

FY 2021 Proposed Budget

Hall County Board of Commissioners

June 11, 2020 - 6:00 PM



Highlights

- Strategic Reduction of the Budget from FY2020 due to the COVID-19 pandemic.
- Total Positions: 1,730
- Capital Investment
 - FY 2021 Capital Budget: \$54.6 million
 - Total Capital Improvement Plan: \$401.4 million
 - SPLOST VIII Collections begin in FY2021. Voters approved this new SPLOST program in November 2019.

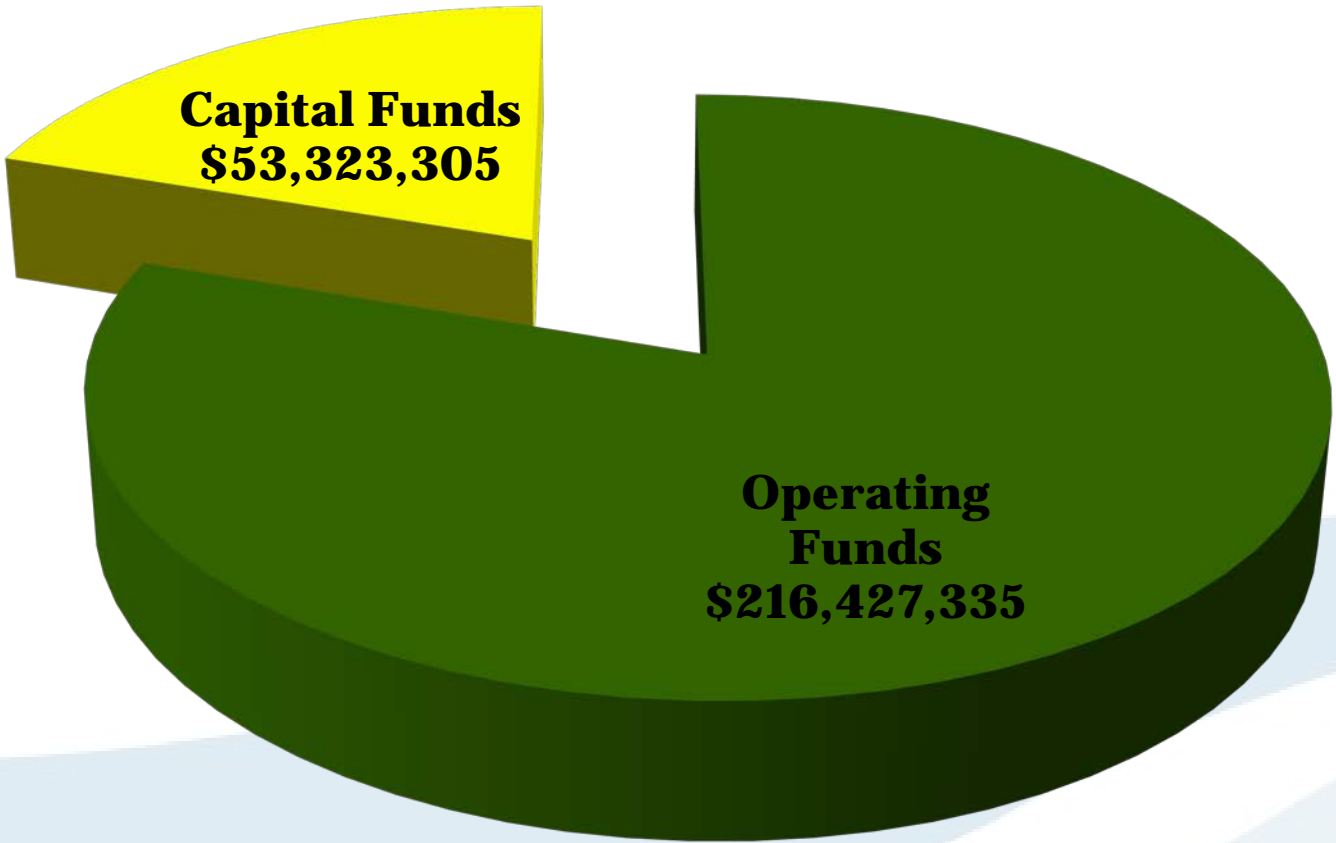
Capital Improvement Plan

- Road resurfacing and culvert repair
- Sewer system improvements
- Roof replacement
- HVAC replacement
- Limited vehicle replacement
- Limited heavy equipment upgrades
- Ambulance replacement
- Emergency management cardiac monitors/defibrillators, stretchers, and Lucas Devices
- Technology/software to increase efficiency and capacity
- Complete Murrayville Park and Main Library Renovation

Operating and Capital Funds

FY 2021

\$269,750,640



Operating Funds

FUND	FY 2020 ADOPTED BUDGET	FY 2021 PROPOSED BUDGET	% CHANGE
General Fund	\$ 106,147,895	\$ 99,998,227	-5.79%
Fire Services Fund	29,730,230	28,289,176	-4.85%
Emergency Services Fund	10,007,268	10,107,697	1.00%
Development Services Fund	7,598,294	7,407,877	-2.51%
Parks & Leisure Services Fund	3,615,405	3,487,575	-3.54%
E-911 Fund	4,700,235	4,755,258	1.17%
Parks Marina Fund	816,159	734,918	-9.95%
Grants Fund	7,846,798	3,883,371	-50.51%
Street Lighting Fund	1,109,082	1,215,000	9.55%
Restricted Funds	5,219,678	5,157,712	-1.19%
Allen Creek Soccer Complex Fund	279,328	250,571	-10.30%
Law Library Fund	184,200	185,400	0.65%
Group Insurance Fund	26,155,013	27,173,944	3.90%
Risk Management Fund	3,446,750	3,366,232	-2.34%
Fleet Maintenance Fund	2,374,517	1,956,129	-17.62%
Landfill Fund	10,407,290	10,994,907	5.65%
Water & Sewer Fund	8,054,828	7,463,341	-7.34%
TOTAL:	\$ 227,692,970	\$ 216,427,335	-4.95%

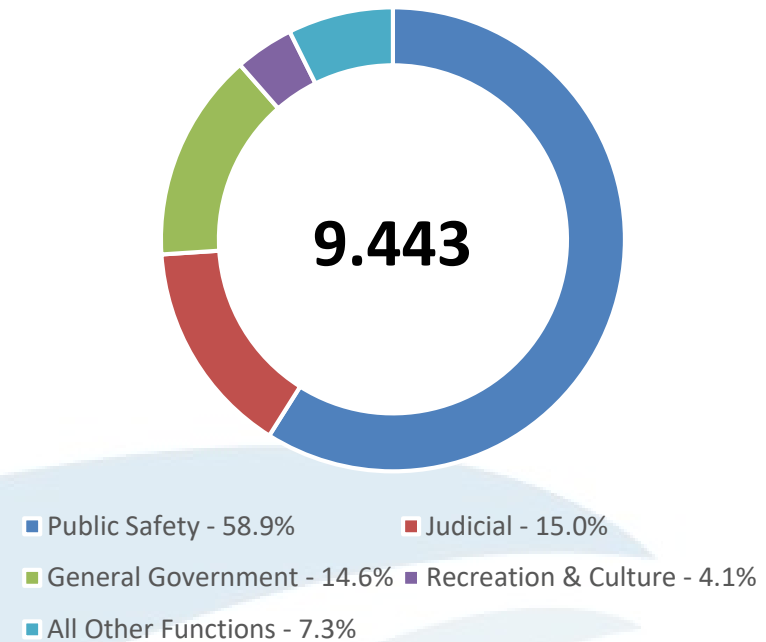
Capital Funds

FUND	FY 2020 ADOPTED BUDGET	FY 2021 PROPOSED BUDGET	% CHANGE
SPLOST VI Fund	\$ 1,444,392	\$ 611,332	-57.68%
SPLOST VII Fund	38,200,692	21,411,184	-43.95%
SPLOST VIII Fund	-	23,959,454	100.00%
Impact Fees Fund	2,006,930	2,025,340	0.92%
State Roads Fund	2,099,738	1,781,370	-15.16%
Capital Projects Fund	14,536,702	3,534,625	-75.68%
TOTAL:	\$ 58,288,454	\$ 53,323,305	-8.52%
Total County Wide	\$ 285,981,424	\$ 269,750,640	-5.68%

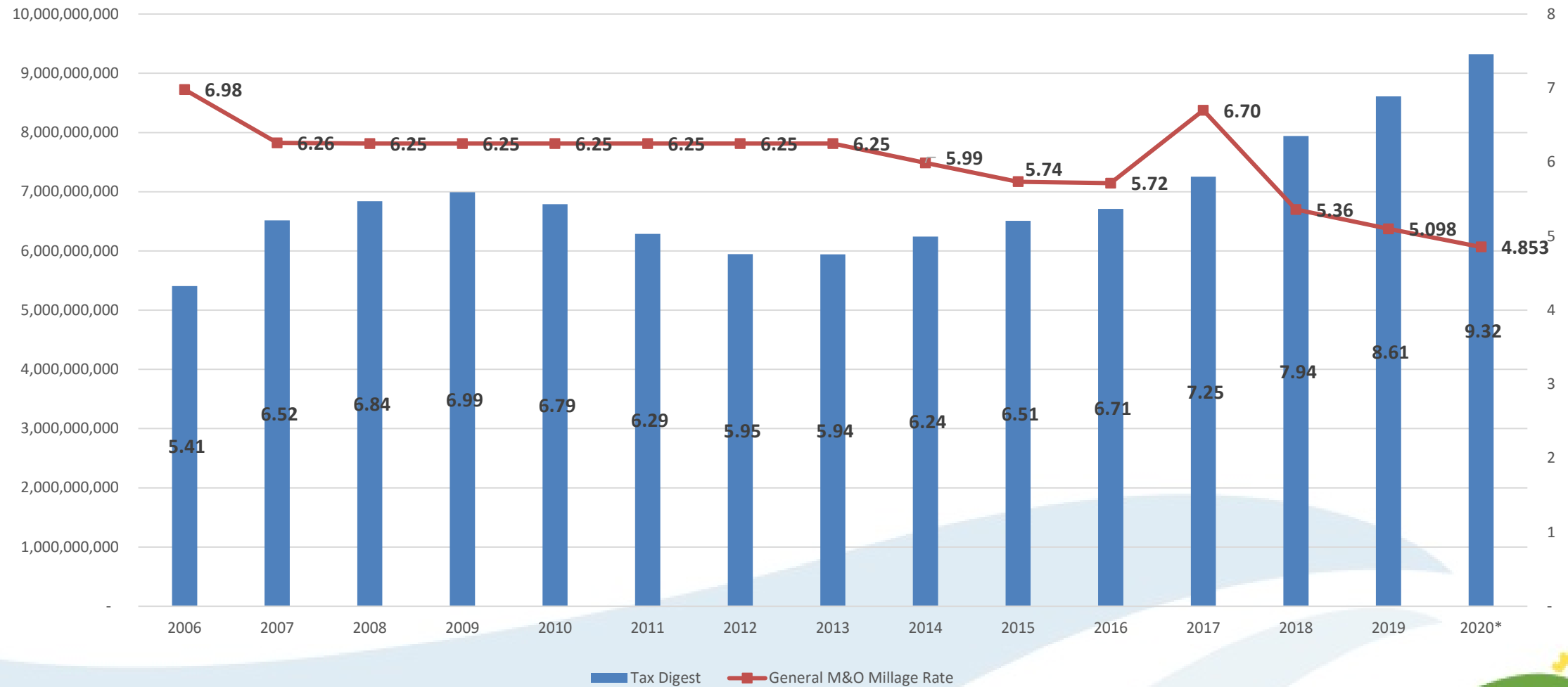
2020 Proposed Millage Rates

DISTRICT	MILLAGE RATE
General M&O	4.853
Fire Services	
- Unincorporated	2.650
- Incorporated	4.080
Emergency Services	0.571
Development Services	1.005
Parks & Leisure Services	0.364

Unincorporated Millage Rate Break Down



Countywide Tax Digest History



General Fund Revenue

REVENUE SOURCE	FY 2020 ADOPTED BUDGET	FY 2021 PROPOSED BUDGET	% CHANGE
Property Taxes	\$ 44,817,911	\$ 45,151,624	0.74%
Commissions	4,102,105	4,098,772	-0.08%
Other Taxes	40,141,347	33,364,027	-16.88%
Penalties / Interest	445,000	691,210	55.33%
Licenses & Permits	4,015,956	3,474,450	-13.48%
Charges for Services	6,026,492	6,719,705	11.50%
Fines & Forfeitures	5,249,518	4,984,403	-5.05%
Intergovernmental	845,832	795,577	-5.94%
Miscellaneous	248,734	224,209	-9.86%
Other Financing	255,000	494,250	93.82%
TOTAL:	\$ 106,147,895	\$ 99,998,227	-5.79%

General Fund Expenditures

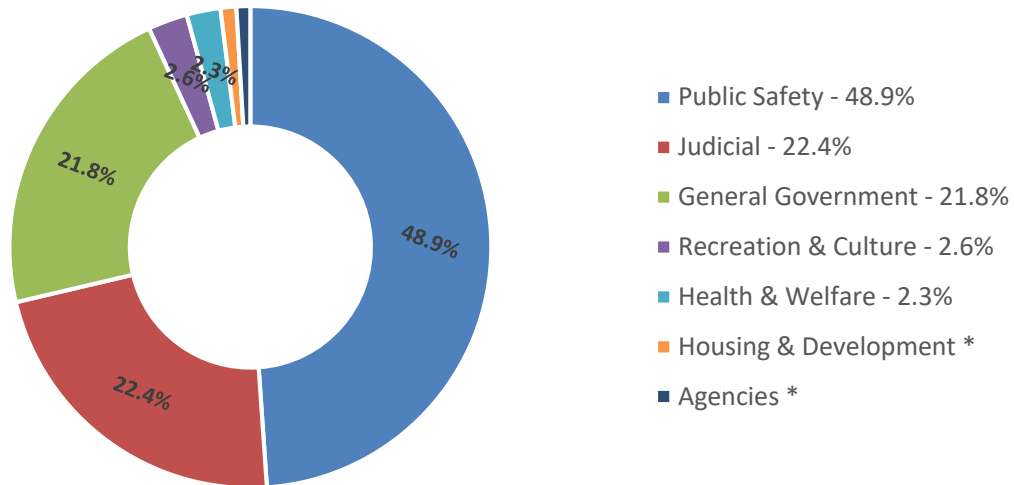
EXPENDITURE FUNCTION	FY 2020 ADOPTED BUDGET	FY 2021 PROPOSED BUDGET	% CHANGE
General Government	\$ 24,746,723	\$ 21,774,913	-12.01%
Public Safety	50,595,206	48,904,160	-3.34%
Health & Welfare	2,866,437	2,268,506	-20.86%
Judicial	23,183,173	22,414,675	-3.31%
Agencies	929,199	929,199	0.00%
Housing & Development	1,032,122	1,057,444	2.45%
Recreation & Culture	2,795,035	2,649,330	-5.21%
TOTAL:	\$ 106,147,895	\$ 99,998,227	-5.79%

General Fund Expenditures

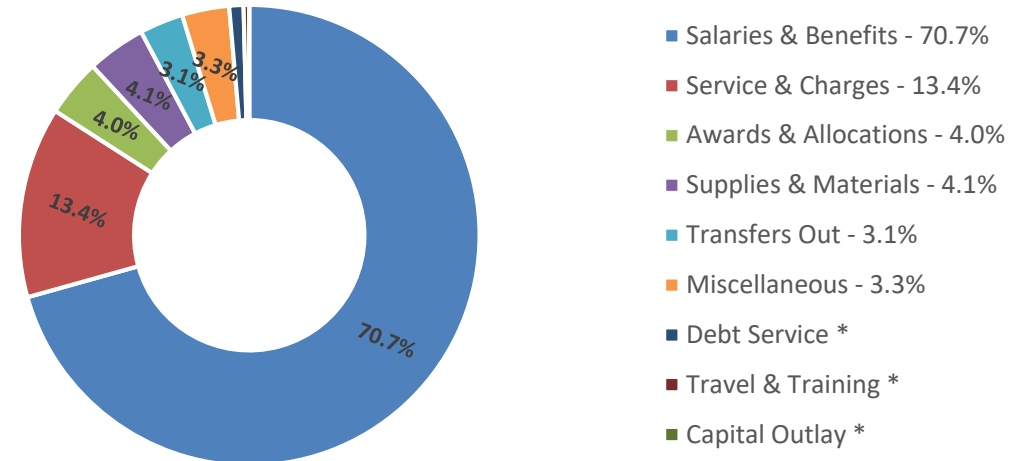
EXPENDITURE CATEGORY	FY 2020 ADOPTED BUDGET	FY 2021 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 73,549,956	\$ 70,661,460	-3.93%
Supplies & Materials	4,432,496	4,114,458	-7.18%
Travel & Training	473,592	392,283	-17.17%
Service & Charges	14,059,682	13,404,234	-4.66%
Awards & Allocations	4,450,256	4,044,084	-9.13%
Miscellaneous	3,492,267	3,305,506	-5.35%
Transfers Out	4,572,820	3,072,106	-32.82%
Debt Service Interest	108,240	89,180	-17.61%
Debt Service Principal	986,911	914,916	-7.29%
Capital Outlay	21,675	-	-100.00%
TOTAL:	\$ 106,147,895	\$ 99,998,227	-5.79%

General Fund Expenditures

Expenditures by Function



Expenditures by Category



* Value too small to be identified on chart

Fire Services Fund Expenditures

EXPENDITURE CATEGORY	FY 2020 ADOPTED BUDGET	FY 2021 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 23,648,041	\$ 22,103,751	-6.53%
Supplies & Materials	1,356,063	1,437,300	5.99%
Travel & Training	74,992	65,000	-13.32%
Service & Charges	3,096,331	3,052,550	-1.41%
Miscellaneous	554,803	630,575	13.66%
Transfers Out	1,000,000	1,000,000	0.00%
TOTAL:	\$ 29,730,230	\$ 28,289,176	-4.85%

Emergency Services Fund Expenditures

EXPENDITURE CATEGORY	FY 2020 ADOPTED BUDGET	FY 2021 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 7,380,370	\$ 7,459,599	1.07%
Supplies & Materials	688,948	699,521	1.53%
Travel & Training	153,634	155,000	0.89%
Service & Charges	1,363,166	1,443,542	5.90%
Miscellaneous	155,980	150,035	-3.81%
Transfers Out	211,869	200,000	-5.60%
Debt Service	53,301	-	-100.00%
TOTAL:	\$ 10,007,268	\$ 10,107,697	1.00%

Development Services Fund Expenditures

EXPENDITURE CATEGORY	FY 2020 ADOPTED BUDGET	FY 2021 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 5,053,260	\$ 5,148,291	1.88%
Supplies & Materials	675,861	632,952	-6.35%
Travel & Training	13,802	8,500	-38.41%
Service & Charges	1,300,213	1,338,358	2.93%
Miscellaneous	255,158	279,776	9.65%
Transfers Out	300,000	-	100.00%
TOTAL:	\$ 7,598,294	\$ 7,407,877	-2.51%

Parks & Leisure Services Fund

Expenditures

EXPENDITURE CATEGORY	FY 2020 ADOPTED BUDGET	FY 2021 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 1,900,494	\$ 2,061,625	8.48%
Supplies & Materials	274,700	213,660	-22.22%
Travel & Training	7,000	7,000	0.00%
Service & Charges	1,058,531	1,084,270	2.43%
Miscellaneous	124,680	121,020	-2.94%
Transfers Out	250,000	-	100.00%
TOTAL:	\$ 3,615,405	\$ 3,487,575	-3.54%

E-911 Fund Expenditures

EXPENDITURE CATEGORY	FY 2020 ADOPTED BUDGET	FY 2021 PROPOSED BUDGET	% CHANGE
Salaries & Benefits	\$ 3,475,890	\$ 3,440,461	-1.02%
Supplies & Materials	52,445	49,200	-6.19%
Travel & Training	24,837	21,425	-13.74%
Service & Charges	1,143,123	1,241,172	8.58%
Miscellaneous	3,940	3,000	-23.86%
TOTAL:	\$ 4,700,235	\$ 4,755,258	1.17%

Conclusion

The Fiscal Year 2021 Budget and 2020 millage rates will be adopted on
Thursday, June 25th at 6:00 PM.

Presented by:
Dena B. Bosten, CPA
Director of Financial Services



Budget Public Hearing