



# *Whitfield County*

## **Fiscal Year 2012 Budget**



### **Whitfield County Board of Commissioners**

Mike Babb, Chairman  
Gordon C. Morehouse

Harold Brooker  
Robby Staten

Greg Jones  
Mark Gibson, County Administrator

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## **Whitfield County, Georgia**

Finance Director's Office

The Honorable W. Michael Babb, Chairman,  
Honorable Commissioners Gordon Morehouse, Harold Brooker, Robby Staten, and Greg Jones,  
And Citizens of Whitfield County, Georgia:

In accordance with state and local ordinances, we are pleased to present the FY2012 Approved Annual Budget. The FY2012 Budget addresses as many of the long-term goals of the County as possible while recognizing the immediate demands on County services under the continuing economic downturn's revenue projections.

### **Other Planning Processes**

The County has completed or updated the following planning studies:

General Government studies:

- Comprehensive Plan Update 2008-2018
- Parks and Recreation Master Plan 2008
- The Whitfield County Administrative Buildings Feasibility Study 2008 **On Hold – Critical Repairs on current Administrative Buildings only for FY2011**
- Whitfield County Rural Public Transit Plan 2009

Metropolitan Planning Organizations studies:

- 2035 Long Range Transportation Plan (Updated June 2010)
- GDMPO Transportation Improvement Program 2012-2015
- FY2012 Unified Planning Work Program

These were completed for the purpose of collecting data to address the County's long and short term goals. The complete studies are available on the County website. These plans have been considered when adopting the 2012 budget. Many of the projects in these studies have had to be delayed or eliminated in the current economic situation.

### **In FY 2011, the County had the following key accomplishments:**

- GFOA Distinguished Budget Award: Whitfield County received the Distinguished Budget Award from the Government Finance Officers Association of the United States and Canada for the first time for its budget beginning January 1, 2011.
- Road Resurfacing/Transportation: Many of the projects funded with the Special Purpose Local Option Sales Tax (SPLOST) are still in the construction phase and will continue into 2012 and possibly on into 2013.

- Information Technology (IT) Infrastructure Updates: The County upgraded computer software/hardware for various departments. The network storage was also upgraded for greater capacity and increased performance. The GIS aerial photography and contours were also upgraded.
- Economic Development:
  - The County continued development on the 2<sup>nd</sup> commerce park with I-75 frontage in the Carbondale area. The County financed this project with bonds issued by the JDA.
  - An additional \$3.2 Million in bonds was issued through the Dalton/Whitfield Joint Development Authority for the 2011 Project known as "Project Shield." This bond is to pay for acquisition and grading of certain land located in the County.

### **FY 2012 Approved Budget Overview/Highlights**

As mandated by State Law, the 2012 Approved Annual Budget represents a balanced budget for the general fund, special revenue funds, capital projects funds, enterprise funds, and the debt service fund. Total appropriations from each fund do not exceed estimated fund balances, reserves, and revenues for each of the County's respective funds.

#### **The FY 2012 Budget Summary:**

Revenues		\$ 35,447,300
Expenditures	\$ 39,996,595	
Capital	1,600,000	41,596,595
Use of Fund Balance		<u>\$ 6,149,295</u>

#### **Millage Rate:**

- The 2011 millage rate was kept unchanged at 5.061.
- In order to avoid back door increases because of increasing property values, the State Taxpayer Bill of Rights required the calculation of a rollback rate that would generate the same amount of property tax collections as the previous year. If the actual millage rate exceeds this rate, an announcement of a property tax increase and three public hearings must be held to inform the public of the reasons for the increase.
- Each mill equates to \$2.8 million in property tax revenue on the current digest of 2,805,174,011.
- **The County's 2011 millage rate ranking is the 2nd lowest in the State and is the 23<sup>rd</sup> highest in County economic ranking according to the State Department of Revenue.**

**Debt Service:**

The Dalton/Whitfield community continues to be severely affected by the recent recession with unemployment rates as high as 11.8% at the end of the year. The Board of Commissioners, along with the Joint Development Authority and municipalities, recognizes the need for a more diversified local economy and the need to recruit new businesses to the area. Even though revenues are down, the County is investing in the future by purchasing commerce parks, and adding sewer lines in the County to aid in the area's economic growth. In addition, 100% of the Freeport exemption took effect – which is also designed to make the area more business friendly.

To help fund these projects:

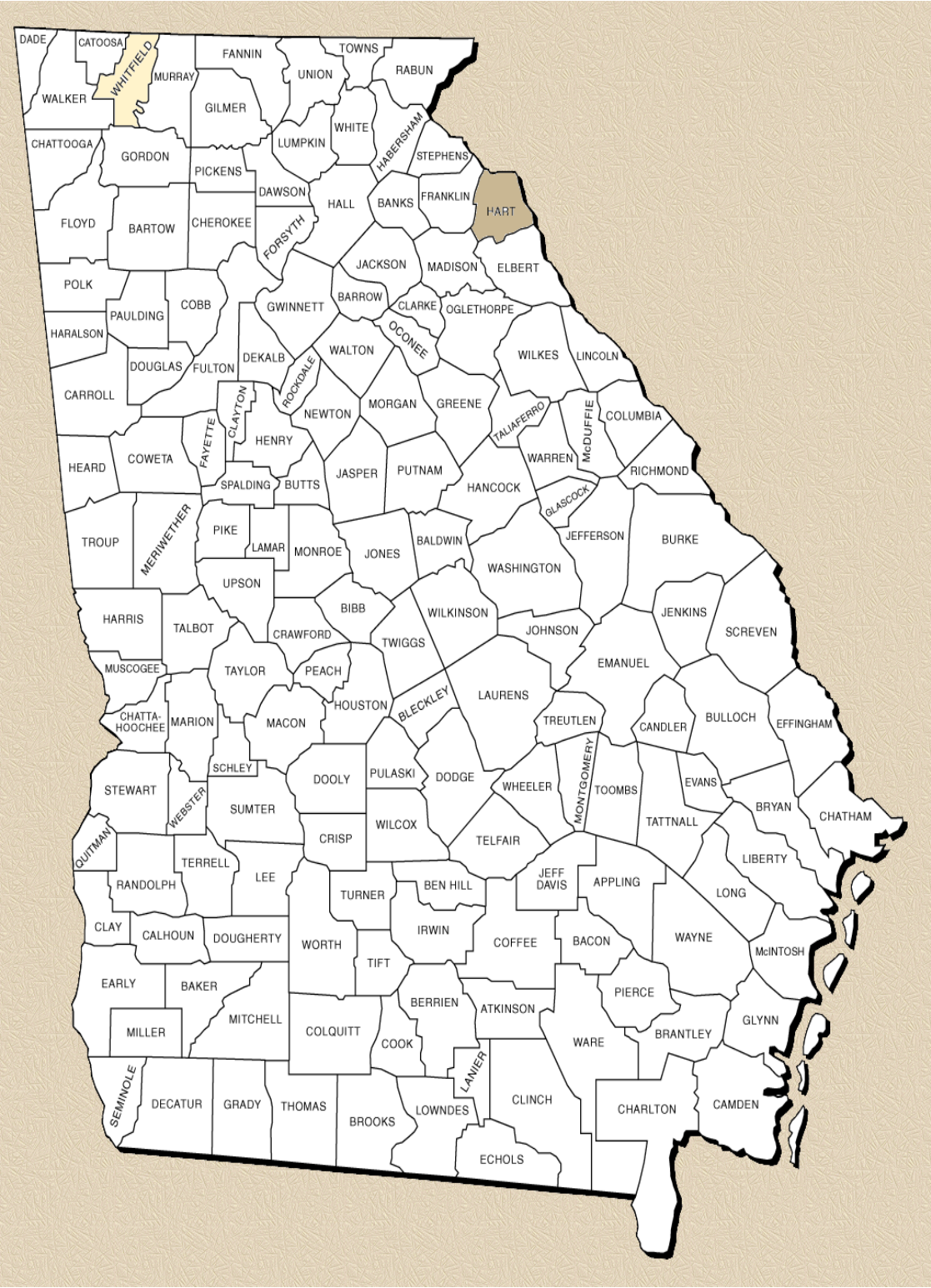
- In addition to the \$9.85 Million in bonds for Commerce Park II, the County issued an additional \$3.2 Million in bonds through the Dalton/Whitfield Joint Development Authority for the 2011 Project known as "Project Shield." This bond is to pay for acquisition and grading of certain land located in the County.
- The County has pledged up to 1 mill to fund the debt service on all the economic development bonds.
- The FY2012 budget includes an estimated debt service of \$1,859,787 for the economic development bonds.

**Capital Projects:**

This budget includes a five year capital plan (Details at Capital Projects tab). The source of funding for the planned capital projects is identified but has not been funded or reserved except for FY2012. The items listed as coming from the "Fund Reserves" and "General Fund Operating Revenue" will impact the operating budgets in coming years – either as available funds or the ability to spend the general fund revenues for other operations and programs. The funding for items coming from "Other Revenue Sources" still has to be identified and will come from financing, grants, donations if available. If another funding source is not found, the funding will have to come from general fund revenues or the project will have to be eliminated or deferred until funding is identified. Many capital projects have already been deferred to future years because of the impact of the economy on the FY2012 budget. This will result in some budgetary pressures when the County has to catch up spending in areas such as vehicles.



**County with Lower Millage Rate**



## 2011 AD VALOREM MILLAGE RATES FOR GEORGIA COUNTIES

### Compared to Whitfield County:

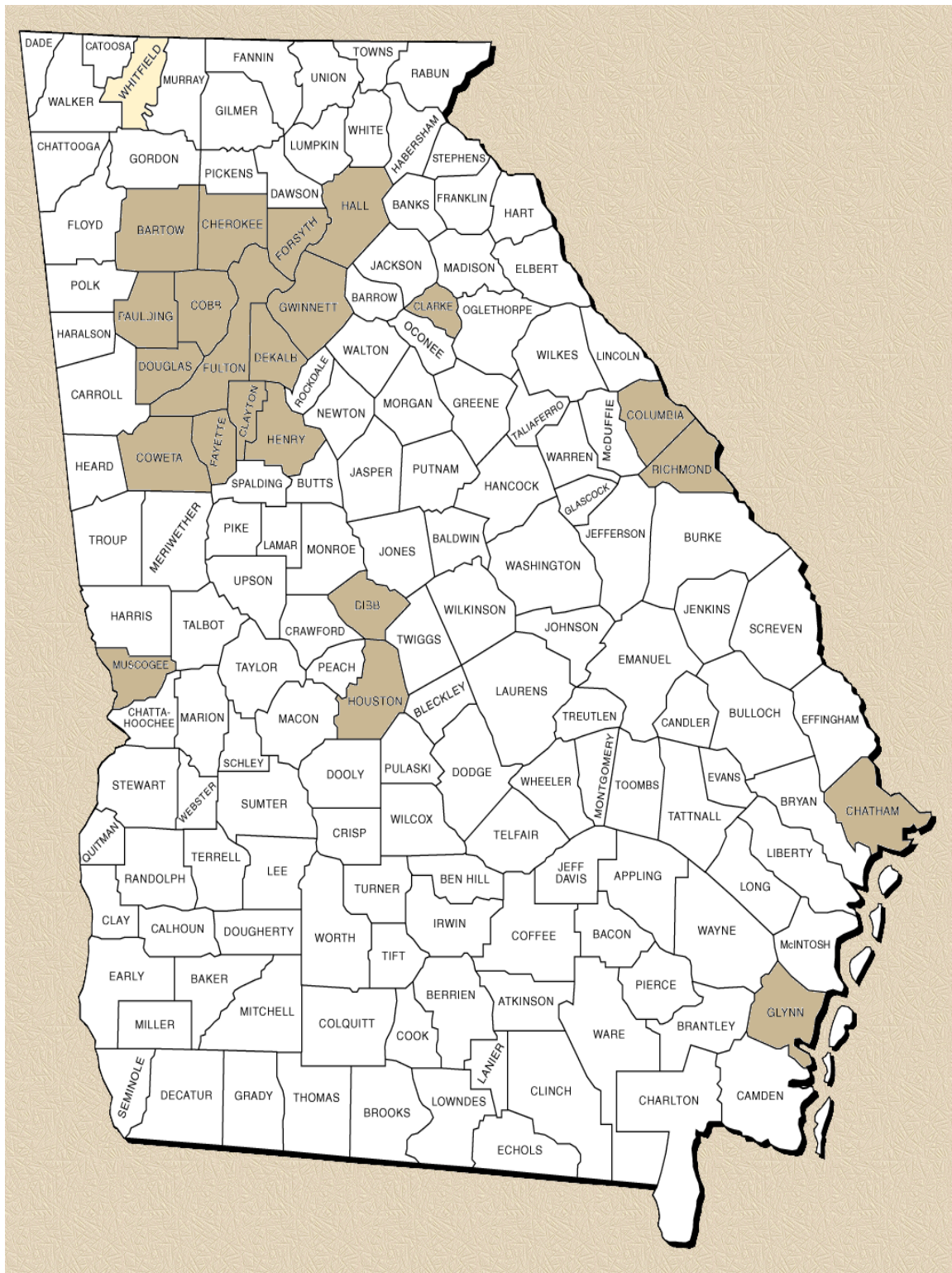
Only 1 out of 158 total counties had a lower **total** millage rate (total rate includes fire districts, bond, emergency service fees, etc.):

<u>County</u>	<u>Millage Rate</u>	<u>Population</u>
1. Hart	4 .264 <i>.8 Mills less</i>	25,213 (2010 Census)
2. <b>Whitfield</b>	<b>5.061</b>	<b>102,599 (2010 Census)</b>

The Georgia state average was 11.804 mills – Whitfield's rate is less than 50% of the state avg.

The highest combined county rate was in Brantley County at 22.700 mills (including Fire/EMS millage rate).

## Georgia Counties with Higher Economic Ranking per DOR Listing

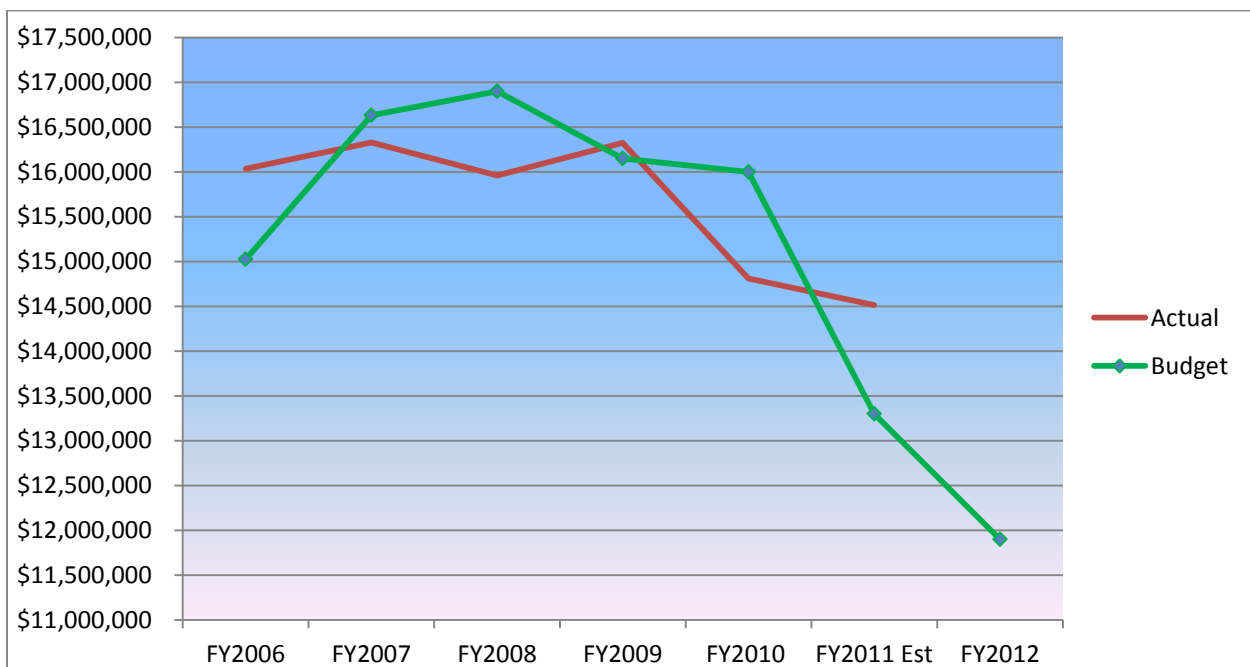




## Property Tax

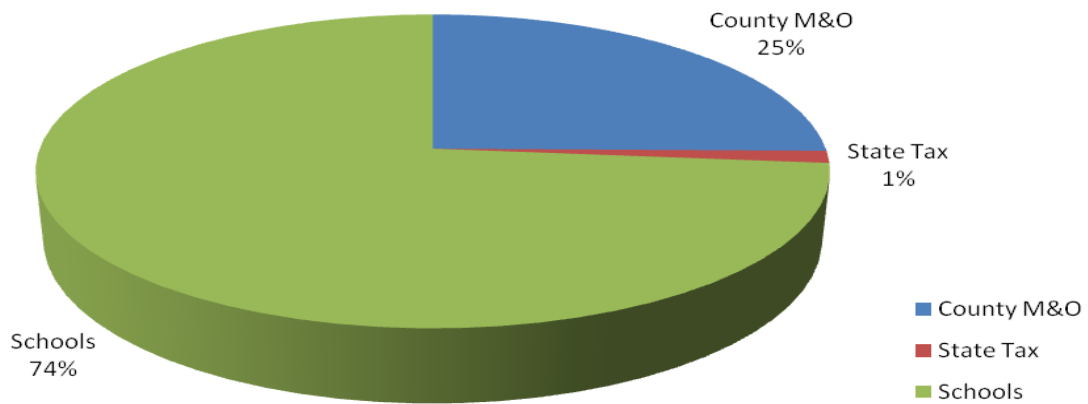
Due to ongoing market conditions, property tax collections are expected to decrease in 2012 on the residential, commercial and industrial property in the County. The Freeport exemption will be at 100% for the coming year. *See attached chart. Note: Actual receipts for the current tax year include all payments for the first two months in the following year. Accordingly, 2011 actual numbers will be finalized at the end of February 2012.*

As the Board of Commissioners will make the decision on setting the millage rate for 2012 late in the year, no adjustment is included in the budget at this time. As mandated by state law, the millage rate is assessed on only 40% of the property valuation. A separate chart is attached to show how a dollar of property tax revenue is allocated between the various state and local governments.



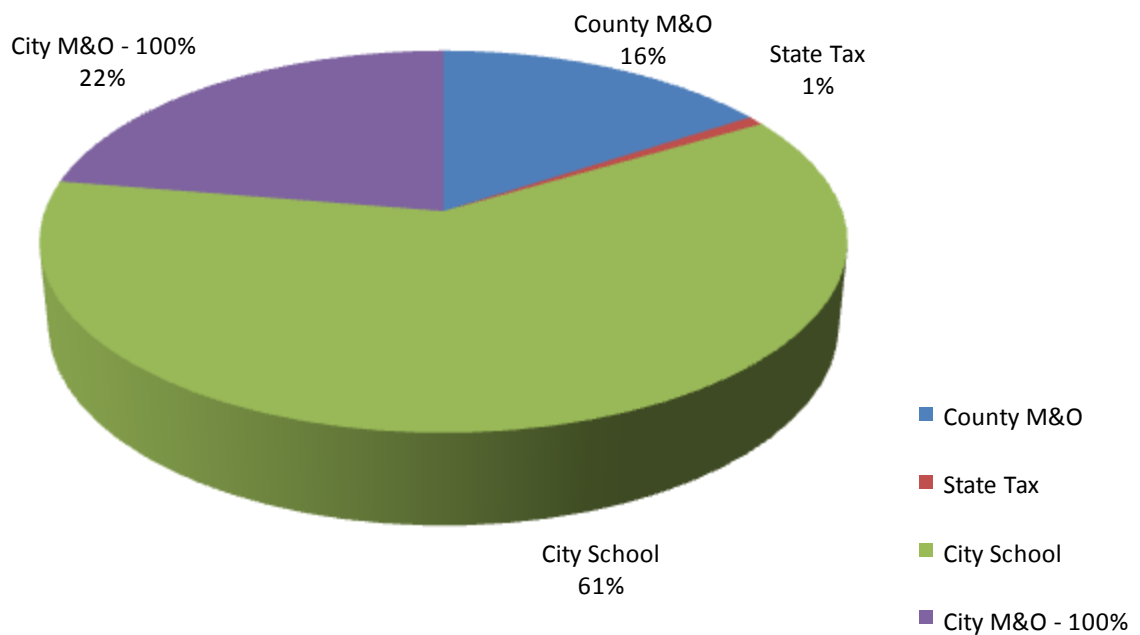
## BREAKDOWN OF PROPERTY TAX RATES

### Unincorporated County



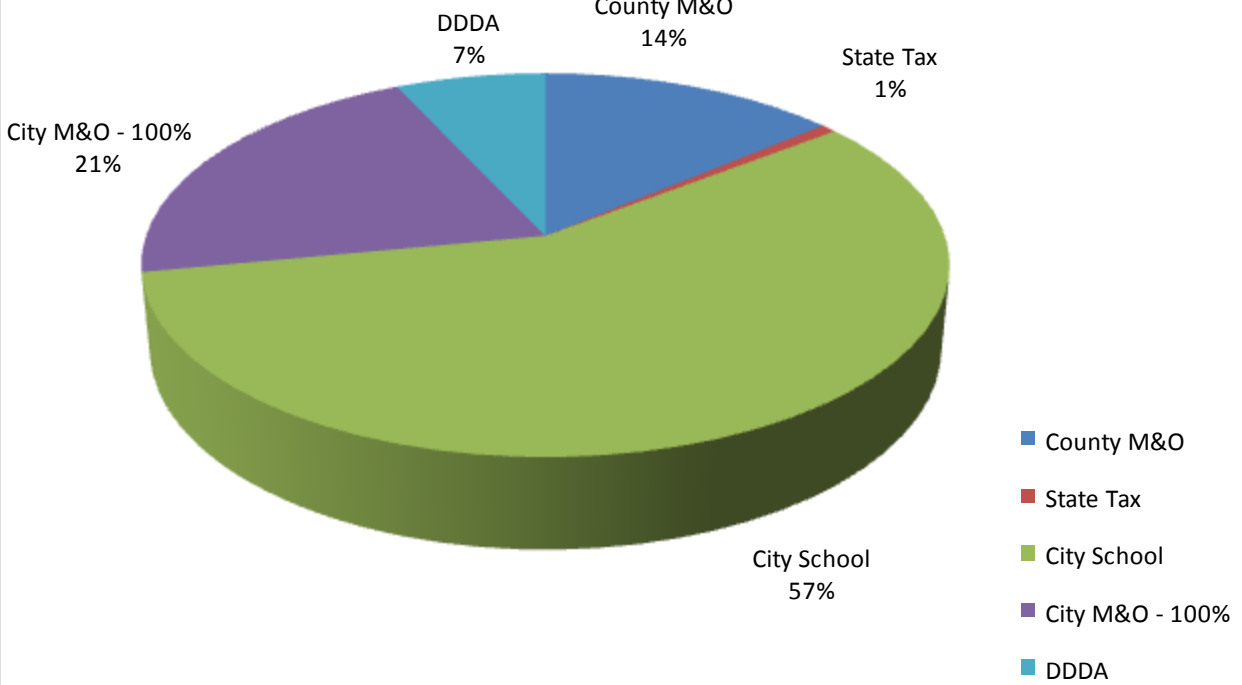
## BREAKDOWN OF PROPERTY TAX RATES

### City of Dalton, Districts 1, 2, 3, 4



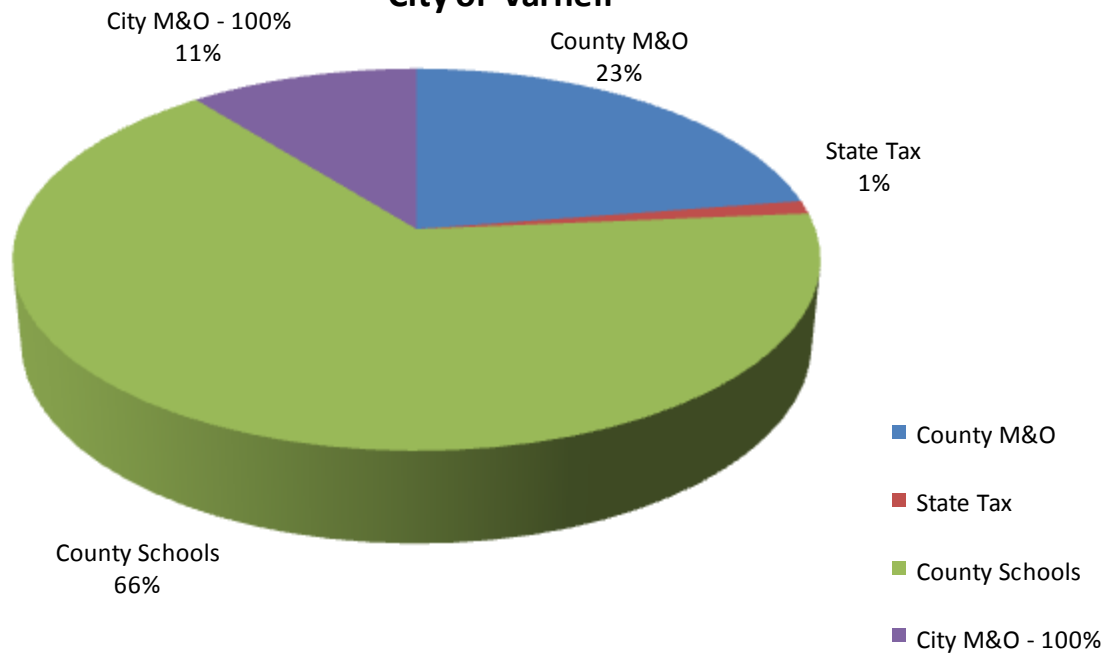
## BREAKDOWN OF PROPERTY TAX RATES

### City of Dalton, Districts 5



## BREAKDOWN OF PROPERTY TAX RATES

### City of Varnell

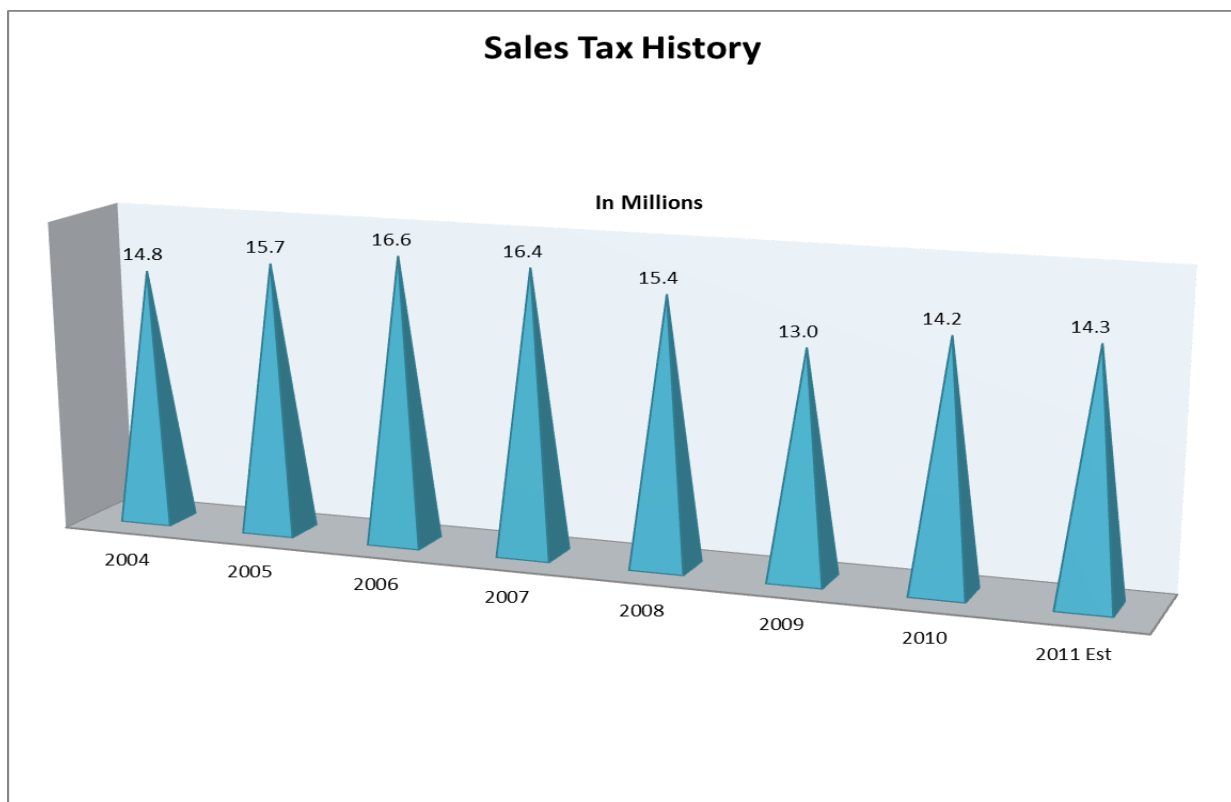


## Sales Tax

The total sales and use tax rate in Whitfield County is currently 5% and is distributed as follows: 4% State, 1% Local Option Sales Tax (LOST).

Local Option Sales Tax (LOST) is one of the most significant sources of revenue. From 2004 to 2006, LOST revenue increased an average of slightly under \$900,000 per year. In 2007, the County began to experience a downward trend which continued through 2009. In 2010, the trend began increasing and has continued to move upward.

The following chart is the sales tax history. The 2012 budget was based on the most recent 12 months of history with no projected increase. The receipts have been very steady at about \$1.2M per month except for holiday sales and there is no pattern to indicate and project 2012 growth at this time.



## Key Budget Notes

### Allocations

The 2012 budget includes allocations of those departments that primarily serve other departments and not the general public. To more properly reflect the true cost of providing services by the departments that primarily provide services to the general public, the allocated costs of the internal service departments have been included.

For 2012, the costs have been allocated in three primary areas:

- (1) Buildings & Grounds – Provides cleaning and maintenance support and pays for most utilities. These costs have been allocated based on the square feet of space used by the other departments.
- (2) Information Technology – Provides land line phones, internet, web design, PC maintenance, general use software, and most of the computer equipment. These costs have been allocated based on the number of PC's in each department.
- (3) Human Resources, and Finance & Accounting – Provides payroll, banking, accounts payable, accounting, human resources, employee benefits, and workers compensation. These costs have been allocated based on the number of employees in each department.

### Performance Measures

Beginning in 2011, performance measures and statistics were included as part of the budget process. Performance measures are designed to be an analytical tool or a kind of report card to the citizens. The departments are now reporting on the volume of work they are doing (performance statistics) and some have developed actual goals (performance measures). To illustrate, the fire department's budget is \$4.5 Million for 2012. With performance statistics, we can see that they are responding to about 5,100 calls per year. With performance measures, we now know that their goal is to be at each incident within 6 minutes and that they are going to try to make this 60% of the time.

It is our hope that these performance measures will be a tool to better inform the public with the amount of work being done on their behalf and to be able to hold the County more accountable in the accomplishment of our mission.

### **Conclusion**

In these difficult economic times, Whitfield County is still committed to continue the same level of services in 2012. Even though a hiring freeze has been in place from 2009 to present, the County has a core work force that is trained and talented that needs to be maintained. Fund reserves were used to balance the 2012 budget; however, the need for raising property taxes will be reassessed in the later part of the year. It is the Board's desire to maintain a ninety day reserve and still be able to accomplish these goals in this period of declining revenues and to continue to fulfill the County's mission.

Respectfully Submitted,

Mark Gibson  
County Administrator







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Whitfield County Board of Commissioners  
Georgia**

For the Fiscal Year Beginning

**January 1, 2011**

*Linda C. Dandson Jeffrey R. Emer*

President

Executive Director



# WHITFIELD COUNTY BOARD OF COMMISSIONERS



## FISCAL YEAR 2012 BUDGET

### Governmental Funds

General Fund  
Special Revenue Funds  
Capital Projects  
Debt Service Fund

### Proprietary Funds

Enterprise Funds

### Fiduciary Funds

None

### \*\*\*Whitfield County Board of Commissioners\*\*\*

Hon. Mike Babb, Chairman

Hon. Gordon Morehouse  
Hon. Harold Brooker

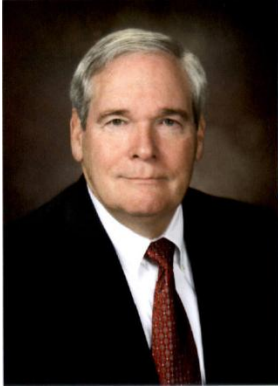
Hon. Robby Staten  
Hon. Greg Jones

### \*\*\*County Administrator\*\*\*

Mark Gibson

### \*\*\*Finance Director\*\*\*

(Vacant)



Mike Babb  
Commission Chairman

Whitfield County  
Board of Commissioners  
301 W. Crawford Street  
Dalton, Georgia 30720  
(706) 275-7500

---

Mr. Babb is serving his third term as Whitfield County Commission Chairman, first elected in 1997 and most recently elected in 2008. He is a 37 year resident of Whitfield County and is married to Karen Babb. They have three children and five grandchildren.

Mr. Babb is a graduate of F. T. Wills High School in Smyrna, GA and Georgia State University in Atlanta, GA. He has served for 17 years as a volunteer fireman with Whitfield County and is currently retired from the carpet and carpet fiber industry.



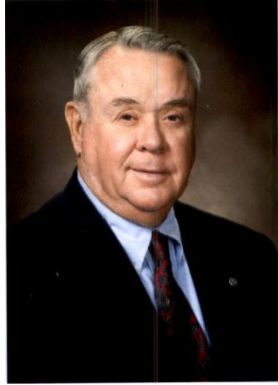
Gordon Morehouse  
Commissioner  
District 1

Whitfield County  
Board of Commissioners  
301 W. Crawford Street  
Dalton, Georgia 30720  
(706) 275-7500

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Mr. Morehouse is serving his first term as Whitfield County Commissioner. He is a native of North Georgia and resident of Whitfield County. He is married to Dianne Morehouse, and they have 3 children and 5 grandchildren.

Mr. Morehouse is a graduate of Dalton High School and received his degree in Business Administration with a major in accounting from the University of Tennessee-Knoxville. After serving in the military, he entered public accounting in 1969 as a certified public accountant. He is the founding principal of the Morehouse Group, P.C., where he has served the community for over 40 years. His professional and civic responsibilities include being a member of the Georgia Society of CPAs, American Institute of Certified Public Accountants, Cherokee Area Estate Planning Council, and an initial trustee of the Georgia Federal Tax Conference. He is a deacon of First Baptist Church of Dalton. He is past chairman (president) of the following organization: Community Foundation of Northwest Georgia, Boys and Girls Club, Dalton-Whitfield Chamber of Commerce, Salvation Army Board, United Way of Northwest Georgia, northwest Georgia Family Crisis Center, and Rotary Club of Dalton.



Harold Brooker  
Commissioner  
District 2

Whitfield County  
Board of Commissioners  
301 W. Crawford Street  
Dalton, Georgia 30720  
(706) 275-7500

---

Mr. Brooker is serving his fourth term as Whitfield County Commissioner, last elected in 2008. He is a native and lifetime resident of Whitfield County, married to Kathryn A. Brooker and they have four children.

Mr. Brooker is a graduate of North Whitfield High School and is co-owner of Bettilee Industries. He serves as President, Chairman of the Board and co-owner of Rocking B Farms. Community involvement includes; member of Pleasant Grove Methodist Church and serves as finance chairman, NWHS Quarterback Club, NWHS Dugout Club, Cattleman Association and President of the North Georgia Fair Association. He maintains membership with both the Pleasant Grove Masonic Lodge #702 and the Shrines Club.



Robby Staten  
Commissioner  
District 3

Whitfield County  
Board of Commissioners  
301 W. Crawford Street  
Dalton, Georgia 30720  
(706) 275-7500

---

Mr. Staten is serving his first term as Commissioner representing District 3. He is a lifetime resident of Whitfield County and a graduate of Dalton High School. He played baseball at Young Harris College for two years and graduated with a Master's Degree in Accounting from Auburn University.

Mr. Staten coaches travel softball for age 9 and under girls and age 12 and under football. He serves on the Board of the Roman Open Charity Golf Tournament. He is Liaison for the Trade and Convention Center, along with the Dalton-Whitfield Community Development Corporation.

Mr. Staten is employed at Ed Staten, C.P.A., P.C. as a Certified Public Accountant. He and his wife, Deidre, have three children, Carter, McKinley and Cole, and are members of Grove Level Baptist Church.





Greg Jones  
Commissioner  
District 4

Whitfield County  
Board of Commissioners  
301 W. Crawford Street  
Dalton, Georgia 30720  
(706) 275-7500

~~~~~

Mr. Jones serves as Commissioner for District 4 now in his second term after having been elected in a special election held in November 2007 in order to fill the position left vacant after the passing of former District 4 Commissioner Pete Pangle.

As a lifelong resident of Whitfield County, Mr. Jones attended and later graduated from Northwest High School in 1982, then went on to study Auto Body Mechanics at Dalton College in 1982 and 1983 under the direction of former Commissioner Pangle.

He is a realtor with Century 21- Belk Realtors here in Dalton, while he also owns and operates Jones North Georgia Poultry Farm located in the Westside community of Whitfield County.

Greg and his wife Sonya have two children, Brandy and Harley and their family attends Salem United Methodist Church in Rocky Face.



County Administrator  
Mark Gibson

Whitfield County Board of Commissioners  
301 W. Crawford Street  
Dalton, Georgia 30720  
706-275-7503

~~~~~

It is my honor to have been born and raised in Whitfield County. I have seen many changes occur in our community during my lifetime. One thing that has never changed is the sense that our community is one we are proud of and love to call our own.

Whitfield County has passed a population milestone and the population will require more resources to flourish once again. Our educational and job training institutions are ever continuing their service levels and programs to meet the expectations and needs of industry. For quality growth of existing and new industry all government entities must support and augment the efforts of one another during the current times.

Our talented economic development professionals as well as professionals of other disciplines play a role in the expansion and attraction of industry. We must continue our efforts toward these endeavors for the sake of job creation.

The history of our County is both rich and runs deep. Protection of our history and historical assets is also paramount to the story our community tells when one lives or visits here. Whether it is from the County's founding, the Civil War story we tell, the textile industry's earliest beginnings, or many other significant events and locations, we must protect it for future generations.

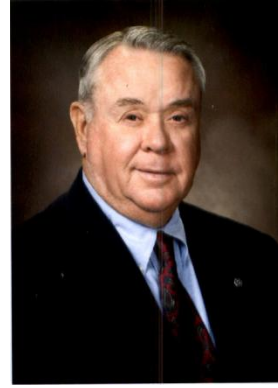
Our county departments operate on budgets that are most cost effective and provide a level of service the citizens expect. Changes have occurred to increase efficiencies and more are sure to come. Nevertheless, the County will provide the levels of service expected.

I am proud to live, work, and play in Whitfield County.

## WHITFIELD COUNTY BOARD OF COMMISSIONERS



**Commissioner, District 1**  
**Gordon Morehouse**



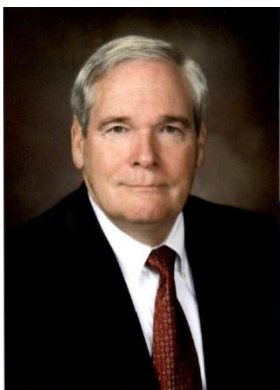
**Commissioner, District 2**  
**Harold Brooker**



**Commissioner, District 3**  
**Robby Staten**



**Commissioner, District 4**  
**Greg Jones**

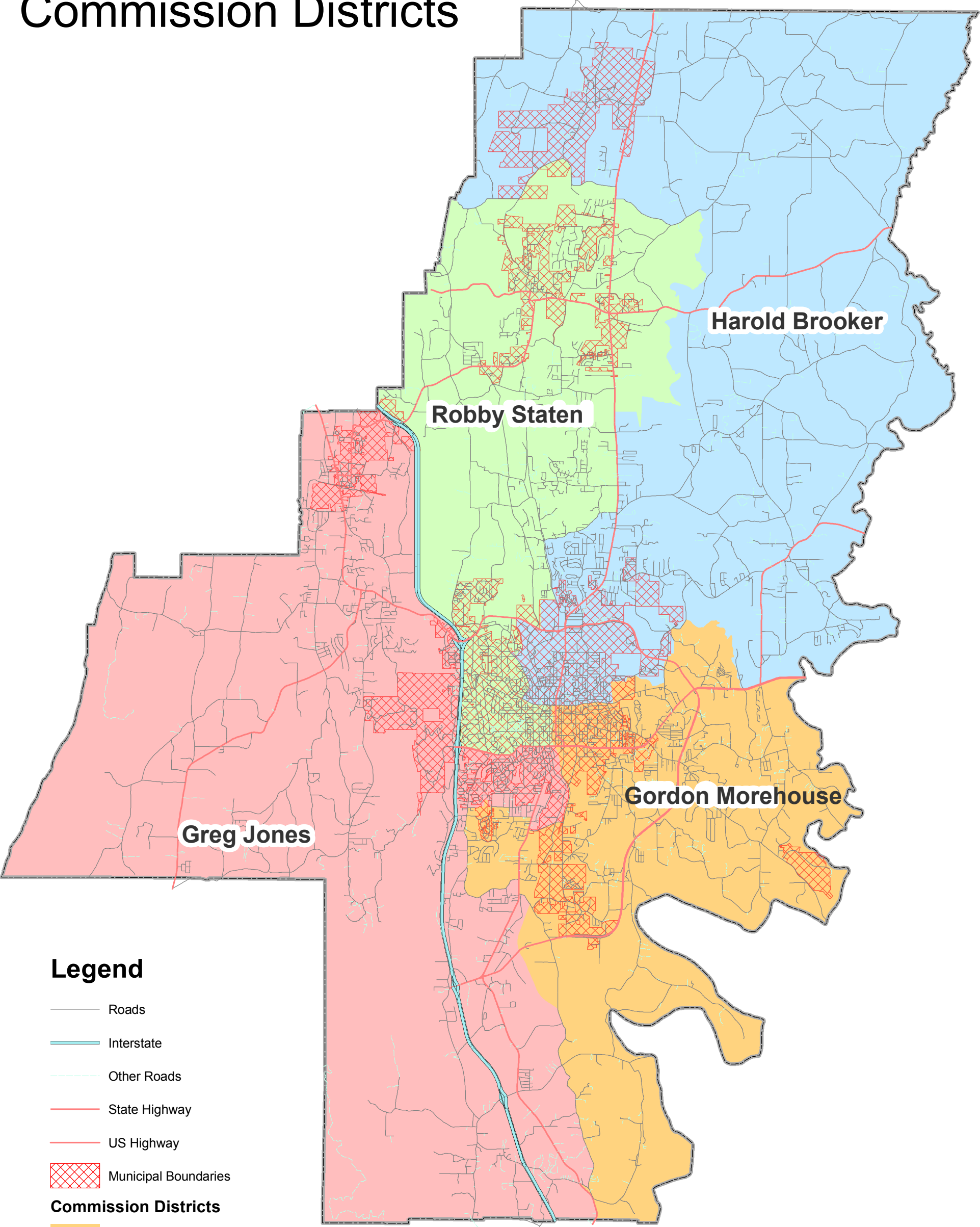


**Commission Chairman**  
**Mike Babb**



**County Administrator**  
**Mark Gibson**

# Whitfield County Commission Districts

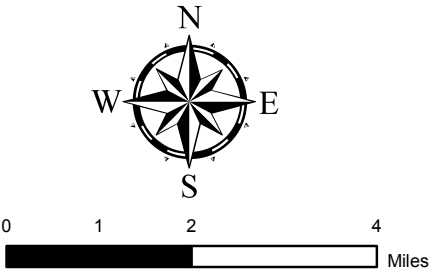


## Legend

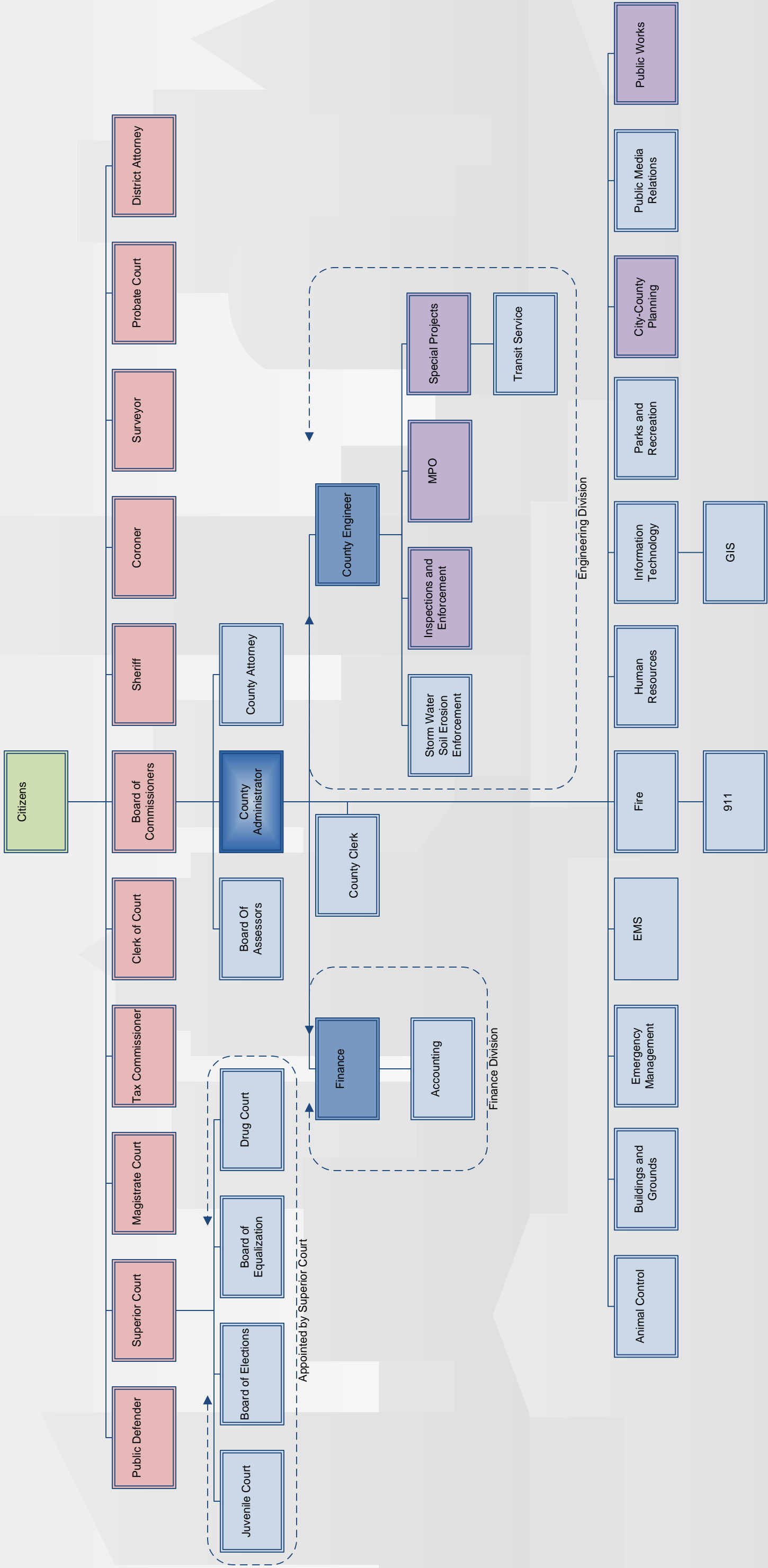
- Roads
- Interstate
- Other Roads
- State Highway
- US Highway
- Municipal Boundaries

## Commission Districts

- 001
- 002
- 003
- 004



# Whitfield County Government Organizational Chart



# Code of Ethics

## ***Whitfield County Board of Commissioners***

As the duly elected Commissioners of Whitfield County, Georgia, we subscribe to the following Code of Ethics.

1. To continue to maintain honesty in our efforts, by being always mindful of our oath of office and exercising the utmost good faith, fidelity, integrity and impartiality in all our actions.
2. To inform the public on all county operations, activities and issues on a consistent basis.
3. To expend all county income economically for the greatest good of all county residents.
4. To provide a certified annual audit of all county income, expenditures, assets and investments.
5. To continue a budgetary procedure for each county department.
6. To employ only persons found to be properly qualified by training and/or experience for key county jobs.
7. To work with local government agencies, state and federal, to encourage the commercial, cultural and Industrial progress of our county.
8. To affirm the dignity and worth of the services rendered by government and maintain a constructive, creative, and practical attitude toward local government affairs and a deep sense of social responsibility as a trusted public servant.
9. To be dedicated to the highest ideals of honor and integrity in all public and personal relationships in order that the member may merit the respect and confidence of the elected officials, of other officials and employees, and of the public.
10. To recognize that the chief function of local government at all times is to serve the best interests of all people.
11. To seek no favor and to believe that personal aggrandizement or profit secured by confidential information or by misuse of public time is dishonest.
12. To prohibit disbursement of privileged information.

# A RESOLUTION ADOPTING THE 2012 OPERATING BUDGET FOR THE WHITFIELD COUNTY BOARD OF COMMISSIONERS

**WHEREAS**, O.C.G.A. 36-81-6 requires the adoption of a resolution for the appropriation of fund in a fiscal year; and

**WHEREAS**, the provisions of O.C.G.A. 36-81-5 have been complied with;

**NOW, THEREFORE, BE IT RESOLVED**, by the Whitfield County Board of Commissioners, acting in its capacity as the governing authority of Whitfield County, that the 2012 Operating Budget for Whitfield County is as follows:

## GENERAL FUND

| <u>REVENUES</u>                          |                     | <u>EXPENDITURES</u>              |                     |
|------------------------------------------|---------------------|----------------------------------|---------------------|
| <i>Taxes</i>                             | \$29,665,000        | <i>General Government</i>        | \$3,920,493         |
| <i>Licenses and Permits</i>              | 230,000             | <i>Judicial</i>                  | 6,121,370           |
| <i>Intergovernmental Revenue</i>         | 640,000             | <i>Public Safety</i>             | 17,764,001          |
| <i>Charges for Service</i>               | 2,683,500           | <i>Public Works</i>              | 6,403,000           |
| <i>Fines and Forfeitures</i>             | 1,190,800           | <i>Health &amp; Welfare</i>      | 544,000             |
| <i>Investment Income</i>                 | 40,000              | <i>Culture &amp; Recreation</i>  | 1,132,000           |
| <i>Contributions/Donations</i>           | -                   | <i>Housing &amp; Development</i> | 1,756,850           |
| <i>Miscellaneous Income</i>              | 827,000             | <i>Debt Service</i>              | 1,859,787           |
| <i>Other Financial Sources</i>           | 171,000             | <i>Other Financing Uses</i>      | 1,670,094           |
|                                          |                     | <i>Contingency</i>               | 425,000             |
| <b>TOTAL REVENUES</b>                    | <b>\$35,447,300</b> |                                  |                     |
| <i>Fund Balance</i>                      | \$6,149,295         |                                  |                     |
| <b>TOTAL REVENUES &amp; FUND BALANCE</b> | <b>\$41,596,595</b> | <b>TOTAL EXPENDITURES</b>        | <b>\$41,596,595</b> |

## SPECIAL REVENUE FUNDS

|                                          |                    |                           |                    |
|------------------------------------------|--------------------|---------------------------|--------------------|
| <u>REVENUES</u>                          | \$3,083,234        | <u>EXPENDITURES</u>       | \$3,497,840        |
| <i>Fund Balances</i>                     | 414,606            |                           |                    |
| <b>TOTAL REVENUES &amp; FUND BALANCE</b> | <b>\$3,497,840</b> | <b>TOTAL EXPENDITURES</b> | <b>\$3,497,840</b> |

## DEBT SERVICE FUND

|                                          |                  |                           |                  |
|------------------------------------------|------------------|---------------------------|------------------|
| <u>REVENUES</u>                          | \$0              | <u>EXPENDITURES</u>       | \$546,269        |
| <i>Fund Balance</i>                      | 546,269          |                           |                  |
| <b>TOTAL REVENUES &amp; FUND BALANCE</b> | <b>\$546,269</b> | <b>TOTAL EXPENDITURES</b> | <b>\$546,269</b> |



## CAPITAL PROJECTS FUND


|                                   |                                |                        |                                |
|-----------------------------------|--------------------------------|------------------------|--------------------------------|
| <u>REVENUES</u>                   | <u>\$350,000</u>               | <u>EXPENDITURES</u>    | <u>\$26,950,000</u>            |
| Other Financial Sources           | 1,600,000                      |                        |                                |
| Fund Balance                      | 25,000,000                     |                        |                                |
| <br>TOTAL REVENUES & FUND BALANCE | <br><u><u>\$26,950,000</u></u> | <br>TOTAL EXPENDITURES | <br><u><u>\$26,950,000</u></u> |

## PROPRIETARY FUNDS

|                             |                         |                 |                         |
|-----------------------------|-------------------------|-----------------|-------------------------|
| <u>REVENUES</u>             | <u>\$610,559</u>        | <u>EXPENSES</u> | <u>\$680,653</u>        |
| Other Financial Sources     | 70,094                  |                 |                         |
| TOTAL REVENUES & NET ASSETS | <u><u>\$680,653</u></u> | TOTAL EXPENSES  | <u><u>\$680,653</u></u> |



Chairman - Whitfield County Board of Commissioners

ATTEST: 

DATE: 12/28/2011



WHITFIELD COUNTY, GEORGIA  
RESOLUTION FIXING TAX RATE FOR 2011

The time having arrived for fixing the tax rate to be levied by Whitfield County for the year 2011, it is resolved by the Board of Commissioners of said County that the tax rate for 2011 be, and the same is hereby fixed as follows:

On each \$1,000.00 of property the tax levied is apportioned as follows:


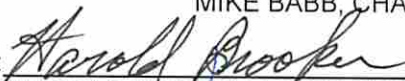
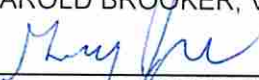


|                                                                                    | <u>MILL</u>   |
|------------------------------------------------------------------------------------|---------------|
| 1. To pay expenditures of the administration of <b>General Government</b>          | 1.777         |
| 2. To pay expenditures of <b>Judicial</b> System                                   | 1.294         |
| 3. To pay expenditures for <b>Public Safety</b> of county residents                | 3.963         |
| 4. To pay expenditures of <b>Public Works</b> including Solid Waste Disposal       | 1.808         |
| 5. To pay expenditures for the <b>Health &amp; Welfare</b> of county residents     | 0.142         |
| 6. To pay expenditures for the <b>Culture &amp; Recreation</b> of county residents | 0.274         |
| 7. To pay expenditures of <b>Housing &amp; Development</b> for county residents    | 0.566         |
| 8. To pay expenditures of <b>Debt Service</b> for county residents                 | <u>0.291</u>  |
| <b>COUNTY TOTAL FOR MAINTENANCE &amp; OPERATION &amp; BONDED DEBT</b>              | <b>10.115</b> |

To this total shall be added the State of .25 mills making a total of 10.365 for State and County taxes for the year 2011 on all property assessable for taxation as shown by the Tax Digest, or otherwise located in said County as provided by law. Resolved further, and it is hereby ordered, that upon recommendation of the County Board of Education, set in below, the following taxes for school purposes in Whitfield County are levied for the year 2011.

Countywide School Tax, Fourteen and Seven Tenths, Five Hundredth, and Six Thousandths (14.756) Mills.

This the 14th day of October 2011.

BOARD OF COMMISSIONERS  
WHITFIELD COUNTY, GEORGIA

BY:   
MIKE BABB, CHAIRMAN  
BY:   
HAROLD BROOKER, VICE CHAIRMAN  
BY:   
GREG JONES, MEMBER  
BY:   
GORDON MOREHOUSE, MEMBER  
BY:   
ROBBY STATEN, MEMBER

ATTEST:

  
MARK GIBSON, COUNTY ADMINISTRATOR  
WHITFIELD COUNTY, GEORGIA

# **WHITFIELD COUNTY, GEORGIA – OVERVIEW**

## **GENERAL INFORMATION**

Whitfield County is located in the northwest region of Georgia and the population has been estimated to be 102,000+. Whitfield County covers 290 square miles and the greatest distance between boundaries is 26 miles and is known to be the economic hub for this region.

Whitfield County was formed from a portion of Murray County in 1851 becoming Georgia's 97<sup>th</sup> county. It was named for the Reverend George Whitefield, the founder of the Bethesda Orphan House in Savannah. The spelling of the County's name was later changed to reflect the way it was pronounced.

Our County is the gateway to the 150 miles Chieftain's Trail, which trace the path of the Cherokee Indian sites, located in the northwest Georgia area. Dalton/Whitfield County is also known as the "Carpet Capital of the World".

## **Government**

Whitfield County has operated under a Commissioner-Administrator form of government since 1971 known as the Board of Commissioners. Policy-making and legislative authority are vested in the Board of Commissioners that is composed of a Chairman elected at-large and four Commissioners elected one from each of the four districts. Each serve a four year staggered term. The Board is responsible for passing ordinances, adopting yearly budgets, appointing committees, the hiring of the attorney, auditors, and County Administrator in addition to other duties. The County Administrator is responsible for operation, administration and the finances of the County. Each department manager serves along side the Administrator and at the pleasure of the Board of Commissioners to administer the offices and services that are the responsibility of the County. The County Administrator is responsible for the enforcement of all policies and ordinances of the Board of Commissioners.

## **County Services**

Whitfield County provides for and manages a wide range of services that include police protection by way of our Sheriff's Department, Maintenance of roads and other infrastructure, Planning and Zoning, Inspections/Enforcement services, various Court Services, Elections, Building/Grounds maintenance and upkeep, Preservation of Public records and documents, Jail services, Information Technology services including GIS, Emergency Management and 911, Fire protection, Animal Control, Parks and Recreation and more.

## **DESCRIPTION OF FUNDS**

Governmental accounting systems are organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts in which to record cash and other financial resources, along with all related liabilities and residual equities or balances. Each fund is segregated for the purpose of carrying on specific activities or attaining certain objectives as designated by Whitfield County. There are three broad categories of funds and seven fund types as promulgated by the Governmental Accounting Standards Board. A description of each fund category and type is presented for your understanding.

### **Governmental Funds**

Governmental funds account for activities with governmental operations. The modified accrual basis of accounting is used to measure the financial resources and uses of County funds. The four types of governmental funds are as follows:

**General Fund** – This fund accounts for all of the financial resources related to the general governmental services of Whitfield County, except those required to be accounted for in another fund.

**Special Revenue Funds** – These funds account for the proceeds from specific revenue sources that are legally restricted to be expended for specified purposes. These funds are usually comprised of federal, state and local governments.

**Capital Projects Funds** – These funds account for financial resources to be used for the acquisition or construction of major capital facilities other than those facilities financed by proprietary funds and trust funds.

**Debt Service Funds** – These funds account for the accumulation of resources for, and the retirement of, general long-term principal and interest.

### **Proprietary Funds**

Proprietary funds are used to account for government activities that are similar to business operations in the private sector. The accrual basis of accounting is used for proprietary funds, and the reporting focus is on determining net income, financial position, and changes in financial position. The two types of proprietary funds are as follows:

**Enterprise Funds** – These funds account for operations that are financed and operated in a manner similar to a private business. The intent of the governing body is that the costs of providing the goods and services to the general public be financed or recovered primarily through user charges. A periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The Whitfield Transit System and Northwest Georgia Trade and Convention Center are included in this category.

**Internal Service Fund** – This fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of Whitfield County on a cost reimbursement basis. The only fund in this category at the current time is the Workers' Compensation Fund.

### **Fiduciary Funds**

Fiduciary funds account for assets held by the County as a trustee or agent on behalf of another party.

**Trust and Agency Funds** – These funds account for assets held by the County as a trustee or agent for individuals, private organizations, and other governmental units. Agency funds are custodial in nature and do not involve measurement of results of operations. At the current time, Whitfield County does not have a trust fund. The County does not adopt a budget for agency funds.

Whitfield County has adopted budgets for the following funds:

**Governmental Funds**

**General Fund**

**Special Revenue Funds**

- Law Library
- District Attorney's Asset Forfeiture Fund
- Sheriff's Asset Forfeiture Fund
- E-911 Emergency System
- TE Grant – Tunnel Hill
- Conasauga A.D.R. Program
- Divorce Seminar Fund
- Supplemental Juvenile Service Fund
- Local Victim Assistance Program
- Drug Abuse Treatment and Education Fund
- CDBG – Sherwood Forest
- Bryne/JAG Grant
- Whitfield County CHIP Grant
- Crime Victim Assistance Grant
- Juvenile Offenders Grant
- Georgia Civil War Heritage Trails
- Hotel/Motel Tax Fund

**Capital Projects Funds**

- Special Purpose Local Option Sales Tax Fund
- Capital Projects Acquisition Fund (Regular)

**Debt Service Fund**

**Proprietary Funds**

**Enterprise Fund**

- Whitfield Transit System

## **OTHER PLANNING PROCESSES**

The County has a number of ongoing plans, many of which are required by law. In addition, the County undertakes a specific study to help with a specific area or process. As part of the budget process, financial needs identified by these studies are reviewed for inclusion in the adopted budget. The following is a list of the projects noting a brief description of the purpose or requirement that led to the study, the period the plan is intended to cover, and some key milestones and needs identified by the study. These are in two major categories: General Government and Metropolitan Planning studies.

### **General Government Studies**

#### **Whitfield County Comprehensive Plan**

➤ Purpose of the Study & How it will help the County

Comprehensive planning is an important management tool for promoting a strong, healthy, community. A Comprehensive Plan provides a vision, clearly stated and shared by all, that describes the future of the community. It protects private property rights and also encourages and supports economic development. The plan can be used to promote orderly and rational development so that Whitfield County and the cities of Dalton, Tunnel Hill and Varnell can remain physically attractive and economically viable while preserving important natural and historic resources.

The comprehensive plan provides the tool to become more certain about where development will occur, what it will be like, when it will happen, and how the costs of development will be met. It provides a tool for the community to achieve the development patterns it desires, such as: traditional neighborhoods, infill development, creating a sense of place, providing transportation alternatives, permitting mixed uses, protecting natural resources and accommodating economic growth.

Planning also helps the County and its municipalities invest their money wisely in infrastructure such as roads, water and sewer, schools, parks and green space, and other facilities to maintain and improve the quality of life for the residents of Whitfield County.

The *Community Agenda* represents the community's vision, goals, policies, key issues and opportunities that the community intends to

address, and an action plan highlighting the necessary tools for implementing the comprehensive plan. In addition, it outlines desired development patterns and supporting land uses with a future development map for unincorporated Whitfield County and the cities of Dalton, Tunnel Hill and Varnell.

The *Community Agenda* serves the purpose of meeting the intent of the Georgia Department of Community Affairs' (DCA) "Standards and Procedures for Local Comprehensive Planning," as established on May 1, 2005. Preparation in accordance with these standards is an essential requirement in maintaining status as Qualified Local Government. State law required Whitfield County and its municipalities to update their respective comprehensive plans by October 31, 2008. For planning purposes, DCA classifies Whitfield County as an "Advanced" planning level jurisdiction.

This plan updates the *Whitfield County Comprehensive Plan 2000-2020* adopted in 2002 by the Whitfield County Board of Commissioners and the mayors and city councils of Dalton, Tunnel Hill and Varnell. Like the 2002 plan, this 2008 update will serve as the official comprehensive plan for unincorporated Whitfield County and the municipalities of Dalton, Tunnel Hill and Varnell.

➤ Key milestones and results

Key milestones and results are listed below. These milestones are taken from the Short-Term Work Program (STWP).

- Coordinated with the Dalton-Whitfield MPO on the Long range Transportation Plan 2035 Update.
- Combine Board of Zoning Appeals with the City of Dalton to provide for elimination of duplicated services and provide for the service delivery strategy agreement.
- Prepared a landscape ordinance that promotes the use of Landscaping with native vegetation or non-invasive species that requires limited (or none at all) irrigation.
- Prepared a tree protection and hillside ordinance for adoption.

➤ Budget Impact

All cost allocations for the Short Term Work Program have been eliminated from the budget due to decreased revenues and change in policy maker's focus.

## **Whitfield County Parks and Recreation Master Plan**

The Parks and Recreation Master Plan is a ten year study covering 2008-2018. This was a specific needs study with the purpose being:

1. To establish goals and objectives to assist Whitfield County in its future development and enhancement of the recreation facilities and programs.
2. Complete a needs analysis: (a) the need for improvements to existing parks, and (b) prepare a capital improvements schedule.
3. Complete an inventory and analysis of existing facilities and programs.

Recommendations were made for the following:

- Land Acquisition
- Improvements to Existing Parks
- New Parks and Facilities
- Trails
- Capital Improvements and Implementation Plan

Whitfield County Government has done an excellent job following the scheduled Parks and Recreation Master Plan that County Commissioners adopted in 2008. Listed below are projects that support the commitment to the adopted Parks and Recreation Master Plan:

- Purchased 98 acres for the new Westside Park.
- Have received over \$180,000 in grants and donations for the planned handicapped accessible Miracle Field scheduled to be located within Westside Park.
- Completed restoration projects at all County owned facilities. The facilities that were upgraded are Dawnvill Park, Pleasant Grove Park, Parks and Recreation Main Office, Gillespie Gym and Edwards Park Concession Stand.
- Completed (in house) light level assessment on all athletic fields, courts and gyms throughout Whitfield County. Re-lamped all lights at Varnell Gym, Gillespie Gym and Cohutta Park's three baseball fields and all eight fields at Edwards Park.
- Added 2 new football fields at Edwards Park.
- Completed last phase of construction for walking trail at Edwards Park.



- Have expanded recreation programming as suggested in the plan. We are now offering a few more programs for children such as the Halloween Haunted Hunt and The Santa Calling program.

### **Whitfield County Administration Buildings Feasibility Study**

This study was undertaken in December of 2008 as an internal study to determine the best strategy for the County to provide administrative office space for County Staff and the formal meeting space for County Commissioners. The majority of the administrative offices currently being used are in two structures that were originally designed and built as downtown Dalton churches. Administration Building #1 was constructed in 1972 and has 19,000 square feet. Administration Building #2 was built somewhere around 1920 and has 25,000 square feet. In addition, the County could combine several other small administration offices into a one-stop shop. Accordingly, all of the buildings in the study are 40+ years old.

The study identified some major costs to renovate these two primary administration buildings including some urgent repairs totaling \$8 to \$10 Million. The study also identified other factors:

- Need for future space estimated at 51,000 square feet (Current total space is only 44,000 square feet)
- The current buildings were not built for energy efficiency – a properly designed building could save over 20% per year in energy savings
- Image – The current buildings make it difficult for the citizens to find the services they need and do not present a good image for the County.

The study estimated the costs of a new building constructed at the site of Administration #2, including demolition costs to be around \$13 Million. The analysis determined that this was the optimal solution:

- It would provide a one-stop shop with a better image
- The new building would be energy efficient and would provide ongoing savings in energy costs
- It would provide for the space requirements of a growing County
- It could be tied into the parking garage and ideal central access directly across from the Courthouse
- All this could be accomplished for little more than the costs of upgrading the current administrative buildings

However, this study took place just before the start of the Great Recession. With the drop in revenues and the reactions required to address these, this study and its recommendations have been put on indefinite hold. The most urgent repairs have been spread out over 5 years and the estimated costs have been built into the Capital budget.

### **Whitfield County Rural Public Transit Plan**

This study was undertaken in June of 2009 at the request, and funded by, the Georgia Department of Transportation to assist the County in assessing its public transit needs and to develop a plan of action to address those needs. The County operates a rural transit service funded by the Title 49 US Code Section 5311 program and administered by the Georgia Department of Transportation (GDOT).

Though the study evaluated and found that the County's program was meeting the established performance criteria, it did propose the following actions:

#### **Short Range (1-2 Years):**

- Implement an effective and continuous marketing campaign to improve awareness of the transit program
- Expand the fleet size
- Extend the hours of operation to offer greater flexibility
- Evaluate fare adjustment to meet increasing costs such as fuel

#### **Mid Range (2-5 years):**

- Create a more permanent presence at Dalton State College
- Evaluate the results of the marketing and promotion campaign

#### **Long Term (Over 5 years):**

- Consider further additions to the vehicle fleet
- Work with GDOT to evaluate programs such as park & ride along I-75
- Budget for new technologies to make the system management more efficient
- Continue to monitor the systems effectiveness and performance
- Replace vehicles and other capital equipment as needed

With the continued growth of the County comes a growth with the ridership challenged population: seniors, low-income, and disabled residents. The use of public transit will also aid in road congestion and construction needs of the future. The transit program can help to address these issues into the future.

The Whitfield Transit Service has already implemented all the short range goals and the ridership has more than doubled in the last two years:

- Two buses have been added to the fleet
- An aggressive marketing campaign was started and is ongoing using better vehicle logos, radios, and newspaper ads and updates
- Hours have been expanded to run from 6:30 am to 6 pm
- Fares have been adjusted to a flat fee of \$4 per trip for all riders; however, coupon books containing twenty tickets can be purchased in advance for \$60 (\$3 per trip)

## **Greater Dalton/Whitfield Metropolitan Planning Organization (GDMPO) Studies**

### **GDMPO 2035 Long Range Transportation Plan**

The purpose of the 2035 Long Range Transportation Plan (LRTP) for the Greater Dalton Urban Area - consisting of Dalton, Tunnel Hill, Varnell and Cohutta - outlines the transportation goals, objectives, policies and improvements needed to maintain a safe and efficient multi-modal transportation system for the movement of people and goods throughout the area in a manner that will enhance the economic, social and environmental qualities of the community. The overall goal of the 2035 LRTP is to develop a guide for orderly development of safe and efficient transportation system for the movement of people and goods, which supports land use and economic goals of the area while promoting quality of life. Whitfield County met the following objectives through the LRTP:

- Previously moved the Metropolitan Planning Organization in-house (was part of the NG Regional Development Commission)
- Continue to identify and develop long range transportation needs assessment

This study is long range and is more integrated with the County budget as items move into short range plans such as the TIP. At this time, budget funding for the LRTP is adequate.

## **GDMPO FY2012-FY2015 Transportation Improvement Program**

The Purpose of the FY2012 – FY2015 Transportation Improvement Plan (TIP) is to provide a four-year program outlining the most immediate implementation priorities for transportation projects from the Long Range Transportation Plan (LRTP). The TIP serves as the metropolitan area's short range plan to allocate transportation funding resources among capital and operating needs of the area. It covers a four year period, is updated each year and reapproved by the GDMPO Committees – made up of a Technical Coordinating Committee and Policy Committee comprised of appointed and elected officials of participating governments and agencies who oversee and operate major transportation modes with the region. The TIP is also incorporated into the Statewide Transportation Improvement Plan (STIP).

Whitfield County met the following objectives with the TIP:

- Identified and prioritized short range transportation projects for greater Dalton - Whitfield County over next four years
- Organized and conducted required meetings to address necessary improvements

The FY2012 TIP budget requirements are primarily addressed by the funds that were raised with the SPLOST which ended in December 2010.

## **GDMPO FY2012 Unified Planning Work Program**

The FY2012 Unified Work Planning Work Program helps ensure planning activities are part of a continuing cooperative and comprehensive transportation process involving federal, state and local agencies affected by transportation planning decisions. It also describes the GDMPO's planning goals and activities, cost estimates per activity, funding sources, and work schedule as well as defines parties responsible for carrying out various planning tasks including the development of Long Range Transportation Plans and Transportation Improvement Plans.

Whitfield County met the following objectives with the UPWP:

- Secured grants for overall Transportation Planning, Transit Planning and Transit Feasibility Study
- Drafted and approved 2035 Long Range Transportation Plan

- Modified Traffic Analysis Zone (TAZ) 2035 to include regional development in Whitfield County
- Updated the Transportation Improvement Plan

Whitfield County successfully prepared and built an organized group forum for appointed officials, elected officials and citizens to discuss and adopt transportation policies, plans and actions in the regional development of Greater Dalton and Whitfield County to the benefit of both and to local residents.

At this time, budget funding is adequate to meet the requirements of our transportation planning process based on the estimated funding coming from Federal and State as well as local funds.

## **BUDGET PROCESS**

Whitfield County adopts an annual appropriated budget pursuant to the Georgia Code. O.C.G.A. § 36-81-3. The annual budget serves as the foundation for Whitfield County's financial planning and control and requires monitoring throughout the fiscal year. Cost centers are required to keep close track of revenues and spending patterns as the current year progresses. As new ideas and programs are generated, the managers are challenged to project the plans into future year budgets.

Because spending limits are defined, the formal budgeting process is a major controlling influence on the County. The annual appropriated budget of each fund is integrated into the accounting system to ensure budgetary compliance. The use of encumbrance accounting also has been established as a control mechanism to prevent over expenditures.

Budgets for governmental funds have been prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available as net current assets. Expenditures are recognized when the related liability is incurred. Budgets for the proprietary funds are prepared on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenditures are recognized when incurred.

To provide cost center managers the flexibility to manage their budgets, line-item transfers are allowed with the exception of salaries and benefits. Transfers of appropriations from salaries and benefits, or between cost centers, require the special approval of the governing board.

All cost center budgets herein are line-item budgets based on the Uniform Chart of Accounts for Local Governments in Georgia. Grant-related cost centers are budgeted based on the County's fiscal year; however, the actual grant year may be different. (State and Federal grants often have fiscal years beginning July 1 or October 1 while others run concurrent with the calendar year).

The County's fiscal year begins January 1 and closes on December 31. By State law, property taxes are due sixty days from the notice date. Interest accrues at 1% beginning the day after the due date. A 10% penalty is assessed after 90 days from the due date.

## **Fiscal Year 2012 Budget Schedule**

|                                                                                                          |             |
|----------------------------------------------------------------------------------------------------------|-------------|
| Budget Memorandum sent to departments                                                                    | May 6       |
| Department review sessions with Administrator                                                            | June        |
| Staff reviews FY2012 revenues, expenditures<br>Special programs, personnel requests, capital plans, etc. | June        |
| Millage rate set for FY2012                                                                              | October 24  |
| Commissioner Workshops                                                                                   |             |
| • Overview Revenues & Expenditures                                                                       | October 26  |
| • Review & discuss Capital Plan, Personnel Actions &<br>additional topics                                | November 2  |
| Budget Hearing                                                                                           | December 5  |
| Budget Resolution considered                                                                             | December 28 |

## **Fiscal Year 2012 Budget Assumptions**

- The economy has officially ended the recession but faces a slow recovery period
- New industry will begin. Home construction will start slow growth
- Population counts will stabilize and work force declines seen in FY09/10 will start a recovery in FY12
  - Demands for all types of public safety, courts, and general services will continue at FY11 levels
- No inflationary factors have been added to this Budget except for the following:
  - Medical insurance premiums will increase
  - An increase in Millage Rate is needed; however, economic factors may dictate a constant rate
- The General Fund Capital Budget is presented as a separate Fund
  - The recommended source for the Capital Budget is the Fund Balance and an addition transfer from General Fund. To be able to fund all the scheduled Capital spending, a new SPLOST would also be needed.
- The threshold for Capital spending will remain at \$10,000



## **Fiscal Year 2012 Capital Work**

- Ongoing preservation and upgrades of Administrative Buildings #2 and #1
- Ongoing construction work at the Westside Park complex including construction of the Miracle Field
- Work on the Transportation SPLOST Project will continue. FY10 was the last year of revenue collections but FY12 projects will use remaining funds. The FY12 work will consist of a small amount of engineering, additional property acquisition for new right-of-ways, utility relocation, and many road construction, and resurfacing & safety improvement projects contracts will be let.
- Replacement of 10 Sheriff vehicles, a ladder truck and a pumper engine for the Fire Department, and critical replacement of other County vehicles

## **Additional Goals and Objectives**

- Support the Joint Development Authority in developing the new commerce park to accommodate business diversity
- Working jointly with the City of Dalton, the Trade & Convention Center (TCC) Board and the TCC management company (Global Spectrum) on the preservation and upgrading of this valuable community resource

## **Financial Initiatives for FY2012**

- Continue to review rate structure in fee-based departments such as Inspection & Enforcement and Planning.
- Energy and resource conservation—continue to implement cost savings measures
- Develop better software solutions for:
  - Personnel tracking and evaluation
  - Performance Based Budgeting
- Continue researching pension options for future cost savings

## **Fiscal Year 2012 Budget Strategy Phase I**

The FY12 Budget has been reworked to address shortfalls in sales tax, property tax, and other revenues. The sales tax transfers coming from the State have stabilized to a major degree. Based on the trends, no increase is projected for 2012.

The FY12 Strategy is based on the following points:

- As much as possible, all departments have been held to flat budgets
- Funding for PTO buyback has been removed from the budget
- Longevity Pay has been removed from the budget

The major operational cost is staffing which makes up about 65% of the budget. This is also the County's most valuable asset. Whitfield County has many educated, qualified, certified and experienced personnel that are essential to the efficient delivery of county services. Our overriding goal is:

- **Keep the trained and capable work force intact**

## **Budget Strategy Phase II**

If the revenues decline beyond the forecasts in the FY12 Budget, then additional actions will be required. Capital Projects have already been deferred except for work underway and critical infrastructure work.

## **FY12 Operating Budget Actions**

1. Expenditure lines have mostly been held flat.
2. All requests for additional personnel are deferred action (savings \$188K)
3. No Step nor COLA increase is budgeted for the 4th consecutive year (impact annualized is \$900K)
4. No funding for promotions, any positions required will be by voluntary appointments without pay increases, actions to be reviewed quarterly.
5. Evaluate employee retirement program for changes in FY2012.

## Departmental Personnel Request 2012

| Department                 | Position                          | Status | Proposed Salary | Total salary + benefits/equip |
|----------------------------|-----------------------------------|--------|-----------------|-------------------------------|
| Planner / IT / Engineering | Office Assistant                  | PT     | \$9,974         | \$11,095                      |
| Parks & Rec                | Park Supervisor for Westside Park | FT     | \$33,000        | \$45,511                      |
| Parks & Rec                | Park Assistant (Westside)         | FT     | \$27,000        | \$38,884                      |
| Tax Assessor               | Personal Property Auditor         | FT     | \$75,000        | \$92,177                      |
|                            |                                   |        |                 |                               |
|                            |                                   |        |                 |                               |
|                            |                                   |        |                 |                               |
|                            |                                   |        |                 |                               |
| TOTAL                      |                                   |        |                 | \$187,667                     |

## Cost of Living Increase (COLA)

For 2012, the Cost of Living increase is deferred.

Normal procedures:

- For planning purposes, a midyear 2% increase was forecasted
- The market and salary conditions need to be evaluated in the spring
- Suggested funding would come from fund balance

## 2012 “Salary Step Increase” Program

For 2012, the “Salary Step Increase” is deferred.

Normal procedures:

- Given a satisfactory personnel evaluation
- Employees will move through the pay scale, instead of always being at the base salary
- Suggest a midyear start for the program
- Need to revamp the Evaluation program to identify below standard performance
- Train evaluators in the proper way to use the evaluation program
  - Need for counseling for below par performance
  - Ability to terminate below par performers
- Suggested funding would come from fund balance

## HEALTH INSURANCE TABLE

| <u>GROUP HEALTH INSURANCE</u> |             |             |               |               |
|-------------------------------|-------------|-------------|---------------|---------------|
|                               | 2009 Actual | 2010 Actual | 2011 Proposed | 2012 Proposed |
| County Cost                   | \$3,951,144 | \$6,034,200 | \$3,886,972   | 3,773,305     |



# Financial Management Policies

## **OPERATING BUDGET POLICIES:**

1. Whitfield County will strive to finance all current expenditures with current revenues. Even though legally allowable (see item #4), the use of prior year fund balance to finance current year expenditures will be avoided unless a majority of the Board of Commissioners approve the unusual use by resolution. The government will strive to avoid budgetary procedures that balance current expenditures through the obligation of future resources. Whitfield County will not use short-term borrowing to meet operating budget requirements.
2. The operating budget will provide for adequate maintenance of capital equipment and facilities as well as planning for their orderly replacement.
3. All Governmental Funds are subject to the annual budget process. Budgets will be prepared for Enterprise Funds to establish fees and charges and to control expenses.
4. The annual operating budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available, including prior year fund balance, must equal total estimated expenditures for each fund.
5. All budgets will be adopted on the basis of accounting used for financial reporting purposes with Generally Accepted Accounting Principles (GAAP). There are no differences between the basis of accounting and budgeting. Moreover, items such as depreciation and compensated absences are recorded only at the entity wide level and Whitfield County prepares its budgets at the fund level. For governmental funds, revenues are credited when they become measurable and available and expenditures are charged against the budget when they become measurable, when a liability has been incurred, and the liability will be liquidated with current resources. For enterprise funds, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.
6. Appropriations not spent during the fiscal year will lapse at year end. Therefore, they are not recorded as a reservation of the fund balance. Outstanding commitments are re-budgeted each year. They will be charged against the new year's budget when a liability has been incurred.
7. The budget shall be adopted at the legal level of budgetary control which is the fund/department level (i.e., expenditures may not exceed the total for any department within a fund). Transfers of appropriations within a



Department, other than personnel lines, shall require only a request by the Department Head or Constitutional Officer. Any transfer of funds that changes the total amount budgeted for a department or that increase the amount budgeted for salaries and benefits for a department shall require the approval of the Board of Commissioners in accordance with the enabling legislation. Department heads and management personnel are directed to operate within budget limitations to prevent "emergency" situations.

8. Whitfield County will strive to include an amount in the General Fund budget approved by the Chair and Commission (i.e., a line item for contingencies) for unforeseen emergency operating expenditures. The amount of the contingency will be no more than 5% of the operating budget.
9. Whitfield County will maintain a budgetary control system to ensure that purchases are not authorized if there are not sufficient funds in the budget to pay for them. The county will prepare timely financial reports comparing actual revenues and expenditures with budgeted amounts so that the Board of Commissioners, County Administrator, department heads and other interested parties may monitor the adherence to the budget.
10. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever possible.
11. Whitfield County shall comply with all state laws applicable to budget hearings, public notices, public inspection, and budget adoption.
12. It is expected that the revenues for Enterprise fund budgets shall be sufficient to pay the expenses of those funds. Excess revenues of Enterprise funds shall not be transferred to other funds unless authorized in the Annual Budget.

#### **FUND RESERVE POLICIES:**

1. Purpose:

The purpose of this policy is to establish and provide for the sound financial management of Whitfield County's various designated reserves and to establish procedures for implementing the county's provisions regarding undesignated fund balance.

2. Undesignated Fund Balance:

- A. Definition. Whitfield County's undesignated fund balance as reported annually in the Financial Report represents potentially supplemental

financial resources to the county which are available for subsequent expenditures. These are funds which have generally accrued through receipt of revenues in excess of those anticipated within a fiscal year as well as annual operating appropriations which have not been expended.

- B. Purpose. The undesignated fund balance serves a number of stabilizing purposes. It represents a savings account or "rainy day fund" which is available for unforeseen emergencies, provides a cash flow cushion to offset the need for borrowing in anticipation of tax receipts, and provides evidence to Whitfield County's bond holders and bond rating agencies of financial stability and credit worthiness.
- C. Policy. It is the policy of Whitfield County to maintain an undesignated fund balance approximately 25% of operating expenditures (90 days).
- D. Deficits in Other Funds. Before applying the provisions of this policy, the Finance Director along with the County Administrator shall make a recommendation to the Board of Commissioners to transfer funds from the General Fund to eliminate deficits in other funds of the primary government. The first step will be for the Finance Director to transfer funds to eliminate any amounts due to the General Fund from those other funds that cannot be repaid since there was a deficit in the funds. Then such additional funds necessary to eliminate the deficits shall be transferred to those funds. These transfers will serve to reduce the General Fund undesignated fund balance used in the computation in 2.F. below.
- E. Computation of Fund Balance. On an annual basis upon receipt of the audit for the prior fiscal year, the Finance Director shall calculate the percentage of General Fund expenditures represented by the undesignated fund balance. This shall be calculated as follows: General Fund Expenditures plus Other Financing Uses shall be taken from The Statement of Revenues, Expenditures, and Changes in Fund Balance, Governmental Funds. Other financing uses shall be computed on a gross basis except that transfers to the Capital Projects Fund during the year shall be excluded from the amount of other financing uses. The unreserved/undesignated fund balance from Balance Sheet, Governmental Funds shall be divided by the total General Fund expenditures/uses.
- F. Transfer or Appropriation of Undesignated Fund Balance. The Board of Commissioners may, by resolution, transfer amounts from Whitfield County's undesignated fund balance to any designated reserve. Funds may also be authorized for expenditure from undesignated fund balance through Board of Commissioners appropriation.
- G. Priority Uses for Fund Balance Surplus. Any surplus fund balance may be used for the purposes set forth below:

- 1) To increase designated reserves set aside to offset established or anticipated liabilities of the General Fund where existing reserves, if any, are insufficient.
- 2) To increase the designated reserve for improvements established below.
- 3) To increase other established capital reserves where such reserves may be insufficient to meet their purposes, as set forth below.
- 4) To increase Whitfield County's appropriated contingency - account to address unanticipated current year needs.

In general, undesignated fund balance should not be used to fund any portion of the on-going and routine year to year operating expenditures of the county. It should be used primarily to insure adequate designated reserves, to respond to unforeseen emergencies, and to provide overall financial stability.

3. Designated Fund Balance Reserves

There are hereby established the following designated reserves:

- A. Capital Projects Reserve.
- B. Debt Service Reserves.
- C. Special Program Reserve.

4. Capital Projects Reserve

A. Purpose. The Capital Projects Reserve is established to provide potential sources of funding for the following purposes:

- 1) The purchase of capital assets.
- 2) Major maintenance of county assets such as building/maintenance and repairs.
- 3) Funding projects designed to reduce future year expenditures by enhancing operating efficiency or reducing costs.
- 4) Providing a potential source of funding for capital projects which otherwise might require the issuance of debt.

B. Funding. The Capital Projects Reserve may be funded by direct annual appropriation in Whitfield County's operating budget, transfers from undesignated fund balance or other designated reserves, appropriation of unanticipated revenues received during any fiscal year, or transfers of unused or unneeded existing appropriations within Whitfield County's operating budget.

- C. Authority to Use and Withdraw. The Board of Commissioners must authorize the expenditure of these funds either as an element of the annual General Fund operating budget or through a separate appropriation resolution. Funds may be transferred from this reserve to other designated reserves or released to undesignated fund balance by BOC resolution. Funds may be transferred to a Capital Project Fund. Funds can then be expended from the Capital Projects Fund for items that have been included in a capital budget approved by Board of Commissioners resolution.
- D. Amounts of Limits. No limitations are placed on the amount which may be carried in this reserve.

5. Debt Service Reserve

- A. Purpose. The Debt Service Reserve is established to assist the County in continuing its normal operations without increasing the tax rate or by reducing tax rate increases. As such, this source may be used to fund any appropriate County expenditure.
- B. Funding. The Debt Service Reserve may be funded by direct annual appropriation and through transfers from undesignated fund balance or other reserves.
- C. Authority to Use. The Board of Commissioners must authorize the use of this reserve through an appropriation resolution.
- D. Amounts and Limits. No limitations are placed on the amounts which may be placed in this reserve.

6. Special Projects Reserve

- A. Purpose. The Special Projects Reserve is established to assist the County in continuing its normal operations without increasing the tax rate or by reducing tax rate increases. As such, this source may be used to fund any appropriate County expenditure.
- B. Funding. The Special Projects Reserve is funded by specific revenue sources that are legally restricted as to use by Federal or State Governments or special purposes established by the Board of Commissioners.
- C. Authority to Use. Each project has its own authority for use and can use it for the designated/legal purposes up to the full reserve balance.

- D. Amounts and Limits. No limitations are placed on the amounts which may be placed in this reserve.

7. Other Provisions

- A. Creation of New Reserves. The Board of Commissioners may, at their discretion, create such other reserve funds as shall be deemed advisable. Such reserves shall be created by BOC resolution which shall include a statement as to the intent and purpose of the fund, the funding mechanism, and the authority to use and withdraw from the fund.
- B. Elimination of Reserves. The Board of Commissioners may, by BOC resolution, eliminate any existing reserve. At the time such reserve is eliminated, the BOC shall either transfer any remaining balance to another designated reserve or undesignated fund balance or appropriate the remaining balance within the reserve to be used for the purpose for which the reserve was established, or for any other purposes designated by the Board of Commissioners.
- C. Administrative Responsibilities. The Finance Director shall be responsible for monitoring Whitfield County's various reserves and for insuring that this policy is adhered to. The County Administrator is authorized to make recommendations to the BOC on the use of reserve funds both as an element of the annual operating budget submission and from time to time throughout the year as needs may arise.

**REVENUE ADMINISTRATION POLICIES:**

- 1. Whitfield County will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and in-elastic revenue sources to minimize the effect of an economic downturn.
- 2. Whitfield County will estimate its revenues by an objective analytical process that strives to avoid estimates that are not achievable.
- 3. Whitfield County will follow a policy of paying for services with user charges when possible to reduce the reliance on taxes and other general revenue sources.
- 4. Whitfield County will aggressively seek public and private grants, contracts, and other outside sources of funding projects when appropriate.

5. Whitfield County will establish the levels of all user charges based on an analysis of the cost of providing the services. User charges will be re-evaluated annually.
6. Whitfield County will set fee charges for each Enterprise Fund at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets and requirements for future capital costs.

#### **ACCOUNTING. AUDITING. & FINANCIAL REPORTING:**

1. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with GA Code 36-81-7.
2. Whitfield County Government will prepare a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Principles (GAAP).
3. Whitfield County will strive to prepare the Comprehensive Annual Financial Report to meet the standards of the GFOA Certificate of Achievement in Financial Reporting Program.
4. Whitfield County will establish and maintain a high degree of accounting practice. Accounting systems will conform to Generally Accepted Accounting Principles (GAAP).
5. Whitfield County will maintain accurate records of all assets to insure a high degree of stewardship of public property.
6. Whitfield County will develop an ongoing system of financial reporting to meet the needs of the governing authority, the manager, department heads, and the general public. The reporting systems will promote budgetary control and comparative analysis.
7. Whitfield County shall review billings related to the various properties in the name of Whitfield County Industrial Development Authority on behalf of private entities to be sure that all entities are paying the correct amount of property tax.

When industrial revenues bonds have been issued on behalf of a private entity and their property has been placed in the name of the Whitfield County Industrial Development Authority, this review shall include determining whether a tax abatement agreement has been entered into or not. If not, then the review shall determine that the private entity has been billed for the full amount of the property taxes for the year.

Where tax abatement agreements have been entered into with those

companies, this review shall include ensuring that the terms of the abatement have been followed correctly in determining the property values to be taxed for the year.

It will also include ensuring that when such abatement agreements or industrial revenue bonds expire, that the properties in question are transferred back into the name of the private entity and have been included in the digest valuation for the appropriate year property taxes so that the proper billing will be made.

### **DEBT POLICIES:**

1. Whitfield County will confine long-term borrowing to capital improvements and moral obligations.
2. Whitfield County will not use short-term debt for operating purposes.
3. Whitfield County will follow a policy of full disclosure on every financial report and bond prospectus.
4. General obligation debt will not be used for enterprise activities.
5. Enterprise Fund debt will be used only when revenues are sufficient to satisfy operating expenses and debt service requirements.
6. Whitfield County will limit the use of lease purchase and other short-term debt when possible.

### **INVESTMENT POLICIES:**

1. Whitfield County will maintain a program of investing all government funds under the direction of the Manager or designee.
2. The investment program shall be operated based on the following principles in the order listed.
  - A. Legality - all investments comply with state and local laws.
  - B. Safety - principal is protected from loss with secure investment practices and collateralization.
  - C. Liquidity - investments are readily convertible to cash when needed without losses; and

- D. Yield of Return on Investment - earnings are maximized without diminishing the other principles.
- 3. The investment program shall comply with all Georgia laws and federal/state regulations for investing public funds and safekeeping/security requirements.
- 4. The investment program should use a competitive selection process for investments in excess of 30 days. Investments should only be placed with qualified financial institutions.
- 5. The investment program should provide for a system of internal control over investments and timely financial reporting over investing activities.
- 6. All investments shall be made with consideration for environmental and human rights impact.

#### **PURCHASING POLICIES:**

- 1. It is the intent of the governing authority of Whitfield County, Georgia to establish uniform regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the county. The administration of this system will comply with the highest ethical and fiscal standards and applicable laws.
- 2. The County Administrator shall be responsible for the operation of Whitfield County's purchasing system.
- 3. All departments and agencies of Whitfield County must utilize competitive bidding procedures as specified in an ordinance adopted by the Commission.
- 4. Bids will be awarded on a nondiscriminatory basis with appropriate efforts to include local businesses.
- 5. Whitfield County will strive to obtain the highest quality of goods and services for the most economical costs. Bulk purchases, quantity discounts, standardization of common items, and other approaches will be used to economically acquire goods and services.
- 6. The Finance Department shall have full authority to question the quality to question the quality, quantity, and type of commodity or service requisitioned to assure that the best interest of the County are served. However, the Finance Department shall not alter or in any way change technical requirements stated on the requisition.



7. The Finance Department shall have the authority to require a performance bond, before entering a contract, in such amount as it shall find reasonably necessary to protect the best interests of the County.
8. The Finance Department shall not receive any benefit or profit from any contract or purchase made by the County.
9. Other than advertising novelties, acceptance of gifts at any time shall be prohibited. No County employee shall become obligated to any vendor and shall not conclude any County transaction from which they may personally benefit directly or indirectly.
10. The Finance Department shall strive to maintain strong professional and cooperative relationships with vendors and also with those who have a desire to meet the quality, service, and price needs of the County.
11. All qualified bidders shall be given equal opportunities and terms to quote on a specified item.
12. The Finance Department shall not knowingly issue a purchase order when there is a conflict of interest. All known or suspected conflicts of interest shall be referred to the County Attorney, whose opinion shall be final in the absence of any specific instructions from the County Administrator of County Commissioners. The issuing authority shall document such instructions.
13. The Finance Director shall have the authority to place Vendors on the Ineligible Vendor List for a period of Two (2) Years if the Vendor submits a bid in bad faith, willfully, or repeatedly breaches a contract with the County, or establishes a pattern or practice of unethical or immoral business practices.

#### **BUDGETING AND ACCOUNTING CONTROLS:**

As the chief financial officer for Whitfield County, the Finance Director is responsible for establishing and maintaining internal controls to ensure that the assets of the county are protected from loss, theft, misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and that the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the government is also responsible for ensuring that adequate internal controls are in place to assure compliance with applicable laws and regulations related to those

programs. Thus internal controls are subject to periodic evaluation by management.

In addition, the county maintains budgetary controls to ensure compliance with the annual appropriated budget approved by the Whitfield County Commission. Annual appropriated budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, debt service fund, and all special revenue funds. Annual operating budgets are not legally required for enterprise funds, but are prepared for use in planning, control, and evaluation purposes. Budgetary control is essential to ensure high-quality financial management, and that the county has established a tradition of balanced budgets and good budgetary control. Budgets are prepared for all fund types. For each fund, financing sources are identified for all expenditures/ expenses. The level of budgetary control (the level at which expenditures cannot legally exceed the approved budget) is established at the department level. Appropriated amounts lapse at year end and are generally re-appropriated as part of the following year's budget.



## **General Long-Term Debt**

### **Debt Service Payments by Budget Line (Principal & Interest) – FY 2012**

|                                                              | <b>Principal</b>    | <b>Interest</b>   | <b>Total Payment</b> | <b>Category<br/>Total</b> |
|--------------------------------------------------------------|---------------------|-------------------|----------------------|---------------------------|
| <b>1. Debt Service - General Fund Expenditures:</b>          |                     |                   |                      |                           |
| Bonds:                                                       |                     |                   |                      |                           |
| Series 2009                                                  | \$ 330,000          | \$ 108,900        | \$ 438,900           |                           |
| Series 2010A                                                 | 340,000             | 97,268            | 437,268              |                           |
| Series 2010B                                                 | 300,000             | 326,468           | 626,468              |                           |
| Series 2011A                                                 | 270,000             | 87,151            | 357,151              |                           |
| Total Bonds                                                  |                     |                   |                      | \$ 1,859,787              |
| <b>2. Other Financing Uses, Transfer to Capital Projects</b> |                     |                   |                      |                           |
| <b>- General Fund Expenditures:</b>                          |                     |                   |                      |                           |
| Capital Lease - General Government                           | \$ 103,325          | \$ 5,691          | \$ 109,016           |                           |
| Notes Payable                                                | 94,960              | 32,286            | 127,246              |                           |
| Total Other Financing Uses                                   |                     |                   |                      | 236,262                   |
| <b>3. Debt Service - Debt Service Fund Expenditures:</b>     |                     |                   |                      |                           |
| Intergovernmental Liability                                  | 475,748             | 70,521            | 546,269              | 546,269                   |
| <b>Total FY 2012 Debt Service Payments</b>                   | <b>\$ 1,914,033</b> | <b>\$ 728,285</b> | <b>\$ 2,642,318</b>  | <b>\$ 2,642,318</b>       |

## Debt Service Balance Summary

### Changes in Long Term Liabilities

|                                    | Balance<br>12/31/2010 | Additions           | Reductions          | Balance<br>12/31/2011 | Due Within<br>One Year |
|------------------------------------|-----------------------|---------------------|---------------------|-----------------------|------------------------|
| <b>Governmental Activities:</b>    |                       |                     |                     |                       |                        |
| Intergovernmental Liability        | \$ 2,135,388          |                     | \$ 583,364          | \$ 1,552,024          | \$ 475,747             |
| Capital Leases                     | 231,829               |                     | 89,620              | 142,209               | 93,737                 |
| Note Payable                       | 854,640               |                     | 94,960              | 759,680               | 94,960                 |
| Bonds                              | 13,170,000            | 3,220,000           | 650,000             | 15,740,000            | 1,240,000              |
| <b>Business Type Activities:</b>   |                       |                     |                     |                       |                        |
| Capital Leases                     | 487,665               |                     | 487,665             | -                     | -                      |
| <b>Total Long Term Liabilities</b> | <b>\$ 16,879,522</b>  | <b>\$ 3,220,000</b> | <b>\$ 1,905,609</b> | <b>\$ 18,193,913</b>  | <b>\$ 1,904,444</b>    |

## Governmental Activity Long-Term Debt

### Intergovernmental Liability:

In 1998, the County entered into a Utility Service Agreement with Dalton Utilities for the construction of water lines in the west side area of the County. In 2003, another agreement was entered into for the construction of water lines in the north side area. The construction of the final phase of the water line projects was completed in 2007. Dalton Utilities funded the costs of the construction with the County guarantying the payment of interest on the outstanding debt. The total original debt was \$9,742,966. The funds to satisfy the entire debt service for all future payments has been reserved and will be paid out of the Debt Service Fund. The annual payments of the intergovernmental liability as of December 31, 2011 are as follows:

| Intergovernmental Liability 1998 |                     |                   |                     |
|----------------------------------|---------------------|-------------------|---------------------|
| Issued                           | \$ 9,742,966        |                   |                     |
| Interest Rate                    | 5.00%               |                   |                     |
| Period                           | 20 Years            |                   |                     |
| Year                             | Principal           | Interest          | Total               |
| 2012                             | 475,747             | 70,521            | 546,268             |
| 2013                             | 395,438             | 47,495            | 442,933             |
| 2014                             | 310,347             | 28,705            | 339,052             |
| 2015                             | 220,215             | 14,405            | 234,620             |
| 2016-2017                        | 150,277             | 5,191             | 155,468             |
| Total                            | <u>\$ 1,552,024</u> | <u>\$ 166,317</u> | <u>\$ 1,718,341</u> |

**Capital Leases:**

The County acquired some tractors & mowing equipment under a four year capital lease from John Deere Credit in 2009 to upgrade the mowing fleet and to increase safety for the operators. The debt service for this lease is budgeted in the Capital Projects Fund under Vehicles. The minimum future lease obligations for this lease as of December 31, 2011 are as follows:

|                   |                   |                 |                   |
|-------------------|-------------------|-----------------|-------------------|
| John Deere Credit |                   |                 |                   |
| Financed          | \$                | 360,278         |                   |
| Interest Rate     |                   | 4.50%           |                   |
| Period            |                   | 4 Years         |                   |
| <hr/>             |                   |                 |                   |
| Year              | Principal         | Interest        | Total             |
| 2012              | 93,737            | 4,482           | 98,219            |
| 2013              | 48,472            | 638             | 49,110            |
| Total             | <u>\$ 142,209</u> | <u>\$ 5,120</u> | <u>\$ 147,329</u> |

**Notes Payable:**

In 2010, the County purchased 96.3 acres of land for the construction of the Westside Park for \$1,155,600 with \$206,000 paid at closing. The balance of \$949,600 was financed by Spring Creek Properties for 10 years. These note payments are budgeted in the Capital Projects fund under Parks. The future note payments as of December 31, 2011 are as follows:

|                    |                   |                   |                   |
|--------------------|-------------------|-------------------|-------------------|
| Westside Park Note |                   |                   |                   |
| Financed           | \$                | 949,600           |                   |
| Interest Rate      |                   | 4.25%             |                   |
| Period             |                   | 10 Years          |                   |
| <hr/>              |                   |                   |                   |
| Year               | Principal         | Interest          | Total             |
| 2012               | 94,960            | 32,286            | 127,246           |
| 2013               | 94,960            | 28,251            | 123,211           |
| 2014               | 94,960            | 24,215            | 119,175           |
| 2015               | 94,960            | 20,179            | 115,139           |
| 2016               | 94,960            | 16,143            | 111,103           |
| 2017               | 94,960            | 12,107            | 107,067           |
| 2018               | 94,960            | 8,072             | 103,032           |
| 2019               | 94,960            | 4,036             | 98,996            |
| Total              | <u>\$ 759,680</u> | <u>\$ 145,289</u> | <u>\$ 904,969</u> |

**Bonds:**

The County has four Revenue Bond Series, issued through the Dalton-Whitfield Joint Development Authority and backed by a pledge of up to 1 Mill of property tax proceeds. These are all budgeted in the General Fund, Debt Service line.

**Series 2009:**

In 2009, the County issued \$3,625,000 of revenue bonds through the Dalton-Whitfield Joint Development Authority. The proceeds were used for the acquisition and development of land for Commerce Park I, which became the site for a \$71,000,000 plant constructed by IVC, USA, and for a sewer line to the Tunnel Hill interstate exit. The future bond payments for Series 2009 are as follows:

|               |                     |                   |                     |
|---------------|---------------------|-------------------|---------------------|
| Bond Series   | 2009                |                   |                     |
| Issued        | \$ 3,625,000        |                   |                     |
| Interest Rate | 3.63%               |                   |                     |
| Period        | 10 Years            |                   |                     |
|               |                     |                   |                     |
| <u>Year</u>   | <u>Prin</u>         | <u>Int</u>        | <u>Total</u>        |
| 2012          | 330,000             | 108,900           | 438,900             |
| 2013          | 340,000             | 96,921            | 436,921             |
| 2014          | 355,000             | 84,579            | 439,579             |
| 2015          | 365,000             | 71,693            | 436,693             |
| 2016          | 380,000             | 58,443            | 438,443             |
| 2017          | 395,000             | 44,649            | 439,649             |
| 2018          | 410,000             | 30,311            | 440,311             |
| 2019          | 425,000             | 15,428            | 440,428             |
| Total         | <u>\$ 3,000,000</u> | <u>\$ 510,923</u> | <u>\$ 3,510,923</u> |

**Series 2010A & 2010B:**

As Commerce Park I was fully utilized by the IVC project, the County needed additional land to allow the Joint Development Agency (JDA) to continue to recruit new businesses to the County. In 2010, the County was able to purchase land adjacent to I-75 at the Carbondale exit and has been named the Carbondale Business Park. Any new business that is recruited into the Carbondale Business Park will purchase the land used for their site. Since this land will not be used for a public purpose but for private development, the land designed for resale had to be issued under a taxable bond issue (Series 2010B) for 15 years. Note: As parcels of land are sold, that portion of these bonds will be retired.

The roads, entrances, and development are all for public purposes and were issued under a non-taxable bond issue (Series 2010A) for 10 years. Series 2010A bonds were issued in the amount of \$3,775,000 and Series 2010B was for \$6,075,000.

The future bond payments for Series 2010A are as follows:

| Bond Series   | 2010A               |                   |                     |
|---------------|---------------------|-------------------|---------------------|
| Issued        | \$ 3,775,000        |                   |                     |
| Interest Rate | 2.97%               |                   |                     |
| Period        | 10 Years            |                   |                     |
|               |                     |                   |                     |
| Year          | Principal           | Interest          | Total               |
| 2012          | 340,000             | 97,268            | 437,268             |
| 2013          | 350,000             | 87,021            | 437,021             |
| 2014          | 360,000             | 76,478            | 436,478             |
| 2015          | 370,000             | 65,637            | 435,637             |
| 2016          | 380,000             | 54,500            | 434,500             |
| 2017          | 395,000             | 42,991            | 437,991             |
| 2018          | 405,000             | 31,111            | 436,111             |
| 2019          | 415,000             | 18,934            | 433,934             |
| 2020          | 430,000             | 6,386             | 436,386             |
| Total         | <u>\$ 3,445,000</u> | <u>\$ 480,323</u> | <u>\$ 3,925,323</u> |

The future bond payments for Series 2010B are as follows:

| Bond Series   | 2010B               |                     |                     |
|---------------|---------------------|---------------------|---------------------|
| Issued        | \$ 6,075,000        |                     |                     |
| Interest Rate | 5.51%               |                     |                     |
| Period        | 15 Years            |                     |                     |
|               |                     |                     |                     |
| Year          | Principal           | Interest            | Total               |
| 2012          | 300,000             | 326,468             | 626,468             |
| 2013          | 315,000             | 309,524             | 624,524             |
| 2014          | 335,000             | 291,617             | 626,617             |
| 2015          | 350,000             | 272,745             | 622,745             |
| 2016          | 370,000             | 252,909             | 622,909             |
| 2017          | 390,000             | 231,971             | 621,971             |
| 2018          | 415,000             | 209,793             | 624,793             |
| 2019          | 435,000             | 186,376             | 621,376             |
| 2020          | 460,000             | 161,719             | 621,719             |
| 2021          | 485,000             | 135,684             | 620,684             |
| 2022          | 510,000             | 108,272             | 618,272             |
| 2023          | 540,000             | 79,344              | 619,344             |
| 2024          | 570,000             | 48,764              | 618,764             |
| 2025          | 600,000             | 16,530              | 616,530             |
| Total         | <u>\$ 6,075,000</u> | <u>\$ 2,631,714</u> | <u>\$ 8,706,714</u> |

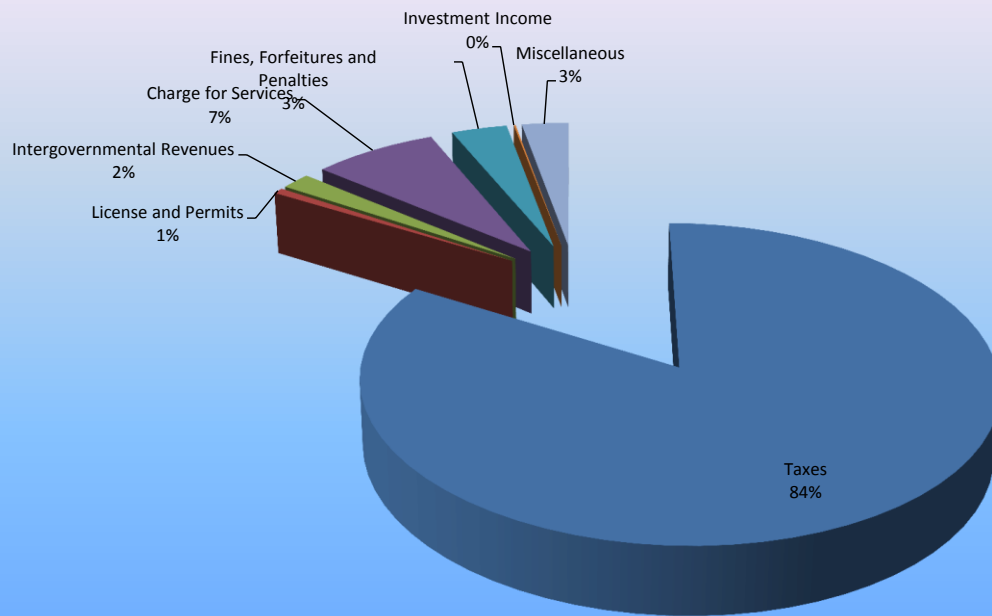


**Series 2011:**

In 2011, the County issued \$3,220,000 of revenue bonds through the Dalton-Whitfield Joint Development Authority. The proceeds will be used to pay costs of the acquisition of certain land located in the County and the grading thereof known as "Project Shield" in order to promote and expand for the public good and welfare, commerce and industry within the County. The future bond payments for Series 2011 are as follows:

|               |                     |                   |                     |
|---------------|---------------------|-------------------|---------------------|
| Bond Series   | 2011                |                   |                     |
| Bonds Issued  | 3,220,000.00        |                   |                     |
| Interest Rate | 2.825%              |                   |                     |
| Period/Yrs    | 10                  |                   |                     |
|               |                     |                   |                     |
| <u>Year</u>   | <u>Principal</u>    | <u>Interest</u>   | <u>Total</u>        |
| 2012          | 270,000             | 87,151            | 357,151             |
| 2013          | 295,000             | 79,171            | 374,171             |
| 2014          | 300,000             | 70,766            | 370,766             |
| 2015          | 310,000             | 62,150            | 372,150             |
| 2016          | 320,000             | 53,251            | 373,251             |
| 2017          | 325,000             | 44,141            | 369,141             |
| 2018          | 335,000             | 34,818            | 369,818             |
| 2019          | 345,000             | 25,213            | 370,213             |
| 2020          | 355,000             | 15,326            | 370,326             |
| 2021          | 365,000             | 5,156             | 370,156             |
| Total         | <u>\$ 3,220,000</u> | <u>\$ 477,143</u> | <u>\$ 3,697,143</u> |

### FY12 Revenue by Catagory



## Summary of General Fund Revenues

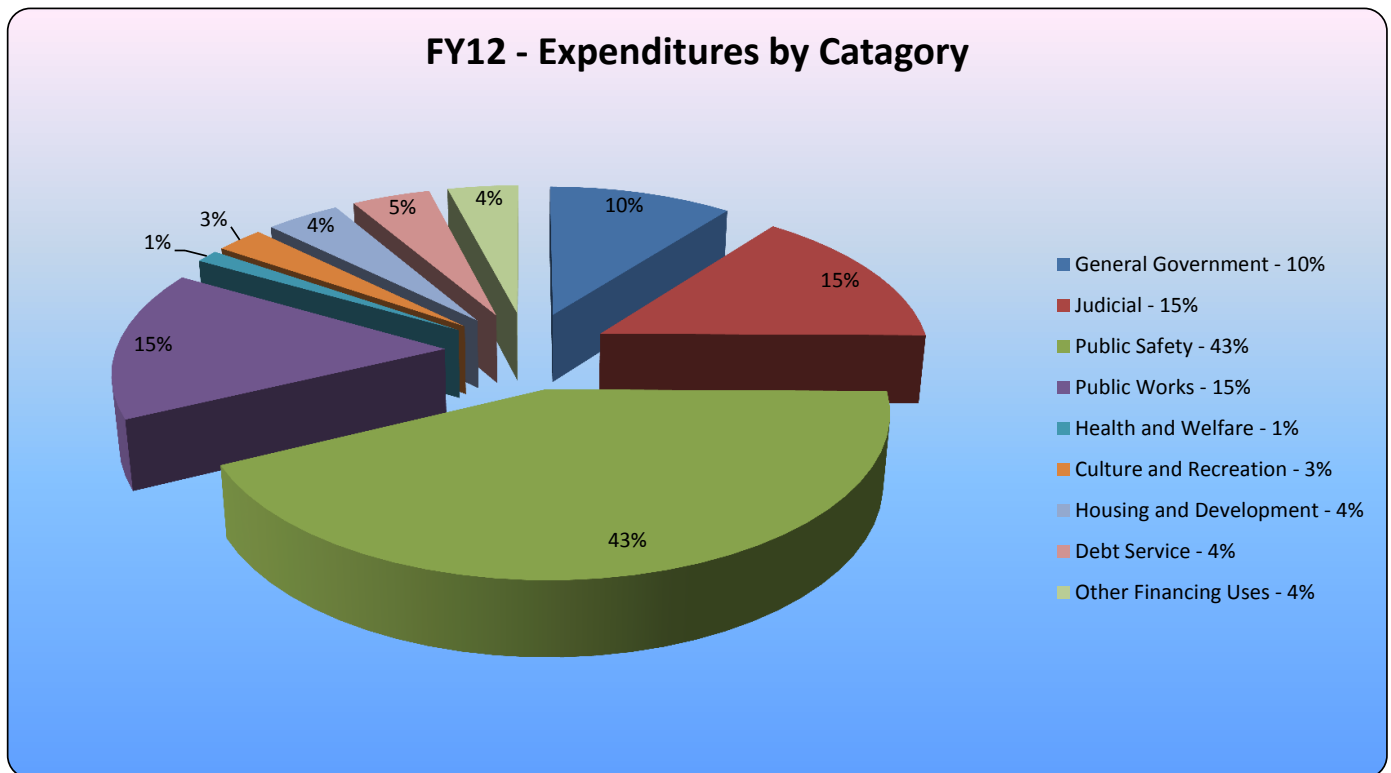
| Description                       | Actual FY2008     | Actual FY2009     | Actual FY2010     | Proposed FY2011   | Proposed FY2012   |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Departmental Expenditures</b>  |                   |                   |                   |                   |                   |
| <b>Taxes</b>                      |                   |                   |                   |                   |                   |
| Property Taxes                    | \$ 15,958,870     | \$ 16,322,831     | \$ 14,611,598     | \$ 13,500,000     | \$ 11,900,000     |
| Local Option Sales Taxes          | 15,357,410        | 12,998,658        | 14,175,942        | 14,350,000        | 14,500,000        |
| Real Estate Transfer Taxes        | 49,732            | 35,514            | 28,925            | 30,000            | 25,000            |
| Franchise Taxes                   | 333,655           | 340,248           | 351,557           | 300,000           | 300,000           |
| Alcoholic Beverage Taxes          | 433,056           | 407,922           | 404,704           | 410,000           | 330,000           |
| Business License Taxes            | 101,707           | 101,174           | 83,553            | 85,000            | 110,000           |
| Insurance Premium Taxes           | 2,600,030         | 2,562,750         | 2,492,460         | 2,500,000         | 2,500,000         |
|                                   |                   |                   |                   |                   |                   |
| <b>Total Taxes</b>                | <b>34,834,460</b> | <b>32,769,097</b> | <b>32,148,739</b> | <b>31,175,000</b> | <b>29,665,000</b> |
|                                   |                   |                   |                   |                   |                   |
| <b>License and Permits</b>        |                   |                   |                   |                   |                   |
|                                   |                   |                   |                   |                   |                   |
| Alcoholic Beverage Licenses       | 68,100            | 62,950            | 64,550            | 65,000            | 65,000            |
| Zoning/Planning                   | 8,869             | 4,920             | 3,980             | 4,000             | 3,000             |
| Land Disturbing Permits           | 6,344             | 1,356             | 480               | 1,000             | 2,000             |
| Solicitation/Pawn Shop Permits    | 560               | 610               | 1,220             | 1,000             | -                 |
| Building Inspection Fees          | 193,526           | 163,110           | 189,753           | 200,000           | 160,000           |
|                                   |                   |                   |                   |                   |                   |
| <b>Total Licenses and Permits</b> | <b>277,399</b>    | <b>232,946</b>    | <b>259,983</b>    | <b>271,000</b>    | <b>230,000</b>    |
|                                   |                   |                   |                   |                   |                   |
| <b>Intergovernmental Revenues</b> |                   |                   |                   |                   |                   |
| Federal-MPO (FTA/FHWA)            | -                 | -                 | 91,204            | 115,000           | 115,000           |
| Federal-Indirect                  | 14,040            | 25,058            | 50,116            | 25,000            | 25,000            |
| Federal Payments in Lieu of Taxes | 509,949           | 559,809           | 655,997           | 450,000           | 500,000           |
| GEMA - LEPC                       | -                 | -                 | -                 | -                 | -                 |
| State-MPO                         | -                 | -                 | 3,287             | -                 | -                 |
| DW Solid Waste Authority          | -                 | -                 | 1,500,000         | -                 | -                 |
|                                   |                   |                   |                   |                   |                   |
| <b>Total Intergovernmental</b>    | <b>523,989</b>    | <b>584,867</b>    | <b>2,300,604</b>  | <b>590,000</b>    | <b>640,000</b>    |
|                                   |                   |                   |                   |                   |                   |
| <b>Charge for Services</b>        |                   |                   |                   |                   |                   |
| Clerk of Court                    | 241,153           | 253,205           | 220,047           | 235,000           | 140,000           |
| Probate Court                     | 136,874           | 105,465           | 139,947           | 135,000           | 130,000           |
| Magistrate Court                  | 263,037           | 205,784           | 221,300           | 220,000           | 265,000           |
| Bond Administration               | 58,356            | 58,665            | 59,007            | 55,000            | 70,000            |
| Other Court Related Fees          | -                 | -                 | -                 | -                 | -                 |
| Public Defender Fees              | 150               | -                 | -                 | -                 | -                 |
| Recording Fees                    | 236,782           | 224,604           | 213,952           | 220,000           | 175,000           |
| Printing and Duplicating Services | 5,592             | 7,255             | 30,994            | 27,000            | 32,000            |
| Motor Vehicle Tag Collection Fees | 105,707           | 92,669            | 211,359           | 215,000           | 185,000           |
| GIS User Fees                     | 12,349            | 11,249            | 19,036            | 15,000            | 15,000            |
| Election Qualifying Fees          | 30,191            | -                 | 9,186             | -                 | 30,000            |
| Commission on Tax Collections     | 1,430,098         | 1,533,274         | 935,828           | 1,300,000         | 935,000           |
| Fingerprinting Fees               | -                 | 690               | 2,779             | 4,000             | -                 |
| Inmate Medical Fees               | 14,858            | 20,892            | 23,731            | 20,000            | 15,000            |
| City of Dalton Fees               | 71,716            | 50,160            | 36,699            | 36,000            | 40,000            |
| State of GA-Inmate Housing        | 256,474           | 352,833           | 282,230           | 328,000           | 350,000           |
| City of T.H.-Inmate Housing       | 6,982             | 8,610             | 42,107            | 6,000             | 4,000             |
| City of Varnell-Inmate Housing    | 11,235            | 26,678            | 8,558             | 12,000            | 1,000             |
| Federal - Inmate Housing          | -                 | -                 | -                 | -                 | 70,000            |
| Other Fees                        | 15,437            | 25,116            | 25,906            | 30,000            | 28,000            |
| Jail Operations (10% Fees)        | 240,154           | 234,732           | 181,155           | 190,000           | 150,000           |
| Public Works-Other                | 33,131            | 29,278            | 17,742            | 20,000            | 15,000            |
| State of Georgia-DOT              | 384,983           | 4                 | -                 | -                 | -                 |

## Summary of General Fund Revenues

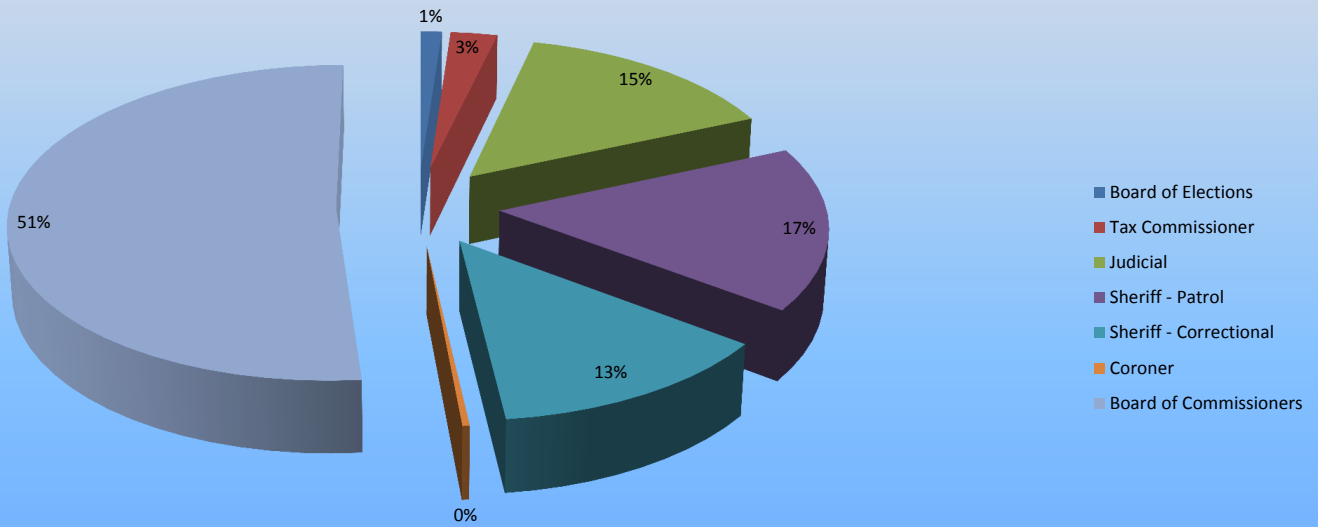
| Description                                | Actual FY2008 | Actual FY2009 | Actual FY2010 | Proposed FY2011 | Proposed FY2012 |
|--------------------------------------------|---------------|---------------|---------------|-----------------|-----------------|
| Animal Control Fees                        | 8,164         | 5,235         | 3,324         | 3,500           | 3,500           |
| Court Administrator-Adoption Fees          | 1,500         | -             | 500           | -               | -               |
| Clerk of Court-Other Fees                  | 16,520        | 15,221        | 28,138        | 28,000          | 23,000          |
| Recreation Activity Fees                   | -             | 27,098        | 43,543        | 44,000          | 7,000           |
| <b>Total Charge for Services</b>           | 3,581,443     | 3,288,717     | 2,757,068     | 3,143,500       | 2,683,500       |
| <b>Fines, Forfeitures and Penalties</b>    |               |               |               |                 |                 |
| Clerk of Court                             | 518,333       | 442,608       | 433,336       | 455,000         | 541,800         |
| Bond Forfeitures                           | 20,613        | -             | -             | -               | -               |
| Magistrate Court                           | 23,055        | 98,546        | 63,778        | 68,000          | 52,000          |
| Probate Court                              | 743,950       | 866,283       | 632,043       | 665,000         | 575,000         |
| Juvenile Court                             | 16,313        | 15,427        | 4,514         | 5,000           | 22,000          |
| <b>Total Fines and Forfeitures</b>         | 1,322,264     | 1,422,864     | 1,133,671     | 1,193,000       | 1,190,800       |
| <b>Investment Income</b>                   |               |               |               |                 |                 |
| Interest on Investments                    | 561,180       | 116,357       | 43,484        | 25,000          | 40,000          |
| <b>Total Investment Income</b>             | 561,180       | 116,357       | 43,484        | 25,000          | 40,000          |
| <b>Contributions &amp; Donations</b>       |               |               |               |                 |                 |
| Friends of the Greenhouse                  | 55,942        | 54,442        | 85,385        | -               | -               |
| <b>Total Contributions &amp; Donations</b> | 55,942        | 54,442        | 85,385        | -               | -               |
| <b>Miscellaneous</b>                       |               |               |               |                 |                 |
| Rent-U.S. Government                       | 5,460         | 5,460         | 5,460         | 5,000           | 5,000           |
| Rent-Other                                 | 8,861         | 9,925         | 4,656         | 4,500           | 8,000           |
| Telephone Commissions                      | 125,245       | 121,440       | 119,752       | 114,000         | 150,000         |
| Reimbursement of Damaged Property          | 15,183        | 15,225        | 3,458         | -               | -               |
| Other Revenue                              | 74,806        | 58,867        | 83,520        | 62,500          | 64,000          |
| W.C. Board of Education                    | 150,929       | 173,954       | 147,119       | 150,000         | 150,000         |
| Murray County Board of Commission          | 272,675       | 294,924       | 303,760       | 300,000         | 300,000         |
| State of Georgia-Other                     | 172,214       | 129,757       | 88,434        | 106,000         | 110,000         |
| Federal Funds-Other                        | 36,917        | 28,073        | 36,886        | 26,000          | 40,000          |
| <b>Total Miscellaneous</b>                 | 862,290       | 837,625       | 793,045       | 768,000         | 827,000         |
| <b>Other Financing Sources</b>             |               |               |               |                 |                 |
| Transfer In-Victims of Crime Act Asst      | 29,653        | 41,652        | 116,512       | 84,500          | 84,500          |
| Transfer In-5% Victim Asst Program         | 83,735        | 81,156        | 63,855        | 86,500          | 86,500          |
| Transfer In-Vote Ed Grant                  | 3,942         | -             | -             | -               | -               |
| Sale of Fixed Assets                       | 6,786         | 236,491       | 236,491       | -               | -               |
| <b>Total Other Financing Sources</b>       | 124,116       | 359,299       | 416,858       | 171,000         | 171,000         |
| <b>TOTAL REVENUE</b>                       | 42,143,083    | 39,666,214    | 39,938,837    | 37,336,500      | 35,447,300      |

## Expenditures by Category

|                         |           |
|-------------------------|-----------|
| • General Government    | 11%       |
| • Judicial              | 16%       |
| • Public Safety         | 42%       |
| • Public Works          | 16%       |
| • Health & Welfare      | 1%        |
| • Culture & Recreation  | 3%        |
| • Housing & Development | 4%        |
| • Debt Service          | 3%        |
| • Other Financing Uses  | <u>4%</u> |
| =                       | 100%      |



**BUDGET COMPARISON  
CONSTITUTIONAL ELECTED OFFICIALS USE VS BOARD OF COMMISSIONERS  
CONTROL**



## Summary of General Fund Expenditures

| Description                                                | Actual<br>FY2008 | Actual<br>FY2009 | Actual<br>FY2010 | Proposed<br>FY2011 | Approved<br>FY2012 |
|------------------------------------------------------------|------------------|------------------|------------------|--------------------|--------------------|
| <b>Departmental Expenditures</b>                           |                  |                  |                  |                    |                    |
| <b>General Government:</b>                                 |                  |                  |                  |                    |                    |
| Board of Elections                                         | \$ 391,638       | \$ 262,207       | \$ 506,061       | \$ 341,902         | \$ 484,000         |
| Board of Commissioners - Admin (HR included 2009/2010)     | 1,168,796        | 739,215          | 753,667          | 341,089            | 324,000            |
| Human Resources (in BOC Budget until 2011)                 | -                | -                | -                | 353,459            | 370,000            |
| Finance Dept (in BOC Budget until 2009)                    | -                | 424,974          | 461,951          | 395,144            | 380,000            |
| Information Technology                                     | 1,176,646        | 1,104,278        | 1,127,955        | 941,704            | 900,000            |
| Tax Commissioner                                           | 1,160,474        | 1,201,447        | 1,482,524        | 1,196,699          | 1,070,000          |
| Tax Assessor                                               | 1,243,728        | 1,216,905        | 1,524,877        | 1,355,518          | 1,200,000          |
| Board of Equalization                                      |                  |                  | 10,277           | 14,000             | 14,000             |
| Buildings and Grounds                                      | 1,478,051        | 1,377,294        | 1,488,148        | 1,390,696          | 1,350,000          |
| Non-departmental -                                         |                  |                  |                  |                    |                    |
| Contingency                                                | -                | -                | -                | 500,000            | 425,000            |
| Requested Personnel                                        | -                | -                | -                | -                  | -                  |
| Longevity Pay                                              | -                | -                | -                | 384,000            | -                  |
| Step Increase Midyear                                      | -                | -                | -                | -                  | -                  |
| COLA Midyear                                               | -                | -                | -                | -                  | -                  |
| Attorney Fees                                              | 150,247          | 172,668          | 210,030          | 175,000            | 175,000            |
| Risk Management                                            | 365,917          | 249,107          | 476,994          | 450,000            | 450,000            |
| Audit Fees                                                 | 105,598          | 108,200          | 99,709           | 103,500            | 103,500            |
| General Administration Dues                                | 64,754           | 65,808           | 65,808           | 68,500             | 68,500             |
| Communications Dept                                        | 27,241           | 22,168           | 30,302           | 32,995             | 31,493             |
|                                                            |                  |                  |                  |                    |                    |
| Less Allocations                                           |                  |                  | (3,716,760)      | (3,422,092)        | (3,000,000)        |
| Total General Government                                   | 7,333,090        | 6,944,271        | 4,521,543        | 4,622,114          | 4,345,493          |
|                                                            |                  |                  |                  |                    |                    |
| <b>Judicial:</b>                                           |                  |                  |                  |                    |                    |
| Superior Court - Judicial Administration                   | 517,636          | 527,078          | 560,384          | 965,824            | 890,000            |
| Superior Court - Judge Morris                              | 45,795           | 57,291           | 51,231           | 55,434             | 56,665             |
| Superior Court - Judge Boyett                              | 48,957           | 56,315           | 51,577           | 55,448             | 55,825             |
| Superior Court - Judge Adams                               | 49,161           | 58,668           | 56,338           | 56,136             | 55,440             |
| Superior Court - Judge Partain                             | 55,055           | 58,989           | 56,491           | 57,840             | 55,440             |
| Superior Court - Drug Court                                | -                | 70,862           | 169,841          | 137,377            | 130,000            |
| Clerk of Superior Court                                    | 843,610          | 813,991          | 1,148,027        | 974,934            | 875,000            |
| District Attorney                                          | 1,118,583        | 992,809          | 1,426,465        | 1,103,964          | 875,000            |
| Magistrate Court                                           | 911,716          | 881,270          | 1,098,709        | 955,267            | 908,000            |
| Probate Court                                              | 493,716          | 476,779          | 593,715          | 520,128            | 520,000            |
| Juvenile Court                                             | 977,842          | 1,011,259        | 1,225,011        | 1,137,637          | 1,050,000          |
| Public Defender                                            | 615,251          | 632,512          | 706,126          | 655,521            | 650,000            |
| Total Judicial                                             | 5,677,322        | 5,637,823        | 7,143,915        | 6,675,510          | 6,121,370          |
|                                                            |                  |                  |                  |                    |                    |
| <b>Public Safety:</b>                                      |                  |                  |                  |                    |                    |
| Sheriff's Dept - Uniform Patrol & Court Services Divisions | 6,879,115        | 6,493,646        | 8,162,682        | 6,978,651          | 6,976,795          |
| Sheriff's Dept - Correctional Center                       | 5,168,613        | 5,175,483        | 5,825,048        | 5,364,728          | 5,387,206          |
| Fire Dept                                                  | 4,417,429        | 4,462,934        | 5,051,318        | 4,550,333          | 4,500,000          |
| Coroner                                                    | 120,251          | 128,763          | 137,176          | 147,439            | 135,000            |
| Animal Control                                             | 177,883          | 176,182          | 202,284          | 178,664            | 170,000            |
| Emergency Management Agency                                | 135,035          | 94,899           | 157,504          | 118,836            | 110,000            |
| Emergency Medical Services - Ambulance Service             | 694,627          | 700,030          | 485,000          | 485,000            | 485,000            |
| American Red Cross                                         | 1,000            | 1,000            | -                | 1,000              | -                  |
| Total Public Safety                                        | 17,593,953       | 17,232,937       | 20,021,012       | 17,824,651         | 17,764,001         |
|                                                            |                  |                  |                  |                    |                    |
| <b>Public Works:</b>                                       |                  |                  |                  |                    |                    |
| Public Works                                               | 6,249,194        | 5,758,961        | 6,555,403        | 5,995,986          | 5,800,000          |
| Solid Waste Disposal                                       | 411,020          | 431,212          | 417,968          | 425,000            | 425,000            |
| Municipal LOST Agreements - Cohutta/Varnell/Tunnel Hill    | 178,000          | 178,000          | 178,000          | 178,000            | 178,000            |
| Total Public Works                                         | 6,838,214        | 6,368,173        | 7,151,371        | 6,598,986          | 6,403,000          |
|                                                            |                  |                  |                  |                    |                    |
| <b>Health and Welfare:</b>                                 |                  |                  |                  |                    |                    |
| Health Dept                                                | 1,200,000        | 1,200,000        | 950,000          | 250,000            | 250,000            |
| Family Support Council                                     | 5,400            | 7,000            | 7,000            | 8,000              | 8,000              |
| Dept of Family and Children Services                       | 148,678          | 148,678          | 148,678          | 130,000            | 80,000             |
| Georgia Dept of Veterans Services                          | 984              | 984              | 984              | 1,000              | 1,000              |

## Summary of General Fund Expenditures

| Description                                                        | Actual<br>FY2008 | Actual<br>FY2009 | Actual<br>FY2010 | Proposed<br>FY2011 | Approved<br>FY2012 |
|--------------------------------------------------------------------|------------------|------------------|------------------|--------------------|--------------------|
| Indigent Funeral Expense                                           | 82,000           | 69,000           | 63,000           | 55,000             | 55,000             |
| Senior Center                                                      | 150,000          | 150,000          | 153,573          | 150,000            | 150,000            |
| Total Health and Welfare                                           | 1,587,062        | 1,575,662        | 1,323,235        | 594,000            | 544,000            |
|                                                                    |                  |                  |                  |                    |                    |
| <b>Culture and Recreation:</b>                                     |                  |                  |                  |                    |                    |
| Parks & Recreation Dept                                            | 884,273          | 936,575          | 986,203          | 1,014,288          | 970,000            |
| Dalton Regional Library                                            | 226,000          | 246,000          | 226,000          | 200,000            | 162,000            |
| Total Culture and Recreation                                       | 1,110,273        | 1,182,575        | 1,212,203        | 1,214,288          | 1,132,000          |
|                                                                    |                  |                  |                  |                    |                    |
| <b>Housing and Development:</b>                                    |                  |                  |                  |                    |                    |
| County Extension Service                                           | 131,229          | 120,950          | 151,411          | 155,516            | 149,000            |
| Inspection & Enforcement Dept                                      | 573,858          | 433,226          | 552,193          | 465,917            | 360,000            |
| County Engineer                                                    | 162,130          | 289,401          | 342,070          | 291,453            | 360,000            |
| County Planner                                                     | 43,108           | 101,536          | 190,216          | 169,227            | 48,000             |
| Metropolitan Planning Organization (MPO)                           | -                | 15,084           | 89,416           | 141,397            | 140,000            |
| Non-departmental -                                                 |                  |                  |                  |                    |                    |
| Timber Protection                                                  | 3,107            | 3,099            | 3,090            | 3,600              | 3,600              |
| D/W Community Development Corp.                                    | 92,250           | 138,443          | 93,500           | 80,000             | 80,000             |
| D/W Joint Development Authority (DW JDA)                           | 157,250          | 157,750          | 157,250          | 157,250            | 157,500            |
| Northwest Georgia Trade & Convention Center                        | 195,000          | 229,950          | 229,950          | 300,000            | 300,000            |
| Convention & Visitors Bureau (CVB)                                 | 173,360          | 173,360          | 173,360          | 150,000            | 150,000            |
| Tunnel Hill Heritage                                               | 8,750            | 8,750            | 8,750            | 8,750              | 8,750              |
| Total Housing and Development                                      | 1,540,042        | 1,671,549        | 1,991,206        | 1,923,110          | 1,756,850          |
|                                                                    |                  |                  |                  |                    |                    |
| <b>Debt Service</b>                                                | -                | 122,641          | 122,641          | 1,212,466          | 1,859,787          |
|                                                                    |                  |                  |                  |                    |                    |
| Sub-Total                                                          | 41,679,956       | 40,735,631       | 43,487,126       | 40,665,125         | 39,926,501         |
|                                                                    |                  |                  |                  |                    |                    |
| Other Financing Uses                                               |                  |                  |                  |                    |                    |
| Transfer to County Road Projects Fund                              | -                | -                | -                | -                  | -                  |
| Transfer to E-911 Fund                                             | -                | 941,933          | -                | -                  | -                  |
| Transfer to Rural Transit                                          | 76,196           | 36,504           | 170,971          | 90,000             | 70,094             |
| Transfer to Trade Center                                           | 507,162          | 507,186          | 506,631          | 507,200            | -                  |
| Transfer to Mental Health Grant                                    | 5,090            | 3,303            | -                | -                  | -                  |
| Transfer to D.U.I Task Force                                       | -                | -                | -                | -                  | -                  |
| Transfer to Drug Court (Put in Gen Fund)                           | 69,795           | -                | -                | -                  | -                  |
| Transfer to Capital Projects                                       | 8,490,800        | 2,502,358        | 2,787,000        | 939,250            | 1,600,000          |
| Transfer to ABPP Grant - (American Battlefield Protection Program) | -                | -                | -                | -                  | -                  |
| Transfer to Scenic By-Way Grant                                    | 4,979            | -                | -                | -                  | -                  |
| Transfer to Urban/Comm Forestry Grant                              | -                | -                | -                | -                  | -                  |
| Transfer to TE Grant - Tunnel Hill                                 | 20,629           | 12,716           | 12,716           | -                  | -                  |
|                                                                    |                  |                  |                  |                    |                    |
| Total transfers                                                    | 9,174,651        | 4,004,000        | 3,477,318        | 1,536,450          | 1,670,094          |
|                                                                    |                  |                  |                  |                    |                    |
| Total less Capital Transfer                                        | 42,363,807       | 42,237,273       | 44,177,444       | 41,262,325         | 39,996,595         |
|                                                                    |                  |                  |                  |                    |                    |
| Grand Total                                                        | 50,854,607       | 44,739,631       | 46,964,444       | 42,201,575         | 41,596,595         |



## **INDIRECT COST CENTER ALLOCATION**

Whitfield County began to allocate the costs of departments that primarily service other departments with the County (indirect costs) rather than the general public (direct cost centers) in 2009. To give a better picture of the true costs of the direct cost departments to the public, indirect costs are allocated to the direct cost centers in the following manner:

1. Information Technology - The Information Technology services are responsible for providing and maintaining the County's network computer system and aid in software selection and training. This department works from a budget all its own. The IT allocations are based on the number of devices in each department.
2. Board of Commissioners – (a) Human Resources (HR) and (b) Finance and Accounting:
  - (a) Human Resources - The Personnel-HR division is responsible for recruitment, testing, interview assistance and with assisting in the selection of County employees on an as needed basis. Personnel records are managed and employee benefits are coordinated for all County employees. Additional tasks include administrative assistance with regard to insurance risk management and Countywide training programs. This department works from a budget all its own. The Human Resources allocations are based on the number of employees in each department.
  - (b) Finance and Accounting - The Accounting division provides accounting services for all cost centers. This division records revenues and expenses, provides prepared financial statements, provides payroll services, participates in the budget preparation and monitors investments. The finance office also reviews and approves all invoices and disburses County funds. The office had the duty to audit all cash accounts of the County. This department works from a budget all its own. The Finance Department allocations are based on the number of employees in each department.
3. Building & Grounds - The Building & Grounds division provides maintenance and custodial service for the various facilities owned by Whitfield County. This department works from a budget all its own. The Building & Grounds allocations are based on square footage and by departments.

## 2012 Indirect Cost Allocations

| Dept                           | Information Technology |            |            | Board of Commissioners<br>(HR/Payroll) |            |            | Building & Grounds |            |              | Total        |
|--------------------------------|------------------------|------------|------------|----------------------------------------|------------|------------|--------------------|------------|--------------|--------------|
|                                | # of<br>Devices        | % of Total | \$ 900,000 | # of<br>Employees                      | % of Total | \$ 750,000 | Square<br>Feet     | % of Total | \$ 1,350,000 |              |
| Animal Control                 | 13                     | 0.89%      | 8,010      | 3                                      | 0.60%      | 4,500      | 288                | 0.12%      | 1,620        | 14,130.00    |
| Board of Commissioners         | 24                     | 1.64%      | 14,760     | 7                                      | 1.41%      | 10,575     | 800                | 0.34%      | 4,590        | 29,925.00    |
| Board of Elections             | 24                     | 1.64%      | 14,760     | 7                                      | 1.41%      | 10,575     | 4,300              | 1.85%      | 24,975       | 50,310.00    |
| Clerk of Superior Court        | 102                    | 6.99%      | 62,910     | 16                                     | 3.21%      | 24,075     | 13,536             | 5.81%      | 78,435       | 165,420.00   |
| Communications                 | 6                      | 0.41%      | 3,690      | 1                                      | 0.20%      | 1,500      | 180                | 0.08%      | 1,080        | 6,270.00     |
| Coroner                        | 8                      | 0.55%      | 4,950      | 1                                      | 0.20%      | 1,500      |                    |            |              | 6,450.00     |
| District Attorney              | 101                    | 6.92%      | 62,280     |                                        |            |            | 11,000             | 4.72%      | 63,720       | 126,000.00   |
| Drug Court                     | 26                     | 1.78%      | 16,020     | 1                                      | 0.20%      | 1,500      | 9,000              | 3.87%      | 52,245       | 69,765.00    |
| EMA                            | 29                     | 1.99%      | 17,910     | 1                                      | 0.20%      | 1,500      | 225                | 0.10%      | 1,350        | 20,760.00    |
| Engineer                       | 17                     | 1.17%      | 10,530     | 4                                      | 0.80%      | 6,000      | 484                | 0.21%      | 2,835        | 19,365.00    |
| Extension Office               | 34                     | 2.33%      | 20,970     | 6                                      | 1.20%      | 9,000      | 2,000              | 0.86%      | 11,610       | 41,580.00    |
| Fire                           | 78                     | 5.35%      | 48,150     | 65                                     | 13.05%     | 97,875     | 530                | 0.23%      | 3,105        | 149,130.00   |
| Inspection & Enforcement       | 35                     | 2.40%      | 21,600     | 6                                      | 1.20%      | 9,000      | 5,300              | 2.28%      | 30,780       | 61,380.00    |
| Juvenile Court                 | 76                     | 5.21%      | 46,890     | 16                                     | 3.20%      | 24,000     | 11,800             | 5.07%      | 68,445       | 139,335.00   |
| Magistrate Court               | 59                     | 4.04%      | 36,360     | 13                                     | 2.61%      | 19,575     | 9,360              | 4.02%      | 54,270       | 110,205.00   |
| MPO                            | 5                      | 0.34%      | 3,060      | 1                                      | 0.20%      | 1,500      | 108                | 0.05%      | 675          | 5,235.00     |
| Parks & Recreation             | 19                     | 1.30%      | 11,700     | 13                                     | 2.61%      | 19,575     | 4,182              | 1.80%      | 24,300       | 55,575.00    |
| Probate Court                  | 54                     | 3.70%      | 33,300     | 8                                      | 1.61%      | 12,075     | 8,100              | 3.48%      | 46,980       | 92,355.00    |
| Public Defender                | 53                     | 3.63%      | 32,670     |                                        |            |            | 3,300              | 1.42%      | 19,170       | 51,840.00    |
| Public Works                   | 68                     | 4.66%      | 41,940     | 78                                     | 15.66%     | 117,450    | 4,998              | 2.15%      | 29,025       | 188,415.00   |
| Sheriff's Office - Admin       | 315                    | 21.59%     | 194,310    | 110                                    | 22.09%     | 165,675    | 18,427             | 7.91%      | 106,785      | 466,770.00   |
| Sheriff's Office - Corrections |                        |            |            | 85                                     | 17.07%     | 128,025    | 54,895             | 23.57%     | 318,195      | 446,220.00   |
| Superior Court Admin           | 125                    | 8.57%      | 77,130     | 6                                      | 1.20%      | 9,000      | 56,850             | 24.43%     | 329,805      | 415,935.00   |
| Tax Assessor                   | 91                     | 6.24%      | 56,160     | 27                                     | 5.42%      | 40,650     | 8,114              | 3.48%      | 46,980       | 143,790.00   |
| Tax Commissioner               | 97                     | 6.66%      | 59,940     | 23                                     | 4.65%      | 34,875     | 5,080              | 2.15%      | 29,025       | 123,840.00   |
|                                | 1,459                  | 100.00%    | \$ 900,000 | 498                                    | 100.00%    | \$ 750,000 | 232,857            | 100.00%    | \$ 1,350,000 | 3,000,000.00 |

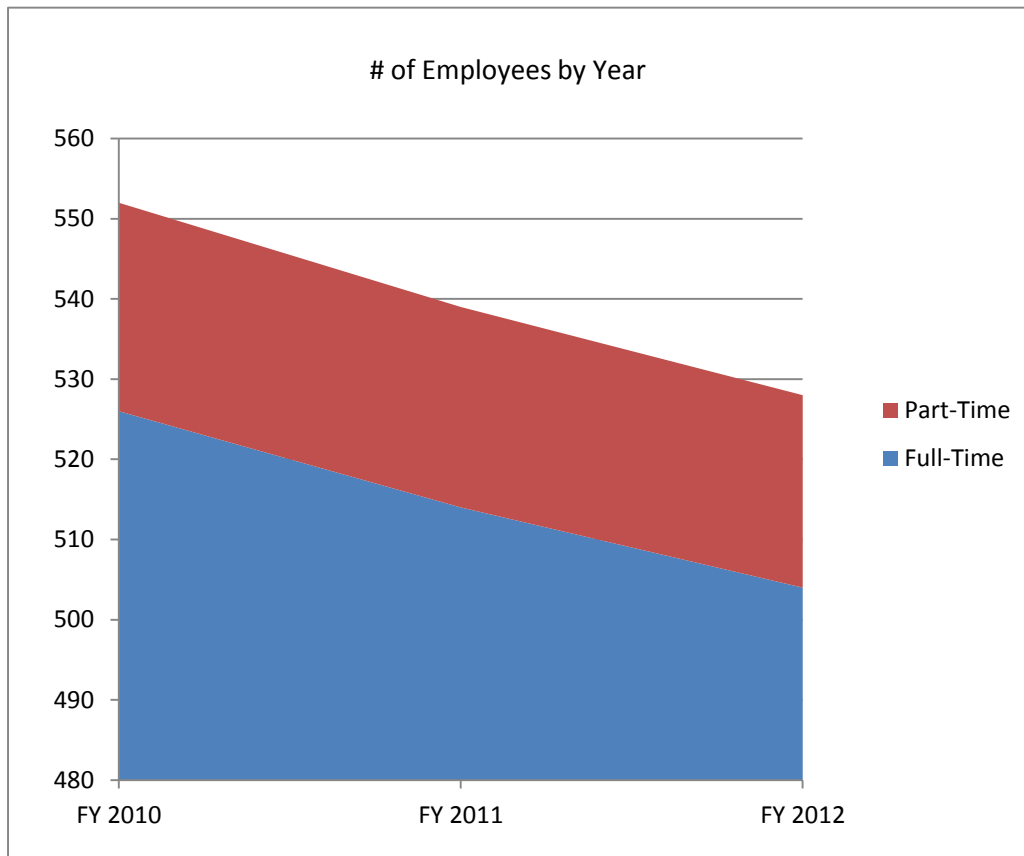
## PERSONNEL SUMMARY

For the FY 2012 Budget, Whitfield County has funded 504 full-time employees and 24 part-time employees for a total employment of 528. This is a drop of 1% or 11 positions from 2011. Each of the regular full-time employees will also be subject to at least 4 furlough days and may have additional departmental level furlough days.

The following page details the count by functional area such as General Government, Judicial, Public Safety, etc. with a listing of the departments falling into these functional areas.

Note the following:

- The staff of the Public Defenders and District Attorney's offices are all either contract or state positions and are not included in Whitfield County employment numbers
- Part-Time Staff. Even though the Internal Revenue Service has ruled that Poll Workers are to be treated as employees, we have elected not to count them in our part-time staff numbers. The Poll Workers only work during an election and would skew the true employment picture.



|                                         | Full-Time   |             |             | Part-Time   |             |             | Total       |            |             |
|-----------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|-------------|
|                                         | FY 2010     | FY 2011     | FY 2012     | FY 2010     | FY 2011     | FY 2012     | FY 2010     | FY 2011    | FY 2012     |
| <b>General Government:</b>              |             |             |             |             |             |             |             |            |             |
| Board of Elections                      | 4           | 4           | 4           | 3           | 3           | 3           | 7           | 7          | 7           |
| Board of Commissioners - Administration | 3           | 2           | 2           | 5           | 5           | 5           | 8           | 7          | 7           |
| Human Resources                         | 3           | 3           | 3           | 0           | 0           | 0           | 3           | 3          | 3           |
| Finance                                 | 7           | 7           | 7           | 0           | 0           | 0           | 7           | 7          | 7           |
| Information Technology                  | 9           | 7           | 7           | 0           | 0           | 0           | 9           | 7          | 7           |
| Tax Commissioner                        | 22          | 22          | 22          | 1           | 1           | 1           | 23          | 23         | 23          |
| Tax Assessor                            | 22          | 22          | 22          | 5           | 5           | 5           | 27          | 27         | 27          |
| Buildings & Grounds                     | 18          | 18          | 18          | 0           | 0           | 0           | 18          | 18         | 18          |
| Communications                          | 0           | 0           | 0           | 1           | 1           | 1           | 1           | 1          | 1           |
| <b>Total General Government</b>         | <b>88</b>   | <b>85</b>   | <b>85</b>   | <b>15</b>   | <b>15</b>   | <b>15</b>   | <b>103</b>  | <b>100</b> | <b>100</b>  |
| <b>Judicial:</b>                        |             |             |             |             |             |             |             |            |             |
| Superior Court                          | 6           | 6           | 6           | 0           | 0           | 0           | 6           | 6          | 6           |
| Drug Court                              | 1           | 1           | 1           | 0           | 0           | 0           | 1           | 1          | 1           |
| Clerk of Court                          | 16          | 15          | 15          | 1           | 1           | 1           | 17          | 16         | 16          |
| Magistrate Court                        | 13          | 13          | 13          | 0           | 0           | 0           | 13          | 13         | 13          |
| Probate Court                           | 9           | 8           | 8           | 0           | 0           | 0           | 9           | 8          | 8           |
| Juvenile Court                          | 16          | 16          | 16          | 0           | 0           | 0           | 16          | 16         | 16          |
| <b>Total Judicial</b>                   | <b>61</b>   | <b>59</b>   | <b>59</b>   | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>62</b>   | <b>60</b>  | <b>60</b>   |
| <b>Public Safety:</b>                   |             |             |             |             |             |             |             |            |             |
| Sheriff - Patrol                        | 114         | 113         | 110         | 0           | 0           | 0           | 114         | 113        | 110         |
| Sheriff - Corrections                   | 85          | 85          | 78          | 0           | 0           | 0           | 85          | 85         | 78          |
| Fire                                    | 65          | 65          | 65          | 0           | 0           | 0           | 65          | 65         | 65          |
| Coroner                                 | 1           | 1           | 1           | 0           | 0           | 0           | 1           | 1          | 1           |
| Animal Control                          | 2           | 2           | 2           | 2           | 0           | 1           | 4           | 2          | 3           |
| Emergency Management                    | 1           | 1           | 1           | 0           | 0           | 0           | 1           | 1          | 1           |
| <b>Total Public Safety</b>              | <b>268</b>  | <b>267</b>  | <b>257</b>  | <b>2</b>    | <b>0</b>    | <b>1</b>    | <b>270</b>  | <b>267</b> | <b>258</b>  |
| <b>Public Works:</b>                    |             |             |             |             |             |             |             |            |             |
| Public Works                            | 83          | 79          | 79          | 0           | 0           | 0           | 83          | 79         | 79          |
| <b>Culture &amp; Recreation:</b>        |             |             |             |             |             |             |             |            |             |
| Parks & Recreation                      | 8           | 8           | 8           | 4           | 5           | 5           | 12          | 13         | 13          |
| <b>Housing &amp; Development:</b>       |             |             |             |             |             |             |             |            |             |
| County Extension Service                | 4           | 4           | 4           | 2           | 2           | 2           | 6           | 6          | 6           |
| Inspection & Enforcement                | 7           | 6           | 6           | 0           | 0           | 0           | 7           | 6          | 6           |
| County Engineer                         | 4           | 3           | 4           | 1           | 1           | 0           | 5           | 4          | 4           |
| County Planner                          | 2           | 2           | 1           | 0           | 0           | 0           | 2           | 2          | 1           |
| Metropolitan Planning Organization      | 1           | 1           | 1           | 1           | 1           | 0           | 2           | 2          | 1           |
| <b>Total Housing &amp; Development</b>  | <b>18</b>   | <b>16</b>   | <b>16</b>   | <b>4</b>    | <b>4</b>    | <b>2</b>    | <b>22</b>   | <b>20</b>  | <b>18</b>   |
| <b>Total County Staff</b>               | <b>526</b>  | <b>514</b>  | <b>504</b>  | <b>26</b>   | <b>25</b>   | <b>24</b>   | <b>552</b>  | <b>539</b> | <b>528</b>  |
| <b># of Staff per 1,000 Citizens</b>    | <b>5.66</b> | <b>5.53</b> | <b>5.42</b> | <b>0.28</b> | <b>0.27</b> | <b>0.26</b> | <b>5.94</b> | <b>5.8</b> | <b>5.68</b> |

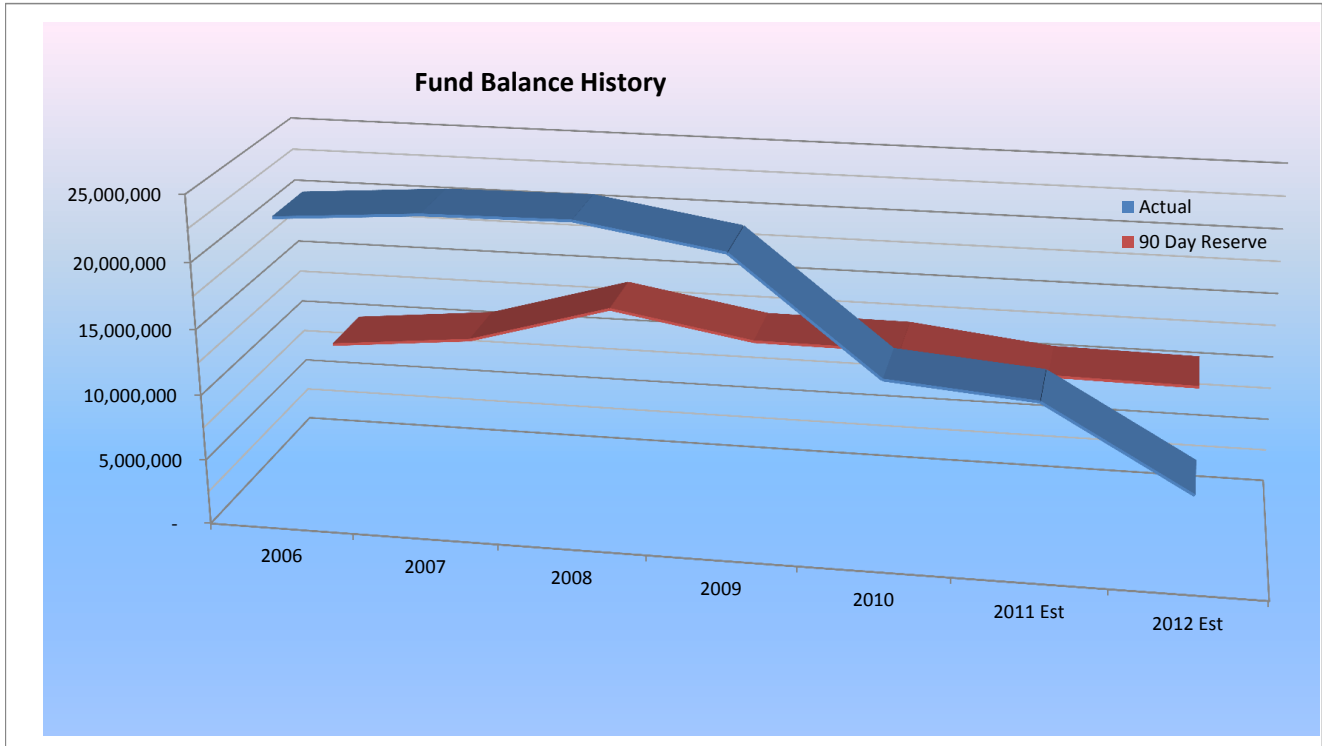
### Fund Balance Estimate

|                                               | Budgeted<br>2011         | Projected<br>2012        |
|-----------------------------------------------|--------------------------|--------------------------|
| <b>Beg Balance - Operations &amp; Capital</b> | <u>13,525,724</u>        | <u>12,613,154</u>        |
| +/- Projected Operations Gain/Loss            | 26,680                   | (4,549,295)              |
| -Capital Projects paid from Fund Balance      | <u>(939,250)</u>         | <u>(1,600,000)</u>       |
| <b>Projected Fund Balance</b>                 | <u><b>12,613,154</b></u> | <u><b>6,463,859</b></u>  |
|                                               |                          |                          |
| <b>Base Reserve Desired (County Code)</b>     | <u><b>10,550,394</b></u> | <u><b>10,399,148</b></u> |

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### Fund Balance by Year

|                       | 2006       | 2007       | 2008       | 2009       | 2010       | 2011 Est   | 2012 Est   |
|-----------------------|------------|------------|------------|------------|------------|------------|------------|
| <b>Actual</b>         | 22,929,712 | 23,694,268 | 23,820,930 | 22,087,135 | 13,525,724 | 12,613,154 | 6,463,859  |
| <b>90 Day Reserve</b> | 9,641,018  | 10,674,415 | 13,761,665 | 11,877,011 | 11,812,574 | 10,550,394 | 10,399,148 |





# BOARD OF ELECTIONS

## Mission

The mission of the Board of Elections is to provide an efficient means for citizens to cast a vote, to ensure an accurate list of voters, and to actively promote voter education, thus instilling confidence that public officials are properly elected.

## Goals

- Prepare, conduct and administer all elections in Dalton-Varnell-Whitfield County
- Provide for proper maintenance and security of voting equipment
- Prepare, deliver, and oversee absentee balloting for all elections including adhering to federal and state guidelines for military and overseas voters
- Obtain, maintain and safeguard the registration of all eligible voters for all elections; to do this accurately and legally and with the least amount of inconvenience to voters; and to adequately function as a public relations and information facility at all times
- Establish and maintain precinct lines, controlling any disproportionate inequities in population to include redistricting due to representative district line shifts and the Census
- Continually evaluate and survey polling locations to ensure handicap accessibility, and to try to alleviate long lines on election day by ensuring that sites are properly suited and staffed

## Performance Measures

| Measure              | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|----------------------|------------------|------------------|---------------------|---------------------|
| Voters Registered    | 42,080           | 44,175           | 43,380              | 46,000              |
| # of Elections       | MUNI/SE          | 4                | MUNI/SE             | 6                   |
| # of Votes Processed |                  | 33,497           | 40,000              | 62,000              |



## Budget Summary

Department/Cost Center:

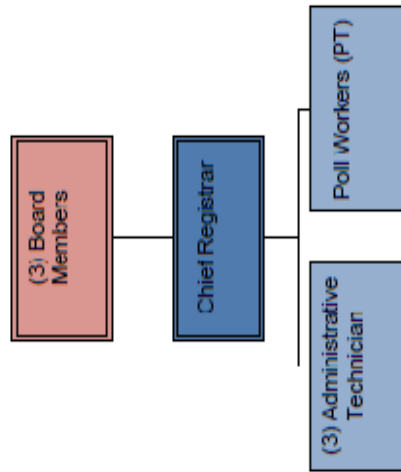
**Board of Elections**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 213,671               | \$ 345,823               | \$ 206,340                | \$ 325,946                  |
| Travel                      | 4,784                    | 3,055                    | 5,000                     | 6,000                       |
| Office Supplies             | 5,589                    | 13,188                   | 24,850                    | 35,850                      |
| Furniture/Equipment         | 2,036                    | 880                      | 1,000                     | 1,000                       |
| Legal/Contract Services     | 1,733                    | 41,482                   | 16,000                    | 30,000                      |
| Operating Supplies          | 1,240                    | 1,747                    | 2,000                     | 2,000                       |
| Maintenance                 | 32,738                   | 27,183                   | 29,200                    | 29,200                      |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | 416                      | 1,339                    | 2,150                     | 2,150                       |
| Sub-Total                   | 262,207                  | 434,697                  | 286,540                   | 432,146                     |
| Plus: Indirect Costs        | 63,617                   | 63,617                   | 55,362                    | 50,310                      |
| <b>Total</b>                | <b>\$ 325,824</b>        | <b>\$ 498,314</b>        | <b>\$ 341,902</b>         | <b>\$ 482,456</b>           |

## Position Summary

|              | <b>FY 2010</b> | <b>FY 2011</b> | <b>FY 2012</b> |
|--------------|----------------|----------------|----------------|
| Permanent    | 4.0            | 4.0            | 4.0            |
| Part Time    | 3.0            | 3.0            | 3.0            |
|              |                |                |                |
| <b>Total</b> | <b>7.0</b>     | <b>7.0</b>     | <b>7.0</b>     |

# Whitfield County Board of Elections



## **BOARD OF COMMISSIONERS General Administration**

### **Mission**

The mission of the Whitfield County Board of Commissioners and Staff is to perform our duties in a manner that reflect our dedication and progressive commitment to the citizens in all county matters to better enhance the quality of life for all.

Our goal is to be fully responsive to the needs of the county in striving to enhance the services currently provided. We will consistently look for ways to add value and continue our commitment in partnership with the various community resource agencies to ensure effective county government and the best service possible.

## Budget Summary

Department/Cost Center:

**Board of Commissioners - General Administration**

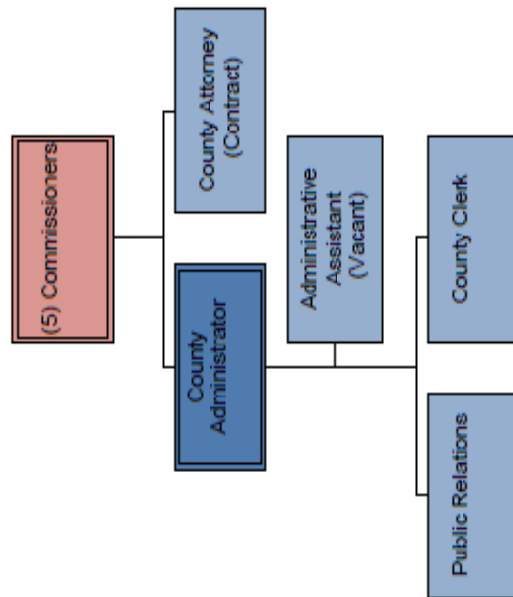
| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 567,593       | \$ 541,332       | \$ 246,939        | \$ 231,200          |
| Travel                  | 53,667           | 53,662           | 34,500            | 24,000              |
| Office Supplies         | 14,053           | 16,974           | 12,000            | 7,500               |
| Furniture/Equipment     | 704              | 4,077            | 8,000             | 8,000               |
| Legal/Contract Services | 36,194           | 43,516           | 5,000             | 7,000               |
| Operating Supplies      | 13,730           | 19,536           | 8,350             | 15,500              |
| Maintenance             | 13,786           | 14,571           | 3,000             | 2,500               |
| Vehicle Expense         | 1,882            | 1,553            | 1,500             | 2,000               |
| Consultant              | 1,286            | 8,200            | -                 | 5,000               |
| Miscellaneous           | 36,321           | 45,212           | 21,800            | 21,300              |
| Sub-Total               | 739,216          | 748,633          | 341,089           | 324,000             |
| Less: Indirect Costs    | (739,216)        | (752,020)        | (341,089)         | 29,925              |
| Total                   | \$ -             | \$ (3,387)       | \$ -              | \$ 353,925          |

Note: 2009 & 2010 Includes HR

### Position Summary (General Administration Only - All Years)

|              | FY 2009    | FY 2010    | FY 2011    |
|--------------|------------|------------|------------|
| Permanent    | 3.0        | 3.0        | 2.0        |
| Part Time    | 5.0        | 5.0        | 5.0        |
|              |            |            |            |
| <b>Total</b> | <b>8.0</b> | <b>8.0</b> | <b>7.0</b> |

# Whitfield County Board of Commissioners



# Human Resources Department (HR)

## Mission

The mission of the Human Resources Department is to create an environment that motivates employees to contribute to County objectives; to provide programs that have a positive impact on the County's ability to attract, develop and retain a talented & diverse workforce; and in doing so maintain a County that is viable and productive for its citizens.

The Human Resources Department exists to provide competent, courteous, and professional assistance to all County departments and elective offices. The office provides employee recruitment and selection services, payroll services, employee benefit procurement and claims resolution services, risk management services, employee training and skill development services, and employee records management services. The HR Office is also responsible for labor relations, conflict resolution, benefits administration, employee recognition programs, implementation of a comprehensive performance appraisal program, development and administration of employee related policies and ordinances, coordination of the County's safety and loss prevention program, and employee communication efforts.

## Goals

- To conduct annual staff development training sessions for all employees
- To ensure that the salaries paid to County employees are both attractive and competitive in the job market
- To maintain accurate and complete personnel records
- To be responsive to questions and concerns of employees regarding all aspects of their employee/employer relationship
- To attract & retain high quality employees through innovative recognition and reward programs
- To provide employee health improvement awareness opportunities
- To identify specific succession/promotion opportunities for employees

## Performance Measures

Department/Cost Center:

**Human Resources**

| Measure                             | Actual<br>FY2009 | Projected<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|-------------------------------------|------------------|---------------------|---------------------|---------------------|
| Headcount Supported:                |                  |                     |                     |                     |
| County Employees                    | 607              | 552                 | 539                 | 539                 |
| Supplemental Pay Employees          | 15               | 15                  | 15                  | 15                  |
| DA, Public Defender, Superior Court | 66               | 66                  | 66                  | 66                  |
|                                     |                  |                     |                     |                     |
|                                     |                  |                     |                     |                     |
| Support Provided:                   |                  |                     |                     |                     |
| Merit Board                         | 2                | -                   | 5                   | 5                   |
| Informal                            | 1,035            | 1,040               | 1,040               | 1,040               |
| Employee Assistance                 | 18,480           | 31,360              | 35,000              | 35,000              |
| Applicants/Work Verification        | 7,800            | 6,800               | 6,000               | 6,000               |
| Citizens - Health Cards             | 8,040            | 8,040               | 7,000               | 7,000               |
|                                     |                  |                     |                     |                     |
| Workers Comp:                       |                  |                     |                     |                     |
| Incident Only                       | 43               | 45                  | 50                  | 50                  |
| Medical Only                        | 27               | 30                  | 35                  | 35                  |
| Medical & Lost Time                 | 15               | 10                  | 4                   | 4                   |
|                                     |                  |                     |                     |                     |
| Liability Claims Processed          | 35               | 40                  | 40                  | 40                  |

## Budget Summary

Department/Cost Center:

**Board of Commissioners - HR**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   |                          |                          | \$ 234,969                | \$ 247,500                  |
| Travel                      |                          |                          | 12,590                    | 12,600                      |
| Office Supplies             |                          |                          | 5,000                     | 5,000                       |
| Furniture/Equipment         |                          |                          | -                         | -                           |
| Legal/Contract Services     |                          |                          | 20,000                    | 20,000                      |
| Operating Supplies          |                          |                          | 21,250                    | 21,250                      |
| Maintenance                 |                          |                          | 53,000                    | 53,000                      |
| Vehicle Expense             |                          |                          | -                         | -                           |
| Consultant                  |                          |                          | -                         | 3,000                       |
| Miscellaneous               |                          |                          | 6,650                     | 7,650                       |
| Sub-Total                   |                          |                          | 353,459                   | 370,000                     |
| Less: Indirect Costs        |                          |                          | (353,459)                 | (370,000)                   |
| <b>Total</b>                | <b>\$ -</b>              | <b>\$ -</b>              | <b>\$ -</b>               | <b>\$ -</b>                 |

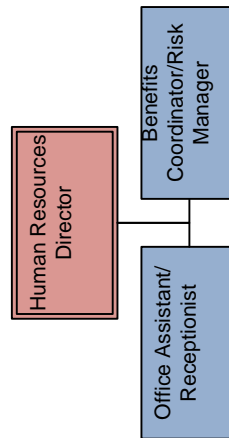
Note: Included in BOC Admin until 2011

## Position Summary

|              | <b>FY 2010</b> | <b>FY 2011</b> | <b>FY 2012</b> |
|--------------|----------------|----------------|----------------|
| Permanent    | 3.0            | 3.0            | 3.0            |
| Part Time    |                |                |                |
| <b>Total</b> | <b>3.0</b>     | <b>3.0</b>     | <b>3.0</b>     |



## Whitfield County Human Resources



# **FINANCE DEPARTMENT**

## **Mission**

The Finance and Accounting Department is responsible for managing the financial operations of the County. Our mission is to perform all duties successfully to ensure the effective and efficient processing of all financial transactions, the accurate reporting of the government financial condition, and the sound financial position of the County.

The Finance and Accounting Department maintains the financial records for all County funds. Responsibilities include payroll services, accounts payable, accounts receivable, purchase orders, bid process, capital assets, alcoholic beverage licenses, the consolidated annual comprehensive financial report (CAFR), grants, general ledger, and coordinate the budget process.

## **Goals**

- To provide all departments with timely and reliable financial information
- To provide financial guidance to all Department Heads/Elected Officials to assure conformance with County policies, GASB pronouncements, and generally accepted accounting principles
- To maintain high standards of productivity and efficiency
- To develop and maintain a financial policy/procedure manual
- To process & pay County bills timely
- To maintain the "Certificate of Achievement for Excellence in Financial Reporting"
- Provide timely and accurate interim financial information to the Board of Commissioners to aid in any necessary budget adjustments or furloughs

## Performance Measures

Department/Cost Center:  
**Finance and Accounting Department**

| Measure                                | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|----------------------------------------|------------------|------------------|---------------------|---------------------|
| Purchase Orders/Requisitions Processed | 11,308           | 10,894           | 12,000              | 12,000              |
| Invoices Processed                     | 14,856           | 14,587           | 14,000              | 14,000              |
| Accounts Payable Checks Issued         | 8,373            | 8,171            | 8,500               | 8,500               |
| Payroll Checks Issued                  | 15,974           | 16,287           | 17,000              | 17,000              |
|                                        |                  |                  |                     |                     |
| <b>Goals:</b>                          |                  |                  |                     |                     |
| Process all Invoices within 30 Days    | 86%              |                  | 95%                 | 95%                 |

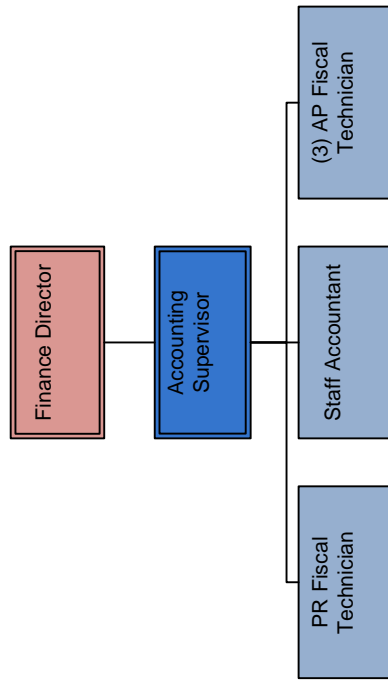
## Budget Summary

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 357,379       | \$ 398,194       | \$ 346,128        | \$ 323,650          |
| Travel                  | 4,401            | 4,366            | 3,000             | 2,600               |
| Office Supplies         | 13,543           | 10,999           | 9,500             | 13,500              |
| Furniture/Equipment     | 1,285            | 9,281            | -                 | 1,000               |
| Legal/Contract Services | 5,000            | 1,000            | -                 | 1,000               |
| Operating Supplies      | 261              | -                | -                 | -                   |
| Maintenance             | 29,657           | 29,496           | 31,000            | 32,000              |
| Vehicle Expense         | -                | -                | -                 | -                   |
| Consultant              | -                | 250              | -                 | -                   |
| Miscellaneous           | 5,448            | 8,364            | 5,516             | 6,250               |
| Sub-Total               | 416,974          | 461,950          | 395,144           | 380,000             |
| Less: Indirect Costs    | (416,974)        | (461,950)        | (395,144)         | (380,000)           |
| Total                   | \$ -             | \$ -             | \$ -              | \$ -                |

## Position Summary

|              | FY 2010    | FY 2011    | FY 2012    |
|--------------|------------|------------|------------|
| Permanent    | 7.0        | 7.0        | 7.0        |
| Part Time    |            |            |            |
|              |            |            |            |
| <b>Total</b> | <b>7.0</b> | <b>7.0</b> | <b>7.0</b> |

## Whitfield County Finance Department



# INFORMATION TECHNOLOGY

## Mission

The Information Technology department provides reliable, innovative, cost-effective information technology solutions to support the mission of Whitfield County.

## Vision

Provide excellent information technology solutions to the citizens, business community and staff of Whitfield County.

## Goals

- Support the objectives of County government
- Conduct County operations electronically
- Treat information as a strategic resource
- View technology investments from an enterprise perspective
- Ensure electronic access to information and services while maintaining privacy
- Continuously improve services provided by Whitfield County

## Performance Measures

Department/Cost Center:

**Information Technology**

| Measure                                 | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|-----------------------------------------|------------------|------------------|---------------------|---------------------|
| Help Desk Calls                         | 5,151            | 5,691            | 5,380               | 5,400               |
| Web Site Hits                           |                  | 255,650          | 260,000             | 262,000             |
| GIS Layers                              |                  | 68               | 72                  | 84                  |
| Completed Work Orders                   |                  | 4,496            | 3,850               | 4,100               |
|                                         |                  |                  |                     |                     |
| <i>Keep Uptime of Following at 99+%</i> |                  |                  |                     |                     |
| Email                                   |                  | 99.98%           | 100.00%             | 99.00%              |
| Web Server                              |                  | 99.97%           | 99.95%              | 99.00%              |
| GIS                                     |                  | 98.80%           | 100.00%             | 99.00%              |
| Telephone System                        |                  | 100.00%          | 100.00%             | 99.00%              |
| 911 System                              |                  | 99.96%           | 99.96%              | 99.00%              |
| Wireless Access                         |                  | 99.98%           | 99.95%              | 99.00%              |
| Financial System (Eden)                 |                  | 99.98%           | 99.98%              | 99.00%              |
| Average                                 |                  | 99.81%           | 99.98%              | 99.00%              |

## Budget Summary

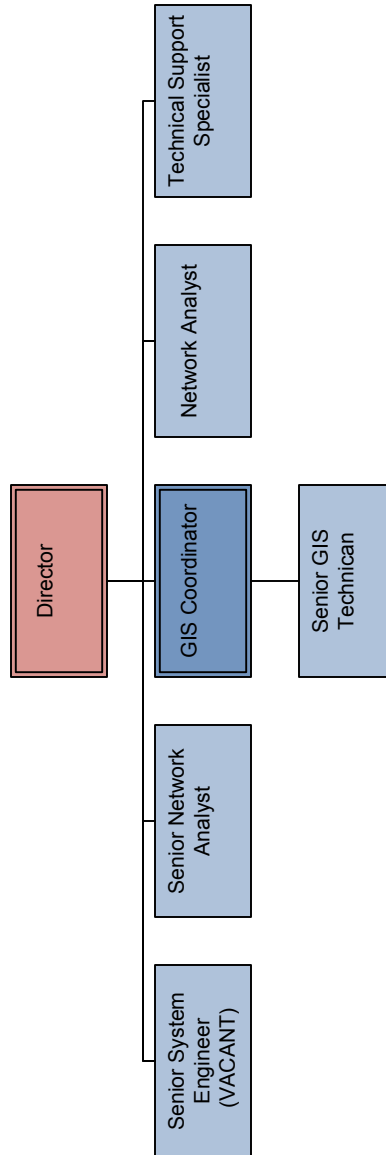
Department/Cost Center:  
**Information Technology**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 616,942               | \$ 658,098               | \$ 485,996                | \$ 424,410                  |
| Travel                      | 40,537                   | 28,462                   | 2,000                     | 16,800                      |
| Office Supplies             | 5,637                    | 4,987                    | 5,000                     | 5,100                       |
| Furniture/Equipment         | 23,276                   | 36,033                   | 7,000                     | 25,000                      |
| Legal/Contract Services     | 144,453                  | 121,135                  | 140,100                   | 161,160                     |
| Operating Supplies          | 13,834                   | 19,642                   | -                         | 5,000                       |
| Maintenance                 | 68,850                   | 72,261                   | 101,500                   | 109,800                     |
| Vehicle Expense             | 3,724                    | 2,895                    | 878                       | 2,100                       |
| Consultant                  | 4,220                    | 281                      | -                         | -                           |
| Miscellaneous               | 182,810                  | 184,160                  | 199,230                   | 150,630                     |
| Sub-Total                   | 1,104,283                | 1,127,954                | 941,704                   | 900,000                     |
| Less: Indirect Costs        | -                        | (1,127,954)              | (941,704)                 | (900,000)                   |
| <b>Total</b>                | <b>\$ 1,104,283</b>      | <b>\$ -</b>              | <b>\$ -</b>               | <b>\$ -</b>                 |

## Position Summary

|              | <b>FY 2010</b> | <b>FY 2011</b> | <b>FY 2012</b> |
|--------------|----------------|----------------|----------------|
| Permanent    | 9.0            | 7.0            | 7.0            |
| Part Time    | 0.0            | 0.0            | 0.0            |
|              |                |                |                |
| <b>Total</b> | <b>9.0</b>     | <b>7.0</b>     | <b>7.0</b>     |

# IT Department



## **TAX COMMISSIONER**

### **Mission**

Our focus on being A Leader in Public Service has never been more acute. We are committed to being accountable to the citizens of Whitfield County, as well as to others for whom we provide services.

The Georgia Constitution mandates the Office of the Tax Commissioner. This office safeguards tax receipts of Whitfield County. This office complies with all Constitutional laws of Georgia pertaining to the Tax Commissioner's Office, as well as state and local legislation and regulations.

In partnership with state, county and city governments, the Whitfield County Tax Commissioner's Office is charged with the responsibility of collecting taxes, taking application of title, certificate of registration and license plates to vehicles owned and operated in Whitfield County. This office collects out of state sales tax on vehicles purchased outside the state of Georgia. It is also responsible with the duty of issuing handicapped placards and mobile home decals. Homestead and other related exemption applications are filed in this office. The Whitfield County Tax Commissioner's office will provide services that are accessible and responsive to the needs of the citizens of the greater Dalton/Whitfield County area through innovation, technology and a professional workforce.

Our goal is to perform these duties efficiently, timely and to provide our citizens with above measure quality customer service. The Whitfield County Tax Commissioner's Office continually remains available and sensitive to the needs of our citizens through a professional workforce, innovation and integrating technology.



## **Goals**

- Presence of TEAMWORK - Demonstrate proactive INNOVATION
- Thrive to SERVE customers
- Establish meaningful and challenging work that matches employee skill and interest
- Provide OPEN and ETHICAL work environment
- LEAD by fact to remain conservative stewards of public resources
- Forecast FUTURE needs
- Cross-train Employees to build better Customer Service and timely Operations
- Monthly staff meeting focusing on positive impression and professional image
- Implement employee incentives to raise awareness of individual customer service abilities
- Monthly scorecards to promote self development through analysis performance

## **Methodology- Vision**

Issuance of motor vehicle license plate decals is handled by customer service representatives, mail or internet services. Transactions processed by customer service representatives or by the internet can be paid by credit card. Property tax payments are collected by customer service representatives, by mail or through internet services. The tax payments can be viewed the following day by internet service at [www.whitfieldcountyga.com](http://www.whitfieldcountyga.com).

These collections include real estate, mobile homes, personal property, ad valorem tax on motor vehicles, tag and title fees, sales tax, insurance lapse fees, and other related duties as required.

Collections for all governing bodies such as the City of Dalton, School Systems (County and City), Whitfield County Government and the State of Georgia.

Foster teamwork ~ encourage proactive innovation ~ Exist to SERVE

Provide more than adequate places and services to allow our citizens ease in payment and collection of information; we strive to Lead in Customer Service.

## Performance Measures

Department/Cost Center:

**Tax Commissioner**

| Measure                      | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|------------------------------|------------------|------------------|---------------------|---------------------|
| Titles Issued                | 25,989           | 30,500           | 35,500              | 35,500              |
| T-17's (Out of State Titles) | 5,250            | 5,460            | 5,678               | 5,678               |
| T-Serial Plates Assigned     | 287              | 300              | 312                 | 312                 |
| Insurance Fines              | 4,313            | 4,486            | 4,665               | 4,665               |
| Registration Renewals        | 95,805           | 99,637           | 103,622             | 103,622             |
| Tag Transfers                | 4,349            | 4,523            | 4,704               | 4,704               |
| Placards Issued              | 1,297            | 1,349            | 1,403               | 1,403               |
| Title Transfers              | 13,485           | 14,024           | 14,585              | 14,585              |

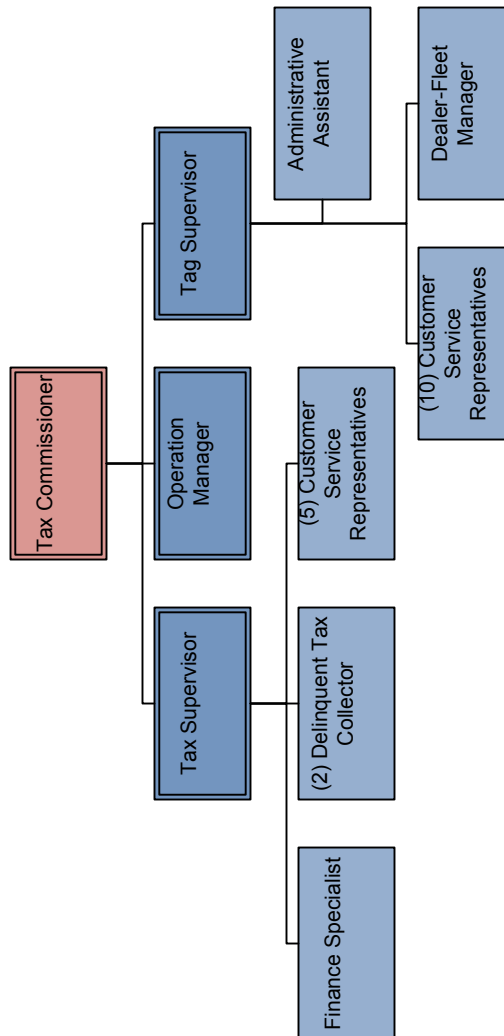
## Budget Summary

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 1,038,558     | \$ 1,166,878     | \$ 892,706        | \$ 854,175          |
| Travel                  | 18,206           | 16,579           | 15,500            | 15,500              |
| Office Supplies         | 80,350           | 78,379           | 88,800            | 88,800              |
| Furniture/Equipment     | 19,720           | 5,342            | 3,000             | 13,000              |
| Legal/Contract Services | -                | -                | -                 | -                   |
| Operating Supplies      | 6,779            | 4,873            | 5,440             | 5,440               |
| Maintenance             | 28,040           | 30,533           | 30,400            | 35,400              |
| Vehicle Expense         | 1,829            | 1,195            | 3,500             | 3,500               |
| Consultant              | -                | -                | -                 | -                   |
| Miscellaneous           | 7,969            | 8,760            | 9,350             | 9,350               |
| Sub-Total               | 1,201,451        | 1,312,539        | 1,048,696         | 1,025,165           |
| Plus: Indirect Costs    | 150,222          | 150,222          | 148,003           | 123,840             |
| Total                   | \$ 1,351,673     | \$ 1,462,761     | \$ 1,196,699      | \$ 1,149,005        |

## Position Summary

|              | FY 2010     | FY 2011     | FY 2012     |
|--------------|-------------|-------------|-------------|
| Permanent    | 22.0        | 22.0        | 22.0        |
| Part Time    | 1.0         | 1.0         | 1.0         |
|              |             |             |             |
| <b>Total</b> | <b>23.0</b> | <b>23.0</b> | <b>23.0</b> |

# Tax Commissioner



# **TAX ASSESSOR**

## **Mission**

We are committed to:

- The delivery of prompt, courteous and professional service to the citizens of Whitfield County
- The valuation of all real and personal property in Whitfield County in a fair and equitable manner
- The principles of integrity, efficiency, teamwork, professionalism and excellence
- The production of a statutorily acceptable and statistically sound tax digest
- A properly trained and certified appraisal staff as required by Georgia Law
- Continually improve our methods to provide accurate and timely information to the citizens of Whitfield County incorporating a Geographic Information System in the transmission of our property database through the County's internet website

## **Goals**

- Provide exceptional and exemplary service to the citizens of Whitfield County
- Adhere to and promote the spirit of the Taxpayer Bill of Rights by a prompt, efficient and courteous response to taxpayer concerns
- Produce and submit a timely Tax Digest before July 1 that meets the requirements of the Georgia Department of Revenue.
- Efficient and effective use of all current resources allocated to the Assessor's Office through wise, prudent, timely and only necessary expenditures.
- Promote a Policy of fiscal responsibility and conservation by example in the Department

as a way of maximizing our fiscal resources and man power.

- Be proactive to seek new and practical ways to respond in a creative, logical and strategic manner to current and ongoing fiscal needs and requirements of the Department.

## Performance Measures

Department/Cost Center:

**Tax Assessors Office**

| Measure                       | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|-------------------------------|------------------|------------------|---------------------|---------------------|
| Assessment Notices Mailed     | 10,107           | 27,064           | 48,000              | 48,000              |
| Parcels reviewed              | 12,422           | 37,900           | 30,000              | 30,000              |
| Permits reviewed by April 1st | 100%             | 100%             | 100%                | 100%                |

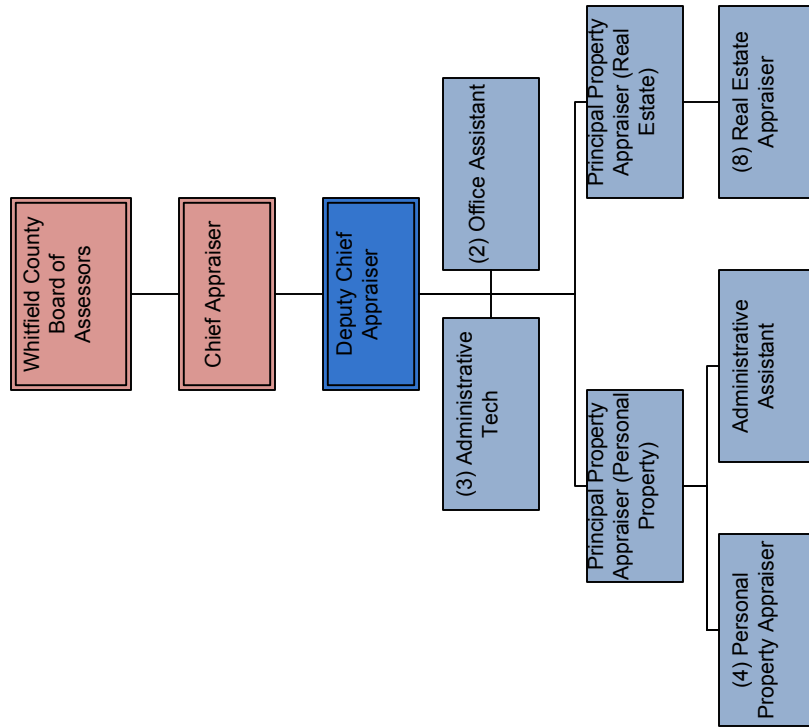
## Budget Summary

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 1,079,751     | \$ 1,171,388     | \$ 1,010,219      | \$ 957,052          |
| Travel                  | 16,414           | 16,057           | 23,580            | 17,470              |
| Office Supplies         | 22,672           | 23,862           | 41,200            | 41,200              |
| Furniture/Equipment     | 6,803            | 4,093            | 10,000            | 8,000               |
| Legal/Contract Services | 1,000            | 1,000            | 1,500             | 1,500               |
| Operating Supplies      | 5,642            | 3,165            | 10,125            | 11,885              |
| Maintenance             | 2,457            | 2,710            | 2,700             | 2,700               |
| Vehicle Expense         | 5,348            | 5,198            | 10,500            | 9,000               |
| Consultant              | 55,925           | 73,441           | 75,000            | -                   |
| Miscellaneous           | 20,895           | 8,265            | 8,300             | 6,900               |
| Sub-Total               | 1,216,907        | 1,309,179        | 1,193,124         | 1,055,707           |
| Plus: Indirect Costs    | 235,826          | 213,870          | 159,634           | 143,790             |
| Total                   | \$ 1,452,733     | \$ 1,523,049     | \$ 1,352,758      | \$ 1,199,497        |

## Position Summary

|              | FY 2010     | FY 2011     | FY 2012     |
|--------------|-------------|-------------|-------------|
| Permanent    | 22.0        | 22.0        | 22.0        |
| Part Time    | 5.0         | 5.0         | 5.0         |
|              |             |             |             |
| <b>Total</b> | <b>27.0</b> | <b>27.0</b> | <b>27.0</b> |

# Whitfield County Tax Assessor's Office



# BOARD OF EQUALIZATION

## Mission Statement

The Board of Equalization is a special jury appointed by the grand jury that hears property digest appeals based on taxability, uniformity, value, and denial of exemptions. HB 233 placed the Board of Equalization under the Clerk of the Superior Court for oversight and supervision as of January 1, 2011.

## Performance Measures

Department/Cost Center:

**Board of Equalization**

| Measure            | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|--------------------|------------------|------------------|---------------------|---------------------|
| Number of Hearings | 247              | 179              | 300                 | 300                 |

## Budget Summary

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ -             | \$ -             | \$ -              | \$ -                |
| Travel                  | -                | -                | 90                | 90                  |
| Office Supplies         | -                | 2,650            | 4,100             | 4,100               |
| Furniture/Equipment     | -                | -                | -                 | -                   |
| Legal/Contract Services | -                | 7,628            | 9,710             | 9,710               |
| Operating Supplies      | -                | -                | 100               | 100                 |
| Maintenance             | -                | -                | -                 | -                   |
| Vehicle Expense         | -                | -                | -                 | -                   |
| Consultant              | -                | -                | -                 | -                   |
| Miscellaneous           | -                | -                | -                 | -                   |
| Sub-Total               | -                | 10,278           | 14,000            | 14,000              |
| Plus: Indirect Costs    | -                | -                | -                 | -                   |
| Total                   | \$ -             | \$ 10,278        | \$ 14,000         | \$ 14,000           |

## **BUILDINGS AND GROUNDS**

### **Mission**

The Building & Grounds Department is dedicated to and responsible for all buildings and grounds that belong to Whitfield County. We cover all areas being: Electrical, Plumbing, HVAC, Lighting, Construction, Painting, Remodeling, Carpet, Tile, Cleaning, Parking lots, and Yard work. We also provide health, safety, cleanliness, and welfare to all the employee's and citizens that use or maintain space in any of our County facilities. We continuously work to improve the properties of Whitfield County to look and be the best they can. We strive to hold the image of Whitfield County being number one in health, safety and a nice place to be.

### **Goals**

- To enhance the overall appearance of Properties
- To conserve water and electrical uses in all areas by making sure all lights and HVAC are turned off/down when not in use
- To provide more training for all Employee's
- To make Whitfield County facilities a better place to work and serve the citizens
- To carry out the needs of the employees and the citizens to have better facilities
- To provide a top quality team
- To keep the quality up even when the economy is in slow times
- Buy in bulk to save on supplies and materials when possible



## Performance Measures

Department/Cost Center:

**Buildings & Grounds**

| Measure                            | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|------------------------------------|------------------|------------------|---------------------|---------------------|
| Maintain # of County Buildings     | 54               | 54               | 54                  | 54                  |
| Pieces of Mail Processed           |                  | 172,586          | 175,000             | 175,000             |
|                                    |                  |                  |                     |                     |
| Emergency Work Orders:             |                  |                  |                     |                     |
| Standard - Complete within 24 Hrs. |                  | 95%              | 97%                 | 97%                 |

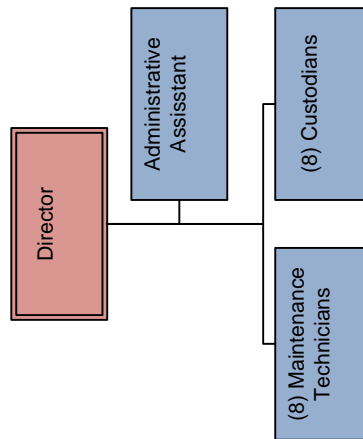
## Budget Summary

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 737,151       | \$ 838,482       | \$ 733,516        | \$ 692,200          |
| Travel                  | 741              | 216              | 3,000             | 3,000               |
| Office Supplies         | 317              | 536              | 600               | 600                 |
| Furniture/Equipment     | 7,928            | 2,625            | 3,474             | 3,450               |
| Legal/Contract Services | 105,038          | 100,838          | 103,000           | 103,000             |
| Operating Supplies      | 33,365           | 34,872           | 43,500            | 43,500              |
| Utilities               | 423,874          | 444,814          | 411,106           | 411,750             |
| Maintenance             | 53,218           | 49,909           | 72,000            | 72,000              |
| Vehicle Expense         | 12,853           | 13,353           | 17,000            | 17,000              |
| Consultant              | -                | -                | -                 | -                   |
| Miscellaneous           | 2,810            | 2,504            | 3,500             | 3,500               |
| Sub-Total               | 1,377,295        | 1,488,149        | 1,390,696         | 1,350,000           |
| Less: Indirect Costs    | -                | (1,488,149)      | (1,390,696)       | (1,350,000)         |
| Total                   | \$ 1,377,295     | \$ -             | \$ -              | \$ -                |

## Position Summary

|              | FY 2010     | FY 2011     | FY 2012     |
|--------------|-------------|-------------|-------------|
| Permanent    | 17.0        | 18.0        | 17.0        |
| Part Time    |             |             |             |
|              |             |             |             |
| <b>Total</b> | <b>17.0</b> | <b>18.0</b> | <b>17.0</b> |

## Building and Grounds



# COMMUNICATIONS DEPARTMENT

## Mission

To proactively inform, educate and involve citizens and employees about Whitfield County projects, policies, and goals, while enhancing the image of our County government. We do this by promoting a culture of open communication and collaboration, to foster exceptional customer service.

### **The division is responsible for:**

- Internal Communications (employees)
- External Communications (public)
- Media Communications (news releases, media advisories)
- Media Services (in-house graphics design, printing services)
- Publication of monthly county newsletter
- Assistance with communications and materials supporting the County's economic development, marketing and tourism programs - in conjunction with the local Chamber of Commerce and the Convention & Visitors Bureau
- Coordination and public relations joint efforts with other agencies in the county
- Public information and public relations assistance to County agencies and departments
- Assistance and representation of the County Administrator and County Commission on special projects involving the community, other organizations, or other agencies in Whitfield County and across the U.S.
- Public information dissemination during an emergency situation involving the county

## Goals

- To provide all residents of Whitfield County with accurate information about county government as dispersed through local, area, and state news media, county publications, and other electronic means
- To provide assistance to county agencies with public relations and dissemination of information to the public in a timely and effective way

## Budget Summary

Department/Cost Center:  
**Communications**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 15,886                | \$ 25,819                | \$ 22,873                 | \$ 22,828                   |
| Travel                      | -                        | -                        | -                         | -                           |
| Office Supplies             | 6                        | -                        | -                         | -                           |
| Furniture/Equipment         | 763                      | -                        | 500                       | -                           |
| Legal/Contract Services     | 5,515                    | -                        | -                         | -                           |
| Operating Supplies          | -                        | -                        | -                         | -                           |
| Maintenance                 | -                        | -                        | -                         | -                           |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | -                        | -                        | 2,375                     | 2,000                       |
| Sub-Total                   | 22,170                   | 25,819                   | 25,748                    | 24,828                      |
| Plus: Indirect Costs        | -                        | 4,483                    | 7,247                     | 6,270                       |
| <b>Total</b>                | <b>\$ 22,170</b>         | <b>\$ 30,302</b>         | <b>\$ 32,995</b>          | <b>\$ 31,098</b>            |

## Position Summary

|              | <b>FY 2010</b> | <b>FY 2011</b> | <b>FY 2012</b> |
|--------------|----------------|----------------|----------------|
| Permanent    |                |                |                |
| Part Time    |                | 1.0            | 1.0            |
| Contractual  | 1.0            |                |                |
|              |                |                |                |
| <b>Total</b> | <b>1.0</b>     | <b>1.0</b>     | <b>1.0</b>     |

# SUPERIOR COURT

## Mission

Article III, Section 2 of the United States Constitution creates the mission for the Superior Courts in that it establishes the power of the Judicial Branch of Government. Furthermore, the Fifth, Sixth, and Seventh Amendments to this same Constitution describe in more detail how the courts are to function in order to protect the rights of our citizens and establish the mission of the court system.

### Amendment 5 - Trial and Punishment, Compensation for Takings

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offense to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

### Amendment 6 - Right to Speedy Trial, Confrontation of Witnesses

In all criminal prosecutions, the accused shall enjoy the right to a speedy and public trial, by an impartial jury of the State and district wherein the crime shall have been committed, which district shall have been previously ascertained by law, and to be informed of the nature and cause of the accusation; to be confronted with the witnesses against him; to have compulsory process for obtaining witnesses in his favor, and to have the Assistance of Counsel for his defense.

### Amendment 7 - Trial by Jury in Civil Cases

In Suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury, shall be otherwise re-examined in any Court of the United States, than according to the rules of the common law.

## Goals

- To provide a safe and efficient experience to the citizens
- To enhance the process of the court as much as practical in order to expedite cases

## Performance Measures

Department/Cost Center:

**Superior Court - Judicial Administration**

| Measure   | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|-----------|------------------|------------------|---------------------|---------------------|
| Caseload: |                  |                  |                     |                     |
| Civil     | 1,758            |                  |                     |                     |
| Criminal  | 2,525            |                  |                     |                     |
| Domestic  | 752              |                  |                     |                     |

## Budget Summary

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 297,340       | \$ 333,717       | \$ 303,021        | \$ 233,863          |
| Travel                  | 4,672            | 1,928            | 4,385             | 4,300               |
| Office Supplies         | 5,064            | 4,451            | 6,300             | 7,800               |
| Furniture/Equipment     | 16,649           | 236              | 3,000             | 2,500               |
| Legal/Contract Services | 178,082          | 186,935          | 168,500           | 179,300             |
| Operating Supplies      | 6,934            | 4,992            | 8,200             | 4,200               |
| Maintenance             | 15,786           | 22,188           | 21,800            | 23,000              |
| Vehicle Expense         | 720              | 1,518            | 1,800             | 1,000               |
| Consultant              | -                | -                | -                 | -                   |
| Miscellaneous           | 1,832            | 3,715            | 3,900             | 3,900               |
| Sub-Total               | 527,079          | 559,680          | 520,906           | 459,863             |
| Plus: Indirect Costs    | 657,692          | 623,525          | 444,918           | 415,935             |
| Total                   | \$ 1,184,771     | \$ 1,183,205     | \$ 965,824        | \$ 875,798          |

## Position Summary

|           | FY 2010 | FY 2011 | FY 2012 |
|-----------|---------|---------|---------|
| Permanent | 6.0     | 6.0     | 6.0     |
| Part Time |         |         |         |
| Total     | 6.0     | 6.0     | 6.0     |

## Budget Summary

Department/Cost Center:

**Superior Court - Judge Morris**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 21,009                | \$ 20,303                | \$ 21,634                 | \$ 21,365                   |
| Travel                      | -                        | -                        | -                         | -                           |
| Office Supplies             | 1,322                    | 1,667                    | 1,900                     | 1,600                       |
| Furniture/Equipment         | 3,813                    | 299                      | 400                       | 350                         |
| Legal/Contract Services     | 28,749                   | 26,354                   | 28,100                    | 29,600                      |
| Operating Supplies          | 1,802                    | 2,088                    | 2,100                     | 2,500                       |
| Maintenance                 | -                        | -                        | 300                       | 250                         |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | 596                      | 521                      | 1,000                     | 1,000                       |
| Sub-Total                   | 57,291                   | 51,232                   | 55,434                    | 56,665                      |
| Plus:Indirect Costs         | -                        | -                        | -                         | -                           |
| Total                       | \$ 57,291                | \$ 51,232                | \$ 55,434                 | \$ 56,665                   |

## Budget Summary

Department/Cost Center:

**Superior Court - Judge Boyett**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 21,837                | \$ 21,220                | \$ 21,648                 | \$ 21,375                   |
| Travel                      | -                        | -                        | -                         | -                           |
| Office Supplies             | 1,026                    | 875                      | 1,800                     | 1,350                       |
| Furniture/Equipment         | 365                      | -                        | 400                       | 350                         |
| Legal/Contract Services     | 30,346                   | 26,998                   | 28,150                    | 29,150                      |
| Operating Supplies          | 2,005                    | 1,676                    | 2,000                     | 2,500                       |
| Maintenance                 | -                        | 158                      | 250                       | 250                         |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | 737                      | 651                      | 1,200                     | 850                         |
| Sub-Total                   | 56,316                   | 51,578                   | 55,448                    | 55,825                      |
| Plus:Indirect Costs         | -                        | -                        | -                         | -                           |
| Total                       | \$ 56,316                | \$ 51,578                | \$ 55,448                 | \$ 55,825                   |

## Budget Summary

Department/Cost Center:

**Superior Court - Judge Adams**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 22,953                | \$ 22,324                | \$ 21,636                 | \$ 21,375                   |
| Travel                      | -                        | -                        | -                         | -                           |
| Office Supplies             | 993                      | 994                      | 1,700                     | 1,350                       |
| Furniture/Equipment         | 365                      | -                        | 350                       | 350                         |
| Legal/Contract Services     | 30,957                   | 29,399                   | 28,150                    | 28,215                      |
| Operating Supplies          | 2,621                    | 2,738                    | 3,000                     | 3,000                       |
| Maintenance                 | -                        | 118                      | 300                       | 250                         |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | 781                      | 765                      | 1,000                     | 900                         |
| Sub-Total                   | 58,670                   | 56,338                   | 56,136                    | 55,440                      |
| Plus: Indirect Costs        | -                        | -                        | -                         | -                           |
| Total                       | \$ 58,670                | \$ 56,338                | \$ 56,136                 | \$ 55,440                   |

## Budget Summary

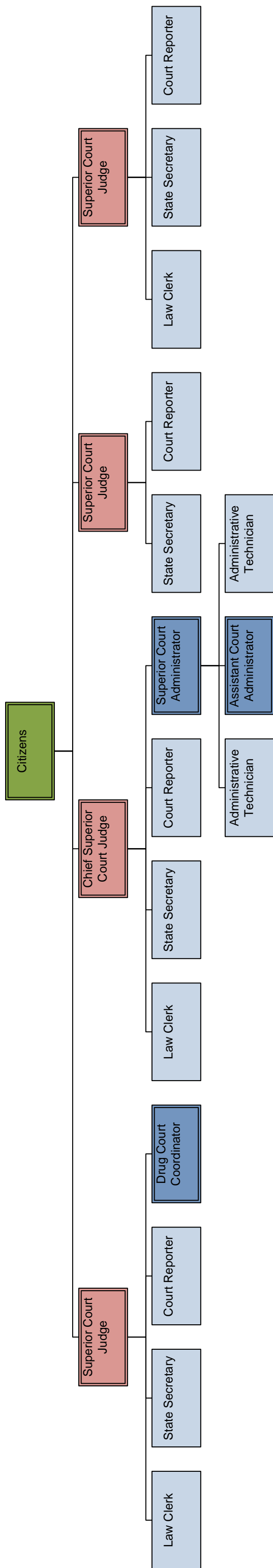
Department/Cost Center:

**Superior Court - Judge Partain**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 22,953                | \$ 22,328                | \$ 21,640                 | \$ 21,375                   |
| Travel                      | -                        | -                        | -                         | -                           |
| Office Supplies             | 1,396                    | 1,938                    | 2,100                     | 1,765                       |
| Furniture/Equipment         | 545                      | -                        | 400                       | 350                         |
| Legal/Contract Services     | 31,193                   | 29,185                   | 30,200                    | 28,200                      |
| Operating Supplies          | 2,134                    | 2,298                    | 2,100                     | 2,500                       |
| Maintenance                 | -                        | -                        | 250                       | 250                         |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | 768                      | 741                      | 1,150                     | 1,000                       |
| Sub-Total                   | 58,989                   | 56,490                   | 57,840                    | 55,440                      |
| Plus: Indirect Costs        | -                        | -                        | -                         | -                           |
| Total                       | \$ 58,989                | \$ 56,490                | \$ 57,840                 | \$ 55,440                   |



## Whitfield County Superior Court



## **SUPERIOR COURT Drug Court**

### **Mission**

The mission of the Conasauga Drug Court is to protect our community from drug-abusing offenders and reduce the costly impact of drug abuse by combining effective court intervention, treatment alternatives, and supervision to direct the offender into an accountable, productive, and ultimately rewarding, drug-free lifestyle.

### **Performance Measures**

Department/Cost Center:

**Superior Court - Drug Court**

| <b>Measure</b>       | <b>Actual<br/>FY2009</b> | <b>Projected<br/>FY2010</b> | <b>Projected<br/>FY2011</b> | <b>Projected<br/>FY2012</b> |
|----------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|
| Drug Court:          |                          |                             |                             |                             |
| Participants         | 41                       | 48                          | 60                          | 60                          |
| Treatment Attendance | 99%                      | 99%                         | 99%                         | 99%                         |
| Negative Drug Tests  | 99%                      | 99%                         | 99%                         | 99%                         |
| Recidivism Rate      | 9%                       | 9%                          | 10%                         | 10%                         |
| GED's - To Date      | 67                       | 69                          | 79                          | 79                          |

## Budget Summary

Department/Cost Center:  
**Superior Court - Drug Court**

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 70,863        | \$ 66,898        | \$ 63,486         | \$ 57,241           |
| Travel                  | -                | -                | -                 | -                   |
| Office Supplies         | -                | -                | -                 | -                   |
| Furniture/Equipment     | -                | -                | -                 | -                   |
| Legal/Contract Services | -                | -                | -                 | -                   |
| Operating Supplies      | -                | -                | -                 | -                   |
| Maintenance             | -                | -                | -                 | -                   |
| Vehicle Expense         | -                | -                | -                 | -                   |
| Consultant              | -                | -                | -                 | -                   |
| Miscellaneous           | -                | -                | -                 | -                   |
| Sub-Total               | 70,863           | 66,898           | 63,486            | 57,241              |
| Plus: Indirect Costs    | -                | 102,944          | 73,891            | 69,765              |
| Total                   | \$ 70,863        | \$ 169,842       | \$ 137,377        | \$ 127,006          |

## Position Summary

|              | FY 2010    | FY 2011    | FY 2012    |
|--------------|------------|------------|------------|
| Permanent    | 1.0        | 1.0        | 1.0        |
| Part Time    |            |            |            |
| <b>Total</b> | <b>1.0</b> | <b>1.0</b> | <b>1.0</b> |

# CLERK OF SUPERIOR COURT

## Mission Statement

The Clerk of Superior Court Office wishes to keep and maintain all records and accomplish the prompt and orderly disposition of the business of the courts as required by law and to provide quality and professional service to the citizens of Whitfield County.

## Goals

- To use the most cost effective and efficient means in order to perform and complete our public duty
- To give the best possible customer service
- To protect and secure all records entrusted to the office of Clerk of Superior Court

## Performance Measures

Department/Cost Center:  
**Clerk of Superior Court**

| Measure                         | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|---------------------------------|------------------|------------------|---------------------|---------------------|
| Real Estate Filings             | 26,268           | 26,396           | 25,827              | 25,800              |
| Plats                           | 122              | 136              | 127                 | 130                 |
| UCC Filings                     | 1,529            | 1,569            | 1,540               | 1,540               |
| Civil Cases - Superior Court    | 3,889            | 3,367            | 3,645               | 3,650               |
| Criminal Cases - Superior Court | 1,723            | 1,587            | 1,762               | 1,700               |
| Adoptions                       | 41               | 52               | 46                  | 50                  |
|                                 |                  |                  |                     |                     |
|                                 |                  |                  |                     |                     |
|                                 |                  |                  |                     |                     |
| Total                           | 33,572           | 33,107           | 32,947              | 32,870              |

## Budget Summary

Department/Cost Center:  
**Clerk of Superior Court**

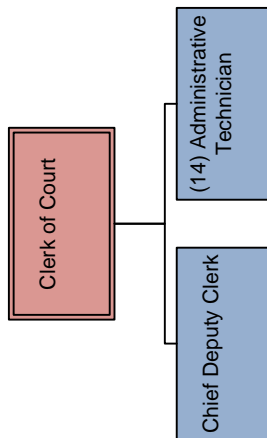
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| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 707,208               | \$ 805,792               | \$ 671,208                | \$ 581,187                  |
| Travel                      | 3,689                    | 3,112                    | 6,000                     | 6,000                       |
| Office Supplies             | 46,324                   | 40,962                   | 48,000                    | 48,000                      |
| Furniture/Equipment         | 2,850                    | 5,996                    | 7,200                     | 7,200                       |
| Legal/Contract Services     | 1,418                    | 1,050                    | -                         | -                           |
| Operating Supplies          | 1,719                    | 1,947                    | 2,500                     | 2,500                       |
| Maintenance                 | 45,663                   | 44,079                   | 51,000                    | 51,000                      |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | 1,600                    | -                        | -                         | -                           |
| Miscellaneous               | 3,522                    | 3,499                    | 5,900                     | 5,900                       |
| Sub-Total                   | 813,993                  | 906,437                  | 791,808                   | 701,787                     |
| Plus: Indirect Costs        | 240,807                  | 241,590                  | 183,126                   | 165,420                     |
| <b>Total</b>                | <b>\$ 1,054,800</b>      | <b>\$ 1,148,027</b>      | <b>\$ 974,934</b>         | <b>\$ 867,207</b>           |

## Position Summary

|              | <b>FY 2010</b> | <b>FY 2011</b> | <b>FY 2012</b> |
|--------------|----------------|----------------|----------------|
| Permanent    | 16.0           | 15.0           | 15.0           |
| Part Time    | 1.0            | 1.0            | 1.0            |
| Temporary    | 0.0            | 0.0            | 0.0            |
| Contractual  | 0.0            | 0.0            | 0.0            |
|              |                |                |                |
| <b>Total</b> | <b>17.0</b>    | <b>16.0</b>    | <b>16.0</b>    |

## Clerk of Court



# **DISTRICT ATTORNEY**

## **Mission**

It is the mission of the District Attorney's Office for the Conasauga Judicial Circuit for Whitfield and Murray Counties to professionally and competently evaluate all criminal cases brought to our attention; to aggressively prosecute cases filed in superior and juvenile courts; to treat all people courteously, respectfully and honestly; to advocate for the rights and interests of crime victims; to perform our mission in a fiscally responsible manner, and to fulfill the duties provided in O.C.G.A. 15-18-6.

## **Goals**

- Explore and implement procedures and processes to improve the efficiency of the courts we serve
- Develop, through appropriate training, increased knowledge and understanding of gang activity to effectively prosecute criminal gang activity
- Provide training to local law enforcement to improve investigation and prosecution of child abuse cases
- Provide mandated services as required under O.C.G.A. 17-17-1 (Georgia Crime Victims Bill of Rights), O.C.G.A. 17-14-1 (Crime victim restitution), and O.G.C.A. 17-15-1 (Victim compensation)

## Performance Measures

Department/Cost Center:

**District Attorney**

| <b>Measure</b>                 | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Projected<br/>FY2011</b> | <b>Projected<br/>FY2012</b> |
|--------------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Cases Opened:                  |                          |                          |                             |                             |
| Felonies                       | 1,278                    | 1,767                    | 1,500                       | 1,750                       |
| Misdemeanors                   | 1,095                    | 1,169                    | 1,100                       | 1,250                       |
| Other                          | 51                       | 88                       | 75                          | 100                         |
| TOTAL                          | 2,424                    | 3,024                    | 2,675                       | 3,100                       |
|                                |                          |                          |                             |                             |
| Total Case Files Opened        | 2,733                    |                          | 3,100                       |                             |
|                                |                          |                          |                             |                             |
| Disposal of Cases:             |                          |                          |                             |                             |
| Pleas                          | 1,409                    | 1,403                    | 1,700                       | 1,600                       |
| Trials                         | 21                       | 11                       | 25                          | 20                          |
| Dismissed                      | 1,029                    | 1,041                    | 1,300                       | 1,100                       |
| Other                          | 156                      | 186                      | 200                         | 200                         |
|                                |                          |                          |                             |                             |
| Court Actions:                 |                          |                          |                             |                             |
| Accusations filed              | 1,338                    | 1,124                    | 1,200                       | 1,350                       |
| Grand Jury presentments        | 556                      | 629                      | 650                         | 650                         |
| Plea Hearings                  | 1,426                    | 1,492                    | 1,400                       | 1,750                       |
| Sentencing Hearings            | 44                       | 73                       | 100                         | 75                          |
| Bench Warrant Hearings         | 359                      | 276                      | 300                         | 350                         |
| Calender Call cases            | 2,099                    | 1,667                    | 1,900                       | 1,850                       |
| Bond Hearings                  | 964                      | 1,296                    | 1,300                       | 1,300                       |
| Porbation Preliminary Hearings | 835                      | 482                      | 1,000                       | 600                         |
| Probation Revocation Hearings  | 468                      | 316                      | 500                         | 350                         |
| Arraignments                   | 2000+                    | 1,534                    | 2,000                       | 2,000                       |



## Budget Summary

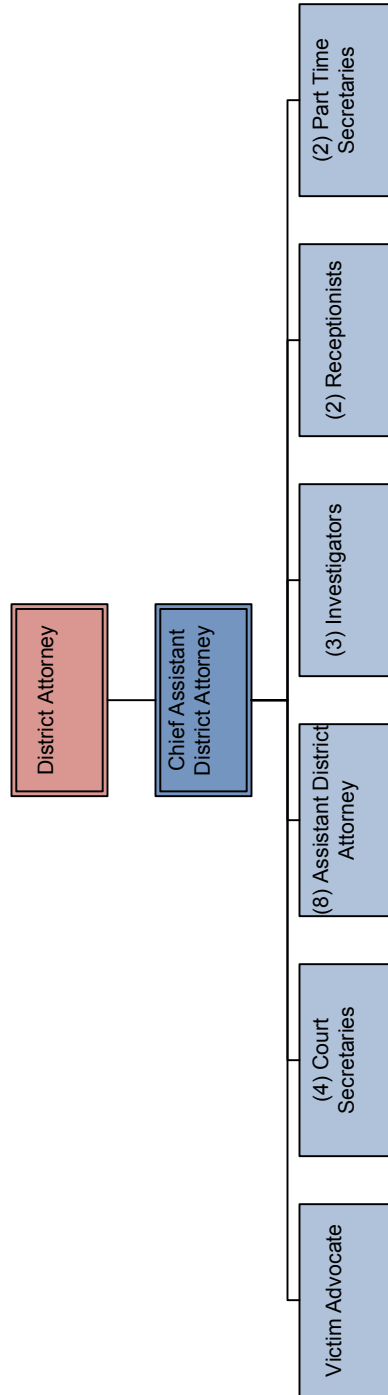
Department/Cost Center:

**District Attorney**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ -                     | \$ -                     | \$ -                      | \$ 61,889                   |
| Travel                      | 8,137                    | 8,167                    | 5,000                     | 5,000                       |
| Office Supplies             | 14,580                   | 15,551                   | 13,500                    | 13,500                      |
| Furniture/Equipment         | 3,426                    | 3,718                    | 1,000                     | 1,000                       |
| Legal/Contract Services     | 917,287                  | 1,173,595                | 903,388                   | 613,313                     |
| Operating Supplies          | 6,587                    | 7,042                    | 7,100                     | 7,100                       |
| Maintenance                 | 2,713                    | 2,383                    | 2,900                     | 2,900                       |
| Vehicle Expense             | 5,063                    | 5,891                    | 5,500                     | 5,500                       |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | 35,017                   | 37,668                   | 33,500                    | 33,500                      |
| Sub-Total                   | 992,810                  | 1,254,015                | 971,888                   | 743,702                     |
| Plus: Indirect Costs        | 198,601                  | 172,653                  | 132,076                   | 126,000                     |
| Total                       | \$ 1,191,411             | \$ 1,426,668             | \$ 1,103,964              | \$ 869,702                  |

Staffing: All of the District Attorney's staff are either state or contract employees.

# District Attorney



# MAGISTRATE COURT

## Mission

The mission of the Magistrate Court of Whitfield County is to provide equal justice to all persons regardless of age, race, national origin, or religious beliefs. It is also our mission to provide prompt and courteous responses to all individuals utilizing our Court, so that they will not feel intimidated by the Judicial process, and will also have a more complete understanding of how the Court operates.

## Goals

- Treat all persons equally
- Treat all persons courteously
- Treat all persons with respect
- Help people to understand the role of the Magistrate Court
- Help people to understand the rules and procedures of the Magistrate Court
- Expand our mediation program
- Cross-train all of our staff
- Create more camaraderie in our work environment
- Encourage the staff to communicate how we can improve our court
- Find ways for the court to be more user friendly

## Performance Measures

Department/Cost Center:

**Magistrate Court**

| Measure                             | Actual<br>FY2009 | Projected<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|-------------------------------------|------------------|---------------------|---------------------|---------------------|
| Service of Civil Papers             | 3,174            | 3,151               | 3,300               | 3,300               |
| Civil Claims Cases:                 |                  |                     |                     |                     |
| Filed                               | 2,505            | 2,502               | 2,600               | 2,600               |
| Non-Trial Dispositions              | 1,291            | 1,480               | 1,500               | 150                 |
| Trial/Travers                       | 336              | 293                 | 300                 | 300                 |
| Criminal Cases:                     |                  |                     |                     |                     |
| Ordinance Violations:               |                  |                     |                     |                     |
| Citations & Accusations             | 251              | 334                 | 350                 | 350                 |
| Non-Trial Dispositions              | 248              | 296                 | 350                 | 350                 |
| Trial                               | 56               | -                   | 35                  | 35                  |
| Misdemeanors:                       |                  |                     |                     |                     |
| Citations & Accusations             | 444              | 223                 | 475                 | 475                 |
| Non-Trial Dispositions              | 301              | 200                 | 350                 | 350                 |
| Trial                               | 74               | 1                   | 40                  | 40                  |
| Garnishments:                       |                  |                     |                     |                     |
| Filed                               | 1,772            | 1,743               | 1,850               | 1,850               |
| Non-Trial Dispositions              | 1,757            | 1,736               | 1,835               | 1,835               |
| Trial/Travers                       | 15               | 7                   | 15                  | 15                  |
| Dispossessories & Distress Warrants |                  |                     |                     |                     |
| Filed                               | 1,372            | 1,601               | 2,000               | 2,000               |
| Non-Trial Dispositions              | 212              | 1,101               | 1,200               | 1,200               |
| Trial                               | 341              | 480                 | 600                 | 600                 |
| Warrants Issued                     |                  |                     |                     |                     |
| Felony Arrests                      | 1,994            | 2,379               | 2,500               | 2,500               |
| Misdemeanor Arrests                 | 2,586            | 2,652               | 2,800               | 2,800               |
| Good Behavior                       | 9                | 2                   | 10                  | 10                  |
| Search Warrants                     | 124              | 207                 | 225                 | 225                 |
| Hearings:                           |                  |                     |                     |                     |
| Warrant Application                 | 384              | 393                 | 425                 | 425                 |
| First Appearance/Bond               | 1,870            | 1,835               | 2,000               | 2,000               |
| Commitment                          | 6                | -                   | 5                   | 5                   |
| Good Behavior                       | 10               | 2                   | 10                  | 10                  |

## Budget Summary

Department/Cost Center:

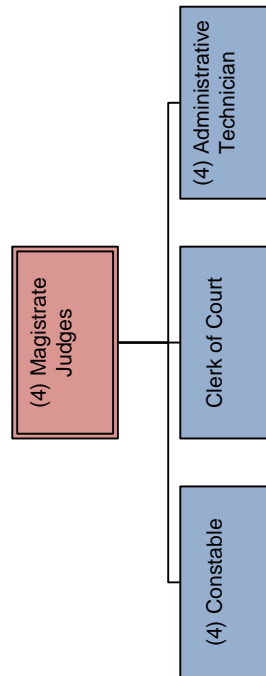
**Magistrate Court**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 777,310               | \$ 855,209               | \$ 741,822                | \$ 699,429                  |
| Travel                      | 7,265                    | 4,036                    | 3,530                     | 3,100                       |
| Office Supplies             | 22,014                   | 17,206                   | 21,000                    | 19,000                      |
| Furniture/Equipment         | 2,744                    | 1,621                    | 1,070                     | 1,500                       |
| Legal/Contract Services     | 35,420                   | 30,949                   | 35,420                    | 35,420                      |
| Operating Supplies          | 5,163                    | 6,691                    | 1,250                     | 4,250                       |
| Maintenance                 | 11,145                   | 13,145                   | 11,500                    | 11,500                      |
| Vehicle Expense             | 10,850                   | 16,083                   | 11,000                    | 11,000                      |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | 6,853                    | 5,920                    | 4,900                     | 6,900                       |
| Sub-Total                   | 878,764                  | 950,860                  | 831,492                   | 792,099                     |
| Plus: Indirect Costs        | 159,079                  | 147,850                  | 123,775                   | 110,205                     |
| <b>Total</b>                | <b>\$ 1,037,843</b>      | <b>\$ 1,098,710</b>      | <b>\$ 955,267</b>         | <b>\$ 902,304</b>           |

## Position Summary

|              | <b>FY 2010</b> | <b>FY 2011</b> | <b>FY 2012</b> |
|--------------|----------------|----------------|----------------|
| Permanent    | 13.0           | 13.0           | 13.0           |
| Part Time    |                |                |                |
|              |                |                |                |
| <b>Total</b> | <b>13.0</b>    | <b>13.0</b>    | <b>13.0</b>    |

## Magistrate Court



# PROBATE COURT

## Mission

The Probate Court is designed to provide a wide variety of services for the general public. Our major functions fall under two categories. The "Probate" or civil Department has the responsibility of assisting in matters regarding the probate of wills and the administration of estates, guardianships and conservatorships of minors and incapacitated adults, and involuntary mental health evaluations. The issuance of firearms' permits, fireworks permits and marriage licenses' are also obtained through this department. The "Traffic" or criminal Department is responsible for the intake, arraignment and trial of county misdemeanor traffic citations. Revenue received from probate fees or traffic fines is disbursed to various State programs and the Board of Commissioners office as provided by Georgia law.

## Goals

- To conduct monthly staff meetings for the purpose of providing a more efficient operation and to educate employees of Court practices and procedures
- To have Court staff attend training on updated laws and procedures on at least a biennial basis
- To complete program for access to records from the internet through file imaging
- To maintain an office of integrity, competence and accessibility through a courteous manner and concern for the needs of the general public

## Performance Measures

Department/Cost Center:

**Probate Court**

| Measure                  | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|--------------------------|------------------|------------------|---------------------|---------------------|
| Probate of Wills         | 214              | 229              | 235                 | 235                 |
| Adminstration of Estates | 105              | 88               | 100                 | 100                 |
| Guardianship Proceedings | 29               | 24               | 25                  | 25                  |
| Mental Health            | 20               | 21               | 25                  | 25                  |
| Inventory/Returns        | 104              | 135              | 140                 | 140                 |
| Misc Probate             | 239              | 379              | 370                 | 370                 |
| Marriage Licenses        | 422              | 444              | 400                 | 400                 |
| Weapons Carry Licenses   | 1,402            | 904              | 950                 | 950                 |
| Criminal Cases:          |                  |                  |                     |                     |
| Citations Filed          | 8,523            | 7,641            | 7,800               | 7,800               |
| DUI                      | 280              | 192              | 215                 | 215                 |
| VGCSA                    | 38               | 39               | 35                  | 35                  |
| Suspended/No License     | 850              | 531              | 625                 | 625                 |

## Budget Summary

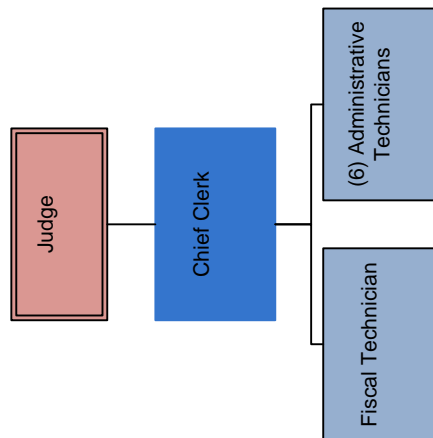
| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 429,413       | \$ 471,642       | \$ 362,759        | \$ 369,799          |
| Travel                  | 5,584            | 3,162            | 5,675             | 5,675               |
| Office Supplies         | 7,845            | 9,296            | 8,500             | 8,500               |
| Furniture/Equipment     | 2,084            | 1,314            | 2,000             | 2,000               |
| Legal/Contract Services | 7,841            | 7,285            | 8,450             | 8,450               |
| Operating Supplies      | 6,636            | 5,290            | 7,075             | 7,075               |
| Maintenance             | 7,036            | 7,885            | 8,393             | 8,393               |
| Vehicle Expense         | -                | -                | -                 | -                   |
| Consultant              | -                | -                | -                 | -                   |
| Miscellaneous           | 10,341           | 11,581           | 12,900            | 12,900              |
| Sub-Total               | 476,780          | 517,455          | 415,752           | 422,792             |
| Plus: Indirect Costs    | 137,883          | 132,173          | 104,376           | 92,355              |
| Total                   | \$ 614,663       | \$ 649,628       | \$ 520,128        | \$ 515,147          |

## Position Summary

|              | FY 2010    | FY 2011    | FY 2012    |
|--------------|------------|------------|------------|
| Permanent    | 9.0        | 8.0        | 8.0        |
| Part Time    |            |            |            |
| <b>Total</b> | <b>9.0</b> | <b>8.0</b> | <b>8.0</b> |



## Probate Court



# JUVENILE COURT

## **Mission**

The Whitfield County Juvenile Court is an independent juvenile court organized under Chapter 11 of Title 15 of the Official Code of Georgia. The Court is dedicated to serving the residents of Whitfield County through a two step process. First, by hearing all cases involving allegations of deprivation of children under the age of eighteen years, unruly conduct, delinquency or traffic violations concerning children under the age of seventeen found within it's jurisdiction, and ensuring all legal process is applied. Second, if after adjudication a child is found to be in need of treatment, rehabilitation or supervision to safely remain in the community, the court will promote the protection and safety of the child, family and community by treatment and supervision and will provide access to appropriate treatment programs whenever feasible.

## **Goals**

- To conduct staffing meetings as needed for difficult cases
- To review cases with other community agencies involved with the families
- To create individualized supervision plans based on the needs of each child probated
- To implement a graduated sanctions program
- To conduct training sessions for staff and to look for training opportunities within the field of juvenile probation

## Performance Measures

Department/Cost Center:

**Juvenile Court**

| Measure                           | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|-----------------------------------|------------------|------------------|---------------------|---------------------|
| Probation Dispositions:           |                  |                  |                     |                     |
| Successful Completion             | 180              | 160              | 163                 | 163                 |
| Committed to DJJ                  | 9                | 4                | 10                  | 10                  |
| Moved out of County               | 15               | 18               | 15                  | 15                  |
| Unsuccessful                      | 26               | 20               | 20                  | 20                  |
| Supervision Fees                  | 18,187           | 13,227           | 13,227              | 13,227              |
| Hearings                          | 3,190            | 2,786            | 2,780               | 2,780               |
| Referrals                         | 2,085            | 1,808            | 1,804               | 1,804               |
| Community Service Hours Completed | 4,506            | 642              | 642                 | 642                 |

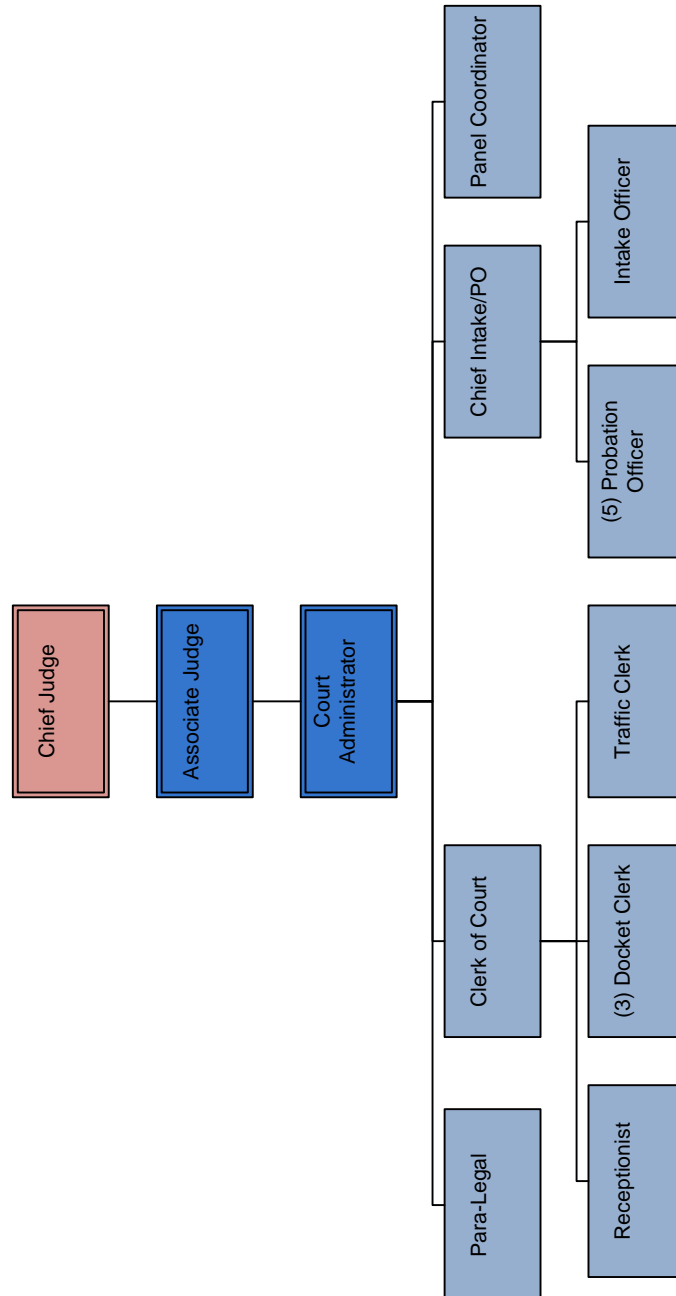
## Budget Summary

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 764,124       | \$ 793,272       | \$ 766,809        | \$ 700,314          |
| Travel                  | 6,399            | 7,362            | 10,400            | 9,500               |
| Office Supplies         | 9,089            | 8,336            | 10,610            | 8,500               |
| Furniture/Equipment     | 3,982            | 5,479            | 7,825             | 2,500               |
| Legal/Contract Services | 173,735          | 157,704          | 132,500           | 132,500             |
| Operating Supplies      | 8,510            | 8,486            | 8,226             | 6,900               |
| Maintenance             | 8,510            | 9,110            | 10,257            | 10,400              |
| Vehicle Expense         | 1,111            | 2,662            | 1,700             | 1,700               |
| Consultant              | -                | -                | -                 | -                   |
| Miscellaneous           | 34,115           | 30,204           | 30,661            | 28,700              |
| Sub-Total               | 1,009,575        | 1,022,615        | 978,988           | 901,014             |
| Plus: Indirect Costs    | 217,133          | 217,133          | 158,649           | 139,335             |
| Total                   | \$ 1,226,708     | \$ 1,239,748     | \$ 1,137,637      | \$ 1,040,349        |

## Position Summary

|              | FY 2010     | FY 2011     | FY 2012     |
|--------------|-------------|-------------|-------------|
| Permanent    | 16.0        | 16.0        | 16.0        |
| Part Time    |             |             |             |
|              |             |             |             |
| <b>Total</b> | <b>16.0</b> | <b>16.0</b> | <b>16.0</b> |

# Whitfield County Juvenile Court



# **PUBLIC DEFENDER**

## **Mission**

The mission of the Conasauga Public Defender's Office is to advocate for indigent persons in the criminal justice system. We provide effective, timely, and ethical legal representation to those accused of crimes consistent with the guarantees of the Constitutions of the United States and the State of Georgia.

## **Goals**

- To be responsive to questions and concerns of clients and their family members in a prompt and courteous manner
- To attract and retain high quality employees through innovative recognition and career development opportunities
- To ensure that the salaries paid to local employees are both attractive and competitive in the job market
- To conduct annual staff development training sessions for all employees
- To be responsive to questions and concerns of employees regarding all aspects of their employee/employer relationship

## Performance Measures

Department/Cost Center:

**Public Defender**

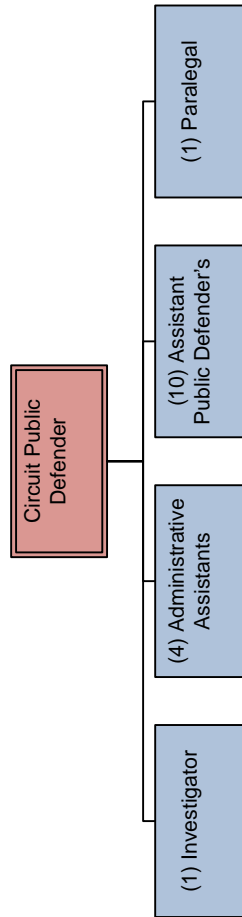
| Measure                 | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|-------------------------|------------------|------------------|---------------------|---------------------|
| Superior Court          |                  |                  |                     |                     |
| Felony Cases            | 1,083            | 1,136            | 1,150               | 1,225               |
| Felony Revocations      | 465              | 614              | 545                 | 640                 |
| Misdemeanor Cases       | 773              | 968              | 1,100               | 1,250               |
| Misdemeanor Revocations | 262              | 308              | 275                 | 360                 |
| Juvenile Court          | 145              | 121              | 135                 | 150                 |
| Magistrate Court        | 168              | 135              | 205                 | 210                 |
| Probate Court           | 218              | 171              | 175                 | 225                 |
| Court of Appeals        | 8                | 15               | 17                  | 20                  |
|                         |                  |                  |                     |                     |
| Total                   | 3,122            | 3,468            | 3,602               | 4,080               |

## Budget Summary

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ -             | \$ -             | \$ -              | \$ -                |
| Travel                  | 2,519            | 5,569            | -                 | 2,000               |
| Office Supplies         | 5,989            | 5,887            | 4,000             | 3,500               |
| Furniture/Equipment     | 2,455            | 764              | -                 | 1,200               |
| Legal/Contract Services | 586,790          | 594,199          | 570,722           | 561,966             |
| Operating Supplies      | 9,205            | 4,488            | 1,625             | 2,000               |
| Utilities               | 1,694            | 2,378            | -                 | -                   |
| Maintenance             | -                | -                | -                 | -                   |
| Vehicle Expense         | -                | -                | -                 | -                   |
| Consultant              | -                | -                | -                 | -                   |
| Miscellaneous           | 23,861           | 22,689           | 24,300            | 24,800              |
| Sub-Total               | 632,513          | 635,974          | 600,647           | 595,466             |
| Plus: Indirect Costs    | 76,355           | 70,153           | 54,874            | 51,840              |
| Total                   | \$ 708,868       | \$ 706,127       | \$ 655,521        | \$ 647,306          |

Staffing: All of the Public Defender's staff are either state or contract employees.

# Conasauga Public Defender's Office



# **SHERIFF'S DEPARTMENT**

## **Mission**

The mission of the Whitfield County Sheriff's Office is to affirmatively promote a feeling of safety and security to the members of our community. We do this by providing high quality police services related to the protection of life and property; by taking steps to prevent criminal activity; by detecting and investigating criminal activity; by the apprehension and incarceration of offenders and the enforcement of criminal laws; by recovering property; by providing leadership in community involvement and awareness programs; by keeping and maintaining records; by training of personnel; and by maintaining high ethical standards.

## **Goals**

- Work with Human Resources to develop a pre-employment protocol for improving the screening and selection of law enforcement recruits.
- Develop strategies which will enable our Patrol Division to be more fuel efficient during their daily duties.
- Enhance the "On the Job" training program for new recruits in the Detention Division of the Sheriff's Office.
- Have additional supervisors from the Sheriff's Office attend and successfully complete the "Professional Management Program."



## Performance Measures

Department/Cost Center:

**Sheriff's Dept - Uniform Patrol Division and Court Services Division**

| Measure                            | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|------------------------------------|------------------|------------------|---------------------|---------------------|
| Calls for Service                  | 52,000           | 53,664           | 56,000              | 56,000              |
| Day Shift Mileage                  | 337,349          | 325,981          | 310,000             | 350,000             |
| Night Shift Mileage                | 296,135          | 321,882          | 300,000             | 340,000             |
| Citations Issued                   | 4,511            | 4,458            | 4,700               | 5,750               |
| Animal Control Calls               | 4,309            | 4,688            | 5,000               | 5,300               |
| Courthouse Security Checks         | 415,800          | 425,518          | 459,000             | 440,000             |
| # of Arrests at Schools            | 162              | 123              | 182                 | 160                 |
| Neighborhood Watch Programs        | 105              | 107              | 114                 | 113                 |
| Drug Cases Investigated            | 415              | 514              | 420                 | 600                 |
| Incident Reports                   | 5,925            | 5,846            | 5,763               | 5,975               |
| Sex Offender Registration/Contacts | 730              | 753              | 800                 | 825                 |

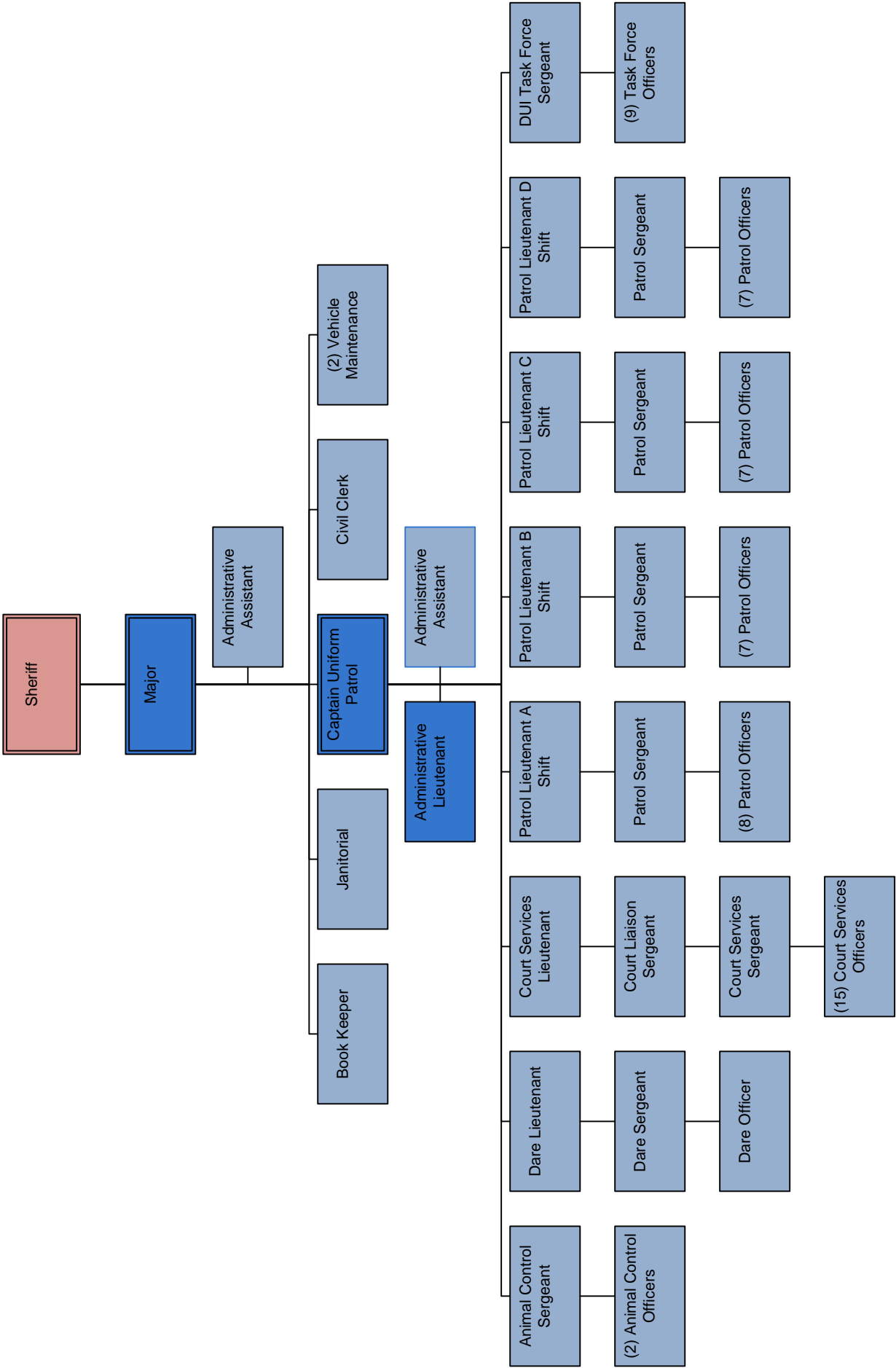
## Budget Summary

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 5,712,430     | \$ 6,348,721     | \$ 5,517,777      | \$ 5,584,398        |
| Travel                  | 51,088           | 57,415           | 58,000            | 58,000              |
| Office Supplies         | 33,643           | 35,930           | 39,500            | 39,500              |
| Furniture/Equipment     | 23,916           | 21,534           | 20,000            | 20,000              |
| Legal/Contract Services | 19,228           | 13,916           | 21,000            | 21,000              |
| Operating Supplies      | 192,077          | 188,890          | 207,600           | 207,600             |
| Utilities               | 2,667            | 2,606            | 3,000             | 3,000               |
| Maintenance             | 15,016           | 16,608           | 12,500            | 12,500              |
| Vehicle Expense         | 355,350          | 407,365          | 455,000           | 455,000             |
| Consultant              | -                | -                | -                 | -                   |
| Miscellaneous           | 88,235           | 73,818           | 90,800            | 90,800              |
| Sub-Total               | 6,493,650        | 7,166,803        | 6,425,177         | 6,491,798           |
| Plus: Indirect Costs    | 398,357          | 386,074          | 553,474           | 466,770             |
| Total                   | \$ 6,892,007     | \$ 7,552,877     | \$ 6,978,651      | \$ 6,958,568        |

## Position Summary

|              | FY 2010      | FY 2011      | FY 2012      |
|--------------|--------------|--------------|--------------|
| Permanent    | 114.0        | 113.0        | 110.0        |
| Part Time    |              |              |              |
|              |              |              |              |
| <b>Total</b> | <b>114.0</b> | <b>113.0</b> | <b>110.0</b> |

Whitfield County Sheriffs  
Office (Patrol)



## Performance Measures

Department/Cost Center:

**Sheriff's Dept - Correctional Center**

| Measure                             | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|-------------------------------------|------------------|------------------|---------------------|---------------------|
| Inmates Booked                      | 7,358            | 7,200            | 7,252               | 7,350               |
| Inmates Jailed                      | 3,620            | 3,543            | 3,569               | 3,617               |
| Warrants Verified & Released        | 4,512            | 4,500            | 4,500               | 4,500               |
| 287(G) Aliens Processed for Removal | 409              | 613              | 500                 | 515                 |
| Inmate Meals Served                 | 516,252          | 458,823          | 510,000             | 510,000             |
| Inmate Medical Visits               | 3,485            | 3,546            | 3,610               | 3,635               |

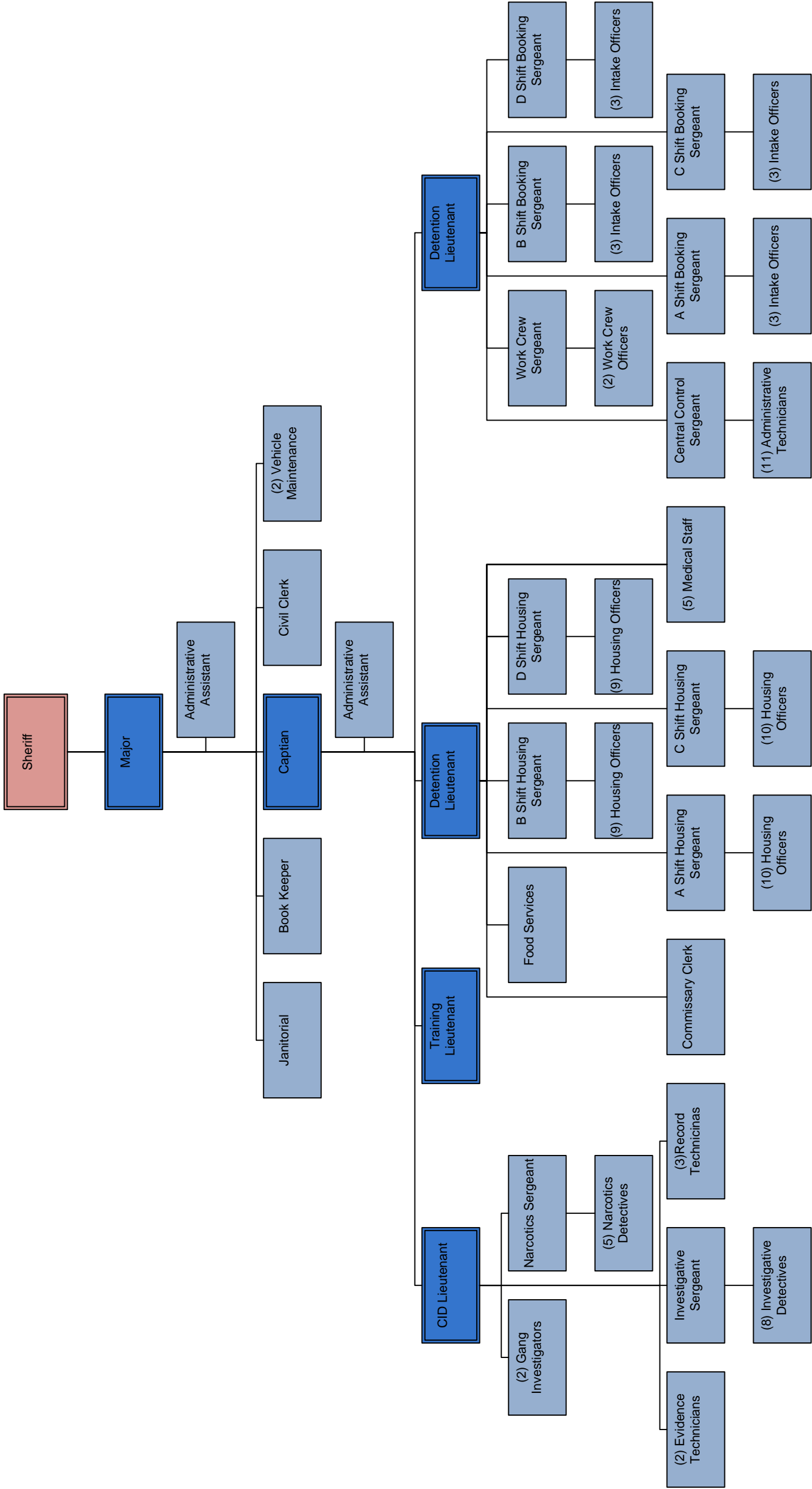
## Budget Summary

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 3,595,621     | \$ 3,926,713     | \$ 3,406,041      | \$ 3,404,436        |
| Travel                  | 20,852           | 16,869           | 29,000            | 29,000              |
| Office Supplies         | 18,054           | 22,122           | 18,000            | 18,000              |
| Furniture/Equipment     | 11,024           | 16,386           | 12,000            | 12,000              |
| Legal/Contract Services | 917,760          | 913,721          | 870,000           | 900,000             |
| Operating Supplies      | 118,885          | 130,952          | 154,000           | 154,000             |
| Utilities               | 351,753          | 362,908          | 265,000           | 265,000             |
| Maintenance             | 128,059          | 143,781          | 87,000            | 131,000             |
| Vehicle Expense         | -                | -                | -                 | -                   |
| Consultant              | -                | -                | -                 | -                   |
| Miscellaneous           | 13,122           | 6,161            | 12,325            | 12,325              |
| Sub-Total               | 5,175,130        | 5,539,613        | 4,853,366         | 4,925,761           |
| Plus: Indirect Costs    | 293,008          | 272,091          | 511,362           | 446,220             |
| Total                   | \$ 5,468,138     | \$ 5,811,704     | \$ 5,364,728      | \$ 5,371,981        |

## Position Summary

|              | FY 2010     | FY 2011     | FY 2012     |
|--------------|-------------|-------------|-------------|
| Permanent    | 85.0        | 85.0        | 78.0        |
| Part Time    |             |             |             |
|              |             |             |             |
| <b>Total</b> | <b>85.0</b> | <b>85.0</b> | <b>78.0</b> |

Whitfield County Sheriffs  
Office (CID/Training/  
Corrections)



# **FIRE DEPARTMENT**

## **Mission**

The Fire Department's mission is to serve our citizens with a combination of modern fire suppression, fire prevention and public safety education methods to reduce the loss of lives and property.

## **Goals**

- Continue to make improvements & additions to the Training Center.  
Examples;
  - Bathroom facilities
  - LP Gas fire simulators
  - Area for extrication training
- Add a minimum of 20 additional full-time personnel, to allow a minimum of 2 personnel at each station 24/7, as allowed by budget
- Continued replacement of older vehicles and equipment on a regular basis as allowed by budget
- Addition of 3 Fire Stations:
  - A Fire Headquarters
  - One to cover the northwest section of county
  - One for the area between Eastside, Valley Point, and Carbondale
  - These additional stations would be a step toward improving our ISO rating, based on their latest report
- Maintain a modern and effective training program through up-to-date training manuals, training software & hardware, etc.
- Maintain a good working relationship with all departments within the county in order to provide the best service possible
- Continue to provide opportunities to our employees to advance their education in the area of Fire Science
- Continue our conservative spending practices
- Continue our fuel and utilities cost saving policies

## Performance Measures

Department/Cost Center:

**Fire Department**

| Measure                          | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|----------------------------------|------------------|------------------|---------------------|---------------------|
| Incident Responses               | 4,858            | 5,031            | 5,000               | 5,100               |
| Incident Man-hours               |                  |                  |                     |                     |
| Volunteer                        | 9,979            | 10,063           | 10,000              | 11,000              |
| Career                           | 5,420            | 6,361            | 5,500               | 6,400               |
|                                  |                  |                  |                     |                     |
| Hours of Training                | 46,000           | 42,706           | 50,000              |                     |
| PR Requests                      | 96               | 97               | 100                 |                     |
| Average Response Time            | 5:55             | 6:17             | 6:05                | 6:05                |
|                                  |                  |                  |                     |                     |
| <b>Goals:</b>                    |                  |                  |                     |                     |
| Respond within 6 Minutes or less |                  | 58.0%            | 75.0%               | 60.0%               |
|                                  |                  |                  |                     |                     |
| Pre-fire Plan Inspections:       |                  |                  |                     |                     |
| 1st Inspection                   |                  | 90.0%            | 100.0%              | 100.0%              |
| 2nd Inspection                   |                  | 60.0%            | 80.0%               | 70.0%               |

## Budget Summary

Department/Cost Center:

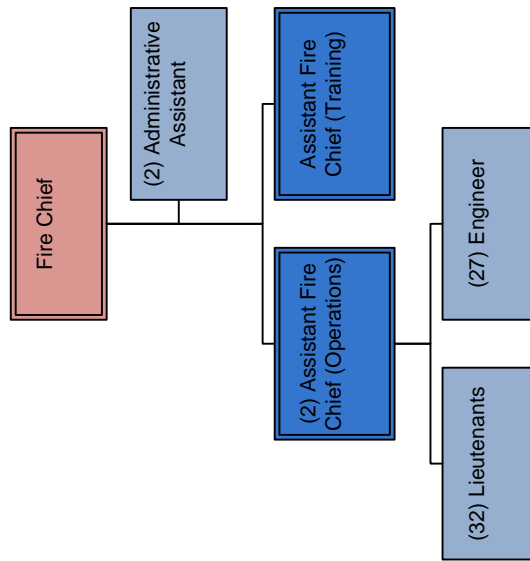
**Fire Department**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 4,029,495             | \$ 4,379,080             | \$ 3,912,348              | \$ 3,895,477                |
| Training                    | 22,792                   | 18,501                   | 11,200                    | 11,200                      |
| Office Supplies             | 6,623                    | 6,176                    | 6,894                     | 6,894                       |
| Furniture/Equipment         | 36,835                   | 28,014                   | 18,000                    | 18,000                      |
| Legal/Contract Services     | -                        | -                        | -                         | -                           |
| Operating Supplies          | 65,704                   | 70,270                   | 58,090                    | 60,090                      |
| Utilities                   | 56,478                   | 63,477                   | 61,696                    | 64,072                      |
| Maintenance                 | 38,721                   | 40,077                   | 44,300                    | 42,300                      |
| Vehicle Expense             | 83,284                   | 103,114                  | 111,000                   | 111,000                     |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | 117,063                  | 131,379                  | 138,140                   | 138,140                     |
| Sub-Total                   | 4,456,995                | 4,840,088                | 4,361,668                 | 4,347,173                   |
| Plus: Indirect Costs        | 210,674                  | 211,230                  | 188,665                   | 149,130                     |
| <b>Total</b>                | <b>\$ 4,667,669</b>      | <b>\$ 5,051,318</b>      | <b>\$ 4,550,333</b>       | <b>\$ 4,496,303</b>         |

## Position Summary

|              | <b>FY 2010</b> | <b>FY 2011</b> | <b>FY 2012</b> |
|--------------|----------------|----------------|----------------|
| Permanent    | 65.0           | 65.0           | 65.0           |
| Part Time    |                |                |                |
| <b>Total</b> | <b>65.0</b>    | <b>65.0</b>    | <b>65.0</b>    |

## Whitfield County Fire Department Paid Employees





# CORONER

## Mission

The mission of the Coroner is associated with investigations and inquests regarding persons having died by unlawful, violent, suicidal and mysterious means.

## Goals

- Continue to serve the people of Whitfield County and abide by the State and Federal Laws
- Continue to cut budget as much as possible

## Performance Measures

Department/Cost Center:

**Coroner**

| Measure                 | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|-------------------------|------------------|------------------|---------------------|---------------------|
| <i>Deaths:</i>          |                  |                  |                     |                     |
| Natural                 | 104              | 135              | 130                 | 130                 |
| Accident                | 51               | 31               | 35                  | 35                  |
| Suicide                 | 14               | 14               | 10                  | 10                  |
| Undetermined            | -                | 2                | -                   | -                   |
| Homocide                | 2                | 9                | 5                   | 5                   |
|                         |                  |                  |                     |                     |
| Total                   | 171              | 191              | 180                 | 180                 |
|                         |                  |                  |                     |                     |
| Autopsies/Exams Ordered | 65               | 62               | 65                  | 65                  |

## Budget Summary

Department/Cost Center:

**Coroner**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 44,804                | \$ 49,607                | \$ 44,176                 | \$ 43,317                   |
| Travel                      | 3,542                    | 4,921                    | 5,500                     | 5,500                       |
| Office Supplies             | 1,530                    | 820                      | 2,550                     | 2,550                       |
| Furniture/Equipment         | 700                      | 1,885                    | 860                       | 860                         |
| Legal/Contract Services     | 72,250                   | 63,942                   | 77,000                    | 66,008                      |
| Operating Supplies          | 254                      | 1,642                    | 3,200                     | 3,200                       |
| Maintenance                 | -                        | 325                      | 400                       | 400                         |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | 5,684                    | 4,933                    | 6,300                     | 6,300                       |
| Sub-Total                   | 128,764                  | 128,075                  | 139,986                   | 128,135                     |
| Plus: Indirect Costs        | 10,597                   | 9,101                    | 7,453                     | 6,450                       |
| Total                       | \$ 139,361               | \$ 137,176               | \$ 147,439                | \$ 134,585                  |

## Position Summary

|              | <b>FY 2010</b> | <b>FY 2011</b> | <b>FY 2012</b> |
|--------------|----------------|----------------|----------------|
| Permanent    | 1.0            | 1.0            | 1.0            |
| Part Time    |                |                |                |
| <b>Total</b> | <b>1.0</b>     | <b>1.0</b>     | <b>1.0</b>     |

# ANIMAL CONTROL

## Mission

The Whitfield County Animal Shelter exists for the sole purpose to provide temporary housing for abused, loose and unattended, and owner relinquished animals. The mission of the shelter, while performing this task, is to provide a secure environment with proper nourishment and care to sustain life until a disposition can be determined.

## Goals

- The goals of the Whitfield County Animal Shelter are to operate efficiently within the given set of budget parameters.
- Work in conjunction with the Humane Society of Northwest Georgia, and Atlanta Pet Rescue and Adoption Inc. for the successful placement of unwanted adoptable animals.
- Provide guidance and assurance for those individuals faced with the necessity of using our shelter.
- Act in the most humane manner possible while carrying out the euthanasia process when a final disposition has been determined.

## Performance Measures

Department/Cost Center:

**Animal Control**

| Measure                               | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|---------------------------------------|------------------|------------------|---------------------|---------------------|
| Animal Intake:                        |                  |                  |                     |                     |
| Dogs                                  | 3,018            | 3,918            | 3,500               | 3,800               |
| Cats                                  | 1,128            | 888              | 1,000               | 900                 |
|                                       |                  |                  |                     |                     |
|                                       |                  |                  |                     |                     |
| <b>Goals:</b>                         |                  |                  |                     |                     |
| Animals Recovered                     | 3.40%            | 3.06%            | 4.50%               | 4.00%               |
| Animals Transferred to Humane Society | 4.20%            | 5.48%            | 6.00%               | 5.00%               |

## Budget Summary

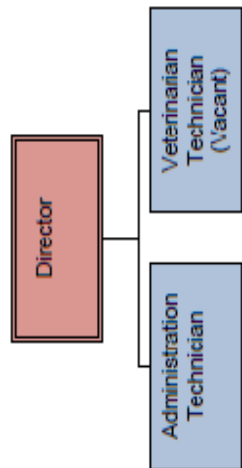
Department/Cost Center:  
**Animal Control**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 140,215               | \$ 150,203               | \$ 126,003                | \$ 121,162                  |
| Travel                      | 1,446                    | 2,808                    | 1,400                     | 1,400                       |
| Office Supplies             | 702                      | 979                      | 540                       | 540                         |
| Furniture/Equipment         | -                        | -                        | -                         | -                           |
| Legal/Contract Services     | 7,045                    | 6,305                    | 7,000                     | 7,000                       |
| Operating Supplies          | 12,300                   | 14,036                   | 8,800                     | 8,800                       |
| Maintenance                 | 6,600                    | 8,373                    | 9,000                     | 1,800                       |
| Waste Services              |                          |                          |                           | 7,200                       |
| Vehicle Expense             | 6,514                    | 5,116                    | 8,100                     | 8,100                       |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | 1,359                    | 1,392                    | 1,610                     | 1,610                       |
| Sub-Total                   | 176,181                  | 189,212                  | 162,453                   | 157,612                     |
| Plus: Indirect Costs        | 11,731                   | 13,072                   | 16,211                    | 14,130                      |
| <b>Total</b>                | <b>\$ 187,912</b>        | <b>\$ 202,284</b>        | <b>\$ 178,664</b>         | <b>\$ 171,742</b>           |

## Position Summary

|              | <b>FY 2010</b> | <b>FY 2011</b> | <b>FY 2012</b> |
|--------------|----------------|----------------|----------------|
| Permanent    | 2.0            | 2.0            | 2.0            |
| Part Time    | 2.0            | 0.0            | 1.0            |
|              |                |                |                |
| <b>Total</b> | <b>4.0</b>     | <b>2.0</b>     | <b>3.0</b>     |

# Animal Control



# **EMERGENCY SERVICES**

## **Emergency Management**

### **Mission**

Whitfield County Emergency Services strives to provide the most effective emergency communications, emergency preparedness and disaster mitigation as possible for the citizens and visitors of Whitfield County. To reach this goal, we must establish and adhere to professional standards, attract, train and retain the qualified employees necessary to provide this service.

### **Goals**

- Develop and maintain Local Emergency Management programs and plans required by state and federal government
- Maintain the Emergency Operations Center (EOC)
- Provide 24-hour coordination of resources to emergencies and disasters
- Provide 24-hour coordination to multiple agencies responses
- Provide liaison with local, state, and federal authorities before, during, and after major emergencies and disasters
- Coordinate and conduct emergency management training programs
- Coordinate a minimum of one (1) training exercise annually, involving all partner agencies within the Local Emergency Operations Plan
- To prepare and promote the community's ability to prepare for and to take mitigation measures against an emergency/disaster
- Research and apply for any applicable grants to offset county costs to maintain and grow the agency

## Performance Measures

Department/Cost Center:

**Emergency Management Agency**

| Measure                 | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|-------------------------|------------------|------------------|---------------------|---------------------|
| EOC Activations         | 3                | 3                | 4                   | 6                   |
| Mobile Unit Deployments | 10               | 12               | 15                  | 18                  |

## Budget Summary

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 65,868        | \$ 68,886        | \$ 62,896         | \$ 53,482           |
| Travel                  | 3,284            | 4,478            | 4,350             | 4,350               |
| Office Supplies         | 2,194            | 933              | 1,900             | 1,900               |
| Furniture/Equipment     | 8,564            | 9,437            | 4,000             | 5,000               |
| Legal/Contract Services | -                | -                | -                 | -                   |
| Operating Supplies      | 1,640            | 1,784            | 2,700             | 2,600               |
| Maintenance             | 1,351            | 1,565            | 6,550             | 6,850               |
| Vehicle Expense         | 5,661            | 9,533            | 5,700             | 5,700               |
| Consultant              | -                | -                | -                 | -                   |
| Miscellaneous           | 6,338            | 3,520            | 7,300             | 7,300               |
| Sub-Total               | 94,900           | 100,136          | 95,396            | 87,182              |
| Plus: Indirect Costs    | 5,096            | 57,367           | 23,440            | 20,760              |
| Total                   | \$ 99,996        | \$ 157,503       | \$ 118,836        | \$ 107,942          |

## Position Summary

|              | FY 2010    | FY 2011    | FY 2012    |
|--------------|------------|------------|------------|
| Permanent    | 1.0        | 1.0        | 1.0        |
| Part Time    |            |            |            |
|              |            |            |            |
| <b>Total</b> | <b>1.0</b> | <b>1.0</b> | <b>1.0</b> |

# **EMERGENCY MEDICAL SERVICES**

## **Ambulance Service**

### **Mission**

#### **Hamilton Emergency Medical Service DBA Whitfield EMS**

To provide Pre-hospital Emergency Care and Medical Transportation to all persons in Whitfield County.

To meet our customers total medical transportation needs, without discrimination including areas of availability of services, billing for services, and education.

It is our intention to meet and exceed our customer's expectations.

### **Goals**

- Provide 24 hour a day, 7 days a week pre-hospital care service to the citizens and visitors of Whitfield County
- To be the Training Center for Pre-Hospital Care in this Region by utilizing Preceptors and Instructors in all certifications levels of EMT training.
- Provide the best and most Professional and Compassionate care available for the Sick and Injured to anyone in Whitfield County
- Work with and support other Public Service Agencies to build relationships and serve the citizens and occupants of Whitfield county
- To serve the citizens of Whitfield County by functioning as the financial liaison between care providers and third party payors, providing flexible methods of payment for services provided by Hamilton EMS DBA Whitfield EMS



### **Wildly Important Goals (WIGS)**

- Increase patient satisfaction from 94% to 95% by April 1, 2020
- Exceed overall Response Time by 95% or better as outlined by the County contract from inception date of October 1, 2009

### **Budget Summary**

Department/Cost Center:

**Emergency Medical Services - Ambulance**

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| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Proposed<br/>FY2011</b> | <b>Proposed<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|
| General Fund Transfer       | \$ 700,030               | \$ 485,000               | \$ 485,000                 | \$ 485,000                 |

# **PUBLIC WORKS**

## **Mission**

The mission of the Public Works Department is to provide professional service to the citizens of Whitfield County with good stewardship and courtesy to maintain safe roadways for the public.

Specific details include:

- Road maintenance
- Right of way upkeep
- Parks and special projects
- In-kind/Lost projects

## **Goals**

- Meet 10% of Infrastructure resurfacing needs
- Continue monthly updates to administrator and board
- Improve public relations through information to public relations personnel
- Continue to monitor environmental compliance

## Performance Measures

Department/Cost Center:

**Public Works**

| Measure                             | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|-------------------------------------|------------------|------------------|---------------------|---------------------|
| Culvert Work:                       |                  |                  |                     |                     |
| Major Cross Drains Replaced         | 14               | 10               | 8 of 52             | 26                  |
| Work Order Backlog                  |                  | 250              | 125                 | 50                  |
| Work Order Turnaround - Weeks       |                  | 6                | 8                   | 2                   |
|                                     |                  |                  |                     |                     |
| Right Away Mowing - Miles           |                  | 1,200            | 1,200               | 1,200               |
| # of Times Mowed Annually           |                  | 3                | 3                   | 3                   |
|                                     |                  |                  |                     |                     |
| Miles Paved                         | 26.3             | 37.0             | 50.0                | 50.0                |
| Miles Striped (Painted line miles)  | 182              | 160              | 0 *                 | 0*                  |
|                                     |                  |                  |                     |                     |
| Traffic Signs Replaced              | 950              | 650              | 1,600               | 1,600               |
|                                     |                  |                  |                     |                     |
| * Striping to be Contracted in 2011 |                  |                  |                     |                     |

## Budget Summary

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 3,813,908     | \$ 4,112,341     | \$ 3,267,274      | \$ 3,362,117        |
| Travel                  | 3,099            | 4,689            | 12,350            | 4,600               |
| Office Supplies         | 8,790            | 7,857            | 9,705             | 6,340               |
| Furniture/Equipment     | 35,235           | 45,552           | 47,500            | 47,500              |
| Legal/Contract Services | 195,675          | 186,631          | 19,600            | 21,318              |
| Operating Supplies      | 705,805          | 734,269          | 882,925           | 818,400             |
| Utilities               | 92,867           | 89,289           | 91,250            | 93,250              |
| Maintenance             | 193,268          | 143,938          | 198,800           | 172,950             |
| Vehicle Expense         | 569,387          | 518,755          | 676,875           | 493,364             |
| Consultant              | -                | -                | -                 | -                   |
| Miscellaneous           | 13,788           | 11,676           | 10,925            | 33,750              |
| In-Kind/LOST Services   | 127,142          | 473,799          | 534,000           | 547,000             |
| Sub-Total               | 5,758,964        | 6,328,796        | 5,751,204         | 5,600,589           |
| Plus: Indirect Costs    | 214,853          | 226,609          | 244,782           | 188,415             |
| Total                   | \$ 5,973,817     | \$ 6,555,405     | \$ 5,995,986      | \$ 5,789,004        |

### Position Summary

|              | FY 2010     | FY 2011     | FY 2012     |
|--------------|-------------|-------------|-------------|
| Permanent    | 83.0        | 79.0        | 70.0        |
| Part Time    |             |             | 1.0         |
|              |             |             |             |
| <b>Total</b> | <b>83.0</b> | <b>79.0</b> | <b>71.0</b> |

### Budget Summary

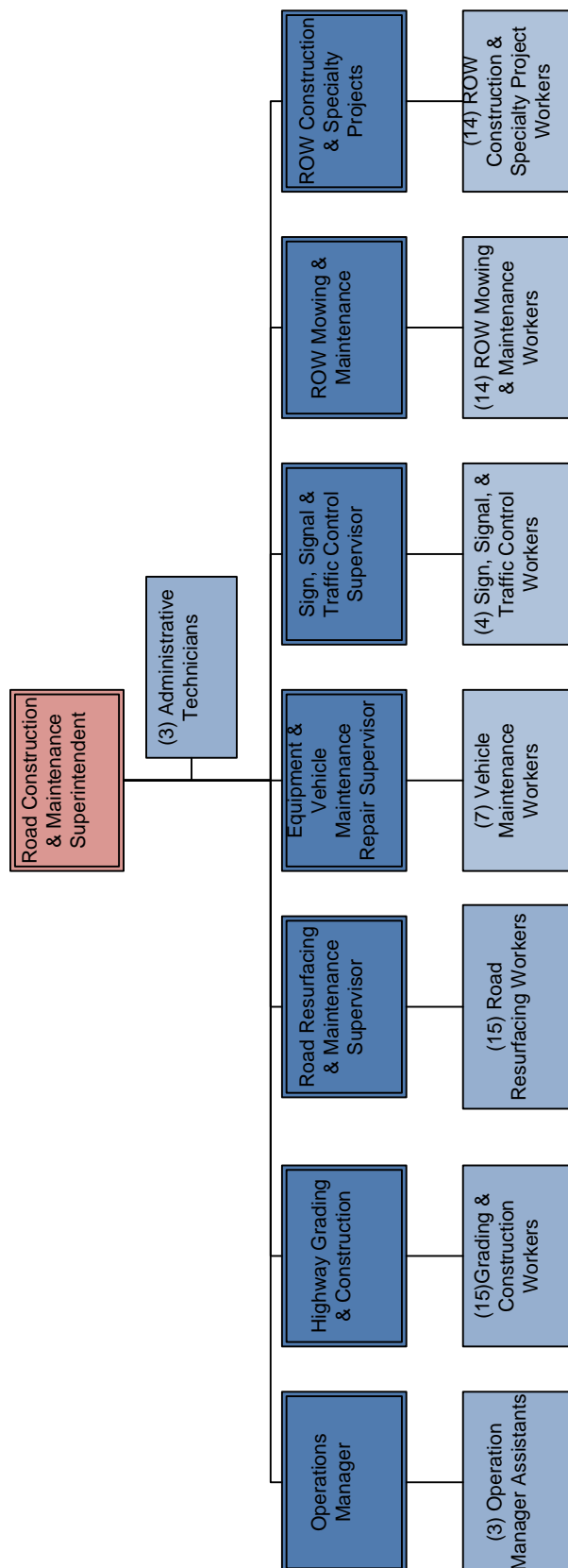
Department/Cost Center:

**Municipal LOST Agreement Payments**

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| Departmental Expense | Actual<br>FY2009  | Actual<br>FY2010  | Proposed<br>FY2011 | Proposed<br>FY2012 |
|----------------------|-------------------|-------------------|--------------------|--------------------|
| Cohutta              | \$ 50,000         | \$ 50,000         | \$ 50,000          | \$ 50,000          |
| Tunnel Hill          | 48,000            | 48,000            | 48,000             | 48,000             |
| Varnell              | 80,000            | 80,000            | 80,000             | 80,000             |
|                      |                   |                   |                    |                    |
| <b>Total</b>         | <b>\$ 178,000</b> | <b>\$ 178,000</b> | <b>\$ 178,000</b>  | <b>\$ 178,000</b>  |

# Public Works Department



# **SOLID WASTE DISPOSAL**

## **Mission**

The Dalton-Whitfield Regional Solid Waste Management Authority's mission is to provide a public service that protects human health and environment and economically manages solid waste for the citizens of Whitfield County and the City of Dalton.

## **Goals**

- Maintain a constant annual disposal tonnage over the planning period despite an increase in population and industrial activity
- Provide consistent and universal access to collection services for solid waste to all citizens in Whitfield County
- Ensure that solid waste handling facilities have capacity to handle all solid waste generated in the County, do not negatively impact the natural environment or public health, and are consistent with the Solid Waste Management Plan
- Ensure that proposed solid waste handling facilities and expansions are consistent with environmental requirements, local land use plans, and the Solid Waste Management Plan
- Ensure that all citizens of Whitfield County have access to information about waste reduction and solid waste management

## **Narrative**

The Authority operates as an Enterprise Fund, supported mainly by user fees. All user fees are retained and dedicated to the operation, future development, closure, and post closure activities. Revenues are also generated through the sales of recyclables, wetland and stream mitigation credits, landfill gas, and greenhouse gas credits. These additional revenue streams help to diversify the sources of revenue and help to minimize the impact of the current economic situation. In light of current economic conditions the Authority carefully reviews and adjusts its operations and expenditures to reflect lower operating revenues.

## **Budget Summary**

Department/Cost Center:

**Solid Waste Disposal**

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| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Proposed<br/>FY2011</b> | <b>Proposed<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|
| General Fund Transfer       | \$ 431,212               | \$ 417,968               | \$ 425,000                 | \$ 425,000                 |



**Public Health**  
Prevent. Promote. Protect.

## **HEALTH DEPARTMENT**

### **Mission**

Our mission is to promote and protect the health and safety of the people in Whitfield County wherever they live, work and play, through population-based preventive programs including:

- Prevention of epidemics and the spread of disease
- Protection of environmental hazards
- Injury prevention
- Promotion and encouragement of healthy behaviors
- Responding to disasters and assisting communities to recover
- Assisting our community in assessing the quality and accessibility of health services

### **Goals**

- To conduct annual staff development training sessions for all employees
- Continue to develop and provide local public health services as required by state and federal regulations and mandates
- Increase and strengthen community partnerships with other organizations in Whitfield County
- Increase access for appointments in all clinical areas of the WCHD
- Increase services offered through the Adult Dental Clinic
- Enhance services offered at the Dalton State College clinic for students
- Promote and provide immunization services to residents of the community:
  - Increased immunization rates using the Teletask Recall System
  - Increased adult immunization rates
  - Provide access to H1N1 Vaccine as well as Seasonal Flu vaccines
- Decrease STD rates in Whitfield County
- Decrease Teen Pregnancy rates in Whitfield County



- Improved control of Hypertension in at least 80% SHAPP (Stroke and Heart Attack Prevention Program) patients seen in the Medical Access Clinic
- Provide 24 hour coordination of Public Health services as needed in the event of local emergencies and disasters
- Participate in local trainings exercises with the LEPC
- Research and apply for any applicable grants to offset budgeted funding deficits and continue to increase services available to the community
- Provide community education related to public health issues as indicated
- Provide education, including CPR, to health department staff and other community partners as indicated
- Promote child passenger safety through the Child Safety Seat Grant and child restraint installation as indicated
- Promote plans to provide a safe environment in the local school systems in the absence of a school nurse
- Decrease staff turnover rates

### **Vision**

Our Vision for the Whitfield County Health Department is healthy people, families and communities.

### **Budget Summary**

Department/Cost Center:

**Board of Health**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Proposed<br/>FY2011</b> | <b>Proposed<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|
| General Fund Transfer       | \$ 1,200,000             | \$ 950,000               | \$ 250,000                 | \$ 250,000                 |

# **FAMILY SUPPORT COUNCIL**

## **Mission**

Murray/Whitfield Court Appointed Special Advocate (CASA) provides community-based advocacy to make certain the needs of abused and neglected children are met quickly. Trained and supervised CASA volunteer advocates provide a sustained focus on the child's best interest to avoid further victimization, and to educate the community about the needs of abused and neglected children, to advocate for resources, to help the legal system be more focused: one child at a time, so the child's right to a permanent, safe home is ensured.

## **Goals**

- **Safety Goal** – CASA advocates make independently based recommendations, service referrals, monitoring of compliance and barrier removals for reunification efforts. Cases receive monthly advocate contact. CASA monitors indicators of improvement in school progress, educational needs, childcare adequacy, health needs, socialization skills, visitation with family including siblings. Adequacy, location, and safety of the family home are monitored. Indicators of improved family functioning typically includes: participation/completion of parent education, anger management, domestic violence treatment, substance abuse treatment and psychological evaluation and adherence to recommendations. The outcome will be reduced repeat maltreatment.
- **Permanency Goal** – CASA is cognizant of the importance of the child's sense of time, and the need for stability, nurturance and consistency. To reach the goal of permanency, CASA assesses family strength and works diligently to prevent unnecessary case court delays and promotes prompt compliance with reunification goals. CASA recognizes and supports removal of barriers to reunification with the family. Barriers may include: substance abuse; domestic violence; parenting ignorance; unemployment; child behavior unmet medical, social or psychological needs; transportation; and numerous other needs. CASA strongly advocates for the placement of siblings together while in care, preferably in close proximity to family. CASA encourages consistent visitation with parents and siblings. When reunification with the family of origin is not

appropriate, relative placement is the next preferred option, with adoption being third. The outcome will be permanency.

- Well-Being Goal – To achieve the goal of child well being, CASA volunteers donate their time, expertise and energy for the wellbeing of our children. The advocates receive 40 hours of intensive advocacy training and undergo state and federal criminal background checks before they can become official advocates of the deprived children. The well-being (referred to in CASA as “best interest” of the child) is the primary goal of CASA training and advocacy. Family reunification is the preferred outcome for CASA advocacy with families having the capacity to provide for their children’s need

### **Narrative**

Advocacy entails the referral of appropriate community services. Support of the families in acceptance of the services and monitoring of participation and resultant outcomes of improved family functioning are key advocacy components. CASA monitors demonstration of service outcomes and reports to the juvenile court accordingly. Indicators that family reunification is successful occur when the family becomes knowledgeable about community resources and are enabled to access resources as needed. Families will show evidence of improved capacity in parenting skills, and knowledge of developmental, educational, physical and mental needs of their child prior to recommendation of reunification by a CASA Advocate.

### **Budget Summary**

Department/Cost Center:

**Family Support Council**

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| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Proposed<br/>FY2011</b> | <b>Proposed<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|
| General Fund Transfer       | \$ 7,000                 | \$ 7,000                 | \$ 8,000                   | \$ 8,000                   |

## DEPARTMENT OF FAMILY AND CHILDREN SERVICES (DFACS)

### Mission

To strengthen Georgia's families - supporting their self-sufficiency and helping them protect their vulnerable children and adults by being a resource to their families, not a substitute.

- Expect every consumer to invest/participate in their own recovery.
- Serve people as close to home, family and community as possible.
- Do not accept "business as usual" - it's not good enough.
- Treat customers as if they were our own family.

### Goals

- Working/Self-sufficient Customers: Increase the number of DHS families achieving self-sufficiency through work related activity.
- Home/Community-Based Services: Increase the supply and use of home and community-based human services.
- Technology Access: Increase customer and staff access to information that improves productivity.
- Employee Engagement: Improve DHS employee engagement with customers.
- Prevention: Increase the number of Georgia citizens engaging in healthy, pro-social behavior.

### Budget Summary

Department/Cost Center:

Dept. of Family and Children Services

| Departmental Expense  | Actual<br>FY2009 | Actual<br>FY2010 | Proposed<br>FY2011 | Proposed<br>FY2012 |
|-----------------------|------------------|------------------|--------------------|--------------------|
| General Fund Transfer | \$ 148,678       | \$ 148,678       | \$ 130,000         | \$ 80,000          |

# SENIOR CENTER

## Mission

The purpose of the Dalton Whitfield Senior Center is to provide programming and recreation for the senior population, to enhance health and well-being through a variety of activities, and help senior adults maintain an active and productive lifestyle while serving our community.

## Goals

- To continue to provide quality programs and service to the 50+ population of the community.
- Research the needs of the seniors and implement programs to fulfill them.
- Maintain our relationships with other agencies in the community to assure that we are providing services that are not duplicated.
- Continue to increase programming and develop new ideas to enhance the programs we provide.
- Keep our current staff trained in 1<sup>st</sup> aid and CPR
- Work with the newspaper to see that our programs and activities are well documented and know that seniors are aware of up-coming events.
- To prepare a balanced lunch meal, but staying within the budgeted amount of money collected each month.
- Develop programs to attract the baby boomer generation.
- Provide adequate trips at various prices, to include all seniors that are interested in travel.

## Budget Summary

Department/Cost Center:

**Senior Center**

| Departmental Expense  | Actual<br>FY2009 | Actual<br>FY2010 | Proposed<br>FY2011 | Proposed<br>FY2012 |
|-----------------------|------------------|------------------|--------------------|--------------------|
| General Fund Transfer | \$ 150,000       | \$ 150,000       | \$ 150,000         | \$ 150,000         |

# **PARKS AND RECREATION DEPARTMENT**

## **Mission**

The Whitfield County Parks and Recreation Department is committed to provide organizational, professional, developmental, and maintenance assistance to the sponsoring community volunteer agencies of the elementary school districts.

This commitment includes the purpose of providing organized recreational activities for the youth of Whitfield County to aid in the physical development through fun and exercise, teach the basic fundamental skills of each individual sport offered, aid in the social development through good sportsmanship and moral character with adult guidance and to teach good attitudes and discipline. The organizational commitment includes arranging meetings with the community athletic associations to insure the rules are fair and apply to all teams, to provide an Executive Committee of volunteers to govern all youth leagues participating and to insure that all participants can register in their local community.

The Parks and Recreation Department staff is dedicated to train and develop good skills in the adult coaches through clinics and classroom study.

The Parks and Recreation Department is responsible to develop and maintain recreational facilities at each community park in cooperation with the Whitfield County Board of Education and the local community volunteer athletic associations.

## **Goals**

- Promote and market Whitfield County's Recreation Programs, Parks and Open Spaces. Offer new opportunities for residents!
- Maintain harmony with Community Associations
- Ensure every Visitor has a quality experience
- To construct a community park for the residents in the West Side community
- Refurbish existing Park Facilities to a high standard

- Implement new programs that will serve more residents
- Involve and Empower Community Groups
- Conserve and sustain Whitfield County's Natural and Cultural Resources for future generations
- Work out an agreement with the School System on joint use of facilities
- Continue to utilize inmate labor to upgrade existing facilities throughout our park system
- Continue to work with City of Dalton, Tunnel Hill, Cohutta and Varnell on future possibilities for recreation

## Performance Measures

Department/Cost Center:  
**Parks & Recreation Department**

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| Measure                                 | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|-----------------------------------------|------------------|------------------|---------------------|---------------------|
| Children Served by Parks & Rec Programs | 3,550            | 3,222            | 4,200               | 4,200               |
|                                         |                  |                  |                     |                     |
| Number of Teams:                        |                  |                  |                     |                     |
| Football                                | 33               | 33               | 38                  | 38                  |
| Baseball                                | 74               | 77               | 82                  | 95                  |
| Softball                                | 39               | 42               | 45                  | 33                  |
| Basketball                              | 65               | 70               | 75                  | 75                  |
|                                         |                  |                  |                     |                     |
| Haunted Hunt                            | 300              | 350              | 400                 | 400                 |
| Santa's Calling Program                 | 43               | 70               | 90                  | 90                  |

## Budget Summary

Department/Cost Center:

**Parks & Recreation Department**

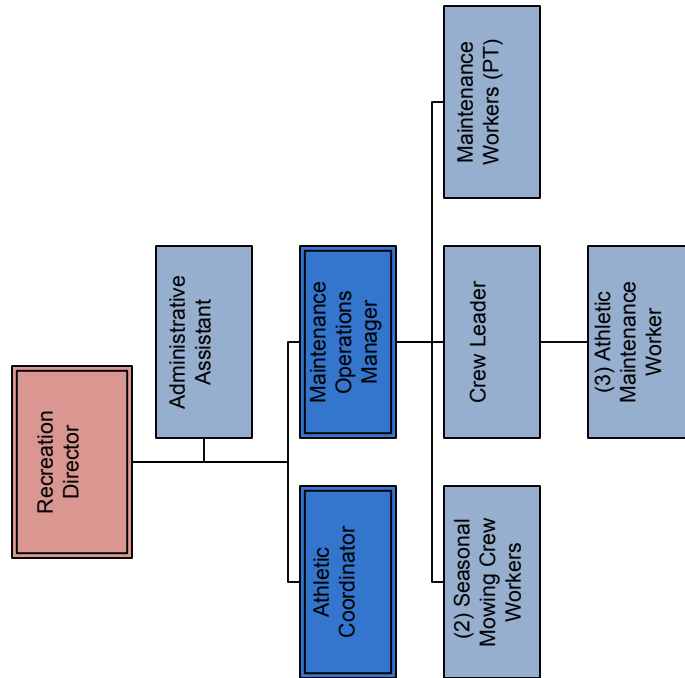
| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 421,912               | \$ 509,549               | \$ 450,240                | \$ 454,831                  |
| Travel                      | 5,570                    | 7,012                    | 6,700                     | 6,600                       |
| Office Supplies             | 2,655                    | 2,370                    | 2,600                     | 3,600                       |
| Furniture/Equipment         | 4,275                    | 8,386                    | 9,400                     | 9,400                       |
| Legal/Contract Services     | 159,537                  | 89,555                   | 102,000                   | 102,000                     |
| Operating Supplies          | 104,466                  | 116,941                  | 127,400                   | 114,400                     |
| Utilities                   | 137,596                  | 132,641                  | 140,000                   | 115,000                     |
| Maintenance                 | 16,253                   | 13,974                   | 15,500                    | 15,500                      |
| Vehicle Expense             | 18,032                   | 22,865                   | 20,500                    | 20,500                      |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | 59,604                   | 50,502                   | 70,700                    | 70,700                      |
| Sub-Total                   | 929,900                  | 953,795                  | 945,040                   | 912,531                     |
| Plus: Indirect Costs        | 25,539                   | 32,409                   | 69,248                    | 55,575                      |
| <b>Total</b>                | <b>\$ 955,439</b>        | <b>\$ 986,204</b>        | <b>\$ 1,014,288</b>       | <b>\$ 968,106</b>           |

## Position Summary

|              | <b>FY 2010</b> | <b>FY 2011</b> | <b>FY 2012</b> |
|--------------|----------------|----------------|----------------|
| Permanent    | 8.0            | 8.0            | 8.0            |
| Part Time    | 4.0            | 5.0            | 5.0            |
|              |                |                |                |
| <b>Total</b> | <b>12.0</b>    | <b>13.0</b>    | <b>13.0</b>    |



# Whitfield County Recreation Department



# **DALTON REGIONAL LIBRARY**

## **Mission**

The Dalton-Whitfield County Public Library will provide a well-selected, organized collection of print, non-print and electronic materials, and special programming to meet the informational, educational, recreational, and cultural needs of a growing, diverse community, with emphasis placed on the chosen roles of the library system.

## **Goals**

- **CHILDREN'S DOOR TO LEARNING:** The children in the area served by DWPL, as well as their parents or guardians, will have access to the materials and programs necessary to provide a foundation for lifelong learning.
- **REFERENCE, SPECIAL COLLECTIONS AND GENEALOGY:** The citizens of Dalton and Whitfield County will have access to the materials and services necessary to meet their informational and reference needs.
- **LIFELONG INDEPENDENT LEARNING LIBRARY:** The citizens served by DWPL will have access to materials, services and programs to promote lifelong learning and self-directed personal growth.
- **POPULAR MATERIALS LIBRARY:** The DWPL will provide current books and materials in various formats to meet the popular fiction and non-fiction needs of the service area.

## **Vision**

The Dalton-Whitfield County Public Library (DWPL) strives to anticipate and meet the needs and wants of its citizens by providing excellent service and materials within the budget available to the library program.

## **Narrative**

The library staff and board have identified issues that must be addressed if the library is to fulfill its vision. Issues addressed are: Technology, Staffing, and Facilities. Goals and objectives were written to show improvement in every issue and to enable us to chart improvement in these areas. Again, objectives and other plan information are available in detail, but I have attempted to follow the model provided, and keep our response brief.

- **TECHNOLOGY:** The DWPL will maintain current equipment, and provide for future technology and education of staff.
- **STAFF:** The DWPL will provide staff to meet goals and objectives and work toward meeting state minimum staffing standards.
- **FACILITIES:** DWPL will work to meet the state standard of .6 square feet of library space per capita, as well as maintain the library infrastructure/physical plant(s).
  
- **Cost Containment Measures:** There are a number of reductions that have already been made here, and others which we have planned. A few of these are noted below:
  - We have moved from 18 full-time staff positions to 13, and we have moved from 4 part-time positions to 6. We expect to eliminate another position this spring.
  - We have eliminated an administrative assistant position and a regional secretary position, eliminated a Public Services Library Assistant position, eliminated an Information Technology Library Assistant position, and changed a “converted” state-paid librarian’s position to a support staff position (saves at least \$30,000 per year).
  - We have reduced staff travel (we have sent no one to a national or regional conference, for example), we limit use of private automobiles when we can (often, staff members donate the cost of trips, both in the area and around the state), and we have cut the number and expense of cell phones, etc.

## **Budget Summary**

Department/Cost Center:

**Dalton Regional Library**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Proposed<br/>FY2011</b> | <b>Proposed<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|
| General Fund Transfer       | \$ 246,000               | \$ 226,000               | \$ 200,000                 | \$ 162,000                 |

# COUNTY EXTENSION SERVICE

## Mission

The mission of the University of Georgia Cooperative Extension in Whitfield County is to extend lifelong learning to Georgia citizens through unbiased, research-based education in agriculture, environmental studies, communities, youth and families. The UGA Whitfield County Extension staff will research, verify, and disseminate this knowledge via student education, public outreach programs and educational seminars. Whitfield County Extension will serve the public by providing relevant and accurate programming that seeks to improve the quality of life of the citizens of Whitfield County and promotes positive development in the areas of Agricultural and Natural Resources, Family and Consumer Sciences, and 4-H.

## Goals

- Provide, in a timely manner, accurate information to the citizens of Whitfield and neighboring counties in regards to Agriculture and Natural Resources, Family and Consumer Sciences, and 4-H
- Determine the educational needs of Whitfield County residents
- Develop programs that specifically target and impact these needs
- Receive the professional and educational trainings necessary to address these determined needs
- Be a trusted source of education, innovation, and information for the county's agricultural industry and all residents in Whitfield County
- Provide education and information to promote healthy lifestyles for Whitfield County residents
- Assist Whitfield County's youth via 4-H in-school and after school programs in acquiring knowledge, developing life skills, and forming attitudes that will enable them to become self-directing, productive and contributing members of society

## NARRATIVE

Whitfield County Extension touches the lives of Whitfield County residents in many different ways.

- **Agriculture and Natural Resources** programs include the Whitfield/Murray County Master Gardener monthly meetings with approximately 30 active members and 17 current interns; two Adopt-a-Stream activities – monthly monitoring at Tar Creek/Al Rollins Park and an Annual River's Alive clean up event at McClellan Creek/Civitan Park; Lakeshore Community Garden with 44 members working 56 plots as well as a gleaner's garden whose produce is donated to local food banks; an educational rain

garden at Al Rollins Park; setting up water conservation or horticultural displays at various community events; collaborations with Northwest GA Fair Board, Civitan Club, Dalton Tree Board, Keep Dalton/Whitfield Beautiful, Whitfield County Saddle Club, Cattleman's Association and local garden clubs, as well as agriculture/natural resources classes with Southeast High School.

- **Family and Consumer Science** program priorities in Whitfield County are focused on offering: continuing education courses for state mandated trainings for employees in the food service and child care industries, state accepted continuing education training courses for childcare center directors and staff, a personal financial course for filers of Chapter 7 or 13 mandated by the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, and various nutrition classes and exhibits addressing healthy lifestyles. Whitfield County Extension promotes Walk Georgia, a statewide Extension program, every spring and fall. This program encourages exercise to help reduce risks of obesity and chronic diseases such as diabetes and cancer.
- **Whitfield County 4-H** In-school programs use the University of Georgia's "Agriscience", "Your Money, Your Future", and "Project Citizen" curricula, meeting Georgia Performance Standards and bringing experiential learning opportunities to the Whitfield County and Dalton Public schools . In addition, 4-H club meetings are held for homeschoolers in Whitfield County and at the Boys and Girls Club. Over 1,200 4-H'ers participate in Whitfield County 4-H programs. Various after school programs involve Teen Leadership Training, summer camps for our Cloverleaf (Rock Eagle 4-H Center), Junior ( Jekyll Island 4-H Center), and Senior (Wahsega 4-H Center) 4-H'ers, various summer day camps, Community Service Learning opportunities involving a "drought-tolerant" garden and a "rain garden" at Rollins Park , County and Northwest District Project Achievement, State Youth Council, Junior and Senior Conference, Fall Forum, Northwest District Consumer and Poultry Judging competitions, and the Georgia Youth Summit.

## Performance Measures

Department/Cost Center:  
**County Extension Service**

| Measure                                  | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|------------------------------------------|------------------|------------------|---------------------|---------------------|
| Educational Programs - ANR               | 23               | 102              | 100                 | 100                 |
| Special Events- ANR                      | 3                | 12               | 12                  | 12                  |
| ServSafe - FACS                          | 28               |                  | 30                  | N/A                 |
| Food & Nutrition - FACS                  | 5                |                  | 12                  | N/A                 |
| Child Care Providers Self-study- FACS    | 44               |                  | 80                  | N/A                 |
| In-school Clubs - 4-H                    | 27               | 29               | 47                  | 47                  |
| Youth Presentations - 4-H                | 16               | 31               | 39                  | 39                  |
| Summer Camps/Day Camps Offered - 4-H     | 17               | 17               | 17                  | 17                  |
| Individual Contacts - face to face - ANR | 1,612            | 2,629            | 2,000               | 2,000               |
| Phone Contacts - ANR                     | 891              | 818              | 1,000               | 1,000               |
| ServSafe - FACS                          | 65               |                  | 100                 | N/A                 |
| Food & Nutrition - FACS                  | 300              |                  | 400                 | N/A                 |
| Child Care Providers - FACS              | 44               |                  | 80                  | N/A                 |
| Club Enrollment/Participants - 4-H       | 980              | 1,072            | 1,080               | 1,050               |
| *SLAM members - 4-H                      | 45               | 47               | 50                  | 55                  |

\*Service Leadership Activities Meeting

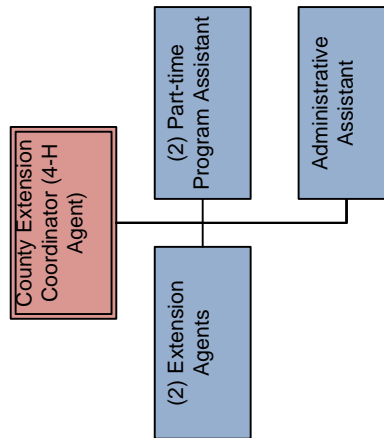
## Budget Summary

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 95,471        | \$ 93,864        | \$ 85,110         | \$ 81,402           |
| Travel                  | 6,230            | 5,994            | 3,000             | 4,000               |
| Office Supplies         | 3,413            | 3,116            | 3,000             | 3,100               |
| Furniture/Equipment     | 474              | 748              | 500               | 500                 |
| Legal/Contract Services | -                | -                | -                 | -                   |
| Operating Supplies      | 5,868            | 7,402            | 7,000             | 6,200               |
| Maintenance             | 3,902            | 3,638            | 4,300             | 4,400               |
| Vehicle Expense         | 3,126            | 3,258            | 3,900             | 4,360               |
| Consultant              | -                | -                | -                 | -                   |
| Miscellaneous           | 2,468            | 2,349            | 2,700             | 2,450               |
| Sub-Total               | 120,952          | 120,369          | 109,510           | 106,412             |
| Plus: Indirect Costs    | -                | 31,042           | 46,006            | 41,580              |
| Total                   | \$ 120,952       | \$ 151,411       | \$ 155,516        | \$ 147,992          |

### Position Summary

|              | FY 2010    | FY 2011    | FY 2012    |
|--------------|------------|------------|------------|
| Permanent    | 4.0        | 4.0        | 3.0        |
| Part Time    | 2.0        | 2.0        | 2.0        |
|              |            |            |            |
| <b>Total</b> | <b>6.0</b> | <b>6.0</b> | <b>5.0</b> |

## Whitfield County Extension Office





# **INSPECTIONS & ENFORCEMENT DEPARTMENT**

## **Mission**

The Inspection and Enforcement division of the Whitfield Planning and Engineering Department is responsible for the administration and enforcement of the Georgia minimum standard technical codes for construction and the enforcement of the City of Dalton and Whitfield County ordinances for building, zoning and property maintenance to ensure the health, safety and welfare of the general public.

## **Goals**

- To develop and retain a highly trained and qualified staff of certified professional inspectors. All inspectors will cross train to competently perform all inspections for a single structure providing better personal service than a succession of different inspectors.
- To provide quality customer service through prompt, courteous, knowledgeable responses to citizen inquires and efficient processing of applications for permits and plan reviews.
- To promptly investigate complaints of violations of Whitfield County and City of Dalton zoning regulations and the adopted property maintenance codes and to initiate actions to abate such violations. The inspections staff will also be responsible for enforcement of these regulations.
- To save time and conserve fuel by combining inspections where possible to reduce the number of driving trips to construction projects, planning the most efficient inspection routes reducing back tracking, and dividing inspections by areas to limit driving time between inspections and prevent overlapping inspection routes.
- To train all staff to be proficient in the use of permitting software.

## **Narrative**

The Inspections and Enforcement office will maintain a relatively small staff of inspector/code enforcement personnel cross-trained in all code areas including construction, zoning enforcement, housing and property maintenance. This will allow greater flexibility in assigning work to the inspectors and empower them to resolve all code issues without referring identified violations to others.

Fuel and vehicle maintenance cost will be reduced by planning more efficient inspections and inspection routes requiring fewer driving miles. This should also allow inspectors more time in the office for training, entering inspection information into the computer and returning calls and emails.

## **Performance Measures**

Department/Cost Center:

**Inspection & Enforcement**

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| <b>Measure</b>                   | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Projected<br/>FY2011</b> | <b>Projected<br/>FY2012</b> |
|----------------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
|                                  |                          |                          |                             |                             |
| Permits:                         |                          |                          |                             |                             |
| Building/Structures              | 395                      | 420                      | 500                         | 500                         |
| Electrical                       |                          | 489                      | 525                         | 525                         |
| Plumbing                         |                          | 159                      | 165                         | 165                         |
| Gas                              |                          | 25                       | 115                         | 30                          |
| HVAC                             |                          | 119                      | 15                          | 120                         |
| Pool                             |                          | 10                       | 12                          | 12                          |
| Demolition                       |                          | 22                       | 25                          | 20                          |
|                                  |                          |                          |                             |                             |
| Code Enforcement Actions         |                          | 960                      | 800                         | 960                         |
| OTC Inspections (City of Dalton) |                          |                          | 160                         | 160                         |

## Budget Summary

Department/Cost Center:

**Inspection & Enforcement**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 360,339               | \$ 393,516               | \$ 330,577                | \$ 244,459                  |
| Travel                      | 3,107                    | 7,043                    | 8,500                     | 8,500                       |
| Office Supplies             | 3,738                    | 4,393                    | 4,365                     | 4,365                       |
| Furniture/Equipment         | 2,538                    | 300                      | 1,000                     | -                           |
| Legal/Contract Services     | -                        | -                        | -                         | -                           |
| Operating Supplies          | 7,805                    | 2,845                    | 5,650                     | 2,650                       |
| Maintenance                 | 23,535                   | 22,810                   | 19,850                    | 11,000                      |
| Vehicle Expense             | 9,197                    | 12,483                   | 17,200                    | 17,200                      |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | 15,047                   | 7,215                    | 8,110                     | 7,110                       |
| Sub-Total                   | 425,306                  | 450,605                  | 395,252                   | 295,284                     |
| Plus: Indirect Costs        | 121,685                  | 101,587                  | 70,665                    | 61,380                      |
| <b>Total</b>                | <b>\$ 546,991</b>        | <b>\$ 552,192</b>        | <b>\$ 465,917</b>         | <b>\$ 356,664</b>           |

## Position Summary

|              | <b>FY 2010</b> | <b>FY 2011</b> | <b>FY 2012</b> |
|--------------|----------------|----------------|----------------|
| Permanent    | 7.0            | 6.0            | 5.0            |
| Part Time    |                |                |                |
| <b>Total</b> | <b>7.0</b>     | <b>6.0</b>     | <b>5.0</b>     |

# COUNTY ENGINEER

## Mission

The mission of the Whitfield County Engineer's Office is to provide prompt, courteous service to the public, while fulfilling our obligations set forth by the Laws of the State of Georgia in the most efficient and cost effective manner possible. The County Engineer's Office also pledges to be fiscally responsible and accountable to the public for projects completed and dollars expended.

## Goals

- To provide the citizens of Whitfield County safe roads by which to travel
- To provide the building community an efficient and helpful plan review process
- To comply with the environmental laws and codes of Whitfield County, the State of Georgia, and the United States
- To cross-train employees to maximize their growth and the efficiency of the engineering department
- To enforce the County's Stormwater Ordinance consistently

## Performance Measures

Department/Cost Center:

**County Engineer**

| Measure                            | Actual<br>FY2009 | Projected<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|------------------------------------|------------------|---------------------|---------------------|---------------------|
| Erosion & Soil Control Inspections | 356              | 300                 | 250                 | 250                 |
| Storm Water Plans                  |                  | 3                   | 3                   | 3                   |

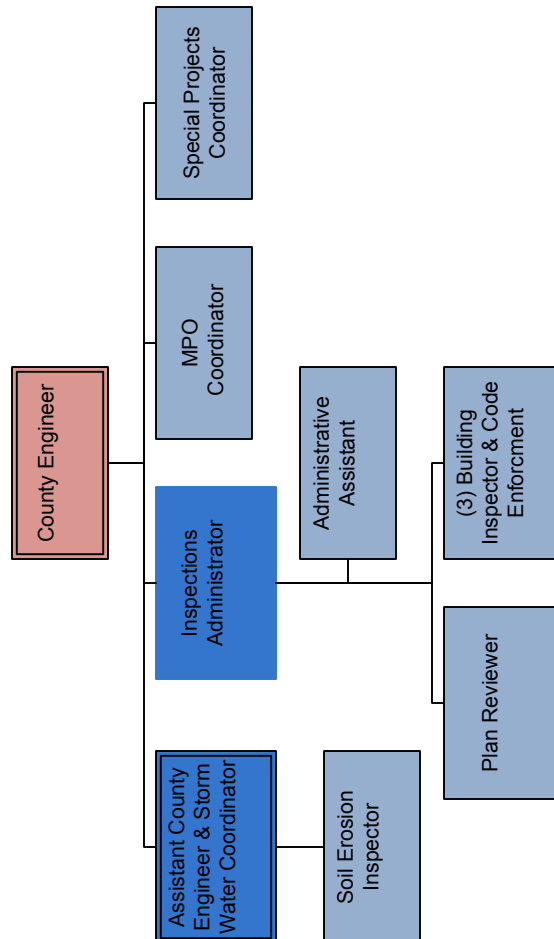
## Budget Summary

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 273,943       | \$ 307,345       | \$ 321,656        | \$ 320,510          |
| Travel                  | 2,120            | 1,880            | 1,500             | 1,500               |
| Office Supplies         | 1,861            | 1,803            | 2,400             | 2,400               |
| Furniture/Equipment     | 180              | 340              | 1,000             | -                   |
| Legal/Contract Services | -                | -                | -                 | -                   |
| Operating Supplies      | 1,986            | 421              | 1,600             | 2,500               |
| Maintenance             | -                | -                | -                 | -                   |
| Vehicle Expense         | 1,359            | 2,753            | 3,950             | 4,700               |
| Consultant              | 4,500            | -                | 6,990             | 3,500               |
| Miscellaneous           | 3,453            | 4,085            | 3,745             | 5,000               |
| Sub-Total               | 289,402          | 318,627          | 342,841           | 340,110             |
| Plus: Indirect Costs    | 5,096            | 22,172           | 20,193            | 19,365              |
| Total                   | \$ 294,498       | \$ 340,799       | \$ 363,034        | \$ 359,475          |

## Position Summary

|              | FY 2010    | FY 2011    | FY 2012    |
|--------------|------------|------------|------------|
| Permanent    | 4.0        | 3.0        | 4.0        |
| Part Time    | 1.0        | 1.0        | 0.0        |
|              |            |            |            |
| <b>Total</b> | <b>5.0</b> | <b>4.0</b> | <b>4.0</b> |

# Engineering, Inspections & Enforcement



# NORTHWEST GEORGIA REGIONAL COMMISSION

## Mission

To provide general planning and development control consultation and administration services to Whitfield County. The Northwest Georgia Regional Commission is a multi-county organization consisting of 15 Northwest Georgia counties and 50 municipalities. Major responsibilities of the regional development center include: (1) implementation of the Georgia Planning Act of 1989; (2) administration of the Area Agency on Aging; (3) administration of the Workforce Investment Act; and (4) providing planning and development assistance to member governments in areas they could not otherwise afford.

## Goals

- To develop a plan that will guide county development
- To ensure county regulations are followed pertaining to land development
- To provide design assistance to developers
- To assure a professional point of contact for all land development needs within the county
- To attract & retain high quality developments through innovative design and sustainable practices.
- To promote sustainable development and foster a unique sense of place for all residents.

## Budget Summary

Department/Cost Center:

**Northwest Georgia Regional Commission**

| Departmental Expense | Actual<br>FY2009 | Actual<br>FY2010 | Proposed<br>FY2011 | Proposed<br>FY2012 |
|----------------------|------------------|------------------|--------------------|--------------------|
| Contract Services    | \$ -             | \$ -             | \$ -               | \$ 48,000          |

# DALTON/WHITFIELD METROPOLITAN PLANNING ORGANIZATION (MPO)

## Mission

The overall mission of the MPO is to maintain a continuing, comprehensive, and cooperative planning process. Led by two MPO committees, the process is designed to encourage involvement by all interested groups, such as the business community, neighborhood associations, environmental organizations, social service agencies, educational institutions, and the general public. The MPO in coordination with local governments, local transportation agencies, the Georgia Department of Transportation, and Federal Highway and Transit Administration conduct the transportation planning process.

## Goals

- 1. Establish a setting:** Establish and manage a fair and impartial setting for effective regional decision making in the metropolitan area.
- 2. Evaluate alternatives:** Evaluate transportation alternatives in context with the geography, the nature of existing transportation issues, and the available options. Evaluation of alternative is included in various planning activities that are outlined in the Unified Planning Work Program (UPWP).
- 3. Develop a Unified Planning Work Program (UPWP):** Develop an annual work program that outlines the transportation planning activities to be performed by the MPO staff and other agencies.
- 4. Maintain a Long Range Transportation Plan (LRTP):** Develop and update a long-range transportation plan for the Dalton/Whitfield County Urban Area covering a planning horizon of at least twenty years that promotes (1) mobility, access and safety for people and goods, (2) efficient transportation system performance and preservation, and (3) quality of life.



- 5. Develop a Transportation Improvement Program (TIP):** Develop a program based on the long-range transportation plan and designed to serve Dalton and Whitfield County's goals, using expenditure, regulations, operating, management, and financial tools.
- 6. Involve the Public:** With the aid of the MPO Citizens Advisory Committee, involve the general public and significantly affected sub-groups in the five functions listed above.

## Budget Summary

Department/Cost Center:

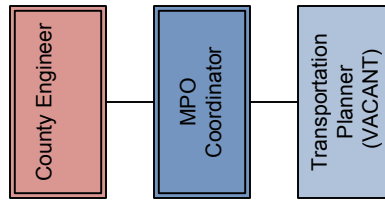
**Metropolitan Planning Organization (MPO)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 4,285                 | \$ 68,745                | \$ 94,356                 | \$ 113,597                  |
| Travel                      | -                        | 190                      | 10,000                    | 3,000                       |
| Office Supplies             | 37                       | 2,655                    | 10,900                    | 6,500                       |
| Furniture/Equipment         | -                        | 99                       | -                         | 2,000                       |
| Legal/Contract Services     | -                        | 11,511                   | 4,000                     | 4,000                       |
| Operating Supplies          | -                        | -                        | 4,000                     | -                           |
| Maintenance                 | -                        | -                        | -                         | -                           |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | -                        | 1,989                    | 9,900                     | 7,800                       |
| Sub-Total                   | \$ 4,322                 | \$ 85,189                | \$ 133,156                | \$ 136,897                  |
| Plus: Indirect Costs        | -                        | -                        | 8,241                     | 5,235                       |
| <b>Total</b>                | <b>\$ 4,322</b>          | <b>\$ 85,189</b>         | <b>\$ 141,397</b>         | <b>\$ 142,132</b>           |

## Position Summary

|              | <b>FY 2010</b> | <b>FY 2011</b> | <b>FY 2012</b> |
|--------------|----------------|----------------|----------------|
| Permanent    | 1.0            | 1.0            | 2.0            |
| Part Time    | 1.0            | 1.0            | 0.0            |
|              |                |                |                |
| <b>Total</b> | <b>2.0</b>     | <b>2.0</b>     | <b>2.0</b>     |

# Whitfield County Metropolitan Planning Organization



# COMMUNITY DEVELOPMENT CORPORATION

## Mission

The mission of the Community Development Corporation is to facilitate the ability of all Dalton and Whitfield County residents to acquire and maintain safe and decent housing.

The Dalton-Whitfield Community Development Corporation is a HUD certified agency.

## Goals

**The overall goal of the Dalton-Whitfield CDC is to improve the quality of life for citizens through housing while increasing the local government tax base. Specific objectives as related to the reality of the local economy are:**

- **To decrease the number of foreclosed properties**
  - Provide homeowners with foreclosure prevention options, loss mitigation strategies and negotiation services
  - Assist homeowners with location of quality refinance options
  - Identify and qualify households and assist with the purchase process of foreclosed homes
- **To decrease the number of homeless and unstably housed residents**
  - Identify, implement and maintain programs to assist these households utilizing grant opportunities and existing local, state and federal resources
  - Improve the credit and financial literacy of these households so that they may upgrade their living conditions
- **To improve the physical condition of substandard housing**
  - Assist homeowners to access existing grant and low-interest loan programs
  - Locate and partner with non-profit and faith-based organizations for volunteer construction labor
- **To upgrade households from substandard mobile homes to stick built dwellings**
  - Utilize the agency capacity to access down payment and closing cost assistance and low interest loans

### **2011 Goal exceeded number of households assisted through HUD service delivery categories**

- 1,000 households to receive One on One Housing Counseling services
  - **1,015 individual households received One on One Housing Counseling**
- 100 households to receive group education sessions
  - **118 actual households received group education sessions**

### **2012 Goals set for number of households assisted through HUD service delivery categories**

- 1,100 households to receive One on One Housing Counseling services
- 125 households to received group education sessions

## Budget Summary

Department/Cost Center:

**Community Development Corporation**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   |                          |                          |                           |                             |
| Travel                      |                          |                          |                           |                             |
| Office Supplies             |                          |                          |                           |                             |
| Furniture/Equipment         |                          |                          |                           |                             |
| Legal/Contract Services     |                          |                          |                           |                             |
| Operating Supplies          |                          |                          |                           |                             |
| Utilities                   |                          |                          |                           |                             |
| Maintenance                 |                          |                          |                           |                             |
| Vehicle Expense             |                          |                          |                           |                             |
| Consultant                  |                          |                          |                           |                             |
| Miscellaneous               | 138,443                  | 93,500                   | 80,000                    | 80,000                      |
| Sub-Total                   | 138,443                  | 93,500                   | 80,000                    | 80,000                      |
| Plus: Indirect Costs        | 37,421                   | 35,276                   | -                         | -                           |
| Total                       | \$ 175,864               | \$ 128,776               | \$ 80,000                 | \$ 80,000                   |

# **DALTON/WHITFIELD JOINT DEVELOPMENT AUTHORITY (JDA) “Grow Greater Dalton”**

## **Mission**

To facilitate long-term, positive economic growth of the community by attracting new, diversified investments while supporting existing businesses.

## **Goals**

- **Dramatically accelerate job creation and economic growth by bringing thousands of new jobs in community**
  - Identify and attract already targeted new business opportunities to Dalton/Whitfield (Manufacturing, Data Centers, Office Development)
  - Exploit all resources to create retail growth to enhance community revenue base and liability assets of Greater Dalton
- **Job Growth Sites**
  - Create strong relationship and communications with existing industries as a means to grow job base and involve in new business recruiting activities
- **Create a Vision of a New Greater Dalton**
  - Support Archway by providing \$60,000 funding
  - Actively engage in all aspects of “visioning” process led by Archway
  - Report all outcomes of Archway’s Annual Report as required by Grow Greater Dalton
- **Raise visibility of Greater Dalton as an attractive place to live and do business**
  - Executive “Inspiration Lives Here” (IN) campaign to market community
  - Update JDA Website
  - Develop Marketing portfolio and support materials for business recruitment
  - Develop customized marketing aides to assist in business prospect visits

- Maintain accurate property database for JDA website, as well all statewide/regional websites and LoopNet
  - Visit Atlanta and Regional Consultants and project managers
  - Host “Developer Day” activities locally and in Atlanta to keep Greater Dalton on radar screen of those who can bring project leads to our area
  - Advertise, when appropriate, in regional and state magazines to enhance Greater Dalton’s visibility as a viable place to live and do business
  - Maintain open and positive relationships with other entities involved in economic development activities (CVB, DDDA, and Dalton State University)
- **Develop, implement and sustain Grow Greater Dalton and JDA Accountability Benchmarking and Communications**
    - Support GGD Investor’s Council
    - Host JDA investor events
    - Establish a monthly newsletter to investors, JDA, and public officials
    - Email prospect activity reports to elected officials and city/county administrators
    - Local newspaper columns regarding economic development, global marketing
    - Purchase project management software to assist in the management and accurate reporting of JDA activities

## Budget Summary

Department/Cost Center:

### **Economic Development (Dalton/Whitfield JDA)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Proposed<br/>FY2011</b> | <b>Proposed<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|
| General Fund Transfer       | \$ 157,750               | \$ 157,250               | \$ 157,250                 | \$ 157,500                 |

# **NORTHWEST GEORGIA TRADE & CONVENTION CENTER**

## **Mission**

To utilize corporate, community and facility resources to provide optimal customer service and make a significant economic and cultural impact on Dalton, Whitfield County and the northwest Georgia region through promoting and increasing tourism, conventions, special events, corporate business and various other public and private events held at the Northwest Georgia Trade & Convention Center.

## **Goals**

- Increase long and short term bookings for the facility through the addition of new public events.
- Continue the re-branding of the facility to improve its image.
- Provide event organizers and attendees with a positive and memorable experience that will result in return business.
- Continually increase our standards for optimal customer service.
- To develop and maintain an operations policy/procedure manual.

## **Budget Summary**

Department/Cost Center:

**Northwest Georgia Trade Center**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Proposed<br/>FY2011</b> | <b>Proposed<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|
| General Fund Transfer       | \$ 229,950               | \$ 229,950               | \$ 300,000                 | \$ 300,000                 |

# DALTON AREA CONVENTION & VISITORS BUREAU (CVB)

## Mission

To enhance the local economy by promoting the long term development of the Dalton Area as a hub for Tourism, Meetings, Conventions, Tradeshows & Sporting Events.

## Goals

- To develop overnight stays in Dalton and Whitfield County by attracting meetings group business
- To market the destination of Dalton and Whitfield County as a leisure destination for visitors
- To develop and distribute information about events and activities in Dalton and Whitfield County
- To distribute information at local welcome and state visitor information centers
- Tourism asset development and special event support in Dalton and Whitfield County
- Develop co-op opportunities for all tourism partners in Dalton and Whitfield County
- Collaborate with other economic impact focused organizations in Dalton and Whitfield County

## Budget Summary

Department/Cost Center:

**Dalton Area Convention & Visitors Bureau (CVB)**

| Departmental Expense  | Actual<br>FY2009 | Actual<br>FY2010 | Proposed<br>FY2011 | Proposed<br>FY2012 |
|-----------------------|------------------|------------------|--------------------|--------------------|
| General Fund Transfer | \$ 173,360       | \$ 173,360       | \$ 150,000         | \$ 150,000         |





## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for specific purposes. The County maintains the following special revenue funds:

**Law Library (205)** – To account for the funds collected from fines and forfeitures to be used to maintain the Law Library as provided in Title 36, Chapter 15 of the Official Code of Georgia Annotated.

**D.A. Forfeiture Fund (210)** – To account for funds and property seized through court ordered forfeitures for the purpose of enhancing law enforcement.

**Sheriff's Forfeiture Fund (211)** – To account for seized property through court ordered forfeitures for the purpose of enhancing law enforcement.

**E-911 Services (215)** – To account for the monthly "911" charge to help fund the cost of providing the service as provided in Title 46, Chapter 5 of the Official Code of Georgia Annotated.

**Tunnel Hill TE Grant (227)** – To account for grant funds for improvements around the Tunnel Hill park area.

**Conasauga A.D.R. Program (233)** – To account for funds used to resolve cases before they reach the main court system by arbitration or mediation.

**Divorce Seminar Fund (234)** – To account for funds associated with the mandated courses for anyone seeking divorce that have children.

**Supplemental Juvenile Service Fund (235)** – To account for funds associated with juvenile court ordered supervision fees.

**Victim's Assistance Program (236)** – To account for funds associated with a program to assist victims of crimes or abuse.

**Drug Abuse Treatment Education (237)** – To account for funds associated with the drug abuse treatment and education programs relating to controlled substances and marijuana.

**CDBG – Sherwood Forest (238)** – To account for grant funds used to provide sewer to approximately 50 households, to demolish and remove 3 dilapidated structures and rehab 13 low-moderate income dwellings

**Bryne JAG Grant (239)** – To account for grant funds used for equipment purchases by various court & public safety departments.

**Whitfield County CHIP Grant (240)** – To account for grant funds used by the Dalton Whitfield Community Development Corporation for the purpose of rebuilding homes of low income residents living in substandard and condemned housing.

**Crime Victim Assistance Grant (251)** – To account for grant funds associated with providing approved services directly to victims of child abuse, spousal abuse, sexual assault or previously underserved victims of violent crime.

**Juvenile Offenders Grant (254)** – To account for revenues and expenditures associated with juvenile offender programs.

**Georgia Civil War Heritage (264)** – To account for revenue from other governments associated with the State of Georgia Civil War Heritage Trails project.

**Hotel/Motel Tax Fund (275)** – To Account for hotel/motel room tax collections to be used for tourism development.

## 2012 BUDGET SPECIAL REVENUE FUNDS

| Fund         | Title                              | Expenditures | Revenue      |
|--------------|------------------------------------|--------------|--------------|
| 205          | Law Library Fund                   | 42,570.00    | 37,300.00    |
| 210          | D.A. Forfeiture Fund               | 15,000.00    | 7,000.00     |
| 211          | Sheriff's Forfeiture Fund          | 300,000.00   | 250,100.00   |
| 215          | E-911 Services                     | 1,951,726.00 | 1,655,100.00 |
| 227          | TE Grant (Tunnel Hill)             | 200,000.00   | 200,000.00   |
| 233          | Conasauga A.D.R. Program           | 107,360.00   | 80,550.00    |
| 234          | Divorce Seminar Fund               | 18,000.00    | 15,000.00    |
| 235          | Supplemental Juvenile Service Fund | 13,000.00    | 13,000.00    |
| 236          | Victim's Assistance Program        | 83,200.00    | 83,200.00    |
| 237          | Drug Abuse treatment Education     | 67,800.00    | 67,800.00    |
| 238          | CDBG - Sherwood Forest             | 200,000.00   | 200,000.00   |
| 239          | JAG Grants                         | 132,471.00   | 132,471.00   |
| 240          | Whitfield County CHIP Grant        | 50,000.00    | 50,000.00    |
| 251          | Crime Victim Assistance Grant      | 84,713.00    | 84,713.00    |
| 254          | Juvenile Offenders Grant           | 7,000.00     | 7,000.00     |
| 264          | Georgia Civil War Heritage         | 25,000.00    | 0.00         |
| 275          | Hotel/Motel Tax Fund               | 200,000.00   | 200,000.00   |
| TOTALS       |                                    | 3,497,840.00 | 3,083,234.00 |
| Fund Balance |                                    |              | 414,606.00   |

## SUPERIOR COURT Law Library

### Mission

The Official Code of Georgia Annotated (O.C.G.A.) 36-15-1 through 12 establishes the foundation for which Whitfield County maintains and operates a Law Library. The purpose for this library is to meet the local attorney's, public and judges needs as it relates to the research and clarification of legal issues.

### Budget Summary

Department/Cost Center:  
**Law Library Fund (205)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 1,600                 | \$ 2,400                 | \$ 2,400                  | \$ 2,400                    |
| Travel                      | -                        | -                        | -                         | -                           |
| Office Supplies             | -                        | -                        | -                         | -                           |
| Furniture/Equipment         | -                        | -                        | -                         | -                           |
| Legal/Contract Services     | 800                      | -                        | -                         | -                           |
| Operating Supplies          | 46,284                   | 41,438                   | 45,000                    | 40,000                      |
| Maintenance                 | -                        | -                        | -                         | -                           |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | 155                      | 155                      | 170                       | 170                         |
| Sub-Total                   | 48,839                   | 43,993                   | 47,570                    | 42,570                      |
| Plus: Indirect Costs        | -                        | -                        | -                         | -                           |
| Total                       | \$ 48,839                | \$ 43,993                | \$ 47,570                 | \$ 42,570                   |

## D.A. FORFEITURE FUND

### Budget Summary

Department/Cost Center:  
**DA Forfeiture Fund (210)**

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ -             | \$ -             | \$ -              | \$ -                |
| Travel                  | -                | -                | -                 | -                   |
| Office Supplies         | -                | -                | -                 | -                   |
| Furniture/Equipment     | -                | -                | -                 | -                   |
| Legal/Contract Services | -                | -                | -                 | -                   |
| Operating Supplies      | 1,744            | 6,546            | 15,000            | 15,000              |
| Utilities               | -                | -                | -                 | -                   |
| Maintenance             | -                | -                | -                 | -                   |
| Vehicle Expense         | -                | -                | -                 | -                   |
| Consultant              | -                | -                | -                 | -                   |
| Miscellaneous           | -                | -                | -                 | -                   |
| Sub-Total               | 1,744            | 6,546            | 15,000            | 15,000              |
| Plus: Indirect Costs    | -                | -                | -                 | -                   |
| Total                   | \$ 1,744         | \$ 6,546         | \$ 15,000         | \$ 15,000           |

## SHERIFF'S FORFEITURE FUND

### Budget Summary

Department/Cost Center:

**Sheriff Forfeiture Fund (211)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Proposed<br/>FY2011</b> | <b>Proposed<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|
| Personnel                   | \$ -                     | \$ -                     | \$ -                       | \$ -                       |
| Travel                      | -                        | 2,039                    | 2,500                      | -                          |
| Office Supplies             | -                        | -                        | -                          | -                          |
| Furniture/Equipment         | 37,271                   | 121,002                  | 120,000                    | 260,000                    |
| Legal/Contract Services     | -                        | -                        | -                          | -                          |
| Operating Supplies          | 30,647                   | 9,339                    | 19,000                     | 40,000                     |
| Utilities                   | -                        | -                        | -                          | -                          |
| Maintenance                 | -                        | -                        | -                          | -                          |
| Vehicle Expense             | -                        | -                        | -                          | -                          |
| Consultant                  | -                        | -                        | -                          | -                          |
| Miscellaneous               | -                        | -                        | -                          | -                          |
| Sub-Total                   | 67,918                   | 132,380                  | 141,500                    | 300,000                    |
| Plus: Indirect Costs        | -                        | -                        | -                          | -                          |
| <b>Total</b>                | <b>\$ 67,918</b>         | <b>\$ 132,380</b>        | <b>\$ 141,500</b>          | <b>\$ 300,000</b>          |

## **EMERGENCY SERVICES E-911 Agency**

### **Mission**

Whitfield County 911 Communications Center strives to provide the most effective emergency communications possible. To reach this goal, we must establish and adhere to professional standards, attract, train and retain the qualified employees necessary to provide this service.

### **GOALS**

1. Provide the most effective emergency communications possible for the citizens and visitors of Whitfield County.
2. Provide public safety field personnel with professional communication services emphasizing safety, accuracy and cooperation.
3. Continue researching and providing an effective training program.
4. Establish, maintain, review and update guidelines and policies.
5. Continually seek out ways to improve the communications services we provide.

### **Performance Measures**

| <b>Measure</b>       | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Projected<br/>FY2011</b> | <b>Projected<br/>FY2012</b> |
|----------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| 10 Digit Calls       | 203,911                  | 204,114                  | 203,313                     | 203,779                     |
| 911 Land Line Calls  | 20,802                   | 20,207                   | 21,870                      | 20,959                      |
| 911 Cell Phone Calls | 47,980                   | 52,258                   | 51,304                      | 50,514                      |
| VoIP                 | 151                      | 151                      | 126                         | 142                         |
|                      |                          |                          |                             |                             |
| Total                | 272,844                  | 276,730                  | 276,613                     | 275,394                     |



## Budget Summary

Department/Cost Center:

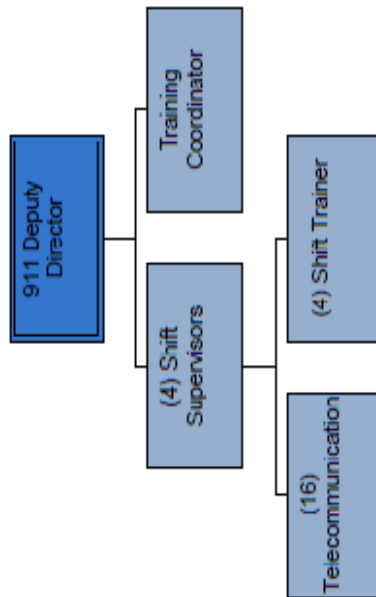
**E911 (215)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ 1,402,562             | \$ 1,511,541             | \$ 1,578,521              | \$ 1,462,251                |
| Travel                      | 29,093                   | 28,928                   | 22,400                    | 25,000                      |
| Office Supplies             | 10,499                   | 6,904                    | 10,300                    | 9,300                       |
| Furniture/Equipment         | 15,858                   | 3,691                    | 7,400                     | 7,400                       |
| Legal/Contract Services     | 11,075                   | 5,945                    | 7,250                     | 17,000                      |
| Operating Supplies          | 17,793                   | 31,153                   | 11,750                    | 13,500                      |
| Utilities                   | 26,664                   | 27,048                   | 31,000                    | 31,000                      |
| Maintenance                 | 87,681                   | 106,438                  | 117,300                   | 99,075                      |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | 359,945                  | 287,795                  | 283,000                   | 287,200                     |
| Sub-Total                   | 1,961,170                | 2,009,443                | 2,068,921                 | 1,951,726                   |
| Plus: Indirect Costs        | 148,984                  | 120,244                  | -                         | -                           |
| <b>Total</b>                | <b>\$ 2,110,154</b>      | <b>\$ 2,129,687</b>      | <b>\$ 2,068,921</b>       | <b>\$ 1,951,726</b>         |

## Position Summary

|              | <b>FY 2010</b> | <b>FY 2011</b> | <b>FY 2012</b> |
|--------------|----------------|----------------|----------------|
| Permanent    | 28.0           | 28.0           | 27.0           |
| Part Time    | 6.0            | 3.0            | 3.0            |
|              |                |                |                |
| <b>Total</b> | <b>34.0</b>    | <b>31.0</b>    | <b>30.0</b>    |

# 911



# TUNNEL HILL TE GRANT

## Budget Summary

Department/Cost Center:  
**Tunnel Hill TE Grant (227)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Proposed<br/>FY2011</b> | <b>Proposed<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|
| Personnel                   | \$ -                     | \$ -                     | \$ -                       | \$ -                       |
| Travel                      | -                        | -                        | -                          | -                          |
| Office Supplies             | -                        | -                        | -                          | -                          |
| Furniture/Equipment         | -                        | -                        | -                          | -                          |
| Legal/Contract Services     | -                        | -                        | -                          | -                          |
| Operating Supplies          | -                        | -                        | -                          | -                          |
| Utilities                   | -                        | -                        | -                          | -                          |
| Maintenance                 | -                        | -                        | -                          | -                          |
| Vehicle Expense             | -                        | -                        | -                          | -                          |
| Consultant                  | 19,716                   | 2,000                    | 300,000                    | 200,000                    |
| Miscellaneous               | -                        | -                        | -                          | -                          |
| Sub-Total                   | 19,716                   | 2,000                    | 300,000                    | 200,000                    |
| Plus: Indirect Costs        | -                        | -                        | -                          | -                          |
| <b>Total</b>                | <b>\$ 19,716</b>         | <b>\$ 2,000</b>          | <b>\$ 300,000</b>          | <b>\$ 200,000</b>          |

# SUPERIOR COURT

## Alternative Dispute Resolution Program

### Mission

The Alternative Dispute Resolution or "ADR" Program provides a means for civil and domestic cases to be settled which can many times be faster and less costly than the use of traditional court proceedings such as hearings and trials. The most common form of ADR used in this program is "Mediation", in which a neutral third party called a mediator meets confidentially with the parties, and sometimes their attorneys to help them find common grounds of understanding which may lead to an acceptable solution to their dispute. When mediation is successful, since the parties have participated in the settlement of their case they will usually be more satisfied with the outcome and therefore less likely to need future court services. However, if an agreement cannot be reached through mediation the case will continue on through the normal court process. Cases are referred to the ADR Program by the judge assigned to the case and any party or their attorney may request that the judge make a referral. In most cases ADR Program services are free of charge to the parties. (Local Court ADR Rules)

### Budget Summary

Department/Cost Center:

**Conasauga A.D.R Program (233)**

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Amended<br>FY2011 | Requested<br>FY2012 |
|-------------------------|------------------|------------------|-------------------|---------------------|
| Personnel               | \$ 13,511        | \$ 12,000        | \$ 12,005         | \$ 12,005           |
| Travel                  | -                | -                | -                 | -                   |
| Office Supplies         | -                | -                | -                 | -                   |
| Furniture/Equipment     | -                | -                | -                 | -                   |
| Legal/Contract Services | 76,687           | 103,238          | 98,850            | 95,000              |
| Operating Supplies      | -                | -                | -                 | -                   |
| Maintenance             | -                | -                | 150               | 150                 |
| Vehicle Expense         | -                | -                | -                 | -                   |
| Consultant              | -                | -                | -                 | -                   |
| Miscellaneous           | 43               | 93               | 205               | 205                 |
| Sub-Total               | 90,241           | 115,331          | 111,210           | 107,360             |
| Plus: Indirect Costs    | -                | -                | -                 | -                   |
| Total                   | \$ 90,241        | \$ 115,331       | \$ 111,210        | \$ 107,360          |

## SUPERIOR COURT Divorcing Parents Seminar

### Mission

The Divorcing Parents Seminar is a four-hour educational program designed to assist parents by offering time-proven information on ways they may effectively help their children cope with divorce or other family discord. The parties in all domestic cases involving minor children must attend the seminar before their cases can be finalized. The seminar is offered each month in Murray and Whitfield counties at a session on a Thursday morning in Dalton; a session on a Saturday morning in Chatsworth; and two, two-hour evening sessions in Dalton. Pre-registration at the Superior Court Clerk's Office in either Murray or Whitfield County is required before the seminar can be attended. Registration by telephone or at a seminar session is not allowed. There is a \$30 per person fee charged to offset the expenses of the program. However, anyone who cannot afford to pay the fee may file a written application for fee waiver in the Court Administrator's office 8:30 a.m. to 4:30 p.m., Monday through Friday. The office is located on the second floor of the Whitfield County Courthouse.

### Budget Summary

Department/Cost Center:

**Divorcing Parents Seminar Fund (234)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ -                     | \$ -                     | \$ -                      | \$ -                        |
| Travel                      | -                        | -                        | -                         | -                           |
| Office Supplies             | 417                      | 208                      | 600                       | 600                         |
| Furniture/Equipment         | -                        | -                        | -                         | -                           |
| Legal/Contract Services     | 16,025                   | 14,800                   | 16,200                    | 14,200                      |
| Operating Supplies          | 1,935                    | 3,330                    | 3,200                     | 3,200                       |
| Maintenance                 | -                        | -                        | -                         | -                           |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | -                        | -                        | -                         | -                           |
| Sub-Total                   | 18,377                   | 18,338                   | 20,000                    | 18,000                      |
| Less: Indirect Costs        | -                        | -                        | -                         | -                           |
| Total                       | \$ 18,377                | \$ 18,338                | \$ 20,000                 | \$ 18,000                   |

## SUPPLIMENTAL JUVENILE SERVICE FUND

### Budget Summary

Department/Cost Center:

**Supplemental Juvenile Service Fund (235)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ -                     | \$ -                     | \$ -                      | \$ -                        |
| Travel                      | -                        | -                        | -                         | -                           |
| Office Supplies             | -                        | -                        | -                         | -                           |
| Furniture/Equipment         | -                        | -                        | -                         | -                           |
| Legal/Contract Services     | 10,791                   | 1,875                    | 11,000                    | 12,000                      |
| Operating Supplies          | 961                      | -                        | 1,000                     | 1,000                       |
| Utilities                   | -                        | -                        | -                         | -                           |
| Maintenance                 | -                        | -                        | -                         | -                           |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | -                        | -                        | -                         | -                           |
| Sub-Total                   | 11,752                   | 1,875                    | 12,000                    | 13,000                      |
| Plus: Indirect Costs        | -                        | -                        | -                         | -                           |
| Total                       | \$ 11,752                | \$ 1,875                 | \$ 12,000                 | \$ 13,000                   |

## VICTIM'S ASSISTANCE PROGRAM

### Budget Summary

Department/Cost Center:  
**Bryne JAG Grant (239)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ -                     | \$ -                     | \$ -                      | \$ -                        |
| Travel                      | -                        | -                        | -                         | -                           |
| Office Supplies             | -                        | -                        | -                         | -                           |
| Furniture/Equipment         | -                        | 218,790                  | 83,753                    | -                           |
| Legal/Contract Services     | -                        | -                        | 45,000                    | -                           |
| Operating Supplies          | -                        | -                        | -                         | -                           |
| Utilities                   | -                        | -                        | -                         | -                           |
| Maintenance                 | -                        | -                        | -                         | -                           |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | -                        | -                        | -                         | -                           |
| Sub-Total                   | -                        | 218,790                  | 128,753                   | -                           |
| Plus: Indirect Costs        | -                        | -                        | -                         | -                           |
| Total                       | \$ -                     | \$ 218,790               | \$ 128,753                | \$ -                        |

# SUPERIOR COURT

## Drug Abuse Treatment & Education

### Mission

Official Code of Georgia Annotated (O.C.G.A.) 15-21-100 allows for the collection of moneys arising from fines and forfeited bonds and is for the sole purpose of drug abuse treatment and education programs relating to controlled substances and marijuana.

### Budget Summary

Department/Cost Center:

**Superior Court - Drug Abuse Treatment & Education (DATE) Fund (237)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ -                     | \$ -                     | \$ -                      | \$ -                        |
| Travel                      | -                        | -                        | -                         | -                           |
| Office Supplies             | -                        | -                        | -                         | -                           |
| Furniture/Equipment         | -                        | -                        | -                         | -                           |
| Legal/Contract Services     | 9,288                    | 16,412                   | 67,800                    | 67,800                      |
| Operating Supplies          | -                        | -                        | -                         | -                           |
| Maintenance                 | -                        | -                        | -                         | -                           |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | -                        | -                        | -                         | -                           |
| Sub-Total                   | 9,288                    | 16,412                   | 67,800                    | 67,800                      |
| Plus: Indirect Costs        | -                        | -                        | -                         | -                           |
| Total                       | \$ 9,288                 | \$ 16,412                | \$ 67,800                 | \$ 67,800                   |



## BYRNE JAG GRANT

### Budget Summary

Department/Cost Center:  
**Bryne JAG Grant (239)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Proposed<br/>FY2011</b> | <b>Proposed<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|
| Personnel                   | \$ -                     | \$ -                     | \$ -                       | \$ -                       |
| Travel                      | -                        | -                        | -                          | -                          |
| Office Supplies             | -                        | -                        | -                          | -                          |
| Furniture/Equipment         | -                        | 225,784                  | 128,753                    | 132,471                    |
| Legal/Contract Services     | -                        | -                        | -                          | -                          |
| Operating Supplies          | -                        | -                        | -                          | -                          |
| Utilities                   | -                        | -                        | -                          | -                          |
| Maintenance                 | -                        | -                        | -                          | -                          |
| Vehicle Expense             | -                        | -                        | -                          | -                          |
| Consultant                  | -                        | -                        | -                          | -                          |
| Miscellaneous               | -                        | -                        | -                          | -                          |
| Sub-Total                   | -                        | 225,784                  | 128,753                    | 132,471                    |
| Plus: Indirect Costs        | -                        | -                        | -                          | -                          |
| Total                       | \$ -                     | \$ 225,784               | \$ 128,753                 | \$ 132,471                 |

# WHITFIELD COUNTY CHIP GRANT

## Budget Summary

Department/Cost Center:  
**CHIP Grant (240)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Proposed<br/>FY2011</b> | <b>Proposed<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|
| Personnel                   | \$ -                     | \$ -                     | \$ -                       | \$ -                       |
| Travel                      | -                        | -                        | -                          | -                          |
| Office Supplies             | -                        | -                        | -                          | -                          |
| Furniture/Equipment         | -                        | -                        | -                          | -                          |
| Legal/Contract Services     | 34,375                   | 47,282                   | 38,500                     | 20,000                     |
| Operating Supplies          | -                        | 31,719                   | 100,000                    | 30,000                     |
| Utilities                   | -                        | -                        | -                          | -                          |
| Maintenance                 | -                        | -                        | -                          | -                          |
| Vehicle Expense             | -                        | -                        | -                          | -                          |
| Consultant                  | -                        | -                        | -                          | -                          |
| Miscellaneous               | -                        | -                        | -                          | -                          |
| Sub-Total                   | 34,375                   | 79,001                   | 138,500                    | 50,000                     |
| Plus: Indirect Costs        | -                        | -                        | -                          | -                          |
| Total                       | \$ 34,375                | \$ 79,001                | \$ 138,500                 | \$ 50,000                  |

# CRIME VICTIM'S ASSISTANCE GRANT

## Budget Summary

Department/Cost Center:

**Crime Victim's Assistance Grant (251)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ -                     | \$ -                     | \$ -                      | \$ -                        |
| Travel                      | -                        | -                        | -                         | -                           |
| Office Supplies             | -                        | -                        | -                         | -                           |
| Furniture/Equipment         | -                        | -                        | -                         | -                           |
| Legal/Contract Services     | 37,950                   | 45,900                   | 30,000                    | 36,000                      |
| Operating Supplies          | -                        | -                        | -                         | -                           |
| Utilities                   | -                        | -                        | -                         | -                           |
| Maintenance                 | -                        | -                        | -                         | -                           |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | 29,653                   | -                        | 27,500                    | 48,713                      |
| Sub-Total                   | 67,603                   | 45,900                   | 57,500                    | 84,713                      |
| Plus: Indirect Costs        | -                        | -                        | -                         | -                           |
| Total                       | \$ 67,603                | \$ 45,900                | \$ 57,500                 | \$ 84,713                   |

## JUVENILE OFFENDER'S GRANT

### Budget Summary

Department/Cost Center:

**Juvenile Offender's Grant (254)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Amended<br/>FY2011</b> | <b>Requested<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|
| Personnel                   | \$ -                     | \$ -                     | \$ -                      | \$ -                        |
| Travel                      | -                        | -                        | -                         | -                           |
| Office Supplies             | -                        | -                        | -                         | -                           |
| Furniture/Equipment         | -                        | -                        | -                         | -                           |
| Legal/Contract Services     | -                        | 4,125                    | 7,000                     | 7,000                       |
| Operating Supplies          | -                        | -                        | -                         | -                           |
| Utilities                   | -                        | -                        | -                         | -                           |
| Maintenance                 | -                        | -                        | -                         | -                           |
| Vehicle Expense             | -                        | -                        | -                         | -                           |
| Consultant                  | -                        | -                        | -                         | -                           |
| Miscellaneous               | -                        | -                        | -                         | -                           |
| Sub-Total                   | -                        | 4,125                    | 7,000                     | 7,000                       |
| Plus: Indirect Costs        | -                        | -                        | -                         | -                           |
| Total                       | \$ -                     | \$ 4,125                 | \$ 7,000                  | \$ 7,000                    |

# GEORGIA CIVIL WAR HERITAGE

## Budget Summary

Department/Cost Center:

**Georgia Civil War Heritage (264)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Proposed<br/>FY2011</b> | <b>Proposed<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|
| Personnel                   | \$ -                     | \$ -                     | \$ -                       | \$ -                       |
| Travel                      | -                        | -                        | -                          | -                          |
| Office Supplies             | -                        | -                        | -                          | -                          |
| Furniture/Equipment         | -                        | -                        | -                          | -                          |
| Legal/Contract Services     | -                        | -                        | -                          | -                          |
| Operating Supplies          | -                        | -                        | -                          | -                          |
| Utilities                   | -                        | -                        | -                          | -                          |
| Maintenance                 | -                        | -                        | -                          | -                          |
| Vehicle Expense             | -                        | -                        | -                          | -                          |
| Consultant                  | -                        | -                        | -                          | -                          |
| Miscellaneous               | -                        | 5,000                    | 25,000                     | 25,000                     |
| Sub-Total                   | -                        | 5,000                    | 25,000                     | 25,000                     |
| Plus: Indirect Costs        | -                        | -                        | -                          | -                          |
| <b>Total</b>                | <b>\$ -</b>              | <b>\$ 5,000</b>          | <b>\$ 25,000</b>           | <b>\$ 25,000</b>           |

# HOTEL/MOTEL TAX FUND

## Budget Summary

Department/Cost Center:

**Hotel/Motel Tax Fund (275)**

| <b>Departmental Expense</b> | <b>Actual<br/>FY2009</b> | <b>Actual<br/>FY2010</b> | <b>Proposed<br/>FY2011</b> | <b>Proposed<br/>FY2012</b> |
|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|
| Personnel                   | \$ -                     | \$ -                     | \$ -                       | \$ -                       |
| Travel                      | -                        | -                        | -                          | -                          |
| Office Supplies             | -                        | -                        | -                          | -                          |
| Furniture/Equipment         | -                        | -                        | -                          | -                          |
| Legal/Contract Services     | -                        | -                        | -                          | -                          |
| Operating Supplies          | -                        | -                        | -                          | -                          |
| Utilities                   | -                        | -                        | -                          | -                          |
| Maintenance                 | -                        | -                        | -                          | -                          |
| Vehicle Expense             | -                        | -                        | -                          | -                          |
| Consultant                  | -                        | -                        | -                          | -                          |
| Miscellaneous               | 194,050                  | 200,674                  | 200,000                    | 200,000                    |
| Sub-Total                   | 194,050                  | 200,674                  | 200,000                    | 200,000                    |
| Plus: Indirect Costs        | -                        | -                        | -                          | -                          |
| <b>Total</b>                | <b>\$ 194,050</b>        | <b>\$ 200,674</b>        | <b>\$ 200,000</b>          | <b>\$ 200,000</b>          |

## **DEBT SERVICE FUND**

The Debt Service Fund is used to account for the accumulation of resources for the payment of general obligation long-term debt principal and interest.

Whitfield County's debt is from the 2001 issue in the original amount of \$53,760,000 at 3.2% - 5.0% used to finance the construction of capital projects. In 2007, excess funds from the 2000 SPLOST were invested to provide for 100% of the remaining debt obligations.

## DEBT SERVICE FUND

### Budget Summary

Department/Cost Center:  
**Debt Service Fund (430)**

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Proposed<br>FY2011 | Proposed<br>FY2012 |
|-------------------------|------------------|------------------|--------------------|--------------------|
| Personnel               | \$ -             | \$ -             | \$ -               | \$ -               |
| Travel                  | -                | -                | -                  | -                  |
| Office Supplies         | -                | -                | -                  | -                  |
| Furniture/Equipment     | -                | -                | -                  | -                  |
| Legal/Contract Services | -                | -                | -                  | -                  |
| Operating Supplies      | -                | -                | -                  | -                  |
| Utilities               | -                | -                | -                  | -                  |
| Maintenance             | -                | -                | -                  | -                  |
| Vehicle Expense         | -                | -                | -                  | -                  |
| Consultant              | -                | -                | -                  | -                  |
| Miscellaneous           | 1,113,934        | 885,313          | 681,289            | 546,269            |
| Sub-Total               | 1,113,934        | 885,313          | 681,289            | 546,269            |
| Plus: Indirect Costs    | -                | -                | -                  | -                  |
| Total                   | \$ 1,113,934     | \$ 885,313       | \$ 681,289         | \$ 546,269         |



## **ENTERPRISE & INTERNAL SERVICE FUNDS**

### **Enterprise Funds**

Enterprise funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise – where the intent of the County is (a) that the costs of providing the goods or services to the general public on a continuous basis be financed or recovered primarily through user charges; or (b) where the County has decided that periodic determination of net income is appropriate for accountability purposes. The County maintains the following enterprise funds:

- **Whitfield County Transit Service** – To account for the operations of the County's rural transit service operated under Section 18 of the Federal Transit Act of 1964. This program provides the public with non-medical bus service, both ambulatory & wheel chair, for all residents of Whitfield County.
- **NorthWest Georgia Trade & Convention Center** – The County shares with the City of Dalton in maintaining a regional trade and convention center. The trade center has 2 exhibit halls, 9 meeting rooms, a 230 seat lecture hall and an executive board room. It can handle 15 person meetings up to a 1500 person convention.

### **Internal Service Funds**

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments of the County on a cost reimbursement basis. The County maintains the following internal service fund:

- **Workers Compensation** – To account for the County's workman's compensation expenses. The County's workers compensation costs are paid on a fully funded basis. In other words, the County pays for all actual claims and expenses of the program.

Both Enterprise & Internal Service funds do not require budgets under state regulations. Whitfield County has voluntarily chosen to budget for the Whitfield County Transit Service but not to budget for any other of these funds.

# RURAL TRANSIT

## **Mission**

The mission of the Rural Transit is to offer an opportunity for Whitfield County citizens and residents to provide safe and efficient transit services for the community to improve access to any countywide location (ex. business, commercial, activity centers, personal, etc).

## **Goals**

- To maintain an effective and efficient network of transportation services available to the public
- To extend our services throughout the county by advertising to ensure that persons needing the service are aware and are able to use the service
- To grow and generate revenues through the farebox, which will cut budget and allow for growth
- To use DOT leased buses when the repair cost on an older bus (that is to be returned in the near future) is very costly to repair. This will keep our maintenance and repair costs down
- Continue to watch overtime carefully and only use when necessary

## Performance Measures

Department/Cost Center:  
**Rural Transit (5311)**

| Measure            | Actual<br>FY2009 | Actual<br>FY2010 | Projected<br>FY2011 | Projected<br>FY2012 |
|--------------------|------------------|------------------|---------------------|---------------------|
| Monthly - per Bus: |                  |                  |                     |                     |
| Avg Miles          | 2,600            | 2,804            | 2,700               | 2,800               |
| Hours of Operation | 200              | 198              | 200                 | 200                 |
| Trips              | 450              | 289              | 500                 | 450                 |
|                    |                  |                  |                     |                     |
| Annual Trips       | 30,670           | 45,460           | 45,080              | 48,600              |

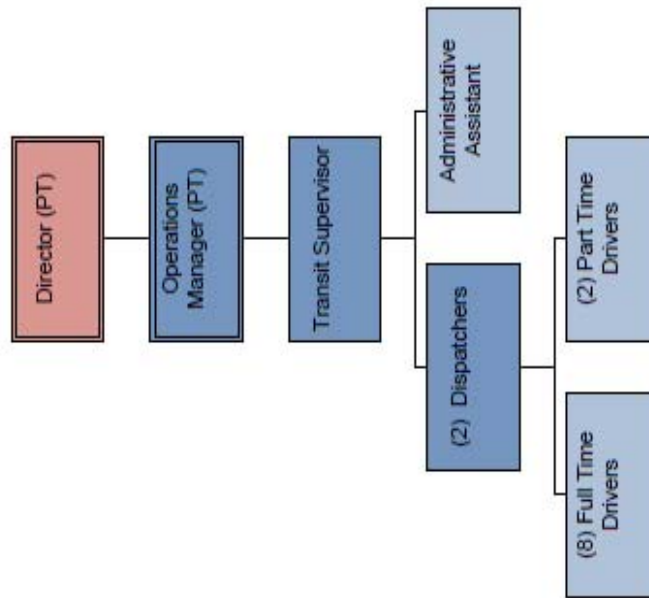
### Budget Summary

| Departmental Expense    | Actual<br>FY2009 | Actual<br>FY2010 | Budget<br>FY2011 | Budget<br>FY2012 |
|-------------------------|------------------|------------------|------------------|------------------|
| Personnel               | \$ 279,990       | \$ 429,125       | \$ 446,887       | \$ 428,803       |
| Travel                  | 2,764            | 1,178            | 2,100            | 2,100            |
| Office Supplies         | 1,237            | 383              | 2,550            | 3,050            |
| Furniture/Equipment     | 4,381            | 3,151            | 3,850            | 5,000            |
| Legal/Contract Services | 21,008           | 27,764           | 23,128           | 14,550           |
| Operating Supplies      | 3,272            | 3,515            | 7,350            | 7,700            |
| Utilities               | -                | -                | -                | -                |
| Vehicle Expense         | 111,482          | 129,947          | 116,272          | 137,000          |
| Consultant              | -                | -                | -                | -                |
| Depreciation            | 71,373           | 77,473           | 80,000           | 80,000           |
| Miscellaneous           | 276              | 1,933            | 2,450            | 2,450            |
| Sub-Total               | 495,783          | 674,469          | 684,587          | 680,653          |
| Plus: Indirect Costs    | -                | -                | -                | -                |
| Total                   | \$ 495,783       | \$ 674,469       | \$ 684,587       | \$ 680,653       |

### Position Summary

|              | FY 2010     | FY 2011     | FY 2012     |
|--------------|-------------|-------------|-------------|
| Permanent    | 12.0        | 13.0        | 13.0        |
| Part Time    | 3.0         | 3.0         | 4.0         |
|              |             |             |             |
| <b>Total</b> | <b>15.0</b> | <b>16.0</b> | <b>17.0</b> |

# Whitfield County Transit





## **FY2012 BUDGET, CAPITAL FUND NARRATIVE**

**Plans have been reduced or postponed to future years to preserve the remaining fund balance.**

The FY2012 Budget includes a FIVE-YEAR plan for capital expenditures.

The capital expenditure budget is designed to allow the County to plan for and fund future capital needs. However, the effect of falling revenues have prevented the reservation for future expenditures and has resulted in much of the planned spending for FY 2012 to be deferred and for many future projects to be pushed out to future years. Unless this changes, the County will have a difficult make up period as both deferred and upcoming projects vie for funding.

This Narrative is keyed to the capital spreadsheets in the next section. If more information is needed about a specific project or proposal, please send your questions to the County Administrator.

Capital Projects for FY11 that haven't been completed have been continued into FY12.

### **Building & Grounds**

1. Building Infrastructure Upgrades. The County has an inventory of 47± buildings. It is important to have a continuing maintenance program to repair or replace essential equipment such as heating and air conditioning, roof treatments and other upkeep work. The reinvestment program will fund the work. Part of this capital line will be for major, unscheduled repair work.
2. Administration Building #1 & #2, Structural Evaluation & Engineering. Admin. Building #2 was acquired for slightly more than the land cost. The building needs significant upgrades to weatherize the structure, make it handicapped accessible, redo bathrooms and plumbing, elevators, energy efficient lighting, etc.

The County conducted a study at the end of 2008 which determined that it would be more cost effective to replace Building #2 with a structure that utilizes all the land area and consolidating offices currently in Administration Building #1 and services such as Building & Zoning. This would also significantly increase the available square footage. The consolidation would also help in creating a "ONE STOP SHOP" for permitting. Part of the project funding could come from the sale of the vacated buildings and properties. **Due to the economy, action on a new administration building and consolidation of offices has been pushed to the future. Only essential repairs and maintenance are in the FY2012**

**budget.** Note: The FY 2012 funding source for these repairs has not yet been identified. Accordingly, this work will not go forward without this funding.

3. Remodel Old Section of Courthouse.

Remodel Large Courtroom. With the caseload expanding, it is expected that an additional Superior Court Judge will be authorized within the five-year time frame. Existing office space behind the old courtroom will be remodeled. (2014-2015)

### **Correctional Facility Expansion**

It is difficult to predict when it will be necessary to add space for Corrections and also difficult to know the type of facility needed. Perhaps the expansion will be a dormitory for work release inmates, open-bay confinement areas or the more traditional design currently being used. The project is added as a financial placeholder. (2015-2016)

### **Emergency Communications—E911 & Emergency Management**

Communication Antenna and Communications Network Evaluation. The current broadcast system has limitations that need to be evaluated. It will always be difficult to have highly reliable communications that cover all geographic areas over the mountain tops and down into the valleys. A technical evaluation will determine whether the aging systems are broadcasting at their design specifications and whether new equipment could provide higher reliability for emergency responders. Funds are projected to make upgrades. (2013-2014)

### **Fire Department**

New Fire Stations and Headquarters. The most recent ISO Rating for Whitfield County pointed to several fire service improvements. At the north end of the county, there are areas more than five miles from a station. By building a station at the north end the ISO rating for structures will change from Class 9 to 5. This lower rating will result in much lower insurance premiums for homeowners and commercial establishments. In addition, there are a few new subdivisions at the north end that will increase demand for service.

1. Fire Station #11 (2014)
2. Fire Station Headquarters (2016)
3. Fire Station #12 (2015)

4. Fire Training Tower. The Training Tower is to be used for a better training environment. (2015)
5. Fire Truck Replacement Program. In recent years, the County has been without a regular schedule to replace fire equipment, pumpers and other response units. The replacement schedule proposes to replace one unit each year (2013-2016). The trucks respond to fire and medical emergency calls. In addition, the fire department has identified the need for 2 ladder trucks: The 1<sup>st</sup> to support the new county high school (2014) and the 2<sup>nd</sup> to support the Carbondale Business Park (2016). **The FY2012 does not include funding for fire truck replacement or for a new ladder truck.**

## **Green Space, Historic Preservation & Conservation Easements**

According to the U.S. Park Service, Whitfield County has the largest intact collection of Civil War defenses in the nation. The Whitfield County Commission has a strong interest in protecting these sites in addition to protecting its natural resources and undeveloped areas. Also, the upcoming Sesquicentennial celebration puts special emphasis on having historic sites available to visit and celebrate. Working with the Historic Preservation Commissions, Civil War Commission, Civil War Preservation Trust, the Georgia Battlefields Association, the Civil War Round Table and other groups, Whitfield County plans to continue its efforts at preservation and improvement of sites by acquiring more land, establishing and improving trailheads in addition to funding interpretative sites. (2013-2016)

## **Information Technology (IT)**

In past years, the funding of an IT Strategy has fallen behind the investments in public safety and the judicial system. To provide the best support for public safety, the judicial system and other aspects of county government, a strong IT investment strategy is essential.

The value of the IT inventory is \$2.674M. Because of constant improvements in “operating systems” and software programs, computers need increased processing and storage power. Beyond the specific new programs discussed above, each year it is important to have a program to replace aging hardware and software computer systems. The funding for the FY 2012 projects has been cut in half. (2012-2016)

1. Financial Software. Our software vender will continue to support our current software for several more years; however, the County needs a more robust HR/Payroll system because our size and benefits. (2013)
2. Public Works Software. The County does not have good public works software including the ability to track work requests from our citizens. (2012)
3. Database Integration. (2014)



## **Parks**

The County has a relatively small inventory of parklands available for public use. With an expanding population and more demands for recreation, the Commissioners have an interest in increasing the investment in park assets.

1. Edwards Park completed in 2008.
2. P&R Master Plan completed in 2008.
3. Acquire New Park Lands. There aren't sufficient parklands available to meet current and future needs. Certain areas of the County have very few park assets. This financial plan will provide funding for the acquisition of additional property, facilitate the design and engineering work required to construct facilities, and appropriate monies to build the infrastructure. (2013-2016)
4. Westside Park construction/Miracle Field. The County purchased property for a new site in 2010 that is much better suited for park use and allows for more features including a planned Miracle Field. Accordingly, the old site is being closed out. The Miracle Field will be funded by donations to a fund setup with the Community Foundation. The original intent was to get the roads & parking started in FY2010 and completed in FY2011 along with the ball field complex. However, much of this work has now been pushed into FY2012 due to the overall budget situation. For FY2012, a lump sum of \$864,000 has been funded along with any labor and equipment costs that are in the Public Works operating budget to continue with the opening of the new site. (2012-2013)

## **Public Works**

Public Works-Road Improvements. In 2008, a tax referendum for transportation (SPLOST) was passed that will fund road projects in excess of \$45M over a 3-4 year period. Several projects are still under construction may extend into 2013). The projects will improve traffic safety and congestion in the towns and unincorporated areas. The SPLOST budgeting is covered in a separate account.

1. Road Upgrades, Maintenance. Both at the State and local road projects have been under-funded for many years. More monies need to be earmarked for road maintenance and improvements. Without regular maintenance, the road system will get more costly to repair and resurface. In the coming years, more investment is programmed into the maintenance, upgrade and repair of roads. Part of the planning is to take advantage of the LARP Program though it has been greatly reduced by the state. (2013-2016)
2. Road Equipment Replacement. Much of the public works equipment is aging and will need to be replaced. An alternative study is underway to evaluate the

use of leased equipment in lieu of replacement at least for some of the equipment inventory. (2012-2016)

### **Service Centers**

This new proposal is to help meet the service needs of a growing population. The creation of 'County Service Centers' with several services within one building will establish a linkage between residential and commerce centers. County services such as a Sheriff's substation, paramedic substation, branch library, indoor recreation, meeting rooms, etc will match current and future requirements. These Centers can be located at the crossroads of the County where it is easy for residents to walk, bike or drive. In addition, these Centers will facilitate the quick dispatch of county services. (2015-2016)

### **Vehicle & Motorized Equipment Replacement Program**

The County has an extremely large fleet of vehicles in its public safety, judicial, public works and administrative departments. There has not been a program to regularly replace high mileage and high operating-hour equipment. The result has been a considerable amount of expensive and unscheduled engine replacements, problems with structural integrity, drive system repairs, etc. It is important to set aside monies to fund a regular replacement program, with priorities given to high mileage, operational inefficiency and repair costs. **2012 reduced to emergency replacement only plus 10 vehicles for the Sheriff's Dept.** (2012-2016)

# CAPITAL SPREADSHEET FY2011-2016

|                                                                         | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>TOTALS</u> |
|-------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| <b>Buildings &amp; Grounds</b>                                          |             |             |             |             |             |             |               |
| 1. Building Infrastructure Upgrades                                     | 54,500      | 50,000      | 51,500      | 53,000      | 54,500      | 56,000      | 265,000       |
| 2. Admin. Bldgs. 1&2 Renovation<br>***Max cost could be \$1.5M          | 225,000     | 60,000      | 275,000     | 300,000     | 300,000     |             | 935,000       |
| 3. Remodel old section of Courthouse<br>***Architectural report pending |             |             |             | 85,000      | 144,000     |             | 229,000       |
| 4. Praters Mill                                                         |             |             | 21,000      | 22,000      | 23,000      | 24,000      | 90,000        |
|                                                                         | 279,500     | 110,000     | 347,500     | 460,000     | 521,500     | 80,000      | 1,519,000     |
| <u>Funding Sources</u>                                                  |             |             |             |             |             |             |               |
| Gen Fund Operating Revenue                                              | 279,500     | 110,000     | 347,500     | 460,000     | 521,500     | 80,000      | 1,519,000     |
|                                                                         | 279,500     | 110,000     | 347,500     | 460,000     | 521,500     | 80,000      | 1,519,000     |
|                                                                         |             |             |             |             |             |             |               |
| <b>Correctional Facility Expansion</b>                                  |             |             |             |             |             |             |               |
| Design & Engineering                                                    |             |             |             |             | 700,000     |             | 700,000       |
| Construction                                                            |             |             |             |             |             | 6,500,000   | 6,500,000     |
|                                                                         | 0           | 0           | 0           | 0           | 700,000     | 6,500,000   | 7,200,000     |
| <u>Funding Sources</u>                                                  |             |             |             |             |             |             |               |
| SPLOST                                                                  |             |             |             |             | 700,000     | 6,500,000   | 7,200,000     |
| Gen Fund Operating Revenue                                              |             |             |             |             |             |             | 0             |
|                                                                         | 0           | 0           | 0           | 0           | 700,000     | 6,500,000   | 7,200,000     |
|                                                                         |             |             |             |             |             |             |               |
| <b>Emergency Communications</b>                                         |             |             |             |             |             |             |               |
| 1. Antenna Systems Evaluation                                           |             |             | 20,000      |             |             |             | 20,000        |
| Improvements & Upgrades                                                 |             |             | 45,000      | 45,000      |             |             | 90,000        |
|                                                                         | 0           | 0           | 65,000      | 45,000      | 0           | 0           | 110,000       |
| <u>Funding Sources</u>                                                  |             |             |             |             |             |             |               |
| Gen Fund Operating Revenue                                              |             | 0           | 65,000      | 45,000      | 0           | 0           | 110,000       |
|                                                                         | 0           | 0           | 65,000      | 45,000      | 0           | 0           | 110,000       |
|                                                                         |             |             |             |             |             |             |               |
| <b>Fire Department</b>                                                  |             |             |             |             |             |             |               |
| 1. Fire Station #11                                                     |             |             |             |             |             |             |               |
| Acquisition                                                             |             |             |             |             |             |             | 0             |
| Engineering                                                             |             |             |             |             |             |             | 0             |
| Construction                                                            |             |             |             | 2,000,000   |             |             | 2,000,000     |
| Outfitting                                                              |             |             |             | 50,000      |             |             | 50,000        |
| Fire trucks                                                             |             |             |             | 418,000     |             |             | 418,000       |
| 2. Fire Station #12                                                     |             |             |             |             |             |             |               |
| Acquisition                                                             |             |             |             |             | 20,000      |             | 20,000        |
| Engineering                                                             |             |             |             |             | 80,000      |             | 80,000        |
| Construction                                                            |             |             |             |             | 2,000,000   |             | 2,000,000     |
| Outfitting                                                              |             |             |             |             | 50,000      |             | 50,000        |
| Fire trucks                                                             |             |             |             |             | 418,000     |             | 418,000       |
| 3. Fire Training Tower                                                  |             |             |             |             | 182,000     |             | 182,000       |
| 4. Fire Station HQ                                                      |             |             |             |             |             |             |               |
| Engineering                                                             |             |             |             |             |             | 71,820      | 71,820        |
| Construction                                                            |             |             |             |             |             | 1,541,400   | 1,541,400     |
| 5. Fire Truck Replacement Schedule                                      |             |             |             |             |             |             |               |
| Ladder Truck                                                            |             |             |             | 950,000     |             | 950,000     | 1,900,000     |
| Standard Trucks                                                         |             |             | 256,000     | 266,500     | 277,000     | 287,500     | 1,087,000     |
|                                                                         | 0           | 0           | 256,000     | 3,684,500   | 3,027,000   | 2,850,720   | 9,818,220     |
| <u>Funding Sources</u>                                                  |             |             |             |             |             |             |               |
| SPLOST                                                                  |             |             |             |             |             |             |               |
| Gen Fund Operating Revenue                                              | 0           | 0           | 256,000     | 3,684,500   | 3,027,000   | 2,850,720   | 9,818,220     |
|                                                                         | 0           | 0           | 256,000     | 3,684,500   | 3,027,000   | 2,850,720   | 9,818,220     |

# CAPITAL SPREADSHEET FY2011-2016

|                                                                                                      | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>TOTALS</u> |
|------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| <b>Green Space, Historic Preservation</b>                                                            |             |             |             |             |             |             |               |
| 1. Property Acquisition                                                                              |             |             | 250,000     |             |             | 250,000     | 500,000       |
| 2a. Trail Heads, trail improvements                                                                  |             |             |             | 60,000      |             |             | 60,000        |
| 2b. Tunnel Hill Historic Park<br>trails, roads, sidewalks<br>Estimated completion of sidewalks-3 yrs |             |             |             |             |             |             |               |
| 3. Develop Interpretative Sites                                                                      |             |             | 80,000      |             |             |             | 80,000        |
|                                                                                                      | 0           | 0           | 330,000     | 60,000      | 0           | 250,000     | 640,000       |
| <u>Funding Sources</u>                                                                               |             |             |             |             |             |             |               |
| Grants                                                                                               |             |             |             |             |             |             | 0             |
| (Transportation Enhancement awarded)                                                                 |             |             |             |             |             |             |               |
| Gen Fund Operating Revenue                                                                           |             |             | 330,000     | 60,000      |             | 250,000     | 640,000       |
|                                                                                                      | 0           | 0           | 330,000     | 60,000      | 0           | 250,000     | 640,000       |
|                                                                                                      | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>TOTALS</u> |
| <b>Information Technology Strategy</b>                                                               |             |             |             |             |             |             |               |
| 1. Financial Software                                                                                | 78,000      |             | 250,000     |             |             |             | 250,000       |
| 2. Update GIS Aerial Photography                                                                     | 10,000      |             |             |             |             |             |               |
| 3. Public Works Software                                                                             |             |             |             |             |             |             |               |
| 4. Database Integration between Courts<br>and Public Safety                                          |             |             |             | 250,000     |             |             | 250,000       |
| 5. Sound/Security System for Courts                                                                  |             | 35,000      | 35,000      | 35,000      | 35,000      | 35,000      | 175,000       |
| 6. Automation/Equipment Updates                                                                      | 101,750     | 61,000      | 62,500      | 64,000      | 65,500      | 67,000      | 320,000       |
|                                                                                                      | 189,750     | 96,000      | 97,500      | 349,000     | 100,500     | 102,000     | 745,000       |
| <u>Funding Sources</u>                                                                               |             |             |             |             |             |             |               |
| Gen Fund Operating Revenue                                                                           | 189,750     | 96,000      | 97,500      | 349,000     | 100,500     | 102,000     | 745,000       |
|                                                                                                      | 189,750     | 96,000      | 97,500      | 349,000     | 100,500     | 102,000     | 745,000       |
|                                                                                                      | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>TOTALS</u> |
| <b>Parks</b>                                                                                         |             |             |             |             |             |             |               |
| 1. Edwards Park construction<br>Restroom facility                                                    |             |             |             |             |             |             | 0             |
| 2. Acquire Park land                                                                                 |             |             |             | 500,000     |             | 500,000     | 1,000,000     |
| 3. Westside Park construction<br>Land                                                                | 110,000     |             | 110,000     | 110,000     | 110,000     | 110,000     | 440,000       |
| a. Phase I:                                                                                          |             | 454,000     |             |             |             |             | 454,000       |
| Architect/Engineering Plans                                                                          |             |             |             |             |             |             |               |
| Storm Water Pipes, Grading, Etc                                                                      |             |             |             |             |             |             |               |
| Power to Site                                                                                        |             |             |             |             |             |             |               |
| Street Lighting                                                                                      |             |             |             |             |             |             |               |
| Roads & Parking                                                                                      | 200,000     |             |             |             |             |             |               |
| Miracle Field:                                                                                       |             |             |             |             |             |             |               |
| Surface                                                                                              |             |             |             |             |             |             |               |
| Lighting:                                                                                            |             |             |             |             |             |             |               |
| Fencing:                                                                                             |             |             |             |             |             |             |               |
| Building 1 - Concessions                                                                             |             |             |             |             |             |             |               |
| Landscaping                                                                                          |             |             |             |             |             |             |               |
| Sewer System:                                                                                        |             |             |             |             |             |             |               |
| Playground Equip (for handicapped & general)                                                         |             |             |             |             |             |             |               |
| Picnic Pavilions                                                                                     |             |             |             |             |             |             |               |
| b. Phase II:                                                                                         |             | 410,000     |             |             |             |             | 410,000       |
| Building 2 - Quad                                                                                    |             |             | 210,000     |             |             |             | 210,000       |
| Maintenance Equipment                                                                                |             |             | 77,000      |             |             |             | 77,000        |
| Baseball Fields - Quad:                                                                              |             |             |             |             |             |             |               |
| Sod                                                                                                  |             |             | 43,000      |             |             |             | 43,000        |
| Clay/Sand Mix                                                                                        |             |             | 70,000      |             |             |             | 70,000        |
| Infield Mix                                                                                          |             |             | 8,000       |             |             |             | 8,000         |
| Irrigation                                                                                           |             |             |             |             |             |             |               |
| Laser Grading                                                                                        |             |             | 9,000       |             |             |             | 9,000         |

# CAPITAL SPREADSHEET FY2011-2016

|                                              |             |             |             |             |             |             |  |               |
|----------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|---------------|
| Scoreboards                                  |             | 25,000      |             |             |             |             |  | 25,000        |
| Bleachers                                    |             | 155,000     |             |             |             |             |  | 155,000       |
| Fencing                                      |             | 80,000      |             |             |             |             |  | 80,000        |
| Lighting                                     |             | 332,000     |             |             |             |             |  | 332,000       |
| c. Phase III:                                |             |             |             |             |             |             |  |               |
| Building 3 - Utility                         |             |             |             | 60,000      |             |             |  | 60,000        |
| Picnic Pavilions                             |             |             |             | 25,000      |             |             |  | 25,000        |
| Fishing Pier                                 |             |             |             | 30,000      |             |             |  | 30,000        |
| Walking Track                                |             |             |             |             |             |             |  |               |
| Sewer Extension                              |             |             |             |             |             |             |  |               |
| d. Phase IV:                                 |             |             |             |             |             |             |  |               |
| Soccer/Football Fields                       |             |             |             |             |             |             |  |               |
| Tennis Courts                                |             |             |             |             |             |             |  |               |
| Basketball Courts                            |             |             |             |             |             |             |  |               |
|                                              | 310,000     | 864,000     | 1,119,000   | 725,000     | 110,000     | 610,000     |  | 3,428,000     |
| <u>Funding Sources</u>                       |             |             |             |             |             |             |  |               |
| Grants                                       |             | 100,000     |             |             |             |             |  | 100,000       |
| Donations                                    |             | 250,000     |             |             |             |             |  | 250,000       |
| Gen Fund Operating Revenue                   | 310,000     | 514,000     | 1,119,000   | 725,000     | 110,000     | 610,000     |  | 3,078,000     |
|                                              | 310,000     | 864,000     | 1,119,000   | 725,000     | 110,000     | 610,000     |  | 3,428,000     |
|                                              | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |  | <u>TOTALS</u> |
| <b>Public Works</b>                          |             |             |             |             |             |             |  |               |
| 1. Road Projects                             |             |             | 2,300,000   | 2,400,000   | 2,500,000   | 2,600,000   |  | 9,800,000     |
| 2. Guard rails, ancillary work               | 300,000     |             |             |             |             |             |  |               |
| 3. Road Equipment Replacement                |             | 320,000     | 630,000     | 660,000     | 690,000     | 720,000     |  | 3,020,000     |
|                                              | 300,000     | 320,000     | 2,930,000   | 3,060,000   | 3,190,000   | 3,320,000   |  | 12,820,000    |
| <u>Funding Sources</u>                       |             |             |             |             |             |             |  |               |
| State DOT - LMIG                             | 300,000     |             | 240,000     | 240,000     | 240,000     | 240,000     |  | 960,000       |
| Gen Fund Operating Revenue                   | 300,000     | 320,000     | 2,690,000   | 2,820,000   | 2,950,000   | 3,080,000   |  | 11,860,000    |
|                                              | 600,000     | 320,000     | 2,930,000   | 3,060,000   | 3,190,000   | 3,320,000   |  | 12,820,000    |
|                                              | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |  | <u>TOTALS</u> |
| <b>Service Centers</b>                       |             |             |             |             |             |             |  |               |
| 1. Location #1                               |             |             |             |             |             |             |  |               |
| Property acquisition                         |             |             |             |             | 75,000      |             |  | 75,000        |
| Design & Engineering                         |             |             |             |             | 200,000     |             |  | 200,000       |
| Construction                                 |             |             |             |             |             | 2,750,000   |  | 2,750,000     |
| Outfitting                                   |             |             |             |             |             | 275,000     |  | 275,000       |
|                                              | 0           | 0           | 0           | 0           | 275,000     | 3,025,000   |  | 3,300,000     |
| <u>Funding Sources</u>                       |             |             |             |             |             |             |  |               |
| Gen Fund Operating Revenue                   | 0           | 0           | 0           | 0           | 275,000     | 3,025,000   |  | 3,300,000     |
|                                              | 0           | 0           | 0           | 0           | 275,000     | 3,025,000   |  | 3,300,000     |
|                                              | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |  | <u>TOTALS</u> |
| <b>Vehicle-Motorize Equipment-all depts.</b> |             |             |             |             |             |             |  |               |
| Replacement of Vehicles                      | 100,000     | 100,000     | 620,000     | 650,000     | 680,000     | 710,000     |  | 2,760,000     |
| Sheriff's Dept                               | 185,000     | 360,000     | 360,000     | 360,000     | 360,000     | 360,000     |  |               |
| Capital Lease Payments                       | 100,000     | 100,000     | 100,000     | 50,000      |             |             |  | 250,000       |
|                                              | 385,000     | 560,000     | 1,080,000   | 1,060,000   | 1,040,000   | 1,070,000   |  | 4,810,000     |
| <u>Funding Sources</u>                       |             |             |             |             |             |             |  |               |
| Gen Fund Operating Revenue                   | 385,000     | 560,000     | 1,080,000   | 1,060,000   | 1,040,000   | 1,070,000   |  | 4,810,000     |
| SPLOST                                       | 0           | 0           | 0           | 0           | 0           | 0           |  | 0             |
|                                              | 385,000     | 560,000     | 1,080,000   | 1,060,000   | 1,040,000   | 1,070,000   |  | 4,810,000     |

# **CAPITAL SPREADSHEET FY2011-2016**

|                                           |           |           |           |           |           |            |            |
|-------------------------------------------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| <b>Overall Summary of Expenses</b>        | 1,464,250 | 1,950,000 | 6,225,000 | 9,443,500 | 8,964,000 | 17,807,720 | 44,390,220 |
| <b>Overall Summary of Funding Sources</b> |           |           |           |           |           |            |            |
| Grants/Donations                          |           | 350,000   | 240,000   | 240,000   | 240,000   | 240,000    | 1,310,000  |
| SPLOST                                    |           |           |           |           | 700,000   | 6,500,000  | 7,200,000  |
| Gen Fund Operating Revenue                | 1,464,250 | 1,600,000 | 5,985,000 | 9,203,500 | 8,024,000 | 11,067,720 | 35,880,220 |
|                                           | 1,464,250 | 1,950,000 | 6,225,000 | 9,443,500 | 8,964,000 | 17,807,720 | 44,390,220 |



## STATISTICAL SECTION

This part of the Whitfield County's FY 2012 Budget Book presents detailed information as a context for understanding what the information in the budget book says about the County's overall financial health. This information comes from the County's Comprehensive Annual Financial Report and is updated annually.

### **Financial Trends**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

### **Revenue Capacity**

These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property taxes.

### **Debt Capacity**

These schedules contain information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.

### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time with other governments.

### **Operating Information**

These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.



# WHITFIELD COUNTY, GEORGIA

## NET ASSETS BY COMPONENT

continued

|                                                 | <u>2010</u>           | <u>2009</u>           | <u>2008</u>           |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|
| Governmental activities                         |                       |                       |                       |
| Invested in capital assets, net of related debt | \$ 314,908,444        | \$ 335,443,861        | \$ 355,333,747        |
| Restricted                                      | 49,906,086            | 34,331,858            | 24,570,411            |
| Unrestricted                                    | <u>2,686,344</u>      | <u>10,059,677</u>     | <u>19,997,376</u>     |
| Total governmental activities net assets        | <u>\$ 367,500,874</u> | <u>\$ 379,835,396</u> | <u>\$ 399,901,534</u> |
| Business-type activities                        |                       |                       |                       |
| Invested in capital assets, net of related debt | \$ 195,913            | \$ 292,761            | \$ 396,812            |
| Restricted                                      | -                     | -                     | -                     |
| Unrestricted                                    | <u>12,896,630</u>     | <u>14,446,662</u>     | <u>14,674,763</u>     |
| Total business-type activities net assets       | <u>\$ 13,092,543</u>  | <u>\$ 14,739,423</u>  | <u>\$ 15,071,575</u>  |
| Primary government                              |                       |                       |                       |
| Invested in capital assets, net of related debt | \$ 315,104,357        | \$ 335,736,622        | \$ 355,730,559        |
| Restricted                                      | 49,906,086            | 34,331,858            | 24,570,411            |
| Unrestricted                                    | <u>15,582,974</u>     | <u>24,506,339</u>     | <u>34,672,139</u>     |
| Total primary government net assets             | <u>\$ 380,593,417</u> | <u>\$ 394,574,819</u> | <u>\$ 414,973,109</u> |

Note: Accrual-basis financial information for Whitfield County as a whole is available back to 2003 only, the year GASB 34 was implemented.

# WHITFIELD COUNTY, GEORGIA

## NET ASSETS BY COMPONENT

| <u>2007</u>           | <u>2006</u>           | <u>2005</u>           | <u>2004</u>           | <u>2003</u>          |
|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| \$ 374,684,055        | \$ 81,185,089         | \$ 70,526,451         | \$ 52,865,951         | \$ 34,679,421        |
| 15,955,414            | 15,383,073            | 23,470,652            | 19,932,568            | 20,312,255           |
| 24,151,281            | 26,101,369            | 14,273,215            | 18,040,518            | 13,552,254           |
| <u>\$ 414,790,750</u> | <u>\$ 122,669,531</u> | <u>\$ 108,270,318</u> | <u>\$ 90,839,037</u>  | <u>\$ 68,543,930</u> |
| <br>                  |                       |                       |                       |                      |
| \$ 561,652            | \$ 705,872            | \$ 1,027,950          | \$ 1,137,796          | \$ 1,071,125         |
| -                     | -                     | -                     | -                     | -                    |
| 14,435,982            | 15,464,455            | 14,880,107            | 14,603,307            | 13,687,261           |
| <u>\$ 14,997,634</u>  | <u>\$ 16,170,327</u>  | <u>\$ 15,908,057</u>  | <u>\$ 15,741,103</u>  | <u>\$ 14,758,386</u> |
| <br>                  |                       |                       |                       |                      |
| \$ 375,245,707        | \$ 81,890,961         | \$ 71,554,401         | \$ 54,003,747         | \$ 35,750,546        |
| 15,955,414            | 15,383,073            | 23,470,652            | 19,932,568            | 20,312,255           |
| 38,587,263            | 41,565,824            | 29,153,322            | 32,643,825            | 27,239,515           |
| <u>\$ 429,788,384</u> | <u>\$ 138,839,858</u> | <u>\$ 124,178,375</u> | <u>\$ 106,580,140</u> | <u>\$ 83,302,316</u> |

# WHITFIELD COUNTY, GEORGIA CHANGES IN NET ASSETS

continued

|                                                 | 2010                   | 2009                   | 2008                   | 2007                   |
|-------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Expenses</b>                                 |                        |                        |                        |                        |
| Governmental activities:                        |                        |                        |                        |                        |
| General government                              |                        |                        |                        |                        |
| Judicial                                        | \$ 9,037,213           | \$ 8,971,621           | \$ 10,375,059          | \$ 7,732,678           |
| Public safety                                   | 6,606,481              | 6,703,392              | 6,677,251              | 5,746,259              |
| Public works                                    | 21,619,839             | 21,162,964             | 22,943,858             | 19,582,532             |
| Health and welfare                              | 29,446,224             | 32,050,773             | 31,679,829             | 28,148,243             |
| Culture and recreation                          | 1,482,510              | 1,839,106              | 1,857,957              | 1,847,956              |
| Housing and development                         | 1,418,981              | 1,390,013              | 1,436,614              | 1,122,551              |
| Interest on long-term debt                      | 2,887,052              | 4,775,999              | 1,970,716              | 1,746,315              |
| Total governmental activities expenses          | 299,174                | 171,446                | 218,960                | 209,880                |
| Total governmental activities expenses          | <u>\$ 72,797,474</u>   | <u>\$ 77,065,314</u>   | <u>\$ 77,160,244</u>   | <u>\$ 66,136,414</u>   |
| Business-type activities:                       |                        |                        |                        |                        |
| Northwest Georgia Trade and Convention Center   |                        |                        |                        |                        |
| Whitfield Transit System                        | \$ 588,783             | \$ 615,772             | \$ 641,198             | \$ 665,129             |
| Dalton-Whitfield SWM Authority                  | 674,426                | 495,783                | 283,369                | 280,997                |
| Total business-type activities expenses         | 1,564,727              | 223,566                | -                      | 1,013,513              |
| Total primary government expenses               | <u>2,827,936</u>       | <u>1,335,121</u>       | <u>924,567</u>         | <u>1,959,639</u>       |
| Total primary government expenses               | <u>\$ 75,625,410</u>   | <u>\$ 78,400,435</u>   | <u>\$ 78,084,811</u>   | <u>\$ 68,096,053</u>   |
| <b>Program Revenues</b>                         |                        |                        |                        |                        |
| Governmental activities:                        |                        |                        |                        |                        |
| Charge for services:                            |                        |                        |                        |                        |
| General government                              |                        |                        |                        |                        |
| Judicial                                        | \$ 1,412,134           | \$ 1,930,295           | \$ 1,878,423           | \$ 1,442,138           |
| Public safety                                   | 2,339,923              | 2,701,128              | 2,609,787              | 2,663,026              |
| Public works                                    | 2,126,490              | 2,189,184              | 2,328,042              | 2,456,831              |
| Culture and recreation                          | 362,958                | 382,115                | 33,131                 | 291,213                |
| Housing and development                         | 43,543                 | -                      | -                      | -                      |
| Operating grants and contributions              | -                      | 34,168                 | 1,639                  | 3,407                  |
| Capital grants and contributions                | 2,916,647              | 822,835                | 690,138                | 2,162,320              |
| Total governmental activities program revenues  | 1,394,657              | -                      | 908,705                | 1,151,885              |
| Total governmental activities program revenues  | <u>\$ 10,596,352</u>   | <u>\$ 8,059,725</u>    | <u>\$ 8,449,865</u>    | <u>\$ 10,170,820</u>   |
| Business-type activities:                       |                        |                        |                        |                        |
| Charge for services:                            |                        |                        |                        |                        |
| Whitfield Transit System                        | \$ 233,749             | \$ 199,598             | \$ -                   | \$ -                   |
| Dalton-Whitfield SWM Authority                  | -                      | -                      | 207,977                | -                      |
| Operating grants and contributions              | 226,208                | 171,913                | 161,864                | 159,073                |
| Capital grants and contributions                | 43,498                 | 95,188                 | 45,309                 | 86,333                 |
| Total business-type activities program revenues | <u>\$ 503,455</u>      | <u>\$ 466,699</u>      | <u>\$ 415,150</u>      | <u>\$ 245,406</u>      |
| Total primary government program revenues       | <u>\$ 11,099,807</u>   | <u>\$ 8,526,424</u>    | <u>\$ 8,865,015</u>    | <u>\$ 10,416,226</u>   |
| <b>Net (Expense)/ Revenue</b>                   |                        |                        |                        |                        |
| Governmental activities                         | \$ (62,201,122)        | \$ (69,005,589)        | \$ (68,710,379)        | \$ (55,965,594)        |
| Business-type activities                        | (2,324,481)            | (868,422)              | (509,417)              | (1,714,233)            |
| Total primary government net (expense)/ revenue | <u>\$ (64,525,603)</u> | <u>\$ (69,874,011)</u> | <u>\$ (69,219,796)</u> | <u>\$ (57,679,827)</u> |

|                                                  | 2010            | 2009            | 2008            | 2007            |
|--------------------------------------------------|-----------------|-----------------|-----------------|-----------------|
| General revenues and Other Changes in Net Assets |                 |                 |                 |                 |
| Governmental activities:                         |                 |                 |                 |                 |
| Property taxes                                   | \$ 14,946,978   | \$ 16,281,253   | \$ 15,580,219   | \$ 17,287,720   |
| Sales taxes                                      | 31,150,595      | 28,542,285      | 33,293,060      | 16,961,600      |
| Insurance premium tax                            | 2,492,460       | 2,562,750       | 2,600,030       | 2,538,164       |
| Alcoholic beverage tax                           | 404,704         | 407,922         | 433,056         | 424,475         |
| Hotel/Motel tax                                  | 200,674         | 194,050         | 197,200         | 206,475         |
| Miscellaneous taxes                              | 464,033         | 476,936         | 485,094         | 548,270         |
| Miscellaneous                                    | 826,862         | 866,430         | 877,665         | 994,596         |
| Gain or (loss) on sale of capital assets         | -               | -               | -               | -               |
| Investment earnings                              | 57,895          | 142,573         | 938,197         | 1,728,927       |
| Lease financing                                  | -               | -               | -               | -               |
| Transfers                                        | (677,601)       | (534,748)       | (583,358)       | (541,540)       |
| Total governmental activities                    | \$ 49,866,600   | \$ 48,939,451   | \$ 53,821,163   | \$ 40,148,687   |
| Business-type activities:                        |                 |                 |                 |                 |
| Miscellaneous                                    | -               | 1,522           | -               | -               |
| Transfers                                        | 677,601         | 534,748         | 583,358         | 541,540         |
| Total business-type activities                   | \$ 677,601      | \$ 536,270      | \$ 583,358      | \$ 541,540      |
| Total primary government                         | \$ 50,544,201   | \$ 49,475,721   | \$ 54,404,521   | \$ 40,690,227   |
| Change in Net Assets                             |                 |                 |                 |                 |
| Governmental activities                          | \$ (12,334,522) | \$ (20,066,138) | \$ (14,889,216) | \$ (15,816,907) |
| Business-type activities                         | (1,646,880)     | (332,152)       | 73,941          | (1,172,693)     |
| Total primary government                         | \$ (13,981,402) | \$ (20,398,290) | \$ (14,815,275) | \$ (16,989,600) |

Note: Accrual-basis financial information for Whitfield County as a whole is available back to 2003 only, the year GASB 34 was implemented.

# WHITFIELD COUNTY, GEORGIA CHANGES IN NET ASSETS

|                                                 | concluded       |                 |                 |
|-------------------------------------------------|-----------------|-----------------|-----------------|
|                                                 | 2006            | 2005            | 2004            |
| Expenses                                        |                 |                 |                 |
| Governmental activities:                        |                 |                 |                 |
| General government                              | \$ 6,935,263    | \$ 9,462,286    | \$ 5,799,793    |
| Judicial                                        | 5,464,304       | 5,127,708       | 4,949,662       |
| Public safety                                   | 18,073,679      | 15,057,399      | 16,057,207      |
| Public works                                    | 8,765,151       | 9,878,935       | 9,485,241       |
| Health and welfare                              | 788,822         | 1,566,688       | 1,501,564       |
| Culture and recreation                          | 1,142,922       | 813,660         | 1,479,458       |
| Housing and development                         | 1,315,405       | 1,601,086       | 1,829,084       |
| Interest on long-term debt                      | 1,271,198       | 1,281,473       | 2,144,301       |
| Total governmental activities expenses          | \$ 43,756,744   | \$ 44,789,235   | \$ 43,246,310   |
| Business-type activities:                       |                 |                 |                 |
| Northwest Georgia Trade and Convention Center   | \$ 687,725      | \$ 586,985      | \$ 607,137      |
| Whitfield Transit System                        | 232,155         | 260,573         | 262,452         |
| Dalton-Whitfield SWM Authority                  | -               | -               | -               |
| Total business-type activities expenses         | 919,880         | 847,558         | 869,589         |
| Total primary government expenses               | \$ 44,676,624   | \$ 45,636,793   | \$ 44,115,899   |
| Program Revenues                                |                 |                 |                 |
| Governmental activities:                        |                 |                 |                 |
| Charge for services:                            |                 |                 |                 |
| General government                              | \$ 1,461,182    | \$ 1,606,482    | \$ 1,942,953    |
| Judicial                                        | 2,601,287       | 2,576,374       | 3,035,480       |
| Public safety                                   | 2,465,618       | 2,216,910       | 2,025,194       |
| Public works                                    | 245,505         | 81,666          | 84,894          |
| Housing and development                         | -               | 176,161         | 167,369         |
| Operating grants and contributions              | 1,277,541       | 1,114,065       | 1,354,360       |
| Capital grants and contributions                | 3,454,070       | 3,351,744       | 5,731,928       |
| Total governmental activities program revenues  | \$ 11,505,203   | \$ 11,123,402   | \$ 14,342,178   |
| Business-type activities:                       |                 |                 |                 |
| Charge for services:                            |                 |                 |                 |
| Whitfield Transit System                        | \$ -            | \$ -            | \$ -            |
| Dalton-Whitfield SWM Authority                  | 439,969         | 243,939         | 918,907         |
| Operating grants and contributions              | 140,486         | 130,038         | 132,432         |
| Capital grants and contributions                | 82,654          | 45,362          | 89,262          |
| Total business-type activities program revenues | \$ 663,109      | \$ 419,339      | \$ 1,140,601    |
| Total primary government program revenues       | \$ 12,168,312   | \$ 11,542,741   | \$ 15,482,779   |
| Net (Expense)/ Revenue                          |                 |                 |                 |
| Governmental activities                         | \$ (32,251,541) | \$ (33,665,833) | \$ (28,904,132) |
| Business-type activities                        | (256,771)       | (428,219)       | 271,012         |
| Total primary government net (expense)/ revenue | \$ (32,508,312) | \$ (34,094,052) | \$ (28,633,120) |

|                                                         | 2006          | 2005          | 2004          | 2003          |
|---------------------------------------------------------|---------------|---------------|---------------|---------------|
| <b>General revenues and Other Changes in Net Assets</b> |               |               |               |               |
| Governmental activities:                                |               |               |               |               |
| Property taxes                                          | \$ 16,471,857 | \$ 14,150,797 | \$ 15,760,126 | \$ 15,170,178 |
| Sales taxes                                             | 21,032,749    | 31,653,434    | 29,410,329    | 27,238,232    |
| Insurance premium tax                                   | 2,413,822     | 2,303,331     | 2,156,925     | 1,994,950     |
| Alcoholic beverage tax                                  | 425,860       | 471,816       | 479,609       | 465,695       |
| Hotel/Motel tax                                         | 199,093       | 195,294       | 187,104       | 179,937       |
| Miscellaneous taxes                                     | 559,632       | 574,897       | 649,593       | 689,251       |
| Miscellaneous                                           | 905,717       | 820,147       | 854,815       | 862,135       |
| Gain or (loss) on sale of capital assets                | -             | (10,637)      | 233,864       | (376,666)     |
| Investment earnings                                     | 1,896,990     | 1,533,208     | 1,076,417     | 1,711,150     |
| Lease financing                                         | -             | -             | 1,102,162     | -             |
| Transfers                                               | (519,041)     | (595,173)     | (711,705)     | 352,858       |
| Total governmental activities                           | \$ 43,386,679 | \$ 51,097,114 | \$ 51,199,239 | \$ 48,287,720 |
| Business-type activities:                               |               |               |               |               |
| Miscellaneous                                           | -             | -             | -             | -             |
| Transfers                                               | 519,041       | 595,173       | 711,705       | (352,858)     |
| Total business-type activities                          | \$ 519,041    | \$ 595,173    | \$ 711,705    | \$ (352,858)  |
| Total primary government                                | \$ 43,905,720 | \$ 51,692,287 | \$ 51,910,944 | \$ 47,934,862 |
| Change in Net Assets                                    |               |               |               |               |
| Governmental activities                                 | \$ 11,135,138 | \$ 17,431,281 | \$ 22,295,107 | \$ 18,481,562 |
| Business-type activities                                | 262,270       | 166,954       | 982,717       | (217,986)     |
| Total primary government                                | \$ 11,397,408 | \$ 17,598,235 | \$ 23,277,824 | \$ 18,263,576 |

Note: Accrual-basis financial information for Whitfield County as a whole is available back to 2003 only, the year GASB 34 was implemented.

**WHITFIELD COUNTY, GEORGIA**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN YEARS**

|                                    | 2010                | 2009                | 2008                | 2007                | 2006                | 2005                | 2004                | 2003                | 2002                | 2001                |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General fund:                      |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Reserved for prepayments           | \$ 396,586          | \$ 252,655          | \$ 8,951            | \$ 8,951            | \$ 8,288            | \$ 8,168            | \$ 1,465            | \$ -                | \$ -                | \$ 13,830           |
| Unreserved                         | 13,525,724          | 21,834,480          | 23,811,979          | 23,685,317          | 22,921,424          | 16,017,563          | 19,724,831          | 14,569,691          | 12,470,076          | 8,551,163           |
| Total general fund                 | <u>\$13,922,310</u> | <u>\$22,087,135</u> | <u>\$23,820,930</u> | <u>\$23,694,268</u> | <u>\$22,929,712</u> | <u>\$16,025,731</u> | <u>\$19,726,296</u> | <u>\$14,569,691</u> | <u>\$12,470,076</u> | <u>\$ 8,564,993</u> |
| All other governmental funds:      |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Reserved for debt service          | \$ 2,399,628        | \$ 3,284,941        | \$ 4,398,875        | \$ 5,739,502        | \$ -                | \$10,874,482        | \$ 9,994,477        | \$11,006,638        | \$ 8,927,339        | \$ 3,898,893        |
| Reserved for prepayments           | 54,192              | 54,193              | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Unreserved, reported in:           |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Special revenue funds              | 2,267,889           | 2,638,102           | 1,907,133           | 2,104,583           | 1,631,524           | 1,183,722           | 873,535             | 670,393             | 666,520             | 1,079,668           |
| Capital projects funds             | 45,238,569          | 28,354,622          | 18,264,403          | 8,111,329           | 13,751,549          | 21,708,552          | 30,669,350          | 33,610,033          | 41,017,056          | 58,594,404          |
| Total all other governmental funds | <u>\$49,960,278</u> | <u>\$34,331,858</u> | <u>\$24,570,411</u> | <u>\$15,955,414</u> | <u>\$15,383,073</u> | <u>\$33,766,756</u> | <u>\$41,537,362</u> | <u>\$45,287,064</u> | <u>\$50,610,915</u> | <u>\$63,572,965</u> |

Note: This schedule reports using the modified accrual basis of accounting.

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**WHITFIELD COUNTY, GEORGIA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN YEARS**

continued

|                                                         | <u>2010</u>         | <u>2009</u>         | <u>2008</u>         | <u>2007</u>         |
|---------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>                                         |                     |                     |                     |                     |
| Taxes                                                   | \$ 49,521,208       | \$ 48,506,774       | \$ 52,967,310       | \$ 37,006,206       |
| Licenses and permits                                    | 264,582             | 232,945             | 277,399             | 450,723             |
| Intergovernmental revenues                              | 4,220,480           | 822,835             | 1,122,622           | 2,391,548           |
| Charges for services                                    | 4,485,641           | 5,192,873           | 5,198,896           | 4,247,030           |
| Fines, forfeitures and penalties                        | 1,480,845           | 1,734,905           | 1,727,014           | 1,868,031           |
| Investment earnings                                     | 98,719              | 142,573             | 938,197             | 1,728,927           |
| Contributions and donations                             | 135,385             | 54,442              | 55,942              | 49,902              |
| Miscellaneous                                           | 788,266             | 845,127             | 871,879             | 1,003,959           |
| Total revenues                                          | <u>60,995,126</u>   | <u>57,532,474</u>   | <u>63,159,259</u>   | <u>48,746,326</u>   |
| <b>EXPENDITURES</b>                                     |                     |                     |                     |                     |
| Current -                                               |                     |                     |                     |                     |
| General government                                      | 7,799,706           | 6,825,771           | 8,660,017           | 6,953,314           |
| Judicial                                                | 6,496,632           | 5,871,691           | 6,111,312           | 5,709,188           |
| Public safety                                           | 20,851,624          | 18,937,643          | 20,317,234          | 19,027,576          |
| Public works                                            | 6,924,763           | 7,268,173           | 9,080,233           | 9,507,728           |
| Health and welfare                                      | 1,323,235           | 1,575,662           | 1,587,062           | 1,565,362           |
| Culture and recreation                                  | 1,291,280           | 1,189,291           | 1,912,594           | 1,108,681           |
| Housing and development                                 | 2,597,786           | 1,946,263           | 1,903,643           | 1,753,598           |
| Capital outlay                                          | 13,192,429          | 7,139,027           | 2,928,305           | 1,283,902           |
| Intergovernmental                                       | 513,681             | 841,469             | -                   | -                   |
| Debt service                                            |                     |                     |                     |                     |
| Principal retirement                                    | 1,374,960           | 942,487             | 1,121,667           | -                   |
| Interest and fiscal charges                             | 359,126             | 294,088             | 218,960             | -                   |
| Total expenditures                                      | <u>62,725,222</u>   | <u>52,831,565</u>   | <u>53,841,027</u>   | <u>46,909,349</u>   |
| Excess (deficiency) of revenues over expenditures       | <u>(1,730,096)</u>  | <u>4,700,909</u>    | <u>9,318,232</u>    | <u>1,836,977</u>    |
| <b>OTHER FINANCING SOURCES (USES)</b>                   |                     |                     |                     |                     |
| Sale of capital assets                                  | 38,594              | 236,491             | 6,786               | 41,461              |
| Lease financing                                         | -                   | -                   | -                   | -                   |
| Revenue bond proceeds                                   | 9,850,000           | 3,625,000           | -                   | -                   |
| Transfers in                                            | 3,040,311           | 3,583,587           | 19,319,161          | 7,803,866           |
| Transfers out                                           | (3,735,214)         | (4,118,335)         | (19,902,520)        | (8,345,407)         |
| Total other financing sources (uses)                    | <u>9,193,691</u>    | <u>3,326,743</u>    | <u>(576,573)</u>    | <u>(500,080)</u>    |
| Net change in fund balances                             | <u>\$ 7,463,595</u> | <u>\$ 8,027,652</u> | <u>\$ 8,741,659</u> | <u>\$ 1,336,897</u> |
|                                                         |                     |                     |                     |                     |
| Debt service as a percentage of noncapital expenditures | 3.37%               | 2.71%               | 2.94%               | 27.27%              |

**WHITFIELD COUNTY, GEORGIA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN YEARS**

| <u>2006</u>            | <u>2005</u>            | <u>2004</u>         | <u>2003</u>           | <u>2002</u>           | <u>2001</u>          |
|------------------------|------------------------|---------------------|-----------------------|-----------------------|----------------------|
| \$ 40,667,619          | \$ 51,033,066          | \$ 49,750,247       | \$ 44,557,291         | \$ 44,587,492         | \$ 39,160,409        |
| 358,616                | 245,634                | 253,099             | 219,124               | 205,696               | 144,791              |
| 1,229,745              | 1,601,950              | 2,341,474           | 1,980,521             | 2,971,175             | 3,749,423            |
| 4,437,763              | 4,241,790              | 4,354,741           | 3,349,944             | 4,026,392             | 3,251,419            |
| 1,973,065              | 1,682,284              | 2,144,936           | 2,026,015             | 1,737,863             | 2,075,750            |
| 1,896,990              | 1,533,208              | 1,076,417           | 1,711,150             | 2,513,145             | 1,671,094            |
| 47,749                 | -                      | -                   | -                     | -                     | -                    |
| 872,344                | 820,147                | 854,815             | 862,134               | 542,922               | 178,797              |
| <u>51,483,891</u>      | <u>61,158,079</u>      | <u>60,775,729</u>   | <u>54,706,179</u>     | <u>56,584,685</u>     | <u>50,231,683</u>    |
| 6,630,577              | 24,054,519             | 10,471,696          | 8,966,097             | 9,645,980             | 8,346,474            |
| 5,447,685              | 5,044,048              | 4,913,688           | 4,674,315             | 4,535,244             | 3,639,901            |
| 18,058,636             | 16,281,068             | 16,228,950          | 19,432,536            | 28,360,127            | 16,202,481           |
| 8,378,292              | 9,124,953              | 10,407,125          | 8,282,694             | 8,246,125             | 8,078,250            |
| 559,323                | 1,387,073              | 1,368,343           | 2,041,513             | 1,576,285             | 2,598,634            |
| 1,129,392              | 1,001,401              | 1,520,093           | 1,358,027             | 1,797,665             | 1,625,274            |
| 1,309,529              | 1,383,043              | 1,844,219           | 644,021               | 1,147,231             | -                    |
| 5,804,141              | -                      | -                   | -                     | -                     | -                    |
| -                      | -                      | -                   | -                     | -                     | -                    |
| 14,179,377             | 12,150,369             | 11,562,416          | 11,135,973            | 6,851,384             | 105,000              |
| 947,645                | 1,607,603              | 2,215,201           | 2,286,073             | 2,730,696             | 16,231               |
| <u>62,444,597</u>      | <u>72,034,077</u>      | <u>60,531,731</u>   | <u>58,821,249</u>     | <u>64,890,737</u>     | <u>40,612,245</u>    |
| <u>(10,960,706)</u>    | <u>(10,875,998)</u>    | <u>243,998</u>      | <u>(4,115,070)</u>    | <u>(8,306,052)</u>    | <u>9,619,438</u>     |
| -                      | -                      | 772,450             | 537,974               | -                     | -                    |
| -                      | -                      | 1,102,162           | -                     | -                     | -                    |
| -                      | -                      | -                   | -                     | -                     | 55,548,981           |
| 16,153,969             | 19,099,230             | 13,893,965          | 17,863,019            | 15,412,239            | 6,868,041            |
| <u>(16,672,965)</u>    | <u>(19,694,403)</u>    | <u>(14,605,672)</u> | <u>(17,510,159)</u>   | <u>(16,163,154)</u>   | <u>(8,206,365)</u>   |
| <u>(518,996)</u>       | <u>(595,173)</u>       | <u>1,162,905</u>    | <u>890,834</u>        | <u>(750,915)</u>      | <u>54,210,657</u>    |
| <u>\$ (11,479,702)</u> | <u>\$ (11,471,171)</u> | <u>\$ 1,406,903</u> | <u>\$ (3,224,236)</u> | <u>\$ (9,056,967)</u> | <u>\$ 63,830,095</u> |
| 27.27%                 | 24.81%                 | 26.45%              | 26.82%                | 14.77%                | 0.30%                |

**WHITFIELD COUNTY, GEORGIA**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**TEN YEAR SUMMARY**  
**December 31, 2010**

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| <b>CALENDAR<br/>YEAR</b> | <b>REAL<br/>PROPERTY</b> | <b>PERSONAL<br/>PROPERTY</b> | <b>PUBLIC<br/>UTILITIES</b> |
|--------------------------|--------------------------|------------------------------|-----------------------------|
| 2001                     | \$ 1,277,011,440         | \$ 862,889,886               | \$ 56,707,005               |
| 2002                     | \$ 1,337,869,230         | \$ 791,630,056               | \$ 56,183,745               |
| 2003                     | \$ 1,746,475,721         | \$ 813,200,411               | \$ 71,831,176               |
| 2004                     | \$ 1,785,770,253         | \$ 837,231,743               | \$ 68,346,420               |
| 2005                     | \$ 1,864,237,664         | \$ 872,814,247               | \$ 68,017,550               |
| 2006                     | \$ 1,966,264,328         | \$ 958,643,306               | \$ 68,648,143               |
| 2007                     | \$ 2,167,302,808         | \$ 969,766,460               | \$ 84,191,456               |
| 2008                     | \$ 2,310,806,508         | \$ 968,270,147               | \$ 71,526,468               |
| 2009                     | \$ 2,302,872,888         | \$ 925,763,433               | \$ 74,319,939               |
| 2010                     | \$ 2,213,856,142         | \$ 811,906,837               | \$ 71,798,153               |

**NOTES:**

1. Real property includes commercial and residential property.
2. All property is assessed at 40% of the estimated actual value.
3. Tax rate is per \$1,000 of assessed value

**WHITFIELD COUNTY, GEORGIA**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**TEN YEAR SUMMARY**  
**December 31, 2010**

| LESS<br>TAX-EXEMPT<br>PROPERTY | TOTAL             |                           | ASSESSED<br>TO TOTAL<br>ESTIMATED<br>ACTUAL<br>VALUE | TOTAL<br>DIRECT<br>TAX RATE |
|--------------------------------|-------------------|---------------------------|------------------------------------------------------|-----------------------------|
|                                | ASSESSED<br>VALUE | ESTIMATED<br>ACTUAL VALUE |                                                      |                             |
| \$ (298,595,625)               | \$ 1,898,012,706  | \$ 4,745,031,765          | 40%                                                  | 6.688                       |
| \$ (317,245,390)               | \$ 1,868,437,641  | \$ 4,671,094,103          | 40%                                                  | 6.663                       |
| \$ (363,517,463)               | \$ 2,267,989,845  | \$ 5,669,974,613          | 40%                                                  | 5.616                       |
| \$ (373,650,552)               | \$ 2,317,697,864  | \$ 5,794,244,660          | 40%                                                  | 5.538                       |
| \$ (388,371,128)               | \$ 2,416,698,333  | \$ 6,041,745,833          | 40%                                                  | 5.466                       |
| \$ (399,078,293)               | \$ 2,594,477,484  | \$ 6,486,193,710          | 40%                                                  | 5.466                       |
| \$ (409,758,972)               | \$ 2,811,501,752  | \$ 7,028,754,380          | 40%                                                  | 5.242                       |
| \$ (418,061,017)               | \$ 2,932,542,106  | \$ 7,152,537,875          | 40%                                                  | 5.061                       |
| \$ (422,796,466)               | \$ 2,880,159,794  | \$ 7,014,599,638          | 40%                                                  | 5.061                       |
| \$ (478,003,261)               | \$ 2,619,557,871  | \$ 6,369,399,295          | 40%                                                  | 5.061                       |

**WHITFIELD COUNTY, GEORGIA**  
**PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS**  
**TEN YEAR SUMMARY**  
**December 31, 2010**

| CALENDAR<br>YEAR | INSIDE<br>DALTON | INSIDE OTHER<br>MUNICIPALITIES | OUTSIDE ALL<br>MUNICIPALITIES |
|------------------|------------------|--------------------------------|-------------------------------|
| 2001             | 6.688            | 6.688                          | 6.688                         |
| 2002             | 6.663            | 6.663                          | 6.663                         |
| 2003             | 5.616            | 5.616                          | 5.616                         |
| 2004             | 5.538            | 5.538                          | 5.538                         |
| 2005             | 5.466            | 5.466                          | 5.466                         |
| 2006             | 5.466            | 5.466                          | 5.466                         |
| 2007             | 5.242            | 5.242                          | 5.242                         |
| 2008             | 5.061            | 5.061                          | 5.061                         |
| 2009             | 5.061            | 5.061                          | 5.061                         |
| 2010             | 5.061            | 5.061                          | 5.061                         |

Notes:

1. Tax rates are shown in dollars per \$1,000 of assessed value.

# WHITFIELD COUNTY, GEORGIA

## PRINCIPAL TAXPAYERS

### December 31, 2010

| 2010                    |                 |                                              | 2001                       |                 |                                              |
|-------------------------|-----------------|----------------------------------------------|----------------------------|-----------------|----------------------------------------------|
| TAXPAYER                | TAXES<br>LEVIED | PERCENT<br>OF TOTAL<br>ASSESSED<br>VALUATION | TAXPAYER                   | TAXES<br>LEVIED | PERCENT<br>OF TOTAL<br>ASSESSED<br>VALUATION |
| Shaw Industries, Inc.   | \$ 7,141,500    | 25.91%                                       | Shaw Industries, Inc.      | \$ 8,053,256    | 28.42%                                       |
| Beaulieu Group, LLC     | \$ 1,915,712    | 7.37%                                        | Mohawk Industries, Inc.    | \$ 4,323,001    | 17.07%                                       |
| Mohawk Industries, Inc. | \$ 1,892,569    | 6.82%                                        | Beaulieu Group, LLC        | \$ 3,237,319    | 12.17%                                       |
| Tandus Flooring         | \$ 749,202      | 2.57%                                        | Altel GA Communications    | \$ 832,229      | 3.43%                                        |
| J&J Industries, Inc.    | \$ 624,985      | 2.07%                                        | Oriental Weavers           | \$ 598,635      | 2.48%                                        |
| Windstream Georgia      | \$ 555,970      | 2.03%                                        | J&J Industries, Inc.       | \$ 724,996      | 2.32%                                        |
| Oriental Weavers        | \$ 368,203      | 1.88%                                        | Dow Chemical Company       | \$ 456,026      | 2.13%                                        |
| North Georgia EMC       | \$ 387,039      | 1.83%                                        | Synthetic Industries, Inc. | \$ 388,013      | 1.24%                                        |
| Dow Chemical Company    | \$ 307,875      | 1.53%                                        | CBL & Associates           | \$ 345,593      | 1.11%                                        |
| Norfolk Southern Corp.  | \$ 315,629      | 1.37%                                        | Mattel Carpet Rug, Inc.    | \$ 307,423      | 0.98%                                        |

Source: Whitfield County Tax Commissioner's Office

**WHITFIELD COUNTY, GEORGIA**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**TEN YEAR SUMMARY**  
**December 31, 2010**

| DIGEST<br>YEAR | TAXES<br>LEVIED | ADJUSTMENTS    | TOTAL<br>ADJUSTED<br>LEVY | COLLECTED WITHIN THE<br>YEAR OF THE LEVY |                                   |                                       | TOTAL COLLECTIONS<br>TO DATE |                                   |  |
|----------------|-----------------|----------------|---------------------------|------------------------------------------|-----------------------------------|---------------------------------------|------------------------------|-----------------------------------|--|
|                |                 |                |                           | AMOUNT                                   | PERCENTAGE<br>OF ORIGINAL<br>LEVY | COLLECTIONS<br>IN SUBSEQUENT<br>YEARS | AMOUNT                       | PERCENTAGE<br>OF ADJUSTED<br>LEVY |  |
| 2001           | \$ 12,693,909   | \$ (462,012)   | \$ 12,231,897             | \$ 10,765,533                            | 84.81%                            | \$ 1,464,711                          | \$ 12,230,244                | 99.99%                            |  |
| 2002           | \$ 12,449,400   | \$ (579,539)   | \$ 11,869,861             | \$ 10,017,888                            | 80.47%                            | \$ 1,851,890                          | \$ 11,869,778                | 100.00%                           |  |
| 2003           | \$ 12,737,031   | \$ (723,744)   | \$ 12,013,287             | \$ 1,219,756                             | 9.58%                             | \$ 10,779,569                         | \$ 11,999,325                | 99.88%                            |  |
| 2004           | \$ 12,835,411   | \$ (716,648)   | \$ 12,118,763             | \$ 10,230,122                            | 79.70%                            | \$ 1,877,383                          | \$ 12,107,505                | 99.91%                            |  |
| 2005           | \$ 13,209,673   | \$ (753,696)   | \$ 12,455,977             | \$ 11,322,196                            | 85.71%                            | \$ 1,128,114                          | \$ 12,450,310                | 99.95%                            |  |
| 2006           | \$ 14,181,413   | \$ (1,584,049) | \$ 12,597,364             | \$ 11,336,394                            | 79.94%                            | \$ 1,239,627                          | \$ 12,576,021                | 99.83%                            |  |
| 2007           | \$ 14,147,204   | \$ (125,320)   | \$ 14,021,884             | \$ 12,527,244                            | 88.55%                            | \$ 1,465,929                          | \$ 13,993,173                | 99.80%                            |  |
| 2008           | \$ 14,248,407   | \$ (170,766)   | \$ 14,077,641             | \$ 12,376,592                            | 86.86%                            | \$ 1,545,176                          | \$ 13,921,768                | 98.89%                            |  |
| 2009           | \$ 14,679,298   | \$ (31,130)    | \$ 14,648,168             | \$ 12,948,851                            | 88.21%                            | \$ 1,319,481                          | \$ 14,268,332                | 97.41%                            |  |
| 2010           | \$ 13,359,997   | \$ (10,585)    | \$ 13,349,412             | \$ 11,588,615                            | 86.74%                            | -                                     | \$ 11,588,615                | 86.81%                            |  |

Source: Whitfield County Tax Commissioner's Office  
 \* Information is unavailable

# WHITFIELD COUNTY, GEORGIA

## RATIO OF OUTSTANDING DEBT BY TYPE

### LAST TEN YEARS

| GOVERNMENTAL ACTIVITIES |                                |                  |                                     |                   | BUSINESS-TYPE ACTIVITIES |              |                                |                                     |               |
|-------------------------|--------------------------------|------------------|-------------------------------------|-------------------|--------------------------|--------------|--------------------------------|-------------------------------------|---------------|
| CALENDAR<br>YEAR        | GENERAL<br>OBLIGATION<br>BONDS | REVENUE<br>BONDS | INTER-<br>GOVERNMENTAL<br>LIABILITY | CAPITAL<br>LEASES | CAPITAL<br>LEASES        | GEFA<br>LOAN | TOTAL<br>PRIMARY<br>GOVERNMENT | PERCENT<br>OF<br>PERSONAL<br>INCOME | PER<br>CAPITA |
|                         |                                |                  |                                     |                   |                          |              |                                |                                     |               |
| 2001                    | 110,000                        | 53,760,000       | 2,270,688                           | 462,475           | 3,628,445                | 481,324      | 60,712,932                     | 2.60                                | 712           |
| 2002                    | -                              | 47,475,000       | 1,764,363                           | -                 | 3,531,004                | -            | 52,770,367                     | 2.21                                | 606           |
| 2003                    | -                              | 36,790,000       | 2,837,251                           | -                 | 3,227,409                | -            | 42,854,660                     | 1.78                                | 488           |
| 2004                    | -                              | 25,555,000       | 2,215,166                           | -                 | 2,900,435                | -            | 30,670,601                     | 1.27                                | 343           |
| 2005                    | -                              | 13,810,000       | 1,570,988                           | 369,377           | 2,553,956                | -            | 18,304,321                     | 0.71                                | 201           |
| 2006                    | -                              | -                | 1,261,453                           | -                 | 2,186,066                | -            | 3,447,519                      | 0.12                                | 37            |
| 2007                    | -                              | -                | 4,953,840                           | -                 | 1,799,657                | -            | 6,753,497                      | 0.24                                | 72            |
| 2008                    | -                              | -                | 3,832,173                           | -                 | 1,416,011                | -            | 5,248,184                      | 0.17                                | 56            |
| 2009                    | -                              | 3,625,000        | 2,889,684                           | -                 | 970,383                  | -            | 7,485,067                      | 0.26                                | 80            |
| 2010                    | -                              | 13,170,000       | 2,135,388                           | 231,828           | 487,665                  | -            | 16,024,881                     | 0.53                                | 156           |



**WHITFIELD COUNTY, GEORGIA**  
**RATIO OF NET GENERAL BONDED DEBT TO**  
**ASSESSED VALUE AND NET BONDED DEBT PER CAPITA**  
**TEN YEAR SUMMARY**  
**December 31, 2010**

| CALENDAR<br>YEAR | POPULATION   | ASSESSED<br>VALUE | GROSS<br>BONDED DEBT | DEBT<br>SERVICE<br>AVAILABLE | NET<br>BONDED DEBT | RATIO OF NET<br>BONDED DEBT<br>TO ASSESSED<br>VALUE | NET BONDED<br>DEBT PER<br>CAPITA |
|------------------|--------------|-------------------|----------------------|------------------------------|--------------------|-----------------------------------------------------|----------------------------------|
| 2001             | (EST) 85,248 | \$ 1,060,709,250  | \$ 110,000           | \$ 110,000                   | \$ -               | 0.00%                                               | \$ -                             |
| 2002             | (EST) 87,037 | \$ 1,059,328,776  | \$ -                 | \$ -                         | \$ -               | 0.00%                                               | \$ -                             |
| 2003             | (EST) 87,833 | \$ 2,573,376,809  | \$ -                 | \$ -                         | \$ -               | 0.00%                                               | \$ -                             |
| 2004             | (EST) 89,461 | \$ 2,566,769,612  | \$ -                 | \$ -                         | \$ -               | 0.00%                                               | \$ -                             |
| 2005             | (EST) 90,889 | \$ 2,601,334,232  | \$ -                 | \$ -                         | \$ -               | 0.00%                                               | \$ -                             |
| 2006             | (EST) 92,999 | \$ 2,836,671,624  | \$ -                 | \$ -                         | \$ -               | 0.00%                                               | \$ -                             |
| 2007             | (EST) 93,379 | \$ 3,053,703,034  | \$ -                 | \$ -                         | \$ -               | 0.00%                                               | \$ -                             |
| 2008             | (EST) 93,835 | \$ 3,217,510,131  | \$ -                 | \$ -                         | \$ -               | 0.00%                                               | \$ -                             |
| 2009             | (EST) 93,698 | \$ 3,172,435,681  | \$ -                 | \$ -                         | \$ -               | 0.00%                                               | \$ -                             |
| 2010             | 102,599      | \$ 2,868,453,190  | \$ -                 | \$ -                         | \$ -               | 0.00%                                               | \$ -                             |

Note:

Gross bonded debt includes all long-term general obligation bonds.

# WHITFIELD COUNTY, GEORGIA

## LEGAL DEBT MARGIN INFORMATION

### LAST TEN YEARS

|                                                                      | 2010          | 2009          | 2008            | 2007          | 2006          | 2005          | 2004          | 2003          | 2002          | 2001          |
|----------------------------------------------------------------------|---------------|---------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Debt limit                                                           | \$286,845,319 | \$317,243,568 | \$321,751,013   | \$305,370,303 | \$283,667,162 | \$280,506,946 | \$269,134,842 | \$263,150,731 | \$218,568,303 | \$219,660,833 |
| Total net debt applicable to limit                                   | -             | -             | -               | -             | -             | -             | -             | -             | -             | -             |
| Legal debt margin                                                    | \$286,845,319 | \$317,243,568 | \$321,751,013   | \$305,370,303 | \$283,667,162 | \$280,506,946 | \$269,134,842 | \$263,150,731 | \$218,568,303 | \$219,660,833 |
| Total net debt applicable to the limit as a percentage of debt limit | 0%            | 0%            | 0%              | 0%            | 0%            | 0%            | 0%            | 0%            | 0.00%         | 0.00%         |
| <b>Legal debt margin calculation for 2010</b>                        |               |               |                 |               |               |               |               |               |               |               |
| Assessed value of taxable property                                   |               |               | \$2,868,453,190 |               |               |               |               |               |               |               |
| Debt limit (10%) of total assessed value                             |               |               | 286,845,319     |               |               |               |               |               |               |               |
| Debt applicable to limit                                             |               |               | -               |               |               |               |               |               |               |               |
| Legal debt margin                                                    |               |               | \$ 286,845,319  |               |               |               |               |               |               |               |

**WHITFIELD COUNTY, GEORGIA**  
**DEMOGRAPHIC STATISTICS**  
**TEN YEAR SUMMARY**  
**December 31, 2010**

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| <b>CALENDAR<br/>YEAR</b> | <b>POPULATION</b> | <b>PERSONAL<br/>INCOME</b> | <b>PER CAPITA<br/>INCOME</b> | <b>UNEMPLOYMENT<br/>RATE</b> |
|--------------------------|-------------------|----------------------------|------------------------------|------------------------------|
| 2001                     | (EST) 85,248      | \$ 2,335,113,216           | \$ 27,392                    | 4.2%                         |
| 2002                     | (EST) 87,037      | \$ 2,384,117,504           | \$ 27,392                    | 3.7%                         |
| 2003                     | (EST) 87,833      | \$ 2,405,921,536           | \$ 27,392                    | 3.2%                         |
| 2004                     | (EST) 89,461      | \$ 2,421,888,192           | \$ 27,072                    | 4.3%                         |
| 2005                     | (EST) 90,889      | \$ 2,590,427,389           | \$ 28,501                    | 4.2%                         |
| 2006                     | (EST) 92,999      | \$ 2,766,661,253           | \$ 29,747                    | 4.5%                         |
| 2007                     | (EST) 93,379      | \$ 2,786,242,602           | \$ 29,838                    | 4.5%                         |
| 2008                     | (EST) 93,835      | \$ 2,939,193,705           | \$ 31,323                    | 7.7%                         |
| 2009                     | (EST) 93,698      | \$ 2,842,328,830           | \$ 30,335                    | 12.5%                        |
| 2010                     | 102,599           | \$ 3,015,384,610           | \$ 29,390                    | 12.4%                        |

# WHITFIELD COUNTY, GEORGIA PRINCIPAL EMPLOYERS December 31, 2010

| 2010*                       |           |                                   | 2001                        |           |                                   |
|-----------------------------|-----------|-----------------------------------|-----------------------------|-----------|-----------------------------------|
| EMPLOYER                    | EMPLOYEES | PERCENT<br>OF TOTAL<br>EMPLOYMENT | EMPLOYER                    | EMPLOYEES | PERCENT<br>OF TOTAL<br>EMPLOYMENT |
| Shaw Industries, Inc.       | 8,996     | 19.05%                            | Shaw Industries, Inc.       | *         | *                                 |
| Mohawk Industries           | 5,934     | 12.57%                            | World Carpets, Inc.         | *         | *                                 |
| Beaulieu Group, LLC         | 3,112     | 6.59%                             | Beaulieu Group, LLC         | *         | *                                 |
| Hamilton Medical Center     | 1,686     | 3.57%                             | Queen Carpet                | *         | *                                 |
| Whitfield Co. School System | 1,632     | 3.46%                             | Aladdin Manufacturing       | *         | *                                 |
| Dalton City Schools         | 838       | 1.77%                             | J&J Industries, Inc.        | *         | *                                 |
| J&J Industries, Inc.        | 798       | 1.69%                             | Hamilton Medical Center     | *         | *                                 |
| Collins & Aikman Corp       | 794       | 1.68%                             | Durkin Pattern              | *         | *                                 |
| Windstream                  | 715       | 1.51%                             | Whitfield Co. School System | *         | *                                 |
| Conagra Poultry Co.         | 615       | 1.30%                             | Dalton State College        | *         | *                                 |

Source: Georgia Department of Labor  
2006 is latest available information  
\* Information not available

# **WHITFIELD COUNTY, GEORGIA** **FULL-TIME EQUIVALENT WHITFIELD COUNTY EMPLOYEES BY FUNCTION**

| Function/Program        | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
|-------------------------|------|------|------|------|------|------|------|------|------|------|
| General government      | 88   | 91   | 87   | 84   | 81   | 86   | 86   | 84   | 91   | *    |
| Judicial                | 61   | 60   | 60   | 64   | 78   | 82   | 84   | 82   | 82   | *    |
| Public safety           | 268  | 282  | 295  | 271  | 266  | 260  | 260  | 254  | 213  | *    |
| Public works            | 83   | 78   | 87   | 89   | 92   | 97   | 97   | 97   | 94   | *    |
| Culture and recreation  | 8    | 8    | 8    | 10   | 10   | 10   | 10   | 10   | 10   | *    |
| Housing and development | 18   | 23   | 11   | 12   | 11   | 13   | 13   | 12   | 14   | *    |
| Total                   | 526  | 542  | 548  | 530  | 538  | 548  | 550  | 539  | 504  | *    |

Source: Whitfield County Human Resources Department  
 \* Information not available

# WHITFIELD COUNTY, GEORGIA

## OPERATING INDICATORS BY FUNCTION

| Function/Program                         | 2010    | 2009    | 2008    | 2007    | 2006    | 2005    | 2004    | 2003   | 2002   | 2001   |
|------------------------------------------|---------|---------|---------|---------|---------|---------|---------|--------|--------|--------|
| General government                       |         |         |         |         |         |         |         |        |        |        |
| Vehicle tags issued                      | 102,294 | 98,117  | 94,835  | 103,173 | 103,580 | 100,997 | 100,453 | 95,508 | 98,034 | 96,627 |
| Public safety                            |         |         |         |         |         |         |         |        |        |        |
| E-911 calls                              | 119,714 | 182,626 | 266,528 | 218,211 | 221,472 | 261,129 | 191,214 | *      | *      | *      |
| Fire/EMS service calls                   | 5,031   | 4,985   | 4,962   | 5,158   | 5,051   | 4,911   | 4,710   | 4,732  | 4,550  | 4,306  |
| Fire/EMS average response time (minutes) | 6.2     | 6.5     | 5.9     | 6.0     | 5.9     | 5.8     | 5.2     | 4.9    | 4.7    | 5.2    |
| Public works                             |         |         |         |         |         |         |         |        |        |        |
| Miles of road resurfacing                | 37.7    | 26.3    | 54.2    | 46.5    | 43.7    | 71.3    | 54.4    | 52.8   | 94.3   | 58.1   |
| Culture and recreation                   |         |         |         |         |         |         |         |        |        |        |
| Number of program participants           | 2,802   | 3,196   | 3,042   | 3,668   | 3,901   | 3,743   | 3,722   | 3,865  | 4,188  | 4,397  |
| Housing and development                  |         |         |         |         |         |         |         |        |        |        |
| Building permits issued                  | 360     | 298     | 372     | 530     | 665     | 671     | 626     | 594    | 556    | 588    |

Source: Department managers within each function  
 \* Information not available

# **WHITFIELD COUNTY, GEORGIA** **CAPITAL ASSET STATISTICS BY FUNCTION**

| Function/Program                                   | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
|----------------------------------------------------|------|------|------|------|------|------|------|------|------|------|
| General government<br>County facilities            | 14   | 14   | 14   | 14   | 14   | 14   | 14   | 14   | 13   | 12   |
| Public safety<br>Fire stations                     | 10   | 10   | 10   | 10   | 10   | 9    | 9    | 9    | 9    | 9    |
| Public works<br>Miles of roads                     | 787  | 787  | 787  | 787  | 747  | 744  | 740  | 735  | 735  | 735  |
| Culture and recreation<br>County owned ball fields | 14   | 14   | 14   | 14   | 14   | 14   | 14   | 14   | 14   | 14   |

Source: Department managers within each function

## *Glossary*

**ACCOUNTING SYSTEM.** The total structure of records and procedures that identify, record, classify, summarize and report information on the financial position and results of operations of a governmental unit or any of its funds.

**ACCRUAL BASIS ACCOUNTING.** A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

**ACCRUED EXPENSE.** An expense incurred during the current accounting period but which is not to be paid until a subsequent accounting period.

**ACCRUED REVENUE.** Revenue earned during the current accounting period but which is not to be collected until a subsequent accounting period.

**AD VALOREM.** A basis for levy of taxes upon property based on value.

**AD VALOREM TAX.** A tax levied on the assessed value of real property. This tax is also known as property tax.

**AGENCY FUND.** A fund consisting of resources received and held by the governmental unit as an agent for others.

**APPROPRIATION.** An authorization by the Board of Commissioners to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

**ASSESSMENT.** The process of making the official valuation of property for taxation.

**ASSESSED VALUE.** The value at which property is taxed. The Assessed value in the state of Georgia is forty percent (40%) of the fair market value.

**ASSETS.** Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

**AUDIT.** A methodical examination of the utilization of and changes in resources. It concludes in a written report of the findings. A financial audit is a test of the management's financial statements and internal accounting control procedures to determine the extent to which: internal accounting controls are both available and being used; and to determine whether the financial statements fairly present the County's financial condition and results of operations.

**AUTHORITY.** A Government or public agency created to perform a single function of a restricted group of related activities. Usually such units are financed from service charges, fees and tools, but in some instances they also having taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing or the exercises of certain powers.

**AVAILABLE (UNDESIGNATED) FUND BALANCE.** This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.



**BOND.** A written promise to pay a specified sum of money, called the face value or principal amount at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specific rate.

**BONDED DEBT.** The portion of indebtedness represented by outstanding bonds.

**BUDGET.** A plan of financial operation embodying estimates of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**BUDGET AMENDMENT.** A budget amendment alters the total appropriation for a department or fund and requires approval by an ordinance passed by the Board of Commissioners.

**BUDGET CONTROL.** The control or management of the approved Budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**BUDGET DOCUMENT.** The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

**BUDGET MESSAGE.** A general discussion of the proposed budget as presented in writing by the Financial Director to the Board of Commissioners. The message contains an explanation of the principal budget items and recommendations regarding the financial policy for the coming year.

**BUDGET RESOLUTION.** The official enactment by the County Commission legally authorizing the Financial Director to obligate and spend resources.

**BUDGET TRANSFER - Intradepartmental Transfer.** A transfer from one account in a division, to another within the same division that does not increase the department's total budget. Department heads can authorize intradepartmental transfers other than transfers to or from personnel & benefit lines. Transfers to and from the personnel & benefit lines require the approval of the Board of Commissioners.

**CAPITAL ASSETS.** Assets of long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, improvements other than building, machinery, and equipment.

**CAPITAL EXPENDITURES.** Capital outlay of ten thousand dollars (\$10,000) or more that has a useful life in excess of one year.

**CAPITAL IMPROVEMENT PROGRAM (CIP).** A five year plan developed for capital improvements, which is updated annually. All improvements are to be made in accordance to this plan.

**CAPITAL PROJECTS FUND.** A fund used to account for financial resources used for the acquisition or construction of major capital equipment or facilities.

**CAPITAL OUTLAY.** Expenditures that result in the acquisition or addition to fixed assets.

**CASH BASIS.** A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**CONTINGENCY.** Funds set aside to provide for unforeseen expenditures of uncertain amounts.

**DEBT.** An obligation resulting from the borrowing of money or from the purchase of goods and services.

**DEBT SERVICE.** Expenditures for principal and interest payments on loans, notes, and bonds.

**DELINQUENT TAXES.** Taxes remaining unpaid after the due date. Unpaid taxes continue to be delinquent until paid, abated, or converted into a lien on property.

**DEPARTMENT.** A major unit of organization in Whitfield County comprised of sub-units named divisions or cost centers and responsible for the provision of a specific package of services.

**DEPRECIATION.** (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a fiscal period.

**ENCUMBRANCE.** Commitment related to an unperformed contract for goods and services. Encumbered funds may not be used for any purpose.

**ENTERPRISE FUNDS.** A fund established to account for operations that are financed and operated in a manner similar to private enterprise - where the intent of the governing body is to provide goods or services to the general public, charging user fees to recover financing costs. An example is the Whitfield County Transit Service.

**EXPENDITURE.** This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to governmental funds.

**EXPENSE.** Outflows or other using up of assets or incurring of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations for example, depreciation. This term applies to Enterprise Funds.

**FIDUCIARY FUND.** Any fund held by a governmental unit as an agent or trustee.

**FISCAL YEAR.** A 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. Whitfield County's fiscal year is a calendar year of January 1 to December 31.

**FRINGE BENEFITS.** Employer share of F.I.C.A. taxes, health insurance, life insurance, workmen compensation, unemployment taxes, and retirement contributions made on behalf of the County's employees.

**FULL-TIME POSITION.** A position which qualifies for full County benefits, usually required to work over 30 hours per week.

**FUND.** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND ACCOUNTING.** A method of accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

**FUND BALANCE.** Fund equity (excess of assets over liabilities) available for appropriation.

**FUND EQUITY.** The excess of assets over liabilities. A portion of the equity may be reserved or designated; the remainder is Fund Balance.

**GAAP.** Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standards setting bodies.

**GENERAL FUND.** A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.

**GOAL.** A goal is a statement of desired conditions to be maintained or achieved through the efforts of an organization. Actual total achievement may be impossible, but the goal is a standard against which to measure progress towards ideal conditions. A goal is a definition of results toward which the work of the organization is directed.

**GOVERNMENTAL FUNDS.** This category of funds includes typical governmental activities and includes funds such as the General Fund, Special Revenue Fund, and the Debt Service Fund. These funds are set up to measure current expendable financial resources (only current assets and current liabilities) and use the modified accrual basis of accounting.

**GRANT.** A contribution of assets (usually cash) from one government unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

**HOMESTEAD EXEMPTION.** A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of appraised value of qualifying residential property.

**INSURANCE PREMIUM TAX.** Tax paid by insurance companies for premiums collected inside the county.

**INTERFUND LOAN.** A loan made by one fund to another to be repaid at a later date.

**INTERFUND TRANSFER.** An amount transferred from one fund to another as expenditure to one fund and revenue to the other fund.

**INTERGOVERNMENTAL REVENUE.** Revenue from other governments in the form of entitlements, grants, shared-revenues or payments in lieu of taxes.

**INVESTMENT.** Securities held for the production of income in the form of interest and dividends.

**LEASE-PURCHASE AGREEMENTS.** Contractual agreements that are termed leases, but that in substance are purchase contracts.

**LEVY.** To impose taxes, special assessments or service charges for the support of government activities.

**LIABILITIES.** Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

**LINE-ITEM.** A detailed classification of an expense or expenditures classified within each Department.

**LINE-ITEM BUDGET.** Listing of each category of expenditures and revenues by fund, agency, department, division and or cost center.

**LOST (Local Option Sales Tax).** Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the local option sales tax also applies to sales of motor fuels. In order to impose this tax, the qualifying entity must submit a copy of a resolution if more than one-half of the votes cast are in favor of the tax.

**LONG-TERM DEBT.** Debt with a maturity of more than one year after the date of issuance.

**MAJOR FUND.** A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and a least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

**MILL.** One one-thousandth of a dollar of assessed value. A tax rate of one mill produces one dollar of taxes for each \$1,000 of assessed property valuation.

**MILLAGE RATE.** Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

**MISSION.** The mission statements included in Department budget requests are designed to inform the reader of the department's essential functions or activities/responsibilities/tasks they are charged to accomplish, as well as, the major services they provide.

**MODIFIED ACCRUAL BASIS.** Governmental funds use the modified accrual basis of accounting. Revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized at the time a liability is incurred.

**OBJECTIVE.** An objective is a decision about the amount of progress to be made within a specified period of time. It states in measurable and quantitative terms the results to be achieved within a specified time and plans the incremental steps to achieve the goal.

**OPERATING COSTS.** Operating cost are proprietary (Enterprise) fund expenses that directly relate to the fund's primary service activities. For example: salaries and wages, expendable supplies, and contractual services.

**OPERATING TRANSFER.** Legally authorized interfund transfers from a fund receiving revenue to the fund that makes expenditures.

**ORDINANCE.** A formal legislative enactment by the governing body of a County. It is not in conflict with any higher form of law, such as state statute or constitutional provision; it has the full force and effect of law within the boundaries of the municipality to which it applies.

**PART-TIME.** Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

**PERFORMANCE MEASURES.** Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

**PERSONAL PROPERTY.** Property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

**PERSONAL SERVICES.** Expenditures for the payment of salaries, wages and fringe benefits of employees.

**PROFESSIONAL SERVICES.** Expenditures incurred by the county to obtain the services of recognized licensed professionals such as doctors, lawyers, engineers, certified public accountants, and consultants.

**PROPERTY TAX.** Tax based on assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

**PROPRIETARY FUNDS.** This category of funds often emulates the private sector and includes Enterprise Funds and Internal Service Funds. These funds are set up to measure the flow of economic resources (all assets and liabilities) and use the accrual basis of accounting.

**REAL ESTATE TRANSFER TAX.** Taxes collected by Jackson County on real estate transfers (deed fees) within the county.

**REAL PROPERTY.** Land, buildings, permanent fixtures, and improvements.

**RESERVE.** (1) An account used to earmark a portion of fund balance to indicate that it has been earmarked for a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a future use.

**RETAINED EARNINGS.** An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**REVENUE.** Increases in the net current assets of a government fund type from other than expenditure refunds and residual equity transfers. Examples include property taxes, licenses and fees, and charges for services.

**REVENUE BONDS.** Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

**RISK MANAGEMENT.** The coordinated and continuous effort to minimize the potential financial and human resource losses arising from workers compensation, liability and property exposures.

**SELF-INSURANCE.** The formal assumption or partial assumption of risks and the accounting of results. Specific accounts are set aside to fund the risks. Any losses which do occur are charged against those accounts or funds.

**SPL0ST (Special Purpose Local Option Sales Tax).** An additional 1 percent sales tax that may be imposed for a specific time period on the same items as the State sales tax. The tax may be levied with voter approval and must be used for specific capital projects or capital outlay.

**SPECIAL REVENUE FUND.** A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes.

**TAX.** A compulsory charge levied by a governmental unit for the purpose of raising revenue. These revenues are used to pay for services or improvements provided for the general public benefit.

**TAX DIGEST.** The total assessed value of taxable property for a particular area.

**TEMPORARY POSITION.** A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular County benefits.

**TRUST FUNDS.** Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

**UNRESERVED FUND BALANCE.** The amount remaining in a fund that is not designated for some future use and which is available for further appropriation or expenditures.

**USER CHARGES.** The payment of a fee for direct receipt of a public service by the party benefiting from the service.

## **GLOSSARY OF ACRONYMS**

This list of acronyms has been provided for the ease of reading this document.

|                       |                                                         |
|-----------------------|---------------------------------------------------------|
| <b>A.D.R.</b>         | Alternative Dispute Resolution                          |
| <b>ANR</b>            | Agriculture & Natural Resources (County Extension)      |
| <b>BOC</b>            | Board of Commissioners                                  |
| <b>CDBG</b>           | Community Development Block Grant                       |
| <b>COLA</b>           | Cost of Living Adjustment                               |
| <b>DATE</b>           | Drug Abuse Treatment & Education                        |
| <b>EOC</b>            | Emergency Operations Center                             |
| <b>EIP</b>            | Employment Incentive Program                            |
| <b>FACS</b>           | Family & Consumer Science (County Extension)            |
| <b>CASA</b>           | Court Ordered Special Advocate                          |
| <b>CDC or D/W CDC</b> | Dalton/Whitfield Community Development Corp             |
| <b>CHIP</b>           | Community Housing Improvement Program                   |
| <b>CVB</b>            | Convention & Visitors Bureau                            |
| <b>D.A.R.E.</b>       | Drug Abuse Resistance Education                         |
| <b>DDDA</b>           | Downtown Dalton Development Authority                   |
| <b>DFACS</b>          | Department of Family and Children Services              |
| <b>EMS</b>            | Emergency Medical Services                              |
| <b>FHWA</b>           | Federal High-Way Administration                         |
| <b>FTA</b>            | Federal Transportation Administration                   |
| <b>FY</b>             | Fiscal Year                                             |
| <b>GAAP</b>           | Generally Accepted Accounting Principles                |
| <b>GDMPO or MPO</b>   | Greater Dalton Metropolitan Planning Organization       |
| <b>GDOT or DOT</b>    | Georgia Department of Transportation                    |
| <b>GEFA</b>           | Georgia Environmental Facilities Authority              |
| <b>GEMA</b>           | Georgia Emergency Management Agency                     |
| <b>GFOA</b>           | Government Finance Officers Association                 |
| <b>GIS</b>            | Geographic Information System                           |
| <b>JAG</b>            | Justice Assistance Grant                                |
| <b>JDA or D/W JDA</b> | Dalton/Whitfield Joint Development Authority            |
| <b>LARP</b>           | Local Assistance Road Projects (See Also LMIG)          |
| <b>LMIG</b>           | Local Maintenance Improvement Grant                     |
| <b>LRTP</b>           | Long Range Transportation Plan                          |
| <b>LOST</b>           | Local Option Sales Tax                                  |
| <b>M&amp;O</b>        | Maintenance and Operations                              |
| <b>NSP</b>            | Neighborhood Stabilization Program                      |
| <b>O.C.G.A.</b>       | Official Code of Georgia                                |
| <b>SPLOST</b>         | Special Purpose Local Option Sales Tax                  |
| <b>TCC or NWGTC</b>   | Northwest Georgia Trade & Convention Center             |
| <b>TE</b>             | Transportation Enhancement (Grant)                      |
| <b>TIP</b>            | Transportation Improvement Program                      |
| <b>TSPLOST</b>        | Transportation - Special Purpose Local Option Sales Tax |
| <b>UPWP</b>           | Unified Planning Work Program                           |