



HART COUNTY GOVERNMENT FY08 BUDGET

For the Period 10/1/07-9/30-08

DATE: October 15, 2007

Includes General Fund and Special Revenue Funds

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Hart County Administrator

Overview:

Executive Summary:

This is the detailed spending plan for the fiscal year 2008 (FY08) Hart County Government starting October 1, 2007 and ending September 30, 2008. This final draft does not include any backup information provided by the departments requesting funding or other detailed plans and reports that are referenced herein. This information however is available to the user as a public record through the Hart County Board of Commissioners office. Due to non-normal financial trends that have occurred in FY07 a more detailed analysis of the un-audited FY07 results is included in this FY08 budget in order to better plan for FY09.

This budget also includes charts that are utilized to pictorially present the budget data. The discussion of these charts is summarized at the end of this budget discussion. If the reader requires additional background information related to these charts there is more detailed discussion of the budget data in the general budget discussion.

The FY08 budget consists of a General fund (GF) budget and 14 Special Revenue fund budgets. The total budget is approximately \$20,039,174 which is approximately \$5,000,000 more than the total FY07 budget primarily due to an increase in major capital projects in GF, solid waste, and SPLOSTs.

The General fund (GF) budget is \$11,404,768 which is a 3.76% decrease over the FY07 General Fund budget (however capital expenditures skew the operations and maintenance (O&M) of the GF budget as described in this FY08 budget). Budgeted General Fund revenues are \$9,103,063 accounting for a budgeted deficit of \$2,301,705 to be drawn upon from fund balance if the deficit materializes. A more detailed discussion and analysis is included in this FY08 budget narrative.

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 planned 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 Administrators office. The current one time capital projects that are proposed for FY08 funding will take care of many of our current pressing issues with the exception of the remaining funding needs for the BOA revaluation and the remaining courthouse court functions needs.

As FY08 progresses we will also be able to more accurately 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 5-7 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 5-7 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).

Analysis of Fiscal Year 2007 (Un-audited)

In FY07 approximately \$650,000 of the General Fund Expenditure Budget was allocated to the reconstruction of the library in addition to a \$450,000 State grant that offset this expenditure. Additionally \$1,830,000 was budgeted for the new governmental campus project and BOA mapping project. Stripping away the capital expenditures and revenues produces an FY07 O&M revenue budget of \$8,850,000 and FY07 O&M expenditure budget of \$9,370,000.

Actual un-audited revenues (9/30/07) were \$9,342,518 and actual O&M un-audited expenses \$10,023,655 creating an un-audited deficit of <\$681,137>. However approximately \$561,000 of the deficit 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 deficit for FY07 was <\$120,000>.

The FY07 figures above do not include accounts payable and accounts receivable (AP/AR) which are expenditures and revenues that took place in FY07 but are actual received/expended within the first 60 days after the close of FY07 (October and November 2007). AP/AR could be as much as an additional \$100,000 in AR and \$100,000 AP.

Revenues in FY07 were non-normal also. Sales tax revenues which affect the GF revenues (LOST) as well as SPLOST were very erratic. This year we witnessed the record high and the record low monthly receipts. Overall sales tax receipts were down about 10% over the prior fiscal year. In addition overall GF revenues were down or flat for the first time 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.

The final results for FY07 will not be known until the audit is complete which by law must be done by March 2008. Based on FY06 results the final figures presented for FY07 may change significantly between now and receipt of the audit. In FY06 the revenues reported in October 2006 rose by 4% or approximately \$332,000 when the audited results were obtained. Expenses likewise increased but only by 1% or \$102,000. Based on this, the O&M deficit currently estimated for FY07 may actual evaporate by the time AP/AR are accounted for and the final FY07 audited figures are received.

Analysis of Fiscal Year 2008

The FY08 General Fund Expenditure budget is \$11,404,768. However again in FY08, one time capital is included in this years GF budget which includes:

- \$1,200,000 for Sheriff Admin and Tax Building projects (new campus)
- \$200,000 for new campus (infrastructure, paving, sitework)
- \$40,000 BOA mapping upgrades
- \$150,000 BOA ortho project (mapping upgrade)
- \$175,000 Contract revaluation

- \$50,000 Admin bldg roof

Removing this one time capital brings the GF O&M expense budget down to \$9,600,000. It is important to also note that replacement sheriff department vehicles are not included in this fiscal year budget and will need to be funded in FY09 which would increase the O&M budget by approximately \$100,000.

Notes of Interest, General Fund:

Final Budget:

Budget Requests Submitted to County Administrator:	\$12,184,859
County Administrator Suggested Budget:	\$11,295,320
BOC Approved Budget:	\$11,404,768
Budget Revenues	\$9,103,063
Estimated Fund Balance Required to Balance Budget:	\$2,301,705
Major One Time Capital Budgeted in FY08	\$1,815,000
Estimated Fund Balance Required to fund operations & maintenance:	\$468,705

(see narrative)

Revenues:

The most difficult estimation for our budgets over the past several years has been projecting revenues for general fund. We have conservatively estimated revenues using the most recent actual revenue numbers with an overall growth rate of 44% since FY00. However annual growth rates have been erratic from -1% to 12.1% (see attached charts), making revenue projections difficult to estimate.

Each year our revenue budget estimates have been lower than the actual revenues received which is conservative budgeting however it has resulted in budgeted deficits. With a healthy fund balance (GF FB) we have been able to budget for deficit spending without requiring a tax increase. Our expenses have grown 46% from FY00 to FY06 which has kept pace with our overall revenue growth at a 44% increase. Each of the past 5 fiscal years where we have budgeted for deficit the deficit did not materialize and we actual witnessed a budget surplus each of these 5 fiscal years which has resulted in an approximate 30% increase in the General Fund Fund Balance (GF FB).

In FY07 we budgeted again for deficit spending however in FY07 we have also included some major one time capital expenses that are expected to draw down our GF FB. In addition, our actual FY07 revenues had been weak especially our sales tax revenues. For the first time since at least 1999 our GF revenues were negative or flat from the prior FY (see GF Revenues History Chart). See the "*Analysis of Fiscal Year 2007 (Un-audited)*" section above for a more detailed discussion on this matter. The net result is that we may have witnessed a \$102,000 O&M deficit in FY07 however this deficit may evaporate by the time the AP/AR and audit figures are received later this year.

Deficit spending of a healthy fund balance is a sound financial practice for one time capital projects. The potential \$102,000 O&M deficit in FY07 is of concern and will need to be very closely monitored in FY08 especially if an O&M deficit materializes in FY08. With the current fund balance and removing a healthy reserve we could theoretically operate at a similar FY07 O&M deficit for more than 20 more years with no problems. However we have decided to utilize some of our excess GF FB for much needed one time capital expenditures funding.

A separate \$100,000,000 long range capital plan had been developed that recommended utilizing some of our GF fund balance for major one time capital expenditures and the initial impacts of this occurred in FY07 and will occur again in FY08. FY07 was the first fiscal year where we had completed most of our long range capital replacement plans and analysis which allowed us to perform our first ever designation of one time capital expenditures funded utilizing some of the GF FB. The County Administrator continues to recommend a designated minimum reserve of 20% be maintained for unforeseen future catastrophes and to maintain a reserve necessary for adequate cash flow. This amount would be approximately \$2,000,000 which is exactly the amount that SPLOST III currently owes to GF.

Based on actual current FY07 GF revenue figures we should be able to anticipate at least \$9,300,000 in GF revenues in FY08 which would cut the potential O&M deficit for FY08 down to \$250,000. The deficit spending for O&M in FY07 and again in FY08 along with the decrease in revenues over the prior fiscal year observed in FY07 are the early warning signs of potential problems in FY09 and will continue to be closely monitored along with cash flow as FY08 progresses.

The only unfunded capital project that is planned for initiation in FY08 is the BOA revaluation project. Funding of this project in FY09 and beyond through use of the GF FB is not recommended at this time. As FY07 draws to a close (March 08) and as FY08 progresses we will have a better understanding of the potential to fund the remaining parts of the BOA contract revaluation using GF FB.

The tax millage rate was last raised in tax year 2001 (FY02) however since that time the tax millage rate has been decreased 28% and Hart County has progressive risen in the ranks to the lowest unincorporated millage rate in the State of Georgia. 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. In FY07 (tax year 2006) errors, corrections and adjustments resulted in a decreased tax digest with an approximate \$250,000 in lost anticipated tax revenues.

Even with a decrease in millage rate and low increase in property tax revenues, the budgeted deficits of the past several years have not materialized. The actual results of each of the past 5 fiscal years has been a surplus of funds that have increased the GF FB 30% in five years. FY07 O&M expenditures may be the first year that five year trend has been stalled or slightly reversed.

Based on the past 7 years we have always witnessed increased total revenues over the revenues of the prior fiscal year. These annual increase in overall revenues have occurred in an erratic fashion from a \$90,000 decrease to an over \$1,000,000 increase (see revenue charts) with no logical linear or other measurable pattern. Again FY07 was the first year this trend may have been stalled or reversed.

New revenue sources are expected for FY08 GF revenues to include the first ever Hotel Tax Revenues, new retail such as Home Depot (expected to come on line in Winter 2008), and increased tourism promotion which should drive up sales tax revenues. A continued focus on economic development is expected to maintain strong growth in newly acquired industrial properties where an economic development tax abatement schedule is in place and the revenue for these new properties ("Property not on Digest") rose an estimated 233% in FY07.

GF Expenses Discussion:

Major one time capital in this first draft FY08 budget totals approximately \$1,800,000 as described in prior sections of this budget.

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 budgeting purpose the FY08 budget has included an increase in the health insurance costs of 7.7% which is the average of 5 years of historical increases in Hart County.

Very few significant changes in operational spending are noted in the FY08 spending budget in comparison with the FY07 GF spending budget with the exception of the one time capital projects and the tax assessors office. The tax assessors office budget has increased 149% over the FY07 budget primarily in response to the DOR audit and applying more resources to the tax assessment effort.

In FY08 there are no sheriff vehicles that will meet our replacement milestone of 200,000 miles however we may have to purchase 17 police vehicles over the 5 year planning period which ideally would be 3-4 cars per year rather than a bulk of cars in FY10 as currently projected.

Personnel:

Two additional personnel have been added to the general fund budget for a new "side arm" bush hog crew for the roads department. Two additional appraiser positions were also added to the FY08 head count as well as a large temporary employee budget to assist with one time projects including mapping and revaluation. One full time recreation department recreation associate has been replaced with two part time positions. Several positions are not budgeted and will not be filled including: IT Manager, Public Works Director, Code Enforcement Officer, 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 which is on par with the current CPI.

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 FY06 audit listed a GF FB of \$6,344,120 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.

Of the audited \$6,344,120 FY06 fund balance, \$2,100,000 was owed from other funds (Currently SPLOST III owes GF FB \$2,000,000), \$3,200,000 was listed as "cash", and \$1,200,000 was listed as "receivables". Some of the "receivables" have been converted to cash in FY07. As of the current FY07 results, approximately \$700,000 of the GF FB has been spent (\$100,000 O&M

and \$600,000 one time capital). The County Administrator is recommending a minimum GF FB emergency reserve or 20% or approximately \$2,000,000 that will not be spent without an emergency declaration.

Additional planned FY08 O&M deficit (if it materializes) and one time capital expenditures may exhaust the GF FB to that minimum \$2M reserve or lower. Remaining needed one-time capital expenditures of additional work needed at the courthouse for the courts and/or the additional phases of the BOA revaluation project can not be funded with GF FB reserves based on current projections. In addition, an FY09 O&M deficit will not be able to be funded with GF FB reserves. The net result may be that FY09 will require extensive cuts in spending or an increase in the tax revenues through an increased millage rate however it is too early to accurately speculate that far in advance.

The current cash flow model predicts we will be able to maintain a positive cash flow through FY08 and maintain a minimum emergency reserve.

Notes of Interest, Special Revenue Funds:

FUND 203 (Insurance Premium Fund): The HCWSUA has been reduced \$27,000 this fiscal year per the long range plan to liquidate funding to this authority. Solid waste expenses (other than some personnel costs) have been transferred to the Solid Waste Enterprise fund (similar to FY06 & FY07), see fund 540 for more details. This year we will not utilize the 203 account to fund the solid waste personnel costs until after we receive the FY07 audit. If the FY07 audit proves favorable for the 540 account, we may recommend shifting more or all of the remaining solid waste personnel costs from the 203 account to the 540 solid waste fund. The 203 account has a healthy fund balance and the revenues for this fund continue to grow.

FUND 204 (Jail Fund): This fund is generated from fines imposed through the courts with the intention of partially funding (very partially) expenses related to operations and maintenance of the county jail. This fund has run a surplus in past years and currently has a fund balance of approximately \$30,000. There is no need to carry a fund balance of more than a few thousand dollars. Therefore we may attempt to draw down this fund balance to relieve the pressures on the General Fund of O&M associated with our jail.

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. Changes in phone use (less land lines and use of prepaid phone cards) could affect the revenues of this account so this account will be monitored closely. So far the State legislature has remained proactive in ensuring that the revenues remain stable with changes in phone technologies and usages.

FUND 218 Victims Assistance: This account is a custodial account where the Hart County Board of Commissioners is maintaining the account through court revenues from a 5 county region. Recent changes in the law as well as an interest from eligible organization for utilization of these funds have resulted in potential changes in the management of these funds. In FY07 we instituted a charge for maintaining custody of this account to recoup the internal costs borne by the GF (labor and materials) associated with the management of this fund. This charge has been recouped through the interest earned on the fund balance of this account so no original revenues have utilized for these recouped expenses.

Budgeted deficits are expected to occur for FY07 and FY08. 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 current rate the fund balance may be liquidated in about 2 years (FY10). Note: Currently this budget remains only approved for the month of October.

FUND 322 (SPL OST II Fund): This Sales Tax expired in FY06 and is considered by the Administration to be a legacy fund that needs to be liquidated for its intended purpose. All entities other than the HCWSUA (actual amount remaining depends on actual FY07 expenses) and the City of Hartwell water funds are expected to have received 100% of their legally required SPL OST II allotment by the end of FY07. Unallocated funds are also available for expenditure beyond FY07 primarily from interest drawn on investment of SPL OST tax revenues prior to expenditure. Administrator has recommended and the BOC has approved, allocation of these unallocated funds to roads infrastructure due to the under funding of road infrastructure needs in the current SPL OST III.

FUND 323 (SPL OST III Fund): This sales tax began in FY06. Hart County historically has utilized a "pay as go" cash only basis for SPL OST projects. 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 \$2.0M is still owed to GF. Currently \$0.5M repayment to GF is included in the SPL OST III budget for FY08 however this may be more or less depending on actual expenditures and revenues as FY08 progresses. Repayment to GF has been stated as a top priority of the Hart County Board of Commissioners and may be critical this fiscal year in order to maintain the necessary GF cash flow required for FY08 O&M.

SPL OST revenues had been erratic in FY07 with both the historical record low and record high witnessed in the same fiscal year. Overall SPL OST revenues have been weaker in FY07 than FY06 but are stronger than FY05. Sales tax revenues are not dependable because they can fluctuate depending on the overall health of the US economy. In FY08 a new Home Depot store will be open and is expected to capture lost commerce from out of County jurisdictions. With 16 months of SPL OST III revenues, the revenues projected

over the life of this current SPLOST is now expected to exceed the conservative referendum estimate over the 72 month life of this fund (\$15.6M) and is currently projected to receive an estimated \$17.8M although it is way to early to accurately speculate that far in advance.

This positive projection is critical for funding for roads which are projected to be at a critical state of under funding unless SPLOST revenues remain strong well above the \$15.6M referendum. In order to allocate funding for the City of Hartwell in the current SPLOST, the Hart County Board of Commissioners cut road funding with a dedication of all excess funds over \$15.6M to be allocated to roads. The current SPLOST is not capped for revenue generation and will only expire when the 72 month term has ended. Based on the first 16 months of this SPLOST III it is currently projected that an additional \$1.9M will be available for roads (see further discussion below).

Carryover of FY07 commitments for recreation, road, and economic development projects accounts for most of the proposed FY08 SPLOST III spending. New spending in FY08 includes \$200,000 for miscellaneous materials, \$200,000 for first time tar and gravel paving and \$400,000 for DOT grant match on road paving projects, \$300,000 for replacement of the Cedar Pond road creek crossing, \$180,000 for equipment, \$320,000 for DOT road safety grant, and \$800,000 for bridge repairs. Over \$0.5M in DOT grants is expected to be obtained in FY08 including \$0.3M for the DOT safety grant as well as an additional \$0.2M for FY07 DOT and FY08 DOT paving project grants.

New expenditures include of \$0.8M for bridge repairs which is not based on any estimates but is included to reinforce the need to fund bridge repairs in FY08. A bridge long range O&M plan was created 5 years ago and is expected to be updated this fiscal year. Once the long range bridge plan has been updated, very costly bridge repairs are expected to be implemented.

With the proposed FY08 road spending, the SPLOST funds allocated to roads will be exhausted (per the original \$15.6M referendum) assuming costs are in line with budgeted expenses in FY08. **This will leave no funding for FY09,10,11 and a portion of 12 for road projects unless revenues remain strong enough to exceed the original referendum estimate.**

Water Projects: In SPLOST II, the Hart County Board of Commissioners funded all of the HCWSUA SPLOST projects early in the SPLOST II cycle. As a result of this other recipients of SPLOST II funds did not receive funding until the later part of SPLOST II. Additionally some SPLOST II commitments were not funded adequately which was corrected in SPLOST III. The borrowing of GF FB for SPLOST III expenditures has resulted in no SPLOST III water funding being available. Availability of SPLOST III funding

for FY08 water projects is not possible. The potential to borrow money from an outside source in order to move forward with needed water projects in FY08 will be explored in early FY08.

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 approximately \$1.8M. A reserve is needed for funding liabilities associated with the closed landfill and requirements mandated by the GA EPD. These liabilities are fairly well quantified at this point but could change in the coming years by the GA EPD so a minimum fund balance of \$1M should be maintained for the next decade or until the liabilities are better quantified. The current landfill liability projects required to be funded in FY08 are expected to cost \$200,000.

Solid Waste has been subsidized through the 203 fund (insurance premium) although expenses have been transferred to the 540 account during FY05-FY08. 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. Additional remaining labor expenses in the 203 account may be transferred in FY08 after we receive the FY07 audit.

Millage Rate & Property Tax Revenues:

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.

The net negative effect on GF revenues of the decreased millage rate 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 12% over the entire 5 year period. The property tax digest for FY07 had significant errors, corrections and adjustments, which resulted in an approximate 6% loss of anticipated tax revenues.

Budget Charts:

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

FY08 General Fund Expense Breakdown Pie Chart:

This chart graphically shows where the general fund expenses for FY08 are categorically. It is clear from this chart that most of the GF spending is in the category of public safety (Sheriff, Jail, EMS etc..) at 37% of the total expenditures. While the FY08 budget expenses for General Government account for 32% of the expenses, this is due to one time capital expenditures and is skewed from normal spending which is normally less than half that percentage.

General Fund Budgets Bar Chart:

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

GF Expenditures Per Capita Chart:

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

Revenue History Bar Chart:

This shows the recent historical GF total revenues. From this chart it can be seen that historically the GF revenues have reliably increased. This past year (2007) (based on preaudit, pre AP/AR results) has preliminarily resulted in the first decreased GF revenues in the past 9 years.

Change in Revenue from Prior Year:

This bar chart illustrates the change in GF revenues from one fiscal year to the next. From this chart it can be visually observed that the change in revenue from one year to the next is erratic and not predictable. This chart also illustrates for that for the first time in 9 years we may have witnessed a decrease in revenues from one fiscal year to the next (FY06-07).

Revenue Sources FY08:

The pie chart is a breakdown of where the revenues are coming from for FY08 for all funds. SPLOST sales taxes and LOST sales taxes account for 43% of the total revenues in FY08. This percentage is skewed somewhat due to the fact that the SPLOST II sales

taxes were revenues accumulated in FY06 will not be spent until FY07 or later. However these sales taxes are a very significant portion of the revenue sources for Hart County.

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

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

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

Millage Equivalent

This bar chart further emphasizes the importance of the local sales taxes. Property tax revenues are generated from a 4.27 mill assessment on property values. The equivalent millage associated with the revenues from the SPLOST sales taxes is 4.84 mills. Therefore to have the same amount of revenue as the revenue to be spent in the FY08 budget from the SPLOST sales taxes the Hart County Board of Commissioners would have to raise the millage by 4.84 mills, or more than double.

In addition, the LOST sales tax is a direct offset to the property tax millage. This sales tax is used solely to fund general fund operations and directly offsets the property tax millage. The equivalent millage from LOST revenues is 2.35. If the LOST sales tax was not in place in Hart County, our property tax millage would increase by 54%.

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

Value Equivalents \$100,000 House

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

06 Millage Rate- Local Comparison:

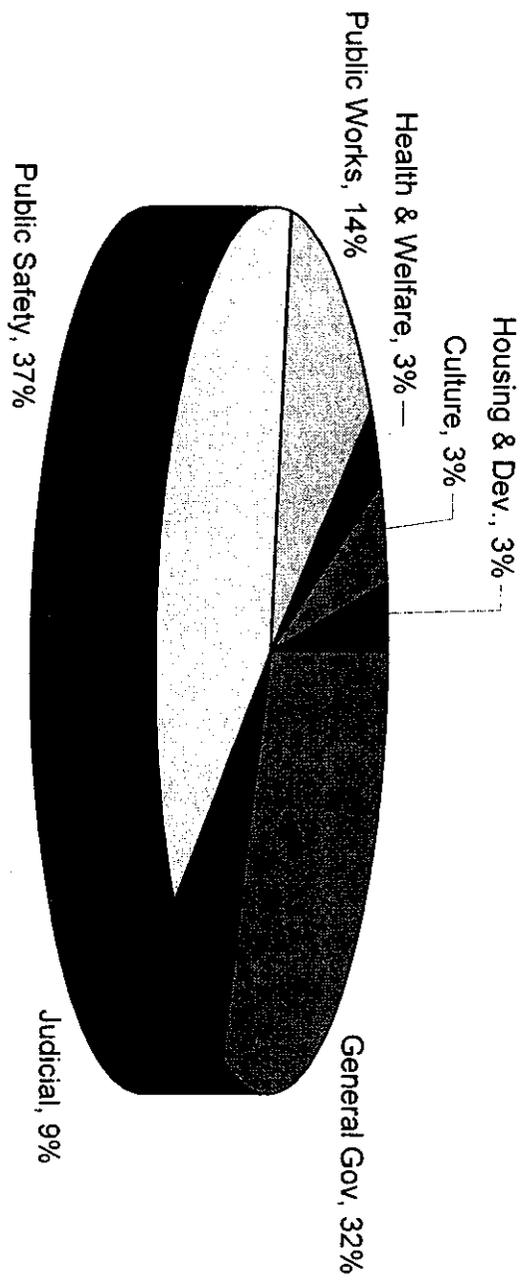
This bar chart shows the local comparison of 10 adjacent counties shows that in the Hart County's unincorporated millage rate was significantly lower than our surrounding counties. Hart County has the lowest unincorporated millage rate in the State of Georgia out of 159 GA counties.

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

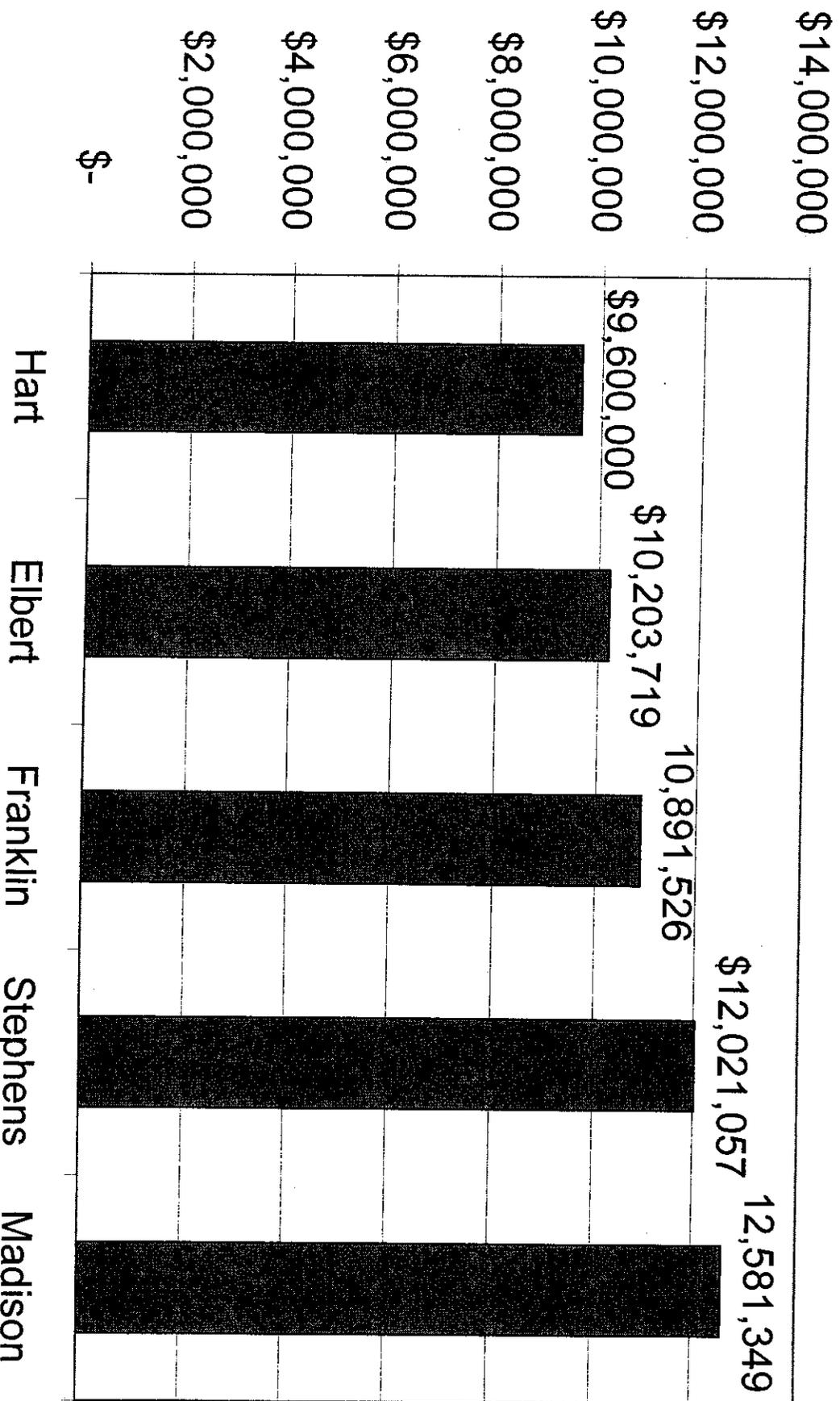
Related Long Range Plans and Studies are a Part of this Spending Plan

FY08 General Fund Budget Expense Breakdown

"Where the Money Goes"

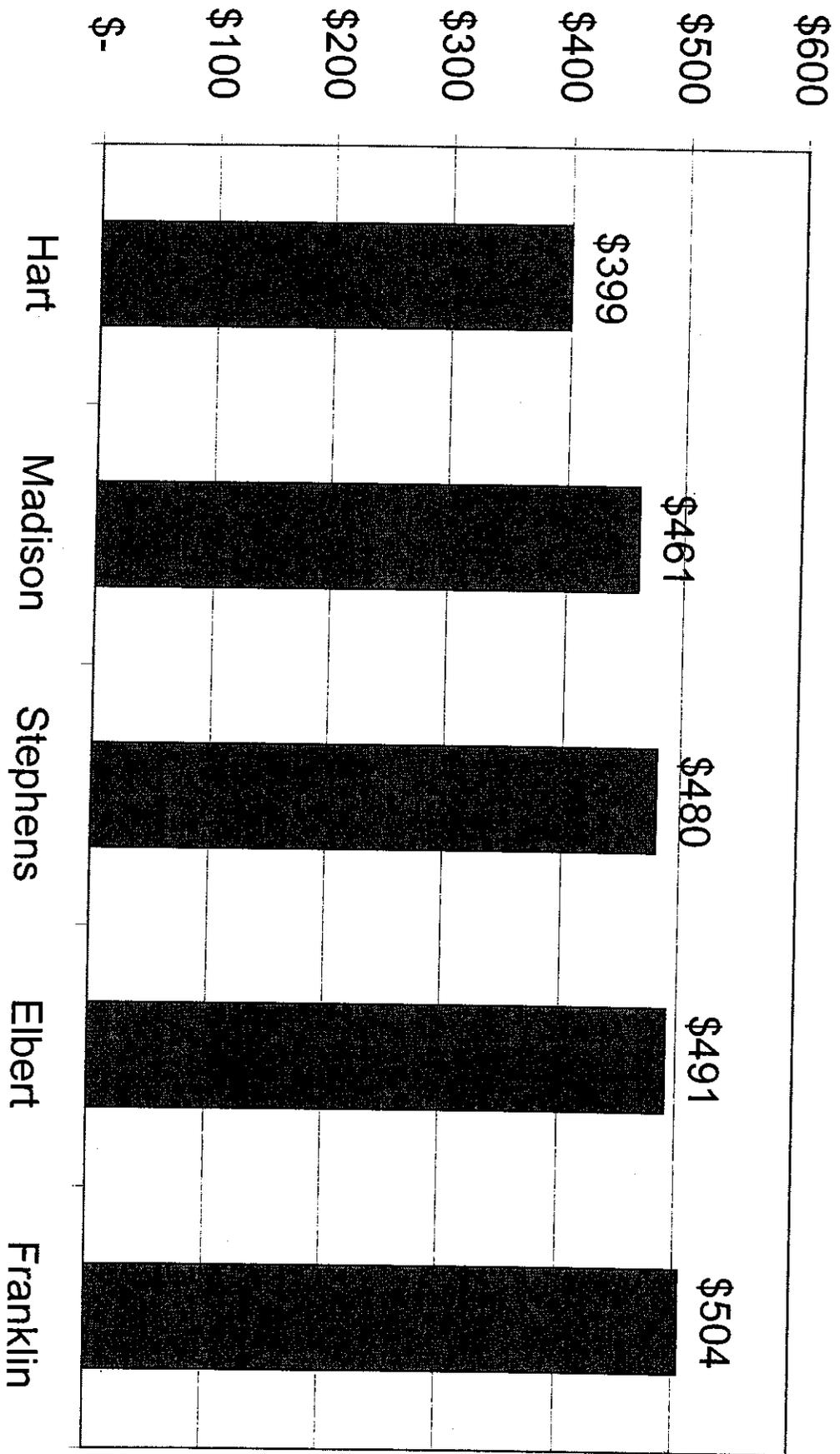


General Fund Budgets

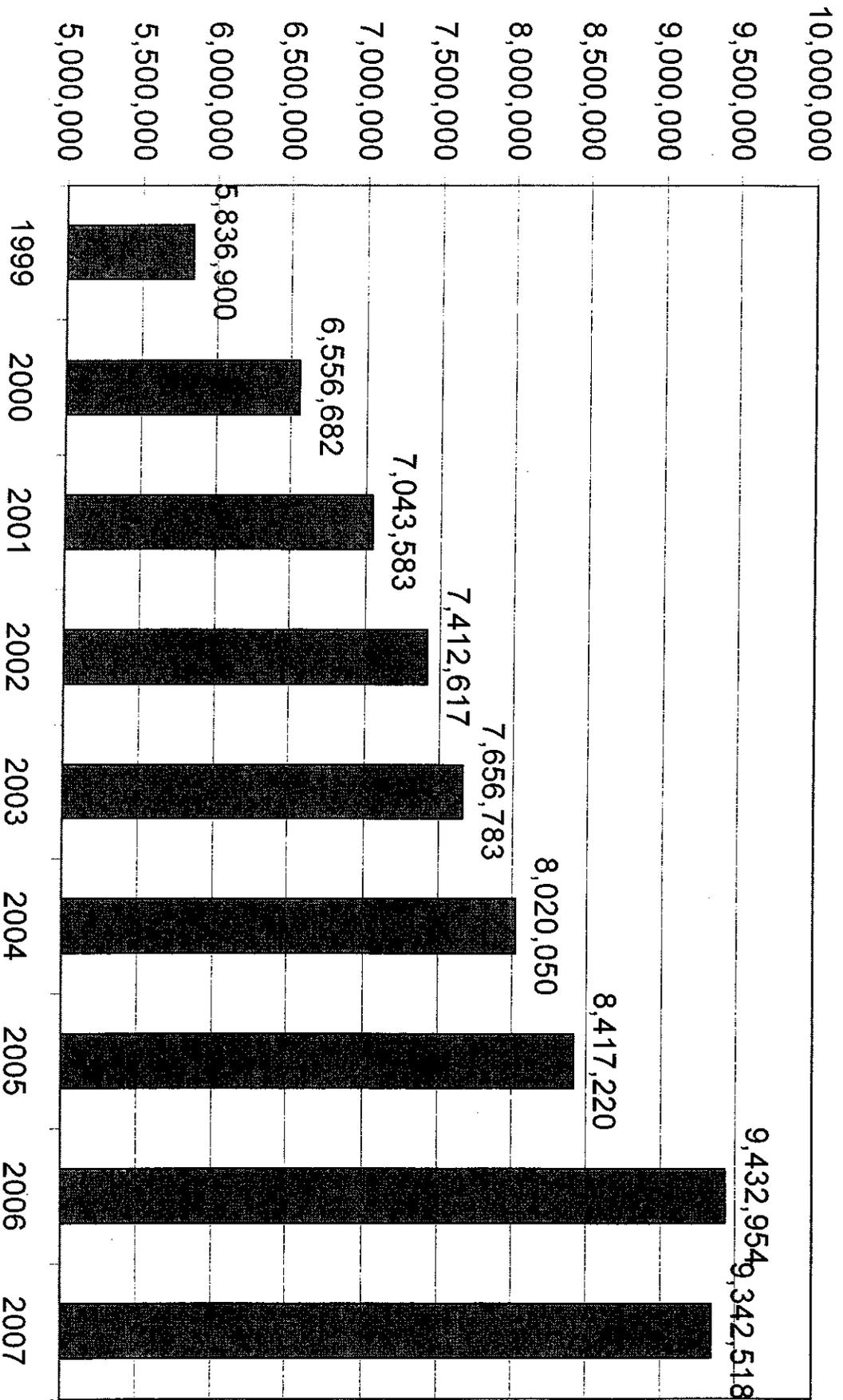


GF Expenditures Per Capita

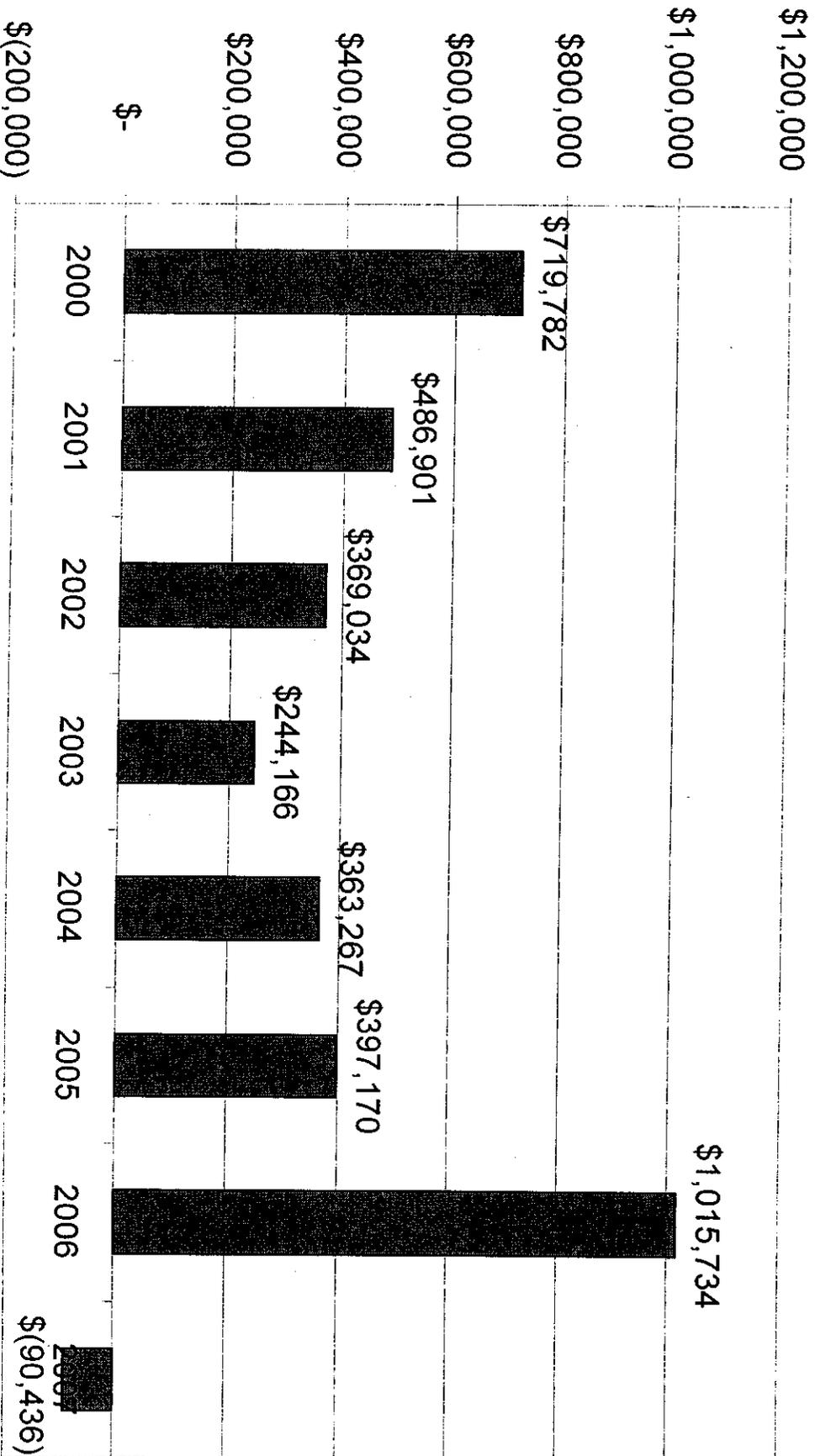
(Hart Co. Does not Include One Time Capital)



GF Revenue History

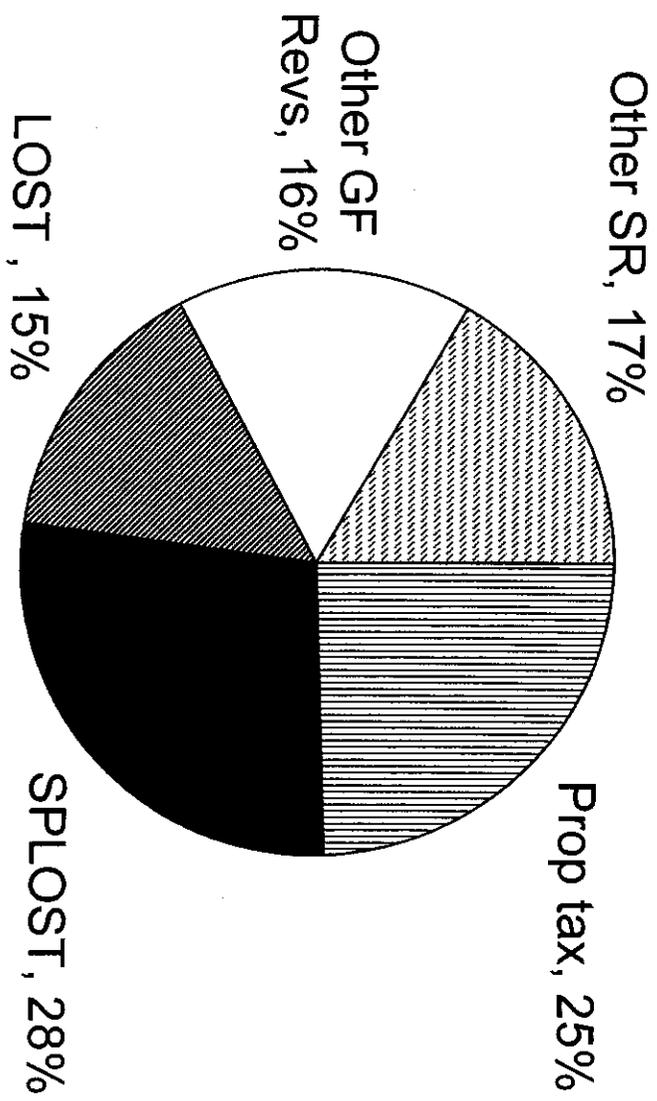


change in revenue from prior year

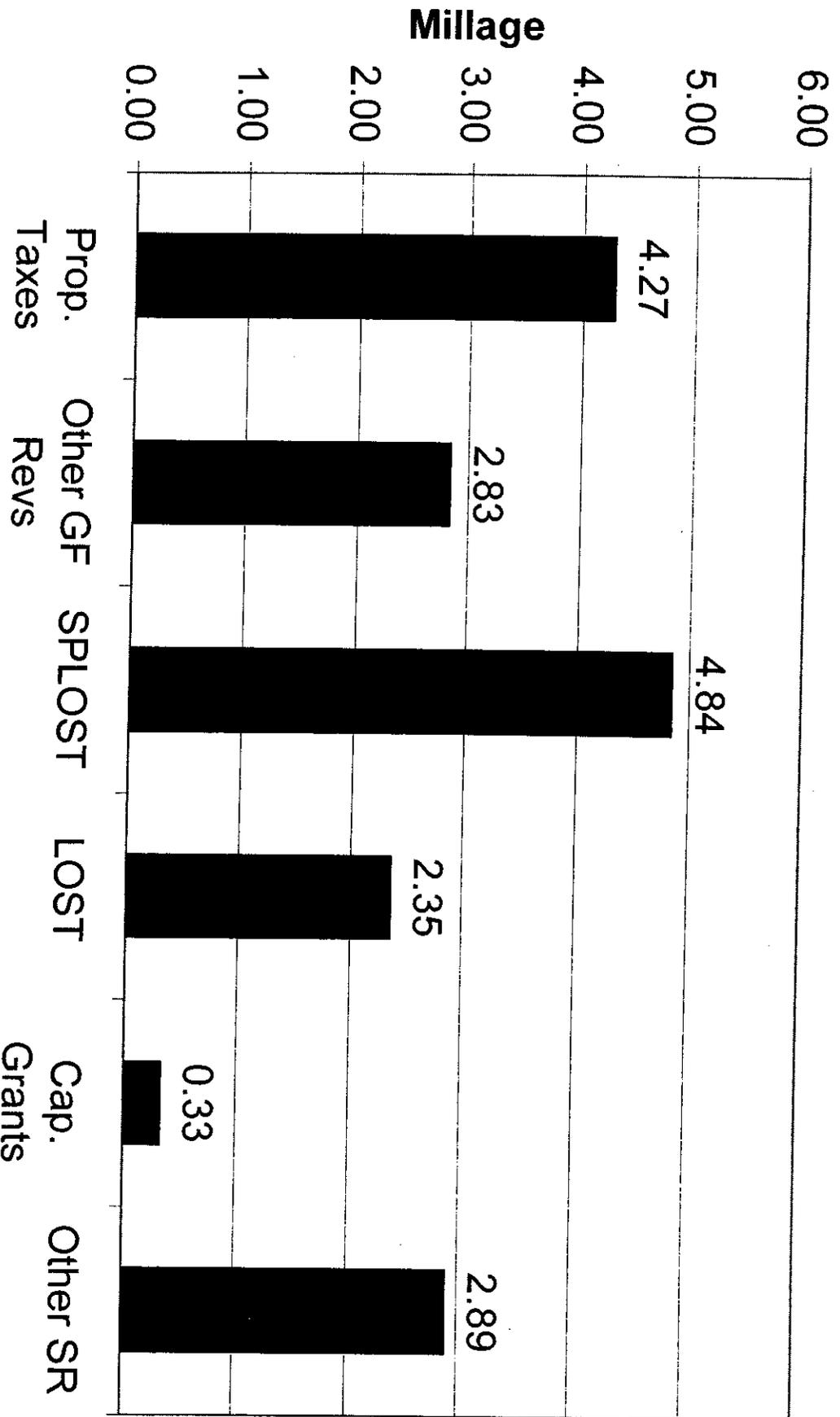


year

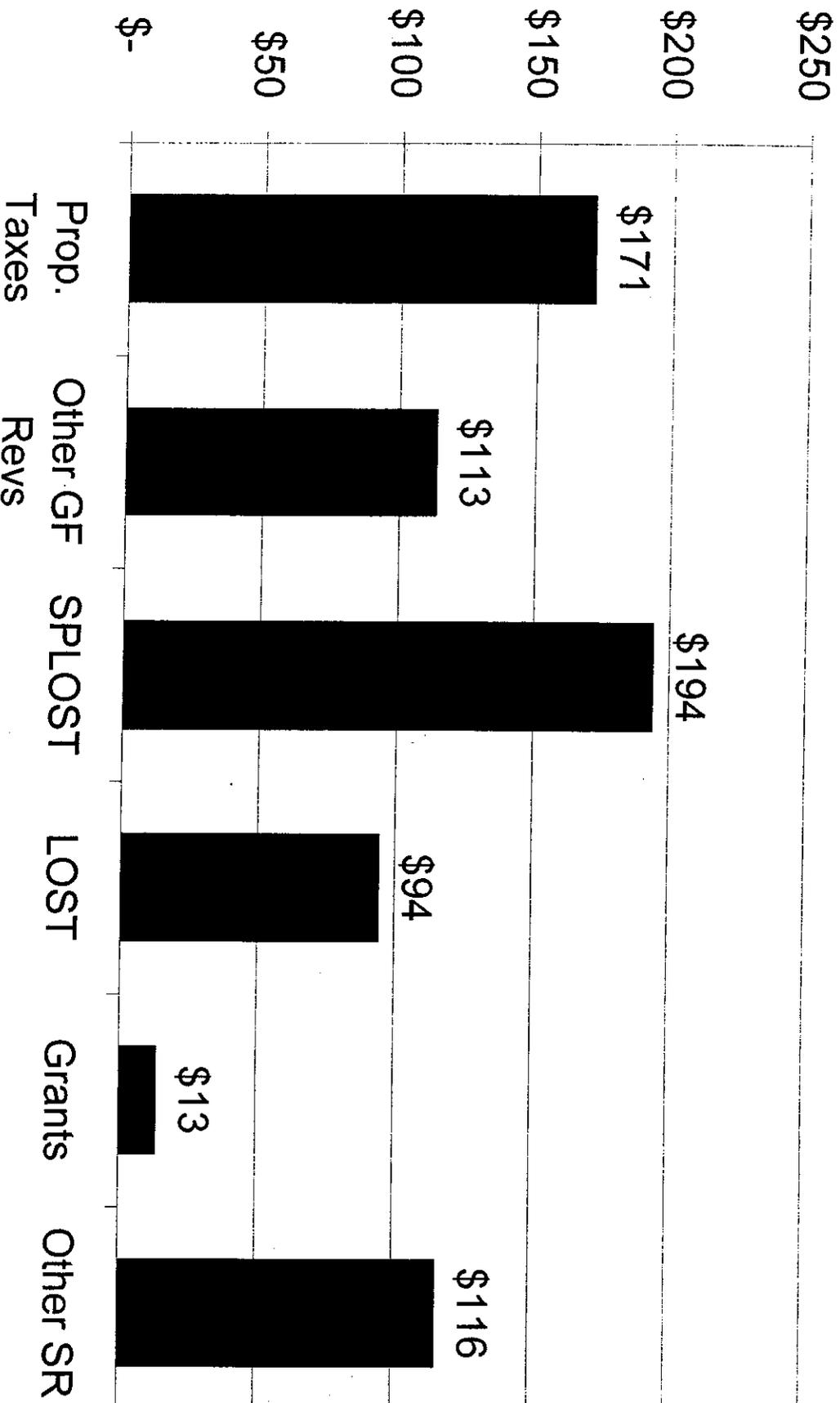
Revenue Sources FY08



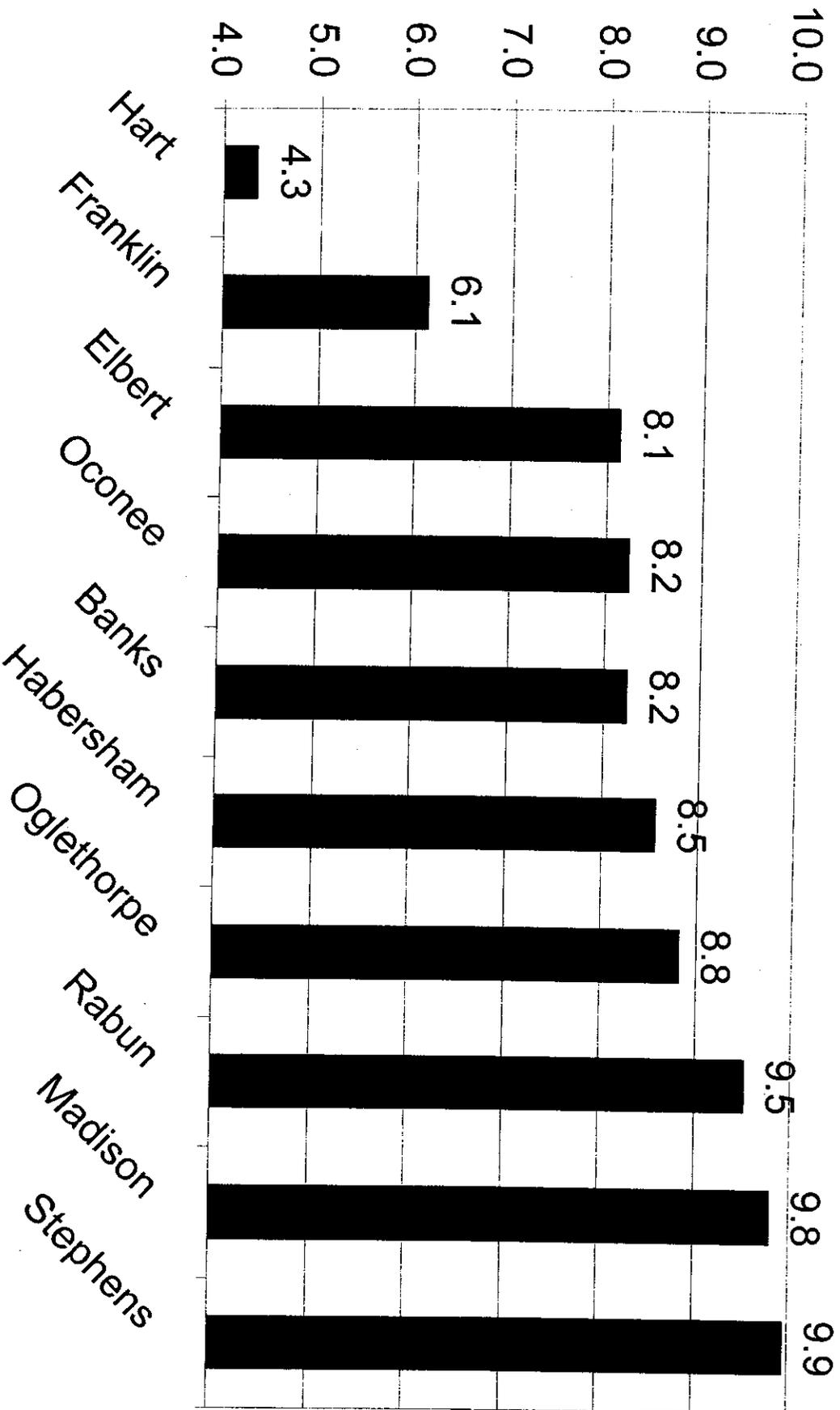
Millage Equivalents



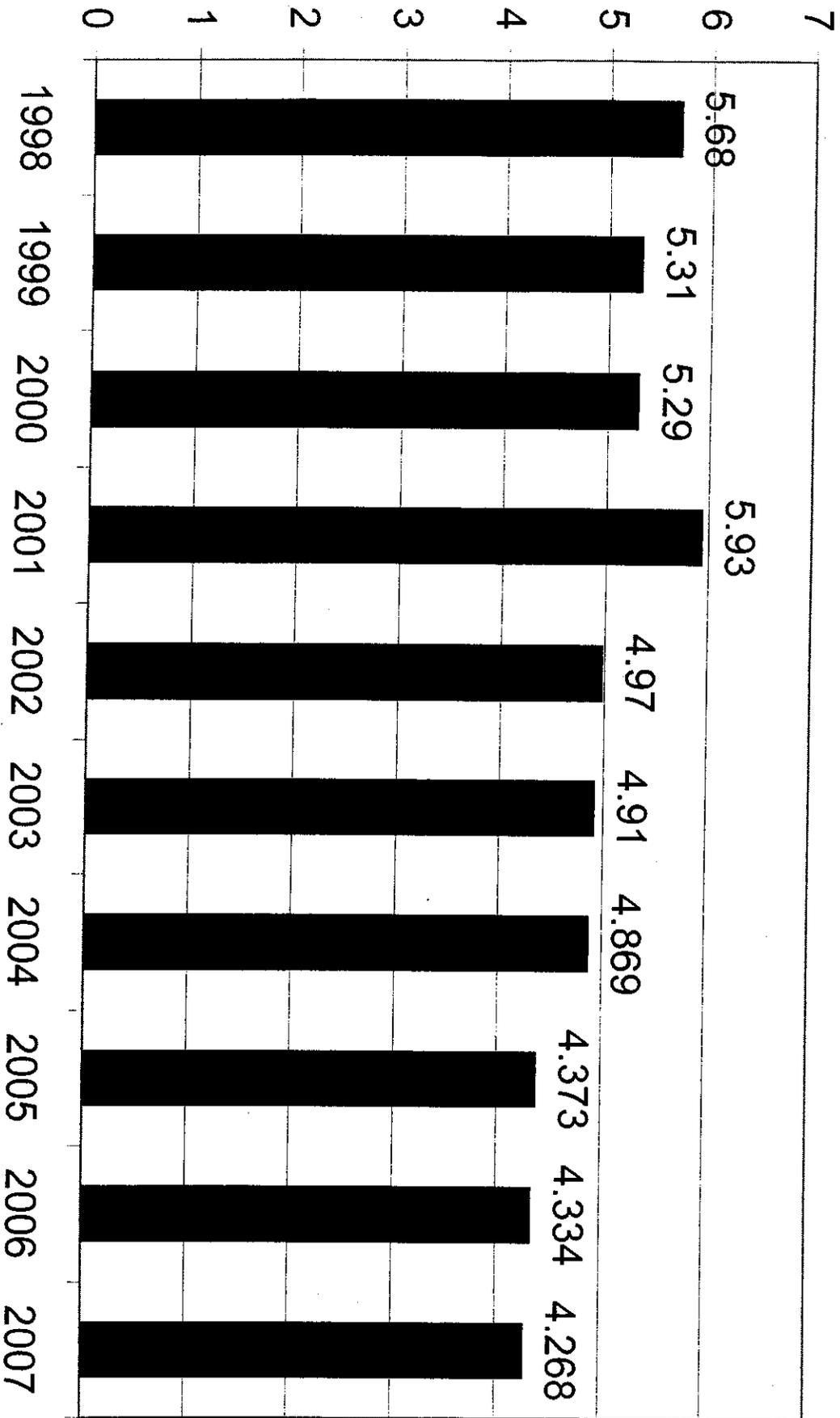
Value Equivalents \$100,000 House



06 County Tax Millage Rates- Local Comparisons



Hart Co. Unincorporated Millage Rate



BUDGETED GENERAL FUND REVENUES

BUDGET WORKSHEET FISCAL YEAR	2008	Actual	Actual	Mth.	Projected	Budget	Admin.	Comm.	%
HART COUNTY GENERAL FUND	100	2005	2006	Actual	2007	2007	2008	2008	2007-08
REVENUES SUMMARY				2007	2007	2007	2008	2008	Change
Real & Person - Current Year	31,1100	3,348,031	3,455,420	3,374,438	3,394,438	3,592,598	3,592,851	3,592,851	0.0%
Timber--Current Year	31,1120	2,245	1,481	2,075	2,075	1,500	2,106	2,106	40.4%
Real & Person - Prior Year	31,1200	8,163	11,781	1,970	2,000	8,000	2,000	2,000	-75.0%
Assessment Penalty	31,1240	1,348	737	394	400	700	400	400	-42.9%
Motor Vehicle - Current Year	31,1310	304,303	271,770	245,614	267,943	300,000	256,186	270,000	-10.0%
Mobile Home - Current Year	31,1320	23,870	18,328	19,255	21,005	21,619	25,291	25,291	17.0%
Mobile Home - Prior Year	31,1321	1,737	654	418	456	500	500	500	0.0%
Heavy Equipment									
Intangibles Reg & record	31,1340	171,994	166,526	162,439	177,206	175,000	175,000	175,000	0.0%
Railroad Equipment	31,1350	1,283	1,348	1,174	1,175	1,300	1,200	1,200	-7.7%
sun tax ad fees	31,1389	1,010	1,779	7,934	8,000		2,000	2,000	
Other Revenues	31,1390	2,800	3,935	3,754	4,095	3,600	4,000	4,000	
Mail Fees	31,1391	43	59	30	33	50	50	50	
Replacement Registration	31,1392	760	680	700	764	600	750	750	
Return Check Fees	31,1395	7,466	18,228	19,232	20,980	25,000	21,000	21,000	-16.0%
Bank Account Interest	31,1396	264,943	291,205	297,084	300,000	285,000	300,000	300,000	5.3%
Commissions	31,1397	52,257	44,872	35,975	39,245	43,000	40,000	40,000	-7.0%
Tag & Title Agents fee	31,1398	30,870	4,117	54,146	54,000	15,000	54,000	54,000	260.0%
Tax sale/attorney fees	31,1401	49,637	71,409	53,486	58,348	65,000	60,000	60,000	-7.7%
Property not on digest	31,1600	29,744	26,457	26,634	26,000	33,000	28,000	28,000	-15.2%
REAL ESTATE TRANSFER	31,1751	424	449	201	350	350	350	350	0.0%
COMCAST CABLE	31,1752	8,762	2,607	3,476	3,500	2,600	3,500	3,500	34.6%
NORTHLAND CABLE	31,1753	11,396	29,013	35,916	36,000	14,000	37,000	37,000	164.3%
DEPOT STREET CABLE	31,1754	869							
HART CABLE	31,1755								
Carnesville cable	31,1755								
LOCAL OPTION SALES & USE TAX	31,3100	1,923,176	2,425,198	2,101,978	2,293,067	2,208,000	2,300,000	2,350,000	6.4%
Hotel/Motel Tax	31,4100	55,734	54,847	45,502	49,639	55,000	52,000	52,000	-5.5%
ALCOHOLIC BEVERAGE EXCISE TAX	31,4200	27,755	25,231	25,891	26,000	35,000	28,000	28,000	-20.0%
FINANCIAL INSTITUTIONS	31,6300	4,080							
PEN & INT-GENERAL PROP	31,9100	45,186	36,688	27,232	30,000	30,000	30,000	30,000	0.0%
INT-DELI PROPERTY/REAL	31,9110	7,558	1,214	2,190	2,200	2,000	2,000	2,000	0.0%
PEN-DEL TAXES/PERSONAL	31,9120	74,924	60,584	48,527	52,939	60,000	60,000	60,000	0.0%
Pen-Deli taxes/real property	31,9121	3,388	1,870	1,431	2,000	2,500	2,000	2,000	-20.0%
PEN & INTEREST-FIFA	31,9500	8,400	10,400	11,900	11,900	12,000	12,000	12,000	0.0%
ALCOHOLIC BEV LICENSES	32,1100								
ALCOHOLIC BEV-BEER	32,1110								
EROSION CONTROL PERMIT	32,2205	5			0				
MOBILE HOME TRANSPORT PERMIT	32,2940	3,475	3,500	2,710	2,956	3,500	3,500	3,500	0.0%
Building Permit Fee	32,3100	6,165	6,030	5,480	5,978	5,500	6,000	6,000	0.0%
LATE TAG PENALTY	32,4300	56,503	40,334	34,237	37,349	37,500	40,000	40,000	6.7%

FY07 BUDGETED GENERAL FUND REVENUES

BUDGET WORKSHEET FISCAL YEAR	2008	100	Actual		11		Budget	Admin.	Comm.	%
			2005	2006	Mth. Actual	Projected				
HART COUNTY GENERAL FUND REVENUES SUMMARY										
Hur. Francois Grant	33,1130	82,216	11,044							
finger print device grant	33,1154	3,862								
DOT REIMB/TRANSIT SYSTEM	33,1260	18,631	29,422	15,892	20,000	20,000	35,000	35,000	75.0%	
FLOOD CONTROL GRANT	33,3310	18,704	19,685	25,434	25,434	19,000	19,000	19,000	0.0%	
FED PAYMTS IN LIEU OF TX	33,3000	28,597	29,078	28,929	28,929	27,000	29,000	29,000	7.4%	
JUVENILE JUSTICE GRANT	33,4111	960	5,019		0	3,800	0	0	assume dead prog	
Ja bioterrorism	33,4113									
Office Domes Preparedness	33,4118	37,841								
DDNR/DFAOS transportation	33,4119		44,324	47,423	50,000	65,856	66,000	66,000		
EMS HSRA Grant	33,4121	8,800								
SOIL TECHNICIAN GRANT	33,4212	14,599	12,398	2,968	2,968	14,745	0	0	-100.0%	federal funding eliminated
EMA STATE GRANT	33,4215	6,824		4,963	4,963	3,100	5,000	5,000	61.3%	
Homeowner Tax Relief Grant	33,5100	224,765	205,474	207,572	207,572	225,000	220,000	220,000	-2.2%	
Library Reconstruction Grant				450,000	450,000	450,000				
Probation Fee	34,1120	8,374	8,426	6,353	7,000	7,000	7,000	7,000	0.0%	
Planning & Dev Fee/chgs	34,1300	2,000	4,500	2,500	2,500	3,500	4,500	4,500		
REAL EST DEED IMAGES	34,1391	9,191	5,289	1,982	2,000	5,500	2,000	2,000	-63.6%	
ELECTION QUALIFYING FEE	34,1910		549							
SALE OF MAPS & PUBLICATIONS	34,1930	2,798	847	651	710	750	750	750	0.0%	
COPIES	34,1935	843	636	977	1,066	500	1,000	1,000	100.0%	
HOUSING PRISONERS FEE	34,2330	27,915	46,840	25,946	28,305	53,000	28,000	28,000	-47.2%	
Inmate Social Security	34,2335			12,800	12,800	20,000	12,000	12,000		
PARK PATROL	34,2340	21,265	30,698	12,119	20,000	20,000	28,000	28,000	40.0%	
AMBULANCE FEES	34,2600	376,838	507,965	508,643	554,883	508,000	565,000	565,000	11.2%	
OFFICE FEES/SHERIFF	34,2910	25,266	29,882	27,436	29,930	29,000	31,000	31,000	6.9%	
TRANSIT-PASSENGER FARES	34,5510	2,193	1,319	2,084	2,273	2,000	2,500	2,500	25.0%	
REC BUILDING RENT FEES	34,7210	1,925	2,540	3,400	3,400	1,500	3,000	3,000	100.0%	
TOURNAMENT RECEIPTS	34,7212			1,050	1,050		1,000	1,000		
GATE FEES	34,7310	5,391	6,709	6,771	6,771	3,800	6,800	6,800	78.9%	
ADULT SOFTBALL FEES	34,7315	11,235	7,804	4,928	4,928	7,800	5,000	5,000	-35.9%	
Tommy English memorial	34,7318	2,072	1,709			1,700	1,700	1,700		
BASEBALL TOURNAMENT	34,7320									
FOOTBALL TOURNAMENT	34,7330	400								
CHEERLEADER & FOOTBALL SIGNUP	34,7510	8,270	10,284	1,577	9,000	9,000	9,000	9,000	0.0%	
BASKETBALL SIGNUP	34,7520	3,080	2,660	2,649	2,649	2,700	2,700	2,700	0.0%	
Certification Fees	34,7530	2,797								
LITTLE MISS HOMECOMING	34,7540		801			1,000			-100.0%	
CONCESSIONS	34,7910	12,177	10,166	7,090	10,000	10,000	10,000	10,000	0.0%	
BASKETBALL SPONSOR	34,7920	2,072	1,185	1,645	1,645	1,200	1,200	1,200	0.0%	
FOOTBALL SPONSOR	34,7930	8,019	6,592	5,357	5,357	4,500	6,000	6,000	33.3%	
Senior center rental	34,7935									
FINES & FOREITS/SUPERIOR COURT	35,1110	183,697	207,484	162,148	176,889	200,000	180,000	180,000	-10.0%	

FY07 BUDGETED GENERAL FUND REVENUES

BUDGET WORKSHEET FISCAL YEAR	2008	Actual		Mth. Actual		Projected	Budget	Admin.	Approved	%
		2005	2006	2007	2007					
HART COUNTY GENERAL FUND	100									
REVENUES SUMMARY										
F & F/MAGISTRATE COURT	35,1130	68,415	62,360	69,610	75,938	65,000	85,000	85,000	30.8%	
F & F/PROBATE COURT	35,1150	145,062	195,037	163,541	178,408	165,000	185,000	185,000	12.1%	
Juvenile	35,1160	2,234								
INTEREST REVENUES	36,1000	2,396	7,245	8,456	9,225	8,000	9,000	9,000		
INVESTMENT/GENERAL FUND	36,1110	91,435	154,925	124,062	135,340	110,000	140,000	140,000	27.3%	
C/D Long Term Investments	36,1112		40,456			41,000	0	0		
INVESTMENT/1% LOST	36,1120	22,963	65,295	43,064	46,979	27,000	48,000	48,000	77.8%	
INVESTMENT/ECONOMIC DEVELOP	36,1130				0					
DONATIONS/EMS	37,1120	55	989	-113	-113	200			#DIV/0!	
DONATIONS/SENIOR CENTER	37,1130		502	1,050	1,050					
DONATIONS/RECREATION DEPT	37,1140		303	1,902	1,902					
Rents/royalties	38,1000			900	900					
INMATE TELEPHONE COMMISSIONS	38,2000									
REIMB FOR DAMAGED PROPERTY	38,3000		14,097	1,800	1,800	2,000	2,000	2,000		
Batt Women Shelter Insurance Payment	38,3002	108,482								
MISCELLANEOUS REVENUES	38,9000	7,407	8,265	11,186	12,203	7,000	12,000	12,000	71.4%	
SENIOR CENTER MEALS	38,9020	9,293	7,687	7,566	8,254	9,000	9,000	9,000	0.0%	
School Resource Officer	38,9030	35,774	35,774	19,864	21,670	29,700	27,000	27,000	-9.1%	
PICTURES/REC DEPT	38,9050									
JUVENILE JUDGE/HB182 REIMBURSE	38,9051	50,750	52,060	38,250	51,000	51,000	51,000	51,000	0.0%	
FICA EXPENSE/TAX COMMISSIONER	38,9052									
Gas/ misc detention center	38,9053	20,631	29,877	22,898	24,980	30,000	30,000	30,000	0.0%	
Pandemic Flu Grant	38,9045									
%DA EXPENSE/FRANKLIN COUNTY	38,9056	214	371	675	249	300	250	250	-16.7%	
%DA EXPENSE/OGLETHORPE CO	38,9057	214	520	249	249	200	250	250	25.0%	
%JUDICIAL EXPENSE/MADISON CNTY	38,9058	965	851	1,667	1,700	850	850	850	0.0%	
%JUDICIAL EXPENSE/OGLETHORPE	38,9059	542	1,121	1,361	1,361	650	1,500	1,500	130.8%	
special reimbursement	38,9061			20,187	20,187					
juv justice expenses	38,9080	4,591	4,238	4,674	4,700	4,500	4,500	4,500		
Lightning Strike-Insurance Reimbursement	38,9091		117,699	4,674	4,700	4,500				
Lightning Strike 2-Insurance Reimbursement	38,9092		77,872	20,487	20,487					
Op. Trans Fund in	39,1200		17	300	300					
Sale of Assets	39,2100			1,000	1,000					
OPERATING TRANSFERS OUT	61,1000	12	3		1,000	1,000				
Add to match audit OR projected		14,864	215,202							
TOTAL		8,417,220	9,432,954	8,809,189	9,235,933	9,292,718	9,039,249	9,103,063	-2.0%	
Revenue Growth		\$ 397,170	\$ 1,015,734							
		5.0%	12.1%							
Fund Balance Transfer			44%							

BUDGET WORKSHEET FISCAL YEAR
 PART COUNTY GENERAL FUND
 EXPENSE SUMMARY

	Actual	Actual	Actual	Actual	Actual	Projection	Budget	Dept.	Admin.	Comm	% Change	% of Budget
General Government	10000	109,043	252,934	121,413	60,049	104,562	170,896	153,453	153,453	153,453	-10%	1.3%
Executive (Board of Comm)	13000	251,734	293,432	307,781	270,601	323,344	331,966	341,135	341,135	341,135	3%	3.0%
Elections 100.14000	14000	30,168	18,239	31,154	12,226	20,066	31,916	28,085	24,455	27,455	-14%	0.2%
Board of Registrars 100.14100	14100	37,611	32,749	37,396	18,025	39,275	39,338	77,371	36,944	32,844	-17%	0.3%
Law	15300	73,693	73,151	54,328	44,469	88,938	70,000	65,000	65,000	65,000	-7%	0.6%
Tax Commissioner	15450	217,854	210,945	234,447	120,004	232,695	236,566	273,364	239,014	239,014	1%	2.1%
Tax Assessors	15500	240,647	259,646	249,921	193,478	255,020	308,382	855,361	635,681	635,681	149%	6.7%
Risk Management	15550	276,152	446,269	435,633	270,924	363,532	314,000	344,000	344,000	344,000	10%	3.0%
Internal Audit	15600	47,704	33,528	37,633	39,363	45,000	45,000	60,000	60,000	60,000	33%	0.5%
Gen Gov Bldgs	15650	111,178	166,930	236,975	405,273	743,884	1,953,100	1,560,500	1,560,500	1,560,500	-20%	13.7%
General Administration fees	15950	21,460	3,495	3,495	3,945	3,950	4,450	3,950	3,950	3,950	-11%	0.0%
Superior Court	21500	107,248	115,740	124,035	58,084	115,397	115,975	115,425	112,622	112,622	-3%	1.0%
Clerk of Superior Court	21800	225,575	279,378	270,720	140,758	287,510	299,540	301,825	296,933	296,933	3%	2.6%
District Attorney	22000	6,503	6,459	7,715	3,374	6,748	6,800	6,800	6,800	2,000	-71%	0.0%
Magistrate Court	24000	133,436	146,898	153,640	82,635	167,946	176,166	181,415	181,415	181,415	2%	1.6%
Probate Court	24500	153,657	166,308	192,218	101,615	203,060	212,663	226,599	219,428	223,451	5%	2.0%
Juvenile Court	26000	62,693	57,791	63,215	29,457	61,914	65,737	59,817	59,317	59,317	-10%	0.5%
Stand Jury	27000	52,494	37,895	67,927	19,926	39,852	38,219	55,065	53,584	53,584	40%	0.5%
Public Defender	28000	51,014	50,190	36,375	24,125	48,500	48,500	67,284	48,500	54,728	13%	0.5%
Board of Equalization	28100	3,862	2,462	7,550	8,438	16,876	8,809	8,075	8,075	8,075	-8%	0.1%
Misdemeanor Probation	28110	4,538	4,538	6,050	3,025	6,050	6,050	6,050	6,050	6,050	0%	0.1%
Sheriff	30000	1,077,882	1,254,762	1,447,823	669,722	1,468,249	1,581,978	1,686,481	1,545,976	1,550,976	-2%	13.6%
Mail operations	33260	753,980	777,429	904,417	790,849	948,943	919,782	1,001,666	967,066	980,725	7%	8.6%
Adult Corrections	34200	16,538	17,931	32,461	9,927	19,854	27,000	30,000	30,000	30,000	11%	0.3%
EMS	36000	835,838	933,437	1,325,312	1,103,796	1,357,853	1,506,847	1,682,554	1,566,421	1,566,421	4%	13.7%
Coroner	37000	16,461	14,950	18,403	7,930	19,058	18,666	18,054	16,929	16,929	-9%	0.1%
Animal Shelter	39100	25,000	25,000	30,000	17,500	35,000	35,000	38,500	35,000	35,000	0%	0.3%
Emergency Management	39200	16,890	81,532	25,689	9,810	20,720	21,593	24,678	24,678	24,678	14%	0.2%
Public Works	41000	28,343	23,490	29,170	0	0	0	0	0	0	0%	0.0%
Highways & Streets	42000	804,566	786,916	1,139,844	857,647	1,119,531	1,229,335	1,194,103	1,194,103	1,169,103	-5%	10.3%
Water Authority	44100	153,192	48,340	0	0	0	0	0	0	0	0%	0.0%
Maintenance Shop	49000	271,423	289,845	310,406	158,832	314,904	338,753	378,189	378,189	378,189	12%	3.3%
Health Dept	51000	70,366	76,746	77,018	21,087	76,627	76,821	271,617	76,821	76,821	0%	0.7%
Welfare/DFACS	54000	75,255	106,160	107,047	70,637	141,273	142,101	152,292	141,245	128,700	-9%	1.1%
Senior Center	55200	85,651	91,324	89,406	50,214	100,428	94,279	98,079	97,844	95,844	2%	0.8%
Transit Services	55400	56,328	61,999	60,911	57,522	68,969	70,916	71,791	71,791	71,791	1%	0.6%
Recreation	61000	213,593	220,988	251,537	198,938	253,562	273,792	295,113	275,263	272,632	0%	2.4%
HYDRA	61900	15,000	15,000	15,000	4,375	17,500	17,500	20,000	20,000	20,000	14%	0.2%
Library Administration	66100	67,500	127,504	158,927	555,256	644,856	734,600	103,600	93,600	93,600	-87%	0.8%
Agricultural Resources	71300	74,961	72,090	81,267	41,842	78,378	79,428	83,010	76,479	76,479	-4%	0.7%
Forest Resources	71400	2,340	2,340	2,340	2,352	2,352	2,340	2,340	2,340	2,340	0%	0.0%
Economic Dev & Assistance	75000	71,921	63,927	96,453	84,986	163,712	165,239	198,869	186,369	183,372	11%	1.6%
Airport Authority	75630	12,440	4,625	7,250	3,625	13,045	13,045	13,250	13,250	13,250	0.1%	0.1%
Community Action Programs	76300	1,125	20,000	4,600	0	100	100	5,100	100	100	0%	0.0%
Literacy Center	76400	20,000	24,046	20,000	12,500	25,000	25,000	25,000	25,000	25,000	0%	0.2%
to match audit				31,106								
TOTAL		7,292,005	7,801,238	8,946,008	6,639,141	10,064,033	11,850,187	12,184,859	11,295,320	11,404,768	-3.76%	100%
						Budget Deficit Admin Budget: \$ (2,256,071)						
						Budget Deficit Final Budget (fund balance transfer): \$ (2,301,705)						

BUDGET WORKSHEET FISCAL YEAR
HART COUNTY GENERAL FUND
General Government 100.10000

EXPENDITURES/EXPENSES	Month						Dept.	Admin.	Comm.	Budget	Percent	REMARKS
	Actual	Actual	Actual	Actual	Project	Budget						
Wages	2004	2005	2006	2007	2007	2007	2008	2008	2008	2007-08		
PTO Buyout (98)	51,1100	17,906	16,941	17,243	7,557	12,357	21,250	10,500	10,500	10,500	-50.59%	note 1
Temporary employees	51,1200	3,692	11									
Insurance	51,2100	3,163	7,492	3,454	10	10	4,100	0	0	0	-100.00%	
Insurance/dependent	51,2110	36,350	32,600	36,500	17,300	34,600	39,600	36,000	36,000	36,000	-9.09%	
FICA	51,2200	1,652	10,064	1,319	578	945	1,626	803	803	803	-50.59%	
Unemployment insurance	51,2600	4,233	1,631	6,842	9,082	10,000	5,000	7,000	7,000	7,000	40.00%	
Personal days liability	51,2910											
Drug & Alcohol Counseling	52,1205			750	750	750	750	750	750	750		
Attorney	52,1210											
Medical services	52,1260	3,902	5,518	5,296	1,899	3,798	6,000	5,300	5,300	5,300	-11.67%	
IBM (AS400)	52,1302	389			0		1,000	3,200	3,200	3,200	220.00%	
Mimicode (internet code of ord)	52,1309		350	350	400	400	350	400	400	400		
TBS	52,1310	300	977	2,475	2,835	3,000	1,500	3,000	3,000	3,000	100.00%	
Capital Data	52,1312	1,368	1,618	1,483	2,566	5,092	4,000	4,000	4,000	4,000	0.00%	
IKON	52,1316	1,684	1,853	2,038	2,242	4,484	3,500	3,500	3,500	3,500	0.00%	
Web Site Services	52,1319	1,239	1,318	1,449	724	1,448	1,500	1,500	1,500	1,500	0.00%	note 3
outside labor	52,2206				286	286						
Postage	52,3210	1,520	1,275	2,296	276	552	1,500	1,500	1,500	1,500	0.00%	
Advertising	52,3300	8,050	6,340	7,937	1494	2,988	8,500	5,000	5,000	5,000	-41.18%	
print & bind	52,3400		4,867		0	0						
Dues/RDC	52,3610				0	0						
Educ/Training	52,3700	1,033	130	138	0	0						
small equipment	53,1600			2,310	0							
Misc supplies	53,1704	590	2,200	3,573	3608	7,216	3,500	4,000	4,000	4,000	14.29%	
Office supplies	53,1710	6,428	8,048	12,273	4486	8,972	9,000	9,000	9,000	9,000	0.00%	
meeting room cishions	53,1725		1,995		0							#DIV/0!
Outside labor	53,1720	74		226	0	0						
Part/repair	53,1750	1,277	2,005	1,809	835	1,670	1,700	1,700	1,700	1,700	0.00%	
Oil/petroleum	53,1760	210	174	266	90	180	300	300	300	300	0.00%	see 13000 act. Also
Tires/tubes	53,1770	751	85	458	238	476	500	500	500	500	0.00%	see 13000 act. Also
batteries	53,1780				150	300						
Gasoline	53,1790	3,172	3,781	5,727	2,319	4,638	5,400	5,000	5,000	5,000	-7.41%	see 13000 act. Also
Vehicles	54,2200		15376									
Computers	54,2400		2687		364	400	2000	500	500	500	-75.00%	note 2
Document Mgt System	54,2402		1200	1200								
Capital outlay/other equip	54,2500		2,100									#DIV/0!
Used Vehicle Purchase												
Contingencies	57,9000						49,070	50,000	50,000	50,000		1.90%/Original Budget \$50,000
misc		2,500		1,118		0						
CDBG Grant Admin						0						
TOTAL	101,483	247,308	121,413	60,049	104,562	170,896	153,453	153,453	153,453	153,453	-10.21%	
note 1 Revenues												
SOIL TECHNICIAN GRANT												
note 2 software, website, virus protection (all county departments)	33,4212											

	10										Budget Percent Change	REMARKS
	Actual	Actual	Actual	Actual	Actual	Project	Budget	Request	Admin. Rec.	Comm. Approved		
EXPENDITURES/EXPENSES	2004	2005	2006	2007	2007	2007	2007	2008	2008	2008	2007-08	
Wages	51,1100	202,862	217,388	210,122	197,774	237,325	242,154	255,237	255,237	255,237	5.40%	
Temporary Employee	51,1200	2,689	4,897	7,623	8,908	10,690	15,000	12,000	12,000	12,000	-20.00%	
Overtime	51,1300	3,376	1,847	2,429	1,549	2,500	3,000	2,500	2,500	2,500	-16.67%	
Insurance	51,2100	12,525	12,607	11,673	14,018	16,822	16,400	17,663	17,663	17,663	7.70%	speculation
FICA	51,2200	15,204	16,053	16,437	15,503	18,604	19,902	20,635	20,635	20,635	3.68%	
Retirement	51,2400	2,248	6,368	2,910	17,862	20,622	14,410	14,900	14,900	14,900	3.40%	
Litigation	52,1211				1,005		2,000					
Architect	52,1220		18,445	6,956								
Telephone	52,1319			171								
Postage	52,3200	8,232	8,100	8,600	7,478	8,974	8,500	9,000	9,000	9,000	5.88%	
Travel/lodging	52,3210	112	636	491	-14	-17	800	800	800	800	0.00%	
Education/training	52,3500	4,105	2,182	2,838	2,470	2,964	4,300	3,500	3,500	3,500	-18.60%	
RDC Meal	52,3700	4,285		2,240	2,411	2,893	3,500	2,500	2,500	2,500		
Misc. supplies	53,1704	31	8			0						
Office supplies	53,1710	2,434	1,778	1,852	1,640	1,968	2,000	2,400	2,400	2,400	20.00%	
courthouse security	53,1728		197									
Computers	54,2400	49	221	20,901								
software												
TOTAL	258,152	292,549	307,781	270,601	323,344	331,966	341,135	341,135	341,135	341,135	2.76%	
					Admin. Cuts fr. dpt. Req.	\$						
					Admin. Cuts fr. Prior year	\$	(9,169)					
					Board Cuts	\$						

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
 PART COUNTY GENERAL FUND
 Elections 100.14000

	Actual	Actual	Actual	Actual	Actual	Project	Budget	Request	Admin. Rec.	Comm. Approved	Change	REMARKS
EXPENDITURES/EXPENSES												
Professional	52,1200	4,952	1,201			0	8,000				-100%	note 1
Technical/Elections	52,1314	2,254	11,406									
Telephone	52,3200	9										
Postage	52,3210	74	93	117	39	40	150	150	120	120	-20%	
Travel/Lodging	52,3500	891	809	791	0	900	900	1,200	900	900	0%	
Dues	52,3602	20	20	20	0	20	20	20	20	20	0%	
Education/Training	52,3700	250			0	1,200	1,200	915	915	915		
Contract Labor	52,3850	105	154	112	0		750	500	200	200		
Poll workers	52,3854	17,297	10,668	12,232	9,439	9,500	9,846	15,000	12,000	15,000	52%	note 3
Other/purchased svcs	52,3900	225	200	300	700	700	200	2,550	2,550	2,550	1175%	
Energy	53,1200	5,930	292	276	228	456	400	400	400	400	0%	Note 4
Misc. Supplies	53,1704	128		2,579	280	5,050	5,050	0	0	0		note 2
Office supplies	53,1710	441	337	573	1,476	2,000	5,000	7,350	7,350	7,350	47%	
Bldgs & grounds supplies	53,1720		300	347	20	200	400				-100%	
computers	53,1704		406		44	0						
TOTAL	27,615	18,240	31,154	12,226	20,066	31,916	28,085	24,455	27,455	27,455	-13.98%	
note 1: in house personnel have reduced the cost for this line item												
note 2: two express poll machines												
note 3: additional expenses may occur but mid budget amendment recommended												
note 4: national guard units no longer in here												
							Admin. Cuts fr. dpt. Req.	\$ 3,630				
							Admin. Cuts fr. Prior year	\$ 7,461				
							Board Cuts	\$ (3,000)				

	Actual	Actual	Actual	Actual	Project	Budget	REQUEST	RECOMMENDED	APPROVED	Change	REMARKS
	2004	2005	2006	2007	2007	2007	2008	2008	2008	2007-08	
EXPENDITURES/EXPENSES											
Wages-Regular Employees	51,110	30,507	25,205	27,702	16,261	15,302	20,915	13,090	13,090	-9%	note 1
Extra Wages/fica Pres. Election							5,000				note 1
Extra Wages/fica Primary Election							5,000				note 1
Run o ff election							1,141				note 1
Wages-Temporary Employees					600	600	600	600	600		
Wages- Registrars					14,416	14,416	12,660	11,897	11,897		note 1
Insurance							4,416				note 1
FICA	51,220	2,334	1,920	2,119	1,244	2,319	2,614	1,957	1,957	-16%	
Retirement	51,240			40		0					
Attorney	52,121			928							
Telephone	52,320	391	417	513	219	438	500	500	500	0%	
Postage	52,321	2,054	2,746	2,982	36	3,000	4,000	4,000	4,000	33%	
Travel/lodging	52,350	1,218	1,129	1,393	0	1,300	1,300	1,300	200		
Education/training	52,370	1,200	935	1,260	265	1,500	1,500	1,200	200		note 2
Office supplies	53,171	435	350	459	0	400	5,625	400	400	0%	note 2
voting machines							9,600				note 1/3
Express Poll Machines							2,500				note 1/3
Lateral file cabinets								2,000			note 2
Computers	54,240		25								
TOTAL	38,139	32,727	37,396	18,025	39,275	39,338	77,371	36,944	32,844	-16.51%	
note 1: need to discuss with BOC											
note 2: includes lateral file cabs, need separate cost for these, checking state surplus											
note 3: use existing machines from elections office?											

BUDGET WORKSHEET FISCAL YEAR

HART COUNTY GENERAL FUND

100.15300.Law

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DEPARTMENT REQUEST ADMINISTRATOR RECOMMENDED COMMISSION APPROVED Budget Change Percent 2007-08

EXPENDITURES/EXPENSES	Month				Project	Budget	DEPARTMENT REQUEST	ADMINISTRATOR RECOMMENDED	COMMISSION APPROVED	Budget Change Percent 2007-08	REMARKS	
	Actual 2004	Actual 2005	Actual 2006	Actual 2007								
Professional (General)	52,121	35,241	36,272	25,928	5,499	10,998	40,000	25,000	25,000	20,000	-50.00%	
Professional (Litigation)	52,121	38,452	36,879	28,400	38,970	77,940	30,000	40,000	40,000	45,000	50.00%	
TOTAL	73,693	73,151	64,328	44,469	88,938	70,000	65,000	65,000	65,000	65,000	-7.14%	
						Admin. Cuts fr. dpt. Req.	\$	\$				
						Admin. Cuts fr. Prior year bud.	\$	5,000				
						Board Cuts	\$	-				

EXPENDITURE/EXPENSES	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Project 2007	Budget 2007	2008	2008	2008	2008	2007-08	REMARKS
Wages	51,1100	164,989	137,575	141,432	72,502	145,004	146,740	153,400	153,400	153,400	5%	note 1
Insurance	51,2100	15,805	13,484	17,111	10,028	20,056	20,500	22,079	22,079	22,079	8%	speculative
FICA	51,2200	12,519	10,355	10,548	5,439	11,093	11,226	11,735	11,735	11,735	5%	
Retirement	51,2400	3,037	1,493	1,991	1,466	2,932	3,200	3,400	3,400	3,400	6%	
Unemployment Insurance	51,2600			3,262								
Attorney	52,1210		2,143	2,801	1,836	3,672	2,500	2,500	2,500	2,500		
Litigation	52,1211		3,082		0		3,000	3,000	2,500	2,500		
Technical/TBS	52,1310	16,553	20,343	16,877	13,478	20,000	18,000	22,000	18,000	18,000	0%	
Capital Data	52,1312	924	884	1,141	367	734	1,350	1,000	1,000	1,000	-26%	
Telephone	52,3200	2,351	2,588	2,466	1,137	2,274	2,500	2,300	2,300	2,300	-8%	
Postage	52,3210	1,925	1,791	2,761	1,365	2,730	2,600	3,000	2,600	2,600	0%	
Advertising	52,3300		4,222	700	3,211	6,422	1,000	2,500	2,500	2,500	-20%	note 4
Marketing Svc	52,3406			8,264	3,193	6,386	8,000	8,000	6,400	6,400	-20%	note 4
Travel/odging	52,3500		1,072	54	23	500	500	500	300	300	-40%	
Dues	52,3602	200	300	300	100	200	200	200	200	200	0%	
Education/Training	52,3700	460			0	750	750	750	300	300		
Office supplies	53,1710	2,442	4,386	3,235	1,971	3,942	2,800	3,000	2,800	2,800	0%	
Capital-Computers	54,2400	1,275	3,539		888		1,700	26,000	0	0		note 2
Clerk of Court Recording Fee-FICA				19945	3,000	6,000	10000	8,000	7000	7000		
Capital outlay/other	54,2500	1,532				0						
TOTAL	224,174	210,499	234,447	120,004	232,695	236,566	273,364	239,014	239,014	239,014	1.0%	
note 1: includes State COLA for tax comm.						Admin. Cuts fr. dpt. Req.	\$	34,350				
note 2: server upgrade current server is running out of capacity, funded in fy07						Admin. Cuts fr. Prior year bud.	\$	(2,448)				
note 4: Mail Fees Rev:	31,1391					Board Cuts	\$					

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 10
HART COUNTY GENERAL FUND
100.16500 Tax Assessors

EXPENDITURE/EXPENSES	Actual					Month		BUDGET		DEPARTMENT		ADMINISTRATOR		COMMISSION		Budget	REMARKS
	2003	2004	2005	2006	2007	2007	2007	FYR	REQUEST	RECOMMENDED	APPROVED	2007-08	2008	2008	2007-08	Percent	
Wages	51,100	151,423	101,279	110,923	130,729	118,499	142,199	154,503	223,277	172,450	223,277	50,000	10,000	10,000	45%		
Temporary Employees	51,120	4,136	27,700	3,577	6,832	8,198	10,000	50,000	13,000	13,000	38,264	26,494	13,957	21,671	33% speculative		
Board of Assessors	51,120	5,250	10,675	12,550	7,200	8,640	13,000	13,000	1,500	1,500	21,900	13,957	1,000	1,000	60%		
Overtime	51,100	12,051	10,024	9,979	12,751	14,423	17,308	28,700	38,264	26,494	38,264	21,671	1,000	1,000	0%		
Insurance	51,200	11,572	8,408	11,364	11,290	10,068	12,082	13,579	21,900	13,957	21,900	13,957	1,000	1,000	0%		
FICA	51,200	1,829	1,778	1,382	301	587	704	1,000	1,500	1,000	1,500	1,000	1,000	1,000	0%		
Retirement	51,200																
Unemployment Insurance	51,200																
Professional	52,120	12,128	2,400	2,400	13,709	982	1,178	5,000	5,000	1,000	1,000	1,000	1,000	1,000			
Legal	52,120	4,070	7,105	17,807	23,412	9,710	11,652	20,000	20,000	8,000	8,000	8,000	8,000	8,000			
Litigation	52,120	23,801															
Plan Dev/ Tax Assessment	52,120																
Technical-Keck & Wood (mapping)	52,130	5,000	4,500	5,000	3,230	767	920	2,200	2,500	1,000	1,000	1,000	1,000	1,000	-100%		
Technical-Keck & Wood (mapping)	52,130	5,000	4,500	5,000	3,230	767	920	2,200	2,500	1,000	1,000	1,000	1,000	1,000	0% note 3		
Cookingapp	52,130	15,682	10,692	15,692	3,318	1,000	1,000	1,000	800	800	800	800	800	800			
(KON/Savin (copier support))	52,131	800	1,404		620	0	800	800	40,000	40,000	40,000	40,000	40,000	40,000	see capital spending plan		
BOA Mapping Project	52,136																
Main/Duplicating Product	52,204	2,966	3,968	4,162	4,133	3,023	3,628	3,600	4,320	4,320	4,320	4,320	4,320	4,320	20% note 2		
Telephone	52,320	3,800	4,018	7,544	2,315	1,353	1,624	8,000	8,000	3,000	3,000	3,000	3,000	3,000	-63%		
Postage	52,300																
Advertising	52,300	144															
Travel/lodging	52,350	841	1,939	2,994	1,729	2,075	3,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-14%		
Travel/Assessors	52,350	3,125	2,692	2,537	570	2,095	2,514	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-17%		
Education/training/Assessors	52,370	1,015	1,015													0% note 4	
Education/training/Assessors	52,370	1,050	1,420													0%	
website maint																	
Books & Periodicals	53,1400	7,981	6,359	8,739	5,336	6,403	7,500	7,500	1,000	1,000	1,000	1,000	1,000	1,000	0%		
Office supplies	53,1710																
Uniforms	53,1750	236	123	562	565	54	65	200	200	130	130	130	130	130	-35%		
Parts/repair	53,1760	17	23	27	22	5	6	100	100	30	30	30	30	30	-70%		
Oil & other petroleum	53,1770	196				0	0	200	200	100	100	100	100	100	-100%		
Tires & Tubes	53,1780	63	63			180	216	100	100	100	100	100	100	100	0%		
Batteries	53,1790	574	253	879	364	737	884	700	2,000	700	700	700	700	700	186%		
Gasoline	54,1300																
Capital-Buildings																	
orthophotography/map upgrades																	
contract reevaluation																	
Vehicles	54,2200	3,022	2,052	12,735	200,000	175,000	175,000	150,000	175,000	175,000	175,000	175,000	175,000	175,000	note 5	one time capital	
Computers	54,2400	30,530	9,000	12,735	10,000	10,000	500	500	500	500	500	500	500	500	2 vehicles	surplus	
Other equipment	54,2500														1 computer		
Fire proof cabinets	58,1200														copier		
Capital lease																	
TOTAL	229,493	229,805	258,872	249,921	193,478	265,020	308,382	855,361	636,661	767,292	148,81%						
								Admin. Cus fr. dpt. Reg. \$ 219,680									
								Admin. Cus fr. Prior year bud. \$ (327,292)									
								Board Cus \$ (131,610)									

BUDGET WORKSHEET FISCAL YEAR
 HART COUNTY GENERAL FUND
 100.15550 Risk Management

	Month				Projection	Budget	DEPARTMENT		ADMINISTRATOR		COMMISSION		Budget Percent Change	REMARKS
	2004	2005	2006	2007			2007	2008	REQUEST	RECOMMENDED	2008	APPROVED		
EXPENDITURES/EXPENSES	Actual	Actual	Actual	Actual	Projection	Budget	2008	2008	2008	2008	2008	15.38%	speculation	
Workers Compensation	51,270	123,271	130,000	121,720	73,780	150,000	130,000	150,000	150,000	150,000	150,000	22.92%	note 2	
Liability Insurance/general	52,310	149,320	147,394	182,563	176,293	180,000	190,000	190,000	190,000	190,000	190,000		speculation	
Batt Women Shelter			109,551											
Lightning Strike #1			39,377	74,723	14,798									
Lightning Strike #2			15,017	69,338	14,798								reimbursed by insurance	
computers lightning			1,083	11,143										
sheriff vehicles														
Insurance/deductible			52,319	3,561	2,906	1,332	1,319	4,000	4,000	4,000	4,000			
Various Accident Repairs							4,734	363,532	314,000	344,000	344,000	344,000	9.55%	
TOTAL			276,152	444,245	435,633	270,924	363,532	314,000	344,000	344,000	344,000	344,000		
								Admin. Curs fr. dpt. Req.		\$				
								Admin. Curs fr. Prior year bud.	\$	(30,000)				
								Board Curs	\$					
Increases through years			-18.24%	5.46%									Ave	
Liability/general			30.49%	-1.29%									10.88%	
													10.43%	

note 2: liability coverage limits increased to \$3M
 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.

	Actual		Actual		Actual		Actual		Projection	Budget	DEPARTMENT REQUEST		ADMINISTRATOR RECOMMENDED		COMMISSION APPROVED		Change	Percent	REMARKS	
	2004	2005	2006	2007	2007	2007	2008	2008			2008	2008	2007-08							
EXPENDITURES/EXPENSES																				
Disposal	52,210		495	262	524	500	500	500	500	500	0%									
Lawn care	52,210	2,604	4,448	460	4,000	4,000	4,000	4,000	4,000	4,000	0%									
HVAC	52,201	5,079	6,718	1,923	7,000	9,000	7,000	7,000	7,000	7,000	-22%									
Main/Pest control	52,205	5,334	5,357	3,215	6,430	5,300	5,500	5,500	5,500	5,500	4%									
Alarm Monitoring	52,212			227	454															
Energy	53,120	40,375	37,121	15,281	30,562	43,000	43,000	43,000	43,000	43,000										
Housekeeping supplies	53,1702	5,156	4,486	4,011	8,022	5,000	5,500	5,500	5,500	5,500	10%									
Misc supplies	53,1704	3			0															
Maint/Bldg & grounds	53,1720	42,055	60,354	23,129	45,592	45,000	45,000	45,000	45,000	45,000	0%									
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															
Hart Haven house maintenance																				
Admin Building Roof																				
sites	54,1100				105,595															
Courthouse Project	54,1303				357,098															
New Governmental Campus					270,000															
Sheriff/Tax Buildings					1,200,000															
other equip	54,2500				12,790															
Fire alarm admin building																				
TOTAL		120,496	166,731	236,976	405,273	743,894	1,953,100	1,560,500	1,560,500	1,560,500	-20.10%									
Buildings Covered	HVAC				Cap Imp		Admin. Cuts fr. dot. Req.													
Court House	X						Admin. Cuts fr. Prior Year b	\$ 392,600												
Admin	X						Beard Cuts	\$ -												
Health	X																			
Library	X																			
Recreation Building	X																			
Jail	X																			
Sheriff's Office	X																			
Literacy Center	X																			
DA Office	X																			
Extension Office	X																			
Roads																				
Maintenance Shop																				
Senior Center	X																			

note: gov campus actual budget needs FY08 depends on what remains from FY07

one time capital expense
 one time capital expense-finished FY07
 one time capital expense-may carry over to FY08
 one time capital expense-may carry over to FY08

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

Month 6

DEPARTMENT ADMINISTRATOR COMMISSION

Budget Percent Change

EXPENDITURES/EXPENSES	2004	2005	2006	2007	2007	2007	2008	2008	2008	2008	2007-08	REMARKS
	Actual	Actual	Actual	Actual	Projection	Budget	REQUEST	RECOMMENDED	APPROVED			
Dues/Membership ACCG	3,495	2,995	2,995	2,995	3,000	3,500	3,000	3,000	3,000	3,000	-14%	
Dues/Ga Mins RDC	17,965	500										note 1
NACCO				450	450	450	450	450	450	450	0%	
Dues RC&D	52,3603		500	500	500	500	500	500	500	500	0%	
TOTAL	21,460	3,495	3,495	3,945	3,950	4,450	3,950	3,950	3,950	3,950	-11.24%	
							Admin. Cuts fr. dpt. Req.	\$				
							Admin. Cuts fr. Prior year bud.	\$	500			
							Board Cuts	\$	-			

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

EXPENDITURES/EXPENSES	Month					Projection	Budget	DEPARTMENT REQUEST	ADMINISTRATOR RECOMMENDED	COMMISSION APPROVED	Budget Change	REMARKS
	2004	2005	2006	2007	2007							
Judges supplement	51,110	13,636	18,805	20,235	10,233	19,400	19,400	19,400	19,400	19,400	0%	note 1
FICA	51,220	4,673	5,285	5,693	2,772	5,544	6,380	6,380	6,227	6,227	-2%	
Court Appointed Attorney	52,125	27,929	19,692	20,546	8,228	16,456	15,000	15,000	15,000	15,000	0%	
Court Reporting	52,132	37,861	39,051	38,765	18,289	36,578	39,000	39,000	37,000	37,000	-5%	
Telephone	52,320	4,327	4,413	4,603	1,829	3,658	4,200	4,200	4,000	4,000	0%	
Postage	52,321	649	453	705	360	720	700	900	700	700	0%	
Travel/lodging	52,350		731	493	186	372	400	400	400	400	0%	
Dues	52,360	408	453	365	50	395	395	395	395	395	0%	
Bailiffs fees	52,360	17,460	23,535	29,480	13,520	27,040	25,000	25,000	25,000	25,000	0%	
Education and Training	52,370	354				0						
Office supplies	53,171	1,087	1,171	470	1,152	2,304	1,500	1,750	1,500	1,500	0%	
Oglethorpe/Juvenile court	57,108	1,509	1,690	2,005	1,465	2,930	4,000	3,000	3,000	3,000	-25.00%	has rev.
TOTAL		109,895	115,279	124,035	58,084	115,397	115,975	115,425	112,622	112,622	-2.89%	
							Admin. Cuts fr. dpt. Req.		\$ 2,803			
							Admin. Cuts fr. Prior year bud.		\$ 3,353			
							Board Cuts		\$ -			

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

5

DEPARTMENT ADMINISTRATOR COMMISSION
 REQUEST RECOMMENDED APPROVED
 2008 2008 2008

Budget
 Percent
 Change
 2007-08
 REMARKS

EXPENDITURES/EXPENSES	Month							DEPARTMENT REQUEST	ADMINISTRATOR RECOMMENDED	COMMISSION APPROVED	Budget Change	REMARKS
	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Projection 2007	Budget 2007	2008					
Wages	51,1100	171,399	183,451	192,931	102,051	204,102	210,086	219,938	219,938	219,938	5%	note 1
Temp employees	51,1200	18,500	18,500	1,866	2,500	2,500	5,000	5,000	2,500	2,500	-50%	note 3
Group insurance	51,2100	15,349	15,920	16,992	10,030	20,060	20,500	22,079	22,079	22,079	8%	speculative
FICA	51,2200	12,562	14,740	14,183	7,506	15,012	16,454	17,208	17,017	17,017	3%	
Retirement contributions	51,2400	3,298	3,863	4,334	2,317	4,634	5,350	5,000	5,000	5,000	-7%	
Attorney	52,1210	229	229	570	157	314	1,000	1,000	300	300		
Tech/IOS Capital	52,1315	2,350	2,838	2,033	1,429	2,858	2,800	2,800	2,800	2,800	0%	
Tech/ICON	52,1316	2,614	2,445	2,687	637	1,214	2,000	2,500	2,500	2,500	25%	
Main/ICON	52,2202	960	944	1,363	1,061	2,122	1,250	1,250	1,250	1,250	0%	
Telephone	52,3200	2,401	4,100	4,470	1,680	3,360	2,400	2,500	2,500	2,500	4%	
Postage	52,3210	2,551	2,495	2,848	2,104	4,208	2,700	3,000	3,000	3,000	11%	
Travel/lodging	52,3500	1,667	2,456	2,002	928	1,900	1,900	1,900	1,900	1,900	0%	
Education and training	52,3602	250	330	350	300	600	600	600	600	600		
Dues/membership	53,1710	13,161	14,175	13,126	9,508	19,016	12,000	14,000	14,000	14,000	17%	
Office supplies	53,1600	1,500									17%	
small equipment	52,2312			400	700	1,200	1,200	1,200	1,200	1,200		
storage rental												
Capital outlay	54,2300		670									
Capital outlay	54,2500	1,010	11,384	9,557		4,000	4,000	1,000				doc backup
Software contract	xx,xxxx											note 2
Other Equipment												
TOTAL		231,072	278,540	270,720	140,758	287,510	289,540	301,825	296,933	296,933	2.55%	
Number of FT Authorized People		5					Admin. Cuts fr. dpt. Req. \$ 4,891					
							Admin. Cuts fr. Prior year bud. \$ (7,393)					
note 1. state COLA for electeded COC included							Board Cuts \$ -					
note 2. roller sheilding												
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.												
NO BUDGET REQUEST SUBMITTED												

BUDGET WORKSHEET FISCAL YEAR
 HART COUNTY GENERAL FUND
 100:24000 Magistrate Court

6

Budget
 Percent
 Change

	Actual		Actual		Actual		Actual		Projection		Budget		REQUEST		ADMINISTRATOR		COMMISSION		REMARKS	
	2004	2005	2006	2007	2007	2007	2007	2007	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008		
EXPENDITURES/EXPENSES																				
Wages	51,1100	107,114	109,140	116,538	63,687	127,374	137,298	140,332	140,332	140,332	140,332	140,332	140,332	140,332	140,332	140,332	140,332	140,332	140,332	2%: note 1
Group Insurance	51,2100	9,442	9,527	10,158	5,995	11,990	12,300	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	8%: speculative
FICA	51,2200	8,174	8,301	8,863	4,848	9,696	10,503	10,735	10,735	10,735	10,735	10,735	10,735	10,735	10,735	10,735	10,735	10,735	10,735	2%:
Retirement	51,2400	1,827	2,105	2,311	1,301	2,602	3,100	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-3%:
IKON	52,1316			846	973	973	930	930	930	930	930	930	930	930	930	930	930	930	930	
Maint/Xerox	52,2204		1,540	3,400	1,200	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	48%: note 2
Professional	52,1200			2,750	1,594	3,188	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0%:
Telephone	52,3200	2,995	3,027	3,028	132	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	0%:
Postage	52,3210	1,671	2,571	3,028	132	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	0%:
Travel/lodging	52,3500	1,972	1,931	1,354	979	1,958	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0%:
Dues	52,3602	220	160	160	10	115	115	115	115	115	115	115	115	115	115	115	115	115	115	0%:
Education/training	52,3700	645			525	1,050	420	555	555	555	555	555	555	555	555	555	555	555	555	
Office supplies	53,1710	2,551	2,977	3,023	1,391	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0%:
Gasoline (Community Service Van)	53,1790																			
copier		80	3,800																	
capital			1,324	1,156		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Computers	54,2400																			
TOTAL		136,691	146,403	153,640	82,635	167,946	178,166	181,415	1.82%											
note 1: State COLA for Magistrates not included yet																				
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.																				

PART COUNTY GENERAL FUND
00.24500 Probate Court

6
Budget
Percent
Change

EXPENDITURES/EXPENSES	2004		2005		2006		2007		2007		2007		2008		2008		2008		REMARKS
	Actual	Actual	Actual	Actual	Actual	Actual	Projection	Budget	Budget	REQUEST	RECOMMENDED	APPROVED	APPROVED	APPROVED	APPROVED	APPROVED	APPROVED		
Part time	51,110	128,060	135,881	151,592	82,407	82,407	164,814	169,942	181,000	176,976	181,000	181,000	181,000	181,000	181,000	181,000	181,000	7% note 1	
Group Insurance	51,210	9,447	8,983	11,605	8,009	8,009	16,018	16,400	17,663	17,663	17,663	17,663	17,663	17,663	17,663	17,663	17,663	8% speculative	
ICA	51,220	9,483	9,980	11,236	6,076	6,076	12,152	13,001	13,847	13,847	13,539	13,539	13,539	13,539	13,539	13,539	13,539	4%	
Retirement	51,240	2,728	3,166	3,476	1,991	1,991	3,982	4,300	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	-2%	
Attorney	52,121			81			0											#DIV/0!	
Oper Maint	52,131	686	853	219	152	152	304	220	440	440	300	300	300	300	300	300	300	36%	
Telephone	52,320	1,910	1,740	2,090	747	747	1,494	1,850	2,000	2,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-19%	
Postage	52,321	655	718	584	351	351	702	750	750	750	750	750	750	750	750	750	750	0%	
Printing and Binding	52,340	1,010	269	306	251	251	502	700	1,200	1,200	500	500	500	500	500	500	500	-29%	
Travel/lodging	52,350	695	1,360	1,061	630	630	1,260	1,800	1,800	1,800	1,300	1,300	1,300	1,300	1,300	1,300	1,300	-28%	
Fees	52,360	400	250	250	150	150	300	500	500	500	300	300	300	300	300	300	300	-40%	
Education/training	52,370	280			335	335	500	500	500	500	500	500	500	500	500	500	500		
Office supplies	53,171	1,424	1,981	1,873	516	516	1,032	2,700	2,700	2,700	1,900	1,900	1,900	1,900	1,900	1,900	1,900	-30%	
Computers	54,240	517	549	6,495															
TOTAL	157,295	165,730	192,218	101,615	203,060	212,663	226,599	219,428	223,451	5.07%									
note 1: includes state cola for probate judge																			
Admin. Cuts fr. dpt. Req. \$ 7,171																			
Admin. Cuts fr. Prior year by \$ (6,765)																			
Board Cuts \$ (4,024)																			
See Rev. 35.1150																			

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
 100.26000 Juvenile Court

6

Budget
 Percent
 Change

EXPENDITURES/EXPENSES	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Project 2007	Budget 2007	REQUEST 2008	ADMINISTRATOR RECOMMENDED 2008	COMMISSION APPROVED 2008	2007-08 Change Percent	REMARKS
Juvenile Judge Supplement	51,1120	52,962	51,000	51,000	25,500	51,000	51,000	51,000	51,000	-2%	
Insurance	51,2100	3,161	3,184	3,398	2,006	4,012	4,416	4,416	4,416	8% speculative	
FICA	51,2200	4,052	3,902	3,902	1,951	3,902	3,902	3,902	3,902	-2%	
Technical	52,1300	2,518	1,536	4,493	0	3,000	5,000	0	0	-100%; note 1	
Postage	52,3210				0						
Office Supplies	53,1710		170		0	500	500				
TOTAL	62,693	59,792	63,215	29,457	61,914	65,737	59,817	59,317	59,317	-9.77%	
						Admin. Cuts ft. dpt. Red \$ 500					
						Admin. Cuts ft. Prior ye. \$ 6,420					
						Board Cuts \$					

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: assume program is dead, no application submitted see 33.4111 rev.

EXPENDITURES/EXPENSES	Month					Project	Budget	REQUEST	ADMINISTRATOR	COMMISSION	APPROVED	Budget Percent Change	REMARKS
	2004	2005	2006	2007	2007								
Wages	51,1100	7,030	115	9,600		0	250	10,000		9,600	9,600	3740%	Note 1
FICA	51,2200	538	9	734		0	19	765		734	734	3740%	
Transportation Services	52,1317	362	473	815		0	450	1,000		450	450	0%	
Advertising								200					
Postage	52,3210	1,319	897	1,497	507	1,014	1,600	1,800		1,600	1,600	0%	
Jury script	52,3620	42,355	35,699	54,270	18,710	37,420	35,000	40,000		40,000	40,000	14%	Note 2
Office supplies	53,1710	820	668	1,011	709	1,418	800	1,200		1,200	1,200	50%	
Fuel	53,1790	70	40		0	0	100	100				-100%	
TOTAL	52,494	37,901	67,927	19,926	39,852	38,219	55,065	53,584	53,584	53,584	40.20%		
Note 1 Every two years the Grand Jury is revised													
Note 2 FY06 BOE paid out of Jury Script line item. 06 will move BOE pay to BOE account													
grand jury only for jury script increase in grand jury pay by \$10/day each position (\$6,000 increase) 40,530 15,686 31,372													
note 3: advertisement for Grand Jury required and local paper bills us for it. Was paid for out of 13000 in past													
overall note: 06 rec. based on 04 expenses due to the Grand Jury every even year													