FIRST DRAFT

HART COUNTY GOVERNMENT FY09 BUDGET

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

DATE: May 11, 2007

Includes General Fund and Special Revenue Funds

Jon Caime
Hart County Administrator

First Draft Discussion:
This is a first draft of the detailed spending plan for the FY09 Hart County Government starting October 1, 2008 and ending September 30, 2009. This first draft includes any backup information provided by the departments requesting funding. In addition this first draft includes rolling five year capital replacement plans that are utilized to develop these budgets for capital that is replaced on a regular basis such as sheriff cars and EMS vehicles.

It is important to note that this is only a first draft and that more data is needed in order to finalize the recommended spending plan. The sole purpose of this first draft is to start the budget process.

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. This first draft budget includes revenue figure from the 7th month of this fiscal year which may not be indicative of the actual revenues received for FY08 however revenues are currently projected to decrease in FY08. As the budget adoption process develops over the coming months the FY08 actual revenues and projected revenues will be updated regularly.

FY07 was the lowest revenue growth in recent history (1.1%). With the current uncertain state of the economy, revenue growth is expected to stagnant or 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 possible. Advance financial planning as well as consistent financial monitoring is in place to prepare for the potential for an O&M deficit in FY08. In addition, this past fiscal

year the Hart County BOC created designation for a portion of the GF FB through finalization of long range planning on needed one time capital. Some of this one time capital will draw the GF FB to within the minimum reserve of 25-50% in FY08 and 09. This will result in **no GF FB allowance for any future O&M deficit budgeting beyond FY08**.

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>. 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 we have run a GF O&M surplus.

As far as revenue projections for FY09, in the FY08 budget the County Administrator wrote that:
"We should expect FY07 revenues to exceed the FY06 audited revenues of $9,400,000. This would exceed our FY07 budgeted $9.1M revenues and exceed our current $9.1M projected FY07 revenues. This first draft for FY08 has projected FY08 revenues at $8.7M which should be way off base. We would expect FY08 revenues to be $9.4M at a minimum. It could be realistic to say that we should expect the minimum revenue growth over the past 7 years ($0.244M) for FY07 and FY08 which could result in expected revenues of approximately $9.9M for FY08. ***Therefore the target revenues could reasonable be expected to be $9.4M to $9.9M for FY08. This should be the expected balanced budget for expenditures."***

FY07 audited revenues met this projection of *"exceeding FY06 audited revenues of $9,400,000"* with audited actual revenues of $9,535,056. Based on historical revenue growth in GF we should expect FY08 revenues to be in excess of $9.5M and therefore FY09 revenues should be in excess of FY08 revenues. The only difference is the change in the overall economy may result in negative revenue growth in FY08 and/or FY09 especially in sales tax revenues which account for approximately 30% of the GF revenues but are variable depending on consumer spending.

Further complicating the budget development for FY09 is the proposed one time capital expenditures especially the unfunded BOA contract revaluation which will be finalized as this budget develops but the estimated costs is hundreds of thousands of dollars. A detailed discussion on funding the contract revaluation is included below.

With FY07 GF revenues of $9.5M and the fact that we have not witnessed a decrease in GF revenues year over year we can expect that FY08 and FY09 revenues will be $9.5M. If we conservatively plan for negative growth in revenues in FY08 then we could potentially expect FY09 revenues to fall short of $9.5M. However we must choose a target revenue projection that is conservative but not overly conservative. Therefore potential revenues of $9.5M will be used as the target for expenditures for FY09.

Analysis of FY07 GENERAL FUND (GF):

FY07 fiscal year was the first fiscal year in recent times that we 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. Using FB for O&M is a poor financial practice similar to using a savings account for paying for your light bill.

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This planned deficit for one time capital is a sound financial practice with a GF Fund Balance (GF FB) currently in excess of 58%. GF FB should be in the range of 25-50%.

Revenues in FY07 were non-normal. Sales tax revenues which are approximately 25-30% of GF revenues as well as related SPLOST sales tax (capital) revenues were very erratic. This year 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.

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 lists a GF FB of $5,830,089 which is 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 will conclude the remaining draw down of GF FB for planned one time capital.

Future O&M deficits will not be able to be funded with GF FB. In addition, remaining needed one-time capital expenditures of additional work needed at the courthouse for the courts and/or the BOA contract revaluation project **can not be funded with GF FB** reserves based on current projections.

General Fund Undesignated, Unreserved Fund Balance:

Audit FY06;	Cash:	$3,181,467
	Receivables (not cash):	$1,242,461
	Due from other Funds:	$2,108,359
	Total Remain:	$6,344,120 **(not cash)**
Audit FY07;		
	Cash:	$2,633,165
	Receivables (not cash):	$1,415,782
	Due from other Funds:	$2,000,000 (SPLOST III)
	Total Remain:	$5,830,089 **(not cash)**

(note total includes other liabilities and assets)

FY08 Potential Utilization of Additional Fund Balance (Budgeted):

- FY08 O&M Deficit (budget): <$468,705>
- Sheriff & Tax Offices budgeted: <$1,400,000>
- BOA mapping project budgeted: <$190,000>
- BOA Reval (Start) Budgeted: <$175,000>
- Admin Building Roof Budgeted; <$50,000>

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 1% in FY08 which marked the sixth year in row that the Board has lowered the millage rate with a total millage reduction of 28% over six years. Over that six 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, invested in one time capital for updating the tax maps (BOA tax mapping project), and supported the BOA contract revaluation. To date this has been supported with existing fund and utilization of GF FB however the contract revaluation can not be funded with existing funds. A more detailed discussion and potential options for funding the BOA contract revaluation is included below.

Revenue projections for GF have been the most difficult part of our GF budgeting process. In order to better understand our revenues, the County Administrator has analyzed GF revenue sources and growth trends. Attached are three charts and one table comparing revenue sources and trends since 1999 (the table is titled "General Fund Revenues by Source Comparison 1999-2007". The first chart titled "% of GF revenues that are Ad Vel Taxes" compares the tax revenues generated from millage applied to property. This chart shows a clear trend away from property taxes as a percentage of the total GF revenues (less reliance on property taxes) but then leads to the question of where are the revenues coming from if not from property taxes?

The second largest revenue source is "Taxes-Other". These are non millage affected taxes of which the greatest source is the LOST sales tax. The chart entitled "LOST Revenue" shows a trend of increasing LOST revenue in dollars. However the percentage of GF revenues associated with overall "Taxes-Other" has remained the same from 1999-2007 as well as the percent of GF revenues coming solely from LOST (see table and chart titled "% of GF Revs that are LOST").

Still not a clear picture of the GF revenues that are increasing to make up for the percentage of property taxes decreasing. Referring back to the table of GF revenues by source 1999-2007 shows a growth in fees for services (licenses and permits and charges for services). Also there is a growth in grant revenues as the Hart County Board of Commissioners has become more aggressive in seeking grant revenues in the past few years. Miscellaneous revenues (school resource officers, insurance reimbursements, Juvenile Judge reimbursement, etc…) have also grown in dollar and percent of GF revenues.

Capital Expenditures

Hart County normally utilizes SPLOST sales tax revenues to fund major one time capital expenditures however in FY07 and continuing into FY08 some long overdue capital expenditures have been (or are scheduled to be) funded by General Fund through some of the reserve that has been collected over the past. 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.

One time capital expenditures have been planned and budgeted through use of GF reserves 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 (initial phase funding only).

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 proposed for FY08 & FY09 funding will take care of many of our current pressing issues with the exception of the remaining funding needs for the BOA contract revaluation and the remaining courthouse court functions needs.

As FY09 progresses we will also be able to more accurate assess the needs for capital investment in the existing courthouse. 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.

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).

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.

A 2.5% COLA has been included in all wage figures other than the State wages (Judges, Sheriff etc…) where the State is mandating a 3% COLA (yet to be finalized). 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 **4.8%** (2/07-2/08). 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 $7,100,000 of the General Fund budget is directly related to personnel compensation, (including wages, health insurance, workman's comp, etc...) Removing the large one time capital purchases (new governmental campus & contract BOA revaluation), leaves a budget of approximately $9.7M. Therefore personnel costs in General Fund account for 78% of the total spending. 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%. Therefore in order to "balance" the budget without a tax increase we must look at reducing personnel.

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. For this draft FY09 budget the health insurance costs have been increased 7.9% which is the average of 5 years of historical increases in Hart County.

Balancing the Budget "A presentation of options":

For this first draft budget several assumptions must be made that may not materialize as the year progresses and the budget develops over the summer but the County Administrator is offering some options to evaluate. The first step is to determine target revenue projections. By starting with revenues we can then evaluate expenditure targets in order to make targeted cuts to balance available revenues. The standby option is always to increase property taxes to match needed expenditures but the County Administrator will present that option as the "worst case scenario option".

The draft GF revenues target is assumed to be approximately $9.5M. Building the revenues from the "bottom up revenue projections (looking at each revenue and projecting forward) only produces about $9.2M in GF revenues. However in the past 10 years we have never witnessed a decrease in total revenues from the prior FY. With audited FY07 GF revenues of $9.5M we should reasonably expect $9.5M in GF revenue for FY08 and at least $9.5M in GF revenue for FY09. However we are in a soft economy especially with consumer spending which affects our variable sales tax revenues therefore it is reasonable and prudent to expect a retraction of revenues in FY08 and subsequently again in FY09. At this point the amount of retraction (if any) is a total guess so to be conservative I am suggesting we use $9.5M as our targeted GF revenues which would indicate flat revenues for FY08 and again in FY09.

When evaluating where to cut expenditures we want to ensure that we do not cut revenue generation and that we ensure we put the proper economic development investments in place to promote a more prosperous economic future. Cuts in expenditures will result in cuts in services.

Option #1: Total Budget (including one time capital):
Option #1 is the total budget without any budget cuts. This budget equates to a total budget of $11.9M. This includes the major one time capital of the Governmental Campus of $1.4M and an estimated budget of $800,000 for the BOA Contract Revaluation. The governmental campus is being paid for by utilization of GF FB reserves however there is no GF FB reserve available for the BOA contract revaluation.

Assuming the governmental campus is paid for with GF FB reserves (as planned) then the remaining $10.5M would create a deficit of $1M. This would require a 26% millage increase or about 1 mill increase in property taxes. 84% of the millage increase would be to fund the $800,000 BOA contract revaluation.

Option #2: Budget (without one time capital):
Option #2 is removes the two large one time capital expenditures. This budget equates to a total budget of $9.7M and removes the one time capital of the Governmental Campus of $1.4M and an estimated budget of $800,000 for the BOA Contract Revaluation. This would create a deficit of $200,000. This would require a 5% millage increase or about 0.23 mill increase in property taxes. This budget gives a more realistic picture of cuts required to match revenues and expenditures.

Option #3: Budget with deep spending cuts:
Assuming revenues will be $9.5M, then option #2 budget would have to be reduced by $200,000 to create a balanced budget without a tax increase. In looking at what expenses could be cut, the first measure was to look at non-core functions. Hart County Government was established to maintain roads, police protection, and courts. Other functions can be considered non-core functions. Therefore social service functions could be reduced in order to cut expenditures. Some potential cuts are included below however this does not carry us very far on the deficit nor does it reflect the increased budget requests from these non-core functions. The following cuts in non-core functions were put into this budget:

	Cuts:
1. Removal of Soil Conservation Part Time Support Person	$11,303
2. Reduction in Animal Shelter Funding	$10,000

3. Reduction of Mental Health Funding		$ 1,515
4. Reduction in Health Dept. Funding		$8,906
5. Reduction in DFACs Funding		$5,000
6. Reduction in HYDRA Funding		$5,000
	TOTAL:	$41,724

7. Also recommending eliminating DDA funding from Econ Dev. Fund $8,000

That still leaves the need for an additional $158,000 in cuts, therefore we must look to cut services in core functions also. With 78% of the GF expenditures related to personnel expenses, the only place to cut core functions is to look at reductions in personnel. Some examples of the financial effects of cuts in personnel in core functions are:

	Cuts:
1. Reduction of Contingency Fund	$10,000
2. Removal of One Full Time Tax Commissioner Staff (replace with $5,000 part time)	$23,678
3. Removal of One Full Time Tax Assessor Position	$27,888
4. Removal of One Full Time Sheriff Deputy	$36,535
5. Removal of One Full Time Road Dept. Position	$30,276
6. Removal of One Transit Van Driver Position	$31,407
7. Removal of Part Time Cook Senior Center	$16,491
8. Removal of Part Time Recreation Department Associate	$21,530

Notes on Raising Millage Rates:

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). This budget proposes continued support of efforts to increase sales 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.

Cuts in spending have been proposed but those will result in a decrease of services. We must continue to strive to increase efficiencies. We must also strive to reach the "bottom line" of expenditures through cuts in expenditures and services.

Funding of the BOA contract revaluation (currently targeted at $800,000) is a task that must be funded and can not be cut from the expenditures. Therefore in order to fund the BOA contract revaluation we must have an increase in GF revenues. This can only be assured with an increase in property tax revenues as LOST sales tax revenues are variable and can not be assured to increase or even maintain the current income levels.

However it has been stated repeatedly that we have a "flawed" tax digest. Therefore raising the millage rate ahead of a countywide correction of the tax digest could be considered flawed and unfair. Assuming there are some properties over valued and some properties undervalued, then the over valued properties will pay an unfair share of the increased burden of a tax millage increase. Conversely those properties undervalued will not pay their fair share of a property tax increase. This is contradictory to the entire goal of correcting our digest for fair and equitable taxation.

In addition, raising millage on a "flawed" digest will not raise the proper revenue needed to cover the cost of the contract revaluation. If our digest is inflated ("over valued") we will be raising more revenue than is needed and unfairly taxing the citizens more than needed. If the digest is "under valued" we will not raise enough revenue to cover the cost of the revaluation and will have to again raise millage in subsequent fiscal years to raise the correct amount of revenue needed.

One only needs to look at the FY07 tax digest problems. Problems with the tax digest in FY07 including errors, corrections and adjustments were the highest they have been in recent times and accounted for a decrease of approximately 6% in the anticipated property tax revenues. At that time we arbitrarily had to role back the millage rate on a flawed digest and lost significant revenues from an erroneous millage rate rollback established on an erroneous tax digest. That rollback in millage can not be recouped without an increase in millage rates in subsequent years so the effects of this flawed digest will have a negative effect on revenues for many fiscal years beyond FY07.

The "correction" of the digest is planned to be completed by March 2010. Therefore the bulk of the work will be performed in FY09 and early FY10 and must be paid for primarily in FY09. The corrected digest will not be available until tax year 2010 (FY11).

Therefore the County Administrator is recommending that we do not raise property tax revenues to cover the cost of the BOA contract revaluation in tax year 2008 (FY09) on a reportedly "flawed" digest. We must revisit this issue again in tax year 2009 (FY10) to evaluate if a tax revenue increase is warranted at that point but may have to wait until tax year 2010 (FY11) to raise tax revenue to cover the cost of the BOA contract revaluation.

Please note that the County Administrator is referring to property tax revenues, not millage. If the digest is undervalued, then our millage rate could remain the same or decrease and we could still raise more revenue upon a digest correction. On the other side if our digest is overvalued then the value of our mill decreases and we will have to raise millage even to stay at the same revenue levels as today.

We may also want to consider postponing any tax revenue increase funding for existing O&M services as proposed to be cut in option #3. Again an increase in tax revenue through a "flawed digest" may create additional problems as outlined above.

So what can we do? One possible solution is to carefully evaluate O&M cuts as proposed in option #3 or any other potential O&M cuts not identified in option #3. We must strive to reach the "bottom line" on our GF O&M and cut services to reach that "bottom line". Once we have the "bottom line" on O&M for FY09 we can then "borrow" the funds needed to fund the O&M deficit. In addition we can "borrow" the funds needed for the BOA contract revaluation. I am proposing we "borrow" these funds from two sources. The "borrowing" for the BOA revaluation must be truly considered a "loan" that must be repaid.

To fund the O&M deficit we can "borrow" from our insurance premium fund. Utilizing insurance premium funds to rollback the millage (raise GF revenues) is a legal and acceptable practice. This will decrease the accumulation of additional reserves in this fund but we have shifted other costs from the insurance premium fund in recent years including over $100,000 funding to the HCWSUA and over $330,000 in funding for the solid waste operations. The former was eliminated as the HCWSUA generated enough revenues to cover expenses and the later is now funded entirely through the Solid Waste Enterprise fund.

In "borrowing" from the insurance premium fund for an O&M deficit, we will only be able to roll back the millage on the unincorporated section of Hart County. In the recent years we have strived to have the County millage rates the same for the incorporated areas as the unincorporated areas. In applying the insurance premium funds as a GF revenue source, we may have to set two separate millage rates for the unincorporated sections and incorporated sections of Hart County. This "borrowing" for the O&M deficit is not a true "borrowing" of funds as these funds will not be returned to the insurance premium reserves account. Rather this is a short term solution to fund the GF O&M deficit until the digest is corrected in FY11.

As in the recent past, the budgeted O&M deficits may not materialize and the insurance premium funds not be needed to fund an O&M deficit. If these funds are needed in FY09 to fund an O&M deficit, then we will be drawing the revenues from the insurance premium fund to fund the O&M deficit for FY09. We will need to re-evaluate this again in FY10. Ideally we would raise the tax

revenues through a millage increase only upon correction of the "flawed" digest in FY11 but this may require funding an O&M deficit in FY09 and FY10 through the insurance premium fund. In FY11 we should have "correct" digest and can adjust the millage rate accordingly to match the O&M funding needed for GF.

To fund the contract revaluation, under the County Administrator's proposal, we will indeed "borrow" funds. We must be sure to keep our GF FB at the 25-50% reserve. However we can temporarily draw down our reserve to a point below the 25% minimum as long as we ensure we have enough cash to fund operations and we ensure that we will replenish that reserve through any needed increase in tax revenues in FY11 (i.e. potential millage increase).

To do this we will have to repay some if not all of the "borrowed funds from SPLOST III some time in FY09 (currently SPLOST III owes GF $2M). We will have to carefully plan and estimate cash flow for FY09 (we currently closely monitor and project cash flow on a monthly basis). We will have to commit to raising the appropriate tax revenues in FY11 as needed which may require a tax increase (millage increase) in FY11.

It is very important to note that these recommendations for postponing millage increase(s) are assuming some risks but based on the underlying principle of not raising millage on flawed digest so that we ensure the overreaching goal of "fair and equitable taxation". Changes in State law regarding local revenue sources (i.e. millage and assessment freezes) as those that were proposed in 2008 may also affect decisions made on when to raise millage (if needed).

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 and equates to almost all of the non-core O&M deficit proposed in budget option #3. 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: 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. In FY07 the County Administrator recommended that we remove the burden of tourism from the Chamber of Commerce and allocate the $25,000 allocated to the Chamber of Commerce to a newly formed County managed tourism effort. No action was taken on this proposal in FY07 so this has not been included in FY08 although it is still highly recommended.

Also in economic development the county is budgeting $12,000 to the UGA Archway program primarily by shifting the allocation to the former part time economic developer budgeted in FY08 to this new program in FY09. 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.

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:

FUND 110 Economic Development Fund: Funding of Hartwell DDA may need to be reduced or eliminated to cover other economic development costs such as the Mega Ramp, Archway etc.

FUND 203 (Insurance Premium Fund): The HCWSUA funding has 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). The GF discussion above recommends that we postpone a millage increase for GF O&M deficit by drawing on the insurance premium funds. Therefore

$200,000 has been included in the 203 account to cover the GF O&M deficit. This will still leave an expected surplus in the 203 FY09 budget of $342,000 which will further increase reserves in this fund.

FUND 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.

FUND 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.

FUND 322 (SPLOST 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 SPLOST 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 SPLOST tax revenues prior to expenditure. Administrator has recommended and the BOC has approved, allocation of these funds to roads infrastructure due to the under funding of road infrastructure needs in the current SPLOST III.

FUND 323 (SPLOST III Fund): This sales tax began in FY06. The Hart County Board of Commissioners decided to advance funding for various capital projects from the General Fund undesignated, unreserved fund balance. $2.1M was borrowed from the General Fund FB for FY06 fire, roads, and recreation capital expenditures and only $0.1M has been repaid to date. Currently $0.5M repayment to GF is included in the SPLOST III budget for FY08 which will leave $1.5M remaining to be repaid to GF beyond FY08.

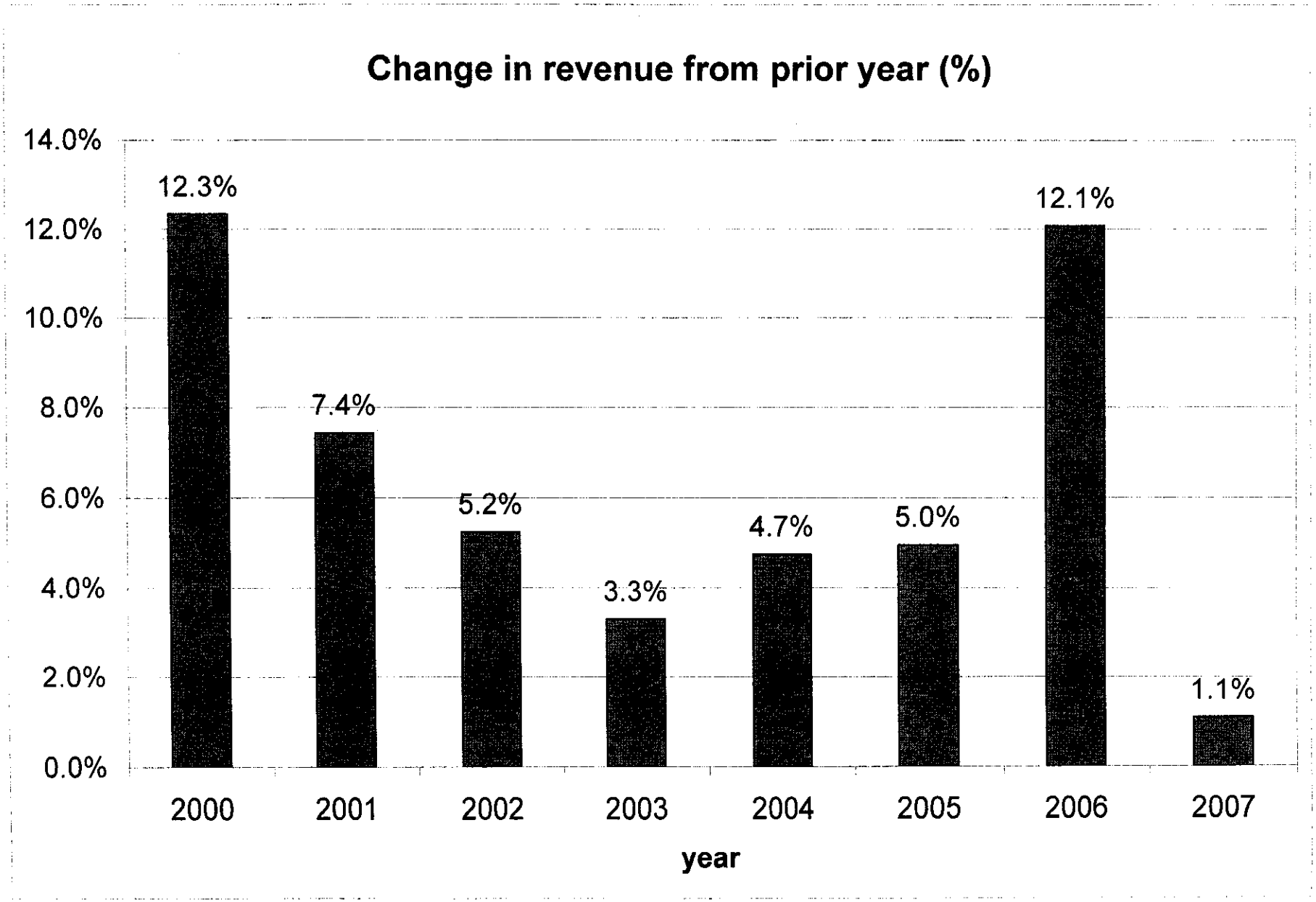
This SPLOST allocated more revenues to the City of Hartwell. As a result of this, the BOC had to reduce funding somewhere else so roads were under funded. The plan was that all excess revenues beyond the conservative $15.6M for the 6 year SPLOST would be allocated to roads. SPLOST revenues have been erratic in FY08 however we are currently 32% into this 6 year SPLOST and current projections over the life of this current SPLOST are that we will exceed the estimated $15.6M. Funding for roads is projected to be stable if the current rate of SPLOST revenues remains stable. .

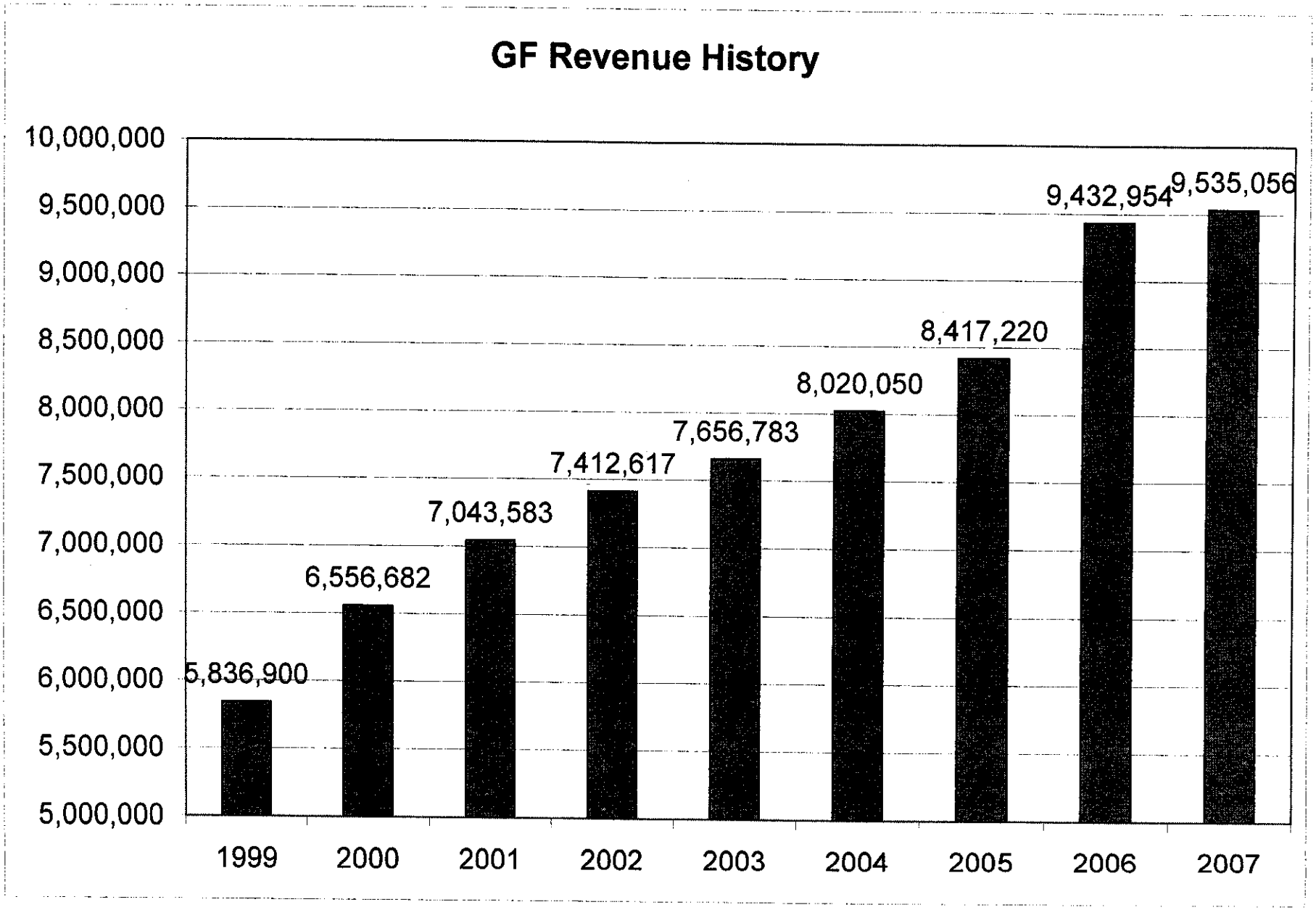
The SPLOST III budget is not included in this first draft and will be developed as we finalize capital priorities and GF repayments for FY09.

FUND 540 (Solid Waste Enterprise Fund): This fund is generated through fees charged for waste disposal and from revenues generated from the sale of recyclable materials. The fund balance is healthy but expected to drop significantly in FY08 as we invest in the old landfill. A reserve is needed for continued funding of liabilities associated with the closed landfill. Based on the current parameters of the GA EPD, these liabilities could approach $1.5M however it is too early to project that far forward. Projects required to be funded in FY08 have not been finalized and are currently in the planning and EPD approval stage. The budget will be amended as these projects are finalized and approved by the EPD.

Solid Waste has been subsidized through the 203 fund (insurance premium) although expenses have been completely transferred to the 540 account. Subsidization of the 540 account through the 203 account has allowed a fund balance to accumulate in the 540 account to cover future potential liabilities. The 540 account will continue to be monitored to determine if some of the solid waste expenses will need to be reversed in subsequent fiscal years (back to the 203 account) can be moved to the 540 account in FY08.

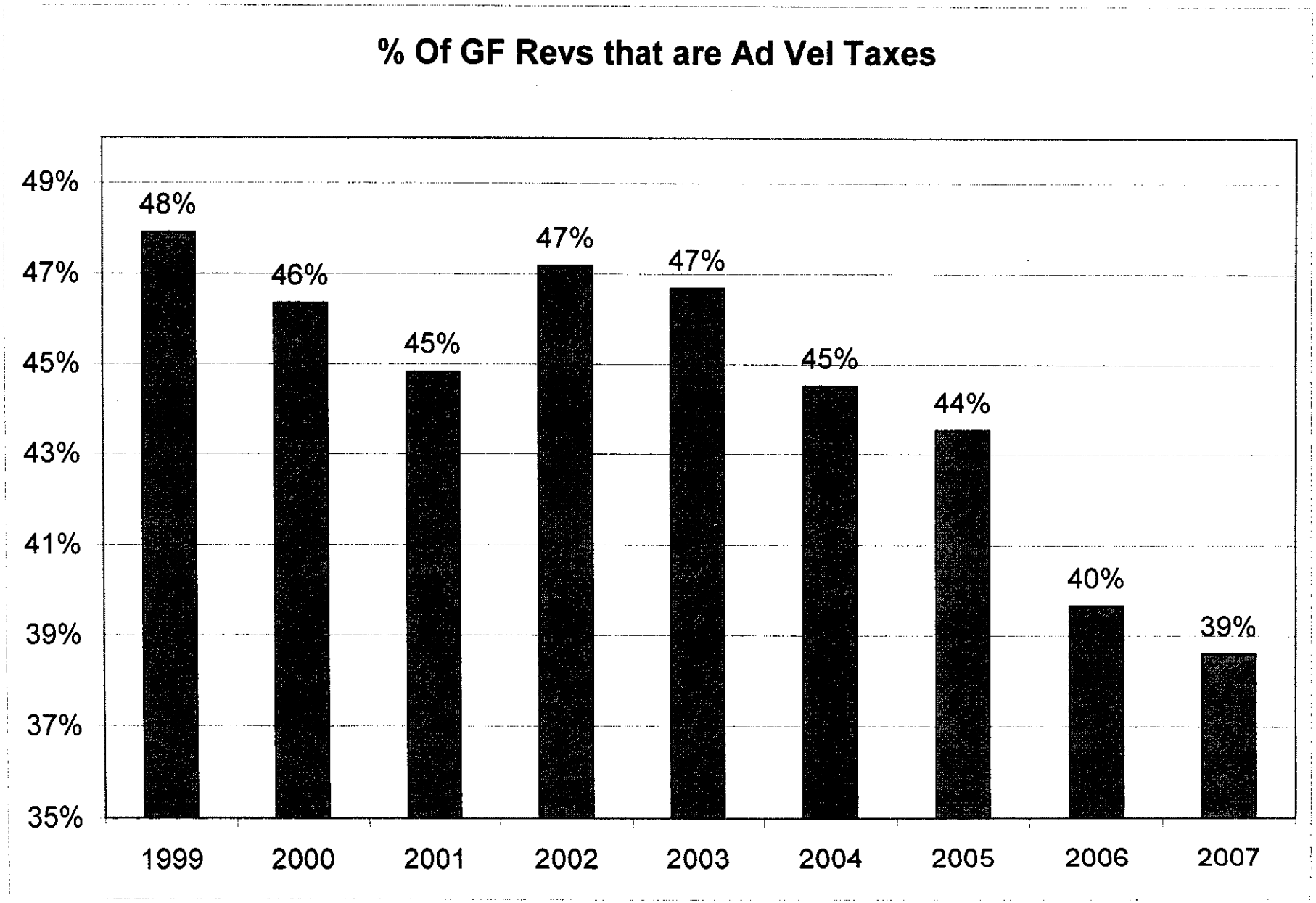
Deficit spending in FY08 and is budgeted again in FY09. Every two years we increase our tipping fees to cover the increase fees we are charged by the landfill. It is recommended that we increase tipping fees this year to keep pace with increased costs.

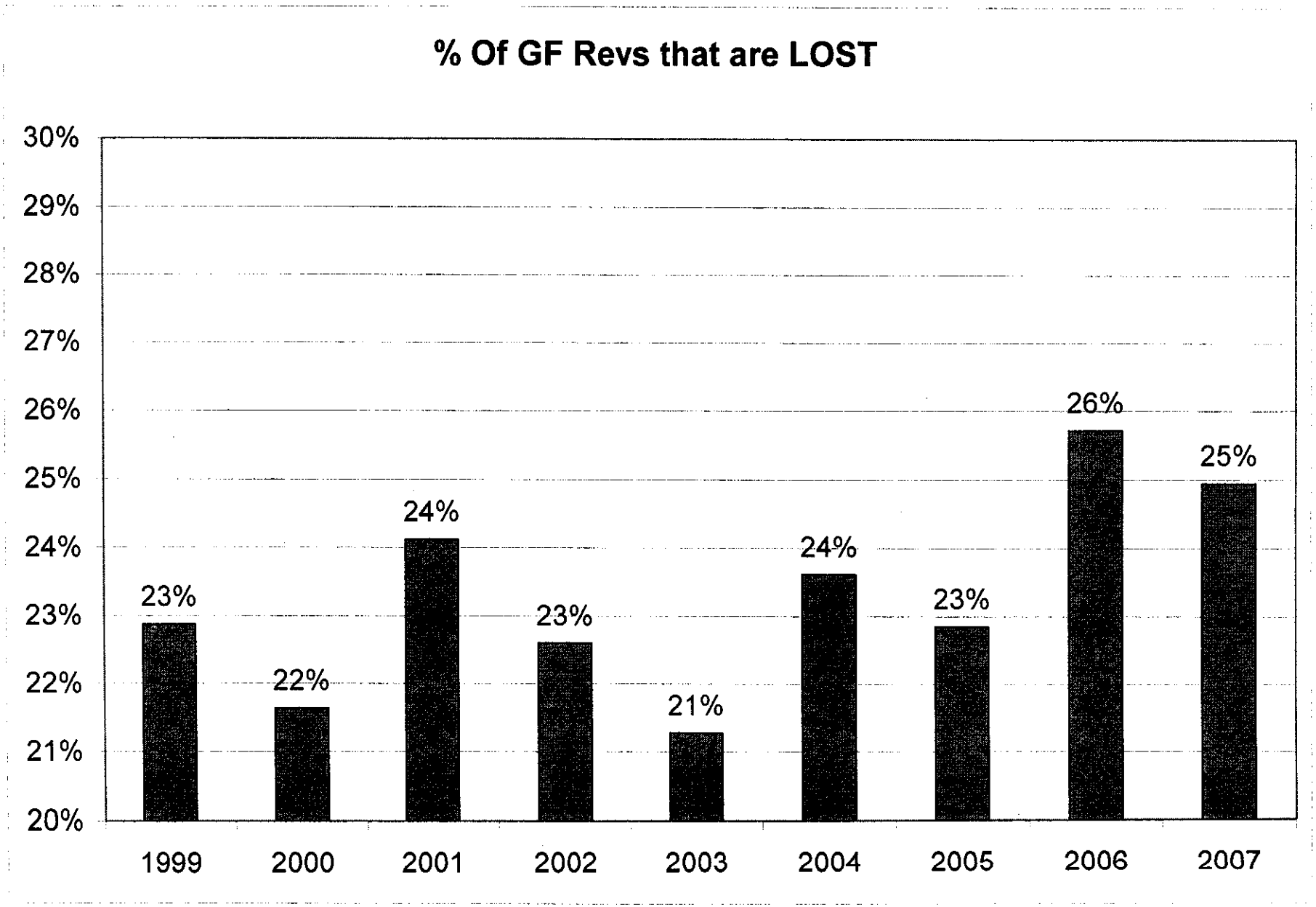

Change in revenue from prior year (%)
14.0%
12.0%
10.0%
8.0%
6.0%
4.0%
2.0%
0.0%
12.3%
7.4%
5.2%
3.3%
4.7%
5.0%
12.1%
1.1%
2000
2001
2002
2003
2004
2005
2006
2007
year

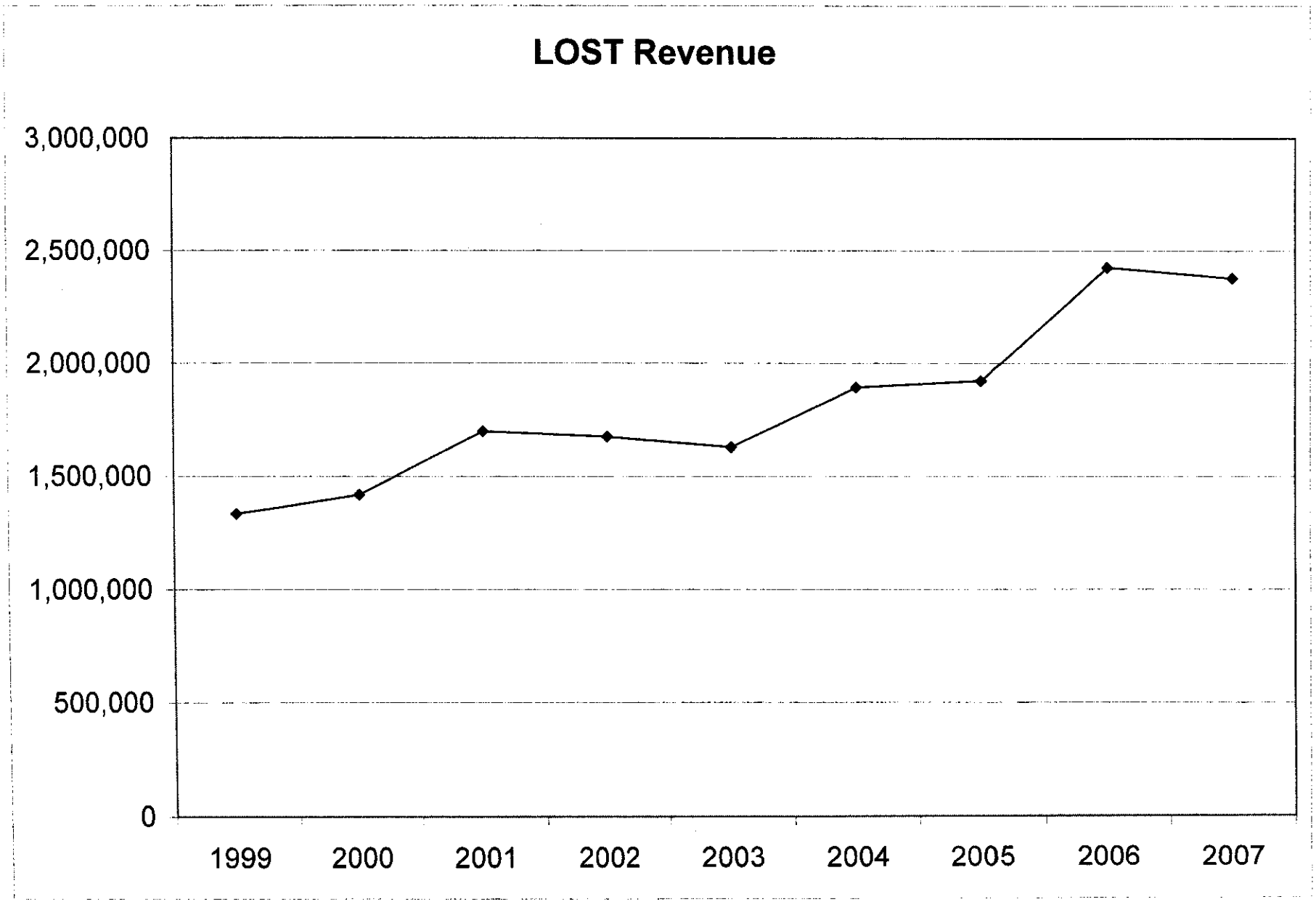

GF Revenue History
10,000,000
9,500,000
9,000,000
8,500,000
8,000,000
7,500,000
7,000,000
6,500,000
6,000,000
5,500,000
5,000,000
5,836,900
6,556,682
7,043,583
7,412,617
7,656,783
8,020,050
8,417,220
9,432,954
9,535,056
1999
2000
2001
2002
2003
2004
2005
2006
2007

GENERAL FUND REVENUES BY SOURCE COMPARISION 1999-2007

BUDGET WORKSHEET FISCAL YEAR		ACTUAL	1999		2007
HART COUNTY GENERAL FUND	100	FYR	revenue	Actual	revenue
REVENUES SUMMARY		1999	source %	2007	source %
TAXES-MILLAGE		**2,807,776**	**48%**	**3,700,722**	**39%**
TAXES-OTHER		**2,024,642**	**35%**	**3,299,222**	**35%**
LIC/PERMITS		**13,380**	**0%**	**59,779**	**1%**
INTERGOV REVS/GRANTS		**37,784**	**1%**	**812,541**	**9%**
CHARGES		**414,440**	**7%**	**802,463**	**8%**
F&F		**338,107**	**6%**	**474,720**	**5%**
INVEST INCOME		**106,029**	**2%**	**202,487**	**2%**
DONATIONS		**1,736**	**0%**	**2,014**	**0%**
MISC REVS		**27,139**	**0%**	**199,097**	**2%**
TOTAL		**5,836,900**		**9,535,056**	


% Of GF Revs that are Ad Vel Taxes
49%
47%
45%
43%
41%
39%
37%
35%
48%
46%
45%
47%
47%
45%
44%
40%
39%
1999
2000
2001
2002
2003
2004
2005
2006
2007


% Of GF Revs that are LOST
30%
29%
28%
27%
26%
25%
24%
23%
22%
21%
20%
23%
22%
24%
23%
21%
24%
23%
26%
25%
1999
2000
2001
2002
2003
2004
2005
2006
2007


LOST Revenue
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
1999
2000
2001
2002
2003
2004
2005
2006
2007

BUDGET WORKSHEET FISCAL YEAR 2009
HART COUNTY GENERAL FUND
EXPENSE SUMMARY
Whole Budget- No Cuts in Services

		Actual 2005	Actual 2006	Actual 2007	Month Actual 2008	Projection 2008	Budget 2008	Dept. Request 2009	Admin. Rec. 2009	Comm Approve 2009	% Change 08-09	final % of 2009 Budget
General Government	10000	252,934	121,413	146,838	50,360	84,765	153,453	148,433	148,433	0	-100%	#DIV/0!
Executive (Board of Comm) 100.13000	13000	293,432	307,781	334,207	169,043	337,812	341,135	364,850	364,850	0	-100%	#DIV/0!
Elections 100.14000	14000	18,239	31,154	24,155	6,568	27,455	27,455	19,965	19,955	0	-100%	#DIV/0!
Board of Registrars 100.14100	14100	32,749	37,396	44,368	21,667	33,815	33,744	60,335	30,628	0	-100%	#DIV/0!
Law	15300	73,151	54,328	93,011	19,000	38,000	65,000	65,000	65,000	0	-100%	#DIV/0!
Tax Commissioner	15450	210,945	234,447	256,927	113,670	225,281	239,014	253,443	248,543	0	-100%	#DIV/0!
Tax Assessors	15500	259,646	249,921	263,070	203,687	651,964	767,292	1,398,550	1,128,666	0	-100%	#DIV/0!
Risk Management	15550	446,269	435,633	346,273	245,245	346,000	344,000	489,500	489,500	0	-100%	#DIV/0!
Internal Audit	15600	33,528	37,633	41,914	41,118	42,000	60,000	62,000	62,000	0	-100%	#DIV/0!
Gen Gov Bldgs	15650	166,930	236,975	606,818	142,497	705,081	1,560,500	1,503,400	1,503,400	0	-100%	#DIV/0!
General Administration fees	15950	3,495	3,495	3,945	4,245	4,250	3,950	4,250	4,250	0	-100%	#DIV/0!
Superior Court	21500	115,740	124,035	116,502	56,426	116,829	112,622	114,060	107,122	0	-100%	#DIV/0!
Clerk of Superior Court	21800	279,378	270,720	286,151	145,159	287,104	296,933	287,120	255,496	0	-100%	#DIV/0!
District Attorney	22000	6,459	7,715	7,900	2,886	7,172	9,200	9,200	9,200	0	-100%	#DIV/0!
Magistrate Court	24000	146,898	153,640	171,119	91,370	178,283	181,415	197,982	197,397	0	-100%	#DIV/0!
Probate Court	24500	166,308	192,218	208,771	107,880	216,926	223,451	246,263	242,864	0	-100%	#DIV/0!
Juvenile Court	26000	57,791	63,215	58,913	29,141	58,282	59,317	59,702	59,702	0	-100%	#DIV/0!
Grand Jury	27000	37,895	67,927	42,577	23,907	47,813	53,584	54,865	43,104	0	-100%	#DIV/0!
Law Library	27500	454	1,503	805	400	1,400	400	1,400	1,400			
Public Defender	28000	50,190	36,375	48,250	39,427	66,791	66,791	54,728	54,728	0	-100%	#DIV/0!
Board of Equalization	28100	2,462	7,550	16,307	6,203	12,406	8,075	7,575	7,575	0	-100%	#DIV/0!
Misdemeanor Probation	28110	4,538	6,050	6,050	0	6,050	6,050	6,050	6,050	0	-100%	#DIV/0!
Sheriff	33000	1,254,762	1,447,823	1,458,397	672,024	1,370,099	1,550,976	1,616,444	1,567,844	0	-100%	#DIV/0!
Jail operations	33260	777,429	904,417	991,311	454,756	910,046	980,725	973,395	938,895	0	-100%	#DIV/0!
Adult Corrections	34200	17,931	32,461	26,774	15,750	31,419	30,000	30,000	30,000	0	-100%	#DIV/0!
EMS	36000	933,437	1,325,312	1,402,333	750,655	1,525,954	1,566,421	1,648,719	1,571,752	0	-100%	#DIV/0!
Coroner	37000	14,950	18,403	15,312	6,852	16,128	16,929	18,054	16,829	0	-100%	#DIV/0!
Animal Shelter	39100	25,000	30,000	36,000	21,500	39,000	35,000	38,500	35,000	0	-100%	#DIV/0!
Emergency Management	39200	81,532	25,689	20,498	9,929	19,798	24,678	26,955	26,805	0	-100%	#DIV/0!
Public Works	41000	23,490	29,170	188	0	0	0	0	0	0		#DIV/0!
Highways & Streets	42000	786,916	1,139,844	1,094,040	580,326	1,120,786	1,169,103	1,213,426	1,213,426	0	-100%	#DIV/0!
Water Authority	44100	48,340	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	0	-100%	#DIV/0!
Health Dept	51000	76,746	77,018	81,652	40,596	79,171	76,821	120,846	78,321	0	-100%	#DIV/0!
Welfare/DFACS	54000	106,160	107,047	146,685	52,409	104,818	128,200	121,186	106,200	0	-100%	#DIV/0!
Senior Center	55200	91,324	89,406	96,664	44,562	89,674	95,844	98,780	97,080	0	-100%	#DIV/0!
Transit Services	55400	61,999	60,911	69,542	33,518	71,126	71,791	75,943	75,890	0	-100%	#DIV/0!
Recreation	61000	220,868	251,537	271,364	112,404	213,985	272,632	277,871	257,800	0	-100%	#DIV/0!
HYDRA	61900	15,000	15,000	17,500	10,000	20,000	20,000	20,000	20,000	0	-100%	#DIV/0!
Library Administration	65100	127,504	158,927	633,532	48,210	103,600	93,600	98,600	93,600	0	-100%	#DIV/0!
Agricultural Resources	71300	72,090	81,267	81,298	39,404	78,390	76,479	80,491	79,191	0	-100%	#DIV/0!
Forest Resources	71400	2,340	2,340	2,352	2,352	2,352	2,340	2,352	2,352	0	-100%	#DIV/0!
Economic Dev & Assistance	75000	63,927	96,453	150,372	76,727	151,525	183,370	200,820	190,920	0	-100%	#DIV/0!
Airport Authority	75630		7,250	7,250	3,625	7,250	13,250	7,250	7,250	0		#DIV/0!
Community Action Programs	76300	4,625	4,600	100	0	100	100	1,000	1,000	0	-100%	#DIV/0!
Literacy Center	76400	20,000	20,000	25,000	14,384	26,884	25,000	25,000	25,000	0	-100%	#DIV/0!
to match audit		24,046	31,106	-14,894								
TOTAL		**7,801,238**	**8,946,008**	**10,049,087**	**4,678,520**	**9,813,659**	**11,425,353**	**12,496,213**	**11,874,728**	**0**	**-100.00%**	**#DIV/0!**
BUDGET						budget rev.:	9,103,063		9,500,000			
						budgeted deficit (fund bal transfer):	2,322,290		2,374,728			
						major one time capital budget:	1,815,000		2,200,000			
						Budgeted O&M Deficit:	507,290		174,728			

BUDGETED GENERAL FUND REVENUES

BUDGET WORKSHEET FISCAL YEAR					7				Comm.	%	
HART COUNTY GENERAL FUND	100	Actual	Actual	Actual	Mth Actual	Projected	Budget	Admin	Approved	Change	
REVENUES SUMMARY		2005	2006	2007	2008	2008	2008	2009	2009	2007-08	
Real & Person. Current Year	31.1100	3,348,031	3,455,420	3,398,664	3,422,981	3,600,000	3,592,851	3,600,000		-100.0%	94.9%
Timber--Current Year	31.1120	2,245	1,481	2,131	1,291	2,000	2,106	2,000		-100.0%	90%
Real & Person. Prior Year	31.1200	8,163	11,870	2,072	482	2,000	2,000	2,000		-100.0%	
Assessment Penalty	31.1240	1,348	738	507	385	400	400	400		-100.0%	
Motor Vehicle- Current Year	31.1310	304,303	271,770	277,015	159,803	273,948	270,000	270,000		-100.0%	100%
Mobile Home- Current Year	31.1320	23,870	18,328	19,889	6,509	11,159	25,291	25,000		-100.0%	66%
Mobile Home- Prior Year	31.1321	1,737	654	444	799	1,370	500	1,200		-100.0%	
Heavy Equipment						2,000	2,165	2,000			
Intangibles Reg & record	31.1340	171,994	166,526	181,152	77,506	132,867	175,000	175,000		-100.0%	
Railroad Equipment	31.1350	1,283	1,348	1,175	1244	1,200	1,200	1,200		-100.0%	
sun tax ad fees	31.1389	1,010	1,779	8,006	3,708	5,000	2,000	5,000			
Other Revenues	31.1390		9,292	6,093	786	2,000	5,900	2,000			
Mail Fees	31.1391	2,800	3,935	4,255	1,984	3,401	4,000	4,000			
Replacement Registration	31.1392	43	59	37	287	492	50	50			
Return Check Fees	31.1395	760	680	820	495	849	750	800			
Bank Account Interest	31.1396	7,466	18,228	19,633	14,519	24,890	21,000	28,000		-100.0%	
Commissions	31.1397	264,943	291,205	301,679	299,464	300,000	300,000	300,000		-100.0%	
Tag & Title Agents fee	31.1398	52,257	44,872	41,455	25,028	42,905	40,000	43,000		-100.0%	
Tax sale/attorney fees	31.1401		640								
Property not on digest	31.1500	30,870	4,117	55,980	4,668	5,000	54,000	5,000		-100.0%	
Real Estate Transfer Fee	31.1600	49,637	71,409	63,221	17,558	30,100	60,000	45,000		-100.0%	
Comcast Cable Franchise Fee	31.1751	29,744	26,457	26,634	13,241	28,000	28,000	28,000		-100.0%	
Northland Cable Franchise Fee	31.1752	424	449	302	193	350	350	350		-100.0%	
Depot Street Cable Franchise Fee	31.1753	8,762	2,607	4,345	1,738	3,500	3,500	3,500		-100.0%	
Hart Cable Franchise Fee	31.1754	11,396	29,013	35,916	19,042	38,000	37,000	38,000		-100.0%	
Carnesville cable Franchise Fee	31.1755	869									
LOST	31.3100	1,923,176	2,425,198	2,378,113	907,572	2,335,434	2,350,000	2,400,000		-100.0%	
Hotel/Motel Tax	31.4100			1,010	11	1,000	2,000	1,000			
Alchohol Excise Tax	31.4200	55,734	54,847	59,732	27,280	46,766	52,000	52,000		-100.0%	
Financial Institutions Tax	31.6300	27,755	25,231	25,891	18,311	26,000	28,000	26,000		-100.0%	
Penalties and Interest General Prop	31.9100	4,080									
Penalties Deliquent Property	31.9110	45,186	36,688	28,427	19,945	30,000	30,000	30,000		-100.0%	
Penalties Deliquent Personal	31.9120	7,558	1,214	2,663	698	2,000	2,000	2,000			
Pen-Deli taxes/real property	31.9121	74,924	60,584	51,161	38,588	66,151	60,000	60,000		-100.0%	
Penalties & Interest-FIFA	31.9500	3,388	1,870	1,522	834	2,000	2,000	2,000		-100.0%	
Alcohol Beverage Lic. Fee	32.1100	8,400	10,400	11,900	3,200	3,200	12,000	3,200		-100.0%	
Alc. Bev. Beer	32.1110				4900	4,900		4,900			
Fire Arm Permits	32.2910				1242	1,242		1,500			
Mobile Home Permit Fee	32.2940	3,475	3,500	2,894	1,025	1,757	3,500	3,000		-100.0%	
Building Permit Fee	32.3100	6,165	6,030	6,095	2,025	3,471	6,000	6,000			
Late Tag Penalty	32.4300	56,503	40,334	38,890	24,098	41,311	40,000	41,000		-100.0%	
Hur. Francis Grant	33.1130	82,216									
Finger print device grant	33.1154	3,862	11,044								
Transit System DOT Grant	33.1260	18,631	29,422	30,850	15,164	35,000	35,000	35,000		-100.0%	
Flood Control Grant	33.3310	18,704	19,685	25,434	25,950	25,950	19,000	26,000		-100.0%	
Federal Payment in Lieu of Taxes	33.3000	28,597	29,078	28,929	29000	29,000	29,000	29,000		-100.0%	
Juvenile Justice Grant	33.4111	960	5,019			0	0			program ended	
Ga bioterrorism	33.4113										
Office Domes Preparedness	33.4118	37,841									
DFACs Transportation Grant	33.4119		44,324	61,825	16,492	40,000	66,000	40,000			
Soil Technician Assistance Grant	33.4212	14,599	12,398	2,968			0			#DIV/0!	federal funding eliminated
EMA State Grant	33.4215	6,824		4,963		5,000	5,000	5,000		-100.0%	
GEMA Pre Disaster Mitigation Grant	33.4216				10390	10,500					
Homeowner Tax Relief Grant	33.5100	224,765	205,474	207,572	201,681	201,681	220,000	202,000		-100.0%	
Library Reconstruction Grant				450,000	7,500	10,000					
Probation Fee	34.1120	8,374	8,426	7,314	429	7,000	7,000	7,000		-100.0%	
Planning & Dev Fee/chgs	34.1300	2,000	4,500	2,500	1,600	1,600	4,500	3,000			
Real Estate Deed Images Fee	34.1391	9,191	5,289	2,687	4,542	6,000	2,000	6,000		-100.0%	
Elections Qualifying Fee	34.1910		549			600					
Sale of Maps	34.1930	2,798	847	672	299	513	750	750		-100.0%	

BUDGETED GENERAL FUND REVENUES

BUDGET WORKSHEET FISCAL YEAR					7				Comm.	%	
HART COUNTY GENERAL FUND	100	Actual	Actual	Actual	Mth. Actual	Projected	Budget	Admin.	Approved	Change	
REVENUES SUMMARY		2005	2006	2007	2008	2008	2008	2009	2009	2007-08	
Copies Fee	34.1935	843	636	1,002	394	675	1,000	1,000		-100.0%	
Prisoner Housing Fee	34.2330	27,915	46,840	27,276	12,324	21,127	28,000	28,000		-100.0%	
Inmate Social Security	34.2335			13,200	400		12,000				
Park Patrol	34.2340	21,265	30,698	20,790	2,280	28,000	28,000	14,000		-100.0%	
Ambulance Fees	34.2600	376,838	507,965	638,191	311,161	533,418	565,000	600,000		-100.0%	
Sheriff Office Fees	34.2910	25,266	29,882	31,649	19,983	34,257	31,000	34,000		-100.0%	
Transit Passenger Fees	34.5510	2,193	1,319	2,437	763	1,308	2,500	1,000		-100.0%	
Rec Builing Use Rent	34.7210	1,925	2,540	3,546	1,900	2,500	3,000	2,500		-100.0%	
Rec Tournament Fees	34.7212			1,050		1,000	1,000	1,000			
Rec Gate Fees	34.7310	5,391	6,709	7,277	6,983	7,000	6,800	7,000		-100.0%	
Rec Adult Softball Fees	34.7315	11,235	7,804	10,904	921	5,000	5,000	8,000		-100.0%	
Rec Tommy English memorial	34.7318	2,072	1,709	1,366		1,700	1,700	1,700			
Rec-Football Tournament Fees	34.7330	400									
Rec-Cheerleading and Football Signup Fees	34.7510	8,270	10,284	10,025	-150	9,000	9,000	9,000		-100.0%	
Rec-Basketball Sign up fees	34.7520	3,080	2,660	2,649	2,968	2,968	2,700	3,000		-100.0%	
Certification Fees	34.7530	2,797									
Rec Little Miss Homecoming Fees	34.7540		801	1,308						#DIV/0!	
Rec concessions income	34.7910	12,177	10,166	9,118	7,898	10,000	10,000	10,000		-100.0%	
Rec Basketball Sponsors	34.7920	2,072	1,185	1,645	2,542	1,442	1,200	1,500		-100.0%	
Rec Football Sponsors	34.7930	8,019	6,592	5,857	4,591	4,591	6,000	6,000		-100.0%	
Superior Court Fines	35.1110	183,697	207,484	190,034	86,229	147,822	180,000	180,000		-100.0%	
Magistrate Court Fines	35.1130	68,415	62,360	84,113	37,050	63,514	85,000	70,000		-100.0%	
Probate Court Fines	35.1150	145,062	195,037	200,573	103,413	177,279	185,000	190,000		-100.0%	
Juvenile	35.1160	2,234									
Interest (General)	36.1000	2,396	7,245	9,975	3,695	6,334	9,000	6,700			
GF Investment Interest\	36.1110	91,435	154,925	131,952	51,285	87,917	140,000	87,000		-100.0%	
C/D Long Term Investments	36.1112		40,456				0				
1% LOST Investment Interest	36.1120	22,963	65,295	60,560	12,068	20,688	48,000	20,000		-100.0%	
EMS Donations	37.1120	55	989	-1,088	367	167				#DIV/0!	
Senior Center Donations	37.1130		502	1,050	1,002	1,002					
Rec Dept Donations	37.1140		303	2,052	250	250					
Reimbursement for Damaged Property	38.3000		14,097	1,800	11,902	11,000	2,000	5,000			
Batt Women Shelter Insurance Payment	38.3002	108,482									
Misc Revenues	38.9000	7,407	8,265	13,989	19,184	32,886	12,000	12,000		-100.0%	
Snr. Center Meals Income	38.9020	9,293	7,687	9,064	5,167	8,858	9,000	9,000		-100.0%	
School Resource Officer	38.9030	35,774	35,774	39,728	21,547	36,938	27,000	52,000		-100.0%	
HB182 Juvenile Judge Reimbursement	38.9051	50,750	52,060	52,169	12,750	51,000	51,000	52,000		-100.0%	
Detention center fuel charge	38.9053	20,631	29,877	28,326	15,749	26,998	30,000	27,000		-100.0%	
Pandemic Flu Grant	38.9045			3,300							
WSUA Utils & misc	38.9055				3,411	3,000					
Franklin County DA reimbursement	38.9056	214	371	868			250	0		-100.0%	franklin decided not to contribute anymore
Oglethorpe County DA reimbursement	38.9057	214	520	442	217		250	400		-100.0%	
Madison County Judicial Reimbursment	38.9058	965	851	2,246	518		850	1,000		-100.0%	
Oglethorpe County Judicial Reimbursment	38.9059	542	1,121	1,427			1,500	1,500		-100.0%	
special reimbursement	38.9061			20,187	23,711	23,711					
vict assist prog reimburse	38.9062				8,656	8,656					
juv justice expenses	38.9080	4,591	4,238	5,064	3,455	4,500	4,500	4,500			
Lightning Strike-Insurance Reimbursement	38.9091		117,699								
Lightning Strike 2-Insurance Reimbursement	38.9092		77,872	20,487							
Hart State Park Cabin Reimbursement	38.9093				58,249	53,378					
Op. Trans Fund in	39.1200		17	300							
Sale of Assets	39.2100			1,000							
Op. Trans Out	61.1000	12	3								
Add to match audit OR projected		141864	215202			140,000		140,000			not a budget revenue
TOTAL		**8,417,220**	**9,432,954**	**9,535,056**	**6,291,319**	**9,019,392**	**9,103,063**	**9,153,650**	**0**	**-100.0%**	
Revenue Growth		$ 397,170	$ 1,015,734	$ 102,102							
		5.0%	12.1%	1.1%							
Fund Balance Transfer											
			44%	45%							

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
General Government 100.10000

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Project 2008	Budget 2008	Depart Request 2009	Admin Rec 2009	Comm Approved 2009	Budget Percent Change 2008-09	REMARKS
Wages	51.1100	16,941	17,243	12,730	5,067	10,134	10,500	10,500	10,500		-100.00%	**note 1, 4**
PTO Buyout (98)		114,672										
Temporary employees	51.1200	11										
Insurance	51.2100	7,492	3,454	2,710			0				#DIV/0!	
Insurance/dependent	51.2110	32,600	36,500	31,700	15,900	31,800	36,000	38,880	38,880		-100.00%	speculation
FICA	51.2200	10,064	1,319	974	388	775	803	803	803		-100.00%	**note 4**
Unemployment insurance	51.2600	1,631	6,842	14,873	0		7,000	5,000	5,000		-100.00%	note 3
Personal days liability	51.2910				0							
Drug & Alcohol Counseling	52.1205		750	750	0		750	750	750			
Attorney	52.1210											
Medical services	52.1260	5,518	5,296	4,554	2,644	5,288	5,300	5,300	5,300		-100.00%	
IBM (AS400)	52.1302			3,113			3,200				-100.00%	add to 52.1310
Municode (internet code of ord)	52.1309	350	350	400	400		400	400	400			move to 27500 Fy09
TBS	52.1310	977	2,475	2,835	2,700	3,000	3,000	3,000	3,000		-100.00%	
Capital Data	52.1312	1,618	1,483	2,780	988	1,976	4,000	2,000	2,000		-100.00%	
IKON	52.1316	1,853	2,038	2,242	0	0	3,500	1,200	1,200		-100.00%	ntoe 5
Web Site Services	52.1319	1,318	1,449	1,823	625	1,250	1,500	1,400	1,400		-100.00%	
outside labor	52.2206			561	40							
Postage	52.3210	1,275	2,296	1,158	257	514	1,500	1,500	1,500		-100.00%	
Advertising	52.3300	6,340	7,937	6,066	2512	5,024	5,000	5,000	5,000		-100.00%	
print & bind	52.3400	4,867				0						
Educ/Training	52.3700	130	138		0	0						
small equipment	53.1600		2,310									
Misc supplies	53.1704	2,200	3,373	6,466	2628	5,256	4,000	4,000	4,000		-100.00%	
Office supplies	53.1710	8,048	12,273	9,361	4073	8,146	9,000	9,000	9,000		-100.00%	
meeting room cushions	53.1729	1,995									#DIV/0!	
Outside labor	53.1720		226		940	1,880						
Part/repair	53.1750	2,005	1,809	2,268	953	1,906	1,700	1,900	1,900		-100.00%	
Oil/petroleum	53.1760	174	266	319	159	318	300	300	300		-100.00%	
Tires/tubes	53.1770	85	458	828	60	120	500	500	500		-100.00%	
batteries	53.1780			150	165	330						
Gasoline	53.1790	3,781	5,727	5,605	3,524	7,048	5,000	7,000	7,000		-100.00%	
Vehicles	54.2200	15376										
Computers	54.2400	2687		364	737		500				-100.00%	note 2
Document Mgt System	54.2402	1200	1200								#DIV/0!	
Capital outlay/other equip	54.2500	2,100									#DIV/0!	
Used Vehicle Purchase												
Contingencies	57.9000			32,208	5,600		50,000	50,000	50,000		-100.00%	Original Budget $50,000 see note 4
misc			1,118			0						
CDBG Grant Admin						0						
TOTAL		**247,308**	**121,413**	**146,838**	**50,360**	**84,765**	**153,453**	**148,433**	**148,433**	**0**	**-100.00%**	

Admin Cuts fr. dpt. Req.	$	(0)
Admin Cuts fr. Prior year	$	5,020
Board Cuts	$	148,433

note 1 Revenues

Soil Technician Grant	33.4212	14,599	12,398	2,968	Federal Funding Eliminated

note 2 software, website, virus protection (all county departments)

note: "speculation" means that at this point we do not know more firm numbers for insurance. Actual numbers become more concrete as fiscal year ends and new proposals received.

note 3 charged to the departments

note 4: see alternate budget with deep cuts to balance budget

removes part time person

reduces contingencies allowances (primarily for purchase of used vehicles and equipment from state surplus)

note 5: copier under warranty FY08

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
Executive (Board of Comm) 100.13000

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Project 2008	Budget 2008	Depart. Request 2009	Admin. Rec. 2009	Comm. Approved 2009	Budget Percent Change 2008-09	REMARKS
Wages	51.1100	217,388	210,122	245,926	126,324	252,648	255,237	274,725	274,725		-100.00%	
Temporary Employee	51.1200	4,897	7,623	11,317	6,240	12,480	12,000	12,000	12,000		-100.00%	
Overtime	51.1300	1,847	2,429	2,291	1,617	2,500	2,500	2,500	2,500		-100.00%	
Insurance	51.2100	12,607	11,673	16,044	8,448	16,896	17,663	19,200	19,200		-100.00%	speculation
FICA	51.2200	16,053	16,437	19,332	9,992	20,474	20,635	22,126	22,126	0	-100.00%	
Retirement	51.2400	6,368	2,910	21,454	7,434	14,868	14,900	16,600	16,600		-100.00%	
Litigation	52.1211			1,005								
Architect	52.1220	18,445	6,956									
	52.1319		171									
Telephone	52.3200	8,100	8,600	9,131	4,554	9,108	9,000	9,000	9,000		-100.00%	
Postage	52.3210	636	491	239	396	792	800	800	800		-100.00%	
Travel/lodging	52.3500	2,182	2,838	2,583	1,038	2,076	3,500	3,000	3,000		-100.00%	
Education/training	52.3700		2,240	3,075	1,970	3,940	2,500	2,500	2,500			
RDC Meal	53.1323	1,184	700		15							
Misc. supplies	53.1704	8				0						
Office supplies	53.1710	1,778	1,852	1,810	1,015	2,030	2,400	2,400	2,400		-100.00%	
courthouse security	53.1728	197										
		638				0						
Computers	54.2400	221	20,901									
software												
TOTAL		**292,549**	**307,781**	**334,207**	**169,043**	**337,812**	**341,135**	**364,850**	**364,850**	**0**	**-100.00%**	

Admin. Cuts fr. dpt. Req.	$	-
Admin. Cuts fr. Prior year I	$	(23,716)
Board Cuts	$	364,850

note: "speculation" means that at this point we do not know more firm numbers for insurance. Actual numbers become more concrete as fiscal year ends and new proposals received.

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
Elections 100.14000

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Project 2008	Budget 2008	Depart. Request 2009	Admin. Rec. 2009	Comm. Approved 2009	Budget Percent Change 2008-09	REMARKS
Professional	52.1200	4,952	1,201			0						
Technical/elections	52.1314		11,406	620							#DIV/0!	note 1
FICA	51.2200			44								
Telephone	52.3200	9			0							
Postage	52.3210	93	117	162	6	120	120	120	120		-100%	
Travel/Lodging	52.3500	809	791	1,235	0	900	900	1,200	1,200		-100%	
Dues	52.3602	20	20	20	0	20	20	30	20		-100%	
Education/Training	52.3700			295	0	915	915	915	915			
Contract Labor	52.3850	154	112		0	200	200	200	200			
Poll workers	52.3854	10,668	12,232	16,255	5,483	15,000	15,000	10,300	10,300		-100%	
Other/purchased svcs	52.3900	200	300	2,400	860	2,550	2,550	1,700	1,700		-100%	
Energy	53.1200	292	276	228		400	400				-100%	
Misc. Supplies	53.1704		2,579	290			0					
Office supplies	53.1710	337	573	2,544	219	7,350	7,350	5,500	5,500		-100%	
Bldgs & grounds supplies	53.1720	300	347	62							#DIV/0!	
	53.1704											
computers		406				0						
TOTAL		**18,240**	**31,154**	**24,155**	**6,568**	**27,455**	**27,455**	**19,965**	**19,955**	**0**	**-100.00%**	

Admin. Cuts fr. dpt. Req.	$	10
Admin. Cuts fr. Prior year	$	7,500
Board Cuts	$	19,955

note 1: in house personnel have reduced the cost for this line item

ELECTIONS (14000) BUDGET
FISCAL YEAR 2009

Budget for two elections:
November 4, 2008 General
December 2, 2008 General Run-off
(All figures have been rounded to the higher dollar.)
I have **not** included any funding in my budget for special elections.

1- 52.1314 **ELECTIONS** -0-

2- 52.3210 **POSTAGE** Request **$120.00.**
We mail out notices notifying candidates and elected officials when reports are due, along with the proper forms to be filed; we also mail out poll workers paychecks

3- 52.3500 **TRAVEL/LODGING** Request **$1200** Election Superintendent has **mandatory** GEOA & GEOC training. Janet and Merry are also attending training sessions.
I requested $1200 for this budget year, it was cut to $900. Our room fee has already exceeded this amount, leaving nothing in budget for our traveling expenses.

4- 52.3602 **DUES/MEMBERSHIP** GEOA dues, **$30** was actual fee for 2008

5- 52.3700 **EDUCATION & TRAINING $915** $285 was actual registration fee for 2008 x 3
The only reason we were 'under budgeted amount' is because we were allowed to register as commuters, otherwise our registration fee's would have been $360 each

6- 52.3850 **CONTRACT LABOR $200** (for anything that may be needed at recreation depart.)

7- 52.3854 **POLL WORKERS** Request **$10,300**
I have estimated at least 1,089 hours @ $7.50 per hour = $8,168

Cokesbury	60/45	Bio	60/45	Goldmine	60/45
Bowersville	60/45	Shoal Creek	60/45	Reed Creek	120/75
Hartwell	150/75	Absentee	30/30		

Mandatory Poll Workers Training 84
I am requesting that Tommy Madden, who is experienced with assisting me in the preparation for and carrying out of elections, be budgeted approximately 90 hrs @ $10.00 per hour = $900
Janet McCart approximately 100 hrs @ $11.95 per hour = $1,195

8- 52.3900 **OTHER (PURCHASED SERVICES) $1,700**
$100 (per election / per contract) Bowersville Community Center = $200
$250 (per election / per contract) Goldmine Church of God = $500
$250 (per election / per contract) Reed Creek Community Center = $500
$250 (per election / per contract) Cokesbury United Methodist Church = $500

9- 53.1200 **ENERGY** -0-

10- 53.1704 **MISC SUPPLIES** -0- Not needed unless we have equipment breakdown

11- 53.1710 **OFFICE SUPPLIES** Request **$5,500** Estimate $5,000 for ballots alone

13- 53.1720 **BUILDING & GROUNDS SUPPLIES** -0-

Total Requested Budget Amount **$19,965**

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
Board of Registrars 100.14100

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Project 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Wages-Regular Employees	51.1100	25,205	27,702	15,821	8,631	13,090	13,090	27,886	13,489		-100%	requests employee full time
Extra Wages Pres. Election								2,400				
Extra Wages/fica Primary Election												
Run o ff election								872				
Wages-Temporary Employees				581		600	600	600				
Wages- Registrars				19,787	9,558	12,000	11,897	12,492	11,897			
Health Insurance								4,800				
FICA	51.2200	1,920	2,119	2,724	1,392	1,965	1,957	3,385	1,942	0	-100%	
Retirement	51.2400					0		200				
			40									
Attorney	52.1210		928		0							
Telephone	52.3200	417	513	442	230	460	500	500	500		-100%	
Postage	52.3210	2,746	2,982	1,938	68	4,000	4,000	4,000	2,000		-100%	
Travel/lodging	52.3500	1,129	1,393	1,367	0	200	200	1,400	200			
Education/training	52.3700	935	1,260	1,300	1,120	1,100	1,100	1,200	200			
Office supplies	53.1710	350	459	408	542	400	400	600	400		-100%	
voting machines												
Express Poll Machines												
Lateral file cabinets												
Computers	54.2400	25			126							
TOTAL		**32,727**	**37,396**	**44,368**	**21,667**	**33,815**	**33,744**	**60,335**	**30,628**	**0**	**-100.00%**	

Admin. Cuts fr. dpt. Req.	$	29,708
Admin. Cuts fr. Prior year bu	$	3,117
Board Cuts	$	30,628

HART COUNTY BOARD OF REGISTRARS
BUDGET REQUEST FOR 2009
April 30, 2008

Mr. Jon Caime
Hart County Administrator

Re: Budget, 2009

Dear Mr. Caime:

This is the budget request for our office for the 2009 year.

Board Members	Hilda Mauldin	$4,380.00
	Ronald J. Walker	$3,500.00
	Elizabeth G. Forbes	$4,612.00
Registrars Base Pay		$12,492.00
FICA		$955.64
TOTAL SALARY & FICA –REGISTRARS		$13,447.64
CLERK/DEPUTY REGISTRAR	@$13.08	$27,206.40
FICA		$2,081.29
INSURANCE FOR FULL TIME CLERK		$4,437.36
TOTAL FOR FULL TIME CLERK		$33,725.05
EXTRA PAY FOR REGISTRARS FOR ELECTION		$2,400.00
FICA		$183.60
		$2,583.60
EXTRA PAY FOR RUN-OFF ELECTION		$872.00
FICA		$66.71
		$938.71
PART TIME EMPLOYEES - ADVANCE VOTING		$600.00
FICA		$45.90
		$645.90
TOTAL SALARIES		
TOTAL REQUEST FOR EMPLOYEES WITH BENEFITS		$51,340.90

TELEPHONE	$500.00
POSTAGE	$4,000.00
OFFICE SUPPLIES	$600.00
POST OFFICE BOX RENT	$68.00
TRAVEL & LODGING	$1,400.00
EDUCATION	$1,200.00

TOTAL BUDGET REQUEST FOR 2009 $59,108.90

We are again requesting a full time clerk/deputy registrar for our office. The work load is such that it is almost impossible to complete her duties in a three (3) day work week. Our number of registered voters has increased from 13,353 on October 1, 2007 to 13,685 on April 1, 2008, meaning we have more work, as well as a need for more supplies. The increase in numbers does not reflect the work needed to locate and remove electors having moved from our county, deceased electors, convicted felons from our voter rolls. Electors moving within the county require as much work as a new voter registration application. New laws and changes in the way the Secretary of State's Office requires us to handle voter registration have created more work and the need for more supplies for our office.

Respectfully submitted;

Elizabeth Forbes

Elizabeth Forbes
Chief Registrar

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.15300.Law

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Project 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Professional (General)	52.1210	36,272	25,928	16,686	5,288	10,576	20,000	20,000	20,000		-100.00%	
Professional (Litigation)	52.1211	36,879	28,400	76,325	13,712	27,424	45,000	45,000	45,000		-100.00%	
TOTAL		**73,151**	**54,328**	**93,011**	**19,000**	**38,000**	**65,000**	**65,000**	**65,000**	**0**	**-100.00%**	

Admin. Cuts fr. dpt. Req.	$	-
Admin. Cuts fr. Prior year bud.	$	-
Board Cuts	$	65,000

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.15450.Tax Commissioner

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Project 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Wages	51.1100	137,575	141,432	145,438	73,404	146,808	153,400	168,456	168,456		-100%	note 1
Part time												
Health Insurance	51.2100	13,484	17,111	20,055	10,219	20,438	22,079	24,000	24,000		-100%	speculative
FICA	51.2200	10,355	10,548	10,813	5,391	11,231	11,735	12,887	12,887		-100%	
Retirement	51.2400	1,493	1,991	3,068	1,401	2,802	3,400	4,200	4,200		-100%	
Unemployment Insurance	51.2600		3,262									
			208									
Attorney	52.1210	2,143	2,801	3,137	655	1,310	2500	1,000	1,000			209,543
Litigation	52.1211	3,082			0	2,500	2,500					
	52.1300	3,090				0						
Technical/TBS	52.1310	20,343	16,877	19,971	11,662	18,000	18,000	22,000	18,000		-100%	
Capital Data	52.1312	884	1,141	1,309	152	304	1,000	500	500		-100%	
Telephone	52.3200	2,588	2,468	2,360	865	1,730	2,300	1,800	1,800		-100%	
Postage	52.3210	1,791	2,761	2,670	965	1,930	2,600	2,200	2,200		-100%	
Advertising	52.3300		700	3,950	1,980	3,960	2500	2,500	2,500			tax sale
Marketing Svc	52.3406	4,222	8,264	7,984	3,966	7,932	6,400	8,000	8,000		-100%	note 4
Travel/lodging	52.3500	1,072	54	92		300	300	100	100		-100%	
Dues	52.3602	300	300	200	200	400	200	300	200		-100%	
Education/training	52.3700			525	0	300	300	700	300			
Office supplies	53.1710	4,386	3,235	3,592	1,118	2,236	2,800	2,800	2,400		-100%	
Parts	53.1750			99								
Capital-Computers	54.2400	3,539		27,429	292	300	0					
Clerk of Court Recording Fee-FIFA			19945	4,235	1,400	2,800	7000	2,000	2,000			
Capital outlay/other	54.2500					0						
						0						
TOTAL		**210,499**	**234,447**	**256,927**	**113,670**	**225,281**	**239,014**	**253,443**	**248,543**	**0**	**-100.0%**	

Admin. Cuts fr. dpt. Req.	$	4,899
Admin. Cuts fr. Prior year bud.	$	(9,530)
Board Cuts	$	248,543

note 1: includes State COLA for tax comm.

Note 4: Mail Fees Rev:	31.1391	2,800	3,935	4,255	

note: "speculation" means that at this point we do not know more firm numbers for insurance. Actual numbers become more concrete as fiscal year ends and new proposals received.

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.15500.Tax Assessors

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Proj. 2008	BUDGET FYR 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Wages	51.1100	110,923	130,729	151,350	89,276	178,552	223,277	283,000	229,494		-100%	note 1
Temporary Employees	51.1200	27,700	3,577	9,957	15,286	50,000	50,000	50,000	0			
Board of Assessors	51.1205	10,675	12,550	7,675	1,375	2,750	10,000	10,000	7,000			
Overtime	51.1300		1,909									
Health Insurance	51.2100	9,979	12,751	16,749	8,553	17,106	38,264	48,000	38,400		-100%	**note 1 & speculative**
FICA	51.2200	11,364	11,290	12,852	8,044	17,695	21,671	26,240	18,092	0	-100%	**note 1**
Retirement	51.2400	1,382	301	785	422	844	1,000	3,500	2,500		-100%	
Unemployment Insurance				1,477		0						
Professional	52.1200	2,400			48							
Legal	52.1210	7,105	13,709	4,998		0	1,000	1,000	1,000			
Litigation	52.1211	17,807	23,412	17,558	6,219	12,438	8,000	8,000	8,000			
Plan Dev/ Tax Assessment	52.1230			4,125								
Technical-Kech & Wood (mapping)	52.1300	5,000	3,230	767	528	1,056		1,500			#DIV/0!	
Cott/wingapp	52.1301	15,692	3,318	1,000	0	1,000	1,000	1,000	1,000		-100%	note 3
IKON/Savin (copier support)	52.1316	1,404	620		429	800	800	800	800			
BOA Mapping Project	52.1326			5,615	47,120		40,000	40,000				**see capital spending plan**
Maint/ Duplicating Product	52.2204			957								
Telephone	52.3200	4,162	4,133	4,356	2,281	4,562	4,320	4,320	4,320		-100%	note 2
Postage	52.3210	7,544	2,315	4,212	5,039	10,078	3,000	12,000	3,000		-100%	
Advertising	52.3300					0					#DIV/0!	
Travel/lodging	52.3500	1,939	2,994	2,545	4,187	8,374	3,000	17,280	3,000		-100%	
Travel/Assessors	52.3501	2,537		1,477	823	2,500	2,500	2,500	2,000		-100%	
Education/training appraisers	52.3700		570	2,535	1,295	2,590	2,500	2,500	2,000		-100%	note 4
Education/training/Assessors	52.3701		215	920	120	240	600	1,175	600		-100%	
website maint	53.1319			375	4,500	4,500	4,500					
Books & Periodicals	53.1400			870	801	1,000	1,000	1,500	800			
Office supplies	53.1710	8,739		8,749	2,071	4,142	7,500	7,500	5,000		-100%	
Uniforms					72	600	600	600				
virus Software	53.1737				375	375		375				
Parts/repair	53.1750	562	565	54	162	324	130	130	130		-100%	
Oil & other petroleum	53.1760	27	22	5	5	10	30	30	30		-100%	
Tires & Tubes	53.1770					0					#DIV/0!	
Batteries	53.1780			180		0	100	100			-100%	
Gasoline	53.1790	879	364	927	664	1,328	2,000	2,000	1,500		-100%	
Capital-Buildings	54.1300											
orthophotography/map upgrades						150,000	150,000	41,000				**one time capital**
contract reevalution						175,000	175,000	800,000	800,000			**one time capital**
Vehicles	54.2200						10,000	10,000				requests two additional cars
Computers	54.2400	2,052			3,616	3,700	500	5,000				
Copier								7,500				
Other equipment	54.2500	9,000	12,735		376	400		10,000				note 5
Fire proof cabinets							5,000					
Capital lease	58.1200											
TOTAL		**258,872**	**249,921**	**263,070**	**203,687**	**651,964**	**767,292**	**1,398,550**	**1,128,666**	**0**	**-100.00%**	

Admin. Cuts fr. dpt. Req.	$ 269,883
Admin. Cuts fr. Prior year bud.	$ (361,375)
Board Cuts	$ 1,128,666

note 1: Requested two additional employees
Mapping Project Completed Fy08
note 2:DSL for CH in here, also includes 3 cell phones
note 3: cott replaced with wingap
note 4: training may be more if more mapping software training needed
note 5: request laptops, digital cameras, cellphones, lease additional office space
note: "speculation" means that at this point we do not know more firm numbers for insurance. Actual numbers become more concrete as fiscal year ends and new proposals received.

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.15550 Risk Management

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Projection 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS	
Workers Compensation	51.2700	130,000	121,720	147,784	56,808	150,000	150,000	150,000	150,000		-100.00%		speculation
Liability insurance/general	52.3110	147,394	182,563	175,539	183,871	190,000	190,000				22.92%	note 2	speculation
FY09 Remain Liab Ins.								142,500	142,500			Note 1	speculation
FY10 Liability/general								190,000	190,000			Note 3	speculation
Ins/ Deductible	52.3197			1,368	2,297	3,000		3,000	3,000				
Batt Women Shelter		109,551											
Lightning Strike #1		39,377	74,723										
Lightning Strike #2		15,017	69,338										
computers lightning			1,083	14,798								reimbursed by insurance	
sheriff vehicles			11,143										
Insurance/deductible	52.3197	2,906	1,332	6,784	2,269	3,000	4,000	4,000	4,000				
Various Accident Repairs													
TOTAL		**444,245**	**435,633**	**346,273**	**245,245**	**346,000**	**344,000**	**489,500**	**489,500**	**0**	**-100.00%**		

Admin. Cuts fr. dpt. Req.	$ -
Admin. Cuts fr. Prior year bud.	$ (145,500)
Board Cuts	$ 489,500

Increases through years				Ave
WC	5.46%	-6.37%	21.41%	13.89%
Liability/general	-1.29%	23.86%	-3.85%	14.44%

Note 1: ACCG changed term of policy from Oct 1 to July 1, this amount is remaining 9 months for term beginning July 1, 2008 ending July 1, 2009
note 2: liability coverage limits increased to $3M in FY06
note 3: This is estimate for new term July 1, 2009- July 1,2010

note: "speculation" means that at this point we do not know more firm numbers for insurance. Actual numbers become more concrete as fiscal year ends and new proposals received.

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.15600 Internal Audit

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Projected 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Auditor -General Fund	52.1240	33,258	37,633	36,914	41,118	42,000	40,000	42,000	42,000		-100.00%	
Risked Based Audit							20,000	20,000	20,000			note 1
Auditor -GASB34	52.1427			5,000								
TOTAL		**33,258**	**37,633**	**41,914**	**41,118**	**42,000**	**60,000**	**62,000**	**62,000**	**0**	**-100.00%**	

Admin. Cuts fr. dpt. Req.	$	-
Admin. Cuts fr. Prior year bud.	$	(2,000)
Board Cuts	$	62,000

risked based audit will be required beginning by FY08

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.15650 Gen Gov Bldgs

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Projection 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Hart State Park Cabin					57,250	60,000						note 1
Disposal	52.2110		495	1,835	1704	3,408	500	3,400	3,400			courthouse
Lawn care	52.2140	4,448	5,590	3,565	690	4,000	4,000	4,000	4,000		-100%	
HVAC	52.2201	6,718	7,142	6,794	4083	7,000	7,000	7,000	7,000		-100%	
Maint/Pest control	52.2205	5,357	5,543	5,137	2927	5,854	5,500	5,500	5,500		-100%	
Alarm Monitoring	52.2212			1,330		0						
DA Building Security				2,642								
Custodial/ Health Dept					275							
Energy	53.1200	37,121	53,134	41,518	18259	36,518	43,000	43,000	43,000			
Housekeeping supplies	53.1702	4,485	5,304	8,390	4514	9,028	5,500	5,500	5,500		-100%	
Misc supplies	53.1704			11		0						
Maint/Bldg & grounds	53.1720	60,354	23,129	33,496	13381	26,762	45,000	35,000	35,000		-100%	
Courthouse Security		8,248	6,599									
City of Hartwell Parking Lot		40,000										
Ag Building HVAC	53.1732		7,076									
courthouse HVAC	53.1733		8,394									
jail study			3,690	6,502								
Contingencies				588								
Hart Haven house maintenance				857								
Admin Building Roof							50,000					**one time capital expense**
sites	54.1100		105,595	901								
Courthouse Project	54.1303			357,098								**one time capital expense-finished FY07**
New Governmental Campus				136,089	25,859	200,000	200,000	200,000	200,000			**one time capital expense-may carry over to FY08**
Sheriff/Tax Buildings				65	1,044	400,000	1,200,000	1,200,000	1,200,000			**one time capital expense-may carry over to FY08**
Christmas Tree					12,511	12,511						**one time capital expense**
other equip	54.2500											
Fire alarm admin building												
TOTAL		**166,731**	**236,975**	**606,818**	**142,497**	**705,081**	**1,560,500**	**1,503,400**	**1,503,400**	**0**	**-100.00%**	

Admin. Cuts fr. dpt. Req.	$ -
Admin. Cuts fr. Prior year b	$ 57,100
Board Cuts	$ 1,503,400

note: gov campus actual budget needs FY09 depends on what remains from FY08
note 1: State Grant Pays 100% of this cost

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.15950 General Administration fees

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Projection 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Dues/Membership ACCG	52.3602	2,995	2,995	2,995	3,295	3,300	3,000	3,300	3,300		-100%	
Dues/Ga Mtns RDC	52.3610	500										note 1
NACO				450	450	450	450	450	450			
Dues RC&D	52.3603		500	500	500	500	500	500	500		-100%	
TOTAL		**3,495**	**3,495**	**3,945**	**4,245**	**4,250**	**3,950**	**4,250**	**4,250**	**0**	**-100.00%**	

Admin. Cuts fr. dpt. Req.	$	-
Admin. Cuts fr. Prior year bud.	$	(300)
Board Cuts	$	4,250

note 1: state law 50-8-33 (b) (1) requires that dues be paid only from unincorporated funds therefore admin rec. these be paid for in 203 account

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100. 21500 Superior Court

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Projection 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS	
Judge's supplement	51.1110	18,805	20,235	20,371	8,901	19,400	19,400	19,400	19,400		-100%	note 1	
FICA	51.2200	5,285	5,693	5,537	2,569	6,884	6,227	6,610	6,227	0	-100%		
Court Appointed Attorney	52.1250	19,692	20,546	15,645	5,444	10,888	15,000	10,000	10,000		-100%		
Court Reporting	52.1320	39,051	38,765	38,822	23,466	46,932	37,000	37,000	37,000				
Telephone	52.3200	4,413	4,603	4,465	1,900	3,800	4,000	4,500	4,000		-100%		
Postage	52.3210	453	705	442	336	672	700	850	700		-100%		
Travel/lodging	52.3500	731	493	312	0	400	400	400	400		-100%		25,627
Dues	52.3600	453	365	425	0	400	395	500	395		-100%		
Bailiff's fees	52.3601	23,535	29,480	26,845	11,830	23,660	25,000	30,000	25,000		-100%		
Education and Training	52.3700					0							
Virus Software	53.1737				167	167		300					
Office supplies	53.1710	1,171	470	2,173	318	636	1,500	1,500	1,000		-100%		
Oglethorp/ juvinile court	57.1080	1,690	2,005	1,465	1,495	2,990	3,000	3,000	3,000		-100.00%	has rev.	
TOTAL		**115,279**	**124,035**	**116,502**	**56,426**	**116,829**	**112,622**	**114,060**	**107,122**	**0**	**-100.00%**		

Admin. Cuts fr. dpt. Req.	$	6,938
Admin. Cuts fr. Prior year bud.	$	5,500
Board Cuts	$	107,122

note 1: HCBOC increased supplement by $7,200 annually for 06

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.21800 Clerk of Superior Court

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Projection 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Wages	51.1100	183,451	192,931	207,092	105,976	211,952	219,938	200,000	185,226		-100%	note 1
temp employees	51.1200	18,500	1,866	390	3,747	5,000	2,500	2,500			-100%	note 3
Health Insurance	51.2100	15,920	16,992	20,045	10,548	21,096	22,079	24,000	24,000		-100%	speculative
FICA	51.2200	14,740	14,183	15,243	7,944	15,888	17,017	14,170	14,170		-100%	
Retirement contributions	51.2400	3,863	4,334	4,722	2,450	4,900	5,000	3,700	3,700		-100%	
Overtime			570	121								
Attorney	52.1210	229	747	157	0	0	300	0	0			
Tech/IOS Capital	52.1315	2,838	2,033	4,772	1,493	2,986	2,800	2,400	2,400		-100%	
Tech/ICON	52.1316	2,445	2,687	1,386	843	1,686	2,500	2,500	2,000		-100%	
Maint/ICON	52.2202	944	1,363	1,943	1,200	2,400	1,250	1,800	1,250		-100%	
Telephone	52.3200	4,100	4,470	3,356	1,674	3,348	2,500	3,000	3,000		-100%	
Postage	52.3210	2,495	2,848	3,247	1,389	2,778	3,000	3,000	3,000		-100%	
Travel/lodging	52.3500	2,456	2,002	2,105	992	1,900	1,900	1,900	1,900		-100%	
Education and training				300	300	600	600	600	300			
Dues/membership	52.3602	330	350	350	350	350	350	350	350		-100%	
Office supplies	53.1710	14,175	13,126	14,274	5,360	10,720	14,000	18,000	13,000		-100%	
small equipment	53.1600			5,348								
storage rental	52.2312		400	1,300	600	1,200	1,200	1,200	1,200			
virus software					293	300						
Capital outlay	54.2300	670										
Capital outlay	54.2500	11,384	9,557					8,000				
Software contract	xx.xxxx											
Other Equipment												
TOTAL		**278,540**	**270,720**	**286,151**	**145,159**	**287,104**	**296,933**	**287,120**	**255,496**	**0**	**-100.00%**	

Number of FT Authorized People	5	Admin. Cuts fr. dpt. Req.	$ 31,624
		Admin. Cuts fr. Prior year bud.	$ 41,437
		Board Cuts	$ 255,496

note 1: state COLA for elected COC included
note 3: temp employee for doc mgt
note: "speculation" means that at this point we do not know more firm numbers for insurance. Actual numbers become more concrete as fiscal year ends and new proposals received.

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.22000 District Attorney

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Projected 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Contract Labor	52.3850											
Energy	53.1200	1,659	2,915	3,100	1,086	2,172	2,000	2,000	2,000		-100%	
Electricity	53.1300											
District Attorney	57.1060	4,800	4,800	4,800	1,800	5,000	7,200	7,200	7,200		-100%	
Svc contract	xx.xxxx											
Housekeeping supplies	xx.xxxx											
TOTAL		**6,459**	**7,715**	**7,900**	**2,886**	**7,172**	**9,200**	**9,200**	**9,200**	**0**	-100.00%	

Admin. Cuts fr. dpt. Req.	$	-
Admin. Cuts fr. Prior year b	$	-
Board Cuts	$	9,200

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.24000 Magistrate Court

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Projection 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Wages	51.1100	109,140	116,538	132,432	69,297	138,594	140,332	152,389	152,389		-100%	note 1
Criminal Jusitce/ Magis	52.1208			2,400								
Health Insurance	51.2100	9,527	10,158	11,990	6,315	12,630	13,247	14,400	14,400		-100%	speculative
FICA	51.2200	8,301	8,863	10,082	5,278	10,556	10,735	11,658	11,658		-100%	
Retirement	51.2400	2,105	2,311	2,730	1,478	2,956	3,000	5,000	5,000		-100%	
IKON	52.1316		846	973	759	930	930	930	930			
Maint/Xerox	52.2204	1,540										
Professional	52.1200		3,400				2,400				48%	note 2
Crim. Justice	52.1208				1,200	1,200		2,400	2,400			
Telephone	52.3200	3,027	2,750	3,376	1,484	2,968	2,500	2,500	2,500		-100%	
Postage	52.3210	2,571	3,028	912	1,181	2,362	2,600	2,600	2,400		-100%	
Travel/lodging	52.3500	1,931	1,354	1,894	294	588	2,000	2,000	1,800		-100%	
Dues	52.3602	160	160	110	300	115	115	300	115		-100%	
Education/training	52.3700			525	795	800	555	805	805			
Office supplies	53.1710	2,977	3,023	2,718	1,592	3,184	3,000	3,000	3,000		-100%	
Virus software	53.1737				167	170						
Gasoline (Community Service Van)	53.1790											
copier		3,800										
capital												
Computers	54.2400	1,324	1,156	977	1,230	1,230						
TOTAL		**146,403**	**153,640**	**171,119**	**91,370**	**178,283**	**181,415**	**197,982**	**197,397**	**0**	**-100.00%**	

Admin. Cuts fr. dpt. Req.	$	585
Admin. Cuts fr. Prior year bu	$	(15,982)
Board Cuts	$	197,397

note 1: State COLA for Magistrates included
note 2: Criminal Justice Software

note: "speculation" means that at this point we do not know more firm numbers for insurance. Actual numbers become more concrete as fiscal year ends and new proposals received.

rev 35.1130		68,415	62,360	84,113

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.24500 Probate Court

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Projection 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Wages	51.1100	135,881	151,592	167,618	87,447	174,894	181,000	195,926	195,926		-100%	note 1
part time	51.1105		766			0					#DIV/0!	
Health Insurance	51.2100	8,983	11,605	16,019	9,168	18,336	17,663	19,200	19,200		-100%	speculative
FICA	51.2200	9,980	11,236	12,367	6,510	13,020	13,539	14,988	14,988		-100%	
Retirement	51.2400	3,166	3,476	3,983	1,754	3,508	4,200	5,300	5,300		-100%	
Attorney	52.1210		81			0					#DIV/0!	
Copier Maint	52.1316	853	219	250	115	230	300	330	250		-100%	
Telephone	52.3200	1,740	2,090	1,658	879	1,758	1,500	2,000	1,700		-100%	
Postage	52.3210	718	584	757	637	1,274	750	1,000	1,000		-100%	
Printing and Binding	52.3400	269	306	473	223	446	500	800	500		-100%	
Travel/lodging	52.3500	1,360	1,061	1,602		1,300	1,300	1,500	1,300		-100%	
Dues	52.3602	250	250	500	150	300	300	500	300		-100%	
Education/training	52.3700			885	175	500	500	850	500			
Office supplies	53.1710	1,981	1,873	2,659	530	1,060	1,900	2,090	1,900		-100%	
copier								1,779				
computers	54.2400	549	6,495		292	300						
TOTAL		**165,730**	**192,218**	**208,771**	**107,880**	**216,926**	**223,451**	**246,263**	**242,864**	**0**	-100.00%	

Admin. Cuts fr. dpt. Req.	$	3,399
Admin. Cuts fr. Prior year bu	$	(19,413)
Board Cuts	$	242,864

note 1:state cola for probate judge included

See Rev. 35.1150 145,062 195,037 200,573

note: "speculation" means that at this point we do not know more firm numbers for insurance. Actual numbers become more concrete as fiscal year ends and new proposals received.

PROBATE COURT (24500)BUDGET
FISCAL YEAR 2009

1- 51.1100 **REGULAR EMPLOYEES** Items 1-4 to be set by commissioners and is NOT included in Total Requested Budget Amount *

2- 51.2100 **GROUP INSURANCE** set by commissioners

3- 51.2200 **FICA** set by commissioners

4- 51.2400 **RETIREMENT** set by commissioners

5- 52.1316 **ATHENS DIGITAL $330**; maintenance agreement .0080 per copy; estimate 3000 per month ($24.00) x 12 = $288; extra for occasional overage on meter at election times; 10% increase.

6- 52.3200 **TELEPHONE** Requesting **$2000** Monthly fees w/o AT&T long distance almost $1400

7- 52.3210 **POSTAGE** Requesting **$1000**; P. O. Box fee is $104.

8- 52.3400 **PRINTING & BINDING** Bound Hartwell Suns, approximately $330.00 per year; Hartwell Sun subscription $22.00 per year; Lexis-Nexis updates as published (traffic & probate); business cards and checks printed as needed; Court Dockets $400 (2 dockets @ $200 each) Requesting **$800**

9 - 52.3500 **TRAVEL/LODGING** Requesting **$1,500** Did not use budgeted amount 2008 due to following reasons: Scheduling conflict with traffic training dates; $702 lodging came out of FY 07 budget; ICJE reimbursed travel expenses for my fall COAG training. ICJE does not always have funds available to help with expenses. Clerks training will be in August

10- 52.3602 **DUES/MEMBERSHIP** The following dues and subscriptions are due annually :

5th District Probate Judges Association	50	
Council of Probate Court Judges	100	
COAG	100	
Georgia Probate Notes	250	= **Total $500**

11 - 52.3700 **EDUCATION & TRAINING** Requesting **$850** COAG registration fee varies. Range of $0-$75 for spring conference and $160 –$250 for fall conference. Clerks registration $100.00. $400.00 for purpose of hosting meeting of 5th District Probate Judges Association; $250 registration for Fall COAG came out of FY 07 budget

12- 53.1710 **OFFICE SUPPLIES** Requesting **$2090** Need couple of new chairs, chair mats, adding machine; increasing cost of general office supplies, ink cartridges, etc.

13- 54.2500 **OTHER EQUIPMENT** $1,779 Copier for vault – Public use, court recording

Total Requested Budget Amount **$10,519***

*This **does not** include any personal services & employee benefits

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.26000 Juvenile Court

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Project. 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Juvenile Judge Supplement	51.1120	51,000	51,000	51,000	25,108	50,216	51,000	51,000	51,000		-100%	
Health Insurance	51.2100	3,184	3,398	4,011	2,112	4,224	4,416	4,800	4,800		-100%	speculative
FICA	51.2200	3,902	3,902	3,902	1,921	3,842	3,902	3,902	3,902		-100%	
Technical	52.1300	1,536	4,493				0				#DIV/0!	note 1
Postage	52.3210											
Office Supplies	53.1710	170										
TOTAL		**59,792**	**63,215**	**58,913**	**29,141**	**58,282**	**59,317**	**59,702**	**59,702**	**0**	**-100.00%**	

Admin. Cuts fr. dpt. Rec	$	1
Admin. Cuts fr. Prior ye	$	(384)
Board Cuts	$	59,702

NO BUDGET REQUEST SUBMITTED

note: "speculation" means that at this point we do not know more firm numbers for insurance. Actual numbers become more concrete as fiscal year ends and new proposals received.
note 1: program ended see 33.4111 rev.

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.27000 Grand Jury

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Calc. Project 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Wages	51.1100	115	9,600	680	2,950	5,900	9,600	1,500	700		-100%	Note 1
FICA	51.2200	9	734	52	226	451	734	115	54		-100%	
Transportation Services	52.1317	473	815	378	108	216	450	450	400		-100%	
Advertising												
Postage	52.3210	897	1,497	1,177	287	574	1,600	1,600	1,200		-100%	
Jury script	52.3620	35,699	54,270	39,479	19,645	39,290	40,000	50,000	40,000		-100%	note 2
Office supplies	53.1710	668	1,011	749	691	1,382	1,200	1,200	750		-100%	
Fuel	53.1790	40		62		0					#DIV/0!	
TOTAL		**37,901**	**67,927**	**42,577**	**23,907**	**47,813**	**53,584**	**54,865**	**43,104**	**0**	**-100.00%**	

Admin. Cuts fr. dpt. Req.	$	11,761
Admin. Cuts fr. Prior year b	$	10,481
Board Cuts	$	43,104

Note 1 Every two years the Grand Jury is revised

Note 2 FY06 BOE was paid out of Jury Script line item. moved BOE pay to BOE account fy06
increase in grand jury pay by $10/day each position ($6,000 increase)

overall note: 08 rec. based on 06 expenses due to the Grand Jury every even year

Law Library 27500

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Project 2008	Budget 2008	Depart. Request 2009	Admin. Rec. 2009	Comm. Approved 2009	Budget Percent Change 2008-09	REMARKS
Maint of Ordinance Codification		104	1153	405		1000		1000	1000			
Municode (internet code of ord)	52.1309	350	350	400	400	400	400	400	400			move to 27500 Fy09
TOTAL		**454**	**1,503**	**805**	**400**	**1,400**	**400**	**1,400**	**1,400**	**0**	**0**	

see state law 36-15-7

Admin. Cuts fr. dpt. Req.
Admin. Cuts fr. Prior year bud.
Board Cuts

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.28000 Public Defender

EXPENDITURES/EXPENSES		Actual 2004	Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Calc. Project 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Group Insurance	51.2100	14,570	3,147									#DIV/0!	
Public Defender	57.1000	36,444	47,043	36,375	48,250	27,364	54,728	54,728	54,728	54,728		-100%	
public defender 06 missed						12,063	12,063	12,063					
TOTAL		**51,014**	**50,190**	**36,375**	**48,250**	**39,427**	**66,791**	**66,791**	**54,728**	**54,728**	**0**	**-100.00%**	

Admin. Cuts fr. dpt. Req.	$	-
Admin. Cuts fr. Prior year b	$	12,063
Board Cuts	$	54,728

NO BUDGET REQUEST SUBMITTED

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.28100 Board of Equalization

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Project 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Wages	51.1100	312	1,336	5,249	2,409	4,818	1,400	1,400	1,400		-100%	
FICA	51.2200		102	402	184	368	375	375	375		-100%	
Telephone			56	196	140	280	50	50	50			
Postage	52.3210	583	394	1,804	905	1,810	500	500	500		-100%	
Travel/lodging	52.3500	1,530	2,835	1,960	767	1,534	2,000	1,500	1,500		-100%	
Jury Script (BOE)	52.3620	24	2,500	6,350	1,700	3,400	3,500	3,500	3,500			note 1
Ed & train			285	298	75	150	200	200	200			
Office supplies	53.1710	12	27	48	23	46	50	50	50		-100%	
TOTAL		**2,461**	**7,550**	**16,307**	**6,203**	**12,406**	**8,075**	**7,575**	**7,575**	**0**	**-100%**	

Admin. Cuts fr. dpt. Req.	$	0
Admin. Cuts fr. Prior year bud.	$	500
Board Cuts	$	7,575

note 1: prior to 06 paid from account 27000

NO BUDGET REQUEST SUBMITTED

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.28110 Misdemeanor Probation

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Project. 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Misdemeanor Probation	52.1263	4,538	6,050	6,050		6,050	6,050	6,050	6,050		-100%	
TOTAL		**4,538**	**6,050**	**6,050**	**0**	**6,050**	**6,050**	**6,050**	**6,050**	**0**	**-100%**	

See Revenue Account 34.1120 for matching revenue

Admin. Cuts fr. dpt. Req	$	-
Admin. Cuts fr. Prior yea	$	-
Board Cuts	$	6,050

NO BUDGET REQUEST SUBMITTED

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.33000 Sheriff

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Project. 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Wages	51.1100	813,948	891,737	883,390	436,635	873,270	1,017,937	977,543	977,543		-100%	note 1
Part time employees	51.1105	641	16,006	41,419	21,872	43,744	40,000	40,000	40,000		-100%	note 4
PTO Buyout	51.1136		13,043	6,595	0	13,000	13,000	13,000	13,000		-100%	
Overtime	51.1300	44,726	46,064	40,941	23,080	46,160	52,000	46,000	46,000		-100%	
Health insurance	51.2100	71,522	82,317	100,362	55,030	110,060	123,640	139,200	139,200		-100%	speculative
FICA	51.2200	63,386	70,661	71,288	35,328	70,656	85,905	82,356	82,356		-100%	note 6
Retirement	51.2400	9,256	12,280	14,073	7,692	15,384	14,000	16,000	16,000		-100%	
Unemployment Insurance	51.2600			271	2,880							
Sex Offender Regisrtry Website	52.1207			578		320	320	320	320			req by law
Attorney	52.1210	69	875			5,000	1,000	1,000	1,000			
Litigation	52.1211		413	1,538	250	250						
Technical/Midwest Radar	52.1303	260	275	300	350	350	375	425	425		-100%	
Technical/GTA	52.1304	2,276	4,770			0					#DIV/0!	in line 54.2550
Technical/Photography	52.1318	3,551	5,089	3,997	1,591	3,182	3,000	3,000	3,000		-100%	
Translator	52.1321		125	123	105	210	500	500	200			
Maint/HVAC	52.2201		160									
Maint/Xerox	52.2204	555	1,079	1,097	446	892	1,100	1,100	1,000		-100%	
Repairs/outside labor	52.2206	2,230	1,120	4,326	1,117	2,234	3,000	3,000	2,500		-100%	
Tower rent	52.2322	1,404				0						
Telephone	52.3200	17,768	19,216	21,272	9,852	19,704	19,000	19,000	19,000		-100%	
Postage	52.3210	1,241	957	1,061	285	570	1,200	1,200	1,000		-100%	
Advertising	52.3300	280	57	130	0	0	200	200	100		-100%	
Travel/lodging	52.3500	2,090	1,100	1,726	1,308	2,616	2,500	2,500	2,500		-100%	
Dues	52.3602	950	950	1,055	725	1,450	1,000	1,000	1,000			
Education/training	52.3700			1,519	51	102	1,500	2,500	2,500			note 5
contract buyout (deputy)	52.3910	3,000										
Misc supplies	53.1704	673	544	955	140	280	600	600	600		-100%	
Office supplies	53.1710	7,346	9,041	8,227	5,349	10,698	8,000	9,000	8,000		-100%	
Ammunition	53.1715	1,675					1,800	1,800	1,800		-100%	
Breath Analysis Supplies	53.1716			213			400	400	400		-100%	
GOHS	53.1717					0						
Uniform allowance	53.1730	10,185	10,840	10,238	5,128	10,256	12,000	12,000	11,000		-100%	
Parts/repair	53.1750	13,704	25,205	22,494	4,131	8,262	20,000	23,500	15,000		-100%	
Oil/petroleum	53.1760	2,046	2,218	2,428	1,368	2,736	2,500	3,000	2,800		-100%	
Tires/tubes	53.1770	6,511	8,338	7,056	3,577	7,154	7,500	7,500	7,500		-100%	
Batteries	53.1780	814	1,077	1,172	600	1,200	1,000	1,200	1,000		-100%	
Gasoline	53.1790	78,539	102,493	96,725	57,402	114,804	100,000	150,000	120,000		-100%	
Capital/vehicles	54.2200	78,800	74,113	108,360	-9,823			30,000	30,000		#DIV/0!	note2
Computers	54.2400	1,684	638	195			1,000	1,000				
Other Equipment	54.2500											
GCIC	54.2550	4,533	66	273	1,832	1,832	7,500	7,500	2,000			
Protective armor	54.2610		9,383		723	723	1,500	13,100	13,100		-100%	note3
Communication radios	54.2610											
radar unit	54.2620	1,149					3,000	3,000	3,000			
Fingerprint Device	54.2622		19,635	3,000	3,000	3,000	3,000	3,000	3,000			
live scan grant												
Inmate Housing	57.1090											
MANNS	57.2170	12,159									#DIV/0!	
Spanish Speaking Interpreter												
TOTAL		**1,258,971**	**1,447,823**	**1,458,397**	**672,024**	**1,370,099**	**1,550,976**	**1,616,444**	**1,567,844**	**0**	**-100%**	

Admin. Cuts fr. dpt. Req.	$	48,600
Admin. Cuts fr. Prior year b	$	(16,868)
Board Cuts	$	1,567,844

note 1: State COLA for sheriff included
Note 2: See vehicle replacement schedule (5 year plan), replace vehicles over 200,000 miles
only one vehicle required in Fy08, however 17 may be needed over five year planning period, recommend waiting until mid 08 to decide capital purchase please see narrative
note 3 applied for 50% grant
note 4: 06 started separate line item for this budget item. 06 budget is same as 05, 05 was included in reg wages
note 5: certification for sheriffs education is more extensive by state mandate starting in FY08/09
note: "speculation" means that at this point we do not know more firm numbers for insurance. Actual numbers become more concrete as fiscal year ends and new proposals received.

Sheriff Office Vehical Replacement Schedule
5/2/2008

Dept.: Sheriff Veh.	Year	Date 07	Miles 2007	Date 08	Miles 2008	Ave/yr	Ex. 09	Ex. 10	Ex. 11	Ex. 12	Ex. 13	
2	2008			2/27/2008	16,625	16,625	16,625	33,250	49,875	66,500	83,125	
3	1997	4/2/2007	130,298	2/25/2008	139,748	9,450	139,748	149,198	158,648	168,098	177,548	
5	2003	3/22/2007	140,131	3/10/2008	177,205	37,074	177,205	**214,279**	251,353	288,427	325,501	
6	2003	4/12/2007	128,715	3/13/2008	157,230	31,107	159,822	190,930	**222,037**	253,144	284,251	
7	2004	3/9/2007	94,152	2/11/2008	108,919	16,109	110,261	126,371	142,480	158,590	174,699	
8	2005	3/15/2007	52,789	3/13/2008	80,437	27,648	80,437	108,085	135,733	163,381	**191,029**	
9	2005	2/28/2007	50,442	1/9/2008	69,086	18,644	69,086	87,730	106,374	125,018	143,662	
10	2005	4/3/2007	68,399	3/19/2008	96,381	29,199	97,598	126,796	155,995	185,193	**214,392**	
11	2004	3/13/2007	112,978	3/18/2008	146,345	33,367	146,345	179,712	**213,079**	246,446	279,813	
14	2003	1/24/2007	108,837	1/3/2008	118,745	10,339	119,176	129,515	139,853	150,192	160,531	
15	2002	2/22/2007	112,505	12/28/2007	130,313	21,370	133,875	155,244	176,614	197,983	**219,353**	
16	2003	3/14/2007	116,857			20,000	136,857	156,857	176,857	196,857	216,857	motor bad
19	2004	3/21/2007	93,457	2/28/2008	110,754	18,869	112,326	131,196	150,065	168,935	187,804	
20	2000	3/19/2007	169,324	10/23/2007	193,114	40,783	**210,107**	250,890	291,673	332,455	373,238	
22	2006	3/15/2007	13,405	12/26/2007	22,554	12,199	25,604	37,802	50,001	62,200	74,398	
23	1998	2/5/2007	149,796	3/6/2008	168,356	20,247	170,043	190,291	**210,538**	230,785	251,032	Blazer 4x4
25	2008			3/17/2008	15,645	17,067	17,067	34,135	51,202	68,269	85,336	
26	2001	1/24/2007	150,514	3/12/2008	169,430	21,618	172,132	193,751	**215,369**	236,987	258,605	
27	2001	3/8/2007	97,896	1/17/2008	120,685	27,347	125,243	152,590	179,936	**207,283**	234,630	
28	2003	3/7/2007	118,871	1/18/2008	146,481	33,132	152,003	185,135	**218,267**	251,399	284,531	
29	2003	3/21/2007	127,550	2/26/2008	158,029	33,250	160,800	194,050	**227,299**	260,549	293,799	
31	2003	3/8/2007	112,110	3/11/2008	142,118	30,008	142,118	172,126	**202,134**	232,142	262,150	
32	2006	4/10/2007	27,609	3/19/2008	55,262	30,167	57,776	87,943	118,110	148,277	178,444	charger
33	2006	3/1/2007	21,646	1/10/2008	39,439	20,335	41,981	62,316	82,651	102,985	123,320	
34				2/8/2008	145,750	10,000						2002 DODGE DAKOTA
35	2008			2/21/2008	10,763	15,000						
36	2008			1/11/2008	9,141	12,000						
37	1999		3/6/2008	108,901								1999 DODGE DURANGO
						585,954						
Anticipated Need for New Vehicles							**1**	**1**	**6**	**1**	**3**	

12 Total over 5 year period
2.4 ave per year over 5 year period

incr. % miles 3%

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100. 33260 Jail operations

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Project. 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Wages	51.1100	317,825	345,630	360,057	176,526	353,052	456,949	426,903	426,903		-100%	
Part Time Jailers	51.1105	160,877	162,335	213,532	97,765	195,530	116,699	115,000	115,000		-100%	
PTO Buyout	51.1136		4,902	3,843		4,000	4,000	4,000	4,000		-100%	
Overtime	51.1300	21,846	23,615	21,639	7,819	15,638	26,000	20,000	20,000		-100%	
Health insurance	51.2100	43,369	52,386	64,465	32,684	65,368	69,498	76,800	76,800		-100%	speculative
FICA	51.2200	37,088	39,627	44,601	20,988	41,976	46,179	43,292	43,292	0	-100%	
Retirement Contributions	51.2400	2,063	2,814	3,937	1,581	3,162	4,000	4,000	4,000		-100%	
Unemployment		5,244										
Medical Svc	52.1260	38,801	67,585	58,964	23,875	47,750	50,000	55,000	50,000		-100%	
Disposal	52.2110	2,304	3,576	2,540	918	1,836	3,000	1,500	1,500		-100%	
Repairs & Maintenance	52.2200	2,358	2,446	5,540	1,394	2,788	2,500	3,500	2,500		-100%	
Maint/McGee H&A	52.2201	160		1,749								
Postage	52.3210											
Travel/lodging	52.3500	609	58	342	138	276	400	400	400		#DIV/0!	
Education/training	52.3700			480	0		500	500	500		-100%	
			114									
Energy	53.1200	30,918	45,697	40,455	19,184	38,368	38,000	40,000	38,000		-100%	
Food/inmate meals	53.1310	90,696	111,182	105,246	51,495	102,990	100,000	115,000	103,000		-100%	
Housekeeping supplies	53.1702	668	3,172	6,906	3,942	7,884	3,000	5,500	3,000		-100%	
Office supplies	53.1710	1,921	1,261	2,308	1094	2,188	2,000	2,000	2,000		-100%	
Bldgs & grounds supplies	53.1720	4,623	2,688	5,401	4311	4,500	3,000	5,000	3,000		-100%	
Uniform rental	53.1740	6,756	5,197	5,186	-105	5,000	5,000	5,000	5,000		-100%	
Uniform allowance	53.1730				2,277							
Inmate housing	57.1090	5,950	26,933	44,120	8,870	17,740	50,000	50,000	40,000		-100%	
Other professional												
TOTAL		**774,334**	**904,417**	**991,311**	**454,756**	**910,046**	**980,725**	**973,395**	**938,895**	**0**	**-100.00%**	

Admin. Cuts fr. dpt. Req.	$	34,500
Admin. Cuts fr. Prior year bud.	$	41,830
Board Cuts	$	938,895

overall note: actual expenditures may vary depending on jail population and costs for repairs and maint

see 204 acct. also

note: "speculation" means that at this point we do not know more firm numbers for insurance. Actual numbers become more concrete as fiscal year ends and new proposals received.

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND

100.34200 Adult Corrections

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Project 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
State Charge for Prison Detail												note 1
Parts	53.1750			20								
Oil/Petroleum Products				5	5	5						
Gasoline	53.1790	20,503	32,461	26,644	15,657	31,314	30,000	30,000	30,000		-100%	note 2
Diesel	53.1800			105	88	100.00						
TOTAL		**20,631**	**32,461**	**26,774**	**15,750**	**31,419**	**30,000**	**30,000**	**30,000**	**0**	**-100.00%**	

Admin. Cuts fr. dpt. Req.	$ -
Admin. Cuts fr. Prior year	$ -
Board Cuts	$ 30,000

note 1: State charges for use of prison crew. We applied and received exemption in FY05, 06,07, 08

Note 2:

see revenue 38.9053 ($0.10 per gallon surcharge charged to our cost)

Gas/ misc detention center	38.9053	20,631	29,877	28,326

NO BUDGET REQUEST SUBMITTED

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
100.36000 EMS

EXPENDITURES/EXPENSES		Actual 2005	Actual 2006	Actual 2007	6 Month Actual 2008	Project. 2008	Budget 2008	DEPARTMENT REQUEST 2009	ADMINISTRATOR RECOMMENDED 2009	COMMISSION APPROVED 2009	Budget Percent Change 2008-09	REMARKS
Wages-full time	51.1100	500,385	705,115	689,673	361,523	723,046	738,720	773,619	773,619		-100%	
Part Time Employees				83,878	71,131	142,262	131,713	139,000	130,000			note 1
PTO Buyout	51.1136		21,046	12,599		21,000	21,249	21,249	21,000		-100%	
Overtime	51.1300	177,209	260,593	288,803	162,926	325,852	270,000	321,614	270,000		-100%	
Health Insurance	51.2100	47,813	67,597	80,244	47,055	94,110	97,145	105,600	105,600		-100%	speculative
FICA	51.2200	48,274	71,567	77,971	43,548	87,096	88,869	96,044	91,388		-100%	
Retirement	51.2400	9,491	11,082	11,697	6,137	12,274	12,000	13,000	13,000		-100%	
Maint/Ikon	52.2202	744	235	400	1,131	2,262	500	800	500		-100%	
Maint/Mobile Communications	52.2203	6,132	5,112	6,144	3,072	6,144	6,500	6,500	6,500		-100%	
Repairs/outside labor	52.2206	225		741	256	512	300	400	300		-100%	
Patient Reporting Software						1,000	1,000	1,000	1,000			
Maint/EMS Consultants	52.2209	1,200	1,200	1,200	1,800	1,200	1,200	1,200	1,200		-100%	
Maintenance/Stretchers	52.2213	425				500	500	500	500		-100%	
Maintenance cardiac monitors	52.2216			4,020				4,020	4,020			
Telephone	52.3200	6,313	4,807	4,753	2,280	4,560	4,500	5,100	4,500		-100%	
Postage	52.3210	1,794	1,063	1,944	41	82	1,500	1,500	1,500		-100%	
Travel/lodging	52.3500	3,838	2,137	2,550	2,198	4,396	2,800	2,800	2,800		-100%	
Dues	52.3602	880	1,630	859		2,000	2,000	2,000	2,000		-100%	
Education/training	52.3700		325	3,018	1,640	3,000	3,000	3,000	3,000			
Licenses	52.3800	8,100	8,100	8,100		8,100	8,100	8,100	8,100		-100%	
Energy				456	1,111	1,500	1500	2,673	1,500			note 1
Housekeeping supplies	53.1702	684	706	766	334	750	750	750	750		-100%	
Misc supplies	53.1704	102	259	30		200	200	200	200		-100%	
Medical supplies	53.1706	17,342	23,910	22,618	12,988	25,976	21,000	25,000	25,000		-100%	
Office supplies	53.1710	2,275	1,855	2,283	876	1,752	2,000	2,000	2,000		-100%	
HSRA Grant	53.1727		1,103								#DIV/0!	
Uniform allowance	53.1730	4,843	6,345	8,049	6,126	8,000	8,000	8,000	8,000		-100%	
Parts/repair	53.1750	8,891	4,457	6,972	4,753	9,506	4,500	6,000	4,500		-100%	
Oil/petroleum	53.1760	380	887	704	429	858	875	1,100	875		-100%	
Tires/tubes	53.1770	1,531	3,311	3,842	1,883	3,766	1,200	4,000	1,200		-100%	
Batteries	53.1780	428	427	1,194	280	560	500	650	500		-100%	
Gasoline	53.1790	1,593	2,273	2,586	1,602	3,204	2,300	3,800	3,200		-100%	
Diesel	53.1800	14,691	20,173	21,855	15,243	30,486	21,000	35,000	31,000		-100%	
Virus Protection					292							
Vehicles	54.2200	62,304		1,446			110,000	52,500	52,500			note 2
Replace 4 BP monitors				150								
replace 4 portable suctions												
Day room furniture	54.2300		2,536									
Substation				42,688								**one time capital**
replace 2 laptops												
replace cardiac monitors	54.2623		67,577									
Other Capital	54.2500	4,145	2,805				1,000					
Radios	54.2600											
Jaws of Life	54.2621		7,470									move to 203?
Capital lease	58.1200	24,046	24,050								#DIV/0!	
Computers				8,100								
TOTAL		**956,078**	**1,326,312**	**1,402,333**	**750,655**	**1,525,954**	**1,566,421**	**1,648,719**	**1,571,752**	**0**	**-100.00%**	

Admin. Cuts fr. dpt. Req.	$ 76,967
Admin. Cuts fr. Prior year bud.	$ (5,331)
Board Cuts	$ 1,571,752

note 1: substation added additional personnel costs to this line item 08
note 1: OT is worse case scenario
Revenue 34.2600 376,838 507,965 553,653
note 2: see long range EMS capital replacement plan

note: "speculation" means that at this point we do not know more firm numbers for insurance. Actual numbers become more concrete as fiscal year ends and new proposals received.

EMS LONG RANGE CAPITAL REPLACEMENT PLAN

	73-M-1 Cost	73-M-2 Cost	73-M-3 Cost	73-M-4 Cost	M-5/Spare	M-6 Spare	73-R-1 Cost	Card. Mointors Cost	BP monitors Cost	Ventilators Cost	Port. Suction Cost	Annual amt.
2009					in service			35000	3500	12000	2000	$52,500
2010						$112,000						$112,000
2011			$90,000									$90,000
2012		$115,000										$115,000
2013				$120,000								$120,000
2014								$125,000			$6,000	$131,000
2015					$100,000							$100,000
2016	$105,000											$105,000
2017			$120,480									$120,480
2018						$110,000						$110,000
2019		$124,260										$124,260
2020				$131,820								$131,820
2021							$169,500					$169,500
2022	$139,380											$139,380
2023		$139,380										$139,380