

HALL COUNTY FY 2012 BUDGET RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2012 BEGINNING JULY 1, 2011, AND ENDING JUNE 30, 2012, 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 2011 TAX DIGEST AND AFFIRMING THAT EXPEDITURES 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 2012 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 2012 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 2012 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 shall require only the approval of the Director of Financial Services for amounts up to \$25,000 for operational accounts not to include personal services' accounts; transfers to or from personal services' accounts, fuel accounts, utility accounts and to or from capital outlay accounts require the approval of the County Administrator for amounts up to \$50,000, and the approval of the Board for amounts exceeding \$50,000.

BE IT FURTHER RESOLVED that the 2012 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, whether through a change in anticipated revenues in any Fund or through a transfer of appropriations among Departments, 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;
2. The County Administrator to:
 - a. 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 \$50,000 in accordance with the intent and actions of the Board; however, in no case shall transfers be made or projects be established that contradict the guidelines of authorizing documents, (i.e. SPLOST referendums)
 - b. 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 Contingencies and Reserves budgeted in any Fund are available only for authorized transfers under the authority stated above, no expenditures shall be incurred directly to these accounts.

BE IT FURTHER RESOLVED that the 2012 Budget contains 1,384 authorized positions, which includes 1,346 positions that are budgeted and 38 positions that are frozen and not budgeted. The Board shall approve increases in authorized positions. Vacant, unfrozen, 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 2012 Budget:

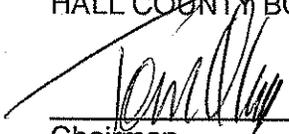
1. All vacant authorized positions require the approval of the County Administrator to recruit and hire.
2. Mandatory furlough of eight hours per month for fulltime employees, prorated for part-time employees.
3. No merit increases for employees.
4. County's Match for Retirement Contributions is suspended for FY 2012.

5. 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 the Board shall maintain the General Fund and Fire District Fund unreserved, undesignated fund balance at a level of no less than five to fifteen percent 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 Improvements Fund to fund capital projects, or appropriated for other non-recurring purposes.

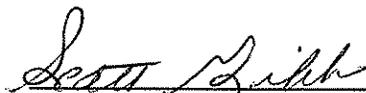
BE IT FURTHER RESOLVED budgets for all Funds of the County are presented as Operating Budgets and or funds expected to be expended during the current fiscal year. These budgets are the maintenance and operations of each of the Departments within those funds. There are separate line item budgets for Capital Outlay for each of the funds, representing large asset purchases that are greater than \$5,000. The various Capital Budgets represent the expected fiscal year expenditure for the projects approved by the Board and/or voter referendum. It is acknowledged that due to financial constraints, the 2012 budget contains no current year capital funding other than through SPLOST and Bond Construction Funds.

HALL COUNTY BOARD OF COMMISSIONERS


Chairman


Commissioner - District 1


Commissioner - District 2


Commissioner - District 3


Commissioner - District 4

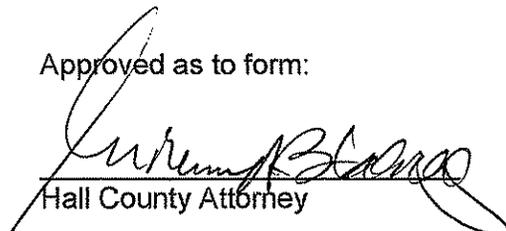
June 30, 2011
Date

Attest:


County Clerk

(Seal)

Approved as to form:


Hall County Attorney

**HALL COUNTY, GEORGIA FISCAL YEAR 2012
APPROVED BUDGET RESOLUTION**

<u>GENERAL FUND</u>	<u>FY12 Approved Budget</u>
<u>Revenues:</u>	
Property Taxes	\$ 34,805,325
Other Taxes	7,690,535
LOST	18,800,000
Licenses and permits	2,400,120
Intergovernmental	8,228,331
Fines and forfeitures	3,935,710
Charges for services	6,558,979
Miscellaneous	2,284,745
Operating Transfer In	194,412
Total Revenues	84,898,157
Use of Fund Balance	708,650
TOTAL REVENUES GENERAL FUND	\$ 85,606,807
 <u>Appropriations:</u>	
Administration	\$ 864,065
Financial Services	1,047,932
Human Resources	453,979
MIS	1,067,384
Planning	909,659
Building Inspection	417,038
Business License	144,180
Tax Assessor	1,631,241
Animal Services	1,170,108
Buildings	1,814,509
Parks & Leisure	1,408,623
Enforcement	375,925
Correctional Institution	2,726,846
Fire Services - EMS & EMA	7,413,541
Public Works	4,044,326
Sheriff - Jail	15,354,589
Sheriff - Patrol	8,335,467
Sheriff - Operations	1,652,723
Sheriff - Investigations	2,145,108
Sheriff - Mans Unit	935,823
Sheriff - Court Services	1,731,689
Total Sheriff	30,155,399
Coroner	118,528
Solicitor	1,042,149
Judiciary	5,072,043
Clerk of Court	2,030,278
Probate Court	491,982
Juvenile Court	1,271,841
District Attorney	1,359,603
Magistrate Court	1,065,126
Public Defender	1,310,446
Soil Conservation Service	94,653
County Agent	182,223
Elections	490,475
Tax Commissioner	1,250,640

**HALL COUNTY, GEORGIA FISCAL YEAR 2012
APPROVED BUDGET RESOLUTION**

<u>GENERAL FUND (con't)</u>	<u>FY12 Approved Budget</u>
Agencies:	
Health Department	\$ 834,918
Hall County Library System	1,891,196
Community Service Center	503,834
Legacy Link	8,028
Avita Community Partners	23,288
Hall-Dawson CASA	25,650
Soil Conservation	8,000
Gateway House	26,600
Keep Hall Beautiful	110,438
Edmondson-Telford	28,500
Lake Lanier CVB	68,077
Greater Hall Chamber of Commerce	117,000
Georgia Mountains Regional Commission	153,176
Rape Response	2,375
Family TIES - Gainesville	4,750
Forest Service	9,637
Cime Business Incubator	50,000
Non Departmental:	
Elections Reserve	84,290
Enhanced 911 Communications Supplement	782,660
Allen Creek Soccer Complex Supplement	194,779
Capital Trials Reserve	100,000
Indigent Defense	957,500
Retiree Health Insurance	1,884,502
Defined Benefit Plan	1,644,261
Pauper Burial	70,000
Debt Service	347,962
Property & Casualty Ins., W/C Claims, Unemployment, etc.	1,955,306
Legal & Audit	535,500
Miscellaneous	1,759,838
TOTAL APPROPRIATIONS GENERAL FUND	\$ 85,606,807

FIRE FUND

Revenues:	
Property Taxes	\$ 8,203,644
Other Taxes	5,846,921
Intergovernmental	47,423
Charges for Services	18,940
Interest Income	4,200
Miscellaneous	8,000
Total Revenues	14,129,128
Use of Fund Balance	93,578
TOTAL REVENUES FIRE FUND	\$ 14,222,706

Appropriations:

Operations	\$ 14,222,706
TOTAL APPROPRIATIONS FIRE FUND	\$ 14,222,706

**HALL COUNTY, GEORGIA FISCAL YEAR 2012
APPROVED BUDGET RESOLUTION**

<u>E911 FUND</u>	<u>FY12 Approved Budget</u>
Revenues:	
Charges for Services	\$ 3,374,405
Interest Income	300
General Fund Supplement	782,660
Miscellaneous	2,600
TOTAL REVENUES E911 FUND	\$ 4,159,965
Appropriations:	
Operations	\$ 4,159,965
TOTAL APPROPRIATIONS E911 FUND	\$ 4,159,965
<u>PARK & MARINA FUND</u>	
Revenues:	
Interest Income	\$ 1,065
Miscellaneous	622,150
Total Revenues	623,215
Use of Fund Balance	82,634
TOTAL REVENUES PARK & MARINA FUND	\$ 705,849
Appropriations:	
Operations	\$ 705,849
TOTAL APPROPRIATIONS PARK & MARINA FUND	\$ 705,849
<u>GRANT FUND</u>	
Revenues:	
Intergovernmental Funds	
Federal	\$ 4,136,163
State	174,256
Local	65,436
TOTAL REVENUES GRANT FUND	\$ 4,375,855
Appropriations:	
Misc. Grants	\$ 4,375,855
TOTAL APPROPRIATIONS GRANT FUND	\$ 4,375,855
<u>STREET LIGHTING DISTRICTS FUND</u>	
Revenues:	
Charges for Services	\$ 971,295
Interest Income	1,880
TOTAL REVENUES STREET LIGHTING DISTRICTS FUND	\$ 973,175
Appropriations:	
Operations	\$ 778,763
Operating Transfer Out	194,412
TOTAL APPROPRIATIONS STREET LIGHTING DISTRICTS FUND	\$ 973,175

**HALL COUNTY, GEORGIA FISCAL YEAR 2012
APPROVED BUDGET RESOLUTION**

<u>RESTRICTED PROGRAMS FUND</u>	FY12 Approved Budget
Revenues:	
Intergovernmental	\$ 581,959
Fines and Forfeitures	637,640
Charges for Services	154,227
Miscellaneous	325,643
Total Revenues	<u>1,699,469</u>
Use of Fund Balance	297,534
TOTAL REVENUES RESTRICTED PROGRAMS FUND	<u>\$ 1,997,003</u>
 Appropriations:	
Operations	\$ 1,987,446
Contribution to Fund Balance	9,557
TOTAL APPROPRIATIONS RESTRICTED PROGRAMS FUND	<u>\$ 1,997,003</u>
 <u>ALLEN CREEK SOCCER COMPLEX FUND</u>	
Revenues:	
Intergovernmental	\$ 41,330
Charges for Services	101,720
General Fund Supplement	194,779
TOTAL REVENUES ALLEN CREEK SOCCER COMPLEX FUND	<u>\$ 337,829</u>
 Appropriations:	
Operations	\$ 337,829
TOTAL APPROPRIATIONS ALLEN CREEK SOCCER COMPLEX FUND	<u>\$ 337,829</u>
 <u>LAW LIBRARY FUND</u>	
Revenues:	
Fines and Forfeitures	\$ 147,121
Miscellaneous	912
TOTAL REVENUES LAW LIBRARY FUND	<u>\$ 148,033</u>
 Appropriations:	
Operations	\$ 148,033
TOTAL APPROPRIATIONS LAW LIBRARY FUND	<u>\$ 148,033</u>
 <u>GROUP INSURANCE FUND</u>	
Revenues:	
Contributions - Other Funds	\$ 18,243,846
Interest Income	7,000
TOTAL REVENUES GROUP INSURANCE FUND	<u>\$ 18,250,846</u>
 Appropriations:	
Employee Services/Claims, etc.	\$ 18,250,846
TOTAL APPROPRIATIONS GROUP INSURANCE FUND	<u>\$ 18,250,846</u>
 <u>RISK MANAGEMENT FUND</u>	
Revenues:	
Interest Income	\$ 4,000
Miscellaneous	2,534,165
TOTAL REVENUES RISK MANAGEMENT FUND	<u>\$ 2,538,165</u>
 Appropriations:	
Operations	\$ 2,538,165
TOTAL APPROPRIATIONS RISK MANAGEMENT FUND	<u>\$ 2,538,165</u>

**HALL COUNTY, GEORGIA FISCAL YEAR 2012
APPROVED BUDGET RESOLUTION**

	<u>FY12 Approved Budget</u>
<u>LANDFILL ENTERPRISE FUND</u>	
Revenues:	
Licenses and Permits	\$ 2,427,600
Charges for Services	2,401,000
Interest Income	<u>16,000</u>
Total Revenues	4,844,600
Use of Fund Balance	<u>858,347</u>
TOTAL REVENUES LANDFILL ENTERPRISE FUND	<u>\$ 5,702,947</u>
Appropriations:	
Operations	<u>\$ 5,702,947</u>
TOTAL APPROPRIATIONS LANDFILL ENTERPRISE FUND	<u>\$ 5,702,947</u>
<u>SEWER/WASTEWATER UTILITY ENTERPRISE FUND</u>	
Revenues:	
Charges for Services	\$ 1,635,944
Operating Transfer - SPLOST VI	<u>1,803,472</u>
TOTAL REVENUES SEWER/WASTEWATER UTILITY ENTERPRISE FUND	<u>\$ 3,439,416</u>
Appropriations:	
Sewer/Wastewater Operations	\$ 1,434,742
Debt Service	<u>2,004,674</u>
TOTAL APPROPRIATIONS SEWER/WASTEWATER UTILITY ENTERPRISE FUND	<u>\$ 3,439,416</u>

**HALL COUNTY, GEORGIA FISCAL YEAR 2012
APPROVED BUDGET RESOLUTION**

CAPITAL BUDGETS:		FY12 Approved Budget
STATE ROADS		
<u>Revenues:</u>		
Intergovernmental		\$ 900,000
TOTAL REVENUES STATE ROADS		\$ 900,000
 <u>Appropriations:</u>		
Roads		\$ 900,000
TOTAL APPROPRIATIONS STATE ROADS		\$ 900,000
 IMPACT FEES		
<u>Revenues:</u>		
Licenses and permits		\$ 90,640
Funds Carried Forward		1,285,468
Interest Income		6,892
TOTAL REVENUES IMPACT FEES		\$ 1,383,000
 <u>Appropriations:</u>		
Libraries and Parks		\$ 1,383,000
TOTAL APPROPRIATIONS IMPACT FEES		\$ 1,383,000
 SPLOST V		
<u>Revenues:</u>		
Funds Carried Forward		\$ 4,076,845
Interest Income		20,000
TOTAL REVENUES SPLOST V		\$ 4,096,845
 <u>Appropriations:</u>		
Roads, Parks, Public Safety, Jail, E-911, etc		\$ 4,096,845
TOTAL APPROPRIATIONS SPLOST V		\$ 4,096,845
 SPLOST VI		
<u>Revenues:</u>		
SPLOST		\$ 26,000,304
Funds Carried Forward		2,040,233
Interest Income		21,000
TOTAL REVENUES SPLOST VI		\$ 28,061,537
 <u>Appropriations:</u>		
Roads, Parks, Public Safety, Sewer, Bldgs, Cities, etc		\$ 28,061,537
TOTAL APPROPRIATIONS SPLOST VI		\$ 28,061,537
 C.O.P.S. FUND FOR NORTH HALL PARK AND COUNTY ADMINISTRATION BLDG		
<u>Revenues:</u>		
Funds Carried Forward		\$ 5,394,254
TOTAL REVENUES C.O.P.S. FUND		\$ 5,394,254
 <u>Appropriations:</u>		
North Hall Park		\$ 2,783,957
County Administration Bldg		2,610,297
TOTAL APPROPRIATIONS C.O.P.S. FUND		\$ 5,394,254
 BOND FUND FOR GLADES RESERVOIR		
<u>Revenues:</u>		
Funds Carried Forward		\$ 1,649,250
TOTAL REVENUES GLADES BONDS		\$ 1,649,250
 <u>Appropriations:</u>		
Glades Reservoir		\$ 1,649,250
TOTAL APPROPRIATIONS GLADES BONDS		\$ 1,649,250

**HALL COUNTY, GEORGIA FISCAL YEAR 2012
(2013 - 2017 CAPITAL IMPROVEMENT PLAN)
APPROVED BUDGET RESOLUTION**

SPLOST V

Revenues:

Funds Carried Forward	\$ 2,450,037
TOTAL REVENUES SPLOST V	<u>\$ 2,450,037</u>

Appropriations:

Roads, Parks, Public Safety, Jail, E-911, etc	\$ 2,450,037
TOTAL APPROPRIATIONS SPLOST V	<u>\$ 2,450,037</u>

SPLOST VI

Revenues:

SPLOST	\$ 86,044,030
Funds Carried Forward	1,948,160
TOTAL REVENUES SPLOST VI	<u>\$ 87,992,190</u>

Appropriations:

Roads, Parks, Public Safety, Sewer, Bldgs, Cities, etc	\$ 87,992,190
TOTAL APPROPRIATIONS SPLOST VI	<u>\$ 87,992,190</u>