FINAL BUDGET

HART COUNTY GOVERNMENT FY13 BUDGET
For the Period 10/1/14-9/30-15
Includes General Fund and Special Revenue Funds

Jon Caime
Hart County Administrator

General Discussion:

This is a final detailed spending plan narrative for the FY15 Hart County Government starting October 1, 2014 and ending September 30, 2015. This budget report does not include any backup information provided by the departments requesting funding however this backup information is available in the first draft budget. In addition the first draft included 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.

As projected, the general trend in the overall Hart County economic condition in FY14 had been continued stabilization (not getting worse, nor improving significantly) and is proposed for FY15. Several unique situations are occurring (or have occurred) in the current fiscal year that will require some continued guesswork for budgeting revenues in FY15. The largest factor is that the County was four years behind in finalizing tax digests (2009, 2010, 2011, and 2012). In addition, the County has relied on fund balances of several accounts and those fund balances have now been drawn down to minimum reserves.

The focus of the budget adoption was therefore on minimizing expenses wherever possible. GF revenues have been budgeted at approximately $10,634,462 with GF expenditures at $10,650,448. The net result is about $16,000 deficit in the current budget as presented.

Hart County continues to operate at an extremely efficient rate in comparison with surrounding counties and for several years has enjoyed the lowest millage rate in the State of Georgia.

Millage Rate & Property Tax Revenues:

The County had four years of temporary tax collections for tax years 2009 to 2012 due to the failure of the Tax Assessors Office to produce a final digest for 2009. A County wide revaluation of real property took place for the 2009 tax digest and approximately 4,800 appeals cases filed on this 2009 digest in April of 2010. The County was under a consent order with the Georgia Department of Revenue (DOR) requiring several milestones be reached to bring the tax digests up to date.

Because of the failure of the BOA to produce a timely final digest, court approved temporary collection of taxes took place for tax years 2009, 2010, 2011 and 2012. Final billing was required for 2009, 2010 and 2011 final tax digests which took place in late 2013. The temporary 2011 collection was conducted based on the 2009 “final” digest as opposed to the 2010 and 2009 temporary digests which were based on the pre-countywide revaluation 2008 digest. A final billing for the final 2012 tax digest was not required because the 2012 temporary digest was based on a 2012 digest that was reported by the BOA as accurate (this digest was not accurate

and approximately $230,000 in lost tax revenue resulted from this inaccuracy of the temporary versus final 2012 digest). For 2013 the tax bills were issued based on the final tax digest and no temporary tax collection took place.

The financial impacts of these three back tax final digests (2009, 2010, and 2011) were only able to be estimated during development of the FY14 budget due to the unknown of the collection rate of back taxes in the current fiscal year as well as how much of back taxes owed was to be offset by refunds. All of the back tax liabilities have now been quantified and will result in one time increased tax revenues for FY14 and for FY15. For FY14 approximately $700,000 in back taxes for 2009-2011 is projected to be received. For FY15 approximately $300,000 in back taxes for tax years 2008 to 2013 is expected to be collected. The loss of tax revenue from the errors of the 2012 temporary digest presented by the BOA resulted in a loss of $230,000 in revenue for FY13 and FY14 and could only be recaptured by an increase in the millage rate of approximately 0.27 mills in 2014 tax year (for current FY15) (this was not enacted).

With the loss of the Hart County Hospital in 2013 the impacts to the operations of the County EMS were not fully known until FY14. Approximately 33% of the call volume for EMS was transported to and from the local HC Hospital in Hartwell GA. With the closure of this facility the efficiency of the EMS calls has been negatively impacted due to the increased time for each call as a result of transporting patients to hospitals that are outside of Hart County. In addition the call volume of EMS had risen to the point where an additional full time EMS crew was needed (half of this was implemented in FY14 and the remaining half scheduled for FY15). Further studies have indicated that substations out in the County will be of great benefit to the citizens of Hart County by reducing EMS response times. Meanwhile EMS revenues have been negatively impacted by the current economy and changes in Federal reimbursement rates. The net result is that the revenues for EMS fall short of the revenues by over $1,100,000. In response to this the BOC enacted a first time ever countywide EMS fee of 0.5mills which is estimated to bring in $425,000 in FY15. This millage fee will be re-evaluated in FY16.

TIMELINE OF TAXES 2008-2013

2008:

- Millage Adopted 10/8/08 (Normal Tax Billing)
- Millage based on 2008 DOR approved digest
- 12/20/08 Due Date for bills

- No temporary collection
- Final Millage based on 2008 Digest rollback rate

2009:

- Temporary Millage approved by the Courts 11/1/09
- 1/20/10 Due Date for bills
- Temporary millage based on 2008 Digest (last DOR approved digest)
- Temporary millage based on same millage as 2008 (last DOR approved rollback millage)
- Court Order required final billing once 2009 digest approved

2010:

- April 2010: BOA Issues reassessment notices on 2009 final digest, 4,800 appeals filed by taxpayers (approximately 1/3 of total).

Temporary Collection:

- Temporary Millage approved by the Courts 11/15/10
- 1/20/10 Due Date for bills
- Temporary millage based on 2008 Digest (last DOR approved digest)
- Temporary millage based on same millage as 2008 (last DOR approved rollback millage)
- Court Order required final billing once 2010 digest approved

2011:

2009 Final Digest (BOA "final" digest produced 10/18/11-still had pending appeals):

- BOC sets final millage rate same as 2008 millage rate due to uncertainties associated with 2009 final digest (parcels still under appeal)

Temporary Collection 2011:

- 2011 Temporary Millage approved by the Courts 11/16/11
- 2011 tax bills-1/20/10 Due Date for bills
- 2011 Temporary millage based on 2009 Digest (most recent digest, not DOR approved)

- County lowered temp 2011 millage due to increased 09 digest (digest still had appeals)
- BOE lowered 11 temp millage due to increased digest value (digest still had appeals)

2012:

- May 2, 2012 DOR approved billing on the final tax digest and millage for 2009.

Temporary billing:

- Temporary Millage approved by the Courts 11/20/12
- 1/20/12 Due Date for bills
- Temporary millage based on 2012 Digest (not DOR Approved)
- Temporary millage based on estimated rollback rate for 2012 digest
- Court Order relieved Tax Commissioner from final billing once 2012 digest approved

2013:

- June 19,2013 DOR approved billing on the final tax digest and millage for 2010 (rollback rate used)
- July 12, 2013 DOR approved billing on the final tax digest and millage for 2011 (rollback rate used)
- September 27, 2013 DOR approved billing on the final tax digest and millage for 2012 (rollback rate used)
- November 20, 2013 Final bills sent out for 9, 10 and 11 (1/20/14 due date).
- December 20, 2013 Final bills sent out for 2013 (due date 2/20/14), rollback millage used

FY13 (Audited Results):

FY13 GF Expenses were originally budgeted at $9,425,592 with budgeted GF revenues at $9,408,340. Actual FY13 GF Expenses were $9,622,026 and actual revenues $9,919,097 for an accounting surplus of $297,071 however this surplus includes $185,287 in EMS fees receivables (revenues not yet collected) and does not include a shifting of $617,110 in road department wages from the GF to the 203 Insurance Premium fund that took place in FY13. Overall County wide the GF "surplus" was offset by deficits in the major special revenue funds of $233,744.

For years Hart County had been retaining surpluses to build fund balances in all our accounts. These fund balances have been utilized in recent years to pay for one time capital and to balance budgets due to declining revenues as a result of the current recession. GF Revenues had decreased 7% from FY07 (prerecession) to FY09 (bottom post-recession), stabilized at 5% less than FY07 for FY10 and FY11 and then increased in FY12 still 3% less than FY07. FY13 was first post-recession year where GF revenues surpassed pre-recession levels of FY07 primarily due to the finalization of the tax digests problems associated with multiple years of temporary tax collections. In response the slowing economy the BOC had reduced GF spending and shifted expenses to other funds for a net reduction in GF spending of 10% from FY07 to FY12. In FY13 GF expenses increased with the largest increases due to the increased costs of EMS due to the closure of the Hart County Hospital and the remodel of the Hart County Hospital Authority (HCHA) donated office building for relief of the Courthouse overcrowding.

While GF conditions are most closely monitored, it is important that the overall financial situation be evaluated. Overall major fund balances (GF, 203, E911, 540) had decreased from $8,584,213 in 2008 to $6,874,805 in 2013. There was an 11% reduction in net fund balances in 2009, followed by a net reduction of 8% in 2010 but this had stabilized in 2011, 2012 and 2013.

FY14 (Audited):

FY14 GF Expenses were originally budgeted at $10,030,922 with budgeted GF revenues at $9,685,500 and with an understanding that the revenues from back taxes should make up the deficit budgeted however as explained above, the actual revenues from back taxes were not able to be calculated during FY14 budget development. During the fiscal year the GF expenditure budget was amended for a final expenditure budget of $10,546,896.

Actual FY14 GF Expenses were $10,373,790 or 2% under budget. Actual revenues were $10,940,264 ($716,645 in unbudgeted but anticipated back taxes collection for 9.10 and 11) for a GF surplus of $566,474 however this surplus does not include the shifting of $579,000 in road department wages from the GF to the 203 Insurance Premium fund that took place in FY14 as well as other expenses paid from the SR funds. Overall County wide the GF "surplus" was offset by deficits in the 203 fund ($208,348), 215 fund ($71,002) and the 540 fund ($159,431) for an estimated County wide fund surplus of approximately $125,000. It is important to note that the GF revenues for FY14 included those onetime back taxes collections of $716,645 for the final taxes on 2009, 2010, and 2011.

FY15 DISCUSSION:

Budget requests for the FY15 GF expenses were $11,390,328 and the final GF expense budget was approved at $10,650,448. The final budget GF revenues are budgeted at $10,634,462 for a net GF $15,986 deficit. This is compounded by budgeted deficits in the special revenue funds, 203 Fund ($143,341), E911 Fund ($86,926), and 540 SW Fund ($230,216). The County has reached a critical financial point where we have drawn all fund reserves down to near depletion. Hart County has been weathering a particularly tough recent financial situation that is the cumulating effect of numerous conditions.

The recent recession began during the same time where Hart County was forced to undergo a Georgia Governor enforced mandatory countywide revaluation of property. While this recession negatively affected revenues especially sale tax revenues, a more profound financial impact was the tax digest of Hart County. The Board of Assessors (BOA) had reached a low point where the assessment ratio was approximately 29% falling far short of the required 40% (+/- 4%). The former BOA was very poorly managed and was only able to recommend a contracted service for the revaluation of all properties in 2009 which cost in excess of $1,500,000 and was paid for from the County reserves. The failure of the former BOA to produce a tax digest for 5 years resulted in 4 temporary tax collections. Rather than arbitrarily increasing property taxes during these 4 temporary tax collections (2009, 2010, 2011 and 2012), the BOC chose to dip further into reserves.

The net result was that all fund reserves were utilized to balance the budgets each year of the temporary tax collections. The net drawdown of reserves is estimated to be close to $2,000,000. In order to maintain a healthy General Fund FB the BOC chose to draw down the special revenue funds reserves more heavily.

Further negatively affecting the BOC financials was the fact that a 2012 temporary digest was presented to the BOC as "good digest that will not change significantly" when the BOC was evaluating the temporary tax collection for 2012 in the fall of 2012. Because this digest was presented as a digest that should see minimal changes in value to the final digest, the fact the final digest for 2012 was forthcoming shortly (months), the fact that 2009, 2010 and 2011 temporary digests tax collections would require a final billing, the BOC chose to not conduct a fourth final billing for the 2012 tax digest and used the rollback rate for the 2012 temporary digest (which would also be applied to the final 2012 digest). The actual 2012 digest was presented later in 2013 and approved by the GA DOR in September 2013 however the final digest lost significant value over the one presented as "close" temporary digest for 2012 temporary tax collections. The net result of this was a loss of $230,000 in tax revenues for 2012. In addition that revenue was also lost for 2013 and will be lost for the 2014 tax year with a net impact of $700,000 in lost tax revenues over those three tax years. The only way to recoup that lost tax revenues is through an increase in the millage rate in 2015.

For several years the BOC has been evaluating one of our most costly and critical services, EMS. We have conducted several studies on EMS response times and now have a long range plan that involves two EMS substations, one in Goldmine and one at Crossroads. The addition of the substations will decrease call response times for areas that have long response times however this will increase the cost of our EMS services. At the same time our call volume has increased where we now must add a fourth full time EMS crew to handle the excessive call volume. This fourth crew will add approximately $400,000 per year to the cost of our EMS services.

Compounding these first two large increases in cost is the closure of the Hart County hospital which has resulted in less efficiency with our EMS operations. Approximately 33% of our transports were to/from the Hart County hospital in Hartwell. With the closure of the Hart County hospital we now have much longer transport times for our calls which results in less efficiency with our existing resources.

Further compounding our EMS expenses is the fact that our revenues have decreased. Partially the decreased revenues are a result of poor economic conditions which result in less revenues from insurance companies (citizens not having insurance where they may have had insurance in the past), and less revenues from serving citizens who cannot pay. At the same time the Federal Government has reduced the reimbursement rates so our reimbursement from Federal Programs has decreased. While we are instituting every tool we have available to increase revenues, the gap between revenues and expenses is widening.

Current estimates are that the gap (revenues minus expenses) for EMS services is about 1.5 mills taxes. Preparing for the future, the BOC established a separate tax district (countywide) for EMS services. With this dedicated district we will be able to increase or decrease millage set aside specifically for this vital and costly service. In tax year 2014 the BOC implemented a 0.5 mill EMS tax district tax which will result in approximately $425,000 additional GF Revenue for FY15.

For FY15 there is also an expected one time GF impact for the unpaid back taxes for 2009-2013 which is budgeted at $225,000 however that does not include the positive revenue impacts to other related items such as commissioners and fees.

In FY14, the Affordable Care Act (ACA) added five additional fees to the Counties employee health insurance cost amounting to 4% increase in the cost to provide health insurance to our employees in FY14. In FY15 the ACA has dropped one fee but increased another with a net increase in the ACA "fees" that the County is required to pay. In addition the County will be required to provide health insurance for any part time employee that exceeds 30 hours per week. Currently the EMS, 911, and Jail have 12 part time employees that may be eligible for this required coverage with a net potential impact of $84,000 in increased health insurance costs

(this has not been included in the final approved FY15 budget). Further the impacts of ACA on health care costs plus the County loss history had tentatively increased the health insurance cost by 19% ($105,000 over the 8% increase budgeted in the final FY15 budget).

In response to rising health care costs, the County instituted new programs. An employee wellness programs was put in place in FY15 to reduce the cost to the County employee for the employee share of health insurance as well as promote positive healthcare initiatives. In addition, the County will grant a $100 per month supplement to employees choosing to participate in alternative health insurance programs not provided by the County. These two measures are expected to bring the health insurance back in line with the FY15 budget.

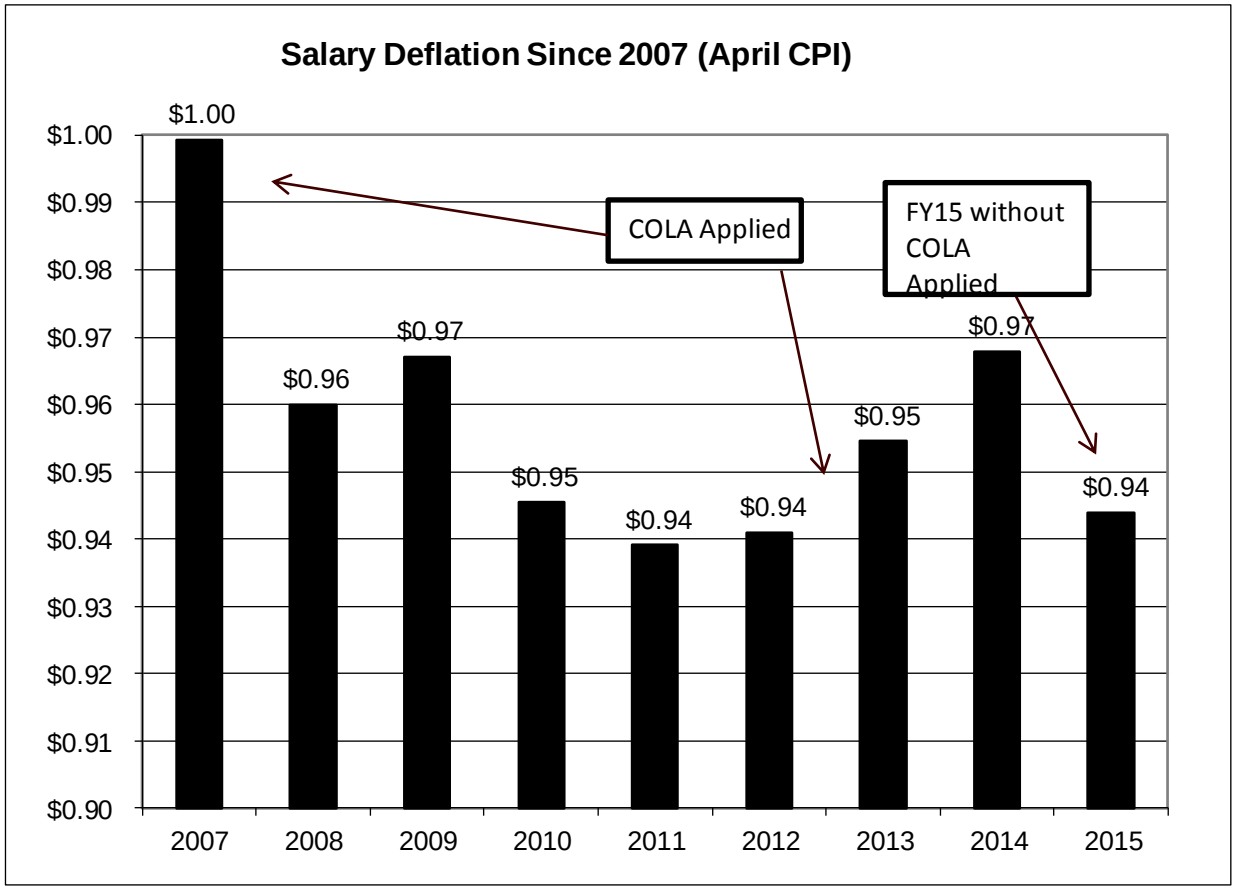
For FY15 the current projection is that LOST sales taxes (significant variable revenue source) will be the same as FY14 (FY14 was the same as FY13). Overall economic conditions indicate that the overall economy has stabilized.

- GF Major Capital:
    1. 33000 Sheriff Vehicles — $87,000
    2. 36000 EMS vehicles, equipment — $65,500 (remainder to be funded by Hospital fund)

- Shift Road Wages to 203 Insurance Premium Fund (see 203 Fund discussion below). A shift of $598,000 is budgeted again this year. This would mark the eighth year in a row we have relied on this fund to supplement GF expenditures. This is an equivalent 0.71 mills in property taxes in FY15. The transfer of expenses to the 203 fund has drawn down the reserves of this fund from a peak of $1,300,000 (FY09) to a potential of $264,000 at the end of FY15. There is no need for a set fund balance minimum in this account other than to keep the 540 fund balance healthy (see 540 account discussion below) however continual deficit spending from this account will eventual lead to a shifting of expenses back to general fund which may result in a substantial increase in property taxes.

- Personnel Expenses: The current budget does include additional personnel in EMS as described above. The current budget includes a 2.5% COLA in the wage figures (other than the State wages Judges, Sheriff etc, where the State will mandates a COLA). Inflation was 1.1% since April 2013 however as shown in the chart below wage deflation since the recession has resulted in a 3% cut in wages (purchasing power). Therefore $1 in wages in 2007 is similar to $0.97 in wages today (a decrease in wages). If a COLA is not applied to wages in FY15 wages will decrease an additional 1% to $0.94. It is important to note that a COLA is not a “raise” but rather an increase in wages to keep pace with inflation. A chart is included below that illustrates the decrease in

wages due to inflation since FY07. Failure to keep wage adjusted for inflation will result in substantial increase in wage costs in the future as wages are adjusted.



GF Fund Balance (FB):

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) which was 70% of that year's GF expenses and could be deemed excessive reserves. Therefore, as planned, the GF FB retracted in FY07, FY08 and FY09 to pay for one time capital for the Sheriffs Office and Library (FY07). Planned utilization of GF FB for one time capital needs when excess reserves exist is sound financial management.

GF FB was also utilized in FY08 for a potential O&M deficit that was not expected to materialize when the budget was put together in 2007, however the downturn of the overall US economy in 2008 resulted in a significant decline in revenues (first decline in a decade) resulting in a utilization of GF FB for O&M. Planned utilization of GF FB for O&M when excess reserves exist is sound financial management in the short term however the utilization of GF FB (one time money) for O&M (ongoing expenses) is unsound financial management in the long term. The utilization of GF FB for O&M only occurred in FY08 and only occurred due to the recession of 2008.

Not anticipated in the original plans for the GF FB was the utilization of GF FB for the hiring of outside consultants to perform a Countywide property revaluation (normally a function of the independent Board of Assessors (BOA)). From FY08 to FY10 almost $900,000 (60%) of the GF FB utilized was for the BOA project. In FY08 the BOA project accounted for 19% of the GF FB reserves utilized that fiscal year. That percentage increased to 83% of the GF FB utilized in FY09 and accounts for 100% of the GF FB utilized in FY10. Rather than raise the revenue needed for funding this BOA project through an increase in property taxes, the Hart County BOC decided to further draw down the GF FB which has resulted in a decrease of the GF FB cash reserves to the lower threshold of the target recommended 25-50% GF FB.

It is important to note that the GF FB listed in the audits is not entirely cash. The actual fund balance available will depend on our cash flow therefore the important component of the GF FB is the item listed as "cash". Items listed as "receivables" are expected to be turned into cash at some point in the future but are not available as cash now and not available for operations. A minimum cash fund balance of 25% is recommended for short term cash flow needs and for emergencies.

Target GF FB should be maintained at 25-50% of expenses. While we have remained stable during the recent GF FB drawdowns and the recent downturn in the economy it is important to note that we have relied on special revenue funds fund balances also. A shifting

of some of the GF expenses to the SR funds during this recent tough economic condition has resulted in significant lowering of the special revenue funds fund balances and a resulting false reduction of the GF FB expense ratio.

For FY14, there was a substantial amount of uncollectible EMS receivables that should have been cleared from our financial books many years ago but where not. Upon discovery of this the County Administrator set the receivables write-off to match the statute of limitations allowed by law for collection of this debt. As a result of this an approximate $700,000 in EMS receivables aged beyond the statute of limitations for this debt was removed from our financial books. This resulted in drop in the GF FB although the cash GF FB remains stable.

Audit FY06 (peak GF FB); GF FB: $6,344,120 (not cash), % of GF Expenses Total: 70%, % of GF Expenses (Cash): 35%
Audit FY07: GF FB: $5,830,089 (not all cash) % of GF Expenses Total: 62%, % of GF Expenses (Cash):28%
Audit FY08;GF FB: $5,092,451 (not all cash), % of GF Expenses Total: 54%, % of GF Expenses (Cash): 31%
Audit FY09; GF FB: $4,414,929 (not all cash) % of GF Expenses Total: 50%, % of GF Expenses (Cash): 25%
Audit FY10; GF FB: $4,202,130 (not all cash), % of GF Expenses Total: 45%, % of GF Expenses (Cash):29%
Audit FY11; GF FB: $4,705,478 (not all cash) % of GF Expenses Total: 55%, % of GF Expenses (Cash): 27%
Audit FY12; GF FB: $4,901,114 (not all cash) % of GF Expenses Total: 54%, % of GF Expenses (Cash): 31%
Audit FY13; GF FB: $5,190,336 (not all cash) % of GF Expenses Total: 54%, % of GF Expenses (Cash): 29%
Audit FY14; GF FB: $4,692,093 (not all cash) % of GF Expenses Total: 45%, % of GF Expenses (Cash): 26%

General Fund Balance uses:

FY07 ($514,031): BOA Tax Project, library (expenses above grant revenues), and the new governmental office campus
FY08 ($600,000): BOA ($115,000), O&M ($265,000), new governmental office campus ($220,000)
FY09 ($660,000): BOA Tax Project ($550,000), (balance for SO office completion)
FY10 ($200,000): BOA Tax Project
FY14 ($700,000): Write-off of uncollectible EMS debt from about 20 years.

NOTE: SEE SPECIAL REVENUE FUND FUND BALANCES FOR COMPLETE FINANCIAL REPRESENTATION

Special Revenue Funds:

FUND 201 Dare Fund: This account is funded from court generated revenues and is utilized by the Hart County Sheriff on drug education and prevention. Spending from this account is approved by the Hart County Sheriff and is limited by the revenue resources in this fund. No fund balance is required for this account.

FUND 203 (Insurance Premium Fund): Solid waste expenses had been transferred to the Solid Waste Enterprise fund (540) in prior fiscal years. However the 540 account needs to maintain a reserve (see 540 account for more discussion on this matter). Future reversal of the shift from 203 to 540 for some solid waste operations may potentially be required. There is no advisable fund balance minimum for the 203 account.

For FY09 through FY15 the budget postponed a millage increase for GF O&M by drawing on the insurance premium funds to fund $540,000-640,000 in road department expenses and other expenses that were formerly funded from the GF. For FY15 the 203 account will fund $600,000 in road department wages. The fund balance of this account reached a peak in 2009 at $1,329,517 but has been steadily declining to an audited FY14 balance of $416,613. The current projection is for a potential reduction in the fund balance of $273,000 by the end of FY15.

FUND 204 Jail Operations Fund: This account is funded from court generated revenues to help offset the cost of operating our Jail. Depending on the FB remaining in this account shifting of some of these expenses to/from the GF has taken place in prior fiscal years. No fund balance is required for this account.

FUND 206 Behavioral Health Building Fund: This account is funded from rental income charged to users of this facility. Spending for maintaining the building (HVAC etc…) is funded from this escrow account. A fund balance is recommended for this account to cover future costly obligations such as replacement of HVAC units (expected around 2017) and replacement of the roof (2023) and/or other costly repairs.

FUND 215 E911:
This fund has been drawn down to a minimum fund balance. Transfer of expenses to the GF or another fund may be required in FY16.

FUND 216 DFACs Building Fund: This account is funded from rental income charged to users of this facility. Spending for maintaining the building (HVAC etc…) is funded from this escrow account. A fund balance is recommended for this account to cover future costly obligations such as replacement of HVAC units (expected now) and replacement of the roof (very soon) and/or other costly repairs. The long term lease payments for the construction of this building ended in October 2014. A new lease arrangement with the State is currently being worked on.

FUND 220 Multiple Grant Fund:
This fund had been established in 2013 as a better way to manage funds that are secured from major grant sources. Periodically this fund may need to borrow money from SPLOST, GF or another fund to cover the cost of a grant funded project that is established on a reimbursement level. In these situations a transfer to/from those other funds will take place with the full funding from Grants to come from this 220 fund ultimately. The budget for this fund will vary depending on the grant funds secured. For FY14 and FY15 the majority of the grants in this fund were secured and will managed by the County Public Works Director.

FUND 2XX EIP's:
These funds are/were initially received as economic development grants pertaining to an original economic development project (new industry). This grant to the County is then loaned out to a private sector entity as an economic development tool. As this private sector entity repays this loan the proceeds are then used by the County for economic development future loans. These funds are revolving in nature and as a reserve (fund balance) accrues these will utilized for future loans.

SPLOST (322, 323, 324):
SPII 322 still has funds remaining for the City of Hartwell ($261,307) for water projects with any excess funds being allocated to roads (minimal amount available).

SPIII (323) ended in FY12 (May 2012) at which time SPIV began. One of the biggest concerns has been funding for roads which had been cut drastically in SPIII and IV to allocate more funds for the Cities of Hartwell, Royston, Canon, and Bowersville. With the decline is sales tax revenues from the recent recession, the County has drastically reduced the funding of road work however additional spending had to take place in SP3 to maintain roads during the period before the new SPIV was approved. A reimbursement from SPIV roads to SPIII took place in FY14 to cover the overage in SPIII roads (funding needed for remaining SPIII obligations). For FY15, only $7,500 remained as an obligation for SPIII recreation. This account will be closed in FY15.

SPIV (324) Began 4/1/12 (ending 4/1/18). This fund remains healthy with sufficient cash and projected income to fund the remaining obligations. Road funding continues to be of concern and is projected to be inadequately funded for the needs of Hart County during this SPLOST cycle however the amount of money being spent is being carefully monitored to ensure that this will remain within the projected revenues from this sales tax.

NEWLY CREATED (532) HOSPITAL FUND:
In FY14, the Hart County Hospital Authority (HCHA) dissolved and all of their financial obligations were transferred to the Hart County BOC. A new special revenue fund was established to manage these finances. Approximately $80,000 was transferred to the BOC. Currently there is a monthly lease with the new owners of the former Hart County Hospital Building and a subsequent sublease to Reddy Urgent Care (pass through of $4,100 monthly). Due to the lease obligations a minimum reserve is recommended to cover four months of lease payments ($20,500). Once the lease is terminated this reserve can be liquidated. The BOC has allocated the remaining fund balance ($59,500) to cover a portion of the cost of the new ambulance for FY15.

There is also an outstanding obligation by Ty Cobb Health Care to pay $269,533 annually for 5 years due on July 1 of each year as a term for the sale of the Hart County Hospital for the use of health care in Hart County. Only one payment has been made by Ty Cobb and dispersed to the HCHA. The second payment due on July 1, 2014 has not been paid; therefore 4 additional payments are due to the Hart County BOC. Currently the BOC is in negotiations with Ty Cobb on their request to defer payments as they seek to restructure.

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. A reserve is needed for continued funding of liabilities associated with the closed landfill although there is no way to adequately assess what the long term liabilities will be. Projects required to be funded in FY15 will depend on the mandates of the GA EPD however based on recent years should be about $45,000.

Solid Waste had been partially subsidized through the 203 fund (insurance premium) although expenses had been completely transferred to the 540 account for FY08-FY15. Subsidization of the 540 account through the 203 account had allowed a fund balance to accumulate in the 540 account to cover future potential liabilities. The fund balance has dropped significantly since 2007 due to investments in the old landfill and the shifting of all solid waste expenses from the 203 account to this solid waste fund.

A long range plan has been implemented to take care of legacy issues with this landfill. There are three main parts to this. The first is the cap on the landfill. A very large investment in the cap took place in 2008 and should take care of most of this problem for the

duration of the landfill's remaining required monitoring life (approximately 2025). The second issue is long term care for the groundwater under the landfill. At this point the groundwater conditions appear to be contained. This issue is monitored regularly. Unless conditions change or the State requires additional actions the groundwater will require about $15,000 annually for reporting and about $30,000 annually for testing.

The final issue is methane migration from the landfill. The methane issue has been addressed in a phased approach with each phase building on the prior phase. The cost for each additional phase increases dramatically. The last phase cost approximately $250,000 and appears to be working well. Hopefully this will be the final phase required for this issue. There is one more phase to this issue that if required may cost about $400,000 to implement and add an annual O&M cost to the landfill.

Current estimates are that the fund balance may be at $340,000 at the end of FY15. Assuming the three issues above have been satisfied and only the monitoring events are required, the cost to maintain the landfill should stabilize at approximately $50,000 per year. Therefore the fund balance of $340,000 may be adequate to maintain the needs of the landfill for FY15. This fund needs to be closely monitored as continued deficit spending will draw down the FB of this account requiring a shift of expenses to another funding source.

Budget Charts:

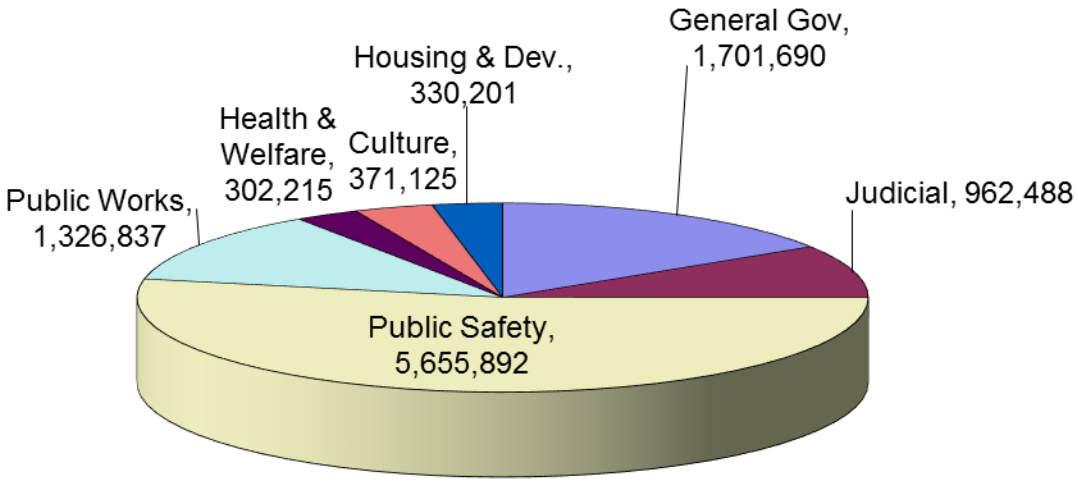
Several charts are included in this budget for visual representation of the key data:

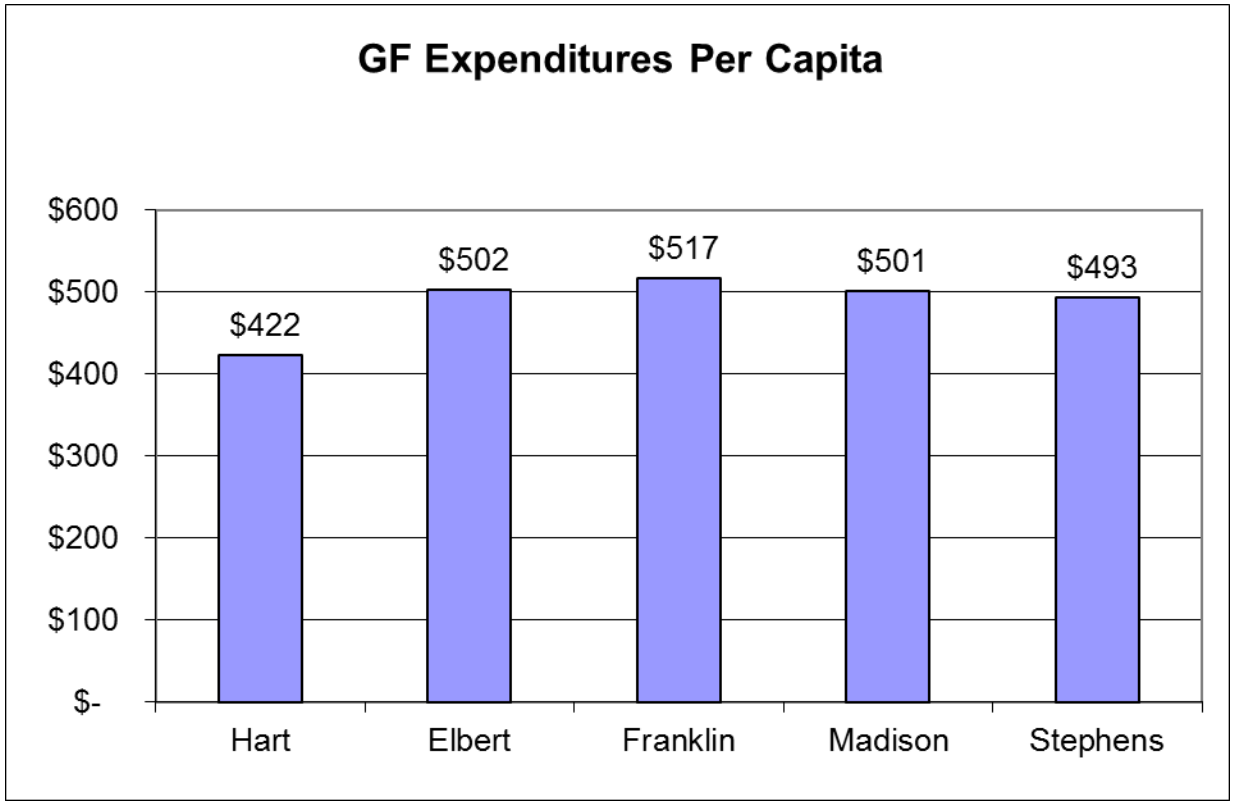
General Fund Expense Breakdown Pie Chart:

This chart graphically shows where the general fund expenses 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 52% of the total expenditures. Shifting of some Road Department wages to the 203 special revenue fund falsely shows the true impact of "Public Works" on the GF spending.

General Fund Budget Expense Breakdown

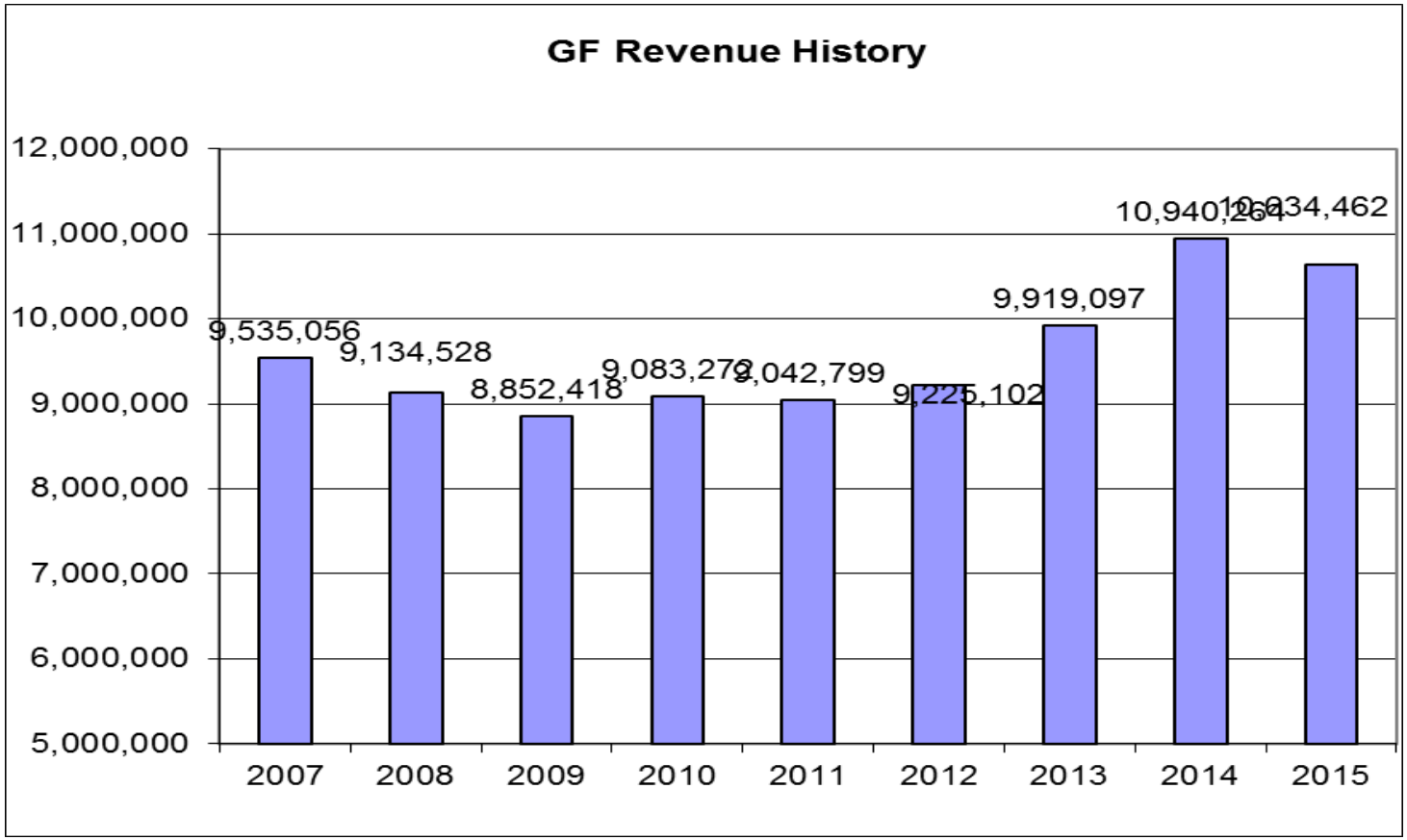
"Where the Money Goes"





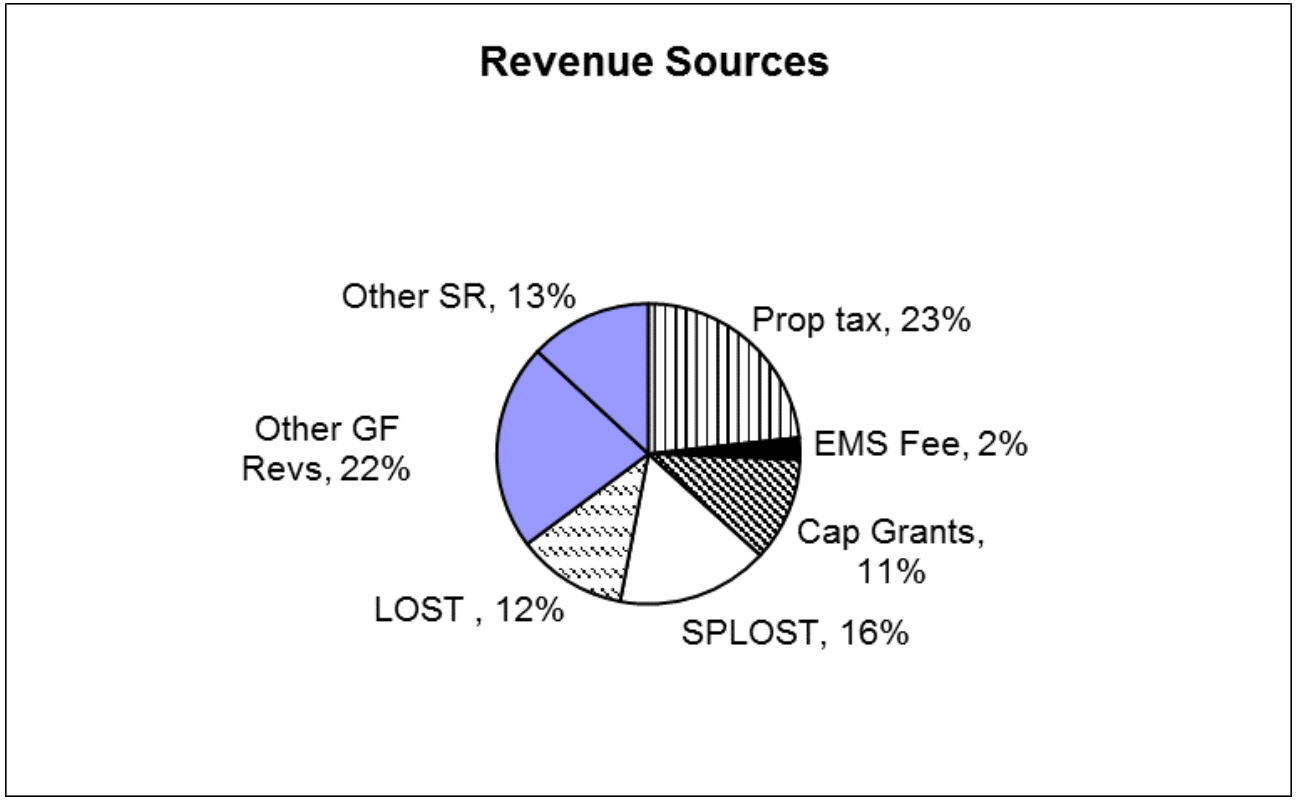
GF Expenditures Per Capita Chart:

This bar chart shows the comparison of General Fund expenditures per person of the surrounding counties. This chart shows that Hart County continues to have one of the lowest GF expenditures per person (capita) in the area indicating that we are operating at the most efficient use of GF revenues compared to surrounding counties.



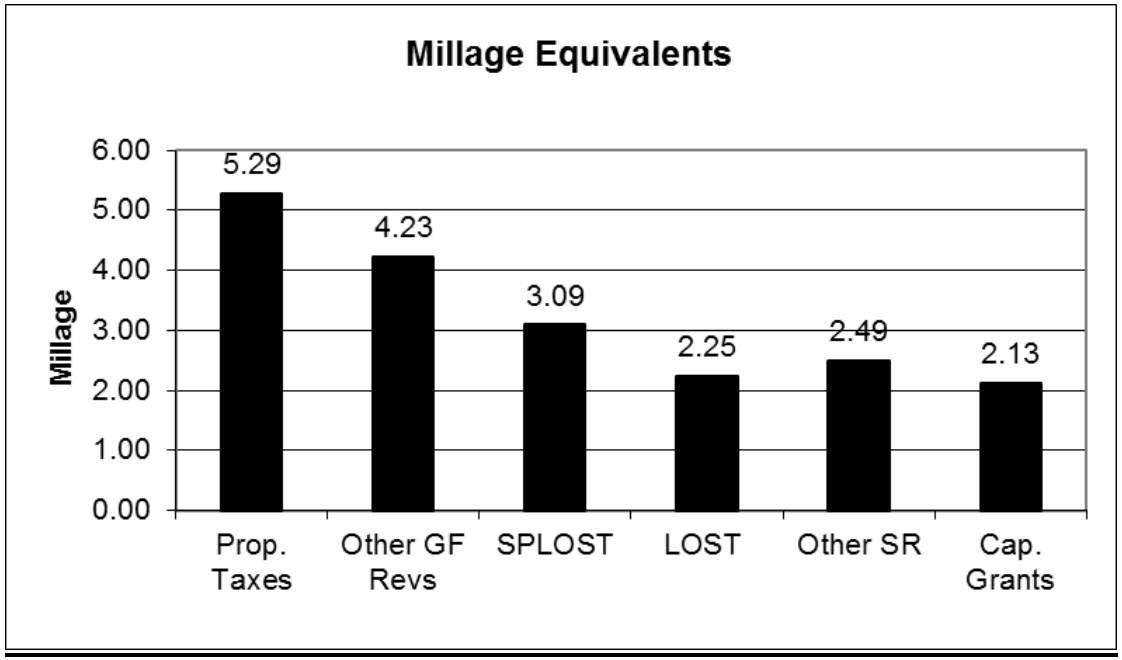
GF Revenue History Bar Chart:

This shows the recent historical GF total revenues. 2014 is artificially inflated due to back taxes. 2105 is budgeted.



Revenue Sources

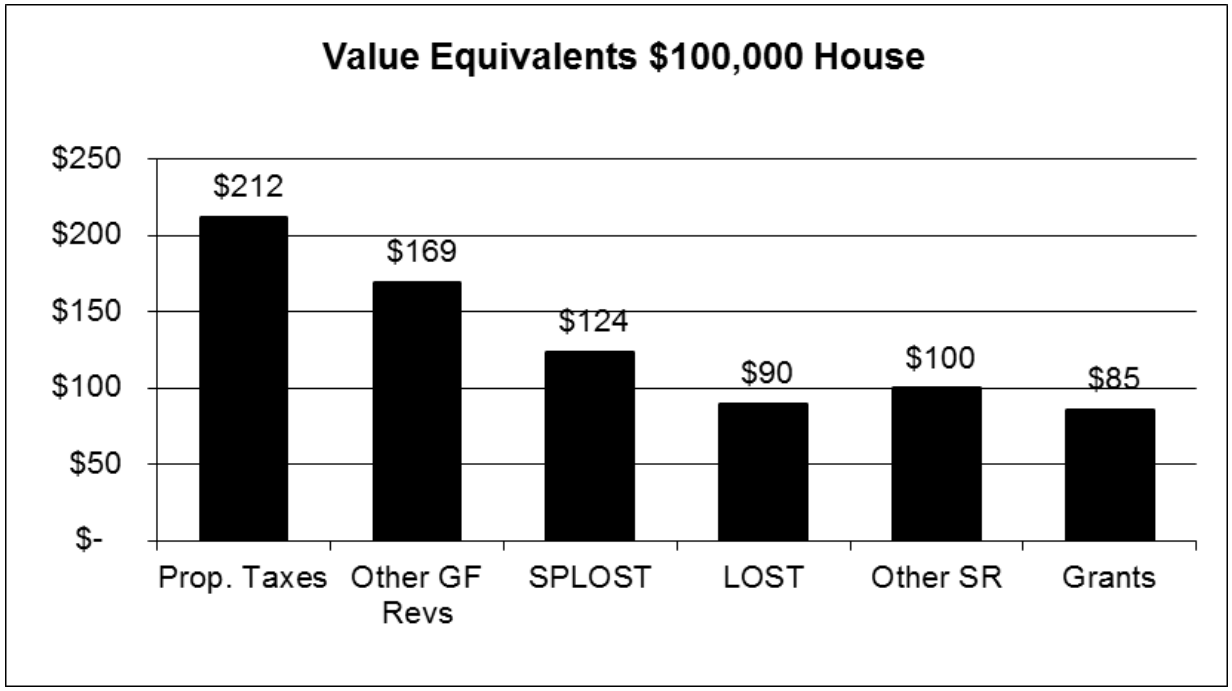
The pie chart is a breakdown of where the revenues are coming from for all funds. SPLOST sales taxes and LOST sales taxes account for almost 30% of total revenues. These sales taxes are a very significant portion of the revenue sources for Hart County and unfortunately have a direct correlation with the overall economy. 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. In addition, this pie chart shows that we do not rely heavily on property taxes as our sole 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. This chart shows the new EMS fee for 2014 taxes as a revenue source.



Millage Equivalent

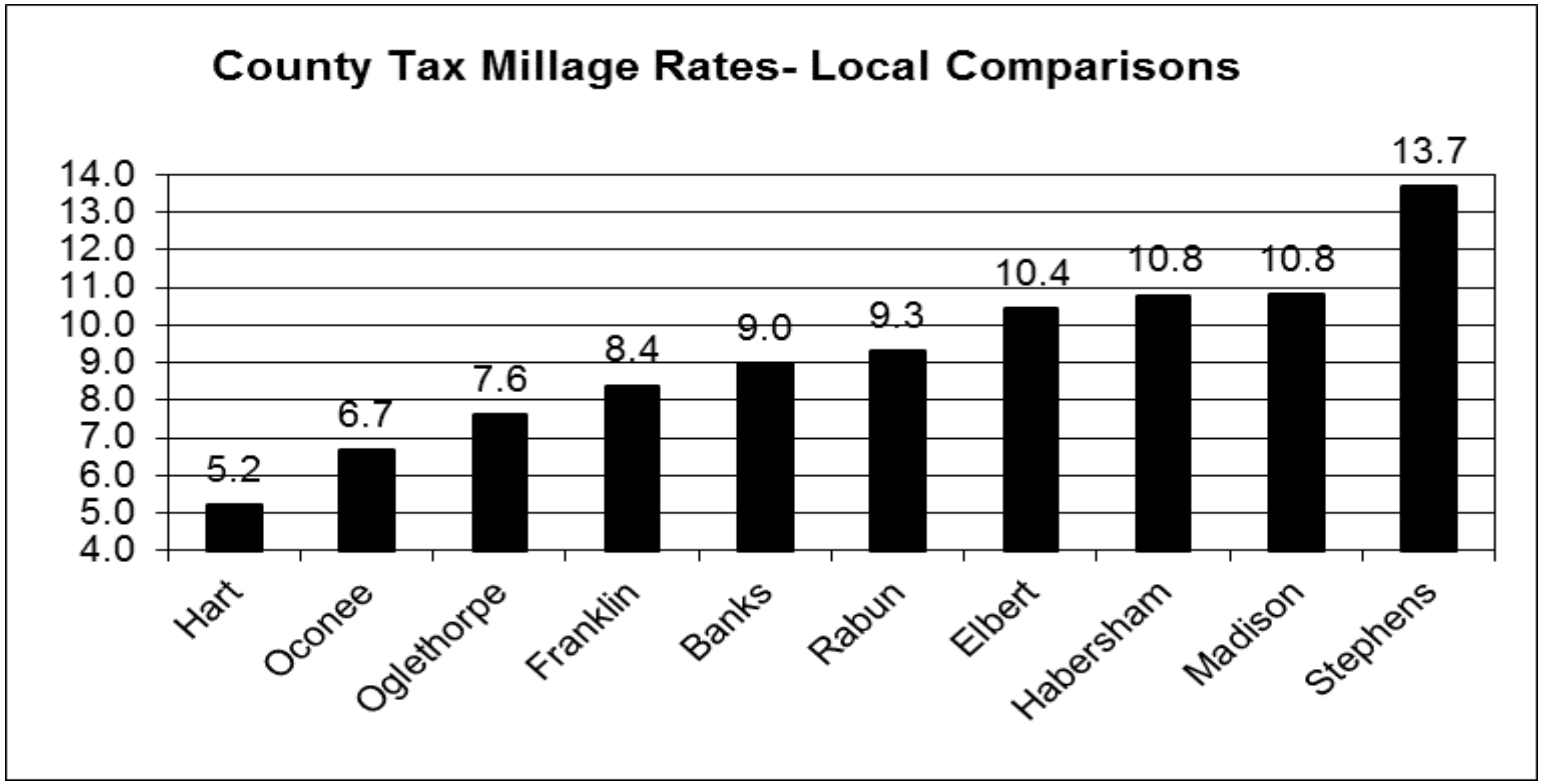
This bar chart further emphasizes the importance of the local sales taxes and other special revenue funds. Property tax revenues are generated from a 5.29 mill assessment on property values. The equivalent millage associated with the revenues from the SPLOST sales taxes is 3.09. Therefore to have the same amount of revenue as the revenue to be spent in the current FY budget from the SPLOST sales taxes the Hart County Board of Commissioners would have to raise the millage by 3.09 mills, or 58%. 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 2.25. If the LOST sales tax was not in place in Hart County, our property tax millage would increase by approximately 43%.

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. One unique significant source of funding this fiscal year is a substantial amount of capital grants (second year in a row of significant capital grants). These capital project grants alone account for 2.13 mill equivalents (11%) of the current fiscal year revenue.



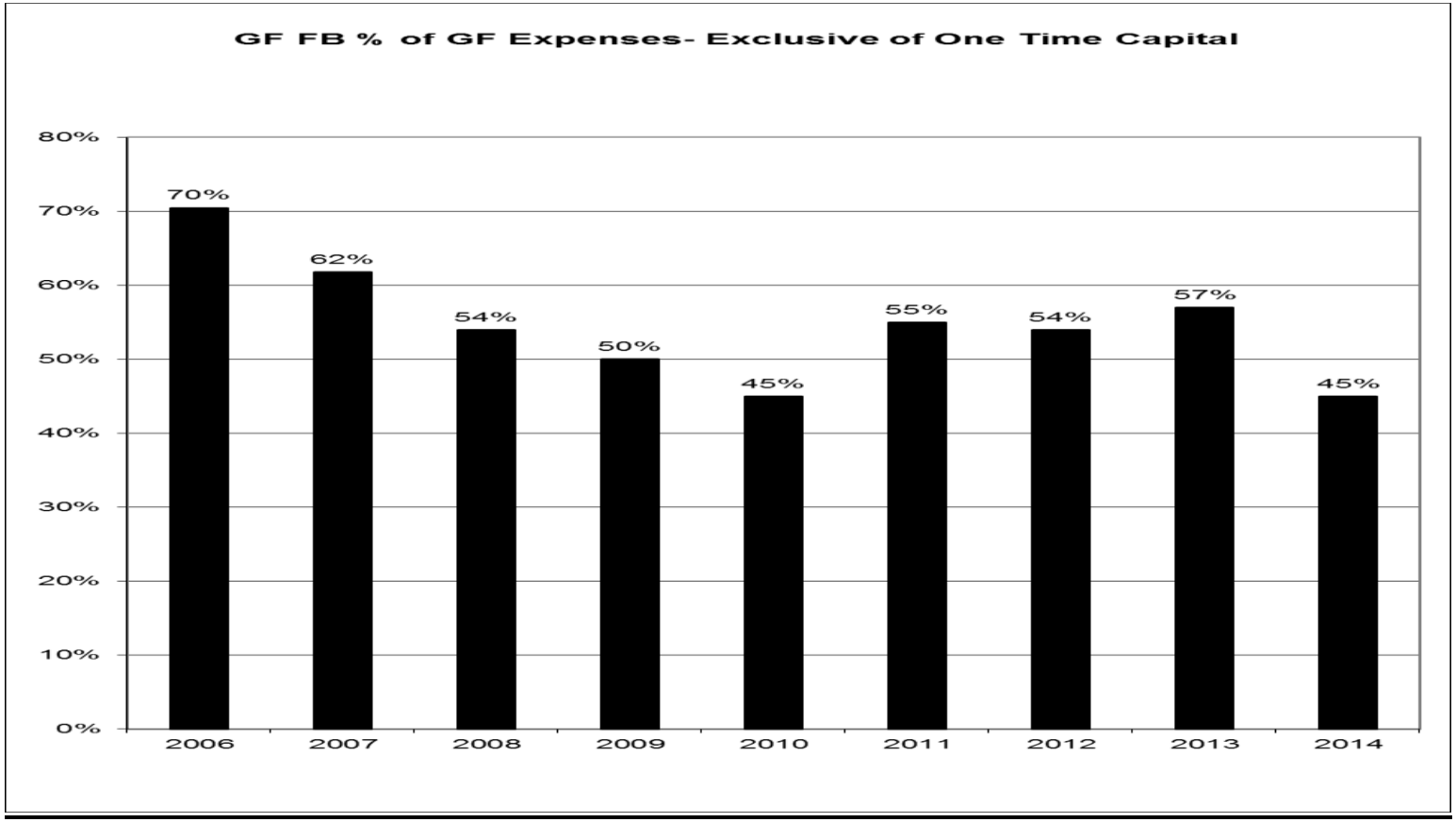
Value Equivalents $100,000 House

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 $212 per $100,000 in property value. If the LOST sales tax were not in place the owner of the same $100,000 would have to pay $90 additional dollars in property taxes. Similar values are given for the other non-property tax revenue sources. For this fiscal year the one time capital grants will save tax payers $85 per $100,000 property value.



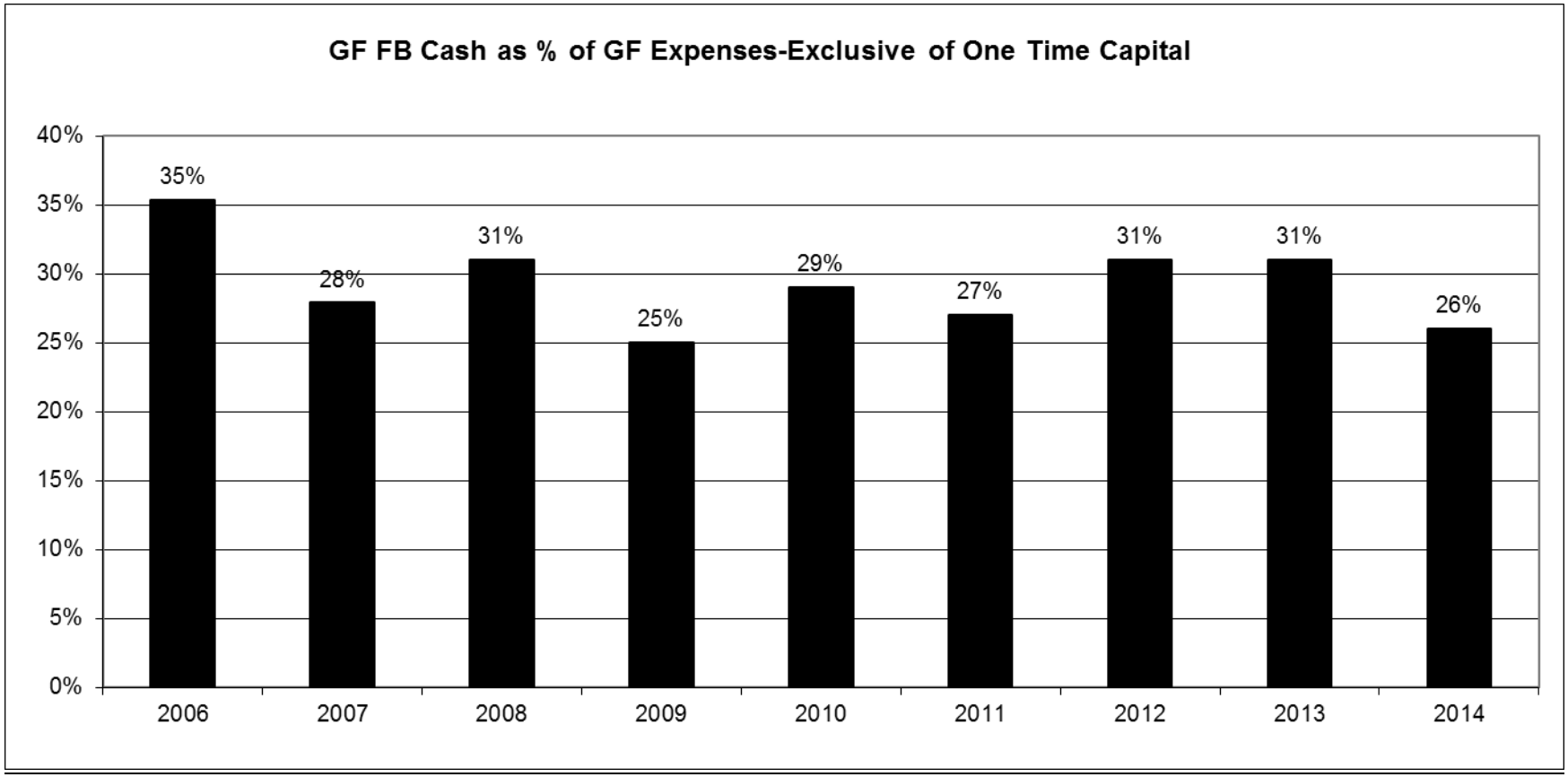
10 Millage Rate- Local Comparison:

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 one of the lowest unincorporated millage rate in the State of Georgia.



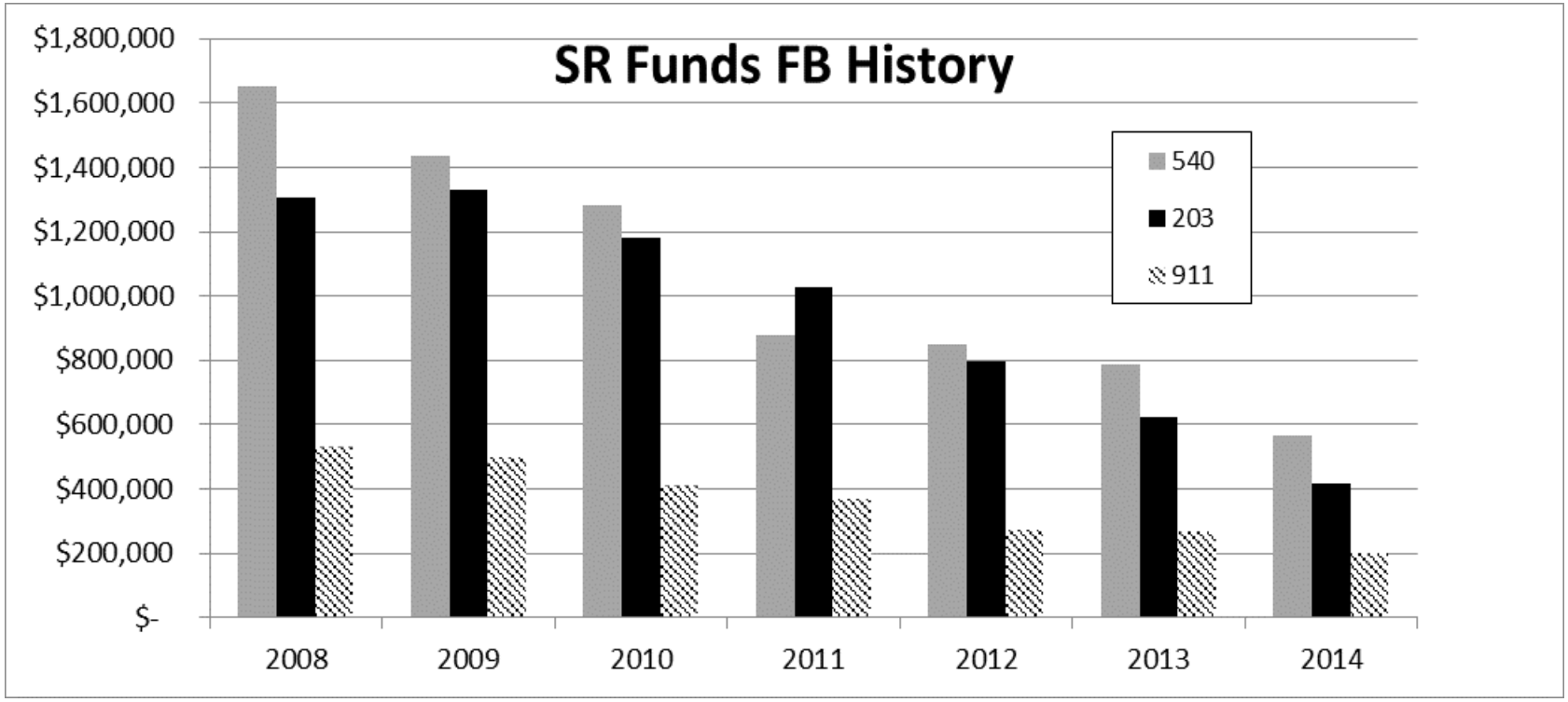
GF FB as a % of GF Expenses:

This chart shows the total GF FB (Fund Balance) as a percentage of O&M (no large capital) expenses for that fiscal year. A target range of 25-50% reserves is the goal. It is important to note that this is not just cash and includes non-liquid, non-cash items. The decline from the recession, deficit spending and one time capital spending is evident in the drop from 2006 to 2010. The decline in 2014 is from the one time write-off of uncollectible EMS receivables.



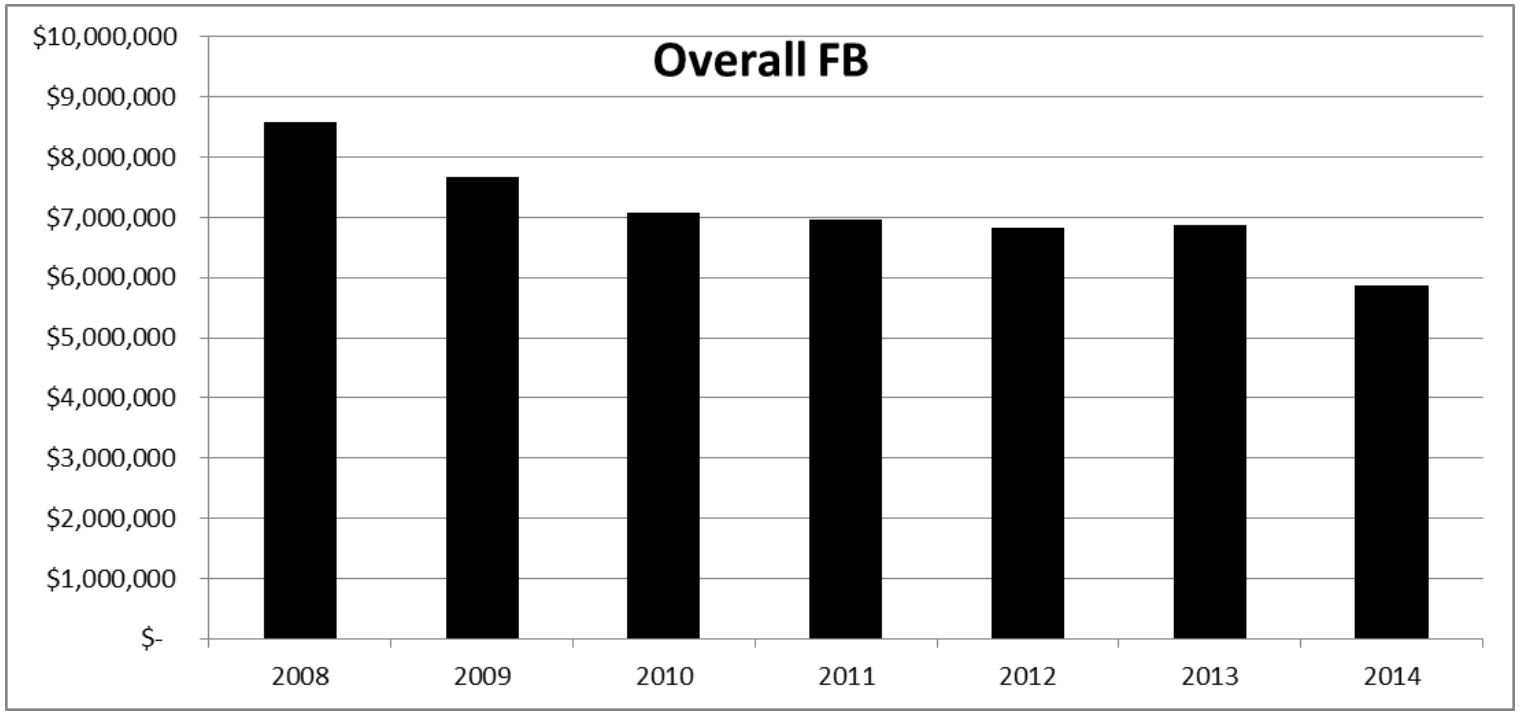
GF FB Cash as a % of GF Expenses:

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



SR FB History:

This chart shows the large Special Revenue funds fund balances. Since the recession began the County has utilized the fund balance of all accounts to cover decreased revenues and avoid tax increases. With healthy fund balances it is sound financial management to draw down excess fund balances to cover short term shortfalls such as the conditions of the current Great Recession. This allows the community to be stable with continued necessary services while avoiding tax increases when the community can least afford such increases. The 911 fund balance is at a point where it is at a minimum recommended fund balance. Continued deficit spending from the account will result in shifting of expenses to another account in near future fiscal years. The 540 solid waste fund is probably nearing the minimum recommended fund balance also. Remaining liabilities for the landfill are not completely quantified but for the most part have been adequately addressed in the past decade.



Overall FB:

This chart shows all the fund balances of all accounts for each fiscal year. Since the recession began the County has utilized the fund balance of all accounts to cover decreased revenues and avoid tax increases. There was a large decrease in fund balances from 2008 to 2009 but the fund balances have remained relatively stable for the past few years. The drop in FB for 2014 was due to the write-off of decades of EMS receivables that were uncollectible and should have not been carried on our financials.

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

Number	Department Name		Department Name	Number
10000	General Government		Adult Corrections	34200
13000	Executive (Board of Comm)		Agricultural Resources	71300
14000	Elections		Airport Authority	75630
14100	Board of Registrars		Animal Shelter	39100
14200	Board of Elections		Board of Elections	14200
15300	Law		Board of Equalization	28100
15450	Tax Commissioner		Board of Registrars	14100
15500	Tax Assessors		Clean & Beautiful	45410
15550	Risk Management		Clerk of Superior Court	21800
15600	Internal Audit		Community Action Programs	76300
15650	Gen Gov Bldgs		Coroner	37000
15950	General Administration fees		Dial-A-Ride Transit	55400
21500	Superior Court		District Attorney	22000
21800	Clerk of Superior Court		Economic Dev & Assistance	75000
22000	District Attorney		Elections	14000
22100	Victims Assistance		Emergency Management	39200
24000	Magistrate Court		EMS	36000
24500	Probate Court		Executive (Board of Comm)	13000
26000	Juvenile Court		Forest Resources	71400
27000	Grand Jury		Gen Gov Bldgs	15650
28000	Public Defender		General Administration fees	15950
28100	Board of Equalization		General Government	10000
28110	Misdemeanor Probation		Grand Jury	27000
33000	Sheriff		Health Dept	51000
33260	Jail operations		Highways & Streets	42000
34200	Adult Corrections		HYDRA	61900
36000	EMS		Internal Audit	15600
37000	Coroner		Jail operations	33260
39100	Animal Shelter		Juvenile Court	26000
39200	Emergency Management		Law	15300
41000	Public Works		Library Administration	65100
42000	Highways & Streets		Adult Basic Education (Lit. Ctr.)	76400
44100	Water Authority		Magistrate Court	24000
45410	Clean & Beautiful		Maintenance Shop	49000
49000	Maintenance Shop		Mental Health	51000
51000	Health Dept		Misdemeanor Probation	28110
51000	Mental Health		Probate Court	24500
54000	Welfare/DFACS		Public Defender	28000
55200	Senior Center		Public Works	41000
55400	Dial-A-Ride Transit		Recreation	61000
61000	Recreation		Risk Management	15550
61900	HYDRA		Senior Center	55200
65100	Library Administration		Sheriff	33000
71300	Agricultural Resources		Superior Court	21500
71400	Forest Resources		Tax Assessors	15500
75000	Economic Dev & Assistance		Tax Commissioner	15450
75630	Airport Authority		Victims Assistance	22100
76300	Community Action Programs		Water Authority	44100
76400	Adult Basic Education (Lit. Ctr.)		Welfare/DFACS	54000

BUDGET WORKSHEET FISCAL YEAR					**12**				Comm.	%	
HART COUNTY GENERAL FUND	100	Actual	Actual	Actual	Mth. Actual	Projected	Budget	Admin.	Approved	Change	
REVENUES SUMMARY		2011	2012	2013	2014	2014	2014	2015	2015	2010-2011	
Real & Person. Current Year	31.1100	3,647,439	3,875,539	4,423,984	4,146,564	4,150,000	4,289,340	4,150,000	4,150,000	**-3.2%**	
2009, 2010, 2011 Final Billing R & P					700,248	700,000	400,000				
FIFA for 9,10,11,12,13								400,000	200,000		
Timber--Current Year	31.1120	863	1,380	605	1,897	1,900	1,000	1,000	1,000	**0.0%**	
Real & Person. Prior Year	31.1200	1,508	23		167,359	168,000	600			**-100.0%**	
Assessment Penalty	31.1240	61	51	2	0	0	300	300	300	**0.0%**	
Motor Vehicle- Current Year	31.1310	252,324	248,809	284,159	232,846	232,846	240,000	288,000	288,000	**20.0%**	
Vehicle Title Fee (to replace ad v tax)	31.1315			306,874	569,775	570,000	200,000	350,000	450,000	**125.0%**	
Mobile Home- Current Year	31.1320	9,812	41,742	31,764	86,849	87,000	35,000	47,000	47,000	**34.3%**	
Mobile Home- Prior Year	31.1321	281				0					
Heavy Equipment	31.1322										
Intangibles Reg & record	31.1340	95,164	102,927	120,325	77,145	77,000	115,000	70,000	70,000	**-39.1%**	
Railroad Equipment	31.1350	1,698	1,600	1,603	1979	2,000	1,600	2,000	2,000	**25.0%**	
sun.tax ad fees	31.1389				3,540	3,540					
Other Revenues	31.1390	60	10		1,778	1,778					
Mail Fees	31.1391	3,639	3,773	4,001	5,012	5,012	3,500	4,000	4,000	**14.3%**	
Replacement Registration	31.1392			4		0					
Return Check Fees	31.1395	870	330	780	600	600	800	800	800	**0.0%**	
Bank Account Interest	31.1396	839	829	612	890	890	800	400	400	**-50.0%**	
Commissions	31.1397	330,801	363,095	319,571	375,417	375,000	400,000	350,000	350,000	**-12.5%**	
Tag & Title Agents fee	31.1398	46,252	46,017	44,406	41,028	41,028	45,000	45,000	45,000	**0.0%**	
Property not on digest	31.1500	15,186	96,901	13,586	21,224	21,000	15,000	16,000	16,000	**6.7%**	
Real Estate Transfer Fee	31.1600	18,806	20,972	19,932	19,202	19,202	19,000	19,000	19,000	**0.0%**	
Comcast Cable Franchise Fee	31.1751	24,611	25,433	27,762	27,759	28,000	28,000	28,000	28,000	**0.0%**	
Truvista Franchise Fee (depot also)	31.1752	436	2,367	4,065	1,484	1,500	3,000	3,000	3,000	**0.0%**	
Depot Street Cable Franchise Fee	31.1753	3,880	1,622								
Hart Cable Franchise Fee	31.1754	41,020	40,575	39,011	50,017	50,000	41,000	41,000	41,000	**0.0%**	
LOST	31.3100	2,196,406	2,020,110	2,015,691	1,854,521	2,100,000	2,200,000	2,100,000	2,100,000	**-4.5%**	
Hotel/Motel Tax	31.4100	12,117	8,490	8,468	9,327	8,500	9,000	8,500	8,500	**-5.6%**	
Alchohol Excise Tax	31.4200	64,788	60,272	55,826	49,136	50,000	60,000	50,000	50,000	**-16.7%**	
Financial Institutions Tax	31.6300	41,655	40,093	38,484	38,829	38,800	40,000	39,000	39,000	**-2.5%**	
Penalties Deliquent Property	31.9110	32,973	48,965	47,540	105,394	105,000	45,000	75,000	75,000	**66.7%**	
Penalties Deliquent Personal	31.9120	1,715	527	4,665	788	800	2,000	2,000	2,000	**0.0%**	
Pen-Deli taxes/real property	31.9121	15,668	6,836	6,030	41,486	41,000	10,000	10,000	10,000	**0.0%**	
Penalties & Interest-FIFA	31.9500	251	105	72	6,079	6,000	900	2,000	2,000	**122.2%**	
Alcohol Beverage Lic. Fee	32.1100	10,325	10,800	9,600	11,300	11,300	10,000	10,000	10,000	**0.0%**	
Building Permit Fee	32.3100	4,300	4,000	3,425	3,875	3,875	3,500	3,500	3,500	**0.0%**	
Addressing signs	32.2201	930	750	780	465	800	800	800	800	**0.0%**	
addressing fee	33.2202	2,100	1,750	1,750	1225	1,225	2,000	1,500	1,500	**-25.0%**	
Fire Arm Permits	32.2910	306	1,645	3,556	2856	2,856	2,000	2,000	2,000	**0.0%**	
Mobile Home Permit Fee	32.2940	4,700	4,400	2,900	3,600	3,600	3,000	3,500	3,500	**16.7%**	
Late Tag Penalty	32.4300	40,096	41,191	40,690	39,306	39,306	35,000	40,000	40,000	**14.3%**	
Transit System DOT Grant 5311	33.1260	25,463	30,542	24,535	18,411	20,000	25,000	20,000	20,000	**-20.0%**	

BUDGET WORKSHEET FISCAL YEAR					**12**				Comm.	%	
HART COUNTY GENERAL FUND	100	Actual	Actual	Actual	Mth. Actual	Projected	Budget	Admin.	Approved	Change	
REVENUES SUMMARY		2011	2012	2013	2014	2014	2014	2015	2015	2010-2011	
Federal Payment in Lieu of Taxes	33.3000	48,472	49,477	48,288	51,686	52,000	48,000	49,000	49,000	**2.1%**	
Legacy Links Grant	33.3010	64,286	49,397	56,231	34,431	40,000	50,000	48,000	48,000	**-4.0%**	
Flood Control Grant	33.3310	23,267	19,766	20,511	21,947	22,000	23,500	21,000	21,000	**-10.6%**	
DHR TANFGrant	33.4119	11,680	4,361	943		0	3,000				
DHR Aging Grant	33.4125	15,909	9,245	13,822	10,919	11,000	10,000	24,262	24,262	**142.6%**	
2 sheriff car grants	33.4126										
EMA State Grant	33.4215	6,899	7,564	8,064		5,000	5,000	5,000	5,000	**0.0%**	
HCHA Grant (Hosp Authority)	33.6100			125,000			125,000				
Planning & Dev Fee/chgs	34.1300										
Real Estate Deed Images Fee	34.1391	4,118	12,821	12,621	10,381	10,381	11,000	11,000	11,000	**0.0%**	
Elections Qualifying Fee	34.1910	296	7,496	12,636	7,765	7,765		2,000	2,000		
Sale of Maps	34.1930	162	60	21	3	3					
Copies Fee	34.1935	28	21	7		0					
Prisoner Housing Fee	34.2330	62,924	10,649	8,057		0	10,000			**-100.0%**	
Inmate Social Security	34.2335	1,400	1,200	600	1,600	1,600	1,000	1,500	1,500	**50.0%**	
Park Patrol	34.2340	14,849	11,865			0	9,000			**-100.0%**	
Ambulance Fees	34.2600	861,166	785,538	735,614	782,479	782,479	725,000	800,000	800,000	**10.3%**	
Ambulance Fees "Receivables"		202,386	362,195	185,287		200,000			200,000		
Sheriff Office Fees	34.2910	55,021	59,887	40,335	36,068	36,068	55,000	35,000	40,000	**-27.3%**	
Structure moving escort	34.2920	1,000			500	500	500	500	500	**0.0%**	
Scrap Metal Registration	34.2915		1,000	800	600	600					
Transit Passenger Fees	34.5510	6,133	9,383	15,238	3,645	3,600	10,000	3,500	3,500	**-65.0%**	
Transit Passenger Fees-AVITA	34.5520				9,028	9,000		7,000	7,000		
Transit Passenger Fees-DHS	34.5525				0	0		2,000	2,000		
Rec Builing Use Rent	34.7210	1,375	2,780	3,640	3,440	3,440	2,600	4,000	4,000	**53.8%**	
Rec Tournament Fees	34.7212	2,125	300	300		300	300	300	300	**0.0%**	
Rec Gate Fees	34.7310	10,187	9,500	11,365	8,470	8,470	9,500	10,000	10,000	**5.3%**	
Rec Adult Softball Fees	34.7315	7,360	4,017				4,000			**-100.0%**	
Program Fees	34.7500										
Rec-Cheerleading and Football Signup Fees	34.7510	9,808	12,066	11,185	13,924	14,000	10,000	11,000	11,000	**10.0%**	
Photography	34.7515		541	2,518	213	250		250	250		
Rec-Basketball Sign up fees	34.7520		1,910	3,180	4,260	4,260	1,500	4,000	4,000	**166.7%**	
Rec concessions income	34.7910	9,103	8,056	9,921	7,714	7,714	8,000	9,000	9,000	**12.5%**	
Rec Basketball Sponsors	34.7920		650	1,800	1,800	1,800	1,000	1,800	1,800	**80.0%**	
Rec Football Sponsors	34.7930	4,660	2,240	4,225	2,775	2,800	2,500	2,500	2,500	**0.0%**	
Mega Ramp Fees	34.7945										
Court	35.1100	11,827									
Superior Court Fines	35.1110	131,591	174,218	145,824	118,340	118,340	150,000	120,000	120,000	**-20.0%**	
Magistrate Court Fines	35.1130	79,570	65,278	70,150	65,311	65,311	70,000	65,000	65,000	**-7.1%**	
Probate Court Fines	35.1150	336,347	283,509	313,535	277,763	277,763	300,000	280,000	300,000	**0.0%**	
Sheriff FIFA Enforcement	35.1360										
Interest (General)	36.1000	382	387	642	391	391	400	300	300	**-25.0%**	
Interest Pinnacle	36.1105	91	0		42	42					
GF Investment Interest\	36.1110	2,016	2,319	4,402	3,827	3,827	4,000	2,700	2,700	**-32.5%**	

BUDGET WORKSHEET FISCAL YEAR					12				Comm.	%	
HART COUNTY GENERAL FUND	100	Actual	Actual	Actual	Mth. Actual	Projected	Budget	Admin.	Approved	Change	
REVENUES SUMMARY		2011	2012	2013	2014	2014	2014	2015	2015	2010-2011	
1% LOST Investment Interest	36.1120	2,909				0					
EMS Donations	37.1120	-1,130	200				300			**-100.0%**	
Senior Center Donations	37.1130	500	43	162	559	600	300	300	300	**0.0%**	
Rec Dept Donations	37.1140	1,191	159	136		150	300				
Reimbursement for Damaged Property	38.3000										
Misc Revenues	38.9000	6,294	5,855	35,651	12,444	12,444	10,000	10,000	10,000	**0.0%**	
Snr Center Medicaid Reimbursements	38.9001		934	11,607	2,856	2,856	7,000	5,000	5,000	**-28.6%**	
SO Firearms Sales	38.9002			1,772			1,800				
Energy Efficiency	38.9003			455	3712	3,712					
Magistrate Court Escrow One Time	38.9004			5,960							
NACO Rx Reimbursement	38.9005		810	1,480	2,426	2,400	1,000				
coast Rx Reimbursement	39.9006				325	500		1,000	1,000		
Hart Humane One Time Donation	38.9007				2,908	2,908					
Hartwell Animal Control Reimbursement	38.9008				6,666	6,700		8,000	8,000		
Snr. Center Meals Income	38.9020	851	498	1,197	865	865	1,200	800	800	**-33.3%**	
Senior Center Fund Raising Revenues	38.9021	1,601	933	1,486			1,000				
Senior center rental	38.9022	1,830	2,248	1,715	2,456	2,500	1,200	1,200	1,200		
Cade Street Rental	38.9025			2,828							
Security BOE	38.9032				27,458	27,500		90,000	90,000		
City election	38.9035		5,400		5,900	5,900					
BOE Election	38.9036				4,900	4,900					
FICA Tax Commissioner	38.9052			2,053							
Detention center fuel charge	38.9053	32,800	32,517	32,375	24,076	24,076	30,000	32,000	32,000	**6.7%**	
Pandemic Flu Grant	38.9045	6,852									
WSUA Ultils & misc	38.9055	589	10,149	9,910	13,485	13,500	6,500	9,500	9,500	**46.2%**	
Oglethorpe County DA reimbursement	38.9057	128	263	752	303	303	250	250	250	**0.0%**	
Madison County Judicial Reimbursment	38.9058	848	721	1,964	937	940	600	1,000	1,000	**66.7%**	
Oglethorpe County Judicial Reimbursment	38.9059	1,047	403	1,098	524	350	350	500	500	**42.9%**	
special reimbursement (w/c)	38.9061	16,377	24,805	10,475	35,440	24,485		20,000	20,000		
City Mega Ramp Reimbursement	38.9063		3,450	378	1,631	1,000		1,000	1,000		
Op. Trans Fund in	39.1200			33,806							
Sale of Assets	39.2100										
Op. Trans Out	61.1000				15000	15,000					
AR est or Audit Match		34,331									
TOTAL		**9,042,799**	**9,225,102**	**9,919,097**	**10,363,404**	**10,813,651**	**9,998,740**	**9,884,462**	**10,009,462**	**0.1%**	
Revenue Growth		$ (40,473)	$ 182,303	$ 693,995	$ 444,307						
Expenses		$ 8,539,451	$ 9,029,466	$ 9,622,026		$ 10,389,122			10,650,698		
Fund Balance Transfer		503,348	195,636	297,071		424,529			-641236		

BUDGET WORKSHEET FISCAL YEAR					Month			Dept.	Admin.	Comm
HART COUNTY GENERAL FUND		Actual	Actual	Actual	Actual	Projection	Budget	Request	Rec.	Approve
EXPENSE SUMMARY		2011	2012	2013	2014	2014	2014	2015	2015	2015
General Government	10000	96,573	54,463	58,679	61,286	93,434	98,300	90,900	90,900	90,900
Executive (Board of Comm)	13000	338,675	346,545	360,010	374,781	376,049	376,335	390,016	390,016	390,016
Elections	14000	19,609	49,324	41,754	57,106	56,794	20,402	17,849	17,849	17,849
Board of Registrars	14100	35,579	43,915	54,987	41,066	41,180	44,146	13,205	9,139	13,205
Board of Elections	14200				11,353	15,140	15,000	74,381	74,381	61,640
Law	15300	61,819	49,869	65,504	61,427	61,629	75,000	75,000	75,000	75,000
Tax Commissioner	15450	244,167	253,694	282,326	347,188	351,168	317,880	322,808	278,584	296,984
Tax Assessors	15500	363,101	397,725	462,430	509,106	512,454	420,738	540,257	476,593	474,093
Risk Management	15550	160,286	166,672	154,029	190,771	159,120	143,000	148,000	148,000	148,000
Internal Audit	15600	40,571	39,301	47,592	60,208	45,000	45,000	45,000	45,000	45,000
Gen Gov Bldgs	15650	102,263	98,968	255,069	137,702	143,345	82,900	95,165	87,630	84,400
General Administration fees	15950	4,080	3,630	4,080	4,576	4,576	4,204	4,604	4,604	4,604
Superior Court	21500	150,718	95,703	97,458	102,949	103,413	91,361	101,052	91,899	91,899
Clerk of Superior Court	21800	266,216	246,813	259,415	273,449	266,836	274,462	358,953	281,623	289,623
District Attorney	22000	9,673	38,359	14,884	33,565	33,583	31,388	46,991	31,388	31,388
Magistrate Court	24000	162,409	171,207	143,532	148,561	149,881	179,538	170,856	169,866	170,641
Probate Court	24500	261,667	267,916	303,824	338,463	338,691	320,752	213,331	208,131	208,131
Juvenile Court	26000		56,943	50,561	42,846	42,861	50,100	57,500	43,800	43,800
Grand Jury	27000	62,842	72,054	50,711	24,165	24,165	49,600	53,100	49,000	49,000
Law Library	27500	3,135	550	1,877	3,166	3,200	2,000	2,000	2,000	2,000
Public Defender	28000	71,000	68,838	69,251	52,069	69,873	69,873	66,435	66,435	66,435
Board of Equalization	28100	72,735	42,747	27,668	5,070	5,085	11,159	27,972	9,571	9,571
Sheriff	33000	1,538,022	1,659,763	1,856,050	1,942,135	1,946,749	1,941,419	2,187,687	2,119,987	2,119,987
Jail operations	33260	1,010,267	1,104,442	1,113,943	1,227,176	1,222,903	1,129,967	1,207,409	1,153,509	1,188,509
Adult Corrections	34200	33,573	32,517	32,376	26,587	30,000	30,000	30,000	30,000	30,000
EMS	36000	1,687,043	1,893,797	1,826,868	2,089,835	2,091,951	2,036,225	2,383,657	2,004,405	2,183,908
Coroner	37000	16,582	15,127	15,558	15,654	24,503	22,151	46,048	22,068	24,910
Animal Control	39100	43,550	30,000	45,153	76,128	75,928	66,620	83,050	78,544	78,544
Emergency Management	39200	21,597	22,572	52,383	26,792	26,865	31,093	31,985	30,035	30,035
Highways & Streets	42000	464,813	497,165	582,454	705,268	705,620	706,429	789,047	789,047	822,047
Maintenance Shop	49000	330,968	317,346	369,760	451,232	451,756	483,042	504,789	504,789	504,789
Health Dept	51000	80,382	80,412	109,042	83,578	83,765	76,388	122,446	76,388	83,100
Welfare/DFACS	54000	34,000	34,000	34,000	34,000	34,000	34,000	44,935	34,000	40,000
Senior Center	55200	115,391	95,060	110,773	98,656	98,666	112,408	112,348	111,553	111,553
Transit Services	55400	60,538	80,115	63,875	53,253	54,292	72,953	73,421	72,561	67,561
Recreation	61000	222,521	244,241	226,744	250,117	251,555	250,082	429,088	289,925	294,125
HYDRA	61900	15,000	0	0	0	0	0	0	0	0
Library Administration	65100	77,300	77,572	77,000	79,265	79,265	77,000	80,000	77,000	77,000

Agricultural Resources	71300	65,619	73,797	74,515	69,837	70,476	76,148	80,420	78,050	77,450
Economic Dev & Assistance	75000	174,102	209,065	208,606	224,315	227,001	238,091	250,022	237,812	242,402
Airport Authority	75630	3,500	2,625	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Community Action Programs	76300	100	100	100	100	100	100	100	100	100
Literacy Center	76400	12,835	13,620	13,685	12,750	12,750	12,750	15,000	12,750	7,000
TOTAL		**8,539,451**	**9,029,466**	**9,622,026**	**10,351,051**	**10,389,122**	**10,123,507**	**11,390,328**	**10,377,431**	**10,650,698**
									budget rev.:	10,009,462
Admin. Cuts from Budget Requests:					**1,012,897**				budgeted deficit:	641,236
BOC Cuts from Admin. Budget:					**-273,267**				major one time capital in budget:	
Total Cuts from Budget Requests:					**739,630**				**Total Budgeted O&M Deficit:**	641,236

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
General Government 100.10000					**12**						Budget		
					Month			Depart.	Admin.	Comm.	Percent		
		Actual	Actual	Actual	Actual	Project	Budget	Request	Rec.	Approved	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Wages	51.1100	8,423	8,655	8,638	746	746						position eliminated Fy14	
Insurance	51.2100	411	1,334	98	66	26							
Insurance/dependent	51.2110	25,400				0						note 1,3	
FICA	51.2200	629	662	717	125	125							
Workers Comp Insurance	51.2700	100	58	60									
Unemployment insurance	51.2600												
Drug & Alcohol Counseling	52.1205	750		750	750	750	750	750	750	750			
Medical services	52.1260	1,722	100	111	189	500	500	500	500	500	0.00%		
IBM (AS400)	52.1302	2,051	2,400	1,300		1,800	1,800	1,800	1,800	1,800	0.00%		
TBS	52.1310	3,495	3,638	3,638	3,795	3,795	3,650	3,650	3,650	3,650	0.00%		
Capital Data	52.1312	2,128	2,337	3,558	4498	4,498	3,000	3,000	3,000	3,000	0.00%		
Athens Digital	52.1316	1,591	940	1,865	3352	3,352	1,800	1,800	1,800	1,800	0.00%		
Web Site Services	52.1319	1,394	1,848	1,553	1373	1,373	1,400	1,400	1,400	1,400	0.00%		
outside labor	52.2206		467	360	100	100	300	300	300	300			
Telephone	52.3200	5,841	4,856	4,235	5,449	5,449	5,500	5,500	5,500	5,500	0.00%	note 2	
Postage	52.3210	1,545	1,240	1,467	1963	1,963	1,500	1,500	1,500	1,500	0.00%		
Advertising	52.3300	3,560	2,950	2,727	1945	1,945	4,000	4,000	4,000	4,000	0.00%		
Addressing signs	53.1110	660	630	345	750	700	700	700	700	700			
Misc supplies	53.1704	420	203	98	828	750	750	750	750	750	0.00%		
Office supplies	53.1710	6,545	5,229	5,960	5140	5,140	6,000	6,000	6,000	6,000	0.00%	note 2	
Part/repair	53.1750	1,359	1,396	1,484	3,742	3,742	1,300	1,300	1,300	1,300	0.00%		
Oil/petroleum	53.1760	285	255	424	385	385	300	300	300	300	0.00%		
Tires/tubes	53.1770	1,028	181	1,285		0	500	500	500	500	0.00%		
batteries	53.1780	87	175	181									
Gasoline	53.1790	8,774	8,208	8,173	4,173	4,173	8,400	5,000	5,000	5,000	-40.48%	note 2	
Diesel	53.1800	129	13	78	122	122	150	150	150	150			
Computers	54.2400		988										
Capital outlay/other equip	54.2500												
Virus Protection													
SO Gun Sale Reinvestment					1,445	2,000	6,000	2,000	2,000	2,000		note 4	
Contingencies	57.9000	17,666	6,669	14,669	20,350	50,000	50,000	50,000	50,000	50,000	0.00%		
misc						0							
CDBG Grant Admin						0							
TOTAL		**95,993**	**55,432**	**58,679**	**61,286**	**93,434**	**98,300**	**90,900**	**90,900**	**90,900**	**-7.53%**		
							Admin. Cuts fr. dpt. Req.		$ -				
							Admin. Cuts fr. Prior year		$ 7,400				
							Board Cuts		$ -				
note 1: Estimated based on average 11 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year													
note 2: includes Code enforcement													
note 3: amounts allocated to specific departments in FY12 for better accounting.													
note 4: revenue to offset expense													

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
Executive (Board of Comm) 100.13000					**12**						Budget	
					Month			Depart.	Admin.	Comm.	Percent	
		Actual	Actual	Actual	Actual	Project	Budget	Request	Rec.	Approved	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages	51.1100	270,922	279,455	287,846	294,305	294,305	297,006	306,478	306,478	306,478	3.19%	note 1
Insurance	51.2100	19,444	20,579	22,005	23,941	23,941	24,414	26,400	26,400	26,400	8.13%	note 2
Insurance/dependent	51.2110		2,400	2,200	2,400	2,400	2,400	2,400	2,400	2,400		note 3
Group Insurance ACA Fees	51.2111				278	278	894	892	892	892		
FICA	51.2200	20,044	20,862	21,382	21,676	22,514	22,721	23,446	23,446	23,446	3.19%	
Retirement	51.2400	16,879	13,331	18,238	19,198	19,198	19,000	20,000	20,000	20,000	5.26%	
Workers Comp Insurance	51.2700	1,579	2,113	2,500	1,962	2,000	3,500	4,000	4,000	4,000		
Telephone	52.3200	1,859	2,087	1,559	1,630	1,630	1,500	1,500	1,500	1,500	0.00%	
Postage	52.3210	326	400	190	21	400	400	400	400	400	0.00%	
Travel/lodging	52.3500	4,634	2,379	1,505	3,987	4,000	2,000	2,000	2,000	2,000	0.00%	
Education/training	52.3700	2,395	1,625	1,450	4,465	4,465	1,500	1,500	1,500	1,500		
Office supplies	53.1710	594	469	360	918	918	1,000	1,000	1,000	1,000	0.00%	
Computers	54.2400											
software												
TOTAL		**338,676**	**345,700**	**360,010**	**374,781**	**376,049**	**376,335**	**390,016**	**390,016**	**390,016**	**3.64%**	
							Admin. Cuts fr. dpt. Req.		$ -			
							Admin. Cuts fr. Prior year bu		$ (13,681)			
							Board Cuts		$ -			
note 1: COLA applied to eligible full time wages, State COLA added for draft 2												
note 2: Estimated based on average 11 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year												
note 3: allocated from 10000 account to deprs FY12 for better accouting.												

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
Elections 100.14000					**12**						Budget	
					Month			Depart.	Admin.	Comm.	Percent	
		Actual	Actual	Actual	Actual	Project	Budget	Request	Rec.	Approved	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
City of Hartwell Election Wages	51.1115		3,934		4,000	4,000	4,000	1,000	1,000	1,000		
Temporary Wages					3,735	1,800		2,700	2,700	2,700		
General Election Wages						2,854	2,854	714	714	714		
Pres Primary Wages	51.1117		2,102						0	0		
FICA	51.2200	226	1,177	1,064	1,545	1,600	218	1,800	1,800	1800		
Workmans Comp Insurance	51.2700	134	94	200	200	200	200	50	50	50	-75%	
									0	0		
Professional	52.1200					0			0	0		
Attorney	52.1210	291	53	160					0	0		
City of Hartwell Election	52.1254		974			1,000	1000	250	250	250		
Postage	52.3210	37	7						0	0	#DIV/0!	
Travel/Lodging	52.3500	1,197	1,840	1,666	2,276	2,300	1,200	575	575	575	-52%	
Dues	52.3602	30		25	40	40	30	10	10	10	-67%	
Education/Training	52.3700	350	590	885	800	1,000	1,000	250	250	250		
Poll workers	52.3854	10,769	25,653	25,632	32,906	33,000	5,000	8,250	8,250	8,250	65%	
Other/purchased svcs	52.3900	2,000	7,000	4,500	5,533	4,500	1,500	1,125	1,125	1,125	-25%	note 1
									0	0		
Office supplies	53.1710	4,575	5,801	4,521	6,071	4,500	3,400	1,125	1,125	1,125	-67%	
Bldgs & grounds supplies	53.1720			3,100								note 3
Runoff												note 2
computers												
TOTAL		**19,609**	**49,225**	**41,754**	**57,106**	**56,794**	**20,402**	**17,849**	**17,849**	**17,849**	**-12.52%**	
						Admin. Cuts fr. dpt. Req.			$ -			
						Admin. Cuts fr. Prior year bud.			$ 2,554			
						Board Cuts			$ -			
note 1: polling station rental												
note 2: runof budget line items requested by dept are included here (rental, poll workers), but actual expenses accounted in line items												
note 3 FY13 expenses for relocation of voting machines to CH												
DEPARTMENT WILL BE REPLACED WITH 14200 STARTING JANUARY 2015- assume 25% of projected exp fy14 for fy15 budget												
NO BUDGET REQUEST SUBMITTED YET												

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
Board of Registrars 100.14100					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages-Regular Employees	51.1100	10,495	11,573	13,880	13,069	13,069	12,925	3,259	3,259	3,259	-69%	note 1, 2
Extra wages special nov election			3,334	8,657	3,110	3,110	6,113	1,528	1,528	1,528		
special elect					1,734	1,700	1,195	3,777		3777		
special elect					1,184	1,200	1,465					
Extra Wages BOR		5,252		2,988		5,000						
Extra Pay for July Primary			3,537		2,617		3,613					
Extra Pay for march pres Primary			3,195		2,508		1,900					
Extra Pay Libby Forbes Savannah Trip		183										
Extra Pay for Runoff			2,043	788	1,236	2,400						
Base Wages- Registrars	51.1106	12,603	11,858	12,590	9,686	9,686	10,421	2,605	2,605	2,605		
FICA	51.2200	2,182	2,774	2,932	2,688	2,000	1,989	854	566	854	-57%	
Workers Comp Insurance	51.2700	237	188	1,300	85	200		50	50	50		
Telephone	52.3200	455	430	369	465	465	500	125	125	125	-75%	
Postage	52.3210	2,044	2,000	2,000	2,000	1,000	2,000	500	500	500	-75%	
Travel/lodging	52.3500	786	636	124	124	750	750	188	188	188		
Education/training	52.3700	700	1,098	610			675	169	169	169		
Cade Street Renovations				5,796								
Office supplies	53.1710	645	392	579	560	600	600	150	150	150	-75%	
Computers			787	2,335								
TOTAL		**35,582**	**43,845**	**54,987**	**41,066**	**41,180**	**44,146**	**13,205**	**9,139**	**13,205**	**-70.09%**	
							Admin. Cuts fr. dpt. Re		$ 4,066			
							Admin. Cuts fr. Prior ye		$ 35,007			
							Board Cuts		$ (4,066)			
note 1: 21.5 per week												
note 2: COLA applied to eligible wages												
DEPARTMENT WILL BE REPLACED WITH 14200 STARTING JANUARY 2015-assume 25% of projected FY14 for FY15												

BUDGET WORKSHEET FISCAL YEAR					**ROUGH**				
HART COUNTY GENERAL FUND					**ESTIMATE**				
Board of Elections 14200		**12**			**BOARD OF ELECTIONS**			Budget	
		Month			Depart.	Admin.	Comm.	Percent	
		Actual	Project	Budget	Request	Rec.	Approved	Change	
EXPENDITURES/EXPENSES		2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages Full Time		7,374	13,000	13,000	33,825	33,825	33,825		
Wages Part Time					10,071	10,071			
Board of Elections Wages					2,200	2,200	2,200		
Health Insurance			1,000	1,000	6,600	6,600	6,600		
Group Insurance ACA Fees	51.2111				223	223	223		
City of Hartwell Election Wages	51.1115				4,000	4,000	4,000		
FICA	51.2200	564	1,000	1000	3,832	3,832	3,062		
Workmans Comp Insurance	51.2700				500	500	500	#DIV/0!	
Professional	52.1200	140	140						
Attorney	52.1210	177							
City of Hartwell Election	52.1254				1,000	1000	1000		
Postage	52.3210							#DIV/0!	
Travel/Lodging	52.3500	104			1,200	1,200	1,200	#DIV/0!	
Dues	52.3602				30	30	30	#DIV/0!	
Education/Training	52.3700				1,000	1,000	1,000		
Poll workers	52.3854				5,000	5,000	5,000	#DIV/0!	
Other/purchased svcs	52.3900				1,500	1,500	1,500	#DIV/0!	note 1
Office supplies	53.1710				3,400	3,400	1,500	#DIV/0!	
Bldgs & grounds supplies	53.1720	2,994							
Runoff									
computers									
TOTAL		**11,353**	**15,140**	**15,000**	**74,381**	**74,381**	**61,640**	**310.93%**	
			Admin. Cuts fr. dpt. Req.			$ 0			
			Admin. Cuts fr. Prior year bud.			$ (59,381)			
			Board Cuts			$ 12,741			
note 1: polling station rental									
NEW DEPARTMENT IN FY15 (START FY14 REPLACES DEPTS 14000 AND 14100 STARTING JANUARY 2015)									

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.15300.Law					**12**						Budget		
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Project	Budget	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Professional (General)	52.1210	15,791	12,328	19,847	32,454	32,454	20,000	20,000	20,000	20,000	0.00%		
Professional (Litigation)	52.1211	28,909	25,600	29,501	21,175	21,175	40,000	40,000	40,000	40,000	0.00%		
Special Court Project	52.1251	17,119	11,941	16,156	7,798	8,000	15,000	15,000	15,000	15,000		note 1	
TOTAL		**61,819**	**49,869**	**65,504**	**61,427**	**61,629**	**75,000**	**75,000**	**75,000**	**75,000**	**0.00%**		
							Admin. Cuts fr. dpt. Req.		$ -				
							Admin. Cuts fr. Prior year bud.		$ -				
							Board Cuts		$ -				
note 1: moved from 21500 in FY11. Actuals for FY09 and FY10 reported in 21500													

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.15450.Tax Commissioner					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages	51.1100	164,104	166,932	175,137	176,792	176,792	172,035	187,953	181,253	181,253	5%	note 1
Temporary Employees					2,914	2,914	3200	5,000				
Health Insurance	51.2100	24,137	25,448	25,820	22,376	22,376	30,517	33,000	33,000	33,000	8%	note 2
Overtime					2,368	3,000	3,000	3,000				
Insurance/dependent	51.2110		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200		note 3
Group Insurance ACA Fees	51.2111				315	315	1,117	1,115	1,115	1,115		
FICA	51.2200	12,127	12,311	12,799	13,267	13,977	13,161	14,990	13,866	13,866	5%	
Retirement	51.2400	3,569	3,953	4,132	3,844	3,844	4,500	4,000	4,000	4,000	-11%	
Workmans Comp			1,123	1,300	1,136	1,500	1,500	1,500	1,500	1,500		
Attorney	52.1210	934	1,284	6,787	3,740	5,000	1,000	2,000	1,000	2,000		
Litigation	52.1211				14,616	15,000		15,000		10,000		
Auditor	52.1240				2,165	3,000						
Software Maint	52.1302											
Technical/harris software	52.1305		68		600	600	500	500	500	500		note 4
Technical/TBS	52.1310	19,487	21,731	26,164	62,647	62,647	21,000	27,000	21,000	24,000	14%	note 5
Capital Data	52.1312	2,297	2,990	4,756	2,640	2,640	3,000	3,000	3,000	3,000	0%	
Telephone	52.3200	640	439	1,013	1,197	1,197	600	1,200	600	1,200	100%	
Postage	52.3210	3,015	3,432	3,595	7,878	7,878	4,000	6,000	4,000	5,000	25%	
Advertising	52.3300				3,290	3,300		0				
Marketing Svc	52.3406	9,241	7,334	8,038	9,638	9,638	7,000	8,000	7,000	8,000	14%	note 6
Clerk of Court Recording Fee-FIFA	52.3408	14			2,465	2,465						
Dues	52.3602	350	350	350	350	350	350	350	350	350	0%	
Education/training	52.3700	655	690	765	915	700	700	1,000	700	1,000	43%	
Office supplies	53.1710	3,375	4,509	5,742	8,897	8,897	4,500	7,000	4,500	6,000	33%	
Gasoline	53.1790	193										
Cost for Rebill 2009												note 5
Cost for Rebill 2010												note 5
Cost for Rebill 2011							45,000					note 5
Capital-Computers	54.2400				1,938	1,938						
Capital outlay/other	54.2500			2,086		0						
TOTAL		**244,138**	**253,794**	**282,326**	**347,188**	**351,168**	**317,880**	**322,808**	**278,584**	**296,984**	**-6.6%**	
							Admin. Cuts fr. dpt. Req.		$ 44,225			
							Admin. Cuts fr. Prior year		$ 39,296			
							Board Cuts		$ (18,400)			
note 1: COLA applied to eligible full time wages, State COLA added for draft 2												
note 2: Estimated based on average 11 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year												
note 3: allocated from 10000 account to depts FY12 for better accouting.												
note 4: requests additional funding to go online with reporting fy14												
note 5: Cost of rebills depends on when we rebill final billlings												
note 6; elimination of annual veh tax notices (2012) should start to decrease this line item												

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.15500.Tax Assessors					**12**						Budget		
					Month		BUDGET	DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Proj.	FYR	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Wages	51.1100	190,926	181,919	256,575	303,193	303,193	289,470	315,049	315,049	315,049	9%	notes 1,3	
consulting full time	51.1104	3,888	41,115									note 3	
Part Time Wages	51.1105	1,055											
mbl home enforce	51.1111	323	3,000	3,095	3,011	3,100	3,000	3,000	3,000	3,000			
Temporary Employees	51.1200		24,205	17,391									
Board of Assessors	51.1205	13,375	4,850	3,550	3,250	3,250	2,200	15,600	3,000	3,000			
Overtime	51.1300	6,216	14,658	505									
Health Insurance	51.2100	24,081	23,395	27,474	40,464	40,464	48,828	52,800	52,800	52,800	8%	notes 3,4	
Insurance Dependents	51.2110			1,700	1,200	1,200	2,400	1,200	1,200	1,200			
Group Insurance ACA Fees	51.2111				649	649	1,788	1,784	1,784	1,784			
FICA	51.2200	15,701	20,594	20,896	22,864	23,680	22,542	25,524	24,560	24,560	9%		
Retirement	51.2400	1,906	761	1,307	2,043	2,043	2,000	2,500	2,500	2,500	25%		
Unemployment Insurance	51.2600		12,870	4,624		0							
Workers Comp Insurance	51.2700	2,159	2,104	2,200	1,912	3,000	3,000	200	2,000	2,000			
Legal	52.1210	2,505	1,554	1,885	6,349	6,349	1,000	1,000	1,000	1,000		Andy Adams Case	
Litigation	52.1211	27,049	4,429	2,233	67,198	67,198	2,500	2,500	2,500	2,500		Andy Adams Case	
Consulting	52.1225	14,975											
Medical Service	52.1260	183	220	37			200	500					
wingap	52.1301		2,055	1,500	1,500	1,500	1,000	1,500	1,500	1,500	50%		
website maint	52.1319	6,500	6,500	6,500	7,250	6,500	7,250	7,250	6,500	6,500			
BOA Mapping	52.1326	26,712	6,570	4,581	6,840	6,840		37,000	25,000	25,000		note 7	
Maint/ Duplicating Product	52.2204	753	655	648	668	668	800	800	800	800			
Outside Labor	52.2206			180		0	200						
Insurance deductible					5,000	5,000							
Telephone	52.3200	5,460	4,217	5,084	5,231	5,231	5,200	5,200	5,200	5,200	0%		
Postage	52.3210	1,375	110	2,200	2,015	2,015	1,500	5,500	1,500	1,500	0%	note 5	
Contract 2010 Assessment Mailing				10,580								note 5	
Contract 2011 Assessment Mailing				11,040								note 5	
Contract 2012 Assessment Mailing				11,650								note 5	
Contract Assessment Mailing				9,028	9,526	12,000	12,000	12,000	12,000	9,500		note 5	
Advertising	52.3300			62	541		500	2,500			-100%		
Travel/lodging	52.3500	2,417	5,040	6,459	3,820	3,820	2,500	7,500	2,500	2,500	0%		
Travel/Assessors	52.3501	2,077	2,273	609	3,829	3,829	1,500	2,500	1,500	1,500	0%		
Education/training appraisers	52.3700	450	1,550	3,437	1,700	1,700	1,000	3,000	1,000	1,000	0%		
Education/training/Assessors	52.3701	958	180	498	898	898	750	750	750	750	0%		
Mapping Software Maint.								1,000	1,000	1,000			
Books & Periodicals	53.1400	658	289	1,155	1,214	1,200	700	1,000	700	700			
Office supplies	53.1710	2,721	4,851	6,503	3,985	3,985	4,000	6,500	4,000	4,000	0%		
Maint Building and Ground	53.1720							5,200					
Parts/repair	53.1750	192	281	2,767	53	53	130	1,200	150	150	15%		

100.15500.Tax Assessors					**12**						Budget		
					Month		BUDGET	DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Proj.	FYR	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Oil & other petroleum	53.1760	57	92	637	14		30	1,500	100	100	233%		
Tires & Tubes	53.1770		530	96		200	200	1,400			-100%		
Batteries	53.1780	46		310			50	300			-100%		
Gasoline	53.1790	879	2,263	2,318	2,889	2,889	2,500	10,000	3,000	3,000	20%		
Cade /Street Renovations				21,491									
Computers	54.2400		7,849	7,911				5,000				note 6	
Other equipment	54.2500											vehicles	
TOTAL		**363,097**	**380,979**	**462,430**	**509,106**	**512,454**	**420,738**	**540,257**	**476,593**	**474,093**	**12.68%**		
							Admin. Cuts fr. dpt. Req.		$ 63,664				
							Admin. Cuts fr. Prior year		$ (55,855)				
							Board Cuts		$ 2,500				
note 1: COLA applied to eligible full time wages,													
note 3: dept requests associate chief made into full time position, admin recc also													
note 4: Estimated based on average 11 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year													
note 5: routine postage see quotes for contract reassessment mailings													
note 6: For SQL software (wingap reqment) and for ArcView Mapping Software													
note 7: for new flyover picture mapping (orthos) part of regional project through GA Mtns RC													

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.15550 Risk Management					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Projection	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Workers Compensation	51.2700	5,772									#DIV/0!	note 1
Liability insurance/general	52.3112	152,614	128,273	157,011	138,822	134,620	140,000	140,000	140,000	140,000	22.92%	note 1
Ins/ Deductible	52.3197	17,164	252	3,361	1,071	3,000	3,000	3,000	3,000	3,000		note 2
Office Supplies	53.1710											
sheriff vehicles	54.2204											
Misc Insurance Claims	53.1752		34,203		50,878	21,500		5,000	5,000	5,000		note 2
Various Accident Repairs												
TOTAL		**175,550**	**162,728**	**154,029**	**190,771**	**159,120**	**143,000**	**148,000**	**148,000**	**148,000**	**3.50%**	
							Admin. Cuts fr. dpt. Req.		$ -			
							Admin. Cuts fr. Prior year bud.		$ (5,000)			
							Board Cuts		$ -			
note 1: FY11 expense line items reduced due to billing SR funds and depts for their coverage												
note 2: This is amounts below deductible												

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.15600 Internal Audit					**12**						Budget		
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Projected	Budget	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Auditor -General Fund	52.1240	40,571	39,301	47,592	60,208	45,000	45,000	45,000	45,000	45,000	0.00%		
TOTAL		**40,571**	**39,301**	**47,592**	**60,208**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**	**0.00%**		
							Admin. Cuts fr. dpt. Req.		$ -				
							Admin. Cuts fr. Prior year bud.		$ -				
							Board Cuts		$ -				

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.15650 Gen Gov Bldgs					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Projection	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Part Time Wages								10,000	3,000			note 4
FICA								765	230	-		note 4
Disposal	52.2110	2,768	2,214	3,946	4,035	3,400	3,400	3,400	3,400	3,400		
Lawn care	52.2140	275									#DIV/0!	note 1
HVAC	52.2201	12,087	7,775	11,552	8,808	8,000	8,000	8,000	8,000	8,000	0%	
Maint/Pest control	52.2205	6,039	7,277	9,089	8,618	8,618	8,000	6,500	6,500	6,500	-19%	
Energy Conservation Improvements	52.2218			10,306	22,992	30,000						note2
Energy	53.1200	47,419	44,945	52,148	59,249	59,249	55,000	50,000	50,000	50,000		
Housekeeping supplies	53.1702	5,797	6,054	6,676	6,111	6,111	6,000	6,000	6,000	6,000	0%	
Misc supplies	53.1704			22,497	560	560						
Maint/Bldg & grounds	53.1720	17,569	16,779	307	16,207	16,207	2,000	10,000	10,000	10,000	400%	
Courthouse Renovations				7,685	3,875	3,900						note 3
Cade Street General Renovations				124,609	6,800	6,800						note 2
Courthouse Security					447	500	500	500	500	500		note 3
courthouse HVAC	53.1733	10,309	10,628									
rec ac			1,499									
Admin hvac				3,062								
surplus equip purchase												
TOTAL		**102,263**	**97,171**	**255,069**	**137,702**	**143,345**	**82,900**	**95,165**	**87,630**	**84,400**	**1.81%**	
							Admin. Cuts fr. dpt. Rec		$ 7,536			
							Admin. Cuts fr. Prior ye		$ (4,730)			
							Board Cuts		$ 3,230			
note 1: Reduction in expenxes due to the rec dept work on maint and grounds												
Note 2: installing energy efficient light, automatic switches etc… to take advantage of special elec co rebate program (see revs) plus reduce energy consumption												
Note 3: HCHA donation of Cade Street Office bldg postponed need to complete new building near SO ($800,000), these cost are for remodel of Cade St and CH												
Note 4; For part time building maintenance tasks see rec dept for historical												

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.15950 General Administration fees					**12**						Budget		
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Projection	Budget	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Dues/Membership ACCG	52.3602	3,130	3,130	3,130	3,572	3,572	3,200	3,600	3,600	3,600	13%		
Dues RC&D	52.3603	500	500	500	500	500	500	500	500	500	0%		
NACO	52.3612	450		450	504	504	504	504	504	504			
TOTAL		**4,080**	**3,630**	**4,080**	**4,576**	**4,576**	**4,204**	**4,604**	**4,604**	**4,604**	**9.51%**		
							Admin. Cuts fr. dpt. Req.		$ -				
							Admin. Cuts fr. Prior year bu		$ (400)				
							Board Cuts		$ -				
Revenues													
NACO Rx Reimbursement	38.9005		810	1480									

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100. 21500 Superior Court					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Projection	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Judge's supplement	51.1110	24,329	23,807	25,219	24,465	24,465	24,500	25,000	25,000	25,000	2%	
FICA	51.2200	5,633	5,541	5,914	6,104	6,104	5,929	6,120	5,967	5,967	1%	
Workmans Comp Insurance	51.2700	177	636	700	800	800	800	800	800	800	0%	
Court Appointed Attorney	52.1250	42,051	5,383									note 2
Ikon Copier Maint	52.1315		6	34	54	732	732	732	732	732		
Court Reporting	52.1320	47,792	29,446	32,572	30,572	30,572	30,000	30,000	30,000	30,000		
Translator	52.1321	371	63		3,961	4,000	200	4,000	200	200		
Court Equip Maint	52.1330	1,175		2,350	1,175	1,200	1,200	1,200	1,200	1,200		note 1
Telephone	52.3200	3,994	4,102	4,889	5,080	5,080	4,000	5,300	4,000	4,000	0%	
Postage	52.3210	374	419	273	277	130	300	300	300	300	0%	
Travel/lodging	52.3500	343	646	284	1,031	900	200	900	200	200	0%	
Bailiff's fees	52.3601	22,749	22,890	24,830	28,795	28,795	23,000	25,000	23,000	23,000	0%	
Office supplies	53.1710	660	675	701	635	635	500	700	500	500	0%	note 3
Oglethorp/ juvinile court	57.1080											
Security	53.1728											
Furniture and Fixtures			1,763					1,000				
TOTAL		**149,648**	**95,377**	**97,458**	**102,949**	**103,413**	**91,361**	**101,052**	**91,899**	**91,899**	**0.59%**	
							Admin. Cuts fr. dpt. Req.		$ 9,153			
							Admin. Cuts fr. Prior year bud.		$ (538)			
							Board Cuts		$ -			
note 1: equipment maintained by State now passed onto county to maintain moved from 21800 for FY11												
note 2: fy12 includes new quarterly preliminary hearings in magistrate court, FY12 moved juvenile court to new account 26000												
note 3: requests new desk chair etc…												

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.21800 Clerk of Superior Court					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Projection	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages	51.1100	169,384	171,410	180,283	185,333	181,898	181,898	201,500	188,923	188,923	4%	note 1, 9
Requested additonal staff member								36,000				note 10
Addional Part Time Staff member								16,848				note 11
Part Time-scan plats				2,494	8,554	9,000	9,000	10,000	5,000	10,000		
Health Insurance	51.2100	24,170	22,100	20,578	23,887	23,887	30,517	33,000	33,000	33,000	8%	note 2
Insurance/dependent	51.2110		1,200	300								note 7
Group Insurance ACA Fees	51.2111				371	371	1,117	1,115	1,115	1,115		
FICA	51.2200	12,282	12,498	13,557	14,492	14,492	14,680	16,180	14,835	14,835	1%	
Retirement contributions	51.2400	2,640	2,959	1,842	2,013	2,013	2,000	2,000	2,000	2,000	0%	
Workers Comp Insurance	51.2700	1,210	1,156	1,300	1,201	1,800	1,800	2,000	2,000	2,000		
Audit												
Blackwell Case		12,890	1,000									
copier	52.1315	3,000	3,600	4,350	4,450	3,600	3,300	4,350	3,600	3,600	9%	
copier 2	52.1316	1,197	650	-300	688	1,000	1,000	1,000	1,000	1,000	0%	
Court Equip Maint	52.1330											note 4
Software Purchase	52.1341				2,925	2,925	5,100	5,100	5,100	5,100		
Back up software	52.1342			62	725	950	950	950	950	950		
Court Reporting												
Deed Software	52.2202	1,500	1,500	2,100	2,836	2,900	1,800	2,800	2,800	2,800	56%	
storage rental	52.2312	1,340	1,320	1,261								
Telephone	52.3200	3,163	3,047	2,962	2,947	2,947	3,100	3,200	3,000	3,000	-3%	
Postage	52.3210	3,378	3,400	3,182	2,903	2,903	3,500	3,500	3,500	3,500	0%	
Advertising	52.3300	297	62	58			250	200	150	150		
Travel/lodging	52.3500	2,318	1,332	1,507	1,447	1,500	1,500	1,500	1,500	1,500	0%	
Dues/membership	52.3602	650	750	910	350	350	350	910	350	350	0%	
Education and training	52.3700	48		140	300	300	300	300	300	300		
Scan plats	52.3912	2,499	3,321	83	325	300	300	1,500	500	500		note 3
Office supplies	53.1710	10,875	12,071	15,653	15,994	12,000	12,000	15,000	12,000	15,000	25%	
shelving	53.1745	303	1,374									note 6
computers												
scanner												
Capital outlay	54.2300	9,937		4,341	1,708	1,700						note 8
Other Equipment												
TOTAL		**263,081**	**244,750**	**259,415**	**273,449**	**266,836**	**274,462**	**358,953**	**281,623**	**289,623**	**5.52%**	
							Admin. Cuts fr. dpt. Req.		$ 77,330			
							Admin. Cuts fr. Prior year bud.		$ (7,161)			
							Board Cuts		$ (8,000)			
note 1: COLA applied to eligible full time wages, State COLA added for draft 2												
note 2: Estimated based on average 11 year historic increases for insurance. Actual numbers become final when new policy received first quarter of next fiscal year												
Note 3: Ongoing project to scan all plats												
note 4: equipment maintained by State now passed onto county to maintain moved to 15650 for FY15												
note 6: courtroom remodel work												
note 7: allocated from 10000 account to depts FY12 for better accouting.												
note 8: for redo of court area desk												
note 9: COC requests pay raise for employees (assumed req 10%)												
note 10: COC requests additional staff member includes fringe costs												
note 10: COC requests additional part time staff member 24 hrs per week includes fringe costs												

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.22000 District Attorney					**12**						Budget		
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Projected	Budget	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Repairs/maint	52.22												
Energy	53.1200	2,833	2,744	2,329	2,874	2,874	2,500	2,500	2,500	2,500	0%		
Maint Buildings/grounds	53.1720			1,527	1,828	1,828							
HVAC Unit				3,950		0							
Parts	53.1750			303	29	29	200	200	200	200			
Oil					24	30							
Tires					288	300							
Gasoline				278	834	834	1,000	1,000	1,000	1,000			
District Attorney	57.1060	6,840	6,270	6,270	25,406	25,406	25,406	25,406	25,406	25,406	0%		
DA Suppl. Pay	57.1062				2,282	2,282	2,282	2,282	2,282	2,282			
Assistant District Attorney								15,603				note 1	
Storage Unit			1,250										
Porch and Roof			26,955										
TOTAL		**9,673**	**37,219**	**14,884**	**33,565**	**33,583**	**31,388**	**46,991**	**31,388**	**31,388**	0.00%		
							Admin. Cuts fr. dpt. Req.		$ 15,603				
							Admin. Cuts fr. Prior year b		$ -				
							Board Cuts		$ -				
NO BUDGET REQUEST SUBMITTED YET													
Note 1: New Position Request April 2014													

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.24000 Magistrate Court					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Projection	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages	51.1100	124,023	125,449	105,888	107,077	107,077	133,640	123,736	123,736	123,736	-7%	note 1
Health Insurance	51.2100	14,513	15,739	12,143	15,591	15,591	18,310	19,800	19,800	19,800	8%	note 2
Insurance/dependent	51.2110		2,300	100		0						note 5
Group Insurance ACA Fees	51.2111				278	278	670	669	669	669		
FICA	51.2200	8,872	8,916	8,006	8,140	8,140	10,223	9,466	9,466	9,466	-7%	
Retirement	51.2400	1,481	2,366	1,714	2,326	2,326	2,500	2,000	2,000	2,000	-20%	
Workers Comp Insurance	51.2700	844	846	1,000	883	2,000	2,000	2,000	2,000	2,000		
Criminal Jusitce/ Magis	52.1208	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400		note 3
Copier Maint	52.1316	981	1,128	1,297		1,200	1,200	1,715	1,200	1,700		
Court Reporting			873									
Telephone	52.3200	3,083	2,740	2,906	3,900	3,900	2,500	2,500	2,500	2,500	0%	
Postage	52.3210	2,356	2,262	2,573	2,400	2,000	2,400	2,400	2,400	2,400	0%	
Travel/lodging	52.3500	356	541	996	1,001	900	400	600	400	600	50%	
Dues	52.3602	300	300	300	300	300	300	300	300	300	0%	
Education/training	52.3700	1,085	795	894	1,195	800	795	1,070	795	1,070	35%	
Office supplies	53.1710	2,118	1,892	1,806	2,000	2,200	2,200	2,200	2,200	2,000	-9%	
capital				2,346	1,070	769						
Computers	54.2400		961									
TOTAL		**162,412**	**169,508**	**143,532**	**148,561**	**149,881**	**179,538**	**170,856**	**169,866**	**170,641**	**-4.96%**	
							Admin. Cuts fr. dpt. Req		$ 990			
							Admin. Cuts fr. Prior ye		$ 9,673			
							Board Cuts		$ (775)			
note 1: COLA applied to eligible wages, State COLA added for draft 2												
note 2: Estimated based on 5 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year												
note 3: Criminal Justice Software												
note 5: allocated from 10000 account to deprs FY12 for better accouting.												
rev 35.1130 Mag Court Fines		79,570	65,278		45,972	45,972	75,000					
% Rev/Exp		49%	39%		31%	31%	42%					

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.24500 Probate Court					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Projection	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages	51.1100	205,348	200,266	233,979	249,860	250,000	242,540	140,408	140,408	140,408	-42%	note 1
part time	51.1105		10,464			0		3,840	3,840	3,840	#DIV/0!	note 4
temp employee	51.1200				2,512	2,512						
Health Insurance	51.2100	19,682	18,175	18,903	20,491	20,491	24,414	26,400	26,400	26,400	8%	note 2
Health Insurance-dependent	51.2110			500	1,200	1,200	1,200					
Group Insurance ACA Fees	51.2111				389	389	894	892	892	892		
FICA	51.2200	14,820	15,258	17,055	17,165	17,165	18,554	10,741	10,741	10,741	-42%	
Retirement	51.2400	4,980	5,064	5,470	5,511	5,500	6,000	1,500	1,500	1,500	-75%	
Workers Comp Insurance	51.2700	1,398	1,382	1,500	1,602	1,600	3,000	2,000	2,000	2,000		
Attorney	52.1210	700	1,205	700	1,050	1,100	1,500	1,500	1,500	1,500		
Court Appointed Attorney								500				
Public Defender	52.1253	7,250	7,100	11,700	9,900	9,900	9,600	9,600	9,600	9,600		
Probate Transition	52.1257				17,822	17,822						
Copier Maint	52.1316	379	411	611	946	950	540	540	540	540	0%	
Telephone	52.3200	2,112	1,759	1,878	1,796	1,796	2,100	2,100	1,900	1,900	-10%	
Postage	52.3210	1,024	1,598	294	571	571	1,600	1,500	1,000	1,000	-38%	
Printing and Binding	52.3400	386	161	436	471	471	500	500	500	500	0%	
Travel/lodging	52.3500	544	25	2,049	467	500		1,300			#DIV/0!	
Dues	52.3602	250	300	350	550	550	350	550	350	350	0%	
Education/training	52.3700	500	360	710	510	510	960	960	960	960		
5th district probate judge	53.1355				243	250	500	500				
Office supplies	53.1710	2,294	2,227	2,802	2,193	2,200	2,500	2,500	2,500	2,500	0%	
Firearm Permit Processing			1,874	3,626	3,214	3,214	4,000	3,500	3,500	3,500		
copier												note 3
Capital outlay	54.2500			1,075								
computers	54.2400							2,000				2 computers
				112								
TOTAL		**261,667**	**267,629**	**303,824**	**338,463**	**338,691**	**320,752**	**213,331**	**208,131**	**208,131**	-35.11%	
							Admin. Cuts fr. dpt. Req.		$ 5,200			
							Admin. Cuts fr. Prior year b		$ 112,621			
							Board Cuts		$ -			
Rev. 35.1150 Probate Court Fines		336,347	283,509		169,642	169,642	310,000					
Rev 32.2910 Fire Arm Permits		306	1,645		2,989	2,989	1,300					
Rev/Exp%		129%	106%		50%	50%	97%					
note 1: COLA applied to eligible wages, State COLA added for draft 2												
note 2: Estimated based on 5 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year												
note 3: requests copier fy14												
note 4: temporary while full time position vacant												

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.26000 Juvenile Court					**12**						Budget		
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Juvenile Judge Supplement	51.1120										#DIV/0!	note 1	
Health Insurance	51.2100				869	869	1,300	1,300	1,300	1,300	0%	note 1	
Court Appointed Attorney	52.1250		46,374	39,162	34,002	34,002	40,000	45,000	35,000	35,000		note 1	
Court Reporting	52.1320		9,876	9,253	7,950	7,950	8,800	10,000	7,500	7,500		note 1	
Advertising								100					
Gasoline					25	40		100					
Translator	52.1321			412				1,000					
TOTAL			**56,250**	**50,561**	**42,846**	**42,861**	**50,100**	**57,500**	**43,800**	**43,800**	**-12.57%**		
							Admin. Cuts fr. dpt. Rec		$ 13,700				
							Admin. Cuts fr. Prior ye		$ 6,300				
							Board Cuts		$ -				
note 1; FY13 shifted this line item from 21500 superior court for Juvenile court only													

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.27000 Grand Jury					**12**						Budget		
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Project	Budget	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Wages	51.1100		7,560								#DIV/0!		
FICA	51.2200		578			0							
Court Reporting								500					
Translator	52.1321			60				1,000					
Transportation Services	52.1317												
Postage	52.3210	1,707	2,129	1,965	1,361	1,361	2,000	2,000	1,700	1,700	-15%		
Advertising	52.3300	756	1,281	1,335	1,015	1,015	1,400	1,400	1,300	1,300			
Jury Duty Compensation	52.3620	58,694	59,375	46,332	20,631	20,631	45,000	47,000	45,000	45,000	0%		
Office supplies	53.1710	1,685	1,111	1,020	1,158	1,158	1,200	1,200	1,000	1,000	-17%		
Fuel	53.1790										#DIV/0!		
TOTAL		**62,842**	**72,034**	**50,711**	**24,165**	**24,165**	**49,600**	**53,100**	**49,000**	**49,000**	**-1.21%**		
							Admin. Cuts fr. dpt. Req.		$ 4,100				
							Admin. Cuts fr. Prior year b		$ 600				
							Board Cuts		$ -				

Law Library 27500					**12**						Budget					
					Month			Depart.	Admin.	Comm.	Percent					
		Actual	Actual	Actual	Actual	Project	Budget	Request	Rec.	Approved	Change					
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS				
Municode (internet code of ord)	52.1309	2,478	550	1,877	3,166	3,200	1,500	2,000	2,000	2,000						
Maint of Ordinance Codification	52.1331	657					500									
see state law 36-15-7																
TOTAL		**3,135**	**550**	**1,877**	**3,166**	**3,200**	**2,000**	**2,000**	**2,000**	**2,000**	**0**					

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.28000 Public Defender					**12**						Budget		
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Project	Budget	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Group Insurance	51.2100										#DIV/0!		
Public Defender	57.1000	70,638	68,838	69,251	52,069	69,873	69,873	66,435	66,435	66,435	-5%		
Overbudget Spending		362											
public defender 06 missed													
TOTAL		**71,000**	**68,838**	**69,251**	**52,069**	**69,873**	**69,873**	**66,435**	**66,435**	**66,435**	**-4.92%**		
							Admin. Cuts fr. dpt. Req.		$ -				
NO BUDGET REQUEST OR AUDIT RECEIVED							Admin. Cuts fr. Prior year		$ 3,438				
							Board Cuts		$ -				

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.28100 Board of Equalization					**12**						Budget		
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Project	Budget	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Wages	51.1100	26,271	22,333	7,667	1,573	1,573	1,500	1,500	1,500	1,500	0%		
Overtime	51.1300	125				0							
FICA	51.2200	2,019	1,708	586	70	70	459	1,262	421	421	-8%		
Workers Comp Insurance	51.2700	100	212	100		100	100	100	100	100			
Attorney	52.1210	306		654									
Medical Service								110					
Court Reporting								700					
Telephone	52.3200	200	257	459	369	369	350	500	300	300			
Postage	52.3210	13,492	2,233	6,578			2,500	6,500	2,000	2,000	-20%		
Advertising					144			350					
Travel/lodging	52.3500	2,619	434	133	116	150	1,000	500	500	500	-50%		
BOE pay	52.3620	26,175	14,530	9,980	2,175	2,200	4,500	15,000	4,000	4,000			
Ed & train	52.3700	420	135		200	200	250	250	250	250			
Office supplies	53.1710	773	824	1,038	423	423	500	1,200	500	500	0%		
TOTAL		**72,500**	**42,666**	**27,668**	**5,070**	**5,085**	**11,159**	**27,972**	**9,571**	**9,571**	**-14%**		
								Admin. Cuts fr. dpt. Req.	$ 18,402				
								Admin. Cuts fr. Prior year bud.	$ 1,588				
								Board Cuts	$ -				

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.33000 Sheriff					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages	51.1100	956,803	956,152	1,050,593	1,111,798	1,111,798	1,131,188	1,291,056	1,291,056	1,291,056	14%	note 1,9
Part time employees	51.1105	28,040	26,617	48,775	43,062	43,062	40,000	40,000	40,000	40,000	0%	
PTO Buyout	51.1136	8,019	8,052	8,457	9,323	9,300	10,882	12,149	12,149	12,149	12%	
Overtime	51.1300	41,966	55,203	57,617	77,286	77,286	40,000	40,000	40,000	40,000	0%	
Health insurance	51.2100	106,066	113,713	131,683	122,119	122,119	164,793	191,400	191,400	191,400	16%	note 2
Insurance/dependent	51.2110		4,800	5,100	5,500	5,500	4,800	6,000	6,000	6,000		note 5
Group Insurance ACA Fees	51.2111				2,373	2,373	6,033	6,467	6,467	6,467		
FICA	51.2200	76,943	77,933	86,050	91,509	91,509	93,488	105,815	105,815	105,815	13%	
Retirement	51.2400	13,756	13,636	13,560	12,561	12,561	17,000	15,000	15,000	15,000	-12%	
Unemployment Insurance	51.2600					0		0				
Workers Comp Insurance	51.2700	34,784	32,593	33,347	41,816	41,816	35,000	37,000	37,000	37,000		
								0				
Sex Offender Regisrtry Website	52.1207	50				200	200	200	200	200		note 4
Attorney	52.1210	2,643	181		752	752						
Litigation	52.1211	23,996	31,726	12,530	12,132	12,132	15,000	15,000	15,000	15,000		
Medical svc	52.1260		702	742	844	844						
Technical/Midwest Radar	52.1303	506	618	567	729	729	600	1,000	600	600	0%	
Technical/Photography	52.1318	2,332	351	2,023		2,000	2,000	2,000	2,000	2,000	0%	
Translator	52.1321					150	150	150				
Copier Maint	52.2204	1,140	1,183	1,192	1,255	1,255	1,200	1,500	1,200	1,200	0%	
Repairs/outside labor	52.2206	12,122	13,177	28,634	13,462	13,462	10,000	15,000	10,000	10,000	0%	
Insurance Deductible	52.3197		5,959									
Telephone	52.3200	22,119	20,214	20,059	22,323	22,323	21,000	22,500	20,000	20,000	-5%	
TLO								1,500				
Leads								2,850				
Postage	52.3210	640	734	789	480	480	800	1,000	700	700	-13%	
Advertising	52.3300			90	75	100	100	100	100	100	0%	
Travel/lodging	52.3500	1,182	1,853	1,428	1,988	1,988	1,500	2,000	1,500	1,500	0%	
Dues	52.3602	1,025	1,025	1,200	1,543	1,500	1,000	1,000	1,000	1,000		
Education/training	52.3700	852	2,497	1,684	1,114	1,200	2,000	2,500	2,000	2,000		
Energy/water	53.1200	19,126	19,597	16,541	21,032	21,032	17,500	19,500	19,000	19,000		
FIFA Enforcment	53.1560				1,373	1,400	5,000	5,000	5,000	5,000		note 6
Misc supplies	53.1704	3,638	853	1,511	773	800	1,500	1,500	1,500	1,500	0%	
Office supplies	53.1710	8,892	10,636	10,051	12,804	12,804	9,000	10,000	9,000	9,000	0%	
Ammunition	53.1715	400	2,580	3,190	4,541	4,500	3,500	4,000	3,500	3,500	0%	
Breath Analysis Supplies	53.1716										#DIV/0!	
Buildings and Grounds	53.1720	4,098	548	185	1,356	1,400	1,500	2,000	1,500	1,500		
Uniform allowance	53.1730	9,608	8,820	10,115	10,392	10,400	10,300	10,500	10,300	10,300	0%	

100.33000 Sheriff					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Parts/repair	53.1750	27,287	16,926	30,246	38,357	38,357	22,000	25,000	22,000	22,000	0%	
Oil/petroleum	53.1760	3,246	3,742	4,487	4,797	4,797	4,000	5,000	4,000	4,000	0%	
Tires/tubes	53.1770	9,842	12,171	15,168	18,215	18,215	10,000	12,000	10,000	10,000	0%	
Batteries	53.1780	986	1,294	1,072	1,569	1,569	1,000	1,000	1,000	1,000	0%	
Gasoline	53.1790	126,583	137,306	145,125	156,052	156,052	145,000	150,000	145,000	145,000	0%	
Diesel	53.1800	443	624	2,721	3,784	3,784	2,000	2,500	2,000	2,000		note 7
Capital/vehicles	54.2200	19,690	62,948	87,855	84,789	87,000	87,000	120,000	87,000	87,000	0%	note 3
Computers	54.2400		5,670	8,386	1,262	1,200	1,200	2,000				
GCIC	54.2550											
Protective armor	54.2610	740		1,080	6,195	6,200	19,685	2,000			-100%	note 8
Communication radios	54.2610	5,623			800	800	2,500	2,500				
radar unit	54.2620											
Fingerprint Device	54.2622											
TOTAL		**1,575,186**	**1,652,634**	**1,856,050**	**1,942,135**	**1,946,749**	**1,941,419**	**2,187,687**	**2,119,987**	**2,119,987**	**9%**	
							Admin. Cuts fr. dpt. Req.		$ 67,700			
							Admin. Cuts fr. Prior year		$ (178,568)			
							Board Cuts		$ -			
note 1: COLA applied to eligible full time wages, State COLA applied in draft 2 to Sheriff pay												
note 2: Estimated based on 5 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year												
Note 3: See vehicle replacement schedule (5 year plan), replace vehicles over 200,000 miles, recc replace 3 this year and 3 FY16												
note 4: Required by state law, new costs being shifted to county from state FY11												
note 5: allocated from 10000 account to deprs FY12 for better accouting.												
note 6: revenue source should offest most of this cost.												
note 7: Increase due to Jail labor working on County buildings replacing some of the lost Whitworth labor												
note 8: for 27 new vests to match grant applied for												
Note 9: Two SROs added (see Rev) for BOE 2014												

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100. 33260 Jail operations					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages	51.1100	452,049	461,136	448,811	512,599	512,599	544,610	552,890	552,890	552,890	2%	note 1, 4
Part Time Jailers	51.1105	131,015	139,286	165,424	157,253	157,253	115,000	115,000	115,000	115,000	0%	
PTO Buyout	51.1136	5,292	5,798	5,638	7,074	7,720	7,720	7,900	7,900	7,900	2%	note 4
Overtime	51.1300	23,854	21,367	18,865	31,720	31,720	20,000	20,000	20,000	20,000	0%	
Health insurance	51.2100	63,784	66,715	77,194	90,873	90,873	103,758	112,200	112,200	112,200	8%	note 2, 4
Group Insurance ACA Fees	51.2111				1,391	1,391	3,798	3,791	3,791	3,791	-0.18%	
FICA	51.2200	46,207	47,588	48,153	53,462	53,462	52,581	53,228	53,228	53,228	1%	
Retirement Contributions	51.2400	1,584	1,753	2,173	2,671	2,671	2,500	3,500	3,500	3,500	40%	
Unemployment	51.2600	9,084	4,592	1,752		0		0				
Workers Comp Insurance	51.2700	19,160	16,306	16,000	23,519	23,519	20,000	25,000	25,000	25,000		
								0				
litigation	52.1211	15,000		27,398	18,825	10,000	10,000	10,000	10,000	10,000		
Medical Svc	52.1260	65,496	106,962	107,019	110,395	110,395	55,000	100,000	55,000	90,000	64%	
Disposal	52.2110	1,661	2,053	1,798	1,523	1,523	1,700	1,700	1,700	1,700	0%	
Repairs & Maintenance	52.2200	6,019	27,636	4,505	2,353	2,353	5,000	5,000	5,000	5,000	0%	note 3
Maint/McGee H&A	52.2201	911	1,272		365	365	200	200	200	200		
Repairs/outside labor	52.2206	521	8,730	675								
Insurance Deductible	52.3197		7,086									
Travel/lodging	52.3500	58	70	58	369	100	100	500	100	100	0%	
Education/training	52.3700	444			26			500				
Energy	53.1200	42,141	40,750	37,817	40,913	40,913	39,000	39,000	39,000	39,000	0%	
Food/inmate meals	53.1310	116,508	109,433	101,867	125,270	125,270	110,000	115,000	110,000	110,000	0%	
Housekeeping supplies	53.1702	11,005	7,124	10,818	13,153	13,153	8,500	10,000	8,500	8,500	0%	note 3
Misc supplies	53.1704		805	3,145	733	2,000	2,000	2,000	2,000	2,000	0%	note 3
Office supplies	53.1710	3,805	2,556	3,276	6874	3,500	3,500	4,000	3,500	3,500	0%	note 3
Bldgs & grounds supplies	53.1720	2,940	1,850	4,062	10288	10,288	5,000	5,500	5,000	5,000	0%	note 3
Uniform rental	53.1740	4,615	4,647	5,630	6,835	6,835	5,000	5,000	5,000	5,000	0%	
GCIC	54.2550		531	564	616	1,000	1,000	1,000	1,000	1,000		note 3
Fingerprinting	54.2622	3,200	4,025	4,025	4,025	4,000	4,000	4,500	4,000	4,000		note 3
								0				
Inmate housing	57.1090	3,220	6,825	7,350	4,051	10,000	10,000	10,000	10,000	10,000	0%	
								0				
Other Capital		856	3,932					0				
Other professional												
TOTAL		**1,030,429**	**1,100,828**	**1,113,943**	**1,227,176**	**1,222,903**	**1,129,967**	**1,207,409**	**1,153,509**	**1,188,509**	**5.18%**	
							Admin. Cuts fr. dpt. Req		$ 53,900			
							Admin. Cuts fr. Prior yea		$ (23,542)			
							Board Cuts		$ (35,000)			
overall note: actual expenditures may vary depending on jail population and costs for repairs and maint												
note 1: COLA applied to eligible full time wages												
note 2: Estimated based on 5 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year												
note 3: costs shited to/from 204 SR Jail Fund acct depending on fund balance in that acct.												
note 4: added full time employee 8 12												

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.34200 Adult Corrections					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Parts	53.1750	830			26							
Oil/Petroleum Products												
Gasoline	53.1790	32,701	32,391	32,220	26,495	30,000	30,000	30,000	30,000	30,000	0%	
Diesel	53.1800	41	126	143	66							
TOTAL		**33,572**	**32,517**	**32,376**	**26,587**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**0.00%**	
							Admin. Cuts fr. dpt. Req.		$ -			
							Admin. Cuts fr. Prior year		$ -			
							Board Cuts		$ -			
Gas/ misc detention center	38.9053	32,800	32,517	32,375	24,076							

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.36000 EMS					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages-full time	51.1100	818,438	815,296	820,415	885,617	885,617	917,654	940,595	940,595	940,595	2%	note 1,4,7
Wages Fourth Crew (2nd half)								85,000		85,000		note 1,4,7
Part Time Employees	51.1105	129,040	128,999	134,398	126,537	126,537	120,000	125,000	120,000	120,000		note 4
PTO Buyout	51.1136	17,633	18,914	17,995	14,592	15,000	24,000	24,722	24,722	24,722	3%	
Overtime	51.1300	326,741	351,034	386,410	407,496	407,496	330,000	390,000	390,000	390,000	18%	note 4,7
Health Insurance	51.2100	102,247	107,868	103,223	121,823	121,823	168,118	168,300	168,300	168,300	0%	note 2
Health Insurance 4th crew (2nd half)								19,800		19,800		note 7
Insurance/dependent	51.2110		7,600	4,000	3,200	3,200	8,400	3,600	3,600	3,600		note 6
Group Insurance ACA Fees	51.2111				1,891	1,891	6,368	6,356	6,356	6,356		
FICA	51.2200	94,325	96,682	100,836	106,631	106,631	103,115	112,862	112,862	112,862	9%	note 4,7
FICA 4th crew (2nd half)								6,503	0	6,503		
Retirement	51.2400	12,519	12,199	12,686	12,620	12,620	15,000	15,000	15,000	15,000	0%	
Workmans Comp Insurance	51.2700	21,905	32,123	36,903	49,551	50,000	45,000	50,000	50,000	50,000	11%	note 7
unemployment		330										
medical	52.1260	633	915	1,178	884	900	900	1,000	900	900		
Maint/Mobile Communications	52.2203	6,144	6,755	6,144	7,086	7,100	6,200	6,250	6,200	6,200	0%	
Repairs/outside labor	52.2206	2,233	6,130	30,574	7,581	7,581	3,500	5,000	3,500	3,500	0%	
Maint/EMS Consultants	52.2209	6,650	4,050	4,050	4,050	4,100	4,100	4,100	4,100	4,100	0%	
Maintenance/Stretchers	52.2213						500	500	500	500	0%	
Maintenance cardiac monitors	52.2216	5,590	5,590	7,750	9,225	9,200	7,750	7,750	7,750	7,750		
Telephone	52.3200	4,771	4,436	5,637	9,704	9,704	6,000	7,000	6,000	6,000	0%	
Postage	52.3210	916	1,286	1,450	1,318	1,318	1,200	1,200	1,200	1,200	0%	
Travel/lodging	52.3500	1,182	1,033	2,432	1,109	1,100	2,000	2,000	2,000	2,000	0%	
Dues	52.3602	727	2,020	777	1,503	1,500	1,500	1,500	1,500	1,500	0%	
Education/training	52.3700	1,445	1,240	2,604	1,738	1,700	2,900	3,000	2,900	2,900		
Licenses	52.3800	10,900	10,900	10,900	12,338	12,400	13,500	13,500	13,500	13,500	0%	
Licenses 4th crew (2nd half)								1,500		1500		
Energy	53.1200	2,454	2,191	1,744	1,966	1,966	2,800	3,500	2,200	2,200		
Housekeeping supplies	53.1702	517	589	796	718	718	600	800	600	600	0%	
Misc supplies	53.1704	267	104	160	140	140	200	200	200	200	0%	
Medical supplies	53.1706	24,736	25,417	31,098	26,741	26,741	28,000	30,000	28,000	28,000	0%	
Office supplies	53.1710	2,750	1,685	1,879	2,865	2,865	2,000	2,000	2,000	2,000	0%	
Uniform allowance	53.1730	7,883	8,842	6,221	7,553	7,600	9,920	9,920	9,920	9,920	0%	
Uniform allowance 4th crew								1,200		1,200		
Parts/repair	53.1750	7,216	10,494	10,362	32,163	32,163	12,000	12,000	12,000	12,000	0%	
Oil/petroleum	53.1760	2,069	1,489	2,294	2,269	2,269	3,000	3,000	3,000	3,000	0%	
Tires/tubes	53.1770	5,316	4,776	6,492	7,728	7,728	4,500	4,500	4,500	4,500	0%	
Batteries	53.1780	4,477	236	1,334	828	828	500	1,000	500	500	0%	
Gasoline	53.1790	4,036	5,860	6,657	6,983	6,983	5,000	6,500	5,000	5,000	0%	

					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Diesel	53.1800	40,145	52,108	57,351	62,032	62,032	55,000	57,000	55,000	55,000	0%	
									0	0		
Other Capital		30,794	36,947	1,350					0	0		
									0	0		
Vehicles	54.2200	15,677	112,461	3,774	123,863	125,000	125,000	125,000		65,500	-48%	note 5
Substation					27,492	27,500		125,000			#DIV/0!	note 7
Computers				5,338								
TOTAL		**1,712,706**	**1,878,269**	**1,826,868**	**2,089,835**	**2,091,951**	**2,036,225**	**2,383,657**	**2,004,405**	**2,183,908**	**7.25%**	
							Admin. Cuts fr. dpt. Req.		$ 379,253			
							Admin. Cuts fr. Prior year bud.		$ 31,820			
							Board Cuts		$ (179,503)			
note 1: COLA applied to eligible full time wages,												
note 2: Estimated based on 5 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year												
Note 4: Wages are dependent on call volume with call back pay												
note 5: see long range EMS capital replacement plan, FY14 Ambulance paid for by Hart County Hospital Authority												
note 6: allocated from 10000 account to deprs FY12 for better accouting.												
note 7: Adding a fourth crew would add 6 full time positions, average 2 calls per day now on fourth crew						Estimated Cost	$ 350,000	$250,000 yr 2				
Admin Recc based on adding half new crew (3 positions)												
Revenue 34.2600		861,166	785,538	735,614	782,479	782,479	850000					
Rev/Exp Ratio		50%	42%	40%	37%	37%	42%					

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.37000 Coroner					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages	51.1100	6,070	6,148	6,914	7,203	7,203	4,831	4,879	4,879	4,879	1%	
Supplemental Pay					175	8,750	8,750	8,750	8,750	8,750		
Part Time wages	51.1105	2,970	2,475	2,322	1,960	1,960	2,625	2,500	2,500	2,500	-5%	
Transport Wage												
FICA	51.2200	692	660	707	475	475	570	564	564	706	24%	
Workers Comp Insurance	51.2700	65	284	300	244	300	300	300	300	300		
professional	52.1200		200	150	400	400						
Indigent Burial	52.1255		250	100	250	250	250	1,000	250	250		
Photography	52.1318	263					200	200			-100%	
outside labor	52.2206		181	50								
Telephone	52.3200	339	395	516	500	500	500	500	500	500	0%	
Postage	52.3210			11				100				
Travel/lodging	52.3500	1,847	1,350	1,425	985	985	1,200	2,300	1,200	1,200	0%	
Dues	52.3602	150	150	150	150	150	125	225	125	125	0%	
Education/training	52.3700	1,100	600	660	360	600	600	1,320	600	600		
Medical supplies	53.1706	655	120	511	297	300	600	800	600	600	0%	
Office supplies	53.1710	195	102	105	269	200	200	300	200	200	0%	
Uniform allowance	53.1730	147	142	164	106	150	150	250	150	150	0%	
Parts/repair	53.1750	164	144	165	213	213	200	200	200	200		
oil & petroleum	53.1760	23	18	52	17	17	50	50	50	50		
Fuel	53.1790	889	678	1,098	1,245	1,245	1,000	1,200	1,200	1,200		
Other equipment	54.2500	1,000	540	144	151	151		2,700		2,700		Note 2
Comm/radios	54.2600											
Capital					654	654		17,910				Note 1
TOTAL		**16,569**	**14,437**	**15,558**	**15,654**	**24,503**	**22,151**	**46,048**	**22,068**	**24,910**	**12%**	
							Admin. Cuts fr. dpt. Req.		$ 23,980			
							Admin. Cuts fr. Prior year		$ 83			
Note 1: For Morgue Cooler							Board Cuts		$ (2,841)			
Overall budget determined by the number of cases												
Note 2: For Heavy Duty Cot												

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.39100 Animal Control					**12**						Budget		
					Month	Calc.		DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Project	Budget	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Wages/Part Time employee	51.1105				12,581	12,581	7,388	20,000	16,000	16,000		Note 1	
FICA	51.2200				962	962	612	1,530	1,224	1,224		Note 1	
Workmans Comp	51.2700				200								
Travel/Lodging	52.3500				370	370						Note 1	
Education/training	52.3700				525	525						Note 1	
Licenses	52.3800				100	100		100	100	100		Note 1	
Misc Supplies								500	500	500		Note 1	
Office Supplies	53.1710				726	726		200	200	200		Note 1	
Parts	53.1750				1,053	1,053		500	400	400		Note 1	
Start Up Costs	53.1754				1,198	1,198	1,500	600	600	600		Note 1	
Oil/petroleum	53.1760				52	52						Note 1	
Gasoline	53.1790				1,241	1,241		2,500	2,400	2,400		Note 1	
NEGA Animal Shelter	57.2150	43,550	30,000	45,000	57,120	57,120	57,120	57,120	57,120	57,120	0.00%		
TOTAL		**43,550**	**30,000**	**45,153**	**76,128**	**75,928**	**66,620**	**83,050**	**78,544**	**78,544**	17.90%		
							Admin. Cuts fr. dpt. Req.		$ 4,506				
NO BUDGET REQUEST SUBMITTED YET							Admin. Cuts fr. Prior year		$ (11,924)				
							Board Cuts		$ -				
Rev City of Hartwell	38.9008												
Rev Human Society													
Note 1 City of Hartwell to Cover 50% of this cost see Rev													
Overall Note FY14 was start of new animal control office. This is a joint operation with the City of Hartwell. Routine costs will take several years to be accurate													

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.39200 Emergency Management					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages	51.1100	15,828	17,328	17,454	18,230	18,230	18,188	18,786	18,786	18,786	3%	note 1
Health Insurance	51.2100	2,417	2,341	2,270	2,977	2,977	3,052	3,300	3,300	3,300	8%	note 2
Group Insurance ACA Fees	51.2111				46	46	112	112	112	112		
FICA	51.2200	1,211	1,326	1,335	1,223	1,223	1,391	1,437	1,437	1,437	3%	
Workers Comp Insurance	51.2700	500		500	659	500	500	500	500	500		
Pandemic Flu Grant Expens	52.3020		75				2,900	2,900	2,900	2,900		
Telephone	52.3200	1,303	1,165	1,552	2,291	2,291	2,350	2,350	1,500	1,500	-36%	
Postage	52.3210				98	98	100	100			-100%	
Travel/lodging	52.3500	221		425	386	500	1,500	1,500	500	500	-67%	
Dues	52.3602	25		25	25	100	100	100	100	100	0%	
Education/training	52.3700	43		156	386	500	500	500	500	500		
Office supplies	53.1710	49	332	50	471	400	400	400	400	400	0%	
Vehicles	54.2200			27,258							#DIV/0!	
Computers	52.2400			1,353								
OPD Grant						0						
TOTAL		**21,597**	**22,567**	**52,383**	**26,792**	**26,865**	**31,093**	**31,985**	**30,035**	**30,035**	**-3.41%**	
							Admin. Cuts fr. dpt. Req.		$ 1,950			
							Admin. Cuts fr. Prior year b		$ 1,059			
							Board Cuts		$ -			
EMA STATE GRANT	33.4215	6,899	7,564	8,064								
Pandemic Flu Grant	38.9045											
Rev/exp ratio		32%	34%	15%	0%							
note 1: COLA applied to eligible full time wages,												
note 2: Estimated based on 5 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year												

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.42000.Highways & Streets					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages	51.1100	78,171	70,282	104,490	200,831	201,000	240,358	280,784	280,784	280,784	17%	note 1,4
Overtime	51.1300	65	1,196	9,514	12,825	12,825	7,000	7,000	7,000	7,000	0%	note 3
Health Insurance	51.2100	90,698	98,199	98,455	124,005	124,005	158,689	171,600	171,600	171,600	8%	note 2,4
Insurance/dependent	51.2110		1,200	1,200	1,300	1,300	1,200	1,200	1,200	1,200		note 5
Group Insurance ACA Fees	51.2111				644	644	5,809	5,798	5,798	5,798		
FICA	51.2200	5,012	1,615	5,896	14,840	15,000	18,923	22,015	22,015	22,015	16%	note 4
Retirement	51.2400	12,391	11,971	11,014	10,606	10,606	13,200	11,000	11,000	11,000	-17%	
Unemployment Insurance						0						
Attorney	52.1210	397					500	500	500	500		
Surveying/Professional Services	52.1221						1,000	1,000	1,000	1,000	0%	
medical service	52.1260		271	1,068	1551	1,600	250	250	250	1,250		
Repairs/outside labor	52.2206	4,838	5,241	34,612	17027	17,000	5,000	5,000	5,000	12,000	0%	
Telephone	52.3200	584	591	799	854	854	700	700	700	700	0%	
education & training	52.3700	973			800	800						
Insurance Deductible					2,769	2,770						
Energy	53.1200	7,271	7,271	7,304	6,949	6,949	6,800	6,800	6,800	6,800	0%	
Misc supplies	53.1703	1,462		255	835	835	1,000	400	400	400	-60%	
Office supplies	53.1710	42	5	46	59	59	100	100	100	100	0%	
Uniform rental	53.1740	8,367	9,433	9,211	9,558	9,558	9,400	9,400	9,400	9,400	0%	
Parts/repair	53.1750	99,456	105,308	122,723	105,054	105,054	75,000	100,000	100,000	100,000	33%	
Oil/petroleum	53.1760	6,761	8,151	7,948	8,220	8,220	7,000	7,000	7,000	7,000	0%	
Tires/tubes	53.1770	19,247	28,018	11,228	30,329	30,329	20,000	20,000	20,000	30,000	50%	
Batteries	53.1780	1,983	3,859	4,036	6,430	6,430	3,500	3,500	3,500	3,500	0%	
Gasoline	53.1790	31,525	36,411	37,484	37,091	37,091	35,000	35,000	35,000	35,000	0%	
Diesel	53.1800	95,570	97,863	91,053	111,941	111,941	96,000	100,000	100,000	115,000	20%	note 3
Millitary Equipment Procurement			608	16,600								
HVAC replacement			3,951									
Capital/vehicle	54.2200		5,461	5,600	750	750						
TOTAL		**464,814**	**496,905**	**582,454**	**705,268**	**705,620**	**706,429**	**789,047**	**789,047**	**822,047**	**16.37%**	
							Admin. Cuts fr. dpt. Req.		$ -			
							Admin. Cuts fr. Prior year buc		$ (82,619)			
							Board Cuts		$ (33,000)			
note 1: COLA applied to eligible full time wages,												
note 2: Estimated based on 5 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year												
note 3; summer paving months increase some spending, not completely shown in actuals to date												
note 4: some of these expenses paid from 203 account												
note 5: allocated from 10000 account to deprs FY12 for better accouting.												

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.49000.Maint. Shop					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages	51.1100	229,219	265,595	268,062	333,140	333,140	348,507	363,430	363,430	363,430	4%	note 1,3
Part Time		8,862										note 3
Overtime	51.1300	1,011	1,535	1,218	2,226	2,226	1,500	1,500	1,500	1,500	0%	
Insurance	51.2100	24,577	34,817	38,041	45,681	45,681	54,931	59,400	59,400	59,400	8%	note 2, 3
Insurance/dependent	51.2110		800									note 4
Group Insurance ACA Fees	51.2111				723	723	2,011	2,007	2,007	2,007		
FICA	51.2200	18,198	20,379	21,163	25,438	25,438	27,358	27,917	27,917	27,917	2%	
Retirement	51.2400	3,383	3,316	3,984	4,305	4,305	4,500	4,800	4,800	4,800	7%	
Unemployment Insurance	51.2600		8,760	502		0						
Workmans Comp Insurance	51.2700	5,309	6,547	7,500	7,696	7,700	8,500	10,000	10,000	10,000	18%	
Repairs and Maintenance	52.2200	367		201		500	500	500	500	500		
Outside Labor	52.2206	1,055	175	790	400	400	800	800	800	800	0%	
Welding Tank Rental	52.2327	364		84	45	50	500	500	500	500	0%	
Telephone	52.3200	3,033	2,774	2,904	3093	3,093	2,800	2,800	2,800	2,800	0%	
Postage	52.3210	70	76	7	23	75	75	75	75	75	0%	
Advertising	52.3300	550		248	169	170						
Travel/lodging	52.3500										#DIV/0!	
Energy	53.1200	8,497	7,854	8,633	10212	10,212	8,600	8,600	8,600	8,600	0%	
Shop Tools	53.1610	4,370	1,764	4,012	4794	4,800	5,900	5,900	5,900	5,900	0%	
Housekeeping Supplies	53.1702	176	108	171	46	46	200	200	200	200	0%	
Misc Shop Supplies	53.1705	3,239	1,334	1,533	1522	1,500	2,500	2,500	2,500	2,500	0%	
Office Supplies	53.1710	1,046	1,646	100	267	267	600	600	600	600	0%	
Bldgs/grounds Supplies	53.1720	965	1,255	1,656	1822	1,800	1,700	1,700	1,700	1,700	0%	
Uniform Rentals	53.1740	2,644	2,310	2,521	3186	3,186	2,800	2,800	2,800	2,800	0%	
Repair Parts	53.1750	1,824	940	1,180	1087	1,087	1,600	1,600	1,600	1,600	0%	
Oil/Petroleum Products	53.1760	184	229	286	338	338	160	160	160	160	0%	
Tires/Tubes	53.1770	152	2	8	12	12	300	300	300	300	0%	
Batteries	53.1780	240		32	114	114	200	200	200	200	0%	
Gasoline	53.1790	3,196	4,284	4,358	4507	4,507	4,500	4,500	4,500	4,500	0%	
Diesel	53.1800	1,772	2,648	2,442	386	386	2,000	2,000	2,000	2,000		
						0						
TOTAL		**324,303**	**369,148**	**369,760**	**451,232**	**451,756**	**483,042**	**504,789**	**504,789**	**504,789**	4.50%	
							Admin. Cuts fr. dpt. Req.		$ -			
							Admin. Cuts fr. Prior year bud.		$ (21,747)			
							Board Cuts		$ -			
note 1: COLA applied to eligible full time wages,												
note 2: Estimated based on 5 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year												
note 3: BOC approved- full time secretary for fy11, Dept requests grade 5 laborer to replace Whitworth Labor												
note 4: allocated from 10000 account to deprs FY12 for better accouting.												

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.51000.Health Dept					**12**			DEPARTMENT	ADMINISTRATOR	COMMISSION	Budget		
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
O & M Expenses													
Building Maintenance		3,898	4,693										
Bldgs/Grounds Supplies	53.1720	1,333	586	1,220	2849	3,000	1,500	1,500	1,500	1,500			
Parts	53.1750	189	66	48	29	29	150	150	150	150			
Oil/Petroleum Products	53.1760	199	28	73	42	42	50	50	50	50	0%		
Tires/Tubes	53.1770	157			228	228							
Gasoline	53.1790	1,369	1,748	1,513	1,528	1,528	1,400	1,400	1,400	1,400	0%		
Pest Control													
Batteries					91	100							
H C Health Dept	57.1010	73,237	73,292	73,288	73,288	73,288	73,288	113,776	73,288	80,000	9%		
Energy Conservation Improvements					5,523	5,550						Note 1	
Reroof Health Dept Building				32,899									
North Georgia MH/AVITA	57.1020							5,570			#DIV/0!	**see 206 acct also**	
TOTAL		**80,382**	**80,413**	**109,042**	**83,578**	**83,765**	**76,388**	**122,446**	**76,388**	**83,100**	**8.79%**		
							Admin. Cuts fr. dpt. Re		$ 46,058		$ 6,712.00		
							Admin. Cuts fr. Prior y		$ -				
							Board Cuts		$ (6,712)				
NEED AUDIT AVITA													
Note 1: installing energy efficient light, automatic switches etc… to take advantage of special elec co rebate program (see revs) plus reduce energy consumption													

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.54000.Welfare/DFACS					**12**						Budget	
					Month	Calc.		Dept.	Admin.	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project.	Budget	Req.	Rec.	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Welfare/DFACS	57.1030	34,000	34,000	34,000	34,000	34,000	34,000	44,935	34,000	40,000	18%	
Foster Care Projgram												
TOTAL		**34,000**	**34,000**	**34,000**	**34,000**	**34,000**	**34,000**	**44,935**	**34,000**	**40,000**	**17.65%**	
							Admin. Cuts fr. dpt. Req.		$ 10,935			
							Admin. Cuts fr. Prior year		$ -			
Need Fund Balance Report, Need to investigate 20 year old agreement on Fed/State Program							Board Cuts		$ (6,000)			
position 50% match												
Lease of Building expires FY15- See 216 Acct.												

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.55200.Senior Center					**12**						Budget		
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Project	Budget	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Wages	51.1100	30,049	29,668	31,001	30,838	30,838	32,879	31,372	31,372	31,372	-5%	note 1,3,6	
Part Time Wages	51.1105	12,011	11,719	12,958	9,009	9,009	14,165	14,518	14,518	14,518		note 1,3, 4	
Wage MOW delivery part time		2,141	2,261	1,352	2,033	2,033	2,000	2,000	2,000	2,000			
Temp Wages	51.1200	8,825	7,995	8,798	3,841	3,841	8,880	8,880	8,880	8,880		note 5	
Health Insurance	51.2100	5,575	5,092	5,903	4,176	4,176	6,103	6,600	6,600	6,600	8%	note 2	
Group Insurance ACA Fees	51.2111				93	93	223	223	223	223			
FICA	51.2200	3,957	3,872	3,938	3,433	3,433	4,278	4,190	4,190	4,190	-2%		
Retirement	51.2400					0		540	540	540			
Unemployment													
Workmans Comp Insurance	51.2700	863	1,077	1,100	754	750	1,500	1,500	1,500	1,500			
Attorney					500	500							
Medical Service					463	324							
Disposal	52.2110	436	473	519	484	484	480	500	480	480	0%		
Telephone	52.3200	1,039	764	1,280	1,174	1,174	1,100	950	950	950	-14%		
Postage	52.3210	22	89	92	7	10	100	100	100	100	0%		
Travel/Lodging	52.3500	182	83	148		200	300	300	300	300	0%		
Dues/membership	52.3602	150	150	150	150	150	150	175	150	150			
education/training			26	220	230	230	100	100	100	100			
Energy	53.1200	10,367	8,639	8,978	10,482	10,482	9,000	9,000	9,000	9,000		note 3	
Food/Senior Center	53.1322	29,732	16,546	23,967	22,050	22,000	25,000	25,000	25,000	25,000	0%		
Fund Raising Expenses	53.1324	260	149	145			1,000	800	500	500		note 7	
Housekeeping Supplies	53.1702	453	646	463	524	524	400	400	400	400	0%		
Office Supplies	53.1710	474	585	623	870	870	800	900	800	800	0%		
Bldgs/Grounds Supplies	53.1720	1,887	672	5,439	1,611	1,611	1,000	1,200	1,000	1,000			
parts	53.1750	431	296	132	2,956	2,956	500	600	500	500			
oil	53.1760	16	18	33	206	206	50	100	50	50			
Tires/tubes	53.1770			192		0	400	400	400	400			
gasoline	53.1790	3,153	1,991	3,250	2,772	2,772	2,000	2,000	2,000	2,000			
computer	54.2400												
capital			1,942										
TOTAL		**112,023**	**94,753**	**110,773**	**98,656**	**98,666**	**112,408**	**112,348**	**111,553**	**111,553**	**-0.76%**		
								Admin. Cuts fr. dpt. Req.		$ 795			
								Admin. Cuts fr. Prior year bud.		$ 855			
note 1: COLA applied to eligible wages								Board Cuts		$ -			
note 2: Estimated based on 5 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year													
Note 3: Partially Legacy Link Grant Funded													
Note 4: 27.5 hours per week													
Note 5: Fully Legacy Grant Funding, Actual amount will be determined by grant funds available													
note 6; Salary reduced by amount reimbursed by transit grant see 55400													
Note 7: New revenue for this also													
Legacy Link Grant	33.3010	64286	49397	56231	34431	34,431	50,000		50,000				
Donations	37.1130	500	43	162	559	559	300						
Medicare Reimb. Snr Ctr	38.9001		934	11,607	2856	2,856	7,000						
Senior Center Meals	38.9020	851	498	1,197	865	865	1,200						
Fund Raising Revenues	38.9021	1,601	933	1,486		0	1,000						
Senior Center Rental	38.9022	1830	2248	1715	2456	2,456	1,200						
TOTAL:		69,068	54,053	72,398	41,167	41,167	60,700						
Rev/Exp Ratio		62%	57%	65%	42%	42%	54%						

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.55400.Transportation Svcs.					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Transit Supervisor Wages	51.1101	4,697	5,121	4,443	4,517	4,517	4,647	4,735	4,735	4,735	2%	note 1
Dispatcher Salary	51.1102	2,061	2,111	2,224	2,316	2,316	2,377	2,460	2,460	2,460	3%	note 1
Wages/part time	51.1105	22,124	32,127	28,409	23,803	23,803	31,000	30,000	30,000	28,000	-10%	
mechanic wages	51.1108		3,868	2,990	1,658	1,658	5,000	5,000	5,000	5,000	0%	note 2
Unemployment	51.2600		2,414								#DIV/0!	
FICA	51.2200	2,209	3,010	2,603	2,349	2,349	3,291	3,228	3,228	3,228	-2%	
Workmans Comp Insurance	51.2700	1,689	1,653	1,700	1,585	1,600	2,000	2,500	2,500	2,500	25%	
											#DIV/0!	
Audit	52.1240		725		725	725	725	725	725	725	0%	
Medical Service	52.1260	375	357	184	895	554	300	330	300	300	0%	
Outside Labor	52.2206	3,145	401	194			400	400	400	400	0%	
Vehicle Insurance	52.1340	6,745	1,019	1,156		1,663	1,663	1,663	1,663	1,663	0%	
Telephone	52.3200	1,427	1,265	1,214	1,267	1,267	1,200	1,200	1,200	1,200	0%	
Advertising	52.3300	363	184	81	414	333	200	200	200	200	0%	
Travel/Lodging	52.3500		10	240	339	300	300	480	300	300	0%	
											#DIV/0!	
Office Supplies	53.1710	147	36	37	296	296	100	200	100	100	0%	
Parts	53.1750	2,385	1,074	874	317	317	1,000	1,500	1,000	1,000	0%	
Oil/Petroleum Products	53.1760	241	177	285	217	217	250	300	250	250	0%	
Tires/Tubes	53.1770	1,592	1,275	1,910	1064	1,000	500	500	500	500	0%	
Batteries	53.1780		110		114						#DIV/0!	
Gasoline	53.1790	11,277	17,958	15,313	11377	11,377	18,000	18,000	18,000	15,000	-17%	
Capital- Vehicle (Co. Share)			4,670									
computer			542									
TOTAL		**60,538**	**80,107**	**63,875**	**53,253**	**54,292**	**72,953**	**73,421**	**72,561**	**67,561**	**-7.39%**	
							Admin. Cuts fr. dpt. Req.		$ 860			
							Admin. Cuts fr. Prior year bud.		$ 392			
		2011			ytd	proj	Board Cuts		$ 5,000			
5311 Grant DOT	33.1260	25,463	30,542	24,535	18,411	18,411	25,000					
DFACs Trans Grant	33.4119	11,680	4,361	943		0	3,000					
DHR Aging Grant	33.4125	15,909	9,245	13,822	10919	10,919	10,000					
Transit fees	34.5510	6,133	9,383	15,238	3,645	3,645	10,000					
Transit fees-AVITA	34.5520				9,028	9,028						
TOTAL		59,185	53,531	54,538	42,003	42,003	48,000					
Fees/Exp Ratio		10%	12%	24%	7%	7%	14%					
Total Revs/Exp Ratio		98%	67%	85%	79%	77%	66%					
note 1: COLA applied to eligible wages,												
Note 2: FY11 new line item to capture costs for maintenance for grant reimbursement												

BUDGET WORKSHEET FISCAL YEAR		**REDONE BASED ON FY13 AUDIT**										
HART COUNTY GENERAL FUND												
100.61000.Recreation					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages	51.1100	86,159	89,633	93,520	104,091	104,091	96,997	182,015	125,230	125,230	29%	note 1, 3
part time	51.1105	700	216	1,055	831	830	3,000	10,000			-100%	move to 15650
Temporary Employees	51.1200			4,815	5,884	6,000	8,000	15,000	10,000	10,000		
Overtime	51.1300	1,163	228	92	132	132		5,000				
Health Insurance	51.2100	13,756	12,305	11,417	12,013	12,013	18,310	26,400	26,400	26,400	44%	note 2, 3
Group Insurance ACA Fees	51.2111				185	185	670	892	892	892		
FICA	51.2200	6,725	6,906	7,559	8,405	8,405	9,605	17,481	11,153	11,153	16%	note 3
Retirement contributions	51.2400		434	861	1,043	1,043	1,500	1,200	1,200	1,200	-20%	
Workmans Comp Insurance	51.2700	2,254	2,833	3,000	4,506	4,500	4,000	5,000	5,000	5,000		
Medical Service	52.1260		749	282	732	732						
Disposal	52.2110	1,712	1,969	1,836	2,077	2,077	2,000	2,500	2,000	2,000	0%	
Repairs/Outside labor	52.2206	97	270	2,917	976	976	500	500	500	500		
Insurance/Rec Youth	52.3196	1,506	2,112	2,016	2,238	2,200	1,500	3,000	1,500	1,500	0%	
Telephone	52.3200	1,495	1,889	1,973	1,956	1,956	1,500	2,000	1,500	1,500	0%	
Postage	52.3210	6	6	14	4	4	50	50	50	50	0%	
Advertising					595	595		250				
Travel/lodging	52.3500	81	472		298	300	300	500	300	300	0%	
Dues	52.3600	740	995	630	784	784	900	900	900	900	0%	
Education/training	52.3700		990		60	100	100	500	100	100		
Rec Officials	52.3860	13,003	16,701	13,229	11,245	12,000	16,000	25,000	16,000	14,000	-13%	66% payroll
Energy	53.1200	34,388	36,262	36,344	41,342	41,342	35,000	50,000	35,000	36,500	4%	
Food/concessions	53.1320	5,301	4,801	5,580	5,131	5,131	2,500	5,000	2,500	2,500	0%	note 4
Housekeeping supplies	53.1702	481	164	299	289	289	750	1,500	750	750	0%	
Football supplies	53.1707	16,535	20,561	2,681	12,695	13,000	15,000	20,000	15,000	15,000	0%	note 4
Basketball supplies	53.1708	122	1,569	3,772	2,154	2,154	1,500	3,500	1,500	2,200	47%	
Office supplies	53.1710	485	470	178	486	486	250	500	250	250	0%	
Recreation trophies	53.1712			182		0		500			#DIV/0!	
Various program	53.1713		26			0					#DIV/0!	
Athletic tournaments		750						500				
Softball Supplies	53.1718	1,540	628	44			700	750	700	700	0%	note 4
Bldgs/Grounds supplies	53.1720	19,682	17,265	18,551	15,211	15,211	18,000	25,000	18,000	20,000	11%	
Uniform rental	53.1740	332	238	271	190	300	300	750	300	300	0%	
Baseball Supplies	53.1742	2,500	276	189	345	500	500	2,000	500	500		
Parts/repair	53.1750	3,652	3,822	4,363	3,058	3,058	3,500	5,000	3,500	3,500	0%	
Oil/petroleum	53.1760	160	241	275	329	329	200	400	200	200	0%	

					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Tires/tubes	53.1770	682	329	807	1627	1,627	700	1,500	700	700		
Batteries	53.1780	257	47	84	114	114	50	250	50	50		
Gasoline	53.1790	5,754	6,952	8,210	8,895	8,895	6,000	10,000	8,000	10,000	67%	
Diesel	53.1800	413	64	206	196	196	200	250	250	250		
computers	54.2400											
capital			9,020					3,500				note 5
TOTAL		**222,431**	**241,443**	**226,744**	**250,117**	**251,555**	**250,082**	**429,088**	**289,925**	**294,125**	**17.61%**	
							Admin. Cuts fr. dpt. Req.		$ 139,163			
							Admin. Cuts fr. Prior year bu		$ (39,843)			
note 1: COLA applied to eligible full time wages,							Board Cuts		$ (4,200)			
note 2: Estimated based on 5 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year												
Note 3: dept requests several new full time position and changes to existing full time positions												
note 4: depends on participate #'s. Revenue generator												
note 5: requests cameras at park, SPLOST expenditure												
REVENUES		2011	2012	2013	YTD	Project	Budget					
Rec Builing Use Rent	34.7210	1,375	2,780	3,064	3,440	3,440	2600					
Rec Tournament Fees	34.7212	2,125	300	300		0	1000					
Rec Gate Fees	34.7310	10,187	9,500	11,365	8,470	8,500	9500					
Rec Adult Softball Fees	34.7315	7,360	4,017			0	4000					
Program Fees	34.7500					0						
Rec-Cheerleading and Football Signup Fees	34.7510	9,808	12,066	11,185	13,924	14,000	11000					
Photography	34.7515		541	2518	213	213						
Rec-Basketball Sign up fees	34.7520		1,910	3,180	4260	4,260	1500					
Rec concessions income	34.7910	9,103	8,056	9,921	7,714	9,000	8000					
Rec Basketball Sponsors	34.7920		650	1,800	1,800	1,800	1000					
Rec Football Sponsors	34.7930	4,660	2,240	4,225	2,775	2,500	2500					
Rec Dept Donations	37.1140	1,191	159	136		0	300					
TOTAL:		45,809	42,219	47,694	42,596	43,713	41,400					
rev/exp ratio		21%	17%	21%	17%	17%	17%					

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.61900.HYDRA					**6**						Budget		
					Month	Calc.	BUDGET	DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Project.	FYR	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
HYDRA	57.2130	15,000									#DIV/0!		
Wages													
FICA													
Telephone													
Audit													
Computer													
TOTAL		**15,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**		
							Admin. Cuts fr. dpt. Req.		$ -				
PROGRAM DEFUNDED IN FY12							Admin. Cuts fr. Prior year bud.		$ -				
							Board Cuts		$ -				

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.65100.Library Administration					**12**						Budget	
					Month	Calc.	BUDGET	DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Bldgs/grounds supplies	53.1720	300			2,265	2,265						
Library	57.1040	77,000	77,000	77,000	77,000	77,000	77,000	80,000	77,000	77,000	0%	Note 1
TOTAL		**77,300**	**77,000**	**77,000**	**79,265**	**79,265**	**77,000**	**80,000**	**77,000**	**77,000**	**0.00%**	
							Admin. Cuts fr. dpt. Req.		$ 3,000			
							Admin. Cuts fr. Prior year b		$ -			
							Board Cuts		$ -			
note 1:	state requires maintenance of effort requiring funding at least at the level budgeted in prior year PLS-6-2-f-1											

BUDGET WORKSHEET FISCAL YEAR												
HART COUNTY GENERAL FUND												
100.71300.Agricultural Resources					**12**						Budget	
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent	
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change	
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS
Wages	51.1100	41,650	46,265	47,954	43,237	43,237	49,058	49,301	49,301	49,301	0%	note 1,3
Health Insurance	51.2100	819	5,092	5,448	5,954	5,954	6,103	6,600	6,600	6,600		note 2,3
Group Insurance ACA Fees	51.2111				93	223	223	223	223	223		
FICA	51.2200	3,246	3,390	3,578	3,220	3,220	3,753	3,772	3,772	3,772	0%	
Teacher's Retirement	51.2410	2,422	2,488	2,890	2,234	2,234	2,500	3,443	3,443	3,443	38%	
Workmans Comp	51.2700	200	123	150	149	300	300	500	500	500		
4-H Americorps Grant Match	52.1258		1,342									
Medical	52.1260	52										
Athens Digital	52.1316	645	677	638	1,033	1,033	656	656	656	656		
Disposal	52.2110	183	171	203	187	187	200	200	200	200	0%	
Outside Labor	52.2206	68										
Telephone	52.3200	3,574	3,373	3,287	3321	3,321	3,000	3,750	3,000	3,000	0%	
Postage	52.3210	44	45	30		0	30	50	30	30	0%	
Travel/lodging	52.3500	320	300	175		300	300	300	300	300	0%	
Education/training	52.3700	170	105	80	80	150	150	450	150	150		
Energy	53.1200	7,492	6,208	6,727	7,780	7,780	6,500	7,000	6,500	6,500	0%	
Housekeeping supplies	53.1702	201	198	202	212	200	200	200	200	200	0%	
Office supplies	53.1710	602	731	569	393	393	600	600	600	600	0%	
Bldgs/grounds supplies	53.1720	286	303	129	335	335	300	300	300	300	0%	
Parts/repair	53.1750	984	76	259	242	242	600	600	600	600	0%	
Oil/petroleum	53.1760	220	54	124	86	86	75	75	75	75	0%	
Tires/tubes	53.1770	400				0						
Gasoline	53.1790	1,543	1,660	1,883	1,281	1,281	1,600	1,700	1,600	1,000	-38%	
Batteries	53.1780		110									
Other Equipment	54.2400	498	450					700				note 4
TOTAL		**65,619**	**73,161**	**74,515**	**69,837**	**70,476**	**76,148**	**80,420**	**78,050**	**77,450**	1.71%	
							Admin. Cuts fr. dpt. Re		$ 2,370			
							Admin. Cuts fr. Prior y		$ (1,902)			
note 1: COLA applied to eligible wages,							Board Cuts		$ 600			
note 2: Estimated based on 5 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year												
Note 3; FY11 BOC authorized FT position addition												
note 4 UGA match on compuer equipment												

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.75000.Economic Dev & Assistance					**12**						Budget		
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Economic Developer- full time	51.1100	79,656	81,292	85,352	85,617	85,617	85,639	85,289	85,289	85,289	0%	note 1	
Job Incentive Pay	51.1103	9,900	40,000	30,938	48,125	50,000	50,000	50,000	50,000	50,000	0%		
Insurance	51.2100	4,838	5,092	5,448	5,954	5,954	6,103	6,600	6,600	6,600	8%	note 2	
Group Insurance ACA Fees	51.2111				93	223	223	223	223	223			
Insurance/dependent	51.2110		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200		note 4	
FICA	51.2200	6,090	8,827	8,526	9,733	9,733	10,376	10,350	10,350	10,350	0%		
Workers Comp Insurance	51.2700	595	615	700	1,913	2,000	1,000	1,900	1,900	1,900			
Professional	52.1200	8,705	11,761	17,005	12,577	13,000	15,000	12,500	12,500	12,500	-17%		
Archway Grant Local Contribution	52.1202	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	0%		
COC Tourism Director	52.1223	16,500	16,500	16,550	16,550	16,550	16,550	17,640	16,550	17,640	7%		
Auditor	52.1240	3,150						7,000			#DIV/0!		
Website Services	52.1319	945	420	470	1,060	1,100	10,000	5,000	5,000	5,000	-50%	redo of IBA website	
Telephone	52.3200	1,497	1,207	1,463	1,390	1,390	1,000	1,500	1,500	1,500	50%		
Advertising	52.3300	3,457		299	120	120					#DIV/0!		
Travel/lodging	52.3500	4,761	2,464	2,759	994	1,000	3,000	2,800	2,800	2,800	-7%		
Postage	52.3210	117	2	127	143	143		120					
Ga Eco Dev Assoc	52.3604	1,190	525	300	590	600	300	300	300	300	0%		
Megaramp City Share	53.1200		427	1,669	2,671	2,671		3,400	3,400	3,400		note 7	
Megaramp Pavillion	54.1114		76										
TORCH RR Project				10,000									
Hartwell Christmas Lights				1,950									
Joint Economic Dev Authority								2,500		3,500		Note 6	
Joint Economic Dev Authority	57.1091			1,500	3,500	3,500	3,500	1,500				note 5	
Chamber of Commerce	57.2100	12,000	9,000	7,200	7,200	7,200	7,200	13,200	13,200	13,200	83%		
LHA Race Event													
Mega Ramp Tournaments	57.2162	8,701	5,656	9,499	12,885	13,000	15,000	15,000	15,000	15,000	0%	note 3	
Lake Hartwell Economic Impact Study													
TOTAL		**174,102**	**197,064**	**208,606**	**224,315**	**227,001**	**238,091**	**250,022**	**237,812**	**242,402**	**1.81%**		
							Admin. Cuts fr. dpt. Req.		$ 12,210				
							Admin. Cuts fr. Prior year b		$ 280				
							Board Cuts		$ (4,590)				
note 1: COLA applied to eligible full time wages,													
note 2: Estimated based on 5 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year													
note 3: chamber of commerce manages these funds, annual budget agreed to by BOC fy10													
note 4: allocated from 10000 account to depts FY12 for better accouting.													
note 5: requires equal match by Franklin and Stephens Counties													
COC, Tourism Audit Needed													
Note 6; Gateway 1 Bush hogging													
note 7: this is annual costs for O&M (energy etc… for Mega Ramp) City of Hartwell reimburses 50% of this cost (see rev 38.9065)													

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.75630.Airport Authority					**12**						Budget		
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Franklin/Hart Airport Authority	57.2140	3,500	2,625	3,500	3,500	3,500	3,500	3,500	3,500	3,500			
		3,500	**2,625**	**3,500**	**3,500**	**3,500**	**3,500**	**3,500**	**3,500**	**3,500**	**0.00%**		
NO BUDGET REQUEST SUBMITTED							Admin. Cuts fr. dpt. Req.		$ -				
							Admin. Cuts fr. Prior year bud.		$ -				
							Board Cuts		$ -				

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.76300.Community Action Programs					**12**						Budget		
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Ninth Dist. Opportunity	57.1070										#DIV/0!		
Hart Partners	57.1075	100	100	100	100	100	100	100	100	100	0%	note 1	
TOTAL		**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**0.00%**		
							Admin. Cuts fr. dpt. Req.		$ -				
							Admin. Cuts fr. Prior year bud.		$ -				
							Board Cuts		$ -				
note 1: for work ready on site testing													

BUDGET WORKSHEET FISCAL YEAR													
HART COUNTY GENERAL FUND													
100.76400.Adult Basic Ed. (Lit Ctr)					**12**						Budget		
					Month			DEPARTMENT	ADMINISTRATOR	COMMISSION	Percent		
		Actual	Actual	Actual	Actual	Project.	Budget	REQUEST	RECOMMENDED	APPROVED	Change		
EXPENDITURES/EXPENSES		2011	2012	2013	2014	2014	2014	2015	2015	2015	14-15	REMARKS	
Literacy Center	57.1080	12,750	12,750	12,750	12,750	12,750	12,750	15,000	12,750	7,000	-45%		
Building repairs		85	870	935									
Literacy Center/ Cash Matc													
TOTAL		**12,835**	**13,620**	**13,685**	**12,750**	**12,750**	**12,750**	**15,000**	**12,750**	**7,000**	**-45.10%**		
							Admin. Cuts fr. dpt. R		$ 2,250				
							Admin. Cuts fr. Prior `		$ -				
							Board Cuts		$ 5,750				

BUDGET WORKSHEET FISCAL YEAR

201. Drug Abuse Treatment & Education

REVENUES & EXPENDITURES		Actual 2011	Actual 2012	Actual 2013	12 Month Actual 2014	Projection 2014	Budget 2014	DEPARTMENT REQUEST 2015	ADMINISTATOR RECOMMENDED 2015	COMMISION APPROVED 2015	Percent Change 2014-15	REMARKS
Revenues												
Fines/Superior Ct	35.1110	6,198	9,265	6,507	5,498	5,498	4,500	6,000	6,000	6,000	33%	
Fines/Magistrate Ct	35.1130	2,777	695	585	1,314	1,314	1,000	600	600	600	-40%	
Fines/Probate Ct	35.1150	327	1,163	1,834	4,778	4,778	500	2,500	2,500	2,500	400%	
Interest Investments	36.1120	31		2		0						
City of Hartwell Reimbursement	35.1170				6,874	6,874						
Total Revenues		**9,334**	**9,810**	**8,926**	**18,464**	**18,464**	**6,000**	**9,100**	**9,100**	**9,100**	52%	
Expenditures												
Regular wages	51.1100											
FICA	51.2200											
Education & Training	52.3700	516	300		447	500		500	500	500		
Office supplies	53.1710	29,970	19,108	23,792	13,468	13,500	1,000	5,000	5,000	5,000	400%	
DARE Program/City	57.1000											
DARE Program/School	57.1100											
Total Expenditures		**30,487**	**19,893**	**23,792**	**13,915**	**14,000**	**1,000**	**5,500**	**5,500**	**5,500**	450%	

Admin. Cuts fr. dpt. Req.	$	-
Admin. Cuts fr. Prior yr bud.	$	(4,500)
Board Cuts	$	-

Revenues minus expenses (fund balance transfe	**$ (21,153)**	**$ (10,083)**	**$ (14,866)**	**$ 4,549**	**$ 4,464**	**$ 5,000**	**$ 3,600**	**$ 3,600**	**$ 3,600**	

Fund Balance 2010	**$ 50,650**	$ (28,151)	-56%
Fund Balance 2011	**$ 29,497**	$ (21,153)	-72%
Fund Balance 2012	**$ 19,414**	$ (10,083)	-52%
Fund Balance 2013	**$ 4,548**	$ (14,866)	-327%
Potential Fund Balance 2014	**$ 9,012**	$ 4,464	50%
Potential Fund Balance 2015	**$ 12,612**	$ 3,600	29%

BUDGET WORKSHEET FISCAL YEAR												
203. Insurance Premium												
					12			Dept.	Adminst.	Comm.	Percent	
		Actual	Actual	Actual	Month	Project.	Budget	Request	Recc.	Approved	Change	
		2011	2012	2013	2014	2014	2014	2015	2015	2015	2014-15	
Revenues												
Insurance Tax	31.6200	846,581	819,300	875,272	909,704	909,704	850,000	900,000	900,000	900,000	6%	
DHS Camera Grant	33.1130		5,000									
Interest	36.1000	2,355	1,600	1,603	1,098	1,098	1,000	1,200	1,200	1,200	20%	
Total Revenues		**848,936**	**825,900**	**876,875**	**910,802**	**910,802**	**851,000**	**901,200**	**901,200**	**901,200**	6%	
Expenditures												
10000 General Govt Code Enforcement												
Code Enforcement	51.1116			22,358	21,019	21,019	15000	17000	17,000	17000		
Overtime	51.1300			2,768	1,235	1,235	2500	1000	1,000	1000		
Health Insurance	51.2100			2,724	2,769	2,769	3000	3000	3,000	3000		
FICA	51.2200			1,923	1,548	1,548	1339	1377	1,377	1377		
office supplies												
				29,773	**26,571**	**26,571**	**21,839**	**22,377**	**22,377**	**22,377**		
15950 General Administration fees												
Dues/Ga Mtns RDC	52.3600	21,923	22,473	22,840	22,959	22,904	22,000	23000	23,000	23,000		note 4
		21,923	**22,473**	**22,840**	**22,959**	**22,904**	**22,000**	**23,000**	**23,000**	**23,000**		
33000 Sheriffs Office					**33,747**	**33,747**	**33,747**					
Health Insurance					23,796	23,796	23,796					
Health Insurance ACA fees					9,951	9,951	9,951					
35000 FIRE												
Wages Regular	51.1100	101,191	108,881	107,282	118,281	118,281	114,970	119,277	119,277	119277	-100%	note 1
Part time wages		5,684				0		30,000		6,000		note 6
Firemans call pay	51.1210	58,450	60,934	43,969	53,570	54,000	70,000	73,000	60,000	60,000	-14%	
Overtime	51.1300	944	2,061	1,356	1,627	1,627	1,500	3,000	2,000	2,000		
Health Insurance	51.2100	12,875	14,462	14,050	18,119	18,119	18,310	19,800	19,800	19,800	8%	note 2
Group Insurance ACA Fees	51.2111				529	529	670	669	669	669		
Health Insurance-dependents		1,200	1,200	1,200	300	300	1,200					
FICA	51.2200	12,269	12,717	11,103	13,469	13,469	14,265	11,649	9,278	9,278	-35%	
Retirement	51.2400	8,210	9,650	9,172	11,759	11,759	19,000	20,000	20,000	20,000	5%	note 3
Workmans comp	51.2700	15,384	13,787	19,185	19,641	20,000	16,000	20,000	20,000	20,000		
Hep b Vac	52.1260	317	309	235	37	500	500	500	500	500		
Disposal	52.2110	145	208	249	249	249	200	200	200	200	0%	
Repairs/Outside Labor	52.2206	3,133	10,916	6,567	12388	12,388	8,000	10,000	10,000	10,000	25%	
Insurance gen liability	53.3110		21,272	33,806	50577	51,000	13,000	25,000	25,000	25,000		note 7

					12			Dept.	Adminst.	Comm.	Percent	
		Actual	Actual	Actual	Month	Project.	Budget	Request	Recc.	Approved	Change	
		2011	2012	2013	2014	2014	2014	2015	2015	2015	2014-15	
Energy Efficiency Investments					4171	4,200						
Communication/telephone	52.3200	6,322	6,630	7,618	8362	8,362	6,600	6,700	6,600	6,600	0%	
Postage	52.3210	43	78	20	69	69	100	100	100	100	0%	
Travel/Lodging	52.3500	183	35		221	221	1,500	1,500	1,500	1,500	0%	
Dues/fees	52.3600	150	165	165	324	324	300	400	300	300		
Education/training	52.3700	2,764	1,199	225	1447	1,447	1,500	1,500	1,500	1,500	0%	
Energy	53.1200	27,127	22,851	25,752	41,817	41,817	26,000	32,000	26,000	26,000	0%	
Firefighter's Dinner	53.1350	2,254	2,300	2,200	2,000	2,000	2,500	2,700	2,500	2,500	0%	
Books,textbooks,periodicals	53.1400	540		255	150	150	500	2,000	1,000	1,000	100%	
Office supplies	53.1710	1,835	1,647	1,087	1,730	1,730	1,700	1,700	1,700	1,700	0%	
Bldgs/grounds supplies	53.1720	3,217	5,391	9,160	11,376	11,376	8,000	10,000	8,000	8,000	0%	
Turn-out Gear	53.1725	3,829									#DIV/0!	
Uniform	53.1740	1,214	2,312	1,391	3,604	3,604	2,000	4,000	4,000	4,000	100%	
Parts/repair equipment	53.1750	13,960	28,070	14,029	35,139	35,139	12,000	20,000	20,000	20,000	67%	
Oil	53.1760	886	757	626	998	998	1,000	1,500	1,500	1,500	50%	
Tires/tubes	53.1770	1,445	4,182	2,924	3,627	3,627	2,000	2,500	2,000	2,000	0%	
Batteries-vehicles	53.1780	1,902	2,697	3,423	3,995	3,995	2,000	2,500	2,500	2,500	25%	
Batteries-other					1,034	1,034	2,900				-100%	
Gasoline	53.1790	6,594	6,865	7,759	9,397	9,397	6,800	7,000	7,000	7,000	3%	
Diesel	53.1800	13,275	15,415	18,264	21,822	21,822	15,000	17,000	17,000	17,000	13%	
Pagers	54.2508	7,694	9,098	10,240		0		15,000	15,000		#DIV/0!	SPLOST
Computers	54.2400											
ID System	54.2506											
thermal cameras			5,000		(1,982)	(2,000)						
Radio System		4,340										
Non Regular Capital				17,800								
Fire Hydrants	54.2510	2,786										
Hoses and other equip	54.2512	21,938	7,303	298							#DIV/0!	
add to match audit				1,069								
35000 FIRE TOTAL EXPENDITURES		**341,434**	**380,610**	**372,479**	**449,847**	**451,533**	**370,015**	**461,195**	**404,924**	**395,924**	**7%**	
35200 Forest Resources (fire)	52.2203	**5,511**	**5,511**	**5,511**	**5,408**	**5,408**	**5,408**	**5,408**	**5,408**	**5,408**		
42000 Road Dept		**636,412**	**648,057**	**617,110**	**578,965**	**579,633**	**595,633**	**597,633**	**597,633**	**597,633**		note 5
Regular Employees	51.1100	550,002	550,000	517,660	500,000	500,000	500,000	500,000	500,000	500,000		note 5
Social Sec FICA	51.2200	41,647	44,991	39,984	38,328	38,633	38,633	38,633	38,633	38,633		note 5
Overtime	51.1300	1,970	3,242	5,306	5,000	5,000	5,000	5,000	5,000	5,000		note 5
Workmans Comp		42,794	49,824	48,160	35,637	36,000	52,000	54,000	54,000	54,000		note 5
				6,000								
Total Expenditures		**1,005,280**	**1,056,651**	**1,046,656**	**1,117,497**	**1,119,796**	**1,048,641**	**1,109,613**	**1,053,341**	**1,044,341**	0%	

					12			Dept.	Adminst.	Comm.	Percent	
		Actual	Actual	Actual	Month	Project.	Budget	Request	Recc.	Approved	Change	
		2011	2012	2013	2014	2014	2014	2015	2015	2015	2014-15	
Rev-exp (fund balance transfer)		**(156,344)**	**(230,751)**	**(169,781)**	**(206,695)**	**(208,994)**	**(197,641)**	**(208,413)**	**(152,141)**	**(143,141)**		
							Admin. Cuts fr. dpt. Req.		(56,272)			
							Admin. Cuts fr. Prior yr bu		(4,700)			
		fb % chg					Board Cuts		9,000			
Fund Balance 2008	**$ 1,307,691**	54%										
Fund Balance 2009	**$ 1,329,517**	2%										
Fund Balance 2010	**$ 1,181,837**	-11%										
Fund Balance 2011	**$ 1,025,493**	-13%										
Fund Balance 2012	**$ 794,742**	-23%	-39%									
Fund Balance 2013	**$ 624,961**	-21%										
Potential Fund Bal 2014	**$ 415,967**	-33%										
Potential Fund Bal 2015	**$ 263,826**											
note 1: COLA applied to eligible full time wages,												
note 2: Estimated based on 5 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year												
note 3: includes full retirement paid for volunteer firemen participating in program (began in 05), state increase cost in FY14												
note 3: HB238 Increased FF pension fund contibutions for FF from $5/mo to $25, increase is $5,500/year.												
note 4: required by ga50-8-33(b)(1) raised to $1.1 per capita in 2007 by GMRDC board												
Note 5: This is the unincorporated rollback associated with General Fund and may be reversed in subsequent fiscal years												
Note: See long range capital replacement plan for fire department												
Note 6: Dept requests part time capt training and part time firefighter												
Note 7: Reimbursed to GF was a year in arrears until FY14 where we covered two fiscal years to get account in current fiscal year												

BUDGET WORKSHEET FISCAL YEAR
10% Surcharge/Jail Fund **12** Month
204.33260. Jail Operations

REVENUES & EXPENDITURES		Actual 2011	Actual 2012	Actual 2013	Actual 2014	Project 2014	Budget 2014	DEPARTMENT REQUEST 2015	ADMINISTATOR RECOMMENDED 2015	COMMISION APPROVED 2015	Percent Change 2014-15	REMARKS
Revenues												
Superior	35.1110	6,758	6,537	5,685	5,341	5,341	4,000	4,500	4,500	4,500	13%	
Magistrate	35.1130	2,281	1,470	1,205	1,711	1,711	1,500	2,000	2,000	2,000	33%	
Probate Court	35.1150	23,698	19,576	19,005	20,972	20,972	15,000	16,000	16,000	16,000	7%	
Interest	36.1000	6	2		1	1						
Total Revenues		32,744	27,584	25,896	28,025	28,025	20,500	22,500	22,500	22,500	10%	
Expenses												
Technical	52.1310	4,731	5,220	5,220	5,220	5,220	5,000	5,000	5,000	5,000	0%	
Repairs & Maintenance	52.2200	16,104	16,547	9,779	20,834	20,834	15,000	15,000	15,000	15,000	0%	note 1
Housekeeping supplies	53.1702	2,151	16,025	9,226	4,385	4,385	3,000	4,000	4,000	4,000	33%	note 1
Office Supplies	53.1710					0						note 1
Replace Jail Roof												
Bldgs/Grounds supplies	53.1720					0					#DIV/0!	note 1
Capital outlay	54.2100											
Total Expenses		22,986	37,811	24,224	30,439	30,439	23,000	24,000	24,000	24,000	4%	
Rev-exp (fund balance transfer)		**9,758**	**(10,227)**	**1,672**	**(2,414)**	**(2,414)**	**(2,500)**	**(1,500)**	**(1,500)**	**(1,500)**		

note 1: costs shited to/from 204 SR Jail Fund acct depending on fund balance in that acct.

Fund Bal 2010	**$ 2,403**	$ (33,538)	-1396%
Fund Bal 2011	**$ 12,161**	$ 9,758	80%
Fund Bal 2012	**$ 1,934**	$ (10,227)	-529%
Fund Bal 2013	**$ 3,606**	$ 1,672	46%
Potential Fund Bal 2014	**$ 1,192**	$ (2,414)	-203%
Potential Fund Bal 2015	**$ (308)**	$ (1,500)	487%

BUDGET WORKSHEET FISCAL YEAR
Behavorial Health Account **12** Month
206..

REVENUES & EXPENDITURES		Actual 2011	Actual 2012	Actual 2013	Actual 2014	Project 2014	Budget 2014	DEPARTMENT REQUEST 2015	ADMINISTATOR RECOMMENDED 2015	COMMISION APPROVED 2015	Percent Change 2014-15	REMARKS
Revenues												
Interest		73	16	17	5	20	20					
Escrow Maint of Beh. Health Bldg.	38.1100	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000		-100%	
Total Revenues		6,073	6,021	6,018	6,005	6,020	6,020	6,000	6,000	0	-100%	
Expenses												
Bldg & Ground Supplies	53.1720	909	431	1675	4,322	4,000	1,000	2,000	2,000			
Maint Costs		1,058	846	734	5,099	1,000	1,000	1,000	1,000			
Total Expenses		1,968	1,277	2,409	9,421	5,000	2,000	3,000	3,000	0	-100%	
Rev-exp (fund balance transfer)		**4,105**	**4,744**	**3,609**	**(3,416)**	**1,020**	**4,020**	**3,000**	**3,000**	-		

Fund Bal 2010	**$ 35,735**	$ 1,737	5%
Fund Bal 2011	**$ 39,840**	$ 4,105	11%
Fund Bal 2012	**$ 44,584**	$ 4,744	12%
Fund Bal 2013	**$ 48,193**	$ 3,609	8%
Potential Fund Bal 2014	**$ 49,213**	$ 1,020	2%
Potential Fund Bal 2015	**$ 52,213**	$ 3,000	6%

BUDGET WORKSHEET FISCAL YEAR														
215.E911 Fund						**12**								
						Month			Dept	Admin	Comm	Percent		
		Actual	Actual	Actual	Actual	Actual	Project	Budget	Req	Recc	App	Change		
		2010	2011	2012	2013	2014	2014	2014	2015	2015	2015	2014-15	REMARKS	
Revenues														
Alltel	34.2501	9,457	15,634	10,257	11,802	11,553	11,600	11,000	11,000	11,000	11,000	0%		
Bellsouth	34.2502	19,879	18,294	16,441	14,983	12,423	12,500	16,000	16,000	16,000	16,000	0%		
Hart Telephone	34.2503	113,933	105,836	98,220	99,590	97,709	98,000	100,000	100,000	100,000	100,000	0%		
Alltel Comm	34.2505											#DIV/0!		
AT&T Cell	34.2506	161	58	59	305	330	350					#DIV/0!		
Sprint Spec	34.2510		960	479	473	1,390	1,500							
Suncom Pcs	34.2511	406	210	330	148	105	100					#DIV/0!		
Verizon	34.2512	58,688	63,817	65,728	69,451	56,358	56,000	60,000	60,000	60,000	60,000	0%		
Nextel	34.2517	89	15									#DIV/0!		
T Mobile	34.2520	766	649	461	349	455	500							
sprint	34.2524	1,572	964	1,533	1,448			1,000	1,000	1,000	1,000			
onstar	34.2527	96	115	28										
ids	34.2529													
ga rsa 3	34.2531	364	302	300	326	240	240							
NEGA ltd partner (ATT)	34.2532	179,601	176,296	171,870	163,485	141,446	141,000	170,000	170,000	170,000	170,000			
new cingular wireless	34.2533	24,117	27,152	27,286	27,645	25,615	26,000	24,000	24,000	24,000	24,000			
vonage	34.2539	1,912	1,630	1,539	1,743	1,484	1,500	1,400	1,400	1,400	1,400			
level 3	34.2540	59	64	93	93	132								
matrix	34.2541													
png	34.2542													
metro	34.2544	93	42	209										
8x8	34.2545	83	110	100	473	499	500							
Consumer	34.2547		243	439	575									
a cn	34.2548		49	16	16	9								
chatt	34.2549		23	18										
Above 34.2550					224	1142	1,100							
Prepaid wireless DOR	37.2559				65,018	44,741	44,741		50,000	50,000	50,000		note 7	
Interest/Investments/escrow	39.1100	1,003	572	216	292	182	182					#DIV/0!		
Transfer in														
To match audit		(27,473)	27,651											
Total Revenues		**384,806**	**440,686**	**396,538**	**461,406**	**395,813**	**395,813**	**383,400**	**433,400**	**433,400**	**433,400**	13%		
Expenditures														
Regular employees	51.1100	157,193	162,865	183,370	169,051	169,875	169,875	175,672	185,687	185,687	185,687	6%	note 1	
Part Time Wages	51.1105	32,437	48,000	42,376	51,448	63,597	63,597	50,000	53,500	50,000	50,000	0%	note 6	
overtime	51.1300	17,801	19,389	22,188	25,932	31,674	31,674	18,000	25,000	18,000	18,000			
PTO Buyout	51.1135	1,578	1,891	1,608	1,666	1,769	2,300	2,300	2,549	2,549	2,549	11%		
Group insurance	51.2100	26,466	27,779	28,924	27,342	30,306	30,306	36,621	39,600	39,600	39,600	8%	note 2	
Group Insurance ACA Fees	51.2111					853	853	1,341	1,338	1,338	1,338	0		
FICA	51.2200	17,025	17,601	18,928	18,755	20,075	20,075	18,817	19,602	19,602	19,602	4%		
Retirement contributions	51.2400	1,580	1,810	2,309	2,427	2,299	2,299	2,500	2,500	2,500	2,500	0%		
Workers comp	51.2700	973	1,147	1,828		1,321	1,321	2,500	3,000	3,000	3,000			
Maint/E911 System	52.1010	12,794	19,465	571	13,365	4,712	4,700	13,400	13,400	13,400	13,400	0%		
Access Charges -Hart Telco	52.1011	5,590	5,160	5,160	5,590	18,095	18,095	5,200	5,200	5,200	5,200	0%		
ANI Charges - Hart Telco	52.1012	45,216	39,564	35,796	36,738	31,086	31,086	35,000	35,000	35,000	35,000	0%		

215.E911 Fund						**12**								
						Month			Dept	Admin	Comm	Percent		
		Actual	Actual	Actual	Actual	Actual	Project	Budget	Req	Recc	App	Change		
		2010	2011	2012	2013	2014	2014	2014	2015	2015	2015	2014-15	REMARKS	
ANI/ALI Charges Bell South	52.1013	10,440	13,964	14,237	13,748	10,559	10,559	10,500	10,500	10,500	10,500	0%		
ANI/ALI Charges Alltel	52.1014	7,604	7,724	7,686	7,801	7,906	7,906	7,700	8,000	7,700	7,700	0%		
Cingular Wireless	52.1016	39,265	38,587	34,143	40,169	34,401	34,401	40,000	40,000	40,000	40,000	0%		
AT&T Cell	52.1018	3,539												
Sprint Spec	52.1019	12	149	206	102		-	300						
Weather Service	52.1020							150	150	150	150	0%		
Emergency Notification System		10,000				5,500	5,500	3,500	3,500	3,500	3,500			
Auditor	52.1240			37		480	500		400	400	400			
Disposal	52.2110	1,246	1,142	1,246	1,266	1,385	1,385	1,300	1,500	1,300	1,300	0%		
Maint	52.2200	1,000	1,578	2,690	3,042	3000	3,000	3,000	3,000	3,000	3,000	0%	note 3	
Outside Labor	52.2206	1,563	2,500	950	960	460	460	500	500	500	500	0%		
Communications/telephone	52.3200	31,340	35,413	32,821	33,244	34,559	34,559	32,000	35,000	32,000	32,000	0%		
Postage	52.3210	53	44	63	98	62	62	100	100	100	100	0%		
Travel	52.3500	260					-	300	600	300	300	0%	note 4	
Dues and Fees	52.3600	120	130	130		13	13	220	200	200	200	-9%		
Training	52.3700						-	300	600	300	300	0%	note 4	
Energy	53.1200	22,938	24,458	21,322	23,279	21,995	21,995	21,000	21,000	21,000	21,000	0%		
Office supplies	53.1710	524	1,992	1,811	1,862	1,261	1,261	1,500	1,500	1,500	1,500	0%		
Parts	53.1750	790	2,827	3,936	352		-	2,000	2,000	2,000	2,000	0%		
Machinery and Equipment	54.2000	32,603	5,230	5,646	5,500		-							
computers	54.2400		2,666		80	1,014	1,014	10,000	20,000	20,000	20,000		note 5	
Other Equipment	54.2500		10,000	11,999										
add to match audit			(7,618)		370		-							
Total Expenditures		**471,488**	**485,458**	**488,183**	**466,027**	**498,257**	**498,796**	**495,721**	**534,926**	**520,326**	**520,326**	5%		
Rev-exp (fund balance transfer)		**(86,682)**	**(44,772)**	**(91,645)**	**(4,621)**	**(102,444)**	**(102,983)**	**(112,321)**	**(101,526)**	**(86,926)**	**(86,926)**			
		-18%	-9%	-19%	-1%	-21%	-21%							
Fund Bal 2010			**$ 411,389**	$ (86,682)	-21%									
Fund Bal 2011			**$ 366,617**	$ (44,772)	-12%									
Fund Bal 2012			**$ 274,972**	$ (91,645)	-33%									
Fund Bal 2013			**$ 270,351**	$ (4,621)	-2%									
Potential Fund Bal 2014			**$ 167,368**	$ (102,983)	-62%	NOTE: CASH BALANCE ESTIMATE IS:				$ 118,305				
Potential Fund Bal 2015			**$ 80,442**	$ (86,926)										
note 1: COLA applied to eligible full time wages,														
note 2: Estimated based on 5 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year														
note 3:recording system maint, ESRI added FY12														
note 4: costs paid for by state being passed on to county FY11														
note 5: replace servers, workstations and upgrade recording system														
note 6: added part time mapper FY11														
note 7: FY12 new revenue source, uncertain of amount FY15														

BUDGET WORKSHEET FISCAL YEAR
DFACs Building Fund
216. DFACs Building Fund

REVENUES & EXPENDITURES		Actual 2011	Actual 2012	Actual 2013	12 Month Actual 2014	Project 2014	Budget 2014	DEPARTMENT REQUEST 2015	ADMINISTATOR RECOMMENDED 2015	COMMISION APPROVED 2015	Percent Change 2014-15	REMARKS
Operating Revenues												
DHR Payments	39.3500	163,557	163,577	163,577	149,946	163,577	163,577	13,631	13,631	13,631	-92%	
Maint. Escrow	38.1100	6,212	6,212	6,212	5,694	6,212	6,212	9,638	9,638	9,638	55%	
Operating Revenues (Rent)								31,059	31,059	31,059		
SUBTOTAL OP REVS								**54,328**	**54,328**	**54,328**		
Capital Revenues												
Capital Expense Rent								20,706	20,706	20,706		
Interest	36.1000										#DIV/0!	
SUBTOTAL CAP REVS								20,706	20,706	20,706		
Total Revenues		**169,789**	**169,789**	**169,789**	**155,640**	**169,789**	**169,789**	**75,034**	**75,034**	**75,034**	-56%	
Expenses												
Operating Expenses												
Repairs & Maintenance	52.2200	414	1,425	1,431	2,668	2,500	5,000	2,500	2,500	2,500	-50%	
Maint/pest control	52.2205	495	550	605	740	600	600	600	600	600	0%	
HVAC Repairs	52.2202	10,726	5,118	13,875								
HVAC	52.2201	1,759	1,189	1,579	1,220	1,220	1,200	1,500	1,500	1,500	25%	
Repay General Fund								9,100	9,100	9,100		
SUBTOTAL OP EXP		**13,394**	**8,282**	**17,490**	**4,628**	**4,320**	**6,800**	**13,700**	**13,700**	**13,700**		
Capital Expenses												
Capital Lease	58.1200	133,969	141,233	149,281	157,582	157,582	150,000	40,893	40,893	40,893	-73%	
interest capital lease	58.2200	29,608	22,344	14,297	5,995	5,995	13,000	183	183	183		
								1				
SUBTOTAL CAP EXPS								**41,077**	**41,076**	**41,076**		
Total Expenses		**176,971**	**171,859**	**180,980**	**172,833**	**172,217**	**176,600**	**54,777**	**54,776**	**54,776**	-69%	

Admin. Cuts fr. dpt. Req.	$	(1)
Admin. Cuts fr. Prior yr bud.	$	121,824
Board Cuts	$	-

Rev-exp (fund balance transfer)		**(7,182)**	**(2,070)**	**(11,191)**	**(17,193)**	**(2,428)**	**(6,811)**			
Rev-exp OPS (fund balance transfer)								**40,628**	**40,628**	**40,628**
Rev-exp CAP (fund balance transfer)								**(20,371)**	**(20,370)**	**(20,370)**

		Cap Rsrv	O&M Rsrv
Fund Bal 2012	**$ 17,344**		
Fund Bal 2013	**$ 6,153**		
Potential Fund Bal 2014	**$ 3,725**		
Potential Fund Bal 2015		**$ (16,645)**	**$ 40,628**

This Account Owes GF $9,100 FY14
Lease & Debt Ends 2015-For FY15 we will have 3 lease payments owed (expenses) only one lease revenue (2 were prepaid 11/20/2000)
See Separate DFACs Financial Model

BUDGET WORKSHEET FISCAL YEAR
220.Multiple Grant Fund

REVENUES & EXPENDITURES	Origianl Grant Amt.	REVENUES FY14 Revenue Received	FY15 Revenue Expected	EXPENSES YTD FY14 Exp Actual	Budget Expenses 2015	REMARKS
LMIG 13	452,725	452,725			452,725	
LMIG 14	499,218	499,218			499,218	
LMIG 15			500,000		500,000	
Intoxilyzer Sheriff		7,998		7,998		
Bulletproof Vests Sheriff			8,100	8,100		
2014 Stripe Grant #1	250,000	15,181		15,181	234,819	
2015 Stripe Grant #2	250,000				250,000	
Knox Bridge Xing Grant 2014	493,485	468,811	24,674	493,485		
FLAP Grant 2014	500,000				500,000	
HCHA Trails Grant	107,000	15,000		2,500	12,500	
Totals	**2,552,428**	**1,458,932**	**532,774**	**527,264**	**2,449,262**	

NOTE: BUDGET WILL ADJUST AS NEW GRANTS ARE RECEIVED AND ACTUAL EXPENSES TAKE PLACE

Total Expenses	**0**	**0**	**0**

BUDGET WORKSHEET FISCAL YEAR

251.EIP Revolving Fund- Quality Industries

REVENUES & EXPENDITURES		YTD Actual 2014	ADMINISTATOR RECOMMENDED 2015	COMMISION APPROVED 2015	REMARKS
Revenues					
	33.4102				
Principle Repayment	36.1005				
EIP Interest	36.1010	2003	3000		
Checking Interest	36.1020	11			
Total Revenues		**2,014**	**3,000**	**0**	
Expenses					
EIP Admin	52.1102	334	400		
EIP Reapy	53.1104				
Audit		1,360	700		
Total Expenses		**1,694**	**1,100**	**0**	

Quality Industries EIP 1		
Loan Terms		
Principle Amount	$	283,176
First Payment		12/1/2004
last Payment		11/24/2016
Term		144 Paymernts
Interest rate		3%
Principle Balance as of 4/28/14	$	70,748

BUDGET WORKSHEET FISCAL YEAR
253.EIP Revolving Fund- Fabritex

REVENUES & EXPENDITURES		Actual 2011	Actual 2012	Actual 2013	YTD Actual 2014	ADMINISTATOR RECOMMENDED 2015	COMMISION APPROVED 2015	REMARKS
Revenues								
	33.4102							
Principle Repayment	36.1005							
EIP Interest	36.1010	3187	3036	2719	2088	2000		
Checking Interest	36.1020	33	34	8	17			
Total Revenues		**3,220**	**3,070**	**2,727**	**2,105**	**2,000**	**0**	
Expenses								
EIP Admin	52.1102	531	665	453	348	500		
EIP Reapy	53.1104							
Audit								
reloan to eip 5				63487				
Total Expenses		**531**	**665**	**63,940**	**348**	**500**	**0**	
Rev-exp (fund balance transfer)		**2,689**	**2,405**	**(61,213)**	**1,757**	**1,500**	**-**	

Fabritex Industries Reloan of EIP 1 & 2

Loan Terms	
Principle Amount	$ 145,000
First Payment	12/1/2008
last Payment	11/1/2018
Term	120 Paymernts
Interest rate	3%
Principle Balance as of 4/28/14	$ 73,512

BUDGET WORKSHEET FISCAL YEAR
254.EIP Revolving Fund- RITZ #1

REVENUES & EXPENDITURES		Audit Actual 2011	Actual 2012	Actual 2013	YTD Actual 2014	ADMINISTATOR RECOMMENDED 2015	COMMISION APPROVED 2015	REMARKS
Revenues								
	33.4102	486,946	9,080	34				
Principle Repayment	36.1005		12,975	10,950	9,123	8,000		
EIP Interest	36.1010	1,986						
Checking Interest	36.1020				54			
DOAS Interest	36.1030							
	36.1105							
Total Revenues		**488,932**	**22,055**	**10,984**	**9,177**	**8,000**	**0**	
Expenses								
EIP Admin	52.1102	16946	403	1825	1520	1400		
EIP Reapy	53.1104	331	2162					
Loan		470,000						
reloan to eip 5				102,577				
Total Expenses		**487,277**	**2,565**	**104,402**	**1,520**	**1,400**	**0**	

RITZ Loan		
Loan Terms		
Principle Amount	$ 470,000	
First Payment	5/1/2011	
last Payment	4/1/2018	
Monthly Payment Amt.	$ 6,210.25	$ 521,661
Term	84 Paymernts	
Fund Balance Latest Audit	$ -	
END of Last FY Est Balance Due		
Interest rate	3%	
Principle Balance as of 4/28/14	$ 293,380	

BUDGET WORKSHEET FISCAL YEAR
255.EIP Revolving Fund- RITZ #2

REVENUES & EXPENDITURES		Actual 2012	Actual 2013	YTD Actual 2014	ADMINISTATOR RECOMMENDED 2015	COMMISION APPROVED 2015	REMARKS
Revenues							
	33.4102						
Principle Repayment	36.1005						
EIP Interest	36.1010						
Checking Interest	36.1020		15	42			
DOAS Interest	36.1030						
loan interest	36.1105		7,553	8,330	8000		
Total Revenues		**0**	**7,568**	**8,372**	**8,000**	**0**	
Expenses							
EIP Admin	52.1102		1259	1388	1300		
EIP Reapy Loan	53.1104						
Total Expenses		**0**	**1,259**	**1,388**	**1,300**	**0**	

RITZ Loan #2	
Loan Terms	
Principle Amount	$ 327,488
First Payment	12/12/2012
last Payment	12/13/2019
Monthly Payment Amt.	$ 4,360.39
Term	84 Payments
Fund Balance Latest Audit	$ -
END of Last FY Est Balance Due	
Interest rate	3%
Principle Balance as of 4/17/14	$ 264,067

BUDGET WORKSHEET FISCAL YEAR
257.EIP Revolving Fund- App Foods

REVENUES & EXPENDITURES		YTD Actual 2014	ADMINISTATOR RECOMMENDED 2015	COMMISION APPROVED 2015	REMARKS
Revenues					
	33.4102				
Principle Repayment	36.1005				
EIP Interest	36.1010		4500		
Checking Interest	36.1020				
DOAS Interest	36.1030				
loan interest	36.1105				
Total Revenues		**0**	**4,500**	**0**	
Expenses					
EIP Admin	52.1102		1500		
EIP Reapy	53.1104				
Loan		152,000			
Total Expenses		**152,000**	**1,500**	**0**	

Lake Foods	
Loan Terms	
Principle Amount	$ 152,000
First Payment	10/1/2014
last Payment	10/1/2024
Monthly Payment Amt.	
Term	120 Payments
Fund Balance Latest Audit	$ -
END of Last FY Est Balance Due	
Interest rate	4%
Principle Balance as of 3/19/14	

SPLOST 2

START 4/1/2001	**FY12**	**FY13**	**FY14**	**FY15**
Projects	**Audit**	**Audit**	**Remaining**	**Budget**
Fund Balance	282,329			
Hartwell Water		19031	261,307	261,307
Roads				

Note FY13 audit showed ailed to show $19,031 expense
Undesignated funds to be allocated to Roads due to underfunding of roads in SPLOST III

SPLOST 3

START 4/1/2006 Projects	Original Amount	Up To FY13 Audit	FY14 Estimated	FY14 Total Est Expended	FY15 Remaining	
Fire	1,360,000	1,360,000		1,360,000	-	Note 1
Roads	4,070,000	6,643,951	(354,000)	6,289,951		Note 2
Water	3,200,000	3,090,490	109,510	3,200,000	-	Note 3
Recreation	1,360,000	1,192,949	129,882	1,322,831	37,169	Note 4
Economic Development	3,200,000	2,238,781	961,414	3,200,195		Note 5

Note 1: Fire repayment from SPIV will take place after FY13 audit received.
Note 2: Excess Funds to be applied to Roads due to cuts in SPIII,
repayment from SPIV will take place after FY13 audit received based on remaining liabilities
Note 3: Remaining allocation will be spent in FY14 or repaid from SPIV once audit is received
Note 4: Remaining allocation expected to spent in FY14
Note 5: Remaining allocation depends on actual spent in FY14

SPLOST IV

SPLOST IV								
		Up To		**Estimated**				
START 4/1/2012	**Original**	**FY14**	**FY14**	**FY14**	**FY15**	**FY15**	**FY15**	
Projects	**Amount**	**Audit**	**Estimated**	**Remaining**	**Request**	**Admin**	**BOC**	
Revenue			2,800,000		2,800,000	2,800,000	2,800,000	
City of Hartwell					403,000	403,000	403,000	
City of Royston	358,400	8,869	116,239	233,292	233,292	233,292	233,292	
City of Bowersville	185,600	18,580	81,420	85,600	85,600	85,600	85,600	
City of Canon	37,120			37,120	37,120	37,120	37,120	
Fire	1,360,000	125,578	281,123	953,299				Note 1
Hoses and Equipment					40,000	40,000	40,000	
Turn Out Gear					110,000	110,000	110,000	
Replacement Chief Vehicle					40,000	40,000		
Ladder Truck					100,000	100,000	100,000	
Pagers					15,000	15,000	15,000	From 203 acct
Roads	3,600,000	354,021	937,239	1,954,740				Note 2
Road Paving FLAP Grant					150,000	150,000	150,000	
Road Repay SP3 Cash			354,000					
Misc Road Materials					300,000	300,000	300,000	
LMIG FY14					300,000	300,000	300,000	
LMIG FY15					200,000	200,000	200,000	
Water	3,200,000	3,743	728,658	2,467,599				Note 3
GEFA Loan Repay-New Water Tank					270,000	270,000	270,000	
Nancy Hart Project					300,000	300,000	300,000	
Recreation	1,360,000	2,882		1,357,118				Note 4
New Park Phase 2					550,000	550,000	550,000	
Misc Clay Street Improvements					60,000	60,000	60,000	
Equipment					45,000	45,000	45,000	
Economic Development	3,200,000	58	368,705	2,831,237	300,000	300,000	300,000	Note 5
Gateway 1 Debt					40,000	40,000	40000	
Gateway 2 Debt					90,000	90,000	90000	
Gateway 3 Debt Rsvr payment					14,000	14,000	14000	
Gateway 3 Debt Debt payment					140,300	140,300	140300	
Overall Note: Actual amount for FY15 will depend on actual spending from prior years. City allocations must be per referendum.								
Note 1: Fire repayment from SPIV will take place after FY13 audit received.								
Note 2: Excess Funds to be applied to Roads due to cuts in SPIII,								
repayment from SPIV to SPIII took place in FY14 ($354,000)								
Note 3: Remaining allocation will be spent in FY14 or repaid from SPIV once audit is received								
Note 4: Remaining allocation expected to spent in FY14								
Note 5: Remaining allocation depends on actual spent in FY14								

BUDGET WORKSHEET FISCAL YEAR
532. Health Care (HCHA Fund)

REVENUES & EXPENDITURES	2014	2015					REMARKS
Revenues							
HCHA Final Payment	80,000						
RUC Rent	8,200	49,200					
Rev. Total	**88,200**	**49,200**					
Expenses							
RUC Rent	8,200	49,200					
Ambulance		59,500					
Exp. Total	**8,200**	**108,700**					
Rev-Exp (FB Transfer)	**80,000**	**-59,500**	**0**	**0**	**0**	**0**	
Min. Reserve	20,500						
Projected Fund Balance FY14	80,000						
Projected Fund Balance FY15	20,500						
Total Expenses	**20,500**		**0**		**0**	**0**	

BUDGET WORKSHEET FISCAL YEAR

540.Solid Waste Proprietary Fund **12**

		Actual 2011	Actual 2012	Actual 2013	Month Actual 2014	Project. 2014	Budget 2014	Dep Req 2015	Admin Recc 2015	Comm Approved 2015	Percent Change 2014-15	
OPERATING REVENUES												
DNR Grant HWTF	33.4100	26,615	22,646	69,943	7,609	7,609						
Refuse Collection Chgs	34.4110	623,791	749,122	712,490	709,418	709,418	650,000	690,000	690,000	690,000	6%	note 3
Mulch Sale	34.4120	4,160	2,063	3,253	1,020	1,020	2,000	2,000	2,000	2,000		
Sale of recycling materials	34.4130	83,918	84,029	65,924	47,939	47,939	50,000	50,000	50,000	50,000	0%	
Airline Center	34.4198	18,001	17,211	16,707	19,886	19,886	16,000	17,000	17,000	17,000	6%	
Goldmine Center	34.4200	13,688	13,504	14,967	17,016	17,016	14,000	15,000	15,000	15,000	7%	
Hartwell Center	34.4202	39,138	39,488	41,368	41,087	41,087	40,000	40,000	40,000	40,000	0%	
Hickory Crossing	34.4204	7,027	7,295	6,976	9,931	9,931	6,500	7,000	7,000	7,000	8%	
Nuberg Center	34.4206	7,077	7,142	7,366	8,860	8,860	7,000	7,000	7,000	7,000	0%	
Reed Creek Center	34.4208	18,128	18,132	18,660	21,400	21,400	17,000	17,000	17,000	17,000	0%	
Sardis Center	34.4210	20,561	20,190	22,205	26,673	26,673	21,000	21,000	21,000	21,000	0%	
Shoal Creek Center	34.4212	16,101	14,858	13,726	16,236	16,236	15,000	15,000	15,000	15,000	0%	
Bad Check Fee	34.9300	140	60	118		0					#DIV/0!	
Non Operating Revenues												
Interest revenues/CD	36.1000					0						
Interest revenues/Ck acct	36.1100			19		0						
Investments GA Fund 1	36.1120	1,615	590	1,046	815	815						
Add to match audit			(50,326)	(46,190)								
other					45							
Total Revenues		**858,332**	**948,426**	**947,439**	**927,935**	**927,890**	**838,500**	**881,000**	**881,000**	**881,000**	5%	
OPERATING EXPENSES												
45100 Solid Waste Administration												
Regular Wages	51.1000	311,076	318,495	340,368	326,685	326,685	339,541	356,406	356,406	356,406		Note 1, 2
Code Enforcement	51.1160		1,200	3,133	1,163	1,200	1,200	1,200	1,200	1,200		
Over time	51.1300	121	106	551	367	367	1,000	500	500	500		
Health Insurance	51.2100	24,536	25,413	26,281	29,683	29,683	30,517	33,000	33,000	33,000		Note 2 &4
Group Insur/Dependent	51.2110	1,400	1,200	1,300	1,942	1,950	1,200	1,200	1,200	1,200		
Group Insurance ACA Fees	51.2111				93	100	1117	1,115	1,115	1,115		
FICA	51.2200	23,160	23,933	25,820	24,367	24,367	25,975	27,395	27,395	27,395		note 2
Retirement	51.2400	2,404	2,208	2,291	2,681	2,681	2,600	2,500	2,500	2,500		
Work Comp	51.2700	12,113	11,159	10,454	12,016	12,016	13,000	14,000	14,000	14,000		
Medical Service	52.1260	177	194	700	237	237	150	150	150	150		
Repairs/Outside Labor	52.2206	2,726	2,141	6,945	2,190	2,190	5,000	5,000	5,000	5,000	0%	
Communications	52.3200	3,038	3,116	3,378	3,260	3,260	3,000	3,000	3,000	3,000	0%	
Postage	52.3210	50	98	187	226	200	100	200	200	200		note 2

540.Solid Waste Proprietary Fund					12 Month			Dep	Admin	Comm	Percent	
		Actual	Actual	Actual	Actual	Project.	Budget	Req	Recc	Approved	Change	
		2011	2012	2013	2014	2014	2014	2015	2015	2015	2014-15	
Waste Management	52.3910	468,538	496,473	511,113	539,969	539,969	490,000	490,000	490,000	490,000	0%	
Grinding	52.3930	5,693	5,940	7,380	10,060	10,060	12,500	12,500	12,500	12,500	0%	
energy	53.1200	11,549	10,836	10,879	12,538	12,538	11,500	13,500	11,500	11,500		
Garbage bags	53.1550	30,578	29,601	22,345	32,615	32,615	35,000	35,000	30,000	30,000	-14%	
Other Supplies	53.1700	235	410	399	370	400	400	400	400	400		note 2
Housekeeping supplies	53.1702	223	200	229	168	250	250	250	250	250		note 2
Office supplies	53.1710	1,444	1,012	1,009	990	990	1,000	1,000	1,000	1,000	0%	note 2
Bldgs/Grounds supplies	53.1720	4,313	4,647	6,120	10,234	10,500	10,000	10,000	10,000	10,000	0%	repair trash building
Uniform rental	53.1740	1,320	1,932	1,871	2,101	2,100	1400	2,100	2,100	2,100		note 2
Parts/repair	53.1750	11,320	11,855	29,711	15,591	15,591	14,000	20,000	15,000	15,000	7%	
Oil/petroleum	53.1760	1,315	1,317	1,300	1,195	1,500	1500	1,500	1,500	1,500		note 2
tires and tubes	53.1770	9,616	388	3,522	5,015	6,000	2,500	21,000	21,000	21,000	740%	note 5
scrap tire removal	53.1772	1,146	1,988	91	3,043	3,000	2,000	3,000	3,000	3,000		
Batteries	53.1780		533	972	463	500	500	500	500	500		note 2
Gasoline	53.1790	3,695	2,894	3,865	3,370	3,370	3,800	3,800	3,800	3,800		note 2
diesel	53.1800	17,377	18,427	18,694	18,277	18,277	18,000	18,000	18,000	18,000	0%	
Site improvements	54.1200											
Machinery	54.2100			7,185			10,000					rolloff and software
Depreciation												
Total Operating Expenses 45100		**949,163**	**977,716**	**1,048,093**	**1,060,909**	**1,062,596**	**1,038,750**	**1,078,216**	**1,066,216**	**1,066,216**	3%	
45600.EXPENDITURES/Closure and Post Closure												
Goldie and Associates (Methane)	52.1215	27,193	470				10,000	5,000	5,000	5,000	-50%	note 6
Engineering Services- Ground Water	52.1220	9,900	19,470	9,900	21,910	22,000	15,000	15,000	15,000	15,000	0%	note 7
Testing/Analytical Svc	52.1310	31,220	20,410	29,270	20,010	25,000	25,000	25,000	25,000	25,000	0%	note 8
Regrade landfill cap												
Methane fix @ Landfill	54.1210	239,176										
Other Equipment	54.2500											
Total Post Closure Expenses		**307,489**	**40,350**	**39,170**	**41,920**	**47,000**	**50,000**	**45,000**	**45,000**	**45,000**	-10%	
Total Expenses		**1,256,652**	**1,023,181**	**1,068,227**	**1,102,829**	**1,109,596**	**1,088,750**	**1,123,216**	**1,111,216**	**1,111,216**		
Rev-exp (fund balance transfer)		**(404,318)**	**(74,755)**	**(119,649)**	**(174,894)**	**(181,706)**	**(250,250)**	**(242,216)**	**(230,216)**	**(230,216)**		
FUND BALANCE 2010		**1,281,784**	(154,231)	-12%								
FUND BALANCE 2011		**877,466**	(404,318)	-46%								
FUND BALANCE 2012		**848,469**	(28,997)	-3%								

540.Solid Waste Proprietary Fund **12**

	Actual 2011	Actual 2012	Actual 2013	Month Actual 2014	Project. 2014	Budget 2014	Dep Req 2015	Admin Recc 2015	Comm Approved 2015	Percent Change 2014-15
FUND BALANCE 2013	**789,127**	(59,342)	-8%							
Potential FUND BALANCE 2014	**607,421**	(181,706)	-30%							
Potential FUND BALANCE 2015	**377,205**	(230,216)	-61%							

note 1: COLA applied to eligible full time wages,

Note 2: Expenses shifted to 540 from 203 account

note 3: Tipping fees do not cover the cost of disposal. With all revenues generated the disposal of trash generates 80% of the cost

note 4: Estimated based on 5 year historic increases for insurance. Actual numbers become more concrete when new policy received first quarter of next fiscal year

Note 5: Loader tires (solid rubber) are in need of replacement (cost is $17,000 for four, other tires in need of replacement $450 each)

Note 6: Methane problem appears to be resolved, may have reporting requirements

Note 7: Annual report to EPD on MNA will be required until GW levels are sufficient to cease reporting

Note 8: Annual testing of methane and GW will be required for 30 years after closure 2025?