

HALL COUNTY FISCAL YEAR 2022 MID-YEAR BUDGET RECONCILIATION RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2022 BEGINNING JULY 1, 2021, AND ENDING JUNE 30, 2022, 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 2021 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 2022 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board resolves that the Proposed 2022 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 2022 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 2022 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 2022 Budget contains 1,781 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 2022 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 2022 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 2022 expenditures and five subsequent fiscal years for the projects approved by the Board of Commissioners and/or voter referendum.

HALL COUNTY BOARD OF COMMISSIONERS

[Signature]
Chairman

[Signature]
Commissioner – District 1

[Signature]
Commissioner – District 2

[Signature]
Commissioner – District 3

[Signature]
Commissioner – District 4

February 24, 2022
Date

Attest:

[Signature]
County Clerk

(Seal)



Approved as to form:

[Signature]
Hall County Attorney

FISCAL YEAR 2022 MID-YEAR BUDGET RECONCILIATION RESOLUTION

**BUDGET SUMMARY
HALL COUNTY, GEORGIA**

GENERAL FUND

Revenues:

Taxes/Commissions/Penalties/Int.	\$ 97,139,764
Licenses and permits	3,613,250
Intergovernmental	1,175,114
Fines and forfeitures	4,670,392
Charges for services	7,102,000
Miscellaneous	144,797
Operating Transfer In	1,201,359
Subtotal Revenues	<u>115,046,676</u>
Use of Fund Balance	-
TOTAL REVENUES GENERAL FUND	<u>\$ 115,046,676</u>

Appropriations:

Administration	\$ 1,914,693
Financial Services	2,193,532
Human Resources	970,499
MIS	2,519,351
Building Inspection	857,994
Business License	251,784
Tax Assessor	2,626,328
Animal Control	2,144,111
AGRI Center	367,872
Legal Services	521,643
Corrections	7,637,673
Sheriff	46,615,686
Coroner	351,505
Solicitor	2,011,222
Superior Court	4,279,099
State Court	2,002,519
Clerk of Court	3,352,834
BOE Appeals	104,900
Probate Court	1,074,585
Juvenile Court	2,212,518
District Attorney	2,372,505
Magistrate Court	1,651,406
Court Administration	3,614,697
Public Defender	1,952,192
Soil Conservation Service	164,590
County Agent	293,851
Elections	1,397,208
Tax Commissioner	2,736,003
Construction Management	528,900

Agencies:

Health Department	\$ 870,386
Hall County Library System	2,680,947
Community Service Center	677,905
Legacy Link	12,450
Avita Community Partners	55,000
Hall-Dawson CASA	42,600
Soil Conservation	8,000
Gateway House	35,275
Edmondson-Telford	28,500
Lake Lanier CVB	125,000

FISCAL YEAR 2022 MID-YEAR BUDGET RECONCILIATION RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

Greater Hall Chamber of Commerce	165,000	
<u>GENERAL FUND (cont.)</u>		
Georgia Mountains Regional Commission	180,843	
Rape Response	7,000	
Forest Service	9,697	
Cime Business Incubator	50,000	
Supporting Adoption and Foster Families Together	46,000	
Family Ties - Gainesville	4,750	
Department of Family and Children Services	170,000	
Total:		5,169,353
Non Departmental:		
Indigent Defense	1,131,926	
Pauper Burial	70,000	
Retiree Health Insurance (County Share)	1,800,000	
Enhanced 911 Communications Supplement	900,000	
Allen Creek Soccer Complex Supplement	193,445	
Hall County Parks and Marina Fund Supplement	-	
Development Services Fund Supplement	2,171,936	
Parks and Leisure Fund Supplement	787,031	
Contribution to the Capital Projects Fund	1,500,000	
Debt Service	169,250	
Other General Service Items	2,432,035	
Total:		11,155,623
TOTAL APPROPRIATIONS GENERAL FUND		\$ 115,046,676

FIRE SERVICES FUND

Revenues:		
Property Taxes		\$ 23,348,795
Other Taxes		8,381,898
Charges for Services		160,248
Intergovernmental		10,725
Miscellaneous		15,000
TOTAL REVENUES FIRE FUND		\$ 31,916,666
Appropriations:		
Operations		\$ 31,916,666
TOTAL APPROPRIATIONS FIRE FUND		\$ 31,916,666

EMERGENCY SERVICES FUND

Revenues:		
Property Taxes		\$ 5,826,108
Other Taxes		33,580
Charges for Services		5,209,826
Miscellaneous		3,600
Use of Fund Balance		418,327
TOTAL REVENUES EMERGENCY SERVICES FUND		\$ 11,491,441
Appropriations:		
Operations		\$ 11,491,441
TOTAL APPROPRIATIONS EMERGENCY SERVICES FUND		\$ 11,491,441

**FISCAL YEAR 2022 MID-YEAR BUDGET RECONCILIATION RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

DEVELOPMENT SERVICES FUND

Revenues:

Property Taxes	\$ 5,999,802
Other Taxes	38,780
Licenses and Permits	130,000
Charges for Services	10,071
Intergovernmental	490,629
Miscellaneous	632
Operating Transfer In (General Fund Supplement)	2,171,936
TOTAL REVENUES DEVELOPMENT SERVICES FUND	\$ 8,841,850

Appropriations:

Operations	\$ 8,841,850
TOTAL APPROPRIATIONS DEVELOPMENT SERVICES FUND	\$ 8,841,850

PARKS & LEISURE SERVICES FUND

Revenues:

Property Taxes	\$ 2,818,631
Other Taxes	14,660
Charges for Services	433,119
Miscellaneous	65,610
Operating Transfer In (General Fund Supplement)	787,031
TOTAL REVENUES PARKS & LEISURE FUND	\$ 4,119,051

Appropriations:

Operations	\$ 4,119,051
TOTAL APPROPRIATIONS PARKS & LEISURE FUND	\$ 4,119,051

E911 FUND

Revenues:

Charges for Services	\$ 4,150,954
Miscellaneous	80,749
Operating Transfer In (General Fund Supplement)	900,000
TOTAL REVENUES E911 FUND	\$ 5,131,703

Appropriations:

Operations	\$ 5,131,703
TOTAL APPROPRIATIONS E911 FUND	\$ 5,131,703

PARKS MARINA FUND

Revenues:

Charges for Services	\$ 789,541
Miscellaneous	11,700
TOTAL REVENUES PARK & MARINA FUND	\$ 801,241

Appropriations:

Operations	\$ 801,241
TOTAL APPROPRIATIONS PARK & MARINA FUND	\$ 801,241

**FISCAL YEAR 2022 MID-YEAR BUDGET RECONCILIATION RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

GRANT FUND

Revenues:		
Intergovernmental		\$ 17,384,691
Miscellaneous		6,167,260
TOTAL REVENUES GRANT FUND		<u>\$ 23,551,951</u>

Appropriations:		
Miscellaneous Grant Programs		\$ 23,551,951
TOTAL APPROPRIATIONS GRANT FUND		<u>\$ 23,551,951</u>

AMERICAN RESCUE PLAN FUND

Revenues:		
Intergovernmental		\$ 16,336,899
TOTAL REVENUES GRANT FUND		<u>\$ 16,336,899</u>

Appropriations:		
Miscellaneous Programs and Projects - American Rescue Plan		\$ 16,336,899
TOTAL APPROPRIATIONS GRANT FUND		<u>\$ 16,336,899</u>

STREET LIGHTING DISTRICTS FUND

Revenues:		
Charges for Services		\$ 1,205,000
Miscellaneous		10,000
TOTAL REVENUES STREET LIGHTING DISTRICTS FUND		<u>\$ 1,215,000</u>

Appropriations:		
Operations		\$ 1,215,000
TOTAL APPROPRIATIONS STREET LIGHTING DISTRICTS FUND		<u>\$ 1,215,000</u>

RESTRICTED PROGRAMS FUND

Revenues:		
Intergovernmental		\$ 1,456,659
Fines and Forfeitures		881,702
Charges for Services		1,839,035
Miscellaneous		31,500
Prior year reserves		1,404,877
TOTAL REVENUES RESTRICTED PROGRAMS FUND		<u>\$ 5,613,773</u>

Appropriations:		
Operations		\$ 5,613,773
TOTAL APPROPRIATIONS RESTRICTED PROGRAMS FUND		<u>\$ 5,613,773</u>

**FISCAL YEAR 2022 MID-YEAR BUDGET RECONCILIATION RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

ALLEN CREEK SOCCER COMPLEX FUND

Revenues:

Intergovernmental	\$ 44,900
Charges for Services	74,691
Operating Transfer In (General Fund Supplement)	193,445
TOTAL REVENUES ALLEN CREEK SOCCER COMPLEX FUND	<u>\$ 313,036</u>

Appropriations:

Operations	\$ 313,036
TOTAL APPROPRIATIONS ALLEN CREEK SOCCER COMPLEX FUND	<u>\$ 313,036</u>

LAW LIBRARY FUND

Revenues:

Fines and Forfeitures	\$ 123,816
TOTAL REVENUES LAW LIBRARY FUND	<u>\$ 123,816</u>

Appropriations:

Operations	\$ 123,816
TOTAL APPROPRIATIONS LAW LIBRARY FUND	<u>\$ 123,816</u>

RISK MANAGEMENT FUND

Revenues:

Charges for Services	\$ 3,066,262
TOTAL REVENUES RISK MANAGEMENT FUND	<u>\$ 3,066,262</u>

Appropriations:

Operations	\$ 3,066,262
TOTAL APPROPRIATIONS RISK MANAGEMENT FUND	<u>\$ 3,066,262</u>

GROUP INSURANCE FUND

Revenues:

Charges for Services	\$ 24,069,008
Insurance Premiums - employees and retirees	3,432,304
TOTAL REVENUES GROUP INSURANCE FUND	<u>\$ 27,501,312</u>

Appropriations:

Employee Services, Claims, and Operations	\$ 27,501,312
TOTAL APPROPRIATIONS GROUP INSURANCE FUND	<u>\$ 27,501,312</u>

FLEET MAINTENANCE FUND

Revenues:

Charges for Services	\$ 2,096,120
TOTAL REVENUES GROUP INSURANCE FUND	<u>\$ 2,096,120</u>

Appropriations:

Operations	\$ 2,096,120
TOTAL APPROPRIATIONS GROUP INSURANCE FUND	<u>\$ 2,096,120</u>

**FISCAL YEAR 2022 MID-YEAR BUDGET RECONCILIATION RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

LANDFILL ENTERPRISE FUND

Revenues:	
Assessment Fees	\$ 3,673,225
Charges for Services	8,675,035
Miscellaneous	50,000
Prior year reserves	556,071
TOTAL REVENUES LANDFILL ENTERPRISE FUND	<u>\$ 12,954,331</u>

Appropriations:	
Operations	\$ 12,954,331
TOTAL APPROPRIATIONS LANDFILL ENTERPRISE FUND	<u>\$ 12,954,331</u>

WATER AND SEWER ENTERPRISE FUND

Revenues:	
Charges for Services	\$ 4,891,957
Prior year reserves	1,500,716
Miscellaneous	500
Operating Transfer In (SPLOST)	2,103,321
TOTAL REVENUES WATER AND SEWER ENTERPRISE FUND	<u>\$ 8,496,494</u>

Appropriations:	
Sewer/Wastewater Operations	\$ 8,496,494
TOTAL APPROPRIATIONS WATER AND SEWER ENTERPRISE FUND	<u>\$ 8,496,494</u>

CAPITAL PROJECTS FUND

Revenues:	
Capital Contributions - Other Funds	\$ 4,400,000
Prior year reserves	5,111,963
Capital Lease Proceeds	5,736,850
TOTAL REVENUES RISK MANAGEMENT FUND	<u>\$ 15,248,813</u>

Appropriations:	
Capital Programs	\$ 15,248,813
TOTAL APPROPRIATIONS RISK MANAGEMENT FUND	<u>\$ 15,248,813</u>

STATE ROADS FUND

Revenues:	
Intergovernmental	\$ 1,831,705
TOTAL REVENUES STATE ROADS	<u>\$ 1,831,705</u>

Appropriations:	
Roads and Related Improvements	\$ 1,831,705
TOTAL APPROPRIATIONS STATE ROADS	<u>\$ 1,831,705</u>

**FISCAL YEAR 2022 MID-YEAR BUDGET RECONCILIATION RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA**

IMPACT FEES FUND

Revenues:

Licenses and permits	\$ 1,373,695
Prior year reserves	1,830,198
TOTAL REVENUES IMPACT FEES	<u>\$ 3,203,893</u>

Appropriations:

Parks, Library, Fire, Public Safety, and Sheriff Patrol	\$ 3,203,893
TOTAL APPROPRIATIONS IMPACT FEES	<u>\$ 3,203,893</u>

SPLOST VI FUND

Revenues:

Funds Carried Forward	\$ 504,026
TOTAL REVENUES SPLOST VI	<u>\$ 504,026</u>

Appropriations:

Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	\$ 504,026
TOTAL APPROPRIATIONS SPLOST VI	<u>\$ 504,026</u>

SPLOST VII FUND

Revenues:

Funds Carried Forward	\$ 18,436,278
TOTAL REVENUES SPLOST VII	<u>\$ 18,436,278</u>

Appropriations:

Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	\$ 18,436,278
TOTAL APPROPRIATIONS SPLOST VII	<u>\$ 18,436,278</u>

SPLOST VIII FUND

Revenues:

Taxes	\$ 36,078,933
Funds Carried Forward	508,864
TOTAL REVENUES SPLOST VIII	<u>\$ 36,587,797</u>

Appropriations:

Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	\$ 36,587,797
TOTAL APPROPRIATIONS SPLOST VIII	<u>\$ 36,587,797</u>

TOTAL COUNTY-WIDE OPERATING AND CAPITAL BUDGET

\$ 354,430,134

**FISCAL YEAR 2022 MID-YEAR BUDGET RECONCILIATION RESOLUTION
(FISCAL YEAR 2023-2027 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA**

CAPITAL PROJECTS FUND

Revenues:	
Capital Contributions from Operating Funds	\$ 23,876,116
Prior Year Reserves	26,537,561
TOTAL REVENUES - CAPITAL PROJECTS FUND	<u>\$ 50,413,677</u>

Appropriations:	
Construction / Equipment and Related Costs	\$ 50,413,677
TOTAL APPROPRIATIONS - CAPITAL PROJECTS FUND	<u>\$ 50,413,677</u>

SEWER FUND

Revenues:	
Prior Year Reserves	\$ 102,000
Ordinary Revenues - Sewer Fund	408,000
TOTAL REVENUES - SEWER FUND	<u>\$ 510,000</u>

Appropriations:	
Pump Station Rehabilitations	\$ 510,000
TOTAL APPROPRIATIONS - SEWER FUND	<u>\$ 510,000</u>

LANDFILL FUND

Revenues:	
Prior Year Reserves	\$ 3,153,350
Ordinary Revenues - Landfill Fund	13,204,650
TOTAL REVENUES - LANDFILL FUND	<u>\$ 16,358,000</u>

Appropriations:	
Heavy Equipment and Vehicles	\$ 16,358,000
TOTAL APPROPRIATIONS - LANDFILL FUND	<u>\$ 16,358,000</u>

SPLOST VII FUND

Revenues:	
Prior Year Reserves	\$ 12,561,350
TOTAL REVENUES - SPLOST VII	<u>\$ 12,561,350</u>

Appropriations:	
Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	\$ 12,561,350
TOTAL APPROPRIATIONS - SPLOST VII	<u>\$ 12,561,350</u>

**FISCAL YEAR 2022 MID-YEAR BUDGET RECONCILIATION RESOLUTION
(FISCAL YEAR 2023-2027 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA**

SPLOST VIII FUND

Revenues:		
Taxes		\$ 152,730,765
TOTAL REVENUES - SPLOST VIII		\$ 152,730,765

Appropriations:		
Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, Municipalities, etc.		\$ 152,730,765
TOTAL APPROPRIATIONS - SPLOST VIII		\$ 152,730,765

IMPACT FEES FUND

Revenues:		
Impact Fee Revenue		\$ 2,075,000
TOTAL REVENUES - IMPACT FEES		\$ 2,075,000

Appropriations:		
Park Enhancements / Additions		\$ 2,075,000
TOTAL APPROPRIATIONS - IMPACT FEES		\$ 2,075,000

STATE ROADS FUND

Revenues:		
Intergovernmental		\$ 5,800,000
TOTAL REVENUES - STATE ROADS		\$ 5,800,000

Appropriations:		
Roads and related improvements		\$ 5,800,000
TOTAL APPROPRIATIONS - STATE ROADS		\$ 5,800,000

GRANT / AMERICAN RESCUE PLAN / RESTRICTED FUNDS

Revenues:		
Intergovernmental		\$ 11,989,474
TOTAL REVENUES - IMPACT FEES		\$ 11,989,474

Appropriations:		
Park Enhancements / Road Projects / American Rescue Plan CIP Projects		\$ 11,989,474
TOTAL APPROPRIATIONS - IMPACT FEES		\$ 11,989,474

**FISCAL YEAR 2022 MID-YEAR BUDGET RECONCILIATION RESOLUTION
(FISCAL YEAR 2023-2027 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA**

OTHER CAPITAL FUNDING SOURCES

Revenues:

Other Capital Funding Sources	\$ 96,634,173
TOTAL REVENUES - OTHER CAPITAL FUNDING SOURCES	<u>\$ 96,634,173</u>

Appropriations:

Roads and related improvements, Parks, Public Safety Apparatus, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	\$ 96,634,173
TOTAL APPROPRIATIONS - OTHER CAPITAL FUNDING SOURCES	<u>\$ 96,634,173</u>

TOTAL PROPOSED BUDGET - FY 2023-2027 CAPITAL IMPROVEMENT PLAN	<u>\$ 349,072,439</u>
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