# HALL COUNTY FISCAL YEAR 2025 BUDGET RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2025 BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025, 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 2024 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 2025 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board resolves that the Proposed 2025 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 2025 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 2025 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 2025 Budget contains 1,853 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 2025 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.

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 2025 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 2025 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

June 27, 2024
Date

Attest:

County Clerk

(Seal)

BOARD OF COMMISSIONERS HALL COUNTY GA DEC. 15, 1818

Approved as to form:

Hall County Attorney

# FISCAL YEAR 2025 BUDGET RESOLUTION
# BUDGET SUMMARY
# HALL COUNTY, GEORGIA

## GENERAL FUND

| | |
|---|---|
| Revenues: | |
| Taxes | $ 111,680,144 |
| Licenses and permits | 3,187,536 |
| Intergovernmental | 1,086,431 |
| Fines and forfeitures | 4,580,388 |
| Charges for services | 10,743,531 |
| Miscellaneous | 613,000 |
| Contributions / Donations | 36,238 |
| Investment Income | 110,000 |
| Operating Transfer In | 180,000 |
| **Subtotal Revenues** | 132,217,268 |
| Use of Assigned Fund Balance - Compensation Study | - |
| **TOTAL REVENUES GENERAL FUND** | **$ 132,217,268** |
| | |
| Appropriations: | |
| Administration | $ 1,855,148 |
| Board of Commissioners | 478,253 |
| Financial Services | 2,535,103 |
| Human Resources | 1,072,872 |
| MIS | 5,496,981 |
| Building Inspection | 907,384 |
| Business License | 251,894 |
| Tax Assessor | 3,263,714 |
| Animal Services | 2,897,614 |
| Agricultural Center | 453,602 |
| Legal Services | 810,724 |
| Corrections and Maintenance | 9,476,607 |
| Sheriff | 51,729,250 |
| Coroner | 657,997 |
| Solicitor | 2,487,483 |
| Superior Court | 4,058,007 |
| State Court | 2,961,893 |
| Clerk of Court | 3,764,216 |
| BOE Appeals | 146,240 |
| Probate Court | 1,210,794 |
| Juvenile Court | 4,569,567 |
| District Attorney | 2,906,672 |
| Magistrate Court | 1,986,774 |
| Court Administration | 5,466,066 |

# FISCAL YEAR 2025 BUDGET RESOLUTION
## BUDGET SUMMARY
## HALL COUNTY, GEORGIA

| | | |
|---|---|---|
| Public Defender | | 2,300,931 |
| Soil Conservation Service | | 147,367 |
| Extension Office | | 264,849 |
| Elections | | 2,154,798 |
| Tax Commissioner | | 3,943,685 |
| **GENERAL FUND (cont.)** | | |
| Agencies: | | |
| Health Department | $ 901,463 | |
| Hall County Library System | 3,392,428 | |
| Community Service Center | 857,180 | |
| Legacy Link | 16,000 | |
| Lake Lanier Association | 63,000 | |
| Avita Community Partners | 65,000 | |
| Hall-Dawson CASA | 53,250 | |
| Soil Conservation | 8,000 | |
| Gateway House | 42,000 | |
| Edmondson-Telford | 28,500 | |
| Elachee | 15,000 | |
| Greater Hall Chamber of Commerce | 185,000 | |
| Georgia Mountains Regional Commission | 183,165 | |
| Rape Response | 10,000 | |
| Forest Service | 9,697 | |
| Supporting Adoption and Foster Families Together | 48,000 | |
| Family Ties - Gainesville | 7,000 | |
| Department of Family and Children Services | 225,000 | |
| Total: | | 6,109,683 |
| Non Departmental: | | |
| Retiree Health Insurance (County Share) | 1,800,000 | |
| OPEB Trust Contribution | 311,768 | |
| Enhanced 911 Communications Supplement | 908,224 | |
| Contribution to the Capital Projects Fund | 1,213,507 | |
| Debt Service | 171,250 | |
| Other General Service Items | 1,446,351 | |
| Total: | | 5,851,100 |
| **TOTAL APPROPRIATIONS GENERAL FUND** | | **$ 132,217,268** |
| **FIRE SERVICES FUND** | | |
| Revenues: | | |
| Taxes | | $ 45,234,753 |
| Charges for Services | | 195,000 |
| Intergovernmental | | 8,954 |
| Investment Income | | 40,000 |
| **TOTAL REVENUES FIRE SERVICES FUND** | | **$ 45,478,707** |
| Appropriations: | | |
| Operations | | $ 45,478,707 |
| **TOTAL APPROPRIATIONS FIRE SERVICES FUND** | | **$ 45,478,707** |

# FISCAL YEAR 2025 BUDGET RESOLUTION
# BUDGET SUMMARY
# HALL COUNTY, GEORGIA

## EMERGENCY SERVICES FUND

| | | |
|---|---|---|
| Revenues: | | |
| Taxes | $ | 9,493,625 |
| Charges for Services | | 5,509,511 |
| Miscellaneous | | 3,600 |
| Investment Income | | 10,000 |
| Operating Transfer In (General Fund Supplement) | | - |
| **TOTAL REVENUES EMERGENCY SERVICES FUND** | **$** | **15,016,736** |
| Appropriations: | | |
| Operations | $ | 15,016,736 |
| **TOTAL APPROPRIATIONS EMERGENCY SERVICES FUND** | **$** | **15,016,736** |

## DEVELOPMENT SERVICES FUND

| | | |
|---|---|---|
| Revenues: | | |
| Taxes | $ | 10,981,925 |
| Licenses and Permits | | 153,249 |
| Charges for Services | | 93,887 |
| Intergovernmental | | 519,614 |
| Investment Income | | 10,000 |
| Miscellaneous | | 10,440 |
| Operating Transfer In (General Fund Supplement) | | - |
| **TOTAL REVENUES DEVELOPMENT SERVICES FUND** | **$** | **11,769,115** |
| Appropriations: | | |
| Operations | $ | 11,769,115 |
| **TOTAL APPROPRIATIONS DEVELOPMENT SERVICES FUND** | **$** | **11,769,115** |

## PARKS & LEISURE SERVICES FUND

| | | |
|---|---|---|
| Revenues: | | |
| Taxes | $ | 5,551,011 |
| Charges for Services | | 545,379 |
| Contributions / Donations | | 300 |
| Investment Income | | 3,000 |
| Miscellaneous | | 231,932 |
| Operating Transfer In (General Fund Supplement) | | - |
| **TOTAL REVENUES PARKS & LEISURE SERVICES FUND** | **$** | **6,331,622** |
| Appropriations: | | |
| Operations | $ | 6,331,622 |
| **TOTAL APPROPRIATIONS PARKS & LEISURE SERVICES FUND** | **$** | **6,331,622** |

## E911 FUND

| | | |
|---|---|---|
| Revenues: | | |
| Charges for Services | $ | 4,661,622 |
| Investment Income | | 1,779 |
| Miscellaneous | | 19,475 |
| Operating Transfer In (General Fund Supplement) | | 908,224 |
| **TOTAL REVENUES E911 FUND** | **$** | **5,591,100** |

# FISCAL YEAR 2025 BUDGET RESOLUTION
## BUDGET SUMMARY
## HALL COUNTY, GEORGIA

| | |
|---|---|
| Appropriations: | |
| Operations | $ 5,591,100 |
| **TOTAL APPROPRIATIONS E911 FUND** | **$ 5,591,100** |

### PARKS MARINA FUND

| | |
|---|---|
| Revenues: | |
| Charges for Services | $ 659,900 |
| Investment Income | 3,700 |
| Miscellaneous | 1,209,700 |
| Prior Year Reserves - for Capital Projects | 103,866 |
| **TOTAL REVENUES PARKS MARINA FUND** | **$ 1,977,166** |
| Appropriations: | |
| Operations | $ 1,977,166 |
| **TOTAL APPROPRIATIONS PARKS MARINA FUND** | **$ 1,977,166** |

### MULTIPLE GRANTS FUND

| | |
|---|---|
| Revenues: | |
| Intergovernmental | $ 8,067,598 |
| Contributions / Donations | 13,061 |
| **TOTAL REVENUES MULTIPLE GRANTS FUND** | **$ 8,080,659** |
| Appropriations: | |
| Miscellaneous Grant Programs | $ 8,080,659 |
| **TOTAL APPROPRIATIONS MULTIPLE GRANTS FUND** | **$ 8,080,659** |

### AMERICAN RESCUE PLAN FUND

| | |
|---|---|
| Revenues: | |
| Intergovernmental | $ 11,449,608 |
| **TOTAL REVENUES AMERICAN RESCUE PLAN FUND** | **$ 11,449,608** |
| Appropriations: | |
| Miscellaneous Programs and Projects - American Rescue Plan | $ 11,449,608 |
| **TOTAL APPROPRIATIONS AMERICAN RESCUE PLAN FUND** | **$ 11,449,608** |

### SPECIAL ASSESSMENTS (STREET LIGHTING DISTRICTS) FUND

| | |
|---|---|
| Revenues: | |
| Charges for Services | $ 1,255,000 |
| **TOTAL REVENUES SPECIAL ASSESSMENTS FUND** | **$ 1,255,000** |
| Appropriations: | |
| Operations | $ 1,255,000 |
| **TOTAL APPROPRIATIONS SPECIAL ASSESSMENTS FUND** | **$ 1,255,000** |

# FISCAL YEAR 2025 BUDGET RESOLUTION
## BUDGET SUMMARY
## HALL COUNTY, GEORGIA

### RESTRICTED PROGRAMS FUND

| | | |
|---|---|---|
| Revenues: | | |
| Intergovernmental | $ | 1,779,388 |
| Fines and Forfeitures | | 347,843 |
| Charges for Services | | 971,848 |
| Contributions / Donations | | - |
| Miscellaneous | | 412,000 |
| Prior year reserves | | 909,825 |
| **TOTAL REVENUES RESTRICTED PROGRAMS FUND** | **$** | **4,420,904** |
| Appropriations: | | |
| Operations | $ | 4,420,904 |
| **TOTAL APPROPRIATIONS RESTRICTED PROGRAMS FUND** | **$** | **4,420,904** |

### CONFISCATED ASSETS FUND

| | | |
|---|---|---|
| Revenues: | | |
| Fines and Forfeitures | $ | 39,000 |
| Prior Year Reserves | | 42,000 |
| **TOTAL REVENUES CONFISCATED ASSETS FUND** | **$** | **81,000** |
| Appropriations: | | |
| Operations | $ | 81,000 |
| **TOTAL APPROPRIATIONS CONFISCATED ASSETS FUND** | **$** | **81,000** |

### DATE FUND

| | | |
|---|---|---|
| Revenues: | | |
| Charges for Services | $ | 40,800 |
| Fines and Forfeitures | | 108,380 |
| Prior Year Reserves | | 100,450 |
| **TOTAL REVENUES DATE FUND** | **$** | **249,630** |
| Appropriations: | | |
| Operations | $ | 249,630 |
| **TOTAL APPROPRIATIONS DATE FUND** | **$** | **249,630** |

### LOCAL GOVT SHARE OF OPIOID FUND

| | | |
|---|---|---|
| Revenues: | | |
| Miscellaneous | $ | 300,000 |
| **TOTAL REVENUES LOCAL GOVT SHARE OF OPIOID FUND** | **$** | **300,000** |
| Appropriations: | | |
| Operations | $ | 300,000 |
| **TOTAL APPROPRIATIONS LOCAL GOVT SHARE OF OPIOID FUND** | **$** | **300,000** |

### HOTEL MOTEL TAX FUND

| | | |
|---|---|---|
| Revenues: | | |
| Taxes | $ | 295,000 |
| **TOTAL REVENUES HOTEL MOTEL TAX FUND** | **$** | **295,000** |

# FISCAL YEAR 2025 BUDGET RESOLUTION
## BUDGET SUMMARY
## HALL COUNTY, GEORGIA

| | | |
|---|---|---|
| Appropriations: | | |
| Agency Allocation | $ | 295,000 |
| **TOTAL APPROPRIATIONS HOTEL MOTEL TAX FUND** | **$** | **295,000** |

### LAW LIBRARY FUND

| | | |
|---|---|---|
| Revenues: | | |
| Fines and Forfeitures | $ | 192,936 |
| **TOTAL REVENUES LAW LIBRARY FUND** | **$** | **192,936** |
| Appropriations: | | |
| Operations | $ | 192,936 |
| **TOTAL APPROPRIATIONS LAW LIBRARY FUND** | **$** | **192,936** |

### RISK MANAGEMENT FUND

| | | |
|---|---|---|
| Revenues: | | |
| Charges for Services | $ | 4,058,882 |
| **TOTAL REVENUES RISK MANAGEMENT FUND** | **$** | **4,058,882** |
| Appropriations: | | |
| Operations | $ | 4,058,882 |
| **TOTAL APPROPRIATIONS RISK MANAGEMENT FUND** | **$** | **4,058,882** |

### GROUP INSURANCE FUND

| | | |
|---|---|---|
| Revenues: | | |
| Charges for Services | $ | 26,656,828 |
| Miscellaneous | | 5,847,525 |
| **TOTAL REVENUES GROUP INSURANCE FUND** | **$** | **32,504,353** |
| Appropriations: | | |
| Employee Services, Claims, and Operations | $ | 32,504,353 |
| **TOTAL APPROPRIATIONS GROUP INSURANCE FUND** | **$** | **32,504,353** |

### FLEET MAINTENANCE FUND

| | | |
|---|---|---|
| Revenues: | | |
| Charges for Services | $ | 1,949,504 |
| **TOTAL REVENUES FLEET MAINTENANCE FUND** | **$** | **1,949,504** |
| Appropriations: | | |
| Operations | $ | 1,949,504 |
| **TOTAL APPROPRIATIONS FLEET MAINTENANCE FUND** | **$** | **1,949,504** |

### SOLID WASTE ENTERPRISE FUND

| | | |
|---|---|---|
| Revenues: | | |
| Assessment Fees | $ | 3,673,225 |
| Charges for Services | | 6,989,265 |
| Investment Income | | 55,000 |
| Prior year reserves | | 7,132,612 |
| **TOTAL REVENUES SOLID WASTE ENTERPRISE FUND** | **$** | **17,850,102** |

# FISCAL YEAR 2025 BUDGET RESOLUTION
## BUDGET SUMMARY
## HALL COUNTY, GEORGIA

| | |
|---|---|
| Appropriations: | |
| Operations | $ 17,850,102 |
| **TOTAL APPROPRIATIONS SOLID WASTE ENTERPRISE FUND** | **$ 17,850,102** |

### STORMWATER FUND

| | |
|---|---|
| Revenues: | |
| Charges for Services | $ 238,000 |
| **TOTAL REVENUES STORMWATER FUND** | **$ 238,000** |
| Appropriations: | |
| Stormwater Operations | $ 238,000 |
| **TOTAL APPROPRIATIONS STORMWATER FUND** | **$ 238,000** |

### WATER AND SEWER ENTERPRISE FUND

| | |
|---|---|
| Revenues: | |
| Charges for Services | $ 4,709,440 |
| Prior year reserves | 6,063,440 |
| Licenses and Permits | 55,000 |
| Investment Income | 40,000 |
| Operating Transfer In (SPLOST) | 2,103,321 |
| **TOTAL REVENUES WATER AND SEWER ENTERPRISE FUND** | **$ 12,971,201** |
| Appropriations: | |
| Sewer/Wastewater Operations | $ 12,971,201 |
| **TOTAL APPROPRIATIONS WATER AND SEWER ENTERPRISE FUND** | **$ 12,971,201** |

### CAPITAL PROJECTS FUND

| | |
|---|---|
| Revenues: | |
| Capital Contributions - Other Funds | $ 14,201,396 |
| Prior year reserves | - |
| **TOTAL REVENUES CAPITAL PROJECTS FUND** | **$ 14,201,396** |
| Appropriations: | |
| Capital Programs | $ 14,201,396 |
| **TOTAL APPROPRIATIONS CAPITAL PROJECTS FUND** | **$ 14,201,396** |

### STATE ROADS FUND

| | |
|---|---|
| Revenues: | |
| Intergovernmental | $ 7,215,486 |
| **TOTAL REVENUES STATE ROADS FUND** | **$ 7,215,486** |
| Appropriations: | |
| Roads and Related Improvements | $ 7,215,486 |
| **TOTAL APPROPRIATIONS STATE ROADS FUND** | **$ 7,215,486** |

### IMPACT FEES FUND

| | |
|---|---|
| Revenues: | |
| Charges for Services | $ 1,425,310 |
| Prior year reserves | 533,690 |

# FISCAL YEAR 2025 BUDGET RESOLUTION
## BUDGET SUMMARY
## HALL COUNTY, GEORGIA

| | | |
|---|---|---|
| **TOTAL REVENUES IMPACT FEES FUND** | **$** | **1,959,000** |
| Appropriations: | | |
| Parks, Library, Fire, Public Safety, and Sheriff Patrol | $ | 1,959,000 |
| **TOTAL APPROPRIATIONS IMPACT FEES FUND** | **$** | **1,959,000** |
| **SPLOST VII FUND** | | |
| Revenues: | | |
| Funds Carried Forward | $ | 4,206,171 |
| **TOTAL REVENUES SPLOST VII FUND** | **$** | **4,206,171** |
| Appropriations: | | |
| Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc. | $ | 4,206,171 |
| **TOTAL APPROPRIATIONS SPLOST VII FUND** | **$** | **4,206,171** |
| **SPLOST VIII FUND** | | |
| Revenues: | | |
| Taxes | $ | 51,889,452 |
| Funds Carried Forward | | 9,461,613 |
| **TOTAL REVENUES SPLOST VIII FUND** | **$** | **61,351,065** |
| Appropriations: | | |
| Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc. | $ | 61,351,065 |
| **TOTAL APPROPRIATIONS SPLOST VIII FUND** | **$** | **61,351,065** |
| **TOTAL COUNTY-WIDE OPERATING AND CAPITAL BUDGET** | **$** | **403,211,611** |

# FISCAL YEAR 2025 BUDGET RESOLUTION
# (FISCAL YEAR 2026-2030 CAPITAL IMPROVEMENT PLAN)
# HALL COUNTY, GEORGIA

## CAPITAL PROJECTS FUND

| | | |
|---|---|---|
| Revenues: | | |
| Capital Contributions from Operating Funds | $ | 59,525,814 |
| Prior Year Reserves | | 72,753,772 |
| **TOTAL REVENUES - CAPITAL PROJECTS FUND** | **$** | **132,279,586** |
| Appropriations: | | |
| Construction / Equipment and Related Costs | $ | 132,279,586 |
| **TOTAL APPROPRIATIONS - CAPITAL PROJECTS FUND** | **$** | **132,279,586** |

## PARKS MARINA FUND

| | | |
|---|---|---|
| Revenues: | | |
| Ordinary Revenues - Parks Marina Fund | | 17,500 |
| **TOTAL REVENUES - PARKS MARINA FUND** | **$** | **17,500** |
| Appropriations: | | |
| Park Enhancements and Improvements | $ | 17,500 |
| **TOTAL APPROPRIATIONS - PARKS MARINA FUND** | **$** | **17,500** |

## WATER AND SEWER ENTERPRISE FUND

| | | |
|---|---|---|
| Revenues: | | |
| Prior Year Reserves | $ | 22,400,862 |
| Ordinary Revenues - Sewer Fund | | 22,400,862 |
| **TOTAL REVENUES - WATER AND SEWER ENTERPRISE FUND** | **$** | **44,801,723** |
| Appropriations: | | |
| Sewer Infrastructure Improvements | $ | 44,801,723 |
| **TOTAL APPROPRIATIONS - WATER AND SEWER ENTERPRISE FUND** | **$** | **44,801,723** |

## SOLID WASTE ENTERPRISE FUND

| | | |
|---|---|---|
| Revenues: | | |
| Prior Year Reserves | $ | 44,958,010 |
| Ordinary Revenues - Solid Waste Enterprise Fund | | 44,958,010 |
| **TOTAL REVENUES - SOLID WASTE ENTERPRISE FUND** | **$** | **89,916,020** |
| Appropriations: | | |
| Heavy Equipment and Vehicles | $ | 89,916,020 |
| **TOTAL APPROPRIATIONS - SOLID WASTE ENTERPRISE FUND** | **$** | **89,916,020** |

## IMPACT FEES FUND

| | | |
|---|---|---|
| Revenues: | | |
| Charges for Services | $ | 268,099 |
| Prior year reserves | | 268,099 |
| **TOTAL REVENUES - IMPACT FEES FUND** | **$** | **536,197** |
| Appropriations: | | |
| Parks, Library, Fire, Public Safety, and Sheriff Patrol | $ | 536,197 |
| **TOTAL APPROPRIATIONS - IMPACT FEES FUND** | **$** | **536,197** |

## STATE ROADS FUND

# FISCAL YEAR 2025 BUDGET RESOLUTION
# (FISCAL YEAR 2026-2030 CAPITAL IMPROVEMENT PLAN)
# HALL COUNTY, GEORGIA

| | | |
|---|---|---|
| Revenues: | | |
| Intergovernmental | $ | 8,302,746 |
| **TOTAL REVENUES - STATE ROADS FUND** | **$** | **8,302,746** |
| Appropriations: | | |
| Roads and related improvements | $ | 8,302,746 |
| **TOTAL APPROPRIATIONS - STATE ROADS FUND** | **$** | **8,302,746** |
| **SPLOST VII FUND** | | |
| Revenues: | | |
| Prior Year Reserves | $ | 5,335,427 |
| **TOTAL REVENUES - SPLOST VII FUND** | **$** | **5,335,427** |
| Appropriations: | | |
| Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc. | $ | 5,335,427 |
| **TOTAL APPROPRIATIONS - SPLOST VII FUND** | **$** | **5,335,427** |
| **SPLOST VIII FUND** | | |
| Revenues: | | |
| Taxes | $ | 45,521,625 |
| Prior Year Reserves | | 45,521,625 |
| **TOTAL REVENUES - SPLOST VIII FUND** | **$** | **91,043,250** |
| Appropriations: | | |
| Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, Municipalities, etc. | $ | 91,043,250 |
| **TOTAL APPROPRIATIONS - SPLOST VIII FUND** | **$** | **91,043,250** |
| **MULTIPLE GRANT / AMERICAN RESCUE PLAN / RESTRICTED FUNDS** | | |
| Revenues: | | |
| Intergovernmental | $ | 2,410,442 |
| **TOTAL REVENUES - MULTIPLE GRANT / AMERICAN RESCUE PLAN / RESTRICTED** | **$** | **2,410,442** |
| Appropriations: | | |
| Roads and related Improvements / American Rescue Plan CIP Projects | $ | 2,410,442 |
| **TOTAL APPROPRIATIONS - MULTIPLE GRANT / AMERICAN RESCUE / RESTRICTED** | **$** | **2,410,442** |
| **OTHER CAPITAL FUNDING SOURCES** | | |
| Revenues: | | |
| Other Capital Funding Sources | $ | 261,615,883 |
| **TOTAL REVENUES - OTHER CAPITAL FUNDING SOURCES** | **$** | **261,615,883** |
| Appropriations: | | |
| Roads and related improvements, Parks, Public Safety Apparatus, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc. | $ | 261,615,883 |
| **TOTAL APPROPRIATIONS - OTHER CAPITAL FUNDING SOURCES** | **$** | **261,615,883** |
| **TOTAL PROPOSED BUDGET - FY 2026-2030 CAPITAL IMPROVEMENT PLAN** | **$** | **636,258,774** |