HALL COUNTY

GEORGIA *We have it **all** in Hall*

FY 2015 Mid Year Financial Update

February 5, 2015

FY 14 ended on positive note

- General Fund used less than budgeted in fund balance. Used $305k. Budgeted use was $5.2 million.
- LOST collected in FY 14 was $230k more than in FY 13. Collections totaled $20.3 million.
- TAVT collections totaled over $5.2 million.
- Property tax collections were slightly higher than budgeted (less appeal loss).
- Audit presentation scheduled during Commission meeting Feb 12th

FY 2015

- YTD- July 1 through December 2014
- First half of fiscal year
- Benchmark is 50.00%

GENERAL FUND REVENUES-TOTAL

REVENUES:	FY 2015 BUDGET	FY 15 YTD ACTUAL	% of Budget	FY 2014 BUDGET	FY 14 YTD ACTUAL	% of Budget
Taxes/Commissions/Penalties/Int.	67,269,374	46,049,531	68.46%	62,404,795	45,557,823	73.00%
Licenses & Permits	2,599,590	1,273,171	48.98%	2,635,650	1,212,266	45.99%
Charges for Service	11,793,528	5,788,095	49.08%	13,129,334	4,908,996	37.39%
Fines & Forefeitures	3,867,102	1,633,402	42.24%	3,255,064	1,497,931	46.02%
Intergovernmental	1,057,749	249,593	23.60%	1,166,366	354,147	30.36%
Miscellaneous Revenues	114,227	101,906	89.21%	333,132	83,613	25.10%
Transfers In	194,412	0	0.00%	194,412	0	0.00%
Surplus Property Sales	130,000	14,373	11.06%	40,000	379,979	949.95%
Prior Year Reserves	3,631,551	0	0.00%	5,246,170	0	0.00%
TOTAL REVENUE	**90,657,533**	**55,110,072**	**60.79%**	**88,404,923**	**53,994,754**	**61.08%**

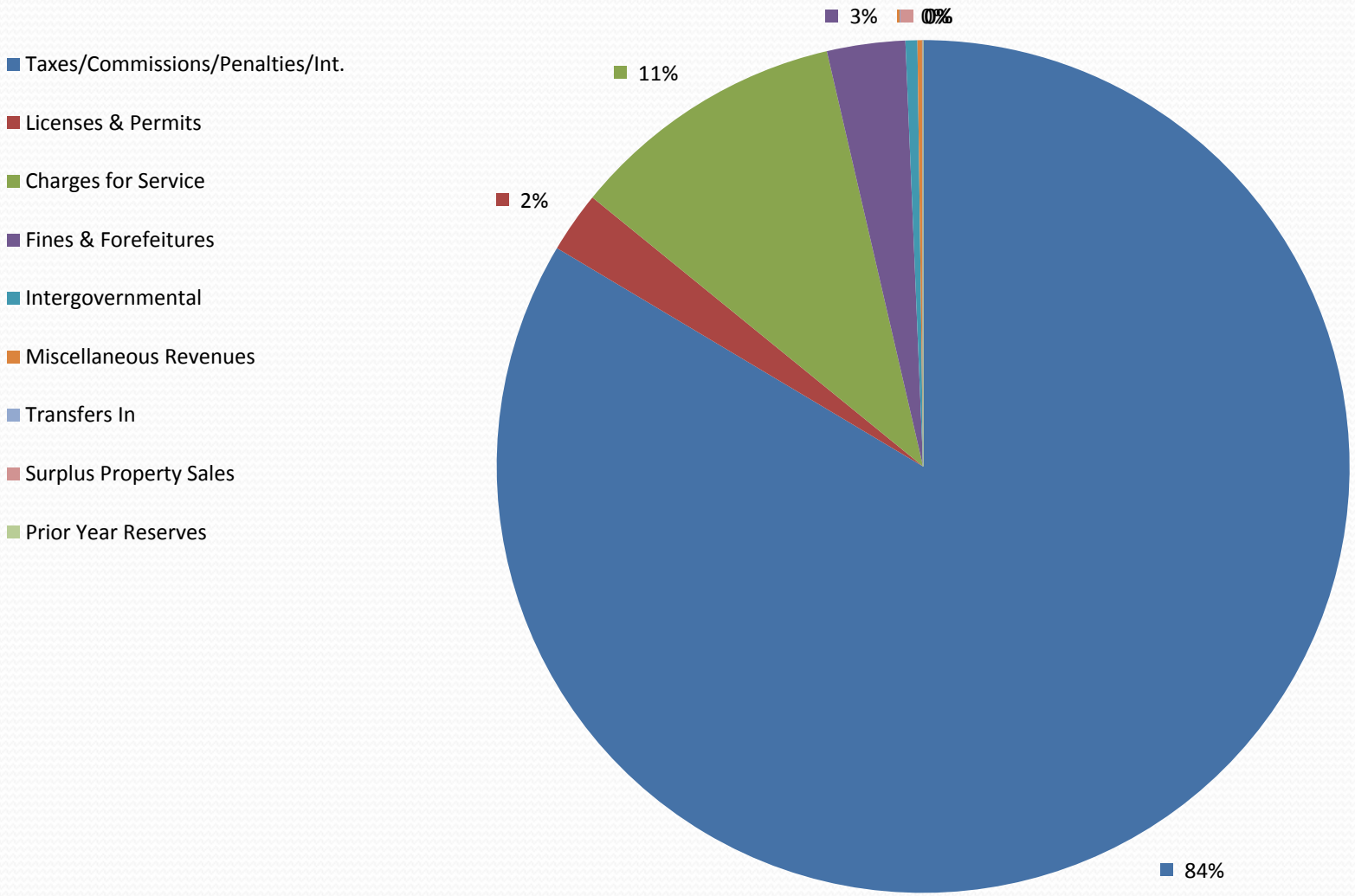
Key General Fund Revenues

	FY 2015 Budget	FY 2015 YTD ACTUAL	% of BUDGET	FY 2014 BUDGET	FY 2014 YTD ACTUAL	% of BUDGET
Current Year Property Taxes	34,267,700	30,483,873	88.96%	33,073,413	30,235,152	91.42%
L.O.S.T.	20,000,000	8,836,631	44.18%	20,200,000	8,238,132	40.78%
T.A.V.T.	4,458,757	2,195,771	49.25%	277,620	2,077,451	748.31%
Business License	800,000	457,516	57.19%	890,000	348,639	39.17%
Building Permits	504,000	306,645	60.84%	400,000	386,388	96.60%
Ambulance Fees	5,000,000	2,649,545	52.99%	4,941,701	1,680,075	34.00%
Prisoner Lodging	2,460,000	1,105,412	44.94%	3,611,100	1,039,413	28.78%
Totals	67,490,457	46,035,393		63,393,834	44,005,250	
% to total budget/actual	74.45%	83.53%		71.71%	81.50%	

L.O.S.T.

The total reflected in this presentation for LOST is only for 5 months. We receive the tax in the month following actual collections. At year end, the amount we receive in July, is accrued back to prior year. If the amount we received in January (for December) was added in, we would show a total LOST revenue of $10,966,480.28 or 54.8% of budget, $20 million. Collections are 7% higher than last year at same period.

Source of Revenue



General Fund Highlights

- LOST is 7% higher for first 5 months as compared to FY14
- General Fund expenditures are 5.92% under budget in total.
- TAVT for first 6 months = $2,195,771
- In comparison last year at December 2013, General Fund expenditures were at 45.48% or 4.52% under budget
- Overall, General Fund revenues are trending over $1 million dollars higher than last year

GENERAL FUND EXPENDITURES

Function	FY 15 Total Budget	2nd. Qtr Budget	2nd. Qtr Actual	% Budget	FY 14 Budget	2nd. Qtr. Budget	2nd. Qtr. Actual	% Budget	% Chg. Prior Yr.
General Government	21,512,361	10,756,181	7,344,647	34.14%	20,620,109	10,310,055	8,166,519	39.60%	-10.06%
Public Safety	41,222,322	20,611,161	19,778,550	47.98%	40,496,077	20,248,039	19,307,639	47.68%	2.44%
Judicial	15,003,861	7,501,931	6,935,460	46.22%	14,612,395	7,306,198	6,938,584	47.48%	-0.05%
Public Works	4,317,438	2,158,719	1,784,144	41.32%	4,375,958	2,187,979	2,054,037	46.94%	-13.14%
Housing & Development	1,499,240	749,620	689,797	46.01%	1,467,561	733,781	715,233	48.74%	-3.56%
Recreation & Culture	4,372,119	2,186,060	2,065,638	47.25%	4,178,016	2,089,008	1,903,071	45.55%	8.54%
Public Health & Welfare	2,054,769	1,027,385	978,849	47.64%	2,048,919	1,024,460	806,206	39.35%	21.41%
Agencies	675,423	337,712	388,767	57.56%	605,888	302,944	315,591	52.09%	23.19%
Total	**90,657,533**	**45,328,766**	**39,965,852**	**44.08%**	**88,404,923**	**44,202,462**	**40,206,881**	**45.48%**	**-0.60%**

General Government Expenditures

General Government	FY 15 Budget	2nd. Qtr Budget	2nd. Qtr Actual	% Budget		FY 14 Budget	2nd. Qtr. Budget	2nd. Qtr. Actual	% Budget
Administration	970,606	485,303	520,046	53.58%		978,819	489,410	468,840	47.90%
Finance	647,283	323,642	251,100	38.79%		642,157	321,079	265,031	41.27%
Purchasing	305,659	152,830	144,511	47.28%		303,328	151,664	146,550	48.31%
Human Resources	428,881	214,441	194,725	45.40%		431,812	215,906	201,230	46.60%
MIS	883,795	441,898	422,425	47.80%		902,392	451,196	452,833	50.18%
Business License	167,922	83,961	71,411	42.53%		168,671	84,336	67,369	39.94%
Tax Assessor	1,848,321	924,161	619,284	33.51%		1,961,551	980,776	724,072	36.91%
Tax Commissioner	1,410,632	705,316	668,332	47.38%		1,330,620	665,310	710,220	53.38%
Bldg. Maint	2,348,380	1,174,190	939,909	40.02%		2,148,646	1,074,323	882,164	41.06%
Elections	528,313	264,157	299,880	56.76%		418,192	209,096	160,636	38.41%
Ins/Benefits	8,494,030	4,247,015	1,831,583	21.56%		8,397,509	4,198,755	2,811,098	33.48%
General Services	3,478,539	1,739,270	1,381,441	39.71%		2,936,412	1,468,206	1,276,477	43.47%
Total	**21,512,361**	**10,756,181**	**7,344,647**	**34.14%**		**20,620,109**	**10,310,055**	**8,166,519**	**39.60%**

Judicial Expenditures

Judicial	FY 15 Total Budget	2nd. Qtr Budget	2nd. Qtr Actual	% Budget	FY 14 Budget	2nd. Qtr. Budget	2nd. Qtr. Actual	% Budget
Solicitor	1,254,129	627,065	573,895	45.76%	1,120,946	560,473	526,160	46.94%
Superior Court	2,583,769	1,291,885	1,252,467	48.47%	2,581,798	1,290,899	1,275,785	49.41%
State Court	1,405,830	702,915	658,814	46.86%	1,389,550	694,775	656,090	47.22%
Clerk of Court	1,968,399	984,200	932,183	47.36%	1,991,726	995,863	977,147	49.06%
Probate Court	526,003	263,002	233,968	44.48%	534,348	267,174	230,420	43.12%
Juvenile Court	1,526,152	763,076	668,578	43.81%	1,287,630	643,815	660,692	51.31%
District Attorney	1,357,280	678,640	634,074	46.72%	1,367,206	683,603	629,323	46.03%
Court Administration	362,298	181,149	167,702	46.29%	356,492	178,246	158,887	44.57%
Public Defender	1,316,064	658,032	602,544	45.78%	1,301,194	650,597	628,145	48.27%
Treatment Services	602,412	301,206	282,210	46.85%	584,257	292,129	261,064	44.68%
Probation Services	664,117	332,059	295,873	44.55%	687,873	343,937	275,150	40.00%
Magistrate Court	1,098,781	549,391	505,834	46.04%	1,087,843	543,922	507,427	46.65%
Court Information Systems	338,627	169,314	127,318	37.60%	321,532	160,766	**152,295**	47.37%
Total	**15,003,861**	**7,501,931**	**6,935,460**	**46.22%**	**14,612,395**	**7,306,198**	**6,938,584**	**47.48%**

Public Health & Welfare Expenditures

Public Health & Welfare	FY 15 Total Budget	2nd. Qtr Budget	2nd. Qtr Actual	% Budget		FY 14 Budget	2nd. Qtr. Budget	2nd. Qtr. Actual	% Budget
Health Department	816,107	408,054	407,908	49.98%		801,521	400,761	397,251	49.56%
Public Welfare	767,712	383,856	335,466	43.70%		776,448	388,224	173,481	22.34%
Community Service Ctr.	470,950	235,475	235,475	50.00%		470,950	235,475	235,475	50.00%
Total	**2,054,769**	**1,027,385**	**978,849**	**47.64%**		**2,048,919**	**1,024,460**	**806,206**	**39.35%**

Indigent Defense

- In FY 2015, $691,000 was budgeted to pay for Indigent legal fees. The law was changed last year requiring a lawyer for the child and one for the parents concerning juvenile court cases. In FY 2015, Hall County has spent $289k YTD for indigent legal fees compared to $167 in FY 2014.

Public Safety Expenditures

Public Safety	FY 15 Total Budget	2nd. Qtr Budget	2nd. Qtr Actual	% Budget	FY 14 Budget	2nd. Qtr. Budget	2nd. Qtr. Actual	% Budget
Sheriff-Jail	13,476,856	6,738,428	6,271,297	46.53%	12,977,820	6,488,910	6,171,447	47.55%
Sheriff-Patrol	4,701,956	2,350,978	2,358,751	50.17%	8,489,467	4,244,734	4,267,310	50.27%
Sheriff-Operations	3,851,738	1,925,869	1,597,286	41.47%	1,527,858	763,929	659,917	43.19%
Sheriff-Investigations	2,591,543	1,295,772	1,162,453	44.86%	2,093,572	1,046,786	838,233	40.04%
Sheriff-Court Svcs.	1,833,386	916,693	843,269	46.00%	1,721,350	860,675	807,999	46.94%
Sheriff- Special Operations	2,244,943	1,122,472	926,339	41.26%		-		0.00%
Sheriff-MANS	-	-	-	-	641,988	320,994	332,673	51.82%
Sheriff-Warrants	-	-	-	-	632,570	316,285	273,554	43.24%
EMS	7,734,273	3,867,137	4,359,864	56.37%	7,752,502	3,876,251	3,729,730	48.11%
EMA	113,381	56,691	55,312	48.78%	114,075	57,038	19,756	17.32%
Animal Control	1,225,101	612,551	591,266	48.26%	1,211,206	605,603	574,053	47.40%
Coroner	125,264	62,632	65,895	52.61%	121,487	60,744	66,154	54.45%
Correctional Institute	2,836,391	1,418,196	1,296,178	45.70%	2,847,699	1,423,850	1,384,862	48.63%
Marshals	487,490	243,745	250,639	51.41%	364,483	182,242	181,951	49.92%
Total	**41,222,322**	**20,611,161**	**19,778,550**	**47.98%**	**40,496,077**	**20,248,039**	**19,307,639**	**47.68%**

Public Works Expenditures

Public Works	FY 15	2nd. Qtr	2nd. Qtr	%		FY 14	2nd. Qtr.	2nd. Qtr.	%
	Total Budget	Budget	Actual	Budget		Budget	Budget	Actual	Budget
Road Maint	2,835,029	1,417,515	1,133,213	39.97%		2,986,976	1,493,488	1,392,878	46.63%
Fleet Maint	551,918	275,959	245,475	44.48%		576,581	288,291	267,117	46.33%
Engineering	930,491	465,246	405,456	43.57%		812,401	406,201	394,042	48.50%
Total	**4,317,438**	**2,158,719**	**1,784,144**	**41.32%**		**4,375,958**	**2,187,979**	**2,054,037**	**46.94%**

Housing & Development Expenditures

Housing & Dev.	FY 15	2nd. Qtr	2nd. Qtr	%		FY 14	2nd. Qtr.	2nd. Qtr.	%
	Total Budget	Budget	Actual	Budget		Budget	Budget	Actual	Budget
Planning	787,885	393,943	360,580	45.77%		750,000	375,000	378,904	50.52%
Bldg. Insp	412,127	206,064	193,910	47.05%		419,990	209,995	193,525	46.08%
County Extension Agent	198,894	99,447	87,665	44.08%		194,600	97,300	93,151	47.87%
Soil Conservation	100,334	50,167	47,642	47.48%		102,971	51,486	49,653	48.22%
Total	**1,499,240**	**749,620**	**689,797**	**46.01%**		**1,467,561**	**733,781**	**715,233**	**48.74%**

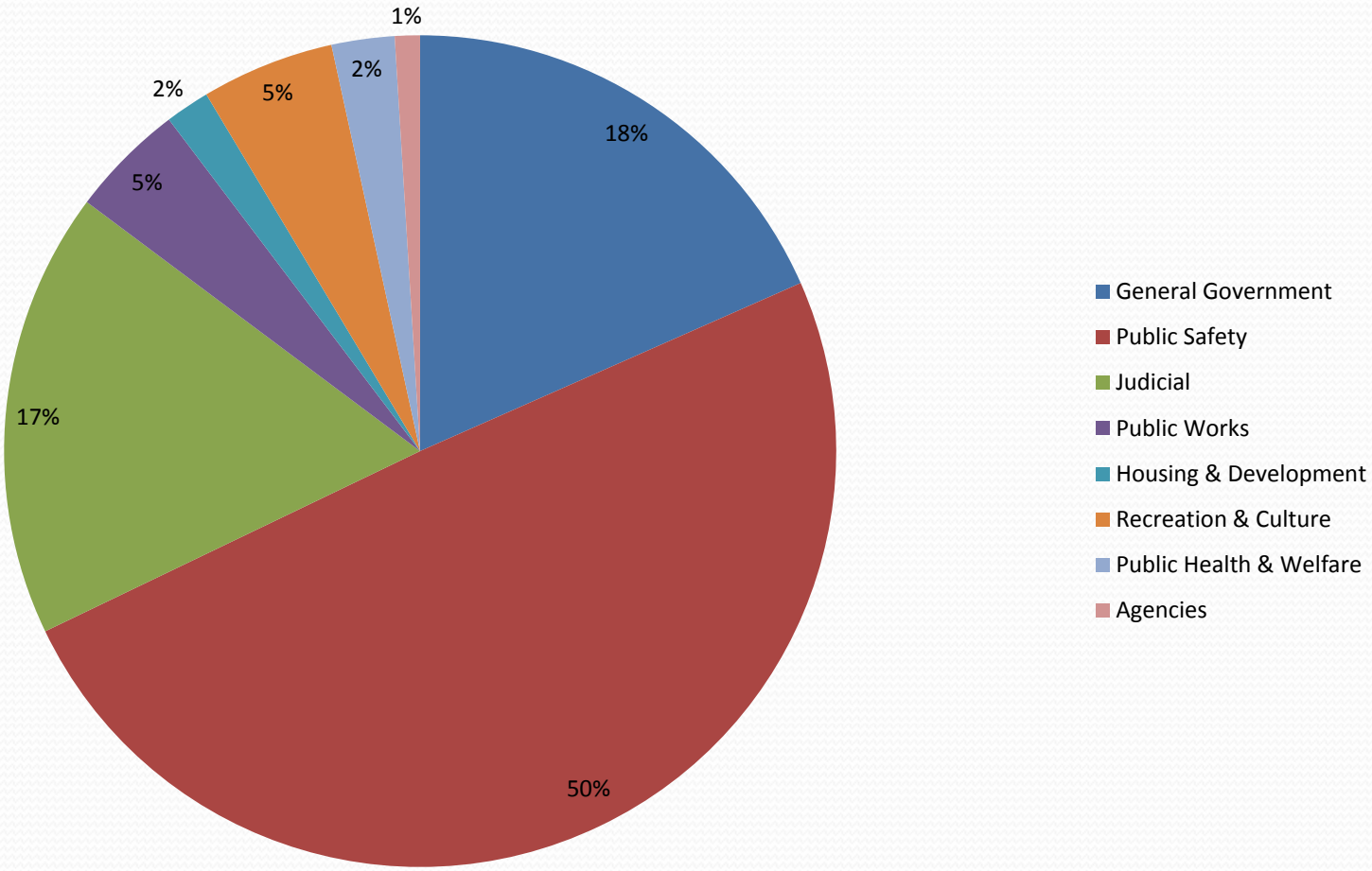
Recreation & Culture Expenditures

Recreation & Culture	FY 15	2nd. Qtr	2nd. Qtr	%		FY 14	2nd. Qtr.	2nd. Qtr.	%
	Total Budget	Budget	Actual	Budget		Budget	Budget	Actual	Budget
Parks & Leisure	2,248,699	1,124,350	999,289	44.44%		2,061,834	1,030,917	832,449	40.37%
Ag Center	198,469	99,235	94,100	47.41%		195,238	97,619	82,611	42.31%
Library System	1,924,951	962,476	972,249	50.51%		1,920,944	960,472	988,011	51.43%
Total	**4,372,119**	**2,186,060**	**2,065,638**	**47.25%**		**4,178,016**	**2,089,008**	**1,903,071**	**45.55%**

Agency Expenditures

Agencies	FY 15 Total Budget	2nd. Qtr Budget	2nd. Qtr Actual	% Budget	FY 14 Budget	2nd. Qtr. Budget	2nd. Qtr. Actual	% Budget
Legacy Link	9,450	4,725	9,450	100.00%	8,028	4,014	8,028	100.00%
GMRC	150,421	75,211	112,815	75.00%	148,545	74,273	74,273	50.00%
Ga Mtn Comm Svc	23,288	11,644	11,644	50.00%	23,288	11,644	11,644	50.00%
CIME Business Incubator	50,000	25,000	25,000	50.00%	-	-	-	0.00%
Forest Service	9,451	4,726	9,451	100.00%	9,637	4,819	9,451	98.07%
CASA	25,650	12,825	12,825	50.00%	25,650	12,825	12,825	50.00%
Rape Response	2,375	1,188	1,188	50.00%	2,375	1,188	1,188	50.02%
Soil Conservation	8,000	4,000	8,000	100.00%	8,000	4,000	8,000	100.00%
Family Ties	4,750	2,375	2,375	50.00%	4,750	2,375	2,375	50.00%
Economic Dev. Council	136,500	68,250	68,250	50.00%	130,000	65,000	65,000	50.00%
Lake Lanier Conv. & Visitor	90,000	45,000	45,000	50.00%	80,077	40,039	40,038	50.00%
Keep Hall Beautiful	110,438	55,219	55,219	50.00%	110,438	55,219	55,219	50.00%
Edmondson Telford Ctr	28,500	14,250	14,250	50.00%	28,500	14,250	14,250	50.00%
Gateway House	26,600	13,300	13,300	50.00%	26,600	13,300	13,300	50.00%
Total	**675,423**	**337,712**	**388,767**	**57.56%**	**605,888**	**302,944**	**315,591**	**52.09%**

General Fund Expenditures



Fire Fund

	Budget	Actual 12/31	% of budget
Revenues	$18,719,068	$17,431,968	93.12%
Expenditures	$18,719,068	$8,395,843	44.85%

FIRE SERVICES FUND

REVENUES:

FY 2015			FY 2014			%
Budget	Actual	% Budget	Budget	Actual	% Budget	Change
$18,719,068	$17,431,968	93.12%	$ 18,121,659	$16,439,947	90.72%	6.03%

EXPENDITURES:

FY 2015			FY 2014			%
Budget	Actual	% Budget	Budget	Actual	% Budget	Change
$18,719,068	$ 8,395,843	44.85%	$ 18,121,659	$ 7,688,036	42.42%	9.21%

Sewer Fund

	Budget	Actual 12/31	% of budget
Revenues	$4,094,899	$1,563,494	38.18%
Expenses	$4,094,899	$878,618	21.46%

SEWER FUND

REVENUES:

FY 2015			FY 2014			%
Budget	Actual	% Budget	Budget	Actual	% Budget	Change
$ 4,094,899	$ 1,563,494	38.18%	$ 4,194,509	$ 1,632,416	38.92%	-4.22%

EXPENDITURES:

FY 2015			FY 2014			%
Budget	Actual	% Budget	Budget	Actual	% Budget	Change
$ 4,094,899	$ 878,618	21.46%	$ 4,194,509	$ 1,202,926	28.68%	-26.96%

E-911 Fund

	Budget	Actual 12/31	% of budget
Revenues	$4,199,017	$1,718,971	40.94%
Expenditures	$4,199,017	$1,848,033	44.01%

E- 911							
REVENUES:							
FY 2015				FY 2014			%
Budget	Actual	% Budget		Budget	Actual	% Budget	Change
$ 4,199,017	$1,718,971	40.94%		$4,175,944	$1,760,264	42.15%	-2.35%
EXPENDITURES:							
FY 2015				FY 2014			%
Budget	Actual	% Budget		Budget	Actual	% Budget	Change
$ 4,199,017	$1,848,033	44.01%		$4,175,944	$1,809,674	43.34%	2.12%

Landfill Fund by department

LANDFILL FUND

REVENUES:	FY 2015			FY 2014			%
	Budget	Actual	% Budget	Budget	Actual	% Budget	Change
Landfill	$2,770,330	$2,215,747	79.98%	$3,989,082	$1,191,273	29.86%	86.00%
Solid Waste	$2,515,969	$2,110,154	83.87%	$2,556,885	$3,083,220	120.59%	-31.56%
Resource Recovery	$1,064,943	$ 683,574	64.19%	$ 487,620	$ 211,464	43.37%	223.26%
Fund level							0.00%
FUND TOTAL	$6,351,242	$5,009,475	78.87%	$7,033,587	$4,485,957	63.78%	11.67%

EXPENSES:	FY 2015			FY 2014			%
	Budget	Actual	% Budget	Budget	Actual	% Budget	Change
Landfill	$2,562,952	$1,181,522	46.10%	$2,264,955	$1,862,413	82.23%	-36.56%
Solid Waste	$2,487,305	$1,040,995	41.85%	$2,629,645	$1,056,866	40.19%	-1.50%
Resource Recovery	$ 836,846	$ 314,682	37.60%	$1,198,613	$ 406,976	33.95%	-22.68%
Non Spendable Reserves	$ 464,139			$ 940,374			0.00%
	$6,351,242	$2,537,199	39.95%	$7,033,587	$3,326,255	47.29%	-23.72%

S.P.L.O.S.T. SIX
SPECIAL LOCAL OPTION SALES TAX COLLECTIONS
HALL COUNTY, GA
AS OF DECEMBER 31, 2014

Effective July 2009 - June 2015

TAX MONTH	(Fiscal Years Run July - June)					
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
July	2,345,808.78	1,062,143.53	2,346,982.84	2,352,510.56	2,160,917.35	2,411,284.40
August	1,935,569.20	2,285,024.78 *	2,313,616.73	2,268,118.52	2,217,682.67	2,362,981.71
September	1,946,398.04	2,065,391.76	2,286,971.11	2,195,755.96	2,255,718.01	2,409,929.69
October	2,160,419.00 *	1,901,833.60	1,999,021.05	2,178,031.10	2,175,225.32	2,285,059.65
November	2,147,353.47	1,935,484.22 *	2,088,668.22	2,177,783.35	2,123,037.49	2,407,633.11
December	2,104,235.81	2,364,581.78	2,556,036.39	2,578,627.81	2,638,859.48	
January	1,937,162.40 *	1,827,084.74	1,996,787.03	1,943,933.90	2,055,858.26	
February	2,099,266.25	2,045,572.84	2,098,395.66	2,309,333.02	2,112,919.86	
March	1,988,678.76	2,164,933.24	2,335,171.41	2,176,726.75	2,350,712.37	
April	2,147,306.17	2,099,319.80	2,085,241.88	2,101,947.61	2,280,243.82	
May	2,018,888.21	2,168,264.27	2,463,783.77	2,196,949.54	2,391,554.35	
June	1,062,143.53	2,287,646.00	2,362,984.64	2,141,151.80	2,407,309.28	
Total Collections	**23,893,229.62**	**24,207,280.56**	**26,933,660.73**	**26,620,869.92**	**27,170,038.26**	**11,876,888.56**

Overall Total Collections	**140,701,967.65**

SPLOST VI - Hall County, Georgia

SCHEDULE OF PROJECT EXPENDITURES

	Revised Budget	Expenditures as of December 31, 2014	Debt Service Payments	Estimated SPLOST Funds Remaining
Road Improvement Projects				
	$44,372,151	$32,491,704	-	11,880,447
Parks and Leisure Services				
*COPS Issue - Nopone Rd Park $7.125M	14,175,000	6,066,031	6,009,681	2,099,288.00
Courthouse & Administration Bldg Projects				
*COPS Issue - Liberty Mutual $9.0M	11,475,000	1,527,708	7,589,959	2,357,333
Water & Sewer Projects				
*Revenue Bonds - Glades Reservoir $7.6M	32,519,457	10,993,606	18,503,702	3,022,149
Fire & Emergency Medical Projects				
	2,700,000	1,541,508	-	1,158,492
Building Construction Projects				
	15,900,000	4,610,824	2,313,572	8,975,604
Landfill Projects				
	2,700,000	62,911	-	2,637,089
Municipal Allocations				
	28,158,392	34,090,060	-	(5,931,668)
TOTAL COST	**$152,000,000**	**$91,384,351**	**34,416,915**	**26,198,734**

***NOTE: SPLOST Expenditures only include Debt Payments on Bonds - BOND Expenditures only include Project Costs to date from BOND Proceeds**

Project Status (as of Dec. 31, 2014)

Project	Funding Source	Budget	Expenditures	% Complete
Courthouse Annex	SPLOST VI	$1,147,831	$577,180	50%
Correctional Institute	SPLOST VI	$2,836,196	$635,629	22%
Sheriff's Headquarters	SPLOST VI	$5,800,000	$977,449	17%
Cherokee Bluffs Park	SPLOST VI & Impact Fees	$693,330 $2,106,670	$693,330 $63,694	27%
Glades Reservoir (Permitting Phase)	SPLOST III SPLOST IV SPLOST VI	$72,871 $4,919,951 $10,479,682 $15,472,504	$72,871 $4,919,951 $9,972,351 $14,965,173	100% 100% 95% 96.7%
Landfill Cell Expansion	SPLOST VI	$2,700,000	$62,911	2%

Conclusion

After completion of the first half of FY 2015, the County continues to show signs of a rebounding economy. It is anticipated that the remainder of FY 2015 will continue to trend as it has during the first 6 months. Financially, the County is expected to “stay the course” of managing available resources to their best use and restricting expenses to only those budgeted or deemed necessary by the Board of Commissioners