

HALL COUNTY FY 2013 BUDGET RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2013 BEGINNING JULY 1, 2012, AND ENDING JUNE 30, 2013, 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 2012 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 2013 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 2013 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 2013 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 2013 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 20 13 Budget contains 1,402 authorized positions, which includes 1,327 positions that are budgeted and 75 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 2013 Budget:

1. All vacant authorized positions require the approval of the County Administrator to recruit and hire.
2. Mandatory furlough of three eight hour days prior to the end of 2013 fiscal year for full-time employees, prorated for part-time employees.
3. No merit increases for employees.
4. County's Match for Retirement Contributions of 2% shall be reinstated on January 1, 2013.

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 2013 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

Date

Attest:

County Clerk

(Seal)

Approved as to form:

Hall County Attorney

**HALL COUNTY, GEORGIA FISCAL YEAR 2013
BUDGET RESOLUTION**

GENERAL FUND

Revenues:

Property Taxes	\$ 36,710,389
Penalties, Interest & Commissions	3,546,135
Other Taxes	21,888,112
Licenses and permits	2,321,540
Intergovernmental	1,456,443
Fines and forfeitures	3,937,920
Charges for services	17,680,578
Miscellaneous	316,494
Operating Transfer In	194,412
Total Revenues	88,052,023
Use of Fund Balance	1,108,000
TOTAL REVENUES GENERAL FUND	<u><u>\$ 89,160,023</u></u>

Appropriations:

Administration		\$ 979,556
Financial Services		699,278
Purchasing		314,815
Human Resources		423,652
MIS		1,067,869
Planning		974,377
Building Inspection		425,495
Business License		161,337
Tax Assessor		1,584,990
Animal Services		1,223,697
Buildings		2,283,298
Parks & Leisure		2,308,434
Enforcement		377,264
Correctional Institution		2,864,992
Fire Services - EMS & EMA		7,612,077
Public Works		4,160,576
Sheriff - Jail	14,516,203	
Sheriff - Patrol	8,347,547	
Sheriff - Operations	1,632,224	
Sheriff - Investigations	2,037,005	
Sheriff - MANS Unit	791,749	
Sheriff - Court Services	1,736,193	
Sheriff - Warrants Division	650,632	
Sheriff Total		29,711,553
Coroner		119,434
Solicitor		1,077,221
Judiciary		5,695,291
Clerk of Court		1,976,557
Probate Court		509,415
Juvenile Court		1,290,070
District Attorney		1,354,816
Magistrate Court		1,099,405
Public Defender		1,319,458

**HALL COUNTY, GEORGIA FISCAL YEAR 2013
BUDGET RESOLUTION**

GENERAL FUND (con't)

Soil Conservation Service	\$ 98,243
County Agent	189,103
Elections	631,833
Tax Commissioner	1,240,589
Agencies:	
Health Department	834,918
Hall County Library System	1,893,635
Community Service Center	488,486
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	145,804
Rape Response	2,375
Family TIES - Gainesville	4,750
Forest Service	9,637
Time Business Incubator	50,000
Non Departmental:	
Enhanced 911 Communications Supplement	628,296
Allen Creek Soccer Complex Supplement	132,825
Indigent Defense	952,211
Retiree Health Insurance (County Share)	2,039,184
Defined Benefit Plan	2,557,776
Defined Contribution Plan	1,049,324
Pauper Burial	70,000
Debt Service	356,869
Property & Casualty Ins., W/C Claims, Unemployment, etc.	1,885,255
Other General Service Items	1,868,402
TOTAL APPROPRIATIONS GENERAL FUND	<u>\$ 89,160,023</u>

**HALL COUNTY, GEORGIA FISCAL YEAR 2013
BUDGET RESOLUTION**

FIRE FUND

Revenues:	
Property Taxes	\$ 8,488,622
Other Taxes	5,598,000
Intergovernmental	49,051
Use of Fund Balance	<u>1,129,931</u>
TOTAL REVENUES FIRE FUND	<u>\$ 15,265,604</u>

Appropriations:	
Operations	\$ 15,265,604
Contribution to Fund Balance	-
TOTAL APPROPRIATIONS FIRE FUND	<u>\$ 15,265,604</u>

E911 FUND

Revenues:	
Charges for Services	\$ 3,043,120
Miscellaneous	628,296
TOTAL REVENUES E911 FUND	<u>\$ 3,671,416</u>

Appropriations:	
Operations	\$ 3,671,416
TOTAL APPROPRIATIONS E911 FUND	<u>\$ 3,671,416</u>

PARK & MARINA FUND

Revenues:	
Miscellaneous	634,115
Total Revenues	<u>634,115</u>
Use of Fund Balance	56,362
TOTAL REVENUES PARK & MARINA FUND	<u>\$ 690,477</u>

Appropriations:	
Operations	\$ 690,477
TOTAL APPROPRIATIONS PARK & MARINA FUND	<u>\$ 690,477</u>

GRANT FUND

Revenues:	
Intergovernmental	4,545,199
Miscellaneous	67,594
TOTAL REVENUES GRANT FUND	<u>\$ 4,612,793</u>

Appropriations:	
Misc. Grants	\$ 4,612,793
TOTAL APPROPRIATIONS GRANT FUND	<u>\$ 4,612,793</u>

**HALL COUNTY, GEORGIA FISCAL YEAR 2013
BUDGET RESOLUTION**

STREET LIGHTING DISTRICTS FUND

Revenues:	
Charges for Services	\$ 965,000
TOTAL REVENUES STREET LIGHTING DISTRICTS FUND	<u>\$ 965,000</u>

Appropriations:	
Operations	\$ 770,588
Operating Transfer Out	194,412
TOTAL APPROPRIATIONS STREET LIGHTING DISTRICTS FUND	<u>\$ 965,000</u>

RESTRICTED PROGRAMS FUND

Revenues:	
Intergovernmental	\$ 686,275
Fines and Forfeitures	532,079
Charges for Services	405,085
Miscellaneous	142,182
Total Revenues	1,765,621
Use of Fund Balance	456,247
TOTAL REVENUES RESTRICTED PROGRAMS FUND	<u>\$ 2,221,868</u>

Appropriations:	
Operations	\$ 2,221,868
Contribution to Fund Balance	-
TOTAL APPROPRIATIONS RESTRICTED PROGRAMS FUND	<u>\$ 2,221,868</u>

ALLEN CREEK SOCCER COMPLEX FUND

Revenues:	
Intergovernmental	\$ 29,000
Charges for Services	116,125
Miscellaneous	132,825
TOTAL REVENUES ALLEN CREEK SOCCER COMPLEX FUND	<u>\$ 277,950</u>

Appropriations:	
Operations	\$ 277,950
TOTAL APPROPRIATIONS ALLEN CREEK SOCCER COMPLEX FUND	<u>\$ 277,950</u>

LAW LIBRARY FUND

Revenues:	
Fines and Forfeitures	\$ 134,052
TOTAL REVENUES LAW LIBRARY FUND	<u>\$ 134,052</u>

Appropriations:	
Operations	\$ 134,052
TOTAL APPROPRIATIONS LAW LIBRARY FUND	<u>\$ 134,052</u>

**HALL COUNTY, GEORGIA FISCAL YEAR 2013
BUDGET RESOLUTION**

GROUP INSURANCE FUND

Revenues:

Contributions - Other Funds	\$ 18,859,441
Interest Income	3,000
TOTAL REVENUES GROUP INSURANCE FUND	<u><u>\$ 18,862,441</u></u>

Appropriations:

Employee Services/Claims, etc.	\$ 18,862,441
TOTAL APPROPRIATIONS GROUP INSURANCE FUND	<u><u>\$ 18,862,441</u></u>

RISK MANAGEMENT FUND

Revenues:

Miscellaneous	2,615,879
TOTAL REVENUES RISK MANAGEMENT FUND	<u><u>\$ 2,615,879</u></u>

Appropriations:

Operations	\$ 2,641,073
TOTAL APPROPRIATIONS RISK MANAGEMENT FUND	<u><u>\$ 2,641,073</u></u>

LANDFILL ENTERPRISE FUND

Revenues:

Licenses and Permits	\$ 2,284,150
Charges for Services	2,438,602
Miscellaneous	290,500
TOTAL REVENUES LANDFILL ENTERPRISE FUND	<u><u>\$ 5,013,252</u></u>

Appropriations:

Operations	\$ 5,013,252
TOTAL APPROPRIATIONS LANDFILL ENTERPRISE FUND	<u><u>\$ 5,013,252</u></u>

SEWER/WASTEWATER UTILITY ENTERPRISE FUND

Revenues:

Charges for Services	\$ 1,862,420
Operating Transfer - SPLOST VI	2,000,000
TOTAL REVENUES SEWER/WASTEWATER UTILITY ENTERPRISE FUND	<u><u>\$ 3,862,420</u></u>

Appropriations:

Sewer/Wastewater Operations	\$ 1,849,408
Debt Service	2,013,012
TOTAL APPROPRIATIONS SEWER/WASTEWATER UTILITY ENTERPRISE FUND	<u><u>\$ 3,862,420</u></u>

STATE ROADS

Revenues:

Intergovernmental	\$ 900,000
TOTAL REVENUES STATE ROADS	<u><u>\$ 900,000</u></u>

Appropriations:

Roads	\$ 900,000
TOTAL APPROPRIATIONS STATE ROADS	<u><u>\$ 900,000</u></u>

**HALL COUNTY, GEORGIA FISCAL YEAR 2013
BUDGET RESOLUTION**

IMPACT FEES

Revenues:

Licenses and permits	\$ 57,970
Funds Carried Forward	1,142,030
TOTAL REVENUES IMPACT FEES	\$ 1,200,000

Appropriations:

Libraries and Parks	\$ 1,200,000
TOTAL APPROPRIATIONS IMPACT FEES	\$ 1,200,000

SPLOST V

Revenues:

Funds Carried Forward	\$ 3,300,000
TOTAL REVENUES SPLOST V	\$ 3,300,000

Appropriations:

Roads, Parks, Public Safety, Jail, E-911, etc	\$ 3,300,000
TOTAL APPROPRIATIONS SPLOST V	\$ 3,300,000

SPLOST VI

Revenues:

SPLOST	\$ 27,100,000
Funds Carried Forward	7,296,622
TOTAL REVENUES SPLOST VI	\$ 34,396,622

Appropriations:

Roads, Parks, Public Safety, Sewer, Bldgs, Cities, etc	\$ 34,396,622
TOTAL APPROPRIATIONS SPLOST VI	\$ 34,396,622

C.O.P.S. FUND FOR NORTH HALL PARK AND COUNTY ADMINISTRATION BLDG

Revenues:

Funds Carried Forward	\$ 2,000,000
TOTAL REVENUES C.O.P.S. FUND	\$ 2,000,000

Appropriations:

North Hall Park	\$ 300,000
County Administration Bldg	1,700,000
TOTAL APPROPRIATIONS C.O.P.S. FUND	\$ 2,000,000

BOND FUND FOR GLADES RESERVOIR

Revenues:

Funds Carried Forward	\$ 500,000
TOTAL REVENUES GLADES BONDS	\$ 500,000

Appropriations:

Glades Reservoir	\$ 500,000
TOTAL APPROPRIATIONS GLADES BONDS	\$ 500,000

**HALL COUNTY, GEORGIA FISCAL YEAR 2013
(2014 - 2018 Plan)
BUDGET RESOLUTION**

SPLOST V

Revenues:

Funds Carried Forward	\$ 1,375,170
TOTAL REVENUES SPLOST V	<u>\$ 1,375,170</u>

Appropriations:

Roads, Parks, Public Safety, Jail, E-911, etc	\$ 1,375,170
TOTAL APPROPRIATIONS SPLOST V	<u>\$ 1,375,170</u>

SPLOST VI

Revenues:

SPLOST	\$ 58,997,713
Funds Carried Forward	419,495
TOTAL REVENUES SPLOST VI	<u>\$ 59,417,208</u>

Appropriations:

Roads, Parks, Public Safety, Sewer, Bldgs, Cities, etc	\$ 59,417,208
TOTAL APPROPRIATIONS SPLOST VI	<u>\$ 59,417,208</u>

**TAX RESOLUTION
PART I OF III PARTS
TAX LEVY FOR
COUNTY UNINCORPORATED and INCORPORATED AREAS OF
BRASELTON, BUFORD, CLERMONT, FLOWERY BRANCH, GAINESVILLE,
GILLSVILLE, LULA AND OAKWOOD
2012**

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF HALL COUNTY, GEORGIA, and it is hereby ordered by same that there is hereby levied on all property in Hall County subject to taxation, an ad valorem tax for the year 2012 for the following purposes and in the specified amounts, the same being levied as provided by law:

NET MILLAGE

<u>ITEM</u>	<u>PER \$1,000</u>	<u>PER \$100</u>	<u>TO YIELD</u>
To pay expenses of administration, Maintenance and operation of Hall County General Government, as provided by law, based on County Unincorporated and Incorporated Areas of Gainesville, Oakwood, Flowery Branch, Lula, Buford, Clermont, Braselton and Gillsville tax valuation of \$6,055,161,614	6.25	.625	\$37,844,760

This _____ day of _____, 2012.

HALL COUNTY BOARD OF COMMISSIONERS

By _____
Chairman

Commissioner – District 1

Commissioner – District 2

Commissioner - District 3

Commissioner – District 4

Commission Clerk

**TAX RESOLUTION
PART II OF III PARTS
TAX LEVY FOR
UNINCORPORATED HALL COUNTY FIRE DISTRICT
2012**

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF HALL COUNTY, GEORGIA, and it is hereby ordered by same that there is hereby levied on all property in the Unincorporated area of Hall County Fire District subject to taxation, an ad valorem tax for the year 2012 for the following purposes and in the specified amounts, the same being levied as provided by law:

<u>ITEM</u>	<u>NET MILLAGE</u>		
	<u>PER \$1,000</u>	<u>PER \$100</u>	<u>TO YIELD</u>
To pay expenses of administration, Maintenance and operation of Hall County Fire District , as provided by law, based on Unincorporated Area of Fire District tax valuation of \$4,037,662,655	1.65	.165	\$6,662,143

This _____ day of _____, 2012.

HALL COUNTY BOARD OF COMMISSIONERS

By _____
Chairman

Commissioner – District 1

Commissioner – District 2

Commissioner - District 3

Commissioner – District 4

Commission Clerk

**TAX RESOLUTION
PART III OF III PARTS
TAX LEVY FOR
INCORPORATED HALL COUNTY FIRE DISTRICT
2012**

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF HALL COUNTY, GEORGIA, and it is hereby ordered by same that there is hereby levied on all property in the Incorporated area of Hall County Fire District subject to taxation, an ad valorem tax for the year 2012 for the following purposes and in the specified amounts, the same being levied as provided by law:

<u>ITEM</u>	<u>NET MILLAGE</u>		
	<u>PER \$1,000</u>	<u>PER \$100</u>	<u>TO YIELD</u>
To pay expenses of administration, Maintenance and operation of Hall County Fire District , as provided by law, based on Incorporated Area of Fire District tax valuation of \$786,065,282	3.08	.308	\$2,421,081

This _____ day of _____, 2012.

HALL COUNTY BOARD OF COMMISSIONERS

By _____
Chairman

Commissioner – District 1

Commissioner – District 2

Commissioner - District 3

Commissioner – District 4

Commission Clerk

RESOLUTION

WHEREAS, the State Legislature of Georgia has established via O.C.G.A., Chapter 21, Article 8, Sections 15-21-130 through 15-21-134, funding for local victim witness assistance programs for the citizens of Hall County; and

WHEREAS, Hall County has imposed and collected an additional penalty sum of 5 percent of the original fine for any criminal offense or any criminal ordinance violation; and

WHEREAS, the Hall County Finance Department has maintained these funds in a special revenue fund, segregating them, as required, from the County's general operating revenues; and

WHEREAS, the State has designated the Criminal Justice Coordinating Council its body to promulgate rules governing the approval of victim witness assistance programs, and having approved the programs of the Hall County Solicitor, Rape Response, Gateway House, The Children's Center for Hope and Healing, Edmondson-Telford Center for Children, Hall-Dawson Court Appointed Special Advocate here in Hall County; and

WHEREAS, the each of the aforementioned programs has petitioned the Hall County Board of Commissioners for this limited funding in FY 2013.

NOW THEREFORE BE IT RESOLVED, the Hall County Board of Commissioners, in its process of reviewing and approving the FY 2013 Budget, establishes the following funding levels for each of the victim witness programs from the local victim witness funds held or to be collected by the County for FY 2013

<u>Victim Witness Program</u>	<u>FY 2013 Funding</u>
Hall County Solicitor	\$ 166,255
Rape Response	2,000
Gateway House, Inc.	2,000
The Children's Center for Hope and Healing, Inc.	2,000
Edmondson-Telford Center for Children	<u>2,000</u>
Total FY 2013 Victim Witness Program Funding	<u>\$ 174,255</u>

This _____ day of _____, 2012

HALL COUNTY BOARD OF COMMISSIONERS

By: _____

Chairman

By: _____

Commissioner – District 1

By: _____

Commissioner – District 2

By: _____

Commissioner – District 3

By: _____

Commissioner – District 4

ATTEST:

Commission Clerk

Hall County Board of Commissioner

FY 2012 BUDGET ADJUSTMENT

WHEREAS, the Hall County Board of Commission, has adopted the FY 2012, the Hall County Board of Commissioners, in its adoption and amending of the annual operating and capital budgets has established the prerequisite sources of funding and the respective levels of funding for the various county departments and agency operations in meeting the short and long-term needs of its citizenry; and

WHEREAS, the fiscal year budgets for Hall County, as adopted and amended, were balanced and remained balanced in lieu of county operations to date; and

WHEREAS, the annual reporting of the County's operations for the fiscal year require denoting of the original and final amended budget in its comprehensive annual financial report; and;

NOW THEREFORE BE IT RESOLVED, the Hall County Board of Commissioners, with the authority vested within it, herein directs and authorizes the County Administrator and the Finance Department to, in accordance with generally accepted accounting principles and the standards of the Governmental Accounting Standards Board,

- 1) appropriate and budget additional funding based on receipts "exceeding" those previously budgeted,
- 2) facilitate the appropriation and budgeting of funds to be "transferred" between funds for the operations of several county functions, and
- 3) facilitate the appropriation and budgeting of funds to be "transferred" between one or more departments.

Nothing except what is "specifically" denoted herein will provide for an "increase" in the budget at the "fund-level" as adopted or amended by this Commission.