



HART COUNTY GOVERNMENT FY09 BUDGET

For the Period 10/1/08-9/30-09

DATE: October 14, 2008

Includes General Fund and Special Revenue Funds

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General Discussion:

This is the final detailed spending plan for the FY09 Hart County Government starting October 1, 2008 and ending September 30, 2009. Hart County is not exempt from the tough economic conditions facing Georgia and the USA. The first draft budget presented to the Hart County Board of Commissioners (BOC) had General Fund (GF) expenditures in excess of GF revenues of approximately \$1,000,000. Half of this deficit was due to one time costs associated with the contract updating of property tax assessments. The remaining \$500,000 deficit was for operations and maintenance (O&M).

Through months of hard work on the draft budget the BOC directed departments to eliminate the \$500,000 O&M deficit through cuts in expenditures or increases in revenues. Most of the department obliged with voluntary 5% cuts or new revenues. A few departments received increased funding (Board of Tax Assessors, Board of Registrars, Health Department). The remaining departments were mandated cuts which may or may not materialize (i.e. courts) as the fiscal year progresses. As a result of this the BOC and the departments almost completely eliminated the \$500,000 O&M deficit leaving only a \$500,000 one time capital deficit and minor O&M deficit.

The remaining deficit will be funded using proceeds from the special revenue fund 203 Insurance Premium Tax. The 203 account is projected to run a surplus in FY08 and FY09 that will more than pay for the FY09 deficit. This will occur by shifting \$510,000 in wage costs from the Road Department General Fund to the 203 Account for FY09.

The FY09 budget consists of a General fund (GF) budget and 12 Special Revenue fund budgets with a combined expenditure budget of \$13,635,995. The General fund (GF) budget includes one time capital that is discussed below, some of which carries forward from FY08, with a total GF expenditure budget of \$10,654,818. Budgeted General Fund revenues are \$9,300,000 accounting for a budgeted deficit of \$1,354,118. A more detailed discussion and analysis is included in this FY09 budget narrative.

A first draft of this FY09 budget included any backup information provided by the departments requesting funding as well as rolling five year capital replacement plans that were utilized to develop these budgets for capital that is replaced on a regular basis such as sheriff cars and EMS vehicles. The back up information included with the first draft is not included in this final budget in order to reduce the size of the budget paperwork however the first draft is readily available to the public.

The most difficult estimation for our budgets over the past several years has been projecting revenues for general fund (GF). We have conservatively estimated revenues using the most recent actual revenue numbers and projecting those revenues forward. Hart County has had an overall GF revenue growth rate of 45% since FY00, however annual growth rates have been erratic from 1.1% to 12.1%

(see attached charts), making revenue projections difficult to estimate. FY07 (last audited fiscal year) was the lowest revenue growth in recent history (1.1%). With the current uncertain state of the economy, revenue growth is expected to be negative in FY08 and FY09. At the same, inflationary pressures of increased prices of goods and services have resulted in a very high CPI which has the net result of raising expenses.

Hart County has a very healthy General Fund undesignated unreserved fund balance (GF FB) that was in excess of normal range of advised reserves. Without any long range plans the GF FB was utilized to budget for potential operations and maintenance deficits over the past 6 fiscal years in lieu of raising property taxes to balance the budget. With excess reserves, no designation for those excess reserves, and healthy revenue growth this was a sound practice. Even with budgeted deficits no deficits materialized in each of the past 6 fiscal years leading to a further growth in the GF FB with the resulting surpluses.

In FY08 a GF operations and maintenance (O&M) deficit had been budgeted for once again. With the slow growth in revenues realized in FY07 plus the uncertain economic times of FY08, an O&M deficit for FY08 is projected. Advance financial planning as well as consistent financial monitoring is in place to maintain required cash reserves. FY08 and FY09 the Hart County BOC created designations for a portion of the GF FB through finalization of long range planning on needed one time capital.

The tax millage rate was last raised in tax year 2001 (FY02) however since that time the tax millage rate has been decreased 28%. The net result on tax revenues is not readily measurable due to the fact that there are offsets (exemptions such as conservation or homestead) and increases from new growth. There was an approximate 15% increase in revenue from property taxes (including new growth) in FY02. Since FY02 however, the tax millage has been decreased 28% and tax revenues have only increased approximately 15% over the entire 5 year period. Even with a decrease in millage rate and low increase in property tax revenues from new growth, the budgeted deficits of the past several years have not materialized. The actual results of each of the past 5 fiscal years prior to FY07 had been a surplus of funds that increased the GF FB 30% in that five year period.

In FY07 audited revenues were \$9,535,056 and audited expenses \$10,049,087 resulting in an audited GF deficit of <\$514,031>. Approximately \$561,000 can be accounted for in one time capital expenditures associated with the BOA mapping, library (expenses above grant revenues), and the new governmental office campus. This would indicate that the O&M for FY07 was actually a slight surplus of \$47,000 which is the sixth consecutive year in row that we have run a GF O&M surplus.

Analysis of FY07 GENERAL FUND (GF):

FY07 is most recent audited fiscal year. FY07 was the first fiscal year in recent times that Hart County ran a GF deficit although 100% of this deficit can be attributed to one time capital. Removing the one time capital expense showed a slight operations and maintenance (O&M) surplus. Using excess fund balance (FB) for one time capital is a sound practice similar to using a savings account to replace the roof of your house. Continual usage of excess FB for O&M is a poor financial practice similar to using a savings account for paying for your monthly electric bill.

Audited revenues were \$9,535,056 and audited expenses \$10,049,087 resulting in an audited GF deficit of <\$514,031>. However approximately \$561,000 can be accounted for in one time capital expenditures associated with the BOA mapping, library (expenses above grant revenues), and the new governmental office campus. This would indicate that the O&M for FY07 was actually a slight surplus of \$47,000 which is the sixth consecutive year in row that Hart County has run a GF O&M surplus. This planned deficit for one time capital was a sound financial practice with a GF Fund Balance (GF FB) of approximately 70% in FY06. Target GF FB should be in the range of 25-50%.

Revenues in FY07 were non-normal. Sales tax revenues (LOST), which directly offset property taxes and are approximately 25-30% of GF revenues, as well as related SPLOST sales tax (capital) revenues were very erratic. In FY07 we witnessed the record high and the record low monthly sales tax receipts. Overall sales tax receipts were down about 10% over the prior fiscal year. GF revenues were only 1.1% higher than FY06 which was the lowest GF revenue growth since at least 1999 (see related charts). Problems with the tax digest including errors, corrections and adjustments were also a record in FY07 and accounted for a decrease of approximately 6% in the anticipated property tax revenues.

Analysis of FY08 (preliminary):

Very preliminary results for FY08 will be reported here due to the uncertainty associated with the economic conditions of FY09. It is important to note that the discussion and figures presented for FY08 are very preliminary and should only be used to indicate potential results for FY08 and more importantly to analyze potential trends for FY09.

Currently revenues for FY08 are preliminarily estimated to be approximately \$9.3M and estimated expenses are approximately \$9.8 creating an approximate deficit of <\$600,000> (rounding accounts for discrepancies). FY08 was the second fiscal year that Hart County is expected to have a GF deficit. The deficit for FY08 (both O&M and one time capital) was planned/budgeted based on an FY07 GF FB of 62% of expenses. The budgeted deficit for FY08 was \$2,300,000 which included approximately \$1.8M for one time capital and \$470,000 for O&M. The projected deficit is currently estimated to be approximately \$600,000 with an estimated 50% of

this deficit attributed to O&M (\$300,000). If these results are accurate the deficit associated with O&M was 30% less than budgeted. In addition the \$1.8M in one time capital budgeted for deficit spending in FY08 did not materialize. Only 16% of the budgeted one time capital materialized in FY08 although much of this capital expenditure will carry forward to FY09 (see discussion for FY09).

The FY08 figures discussed here do not include accounts payable and accounts receivable (AP/AR) which are expenditures and revenues that took place in FY07 but are actual received/expended within the first 60 days after the close of FY08 (October and November 2008). AP/AR could be as much as an additional \$100,000 in AR and \$100,000 AP.

Preliminary estimates for FY08 GF revenues were down 2.5% from FY07 which would indicate the first decrease in revenues from the prior fiscal year in at least 9 years. Sales tax revenues which affect the GF revenues (LOST) as well as SPLOST were also less than the prior year (3-5% drop in revenues). The high price of fuel was resulting in high sales tax revenues however the low lake levels associated with the drought may negatively impact sales taxes in excess of \$250,000 less sales tax revenue for the summer of 2008. The final results for FY08 will not be known until the audit is complete which by law must be done by March 2009.

GF Fund Balance:

Our General Fund undesignated unreserved fund balance (GF FB) is both a gift from the past Hart County Board of Commissioners and a result of sound financial management of the more recent Hart County Board of Commissioners.

The FY07 audit listed a GF FB of \$5,830,089 which was not entirely cash. The actual fund balance available will depend on our cash flow. Most months our expenses exceed revenues except the months of December and January when we receive the bulk of our property taxes revenues. Cash flow is closely monitored and reported as we close each month of the fiscal year.

Our undesignated, unreserved fund balance for the end of FY03 (start of FY04) was \$4,491,100. That fund balance grew 46% and was \$6,344,120 (end of FY06 start of FY07). As planned, the GF FB retracted in FY07 to pay for one time capital. FY08 &09 should conclude the remaining draw down of GF FB for planned one time capital.

The target minimum fund balance should be in the range of 25-50% of expenses however many entities use a target minimum on the lower end of this range. In FY06 our GF FB was 70% of expenses. This decreased to 62% of expenses in FY07 and is currently estimated to be 53% for FY08 and projected to be 47% for FY09 (see related charts). This percentage is not entirely cash so a second

chart shows the GF FB cash as a percentage of expenses. This is liquid assets and should be maintained above 25%. As shown in the attached chart we are projected to maintain the minimum recommended GF liquid cash reserves needed to remain solvent.

General Fund Undesignated, Unreserved Fund Balance:

Audit FY06 (peak GF FB):

Cash:	\$3,181,467
Receivables (not cash):	\$1,242,461
Due from other Funds:	<u>\$2,108,359</u>
GF FB:	\$6,344,120 (not cash)
% of GF Expenses Total:	70%
% of GF Expenses (Cash):	35%

Audit FY07:

Cash:	\$2,633,165
Receivables (not cash):	\$1,415,782
Due from other Funds:	<u>\$2,000,000 (SPLOST III)</u>
GF FB:	\$5,830,089 (not cash)
% of GF Expenses Total:	62%
% of GF Expenses (Cash):	28%

(note total includes other liabilities and assets)

Preliminary Estimate FY08:

Cash:	\$2,900,000
Receivables (not cash):	\$1,200,000
Due from other Funds:	<u>\$1,000,000 (SPLOST III)</u>
GF FB:	\$5,100,000 (not cash)
% of GF Expenses Total:	53%
% of GF Expenses (Cash):	30%

Estimated FY09:

Cash:	\$3,200,000
Receivables (not cash):	\$1,200,000
Due from other Funds:	\$ 0
GF FB:	\$4,400,000 (not cash)
% of GF Expenses Total:	47%
% of GF Expenses (Cash):	35%

General Fund Balance uses:

- FY07 (\$514,031): BOA mapping, library (expenses above grant revenues), and the new governmental office campus
- FY08 (\$600,000): O&M (\$300,000), BOA mapping (\$80,000), new governmental office campus(\$220,000)
- FY09 (\$660,000): BOA mapping, new governmental office campus, contract revaluation

Millage Rate & Property Tax Revenues:

With excess GF FB and no one time capital planning, budgeted deficits could not justify an increase in the millage rate to create a balanced budget. The Hart County Board of Commissioners lowered the millage rate 0.1% in FY08 which marked the seventh year in row that the Board has lowered the millage rate with a total millage reduction of 28% over 7 years. Over that seven year period Hart County has progressively moved up the ranks in the State and is now the lowest unincorporated millage rate in the State of Georgia out of 159 Georgia Counties.

For some time there has been accusation of a "flawed" tax digest and at least two independent evaluations have concurred with this conclusion (GA Department of Revenue (DOR) "Peer Review 2004" and Governor directed DOR audit of 2007). In response to this the Hart County Board of Commissioners (BOC) have invested heavily in the tax assessors office, doubled the staffing levels, investing and creating incentives for BOA advanced training and certifications, invested in one time capital for updating the tax maps (BOA tax mapping project), supported and funded the BOA county wide contract revaluation of property.

For FY09 (tax year 2008) the BOC again lowered the millage rate to reflect the rollback rate (0.1% millage reduction). The rollback rate is the equivalent growth in the digest associated with reassessment of existing properties. Although this rollback was not

significant in volume it does mark the 7th year in a row the BOC has lowered the millage rate. More significant is that the fact that BOC did not raise the millage rate facing the contemporary economic times.

Assuming we are operating at maximum efficiency, balancing our budget requires either a cut in services or an increase in revenues. There are two significant sources of GF revenues that account for a majority of the GF revenues. LOST sales taxes (25-30% of GF revenues) and property taxes (35-40% of GF revenues). The FY09 budget continues support of efforts to increase sales and property tax revenues through increased tourism, infrastructure investments, support of education, and support of economic development. The sales tax revenues export our tax burden to non-citizens especially sales tax revenues derived from tourists to Hart County.

Capital Expenditures

Hart County normally utilizes SPL/OST sales tax revenues to fund major one time capital expenditures however in FY07, FY08, FY09 and FY10 some long overdue capital expenditures have been (or are scheduled to be) funded by General Fund some of which will be funded by utilization of some of the reserve that has been collected over the past (see GF FB discussion above). Funding of one time capital expenditures in the General Fund artificially inflates the expenditures (and possibly revenues) and must be stripped away in order to portray a true understanding of the annual operations and maintenance (O&M) expenditures of the General Fund.

Proposed or Actual One Time Capital Expenditures (See GF FB discussion for amount of GF FB utilized for these):

FY07 Actual (audited):

- BOA mapping Upgrades: \$10,000
- BOA Contract Revaluation Project: \$10,000
- Library Remodel: \$540,000 (\$450,000 in Grant Revenues)
- New governmental office campus (Courthouse, Land, Sheriff Admin. & Tax Building projects): \$493,000

FY08 Actual (estimated):

- Sheriff Admin and Tax Building projects (new campus): \$234,000
- BOA mapping upgrades: \$85,000
- Contract revaluation project: \$39,000

FY09 Budgeted or Projected:

- Sheriff & Tax Offices Project: Budget \$1,200,000, Projected \$700,000
- BOA mapping project budgeted: \$80,000
- BOA Contract Revaluation Project Budget: \$486,000
- Admin Building Roof Budget: \$50,000

Capital projects that will be funded through GF for FY09 include a roof replacement on the BOC administration building, development of a 14 acre governmental office campus, construction of a non-court administrative building, construction of a sheriff administrative building, BOA tax mapping projects, and BOA contract revaluation project.

All of these one time capital expenditures are the results of many studies conducted to review all of the various options to solve these needs. The studies that were made, the options evaluated, and proposed expenditures have logical and wise decision making behind them and are available as a matter of public record from the County Administrator's office. The current one time capital projects that are underway began in FY07, are scheduled to conclude in FY10, and were to take care of many of our current pressing issues with the exception of the remaining courthouse court functions needs.

The planned capital projects for construction of a new non-court administrative building and the construction of a Sheriff administrative building are uncertain at this time. Both of these facilities have been budgeted based on utilization of State prison mobile construction crews. In late September 2008 the State abandoned these projects for unknown reasons. The Sheriff administrative building is currently about 35% complete and must be completed or the incomplete structure will get destroyed by the weather. Currently rough estimates are that it may take \$700,000 to complete this project and the related sitework. The budget of \$1.2M will be more than sufficient to complete this project in FY09.

The status of the second building (non-court administrative building) is uncertain. At this point the facility is about 20% complete but only has a concrete slab, bricks (purchased) and underground pipes installed. This facility can be placed on hold for several years without degrading the current investment.

The original plan of action for the remaining court functions in the existing courthouse is also questionable at this point. The original plan was to construct the non-court office building on the new campus and then evaluation the court functions space needs with the vacated space in the existing courthouse from the non-court offices. The court functions of Superior, Probate, Clerk of Court, and Magistrate will remain in the courthouse for at least several more years. A new courthouse at the new governmental campus is the

long range solution to the long range needs of the courts however this multi-million dollar project will most likely not be funded for at least 5-10 years from now. Therefore the existing courthouse will have to be able to adequately meet the needs of the courts for at least the next 5-10 years. However with the uncertainty of the new non-court office building, these plans will be placed on hold.

The new Sheriff administration building at the new governmental campus will solve the current overcrowding at the current Sheriff office/jail facility for Sheriff administrative functions but will have minimal effect on the overcrowding of the current jail. Currently we are housing out prisoners when the jail is at full capacity. This cost is currently estimated at about \$100,000 per year. The housing out of prisoners to other facilities is a much cheaper short term solution than constructing a new jail and is advised as a continued short term solution to the current jail capacity needs. At some point in the future (maybe 10 years?) we will have to look towards the need to build a new jail facility. Current estimates are that this facility may cost in excess of \$13,000,000 (in 2007 dollars).

Funding of the BOA contract revaluation and mapping for FY09 totals \$566,000. In FY08 \$175,000 of the almost \$1M Contract was to commence in FY08 however at this point, the contract is about 4 months behind schedule. A revised schedule for the contract revaluation project must be developed in order to properly plan for the execution of this project. The "correction" of the digest is planned to be completed by March 2010 and will need approximately \$500,000+ additional funding in the FY10 budget. The corrected digest will not be available until tax year 2010 (FY11).

Questionable Funding Sources FY09:

This fiscal year has many questionable or unreliable revenue forecasts. Quantifying these revenue sources is difficult or impossible. GF revenues are projected to retract somewhat overall due to slower economic times. However the magnitude of this retraction is impossible to quantify accurately. Revenues associated with less tax revenue from more delinquent taxes, less real estate transactions etc... are expected as a result of tougher economic times with the overall population spending less or having less to spend.

Sales tax revenues are also hard to quantify. Although a decrease in consumer spending should correlate into lower sales tax revenues, the overall sales tax revenues for FY08 were strong in spite of several negative sales tax influences. Lower lake levels associated with the persistent drought should have had a negative impact on tourism sales tax revenues as may have been evident with July receipts which were 26% lower than the same month last year. In addition the high price of fuel should also have had a negative impact on lake Hartwell usage. The high price of fuel however probably resulted in continued strong sales tax revenues due to the fact that the sales tax revenue generated from fuel sales is directly correlative to the price of fuel (higher price per gallon equals higher sales tax revenues per gallon).

With the State of Georgia facing a reported \$2B deficit, the State is cutting numerous funds and support services. The net impact of these cuts is still unknown. As the fiscal year progresses, Hart County will closely monitor changes in State funded programs and react accordingly. The potential for the state to not fund the Homeowner's tax relief program may result in a second tax bill being sent out mid year 2009 to recoup these funds. This will cost the county approximately \$10,000 in rebilling costs.

Balancing the Budget FY09:

The BOC originally was faced with an approximate \$1,000,000 GF deficit. In response to this the BOC mandated that all departments must cut spending by 5% and/or increase revenues. As a result of this mandate, the deficit gap was reduced to approximately \$500,000 or 0.7mills. The remaining deficit will be funded by a rollback of the millage through the use of the 203 special revenue insurance premium tax which is expected to run in excess of a \$400,000 surplus for both FY08 and FY09 (\$510,000 in Road Department wages will be shifted to the 203 account from GF for FY09).

Personnel Expenses

No additional personnel have been added to the general fund budget. Several positions are not budgeted and will not be filled including: IT Manager, Public Works Director, Code Enforcement Officer and Road Department Secretary. A restructuring of public works and general administration personnel has eliminated the public works department primarily due to the current County Administrator's dual role as Public Works Director and County Administrator.

As part of the 5% cuts to balance the budget several vacant personnel positions will not be filled in FY09 including a School Resource Officer (Sheriff's office), 2 Road department personnel, and one maintenance shop personnel.

A 2.5% COLA has been included in all wage figures other than the State wages (Judges, Sheriff etc...). It is important to note that a COLA is not a "raise". It is a "Cost Of Living Adjustment". This COLA is less than the current CPI of 5.6% (8/07-8/08). Therefore a 2.5% COLA is actually reducing true wages of county employees by decreasing their wage values by 1.3% (4.8%-2.5%). Stripping away the COLA is not "saving" money. Continued depression of wages by not increasing wages annually through a COLA only results in a "carrying forward" of that "wage debt". Eventually this "wage debt" will have to be paid through a massive increase in wages at some point in the future which will leave future County governments with a huge debt to be paid when they must struggle to increase wages to the prevailing wage rates. At the same time the County will loose quality employees to other employers which cost the taxpayers more through costs of training new employees and loss of employee efficiency.

Approximately 78% of the total spending or \$7,100,000 of the General Fund budget is directly related to personnel compensation, (including wages, health insurance, workman's comp, etc...). In some departments this percentage is even higher for example Probate court personnel expenses are 97% of the total operational costs of that department, the Board of Commissioners operational costs are 95% personnel, Magistrate Court and EMS 93%, Sheriff 86%, Roads & Jail 73%.

Health Insurance: In FY07 we shifted our health insurance premium renewal to a calendar year. In the past we have had problems with implementing health insurance increases during our budget development cycle. The new renewal cycle will allow the County more time to evaluate options with our health insurance renewal however the effect on the current fiscal year budget will be impacted 25% into the next fiscal year. The FY09 budget the health insurance costs have been increased 7.9% which is the average of 5 years of historical increases in Hart County.

Other Notes of Interest, General Fund:

This fiscal year our P&L (property and liability) insurance carrier shifted their policy terms to match the State fiscal year (July 1). However Hart County's policy term mirrored our fiscal year (Oct. 1 - Sept. 30) so we had already paid for the first quarter of the new shifted policy term (July 1, 2008-September 30, 2008) when we paid our premiums in early FY08 (October 2007). The insurance costs have shifted resulting in us having to have a "catch up year" budgeted in FY09. For FY09 we will have to pay the final three quarters of the shifted policy term (October 1, 2008- July 1, 2009) in the amount of \$142,500 on October 1, 2008. This is a one time budget amount that significantly affects our total O&M for FY09. Also in FY09 we will have to pay for the new term of FY10 (estimated at \$190,000) in July 2009 for the period July1, 2009- June 30, 2010.

Tourism & Economic Development: As stated last year, Hart County greatly prospers from sales tax revenues generated from tourists to Lake Hartwell. With the poor performance of the US dollar in overseas markets, combined with the high price of fuel, there will be more vacations taken closer to home. Therefore again this year, the County Administrator is recommending that we be more aggressive in directly managing the tourism effort in a joint effort with the City of Hartwell. Changes in economic development budget include \$12,000 for the UGA Archway program. In addition the marketing and management of the Mega fishing ramp has again been included in FY09 in the agreed to amount of \$15,000. Many economic development expenses have been shifted to the 110 Economic Development fund for FY09 in order to liquidate this fund.

The EMS long range called for a replacement of an ambulance. This investment will be shifted forward to FY10. In place of this we will purchase additional equipment needed for critical care response in FY09. This furthers the Hart County Board of Commissioners goal of strengthening EMS critical care response.

Notes of Interest, Special Revenue Funds:

FUNDD 110 Economic Development Fund: The BOC has shifted expenses from the GF to this fund for FY09 with the goal of liquidating this fund.

FUNDD 203 (Insurance Premium Fund): The HCWSUA funding had been eliminated in FY08 per the long range plan to liquidate funding to this authority. Remaining solid waste expenses had been transferred to the Solid Waste Enterprise fund in FY08 (see fund 540 for more details). While the 540 account has healthy reserves, this account needs to be monitored in the coming years to ensure that enough reserves remain in the 540 account (see 540 account for more discussion on this matter). Future reversal of the shift from 203 to 540 for solid waste operations may have to occur in future years.

With the removal of up to \$103,000 in HCWSUA payments (FY06) and the removal of \$335,000 in solid waste expenses (FY06) the fund balance for the 203 account has grown from \$556,000 (FY06) to an expected \$1,350,000 (FY08). FY08 and FY09 are projected to run surpluses in excess of \$400,000 each fiscal year. The BOC has agreed to rollback a millage increase needed to fund the GF through use of the 203 in FY09 by shifting \$510,000 in road department wages from GF to the 203 account for FY09.

FUNDD 215 (E911 Fund): A fund balance trigger of \$300,000 is recommended as a minimum reserve to cover an unforeseen emergency capital replacement needs however this fund continues to remain stable.

FUNDD 218 Victims Assistance: Deficit spending is budgeted for FY08 and FY09. If current rate of spending continues or accelerates the fund balance will be liquidated and expenditures will cease in any amounts above annual revenues. At the budgeted deficit spending, the fund balance may be liquidated in FY10. This account is a custodial account where the Hart County Board of Commissioners is maintaining the account for the District Attorney's office. The DA approves the spending. The status of the State grant for this program for FY09 is unknown as the state evaluates all spending.

FUNDD 322 (SPLPOST II Fund): This Sales Tax expired in FY06. All entities other than the City of Hartwell water funds are expected to have received 100% of their legally required SPLPOST II allotment by the end of FY08 however any unused allotment will be carried forward to FY09. Unallocated funds are expected to be available for expenditure beyond FY08. These funds are primarily from interest drawn on investment of SPLPOST tax revenues prior to expenditure. Administrator has recommended and the BOC has

Budget Charts:

Several charts are included in this budget for visual representation of the key data:

FY09 General Fund Expense Breakdown Pie Chart:

This chart graphically shows where the general fund expenses for FY09 are categorically. It is clear from this chart that most of the GF spending is in the category of public safety (Sheriff, Jail, EMS etc..) at 40% of the total expenditures. One time capital expenditures for building construction and tax assessment account for 11% (budgeted) and 8% respectively.

General Fund Budgets Bar Chart:

This chart shows the comparison of General Fund Budgets of the surrounding counties with the one time capital removed from the Hart County budget. This chart shows that Hart County continues to have one of the lowest GF budgets in the area.

GF Expenditures Per Capita Chart:

This bar chart shows the comparison of General Fund expenditures per person of the surrounding counties with the one time capital removed from the Hart County budget. This chart shows that Hart County continues to have one of the lowest GF expenditures per person (capita) in the area.

GF Revenue History Bar Chart:

This shows the recent historical GF total revenues. From this chart it can be seen that historically the GF revenues have reliably increased. This past year (2008) (based on preliminary estimates) has preliminarily resulted in the first decreased GF revenues in the past 9 years.

Change in Revenue from Prior Year (%) & Change in Revenue from Prior Year (\$):

These bar charts illustrate the change in GF revenues from one fiscal year to the next. From these charts it can be visually observed that the change in revenue from one year to the next is erratic and not predictable. These charts also illustrate that for the first time in 9 years we may have witnessed a decrease in revenues from one fiscal year to the next (FY07-08).

Revenue Sources FY09

The pie chart is a breakdown of where the revenues are coming from for FY09 for all funds. SPLOST sales taxes and LOST sales taxes account for 38% of the total revenues in FY09. These sales taxes are a very significant portion of the revenue sources for Hart County.

This chart also shows that Hart County has a healthy mix of revenue sources. If one section of the pie chart (or one revenue source) was the source of an overly large percentage of the revenue, that may indicate an over-reliance on a particular revenue source. If that revenue source was to have problems then the cash flow of the General Fund could have problems. For example if we had an over-reliance on property taxes and our assessment problems resulted in a later date than normal, we may have a problem with generating the needed cash to continue operations uninterrupted.

In addition, this pie chart shows that we do not rely heavily on property taxes as our primary means of revenue. This proves that the burden of funding the local governmental operations and projects is not solely on the revenue from property taxes and is more evenly spread among other users.

A final point of the revenue source pie chart is that Hart County has a vibrant tourism industry primarily around tourists to Lake Hartwell. Through the local option sales taxes Hart County is generating revenue from the tourist industry. This helps by creating a revenue source from transient or part time visitors. The Hart County Board of Commissioners is developing programs to further promote tourism and this vital economic resource.

Millage Equivalent

This bar chart further emphasizes the importance of the local sales taxes. Property tax revenues are generated from a 4.26 mill assessment on property values. The equivalent millage associated with the revenues from the SPLOST sales taxes is 3.87 mills. Therefore to have the same amount of revenue as the revenue to be spent in the FY08 budget from the SPLOST sales taxes the Hart County Board of Commissioners would have to raise the millage by 3.87 mills, or almost double the current millage rate.

In addition, the LOST sales tax is a direct offset to the property tax millage. This sales tax is used solely to fund general fund operations and directly offsets the property tax millage. The equivalent millage from LOST revenues is 2.35. If the LOST sales tax was not in place in Hart County, our property tax millage would increase by approximately 50%.

Similar figures are illustrated in this chart to show the equivalent millage that would be required if the other non-property tax revenues were not available as revenue sources.

Value Equivalents \$100,000 House

This bar chart is third way to show the value (equivalent to a property tax bill) of the various revenues sources. For example property taxes generate \$171 per \$100,000 in property value. If the LOST sales tax was not in place the owner of the same \$100,000 would have to pay \$94 additional dollars in property taxes. Similar values are given for the other non-property tax revenue sources.

08 Millage Rate- Local Comparison:

This bar chart shows the local comparison of 10 adjacent counties shows that in the Hart County's unincorporated millage rate was significantly lower than our surrounding counties. Hart County has the lowest unincorporated millage rate in the State of Georgia out of 159 GA counties.

Hart Co. Unincorporated Millage Rate: This chart shows the historical unincorporated millage rate in Hart County. The tax millage rate was last raised in tax year 2001 (FY02) however since that time the tax millage rate has been decreased 28% and Hart County has progressive risen in the ranks to the lowest unincorporated millage rate in the State of Georgia..

GF FB Cash as a % of GF Expenses:

This chart shows the available cash from our GF FB as a percentage of expenses for that fiscal year. A target minimum of 20-25% cash reserves is highly recommended to ensure a positive cash flow and to account for unforeseen emergencies that may arise during the fiscal year. A 25% cash reserve would indicate that we could operate our government for 3 months at full spending without a single revenue.

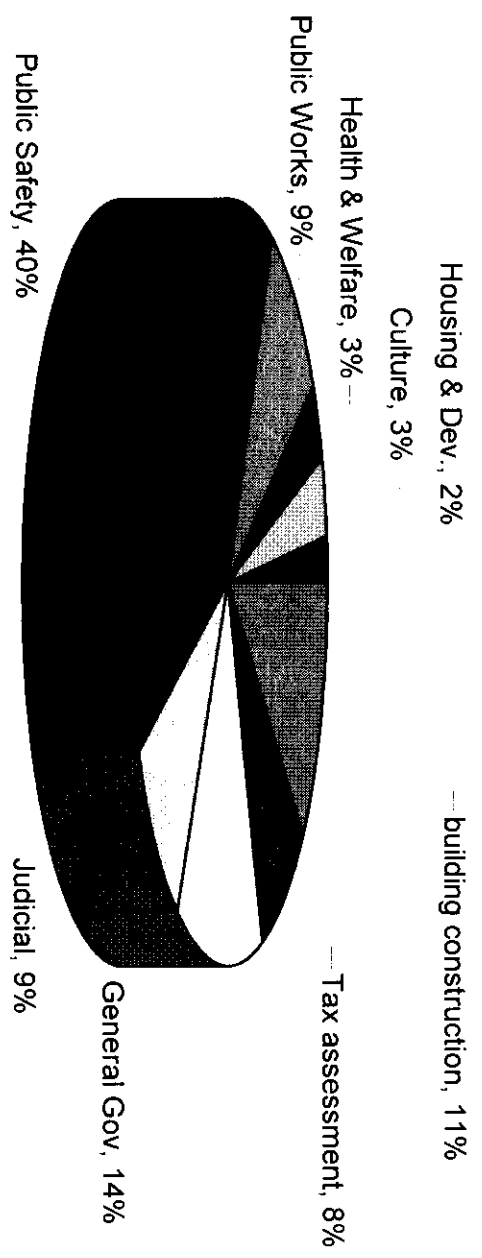
GF FB as a % of GF Expenses:

This chart shows the total GF FB as a percentage of expenses for that fiscal year. A target range of 25-50% reserves is the goal. It is important to note that this is not just cash and includes non-liquid, non-cash items.

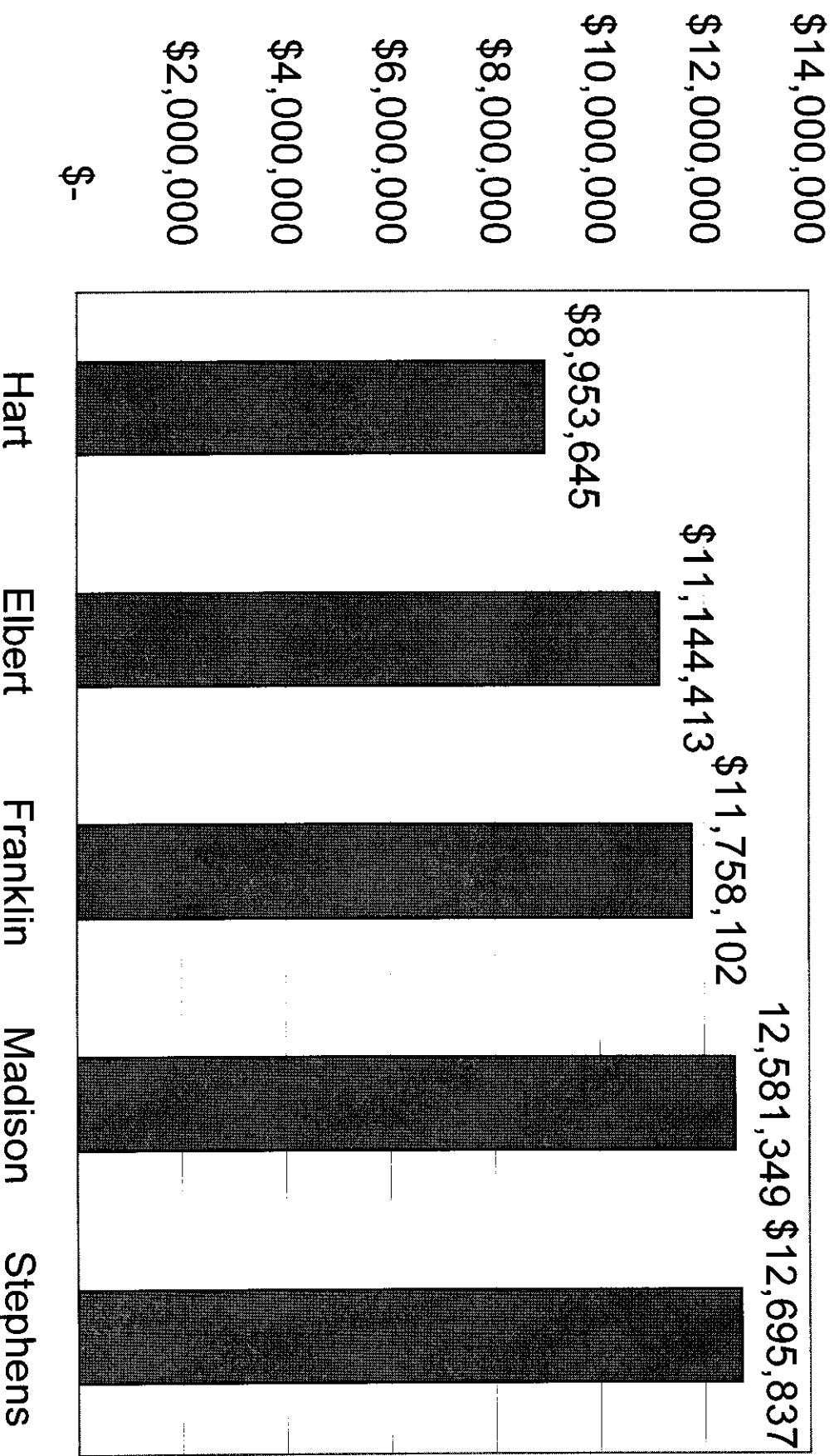
Related Long Range Plans and Studies are a Part of this Spending Plan

FY09 General Fund Budget Expense Breakdown

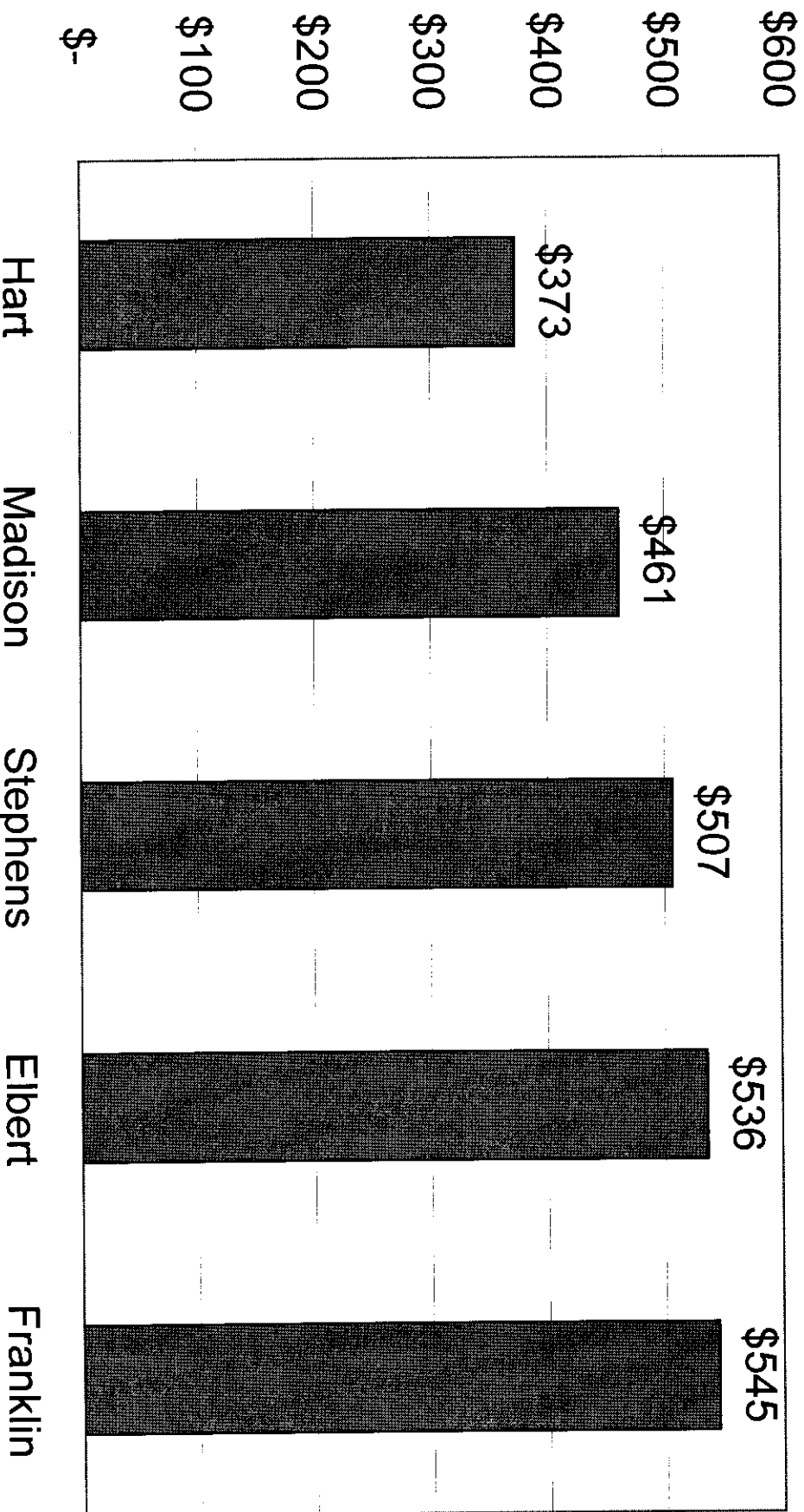
"Where the Money Goes"



General Fund Budgets

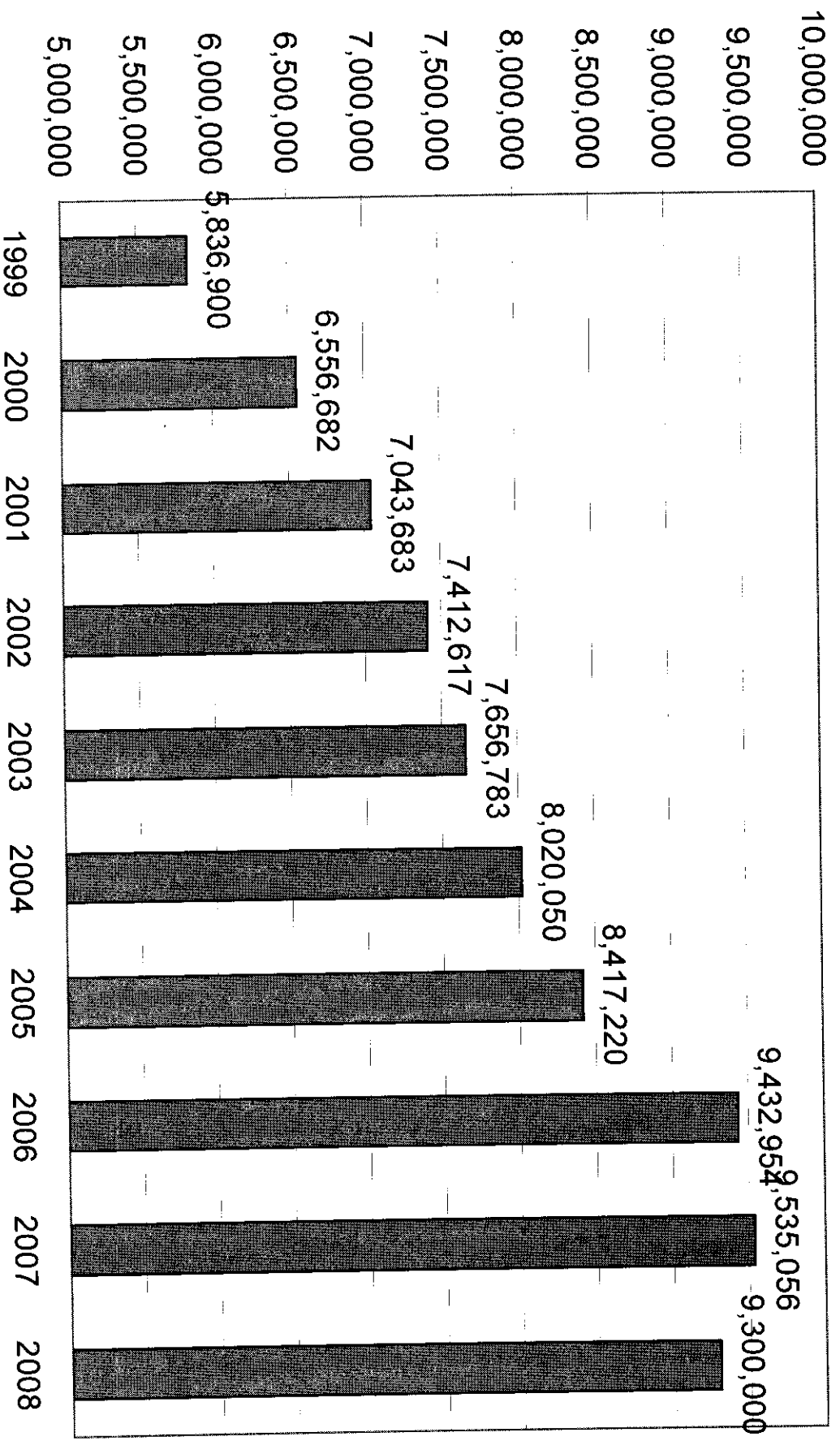


GF Expenditures Per Capita



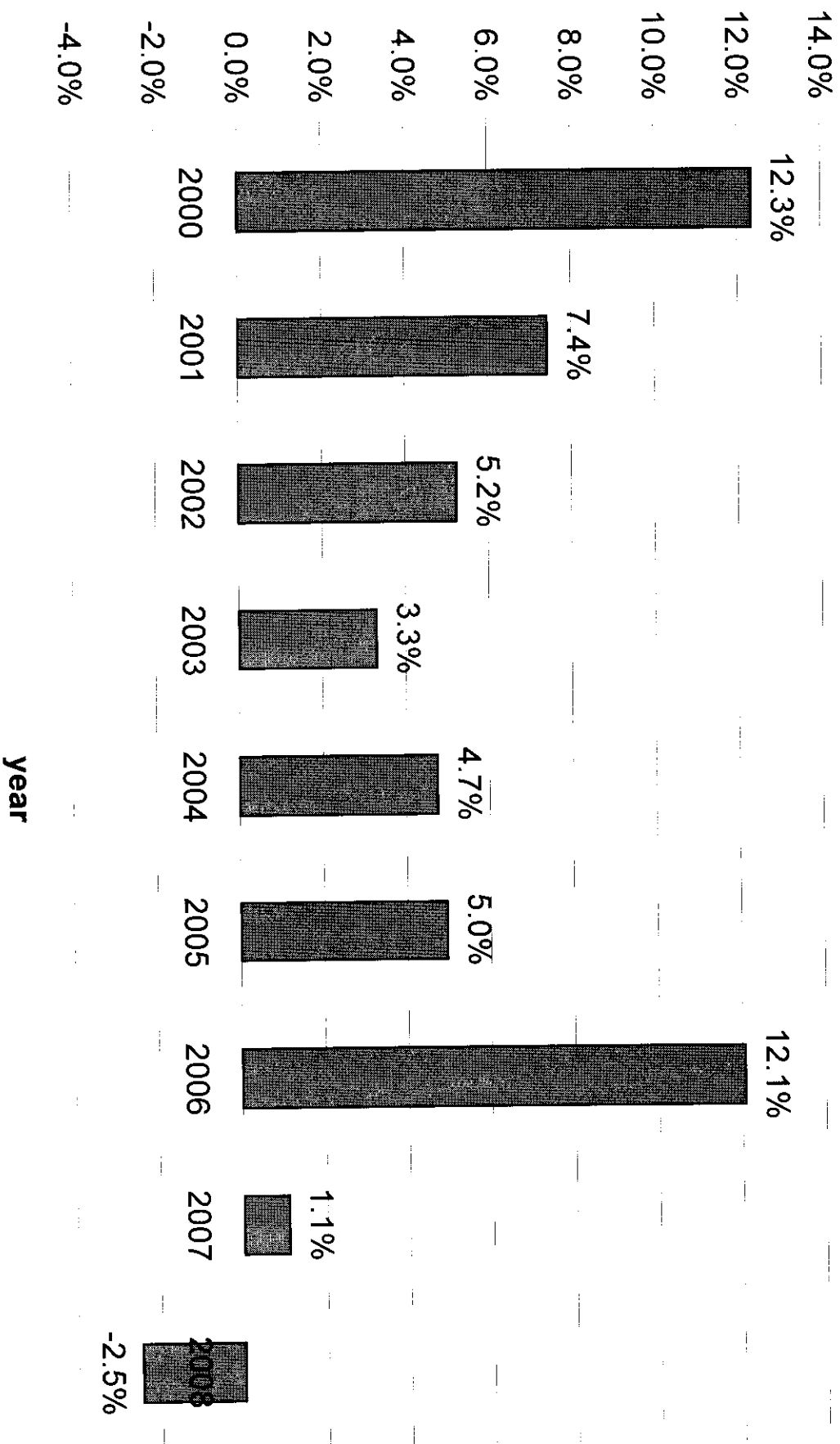
GF Revenue History

2008 is Preliminary Estimate



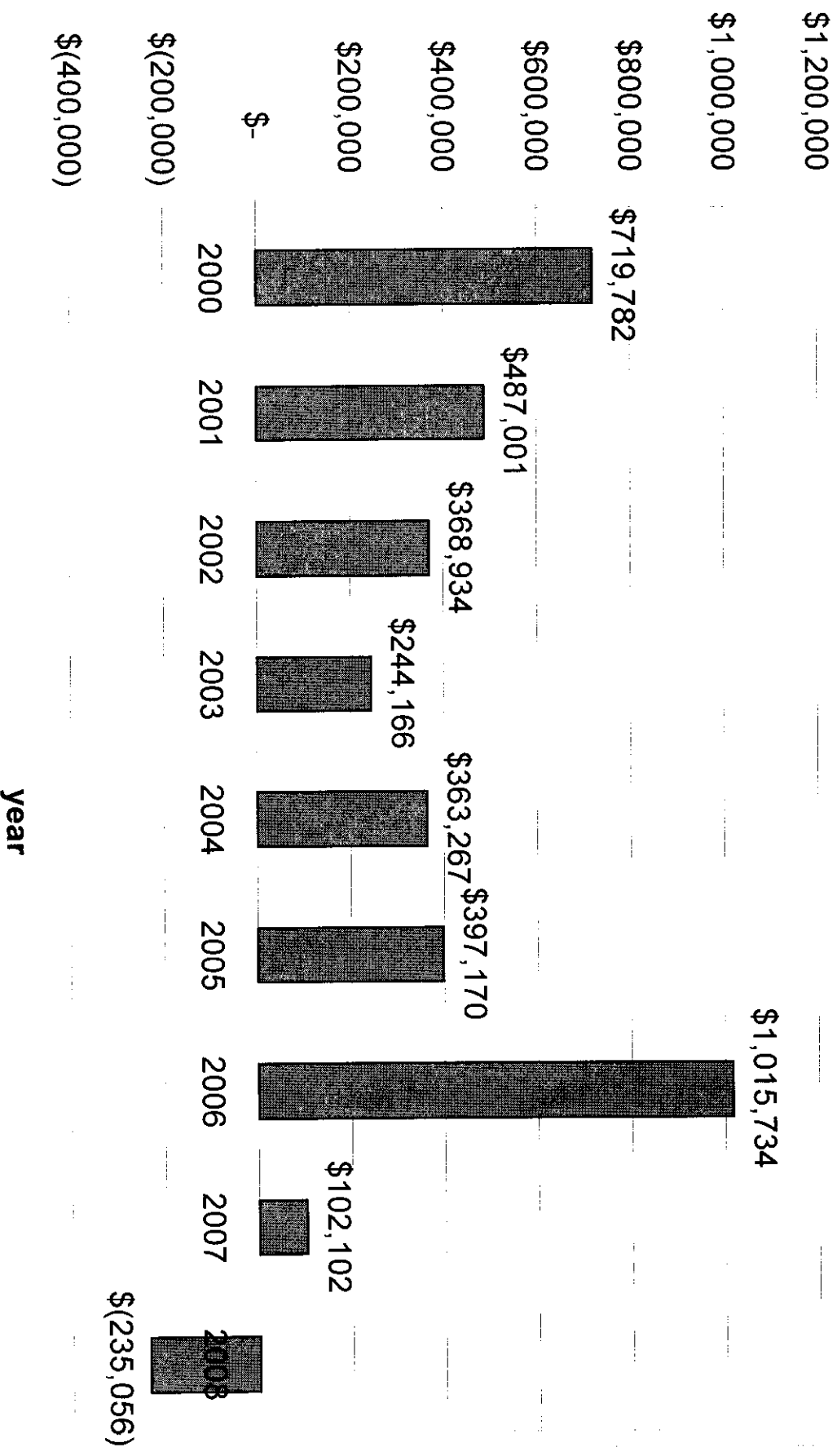
Change in revenue from prior year (%)

2008 is Preliminary Estimate

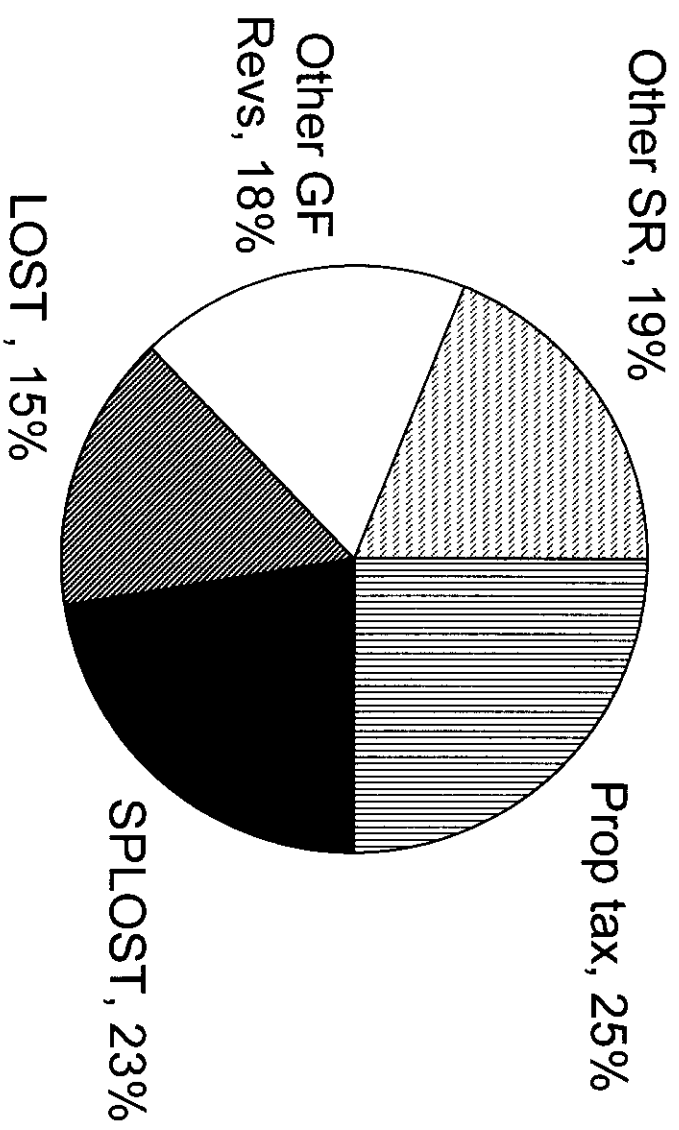


Change in revenue from prior year (\$)

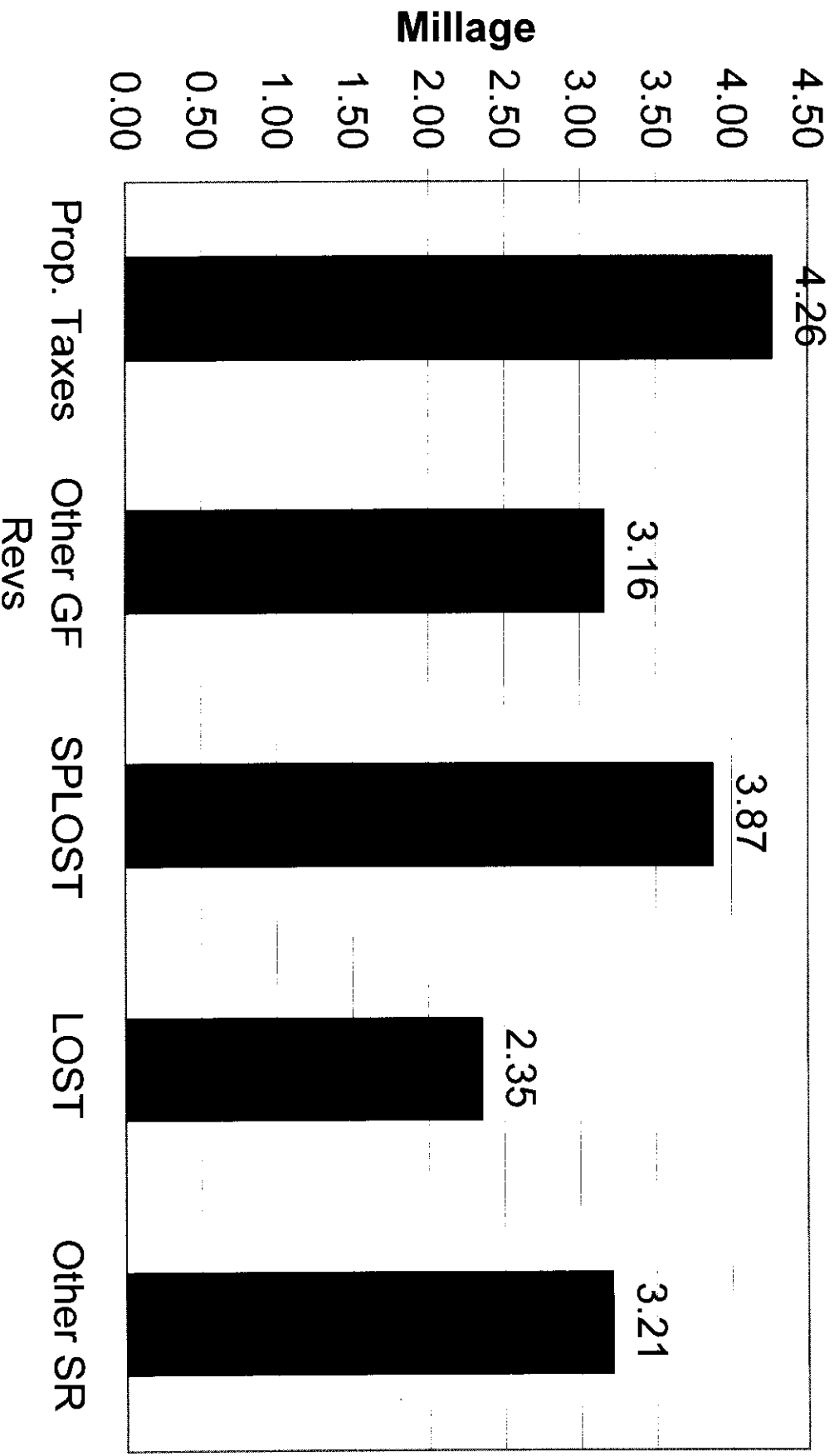
2008 is Preliminary Estimate



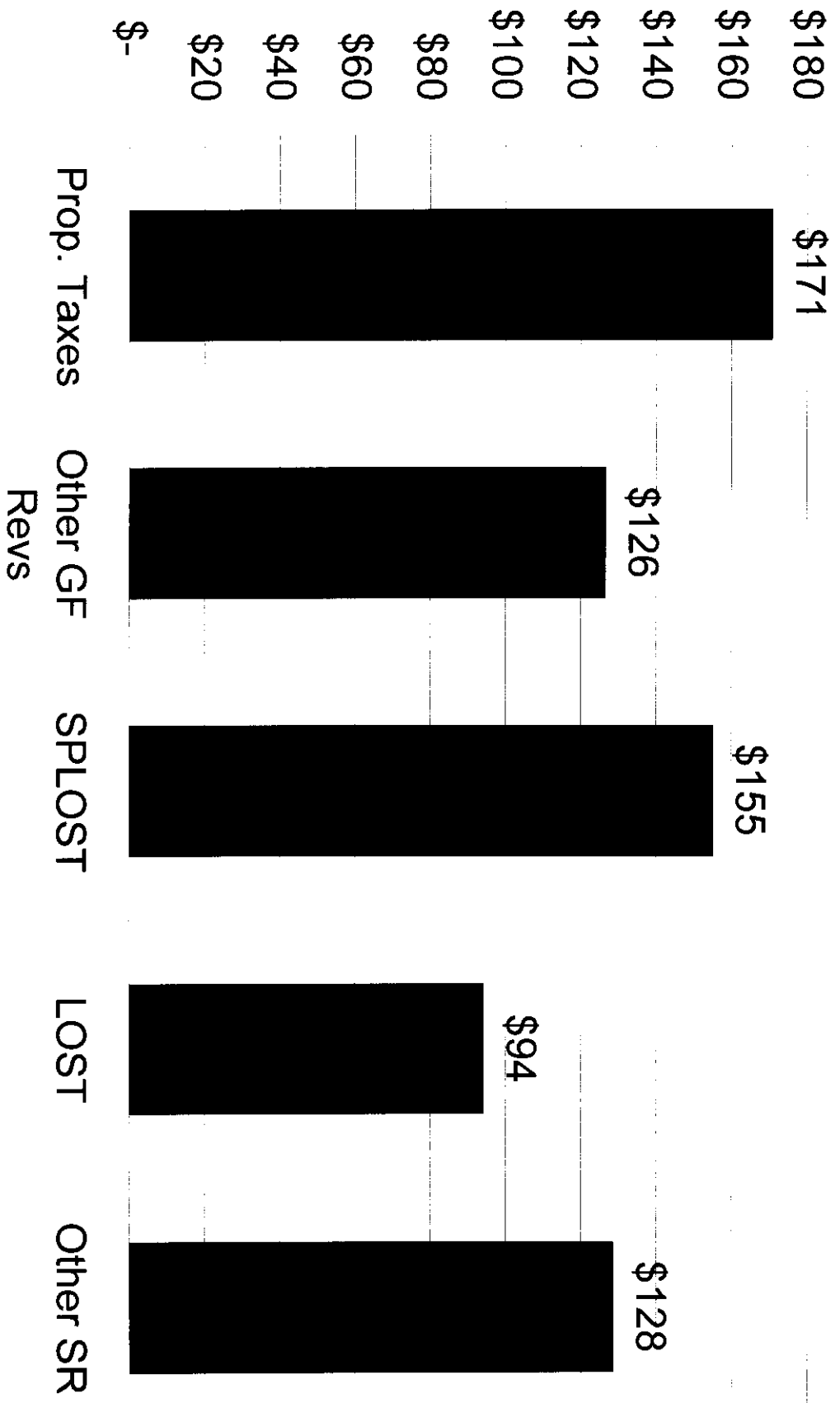
Revenue Sources FY09



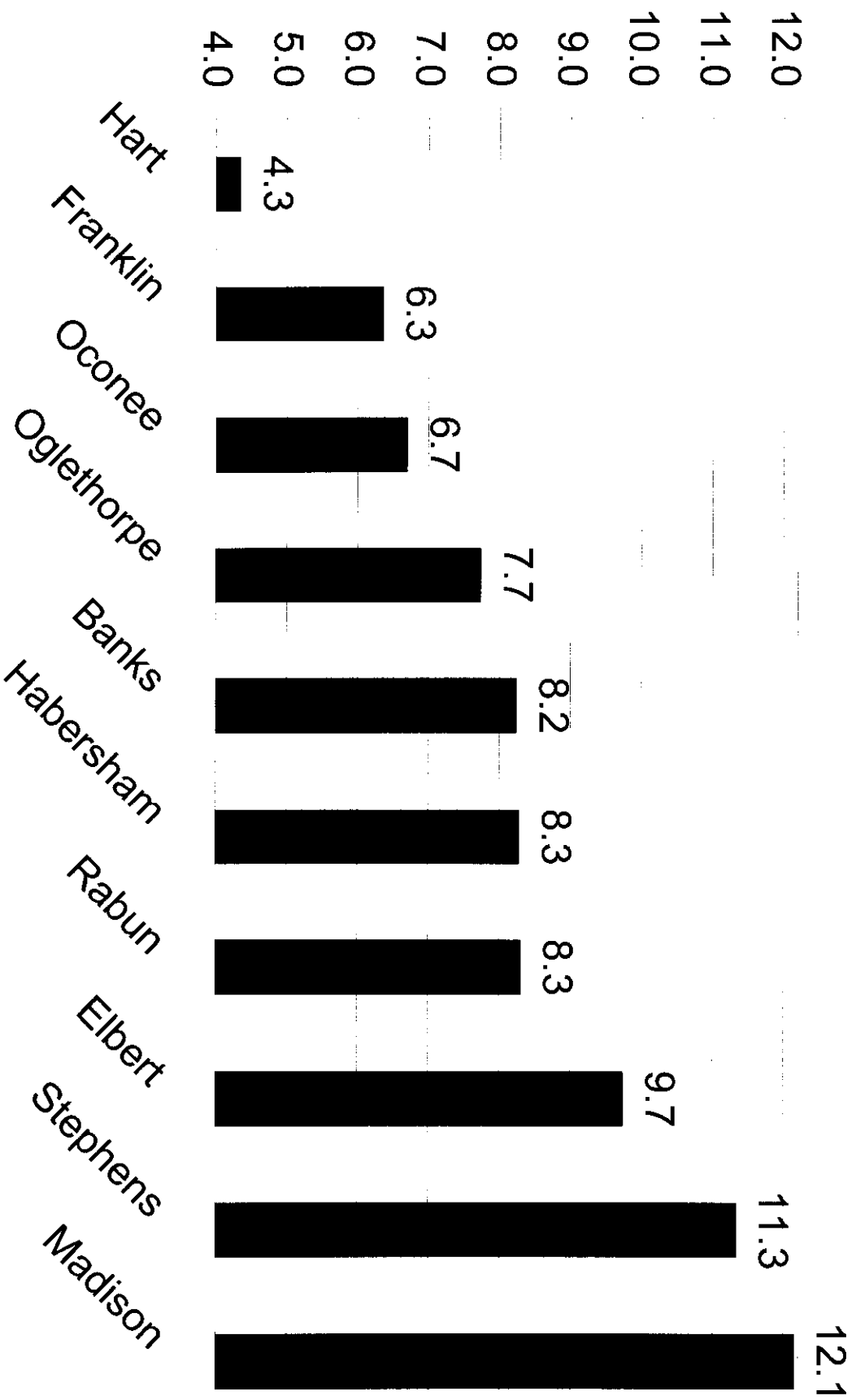
Millage Equivalents



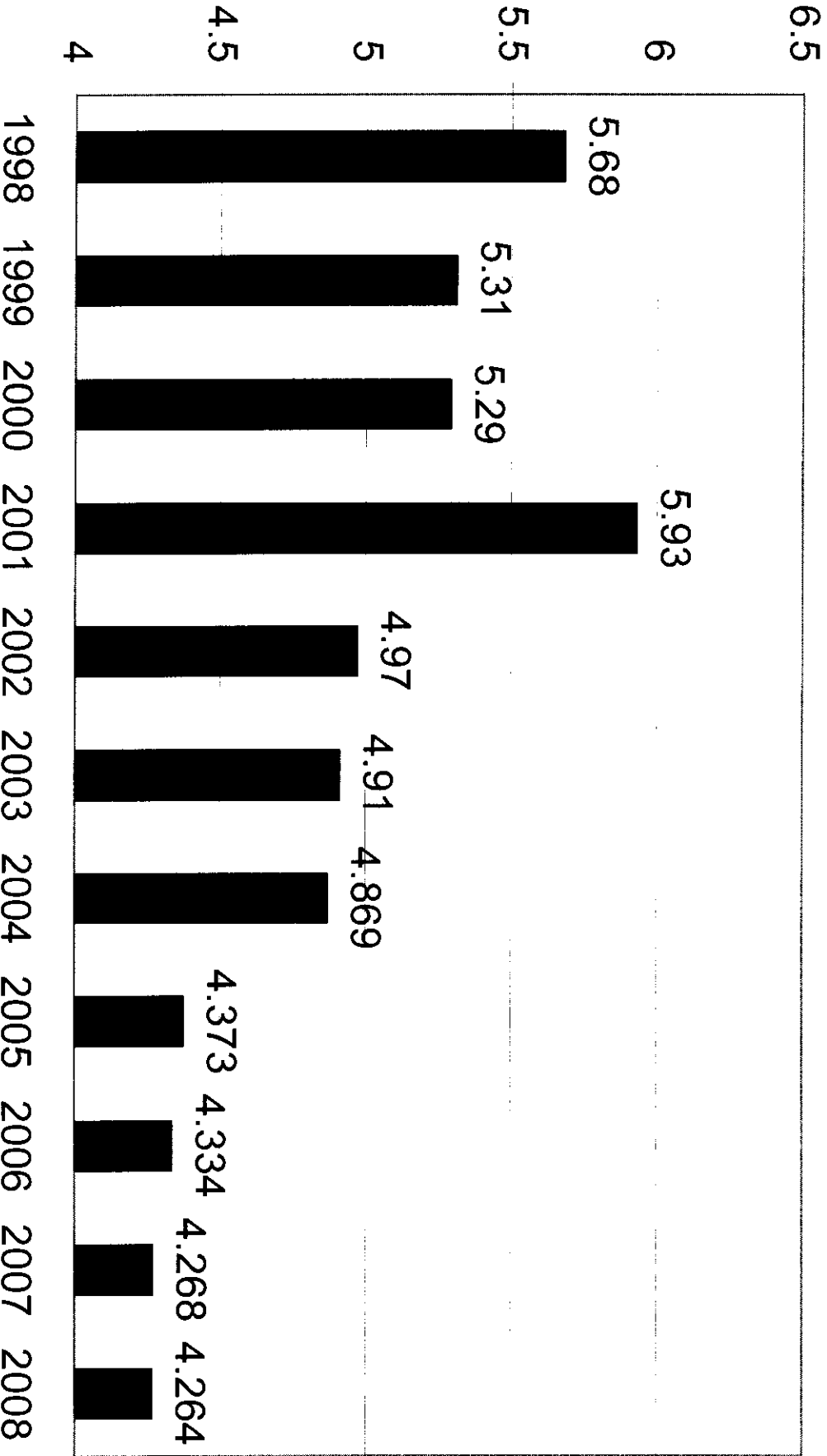
Value Equivalents \$100,000 House



08 County Tax Millage Rates - Local Comparisons



Hart Co. Unincorporated Millage Rate



BUDGET WORKSHEET FISCAL YEAR 2009
HART COUNTY GENERAL FUND
EXPENSE SUMMARY

	Actual			Actual			Actual			Actual			Actual			Dept. Request	Admin. Rec.	Comm. Approve	% Change	% of Budget
	2005	2006	2007	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2009	2009					
General Government	10000	252,934	121,413	146,838	50,360	84,765	153,453	148,433	148,433	148,433	132,868	-13%	1.2%							
Executive (Board of Comm) 100.13000	13000	293,432	307,781	334,207	169,043	337,812	341,135	364,850	364,850	362,159	6%	3.4%								
Elections 100.14000	14000	18,239	31,154	24,155	6,568	27,455	27,455	19,955	19,955	19,955	-27%	0.2%								
Board of Registrars 100.14100	14100	32,749	37,396	44,368	21,667	33,815	33,744	62,441	30,628	39,513	17%	0.4%								
Law	15300	73,151	54,328	93,011	19,000	38,000	65,000	65,000	65,000	60,000	-8%	0.6%								
Tax Commissioner	15450	210,945	234,447	256,927	113,670	225,281	239,014	253,443	248,543	248,543	4%	2.3%								
Tax Assessors	15500	259,646	249,921	263,070	203,687	651,964	767,292	1,118,850	838,166	881,390	15%	8.3%								
Risk Management	15550	446,269	435,633	346,273	245,245	301,000	344,000	445,000	445,000	445,000	29%	4.2%								
Internal Audit	15600	33,528	37,633	41,914	41,118	42,000	60,000	42,000	42,000	42,000	-30%	0.4%								
Gen Gov Bldgs	15650	166,930	236,975	606,818	142,497	705,081	1,560,500	1,503,400	1,503,400	1,353,400	-13%	12.7%								
General Administration Fees	15950	3,495	3,495	3,945	4,245	4,250	3,950	4,250	4,250	3,750	-5%	0.0%								
Superior Court	21500	115,740	124,035	116,502	56,426	116,829	112,622	114,060	107,122	101,766	-10%	1.0%								
Clerk of Superior Court	21800	279,378	270,720	286,151	146,159	287,104	296,933	287,120	255,496	243,921	-18%	2.3%								
District Attorney	22000	6,459	7,715	7,900	2,886	7,172	9,200	9,200	9,200	8,740	-5%	0.1%								
Magistrate Court	24000	146,898	153,640	171,119	91,370	178,283	181,415	197,982	197,397	197,792	9%	1.9%								
Probate Court	24500	166,308	192,218	208,771	107,880	216,926	223,451	246,263	242,864	242,864	9%	2.3%								
Juvenile Court	26000	57,791	63,215	58,913	29,141	58,282	59,317	59,702	59,702	56,716	-4%	0.5%								
Grand Jury	27000	37,895	67,927	42,577	23,907	47,813	53,584	54,865	43,104	40,948	-24%	0.4%								
Law Library	27500	454	1,503	805	400	1,400	400	1,400	1,400	1,400	-13%	0.5%								
Public Defender	28000	50,190	36,375	48,250	39,427	66,791	66,791	54,728	54,728	56,416	-13%	0.5%								
Board of Equalization	28100	2,462	7,550	16,307	6,203	12,406	8,075	7,575	7,575	7,196	-11%	0.1%								
Misdemeanor Probation	28110	4,538	6,050	6,050	0	6,050	6,050	6,050	6,050	6,050	-100%	0.0%								
Sheriff	33000	1,254,762	1,447,823	1,458,397	672,024	1,370,099	1,550,976	1,668,840	1,622,340	1,551,451	0%	14.6%								
Jail Operations	33260	777,429	904,417	991,311	454,766	910,046	980,725	973,395	938,895	938,895	-4%	8.8%								
Adult Corrections	34200	17,931	32,461	26,774	15,750	31,419	30,000	80,000	30,000	30,000	0%	0.3%								
EMS	36000	933,437	1,326,312	1,402,333	750,655	1,525,954	1,566,421	1,648,719	1,571,752	1,571,752	0%	14.8%								
Coroner	37000	14,950	18,403	15,312	8,852	16,128	16,929	18,054	16,829	16,829	-1%	0.2%								
Animal Shelter	39100	25,000	30,000	36,000	21,500	39,000	35,000	87,750	35,000	81,038	132%	0.8%								
Emergency Management	39200	81,532	25,689	20,498	9,929	19,798	24,678	26,955	26,805	26,805	9%	0.3%								
Public Works	41000	23,490	29,170	188	0	0	0	0	0	0	0%	0.0%								
Highways & Streets	42000	786,916	1,139,844	1,094,040	580,326	1,120,786	1,169,103	1,213,426	608,163	598,563	-49%	5.6%								
Water Authority	44100	48,340	0	0	0	0	0	0	0	0	0%	0.0%								
Maintenance Shop	49000	289,845	310,406	310,946	168,639	336,075	378,713	391,912	389,712	357,554	-6%	3.4%								
Health Dept	51000	76,746	77,018	81,652	40,596	79,171	76,821	120,846	78,321	90,520	18%	0.8%								
Welfare/DFACS	54000	106,160	107,047	146,685	52,409	104,818	128,200	121,186	106,200	106,200	-17%	1.0%								
Senior Center	55200	91,324	89,406	96,664	44,562	89,674	95,844	98,780	97,080	92,160	-4%	0.9%								
Transit Services	55400	61,999	60,911	69,542	33,518	71,126	71,791	75,943	75,890	73,085	2%	0.7%								
Recreation	61000	220,868	251,537	271,364	112,404	213,985	272,632	277,871	258,511	252,011	-8%	2.4%								
HYDRA	61900	15,000	15,000	17,500	10,000	20,000	20,000	20,000	93,600	93,600	-5%	0.2%								
Library Administration	65100	127,504	158,927	633,532	48,210	103,600	93,600	98,600	93,600	90,000	-4%	0.8%								
Agricultural Resources	71300	72,090	81,267	81,298	39,404	78,390	76,479	80,491	79,191	75,254	-2%	0.7%								
Forest Resources	71400	2,340	2,352	2,352	2,352	2,352	2,340	2,352	2,352	0	-100%	0.0%								
Economic Dev & Assistance	75000	63,927	96,463	150,372	76,727	151,525	183,370	134,800	124,900	103,745	-43%	0.1%								
Airport Authority	75630	4,625	4,600	7,250	3,625	7,250	13,250	1,000	7,250	6,888	850%	0.0%								
Community Action Programs	76300	20,000	4,600	100	0	100	100	25,000	1,000	950	-5%	0.0%								
Literacy Center	76400	24,046	31,106	-14,894	14,384	26,884	25,000	25,000	25,000	23,750	-5%	0.2%								
to match audit																				
TOTAL	7,801,238	8,946,008	10,049,087	4,678,520	9,768,659	11,425,353	12,239,746	10,897,604	10,554,818	-6.74%	100%									

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND

REVENUES SUMMARY

	100	Actual 2005	Actual 2006	Actual 2007	11 Mth Actual 2008	Projected 2008	Budget 2008	Admin 2009	Comm 2009	% Change 2007-08	% 2008
Real & Person Current Year	311100	3,348,031	3,455,420	3,398,664	3,474,326	3,485,326	3,592,851	3,687,951	#####	2.6%	94.9%
Timber - Current Year	311120	2,245	1,481	2,131	2,022	2,022	2,106	1,731	1,731	-17.8%	90%
Real & Person Prior Year	311200	8,163	11,870	2,072	615	1,000	2,000	1,000	1,000	-80.0%	3,990,708
Assessment Penalty	311240	1,348	738	507	391	400	400	400	400	0.0%	
Motor Vehicle Current Year	304303	304,303	271,770	277,015	253,597	276,651	270,000	272,921	276,000	2.2%	100%
Mobile Home Current Year	311330	23,870	18,328	19,889	18,958	20,681	25,291	25,026	25,026	-1.0%	65%
Mobile Home Prior Year	311331	1,737	654	444	1,465	1,598	1,500	1,500	1,500	0.0%	
Heavy Equipment	311340	171,994	166,526	181,152	135,293	136,683	175,000	140,000	140,000	-20.0%	
Real Estate Equipment	311350	1,283	1,348	1,175	1,244	1,200	1,200	1,200	1,200	0.0%	
sun tax ad fees	311389	1,010	1,779	8,006	3,768	5,000	2,000	5,000	5,000		
Other Revenues	311390	2,800	9,292	6,093	856	1,000	5,900	1,000	1,000		
Mail Fees	311391	43	3,935	4,255	3,476	3,792	4,000	3,700	3,700		
Replacement Registration	311392	43	680	37	295	322	50	50	50		
Return Check Fees	311395	760	80	830	675	736	750	800	800		
Bank Account Interest	311396	7,466	18,228	19,653	15,223	16,607	21,000	22,000	22,000	4.8%	
Commissions	311397	264,943	291,205	301,679	320,135	328,000	300,000	330,000	330,000	10.0%	
Tag & Title Agents fee	311398	52,257	44,872	41,455	49,081	53,543	40,000	50,000	50,000	25.0%	
Tax sale/attorney fees	311401	640	640								
Property not on digest	311500	30,870	4,117	35,980	11,447	9,700	54,000	9,700	9,700	-82.0%	
Real Estate Transfer Fee	311600	49,637	71,409	63,221	28,943	31,574	60,000	45,000	25,000	-58.3%	
Conest Cable Franchise Fee	311751	29,744	26,457	26,634	26,832	28,000	28,000	28,000	28,000	0.0%	
Northland Cable Franchise Fee	311752	424	449	302	270	350	350	350	350	0.0%	
Depot Street Cable Franchise Fee	311753	8,762	2,607	4,345	2,607	3,500	3,500	3,500	3,500	0.0%	
Hart Cable Franchise Fee	311754	11,396	29,013	35,916	38,133	38,000	37,000	38,000	38,000	2.7%	
Garnesville cable Franchise Fee	311755	869									
LOST	313100	1,923,176	2,425,198	2,378,113	1,687,222	2,335,434	2,350,000	2,400,000	2,400,000	2.1%	
Hotel/Motel Tax	314200	55,774	54,847	1,010	400	1,000	2,000	1,000	1,000	0.0%	
Financial Institutions Tax	316300	27,755	25,231	25,891	22,605	26,000	28,000	26,000	26,000	-7.1%	
Penalties and Interest General Prop	319100	4,080	36,888	28,427	24,907	30,000	30,000	30,000	42,427	41.4%	
Penalties Delinquent Personal	319120	7,558	1,214	5,161	96	2,000	2,000	2,000	2,000	0.0%	
Pen-Del taxes/real property	319121	74,924	60,584	1,522	924	2,000	2,000	2,000	2,000	0.0%	
Penalties & Interest-HFA	319500	3,388	1,870	11,900	10,624	12,000	12,000	11,000	11,000	-8.3%	
Alcohol Beverage Lic Fee	321100	8,400	10,400	425	1,242	600	1,500	1,500	1,500		
addressing fee	322902										
Fire Arm Permits	322910	3,475	3,500	2,894	1,750	1,900	3,500	3,000	3,000	-14.3%	
Mobile Home Permit Fee	323100	6,165	6,030	6,095	3,465	4,500	4,500	4,500	4,500		
Building Permit Fee	324300	56,503	40,334	38,890	37,695	41,122	40,000	41,000	41,000	2.5%	
Late Tag Penalty	331130	82,216	11,044	30,850	30,591	35,000	35,000	35,000	35,000	0.0%	
Hur Francis Grant	331154	3,862	29,422	30,834	25,950	29,000	29,000	29,000	29,000		
Finger print device grant	331260	18,631	19,685	28,929	28,577	0	0	0	0		
Transit System DOT Grant	333310	18,704	19,685	28,929	28,577	0	0	0	0		
Flood Control Grant	333000	28,597	29,078	5,019							
Federal Payment in Lieu of Taxes	334111	960	5,019								
Juvenile Justice Grant	334113										
Ca bioterrorism	334118	37,841									
Office Demos Preparedness	334119	44,324									
DEFACs Transportation Grant	334212	14,599	12,398	2,968	4,963	5,000	5,000	5,000	5,000		
Soil Technician Assistance Grant	334215	6,824		4,963	10,390	10,500	220,000	202,000	202,000		
EMA State Grant	334216										
GEMA Pre-Disaster Mitigation Grant	334216	224,765	205,474	207,572	201,681	201,681	201,681	201,681	201,681		
Homework Tax Relief Grant	335100			450,000	15,000	15,000	15,000	15,000	15,000		
Library Reconstruction Grant											
Animal Shelter Grant											
Achievers Inc Grant											
Planning Fee	341120	8,374	8,426	7,314	429	429	7,000	3,000	3,000		
Prohibition Fee	341300	2,000	4,500	2,500	2,100	2,100	4,500	3,000	3,000		
Real Estate Deed Images Fee	341391	9,191	5,289	2,687	7,139	6,700	2,000	6,000	6,000		
Electrons Qualifurs Fee	341910	549				600					

BUDGET WORKSHEET FISCAL YEAR
 HART COUNTY GENERAL FUND
 REVENUES SUMMARY

	100	Actual	Actual	Actual	Mth	Actual	Projected	Budget	Admin	Comm	Change
	2005	2006	2007	2008	Actual	2008	2008	2008	2009	2009	2007-08
Sale of Maps	34,193.0	2,798	847	672	422	460	750	1,000	1,000	750	0.0%
Copies Fee	34,193.5	843	636	1,002	405	442	1,000	1,000	1,000	0.0%	
Prisoner Housing Fee	34,233.0	27,915	46,840	27,276	23,906	26,079	28,000	28,000	28,000	0.0%	
Juvenile Social Security	34,233.5				800		12,000				-50.0%
Park Patrol	34,254.0	21,365	30,698	20,790	5,940	38,000	28,000	14,000	14,000	13.0%	
Ambulance Fees	34,260.0	376,838	507,965	638,191	513,795	560,504	565,000	560,000	34,000	9.7%	
Sheriff Office Fees	34,291.0	25,266	29,882	31,649	33,450	36,491	31,000	34,000	1,500	-40.0%	
Transit Passenger Fees	34,551.0	2,193	1,319	2,437	1,400	1,527	2,500	1,500	1,500	0.0%	
Rec Building Use Rent	34,721.0	1,925	2,540	3,546	2,620	2,700	3,000	3,000	3,000	0.0%	
Rec Tournament Fees	34,721.2			1,050		1,000	1,000	1,000	1,000	32.4%	
Rec Golf Fees	34,721.5	5,391	6,709	7,277	6,983	7,000	6,800	7,000	9,000	60.0%	
Rec Adult Softball Fees	34,731.5	11,235	7,804	10,904	4,260	5,000	5,000	8,000	8,000		
Rec Tommy English memorial	34,731.8	2,072	1,709	1,366	1,050	1,700	1,700	1,700	1,700		
Rec Football Tournament Fees	34,733.0	400	400	400							
Rec-Cheerleading and Football Signup Fees	34,752.0	8,270	10,284	10,025	8,159	9,000	9,000	9,000	9,000	0.0%	
Rec-Basketball Sign up Fees	34,752.0	3,080	2,660	2,649	2,968	2,968	2,700	3,000	4,200	55.6%	
Certification Fees	34,753.0	2,797							500		
Rec Little Miss Homecoming Fees	34,754.0	801	801	1,308	854	10,000	10,000	10,000	10,000	0.0%	
Rec concessions income	34,791.0	12,177	10,166	9,118	8,564	10,000	10,000	10,000	2,700	125.0%	
Rec Basketball Sponsors	34,792.0	2,072	1,185	1,645	2,542	1,442	1,200	1,500	1,500	0.0%	
Rec Football Sponsors	34,793.0	8,019	6,592	5,357	5,091	5,091	6,000	6,000	6,000	0.0%	
Superior Court Fines	35,111.0	183,697	207,484	190,034	152,223	166,061	180,000	163,000	163,000	-9.4%	
Magistrate Court Fines	35,111.0	68,415	84,113	84,113	65,333	71,272	85,000	70,000	79,870	-6.0%	
Probate Court Fines	35,115.0	145,007	195,037	200,572	182,639	199,243	185,000	196,000	208,143	12.5%	
Juvenile	35,116.0	2,234									
Interest (General)	36,100.0	2,396	2,396								
GF Investment Interest	36,111.0	91,433	154,925	131,952	76,140	83,062	140,000	87,000	87,000	-37.9%	
C/D Long Term Investments	36,112.0	22,963	40,456	60,560	12,148	13,252	48,000	20,000	20,000	-58.3%	
1% LOST Investment Interest	37,112.0	55	989	-1,088	367	167	0	0	0	#DIV/0!	
EMIS Donations	37,113.0	37,113	502	2,052	1,702	650	500	500	500		
Senior Center Donations	37,114.0	303	303	2,052	650	650	2,000	5,000	5,000		
Rec Dept. Donations	38,300.0	108,482	140,097	1,800	13,702	11,000	2,000	5,000	5,000		
Reimbursement for Damaged Property	38,300.2										
Batt Woman Shelter Insurance Payment	38,900.0	7,407	8,565	13,989	25,140	27,425	12,000	12,000	12,000	0.0%	
Misc Revenues	38,902.0	9,293	7,687	9,064	8,061	8,794	9,000	9,000	9,000	0.0%	
Src Center Meals Income	38,903.0	38,903	35,774	39,728	28,730	31,342	27,000	38,000	38,000	40.7%	
School Resource Officer	38,905.1	50,750	52,060	52,169	38,250	51,000	51,000	52,000	52,000	2.0%	
HBI R3 Juvenile Judge Reimbursement	38,905.3	20,531	29,877	28,326	25,794	28,139	30,000	30,000	30,000	0.0%	
Detention center fuel charge	38,904.5			3,300		3,000					
Pandemic Flu Grant	38,905.5				5,285	5,300					
WSTA Ultras & misc	38,905.6	214	371	868	615	615	250	0	0	-100.0%	
Franklin County DA reimbursement	38,905.7	214	520	442	615	615	250	400	400	60.0%	
Oglethorpe County DA reimbursement	38,905.8	965	851	2,246	922	922	850	1,000	1,000	17.6%	
Madison County Judicial Reimbursement	38,905.9	542	1,121	1,427	516	516	1,500	1,500	1,500	0.0%	
Oglethorpe County Judicial Reimbursement	38,906.1			20,187	36,275	36,275	30,000	30,000	30,000		
special reimbursement	38,906.2	4,591	4,238	5,064	8,656	8,656	4,500	5,100	5,100		
vict assist prog reimburse	38,908.0										
juv justice expenses	38,908.1	38,909	117,699	77,872	20,487	65,201					
Lightning Strike Insurance Reimbursement	38,909.2										
Lightning Strike Insurance Reimbursement	38,909.3										
Hart State Park Cabin Reimbursement	39,120.0										
Op Trans Fund in	39,210.0										
Sale of Assets	61,100.0	12	3	1,000	50						
Op Trans Out		141,864	215,502	9,535,056	8,067,297	9,025,489	9,108,063	9,034,687	9,300,000	146,806	
Add to match audit OR projected		8,417,220	9,432,954	1,015,734	102,102						
Revenue Growth		5.0%	12.1%	1.1%	44%	45%					
Fund Balance Transfer											not a budget revenue