

Annual Budget Guide

Fiscal Year 2017



HALL COUNTY
GEORGIA

FISCAL YEAR 2017 BUDGET GUIDE

Hall County, Georgia

Since 1818



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



Prepared by:

Hall County Financial Services Department

Board of Commissioners District Map Hall County, GA



Richard Mecum
Chairman



Scott Gibbs
District 3



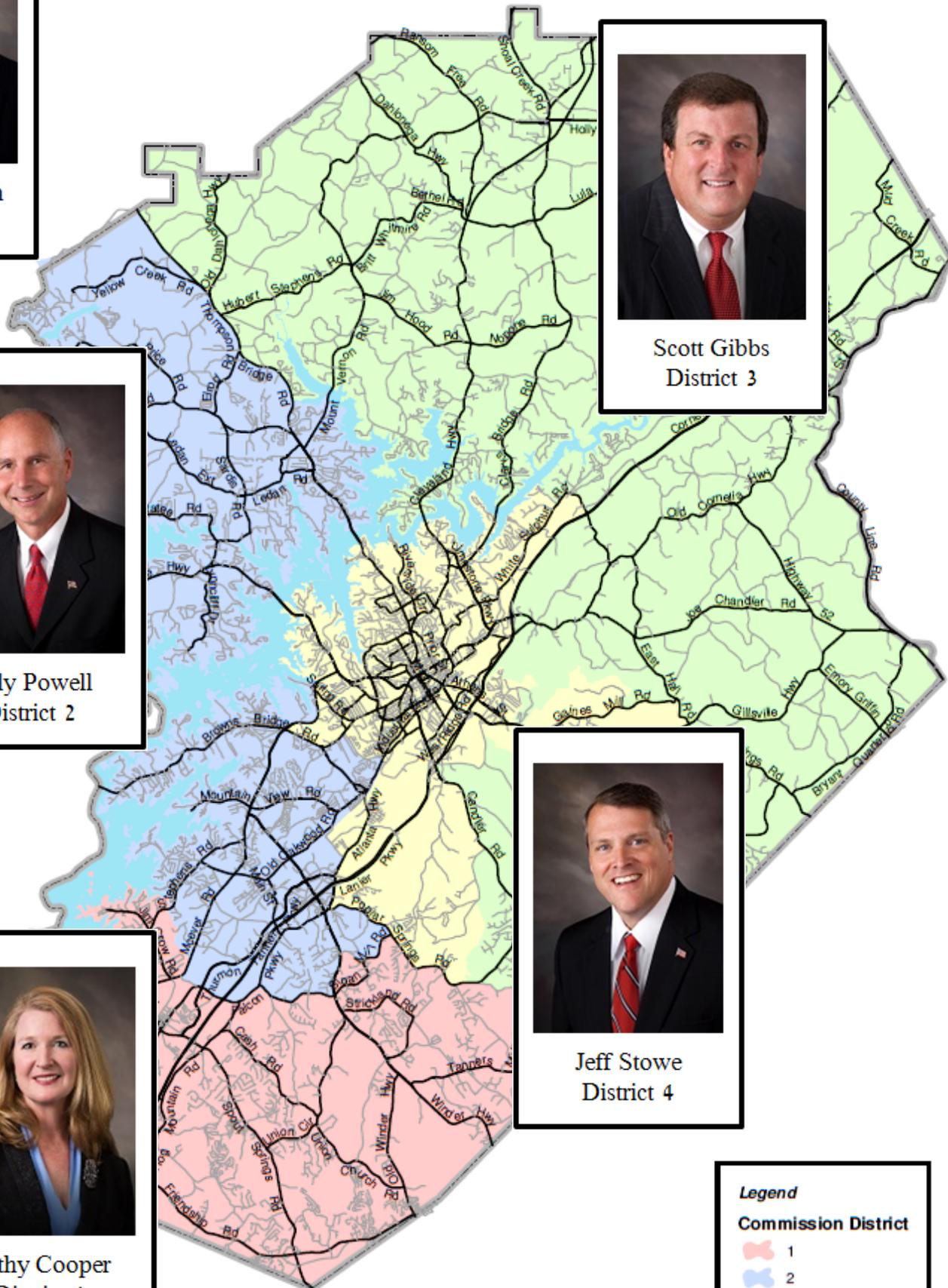
Billy Powell
District 2



Jeff Stowe
District 4



Kathy Cooper
District 1



Legend

Commission District

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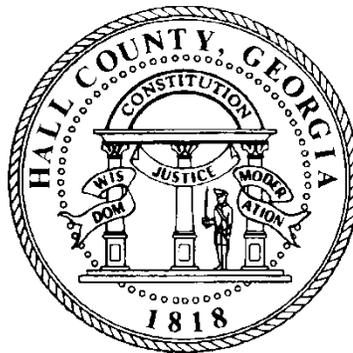
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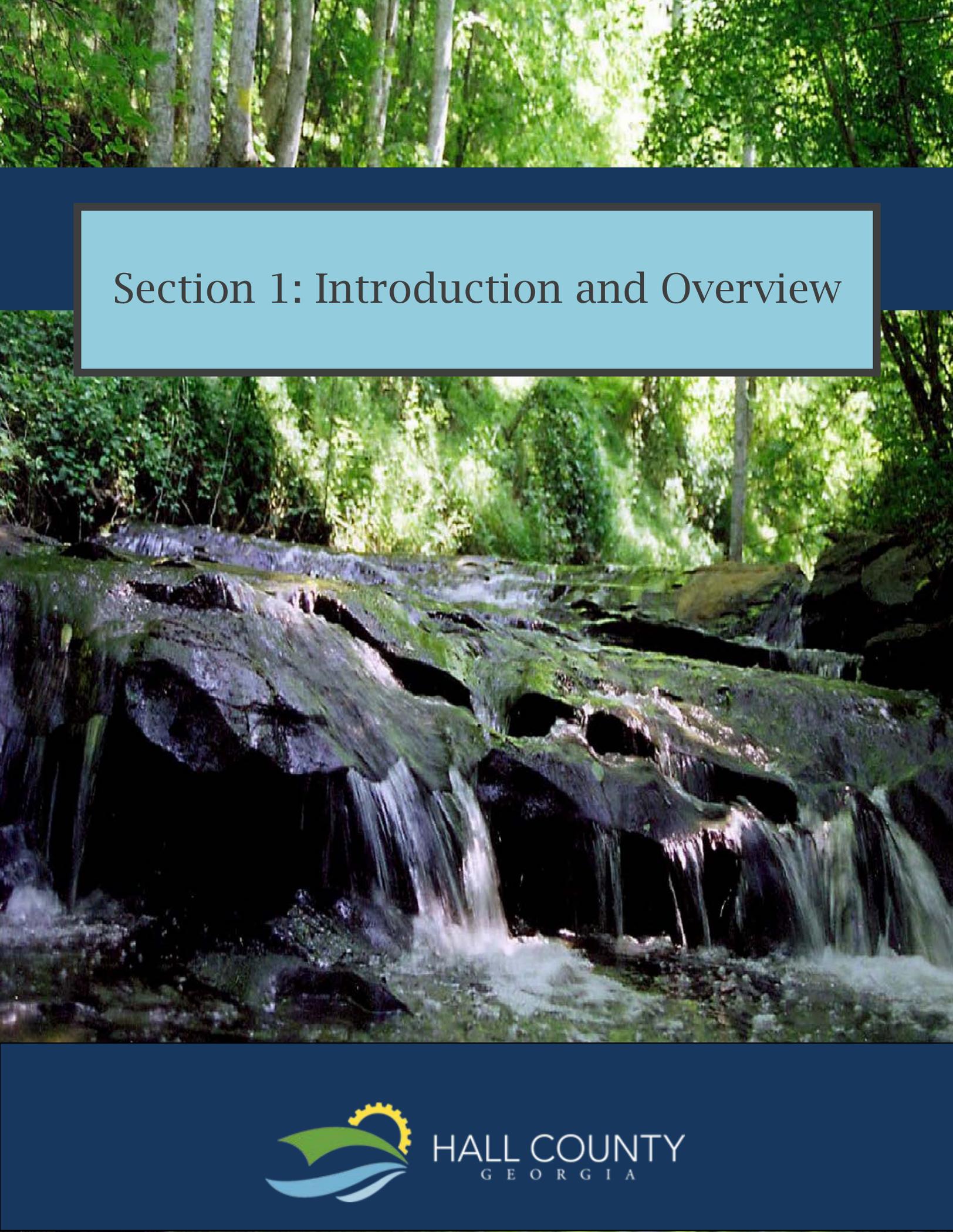


HALL COUNTY
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Section 1: Introduction and Overview

This section is intended to provide the reader with the background of the County and plans to reach both myopic and distant goals. A message from the Chairman and the County Administrator to the Commissioners and citizens outlining the overall direction and key goals in developing the budget is included in this section. Lastly, challenges and hardships faced by Hall County are discussed along with potential solutions to benefit the community.





Section 1: Introduction and Overview



HALL COUNTY
GEORGIA

Reader's Guide

Section 1: Introduction and Overview

This section is intended to provide the reader with the background of the County and plans to reach both myopic and distant goals. A message from the Chairman and the County Administrator to the Commissioners and citizens outlining the overall direction and key goals in developing the budget is included in this section. Lastly, challenges and hardships faced by Hall County are discussed along with potential solutions to benefit the community.

Section 2: Financial Structure, Policy, and Process

This section aids the reader in understanding the financial structure of Hall County. Elected officials by district, organizational charts, fund descriptions and structure, financial policies (budget processes, investments, assets and asset attainment, debt, revenues, and expenditures), and budget calendar are all outlined within section 2.

Section 3: Financial Summaries

This section provides an in-depth explanation of Hall County's methods for budgeting for current fiscal year. The financial summaries section includes projected changes in the fund balance, major revenue sources, revenue details and graphical depictions, a consolidated financial schedule of government and proprietary funds combined, and a long-term, 5-year consolidated financial plan.

Section 4: Capital and Debt

This section is intended to inform the reader about the comprehensive list of projects that make up the County's capital budget. It also provides a comprehensive listing and financial explanation of the County's capital improvement program, capital projects, and SPLOST. This section also displays the County's major debt obligations and services.

Section 5: Departmental Information

This section describes each of the services offered by the respective departments of Hall County. Each department includes a mission statement, goals and objectives, and performance indicators as well as respective budgets, revenues, and expenditure summaries. Each department is directly linked to Hall County's values and aids in driving its success. This section describes the direct relationships between each department and their effects on the County's financial position.

Section 6: Supplemental Information

The background discussed in this section covers the Location, Demographic and Economic Statistics, County History, Organizational Values and includes a glossary. The glossary is intended to inform the reader on financial diction that may be considered abnormal or require explanation.



Hall County Government

BOARD OF COMMISSIONERS

POST OFFICE DRAWER 1435
GAINESVILLE, GEORGIA 30503

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CHAIRMAN
Richard V. Mecum

Kathy L. Cooper, District 1
Billy Powell, District 2
Scott Gibbs, District 3
Jeff Stowe, District 4

COUNTY ADMINISTRATOR
Randy D. Knighton

ASSISTANT COUNTY
ADMINISTRATOR
Marty Nix

COMMISSION CLERK
Lisa A. Ritchie

To the citizens of Hall County:

We are pleased to submit the following Fiscal Year (FY) 2017 Hall County Annual Budget for implementation. This budget document represents the highest form of fiscal responsibility a local government can achieve. Through strategic planning, effective communication, and a collaborative effort between County Officials and staff, we are proud to introduce the first annual Hall County Budget Document.

The FY 2017 budget is comprehensive and constructed to maintain the County's overall mission of S.E.R.V.E. (see page 18). While the overall goal of the annual budget is to maintain the County's vision and strategic mission, the annual budget process is developed and executed to promote communication of each individual department's upcoming strategic goals and objectives. Hall County has a tremendous record for effective and efficient fiscal management that transcends all levels of the Organization and has become one of our core competencies.

We entered into the FY 2017 budget process with a desire to build on our strong financial position. The June 30, 2015 operating year ended with the highest General Fund balance in our 200 year history at **\$23 million**. Moreover, our ability to grow operating reserves has come as the millage rate

remains at its lowest level since 1987. It is with great pride that this Commission has set the FY 2017 General Fund millage rate at **5.716**, which represents a “full” roll-back, thus remaining property tax “neutral” (no property tax increase) when considering the whole tax digest.

These financial goals were met by slightly altering Hall County’s budget procedure for FY 2017. A Budget Committee was appointed to sit down with each department and agency to better understand all budget requests and needs and to foster a spirit of collaboration and ownership. This was an arduous undertaking that required months of planning, meetings and analysis. With great excitement, we present a budget that was derived from a proactive, strategic, forward-looking, and functional process that has generated a solid foundation for what Hall County will become over the next few years and into the next decade.

To conclude, I want to thank each member of Hall County Government for the selflessness practiced on a daily basis as we work together to provide public services to the citizens of Hall County. Hall County employees are the most valuable and powerful resource we have, and I am honored to serve alongside each and every one of you on a daily basis. I am excited about the future of Hall County and have confidence we are positioned to achieve all our strategic goals and objectives in the coming years.

Respectfully,



Richard V. Mecum
Chairman, Hall County Board of Commissioners



Hall County Government

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ASSISTANT COUNTY
ADMINISTRATOR
Marty Nix

COMMISSION CLERK
Lisa A. Ritchie

Citizens,
Stakeholders,
Chairman and Board of Commissioners
Hall County, Georgia:

I am pleased to present the Fiscal Year 2017 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 delivery model founded in strong fiscal practices that culminate in accurate, timely and transparent financial management and reporting.

FISCAL YEAR 2017 BUDGET HIGHLIGHTS

The Hall County 2017 annual operating and capital budgets total \$223.5 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 \$96.95 million which represents a 3.59% increase from the FY 2016 budget of \$93.59 million. Overall, this represent natural inflationary growth, however, we have intentionally invested more in public safety initiatives and partner agencies for the upcoming year. Revenues have been estimated using a five year historical analysis while acknowledging future economic forecasts. Property tax revenue is estimated at \$39.62 million, which represents 2.51% growth. Other taxes, including L.O.S.T. (Local Option Sales Tax) proceeds are projected at \$29.47 million, a 5.79% growth trend from FY 2016. Due to our healthy General Fund balance, the Board of Commissioners has adopted a budget that includes a \$2.98 million planned use of prior year reserves. This is a 23.7% decrease from the FY 2016 planned use of fund balance which was budgeted at \$3.91 million. Fortunately, for the past few operating years, although the Board of Commissioners has adopted General Fund budgets with a planned use of fund balance, due to strong fiscal management and leadership by Department Directors, the County has been able to minimize the use of prior year reserves, and for the most part, add to the fund balance. This is another example of our conservative budget and fiscal operations management. Additional General Fund FY 2017 budget highlights include:

- Investment in personnel by allocating \$1.8 million to adjust pay scales and provide a cost of living adjustment for all full and part time employees.
- Increase in staff due to enlarged service footprint over the past operating year. The General Fund increased positions as follows: 13 - full time, 1 - part time, and 1 part time to full time upgrade.
- The County continues to strategically analyze efficiency, effectiveness, and capacity through improved software and technology initiatives. FY 2017 introduces a five year comprehensive computer replacement

program totaling \$255,000. Additionally, the County decided to reduce its risk during inclement weather or natural disaster and will invest in cloud back up of all servers. This will allow Hall County to continue operations without a lapse in service. Finally, the Clerk of Courts office budgeted for a software upgrade to allow for more paperless functionality and processing, thus reducing the need for hard-copy files to be maintained.

- Investment in paperless agenda software for the Board of Commissioners, Planning Board, and Tax Assessors Board to better capture required work session and voting meeting minutes, maintain agenda item documentation in one location electronically, and streamline the voting process for elected and appointed board members.

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 2017 budget has been adopted at \$22.19 million, representing a slight increase of 1.2% from a FY 2016 budget of \$21.93 million. The Fire Fund consists of three cost centers - the fire department for general operations, the fire training center, and the Emergency Services Complex. Additional highlights of major FY 2017 budget initiatives include:

- Investment in personnel by allocating \$388,400 to adjust pay scales and provide a cost of living adjustment for all full and part time employees.
- Implement a five (5) year fire station renovation and remodel plan beginning in FY 2017 with a \$300,000 adopted budget. Two (2) fire stations built in the late 1980's and one (1) fire station roof are planned for FY 2017.
- New vehicles to replace aging fleet for Fire Services.

- Final phase of LUCAS device implementation on all fire apparatus total \$66,000.

SPLOST

Special Purpose Local Option Sales Tax (SPLOST) provides capital-investment funding for infrastructure. The SPLOST law was enacted by Georgia legislatures in 1985 and authorizes a county tax of 1% on items subject to the state sales tax for funding capital projects. SPLOST revenue must be used for specific capital outlays (operations and maintenance expenditures are not authorized) such as courthouses, jails, roads, and bridges. Projects financed by SPLOST are intended to benefit the county as a whole, relieving burden from property tax payers and spreading the costs of necessary City/County infrastructure to non-residents, visitors, etc. that purchase goods and services in Hall County. Currently, Hall County is managing three separate SPLOST programs - SPLOST V, VI, and VII. SPLOST V was approved by voters in March 2004 with a 60-month projected lifespan and total revenues of \$139.7 million. SPLOST V is currently in the final wrap-up stage for projects, with only \$56,000 budgeted for FY 2017. SPLOST VI was approved in March 2009 for 72 months and total revenues of \$157 million. SPLOST VII was approved by voters in March 2015 with revenue generation beginning in July 2015. The current SPLOST program has a 60-month lifespan and is expected to generate \$158 million in revenue for capital investment and local infrastructure.

The FY 2017 budget includes \$49.13 million in SPLOST (capital programs) expenditures (SPLOST VII - \$39.01 million, SPLOST VI - \$10.06 million, and SPLOST V - \$56,000). SPLOST VII proceeds for FY 2016 totaled \$29.87 million while expenditures were only realized at \$16.43 million. Thus, \$13.44 million will roll over into FY 2017 due to the timing of planned projects. Major projects to be initiated or completed in FY 2017 are highlighted as follows:

- Major renovation and remodel of the Courthouse Annex to provide relief to the growing Hall County Courthouse. The project is budgeted at \$2 million out of SPLOST VI, and once complete will provide office space and courtrooms for Probate Court, Juvenile Court and Magistrate Court. Additionally, the current Courthouse will have to be slightly modified to better service Superior Court, State Court, the Solicitor General’s Office, Court Administration, and the Sheriff’s Court Services Division.
- Final phase of the E-911 Central Communication software upgrade. This is a \$10.5 million project that is fully funded using SPLOST VII proceeds.
- Collaborative effort between Hall County and the City of Gainesville to renovate, remodel and expand the Hall County Senior Center; Hall County’s budgeted share is \$1.5 million.
- The State of Georgia moved up the Spout Springs Road expansion to begin in FY 2017 (originally planned to start in 2019). Thus, the current year budget includes right-of-way purchasing of \$4 million.
- The restoration of historic Healan’s Mill just off the Highway 365 corridor in northeast Hall County. The long-range plan includes a visitor and heritage center on this site that will serve as the “Gateway to the North Georgia Mountains.”
- Various technology upgrades included a county-wide transition to a paperless workflow for receiving, approving, and paying invoices from vendors.

Special Revenue Funds

Special Revenue Funds are established by local governments to collect proceeds that must be used for a specific project other than major capital projects. Special Revenue Funds provide an extra level of accountability and

transparency to taxpayers that their tax dollars will go towards an intended purpose. Currently, Hall County operates eight Special Revenue Funds, including Emergency Telephone System (E-911), Parks, Multiple Grants, Special Assessments, Restricted Programs, Hotel/Motel Tax, Law Library, and Allen Creek Soccer Complex. Please note that for budget and operating purposes, the Hotel/Motel Tax financial activity is recorded in the General Fund and then journalized to the Special Revenue Fund at year end for financial reporting. The FY 2017 budget for the Special Revenue Funds is \$12.7 million. The three main cost centers are E-911, Restricted Funds, and Multiple Grant Fund with FY 2017 budgets of \$4.38 million, \$3.33 million, and \$2.96 million, respectively. Additional budget highlights are below:

- Salary increases in E-911 Central Communications to adjust pay scales to surrounding jurisdictions in an effort to increase retention rates.
- The Multiple Grants Fund has increased slightly due to the County's emphasis on Housing. The Board of Commissioners adopted a substantial amendment to the County's NSP Housing Program (fully grant funded) to expand the service scope of the program to include new construction and rehab of blighted, dilapidated, and abandoned properties not in foreclosure.

Enterprise Funds

Hall County operates two proprietary funds: the Solid Waste Fund and the Water and Sewer Fund. The Solid Waste Fund accounts for the activities of the County's solid waste disposal, landfill, and recycling center programs. The Water and Sewer fund account for all revenues and expenses related to operating and maintaining water and sewer utility systems. The FY 2017 budget for the Solid Waste Fund is \$6.86 million, and the Water and Sewer Fund budget has been approved at \$7.09 million. Both operations strive to better the living conditions for all Hall County residents by maintaining a clean and healthy environment. The FY 2017 budget for the Hall County Enterprise Funds

preserves operating levels at historical margins to ensure quality deliverables are maintained, while strategically aligning the County's financial position with future goals of expanded services. Examples are as follows:

- Salary increases to all full and part time personnel to adjust pay scales for retention of high quality and proficient employees
- Investment in various pieces of heavy equipment in solid waste, at resource recovery, and the landfill to provide more efficient and effective services to the community, including a roll off truck (compactor carrier), multiple stationary compactors, 5000lb forklift, Bobcat skid steer loader, and single stream recycling receivers
- Operating expenses have increased \$196,000 due to the County turning over the billing operation to the City of Gainesville and usage of a City of Gainesville treatment pump necessary to move sewer water.

Planning and Community Development

Economic development continues to be on the forefront of our strategic plan. Through partnership with the Hall County Development Authority, Greater Hall County Chamber of Commerce, Greater Hall Metropolitan Planning Organization and local municipalities, the Greater Hall County area has strategically positioned itself to attract and retain top-tier domestic and international business/industry. Although Hall County is blessed with an impressive location - near Atlanta and Hartsfield-Jackson International Airport, on the foothills of the Appalachian Mountains, and fronting Lake Lanier - these intangibles are not the only driving factor to Hall County's impressive spectrum of industry and business leaders. An intentional investment in infrastructure, such as roads, sewer, utility lines, and waste water have all played a significant role in attracting potential community stakeholders. Nothing communicates Hall County's commitment to facilitate top companies and provide employment opportunities for taxpayers like the Gateway Centre on Hwy. 365 north of

Gainesville. This \$10.6 million project (funded through SPLOST VI) has opened significant opportunities for industrial and population growth in our community. The 26-lot industrial park has already attracted investments by Kubota Manufacturing, Georgia Poultry Lab, and Tatsumi Intermodal. Additionally, Lanier Technical College has purchased land directly across from the Gateway Centre with plans to relocate the campus to this location. With SPLOST VII, this commitment will continue as Hall County has allocated funding to introduce sewer up the 365 corridor for future expansion needs.

The Hall County Board of Commissioners is dedicated to the future success of our community. This includes re-evaluating the County's comprehensive plan every 10 years. The FY 2017 budget is the funding source for the research, review, development, and negotiation of the County's comprehensive plan and service delivery strategy. This is a collaborative effort between elected and appointed officials, County/City staff, and citizens to help outline our strategic movements over the next decade. As always, a strong emphasis will be placed on building our community during the FY 2017 operating year.

Public Safety

Public Safety makes up 53.61% of the overall combined General and Fire Fund budgets, or \$63.9 million. Public Safety includes the Sheriff's Office, Emergency Medical Services (ambulance), Emergency Management Agency, Animal Control, Coroner, Correctional Institution, Marshals Office, and the Fire Department. Funding for additional staff, salary increases, vehicles, heavy equipment, communication equipment, uniforms, turnout gear, software enhancements, and remodel/renovations of aging fire stations are all included in the FY 2017 budget. These initiatives will be funded through a strategic budget plan that utilizes General, Fire, and Capital funding sources. Providing the highest level of public safety for residents and visitors is a core value to the leadership and staff of Hall County. As our County continues to grow, there will be a greater need for public safety services. As a County, it is imperative that we continually analyze our current and future capacity and plan accordingly. With this

knowledge, the County has embarked on a five year financial strategic plan with the major public safety departments to best determine how to achieve individual service goals while maintaining fiscally responsible principles from one operating year to the next. This strategic public safety plan will be fluid and ever-changing, but it will assist in setting priorities and understanding funding needs to best project the timing of expenditures while aligning projected and actual revenue with expenditures.

Judicial Services

This function includes the Court System (Superior, State, Probate, Magistrate, Juvenile, Solicitor, District Attorney, and Public Defender), the Clerk of Court, Treatment Services, and Probation Services. The \$16 million operating budget represents 13.43% of the projected General Fund activity for FY 2017. Operationally, this represents a minimal increase from FY 2016, with the only budgeted expansion being for enhanced security at the probation services building and probation bus. Prior to the FY 2017 operating budget, the probation office only had the allocated funds to allow for security two days a week. This adopted budget increases security to five days a week. As mentioned before, the major initiative for the Court System is the refurbishing of the Hall County Courthouse Annex to provide more functionality for all Courts. Once the renovation/remodel has been completed, (estimated start date January 2017 and completion date January 2018), the Probate and Juvenile Courts will relocate to this building, which is located next door to the current courthouse. All other Courts will be reassigned space in the main courthouse based on operational volume and current capacity. This capital investment has been on the horizon for many years and will be fully funded by SPLOST proceeds.

Public Works

Public Works is comprised of Building Maintenance, Engineering, Traffic Engineering, Fleet Maintenance, and Road Maintenance in the General Fund. Additionally, the Landfill, Solid Waste, Recycling Center, and Sewer System (all

enterprise/business-type funds) fall under the purview of the Public Works Department. Public Works is heavily involved with the SPLOST program and works in conjunction with Administration and Financial Services on the majority of projects due to the capital nature of SPLOST projects.

Building Maintenance: This division is charged with two distinct responsibilities: the repair and maintenance of all Hall County buildings and facilities, their plant systems and equipment, and secondly, facility operations. Together, both sections work to ensure a safe and comfortable environment for Hall County employees and citizens to work in or visit. Building Maintenance has planned for a large number of improvements to County facilities in FY 2017. Most notably is the transformation of the old Correctional Institution into the Building Maintenance Operations Building. This project has an estimated cost of \$75,000 and will consolidate all Building Maintenance personnel, equipment, recordkeeping, and inventory storage into one facility. Additionally, the FY 2017 budget introduces a multi-year strategic renovation and remodel plan for aging fire stations. Hall County currently operates 16 fire stations and many are 20+ years old. The first year (2017) of this initiative will upgrade and renovate two fire stations built in the late 1980s. SPLOST VII includes a five-year building renovation and capital improvement plan totaling \$3.85 million. Specifically, building maintenance will oversee a \$200,000 energy sustainability improvement project, funded with SPLOST VII proceeds, throughout County buildings with a goal of reducing energy consumption by 20%.

Roads/Traffic: Hall County is responsible for over 1,100 lane miles of road, which is evaluated on an annual basis and rated using a scoring system to identify resurfacing priorities. The FY 2017 County road resurfacing budget has been approved at \$4.7 million. The major road project beginning in FY 2017 is the Spout Springs Road Widening Project from a rural two-lane road connecting Flowery Branch to Braselton, to a more robust, efficient, and safer stretch of road for Hall County residents and visitors. The exact end point of the project will be determined once the traffic study is finalized, but right-of-way acquisitions will begin during FY 2017 and has been approved in SPLOST VII.

Finally, the Traffic Engineering Division provides oversight for all research, studies, installation, and maintenance of traffic signals, control signs, and road entrances/exits for all county roadways. Hall County evaluates traffic safety and needs on an annual basis and continually invests in this form of infrastructure on an as-needed basis.

Fleet: The Fleet Maintenance Division oversees the County's vehicle and heavy equipment program. From vehicle maintenance to GPS tracking devices, the Fleet Maintenance Division is highly engaged and vital to the County's ability to provide daily services. Additionally, all vehicle purchases are processed through the Fleet Maintenance Department to ensure that the County's resources are maximized. In recent years, Hall County has leveraged budgeted funds for vehicle and heavy equipment replacement by purchasing used items from government auctions and online marketplaces.

Landfill/Solid Waste/Resource Recovery: This division of Public Works collects household garbage at the County's 12 compactor sites and transports the waste collected to the landfill for disposal. On average, 170 tons of solid waste is disposed per day at the Hall County Landfill. Each household (residential tax parcel) in Hall County is assessed a \$75.00 Solid Waste Fee to compensate for the operations of the 12 compactor sites. Additional rates apply based on tonnage to utilize the services of the landfill. The County's current landfill has a remaining useful life of 30-35 years and is continually monitored for water run-off and methane containment. Additionally, the County operates a Recycling Center to help divert reusable waste from the landfill. Hall County is committed to reducing its environmental footprint by decreasing waste and its dependency on natural resources. The FY 2017 budget for this Landfill, Solid Waste, and Resource Recovery Division clearly communicates the commitment for sustainability and the forward-looking vision of the Board. The total budget for this cost center is \$6.86 million, including a planned effort to increase net position by \$366,000. Overall, this is not an increase but better aligns true operating costs with long term goals. The County has budgeted for a few capital upgrades in this operating cycle to help replace aging equipment and to

increase service capacity with additional roll-off compactors and vehicles. The highlight of the FY 2017 budget is a \$20,000 commitment to fund a design and engineering study for a new state of the art Resource Recovery Facility, which will pave the way for a more robust service delivery strategy for the future of Hall County recycling.

Water and Sewer: Water and sewer services continued to be at the top of the priority list as the County developed the FY 2017 budget. The operating budget for FY 2017 is \$7.09 million, which represents the continuation of the main mission to provide the highest level of service to the customer. Additionally, an intentional effort has been developed to pay down debt and plan for future expansion. Over the next five years, SPLOST VII has dedicated a total of \$21.84 million to water and sewer system projects, including \$10.55 million in debt service payments for the Mulberry Creek Regional Sewer Pump Station and lines and \$11.29 million in system expansion for future development in northwest and southwest Hall County.

Recreation and Culture

Parks and Leisure Services: Hall County Government continues to maintain and operate one of the largest and most diverse park systems in the state. Consisting of 28 facilities/parks and approximately 1,975 acres, Hall County parks offer something for everyone. Community centers, athletic complexes, greenspace, trails, campgrounds, beaches and Lake Sidney Lanier all offer something unique and make Hall County a great place to live, work, and play. The Board of Commissioners consistently place the County's recreation and cultural facilities at the top of the priority list, as seen with the development of the SPLOST program and annual operating budgets. SPLOST VII is committed to \$4.9 million over a five year period in Park and Leisure projects, the majority planned for new parks, new facilities, and upgrades to existing locations. Additionally, strategic funding for Elachee Nature Center, 1996 Olympic Rowing Venue, and the Healan's Mill Restoration all make up the remaining SPLOST funding. Healan's Mill (see front and back cover) is the primary project

scheduled during FY 2017. This public-private project, in conjunction with the Head's Mill Historic Preservation Trust, is a restoration, preservation, and development venture that will serve as a landmark and tourist/cultural center. Located on the 365 corridor near the Gateway Village, Healan's Mill was originally built in 1852 and is nationally recognized as a Historic Mill of America. This is an exciting project with significant potential, and Hall County staff are eager to stabilize the mill and continue to work towards making this location a focal point of the community and "Gateway to the North Georgia Mountains."

Library System: The Hall County Library System is a legally separate entity classified as a component unit for financial reporting purposes and governed by a 10 member board of trustees appointed by the Hall County Board of Commissioners. The library system serves all citizens of Hall County and includes the main branch (headquarters) in downtown Gainesville and four branches located throughout the County. The main funding source for the Library System is the Hall County General Fund, with a FY 2017 budgeted allocation of \$1.87 million to be used for program service delivery in the form of books, technology, online databases, and research applications to assist County residents and visitors with informational, knowledge, and recreational needs. Additionally, during 2015, the Library System added passport services to its program services to assist residents with applying and receiving travel visas and passports from the federal government in a professional environment and timely manner. Thus far, that endeavor has proved to be successful. The Passport Acceptance Agency is located at the Blackshear Place Library Facility. Please visit the Library's website, hallcountylibrary.org, for additional information.

Conclusion

I am proud to submit the FY 2017 annual budget, which represents the collective and collaborative work of Hall County citizens, staff, and management. The staff appreciates the Board of Commissioners for its support,

guidance, and leadership in conducting the financial operations of the County. This was a transformative budget process that positions the County to accommodate future growth and successfully provide public service to the citizenry of Hall County.

Respectfully and in service,



Randy D. Knighton, ICMA-CM, AICP
County Administrator

Hall County Government Organizational Values

Serving Citizens

We will always highly value the citizens we serve as the object of our continual focus on service. We will support the advancement of professionalism to our citizens and within the organization by our conduct, speech, demeanor and decision making.

Enhancing Community

We will pursue innovative and creative means of advancing the organization forward to meet the expectations of growth and economic development opportunities in our future.

Responsible Stewardship

We will exhibit the highest level of stewardship to the citizens we serve, recognizing we are ultimately accountable to the public for our actions and duties.

Valuing Transparency

We will maintain openness and transparency as a basic tenet of our organizational structure. We will adhere to the highest ethical standards in the execution of our duties and responsibilities.

Efficient Cooperation

We will respect each member of staff as a necessary and vital member of the organization, recognizing the importance of the unique gifts, abilities, experiences and talents which are integral to the organization reaching its maximum potential; in order to best serve the citizens of Hall County.



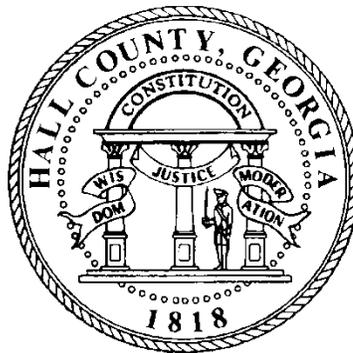
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HALL COUNTY
GEORGIA *We have it **all** in Hall*

Section 2: Financial Structure, Policy, & Process

This section aids the reader in understanding the financial structure of Hall County. Elected officials by district, organizational charts, fund descriptions and structure, financial policies (budget processes, investments, assets and asset attainment, debt, revenues, and expenditures), and budget calendar are all outlined within section 2.

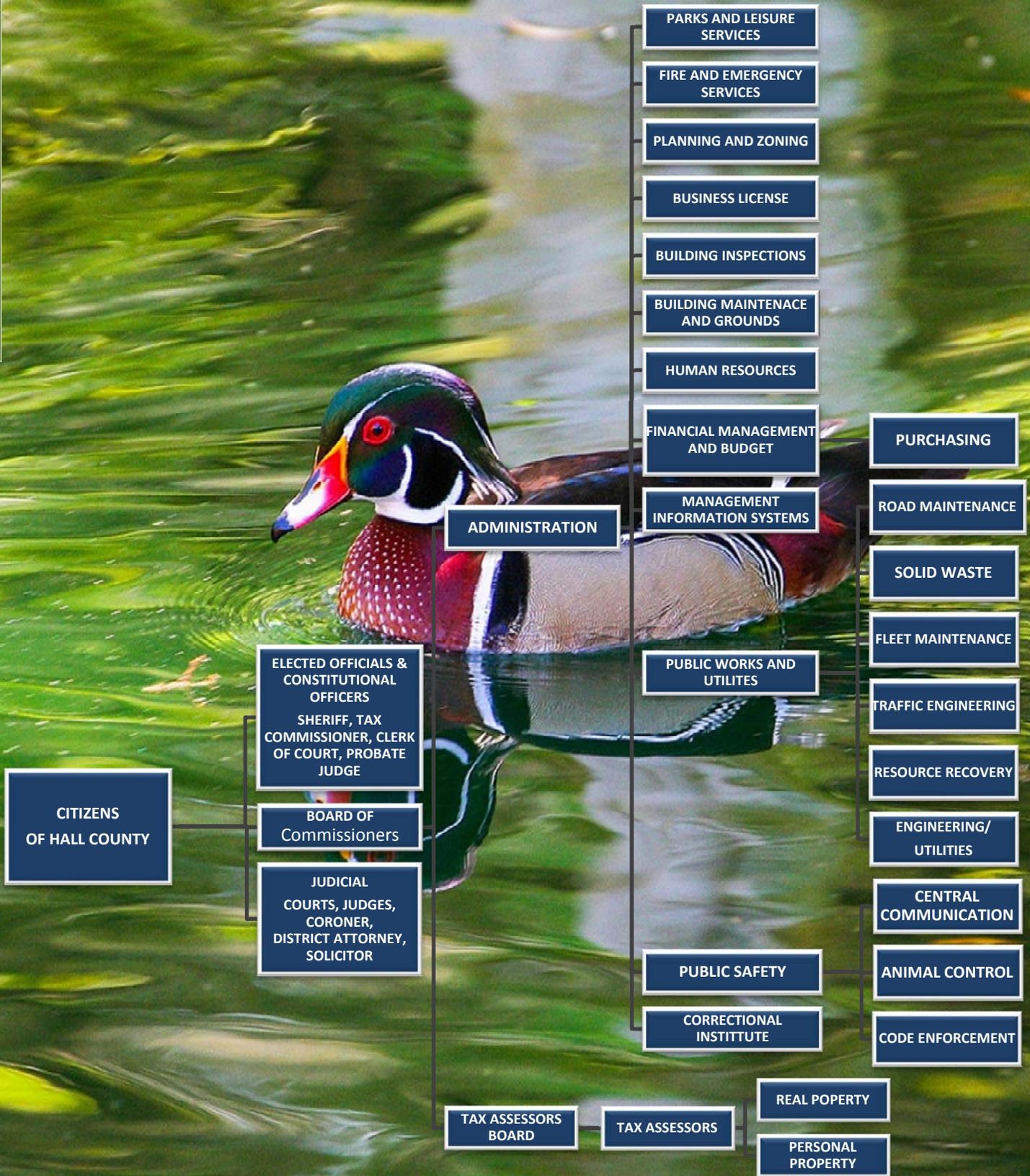


Section 2: Financial Structure, Policy & Process



HALL COUNTY
GEORGIA

Organizational Chart



Hall County, GA Officials



Hall County Board of Commissioners

- **Richard Mecum** - Chairman
- **Kathy Cooper** - Commissioner District 1
- **Billy Powell** - Commissioner District 2
- **Scott Gibbs** - Commissioner District 3
- **Jeff Stowe** - Commissioner District 4

Administration and Department Directors

- County Administrator - **Randy D. Knighton**
- Asst. County Administrator - **Marty Nix**
- County Clerk - **Lisa Ritchie**
- Public Relations Officer - **Katie Crumley**
- County Attorney - **William Blalock**
- Human Resources - **Bill Moats**
- Director Financial Services - **Zachary Propes, CPA**
- Public Works & Utilities - **Kenneth M. Rearden**
- Fire & EMS - **Jeff Hood**
- Planning & Zoning - **Srikanth Yamala**
- Parks & Leisure - **Mike Little**
- Management Information Services - **James Thomas**
- Correctional Institute - **Walt Davis**
- Tax Assessors - **Steve Watson**
- Elections - **Charlotte Sosebee**

Elected Officials

- Superior Court Judges -
 - **C. Andrew Fuller**, Chief Judge
 - **Kathlene F. Gosselin**
 - **Jason J. Deal**
 - **Bonnie Chessher Oliver**
- State Court Judges -
 - **Charles S. Wynne**, Chief Judge
 - **B.E. Roberts, III**
 - **Larry A. Baldwin, II**
- Sheriff - **Gerald Couch**
- Chief Magistrate Court Judge - **Margaret S. Gregory**
- Probate Court Judge - **Patty Walters Laine**
- District Attorney - **Lee Darragh**
- Solicitor General - **Stephanie Woodard**
- State and Superior Clerk of Court - **Charles Baker**
- Tax Commissioner - **Darla Eden, CPA**
- Coroner - **Marion Merck**

Judicially Appointed Officials

- Juvenile Court Judges -
 - **Lindsay Burton**
 - **Allison Toller**
 - **Joe Diaz**
- Magistrate Court Judges
 - **David Burroughs**
 - **Tracy Loggins**
 - **Elizabeth Reisman**
- Court Administrator - **Reggie Forrester**
- Public Defender - **Brad Morris**

Fund Structure

GOVERNMENTAL FUNDS

General Fund

Capital Projects Fund

- SPLOST*
- Capital Projects*
- Impact Fee*
- State Roads

Special Revenue Fund

- Fire District*
- Emergency Telephone System
- Parks
- Multiple Grants
- Special Assessments
- Restricted Programs
- Hotel/Motel Tax
- Law Library
- Allen Creek Soccer Complex

FIDUCIARY FUNDS

Agency Funds

- Tax Commissioner
- Clerk of Superior Court
- Probate Court
- Magistrate Court
- Juvenile Court
- Sheriff
- Inmate Fund

PROPRIETARY FUNDS

Internal Service Funds

- Group Insurance
- Risk Management

Enterprise Funds

- Solid Waste Disposal Facility
- Water and Sewer Fund

COMPONENT UNITS

Health Department

Library System

*These funds are considered major funds and are reported separately on the face of the financial statements

Fund Descriptions

Basis of Budgeting

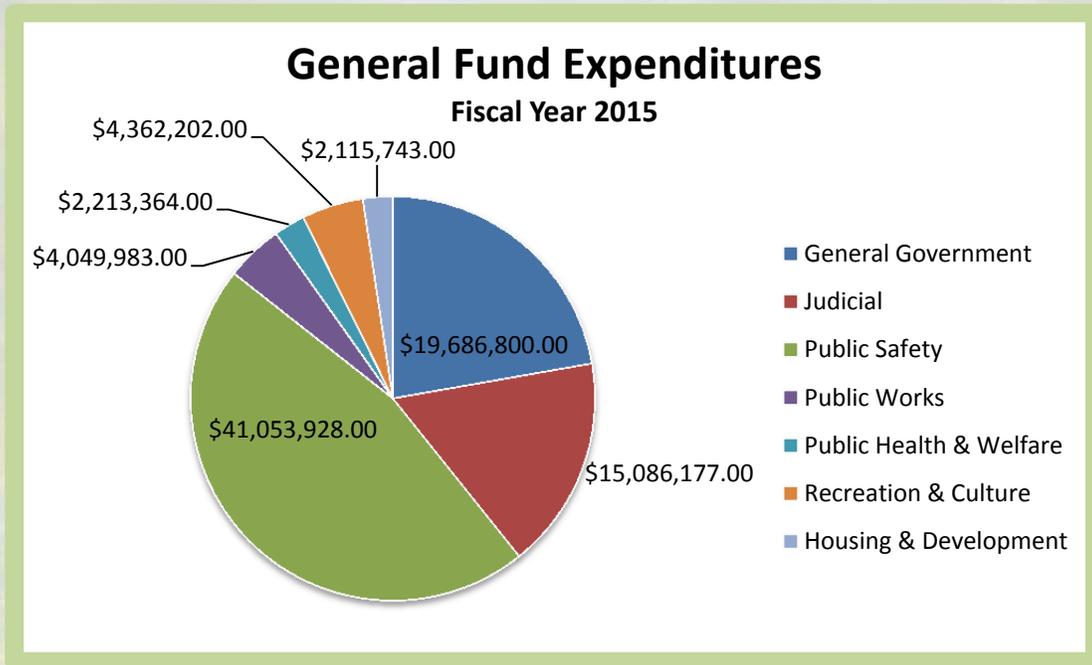
Governmental Funds rely on a modified accrual basis that involves recognizing revenue when it is both available and measurable instead of when it is earned. Unlike the government-wide statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Proprietary Funds are used for business-like activities. The County maintains two different types of proprietary funds: Enterprise and Internal Service Funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its solid waste, water, and sewer/wastewater operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functional parts. The County uses internal service funds to account for risk management and group insurance. The County adopts an annual budget for management of these funds to facilitate fiscal control and accounting of activities respectively.

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Hall County maintains seven fiduciary funds called agency funds.

1. Government Fund Descriptions

The **General Fund** is the chief operating fund of the County. It captures all financial resources other than those required to be accounted for in another fund. The General fund is used to account for programs like the Sheriff's Office and ambulance services, engineering, street and infrastructure maintenance and overall County administration including management, finance, and human resources.



Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for specific purposes. They rely on a modified accrual basis that involves recognizing revenue when it becomes both available and measurable instead of when it is earned.

Fire District Fund - Accounts for the County's fire and rescue operations and for all property taxes levied for the operations of the County Fire Department.

Emergency Telephone System - to account for the monthly "911" charge to help fund the cost of providing the service as provided in title 46, Chapter 5 of the Official Code of Georgia Annotated.

Parks - to account for funds received from leases with the Corps of Engineers to be used for the development and operations of lake parks.

Multiple Grants - to account for funds received as grants from state and federal sources to be used for specific capital and operating expenditures.

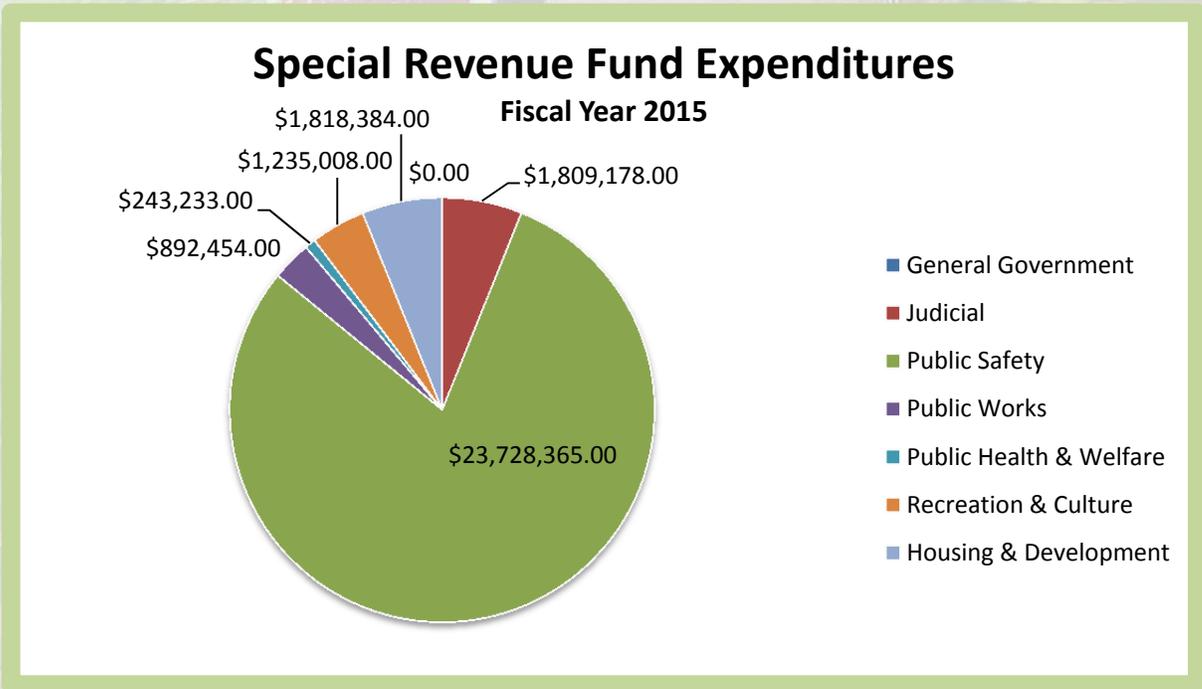
Special Assessments - to account for funds received from special taxing districts for subdivision street lighting.

Restricted Programs - to account for funds, such as fines, confiscated monies and donations received by Elected Officials of Hall County to be expended within legal guidelines of each program.

Hotel/Motel Tax - to account for taxes charged on rental of hotel/motel rooms as provided in title 48, chapter 13 of the Official Code of Georgia Annotated. These funds are used for the promotion of tourism, conventions and trade shows in the County.

Law Library - to account for funds collected from fines and forfeitures to be used to maintain the Law Library as provided in title 36, chapter 15 of the Official Code of Georgia Annotated.

Allen Creek Soccer Complex - to account for the operation cost of the Allen Creek Soccer Complex



Capital Projections Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds. Capital Projects receiving funding include:

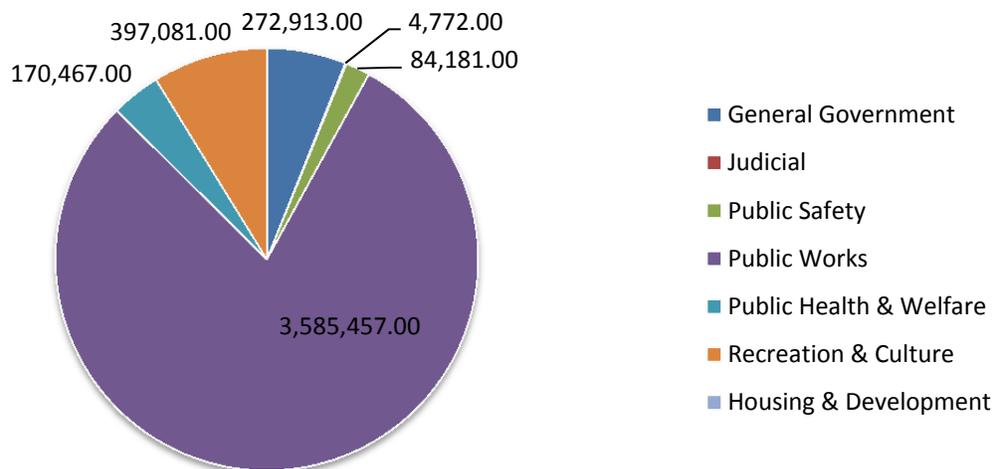
SPLOST Fund - Accounts for the financial resources provided from a 1% sales tax reserved for construction of various capital projects. Such funds were approved by voter referendum for public works projects related to road and traffic improvements, parks and leisure which includes community centers and parks, courthouse and administration building relocation and rehabilitation, fire and emergency equipment, building construction projects which includes a North Hall library, Sheriff's patrol, and animal shelter; and water and sewer systems projects.

Impact Fee Fund - Accounts for financial resources provided by a fee included with the construction permitting. It is restricted to be used for the acquisition or construction of major capital facilities or equipment in service areas impacted by economic growth. These areas are parks and recreation, fire protection, Sheriff's patrol, public safety, and libraries.

State Roads Funds - to account for the funds received and expended from the Georgia Department of Transportation for the State's portion of road projects.

Capital Projects Fund Expenditures

Fiscal Year 2015

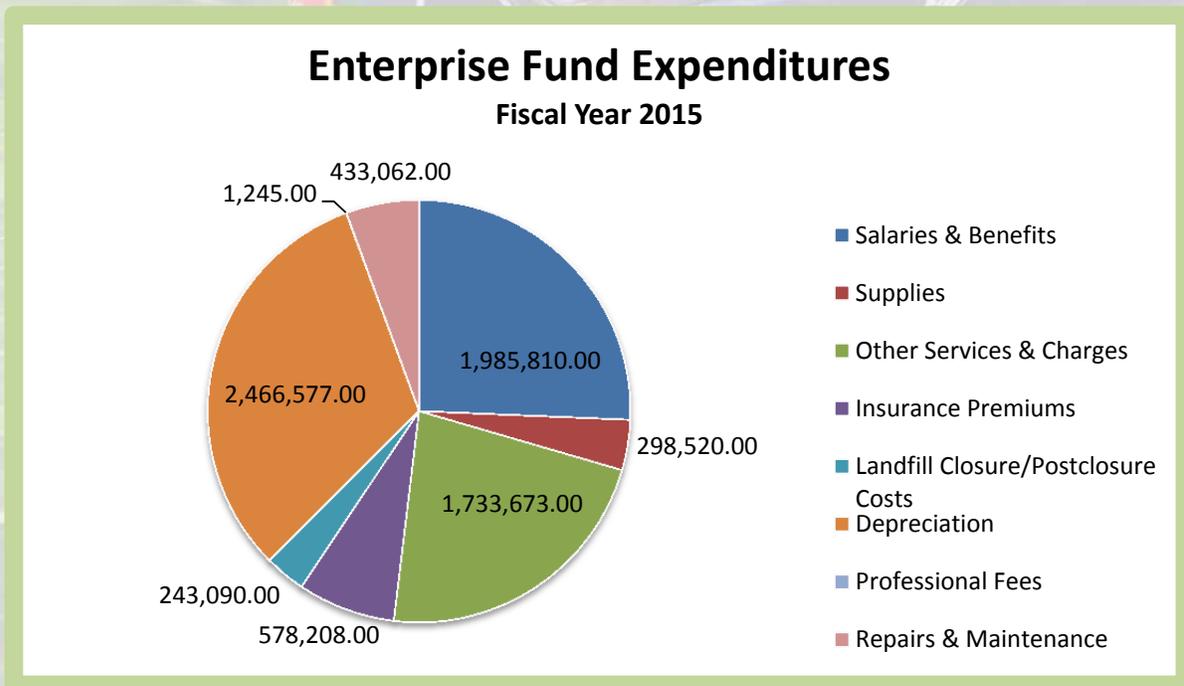


2. Proprietary Fund Descriptions

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

Solid Waste Disposal Fund - to account for activities of the County's solid waste disposal and recycling programs.

Water and Sewer Fund - to account for revenues and expenses related to operating and maintaining a water and sewer utility system that consists of a water supply and filtration system with storage and water transmission capabilities to residents throughout Hall County.



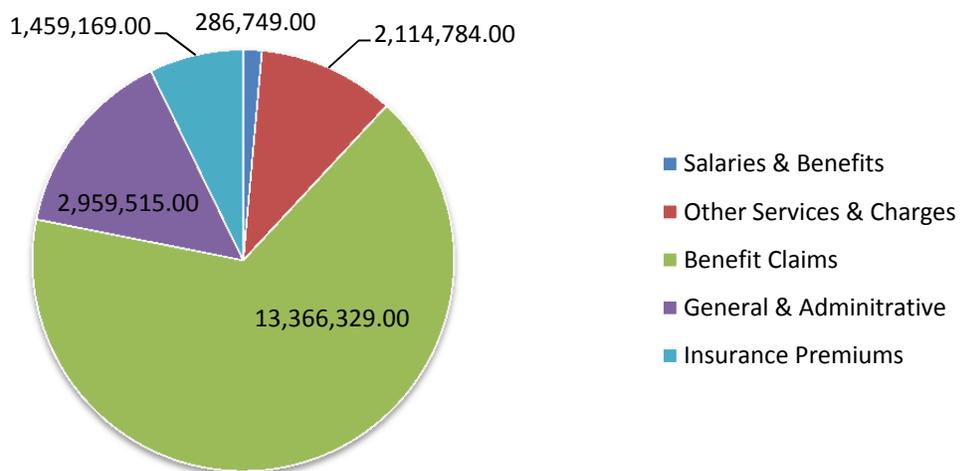
Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis. The following internal service funds are maintained by the County:

General Insurance Fund - to account for charges to other funds and contributions from employees and for the payment of health, disability, and life insurance premiums and benefits.

Risk Management Fund - to account for charges to other funds and for the payment of workers' compensation claims, and liability claims.

Internal Service Fund Expenditures

Fiscal Year 2015



3. Fiduciary Fund Descriptions

Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Tax Commissioner - to account for the collection of property taxes, motor vehicle tag and title fees, mobile home fees, etc. which are disbursed to various taxing units.

Clerk of Superior Court - to account for the collection of various fines, forfeitures, jury fund receipts, real estate transfer taxes, recording of intangibles, fees, civil awards, etc. which are disbursed to other parties.

Probate Court - to account for the collection of fees for a probate of wills, administration of estates, issuance of marriage licenses, and maintenance of other vital records which are disbursed to other parties.

Magistrate Court - to account for the collection of fees in jurisdiction of small claims courts which are disbursed to other parties.

Juvenile Court - to account for the collection of probation supervision fees which are disbursed to other parties.

Sheriff - to account for the collection of cash bonds, fines, forfeitures, fifas, etc. which are disbursed to other parties.

Inmate Fund - to account for the collection and disbursements of cash for the benefit of the inmates incarcerated at the Hall County Detention Center.

Financial Policies

Hall County has developed financial policies and procedures to ensure that the County's financial resources are managed in a practical manner and that the best practices are being followed.

Financial Planning Policies are in place to help establish guidelines for developing financial goals and objectives, making financial decisions, reporting the financial status of the County, and managing County funds. The formal budgeting 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. The County maintains the goal of a balanced budget to achieve long-term financial stability for its citizens and the community.

Basis of Budgeting:

Governmental funds operate under the modified accrual basis of accounting and budgeting, including encumbrances. Modified accrual basis recognizes revenue as it becomes available and measurable and recognized expenditures when the related liability is incurred. The County's accounting and budget system is designed to perform encumbrance accounting. Fiduciary and proprietary funds operate under a full accrual basis of accounting and budgeting. Accrual basis records revenues and expenditures as they are earned or incurred, even though they may not yet have been received or paid in cash.

Balanced Budget

Balanced Budget

The budget must be balanced for each budgeted fund. A balanced operating budget is defined as when total anticipated revenues plus appropriated fund balances equal the total estimated expenditures for each fund. Hall County currently presents a balanced budget.

Level of Budget Adoption

All budgets must be adopted at the legal level of budgetary control, which is the department level within each individual fund.

Budgetary Control / Reports

The County maintains a system of budgetary control reports to assure adherence to the budget. Timely monthly financial reports are prepared and distributed to the departments comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

Authorization of Budget Adjustments and Amendments

Because a budget is not a fixed revenue and spending plan, they require adjustments from time to time. Since the Hall County Board of Commissioners (“Board”) is the governing authority of the County, any adjustments to the budget exceeding \$50,000 must be approved by the Board. The Director of Financial Services is authorized to approve any transfers of appropriations in any fund among the various accounts within a department up to \$25,000 for operational accounts, not including personal services’ accounts. Any transfers to or from personal services’ accounts, fuel accounts, utility accounts, or to and from capital outlay accounts require the approval of the County Administrator for amounts up to \$50,000.

Appropriation Lapses at Year End

All operating budget appropriations, except Capital Project Funds, expire at the end of each fiscal year. Purchases encumbered in the current year but not yet received until the following year must be charged against the following year’s budget, according to Generally Accepted Accounting Principles (GAAP). However, the Board of Commissioners may make a re-appropriation of funds in unusual situations or hardships caused by this policy when necessary.

Legal Authority Overview

Annually, the Chairman must submit a proposed balanced budget governing expenditures of all county funds. The budget shall be adopted by the Board of Commissioners before the start of the fiscal year to which it applies.

Long-Term Financial Planning

The County recognizes the long-term financial planning is a key process to the County's goal of being fiscally responsible. Primarily, the County uses a vision, mission, and goals/objectives approach to help guide the individual departments on a micro level. On a macro level, the County uses a comprehensive plan and trend analysis to help determine its financial position and plan of action. During the budget process, the County forecasts general fund revenues and expenditures five years into the future. These forecasts help the County plan where to allocate resources in future budgets.

Capital Project Improvement Plan

The County prepares a five year capital project improvement plan that is updated annually. This cash flow plan assists with the planning, acquisition, and financing of capital projects. A capital project is generally defined by a project that helps maintain or improve a County asset. Examples of capital projects include building/infrastructure construction, park improvements, streetscapes, land acquisitions, and vehicles.

Major capital projects are budgeted in the SPLOST Fund. Budget appropriation shall include the complete project costs with contingency amounts as applicable. All capital projects throughout the year are identified, with assistance from each department, the Board of Commissioners, and the Department of Financial Services. All identified projects will be added to the capital improvement plan, pending continuous evaluations of projected revenue through the SPLOST program. These needed projects help provide a method of tracking and planning for the future needs of the County. The County also maintains a system of budgetary control reports to assure adherence to the budget.

Grants

The Board of Commissioners approves all grants and grant applications. All key financial provisions, including required local match, must also be included in the approval process. Accounting and budgeting information is based on the Federal and State participation as well as the local participation. All anticipated grants are included during the budget process. The Director of Financial Services is authorized to establish budgets according to approved grant contracts and adjust accordingly so that grant budgets are balanced.

Investment Policy

It is the policy of Hall County to invest in public funds in a manner which will ensure the preservation of capital while providing the highest investment return with maximum security, meeting the daily cash flow requirements of the County and conforming to all state and local statutes governing the investment of public funds. The primary objectives, in priority order, of the Hall County investment activities are:

Legality - all investments shall be in accordance with the federal, state, and other legal requirements.

Safety - all investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective is to mitigate credit risk and interest rate risk.

Liquidity - the investment portfolio shall remain sufficiently liquid to meet all operating requirements that can be reasonably anticipated.

Yield - the investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the

investment risk constraints and the cash flow fluctuations of the portfolio.

Benchmarking - the investment portfolio is designed with the objective of regularly meeting or exceeding a performance benchmark. The investment program shall seek to augment returns above thresholds, consistent with risk limitations identified herein and prudent investment principles.

Local Considerations - where possible, funds may be invested for the betterment of the local economy or that of local entities within the State

Delegation of Authority

Management responsibility for the investment program is granted to the Director of Financial Services or designee, who is responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The Director of Financial Services shall also establish written investment program consistent with the approval of the County Administrator.

Authorized Investments

Hall County, according to the law of the State of Georgia, is allowed to invest in the following types of securities:

- Direct Obligations of the United States
- Agency Obligations of the United States
- Obligations of the State of Georgia
- Georgia Extended Asset Pool
- Georgia Fund I
- Repurchase Agreements
- Certificates of Deposits
- Prime Bankers' Acceptance

Diversification

It is the policy of the Hall County government to diversify its investment portfolio by maturity, issuer, and class of security to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities.

Reporting

Investments are recorded as fair value based on quoted market prices as of the balance sheet date. Increase or decreases in fair value during the year are recognized as part of investment income.

The Director of Financial Services shall submit quarterly reports to the Investment Committee to determine adherence to investment policy and contract. This report is used to evaluate the rate of return received with other

benchmarks to determine the value being provided and to determine if any changes to allocation in the portfolio are necessary.

Capital Assets

Fixed assets are assets that are purchased for long-term use and are not likely to be converted quickly into cash. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or greater and an estimated useful life in excess of two years. Assets can fall into one of the following categories:

- Land and Land Improvements
- Construction in Progress
- Buildings and Improvements
- Intangibles
- Infrastructure
- Machinery and Equipment
- Nonstructural Improvements
- Vehicles

Any asset with an initial, individual cost of \$5,000 is charged to an expense account other than a capital outlay account

Reporting

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, culverts, and similar items) are reported in the applicable governmental or business-type activities.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the County has chosen to include all such items regardless of their acquisition date or amount. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the assets constructed.

Annual Inventory

Annually, an asset listing is sent to each department for their review. Each department verifies the existence their capital assets. If any material assets are identified that are not included on the listing, or if any assets that the department no longer possess are on the listing, they notify the Department of Financial Services of these findings for further action. The Department of Financial Services, with the cooperation of the department, may perform a physical inventory to verify the accuracy of inventory records, including condition of all major assets.

Transfer, Disposal, or Replacement of Assets

All capital assets are the property of the County. Any donated, discarded, or transferred assets must be authorized by the Department of Financial Services. Surplus assets should be sent to the Department of Financial Services for disposition. The Department must submit requisition for approved capital assets using the County's purchasing policies and procedures for capital assets. If the item is not budgeted, County Commission approval is obtained prior to proceeding. Each department makes all reasonable estimates for the amount of maintenance or replacement of capital equipment during the budget process.

Depreciation

The County records depreciation annually after capital assets are reconciled for footnote disclosure, including acquisitions, transfers, deletions, and disposal at the end of the fiscal year.

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

- Buildings - 50 years
- Nonstructural Improvements - 20 years
- Machinery and Equipment - 5 to 20 years
- Vehicles - 3 to 10 years
- Water Lines and System - 50 years
- Infrastructure - 19 to 70 years

Revenue Policies:

Due to the size of Hall County and the nature of its business, it is imperative that revenue projections be dependable and strategic planning be in place for use of these revenues. During the budget process, the County estimates its annual revenues by an objective, analytical process to project the most accurate reflection of the subsequent year's revenue stream.

Diversification

The County strives to maintain a stable and diverse system to shelter programs and services for any short-term fluctuations in any single individual revenue source associates with economic conditions. The County's goal is diversifying its revenue base in order to reduce dependency on property taxes.

Property Taxes

Property taxes are one of the main sources of revenues for the County to fund state and local programs and services. Property taxes are recognized as revenues in the year for which they are levied. Property taxes are levied on the assessed values of all real and personal property. Real property consists of land, buildings, structures, and improvements associated with land. Personal property includes machinery, equipment, inventory, supplies, furniture, motor homes, motor vehicles, boats, etc.

Revenue Collection

The County follows an aggressive policy of collecting revenues, consistent with state and federal laws. This policy includes the charging of penalties and interests, when necessary.

Conservative Revenue Estimates

As a part of the annual budget process, an objective analytical process will estimate revenues realistically and sensibly. The County estimates revenues of a volatile nature conservatively.

One-Time and Volatile Revenues

The use of one-time or volatile revenues is allowed as they become available; however, these revenues should be used only for one-time expenditures and not for ongoing expenditures, as they cannot be relied upon in future budget years.

Contributions

Unless authorized by the Board of Commissioners, outside contributions to programs operated by County departments are subject

to the County's accounting and budgetary policies. Both restricted and unrestricted contributions are welcomed by the County that are congruent with its programs and objectives. The Board of Commissioners must approve any budget amendments for material contributions.

Fees and Charges

Hall County imposes certain user fees to fund the provision of goods and services. A fee is imposed as a result of public need to regulate activities. The County will avoid nuisance taxes, fees, or charges as revenues sources during the fee setting process.

Fees are used to offset the costs of services, including direct and indirect, such as operating and maintenance costs, administrative costs, and charges for the use of capital.

Fees will be reviewed and updated on an ongoing basis to ensure the fee schedule maintains pace with changes in the cost of living and in the methods or levels of service. The Department of Financial Services communicates any proposed changes to the Board of Commissioners for approval.

Expenditure Policies:

Debt:

The goal of the County's debt policy is to maintain a sound financial position. This is achieved by only utilizing long-term debt to provide resources to finance needed capital improvements, while accumulating adequate resources to repay the debt. Also, it is the County's goal to maintain and improve its credit rating through strong financial administration.

Purpose of Debt Issuance

Debt financing for capital improvements and equipment is generally issued for one of the following conditions:

- One-time, non-continuous project
- Project is necessary to provide services to the County citizens
- Future users will benefit from the capital improvement the debt financed
- When total debt does not create an unreasonable burden to the taxpayers
- All other possible revenue sources have been exhausted

Debt Retirement

Generally, the County's financing should not exceed the economic life of the capital improvement that it finances.

Legal Compliance

When issuing debt, the County should comply with all local, state, and federal laws and regulatory requirements. In addition, the County follows numerous budgetary and fiscal policies. The County's goal is to protect its financial position while providing the best service to its citizens at the lowest cost. These goals are achieved through effective internal controls, judicious accounting, efficient budgeting, and analytical planning procedures.

Types of Debt

Hall County can issue any form of debt that does not contradict the existing Constitution and laws of the State of Georgia. These include but are not limited to:

- | | |
|----------------------------|---------------------------------|
| • General Obligation Bonds | • Capital Leases |
| • Revenue Bonds | • Certificates of Participation |
| • Contracts Payable | • Loans |

Reserves/Fund Balance for Account Stabilization

As a measure of the general fund's liquidity, it is useful to compare unassigned fund balance to total fund expenditures. It is Hall County's policy to maintain unassigned fund balance of no less than 15% of total annual expenditures. However, Hall County's goal is to maintain a reserve of 25% (or three months) of operating expenditures. At the end of fiscal year 2015, unassigned fund balance represented 20.9% of total general fund current operating expenditures, which is an increase of 0.3% compared to last year. This is within the County's policy.

Utilization of Prior Year's Fund Balance

In the case that projected revenues do not cover projected requirements of the County, the resources classified as unreserved fund balance may be budgeted to cover any revenues shortages in the current fiscal year. The amount of unreserved fund balance should be estimated conservatively, taking into consideration future needs. Unassigned fund balance may be used for operating and capital expenditures.

Contingency Budget

Every year, Hall County includes a contingency amount in the General Fund's budget. A contingency is money set aside to cover unexpected costs during the year for costs that cannot be foreseen when the budget is adopted. The contingency amount shall be subject to annual appropriation. For fiscal year 2017, \$768,145 has been appropriated for contingencies.

Operating/Capital Expenditure Monitoring

The County Administrator and Department of Financial Services monitor the County's budget throughout the year. Each month, a report is prepared and submitted to the County Administrator and Board of Commissioners comparing actual operating and capital expenditures to the budget. This is reviewed monthly to ensure that current expenditures are following the plan set forth by the current year's adopted budget. Capital expenditures are also reviewed in order to ensure that capital funding is being spent according to the original plan approved when funds were obtained. If funds are not being spent according to plan, corrective action can be taken to avoid any issues, including expenditure reduction, reallocation of capital funds, and pursuit of additional

funds. The Department of Financial Services is responsible for reviewing and processing any budget change requests in accordance with the County's approved budget resolution.

Management of the County is responsible for establishing and maintaining an internal control structure that is designed to ensure the County's assets are protected from loss, theft, or misuse. These internal controls also help provide reasonable assurance that adequate information can be compiled for the preparation of financials statements in conformity with Generally Accepted Accounting Principles (GAAP).



Budget Process

Budget:

It is required by state law that all Counties plan and forecast government programs, revenues, and expenditures at least one year in advance. The budget process, with its necessary analysis and critical review of programs and services, makes it the single most important management tool of Hall County Elected Officials, department director, and management.

Budget Development/Management

The annual budget serves as the foundation for the County's financial plan and assists in the control of the financial stability and health of the government. The development and management of the County's annual budget is constructed under formal guidelines, generally accepted accounting principles, and the County's budget policies. The Budget Committee maintains the primary responsibility of ensuring that funding requests are in alignment with the County's strategic priorities and vision for the future. Also, the Budget Committee reviews all revenue and expenditure and makes sure they are balanced in the recommended budget that is presented to the Board of Commissioners. The Board of Commissioners is legally required to adopt an annual balanced budget, where operating revenues equal operating expenditures.

Budget Structure

Each department's budget is structured the same for formality purposes throughout the County. Each budget is built to reflect the department's historical financial trend while considering the future expectations for each department and to reflect the overall vision of each department. Each department has developed a mission statement, goals and objectives, and performance measurements, in addition to their budgets. The mission statement sets the direction for the department's activities, and the goals and objectives are developed to support the department's mission and, overall, the County's strategic priorities. Departments, in partnership with the Department of Financial Services, then develop a projected budget based on the previous year's budget/actual expenditure trend and adjust for any new programs or discontinued or non-recurring programs.

Departmental Budget Segments:

Mission Statement – the long-range desired end or outcome of the activities carried on by the division/department, and the aims and values of the department that identify the particular purpose for the department and how it related to the County’s overall mission.

Goals and Objectives – objectives specifically and measurably define, within in specific time span, the strategies or implementation steps to attain the identified direction, purpose, or intent of the department and help the department achieve its mission.

Program/Expenditure Summary – the budget for the department presented on a department-wide and

individual program basis and summarized by expenditure category.

Expanded/New Programs – explanation of new programs and new employees, which must be justified as increased services and/or revenues or cost savings. This donates the cost or expense of expanded or newly mandated services.

Performance Measures – quantifiable indicator used to assess how well the department if achieving its desired objectives. These are within the department’s control and are directly related to their goals and objectives.

Budget Adoption

All budgets are submitted and adopted on the departmental level. All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles and publicized by the Governmental Accounting Standards Board. The budget and mileage rate are adopted through a public hearing process.

Amendment Process

A budget amendment resolution must be prepared for all line items inside departments that need a budget adjustment without increasing departmental appropriation. The Board of Commissioners must approve all necessary budget adjustments by budget amendment resolution at a regular commission meeting. All budget amendment resolutions must be balanced for each fund.

Budget Preparation and Analysis

In February of each year, the Finance Department distributes budget packets to the departments and agencies. Departments, then, use the provided forms to submit their respective requested budgets. Each department is requested to submit a forecast of personnel driven expenses and to review their operations and provide a forecast of appropriations required to maintain current service levels. Departments are also requested to submit funding requests for improvements to current service levels as well as any new programs or services and capital improvement projects. Each department is required to submit their individual budgets with any new programs or funding broken out separately with an explanation for the anticipated change to the Department of Financial Services where the data is assembled into the accounting system.

Both expenditure requests and revenue projects are calculated and formatted for presentation to the Budget Committee and County Administrator for review. During these meeting with the departments, the necessary funding to maintain current service levels are discussed. In addition, any new programs or improvement projects are discussed in terms of how the initiatives correlate with the departmental goals and objectives, and by extension, the County's strategic priorities and vision for the future.

After the departmental meetings, the Budget Committee reviews the base budgets, prioritizes funding for any new programs, and makes any necessary adjustments to balance the budget. The consolidated balanced budget is then prepared for presentation to the Board of Commissioners.

Budget Calendar

S	M	T	W	T	F	S
February 2016						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

S	M	T	W	T	F	S
March 2016						
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

S	M	T	W	T	F	S
April 2016						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

S	M	T	W	T	F	S
May 2016						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

S	M	T	W	T	F	S
June 2016						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Date	Budget Preparation Description
February 5	Distribute Budget Packages to Departments & Agencies Accompanied with Letter from <i>Commission Chair</i>
March 14	Departments Under Administration Submit Department Expenditure Requests to Finance
March 14	Constitutional & Judicial Officers / Elected Officers Submit Agency Expenditure Requests to Finance
March 14	ALL Department Revenue Estimates are Submitted to Finance
April 1	Compile First Draft of Revenue & Expenditure Budget
April 11-15	Departments meet with Budget Committee for Budget Review/Conferences
April 19-20	Consolidated Budget Request Conferences with: County Administrator, Constitutional Officers/Elected Officers, and Agencies
May 2	Preliminary Tax Digest Numbers – Real & Personal
May 16	FY 2017 Proposed Budget Completed
May 23	Certified Tax Digest Numbers – Real & Personal Prepared for Tax Commissioner to Process Tax Digest
May 26	Advertise Budget Availability & Public Hearings (Must Advertise <i>1 week</i> Prior to Public Hearings)
June 2	FY 2017 Proposed Budget Public Hearing – “Budget Fair”
June 20	FY 2017 Proposed Budget Public Hearing – <i>Commissioners’ Work Session</i>
June 27	Budget Public Hearing where FY 2017 Budget Adopted and Set County Millage Rate - <i>Commissioners’ Meeting</i>
July 1	<u>Fiscal Year 2017 Begins</u>

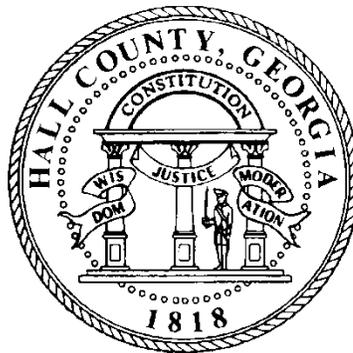
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HALL COUNTY
GEORGIA *We have it **all** in Hall*

Section 3: Financial Summaries

This section provides an in-depth explanation of Hall County's methods for budgeting for current fiscal year. The financial summaries section includes projected changes in the fund balance, major revenue sources, revenue details and graphical depictions, a consolidated financial schedule of government and proprietary funds combined, and a long-term, 5-year consolidated financial plan.



Section 3: Financial Summaries



HALL COUNTY
GEORGIA

FUND BALANCE SCHEDULE

Hall County, Georgia

For Fiscal Year Ending June 30, 2017

HALL COUNTY, GEORGIA FUND BALANCE SUMMARY

Fund	Year	Change in				Fund Balance June 30	Increase/ (Decrease)	% Change
		Fund Balance July 1	Accounting Principle	Revenues	Expenditures			
GOVERNMENTAL FUNDS								
General Fund								
	2013 Actual	\$ 14,907,035	\$ -	\$ 93,308,544	\$ 85,471,887	\$ 22,743,692	\$ 7,836,657	53%
	2014 Actual	22,743,692	-	90,146,443	90,451,798	22,438,337	(305,355)	-1%
	2015 Actual	22,438,337	-	94,003,337	92,675,604	23,766,070	1,327,733	6%
	2016 Budget	23,766,070	-	93,593,414	93,593,414	23,766,070	-	0%
	2017 Budget	23,766,070	-	96,950,428	96,950,428	23,766,070	-	0%
Fire District								
	2013 Actual	2,668,083	-	14,998,890	15,010,757	2,656,216	(11,867)	0%
	2014 Actual	2,656,216	-	18,289,652	18,344,123	2,601,745	(54,471)	-2%
	2015 Actual	2,601,745	-	19,320,082	18,543,356	3,378,471	776,726	30%
	2016 Budget	3,378,471	-	21,925,362	21,925,362	3,378,471	-	0%
	2017 Budget	3,378,471	-	22,186,419	22,186,419	3,378,471	-	0%
SPLOST								
	2013 Actual	26,091,864	-	27,310,495	25,117,003	28,285,356	2,193,492	8%
	2014 Actual	28,285,356	-	27,387,976	31,094,615	24,578,717	(3,706,639)	-13%
	2015 Actual	24,578,717	-	29,762,655	31,394,989	22,946,383	(1,632,334)	-7%
	2016 Budget	22,946,383	-	51,368,441	51,368,441	22,946,383	-	0%
	2017 Budget	22,946,383	-	49,130,435	49,130,435	22,946,383	-	0%
Capital Projects								
	2013 Actual	719,342	-	30,670	422,665	327,347	(391,995)	-54%
	2014 Actual	327,347	-	4,364,661	4,190,364	501,644	174,297	53%
	2015 Actual	501,644	-	2,105,295	322,438	2,284,501	1,782,857	355%
	2016 Budget	2,284,501	-	2,092,596	2,092,596	2,284,501	-	0%
	2017 Budget	2,284,501	-	752,234	752,234	2,284,501	-	0%
Impact Fees								
	2013 Actual	2,553,914	-	353,471	327,151	2,580,234	26,320	1%
	2014 Actual	2,580,234	-	557,986	403,995	2,734,225	153,991	6%
	2015 Actual	2,734,225	-	564,308	2,480,377	818,156	(1,916,069)	-70%
	2016 Budget	818,156	-	920,000	920,000	818,156	-	0%
	2017 Budget	818,156	-	565,000	565,000	818,156	-	0%
PROPRIETARY FUNDS								
Landfill								
	2013 Actual	\$ 13,262,668	\$ -	\$ 6,468,772	\$ 6,081,629	\$ 13,649,811	\$ 387,143	3%
	2014 Actual	13,649,811	-	6,625,778	6,217,200	14,058,389	408,578	3%
	2015 Actual	14,058,389	1,163,067	8,424,718	5,493,928	15,826,112	2,930,790	21%
	2016 Budget	15,826,112	-	6,634,426	6,634,426	15,826,112	-	0%
	2017 Budget	15,826,112	-	6,860,196	6,860,196	15,826,112	-	0%
Sewer/Wastewater								
	2013 Actual	44,636,911	725,298	6,783,519	2,647,375	48,047,757	4,136,144	9%
	2014 Actual	48,047,757	-	8,594,941	3,636,084	53,006,614	4,958,857	10%
	2015 Actual	53,006,614	-	8,082,535	3,272,824	57,816,325	4,809,711	9%
	2016 Budget	57,816,325	-	4,368,152	4,368,152	57,816,325	-	0%
	2017 Budget	57,816,325	-	5,670,259	5,670,259	57,816,325	-	0%
Water Utility								
	2013 Actual	6,911,830	92,483	1,593,340	210,512	8,202,175	1,382,828	20%
	2014 Actual	8,202,175	-	1,608,941	197,043	9,614,073	1,411,898	17%
	2015 Actual	9,614,073	-	1,904,563	181,528	11,337,108	1,723,035	18%
	2016 Budget	11,337,108	-	186,000	186,000	11,337,108	-	0%
	2017 Budget	11,337,108	-	2,372,900	2,372,900	11,337,108	-	0%

FUND BALANCE SCHEDULE

Hall County, Georgia

For Fiscal Year Ending June 30, 2017

HALL COUNTY, GEORGIA FUND BALANCE SUMMARY (continued)

Fund	Year	Change in				Fund Balance June 30	Increase/ (Decrease)	% Change
		Fund Balance July 1	Accounting Principle	Revenues	Expenditures			
NONMAJOR GOVERNMENTAL FUNDS								
Enhanced 911								
	2013 Actual	\$ -	\$ -	\$ 3,839,412	\$ 3,839,412	\$ -	\$ -	0%
	2014 Actual	-	-	4,132,605	4,132,605	-	-	0%
	2015 Actual	-	-	4,505,932	4,192,191	313,741	313,741	0%
	2016 Budget	313,741	-	4,395,020	4,395,020	313,741	-	0%
	2017 Budget	313,741	-	4,381,356	4,381,356	313,741	-	0%
Parks								
	2013 Actual	546,194	-	616,307	536,668	625,833	79,639	15%
	2014 Actual	625,833	-	562,879	822,578	366,134	(259,699)	-41%
	2015 Actual	366,134	-	623,909	891,118	98,925	(267,209)	-73%
	2016 Budget	98,925	-	704,616	704,616	98,925	-	0%
	2017 Budget	98,925	-	631,700	631,700	98,925	-	0%
Multiple Grants								
	2013 Actual	-	-	3,598,933	3,598,933	-	-	0%
	2014 Actual	-	-	2,982,560	2,981,560	1,000	1,000	0%
	2015 Actual	1,000	-	3,094,544	3,066,879	28,665	27,665	2767%
	2016 Budget	28,665	-	3,188,191	3,188,191	28,665	-	0%
	2017 Budget	28,665	-	2,955,795	2,955,795	28,665	-	0%
Special Assessments								
	2013 Actual	514,595	-	951,033	958,457	507,171	(7,424)	-1%
	2014 Actual	507,171	-	958,574	1,006,611	459,134	(48,037)	-9%
	2015 Actual	459,134	-	955,142	1,086,074	328,202	(130,932)	-29%
	2016 Budget	328,202	-	960,000	960,000	328,202	-	0%
	2017 Budget	328,202	-	942,260	942,260	328,202	-	0%
Restricted Programs								
	2013 Actual	1,383,098	-	2,333,484	2,169,750	1,546,832	163,734	12%
	2014 Actual	1,546,832	-	2,409,863	2,348,126	1,608,569	61,737	4%
	2015 Actual	1,608,569	-	3,599,613	2,802,851	2,405,331	796,762	50%
	2016 Budget	2,405,331	-	2,409,511	2,409,511	2,405,331	-	0%
	2017 Budget	2,405,331	-	3,334,357	3,334,357	2,405,331	-	0%
Allen Creek Soccer Complex								
	2013 Actual	-	-	251,285	251,285	-	-	0%
	2014 Actual	-	-	243,823	243,823	-	-	0%
	2015 Actual	-	-	338,378	253,890	84,488	84,488	0%
	2016 Budget	84,488	-	264,952	264,952	84,488	-	0%
	2017 Budget	84,488	-	290,243	290,243	84,488	-	0%
State Roads								
	2013 Actual	197,570	-	2,642,779	1,144,916	1,695,433	1,497,863	758%
	2014 Actual	1,695,433	-	1,823,477	886,652	2,632,258	936,825	55%
	2015 Actual	2,632,258	-	1,947,761	930,648	3,649,371	1,017,113	39%
	2016 Budget	3,649,371	-	3,200,000	3,200,000	3,649,371	-	0%
	2017 Budget	3,649,371	-	1,500,000	1,500,000	3,649,371	-	0%
INTERNAL SERVICE FUNDS								
Group Insurance								
	2013 Actual	\$ 2,554,899	\$ -	\$ 16,463,051	\$ 14,960,301	\$ 4,057,649	\$ 1,502,750	59%
	2014 Actual	4,057,649	-	16,220,382	14,813,942	5,464,089	1,406,440	35%
	2015 Actual	5,464,089	-	17,668,435	17,849,632	5,282,892	(181,197)	-3%
	2016 Budget	5,282,892	-	22,661,605	22,661,605	5,282,892	-	0%
	2017 Budget	5,282,892	-	22,591,966	22,591,966	5,282,892	-	0%
Risk Management								
	2013 Actual	(191,244)	-	2,616,926	2,408,646	17,036	208,280	-109%
	2014 Actual	17,036	-	3,238,178	2,254,966	1,000,248	983,212	5771%
	2015 Actual	1,000,248	-	3,200,271	2,336,914	1,863,605	863,357	86%
	2016 Budget	1,863,605	-	3,018,793	3,018,793	1,863,605	-	0%
	2017 Budget	1,863,605	-	3,205,749	3,205,749	1,863,605	-	0%

Footnotes:

* Hotel/Motel Tax is included in the General Fund

** The Hall County Government Health Center is included in the Group Insurance Fund

*** Component Units and Law Library not included

CONSOLIDATED FINANCIAL SCHEDULE

Hall County, Georgia

Budget Summary by Fund

For Fiscal Year Ending June 30, 2017

HALL COUNTY, GEORGIA FISCAL YEAR 2017 APPROVED BUDGET ALL FUNDS July 1, 2016 through June 30, 2017

FUND TYPE	General Fund	Capital Project Funds	Special Revenue Funds	Internal Service Funds	Enterprise Funds	Totals
REVENUES:						
Property Taxes	\$ 39,617,517.0	\$ -	\$ 15,181,986.0	\$ -	\$ -	\$ 54,799,503.0
Commissions	3,232,436	-	-	-	-	3,232,436
Other Taxes	29,469,627	29,996,179	6,800,000	-	-	66,265,806
Penalties and interest	947,715	-	25,000	-	-	972,715
Licenses and permits	3,145,757	-	-	-	3,668,550	6,814,307
Charges for services	11,912,979	537,000	5,414,429	-	6,555,330	24,419,738
Fines and forfeitures	3,806,964	-	912,384	-	-	4,719,348
Intergovernmental	1,151,828	2,092,909	3,214,841	-	-	6,459,578
Miscellaneous	239,983	-	1,223,482	24,562,315	-	26,025,780
TOTAL REVENUES	\$ 93,524,806	\$ 32,626,088	\$ 32,772,122	\$ 24,562,315	\$ 10,223,880	\$ 193,709,211
OTHER FINANCING SOURCES						
Operating transfers in	194,412	-	1,287,766	877,000	2,103,321	4,462,499
Transfers from Component Units	-	-	-	-	-	-
Pharmacy Sales	-	-	-	358,400	-	358,400
Sale of Capital Assets	250,000	-	-	-	-	250,000
Proceeds from Capital Assets	-	-	-	-	-	-
Prior Year Fund Balance	2,981,210	19,321,581	814,606	-	1,618,122	24,735,519
TOTAL REVENUES & OTHER SOURCES	\$ 96,950,428	\$ 51,947,669	\$ 34,874,494	\$ 25,797,715	\$ 13,945,323	\$ 223,515,629
EXPENDITURES:						
Total General Government	9,980,426	10,283,765	996,949	3,698,400	-	24,959,540
Total Judicial	16,172,380	-	2,716,273	-	-	18,888,653
Total Public Health & Welfare	2,041,569	130,000	1,296,810	-	-	3,468,379
Total Public Safety	41,519,055	15,759,000	28,748,107	-	-	86,026,162
Total Public Works	4,986,733	19,942,723	-	-	13,578,518	38,507,974
Total Housing & Development	1,552,679	-	-	-	-	1,552,679
Total Recreation & Culture	4,743,008	3,376,056	921,943	-	-	9,041,007
Total Independent Agencies/Municipalities	909,611	-	-	-	-	909,611
Total Non-Departmental	13,813,194	296,811	-	21,222,315	-	35,332,320
TOTAL EXPENDITURES	\$ 95,718,655	\$ 49,788,355	\$ 34,680,082	\$ 24,920,715	\$ 13,578,518	\$ 218,686,325
OTHER FINANCING USES:						
Operating Transfers Out	1,231,773	2,159,314	194,412	877,000	-	4,462,499
Contributions to Fund Balance/Net Position	-	-	-	-	366,805	366,805
TOTAL EXPENDITURES	\$ 96,950,428	\$ 51,947,669	\$ 34,874,494	\$ 25,797,715	\$ 13,945,323	\$ 223,515,629

CONSOLIDATED FIVE YEAR FINANCIAL SCHEDULE

Hall County, Georgia

Budget Summary by Fund & Function

For Fiscal Year Ending June 30, 2017

Financial Summaries

HALL COUNTY, GEORGIA 5-YEAR CONSOLIDATED FINANCIAL SCHEDULE

	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Adopted Budget	FY2017 Approved Budget
REVENUES:					
Property Taxes	\$ 47,365,657	\$ 49,511,743	\$ 49,632,458	\$ 53,899,951	\$ 54,799,503
Commissions	2,754,806	3,031,737	3,077,033	3,024,141	3,232,436
Other Taxes	55,114,421	60,195,618	64,118,871	63,150,174	66,265,806
Penalties and interest	1,071,287	1,033,151	1,044,662	995,000	972,715
Licenses and permits	6,207,381	6,593,651	6,771,396	6,562,686	6,814,307
Charges for services	22,958,295	21,681,124	25,325,328	22,210,053	24,419,738
Fines and forfeitures	4,237,629	4,664,843	5,095,935	4,592,214	4,719,348
Intergovernmental	7,652,872	6,061,998	9,066,854	7,560,580	6,459,578
Miscellaneous	20,347,937	22,248,294	22,930,803	24,554,860	26,025,780
TOTAL REVENUES	\$ 167,710,284	\$ 175,022,158	\$ 187,063,339	\$ 186,549,659	\$ 193,709,211
OTHER FINANCING SOURCES					
Operating transfers in	8,468,268	14,070,992	14,266,490	6,061,733	4,462,499
Trade-in Allowance	-	-	36,500	-	-
Pharmacy Sales	-	-	92,665	-	358,400
Sale of Capital Assets	8,110,969	2,209,164	770,910	75,000	250,000
Insurance Proceeds	-	-	11,224	-	-
Capital Lease Proceeds	-	-	657,322	-	-
Prior Year Fund Balance	-	-	-	29,204,687	24,735,519
TOTAL REVENUES & OTHER SOURCES	\$ 184,289,521	\$ 191,302,314	\$ 202,898,450	\$ 221,891,079	\$ 223,515,629
EXPENDITURES:					
Total General Government	23,832,538	26,374,257	25,501,091	37,915,348	24,959,540
Total Judicial	16,278,762	16,929,806	17,721,711	18,468,089	18,888,653
Total Public Health & Welfare	3,774,107	3,353,655	3,189,771	3,625,205	3,468,379
Total Public Safety	60,642,844	70,217,460	73,179,523	80,596,412	86,026,162
Total Public Works	20,383,202	20,094,874	20,616,561	44,270,114	38,507,974
Total Housing & Development	1,288,374	1,421,667	1,405,946	1,537,630	1,552,679
Total Recreation & Culture	6,993,649	8,718,907	10,375,055	7,700,953	9,041,007
Total Independent Agencies/Municipalities	653,147	605,702	675,423	865,755	909,611
Total Non-Departmental	23,787,509	23,386,484	28,484,982	20,849,840	35,332,320
TOTAL EXPENDITURES	\$ 157,634,131	\$ 171,102,811	\$ 181,150,062	\$ 215,829,346	\$ 218,686,325
OTHER FINANCING USES:					
Operating Transfers Out	8,468,268	14,070,992	14,266,490	6,061,733	4,462,499
Contributions to Fund Balance/Net Position	-	-	-	-	366,805
TOTAL EXPENDITURES & OTHER SOURCES	\$ 166,102,399	\$ 185,173,803	\$ 195,416,552	\$ 221,891,079	\$ 223,515,629
Excess (Deficiency) of Revenues	\$ 18,187,122	\$ 6,128,510	\$ 7,481,898	\$ -	\$ -

Revenue Sources

Overview:

Hall County's operations are funded through a variety of resource revenue including property taxes, licensing and permits, and charges for services. Revenue earned by the government is then allocated and dispersed to individual operating departments including, but not limited to, Law Enforcement, Fire Protection Services, and Parks and Recreation. Over the last decade, Hall County has experienced a strong financial presence amongst all other counties in Georgia due to accurate financial management.

Total Budget:

Hall County's total budgeted revenue for FY17 is \$207,697,333 which represents a 7% decrease compared to the 2016 budget. Approximately 58% of the total revenue budget is funded by taxes. Taxes include sales, property, and other taxes (LOST) which will all be discussed in detail below. The County's second largest revenue source is charges for services amounting up to approximately 12% of the revenue budget.

General Fund:

Revenue projections from the General Fund for FY17 total \$93,231,702, which represents an approximately 3% increase compared to the budget for FY16. The largest General Fund revenue source is taxes at 73% of the total General Fund budget. Charges for Services are the second largest allocation to the revenue budget accounting for 12% of the General Fund budget. Fines and Forfeitures are the General Fund's third largest revenue sources accounting for approximately 4% of the fund budget.

Revenue Source	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Property Taxes	\$38,279,519	\$37,396,717	\$36,885,486	\$38,645,655	\$39,462,530
Sales Tax	\$20,098,843	\$20,329,290	\$21,560,120	\$21,500,000	\$22,360,000
Other Taxes	\$5,301,702	\$9,623,521	\$10,193,866	\$9,381,685	\$10,157,774
Penalties and Interest	\$1,030,214	\$994,590	\$1,015,575	\$970,000	\$943,000
Lisences and Permits	\$2,547,628	\$2,931,884	\$3,096,161	\$2,896,540	\$3,124,050
Charges for Services	\$13,498,165	\$11,225,226	\$13,893,979	\$11,240,645	\$11,765,421
Fines and Forfeitures	\$3,446,753	\$3,934,423	\$4,275,834	\$4,031,419	\$3,788,056
Intergovernmental Revenue	\$1,272,836	\$1,130,563	\$1,852,407	\$748,385	\$1,147,359
Other Revenues	\$179,647	\$393,707	\$202,640	\$271,133	\$239,100
Other Financing Sources	\$7,578,787	\$2,139,800	\$930,600	\$4,640,303	\$244,412
Total	\$93,234,093	\$90,099,722	\$93,906,667	\$94,325,765	\$93,231,702

Property Tax:

The largest single source of tax revenue in Hall County stems from property taxes. Altogether, Hall County property taxes accounted for approximately 41% of the total General Fund revenue budget during FY 2016, and property taxes are anticipated to increase to roughly 42.3% of the General Fund revenue budget for FY 2017. The Property Tax Digest is comprised of 4 major sources: Real Property taxes such as real estate-commercial/residential and industrial, intangible recorded property taxes such as inventory or equipment used as personal property, Motor Vehicle property tax, and a Timber tax applied when harvesting land. The tax digest is the official list of each taxpayer subject to property taxes together with the assessment and the amount of taxes due. Hall County's real property tax revenue digest has maintained a moderate but consistent upward trend over the last several fiscal years. Overall, the county expects moderate increases in Property Tax Digest as the population increase, and the Property Tax revenue budget is anticipated to remain on an average slight linear increase of 2.5%.

Sales Tax:

The second largest revenue source available for general government use is the Local Option Sales Tax, or LOST. LOST is a special-purpose tax implemented and levied at the county level and is often used as a way of raising fund for a specific project. LOST is estimated to net approximately \$22,360,000, or roughly 30%, of the General Fund revenues for the upcoming fiscal year. LOST revenues are collected by the State of Georgia and distributed to the county on a monthly basis. The sales tax is collected on all retail stores within Hall County at a rate of 7%; 1% is the Local Option Sales Tax, 1% is Special Purpose Local Option Sales Tax (SPLOST), 1% is assigned to the school system and the remaining 4% is retained by the State of Georgia. Sales tax projections are difficult to estimate due to their sensitivity to economic changes. Hall County's budget staff carefully analyzes important historical sales tax revenue sources and completes their projections by factoring in expected economic trends for the region. LOST revenues fell by approximately 17% in FY 2010 after effects of the national "Great Recession" stretched into North Georgia. Since FY 2010, LOST collections have shown a slight regeneration of magnitude as FY 2017 is projected to display a 5.3% increase from the total collections of FY 2010. Each year in between has shown an approximate 1% increase in the LOST revenue budget.

Charges for Services:

For general government purposes, this revenue source accounts for approximately 12.6% of revenue collections. Charges for service include EMS fees, prisoner lodging fees, youth sports and recreation fees, probation supervision fees, rental income, and cost allocations. Collections in FY16 decreased by \$552,883, or 4.4%, compared to collections during FY15, but Charges for Service revenues increased by \$477,276, or 4.2% for FY 2017. The FY 2017 increase is propelled by increases in rental incomes, EMS fees, and newly budgeted application fees. According to historical trends, revenue collections from Charges for Service are expected to fluctuate anywhere between 1-4% for the upcoming financial period.

Fines and Forfeitures:

The Fines and Forfeitures category of revenue collection represents revenue generated through the courts system. This revenue stream accounts for 4.1% of the General Fund and increased by 4% from FY 2015 to FY 2016; however, FY 2017 shows a decrease of \$243,360, or 6.4% in revenue collections from this source. Fines and Forfeitures are derived from state and local law and ordinances overseen by the judicial system in conjunction with the Sheriff's Office.

Licenses and Permits:

Licenses and Permits account for 3.4% of revenue collected for the general government during FY 2017. License and Permit revenue is received from businesses in the form of business licenses, building permits, and franchise fees. The FY 2017 budget for this revenue is \$3,124,050 which is \$227,510, or 7.8%, greater than the actual for FY 2016. Historically, this account has remained relatively stagnant and is expected to stay this way.

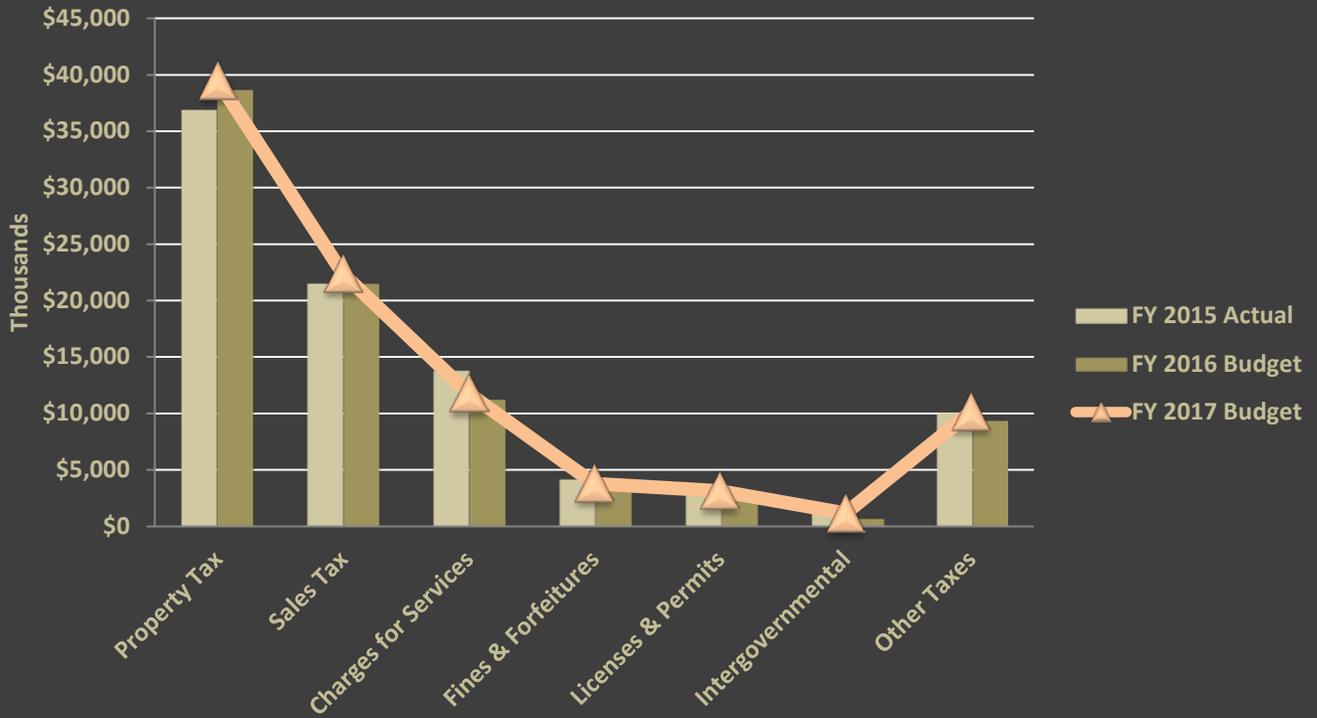
Intergovernmental Revenues:

Intergovernmental Revenues are revenues received from other government entities and typically take the form of grants or reimbursements. Grants funds are used to fund important programs and projects for governmental services and operation. Intergovernmental revenues comprise 1.2% of the FY 2017 General Fund budget. There was a 46.7% increase in the budget for this account for FY 2017 due to increases in the budget for intergovernmental reimbursements and flood control.

Other Taxes:

Other Taxes include alcoholic beverage taxes, motor vehicle Title Ad Valorem (TAVT) fees, and the hotel/motel tax. Hall County also includes the commissions account under Other Taxes.

Major Revenue Sources



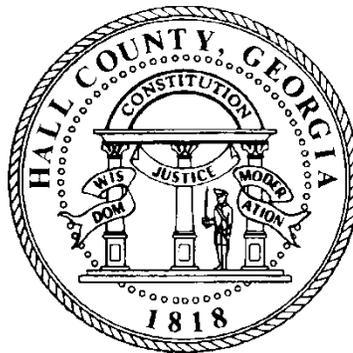
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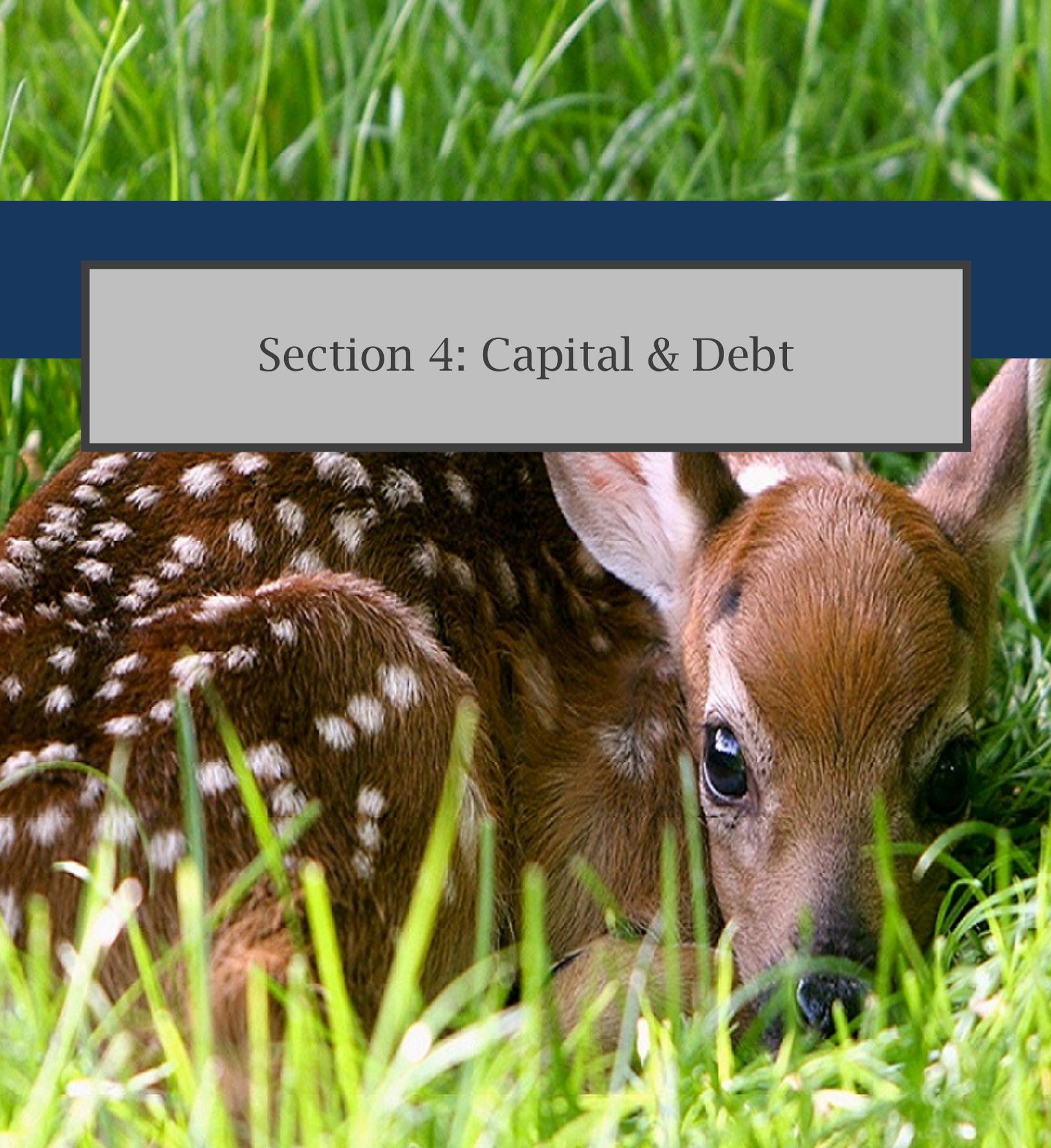


HALL COUNTY
GEORGIA *We have it **all** in Hall*

Section 4: Capital and Debt

This section is intended to inform the reader about the comprehensive list of projects that make up the County's capital budget. It also provides a comprehensive listing and financial explanation of the County's capital improvement program, capital projects, and SPLOST. This section also displays the County's major debt obligations and services.





Section 4: Capital & Debt



HALL COUNTY
GEORGIA

Capital Improvement

Capital Improvement Program:

A capital budget is the portion of the operating budget that funds the investment to capital and capital budgeting is the process in which a business determines and evaluates potential expenses or investments that are large in nature. The County effectively manages debts and project cash flows by maintaining a Capital Improvement Program, or CIP, for a 5-year period. The most current year of CIP will be incorporated into the current year's operating budget as resources become available. Lifespan assignments are variable in Hall County and can be split into infrastructure versus non-infrastructure capital assessments. Non-Infrastructure related capital purchases include office furniture, equipment, motor vehicles, recreational equipment, and buildings - both temporary and permanent - with useful lives ranging from 5 years up to 50. Infrastructure related capital purchases are seen to be larger in nature, both in price and depreciation schedule. Infrastructure includes drainage systems, water systems, and roads with depreciation lives ranging from 15 to 50 years. In order for a project to be considered for funding it must meet the capital asset threshold of

\$5,000 or more according to Hall County standards.

The Capital Improvement Program, a five-year program, details anticipated expenditures and their correlations to approved sources of funding. Approved sources of funding include SPLOST, fund balance, bond proceeds, grants, impact fees, or other specifically designated revenue sources. Each proposal for funding shall be formulated and presented to the Board of Commissioners within the framework of the County's CIP.

So what is a Capital Budget? The Capital Budget is the County's annual appropriation for capital expenditures. It authorizes specific projects, and delegates specific funding for those projects. The remaining years of a given CIP are updated and revised each year to portray the changing capital needs and priorities of Hall County. While projects and funding sources are listed in five-year spans on the County's CIP, individual expenditures for a given year may not be approved until the annual budget for that future is legally adopted. The four years following the initial year in the County's CIP are intended to be a guide for future planning and are always subject to further review or modification until

the respective years' budget is adopted.

CIP forecasts are a great financing and planning tool. The funding for new projects are reviewed for future impacts, and therefore, all requests should be prioritized and considered carefully before departmental budgets are submitted. Hall County recognizes several criteria when prioritizing projects:

- Is this project mandatory?
- Does this project improve efficiency?
- Does the project provide a new service?
- How will the final project be used?
- What is the project's expected useful life?
- What is the effect on operation and maintenance costs for the project?
- Are there available state and federal grants for the projects?
- What hazards will the project eliminate?

- What are the prior commitments for the project?

Hall County seeks to allocate funding from the annual General Fund Budget toward the purchase and/or replacement of capital assets. Funding decisions are weighed against the type of request. Partial replacements of a relatively minor nature, made in the course of maintenance of the equipment, should be considered an operating expense necessary to the attainment of normal life expectancy of an asset. Costs incurred for major repairs or rehabilitation to certain assets should be considered on the basis of their contribution to the extension of useful life of those affected assets. As such, those costs should be capitalized. When the improvement involves the replacement of a component of the asset or group, the book value of the replaced component should be deleted to prevent an overstatement of asset's value.

HALL COUNTY, GEORGIA
FY2017 APPROVED CAPITAL REQUESTS
BY DEPARTMENT

Capital & Debt

<i>Fund Dept #</i>	<i>Request</i>	FY 2017 Requested	FY 2017 Approved
Parks Fund			
014 Dept 114	Kawasaki Mule Utility Vehicle	\$ 8,750	\$ -
		\$ 8,750	\$ -
Parks and Leisure's			
001 Dept 117	Smithco Infield Grooming Machine	\$ 12,100	\$ 12,100
	Kawasaki Mule Utility Vehicle	8,750	-
		\$ 20,850	\$ 12,100
Allen Creek Soccer Complex			
025 Dept 119	Kawasaki Mule Utility Vehicle	\$ 8,750	\$ 8,750
		\$ 8,750	\$ 8,750
Marshal's Office			
001 Dept 121	Ford F250 with tow behind trailer and 4 Ford inceptor SUV	\$ 130,000	\$ -
	Caution and Emergency lights for new vehicles	9,000	-
		\$ 139,000	\$ -
EMS			
001 Dept 124	Chevrolet Tahoe	\$ 42,000	\$ -
	Chevrolet Tahoe	42,000	-
	Ford Transit Cargo Van	32,000	-
	Ford Transit Cargo Van	32,000	-
		\$ 148,000	\$ -
EMA			
001 Dept 126	Vehicle	\$ 30,000	\$ -
		\$ 30,000	\$ -
Fire Services			
003 Dept 127	Renovations - Fire Station 7	\$ 150,000	\$ -
	Replace Roof - Fire Station 10	50,000	50,000
	Renovations - Fire Station 6	200,000	125,000
	Renovations - Fire Station 8	200,000	125,000
	Smart Board	6,500	-
	Chevrolet Tahoe with emergency warning system	42,000	100,000
	Chevrolet Tahoe with emergency warning system	42,000	-
	Ford F250 Pick-up Truck with emergency warning system	41,000	-
	Ford F250 Pick-up Truck with emergency warning system	41,000	-
	Ford F250 Pick-up Truck with emergency warning system	41,000	-
	Ford F250 Pick-up Truck with emergency warning system	41,000	-
	4 - Lucas Devices	66,000	66,000
	Upgrade Server Memory	7,500	7,500
		\$ 928,000	\$ 473,500

HALL COUNTY, GEORGIA
FY2017 APPROVED CAPITAL REQUESTS
BY DEPARTMENT (continued)

<i>Fund Dept #</i>	<i>Request</i>	FY 2017 Requested	FY 2017 Approved
Fire Training Center			
003 Dept 128	Smart Board	\$ 6,500	\$ -
		\$ 6,500	\$ -
Road Maintenance			
001 Dept 131	Crew Cab	\$ 100,903	\$ -
	Crew Cab	100,903	-
	Tandem Dump Truck	134,000	-
	Tandem Dump Truck	134,000	-
	Tandem Dump Truck	134,000	-
		\$ 603,806	\$ -
Fleet Maintenance			
001 Dept 132	Butler Widespan Building - 4 bays for tires, oil, lube facility	\$ 400,000	\$ -
	HD Aligner w/ Premium Compact Cabinet	45,741	-
	HawkEye Elite Cameras with all accessories	12,689	-
	Wired Remote Indicator Kit	766	-
	Wireless Tread Depth Measurement Tool	432	-
	HD Sensor Storage Cart w/ Recharge	1,526	-
	Tire Measuring Tool (Standard w/ Sensors)	264	-
	VIN Bar Code Reader Kit	660	-
	ALCOA Spade Adaptors (8 Truck Rim Guard Sleeves)	90	-
	TD Target (Elite) Wheel Off Adjustment	392	-
	Medium Duty Truck Spacer Kit	157	-
	Adaptor- Rim Stud Ext. Kit	79	-
	Heavy Duty 4-Post Rack, Long Deck	31,315	-
	L44x Lift LED Lighting Kit	1,060	-
	ForceMatch Vibration System with all accessories	14,471	-
	MD-HD Truck Wheel Mounting Kit	4,352	-
	GSP9700 RoadForce Touch (4th Generation) Balancer	15,710	-
	Flange Plate Kit for TCR1	746	-
	Revolution Camera Kit- USB Video Camera Kit	94	-
	Kit-Large Bore, Dual Wheel-expands clamping capability	298	-
	Jaw Extension V2-TCX640HD 5" Clamping Extensions	1,094	-
	Bench Lathe & Digi-Cal Auto Measurement Caliper	6,907	-
	Elite Cone Kit- Hubbed and hubless adaptors	1,476	-
		\$ 540,319	\$ -

Capital & Debt

HALL COUNTY, GEORGIA
FY2017 APPROVED CAPITAL REQUESTS
BY DEPARTMENT (continued)

Capital & Debt

<i>Fund Dept #</i>	<i>Request</i>	FY 2017 Requested	FY 2017 Approved
Solid Waste			
010 Dept 133	New Compactor Site - South District	\$ 300,000	
	Roll-off Truck	175,000	\$ 175,000
	2 YD Stationary Compactor	14,000	14,000
	Compactor Roll-off Receivers	8,500	8,500
	Compactor Roll-off Receivers	8,500	8,500
		\$ 506,000	\$ 206,000
Landfill			
010 Dept 134	5000 lb Fork Lift	\$ 35,000	\$ 35,000
	Kuhn Knight Spreader	19,000	19,000
		\$ 54,000	\$ 54,000
Resource Recovery			
010 Dept 135	Engineer and Design for New Recycle Center	\$ 20,000	\$ 20,000
	2016 S630 T-4 Bobcat Skid Steer Loader	50,000	50,000
	2016 F250 4WD Crew Cab Pick-up	35,000	35,000
	42 YD Single Stream Receivers	17,000	17,000
		\$ 122,000	\$ 122,000
Engineering			
001 Dept 136	Ford F150	\$ 26,436	\$ -
		\$ 26,436	\$ -
Sewer/Wastewater			
022 Dept 139	US Jetting USJ 4025-600 Hatz Silent Pack with Camera	\$ 77,269	\$ 77,269
	Ford Explorer	26,853	26,853
	3 Trucks - to bring operations in house	74,838	-
		\$ 178,960	\$ 104,122
Solicitor's Office			
001 Dept 152	Passenger Vehicle	\$ 25,000	\$ -
		\$ 25,000	\$ -
Court Information Systems			
001 Dept 162	6 Courtroom evidence presentation systems	\$ 60,000	\$ -
		\$ 60,000	\$ -
Police Services Federal Seizures			
024 Dept 248	Furniture and equipment for new Sheriff's headquarters	\$ 75,000	\$ 75,000
		\$ 75,000	\$ 75,000
	Total	\$ 3,481,371	\$ 1,055,472
	001 General Fund	\$ 1,593,411	\$ 12,100
	003 Fire Fund	934,500	473,500
	010 Landfill Fund	682,000	382,000
	014 Parks Fund	8,750	-
	024 Restricted Funds	75,000	75,000
	025 Allen Creek Soccer Complex	8,750	8,750
	022 Sewer/Wastewater Fund	178,960	104,122
		\$ 3,481,371	\$ 1,055,472

S.P.L.O.S.T

Hall County voters have approved seven SPLOST referendums since the pay-as-you-go method Special Purpose Local Option Sales Tax was initially approved in July 1985. This system works well in Hall County due to volume and availability of retail opportunities in the county.

SPLOST revenues have been used by the county since 1985 as a method of funding capital needs for the county as well as the County's municipalities. SPLOST revenue can be used for several categories of assets including road and street Improvements, recreational facilities, Fire Services, Public Safety, Water & Sewer projects, governmental buildings, and vehicles.

Hall County currently has three SPLOST Programs active in the Hall County budget: SPLOST V, SPLOST VI and SPLOST VII. SPLOST V was initially approved in March 2004 with a 60-month lifespan. Over that lifespan, SPLOST V has generated total revenues of \$139.7 million for capital investment in local infrastructure. SPLOST VI took effect in March 2009 passing with a 62% margin with 9.3% voter turnout. SPLOST VI had a 72-month lifespan with projected total revenue generation of \$157 million for capital investment in local infrastructure. SPLOST VII, the current program, was approved by voters in March 2015. SPLOST VII has a 60-month lifespan and was once again passed by a 63% margin within only 6.5% of voter turnout. Throughout its lifespan SPLOST VII is projected to accumulate \$158 million.

An Intergovernmental Agreement (IGA) exists between Hall County and the nine municipalities in the county. The included municipalities are Clermont, Gillsville, Lula, Oakwood, Flowery Branch, Gainesville, Braselton, Rest Haven, and Buford. Each municipality's share of SPLOST VII is based upon the population in the 2010 census. The projected 5 year collection for SPLOST VII is \$158 million, with approximately \$37 million, or 24%, of this projected revenue earmarked for the County's municipalities.

**HALL COUNTY, GEORGIA
SPLOST VII FUNDED PROJECTS
BY DEPARTMENT**

Capital & Debt

<i>Project</i>	Original Budget	FY 2016 Actual	FY 2017 Budget
Countywide Tier II Projects-			
Ambulances (12) & QRV's	\$ 4,598,000	\$ 302,270	\$ 1,500,000
911 System Upgrade	13,000,000	1,540,342	10,500,000
Cardiac Monitors	522,000	100,000	104,000
Library - Renovate Main Branch Library/Purchase Books/Collection	2,500,000	100,000	260,000
Gainesville - Hall County Senior Center	1,500,000	-	1,500,000
Public Safety Vehicles	790,000	83,300	258,000
	\$ 22,910,000	\$ 2,125,912	\$ 14,122,000
Road Improvement Projects			
<i>New Road Construction</i>			
R-O-W Purchase Spout Springs Rd	\$ 20,000,000	\$ -	\$ 3,000,000
Intersection Improvements	2,350,000	50,730	-
<i>Culvert/Bridge Replacements</i>			
Various Culvert Replacements	1,900,000	35,974	380,000
Joe Chandler Bridge Replacement @ North Oconee	1,000,000	-	750,000
Hubert Stephens Bridge Replacement @ Wahoo Creek	1,000,000	-	-
Base & Paving	2,500,000	-	500,000
Resurfacing	16,900,000	3,391,916	3,250,000
Traffic Safety Improvements	1,000,000	121,613	200,000
	\$ 46,650,000	\$ 3,600,233	\$ 8,080,000
Water/Sewer System Projects			
Mulberry Creek Regional Sewer - Pump Stations/Force Main/Gravity Sewer	\$ 10,546,570	\$ 2,103,321	\$ 2,109,314
Water/Sewer Projects	11,289,225	119,656	807,845
Friendship Rd Sewer	-	31,910	700,000
Spout Springs Sewer	-	23,736	250,000
NH/Hwy 365 Sewer	-	37,273	500,000
	\$ 21,835,795	\$ 2,315,896	\$ 4,367,159
Solid Waste/Landfill			
Phase II Cell III Construction	\$ 3,250,000	\$ -	\$ -
Building Renovation/Capital Improvements			
Various Bldg Renovation and Improvements	\$ 3,850,000	\$ 149,661	\$ 900,000
IT Infrastructure			
Technology Enhancements	\$ 2,000,000	\$ 228,596	\$ 300,000
Election Machines	\$ -	\$ 155,927	\$ 150,000
	\$ 2,000,000	\$ 384,523	\$ 450,000
Park & Leisure Projects			
Various Park Projects	\$ 4,400,000	\$ 416,867	\$ 755,000
Shoreline Protection	200,000	-	100,000
Elachee	300,000	26,047	100,000
Healan's Mill	-	67,088	208,700
	\$ 4,900,000	\$ 510,002	\$ 1,163,700
Public Safety/Sheriff			
Capital Equipment Upgrades	\$ 2,785,379	\$ 351,941	\$ 900,000
Fire Department Projects			
Fire Apparatus/Vehicle Replacement	\$ 3,770,000	\$ -	\$ 1,400,000
Replacement of Station #1	2,700,000	-	-
New Fires Stations (#17 & #18) Bldgs, Vehicles & Equip	5,700,000	-	-
Technology Upgrades / Additional Technology	230,000	82,001	147,000
	\$ 12,400,000	\$ 82,001	\$ 1,547,000
Project Management			
Project Management	\$ -	\$ -	\$ -
Municipal Projects (to be used for any category above)			
Municipal Projects	\$ 37,418,826	\$ 7,009,479	\$ 7,483,765
TOTAL COST OF PROPOSED SPLOST VI PROJECTS	\$158,000,000	\$16,529,648	\$39,013,624

**HALL COUNTY, GEORGIA
SPLOST VI FUNDED PROJECTS
BY DEPARTMENT**

<i>Project</i>	Current Revised Budget	FY 2016 Actual	FY 2017 Budget
Road Improvement Projects			
Traffic Safety Improvements	\$ 1,514,339	\$ 1,300,932	\$ 6,500,000
Resurfacing Program	15,211,835	14,432,135	
Base & Paving Program	3,362,437	2,616,930	
Culvert Replacement	2,782,483	2,639,803	
Intersection Improvement	4,243,394	2,343,363	
New Road Construction	188,127	75,272	
Calvary Church Road Improvements	3,791,908	3,791,908	
Don Carter Park Road	445,827	440,199	
Spout Spring Widening Project	4,091,981	3,339,496	
Skelton Rd/Memorial Park Ext.	17,035	17,035	
Sardis Road Connector	1,942,400	679,104	
Lake Lanier Islands Pkwy	502,870	500,000	
Gateway Centre Roads	5,762,017	5,148,575	
Gateway Centre Site work	515,500	283,529	
	\$ 44,372,153	\$ 37,608,281	\$ 6,500,000
Park & Leisure Services Projects			
North Hall Community Park	\$ 8,098,188	\$ 8,098,188	
South Hall Community Park	743,330	719,794	
Community Center (District 2 or 3)	4,698,052	4,698,052	
Elachee & Chicopee Woods	125,430	125,430	
Agricultural Center	100,000	138,433	
Multi-Use Trail & Pedestrian Facilities	419,100	389,081	\$ 30,000
	\$ 14,184,100	\$ 14,168,978	\$ 30,000
Courthouse and Administration Bldg Projects			
1936 Courthouse Renovation	\$ -	\$ -	
Courthouse Annex Conversion	2,495,255	875,809	\$ 1,450,000
Relocate Administrative Offices	10,479,745	10,479,745	
	\$ 12,975,000	\$ 11,355,554	\$ 1,450,000
Fire & Emergency Medial Service			
Ambulance Replacement/Fire Apparatuses	\$ 3,205,000	\$ 2,954,535	\$ 250,000
Water & Sewer Projects			
Glades Farm Reservoir	\$ 7,402,796	\$ 7,092,328	\$ 860,000
Sewer Projects	18,932,535	18,830,664	
Belmont Water System	565,722	565,722	
Spout Springs Plant upgrade	2,796,204	2,789,210	
Lula WWTF	750,000	750,000	
Gateway Centre Water/Sewer	5,207,749	4,686,867	
	\$ 35,655,006	\$ 34,714,792	\$ 860,000
Park & Leisure Projects			
Sheriff's Headquarters	\$ 6,238,088	\$ 6,234,467	\$ 550,000
Health Department Expansion	502,689	297,311	130,000
Correctional Institute Replacement	3,697,196	3,647,193	50,000
Animal Control Shelter	2,966,589	2,966,589	
North Hall Library	2,586,177	2,586,177	
Welcome Center	-	-	
Airport	12,500	12,500	
Post Office Relocation	50,000		
	\$ 16,053,239	\$ 15,744,237	\$ 730,000
Landfill Projects			
Candler Road Landfill Phase II/Cell 6 / Closure	\$ 2,073,051	\$ 2,072,998	\$ -
Project Management			
Project Management (allocated at year end to projects)	\$ 240,811	\$ 33,010	\$ 240,811
Municipal Projects (to be used for any category above)			
Municipal Projects	\$ 29,563,880	\$ 29,563,880	\$ -
TOTAL COST OF PROPOSED SPLOST VI PROJECTS	\$ 158,322,240	\$ 148,183,255	\$ 10,060,811

Debt

Hall County recognizes the primary purpose of capital facilities is to support provision of services to its residents. Using debt financing to meet the capital needs of the community must be evaluated according to two tests - efficiency and equity. The test of efficiency equates to the highest rate of return for a given investment of resources. The test of equity requires a determination of who should pay for the cost of capital improvements. In meeting the demand for additional capital facilities, the County will strive to balance the load between debt financing and “pay as you go” methods. The County realizes failure to meet the demands of growth may inhibit its continued economic viability, but also realizes too much debt may have detrimental effects. Through the rigorous testing of the need for additional debt financed facilities and the means by which the debt will be repaid, the County will strike an appropriate balance between service demands and the amount of debt. The County may use lease purchase financing for the provision of new and replacement equipment and vehicles to ensure the timely replacement of equipment and vehicles and to decrease the impact of the cost to the user department by spreading the costs over several years. This method may also be used to acquire real property. The type of lease that the County uses is termed a conditional sales lease, in effect a purchase rather than a rental of property. The annual installments for all leases are appropriated by the Commissioner each year. For purposes of securing credit ratings and monitoring annual debt service as a percentage of operating expenditures; lease purchase financing is considered a long-term liability of the County and therefore will be issued under the same conditions as long-term debt.

Legal Debt Limitations:

General Government

Hall County is authorized by the Constitution and laws of the State of Georgia to issue general obligation bonds not in excess of 10% of the assessed values of all taxable property within the County. However, Hall County will remain cognizant of the millage assessed for repayment of general government debt and will strive to maintain a stable millage in the debt service area for the benefit of its taxpayers. Where feasible, special assessment revenue and other self-supporting bonds will be utilized instead of general obligation bonds. When issuing general obligation bonds the county must assess and collect annual taxes sufficient to pay principle and interest of the debt within thirty years.

HALL COUNTY, GEORGIA
RATIOS OF OUTSTANDING DEBT BY TYPE
 (amounts expressed in thousands)

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government
	General Obligation Bonds	Contracts & Notes Payable	Capital Leases	Contracts Payable	Notes Payable	Capital Leases	
2012	-	14,176	274	21,288	34,014	988	70,740
2013	-	10,239	142	20,868	32,614	500	64,363
2014	-	6,211	-	20,379	31,684	500	58,774
2015	-	2,057	527	19,809	29,887	-	52,280
2016	\$ -	\$ 1,952	\$ 459	\$ 18,584	\$ 28,314	\$ -	\$ 49,309

* Governmental Activities has not had General Obligation Bonds since 2009

Proprietary Funds

Hall County Enterprise Funds are authorized to issue revenue bonds and other long-term debt. The County will seek a “pay-as-you go” methodology using a portion of the operating revenue generated by the proprietary fund activity to cover project costs by maintaining adequate rate structures to support this target.

HALL COUNTY, GEORGIA
FUTURE PAYMENT SCHEDULE
 Fiscal Year 2017

Type of Debt	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
Contracts Payable	110,000	78,684	1,795,000	364,061
Capital Leases	121,889	10,382		
Notes Payable			1,619,689	809,668
Total FY2017 Payments	\$ 231,889	\$ 89,066	\$ 3,414,689	\$ 1,173,729

Sound Financing of Debt:

When the County utilizes debt financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be used to pay the debt
- Financing the improvement over a period not greater than the useful life of the improvements
- Determining that the benefits of the improvement exceed the costs, including interest costs
- Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt
- Taking a prudent and cautious stance toward debt, incurring debt only when necessary

HALL COUNTY, GEORGIA RATIOS OF GENERAL BONDED DEBT OUTSTANDING (amounts expressed in thousands)					
<i>Fiscal Year</i>	General Obligation Bonds	Less: Amounts Restricted to Repaying Principal	Total	Estimated Actual Taxable Value	Percentage of Estimated Actual Taxable Value of Property
2012	-	-	-	16,124,543	0.00%
2013	-	-	-	15,137,905	0.00%
2014	-	-	-	14,909,128	0.00%
2015	-	-	-	15,925,703	0.00%
2016	\$ -	\$ -	\$ -	\$ 16,643,355	0.00%

** Governmental Activities has not had General Obligation Bonds since 2009*

Rating Agencies

The County will strive to maintain sound communications with bond rating agencies regarding the financial conditions of Hall County. The County is committed to continuous full disclosure and reporting to the rating agencies and the investment community through its Comprehensive Annual Financial Reports as well as any bond official statements. The County is committed to maintaining and enhancing existing underlying credit ratings with the established rating agencies. A strong credit rating from Moody's and Standard & Poor's ensures that bonds are accepted in the marketplace. Hall County's bond rating is an AAA from Standard & Poor's and a Aa2 from Moody's.

The County maintains the following policies in relation to methods of financing used to issue debt:

- Total General Obligation (payable from Property Tax levies) debt will not exceed 10% of assessed valuation per state of Georgia law
- Where possible, the County will use revenue or other self-supporting bonds instead of General Obligation Bonds
- When appropriate, the County will issue non-obligation debt, for example, Industrial Development Revenue Bonds, to promote community stability and economic growth
- Staff will maintain open communications with bond rating agencies about its financial condition and whenever possible, issue rated securities

HALL COUNTY, GEORGIA
 LEGAL DEBT MARGIN INFORMATION
 (amounts expressed in thousands)

	2012	2013	2014	2015	2016
Assessed value of property	\$ 7,060,942	\$ 6,668,162	\$ 6,606,276	\$ 6,987,565	\$ 7,283,231
Debt limit (10% of total assessed value)	706,094	666,816	660,628	698,757	728,323
Amount of Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Resources restricted to paying principal	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	\$ 706,094	\$ 666,816	\$ 660,628	\$ 698,757	\$ 728,323
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

* Hall County has not has debt applicable to the debt limit since 2009

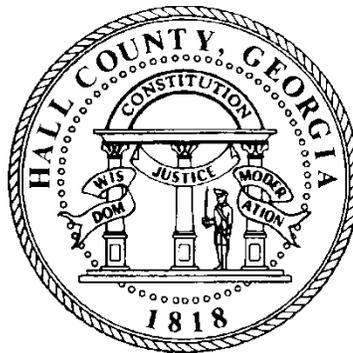
Hall County does not have any debt that is applicable to the debt limit for the fiscal year 2017.



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

Section 5: Departmental Information

This section describes each of the services offered by the respective departments of Hall County. Each department includes a mission statement, goals and objectives, and performance indicators as well as respective budgets, revenues, and expenditure summaries. Each department is directly linked to Hall County's values and aids in driving its success. This section describes the direct relationships between each department and their effects on the County's financial position.



Section 5: Departmental Information



HALL COUNTY
GEORGIA

Administration

Department Mission: Strategically implement the priorities and initiatives of the Board of Commissioners, to align the organization to promote, encourage, and develop a strong, viable community and ensure that all citizens share in prosperity by providing efficient, accessible, and responsible public service.

Description:

The County Administrator is appointed by the Board to direct day-to-day functions of the government and carry out policies set by the commission. Administration is responsible for overseeing the daily operations of 11 departments, including Building Maintenance, Correctional Institute, Development Services, Elections, Financial Services, Fire Services, Human Resources, Management Information Systems, Parks and Leisure Services, Public Safety, and Public Works

Goals and Objectives:

- Provide oversight and leadership for the Hall County Comprehensive Plan Update. This document presents the community’s primary goals for achieving its vision for

growth and development over the next 20 years

- Implement a public art program in an effort to provide a venue for local artists to display their work and a setting for Hall County citizens to enjoy art.
- Begin the development of a strategic plan for the County

Budget Highlights:

Paperless agenda management software for Board of Commissioner work sessions and voting meetings to enhance meeting functionality and efficiency, including the agenda request process between the County Clerk and County Departments

Increase in the advertising budget to better communicate the Hall County brand and strategic initiatives throughout the local community

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 887,833	\$ 832,677	\$ 820,302	\$ 807,559
Operating	\$ 261,400	\$ 217,261	\$ 275,596	\$ 262,296
Capital	\$ -	\$ -	\$ -	\$ -

Ambulance Services (EMS)

Department Mission: Prevent and mitigate injuries, deaths, and property loss.

Description:

Utilize an all hazards approach to provide courteous, professional pre-hospital emergency medical care and transport to the citizens and visitors of Hall County while maintaining top-of-the-line equipment.

- Continue to improve inventory tracking that will reduce waste, overstocking, and improve allocation of supplies
- Focus on staffing, apparatus, facilities, IT, and equipment in an effort to align with a five year strategic plan

Goals and Objectives:

- Implement a replacement program that will reduce long-term maintenance costs

Budget Highlights:

Plan to focus on improved stations during FY2017 to fix up the buildings for both energy efficiency and living conditions

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 7,757,264	\$ 5,586,747	\$ 7,060,091	\$ 5,631,272
Operating	\$ 1,212,288	\$ 814,057	\$ 2,083,800	\$ 1,429,641
Capital	\$ 1,616,200	\$ 64,000	\$ 148,000	\$ -

Building Inspections

Department Mission: Provide the citizens of Hall County with quality construction of homes and businesses; continuing the education of personnel to assure the public, as well as, the construction industry members, are informed and up-to-date on requirements and services; maintain certifications by such agencies as the University of Georgia, the international code council, and the state of Georgia; and enforce the interests of the codes, which are life safety, health, and general welfare for the public.

Description:

To ensure minimum requirements of the international residential code and the international building code are met, as well as, the trade codes and state of Georgia amendments are upheld in new construction and to assist citizens with housing questions and complaints and assist other departments, planning, engineering, marshals, etc. as needed

- Furnish the best possible service to the citizens of Hall County
- Treat all concerned parties with honesty and fairness at the most reasonable cost to the taxpayer
- Work with inspectors on ICC code exams
- Assist office staff with call returns

Goals and Objectives:

- Have every inspector ICC certified
- Work all inspections within 24 hours
- Answer all phone calls and e-mails within the same business day

Budget Highlights:

This department has various ICC certifications by inspectors and has 2 members of the department with memberships in the Northeast Georgia Inspectors Association

All inspectors are Georgia soil and water conservation commission certified

Expenditure Budget Summary				
	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 471,260	\$ 409,694	\$ 416,104	\$ 405,638
Operating	\$ 56,900	\$ 38,138	\$ 53,025	\$ 46,350
Capital	\$ -	\$ -	\$ -	\$ -

Building Maintenance

Department Mission: Repair and maintain of all Hall County buildings and facilities, their plant systems and equipment, and secondly, facility operations. Combined, both sections work to ensure a safe and comfortable environment for Hall County employees and citizenry who work in or visit Hall County facilities.

Description:

Provides full service Operations, Repair and Maintenance services for assigned facilities under the Buildings Maintenance Department; assists all facilities outside the Building Maintenance Department purview as required; completes assigned special projects as directed by Administration/Commission; works with the Department of Energy on Energy Management and utility Conservation Measures

- Move automated downloading of WO Data to an SQL database to facilitate automatic scripting
- Work with HR and MIS to develop a stable Hall County contact base
- Develop a work flow process that allows requests to be received and approved by Administration in advance actual project development

Goals and Objectives:

- Improve communication with the various service requesters on ongoing work orders, both status and progress
- Increase efficiencies in planning for the special project needs of various departments and agencies

Budget Highlights:

This department plans to use funds for the repurposing of the old correctional institute into the new Hall County Building Maintenance headquarters

Expenditure Budget Summary				
	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 1,296,513	\$ 1,267,465	\$ 1,516,768	\$ 1,147,580
Operating	\$ 1,330,207	\$ 1,222,753	\$ 1,321,823	\$ 1,063,686
Capital	\$ 59,632	\$ 59,632	\$ 52,000	\$ -

Business Licenses

Department Mission: Administer the regulatory provision of business licenses and oversee regulations for various types of businesses, including alcoholic beverage sales and taxes and new immigration law requirements. All licenses are issued on a calendar year basis and expire Dec. 31, and must be renewed by Jan. 1 each year to remain active and valid. A business license gives a business the legitimacy and stability needed to attract customers and investors, and helps protect owners from certain liability and allows business taxes to be filed separately from personal taxes.

Description:

Provide service to businesses in Hall County that are in need of a business license to help protect owners from certain liability. A business license is required for any business in Hall County no matter how large or small, whether operated from your home or a commercial location

Goals and Objectives:

- Timely collection of all license fees and taxes
- Coordinate procedures of all development services department to increase efficiency
- Revise and update codes to ensure compliance with any new state law

- Refine and update computer operating system
- Continue to train part-time personnel and cross-train all office personnel
- Continue to improve the efficiency of the Business License Department as it relates to the other departments in the Development Services division of Hall County
- Provide exceptional customer service in assisting current and new business owners

Budget Highlights:

Implementation of a new tax fee schedule for occupational taxes.

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 142,408	\$ 140,698	\$ 136,436	\$ 145,647
Operating	\$ 22,603	\$ 16,003	\$ 23,661	\$ 16,656
Capital	\$ -	\$ -	\$ -	\$ -

Correctional Institution

Department Mission: Assist local departments and governmental agencies by providing a work force multiplier in the form of inmate work details at a substantial cost saving to the taxpayers. The Correctional Institute also has a mission to maintain security, order, and discipline among inmates housed; prepare the inmates to become a productive member of society through education, counseling, vocational training, substance abuse treatment, and appropriate work assignments; and enhance public safety by effectively evaluating inmates and assigning only those that have demonstrated through their behavior a willingness to work at the assigned duties.

Description:

Serves to meet the workforce needs of the county and cities while fulfilling an obligation to the Georgia Department of Corrections by providing safe and secure housing for inmates in compliance with applicable policies

trained and progressive counseling staff

- Provide proper authorities with records reflecting the work activity of inmate details
- Monitor the number of inmates working on various details and provide the results to the proper authorities

Goals and Objectives:

- Continue to provide fully staffed work details to meet the service demands within the County
- Provide productive inmate labor to various departments at an efficient cost to the County
- Provide an efficient workforce to Hall County by providing

Budget Highlights:

Completion of the construction of the new \$7 million CI, for \$3.6 million

Conducting the first full budget year in which REACT transitional center has been in operation - a new form of revenue

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 2,149,669	\$ 2,090,306	\$ 2,079,700	\$ 1,963,293
Operating	\$ 906,505	\$ 785,736	\$ 886,692	\$ 844,102
Capital	\$ 58,144	\$ -	\$ -	\$ -

Coroner

Department Mission: Confirm and certify the death of an individual in Hall County.

Description:

Responsibilities include determining the cause, time, and manner of death of deceased individuals in Hall County identified through several ways including the Sheriff's Office, Fire Services, funeral homes, hospice, etc. It is the coroner's responsibility to pronounce the individual deceased in the cases that come through the Coroner's office. For all cases involving criminal investigation, the body is sent to the medical examiner/state crime lab to determine the cause, time, and manner of death

- Accurately identify all information necessary to come to a precise conclusion
- Receive calls regarding the deceased in the community in timely manner
- Maintain integrity and the public's trust

Budget Highlights:

In FY 2017, certain expenditures are projected to increase; however, efficiencies have been analyzed and services have been streamlined to best deliver the departmental services in anticipation to a decrease in the overall operating budget

Goals and Objectives:

- Provide quality service through a thorough investigation to determine the cause of death

The Coroner's office is also now responsible for the transportation of deceased bodies that was once handled through Fire Services

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 35,452	\$ 34,597	\$ 37,827	\$ 34,882
Operating	\$ 131,275	\$ 131,275	\$ 136,650	\$ 126,650
Capital	\$ -	\$ -	\$ -	\$ -

Court System: Clerk of Court

Department Mission: Maintain the highest standard of service by ensuring the perpetuity of records for the public and to faithfully and accurately perform the duties of this office as directed by the Georgia Code. The Clerk is the custodian over the land and property records of the county, as well as the civil and criminal files and records in the Superior and State Courts. The Clerk's duties are statutory in nature and are found in the Official Code of Georgia. In addition, the Clerk oversees jury operations for the county and has an obligation to follow the court rules for each court they serve.

Description:

Responsibilities include adoption records, court records, fine collection and disbursement, intangible and transfer tax collection and disbursement, notary public appointments, personal property records, real estate records, trade name registration, and Traffic Violations Bureau records

- To support the judicial process through effective case management
- Enhance support to the public and other offices through the use of technology
- Begin process of transitioning to paperless environment
- Implement online docket access capability
- Begin accepting E-fillings for civil court cases

Goals and Objectives:

- Provide quality customer service through a knowledgeable and well-trained staff
- Maintain accurate and timely processed records

Budget Highlights:

Investment in software upgrade to initiate transition to paperless environment

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 2,032,693	\$ 1,891,253	\$ 1,891,928	\$ 1,861,561
Operating	\$ 186,831	\$ 102,511	\$ 212,114	\$ 211,372
Capital	\$ -	\$ -	\$ -	\$ -

Court System: Court Administration

Department Mission: Provide excellent administrative support to the Superior and State Court and all non-judicial staff activities by administering effective customer service, efficient personnel management and human resources, sound fiscal management, employee enrichment programs, leverage court technology, case-flow management, space planning, resources management, and intergovernmental liaison while enhancing public access to the courts.

Description:

Support the judiciary in effectively administering justice in all civil and criminal matters over which the superior court and state court are granted jurisdiction by the Constitution and laws of the State and Georgia, ensure equal access to justice, provide expeditious case processing, ensure equality and fairness, maintain independence and accountability, while instilling public trust and confidence in the judiciary

timeliness

- Complete pre-trial release, indigent defense, and drug court/DUI court in an equal, fair, and honest fashion
- Maintain practice and decisions, accountability for public resources, and personnel practices and decision through independence and accountability
- Provide service that creates the public's trust and confidence

Goals and Objectives:

- Provide access to justice in a safe, accessible, and convenient manner while maintaining courteousness, responsiveness, and respect
- Enhance case processing and compliance with schedules through expedition and

Budget Highlights:

Court Administration manages in the most efficient manner possible to ensure staying within budget even throughout budget reductions

Expenditure Budget Summary				
	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 329,608	\$ 326,188	\$ 328,121	\$ 320,321
Operating	\$ 26,250	\$ 12,016	\$ 26,001	\$ 22,280
Capital	\$ -	\$ -	\$ -	\$ -

Court System: Juvenile Court

Department Mission: Secure care and guidance for each child who comes within the jurisdiction of the court, secure his or her moral, emotional, mental, and physical welfare as well as the safety of both the child and the community. The intention of the General Assembly of Georgia in creating the juvenile code is to strengthen and preserve family relationships, limiting the removal of a child from his or her home to only when state intervention is essential to protect such child to live in security and stability. The Court focuses on rehabilitation of our youthful offenders, when possible. The goal of the Hall County Juvenile Court is to serve the community and the children whose cases are before the court by balancing the requirements of the law, best interest of the child and the community, and to fulfill the mandated requirements of the rewritten juvenile code within the bounds of the resources provided by the Hall County Commission.

Description:

Presides over all cases in which youth under the age of 17 are charged with delinquent offenses, all cases in which youth under the age of 18 are charged with CHINS (Children in Need of Services) Offenses, and all dependency (abuse and neglect) cases

- Ensure children achieve permanency in a timely manner
- Increase the number of local foster families
- Increase life skills for the youth on probation

Goals and Objectives:

- Improve internal operating/personnel efficiency

Budget Highlights:

Large increase in traffic fines collected due to the Court having jurisdiction over 17 year olds receiving traffic citations

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 1,545,717	\$ 1,570,884	\$ 1,641,793	\$ 1,469,838
Operating	\$ 128,905	\$ 37,890	\$ 110,595	\$ 99,742
Capital	\$ 747	\$ 747	\$ -	\$ -

Court System: Magistrate Court

Department Mission: Strive to treat all persons having business in the Court equally and fairly, regardless of race, creed, or stature. The Clerk and Deputy Clerks of the Civil and Magistrate Courts ensure that all matters, civil and criminal, docketed in the Courts are processed and schedules for hearings in an expeditious manner.

Description:

Conduct hearings and trials in criminal cases, civil actions, and ordinance violations for Clermont, Flowery Branch, Hall County, and Lake Lanier Islands. The Magistrate Court also hears applications for arrest and search warrants. The Court hears more than 22,000 civil and criminal matters annually

- Collect fees and fines as prescribed by law
- Keep accurate figures to submit to the general fund and various agencies

Budget Highlights:

Consolidated and rearranged duties amongst Clerks to accommodate higher case counts, utilized mediation on greater number of cases, and rearranged court schedules to reduce the number of days that interpreters are needed

Goals and Objectives:

- Administer justice fairly, timely, and within the laws of the United States

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 1,091,314	\$ 1,081,054	\$ 1,099,251	\$ 1,062,704
Operating	\$ 66,337	\$ 20,031	\$ 66,638	\$ 65,151
Capital	\$ -	\$ -	\$ -	\$ -

Court System: Probate Court

Department Mission: Provide efficient, fair, and quality service to the Citizens of Hall County following the laws set forth in the Georgia Constitution and by the State of Georgia and to resolve matters before the Court in a timely and unbiased manner ensuring fairness.

Description:

Issues marriage licenses and weapons carry licenses as well as handles estates when a person dies and guardianship and conservatorship proceedings for minors or incapacitated adults. Probate Court also has exclusive jurisdiction over commitments to involuntary evaluation and treatment for people with mental, drug, or alcohol issues

- Provide the highest quality of service possible to the citizens of Hall County

Budget Highlights:

New part-time position to assist with the increase in permit applications and processing of these applications per the official code of the State of Georgia

Change in accounting for fingerprint fees to appropriately realize revenues and expenditures in the correct object codes

Goals and Objectives:

- To protect the rights and safety of our citizens

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 569,265	\$ 508,975	\$ 532,401	\$ 504,385
Operating	\$ 60,593	\$ 34,414	\$ 184,385	\$ 176,985
Capital	\$ 20,337	\$ 20,337	\$ 18,040	\$ 18,040

Court System: Probation Services

Department Mission: Hold misdemeanor probationers accountable to the Courts and the Community for the criminal sentences they receive by focusing on community safety and by working with the probationers to restore them to law abiding status.

Description:

Provides misdemeanor probation supervision for the Hall County Superior Court, State Court, and Magistrate Court; supervises participants in the Hall County State Court DUI Court; and holds misdemeanor probationers accountable for their obligations to the community, courts, and themselves the criminal sentences they receive. This is accomplished by focusing on community safety and working with the probationer to restore them to a law abiding status. Probationers are offered the opportunity to live and work in the community while addressing their needs and paying back the community in various ways. Community repayment varies and can include court fines, crime victim fund contributions, and community

service. Probation is a privilege granted by the court as an alternative to jail time.

Goals and Objectives:

- Ensure orders handed down by the courts are completed as directed
- By objective in all of our interactions with both citizens and other department personnel
- Provide customer service in a timely and professional manner

Budget Highlights:

Significant increase in caseloads thus a direct correlation in the expenditure budget

Increase security at the probation building to 5 days a week

Expenditure Budget Summary				
	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 662,766	\$ 640,667	\$ 804,744	\$ 667,000
Operating	\$ 113,650	\$ 83,793	\$ 150,615	\$ 135,740
Capital	\$ -	\$ -	\$ -	\$ -

Court System: Public Defender

Department Mission: Ensure, independently of political considerations or private interests, that each client whose cause has been entrusted to a circuit public defender receives zealous, adequate, effective, timely, and ethical legal representation, consistent with the guarantees of the Constitution of the State of Georgia, the Constitution of the United States and the mandates of the Georgia Indigent Defense Act of 2003; to provide legal services in a cost efficient manner, and to conduct representation in such a way that the criminal justice system operates effectively to achieve justice.

Description:

Responsibilities include representation of all qualifying defendants in Superior Court and all Juvenile Delinquency and CHINS cases in Juvenile Court, individuals in appeals in the Court of Appeals and Georgia Supreme Court

- Maintain a 100% appointment rate of eligible cases
- Comply with State and GPDC mandates
- Cultivate an environment of learning
- Foster good relationship with prosecution, law enforcement, and local and state leaders
- Be an integral part of the community

Goals and Objectives:

- Provide excellence in indigent defense
- Protect the constitutional right to a fair trial for all qualified individuals
- Maintain an efficient, cohesive public defense office
- Maintain a support staff that will maximize the productivity of our attorneys at a cost-effective budget level

Budget Highlights:

Reduced the number of law books purchased and use more online resources

Focusing on going paperless

Reduced the amount of mobile phones and make a conscious effort to be frugal in daily activities

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 1,449,974	\$ 1,367,839	\$ 1,488,396	\$ 1,362,420
Operating	\$ 52,028	\$ (6,087)	\$ 56,714	\$ 56,077
Capital	\$ -	\$ -	\$ -	\$ -

Court System: State Court

Department Mission: Adjudicate non-equity civil and criminal misdemeanor cases within the territorial limits of Hall County.

Description:

Conduct trials and hearings, both jury and non-jury in civil and misdemeanor cases. Under the laws of Georgia, the State Court of Hall County operates as an independent Court with Hall County responsible for the operating expenditures of the Court.

Budget Highlights:

Successfully operates three courts with just two courtrooms. It has been a special accomplishment to rotate three judges within two courtrooms and maintain the efficiency of closing cases to avoid backlog in the Court

Goals and Objectives:

- Administer justice in an timely and efficient manner

Increase in jury expense due to expected increase in caseload

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 1,281,178	\$ 1,270,918	\$ 1,285,795	\$ 1,222,381
Operating	\$ 247,993	\$ 186,827	\$ 265,908	\$ 250,131
Capital	\$ -	\$ -	\$ -	\$ -

Court System: Superior Court

Department Mission: Effectively administer justice in civil and criminal matters over which the Superior Court is granted jurisdiction by the Constitution and laws of the State of Georgia, ensuring equal access to justice, providing expeditious case processing, ensuring equality and fairness, maintaining independence and accountability, while instilling public trust and confidence in the judiciary.

Description:

Conduct hearings and trials, both jury and non-jury, in civil and criminal cases. Hall County and Dawson County comprise the Northeastern Judicial Circuit. Under the Georgia Constitution, Hall and Dawson County Superior Courts are members of the Judicial Branch of State Government and not a department of Hall or Dawson County Government. State Law; however, dictates that counties are responsible for most of the operating expenditures of Superior Court.

Goals and Objectives:

- Administer justice timely and efficiently
- Handle calendars and juries in an organized and efficient manner

Budget Highlights:

Increase in court cases thus attending court fees are projected to increase in FY 2017

Superior Court operates a total of five treatment Courts. These are Drug Court, Parental Accountability Court, Felony Re-entry Court, Veterans Court, and Mental Health Court. These Courts are all handled by our Superior Judges in addition to and above their annual calendar of Court cases.

Expenditure Budget Summary				
	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 2,249,385	\$ 2,210,199	\$ 2,224,361	\$ 2,063,536
Operating	\$ 723,327	\$ 541,697	\$ 722,967	\$ 701,690
Capital	\$ -	\$ -	\$ -	\$ -

Court System: Treatment Services

Department Mission: Provide structure and treatment for substance abuse so graduates can lead productive, meaningful lives (Drug Court); make offenders accountable for their actions, protect the public, treat the victims of DUI offenders in a just way, and educate the public (DUI Court); provide alternatives to incarceration for those who are involved in the criminal justice system as a result of their mental health (HELP Program); address the plight of abused and neglected children who have substance abusing parents (Family Treatment Court); secure the payment of fair and reasonable child support obligations (Parental Accountability Court); and to promote public safety and support and assist veterans and their families (State Court Veterans Court).

Description:

Umbrella agency under which Drug Court, Felony Probation Drug Court, DUI Court, the H.E.L.P. Program, Family Treatment Court, Parental Accountability Court, State Court Veterans Court, Substance Abuse Services Evaluations and Referrals, and the Drug Screening Lab are overseen in the Northeastern Judicial Circuit. These programs provide substance abuse and mental health treatment, a meaningful alternative to incarceration at a significant cost savings to taxpayers, and give participants a chance for rehabilitation and the tools to become healthy, productive members of society.

Goals and Objectives:

- Be a state leader in the effective treatment of criminal offenders with substance abuse/mental health problems
- Provide opportunities for employees to become better trained and achieve their goals
- Build and maintain a reputation of integrity and character

Budget Highlights:

Awarded \$721,661 in Council of Accountability Court Judges grant funds for program operations and expansion

Expenditure Budget Summary				
	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 576,768	\$ 569,073	\$ 606,378	\$ 593,928
Operating	\$ 34,460	\$ 10,011	\$ 34,460	\$ 35,500
Capital	\$ -	\$ -	\$ -	\$ -

District Attorney's Office

Department Mission: Serve justice in our community through effective prosecution of those accused of crime in a manner that reflects professionalism, fairness to all, and integrity.

Description:

Prosecute all felony criminal cases in Hall County (and all misdemeanors connected with those felonies). The office provides services to crime victims in compliance with State law, assists law enforcement in their investigations, conducts some original investigations, conducts all felony prosecutions from forgery to murder, and all in between from arrest through appeal.

Goals and Objectives:

- Prosecute all felony criminal cases in a timely, most effective manner possible
- Establish a career track by ensuring that Hall County Assistant District Attorneys and the staff members that support them know and understand their value in regards with their experience and expertise

Budget Highlights:

Retention incentives to stay in line with the State of Georgia expectations

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 1,396,205	\$ 1,329,563	\$ 1,431,763	\$ 1,304,230
Operating	\$ 107,508	\$ 48,927	\$ 103,500	\$ 94,400
Capital	\$ -	\$ -	\$ -	\$ -

Elections and Voter Registration

Department Mission: Provide excellent customer service and adjust the increasing workload due to increase in population; encourage voter registration of all Hall County citizens; provide an election process of integrity through which eligible citizens may exercise their voting rights; adhere to guidelines required by the National Voter Registration Act, the Help All Americans Vote Act and new legislation passed; promote voter turnout by using the state-wide uniform touch screen voting system; provide convenient locations for the days of Early Voting; and prepare to adjust to the new changes in the legislature.

Description:

Conduct fair and impartial Elections; process large numbers of voter applications and changes daily; maintaining a current voter registration roll; construct and proof all ballots prior to issuance; arrange 31 polling locations and 3 Early Polling Locations; hire and train 400+ poll workers prior to an Election Cycle; accommodate large number of voters who anticipate casting a ballot during the Early Voting process; and provide Absentee Ballots upon request.

- Ensure all campaign filings are submitted by all Qualified Candidates and Elected Officials
- Implement additional Early Voting sites during Federal and State Elections
- Establish and conduct monthly meetings
- Inventory and incorporate newly purchased election/voting equipment
- Certify, coordinate and conduct all Elections prescribed by law

Goals and Objectives:

- Prepare for, coordinate, and conduct the upcoming Election Season

Budget Highlights:

Due to the 2016 Presidential election, there will be a drastic increase in expenditures in comparison to the FY 2016 request.

Expenditure Budget Summary				
	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 435,912	\$ 327,920	\$ 408,633	\$ 300,547
Operating	\$ 432,050	\$ 267,595	\$ 364,620	\$ 351,800
Capital	\$ -	\$ -	\$ -	\$ -

Emergency Management Agency (EMA)

Department Mission: Prevent and mitigate injuries, deaths, and property loss with a partnership of all departments, agencies, operating units, administration, and neighboring jurisdictions.

Description:

Plan for emergencies and disasters, respond to incidents as a coordinating agency, direct mitigation against hazards, and assist Hall County Government and its residents in recovery after an incident. The Office of Emergency Management works very closely with all Hall County departments, municipal governments, and private/nonprofit partners to accomplish these goals.

- Review and evaluation of all critical infrastructure in the County
- Additional staffing to allow the department to focus more time on the important tasks

Budget Highlights:

Emergency Management coordinated the return of approximately \$1 million of clean-up costs following the February 2015 ice storm. This was a federal declaration that involved Hall County, Gainesville, Oakwood, and Flowery Branch governments being refunded approximately \$1 million of clean-up costs.

Increased overall based on request for an additional staff request. Lines items have been scrutinized to search for cost effectiveness and savings.

Goals and Objectives:

- Continuity of operation plans for all County municipal departments
- Continuity of government for overall government planning
- Active shooter of mass casualty planning for each building/department

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 124,985	\$ 124,130	\$ 186,102	\$ 128,405
Operating	\$ 72,378	\$ 61,883	\$ 90,220	\$ 78,374
Capital	\$ 65,000	\$ 65,000	\$ 30,000	\$ -

Financial Services

Department Mission: Provide the highest level of financial resources and reporting for the Board of Commissioners, Administration, and County departments to ensure the highest level of services are provided to the citizens of Hall County.

Description:

Advise the Board and Administration on fiscal and budgetary matters; account for all financial transactions; prepare payroll; budget development and implementation; monitor revenues and expenditures; periodic and annual reporting; projections for county finances; control of county assets; monitor the County SPLOST program; and purchase goods/services for county departments.

ownership throughout the County

- Improve financial services through technological enhancements, improved procedures and functionality programs for internal and external stakeholders
- Promote staff training, accreditation, and professionalism through professional organizations

Goals and Objectives:

- Generate accurate, timely, and effective monthly/annual financial reporting
- Improve monthly, quarterly, and year-end closing procedures
- Comprehensive overhaul of budget process to generate

Budget Highlights:

New full time position to maintain utility tracking and reporting for county-wide energy initiative. This position will also oversee monthly utility bill payment process and reporting to county departments.

Training initiative for all Financial Services staff through accredited organizations.

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 700,590	\$ 682,936	\$ 785,723	\$ 722,220
Operating	\$ 35,925	\$ 6,465	\$ 38,321	\$ 35,372
Capital	\$ -	\$ -	\$ -	\$ -

Fire Services

Department Mission: Prevent and mitigate injuries, deaths, and property loss.

Description:

Utilize an all hazards approach to provide fire suppression, prevention, education, and emergency medical care to the citizens and visitors of Hall County.

equipment to ensure the most efficient day-to-day operations

Goals and Objectives:

- Continue to increase staffing to reach the Operations Minimum Staffing levels
- Attract and retain paramedics
- Open two additional stations over the next 5 years
- Relocate one station
- Implement a vehicle replacement plan
- Improve health, safety, image, and quality of living conditions
- Train new paramedics
- Implement replacement program for miscellaneous necessary supplies and

Budget Highlights:

Remodel two fire stations in FY 2017. This is part of a 5 year strategic plan to remodel outdated fire stations.

Purchase new vehicles for Fire Chiefs

Final phase of Lucas devices (CPR). This will fully equip all emergency medical vehicles with this device.

Additional funding for fire station upkeep

New Zoll Software and operator ID licenses. New software will provide more comprehensive emergency medical assistance to streamline services

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 15,837,008	\$ 18,393,422	\$ 23,940,263	\$ 17,641,275
Operating	\$ 2,090,462	\$ 2,488,047	\$ 3,613,443	\$ 2,918,043
Capital	\$ 3,246,800	\$ 96,800	\$ 928,000	\$ 473,500

Health Department

Department Mission: Promote and protect the health of people in Hall County wherever they live, work, and play by serving individuals, families, and communities to improve their health and enhance their quality of life.

Description:

Provides an array of services and programs to protect the health of residents and promote healthy lifestyles in Hall County including, children and adult health checks, immunizations, dental care, cancer screenings, cancer prevention, nutritional services, education on communicable diseases, maternal health, family planning, and environmental health services.

20,000 clients/citizens of Hall County that the Health Department serves

- Minimize and control public illnesses
- Educate the public on infectious diseases

Goals and Objectives:

- Provide professional and efficient services to the over

Budget Highlights:

The Health Department serves over 20,000 clients per year, and through good financial management, the Health Department is able to stay within the budget allocated by Hall County.

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 891,433	\$ 816,107	\$ 834,089	\$ 823,845
Capital	\$ -	\$ -	\$ -	\$ -

Human Resources

Department Mission: Recruit, develop and strive to retain a high performing and diverse workforce that fosters a healthy, safe, and productive work environment for employees, their families, departments, and the public in order to maximize individual and organizational potential and position Hall County as an employer of choice.

Description:

Responsible for employee recruitment and development, coordinating the county's compensation and benefits programs, employee relations, safety and risk management.

Budget Highlights:

Was named one of the top 20 employers in the Atlanta Business Chronicle

Was awarded the GLGPA (Georgia Local Government Personnel Association) Large Agency Award

Opened the Hall County Family Health Center which provides healthcare and pharmacy services to employees covered under the Hall County medical plan

New future position planned for the Human Resources department is a Compensation Analyst

Goals and Objectives:

- Complete the ACA Form 1095 filing
- Continue the implementation of a new payroll software, ADP
- Update the employee handbook
- Review pay structure to comply with the wage and hour exemption charge

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 435,281	\$ 430,151	\$ 506,406	\$ 473,892
Operating	\$ 117,039	\$ 69,045	\$ 81,970	\$ 50,970
Capital	\$ -	\$ -	\$ -	\$ -

Internal Service Fund

Department Mission: Better manage internal services provided to Hall County employees by effectively identifying costs and efficiently providing specific services

Description:

Account for the financing of goods or services provided by one department/agency to other departments/agencies of the government, on a cost reimbursement basis. The following internal services funds are maintained by Hall County:

Group Insurance

This fund accounts for charges and other funds and contributions from employees and for the payment of health, disability, and life insurance premiums and benefits. This fund also includes the Hall County Health Center.

Risk Management

This fund accounts for charges to other funds and for the payment of worker's compensation claims and liability claims.

Goals and Objectives:

- Continually assess internal financial procedures to best capture internal service costs and accurately allocate expenses to appropriate cost centers
- Minimize health insurance and health care cost increases
- Provide quality and effective health care at the Hall County Health Clinic and Pharmacy
- Research, educate, and follow-up on how to maintain a healthy lifestyle

Budget Highlights:

Increased Health Clinic and Pharmacy hours to expand services to 5½ days per week

Improvements to technology to better assess and manage risk throughout the County

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 55,172	\$ 54,317	\$ 55,273	\$ 55,273
Operating	\$ 23,124,765	\$ 25,624,765	\$ 25,742,442	\$ 25,742,442
Capital	\$ -	\$ -	\$ -	\$ -

Library System

Department Mission: Connect citizens to the tools that empower them to explore the world and enrich their life.

Description:

Serve the community through 5 branches offering online catalogs, electronic and hardback books, magazines, audiobooks, DVDs, CDs, a local history/genealogy collection, over 200 public computers with access to internet and major software programs, printers, and wireless access. Some of the most popular services are the free meeting spaces, small study rooms, free entertainment, notary services, passport application acceptance, and test proctoring. The Library offers services to all ages and those with special needs.

- All residents will take advantage of the facilities and services offered by the library system
- Provide a balanced collection of resources while offering access to current and popular materials in a variety of emerging formats

Budget Highlights:

Increase in the Library's budget for materials

The North Hall Technology Center will be receiving its first ever 24 hour book return

Plans to upgrade Wi-Fi access at all Library braches

New services in FY17 includes kits with books and supporting items that will enable families to conduct story time at home

Goals and Objectives:

- All residents of Hall County will have access to a modern library facility
- Each library will be staffed with fully trained, knowledgeable individuals

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 2,122,210	\$ 2,022,099	\$ 2,126,596	\$ 2,098,842
Capital	\$ -	\$ -	\$ -	\$ -

Management Information Systems (MIS)

Department Mission: Provide computer, telephone, and network services to all departments; maintain a support help desk that is available to answer related questions from county staff; keep an adequately trained network/desktop support group and application software support team; and accommodate departments that operate 24/7 with an on call phone number for after hour support.

Description:

Responsibilities include architecture, hardware, software, and networking of computers; staff members perform a number of duties to ensure employees have full access to the computer, network and telephone systems; provide computer and network support, including installing new software and hardware, repairing hardware problems, troubleshooting problems and training employees how to use software programs.

related issues

- Provide usable and easy access to information services
- Commit to ongoing discussion to review and understand all business goals and objectives
- Provide reliable communication and computing infrastructure
- Develop and maintain technically skilled staff

Goals and Objectives:

- Provide vision and leadership in the evaluation and implementation of emerging technologies
- Deliver timely and effective responses to user requirements and technology

Budget Highlights:

Provide 24/7 support for the new E-911 CAD system with the support of one additional staff person. MIS will be the first line of contact for the technical support

Transitioned to an online training system which has all of the latest technical classes for each member of the team

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 529,080	\$ 521,977	\$ 602,356	\$ 532,215
Operating	\$ 298,989	\$ 265,877	\$ 310,419	\$ 280,288
Capital	\$ 10,500	\$ -	\$ -	\$ -

Multiple Grant Fund

Department Mission: Maximize resources available to the County in order to enhance operational functionality, provide expanded program services, improve services delivery, and ensure accountability in the use of those resources to the citizens of Hall County.

Description:

Account for funds received as grants from state and federal sources. The grants division of Financial Services oversees the program service, financial compliance, and record keeping of each grant. Grants are used to maximize county assets and leverage funding across multiple needs and program service areas. Current grants include: judicial accountability court grants, housing program, emergency response/management, social services aging, public transportation operations, public safety, and criminal alien assistance programs.

adequate record keeping, and assist with submittal of performance reports

- Monitor federal legislation, appropriations, and regulatory actions
- Continually assess and appraise grant opportunities
- Strategically expand the Hall County grant operations by working closely with all departments and County Commission

Goals and Objectives:

- Coordinate inter-departmental grant proposal development, provide technical assistance, administration oversight, produce accurate and timely financial reporting, ensure

Budget Highlights:

Expand judicial accountability court services

New program scope for Neighborhood Stabilization Program including new construction, removal of abated and dilapidated structures, and purchase of abandoned property and the service area expanded to include Northwest Hall County

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 645,780	\$ 811,155	\$ 933,862	\$ 967,991
Operating	\$ 129,200	\$ 2,195,584	\$ 2,083,794	\$ 1,987,804
Capital	\$ -	\$ -	\$ -	\$ -

Parks and Leisure

Department Mission: Develop, maintain, and provide a variety of quality facilities while also providing affordable recreational opportunities and services for all residents in a courteous and efficient manner.

Description:

Provide the general upkeep, maintenance, and creations of all parks and recreational activities for the County. The Hall County Parks and Leisure office offers 1,974 acres of park space, 25 parks, 3 community centers, 2 amphitheaters, 2 dog parks, an agriculture center, campgrounds, greenspace, RV parks, a soccer complex, and walking trails.

- Network and visit parks in other counties for ideas
- Complete as many projects as possible “in-house”
- Increase staff training and certifications
- Develop employee incentives, host quarterly lunch and learns, attend GRPA continuing educational session, and encourage a learning culture

Goals and Objectives:

- Increase participation in the attractions offered
- Expand social media outreach
- Develop new programs and events
- Restore and upgrade facilities

Budget Highlights:

Replace and update tables and chairs

Maintain fields with new infield grooming machine

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 1,552,366	\$ 1,505,999	\$ 1,637,583	\$ 1,359,984
Operating	\$ 1,082,235	\$ 978,384	\$ 1,101,898	\$ 1,024,523
Capital	\$ -	\$ -	\$ 20,850	\$ 12,100

Planning and Zoning

Department Mission: Serve the citizens of Hall County by facilitating an efficient framework for land use review and implementation which fosters economic development opportunities, protection of natural resources, and a high quality of life for residents and visitors by providing resources conducive for meaningful understanding of land use policies and regulations through direct interface, planning and zoning documents, and Geographic Information Systems (GIS) availability.

Description:

Advise the Board about growth and change in the community, provide staff support for the development and upkeep of the Comprehensive Plan, administers the Zoning Code and other regulatory measures, and provides staff support for the Gainesville-Hall County Geographical Information Systems (GIS), provides staff support for the Gainesville-Hall Metropolitan Planning Organization (GHMPO).

- Provide staff support for development and maintenance of the Comprehensive Plan
- Assign a staff member to serve as the lead contact on the Comprehensive Plan

Budget Highlights:

The 2040 Regional Transportation Plan was adopted to meet federal requirements

Functional classification of Hall County roads were updated, in coordination with the Georgia Department of Transportation and the Federal Highway Administration, reflecting how the roads operate at present

GIS received new aerial photography and the imagery was loaded on our GIS server for use by staff

Goals and Objectives:

- Advise and inform the Board about growth and change in the community
- Continue communication in a timely manner with Administration and the Board with potential developments

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 600,932	\$ 605,712	\$ 632,992	\$ 617,981
Operating	\$ 203,882	\$ 182,930	\$ 184,179	\$ 164,174
Capital	\$ -	\$ -	\$ -	\$ -

Public Safety: Animal Services

Department Mission: Oversee the overall welfare of animals that pass through the facility. The main focus is superior care and having the most effective/efficient adoption program. Animal Services continually strives to maintain the most professionally ran shelter and to maintain a clean, friendly, healthy, and positive environment for the animals.

Description:

Handle over 7,000 animals per year and all animal control responsibilities, including impounding strays, animals that have bitten/scratched, dangerous animals, wildlife, livestock, and other situations related to animals. The shelter provides complete health care for animal and handles all animal cruelty investigations and provides community outreach programs, off site adoption events, and numerous other events.

- Continually monitor and maintain proper policies
- Educate the public to proper care and maintenance of their animals once adopted
- Effectively educate the public with proper instruction to take care for their animals and maintain the required vaccinations and vet care

Goals and Objectives:

- Provide an effective animal adoption program
- Continually review department statistics to ensure that staffing is appropriate
- Provide a clean, safe, and healthy environment

Budget Highlights:

The shelter is used by the GA Department of Agriculture as a model shelter

The Animal Control Department is a complete POST certified department

The shelter was picked by the State to have one dog adopted and placed into the federal drug K-9 program

The shelter had two dogs selected for the disabled Veterans program

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 946,995	\$ 897,123	\$ 949,301	\$ 860,732
Operating	\$ 428,728	\$ 360,933	\$ 426,750	\$ 393,286
Capital	\$ -	\$ -	\$ -	\$ -

Public Safety: E-911/Central Communications

Department Mission: Provide the most effective and professional emergency and non-emergency communications possible, rapid and convenient access to public safety for citizens of the community without any form of discrimination. E-911 is responsible for providing seamless, professional and effective, communications to all of Hall County and any agency requesting our assistance or services.

Description:

Receive, screen, and prioritize emergency and non-emergency telephone calls, condense large amounts of information into readable, sensibly typed remarks in a timely manner, evaluate information received and utilize our Emergency Medical Dispatch protocols provided to determine appropriate action to be taken prior to arrival of EMS units, handle sensitive information in a discreet and professional manner and maintain confidentiality, and make quick, accurate decisions which can affect the outcome of an emergency incident.

Goals and Objectives:

- Continue to provide the same level of service to the citizens of Hall County by maintaining staffing levels, continuous ongoing training and meeting Quality Assurance standards set for 911 professionals.

Budget Highlights:

Due to growth in demands, operating requirements are continuously increasing leading to an increase in requests in certain areas such as salaries

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 3,121,636	\$ 3,078,886	\$ 3,433,708	\$ 3,153,983
Operating	\$ 1,439,849	\$ 1,257,390	\$ 1,314,718	\$ 1,227,373
Capital	\$ -	\$ -	\$ -	\$ -

Public Safety: Marshal's Office

Department Mission: Improve and maintain the quality of neighborhoods and parks, so they are a great place to live, work, and play. Neighborhoods and parks throughout Hall County are experiencing growth and changes. Through the balance of enforcement and education, a safe and clean environment for all citizens and visitors of Hall County to enjoy can be maintained.

Description:

Serves as the enforcement division for violations of county ordinances: gain compliance of ordinance violations, assist other departments in gaining compliance through warnings and/or citations, provide daytime and after hour security, provide assistance for special events and for instances of inclement weather, provide a security staff that shuttles customers to and from the parking lots at the Government Center, and provide jump start and lock out services for citizens vehicles.

with abandoned and dilapidated structures

- Determine locations of mobile homes and boats, acquiring owner information and issuing warnings and citations to collect taxes
- Continue to assist revenue generating departments with delinquent taxes, fees, etc.

Goals and Objectives:

- Increase road clean up from littering
- Improve nuisance and abatement process in dealing

Budget Highlights:

Costs are increasing for uniform replacement and computer replacement of outdated equipment.

New full-time marshal position to provide assistance in the Tax Commissioner and Business License offices with regards to security and delinquent tax/fee collections

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 423,159	\$ 360,951	\$ 588,493	\$ 438,247
Operating	\$ 78,964	\$ 50,575	\$ 126,080	\$ 70,580
Capital	\$ 81,906	\$ -	\$ 139,000	\$ -

Public Works: Engineering

Department Mission: Coordinate and supervise the employees and projects assigned to the Public Works and Utilities Administration, Engineering, and Traffic Engineering to ensure that the citizens of Hall County receive the most effective and comprehensive services available.

Description:

Issue land permits, monitor repairs and maintenance of all signage, striping, and traffic signals, manage the Hall County Road Program, administer and manages all resurfacing, paving, and road construction, responsible for the management of the County's storm water system, manages many County construction projects, and administers road determinations and road abandonments.

- within 1 business day
- Efficient response and resolution of citizen's traffic engineering concerns
- Respond to Traffic Engineering concerns within 24 business hours of being reported.

Goals and Objectives:

- Provide services in an accurate and timely manner
- Initial plan reviews within 14 days of submission
- Efficient response and resolution of citizen's public works and engineering concerns (such as site inspections, locates, etc.)
- Respond to citizen's concerns

Budget Highlights:

Overtime has increased due to new timekeeping requirements

The Department has adjusted plan review fees and storm water special taxing district fees with the approval of the BOC to try to recoup some of the costs associated with performing these duties

The specifications of new subdivision construction has changed to require the developer to provide longer lasting and more durable paving and pipes

Expenditure Budget Summary				
	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 731,185	\$ 720,498	\$ 1,044,241	\$ 978,538
Operating	\$ 204,479	\$ 167,052	\$ 197,419	\$ 170,882
Capital	\$ 51,799	\$ -	\$ 26,436	\$ -

Public Works: Fleet Maintenance

Department Mission: Repair and maintain all County fleet vehicles, emergency service vehicles and small and heavy equipment and manage the fleet maintenance budget for every County department.

Description:

Responsibilities include all vehicle/equipment maintenance, cars and trucks from all departments, heavy equipment, maintaining stock and replenishing parts, oil, lubricants, etc., updating and implementing software for improved tracking and reporting of maintenance; provide preventative maintenance and routing service, investigate and filing reports for vehicle accidents, assist other departments gather information for new purchases, continual staff safety training and observation of inherent dangers, and maintaining an active list of surplus vehicles/equipment

handle the additional work load of taking over servicing of the Fire Services fleet

- Continue to offer mechanics training and educational opportunities
- Have necessary parts and supplies on hand to complete repairs quickly
- House all shop staff in one location
- Construct an additional shop building on our grounds

Goals and Objectives:

- Minimize down time on each unit to keep the County's fleet moving in a safe, cost effective manner
- Hire additional mechanics to

Budget Highlights:

The department plans to hire a Full-Time Heavy Equipment Mechanic/Certified Officer during FY 2017

At least one mechanic will need to complete his certification as a Transmission/Transaxle Technical Specialist at Lanier Tech and another mechanic will begin the same certification this budget year

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 730,157	\$ 594,196	\$ 800,071	\$ 610,512
Operating	\$ 626,281	\$ 571,969	\$ 707,095	\$ 633,963
Capital	\$ 46,961	\$ 46,961	\$ 587,280	\$ 46,961

Public Works: Landfill

Department Mission: Operate a clean and environmentally safe waste disposal facility, assure compliance with the State of Georgia Regulatory Agency, and assure good engineering and excavation practices to provide the longest life possible for the landfill while maintaining the fragile environmental balance.

Description:

Provide a facility to the citizens of Hall County where waste can be disposed of in a safe and efficient manner, ensure compliance with the Environmental Protection Division rules and regulations of waste disposal, and operate the landfill in a safe and efficient manner for the protection of the employees and citizens of Hall County

- Strive to achieve waste reduction goals through recycling

Budget Highlights:

Increase in tonnage, scale removal and cleaning, and leachate concentrate tank repair

Hall County Landfill has received a score of 95 for the past 4 out of 5 inspections by the EPD

Goals and Objectives:

- Process the workload in a timely manner while maintaining a polite customer service atmosphere with the landfill users
- Operate the landfill as a showplace for neighboring communities

Hall County Landfill re-developed phase 1, cells 1-4 which gained 2 to 3 years of life for half the cost of a new cell

Investment in new equipment (forklift and manure spreader) to replace outdated capital items

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 1,309,148	\$ 1,309,148	\$ 1,423,927	\$ 1,355,803
Operating	\$ 1,425,255	\$ 1,425,255	\$ 1,488,455	\$ 1,434,943
Capital	\$ 64,000	\$ 64,000	\$ 54,000	\$ 54,000

Public Works: Resource Recovery

Department Mission: Promote solid waste reduction in all sectors and develop new programs to wisely manage the solid waste stream through means of recycling, provide education to the public on solid waste management and reductions, and market and reuse the recycling stream that is collected via reuse, recycling, and composting programs.

Description:

Responsible for the transportation, sorting, and processing of recycled commodities collected throughout Hall County, the education of the public through tours/classroom exercises, and the collection and marketing of the recycled commodities collected within Hall County facilities.

- Plan and design a new Materials Recovery Facility
- Collaborate with other recycling facilities and design manufactures to develop a design plan
- Expand cardboard buy-back program to more of the public and private sector to increase tonnage and revenue
- Collaborate with new haulers about programs we offer to generate tonnage at the facility

Goals and Objectives:

- Continue operation of the Recycling Center
- Find new ways to minimize cost of operation and new revenue sources
- Continue using the modified single stream recycling collection program
- Investigate areas that are not being collected and plan how to capture them at minimal cost

Budget Highlights:

Decrease in revenue due to market commodity pricing decrease

Increase in operating services due to certified scale cleaning and new oil disposal fee

Begin to engineer and design a new recycle center

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 501,632	\$ 500,632	\$ 603,983	\$ 588,140
Operating	\$ 393,955	\$ 393,955	\$ 415,526	\$ 408,484
Capital	\$ 43,000	\$ 43,000	\$ 122,000	\$ 122,000

Public Works: Road Maintenance

Department Mission: Maintain roads, bridges, right-of-way, storm-water, including retention ponds, sewer lines and assignment of the Municipal Detail as requested by Governmental entities and to provide timely repairs and maintenance for all areas within our responsibility in the most efficient manner possible while providing excellent customer service to the citizens of Hall County.

Description:

Respond to calls for road maintenance, as well as right-of-way mowing, guardrail mowing, retention ponds, and bridges and sewer lines. The department strives for a 24 hour turn-around time for assessing the situation and a total turn-around time of 10 days or less for completion of the job.

- Complete all citizen call-in requests within 5-10 business days
- Maintain an average of 4 gravel roads per day
- Maintain 8 miles of right-of-way mowing per mowing route, per day
- Maintain 60 miles of sewer lines and approximately 180 retention ponds, mowing, fence repair, and light grading

Goals and Objectives:

- Provide safety and operations training to reduce the frequency of Workman's Compensation and traffic accidents
- Review operations for new or improved methods or products to improve quality and efficiency
- Send staff/employees to industry training

Budget Highlights:

Fuel charges have been significantly less

Increase in asphalt repair in FY 2017, including repaving of the road when it is cut so we can replace cross-drains and repaving of the road in areas that are sinking due to poor or unstable sub-grade

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 2,235,271	\$ 1,929,396	\$ 1,998,781	\$ 1,700,226
Operating	\$ 877,774	\$ 765,069	\$ 1,023,468	\$ 845,651
Capital	\$ 832,806	\$ -	\$ 603,806	\$ -

Public Works: Solid Waste

Department Mission: To provide a clean and environmentally safe solid waste disposal facility for the residents of Hall County through compactor transfer stations, provide for and maintain adequate facilities for all residents of Hall County to recycle and dispose of household waste, and to keep Hall County as clean as possible.

Description:

The Solid Waste Department provides collection sites throughout Hall County for the residents to bring their recyclables and household waste. Then all of the recyclables and household waste are collected from the compactor sites and transferred to the Hall County Landfill and Recycling Center.

- Reduce the amount of solid waste entering the landfill by methods of recycling

Budget Highlights:

The fuel budget has decreased due to price adjustment

New Roll - off truck to replace old unit

Dumping charges increased due to the increase in tonnage entering the landfill

Goals and Objectives:

- Operate the compactor sites as efficiently as possible
- Maintain the facilities as a showcase for neighboring communities

Expenditure Budget Summary

	FY16 Base Request	FY16 Approved	FY17 Base Request	FY17 Approved
Personnel	\$ 826,221	\$ 826,221	\$ 812,862	\$ 756,226
Operating	\$ 1,467,158	\$ 1,467,158	\$ 1,521,318	\$ 1,567,795
Capital	\$ 397,000	\$ 397,000	\$ 506,000	\$ 206,000

Public Works: Water and Sewer Services

Department Mission: To operate environmentally safe wastewater disposal facilities, assure compliance with the State of Georgia Regulatory Agency, and assure good engineering and planning practices to provide sewer service to strategic locations throughout the County for economic development.

Description:

The Water and Sewer Services are constantly growing and striving to find ways to improve service to Hall County customers and keep charges and fees as low as possible. Hall County has recently purchased three service agreements to serve this growth and attract industry including 750,000 gallons per day Spout Springs Water Reclamation Facility, 400,000 gallons per day in the Flowery Branch Water Reclamation Facility, and 1,000,000 gallons per day from the City of Gainesville.

service atmosphere with the users.

- Plan and design for system expansion along SR 365 and South Hall as growth is expected.

Budget Highlights:

Sewer billing has been moved to the City of Gainesville; therefore, the City's billing services have been added to the budget

Gainesville Treatment Services added to Dumping Charges

Plan to purchase Jetter and Camera Equipment that can not only be used as a tremendous asset to the wastewater system but also with Storm water cleaning and Septic Tank Issues

Goals and Objectives:

- Process the workload in a timely manner while maintaining a polite customer

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 370,918	\$ 135,444	\$ 307,215	\$ 224,821
Operating	\$ 3,289,185	\$ 4,415,493	\$ 1,778,136	\$ 7,714,216
Capital	\$ 74,838	\$ -	\$ 178,960	\$ 104,122

Purchasing

Department Mission: To procure materials, supplies, equipment, and services for County departments at maximum dollar savings while ensuring the required quality levels that support the primary mission and objectives of Hall County and the Board of Commissioners, and in doing so, protecting the integrity of the County in all areas of procurement.

Description:

The Purchasing Department procures materials, supplies, and services for County departments; develops, coordinates, and evaluates procurement and contract administration practices and programs of the County; provides guidance and support to departments and agencies in purchasing requests; and performs contract administration oversight.

professionalism through professional organizations

- Continue to monitor and improve procurement card process and procedures
- Continue to build interdepartmental relationships

Goals and Objectives:

- Achieve excellent procurement services through technological advancements, improved procedures, and outreach programs for internal and external customers
- Promote staff training, accreditation, and

Budget Highlights:

Training initiative for all Purchasing staff through accredited organizations

Eliminate one full-time staff person to facilitate the department's restructure

Continuously perform a self-assessment/SWOT analysis to better determine future staffing needs

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 297,831	\$ 294,411	\$ 305,672	\$ 247,228
Operating	\$ 24,205	\$ 11,324	\$ 26,457	\$ 23,350
Capital	\$ -	\$ -	\$ -	\$ -

Restricted Programs Fund

Department Mission: To ensure all legal restrictions of each program service held within the Restricted Programs Fund is maintained and adequate oversight is administered to ensure both quality control and appropriate use of program assets.

Description:

The departments within the Restricted Programs Fund are responsible for verifying that all monies are expended within the legal guidelines limited to each program. Hall County acts as the custodian of these monies within the Restricted Programs Fund providing all applicable accounting policies and procedures including monthly reconciliations and internal control oversight. The following departments make up the Restricted Programs Fund: MANS Master Fund, Sheriff Confiscated Funds, Sheriff Drug Interdiction, School Resource Officer (SRO), Police Federal Seizures, Solicitor Victim-Witness, DATE Program, Drug Court Fees, Pretrial Division, DA Forfeiture Fund, Clerk of Court Restricted Fund, House Arrest, Hall County

Treatment Services, and Hall County Housing Programs.

Goals and Objectives:

- Ensure monies are expended within legal guidelines
- Provide quality program specific services
- Render quality custodial fiscal responsibility

Budget Highlights:

This fund supplies all school resource officers for the entire County

Victim Witness program helps victims of crime during the adjudication process of the criminal offense

Complete the Sheriff's new headquarters including furnishings and equipment

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 1,488,704	\$ 1,488,704	\$ 1,549,087	\$ 1,571,286
Operating	\$ 919,915	\$ 920,807	\$ 1,054,624	\$ 1,588,071
Capital	\$ -	\$ -	\$ 75,000	\$ 175,000

Sheriff's Office

Department Mission: To protect everyone we serve and provide exceptional law enforcement services in a professional manner, without fear or favor, malice or ill will, free from prejudice, with leadership, integrity, and respect.

Description:

The Hall County Sheriff's Office is responsible for providing law enforcement services for Hall County. The Sheriff's Office provides security for the Hall County Courthouse and operates one of the largest jails in North Georgia.

provide peace and public order, and render assistance during times of natural disasters or emergency occurrences

- Adhere to the highest professional and ethical standards of individual and organizational conduct
- Provide safe and humane treatment of prisoners and for those awaiting legal adjudication
- Render quality advice to public officials concerning projected law enforcement requirements and related issues

Goals and Objectives:

- Provide services that assist victims of crime and contribute to the preservation of life, the protection of property, and the safety of the community
- Prevent crime by limiting the opportunities for illegal behavior by designing proactive programs to help those in greatest need
- Conduct criminal investigations to maximize the successful identification and prosecution of law violators,

Budget Highlights:

Named Partner Organization of the 2015 by Drug Free Coalition of Hall County.

Increase in expenses related to POST certified deputies pay

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 23,796,980	\$ 23,273,863	\$ 24,875,680	\$ 23,619,648
Operating	\$ 6,249,506	\$ 5,054,673	\$ 6,289,323	\$ 6,061,475
Capital	\$ 488,000	\$ 40,000	\$ -	\$ -

Solicitor General's Office

Department Mission: To ethically and professionally prosecute misdemeanor offenses that occur in Hall County, provide protection and safety to the citizens of Hall County and their property, prosecute cases efficiently and economically, obtain maximum efficiency from employees and utilize equipment to its highest operating capacity, utilize our mediation program and alternative sentencing programs so as to reduce the strain on the resources of the court, prosecute compulsory school attendance violations, protect the victims of family violence, prosecute family violence offenders and intoxicated drivers to the full extent of the law, vigorously prosecute shoplifting offenses and other theft related offenses so as to provide area merchants with a good business environment, represent the State as required in the State Courts of Hall County and the Magistrate Court of Hall County, and work in cooperation with the Court and Sheriff's Office to ensure economical use of county resources, including utilization of the Detention Center.

Description:

The Solicitor General's Office prosecutes misdemeanor cases in Hall County State Court, prosecutes of county ordinance cases in Magistrate Court, and participation in 4 accountability court programs.

Goals and Objectives:

- Continually improve to become as efficient and effective as possible
- Be a leading example for other surrounding Solicitor's Offices

Budget Highlights:

Requesting salary adjustment for lawyer salaries to be competitive within the market.

Expenditure Budget Summary				
	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 1,302,192	\$ 1,271,155	\$ 1,349,426	\$ 1,233,000
Operating	\$ 85,905	\$ 30,382	\$ 86,600	\$ 65,250
Capital	\$ -	\$ -	\$ 25,000	\$ -

Tax Assessor's Office

Department Mission: To fairly and equitably apply the tax code for the purpose of timely producing an annual property tax digest that meets all of the requirements of the state over-sight agencies.

Description:

The Board of Assessors is a five person board appointed by the Board of Commissioners for terms of 4-years. The Board of Assessors are responsible for determining the tax digest, which is the value of taxable and exempt property in Hall County. The Board of Assessors hire the Chief Appraiser and Deputy Chief Appraiser who in turn hire and manage staff who appraise property at fair market value, mail assessment notices annually, maintain tax records and maps, and inspect mobile homes for updated decals.

- Uphold the department's values as principles and standards for the framework upon which the office of the board of Assessors is built
- Provide each citizen the highest quality customer service
- Support, encourage, and cooperate with the County governing authority and the Tax Commissioner's Office
- Maintain a professional and able staff

Goals and Objectives:

- To use industry best practices to see that each property in the County is appraised fairly
- Make decision in a manner keeping with the highest ethical standards

Budget Highlights:

Hire a new appraiser to help alleviate some workload to ensure the most effective and efficient results possible

Purchase electronic tablets to continue efficiency initiative

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 1,588,012	\$ 1,415,791	\$ 1,609,385	\$ 1,450,266
Operating	\$ 361,450	\$ 234,075	\$ 282,303	\$ 180,454
Capital	\$ 15,000	\$ -	\$ -	\$ -

Tax Commissioner's Office

Department Mission: To provide tag and tax services that are accessible and responsive to the needs of citizens, provide excellent customer service, be a source of knowledge for taxpayers, fulfill requirements to the state while treating each individual with respect, administer state law with integrity and fairness, provide challenging work that matches employee skills and interests, and return as many dollars collected to the general funds through fair and balanced collections and being good stewards of the public's resources.

Description:

The Tax Commissioner is responsible for every phase in the collection of property taxes, and is additionally responsible for processing homestead exemptions, calculating the amount due for property tax statements based on the assessed property value, and for the collection of all motor vehicle taxes, fees, and penalties, as applicable under the Georgia Code.

- Implement the best practices in all phases for property, motor vehicle, and accounting processes
- Continue to place even more efforts on delinquent tax collections
- Centralize dealer communications and work flow into one position
- Add internal audit layers and researching needs to one position

Goals and Objectives:

- Provide courteous, prompt, efficient service to citizens, dealers and businesses
- Deliver excellent customer service
- Streamline processes using modern technology and tools

Budget Highlights:

Increase in office and data security with purchase of security camera and surge protectors

New employee position approved includes Commissioner Tag Clerk

Expenditure Budget Summary

	FY16 Base		FY17 Base	
	Request	FY16 Approved	Request	FY17 Approved
Personnel	\$ 1,300,710	\$ 1,161,538	\$ 1,442,076	\$ 1,224,834
Operating	\$ 485,618	\$ 350,086	\$ 511,290	\$ 464,582
Capital	\$ -	\$ -	\$ -	\$ -

Position Control Summary

Departmental Information

HALL COUNTY, GEORGIA POSITION CONTROL SUMMARY BY DEPARTMENT

Department	FY2015	FY2016	FY2017
Risk Management	1	1	1
Administration	13	13	13
Finance	10	11	12
Purchasing	3	3	3
Human Resources	6	6	7
MIS	8	8	8
Planning & Zoning	9	9	9
Building Inspection	6	7	7
Business License	2	2	2
Tax Assessor	24	25	26
Animal Control	18	18	18
Building Maintenance	20	21	21
Parks Fund	6	6	6
AGRI Center	3	3	3
Parks & Leisure	19	21	21
Allen Creek Soccer Complex	1	1	1
Marshal's Office	6	6	7
E-911	52	52	52
Correctional Institute	34	35	35
EMS	97	98	98
EMA	1	1	1
Fire Services	268	275	275
Road Maintenance	26	26	28
Fleet Maintenance	9	9	10
Solid Waste	6	6	6
Landfill	15	19	20
Resource Recovery	6	7	8
Engineering	15	15	15
Watershed District	1	1	1

Position Control Summary

HALL COUNTY, GEORGIA POSITION CONTROL SUMMARY BY DEPARTMENT (continued)

Departmental Information

Department	FY2015	FY2016	FY2017
Spout Springs Reclam. Plant	2	2	2
Jail	206	206	206
Patrol	87	87	87
Sheriff Administration	33	33	33
Criminal Investigations	36	36	36
Court Services	27	35	35
Special Operations	23	23	23
Coroner	1	1	1
Solicitor's Office	20	21	21
Superior Court	34	35	36
State Court	12	12	12
Clerk of Court	34	34	34
Probate Court	7	8	8
Juvenile Court	22	22	22
District Attorney	19	20	20
Magistrate Court	12	12	12
Court Administration	4	4	4
Public Defender	19	20	20
Court Information Systems	5	5	5
Treatment Services	10	10	10
Probation Services	16	17	17
Elections	4	4	4
BOE Appeals	0	1	1
Soil Conservation	2	2	2
County Extension Agent	6	6	7
Tax Commissioner	21	22	23
Restricted Programs Fund	22	22	22
Multiple Grant Fund	15	15	16
Total Full-Time Approved Positions	1383	1420	1433

Position Control Summary

HALL COUNTY, GEORGIA POSITION CONTROL SUMMARY FY 2017 APPROVED NEW POSITIONS

Departmental Information

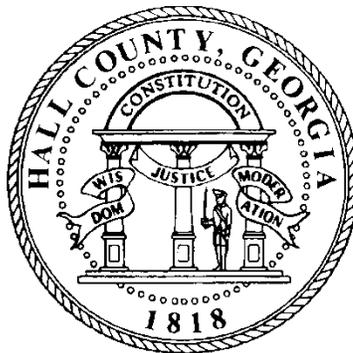
Department	Position Title	Positions
Finance	Sustainability Officer	1
Human Resources	Compensation Analyst	1
Tax Assessor	Appraiser II	1
Marshal's Office	Marshal 9529-2017-6	1
Road Maintenance	Equipment Operator II/CO	2
Fleet Maintenance	Heavy Equip Mechanic/CO	1
Landfill	Secretary	1
Resource Recovery	EO I/CO	1
Superior Court	Pre-Trial Services Officer	1
County Extension Agent	County Extension Agent	1
Tax Commissioner	Dealer/Commercial Tag Clerk	1
Multiple Grant Fund	Housing Specialist	1
Total Approved New Full-Time Positions		13



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

Section 6: Supplemental Information

The background discussed in this section covers the Location, Demographic and Economic Statistics, County History, Organizational Values and includes a glossary. The glossary is intended to inform the reader on financial diction that may be considered abnormal or require explanation.



Section 6: Supplemental Information



HALL COUNTY
GEORGIA

History

Hall County is located in northeast Georgia and was founded December 15, 1818 on lands absorbed from Indian Cherokee territory. The county's name stems from the diplomat Lyman Hall, who signed the Declaration of Independence and later governed Georgia from 1783-1784.



Hall County was the 45th county created in Georgia, and its County seat is Gainesville, GA, which was incorporated in 1821.

The discovery of gold in 1828 north of Hall County attracted thousands of new residents to the area.

The first settlement was known as Limestone Springs. The second town, Mule Camp Springs, would be renamed to Gainesville in honor of Edmund Pendleton Gaines, a general in the war of 1812.



By 1830, the County had experienced dramatic growth, in part because of its location near the productive gold fields in Lumpkin County. That year, Templeton Reid, a Milledgeville silversmith, opened the first private mint in the United States here in Gainesville.

With the discovery of gold in North Georgia, Reid saw the opportunity to mint gold coins, due to the lack of coins in circulation at that time. Today, the coins he minted are extremely rare and valuable due to the mint only being open for about a year.



Spring of 1830: it was reported that there were more than four thousand miners working along Yahoola Creek alone.

Hall County inhabitants provided nine companies of men to the Southern cause. Hall's greatest Civil War connection, however, is a postwar resident, General James Longstreet, who moved to Gainesville in 1875 as postmaster and hotel operator, anticipating that the town would become the southeastern railroad hub.

Longstreet purchased the forty-room Piedmont Hotel and 115 acres just outside the town, where he raised poultry and planted vineyards.

Railroads came to Hall County in 1871, leading to the creation of a local textile industry by the turn of the century. Three large mills dominated non-agricultural employment in the county between the 1920s and midcentury. After the destructive Gainesville tornado of 1936 and with the advent of World War II (1941-45), Hall County, especially Gainesville, became the location for the rise of the state's poultry industry.

The Hall County Seed-and-Feed store operator Jesse Jewell was the father

of large-scale poultry growth and processing. Additionally, he is considered a lead innovator in the frozen-chicken market.



Poultry supplemented textiles as the leading industry in the area, and today Gainesville, Georgia claims the title "Poultry Capital of the World."

Hall County today is largely known for its lake access and all the activities and views that are associated with having the largest man-made lake east of the Mississippi river, which brings millions of people to the area every year.

In the 1950s, the Chattahoochee River was dammed, flooding more than 38,000 acres, creating Lake Lanier.

Lake Lanier is a water source for three states - Georgia, Alabama, and Florida. In Georgia, Lake Lanier is

the largest water source for the Greater Atlanta Metropolitan Area.

In addition to Gainesville, a portion of Buford (1872), Flowery Branch (1874), Lula (1876), Oakwood (1903), parts of Braselton (1916), Gillsville (1970), and Clermont (1994) were also incorporated over time as part of Hall County.

Hall County and all of its cities offer many attractions that continue to assist in the growth of the area. From the mountainous views of Clermont and Lula, to folk pottery of Gillsville; the lakefront of Gainesville, to the business corridor of Oakwood and Flowery Branch, all the way to the wineries and golf courses of Braselton, Hall County has a lot to offer. Lake Lanier Island Park, located in Hall County, offers 1,500 scenic acres of land hosting attractions including golfing, beaches, cruises, outdoor recreational sports, fishing, horseback riding, zip line canopy tours, and many more adventures.

Hall County also holds the Don Carter State Park, which is the newest state park in Georgia and Hall County's first state park.

At the Don Carter State Park you will find more than 1,300 acres of cottages, campsites, picnic shelters,

shoreline to Lake Lanier, boat ramps, and beaches.



The top rated hospital in Georgia, Northeast Georgia Medical Center is also located in Hall County. For the third consecutive year, Northeast Georgia Medical Center was rated number one in Georgia and ranked among the top ten in the nation for the second consecutive year.



Northeast Georgia Medical Center was also rated number one for Overall Hospital Care, Stroke Care, Women's Health, and Cardiac Care.

Northeast Georgia Medical Center has also surpassed the \$1-billion mark in state and local economic impact for the third consecutive year according to a report released by the Georgia Hospital Association, the state's largest hospital trade association.

The development of Interstate 985 helped the ease of access to the area, especially Oakwood, while simultaneously allowing industries to boom in growth. Oakwood is the gateway to Road Atlanta and Chateau Elan.

Flowery Branch, just south of Oakwood, is home to the \$20 million training complex of the professional football team the Atlanta Falcons.



Lula is a heritage-minded community whose annual Railroad Days each spring are well attended.

Gainesville is the home of the fall festival of Mule Camp, named for

Mule Camp Springs, where early travelers and traders gathered at a natural spring just south of Gainesville's city square to water their stock.

Gillsville is a pottery center that has had a major impact on American fine arts with a heavy concentration of folk pottery. Folk Pottery is the last original American hand craft practiced the same way today as it was in the Colonial times. Also to the northeast, Clermont, originally named Dip, was established as an early tourist and trade center.



Hall County is northeast Georgia's center for banking, industry, health care, and culture. Public education is well served in the Gainesville and Hall County systems, and private education grows apace. Brenau University, Riverside Military Academy, and the University of North Georgia (Gainesville campus),

and Lanier Technical College provide excellent preparatory and postsecondary educational options. More than twenty arts-related organizations, most based in Gainesville, provide a wide array of cultural opportunities.



In 1969, David Sloyer, Earl Walker, and Arthur Montgomery purchased a 750-acre plot of farmland in Braselton, Georgia with the intent to build a world-class road racing facility.

When a Can-Am race had to be canceled due to flood damage, the series organizers chose Road Atlanta to replace it. The track then began to take form quickly, taking only six months to excavate, grade, and pave the road course. Road Atlanta is a 2.54-mile road course utilized for a wide variety of events including professional and amateur sports car and motorcycle races, racing and driving schools, corporate programs and testing for motorsports teams.



Another staple in Hall County for racing fanatics was Lanier Raceplex, a 0.375-mile paved oval racetrack located just outside of Braselton, GA.

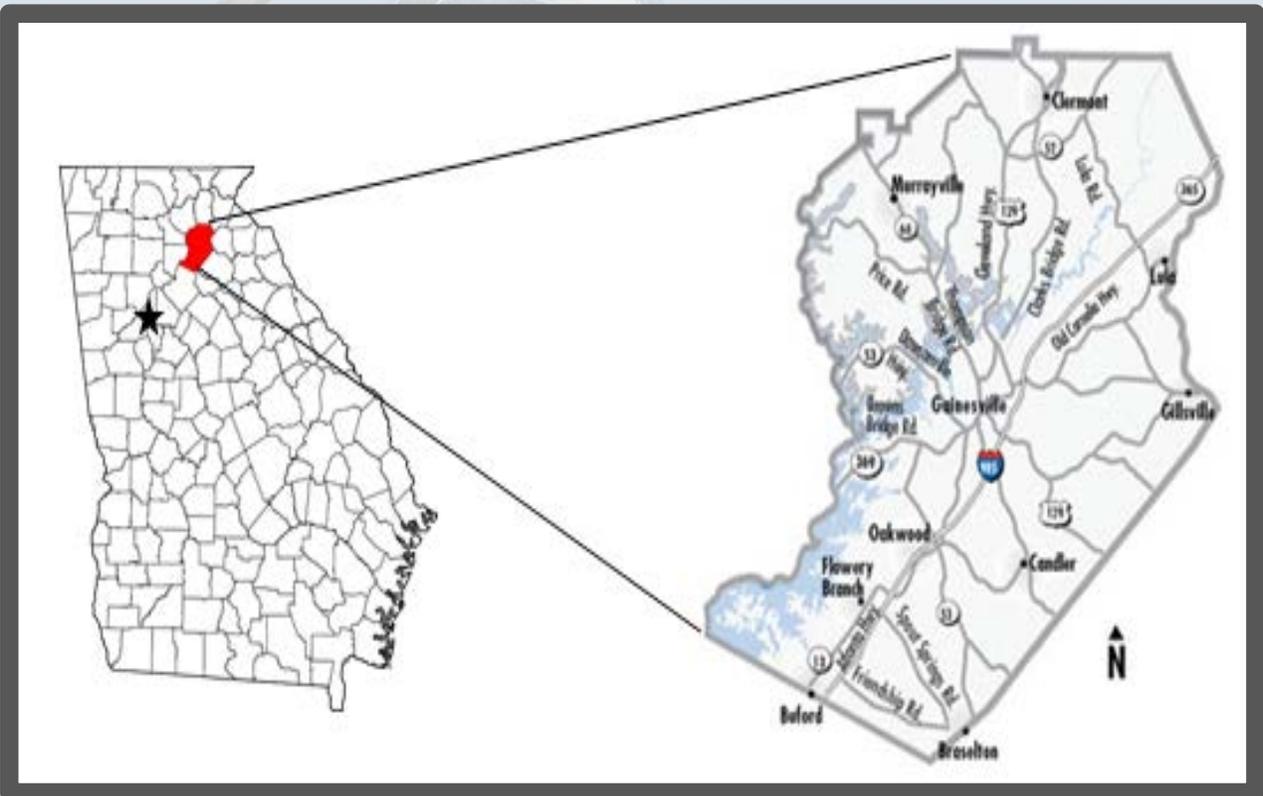
The track opened in 1982 as a dirt track and was paved in the mid 1980's. The track was under the NASCAR Whelen All-American Series banner with Super Late Models, SuperTrucks, Junkyard Dogs, Outlaw Late Models, Mini Stocks, INEX RaceCeiver/zMax Legends Cars and INEX Bandolero Cars.

The track ceased weekly racing at the end of the 2011 season.



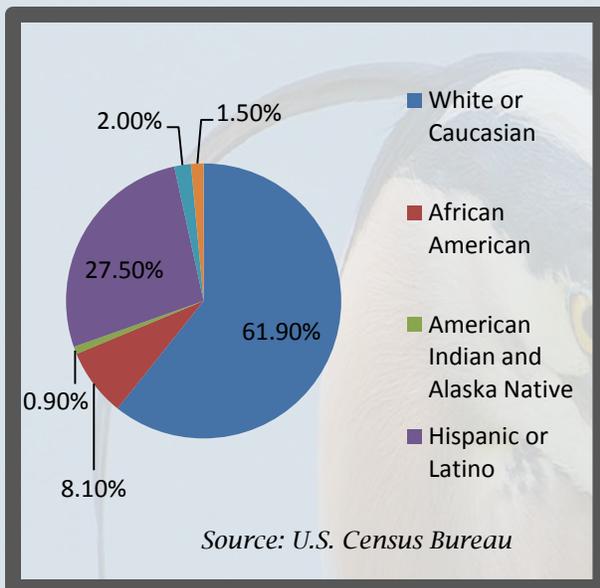
Location

Hall County is located in northeast Georgia. The County's seat, Gainesville, is located 55 miles northeast of the State's capital, Atlanta. Hall County is surrounded by Banks, Barrow, Dawson, Forsyth, Gwinnett, Habersham, Jackson, Lumpkin, and White County. According to the U.S. Census Bureau, Hall County occupies approximately 430 square miles, of which almost 40 square miles is water. Lake Sydney Lanier is primarily located from the center of the County and extends down the western border. The eastern portion of the county is located in the Upper Oconee River sub-basin of the Altamaha River basin. The Western half of the county is located in the Upper River sub-basin of the Apalachicola-Chattahoochee-Flint (ACF) River basin.



Demographics

According to the U.S. Census Bureau, it was estimated that during fiscal year 2015, Hall County had a population of 190,761 with 61,361 households and 20,660 families residing in the County with an average of 2.97 individuals living in a given household. This represents a 6.2% increase in population from fiscal year 2011. The racial makeup of the County was 61.9% White, 27.5% Hispanic or Latino, 8.1% Black or African American, 2.0% Asian, 0.9% Native American, and 1.5% from two or more races. Genders amongst Hall County residents are split evenly with 50.1% female and 49.9% male.



Hall County's Hispanics account for the most dramatic growth segment of the population. Employment, primarily in poultry processing but also in construction and, more recently, commercial and professional occupations, continues to be the basis for this significant immigrant influx. Spanish-language businesses and services make progress in the transition to bilingual communications.

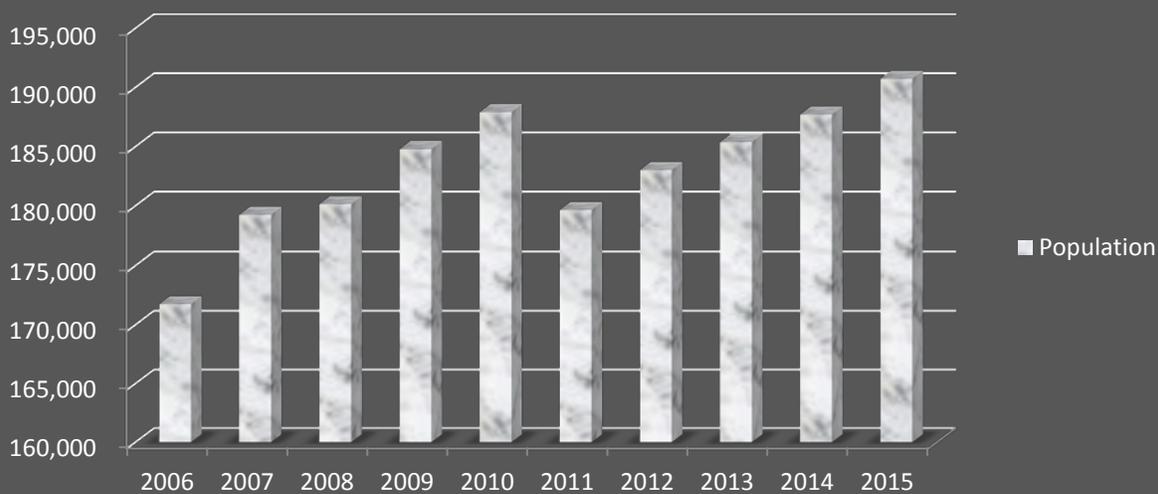
The median income for a household in the County was \$51,036. The average per capita income was \$23,551 with about 16.8% of the population below the poverty line. Hall County enjoys a population density of approximately 457.5 persons per square mile and 4,040 total employer establishments during FY 2015. Hall County has also enjoyed increases in household acquisition as well as an increase in average home pricing beginning in FY 2011.

According to the National Association of Realtors, the average home listing price in Hall County during FY 2015 was \$239,714 which is approximately 37.4% higher than the average sold price of \$174,450. Approximately 3% of all homes in Hall County sold in the last 6 months.

HALL COUNTY GEORGIA DEMOGRAPHIC AND ECONOMIC STATISTICS

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Median Age	Education Level as a Percent of Population 25 yrs. or Older		School Enrollment	Unemployment Rate
				High School or Higher	College or Higher		
2006	171,774	\$4,828,567	n/a	n/a	n/a	24,826	4.20%
2007	179,271	5,109,723	n/a	n/a	n/a	25,558	4.00%
2008	180,175	5,264,080	n/a	67.70%	16.60%	25,558	4.74%
2009	184,814	5,521,344	n/a	79.80%	25.60%	26,435	9.10%
2010	187,943	5,746,169	32.2	82.70%	24.10%	25,706	9.00%
2011	179,684	5,569,485	33	74.50%	19.80%	25,706	9.30%
2012	183,052	5,639,100	34.8	76.50%	21.00%	25,706	8.50%
2013	185,416	5,933,497	35.1	78.00%	22.10%	26,515	7.80%
2014	187,745	6,155,971	37.5	78.50%	22.10%	26,959	6.90%
2015	190,761	\$6,254,862	37.6	78.80%	22.80%	27,106	5.30%

Hall County Population Last 10 Fiscal Years



Labor Statistics

Hall County's labor force consisted of approximately 91,062 people dispersed among 4,040 employers during fiscal year 2015. 87,043 persons were employed while 4,019 persons were unemployed or underemployed

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2005	66,133	66,344	66,554	67,048	66,776	67,120	66,780	67,711	68,057	68,118	68,403	68,453	67,291
2006	69,509	70,116	70,384	70,245	70,493	70,326	70,124	71,186	71,075	71,253	71,708	71,924	70,695
2007	71,975	72,308	72,806	73,917	74,363	73,877	73,617	74,524	74,420	75,241	75,185	75,043	73,940
2008	74,375	75,035	74,947	75,229	75,236	74,845	73,919	74,440	74,127	73,482	72,976	72,460	74,256
2009	69,608	69,051	68,412	69,062	68,885	68,447	67,844	68,054	68,337	68,492	68,347	68,226	68,564
2010	66,235	66,883	67,202	68,052	69,367	68,816	68,307	69,376	69,203	69,643	69,783	69,519	68,532
2011	67,962	69,263	69,562	70,595	71,545	71,595	70,818	71,548	71,516	71,408	71,652	71,202	70,722
2012	69,552	70,116	70,285	71,319	72,024	71,453	70,720	71,756	71,328	71,909	72,691	72,240	71,283
2013	71,900	72,285	72,635	73,448	74,182	73,941	73,681	74,502	74,219	74,813	75,393	75,344	73,862
2014	73,986	73,823	74,927	75,206	75,821	75,411	75,394	76,398	76,911	77,349	77,789	78,119	75,928
2015	77,036	77,333	77,871	78,560	79,708	79,823	79,731	80,512	80,477				

Source: Bureau of Labor Statistics



fieldale farms corporation



Some of the County's largest employers (not including government and educational employers) are:

- ❖ *Northeast Georgia Medical Center - employing over 7,100*
- ❖ *Fieldale Farms - employing over 2,500*
- ❖ *Kubota Manufacturing of America - employing over 1,600*
- ❖ *Pilgrims - employing over 1,450*
- ❖ *Mar-Jac Poultry, Inc. - employing over 1,250*
- ❖ *Victory Processing LLC - employing over 1,250*
- ❖ *Cottrell, Inc. - employing over 850*
- ❖ *Wal-Mart - employing over 800*
- ❖ *Pro View Foods, LLC - employing over 750*
- ❖ *Wrigley Manufacturing Company, LLC - employing over 750*

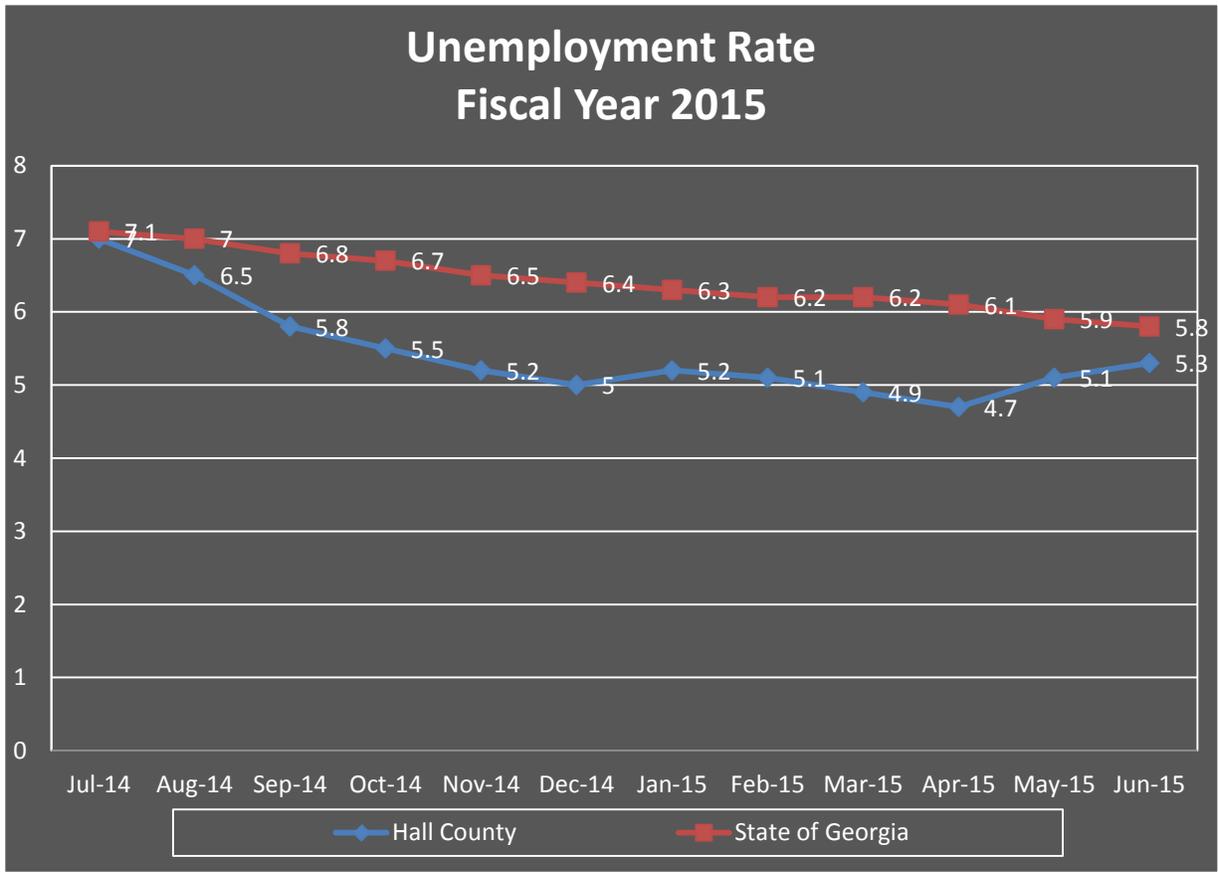
FRED 

— Unemployment Rate in Hall County, GA



Source: US. Bureau of Labor Statistics
research.stlouisfed.org

myf.red/g/4zAl



At the beginning of fiscal year 2015, Hall County had an unemployment rate of 7%, which paralleled the state rate of 7.1%; by the end of fiscal year 2015, the unemployment rate was 5.3% compared to the state rate of 5.8%.

Source: U.S. Bureau of Labor Statistics

The Georgia Department of Community Affairs (DCA) ranks counties based on economic factors such as employment, income levels, and business every year. Counties are broken down into tiers based on this information. Georgia is ranked into 4 tiers as required by the Georgia Job Tax Credit Law. Counties that receive a Tier 1 rating are considered the poorest counties while counties receiving a Tier 4 ranking are considered the most prosperous. Hall County received a ranking of Tier 3 during 2015.

Glossary

Accrual Basis of Accounting:

A method of accounting where revenues are recorded when they are earned and expenditures are recorded when goods or services are received.

Adopted (Approved) Budget:

The funds appropriated from the Board of Commissioners at the beginning of each fiscal year.

Ad Valorem Tax:

A tax based on the value of property.

Appropriation:

An authorization made by the Board of Commissioners which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

Assessment:

The process of making the official valuation of property taxes.

Assessed Value:

The value placed on the property for tax purposes. The assessed value of property is 40% of the fair market value.

Audit:

A comprehensive review of the manner in which the County's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of the financial statements and to test the controls over the safekeeping of assets while making recommendations for improvement where necessary.

Bond:

A written promise to pay a specified sum of money at a specified future date or dates

together with periodic interest at specified rates. Bonds are typically used for long-term debt.

Budget Adjustment:

The transfer of funds within a budget by a department to reallocate resources. A budget adjustment cannot increase the total budget without approval from the Board of Commissioners.

Budget Calendar:

The schedule of key dates or milestones which a County follows in the preparation, adoption and administration of the budget.

Budget Resolution:

The official enactment by the Board of Commissioners legally authorizing County officials to obligate and expend resources within the approved budget.

Budget Year:

The fiscal year of the county beginning July 1st and ending June 30th.

Capital Outlay:

Expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than \$5,000 are not considered capital outlay by the County.

Capital Projects:

Items for which the purchase, construction or the acquisition will represent a public betterment to the community and adds to the total assets of Hall County.

Capital Projects**Fund:**

A procedure typically used in government accounting whereby a fund that consists of various types of financial resources is utilized in the acquiring or

constructing of capital facilities.

Cash Basis:

A basis of accounting under which transactions are recognized only when cash is received or dispersed.

Contingency:

Funds set aside for unforeseen future needs and budgeted in a "Non-Departmental" account. Contingency funds can be transferred to a departmental budget only by action of Board of Commissioners or approval by the County Manager.

Debt Service:

An expenditure to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Department:

A major administrative division of the County with indicated overall management responsibility for an operation or group of operations within a functional area.

Depreciation:

The portion of the cost of a fixed asset charged as an expense during a particular period. The cost of a fixed asset, less any salvage value, is prorated over the estimated service life of an asset.

Encumbrance:

A commitment of funds against appropriations in which the expenditure has not actually been made at the time of the recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

Enterprise Fund:

A fund in which the activities are supported wholly or primarily by the fees and charges paid by the users of the services.

Expenditure**(Expense):**

This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. "Expenditure" applies to governmental funds and "Expense" refers to proprietary funds.

Fiduciary Funds:

Are used to account for assets held in trust by the government for the benefit of individuals or other entities.

Financial Planning Policies:

Are in place to help establish guidelines for developing

financial goals and objectives, making financial decisions, reporting the financial status of the County, and managing County funds.

Fiscal Year:

The twelve month period designated by the County signifying the beginning and the ending period for recording financial transactions. The County has specified the calendar year July 1 through June 30 as its fiscal year.

Fund:

An independent fiscal and accounting entity with a self-balancing set of accounts. The accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the specific purpose of carrying out specific activities in accordance with

special regulations, restrictions or limitations.

Fund Balance:

The net worth of a fund, measured by total assets minus total liabilities.

General Fund:

The fund used to account for all financial resources except those required to be accounted for in another fund.

Generally Accepted Accounting**Principles (GAAP):**

Uniform minimum standards and guidelines for financial accounting and recording. The primary authoritative body on the application of GAAP to state and local governments is the Government Accounting Standards Board (GASB).

Governing Authority:

The group of officials (Board of

Commissioners) responsible for governance of the County.

Governmental Funds: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except for those accounted for in a proprietary fund or fiduciary fund.

Grant: A contribution of assets (usually cash) from the governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal government to be used for specific purposes and require distinctive reporting.

Intergovernmental Revenue: The funds received from another governmental unit,

such as federal, state or city governments.

Internal Service Funds:

Account for state activities that provide goods and services to other state departments or agencies on a cost-reimbursement basis.

Legal Level of

Budgetary Control:

Legal level or control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required.

Levy:

To impose taxes, special assessments or service charges for

the support of government activities.

Liabilities:

Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Line-Item Budget:

A budget prepared along departmental lines that focuses on what is to be bought. It lists each category of expenditures and revenues by fund, agency, department, division, and cost center.

LOST (Local Option Sales Tax):

A one cent sales tax imposed based on an agreement renegotiated every ten years and used for property tax relief.

Long Term Debt:

Debt with a maturity of more than one year after the date of issuance.

Millage Rate:

The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of the property. One mill is equal to one dollar per one thousand.

Modified Accrual Basis:

A basis of accounting where revenues and expenditures are recorded when they become “measurable” and “available”.

Operating Budget:

The portion of the budget pertaining to daily operations that provide basic governmental services.

Personal Services:

For purposes of budgeting, this term refers to the

expenditures relating to salaries and benefits.

Property Taxes:

The revenues from current and delinquent taxes and the penalties and interest on delinquent taxes. These taxes are levied on real and personal property according to the property’s assessed value and tax rate.

Proprietary Funds:

Used to account for the government’s ongoing organizations and activities that are similar to those found in the private sector.

Public Hearing:

A public hearing is a specifically designated time, place, and opportunity for citizens, community groups, businesses, and other stakeholders to address the legislative body on a particular issue. It allows interested parties to

express their opinions and the legislative body and/or staff to head their concerns and advice.

Resolution:

A special or temporary order of the legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Special Revenue Funds:

A fund in which the revenues are designated to be used for specific purposes.

SPLOST (Special Purpose Local Option Sales Tax):

A one percent sales tax levied and used by local governments for capital improvements. The tax may be levied with voter approval and must be used for specific capital projects.

Statutory:

For purposes of budgeting, this term refers to expenditure for items that are statutory in nature including court costs, prisoner maintenance, indigent care, and elections.

Supplies:

For purposes of budgeting, this term

refers to expenditures for items such as office supplies, postage, parts and other such items.

Tax Digest:

Official list of all property owners, the assessed value and the taxes due on their priorities.

Tax Rate:

The amount of tax states in terms of a unit of the tax digest.

Taxes:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.





HALL COUNTY
GEORGIA