

# HALL COUNTY FISCAL YEAR 2023 BUDGET RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2023 BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023, 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 2022 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 2023 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board resolves that the Proposed 2023 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 2023 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 2023 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 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.

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 2023 Budget contains 1,816.5 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 2023 Budget:

1. All vacant authorized positions require the approval of the Human Resources Director and Financial Services Director to recruit and hire;
2. County's Retirement Contributions of 2% 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 the Board has authorized a \$ 5,000 supplement for each employee affected by the increase in salary for Superior Court Judges effective April 1, 2022.

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 2023 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 2023 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 2023 BUDGET RESOLUTION  
BUDGET SUMMARY  
HALL COUNTY, GEORGIA**

**GENERAL FUND**

Revenues:

Taxes/Commissions/Penalties/Int.	\$ 107,852,018
Licenses and permits	3,823,205
Intergovernmental	1,352,248
Fines and forfeitures	4,581,822
Charges for services	6,568,430
Miscellaneous	152,506
Operating Transfer In	318,750
<b>Subtotal Revenues</b>	<b>124,648,979</b>
Use of Assigned Fund Balance - Compensation Study	3,000,000
<b>TOTAL REVENUES GENERAL FUND</b>	<b>\$ 127,648,979</b>

Appropriations:

Administration	\$ 2,043,624
Financial Services	2,382,574
Human Resources	989,369
MIS	3,396,088
Building Inspection	1,119,489
Business License	270,109
Tax Assessor	2,883,633
Animal Control	2,200,556
AGRI Center	337,220
Legal Services	1,064,222
Corrections	7,826,586
Sheriff	48,355,583
Coroner	442,816
Solicitor	2,112,030
Superior Court	4,696,031
State Court	2,014,787
Clerk of Court	3,448,530
BOE Appeals	99,707
Probate Court	1,109,244
Juvenile Court	2,501,092
District Attorney	2,589,069
Magistrate Court	1,548,815
Court Administration	3,714,168
Public Defender	1,890,097
Soil Conservation Service	151,254
County Agent	302,969
Elections	2,253,565
Tax Commissioner	3,169,976
Construction Management	570,843

Agencies:

Health Department	\$ 872,146
Hall County Library System	2,909,350
Community Service Center	998,325
Legacy Link	12,450
Lake Lanier Association	60,000
Avita Community Partners	60,000
Hall-Dawson CASA	53,250
Soil Conservation	8,000
Gateway House	36,350
Edmondson-Telford	28,500

**FISCAL YEAR 2023 BUDGET RESOLUTION  
BUDGET SUMMARY  
HALL COUNTY, GEORGIA**

Lake Lanier CVB		240,000
Greater Hall Chamber of Commerce		165,000
<b><u>GENERAL FUND (cont.)</u></b>		
Georgia Mountains Regional Commission		181,404
Rape Response		8,000
Forest Service		9,697
Cime Business Incubator		50,000
Supporting Adoption and Foster Families Together		46,000
Family Ties - Gainesville		7,000
Department of Family and Children Services		170,000
Total:		5,915,472
Non Departmental:		
Indigent Defense	1,871,398	
Pauper Burial	75,000	
Retiree Health Insurance (County Share)	1,800,000	
OPEB Trust Contribution	1,600,000	
Contingency - Compensation Study (Pay Scale) Adjustment	3,536,202	
Enhanced 911 Communications Supplement	899,201	
Allen Creek Soccer Complex Supplement	-	
Hall County Parks and Marina Fund Supplement	-	
Development Services Fund Supplement	1,998,811	
Parks and Leisure Fund Supplement	159,493	
Emergency Services Fund Supplement	370,626	
Contribution to the Capital Projects Fund	1,500,000	
Debt Service	168,500	
Other General Service Items	2,270,230	
Total:		16,249,461
<b>TOTAL APPROPRIATIONS GENERAL FUND</b>		<b>\$ 127,648,979</b>

**FIRE SERVICES FUND**

Revenues:		
Property Taxes		\$ 28,942,018
Other Taxes		6,718,098
Charges for Services		191,240
Intergovernmental		10,000
Miscellaneous		15,000
<b>TOTAL REVENUES FIRE FUND</b>		<b>\$ 35,876,356</b>
Appropriations:		
Operations		\$ 35,876,356
<b>TOTAL APPROPRIATIONS FIRE FUND</b>		<b>\$ 35,876,356</b>

**EMERGENCY SERVICES FUND**

Revenues:		
Property Taxes		\$ 7,053,835
Other Taxes		50,370
Charges for Services		5,492,426
Miscellaneous		6,600
Operating Transfer In (General Fund Supplement)		370,626
<b>TOTAL REVENUES EMERGENCY SERVICES FUND</b>		<b>\$ 12,973,857</b>

**FISCAL YEAR 2023 BUDGET RESOLUTION  
BUDGET SUMMARY  
HALL COUNTY, GEORGIA**

Appropriations:					
	Operations			\$	12,973,857
	<b>TOTAL APPROPRIATIONS EMERGENCY SERVICES FUND</b>			<b>\$</b>	<b>12,973,857</b>

**DEVELOPMENT SERVICES FUND**

Revenues:					
	Property Taxes			\$	7,100,488
	Other Taxes				58,170
	Licenses and Permits				150,000
	Charges for Services				10,072
	Intergovernmental				466,400
	Miscellaneous				14,440
	Operating Transfer In (General Fund Supplement)				1,998,811
	<b>TOTAL REVENUES DEVELOPMENT SERVICES FUND</b>			<b>\$</b>	<b>9,798,381</b>

Appropriations:					
	Operations			\$	9,798,381
	<b>TOTAL APPROPRIATIONS DEVELOPMENT SERVICES FUND</b>			<b>\$</b>	<b>9,798,381</b>

**PARKS & LEISURE SERVICES FUND**

Revenues:					
	Property Taxes			\$	3,481,020
	Other Taxes				21,990
	Charges for Services				643,351
	Miscellaneous				67,610
	Operating Transfer In (General Fund Supplement)				159,493
	<b>TOTAL REVENUES PARKS &amp; LEISURE FUND</b>			<b>\$</b>	<b>4,373,464</b>

Appropriations:					
	Operations			\$	4,373,464
	<b>TOTAL APPROPRIATIONS PARKS &amp; LEISURE FUND</b>			<b>\$</b>	<b>4,373,464</b>

**E911 FUND**

Revenues:					
	Charges for Services			\$	4,214,752
	Miscellaneous				81,233
	Operating Transfer In (General Fund Supplement)				899,201
	<b>TOTAL REVENUES E911 FUND</b>			<b>\$</b>	<b>5,195,186</b>

Appropriations:					
	Operations			\$	5,195,186
	<b>TOTAL APPROPRIATIONS E911 FUND</b>			<b>\$</b>	<b>5,195,186</b>

**FISCAL YEAR 2023 BUDGET RESOLUTION  
BUDGET SUMMARY  
HALL COUNTY, GEORGIA**

**PARKS MARINA FUND**

Revenues:		
Charges for Services	\$	825,553
Miscellaneous		11,700
<b>TOTAL REVENUES PARK &amp; MARINA FUND</b>	<b>\$</b>	<b>837,253</b>

Appropriations:		
Operations	\$	837,253
<b>TOTAL APPROPRIATIONS PARK &amp; MARINA FUND</b>	<b>\$</b>	<b>837,253</b>

**GRANT FUND**

Revenues:		
Intergovernmental	\$	11,766,081
Miscellaneous		2,107
<b>TOTAL REVENUES GRANT FUND</b>	<b>\$</b>	<b>11,768,188</b>

Appropriations:		
Miscellaneous Grant Programs	\$	11,768,188
<b>TOTAL APPROPRIATIONS GRANT FUND</b>	<b>\$</b>	<b>11,768,188</b>

**AMERICAN RESCUE PLAN FUND**

Revenues:		
Intergovernmental	\$	12,613,880
<b>TOTAL REVENUES AMERICAN RESCUE PLAN FUND</b>	<b>\$</b>	<b>12,613,880</b>

Appropriations:		
Miscellaneous Programs and Projects - American Rescue Plan	\$	12,613,880
<b>TOTAL APPROPRIATIONS AMERICAN RESCUE PLAN FUND</b>	<b>\$</b>	<b>12,613,880</b>

**STREET LIGHTING DISTRICTS FUND**

Revenues:		
Charges for Services	\$	1,205,000
Miscellaneous		9,000
<b>TOTAL REVENUES STREET LIGHTING DISTRICTS FUND</b>	<b>\$</b>	<b>1,214,000</b>

Appropriations:		
Operations	\$	1,214,000
<b>TOTAL APPROPRIATIONS STREET LIGHTING DISTRICTS FUND</b>	<b>\$</b>	<b>1,214,000</b>



**FISCAL YEAR 2023 BUDGET RESOLUTION  
BUDGET SUMMARY  
HALL COUNTY, GEORGIA**

**RESTRICTED PROGRAMS FUND**

Revenues:		
Intergovernmental	\$	1,453,973
Fines and Forfeitures		660,528
Charges for Services		1,382,899
Miscellaneous		10,000
Prior year reserves		1,702,968
<b>TOTAL REVENUES RESTRICTED PROGRAMS FUND</b>	<b>\$</b>	<b><u>5,210,368</u></b>

Appropriations:		
Operations	\$	5,210,368
<b>TOTAL APPROPRIATIONS RESTRICTED PROGRAMS FUND</b>	<b>\$</b>	<b><u>5,210,368</u></b>

**LAW LIBRARY FUND**

Revenues:		
Fines and Forfeitures	\$	148,584
<b>TOTAL REVENUES LAW LIBRARY FUND</b>	<b>\$</b>	<b><u>148,584</u></b>

Appropriations:		
Operations	\$	148,584
<b>TOTAL APPROPRIATIONS LAW LIBRARY FUND</b>	<b>\$</b>	<b><u>148,584</u></b>

**RISK MANAGEMENT FUND**

Revenues:		
Charges for Services	\$	3,463,767
<b>TOTAL REVENUES RISK MANAGEMENT FUND</b>	<b>\$</b>	<b><u>3,463,767</u></b>

Appropriations:		
Operations	\$	3,463,767
<b>TOTAL APPROPRIATIONS RISK MANAGEMENT FUND</b>	<b>\$</b>	<b><u>3,463,767</u></b>

**GROUP INSURANCE FUND**

Revenues:		
Charges for Services	\$	23,734,680
Insurance Premiums - employees and retirees		4,147,833
<b>TOTAL REVENUES GROUP INSURANCE FUND</b>	<b>\$</b>	<b><u>27,882,513</u></b>

Appropriations:		
Employee Services, Claims, and Operations	\$	27,882,513
<b>TOTAL APPROPRIATIONS GROUP INSURANCE FUND</b>	<b>\$</b>	<b><u>27,882,513</u></b>

**FISCAL YEAR 2023 BUDGET RESOLUTION  
BUDGET SUMMARY  
HALL COUNTY, GEORGIA**

**FLEET MAINTENANCE FUND**

Revenues:		
Charges for Services		\$ 2,198,594
<b>TOTAL REVENUES FLEET MAINTENANCE FUND</b>		<b><u>\$ 2,198,594</u></b>

Appropriations:		
Operations		\$ 2,198,594
<b>TOTAL APPROPRIATIONS FLEET MAINTENANCE FUND</b>		<b><u>\$ 2,198,594</u></b>

**LANDFILL ENTERPRISE FUND**

Revenues:		
Assessment Fees		\$ 3,673,225
Charges for Services		9,265,913
Miscellaneous		32,000
Prior year reserves		3,789,851
<b>TOTAL REVENUES LANDFILL ENTERPRISE FUND</b>		<b><u>\$ 16,760,989</u></b>

Appropriations:		
Operations		\$ 16,760,989
<b>TOTAL APPROPRIATIONS LANDFILL ENTERPRISE FUND</b>		<b><u>\$ 16,760,989</u></b>

**WATER AND SEWER ENTERPRISE FUND**

Revenues:		
Charges for Services		\$ 4,830,447
Prior year reserves		4,817,503
Miscellaneous		1,000
Operating Transfer In (SPLOST)		2,103,321
<b>TOTAL REVENUES WATER AND SEWER ENTERPRISE FUND</b>		<b><u>\$ 11,752,271</u></b>

Appropriations:		
Sewer/Wastewater Operations		\$ 11,752,271
<b>TOTAL APPROPRIATIONS WATER AND SEWER ENTERPRISE FUND</b>		<b><u>\$ 11,752,271</u></b>

**CAPITAL PROJECTS FUND**

Revenues:		
Capital Contributions - Other Funds		\$ 4,186,893
Prior year reserves		15,240,812
<b>TOTAL REVENUES CAPITAL PROJECTS FUND</b>		<b><u>\$ 19,427,705</u></b>

Appropriations:		
Capital Programs		\$ 19,427,705
<b>TOTAL APPROPRIATIONS CAPITAL PROJECTS FUND</b>		<b><u>\$ 19,427,705</u></b>

**STATE ROADS FUND**

Revenues:		
Intergovernmental		\$ 3,596,432
<b>TOTAL REVENUES STATE ROADS</b>		<b><u>\$ 3,596,432</u></b>

Appropriations:

**FISCAL YEAR 2023 BUDGET RESOLUTION  
BUDGET SUMMARY  
HALL COUNTY, GEORGIA**

Roads and Related Improvements	\$ 3,596,432
<b>TOTAL APPROPRIATIONS STATE ROADS</b>	<b><u>\$ 3,596,432</u></b>

**IMPACT FEES FUND**

Revenues:	
Licenses and permits	\$ 1,516,228
Prior year reserves	1,577,628
<b>TOTAL REVENUES IMPACT FEES</b>	<b><u>\$ 3,093,856</u></b>

Appropriations:	
Parks, Library, Fire, Public Safety, and Sheriff Patrol	\$ 3,093,856
<b>TOTAL APPROPRIATIONS IMPACT FEES</b>	<b><u>\$ 3,093,856</u></b>

**SPLOST VI FUND**

Revenues:	
Funds Carried Forward	\$ 442,501
<b>TOTAL REVENUES SPLOST VI</b>	<b><u>\$ 442,501</u></b>

Appropriations:	
Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	\$ 442,501
<b>TOTAL APPROPRIATIONS SPLOST VI</b>	<b><u>\$ 442,501</u></b>

**SPLOST VII FUND**

Revenues:	
Funds Carried Forward	\$ 11,876,287
<b>TOTAL REVENUES SPLOST VII</b>	<b><u>\$ 11,876,287</u></b>

Appropriations:	
Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	\$ 11,876,287
<b>TOTAL APPROPRIATIONS SPLOST VII</b>	<b><u>\$ 11,876,287</u></b>

**SPLOST VIII FUND**

Revenues:	
Taxes	\$ 40,238,040
Funds Carried Forward	\$ 11,553,593
<b>TOTAL REVENUES SPLOST VIII</b>	<b><u>\$ 51,791,633</u></b>

Appropriations:	
Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	\$ 51,791,633
<b>TOTAL APPROPRIATIONS SPLOST VIII</b>	<b><u>\$ 51,791,633</u></b>

<b>TOTAL COUNTY-WIDE OPERATING AND CAPITAL BUDGET</b>	<b><u>\$ 379,945,044</u></b>
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**FISCAL YEAR 2023 BUDGET RESOLUTION  
(FISCAL YEAR 2024-2028 CAPITAL IMPROVEMENT PLAN)  
HALL COUNTY, GEORGIA**

**CAPITAL PROJECTS FUND**

Revenues:	
Capital Contributions from Operating Funds	\$ 32,708,753
Prior Year Reserves	39,977,364
<b>TOTAL REVENUES - CAPITAL PROJECTS FUND</b>	<b><u>\$ 72,686,117</u></b>
Appropriations:	
Construction / Equipment and Related Costs	\$ 72,686,117
<b>TOTAL APPROPRIATIONS - CAPITAL PROJECTS FUND</b>	<b><u>\$ 72,686,117</u></b>

**SEWER FUND**

Revenues:	
Prior Year Reserves	\$ 20,796,176
Ordinary Revenues - Sewer Fund	20,716,216
<b>TOTAL REVENUES - SEWER FUND</b>	<b><u>\$ 41,512,392</u></b>
Appropriations:	
Sewer Infrastructure Improvements	\$ 41,512,392
<b>TOTAL APPROPRIATIONS - SEWER FUND</b>	<b><u>\$ 41,512,392</u></b>

**LANDFILL FUND**

Revenues:	
Prior Year Reserves	\$ 11,354,200
Ordinary Revenues - Landfill Fund	11,354,200
<b>TOTAL REVENUES - LANDFILL FUND</b>	<b><u>\$ 22,708,400</u></b>
Appropriations:	
Heavy Equipment and Vehicles	\$ 22,708,400
<b>TOTAL APPROPRIATIONS - LANDFILL FUND</b>	<b><u>\$ 22,708,400</u></b>

**SPLOST VII FUND**

Revenues:	
Prior Year Reserves	\$ 6,081,926
<b>TOTAL REVENUES - SPLOST VII</b>	<b><u>\$ 6,081,926</u></b>
Appropriations:	
Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	\$ 6,081,926
<b>TOTAL APPROPRIATIONS - SPLOST VII</b>	<b><u>\$ 6,081,926</u></b>

**FISCAL YEAR 2023 BUDGET RESOLUTION  
(FISCAL YEAR 2024-2028 CAPITAL IMPROVEMENT PLAN)  
HALL COUNTY, GEORGIA**

**SPLOST VIII FUND**

Revenues:

Taxes	\$ 128,780,908
<b>TOTAL REVENUES - SPLOST VIII</b>	<b>\$ 128,780,908</b>

Appropriations:

Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, Municipalities, etc.	\$ 128,780,908
<b>TOTAL APPROPRIATIONS - SPLOST VIII</b>	<b>\$ 128,780,908</b>

**GRANT / AMERICAN RESCUE PLAN / RESTRICTED FUNDS**

Revenues:

Intergovernmental	\$ 16,355,153
<b>TOTAL REVENUES - IMPACT FEES</b>	<b>\$ 16,355,153</b>

Appropriations:

Park Enhancements / Additions / American Rescue Plan CIP Projects	\$ 16,355,153
<b>TOTAL APPROPRIATIONS - IMPACT FEES</b>	<b>\$ 16,355,153</b>

**OTHER CAPITAL FUNDING SOURCES**

Revenues:

Other Capital Funding Sources	\$ 65,944,607
<b>TOTAL REVENUES - OTHER CAPITAL FUNDING SOURCES</b>	<b>\$ 65,944,607</b>

Appropriations:

Roads and related improvements, Parks, Public Safety Apparatus, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	\$ 65,944,607
<b>TOTAL APPROPRIATIONS - OTHER CAPITAL FUNDING SOURCES</b>	<b>\$ 65,944,607</b>

<b>TOTAL PROPOSED BUDGET - FY 2024-2028 CAPITAL IMPROVEMENT PLAN</b>	<b>\$ 354,069,503</b>
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