

HALL COUNTY FY 2014 BUDGET RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2014 BEGINNING JULY 1, 2013, AND ENDING JUNE 30, 2014, 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 2013 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 2014 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 2014 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 2014 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 2014 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 2014 Budget contains 1,375 authorized positions, which includes 1,306 positions that are budgeted and 69 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 2014 Budget:

1. All vacant authorized positions require the approval of the County Administrator to recruit and hire.
2. No merit increases for employees.
3. County's Match for Retirement Contributions of 4% shall be reinstated.
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 the Board shall maintain the General Fund and Fire District Fund unreserved, undesignated fund balance at a level of no less than ten to twenty 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.

HALL COUNTY BOARD OF COMMISSIONERS


Richard Mecum - Chairman


Craig Lutz, Commissioner Dist. 1


Billy Powell, Commissioner Dist. 2


Scott Gibbs, Commissioner Dist. 3


Jeff Stowe, Commissioner Dist. 4

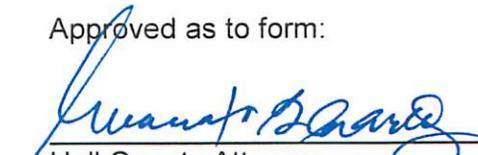
JUNE 27, 2013
Date

Attest:


Melissa McCain, Commission Clerk

(Seal)

Approved as to form:


Hall County Attorney

