HALL COUNTY FISCAL YEAR 2026 BUDGET RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2026 BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, 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 2025 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 2026 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board resolves that the Proposed 2026 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 2026 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 2026 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.
    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 2026 Budget contains 1,863 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 2026 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 3% 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 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.

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 2026 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 2026 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

absent
Commissioner – District 2

Commissioner – District 3

Commissioner – District 4

June 26, 2025
Date

Attest:

County Clerk

(Seal)

BOARD OF COMMISSIONERS HALL COUNTY GA DEC. 15, 1818

Approved as to form:

Hall County Attorney

FISCAL YEAR 2026 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

GENERAL FUND

Revenues:		
Taxes	$	113,610,683
Licenses and permits		3,069,200
Intergovernmental		1,029,402
Fines and forfeitures		3,383,870
Charges for services		11,871,012
Miscellaneous		500,850
Contributions / Donations		29,000
Investment Income		250,000
Operating Transfer In		1,374,101
Subtotal Revenues		135,118,118
Use of Assigned Fund Balance - Compensation Study		-
TOTAL REVENUES GENERAL FUND	**$**	**135,118,118**
Appropriations:		
Administration	$	1,984,771
Board of Commissioners		465,484
Financial Services		2,690,457
Human Resources		1,165,546
MIS		5,817,927
Building Inspection		940,105
Business License		263,688
Tax Assessor		3,490,548
Animal Services		2,921,924
Agricultural Center		455,537
Legal Services		859,444
Correctional Institution		4,598,680
Central Services		4,748,800
Sheriff		53,674,509
Coroner		637,341
Solicitor		2,488,047
Superior Court		4,085,066
State Court		3,136,289
Clerk of Court		3,896,811
BOE Appeals		135,126
Probate Court		1,365,475
Juvenile Court		4,460,530
District Attorney		3,090,277
Magistrate Court		1,959,375
Court Administration		5,610,898

FISCAL YEAR 2026 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

Public Defender			2,234,146
Soil Conservation Service			148,712
Extension Office			248,763
Elections			2,120,068
Tax Commissioner			4,086,528
GENERAL FUND (cont.)			
Agencies:			
Health Department	$	901,777	
Hall County Library System		3,919,672	
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		50,000	
Family Ties - Gainesville		8,500	
Department of Family and Children Services		250,000	
Total:			6,671,870
Non Departmental:			
Retiree Health Insurance (County Share)		1,800,000	
OPEB Trust Contribution		311,768	
Enhanced 911 Communications Supplement		806,969	
Contribution to the Capital Projects Fund		668,657	
Debt Service		169,500	
Other General Service Items		908,482	
Total:			4,665,376
TOTAL APPROPRIATIONS GENERAL FUND			**$ 135,118,118**
FIRE SERVICES FUND			
Revenues:			
Taxes			$ 43,873,449
Charges for Services			200,000
Intergovernmental			4,000
Investment Income			67,000
TOTAL REVENUES FIRE SERVICES FUND			**$ 44,144,449**
Appropriations:			
Operations			$ 44,144,449
TOTAL APPROPRIATIONS FIRE SERVICES FUND			**$ 44,144,449**

FISCAL YEAR 2026 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

EMERGENCY SERVICES FUND

Revenues:		
Taxes	$	9,776,408
Charges for Services		5,628,813
Miscellaneous		3,600
Investment Income		35,000
Operating Transfer In (General Fund Supplement)		-
TOTAL REVENUES EMERGENCY SERVICES FUND	**$**	**15,443,821**
Appropriations:		
Operations	$	15,443,821
TOTAL APPROPRIATIONS EMERGENCY SERVICES FUND	**$**	**15,443,821**

DEVELOPMENT SERVICES FUND

Revenues:		
Taxes	$	11,011,626
Licenses and Permits		260,000
Charges for Services		110,840
Intergovernmental		448,584
Investment Income		20,000
Miscellaneous		10,100
Operating Transfer In (General Fund Supplement)		-
TOTAL REVENUES DEVELOPMENT SERVICES FUND	**$**	**11,861,150**
Appropriations:		
Operations	$	11,861,150
TOTAL APPROPRIATIONS DEVELOPMENT SERVICES FUND	**$**	**11,861,150**

PARKS & LEISURE SERVICES FUND

Revenues:		
Taxes	$	5,662,875
Charges for Services		641,725
Contributions / Donations		300
Investment Income		6,500
Miscellaneous		305,623
Operating Transfer In (General Fund Supplement)		-
TOTAL REVENUES PARKS & LEISURE SERVICES FUND	**$**	**6,617,023**
Appropriations:		
Operations	$	6,617,023
TOTAL APPROPRIATIONS PARKS & LEISURE SERVICES FUND	**$**	**6,617,023**

E911 FUND

Revenues:		
Charges for Services	$	4,764,490
Investment Income		-
Miscellaneous		14,532
Operating Transfer In (General Fund Supplement)		806,969
TOTAL REVENUES E911 FUND	**$**	**5,585,991**

FISCAL YEAR 2026 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

Appropriations:		
Operations	$	5,585,991
TOTAL APPROPRIATIONS E911 FUND	**$**	**5,585,991**

PARKS MARINA FUND

Revenues:		
Charges for Services	$	744,423
Investment Income		7,540
Miscellaneous		1,207,650
Prior Year Reserves - for Capital Projects		319,339
TOTAL REVENUES PARKS MARINA FUND	**$**	**2,278,952**
Appropriations:		
Operations	$	2,278,952
TOTAL APPROPRIATIONS PARKS MARINA FUND	**$**	**2,278,952**

MULTIPLE GRANTS FUND

Revenues:		
Intergovernmental	$	7,855,739
Contributions / Donations		22,644
TOTAL REVENUES MULTIPLE GRANTS FUND	**$**	**7,878,383**
Appropriations:		
Miscellaneous Grant Programs	$	7,878,383
TOTAL APPROPRIATIONS MULTIPLE GRANTS FUND	**$**	**7,878,383**

AMERICAN RESCUE PLAN FUND

Revenues:		
Intergovernmental	$	5,838,157
TOTAL REVENUES AMERICAN RESCUE PLAN FUND	**$**	**5,838,157**
Appropriations:		
Miscellaneous Programs and Projects - American Rescue Plan	$	5,838,157
TOTAL APPROPRIATIONS AMERICAN RESCUE PLAN FUND	**$**	**5,838,157**

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 2026 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

RESTRICTED PROGRAMS FUND

Revenues:		
Intergovernmental	$	1,982,614
Fines and Forfeitures		342,579
Charges for Services		816,381
Contributions / Donations		-
Miscellaneous		142,000
Prior year reserves		976,983
TOTAL REVENUES RESTRICTED PROGRAMS FUND	**$**	**4,260,557**
Appropriations:		
Operations	$	4,260,557
TOTAL APPROPRIATIONS RESTRICTED PROGRAMS FUND	**$**	**4,260,557**

CONFISCATED ASSETS FUND

Revenues:		
Fines and Forfeitures	$	29,000
Prior Year Reserves		-
TOTAL REVENUES CONFISCATED ASSETS FUND	**$**	**29,000**
Appropriations:		
Operations	$	29,000
TOTAL APPROPRIATIONS CONFISCATED ASSETS FUND	**$**	**29,000**

DATE FUND

Revenues:		
Charges for Services	$	40,800
Fines and Forfeitures		140,772
Prior Year Reserves		15,242
TOTAL REVENUES DATE FUND	**$**	**196,814**
Appropriations:		
Operations	$	196,814
TOTAL APPROPRIATIONS DATE FUND	**$**	**196,814**

LOCAL GOVT SHARE OF OPIOID FUND

Revenues:		
Miscellaneous	$	415,000
TOTAL REVENUES LOCAL GOVT SHARE OF OPIOID FUND	**$**	**415,000**
Appropriations:		
Operations	$	415,000
TOTAL APPROPRIATIONS LOCAL GOVT SHARE OF OPIOID FUND	**$**	**415,000**

HOTEL MOTEL TAX FUND

Revenues:		
Taxes	$	550,000
Prior Year Reserves		400,000
TOTAL REVENUES HOTEL MOTEL TAX FUND	**$**	**950,000**

FISCAL YEAR 2026 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

Appropriations:		
Agency Allocation	$	950,000
TOTAL APPROPRIATIONS HOTEL MOTEL TAX FUND	**$**	**950,000**

LAW LIBRARY FUND

Revenues:		
Fines and Forfeitures	$	156,320
TOTAL REVENUES LAW LIBRARY FUND	**$**	**156,320**
Appropriations:		
Operations	$	156,320
TOTAL APPROPRIATIONS LAW LIBRARY FUND	**$**	**156,320**

RISK MANAGEMENT FUND

Revenues:		
Charges for Services	$	4,981,589
TOTAL REVENUES RISK MANAGEMENT FUND	**$**	**4,981,589**
Appropriations:		
Operations	$	4,981,589
TOTAL APPROPRIATIONS RISK MANAGEMENT FUND	**$**	**4,981,589**

GROUP INSURANCE FUND

Revenues:		
Charges for Services	$	28,941,488
Miscellaneous		6,537,639
TOTAL REVENUES GROUP INSURANCE FUND	**$**	**35,479,127**
Appropriations:		
Employee Services, Claims, and Operations	$	35,479,127
TOTAL APPROPRIATIONS GROUP INSURANCE FUND	**$**	**35,479,127**

FLEET MAINTENANCE FUND

Revenues:		
Charges for Services	$	1,995,671
TOTAL REVENUES FLEET MAINTENANCE FUND	**$**	**1,995,671**
Appropriations:		
Operations	$	1,995,671
TOTAL APPROPRIATIONS FLEET MAINTENANCE FUND	**$**	**1,995,671**

SOLID WASTE ENTERPRISE FUND

Revenues:		
Assessment Fees	$	3,699,470
Charges for Services		7,158,966
Investment Income		100,000
Prior year reserves		6,183,797
TOTAL REVENUES SOLID WASTE ENTERPRISE FUND	**$**	**17,142,233**

FISCAL YEAR 2026 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

Appropriations:		
Operations	$	17,142,233
TOTAL APPROPRIATIONS SOLID WASTE ENTERPRISE FUND	**$**	**17,142,233**

STORMWATER FUND

Revenues:		
Charges for Services	$	238,573
TOTAL REVENUES STORMWATER FUND	**$**	**238,573**
Appropriations:		
Stormwater Operations	$	238,573
TOTAL APPROPRIATIONS STORMWATER FUND	**$**	**238,573**

WATER AND SEWER ENTERPRISE FUND

Revenues:		
Charges for Services	$	5,240,000
Prior year reserves		9,660,527
Licenses and Permits		100,000
Investment Income		80,000
Operating Transfer In (SPLOST)		2,103,321
TOTAL REVENUES WATER AND SEWER ENTERPRISE FUND	**$**	**17,183,848**
Appropriations:		
Sewer/Wastewater Operations	$	17,183,848
TOTAL APPROPRIATIONS WATER AND SEWER ENTERPRISE FUND	**$**	**17,183,848**

CAPITAL PROJECTS FUND

Revenues:		
Capital Contributions - Other Funds	$	10,562,254
Prior year reserves		3,330,000
TOTAL REVENUES CAPITAL PROJECTS FUND	**$**	**13,892,254**
Appropriations:		
Capital Programs	$	13,892,254
TOTAL APPROPRIATIONS CAPITAL PROJECTS FUND	**$**	**13,892,254**

STATE ROADS FUND

Revenues:		
Intergovernmental	$	9,210,249
TOTAL REVENUES STATE ROADS FUND	**$**	**9,210,249**
Appropriations:		
Roads and Related Improvements	$	9,210,249
TOTAL APPROPRIATIONS STATE ROADS FUND	**$**	**9,210,249**

IMPACT FEES FUND

Revenues:		
Charges for Services	$	1,470,415
Prior year reserves		12,432

FISCAL YEAR 2026 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

TOTAL REVENUES IMPACT FEES FUND	**$**	**1,482,847**
Appropriations:		
Parks, Library, Fire, Public Safety, and Sheriff Patrol	$	1,482,847
TOTAL APPROPRIATIONS IMPACT FEES FUND	**$**	**1,482,847**
SPLOST VII FUND		
Revenues:		
Funds Carried Forward	$	1,425,230
TOTAL REVENUES SPLOST VII FUND	**$**	**1,425,230**
Appropriations:		
Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	$	1,425,230
TOTAL APPROPRIATIONS SPLOST VII FUND	**$**	**1,425,230**
SPLOST VIII FUND		
Revenues:		
Taxes	$	53,105,030
Funds Carried Forward		394,842
TOTAL REVENUES SPLOST VIII FUND	**$**	**53,499,872**
Appropriations:		
Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	$	53,499,872
TOTAL APPROPRIATIONS SPLOST VIII FUND	**$**	**53,499,872**
TOTAL COUNTY-WIDE OPERATING AND CAPITAL BUDGET	**$**	**398,580,228**
Less Interfund Transfers		**(15,607,266)**
Less Internal Services (Risk & Fleet)		**(6,977,260)**
Group Insurance Interfund Charges		**(29,624,405)**
Net Total County Budget		**346,371,297**

FISCAL YEAR 2026 BUDGET RESOLUTION
(FISCAL YEAR 2027-2031 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA

CAPITAL PROJECTS FUND

Revenues:		
Capital Contributions from Operating Funds	$	73,684,199
Prior Year Reserves		90,058,465
TOTAL REVENUES - CAPITAL PROJECTS FUND	**$**	**163,742,664**
Appropriations:		
Construction / Equipment and Related Costs	$	163,742,664
TOTAL APPROPRIATIONS - CAPITAL PROJECTS FUND	**$**	**163,742,664**

PARKS MARINA FUND

Revenues:		
Ordinary Revenues - Parks Marina Fund		1,308,000
TOTAL REVENUES - PARKS MARINA FUND	**$**	**1,308,000**
Appropriations:		
Park Enhancements and Improvements	$	1,308,000
TOTAL APPROPRIATIONS - PARKS MARINA FUND	**$**	**1,308,000**

WATER AND SEWER ENTERPRISE FUND

Revenues:		
Prior Year Reserves	$	18,050,447
Ordinary Revenues - Sewer Fund		18,050,447
TOTAL REVENUES - WATER AND SEWER ENTERPRISE FUND	**$**	**36,100,894**
Appropriations:		
Sewer Infrastructure Improvements	$	36,100,894
TOTAL APPROPRIATIONS - WATER AND SEWER ENTERPRISE FUND	**$**	**36,100,894**

SOLID WASTE ENTERPRISE FUND

Revenues:		
Prior Year Reserves	$	25,693,050
Ordinary Revenues - Solid Waste Enterprise Fund		25,693,050
TOTAL REVENUES - SOLID WASTE ENTERPRISE FUND	**$**	**51,386,100**
Appropriations:		
Heavy Equipment, Vehicles, and Infrastructure Improvements	$	51,386,100
TOTAL APPROPRIATIONS - SOLID WASTE ENTERPRISE FUND	**$**	**51,386,100**

IMPACT FEES FUND

Revenues:		
Charges for Services	$	268,099
Prior year reserves		1,044,791
TOTAL REVENUES - IMPACT FEES FUND	**$**	**1,312,889**
Appropriations:		
Parks, Library, Fire, Public Safety, and Sheriff Patrol	$	1,312,889
TOTAL APPROPRIATIONS - IMPACT FEES FUND	**$**	**1,312,889**

FISCAL YEAR 2026 BUDGET RESOLUTION
(FISCAL YEAR 2027-2031 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA

SPLOST VII FUND		
Revenues:		
Prior Year Reserves	$	4,808,488
TOTAL REVENUES - SPLOST VII FUND	**$**	**4,808,488**
Appropriations:		
Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	$	4,808,488
TOTAL APPROPRIATIONS - SPLOST VII FUND	**$**	**4,808,488**
SPLOST VIII FUND		
Revenues:		
Taxes	$	27,170,855
Prior Year Reserves		27,170,855
TOTAL REVENUES - SPLOST VIII FUND	**$**	**54,341,709**
Appropriations:		
Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, Municipalities, etc.	$	54,341,709
TOTAL APPROPRIATIONS - SPLOST VIII FUND	**$**	**54,341,709**
OTHER CAPITAL FUNDING SOURCES		
Revenues:		
Other Capital Funding Sources	$	284,036,228
TOTAL REVENUES - OTHER CAPITAL FUNDING SOURCES	**$**	**284,036,228**
Appropriations:		
Roads and related improvements, Parks, Public Safety Apparatus, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	$	284,036,228
TOTAL APPROPRIATIONS - OTHER CAPITAL FUNDING SOURCES	**$**	**284,036,228**
TOTAL PROPOSED BUDGET - FY 2027-2031 CAPITAL IMPROVEMENT PLAN	**$**	**597,036,972**