HALL COUNTY FISCAL YEAR 2027 BUDGET RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2027 BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027, FOR EACH FUND OF HALL COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN THE FOLLOWING SCHEDULES FOR THE VARIOUS FUNDS AND DEPARTMENTS; ADOPTING THE ITEMS OF ANTICIPATED FUNDING SOURCES BASED ON THE ESTIMATED 2026 TAX DIGEST AND AFFIRMING THAT EXPENDITURES IN EACH DEPARTMENT MAY NOT EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES:

WHEREAS, the Hall County Board of Commissioners ("Board") is the governing authority of said County; and

WHEREAS, the Board has been presented a Proposed Budget which is the County's financial plan for said fiscal year and includes all projected revenues and allowable expenditures; and

WHEREAS, an advertised public hearing has been held on the 2027 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board resolves that the Proposed 2027 Budget shall in all cases apply to and control the financial affairs of County departments and all other agencies subject to the budgetary and fiscal control of the governing authority; and

WHEREAS, each of the Funds has a balanced budget, such that anticipated funding sources equal proposed expenditures; and

NOW, THEREFORE, BE IT RESOLVED that this 2027 Budget is hereby adopted specifying the anticipated funding sources for each Fund and making appropriations for proposed expenditures to the departments or organizational units named in each fund.

BE IT FURTHER RESOLVED that expenditures of any Operating Budget Fund or Capital Budget Fund shall not exceed the appropriations authorized by this budget and amendments thereto or actual funding sources, whichever is less.

BE IT FURTHER RESOLVED that all expenditures of any Operating Budget Fund or Capital Budget Fund are subject to the policies as established by the Board of Commissioners and the County Administrator; and

BE IT FURTHER RESOLVED that certain Capital Project Budgets are adopted as specified herein, as multiple-year project budgets as provided for in O.C.G.A. § 36-81-3(b)(2); and

BE IT FURTHER RESOLVED that Direct and Indirect Cost Allocations and Contributions as appropriated in any Fund within the various accounts of a Department or Agency are restricted for the express purpose as designated; and

BE IT FURTHER RESOLVED that transfers of appropriations in any Fund among the various accounts within a Department or Agency shall require only the approval of the Director of Financial Services so long as the total budget for each Department or Agency is not increased.

BE IT FURTHER RESOLVED that the 2027 Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows: Any increase in appropriations in any Fund for a Department or Agency, whether through a change in anticipated revenues in any Fund or through a transfer of appropriations among Departments or Agencies, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to:

1. The Director of Financial Services to:

    a. Allocate funds to appropriate Departments from insurance proceeds for the replacement or repair of damaged equipment items;
    b. Allocate funds from the established Capital Trials Reserve to appropriate Departments within the Judicial System for Capital Cases;
    c. Allocate funds from the established Elections Reserve to appropriate Departments for unexpected election expenses;
    d. Authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Board of Commissioners;
    e. Adjust revenue and appropriation budgets between capital projects and / or operational needs as necessary to incorporate grant awards approved by the Board;
    f. Approve transfers of appropriations within capital projects and allocate funds previously approved, or, as appropriate, transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses in accordance with the intent and actions of the Board; however, in no case shall appropriations exceed actual available funding sources;
    g. Adjust revenue and appropriation budgets to incorporate collected revenue at the capital fund contingency project level and project specific levels in accordance with the intent and actions of the Board; however, in no case shall appropriations exceed actual available funding sources;
    h. Allocate allowable costs of services provided by a governmental unit on a centralized basis to its Departments and Agencies as defined by the Hall County Cost Allocation Plan;
    i. Allocate funds from Non-Departmental Operating Contingencies for amounts up to $50,000 in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources; allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassification to Department and Agency as necessary to provide funding for compensation actions, reductions in force and retirement incentives; transfer funds resulting from salary savings or transfer balances resulting from under expenditures in operating accounts to Non-Departmental reserves to fund accrued liabilities and expend funds within Non-Departmental reserve to reduce said accrued liabilities.
    j. Review and consider approval of requests for budget transfers between personnel and normal operating accounts, if necessary, to effectuate a budget objective in accordance with the intent and actions of the Board; however, in no case shall an appropriation exceed actual available funding sources.

2. The County Administrator to:

    a. Allocate funds from Non-Departmental Operating Contingencies for amounts over $50,000 in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources;
    b. Transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to $50,000;
    c. Transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects for amounts up to $100,000;
    d. Transfer funds to establish new projects related to economic development within a capital fund from fund or program contingencies and/or savings in existing projects;

e. Approve additional appropriations for and / or transfers within capital projects and / or operational needs as it relates to items approved for funding within The American Rescue Plan federal allocation for Hall County Government.
f. Allocate funds from Non-Departmental Contingencies to Department or Agency budgets to provide funding for approved compensation actions;
g. Reallocate funding among projects approved by the Board as allowed by authorizing documents.

BE IT FURTHER RESOLVED that such amendments shall be recognized as approved changes to this resolution in accordance with O.C.G.A. 36-81-3. These authorities for transfers of appropriations shall not be used as an alternative to the normal budget process and are intended to be used only when necessary to facilitate the orderly management of projects and/or programs; transfers approved under these authorities may not be used to change the approved scope or the objective of any capital project.

BE IT FURTHER RESOLVED that the 2027 Budget contains 1,899 authorized positions. The Board shall approve increases in authorized positions. Vacant authorized positions may be reallocated within the same department or reassigned to another department and filled authorized positions may be reassigned at the same grade level between departments with the authorization of the County Administrator. The following compensation policies remain in effect for the 2027 Budget:

1. All vacant authorized positions require the approval of the Human Resources Director and Financial Services Director to recruit and hire up to the mid-point of the appropriate assigned pay grade or compensation range. If anything above, this may require an appropriate budget neutral offset within the department's existing personnel budget and / or position control;
2. County's Retirement Contributions of 4% to the 401A shall be included and up to an additional 6% match to the 401A account depending upon the employee's participation in the 457 account;
3. BE IT FURTHER RESOLVED that the Board authorizes and directs any and all actions necessary to amend the County's Retirement Plan documents to appropriately reflect the contributions as stated above in item 2; and to modify the auto escalation increase as stated in the 457 plan documents;
4. BE IT FURTHER RESOLVED that the Board shall, for the current budget year reserve a portion of the General Fund and the Special Revenue Funds' Fund Balance at a level equal to the accrued vacation liabilities of the County.
5. BE IT FURTHER RESOLVED that a reclassification of an existing position, which results in an increase in the assigned pay grade or compensation range, shall not be considered for approval unless the applicable Department adjusts an existing budgetary item within their existing personnel budget and/or position control to make the reclassification budget neutral overall.
6. BE IT FURTHER RESOLVED that employee compensation adjustments, which results in an employee's rate of pay exceeding the employee's current rate of pay, shall not be considered for approval unless the applicable Department adjusts an existing budgetary item within its existing personnel budget and / or position control to make the compensation adjustment budget neutral overall. These compensation adjustments shall not be used as an alternative to the cost of living (COLA), merit, and longevity process, and may be deemed as applicable based on an increase or deviant change in job responsibilities.
7. BE IT FURTHER RESOLVED that, with respect to constitutional officers whose employees are subject to the Hall County Civil Service System and Compensation Plan, all reclassifications, compensation adjustments, and position reallocations shall be administered in a manner consistent with the position control structure, compensation schedules, and budgetary allocations adopted by the Board of Commissioners as part of the annual budget process. Any personnel action that increases the budgeted salary allocation assigned to a position shall be accompanied by a corresponding budget-neutral adjustment within the constitutional officer's approved personnel budget and position control structure, unless otherwise approved by the Board of Commissioners through a budget amendment.

BE IT FURTHER RESOLVED that authority and authorization is delegated to the County Administrator and Human Resources Director to review, establish, modify, change, maintain, and implement policies, rules, structure, criteria, etc. to benefit plans, which shall include, but is not limited to, health premiums and retiree contributions for staff (both active and retiree status) and Board of Commissioners.

BE IT FURTHER RESOLVED that the Board shall maintain the General Fund, Fire Services Fund, Emergency Services Fund, Development Services Fund, and Parks & Leisure Services Fund; unreserved, undesignated fund balance at a level of at least fifteen to twenty-five percent and/or three months of the operating expenditures of each of the respective funds. The level of unreserved, undesignated fund balance in each fund will be reviewed by the Administrative Staff annually to ensure the appropriateness of reserve amounts and may be changed by the Board of Commissioners by written Resolution. Excess funds in the fund balance above the noted threshold may, with the approval of the Board, be transferred to the Capital Projects Fund to fund capital projects, or appropriated for other non-recurring purposes.

BE IT FURTHER RESOLVED that budgets for all Operating Funds of the County are presented as Operating Budgets and/or funds expected to be expended during the current fiscal year. These budgets are the maintenance and operations of each of the Departments and Agencies within those funds.

BE IT FURTHER RESOLVED that the Board is adopting a Fiscal Year 2027 Capital Budget and five year Capital Improvement Plan with a total project length budget (see attached schedule.) There are separate funds maintaining line item budgets for Capital Outlay, representing large asset purchases that have a useful life of two (2) years or more and a value of greater than $5,000. The various Capital Budgets represent the expected fiscal year 2027 expenditures and five subsequent fiscal years for the projects approved by the Board of Commissioners and/or voter referendum.

HALL COUNTY BOARD OF COMMISSIONERS

____
Chairman

____
Commissioner – District 1

____
Commissioner – District 2

____
Commissioner – District 3

____
Commissioner – District 4

____
Date

Attest:

____
County Clerk

(Seal)

Approved as to form:

____

Hall County Attorney

FISCAL YEAR 2027 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

GENERAL FUND

Revenues:		
Taxes		$ 123,276,223
Licenses and permits		3,402,200
Intergovernmental		1,240,476
Fines and forfeitures		4,679,085
Charges for services		12,535,256
Miscellaneous		494,700
Contributions / Donations		24,000
Investment Income		310,000
Operating Transfer In		1,451,770
Subtotal Revenues		147,413,710
Use of Assigned Fund Balance		-
TOTAL REVENUES GENERAL FUND		**$ 147,413,710**
Appropriations:		
Administration		$ 2,068,252
Board of Commissioners		516,045
Financial Services		2,942,654
Human Resources		1,153,251
MIS		6,412,209
Building Inspection		1,073,390
Business License		293,806
Tax Assessor		3,729,130
Animal Services		3,043,014
Agricultural Center		454,730
Legal Services		1,011,810
Correctional Institution		4,749,641
Central Services		5,366,484
Building and Maintenance	4,874,265	
Construction Management	492,219	
Sheriff		56,753,193
Sheriff - Jail	24,187,598	
Sheriff - Patrol	11,797,880	
Sheriff - Operations	6,007,383	
Sheriff - Administration	1,452,786	
Sheriff - Support	1,993,123	
Sheriff - Investigations	5,365,718	
Sheriff - Court Services	5,948,705	
Coroner		681,640
Solicitor		2,458,389
Superior Court		4,498,958
State Court		2,905,353
Clerk of Court		4,509,365
BOE Appeals		169,611
Probate Court		1,526,706
Juvenile Court		3,863,899
District Attorney		3,589,074
Magistrate Court		2,219,207
Court Administration		6,021,115
Court Administration	1,219,685	
Court Information Systems	916,992	
Pretrial Services / Diversion	546,053	
Treatment Services	1,350,788	

Probation Services	1,987,597	
Public Defender		2,152,958
Soil Conservation Service		190,595
Extension Office		279,867
Elections		2,248,645
Tax Commissioner		5,221,873
GENERAL FUND (cont.)		
Agencies:		
Health Department	$ 907,738	
Hall County Library System	4,487,476	
Community Service Center	857,180	
Legacy Link	16,000	
Lake Lanier Association	63,000	
Avita Community Partners	65,000	
Hall-Dawson CASA	54,848	
Soil Conservation	8,000	
Gateway House	42,000	
Edmondson-Telford	28,500	
Elachee	16,500	
Greater Hall Chamber of Commerce	185,000	
Georgia Mountains Regional Commission	184,989	
Rape Response	12,000	
Forest Service	8,904	
Supporting Adoption and Foster Families Together	-	
Family Ties - Gainesville	8,500	
Department of Family and Children Services	250,000	
Total:		7,195,635
Non Departmental:		
Retiree Health Insurance (County Share)	1,800,000	
OPEB Trust Contribution	311,768	
Enhanced 911 Communications Supplement	1,260,232	
Contribution to the Capital Projects Fund	2,022,239	
Debt Service	167,500	
Other General Service Items	2,551,472	
Total:		8,113,211
TOTAL APPROPRIATIONS GENERAL FUND		**$ 147,413,710**

FIRE SERVICES FUND

Revenues:	
Taxes	$ 45,887,215
Charges for Services	501,868
Intergovernmental	4,000
Investment Income	67,000
TOTAL REVENUES FIRE SERVICES FUND	**$ 46,460,083**
Appropriations:	
Operations	$ 46,460,083
TOTAL APPROPRIATIONS FIRE SERVICES FUND	**$ 46,460,083**

FISCAL YEAR 2027 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

EMERGENCY SERVICES FUND

Revenues:		
Taxes	$	9,671,080
Charges for Services		7,238,000
Miscellaneous		7,050
Investment Income		35,000
Operating Transfer In (General Fund Supplement)		-
TOTAL REVENUES EMERGENCY SERVICES FUND	**$**	**16,951,130**
Appropriations:		
Operations	$	16,951,130
TOTAL APPROPRIATIONS EMERGENCY SERVICES FUND	**$**	**16,951,130**

DEVELOPMENT SERVICES FUND

Revenues:		
Taxes	$	11,664,595
Licenses and Permits		210,000
Charges for Services		110,000
Intergovernmental		480,000
Investment Income		20,000
Miscellaneous		10,200
Operating Transfer In (General Fund Supplement)		-
TOTAL REVENUES DEVELOPMENT SERVICES FUND	**$**	**12,494,795**
Appropriations:		
Operations	$	12,494,795
TOTAL APPROPRIATIONS DEVELOPMENT SERVICES FUND	**$**	**12,494,795**

PARKS & LEISURE SERVICES FUND

Revenues:		
Taxes	$	6,030,245
Charges for Services		648,700
Contributions / Donations		-
Investment Income		8,000
Miscellaneous		308,500
Operating Transfer In (General Fund Supplement)		-
TOTAL REVENUES PARKS & LEISURE SERVICES FUND	**$**	**6,995,445**
Appropriations:		
Operations	$	6,995,445
TOTAL APPROPRIATIONS PARKS & LEISURE SERVICES FUND	**$**	**6,995,445**

E911 FUND

Revenues:		
Charges for Services	$	4,889,981
Investment Income		-
Miscellaneous		14,532
Operating Transfer In (General Fund Supplement)		1,260,232
TOTAL REVENUES E911 FUND	**$**	**6,164,745**

Appropriations:		
Operations	$	6,164,745
TOTAL APPROPRIATIONS E911 FUND	**$**	**6,164,745**

PARKS MARINA FUND

Revenues:		
Charges for Services	$	753,900
Investment Income		9,700
Miscellaneous		1,216,800
Prior Year Reserves - for Capital Projects		412,339
TOTAL REVENUES PARKS MARINA FUND	**$**	**2,392,739**
Appropriations:		
Operations	$	2,392,739
TOTAL APPROPRIATIONS PARKS MARINA FUND	**$**	**2,392,739**

MULTIPLE GRANTS FUND

Revenues:		
Intergovernmental	$	6,822,799
Contributions / Donations		-
TOTAL REVENUES MULTIPLE GRANTS FUND	**$**	**6,822,799**
Appropriations:		
Miscellaneous Grant Programs	$	6,822,799
TOTAL APPROPRIATIONS MULTIPLE GRANTS FUND	**$**	**6,822,799**

AMERICAN RESCUE PLAN FUND

Revenues:		
Intergovernmental	$	3,159,718
TOTAL REVENUES AMERICAN RESCUE PLAN FUND	**$**	**3,159,718**
Appropriations:		
Miscellaneous Programs and Projects - American Rescue Plan	$	3,159,718
TOTAL APPROPRIATIONS AMERICAN RESCUE PLAN FUND	**$**	**3,159,718**

SPECIAL ASSESSMENTS (STREET LIGHTING DISTRICTS) FUND

Revenues:		
Charges for Services	$	1,275,000
TOTAL REVENUES SPECIAL ASSESSMENTS FUND	**$**	**1,275,000**
Appropriations:		
Operations	$	1,275,000
TOTAL APPROPRIATIONS SPECIAL ASSESSMENTS FUND	**$**	**1,275,000**

FISCAL YEAR 2027 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

RESTRICTED PROGRAMS FUND

Revenues:		
Intergovernmental	$	2,523,613
Fines and Forfeitures		335,293
Charges for Services		779,356
Contributions / Donations		-
Miscellaneous		130,000
Prior year reserves		1,658,887
TOTAL REVENUES RESTRICTED PROGRAMS FUND	**$**	**5,427,149**
Appropriations:		
Operations	$	5,427,149
TOTAL APPROPRIATIONS RESTRICTED PROGRAMS FUND	**$**	**5,427,149**

SCHOOL SAFETY RESTRICTED FUND

Revenues:		
Fines and Forfeitures	$	5,000
Prior Year Reserves		-
TOTAL REVENUES SCHOOL SAFETY RESTRICTED FUND	**$**	**5,000**
Appropriations:		
Operations	$	5,000
TOTAL APPROPRIATIONS SCHOOL SAFETY RESTRICTED FUND	**$**	**5,000**

CONFISCATED ASSETS FUND

Revenues:		
Fines and Forfeitures	$	36,000
Prior Year Reserves		-
TOTAL REVENUES CONFISCATED ASSETS FUND	**$**	**36,000**
Appropriations:		
Operations	$	36,000
TOTAL APPROPRIATIONS CONFISCATED ASSETS FUND	**$**	**36,000**

DATE FUND

Revenues:		
Charges for Services	$	44,568
Fines and Forfeitures		150,000
Prior Year Reserves		13,672
TOTAL REVENUES DATE FUND	**$**	**208,240**
Appropriations:		
Operations	$	208,240
TOTAL APPROPRIATIONS DATE FUND	**$**	**208,240**

FISCAL YEAR 2027 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

LOCAL GOVT SHARE OF OPIOID FUND

Revenues:		
Miscellaneous	$	278,000
Prior Year Reserves		-
TOTAL REVENUES LOCAL GOVT SHARE OF OPIOID FUND	**$**	**278,000**
Appropriations:		
Operations	$	278,000
TOTAL APPROPRIATIONS LOCAL GOVT SHARE OF OPIOID FUND	**$**	**278,000**

HOTEL MOTEL TAX FUND

Revenues:		
Taxes	$	622,000
Prior Year Reserves		300,000
TOTAL REVENUES HOTEL MOTEL TAX FUND	**$**	**922,000**
Appropriations:		
Agency Allocation	$	922,000
TOTAL APPROPRIATIONS HOTEL MOTEL TAX FUND	**$**	**922,000**

LAW LIBRARY FUND

Revenues:		
Fines and Forfeitures	$	160,556
TOTAL REVENUES LAW LIBRARY FUND	**$**	**160,556**
Appropriations:		
Operations	$	160,556
TOTAL APPROPRIATIONS LAW LIBRARY FUND	**$**	**160,556**

RISK MANAGEMENT FUND

Revenues:		
Charges for Services	$	5,456,238
TOTAL REVENUES RISK MANAGEMENT FUND	**$**	**5,456,238**
Appropriations:		
Operations	$	5,456,238
TOTAL APPROPRIATIONS RISK MANAGEMENT FUND	**$**	**5,456,238**

FISCAL YEAR 2027 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

GROUP INSURANCE FUND

Revenues:	
Charges for Services	$ 32,317,222
Miscellaneous	2,914,734
TOTAL REVENUES GROUP INSURANCE FUND	**$ 35,231,956**
Appropriations:	
Employee Services, Claims, and Operations	$ 35,231,956
TOTAL APPROPRIATIONS GROUP INSURANCE FUND	**$ 35,231,956**

FLEET MAINTENANCE FUND

Revenues:	
Charges for Services	$ 2,094,209
TOTAL REVENUES FLEET MAINTENANCE FUND	**$ 2,094,209**
Appropriations:	
Operations	$ 2,094,209
TOTAL APPROPRIATIONS FLEET MAINTENANCE FUND	**$ 2,094,209**

SOLID WASTE ENTERPRISE FUND

Revenues:	
Miscellaneous	$ 15,000
Charges for Services	11,635,179
Investment Income	145,000
Prior year reserves	7,270,003
TOTAL REVENUES SOLID WASTE ENTERPRISE FUND	**$ 19,065,182**
Appropriations:	
Operations	$ 19,065,182
TOTAL APPROPRIATIONS SOLID WASTE ENTERPRISE FUND	**$ 19,065,182**

STORMWATER FUND

Revenues:	
Charges for Services	$ 250,000
Prior year reserves	$ 231,045
TOTAL REVENUES STORMWATER FUND	**$ 481,045**
Appropriations:	
Stormwater Operations	$ 481,045
TOTAL APPROPRIATIONS STORMWATER FUND	**$ 481,045**

FISCAL YEAR 2027 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

WATER AND SEWER ENTERPRISE FUND

Revenues:		
Charges for Services	$	5,039,440
Prior year reserves		9,260,527
Licenses and Permits		75,000
Investment Income		60,000
Operating Transfer In (SPLOST)		-
TOTAL REVENUES WATER AND SEWER ENTERPRISE FUND	**$**	**14,434,967**
Appropriations:		
Sewer/Wastewater Operations	$	14,434,967
TOTAL APPROPRIATIONS WATER AND SEWER ENTERPRISE FUND	**$**	**14,434,967**

CAPITAL PROJECTS FUND

Revenues:		
Capital Contributions - Other Funds	$	8,973,246
Prior year reserves		2,268,482
TOTAL REVENUES CAPITAL PROJECTS FUND	**$**	**11,241,728**
Appropriations:		
Capital Programs	$	11,241,728
TOTAL APPROPRIATIONS CAPITAL PROJECTS FUND	**$**	**11,241,728**

STATE ROADS FUND

Revenues:		
Intergovernmental	$	5,250,427
TOTAL REVENUES STATE ROADS FUND	**$**	**5,250,427**
Appropriations:		
Roads and Related Improvements	$	5,250,427
TOTAL APPROPRIATIONS STATE ROADS FUND	**$**	**5,250,427**

FISCAL YEAR 2027 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

IMPACT FEES FUND

Revenues:		
Charges for Services	$	1,541,007
Prior year reserves		-
TOTAL REVENUES IMPACT FEES FUND	**$**	**1,541,007**
Appropriations:		
Parks, Library, Fire, Public Safety, and Sheriff Patrol	$	1,541,007
TOTAL APPROPRIATIONS IMPACT FEES FUND	**$**	**1,541,007**

SPLOST VII FUND

Revenues:		
Funds Carried Forward	$	2,039,735
TOTAL REVENUES SPLOST VII FUND	**$**	**2,039,735**
Appropriations:		
Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	$	2,039,735
TOTAL APPROPRIATIONS SPLOST VII FUND	**$**	**2,039,735**

SPLOST VIII FUND

Revenues:		
Taxes	$	-
Funds Carried Forward		28,406,187
TOTAL REVENUES SPLOST VIII FUND	**$**	**28,406,187**
Appropriations:		
Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	$	28,406,187
TOTAL APPROPRIATIONS SPLOST VIII FUND	**$**	**28,406,187**

FISCAL YEAR 2027 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

SPLOST IX FUND		
Revenues:		
Taxes	$	18,312,987
Funds Carried Forward		-
TOTAL REVENUES SPLOST IX FUND	**$**	**18,312,987**
Appropriations:		
Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	$	18,312,987
TOTAL APPROPRIATIONS SPLOST IX FUND	**$**	**18,312,987**
TOTAL COUNTY-WIDE OPERATING AND CAPITAL BUDGET	**$**	**400,722,777**
Less Interfund Transfers		**(12,294,020)**
Less Internal Services (Risk & Fleet)		**(7,550,447)**
Group Insurance Interfund Charges		**(28,415,734)**
Net Total County Budget		**352,462,576**

FISCAL YEAR 2027 BUDGET RESOLUTION
(FISCAL YEAR 2028-2032 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA

CAPITAL PROJECTS FUND

Revenues:		
Capital Contributions from Operating Funds	$	183,037,879
Prior Year Reserves		223,712,963
TOTAL REVENUES - CAPITAL PROJECTS FUND	**$**	**406,750,842**
Appropriations:		
Construction / Equipment and Related Costs	$	406,750,842
TOTAL APPROPRIATIONS - CAPITAL PROJECTS FUND	**$**	**406,750,842**

PARKS MARINA FUND

Revenues:		
Ordinary Revenues - Parks Marina Fund		2,539,346
TOTAL REVENUES - PARKS MARINA FUND	**$**	**2,539,346**
Appropriations:		
Park Enhancements and Improvements	$	2,539,346
TOTAL APPROPRIATIONS - PARKS MARINA FUND	**$**	**2,539,346**

WATER AND SEWER ENTERPRISE FUND

Revenues:		
Prior Year Reserves	$	16,443,712
Ordinary Revenues - Sewer Fund		16,443,712
TOTAL REVENUES - WATER AND SEWER ENTERPRISE FUND	**$**	**32,887,423**
Appropriations:		
Sewer Infrastructure Improvements	$	32,887,423
TOTAL APPROPRIATIONS - WATER AND SEWER ENTERPRISE FUND	**$**	**32,887,423**

SOLID WASTE ENTERPRISE FUND

Revenues:		
Prior Year Reserves	$	25,543,149
Ordinary Revenues - Solid Waste Enterprise Fund		25,543,149
TOTAL REVENUES - SOLID WASTE ENTERPRISE FUND	**$**	**51,086,298**
Appropriations:		
Heavy Equipment, Vehicles, and Infrastructure Improvements	$	51,086,298
TOTAL APPROPRIATIONS - SOLID WASTE ENTERPRISE FUND	**$**	**51,086,298**

STATE ROADS FUND

FISCAL YEAR 2027 BUDGET RESOLUTION
(FISCAL YEAR 2028-2032 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA

Revenues:		
Intergovernmental	$	2,700,000
TOTAL REVENUES - STATE ROADS FUND	**$**	**2,700,000**
Appropriations:		
Roads and related improvements	$	2,700,000
TOTAL APPROPRIATIONS - STATE ROADS FUND	**$**	**2,700,000**

SPLOST VII FUND

Revenues:		
Prior Year Reserves	$	3,913,527
TOTAL REVENUES - SPLOST VII FUND	**$**	**3,913,527**
Appropriations:		
Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	$	3,913,527
TOTAL APPROPRIATIONS - SPLOST VII FUND	**$**	**3,913,527**

SPLOST VIII FUND

Revenues:		
Prior Year Reserves	$	40,159,020
TOTAL REVENUES - SPLOST VIII FUND	**$**	**40,159,020**
Appropriations:		
Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, Municipalities, etc.	$	40,159,020
TOTAL APPROPRIATIONS - SPLOST VIII FUND	**$**	**40,159,020**

SPLOST IX FUND

Revenues:		
Taxes	$	318,909,261
Prior Year Reserves		
TOTAL REVENUES - SPLOST IX FUND	**$**	**318,909,261**
Appropriations:		
Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, Municipalities, etc.	$	318,909,261
TOTAL APPROPRIATIONS - SPLOST IX FUND	**$**	**318,909,261**

MULTIPLE GRANT / AMERICAN RESCUE PLAN / RESTRICTED FUNDS

Revenues:		
Intergovernmental	$	8,300,500
TOTAL REVENUES - MULTIPLE GRANT / AMERICAN RESCUE PLAN / RESTRICTED	**$**	**8,300,500**
Appropriations:		
Roads and related Improvements / American Rescue Plan CIP Projects	$	8,300,500
TOTAL APPROPRIATIONS - MULTIPLE GRANT / AMERICAN RESCUE / RESTRICTED	**$**	**8,300,500**

FISCAL YEAR 2027 BUDGET RESOLUTION
(FISCAL YEAR 2028-2032 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA

OTHER CAPITAL FUNDING SOURCES		
Revenues:		
Other Capital Funding Sources	$	180,889,000
TOTAL REVENUES - OTHER CAPITAL FUNDING SOURCES	**$**	**180,889,000**
Appropriations:		
Roads and related improvements, Parks, Public Safety Apparatus, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	$	180,889,000
TOTAL APPROPRIATIONS - OTHER CAPITAL FUNDING SOURCES	**$**	**180,889,000**
TOTAL PROPOSED BUDGET - FY 2028-2032 CAPITAL IMPROVEMENT PLAN	**$**	**1,048,135,217**