

HALL COUNTY

FY 2027 Proposed Budget

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Director of Financial Services
June 11, 2026



Highlights

- The FY 2027 budget will reflect an overall increase when compared to FY 2026
- Total positions: 1,899 (full time equivalents)
 - New positions for FY 2027: 36 (full time equivalents)
 - 6th Superior Court Judge – January 1, 2027
- Overall, the total estimated Millage Rate for the Unincorporated Resident will be the same. Estimated increase for the Incorporated Resident.
- Compensation and Benefits
 - Compensation adjustment with Cost-of-Living (COLA), longevity and merit factors (i.e. performance basis)
 - Base retirement County contribution increase
- Capital Investment
 - FY 2027 Capital Budget: \$ 84 million
 - 5 Year Capital Improvement Plan: \$ 1.13 billion
 - 1st Year of SPLOST IX Program Collections

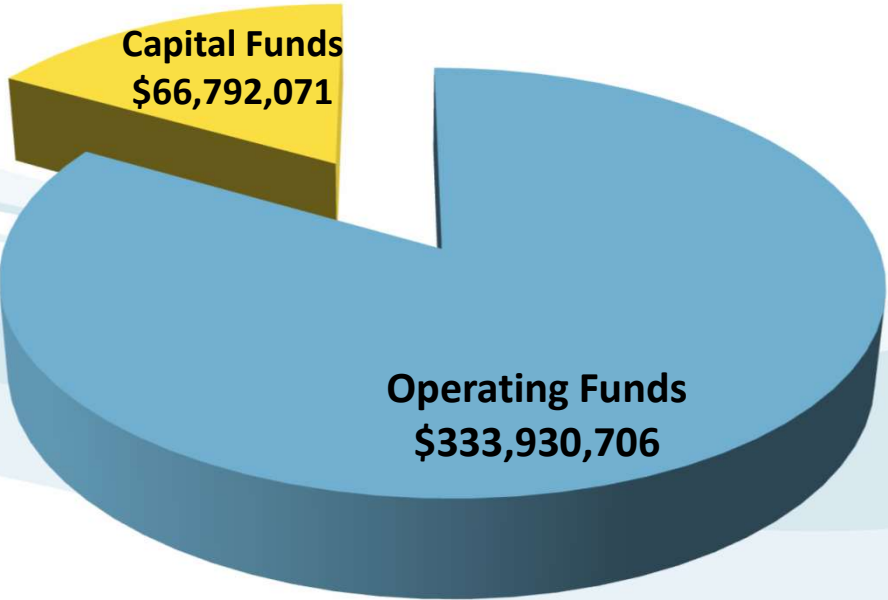


Capital Improvement Plan

- 30 miles of road resurfacing
- Highway 365 / White Sulphur Intersection Road Improvements
- Design and Right-of-way acquisition for Spout Springs Road Phase II
- Intersection Improvement at SR 11 and SR 283 in Clermont
- Candler Road Landfill Improvements
- Design of South Hall Park and Active Life Center
- Roof Replacement Project at North Hall Community Center and Hall County Jail
- Continued investment in vehicles and equipment



Operating and Capital Funds FY 2027



Operating Funds

| FUND | FY 2026 ADOPTED | FY 2027 PROPOSED | % CHANGE |
|----------------------------------|-----------------------|-----------------------|--------------|
| | BUDGET | BUDGET | |
| General Fund | \$ 135,118,118 | \$ 147,413,710 | 9.10% |
| Fire Services Fund | 44,144,449 | 46,460,083 | 5.25% |
| Emergency Services Fund | 15,443,821 | 16,951,130 | 9.76% |
| Development Services Fund | 11,861,150 | 12,494,795 | 5.34% |
| Parks & Leisure Services Fund | 6,617,023 | 6,995,445 | 5.72% |
| E-911 Fund | 5,585,991 | 6,164,745 | 10.36% |
| Parks Marina Fund | 2,371,952 | 2,392,739 | 0.88% |
| Grants Fund | 8,973,342 | 6,822,799 | -23.97% |
| American Rescue Plan Fund | 6,524,304 | 3,159,718 | -51.57% |
| Street Lighting Fund | 1,275,000 | 1,275,000 | 0.00% |
| Restricted Funds | 4,468,879 | 5,427,149 | 21.44% |
| Hotel Motel Tax Fund | 950,000 | 922,000 | -2.95% |
| Date Fund | 196,814 | 208,240 | 5.81% |
| Confiscated Assets Fund | 37,448 | 36,000 | -3.87% |
| Local Gov't Share of Opioid Fund | 770,000 | 278,000 | -63.90% |
| School Safety Restricted Fund | - | 5,000 | 100.00% |
| Law Library Fund | 156,320 | 160,556 | 2.71% |
| Group Insurance Fund | 35,569,439 | 35,231,956 | -0.95% |
| Risk Management Fund | 4,981,589 | 5,456,238 | 9.53% |
| Fleet Maintenance Fund | 1,995,671 | 2,094,209 | 4.94% |
| Landfill Fund | 15,582,233 | 19,065,182 | 22.35% |
| Stormwater Fund | 238,573 | 481,045 | 101.63% |
| Water & Sewer Fund | 17,011,124 | 14,434,967 | -15.14% |
| TOTAL: | \$ 319,873,240 | \$ 333,930,706 | 4.39% |

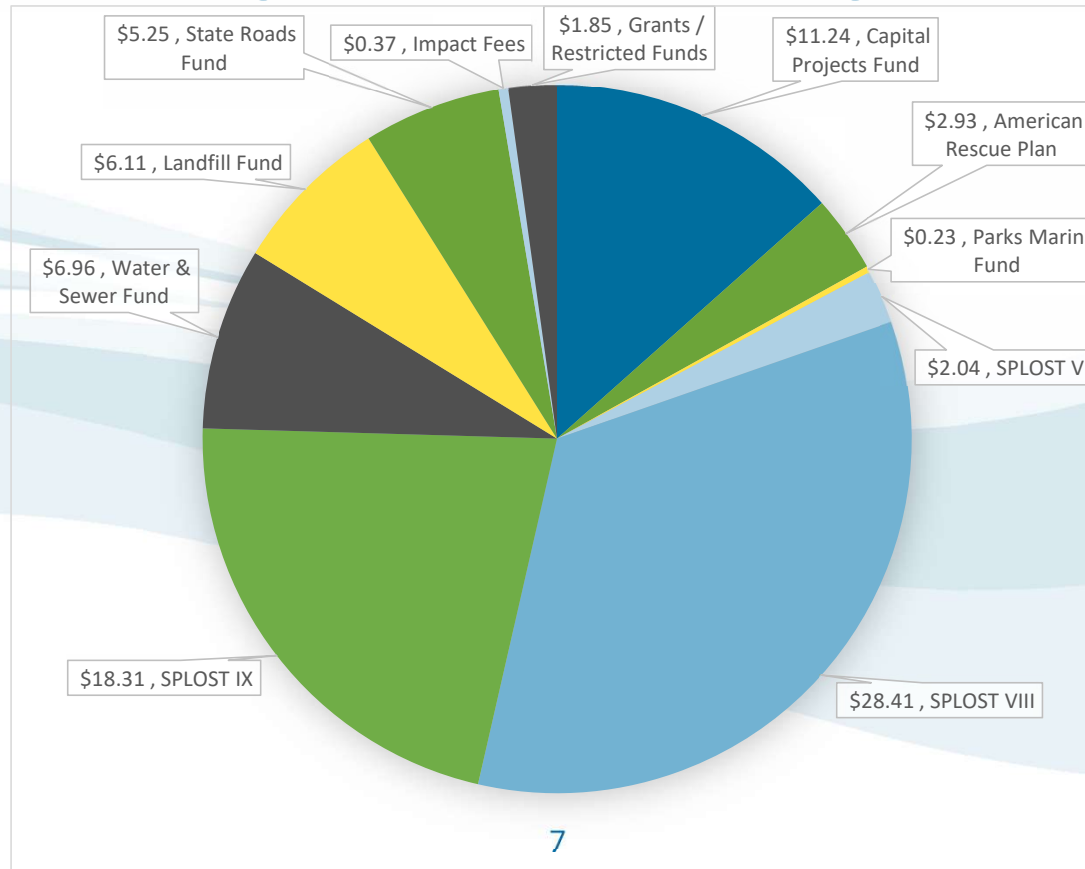


Capital Funds and Totals

| FUND | FY 2026 ADOPTED BUDGET | FY 2027 PROPOSED BUDGET | % CHANGE |
|--------------------------------------|---------------------------|----------------------------|----------------|
| SPLOST VII Fund | 2,003,330 | 2,039,735 | 1.82% |
| SPLOST VIII Fund | 50,738,915 | 28,406,187 | -44.01% |
| SPLOST IX Fund | - | 18,312,987 | 100.00% |
| Impact Fees Fund | 1,482,847 | 1,541,007 | 3.92% |
| State Roads Fund | 9,210,249 | 5,250,427 | -42.99% |
| Capital Projects Fund | 14,615,372 | 11,241,728 | -23.08% |
| TOTAL: | \$ 78,050,713 | \$ 66,792,071 | -14.42% |
| Total County Wide | \$ 397,923,953 | \$ 400,722,777 | 0.70% |
| Less Interfund Transfers and Charges | (51,616,326) | (49,389,158) | |
| Less SPLOST Municipal Allocations | (14,254,127) | (12,759,623) | |
| Net County Wide Budget Total | \$ 332,053,500 | \$ 338,573,996 | |



FY 2027 Capital Budget Expenditures (in millions)



General Fund Revenue

| REVENUE SOURCE | FY 2026 ADOPTED BUDGET | FY 2027 PROPOSED BUDGET | % CHANGE |
|----------------------|---------------------------|----------------------------|--------------|
| Property Taxes | \$ 53,907,382 | \$ 63,680,775 | 18.13% |
| Commissions | 5,162,430 | 5,450,614 | 5.58% |
| Other Taxes | 59,303,301 | 59,226,585 | -0.13% |
| Penalties / Interest | 400,000 | 430,000 | 7.50% |
| Licenses & Permits | 3,069,200 | 3,402,200 | 10.85% |
| Charges for Services | 6,708,582 | 7,084,642 | 5.61% |
| Fines & Forfeitures | 3,383,870 | 4,679,085 | 38.28% |
| Intergovernmental | 1,029,402 | 1,240,476 | 20.50% |
| Miscellaneous | 779,850 | 828,700 | 6.26% |
| Other Financing | 1,374,101 | 1,390,633 | 1.20% |
| TOTAL: | \$ 135,118,118 | \$ 147,413,710 | 9.10% |



General Fund Expenditures

| EXPENDITURE FUNCTION | FY 2026 ADOPTED BUDGET | FY 2027 PROPOSED BUDGET | % CHANGE |
|-------------------------|---------------------------|----------------------------|--------------|
| General Government | \$ 32,584,492 | \$ 37,988,900 | 16.59% |
| Public Safety | 63,921,916 | 67,215,084 | 5.15% |
| Health & Welfare | 2,008,957 | 2,014,918 | 0.30% |
| Judicial | 30,369,212 | 33,200,498 | 9.32% |
| Housing & Development | 1,858,332 | 2,052,104 | 10.43% |
| Recreation & Culture | 4,375,209 | 4,942,206 | 12.96% |
| TOTAL: | \$ 135,118,118 | \$ 147,413,710 | 9.10% |

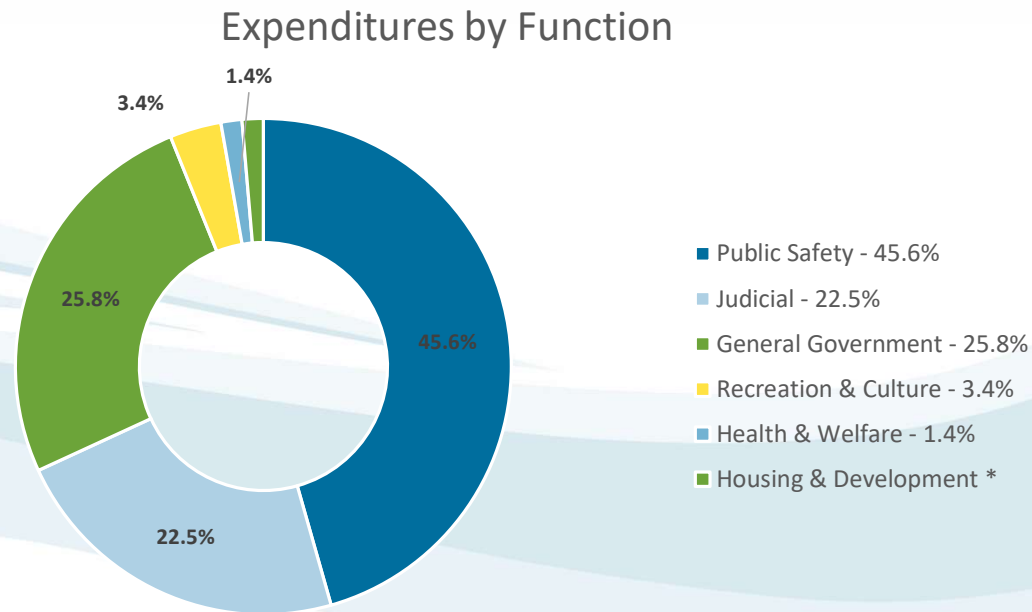


General Fund Expenditures

| EXPENDITURE CATEGORY | FY 2026 ADOPTED BUDGET | FY 2027 PROPOSED BUDGET | % CHANGE |
|-------------------------|---------------------------|----------------------------|--------------|
| Salaries & Benefits | \$ 96,233,319 | \$ 102,490,627 | 6.50% |
| Supplies & Materials | 7,553,407 | 8,174,128 | 8.22% |
| Purchased Services | 21,631,745 | 23,305,970 | 7.74% |
| Other Costs | 6,279,842 | 8,701,886 | 38.57% |
| Interfund Charges | 16,000 | 10,000 | -37.50% |
| Other Financing Uses | 2,236,247 | 4,106,430 | 83.63% |
| Debt Service | 1,167,558 | 624,669 | -46.50% |
| TOTAL: | \$ 135,118,118 | \$ 147,413,710 | 9.10% |



General Fund Expenditures

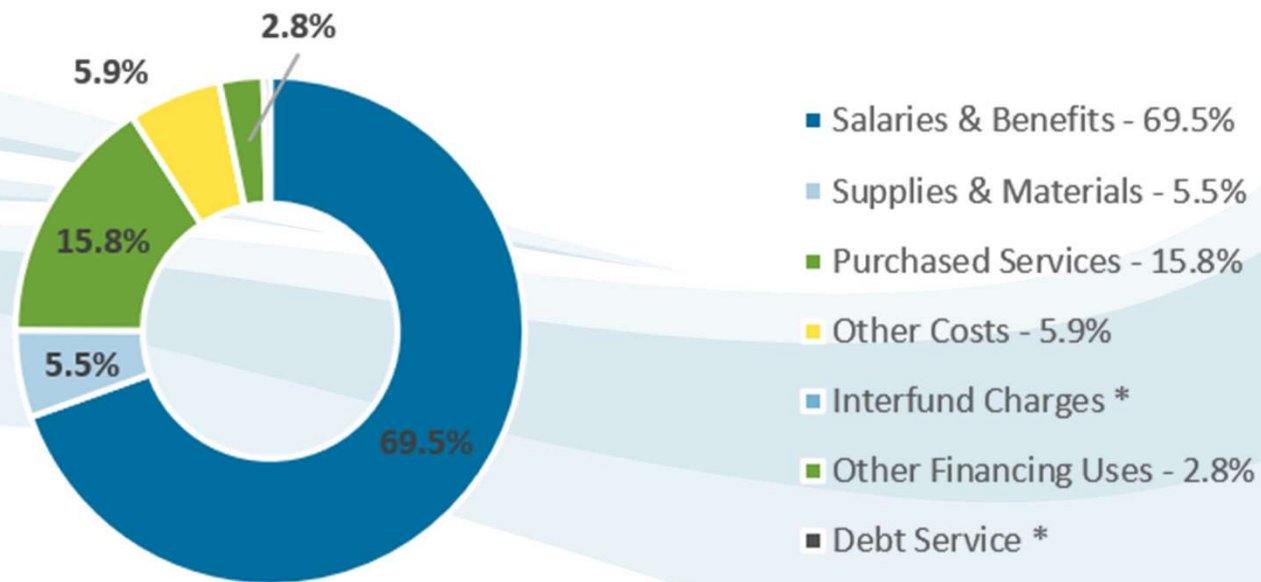


* Value too small to be identified on chart



General Fund Expenditures

Expenditures by Category



* Value too small to be identified on chart



Fire Services Fund Expenditures

| EXPENDITURE CATEGORY | FY 2026 ADOPTED BUDGET | FY 2027 PROPOSED BUDGET | % CHANGE |
|-------------------------|------------------------------|-------------------------------|--------------|
| Salaries & Benefits | \$ 29,898,225 | \$ 35,202,595 | 17.74% |
| Supplies & Materials | 1,992,291 | 2,251,272 | 13.00% |
| Purchased Services | 2,200,367 | 2,316,277 | 5.27% |
| Interfund Charges | 1,471,680 | 1,471,680 | 0.00% |
| Other Financing Uses | 7,714,447 | 4,350,878 | -43.60% |
| Debt Service | 867,439 | 867,381 | -0.01% |
| TOTAL: | \$ 44,144,449 | \$ 46,460,083 | 5.25% |



Emergency Services Fund Expenditures

| EXPENDITURE CATEGORY | FY 2026 ADOPTED BUDGET | FY 2027 PROPOSED BUDGET | % CHANGE |
|----------------------|------------------------|-------------------------|--------------|
| Salaries & Benefits | \$ 9,608,494 | \$ 10,637,077 | 10.70% |
| Supplies & Materials | 1,425,430 | 1,508,936 | 5.86% |
| Purchased Services | 1,948,956 | 2,135,005 | 9.55% |
| Interfund Charges | 547,739 | 547,739 | 0.00% |
| Other Financing Uses | 1,913,202 | 2,122,373 | 10.93% |
| TOTAL: | \$ 15,443,821 | \$ 16,951,130 | 9.76% |



Development Services Fund Expenditures

| EXPENDITURE CATEGORY | FY 2026 ADOPTED BUDGET | FY 2027 PROPOSED BUDGET | % CHANGE |
|----------------------|------------------------|-------------------------|--------------|
| Salaries & Benefits | \$ 7,276,548 | \$ 7,770,771 | 6.79% |
| Supplies & Materials | 888,477 | 808,857 | -8.96% |
| Purchased Services | 3,086,257 | 3,008,013 | -2.54% |
| Interfund Charges | 514,549 | 514,549 | 0.00% |
| Other Financing Uses | 95,319 | 392,605 | 311.89% |
| TOTAL: | \$ 11,861,150 | \$ 12,494,795 | 5.34% |



Parks & Leisure Services Fund Expenditures

| EXPENDITURE CATEGORY | FY 2026 ADOPTED BUDGET | FY 2027 PROPOSED BUDGET | % CHANGE |
|----------------------|------------------------|-------------------------|--------------|
| Salaries & Benefits | \$ 3,542,727 | \$ 3,846,522 | 8.58% |
| Supplies & Materials | 938,386 | 945,550 | 0.76% |
| Purchased Services | 867,804 | 893,790 | 2.99% |
| Interfund Charges | 641,064 | 641,064 | 0.00% |
| Other Financing Uses | 627,042 | 668,519 | 6.61% |
| TOTAL: | \$ 6,617,023 | \$ 6,995,445 | 5.72% |



E-911 Fund Expenditures

| EXPENDITURE CATEGORY | FY 2026 ADOPTED BUDGET | FY 2027 PROPOSED BUDGET | % CHANGE |
|-------------------------|------------------------------|-------------------------------|---------------|
| Salaries & Benefits | \$ 3,858,963 | \$ 3,883,142 | 0.63% |
| Supplies & Materials | 130,635 | 117,370 | -10.15% |
| Purchased Services | 1,285,716 | 1,858,096 | 44.52% |
| Other Financing Uses | 46,822 | 61,137 | 100.00% |
| Interfund Charges | 263,855 | 245,000 | -7.15% |
| TOTAL: | \$ 5,585,991 | \$ 6,164,745 | 10.36% |



Parks Marina Fund Expenditures

| EXPENDITURE CATEGORY | FY 2026 ADOPTED BUDGET | FY 2027 PROPOSED BUDGET | % CHANGE |
|-------------------------|------------------------------|-------------------------------|--------------|
| Salaries & Benefits | \$ 1,310,153 | \$ 1,281,858 | -2.16% |
| Supplies & Materials | 438,588 | 357,800 | -18.42% |
| Purchased Services | 331,451 | 440,517 | 32.91% |
| Other Financing Uses | 15,607 | 21,707 | 39.09% |
| Interfund Charges | 56,203 | 56,203 | 0.00% |
| Capital Outlay | 219,950 | 234,654 | 6.69% |
| TOTAL: | \$ 2,371,952 | \$ 2,392,739 | 0.88% |



Group Insurance Fund Expenditures

| EXPENDITURE CATEGORY | FY 2026 ADOPTED BUDGET | FY 2027 PROPOSED BUDGET | % CHANGE |
|----------------------|------------------------|-------------------------|---------------|
| Salaries & Benefits | \$ 252,844 | \$ 311,945 | 23.37% |
| Supplies & Materials | 3,750,945 | 3,836,932 | 2.29% |
| Purchased Services | 1,970,645 | 2,667,345 | 35.35% |
| Interfund Charges | 29,595,005 | 28,415,734 | -3.98% |
| TOTAL: | \$ 35,569,439 | \$ 35,231,956 | -0.95% |



Conclusion

The Fiscal Year 2027 Budget will be adopted on
Thursday June 25th at 6:00 PM

Presented by:

Taylor F. Samples, CPA, MBA
Director of Financial Services



HALL COUNTY

QUESTIONS/FURTHER DISCUSSION

