HALL COUNTY, GEORGIA
FISCAL YEAR 2016 APPROVED BUDGET
ALL FUNDS
July 1, 2015 through June 30, 2016

	General Fund	Capital Project Funds	Special Revenue Funds	Internal Service Funds	Enterprise Funds	Totals
Revenues						
Taxes	$ 70,497,340	$ 28,717,630	$ 21,879,296	$ -	$ 3,666,146	$ 124,760,412
Licenses and permits	2,896,540	320,200	-	-	-	3,216,740
Intergovernmental	748,385	5,292,596	3,612,195	-	-	9,653,176
Fines and forfeitures	4,031,419	-	707,819	-	5,546,540	10,285,778
Charges for services	11,240,645	-	5,243,984	-	-	16,484,629
Interest income	-	-	-	-	-	-
Operating transfers - capital	-	-	1,343,453	-	1,789,892	3,133,345
Miscellaneous	4,179,085	23,250,611	1,207,929	25,680,398	-	54,318,023
TOTAL REVENUES	$ 93,593,414	$ 57,581,037	$ 33,994,676	$ 25,680,398	$ 11,002,578	$ 221,852,103
Expenditures						
General government	$ 23,349,918	$ -	$ 1,598,762	$ -	$ -	$ 24,948,680
Judicial	16,312,973	-	2,281,056	-	-	18,594,029
Public health & welfare	2,073,275	-	1,371,930	-	-	3,445,205
Public safety	39,335,711	-	27,773,360	-	-	67,109,071
Public works	4,721,504	-	-	-	-	4,721,504
Recreation & culture	4,744,758	-	969,568	-	-	5,714,326
Housing and development	1,537,630	-	-	-	-	1,537,630
Agencies	845,755	-	-	-	-	845,755
Personal services	-	-	-	2,560,764	2,771,445	5,332,209
General and administrative	-	-	-	54,317	3,085,995	3,140,312
Insurance premiums and claims	-	-	-	23,065,317	-	23,065,317
Landfill closure/post-closure	-	-	-	-	-	-
Dumping charges	-	-	-	-	1,060,200	1,060,200
Depreciation expense	-	-	-	-	655,308	655,308
Capital outlay	448,619	55,477,716	-	-	504,000	56,430,335
Debt service:						
Principal	133,545	1,324,328	-	-	1,463,120	2,920,993
Interest	89,726	778,993	-	-	1,251,238	2,119,957
Operating transfers	-	-	-	-	211,272	211,272
TOTAL EXPENDITURES	$ 93,593,414	$ 57,581,037	$ 33,994,676	$ 25,680,398	$ 11,002,578	$ 221,852,103
	-	-	-	-	-	-

HALL COUNTY, GEORGIA
APPROVED BUDGET
GENERAL FUND COMPARISON
FY 2015 VS. FY2016

		2016	2015	Difference	
Revenues					
Taxes	$	38,645,655	37,836,130	809,525	2.14%
Commissions		3,024,141	2,898,808	125,333	4.32%
Other Taxes		27,857,544	25,581,436	2,276,108	8.90%
Penalties & Interest		970,000	953,000	17,000	1.78%
Licenses and permits		2,896,540	2,599,590	296,950	11.42%
Intergovernmental		748,385	1,057,749	(309,364)	-29.25%
Fines and forfeitures		4,031,419	3,867,102	164,317	4.25%
Charges for services		11,240,645	11,793,528	(552,883)	-4.69%
Interest income		-	-	-	0.00%
Operating Transfers		-	-	-	0.00%
Miscellaneous		271,133	114,227	156,906	137.36%
Other Financing Sources		3,907,952	3,566,991	340,961	9.56%
TOTAL REVENUES	$	93,593,414	90,268,561	3,324,853	3.68%
Expenditures					
General government	$	23,349,918	20,370,944	2,978,974	12.76%
Judicial		16,312,973	15,653,438	659,535	4.04%
Public Health & Welfare		2,073,275	2,054,769	18,506	0.89%
Public Safety		39,335,711	41,053,775	(1,718,064)	-4.37%
Public works		4,721,504	4,260,223	461,281	9.77%
Recreation & culture		4,744,758	4,366,749	378,009	7.97%
Housing and development		1,537,630	1,499,240	38,390	2.50%
Agencies		845,755	675,423	170,332	20.14%
Capital outlay		448,619	-	448,619	100.00%
Debt service Principal		133,545	240,000	(106,455)	-79.71%
Debt service Interest		89,726	94,000	(4,274)	-4.76%
TOTAL EXPENDITURES	$	93,593,414	90,268,561	3,324,853	3.68%

HALL COUNTY, GEORGIA
FISCAL YEAR 2016 APPROVED BUDGET
SPECIAL REVENUE FUNDS
July 1, 2015 through June 30, 2016

	Fire District	Enhanced 911 Communications	Parks & Marina	Grants	Street lighting Districts	Restricted Programs	Allen Creek Soccer Complex	Law Library	Totals
Revenues									
Taxes	$ 21,879,296	$	$	$	$	$	$	$	$ 21,879,296
Licenses and permits									-
Intergovernmental	20,066			2,282,175		1,309,954			3,612,195
Fines and forfeitures						560,795		147,024	707,819
Charges for services	25,000	3,057,376	688,116	9,907	960,000	386,625	116,960		5,243,984
Interest income									-
Operating transfers		1,195,461					147,992		1,343,453
Miscellaneous	1,000	142,183	16,500	896,109		152,137			1,207,929
TOTAL REVENUES	$ 21,925,362	$ 4,395,020	$ 704,616	$ 3,188,191	$ 960,000	$ 2,409,511	$ 264,952	$ 147,024	$ 33,994,676
Expenditures									
General government	$	$	$	$ 638,762	$ 960,000	$	$	$	$ 1,598,762
Judicial				1,165,126		968,906		147,024	2,281,056
Public health & welfare				1,296,930		75,000			1,371,930
Public safety	21,925,362	4,395,020		87,373		1,365,605			27,773,360
Public works				-					-
Recreation & culture			704,616				264,952		969,568
Housing and development									-
Intergovernmental									-
Capital outlay									-
Debt service									-
Principal									-
Interest									-
Operating transfers	-								-
TOTAL EXPENDITURES	$ 21,925,362	$ 4,395,020	$ 704,616	$ 3,188,191	$ 960,000	$ 2,409,511	$ 264,952	$ 147,024	$ 33,994,676
	-	-	-	-	-	-	-	-	-

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 2016 APPROVED BUDGET
INTERNAL SERVICE FUNDS
July 1, 2015 through June 30, 2016

	Group Insurance	Pharmacy/ Clinic	Risk Management	Totals
Revenues				
Charges for services	$ -	$ -	$ -	$ -
Interest income	-	-	-	-
Miscellaneous	20,161,605	2,500,000	3,018,793	25,680,398
TOTAL REVENUES	$ 20,161,605	$ 2,500,000	$ 3,018,793	$ 25,680,398
Expenditures				
Personnel services	$ -	$ -	$ 54,317	$ 54,317
General and administrative	1,000	2,500,000	59,764	2,560,764
Insurance premiums and claims	19,438,130		2,902,962	22,341,092
Non-expendable reserves	722,475		1,750	724,225
TOTAL EXPENDITURES	$ 20,161,605	$ 2,500,000	$ 3,018,793	$ 25,680,398
	-	-	-	-

HALL COUNTY, GEORGIA
FISCAL YEAR 2016 APPROVED BUDGET
CAPITAL PROJECT FUNDS
July 1, 2015 through June 30, 2016

	Capital Projects	State Roads	SPLOST V	SPLOST VI	SPLOST VII	Impact Fees	Totals
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ 28,717,630	$ -	$ 28,717,630
Licenses and permits						320,200	320,200
Intergovernmental	2,092,596	3,200,000					5,292,596
Fines and forfeitures							-
Charges for services							-
Interest income							-
Operating transfers - capital	-						-
Miscellaneous			385,000	22,265,811		599,800	23,250,611
TOTAL REVENUES	$ 2,092,596	$ 3,200,000	$ 385,000	$ 22,265,811	$ 28,717,630	$ 920,000	$ 57,581,037
Expenditures							
Operating expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital outlay	2,092,596	3,200,000	385,000	22,265,811	26,614,309	920,000	55,477,716
Debt service							-
Principal					1,324,328		1,324,328
Interest					778,993		778,993
Operating transfers							-
Non-expendable reserves							-
TOTAL EXPENDITURES	$ 2,092,596	$ 3,200,000	$ 385,000	$ 22,265,811	$ 28,717,630	$ 920,000	$ 57,581,037
	-	-	-	-	-	-	-

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 2016 APPROVED BUDGET
ENTERPRISE FUNDS
July 1, 2015 through June 30, 2016

	Landfill Enterprise Fund				Sewer/Wastewater Utility Enterprise Fund				
	Solid Waste	Landfill	Resource Recovery	Totals	Sewer 137	Wastewater 138	SSWTF 139	Totals	Totals
Revenues									
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	2,502,025	654,818	509,303	3,666,146				-	3,666,146
Intergovernmental				-				-	-
Fines and forfeitures				-				-	-
Charges for services		2,476,347	491,933	2,968,280		170,000	2,408,260	2,578,260	5,546,540
Interest income				-				-	-
Operating transfers - capital				-	1,789,892			1,789,892	1,789,892
Miscellaneous			-	-		-	-	-	-
TOTAL REVENUES	$ 2,502,025	$ 3,131,165	$ 1,001,236	$ 6,634,426	$ 1,789,892	$ 170,000	$ 2,408,260	$ 4,368,152	$ 11,002,578
Expenditures									
Personal services	$ 826,221	$ 1,309,148	$ 500,632	$ 2,636,001	$ -	$ 30,622	$ 104,822	$ 135,444	$ 2,771,445
Operating costs	406,958	1,302,473	393,955	2,103,386	3,686	38,050	940,873	982,609	3,085,995
Landfill closure/post closure				-				-	-
Dumping charges	1,060,200			1,060,200			-	-	1,060,200
Depreciation				-			655,308	655,308	655,308
Intergovernmental				-				-	-
Capital outlay	397,000	64,000	43,000	504,000				-	504,000
Debt service									
Principal				-	1,463,120			1,463,120	1,463,120
Interest		122,782		122,782	843,456		285,000	1,128,456	1,251,238
Non-expendable reserves	(188,354)	332,762	63,649	208,057	(520,370)	101,328	422,257	3,215	211,272
TOTAL EXPENDITURES	$ 2,502,025	$ 3,131,165	$ 1,001,236	$ 6,634,426	$ 1,789,892	$ 170,000	$ 2,408,260	$ 4,368,152	$ 11,002,578
	-	-	-	-	-	-	-	-	-