Budget

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided given the anticipated level of available resources. Budget policy states how this is achieved and addresses the need for financial health and stability.

Balanced Budget

The budget shall be balanced for each and every budgeted fund. Total anticipated revenues plus that portion of the fund balance in excess of authorized reserve, which is designated as a budgeted funding source, shall equal total estimated expenditures for each fund.

Level of Budget Adoption

All budgets shall be adopted at the legal level of budgetary control, which is the fund/department level (i.e., expenditures may not exceed the total appropriation for any department within a fund without the City Council’s approval). All budgets shall be adopted on a basis consistent with Generally Accepted Accounting Principles as promulgated by the Governmental Accounting Standards Board.

Budget Categories

The following categories exist for budgetary preparation and presentation:

- Personal Services
- Professional and Other Services
- Supplies and Operating Charges
- Repairs and Maintenance
- Capital Outlay

Budget Objectives by Fund

The following budget objectives are established for the different types of funds utilized by the City:

- **General Fund** - The budget for the General Fund shall provide for the general government operations of the City and maintain working capital necessary for financial health and stability.

- **Special Revenue Funds** - Budgets are prepared for special revenue funds that display the legally restricted revenue sources and how these sources are utilized.

- **Debt Service Fund** - Revenues shall be established and fund balance maintained sufficient for debt expenditures and to provide for any debt service cash flow deficiencies, which would occur prior to the receipt of property tax.

- **Capital Projects Fund** - Budgets for capital projects shall not lapse at the end of a fiscal year, but shall remain in effect until project completion or re-appropriation by City Council resolution.

- **Proprietary Funds (Internal Services and Enterprise)** - Although budgets for this type of fund are not required under Generally Accepted Accounting Principles, budgets shall still be prepared in order to monitor revenues and control expenses.

- **Internal Service Fund** - Internal service fund budgets shall be prepared on a self-supporting basis. Revenue rates and charges shall be identified to cover all expenses, including depreciation and debt service (if applicable).

- **Enterprise Fund** - A business approach is used in budgeting for enterprise funds. Enterprise funds shall be self-supporting when possible and minimize losses when breakeven is not possible.

- **Trust Fund** - Budgets are not required for trust funds since trustee agreements provide necessary spending authorization and control.
Performance Budget

In addition to the line item budget, the budget document shall include “performance” budget information. The performance budget provides information on the goals and objectives, which each department seeks to accomplish during the budget year. The performance budget also utilizes “performance indicators” that measure services rendered and departmental efficiency / effectiveness on a historical basis and projects target indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

Budget Preparation

For each department, budgets shall be prepared for current service level. Expanded services or extraordinary items shall be summarized in one page or less for discussions with the City Manager before further detail is prepared regarding the expanded service or extraordinary item. A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. An expanded services budget includes a funding request associated with new service and/or additional personnel.

Budget Adjustment Authorization

The budget is a dynamic, rather than a static revenue and spending plan, which requires adjustments from time to time. Approval by the City Council is required for:
- increases in total department or fund budgets.
- increases or decreases in the personal services budget total of a department or fund.
- increases in the level of authorized positions.
- changes to capital outlay items in amounts greater than $5,000.00.

Approval by the City Manager is required for changes to capital outlay budgets in amounts less than $5,000.00. Approval by the Budget and Purchasing Manager is required for budget transfers within the department, excluding changes, which alter personal services.

Budget Lapses

All operating budget appropriations, except for Capital Project Funds, shall expire at the end of a fiscal year. In accordance with Generally Accepted Accounting Principles, purchases encumbered in the current year but not received until the following year are paid from the budget of the following year. However, when necessary, City Council may make a re-appropriation to resolve unusual situations or hardships caused by this policy.

Net Budget

A net budget total shall be calculated as well as a gross budget total in order to prevent the “double counting” of revenues and expenditures. The net budget total is calculated by subtracting interfund transfer amounts from the gross budget total.

GFOA Award for Distinguished Budget Presentation

The City has steadily improved its budget document so as to obtain the Award for Distinguished Budget Presentation from the Government Finance Officers Association. This award signifies that the City is effectively communicating its budget story to its citizens, elected and administrative officials, and to outside interested parties such as bond rating agencies. The City shall continue to improve its budget document so as to maintain a high level of communication and retain the Award for Distinguished Budget Presentation each year.
Long-Range Planning

Strategic Planning

The City of Gainesville employs various types of strategic planning techniques. Primarily, the City uses a Vision, Mission and Values strategy, to help guide individual departments on a micro level. On a macro level, the City uses a comprehensive plan, trend analysis and City Council Direction to help determine the overall direction of the City of Gainesville.

The City of Gainesville will develop a multi-year plan for capital improvements and update it annually. The City will enact an annual capital budget based on the multi-year capital improvements plan. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.

Asset Inventory

Capital-Asset Procedures

Fixed assets include items with a unit cost of $10,000 or more, with some exceptions and are something that is durable and has a long-term nature in its useful life. It possesses physical substance and is expected to provide service for periods that extend beyond one year of acquisition. Assets shall fall into one of the following categories, Land, Buildings, Machinery & Equipment, Vehicles, Improvements other than Buildings, Water Treatment & Storage Facilities, Sewer Treatment Facilities, Water lines, Sewer lines, Intangibles and Infrastructure.

Assets That Fall Below the Threshold

Controllable assets that cost at least $1,000 but less than $9,999 will be charged to an expense account other than the capital outlay account. However, an asset number will be assigned to these assets. These assets will be added into the capital asset system to be tracked and will not be depreciated.

Maintenance and Replacement of Capital Equipment

Priority shall be given in budget preparation and enactment for adequate maintenance of capital equipment and facilities, and for their orderly replacement.

Depreciation

The City records depreciation yearly after the capital assets are reconciled for acquisitions, transfers, deletions, and disposals at the end of the fiscal year. Depreciation is calculated using the straight-line method with no estimated salvage values used in the computation.
PART III. ACCOUNT CLASSIFICATION DETAILS

The account descriptions in this uniform chart of accounts have been derived from the Illustrative Accounts contained in Appendix E of GFOA’s Blue Book, the sources listed in the Introduction of this document, and account definitions used in selected Georgia city and county charts of accounts. Governments must use each individual fund included in this chart of accounts if the government provides the services described for each fund type.

FUND CLASSIFICATION DESCRIPTIONS

100 General fund—Accounts for all financial resources except those required to be accounted for in another fund.

200 Special revenue funds—Account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

205 Law library fund—Accounts for county-operated law libraries.

210 Confiscated assets fund—Accounts for the cash received either from a cash confiscation or cash received from a sale of capital assets acquired from drug raids.

212 County drug abuse treatment & education fund—Special revenue fund to account for funds collected pursuant to (O.C.G.A. 15-21-100) and restricted expenditures pursuant to (O.C.G.A. 15-21-101 (b) 1 and 2). Additionally, activities of Drug Court Divisions certified by the Judicial Council of Georgia pursuant to (O.C.G.A. 15-1-15) shall be accounted for in this fund.

215 Emergency 911 telephone fund—Accounts for operations of E-911 centers. E-911 centers provide an open channel between citizens and public safety providers (i.e., police, fire, and medical responders) to efficiently, effectively, and appropriately respond to calls received for emergency services and non-emergency assistance/information. If a government’s E-911 program is integrated within its telecommunications activity, they must account for E-911 within the Telecommunications Fund (fund 570).

220 Grant fund(s)—Accounts used for certain individual grants. Grants to finance general fund operations, should be accounted for in the general fund. Grants for major construction projects related to general government operations should accounted for it in fund 340. Grants for enterprise fund purposes should be accounted for directly in the appropriate enterprise fund.

All other grants with projected expenditures exceeding 2% of the general fund’s budgeted total operating expenditures must be accounted for here under Grant funds. Some governments adopt grant budgets with fiscal years differing from the government’s fiscal year. For example, the grant budget period begins on September 1, and ends on August 31 of the following year, while the government’s fiscal year ends on June 30. In applying the 2% rule, the grant budget period that begins in the government’s fiscal year would be used (e.g., the grant budget period beginning on September 1 would be used to measure the 2% rule for the government’s fiscal year.
Account Descriptions

beginning July 1).

In some instances a multi-year grant might not meet the 2% rule criterion the first year, but could in the second fiscal year. Once the criterion is met, the government must continue to report the grant in this fund until the grant is closed.

235 Transportation special district local option sales and use tax (TSPLOST) 25% discretionary fund—Accounts for the collection of the discretionary portion of the TSPLOST proceeds and expenditures for transportation projects that are not capital projects. If the government is expending these funds on a capital transportation project, the government must report the revenue in this fund first and then transfer the proceeds to fund 335.

250 Multiple grant fund—Accounts for all grants not appropriately accounted for in the general fund, capital project funds, or enterprise funds, and not meeting the 2% rule criterion specified in fund 220. Note that the Chart does not prohibit the use of Grant funds (220) to account for grants that do not meet the 2% rule criterion.

270 Special district fund(s)—Accounts for each special taxing district in a separate fund. For example, a county government may provide fire services only in the unincorporated area of the county and tax only those properties located in the unincorporated area to pay for these services. These property taxes and the fire services they finance should be accounted for in a separate special district fund.

275 Hotel/motel tax fund—Accounts for the hotel/motel taxes collected as required by general law. If a government expends the any portion of these tax proceeds in another fund, the government must report the tax revenue in this fund first and then transfer the proceeds to the appropriate fund. Note that, because of the very specific expenditure, budgeting, and reporting requirements applicable to the restricted portion of this tax revenue, expenditures of the restricted portion should be accounted for in this fund only (unless the funds are being used to finance construction projects or to make debt service payments specifically authorized/required by state law).

280 Rental motor vehicle excise tax fund—Accounts for rental motor vehicle excise tax collected as allowed by general law. If the government is expending these tax proceeds in another fund type, the government must report the tax revenue in this fund first and then transfer the proceeds to the appropriate fund.

300 Capital projects funds—Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. If a government finances a capital project from multiple funding sources, the following rules apply in this order:

1. If general obligation bonds are one of the funding sources, fund 310 must be used for the total financing of the project.
2. If special purpose local option sales taxes are one of the funding sources (and no general obligation bonds are being used) fund 320 must be used for the total financing of the project.
3. If transportation special district local option sales taxes (75% approved projects list funds) are one of the funding sources (and no general obligation bonds or special purpose
## Department of Agriculture

### FY 2019 Program Budgets

<table>
<thead>
<tr>
<th>Department Budget Summary</th>
<th>FY 2018</th>
<th>Changes</th>
<th>FY 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current Budget</td>
<td></td>
<td>Recommendation</td>
</tr>
<tr>
<td>State General Funds</td>
<td>$48,172,806</td>
<td>$3,503</td>
<td>$48,176,309</td>
</tr>
<tr>
<td>TOTAL STATE FUNDS</td>
<td>$48,172,806</td>
<td>$3,503</td>
<td>$48,176,309</td>
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<tr>
<td>Federal Funds</td>
<td>5,768,157</td>
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<tr>
<td>TOTAL FEDERAL FUNDS</td>
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<td>$5,768,157</td>
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<tr>
<td>Other Funds</td>
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<tr>
<td>TOTAL OTHER FUNDS</td>
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<td>$2,472,101</td>
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<tr>
<td>Total Funds</td>
<td>$56,413,064</td>
<td>$3,503</td>
<td>$56,416,567</td>
</tr>
</tbody>
</table>

### Athens and Tifton Veterinary Laboratories

**Purpose:** The purpose of this appropriation is to provide payment to the Board of Regents for diagnostic laboratory testing, for veterinary consultation and assistance, for disease surveillance, and for outreach to veterinarians, animal industries, and pet owners within the State of Georgia.

**Recommended Change:**
1. Increase funds to reflect an adjustment in the employer share of the Teachers Retirement System from 16.81% to 20.90%. $89,299
2. Increase funds for the employer share of health insurance for Board of Regents of the University System of Georgia contracted employees. 10,197

Total Change $99,496

### Consumer Protection

**Purpose:** The purpose of this appropriation is to provide for public health and safety by monitoring, inspecting, and regulating the cultivation, processing, and production of livestock, meat, poultry, and other food products; by inspecting establishments that sell food for offsite consumption, food warehouses, wholesale and mobile meat and seafood vendors, dairy farms, and food banks; by certifying organic products, shellfish, and bottled water; by monitoring, inspecting, and regulating the companion animal, bird, and equine industries (including reports of abuse by private owners); by monitoring, inspecting, and regulating the plant and apiary industries, including performing phytosanitary inspections; by monitoring, inspecting, and regulating the pesticide and wood treatment industries; and by monitoring, inspecting, and regulating animal feed, pet food, and grains. The purpose of this appropriation is also to ensure accurate commercial transactions by monitoring, inspecting, and regulating weights and measures and fuel sales.

**Recommended Change:**
1. Increase funds to reflect an adjustment in the employer share of the Teachers Retirement System from 16.81% to 20.90%. $1,252
2. Reflect an adjustment to agency premiums for Department of Administrative Services administered self-insurance programs. (62,913)
3. Reflect an adjustment in merit system assessments. (4,146)
4. Reflect an adjustment in TeamWorks billings. (21,513)
5. Transfer funds for personal services ($778,827) and associated operating expenses ($207,793) for eight information technology positions to the Departmental Administration (DOA) program. 986,620

Total Change ($1,073,940)

### Departmental Administration (DOA)

**Purpose:** The purpose of this appropriation is to provide administrative support for all programs of the department.

**Recommended Change:**
1. Reflect an adjustment to agency premiums for Department of Administrative Services administered self-insurance programs. ($11,531)
2. Reflect an adjustment in merit system assessments. (760)
3. Reflect an adjustment in TeamWorks billings. (3,943)
4. Reflect an adjustment in cyber insurance premiums for the Department of Administrative Services. (3,541)
5. Transfer funds for personal services ($778,827) and associated operating expenses ($207,793) for eight information technology positions from the Consumer Protection program. 986,620

Total Change $966,845
## Marketing and Promotion

**Purpose:** The purpose of this appropriation is to manage the state's farmers markets, to promote Georgia's agricultural products domestically and internationally, to administer relevant certification marks, to provide poultry and livestock commodity data, to administer surety bonds, to provide information to the public, and to publish the Market Bulletin.

**Recommended Change:**
1. Reflect an adjustment to agency premiums for Department of Administrative Services administered self-insurance programs. ($8,657)
2. Reflect an adjustment in merit system assessments. (570)
3. Reflect an adjustment in TeamWorks billings. (2,960)
**Total Change** ($12,187)

## Poultry Veterinary Diagnostic Labs

**Purpose:** The purpose of this appropriation is to pay for operation of the Poultry Diagnostic Veterinary Labs, which conduct disease diagnoses and monitoring.

**Recommended Change:**
1. No change. $0

**Total Change** $0

## Agencies Attached for Administrative Purposes:

### Payments to Georgia Agricultural Exposition Authority

**Purpose:** The purpose of this appropriation is to reduce the rates charged by the Georgia Agricultural Exposition Authority for youth and livestock events.

**Recommended Change:**
1. Reflect an adjustment to agency premiums for Department of Administrative Services administered self-insurance programs. ($1,500)
2. Reflect an adjustment in cyber insurance premiums for the Department of Administrative Services. 146
**Total Change** ($1,354)

## State Soil and Water Conservation Commission

**Purpose:** The purpose of this appropriation is to protect, conserve, and improve the soil and water resources of the State of Georgia; conserve ground and surface water in Georgia by increasing the uniformity and efficiency of agricultural water irrigation systems, by installing meters on sites with permits for agricultural use to obtain data on agricultural water usage, and by administering the use of federal funds to construct and renovate agricultural water catchments; inspect, maintain, and provide assistance to owners of USDA flood control structures so that they comply with the state Safe Dams Act; and to provide funds for planning and research on water management, erosion, and sedimentation control.

**Recommended Change:**
1. Reflect an adjustment to agency premiums for Department of Administrative Services administered self-insurance programs. ($4,550)
2. Reflect an adjustment in merit system assessments. 413
3. Reflect an adjustment in TeamWorks billings. (11,342)
4. Reflect an adjustment in cyber insurance premiums for the Department of Administrative Services. 2,490
5. Provide funds for information technology expenses to establish secure email addresses for state employees and district supervisors. 37,632
**Total Change** $24,643
### Department Budget Summary

<table>
<thead>
<tr>
<th>Department Name</th>
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### Athens and Tifton Veterinary Laboratories

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### Consumer Protection

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### Departmental Administration (DOA)

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### Marketing and Promotion

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### Poultry Veterinary Diagnostic Labs

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### Agencies Attached for Administrative Purposes:

#### Payments to Georgia Agricultural Exposition Authority

<table>
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<th>Department Name</th>
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#### State Soil and Water Conservation Commission

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<th>Department Name</th>
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Citizens,
Stakeholders,
Chairman and Board of Commissioners
Hall County, Georgia:

I am pleased to present the Fiscal Year 2018 Annual Budget for Hall County, which details our sound fiscal operating and capital plans to ensure the continuation of necessary and quality-of-life services to the citizenry of this great community. In the subsequent paragraphs and pages of this budget document, the County’s long standing tradition of conservative fiscal management will become apparent. As the 12th largest County in the State of Georgia, we provide a large scope and depth of services that require a strategic and intentional service delivery model founded in strong fiscal practices that culminate in accurate, timely and transparent financial management and reporting.

FISCAL YEAR 2018 BUDGET HIGHLIGHTS

The Hall County 2018 annual operating and capital budgets total $241 million. This represents the Major Funds (General, Fire, Special Purpose Local Option Sales Tax, Capital Projects, and Impact Fees), Special Revenue Funds, Enterprise Fund, and Internal Service Funds. The subsequent detail provided highlights key budget initiatives, goals, and objections by major funds.

General Fund

The General Fund budget has been adopted at $102.15 million which represents a 5.36% increase from the FY 2017 budget of $96.95 million. The General Fund includes major functions of government, including
law enforcement, public safety, courts, administration, road maintenance, development services, tax assessment and collection, parks and libraries. Overall, this increase represents significant changes to our budget philosophy and service requirement, including a zero-based budget methodology and a commitment by the Board to not balance the budget with a “planned use of fund balance.” Additionally, numerous state-mandated initiatives were addressed, along with a 2.5% cost of living adjustment for all employees, and the re-establishment of a Capital Programs Fund.

Revenues have been estimated using a five year historical analysis while acknowledging future economic forecasts. Property tax revenue is estimated at $47.87 million, which represents 20.84% growth. Other taxes, including L.O.S.T. (Local Option Sales Tax) proceeds are projected at $30.04 million, a 1.95% growth trend from FY 2017. Due to our healthy General Fund balance, and a desire by County leadership to appropriately maintain 3 months of operating reserves, the FY 2018 budget does not include a planned use of fund balance. Additional General Fund FY 2018 budget highlights include:

- Investment in personnel by allocating $1.2 million to adjust pay scales and provide a cost of living adjustment (2.5%) for all full and part time employees.

- A new superior court judge as mandated by the State of Georgia due to Hall County’s growing population. The 5th judgeship requires 15 new full time positions and 2 new part time positions spread across the following departments: Superior Court, Sheriff’s Office, District Attorney, Public Defender, and Clerk of Court. The total cost, including all new personnel (salaries and benefits) and other related expenditures is $1.18 million.

- Increase in staff at the Hall County Jail to adequately and safely staff the growing jail population per state and federal safety guidelines. The 10 new jailor positions approved in the FY 2018 budget is the first step towards addressing deficient position counts in this cost center.

- Indigent defense increase as part of the public welfare function of the General Fund budget. This adjustment is to appropriately fund the rising costs of providing indigent defense services, since FY 2013 the County has realized a $500,000 increase in this program service area. The majority of this increase is related to modifications to the
Juvenile Code at the state level that was effective January 1, 2014. Additional, increases are due to an escalation in caseloads in State Court derived from an improving economy. Judicial research suggests that when the economy is growing or at a healthy level, court activity is high, and those individuals needing court appointed representation increases.

- Three (3) new full time and one (1) part time to full time upgrade to appropriately address an increase in probationer volume in the Probation Services Department. A State of Georgia created Probation Council recommends a 225:1 Probationer to Probation Officer ratio; before approving the new positions, as noted above, Hall County operated at a 300:1 ratio.

- Service delivery restructuring for a more equitable distribution of property tax collection between incorporated and unincorporated property tax payers. This negotiated 10 year agreement between Hall County Government and all municipalities located within Hall County, effective July 1, 2017, allows for a one time equity distribution totaling $1.6 million, allocated to each municipality based an agreed-upon weighed formula. Beginning in year two of the service delivery agreement, a millage rate differential will be implemented between unincorporated and incorporated property tax payers to account for the equitable distribution of property taxes.

- Capital funding transfers to re-establish a Capital Programs Fund that will better address the County’s aging capital – vehicles, heavy equipment, technology, and facility improvements – that are not approved as part of the Special Purpose Local Option Tax (SPLOST) Program.

**Fire Fund**

The Fire Fund is a self-sustaining fund with two separate millage rates: unincorporated at 2.65 mills and incorporated at 4.08 mills. The FY 2018 budget has been adopted at $24.12 million, representing an increase of 8.73% from a FY 2017 budget of $22.19 million. The Fire Fund consists of two cost centers: the fire department for general operations and the fire training center. Additional highlights of major FY 2018 budget initiatives include:
HALL COUNTY FY 2019 BUDGET RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2018 BEGINNING JULY 1, 2018, AND ENDING JUNE 30, 2019, 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 2018 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, appropriate advertised public hearings have been held on the 2019 Proposed Budget, as required by State and Local Laws and regulations, and

WHEREAS, the Board has reviewed the Proposed Budget and has made certain amendments to Funding Sources and Appropriations, and

WHEREAS, the Board resolves that the Proposed 2019 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 2019 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 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).

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 2019 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;
   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. Allocate funds from Non-Departmental Contingencies to Department or Agency budgets to provide funding for approved compensation actions;
   f. Reallocation 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 2019 Budget contains 1,716 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 2019 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 4% 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 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 not limited to health premiums, retiree contributions, for staff (both active and retiree status) and Board of Commissioners.

BE IT FURTHER RESOLVED the Board shall maintain the General Fund, Fire Service Fund, Emergency Services Fund, Development Services Fund, and Parks & Leisure Fund unreserved, undesignated fund balance at a level of no less than 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 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 budgets for all 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 FY 2019 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 are greater than $5,000. The various Capital Budgets represent the expected fiscal year 2019 expenditures and five subsequent fiscal years for the projects approved by the Board and/or voter referendum.

HALL COUNTY BOARD OF COMMISSIONERS

[Signatures]

Chairman

Commissioner – District 1
Bill Powell
Commissioner – District 2

[Signature]

Commissioner – District 3

[Signature]

Commissioner – District 4

[Signature]

Date

June 28, 2018

Attest:

[Signature]

County Clerk

(Seal)

Approved as to form:

[Signature]

Hall County Attorney
## General Fund

### Revenues:
- **Taxes/Commissions/Penalties/Int.**: $80,316,239
- **Licenses and permits**: 3,434,623
- **Intergovernmental**: 771,711
- **Fines and forfeitures**: 4,622,592
- **Charges for services**: 6,376,423
- **Sale of Surplus Property**: -
- **Miscellaneous**: 201,600
- **Operating Transfer In**: 275,000

**Subtotal Revenues**: $95,998,188

### Appropriations:
- **Administration**: $1,366,769
- **Financial Services**: 1,222,124
- **Human Resources**: 610,099
- **MIS**: 961,879
- **Building Inspection**: 498,688
- **Business License**: 169,541
- **Tax Assessor**: 1,828,824
- **AGRI Center**: 268,969
- **Corrections**: 7,983,181
- **Sheriff**: 35,392,735
- **Coroner**: 216,484
- **Solicitor**: 1,491,008
- **Superior Court**: 3,146,556
- **State Court**: 1,621,954
- **Clerk of Court**: 2,310,796
- **BOE Appeals**: 75,130
- **Probate Court**: 789,522
- **Juvenile Court**: 1,806,629
- **District Attorney**: 1,761,190
- **Magistrate Court**: 1,236,002
- **Court Administration**: 2,800,376
- **Public Defender**: 1,663,222
- **Soil Conservation Service**: 111,182
- **County Agent**: 233,143
- **Elections**: 486,053
- **Tax Commissioner**: 1,809,234
- **Construction Management**: 506,659

### Agencies:
- **Health Department**: $826,345
- **Hall County Library System**: 2,226,001
- **Community Service Center**: 524,625
- **Legacy Link**: 10,450
- **Avita Community Partners**: 55,000
- **Hall-Dawson CASA**: 42,600
- **Soil Conservation**: 8,000
- **Gateway House**: 33,250
- **Edmondson-Telford**: 28,500
- **Lake Lanier CVB**: 125,000
- **Greater Hall Chamber of Commerce**: 150,150

**Total Revenues General Fund**: $95,998,188
# FISCAL YEAR 2019 BUDGET RESOLUTION
## BUDGET SUMMARY
### HALL COUNTY, GEORGIA

### GENERAL FUND (con't)

<table>
<thead>
<tr>
<th>Program</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Georgia Mountains Regional Commission</td>
<td>155,663</td>
</tr>
<tr>
<td>Rape Response</td>
<td>4,975</td>
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<tr>
<td>Forest Service</td>
<td>9,697</td>
</tr>
<tr>
<td>Cime Business Incubator</td>
<td>50,000</td>
</tr>
<tr>
<td>Gainesville-Hall 96</td>
<td>150,000</td>
</tr>
<tr>
<td>Supporting Adoption and Foster Families Together</td>
<td>9,000</td>
</tr>
<tr>
<td>Family Ties - Gainesville</td>
<td>4,750</td>
</tr>
<tr>
<td>Lanier Technical College</td>
<td>250,000</td>
</tr>
<tr>
<td>DFACS</td>
<td>45,000</td>
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<tr>
<td><strong>Total:</strong></td>
<td><strong>4,709,006</strong></td>
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</table>

### Non Departmental:

<table>
<thead>
<tr>
<th>Program</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indigent Defense</td>
<td>1,114,400</td>
</tr>
<tr>
<td>Pauper Burial</td>
<td>50,000</td>
</tr>
<tr>
<td>Retiree Health Insurance (County Share)</td>
<td>1,250,000</td>
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<tr>
<td>Defined Benefit Plan</td>
<td>3,286,053</td>
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<tr>
<td>Defined Contribution Plan</td>
<td>2,623,387</td>
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<tr>
<td>Property &amp; Casualty Ins., W/C Claims, Unemployment, etc.</td>
<td>2,554,871</td>
</tr>
<tr>
<td>Enhanced 911 Communications Supplement</td>
<td>851,069</td>
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<tr>
<td>Allen Creek Soccer Complex Supplement</td>
<td>118,474</td>
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<tr>
<td>Hall County Parks Fund Supplement</td>
<td>53,986</td>
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<tr>
<td>Development Services Fund Supplement</td>
<td>544,854</td>
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<tr>
<td>Parks and Leisure Fund Supplement</td>
<td>225,859</td>
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<tr>
<td>Capital Fund Transfer</td>
<td>3,500,000</td>
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<tr>
<td>Debt Service</td>
<td>120,000</td>
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<tr>
<td>Other General Service Items</td>
<td>2,628,280</td>
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<tr>
<td><strong>Total:</strong></td>
<td><strong>18,921,233</strong></td>
</tr>
</tbody>
</table>

### TOTAL APPROPRIATIONS GENERAL FUND

| Total Appropriations General Fund                                      | $95,998,188 |

### FIRE FUND

#### Revenues:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>$18,291,800</td>
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<tr>
<td>Other Taxes</td>
<td>$8,056,951</td>
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<tr>
<td>Charges for Services</td>
<td>$187,581</td>
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<tr>
<td>Intergovernmental</td>
<td>$10,215</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$19,922</td>
</tr>
<tr>
<td><strong>Total Revenues FIRE FUND</strong></td>
<td><strong>$26,566,469</strong></td>
</tr>
</tbody>
</table>

#### Appropriations:

| Appropriations FIRE FUND      | $26,566,469 |

| **Total Appropriations FIRE FUND** | **$26,566,469** |