HALL COUNTY, GEORGIA
FISCAL YEAR 2015 APPROVED BUDGET
ALL FUNDS
July 1, 2014 through June 30, 2015

	General Fund	Capital Project Funds	Special Revenue Funds	Internal Service Funds	Enterprise Funds	Totals
Revenues						
Taxes	$ 67,269,374	$ 27,000,000	$ 18,659,887	$ -	$ 3,637,876	$ 116,567,137
Licenses and permits	2,599,590	320,200	-	-	-	2,919,790
Intergovernmental	1,057,749	1,200,000	3,313,578	-	-	5,571,327
Fines and forfeitures	3,867,102	-	754,687	-	4,662,730	9,284,519
Charges for services	11,793,528	-	5,304,807	-	-	17,098,335
Interest income	-	-	-	-	-	-
Operating transfers - capital	-	-	1,054,920	-	2,103,321	3,158,241
Miscellaneous	3,681,218	6,168,403	1,691,222	22,328,031	-	33,868,874
TOTAL REVENUES	$ 90,268,561	$ 34,688,603	$ 30,779,101	$ 22,328,031	$ 10,403,927	$ 188,468,223
Expenditures						
General government	$ 20,370,944	$ -	$ 1,601,750	$ -	$ -	$ 21,972,694
Judicial	15,653,438	-	2,399,068	-	-	18,052,506
Public health & welfare	2,054,769	-	1,270,003	-	-	3,324,772
Public safety	41,053,775	-	24,225,276	-	-	65,279,051
Public works	4,260,223	-	-	-	-	4,260,223
Recreation & culture	4,366,749	-	1,283,004	-	-	5,649,753
Housing and development	1,499,240	-	-	-	-	1,499,240
Agencies	675,423	-	-	-	-	675,423
Personal services	-	-	-	61,810	2,439,095	2,500,905
General and administrative	-	-	-	54,238	3,081,829	3,136,067
Insurance premiums and claims	-	-	-	22,211,983	-	22,211,983
Landfill closure/post-closure	-	-	-	-	-	-
Dumping charges	-	-	-	-	1,058,880	1,058,880
Depreciation expense	-	-	-	-	655,308	655,308
Capital outlay	-	28,150,936	-	-	-	28,150,936
Debt service:						
Principal	240,000	5,271,228	-	-	1,420,439	6,931,667
Interest	94,000	1,266,439	-	-	1,224,237	2,584,676
Operating transfers	-	-	-	-	524,139	524,139
TOTAL EXPENDITURES	$ 90,268,561	$ 34,688,603	$ 30,779,101	$ 22,328,031	$ 10,403,927	$ 188,468,223
	-	-	-	-	-	-

HALL COUNTY, GEORGIA
APPROVED BUDGET
GENERAL FUND COMPARISON
FY 2014 VS. FY2015

		2015	2014	Difference	
Revenues					
Taxes	$	37,836,130	37,050,983	785,147	2.12%
Commissions		2,898,808	2,644,574	254,234	9.61%
Other Taxes		25,581,436	21,528,395	4,053,041	18.83%
Penalties & Interest		953,000	962,350	(9,350)	-0.97%
Licenses and permits		2,599,590	2,635,650	(36,060)	-1.37%
Intergovernmental		1,057,749	1,166,366	(108,617)	-9.31%
Fines and forfeitures		3,867,102	3,255,064	612,038	18.80%
Charges for services		11,793,528	13,129,334	(1,335,806)	-10.17%
Interest income		-	-	-	0.00%
Operating Transfers		-	-	-	0.00%
Miscellaneous		114,227	333,132	(218,905)	-65.71%
Other Financing Sources		3,566,991	4,336,280	(769,289)	-17.74%
TOTAL REVENUES	$	90,268,561	87,042,128	3,226,433	3.71%
Expenditures					
General government	$	20,370,944	19,757,236	613,708	3.01%
Judicial		15,653,438	14,885,538	767,900	4.91%
Public Health & Welfare		2,054,769	2,048,919	5,850	0.28%
Public Safety		41,053,775	39,744,888	1,308,887	3.19%
Public works		4,260,223	4,072,402	187,821	4.41%
Recreation & culture		4,366,749	4,144,807	221,942	5.08%
Housing and development		1,499,240	1,438,198	61,042	4.07%
Agencies		675,423	605,888	69,535	10.30%
Capital outlay				-	-100.00%
Debt service Principal		240,000	236,786	3,214	
Debt service Interest		94,000	107,466	(13,466)	-14.33%
TOTAL EXPENDITURES	$	90,268,561	87,042,128	3,226,433	3.71%

HALL COUNTY, GEORGIA
FISCAL YEAR 2015 APPROVED BUDGET
SPECIAL REVENUE FUNDS
July 1, 2014 through June 30, 2015

	Fire District	Enhanced 911 Communications	Parks & Marina	Grants	Street lighting Districts	Restricted Programs	Allen Creek Soccer Complex	Law Library	Totals
Revenues									
Taxes	$ 18,659,887	$	$	$	$	$	$	$	$ 18,659,887
Licenses and permits									-
Intergovernmental	45,925			2,509,992		757,661			3,313,578
Fines and forfeitures						620,311		134,376	754,687
Charges for services	10,640	3,145,041	607,500	20,485	965,000	435,731	120,410		5,304,807
Interest income									-
Operating transfers		919,368					135,552		1,054,920
Miscellaneous	-	134,608	419,542	583,733		553,339			1,691,222
TOTAL REVENUES	$ 18,716,452	$ 4,199,017	$ 1,027,042	$ 3,114,210	$ 965,000	$ 2,367,042	$ 255,962	$ 134,376	$ 30,779,101
Expenditures									
General government	$	$	$	$ 636,750	$ 965,000	$	$	$	$ 1,601,750
Judicial				1,185,653		1,079,039		134,376	2,399,068
Public health & welfare				1,250,207		19,796			1,270,003
Public safety	18,716,452	4,199,017		41,600		1,268,207			24,225,276
Public works				-					-
Recreation & culture			1,027,042				255,962		1,283,004
Housing and development									-
Intergovernmental									-
Capital outlay									-
Debt service									-
Principal									-
Interest									-
Operating transfers	-								-
TOTAL EXPENDITURES	$ 18,716,452	$ 4,199,017	$ 1,027,042	$ 3,114,210	$ 965,000	$ 2,367,042	$ 255,962	$ 134,376	$ 30,779,101
	-	-	-	-	-	-	-	-	-

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 2015 APPROVED BUDGET
INTERNAL SERVICE FUNDS
July 1, 2014 through June 30, 2015

	Group Insurance	Risk Management	Totals
Revenues			
Charges for services	$ -	$ -	$ -
Interest income	-	-	-
Miscellaneous	19,443,608	2,884,423	22,328,031
TOTAL REVENUES	$ 19,443,608	$ 2,884,423	$ 22,328,031
Expenditures			
Personnel services	$ -	$ 54,238	$ 54,238
General and administrative	1,000	60,810	61,810
Insurance premiums and claims	16,576,930	2,769,375	19,346,305
Non-expendable reserves	2,865,678		2,865,678
TOTAL EXPENDITURES	$ 19,443,608	$ 2,884,423	$ 22,328,031
	-	-	-

HALL COUNTY, GEORGIA
FISCAL YEAR 2015 APPROVED BUDGET
CAPITAL PROJECT FUNDS
July 1, 2014 through June 30, 2015

	State Roads	SPLOST V	SPLOST VI	Impact Fees	Totals
Revenues					
Taxes	$	$	$ 27,000,000	$	$ 27,000,000
Licenses and permits				320,200	320,200
Intergovernmental	1,200,000				1,200,000
Fines and forfeitures					-
Charges for services					-
Interest income					-
Operating transfers - capital					-
Miscellaneous		550,885	3,802,718	1,814,800	6,168,403
TOTAL REVENUES	$ 1,200,000	$ 550,885	$ 30,802,718	$ 2,135,000	$ 34,688,603
Expenditures					
Operating expenditures	$	$	$	$	$ -
Capital outlay	1,200,000	550,885	24,265,051	2,135,000	28,150,936
Debt service					-
Principal			5,271,228		5,271,228
Interest			1,266,439		1,266,439
Operating transfers					-
Non-expendable reserves					-
TOTAL EXPENDITURES	$ 1,200,000	$ 550,885	$ 30,802,718	$ 2,135,000	$ 34,688,603
	-	-	-	-	-

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 2015 APPROVED BUDGET
ENTERPRISE FUNDS
July 1, 2014 through June 30, 2015

	Solid Waste	Landfill Enterprise Fund: Landfill	Landfill Enterprise Fund: Resource Recovery	Landfill Enterprise Fund: Totals	Sewer/Wastewater Utility Enterprise Fund: Sewer 137	Sewer/Wastewater Utility Enterprise Fund: Wastewater 138/139	Sewer/Wastewater Utility Enterprise Fund: Totals	Totals
Revenues								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	2,473,755	654,818	509,303	3,637,876			-	3,637,876
Intergovernmental				-			-	-
Fines and forfeitures				-			-	-
Charges for services		2,115,512	555,640	2,671,152	174,769	1,816,809	1,991,578	4,662,730
Interest income				-			-	-
Operating transfers - capital				-	2,103,321		2,103,321	2,103,321
Miscellaneous			-	-		-	-	-
TOTAL REVENUES	$ 2,473,755	$ 2,770,330	$ 1,064,943	$ 6,309,028	$ 2,278,090	$ 1,816,809	$ 4,094,899	$ 10,403,927
Expenditures								
Personal services	$ 790,570	$ 1,049,482	$ 470,208	$ 2,310,260	$	$ 128,835	$ 128,835	$ 2,439,095
Operating costs	644,756	1,133,803	370,598	2,149,157	3,686	928,986	932,672	3,081,829
Landfill closure/post closure				-			-	-
Dumping charges	1,020,000	36,000		1,056,000		2,880	2,880	1,058,880
Depreciation				-		655,308	655,308	655,308
Intergovernmental				-			-	-
Capital outlay				-			-	-
Debt service								
Principal				-	1,420,439		1,420,439	1,420,439
Interest		269,472		269,472	853,965	100,800	954,765	1,224,237
Non-expendable reserves	18,429	281,573	224,137	524,139			-	524,139
TOTAL EXPENDITURES	$ 2,473,755	$ 2,770,330	$ 1,064,943	$ 6,309,028	$ 2,278,090	$ 1,816,809	$ 4,094,899	$ 10,403,927
	-	-	-	-	-	-	-	-