

2019 Budget in Brief

for Hall County Government

On June 28, 2018, the Hall County Board of Commissioners is expected to adopt a balanced budget for the fiscal year that begins July 1, 2018 and ends June 30, 2019. This budget supports the long-term goals of Hall County and continues to reflect conservative financial management while recognizing our residents' demands for effective and efficient services.

2019 Budget Highlights

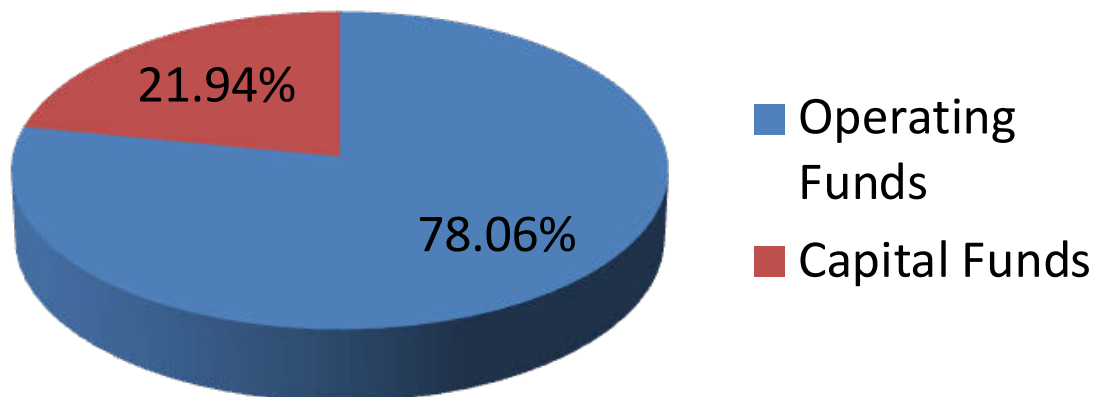
- Hall County has implemented the 2017 Service Delivery Agreement adopted by the County and seven of eight municipalities located within Hall County. This agreement created three new tax service districts -- Emergency Services, Development Services, and Parks & Leisure Services-- which have joined the General Maintenance and Operation and Fire Services Districts.
- The 2019 budget includes compensation and retirement adjustments for employees in an effort to maintain and attract quality individuals to provide a high level of service throughout the community.
- It also includes the development of a FY 2019 Capital Budget and 5 Year Capital Improvement Plan (CIP) to address the County's aging capital assets and to articulate a strategic plan moving forward to phase-in capital replacement incrementally. The CIP categorizes all potential capital projects in a 6-year time frame and appropriately identifies funding sources for each project. The total amount of funding allocated for Hall County's 6-year CIP is \$342.6 million; with a FY 2019 capital budget of \$58.4 million.
- The FY 2019 budget reflects continued investment in technology enhancements for public safety. Beginning in FY 2018 and continuing into FY 2019, the Hall County Sheriff's Office is implementing a records management system that will equip all patrol cars with software to better serve the community and provide for real-time records management.
- The proposed General Fund budget is \$95.99 million, which reflects a 6 percent decrease from FY 2018. The General Fund includes major functions of government, including law enforcement, public safety, the court system, government administration, and libraries.

- This year's General Fund decrease is due to the service delivery restructuring which established three new service funds (which were carved out of the General Fund).
- The total proposed countywide budget is \$266 million, which represents a 10 percent increase from the prior year. (Please see the itemized detail on page 3.)



FY 2019 Proposed Budget All Funds

Operating Funds	FY 18 Adopted Budget	FY 19 Proposed Budget	% Change
General Fund	\$102,149,569	\$95,998,188	-6.02%
Fire Services Fund	24,122,626	26,556,469	10.13%
Emergency Services Fund	-	9,069,401	100%
Development Services Fund	-	5,824,201	100%
Parks & Leisure Services Fund	-	2,993,611	100%
E-911 Fund	4,369,604	4,249,736	-2.74%
Parks & Marina Fund	702,201	761,436	8.44%
Grants Fund	3,112,347	7,364,531	136.62%
Street Lighting Fund	957,308	988,784	3.29%
Restricted Funds	3,455,740	3,873,907	12.10%
Allen Creek Soccer Complex Fund	263,564	268,390	1.83%
Law Library Fund	98,716	96,475	-2.27%
Group Insurance Fund	19,452,556	20,189,986	3.79%
Risk Management Fund	3,420,301	3,551,186	3.83%
Hall County Clinic/Pharmacy Fund	4,739,600	4,971,100	4.88%
Fleet Maintenance Fund	1,332,030	1,285,330	-3.51%
Landfill Fund	8,678,872	11,233,409	29.43%
Water & Sewer Fund	6,260,806	8,555,307	36.65%
TOTAL OPERATING FUNDS	\$183,115,840	\$207,841,447	13.50%
Capital Funds	FY 18 Adopted Budget	FY 19 Proposed Budget	% Change
SPLOST VI Fund	\$7,027,050	\$4,240,659	-39.65%
SPLOST VII Fund	44,633,991	43,846,921	-1.76%
Impact Fees Fund	675,514	1,330,000	96.89%
State Roads Fund	1,632,000	2,781,370	70.43%
Capital Projects Fund	3,952,315	6,225,000	57.50%
TOTAL CAPITAL FUNDS	\$57,920,870	\$58,423,950	0.87%
TOTAL COUNTYWIDE BUDGET	\$241,036,710	\$266,265,397	10.47%



FY 2019 Proposed General Fund Budget

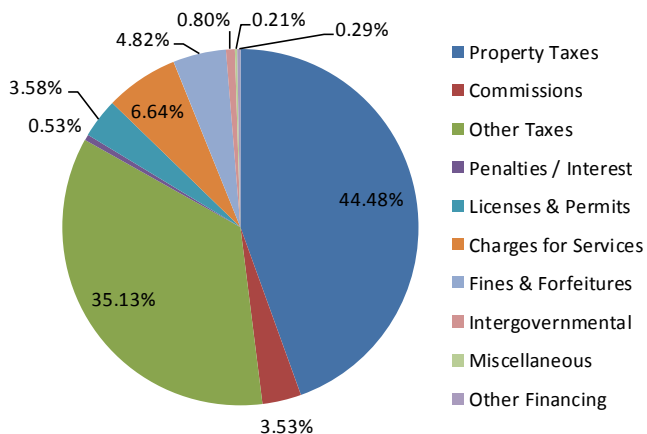
Revenues by source:

Revenue Source:	FY 2018 Adopted	FY 2019 Proposed	% Change
Property Taxes	\$47,873,777	\$42,697,436	-10.81%
Commissions	3,369,210	3,392,163	0.68%
Other Taxes	30,043,048	33,720,640	12.24%
Penalties/Interest	637,000	506,000	-20.57%
Licenses/Permits	3,247,428	3,434,623	5.76%
Charges for Services	10,990,058	6,376,423	-41.98%
Fines/Forfeitures	3,994,731	4,622,592	15.72%
Intergovernmental	1,076,667	771,711	-28.32%
Miscellaneous	267,650	201,600	-24.68%
Other Financing	650,000	275,000	-57.69%
Total Revenues	\$102,149,569	\$95,998,188	-6.02%

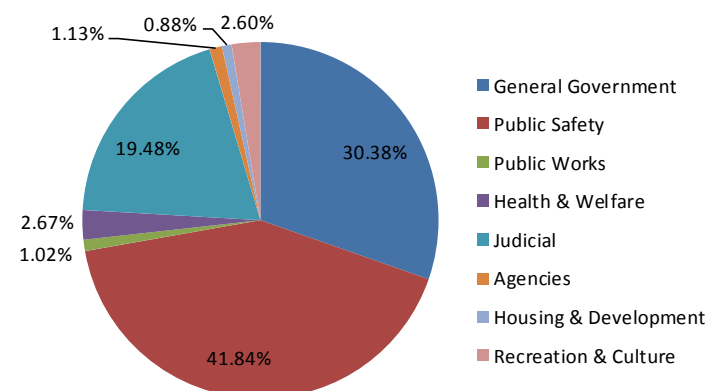
Expenditures by category:

Function:	FY 2018 Adopted	FY 2019 Proposed	% Change
General Government	\$24,564,551	\$29,163,506	18.72%
Public Safety	45,498,229	40,169,775	-11.71%
Public Works	4,860,027	977,134	-79.89%
Public Health & Welfare	2,624,520	2,560,370	-2.44%
Judicial	17,383,050	18,702,385	7.59%
Agencies	815,113	1,087,035	33.36%
Housing & Development	1,593,829	843,013	-47.11%
Recreation & Culture	4,810,250	2,494,970	-48.13%
Total	\$102,149,569	\$95,998,188	-6.02%

Revenues:



Expenditures:



Service Delivery Agreement

Hall County 2018 Proposed Millage Rates

Property Location	General Fund	Emergency Services	Development Services	Parks & Leisure	Fire Services - Unincorporated	Fire Services - Incorporated
Braselton	5.360	0.571	-	0.364	-	4.080
Buford	5.360	0.571	-	0.364	-	4.080
Clermont	5.360	0.571	-	0.364	-	4.080
Flowery Branch	5.360	0.571	-	0.364	-	4.080
Gainesville	5.360	0.571	-	-	-	-
Gillsville	5.360	0.571	-	0.364	-	4.080
Lula	5.360	0.571	-	0.364	-	4.080
Oakwood	5.360	0.571	-	0.364	-	4.080
Unincorporated	5.360	0.571	1.005	0.364	2.650	-

The Service Delivery Agreement ensures a more equitable distribution of property tax collection between incorporated and unincorporated property taxpayers.

Your Tax Dollar Breakdown

