HALL COUNTY, GEORGIA
FISCAL YEAR 2014 APPROVED BUDGET
ALL FUNDS
July 1, 2013 through June 30, 2014

	General Fund	Capital Project Funds	Special Revenue Funds	Internal Service Funds	Enterprise Funds	Totals
Revenues						
Taxes	$ 62,186,302	$ 26,900,000	$ 17,794,568	$ -	$ 3,133,410	$ 110,014,280
Licenses and permits	2,635,650	14,931	-	-	-	2,650,581
Intergovernmental	1,166,366	1,228,724	2,644,503	-	-	5,039,593
Fines and forfeitures	3,255,064	-	716,999	-	5,216,050	9,188,113
Charges for services	13,129,334	-	5,138,405	-	-	18,267,739
Interest income	-	-	-	-	-	-
Operating transfers - capital	-	-	1,067,920	-	2,803,055	3,870,975
Miscellaneous	4,669,412	8,800,446	1,082,676	22,586,107	-	37,138,641
TOTAL REVENUES	$ 87,042,128	$ 36,944,101	$ 28,445,071	$ 22,586,107	$ 11,152,515	$ 186,169,922
Expenditures						
General government	$ 19,757,236	$ -	$ 1,214,598	$ -	$ -	$ 20,971,834
Judicial	14,885,538	-	1,736,752	-	-	16,622,290
Public health & welfare	2,048,919	-	1,035,456	-	-	3,084,375
Public safety	39,744,888	-	23,294,663	-	-	63,039,551
Public works	4,072,402	-	-	-	-	4,072,402
Recreation & culture	4,144,807	-	1,163,602	-	-	5,308,409
Housing and development	1,438,198	-	-	-	-	1,438,198
Agencies	605,888	-	-	-	-	605,888
Personal services	-	-	-	56,164	2,367,892	2,424,056
General and administrative	-	-	-	14,971	3,416,666	3,431,637
Insurance premiums and claims	-	-	-	22,514,972	-	22,514,972
Landfill closure/post-closure	-	-	-	-	-	-
Dumping charges	-	-	-	-	1,076,880	1,076,880
Depreciation expense	-	-	-	-	655,908	655,908
Capital outlay	-	29,843,591	-	-	-	29,843,591
Debt service:						
Principal	236,786	6,452,545	-	-	945,000	7,634,331
Interest	107,466	647,965	-	-	1,124,946	1,880,377
Operating transfers	-	-	-	-	1,565,223	1,565,223
TOTAL EXPENDITURES	$ 87,042,128	$ 36,944,101	$ 28,445,071	$ 22,586,107	$ 11,152,515	$ 186,169,922
	-	-	-	-	-	-

HALL COUNTY, GEORGIA
APPROVED BUDGET
GENERAL FUND COMPARISON
FY 2013 VS. FY2014

		2014	2013	Difference	
Revenues					
Taxes	$	37,050,983	36,710,389	340,594	0.93%
Commissions		2,644,574	2,573,785	70,789	2.75%
Other Taxes		21,528,395	21,888,112	(359,717)	-1.64%
Penalties & Interest		962,350	972,350	(10,000)	-1.03%
Licenses and permits		2,635,650	2,321,540	314,110	13.53%
Intergovernmental		1,166,366	1,456,443	(290,077)	-19.92%
Fines and forfeitures		3,255,064	3,937,920	(682,856)	-17.34%
Charges for services		13,129,334	17,680,578	(4,551,244)	-25.74%
Interest income		-	-	-	0.00%
Operating Transfers		-	-	-	0.00%
Miscellaneous		333,132	276,494	56,638	20.48%
Other Financing Sources		4,336,280	1,342,412	2,993,868	223.02%
TOTAL REVENUES	$	87,042,128	89,160,023	(2,117,895)	-2.38%
Expenditures					
General government	$	19,757,236	19,523,557	233,679	1.18%
Judicial		14,885,538	14,322,233	563,305	3.78%
Public Health & Welfare		2,048,919	2,345,615	(296,696)	-14.48%
Public Safety		39,744,888	41,909,017	(2,164,129)	-5.45%
Public works		4,072,402	4,160,576	(88,174)	-2.17%
Recreation & culture		4,144,807	4,202,069	(57,262)	-1.38%
Housing and development		1,438,198	1,687,218	(249,020)	-17.31%
Agencies		605,888	628,147	(22,259)	-3.67%
Capital outlay				-	-100.00%
Debt service Principal		236,786	245,397	(8,611)	
Debt service Interest		107,466	136,194	(28,728)	-26.73%
TOTAL EXPENDITURES	$	87,042,128	89,160,023	(2,117,895)	-2.38%

HALL COUNTY, GEORGIA
FISCAL YEAR 2014 APPROVED BUDGET
SPECIAL REVENUE FUNDS
July 1, 2013 through June 30, 2014

	Fire District	Enhanced 911 Communications	Parks & Marina	Grants	Street lighting Districts	Restricted Programs	Allen Creek Soccer Complex	Law Library	Totals
Revenues									
Taxes	$ 17,794,568	$	$	$	$	$	$	$	$ 17,794,568
Licenses and permits									-
Intergovernmental	42,925			1,857,035		744,543			2,644,503
Fines and forfeitures						582,947		134,052	716,999
Charges for services	17,385	3,062,258	607,800	7,812	965,000	357,740	120,410		5,138,405
Interest income									-
Operating transfers		906,382					161,538		1,067,920
Miscellaneous	1,500	163,500	273,854	49,363		594,459			1,082,676
TOTAL REVENUES	$ 17,856,378	$ 4,132,140	$ 881,654	$ 1,914,210	$ 965,000	$ 2,279,689	$ 281,948	$ 134,052	$ 28,445,071
Expenditures									
General government	$	$	$	$ 249,598	$ 965,000	$	$	$	$ 1,214,598
Judicial				558,156		1,044,544		134,052	1,736,752
Public health & welfare				1,025,456		10,000			1,035,456
Public safety	17,856,378	4,132,140		81,000		1,225,145			23,294,663
Public works				-					-
Recreation & culture			881,654				281,948		1,163,602
Housing and development									-
Intergovernmental									-
Capital outlay									-
Debt service									-
Principal									-
Interest									-
Operating transfers	-								-
TOTAL EXPENDITURES	$ 17,856,378	$ 4,132,140	$ 881,654	$ 1,914,210	$ 965,000	$ 2,279,689	$ 281,948	$ 134,052	$ 28,445,071
	-	-	-	-	-	-	-	-	-

The Hall County Commission appropriates or budgets for grants based on the "total grant" as approved by the applicable funding sources (i.e. state or federal agencies). Hall County's match, if any, and those of other municipalities or local agencies (i.e. Hall County School Board) "each fiscal year, to meet the County's "obligation" for the applicable fiscal year for the respective grant. This provides the "flexibility" to insure that the obligations of the County and its partner(s) can be met after evaluation of grant funding and operation.

HALL COUNTY, GEORGIA
FISCAL YEAR 2014 APPROVED BUDGET
INTERNAL SERVICE FUNDS
July 1, 2013 through June 30, 2014

	Group Insurance	Risk Management	Totals
Revenues			
Charges for services	$ -	$ -	$ -
Interest income	-	-	-
Miscellaneous	19,585,032	3,001,075	22,586,107
TOTAL REVENUES	$ 19,585,032	$ 3,001,075	$ 22,586,107
Expenditures			
Personal services	$ -	$ 14,971	$ 14,971
General and administrative	1,000	55,164	56,164
Insurance premiums and claims	16,656,930	2,930,940	19,587,870
Non-expendable reserves	2,927,102		2,927,102
TOTAL EXPENDITURES	$ 19,585,032	$ 3,001,075	$ 22,586,107
	-	-	-

HALL COUNTY, GEORGIA
FISCAL YEAR 2014 APPROVED BUDGET
CAPITAL PROJECT FUNDS
July 1, 2013 through June 30, 2014

	State Roads	SPLOST V	SPLOST VI	Impact Fees	Totals
Revenues					
Taxes	$ -	$ -	$ 26,900,000	$ -	$ 26,900,000
Licenses and permits				14,931	14,931
Intergovernmental	1,228,724				1,228,724
Fines and forfeitures					-
Charges for services					-
Interest income					-
Operating transfers - capital					-
Miscellaneous		3,200,000	4,275,377	1,325,069	8,800,446
TOTAL REVENUES	$ 1,228,724	$ 3,200,000	$ 31,175,377	$ 1,340,000	$ 36,944,101
Expenditures					
Operating expenditures	$ -	$ -	$ -	$ -	$ -
Capital outlay	1,228,724	3,200,000	24,074,867	1,340,000	29,843,591
Debt service					-
Principal			6,452,545		6,452,545
Interest			647,965		647,965
Operating transfers					-
Non-expendable reserves					-
TOTAL EXPENDITURES	$ 1,228,724	$ 3,200,000	$ 31,175,377	$ 1,340,000	$ 36,944,101
	-	-	-	-	-

The Hall County Commission appropriates or budgets for capital projects based on the "total cost" of the project, irrespective of the time frame or fiscal years which may elapse between authorization and completion/acquisition. At anytime, the Commission may "de-authorize" or transfer project funding upon evaluation of project cost, funding, and/or status. This schedule denotes only what funding is projected or expected to be provided or receive during the fiscal year and those funds "expected" or "projected" to be expended during the same period.

HALL COUNTY, GEORGIA
FISCAL YEAR 2014 APPROVED BUDGET
ENTERPRISE FUNDS
July 1, 2013 through June 30, 2014

	Landfill Enterprise Fund				Sewer/Wastewater Utility Enterprise Fund			
	Solid Waste	Landfill	Resource Recovery	Totals	Sewer 137	Wastewater 138/139	Totals	Totals
Revenues								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	2,477,580	655,830		3,133,410			-	3,133,410
Intergovernmental				-			-	-
Fines and forfeitures				-			-	-
Charges for services		2,527,697	487,620	3,015,317		2,200,733	2,200,733	5,216,050
Interest income				-			-	-
Operating transfers - capital	101,392		701,663	803,055	2,000,000		2,000,000	2,803,055
Miscellaneous			-	-		-	-	-
TOTAL REVENUES	$ 2,578,972	$ 3,183,527	$ 1,189,283	$ 6,951,782	$ 2,000,000	$ 2,200,733	$ 4,200,733	$ 11,152,515
Expenditures								
Personal services	$ 760,895	$ 1,000,364	$ 456,173	$ 2,217,432	$ -	$ 150,460	$ 150,460	$ 2,367,892
Operating costs	798,077	1,132,843	733,110	2,664,030	2,686	749,950	752,636	3,416,666
Landfill closure/post closure				-			-	-
Dumping charges	1,020,000	54,000		1,074,000		2,880	2,880	1,076,880
Depreciation				-		655,908	655,908	655,908
Intergovernmental				-			-	-
Capital outlay				-			-	-
Debt service								
Principal				-	945,000		945,000	945,000
Interest		55,946		55,946	860,000	209,000	1,069,000	1,124,946
Non-expendable reserves		940,374		940,374	192,314	432,535	624,849	1,565,223
TOTAL EXPENDITURES	$ 2,578,972	$ 3,183,527	$ 1,189,283	$ 6,951,782	$ 2,000,000	$ 2,200,733	$ 4,200,733	$ 11,152,515
	-	-	-	-	-	-	-	-