Paulding County Board of Commissioners Budget

Fiscal Year 2024

PAULDING COUNTY
GEORGIA
EXPLORE. UNWIND. THRIVE.



Prepared by Department of Finance

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Budget Message:

August 9, 2023

The Honorable David Carmichael, Chairman

The Honorable Members of the Paulding County Board of Commissioners

The Citizens of Paulding County, Georgia

Introduction:

It is our pleasure to present the Budget Document for fiscal year 2024. The document is a summary of our overall plan for allocating available resources to provide services and sustain Paulding County's vision. Currently, Paulding County's focus is economic development to overcome the overwhelming residential to commercial ratio of 89% to 11%. This shift does not occur overnight and requires years of planning. Our focus for many years has been to provide the best location in Metro Atlanta to live, work and play. The growing population that Paulding County is experiencing indicates success with that goal. The operational budget of Paulding County continues to focus on this primary focus being the best location to live, work and play. However, the capital budget for Paulding County is shifting more toward economic development to promote commercial and industrial growth. The lack of infrastructure is the obstacle that Paulding County is currently facing. Paulding County's leadership is focusing on expansion of that infrastructure to create sustainable jobs within Paulding County to allow citizens the opportunity to work locally. This will improve the work aspect of providing the best place to live, work and play. Paulding County's leadership strives to deliver services in an effective, efficient and economical manner to meet the needs of the growing population of Paulding County.

The 2024 Operating Budget totals $136.2 million compared to $117.9 million in 2023. The largest increases within the 2024 budget are in Judicial, Public Safety and Public Works. On July 1, 2022, Paulding County began a State Court. This process took a lot of preparation. Fiscal year 2022 consisted of building out the space and preparing positions. During Fiscal Year 2023, we worked to make this an efficient court, in Fiscal Year 2024, we add positions and move around some to make the court as efficient as possible. All Paulding County employees will receive a 5% increase in November 2023. The Fire Department pay scales were adjusted in August 2023 to make them more competitive with other surrounding fire department agencies. This adjustment was 15% overall. Public Safety increase is primarily due to the change in salary scale; as well as, the new law enforcement and detention facility equipment. Public Works increased primarily due to the additional asphalt within DOT; as well as the implementation of a storm water crew. This is a service that was reduced from 2009 until 2017. Since this time we have been building toward having crews in place to proactively handle storm water projects throughout Paulding County. The Capital Budget increased due to the evacuation of the old jail and the need to remove it and build a larger fleet facility as well as a few additional building facilities to accommodate Paulding's growth. The equipment purchases budgeted within the general fund increased by $736,847 to replace worn out equipment used beyond its useful life as well as some much needed building improvements. However, the buildings and larger scale

capital purchases including infrastructure improvements increased by $51.3Million. Special Purpose Local Option Sales Tax (SPLOST) dollars fund many capital projects within Paulding County. The current SPLOST funds capital projects in the following categories: Public Safety, Public Works, Recreation, and Economic Development. The 2024 SPLOST budget is $38.2 million.

Major Components of the Requested Expenditures Compared to FY 2024:

Type	FY 2022	FY 2023
Operating Budget	$ 136,185,390	$ 117,854,361
Capital Budget	$ 83,553,596	$ 32,260,182
Debt Service	$ 11,300,000	$ 11,200,000
Enterprise Funds	$ 56,500,000	$ 46,500,000
Increase to Fund Balance	$ -	$ 1,326,940
Total	$ 287,538,986	$ 209,141,483

Projects utilizing SPLOST funds are typically minimal in the first few years to accumulate cash. Later in the SPLOST cycle, projects are completed as pay-go projects. Sevenhills realignment, Westbrook Creek Connector projects are underway as well as several intersection improvements inclusive of roundabouts currently in the DOT SPLOST plan. Recreation is currently undergoing projects at all parks including the second phase to our most recent park Mulberry Rock, new Senior Center as well as building improvements located at Union, Braly and Yorkville. The next large park project will be located at the Paulding County Reservoir and will allow fishing on certain parts of the reservoir. Georgia Department of Natural Resources requires that the reservoir develop for several years before fishing is allowed. This park is expected to complete within the next five years. Public Safety uses SPLOST funds to purchase smaller ticket items and therefore are using SPLOST steadily through the 6 year SPLOST term. SPLOST funds are also used to construct buildings such as fire stations as well as purchase vehicles and equipment for our public safety operation including: Sheriff, Marshal, Animal Control and Fire. Public Safety is currently in the design stage of a new P-25 Radio system. This will allow all areas of public safety to communicate better with each other as well as across jurisdictions when necessary. A very small piece of the SPLOST is an economic development piece. This is used to install fiber to encourage businesses to locate to Paulding County.

The American Rescue Plan Act provided $32M to Paulding County in an effort to recover from the 2020 pandemic. We are currently utilizing these funds to make improvements such as increasing sewer treatment capacity and expanding the distribution lines within the Water and Sewer System in Paulding County. In 2023 Paulding County spent approximately $10.8 million. The remaining $28million is included in this budget, and required to be spent by December 2026.

The increase in the Operating Budget is due to twelve new positions added in 2024. The positions were added to assist the State Court, Sheriff's office, Parks and Recreation and Community Development. These positions contain staggered hiring dates for 2024 and the entire cost will be budgeted in 2025. Paulding County included a five percent pay increase as well as a new salary study for personnel. An update to this salary study is expected within every 5 years in

an effort to keep it up to date. The Board is going to emphasize the complete employment package to including salary, benefits as well as retirement in order to hopefully improve retention.

The Fiscal Year 2024 Debt Service Budget is consistent with FY 2023 due to no additional debt issued in 2023. In November 2016, Paulding County voters went to the polls to impose a tax to construct a new Adult Detention Facility. The Board of Commissioners anticipates this debt will cost taxpayers just under a mill for thirty years. Bonds in 2013 were issued to fund several asphalt projects and are currently funded with the collection of project improvement fees along with a portion of debt service millage. The other debt obligations included here are the Courthouse, Industrial Building Authority 2012A, 2011 as well as the Airport Authority bonds. More information related to each debt issue can be found on page 190.

The Enterprise Funds include the Water & Sewer Fund as well as the Solid Waste Fund. Revenues are projected to increase due to a proposed 5 year rate increase that was approved in the fall of 2021. This rate increase was established to fund the debt service and operations of Paulding County's own water source known as Richland Creek Reservoir. In FY 2022, Paulding County began to supply our customers from our own water source, with anticipation of reducing the reliance on Cobb Marietta Water Authority for this supply. Currently, under construction is the final loop of our distribution system that will allow us to provide 100% of the water to our citizens and only use Cobb Marietta as a backup when additional water supply is needed. As of June 30, 2023 Paulding County is providing approximately 80% of the water from its own reservoir.

Paulding County Board of Commissioners maintained the millage rate from the previous year in FY 2024. According to the State of Georgia Tax Payer Bill of Rights, if the digest increases the millage rate must be rolled back to equal the same tax levy as the previous year for property that is being reassessed or three public hearings must be held to receive public comments regarding the increase. These hearings for public comment were held in July and August of 2023. The FY2024 budget does use approximately $6 million of general fund balance, $13million of SPLOST fund balance and $28million in ARPA fund balance. However, the fire tax also included a second consecutive rollback from 2.5 mills to 2.3 mills, this balances the revenues and expenses. The fire department has a fund balance that will allow for some growth, but when the expenses exceed the revenues, the millage rate must be increased again.as the fire department provides fire service for the entire County. The fire department is growing and expenses of this function are projected to increase. The millage rate is set to be consistent from year to year and provide for the operations of a growing fire department for several years to come. The debt service millage rate was also rolled back from 1.6 mills to 1.2 mills. A couple of issues were paid off in 2023, but the payment amount is consistent from year to year and the growth in the digest allowed for the millage rate to be rolled back to collect the same amount as the previous year.

This budget maintains fiscal and managerial conservatism while providing quality service to the Citizens of Paulding County. The Board of Commissioners and staff continue to work diligently in identifying and allocating resources even during this period when all levels of government including the county, state and national levels are struggling with increased demand as well as increased cost in providing these services.

During FY 2016, Moody's recognized Paulding County's strong fiscally conservative financial position and issued an improved credit rating of Aa3 from Aa2. Through the efforts of the Board of Commissioners to make difficult decisions to keep expenditures down and maintain a consistent revenue during the recession which allowed Paulding County to maintain its fund balance at a healthy level. In approving the FY 2024 budget, the Paulding County Board of Commissioners continues to stand strong for a fiscally conservative position in local government.

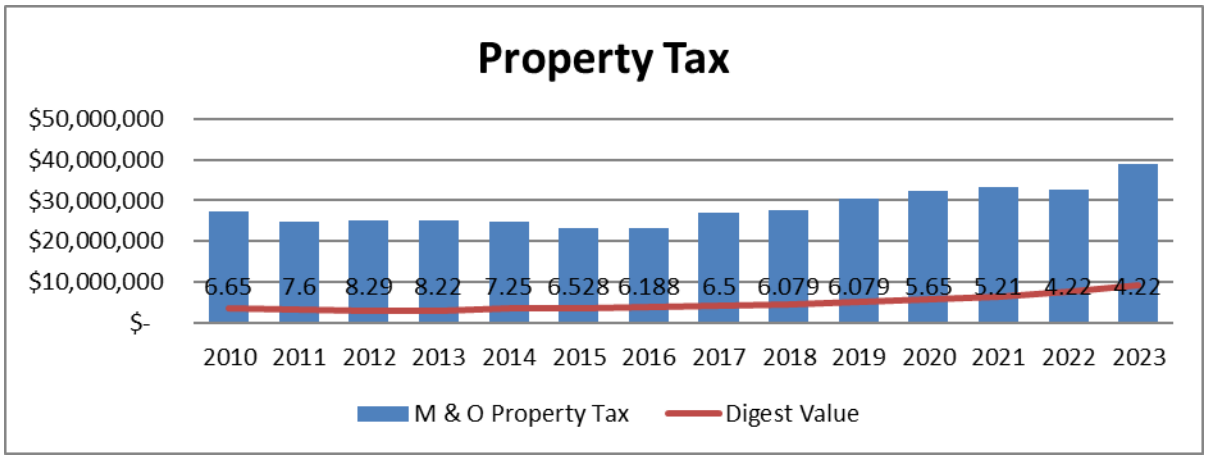
Accomplishments completed in 2023

Paulding County completed many tasks in 2023, the County completed several large projects during the year. In 2022 Paulding County was building a courtroom, offices and planning for the State Court function. On July 1, 2022 the State Court became operational. FY 23 was full of moving around and settling to make this operation efficient. This court function is already in the early stages of expansion. Additional property was purchased around the airport to provide opportunity for aviation or manufacturing jobs in the future. The sewer line was extended with ARPA funds to provide the aviation school and the terminal with sewer. Also using ARPA funds, several projects were completed to extend water and sewer lines within Paulding County. The water lines were primarily to expand the distribution system from the reservoir to reach citizens that do not have access to the reservoir water supply. The sewer projects were plant expansions projects to increase sewer capacity. Several Public Safety Projects are ongoing as we bid out the construction of a new P-25 radio system in 2023, with anticipated completion in FY 2025. This will allow all of public safety better radio service as well as interoperability with surrounding agencies. Public Safety is also improving equipment as well as improving a fire station, designing the next new fire station to be located on Old Cartersville Road. The Department of Transportation is currently working on a few road widening projects that are nearing completion, and updating the Comprehensive Transportation plan which complements the update to the Paulding County Comprehensive Plan update completed in 2023. Paulding County continues to use equipment as long as possible. However, the FY 2023 budget continued to replace the most needed equipment to reduce maintenance cost. Specifically, some of the capital needs that were complete in 2023 were as follows:

- **Information Technology –** Computer updates and software
- **Sheriff/Detention** – Replacement vehicles, and put printers in the cars as well as additional equipment to better protect the citizens and the officers.
- **Fire Department** –Two of our Fire Stations were renovated as well as the early planning and design for the next fire Station.
- **Transportation** – Replacement vehicles, dump truck, and an excavator.
- **Recreation** – Completed phase 2 of Mulberry Rock Park to add additional trails and move dirt to prepare for the small lake to be constructed once permits are available. Playground was added to Burnt Hickory Park.
- **Government Facilities** – Invested in some equipment to provide contracted services in-house.
- **Airport** – Design and preparation work to add additional T-hangars as well as additional sewer line to provide for the A&P School the State of GA is currently constructing at the Airport. Additional land to provide economic opportunity.

Priorities for Fiscal Year 2024

Preparing the budget for FY 2024 was a challenge. Most of our services are continuing to grow as the population grows. Many of our buildings are in desperate need of expanding. Inflationary price increases have impacted our budget as well. The ability to hire and retain personnel has also proven very challenging. The economy seems to be very unstable and the work force is expensive if you can retain it even at a higher price. Population is continuing to grow and demand more services. Our departments are outgrowing many of our facilities, and we are looking at moving some functions around to better utilize some space as well as building or expanding in other areas. Digest values on homes and property did increase again this year, but out of concern about sustaining services the Board of Commissioners opted to maintain an equivalent millage rate as 2022. Other tax revenues have remained stable, but not quite the increase as previous years. These revenues have assisted the Government in overcoming the gap between revenues and expenditures required to balance the budget.



The revenue forecast for the FY 2024 budget increased to better resemble the actual revenues of FY 2023. This additional revenue did allow for the expenditures that were recurring such as the increase in personnel cost, healthcare cost and additional roadway resurfacing cost. The FY2024 budget included twelve new positions staggered throughout the year. Many of these positions were in the court system, public safety and parks and recreation, and community development. Paulding County Board of Commissioners recognized that over the past few years, our actual expenditures were under budget and that is a testament to our employee's efforts to keep costs low.

Additional focus was given in this budget to our Capital Improvement Plan. We are planning to move some functions around to better provide services in a more adequate facilities.

- **General Government**
  - Elections Facility with adequate storage for election equipment
  - Replacement desktops, laptops and software
  - Facility Improvements
- **Public Safety**
  - Replacement of vehicles - SPLOST

  - Replace current radio system with P-25 system
  - New Fire Station
- **Public Works**
  - Replace vehicles, excavator, dump trucks
  - Asset Management Software
  - Storm water Equipment

See pages 156-160 for a complete listing of capital items included in the budget.

The Operations Budget was adopted to improve service levels to Paulding County citizens. Paulding County departments were asked to evaluate the level of service currently being providing and list in detail the enhancements needed to provide a basic, improved and a top level of service. This budget targets maintaining the current level of service to citizens.

Short-term organization-wide factors influencing decisions

Issues faced by the county and strategies implemented to address these issues drive the annual budget process.

Issue: **Level of service provided to citizens of Paulding County.** Paulding County's is 9th fastest growing county in the State of Georgia. This is a good problem, but it comes with challenges. Paulding County leadership strives to provide citizens with an excellent level of service. We are encountering issues such as outgrowing our current space. We are looking to improve technology to allow remote activity between the government and the citizens. Response times are critical to governmental functions most importantly in public safety, but response times to permits, inspections or licenses are also important to the Board of Commissioners

Strategy: Each department was required to evaluate their department to determine if they were offering a basic, enhanced or top level of service. Most departments provide a basic level of service but recognize that citizens demand a higher level of service. For most departments, it was technology missing in providing that enhanced level of service. Government operations are becoming more of a 24/7 operation. Paulding County is searching for ways that we can conduct transactions with citizens electronically 24/7 rather than face to face in an 8am to 5pm environment. We are also looking at our space issue and relocating a few departments to allow us to repurpose other areas to increase our space to provide services to a growing population.

Issue: **Reduce Personnel Turnover Ratio**. Following the pandemic our workforce has been extremely challenging to retain employees. Many of our workforce have made changes to either stay at home, or just seek other opportunities within their careers. The private sector has also been a competitor for positions. Public Safety has been at the forefront of these changes. The nationwide public safety attention has definitely reduced the desire to enter the public safety field.

Strategy: The FY 2024 budget includes a 5% adjustment for all full time employees. A salary study is included to ensure our workforce salaries are comparable with similar surrounding counties. Once this study is complete, Paulding leadership will incorporate this salary increase

along with a benefit package including healthcare and retirement benefits that are competitive and assists in employee retention. The FY 2024 budget contains 12 new full time positions.

Issue: **Addressing Infrastructure Needs** – A digest that is 89% residential comes with many challenges. Paulding County is striving to work on the infrastructure needs to attract businesses and high paying jobs. Sewer infrastructure, roads to reduce traffic congestion, additional fire stations and fiber are all infrastructure that Paulding is developing to hopefully address this need, attract businesses and improve our residential to commercial ratio.

Strategy: The FY 2024 budget includes 2 large sewer plant expansion projects and an expansion to the water distribution system. FY 2024 budget also includes some infrastructure improvements to the Airport. The Comprehensive Transportation Plan was completed in FY 2023 and the design and construction of these projects is included in the SPLOST portion of the FY 24 budget along with other capital projects in the long term capital. In FY 23 we awarded a P25 public radio system to improve public safety communication and better protect our citizens. Parks and Recreation also have several park expansion projects to better serve the citizens of Paulding County.

Issue: **Property Tax Increase to Citizens** - Property tax values have grown to an all time high. Paulding Leadership strives to keep the millage rate low. For the past three years Paulding Leadership has rolled the millage rate back to reduce the amount of tax increase and stabilize the home owner's taxes. As costs are increasing to provide services to citizens, Paulding County is working to keep the millage rate low, but we did not roll the millage rate back in FY 2024. Leadership is aware that Paulding is growing and in order to sustain services we must maintain a consistent millage rate to fund these services.

Strategy: Paulding County went through the public hearing process required by Georgia Tax Payer Bill of Rights to maintain the millage rate from FY 2023 of 4.21 Paulding County is working to increase revenues in other areas in order to reduce the property tax revenue. The past several years we have seen an increase in sales tax revenue, however, the FY 2024 budget does not see additional growth, but maintenance of that revenue source.

Long Term Strategy

The expected long-term effects of the strategies placed in action with the FY 2024 budget are the following:

1. Continue to look for additional ways to cut costs as much as possible while continuing to improve our service levels
2. Fund current expenditures with current revenues to avoid deficit budgeting and the use of fund balance.
3. Implement a biennial budget process and a five-year capital projects plan.
4. Implement an economic development strategy including infrastructure that brings businesses and jobs to Paulding County.

Paulding County continues to grow at a rapid pace; we are focusing on long-range plans rather than so much emphasis on short-range plans. Paulding County survived the recession years by

adding to fund balance each year. This was accomplished by very conservative revenue forecasts as well as closely monitoring spending habits. Currently, we are working in the short-term to enhance governmental services, but long-term our focus has been on economic development. In 2023, Paulding County completed an update to the comprehensive plan, a ten-year plan to develop direction and needs for Paulding County. More about this plan as well as a link to the plan is on page 177. Along with the comp plan, Paulding updated the Comprehensive Transportation Plan, this plan also included an outreach to hear from citizens and develop a 10 year transportation plan to address traffic congestion as well as future growth.

In FY 2025, Paulding County plans to adopt a biennial budget. This budget planning process will be intensive, but we used the FY 2023 and FY 2024 budget to initiate a budget planning strategy that we believe will be successful in this endeavor. Also, Paulding County realizes that we have many capital needs that will impact the operations budget; therefore, this must be made a part of our five-year capital budget in-order plan and avoid surprises in the operating budget.

Services Provided by the County

The County provides a full range of services to its citizens. These services include police and fire protection, court systems, library services, the construction and maintenance of roadways and infrastructure, tax assessment and collection, planning and zoning, recreational activities, and inherent administrative and support activities. The County is fiscally responsible for providing the majority of these services by State statues.

The County also operates a water and sewer system as well as a solid waste management system. The water system supplies water to approximately 55,228 customers. The system treats and provides approximately 80% of its water supply from our very own water source. The remaining 20% and is being purchased from Cobb County-Marietta Water Authority. In FY 2025 Paulding County will complete an extension of the distribution line to allow us to supply 100% of water to citizens and only purchase from Cobb Marietta in higher demand periods. The sewer system currently provides sewer to 16,883 customers. The total rated treatment capacity is 4.833 MGD. The solid waste management system operates as a transfer station while there is limited capacity in the landfill available.

Plan, Policies and Procedures

Mission Statement

The Board of Commissioners adopted the following mission statement

With unity and purpose, the Board of Commissioners and its staff will work to enhance citizens' quality of life by maximizing resources to make Paulding County a better place to live, work and play.

Vision

The Paulding County Board of Commissioners will operate as an effective and efficient governing body on behalf of all citizens of Paulding County the preeminent place in the Atlanta metropolitan area to live, work and play.

Values

Paulding County, Georgia is a community that is unique in the Atlanta metropolitan area in its opportunities, diverse citizenry and recreational programs, but most of all its H.E.A.R.T.

H Honesty, equality and openness in government;

E Excellence in working with all levels of government and supporting citizen involvement;

A Accountability in order to ensure financial and personal integrity;

R Respect within the county government and to our citizens;

T Teamwork and transparency in order to promote quality decision-making.

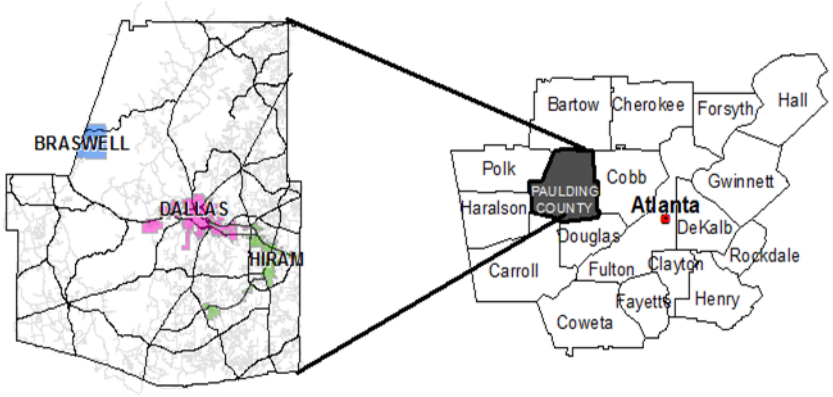
Profile of the County

History

Paulding County, incorporated in 1832, was the 87th County created in Georgia, and was named after John Paulding, a soldier in the Revolutionary War. Paulding County's rich historical resources include a number of well-preserved Civil War memorials, including the New Hope Church that was the site of the 1864 battle between General Sherman and Confederate General Johnston.

Demographics

The County is located approximately 29 miles northwest of Atlanta. The County has a land area of 314 square miles and a population of approximately 178,421. The County seat is the City of Dallas; however, the City of Hiram and Braswell are also located in Paulding County.



Civilian Labor Force Estimates (Not Seasonally Adjusted) For July 2023					
Area Name	**Civilian Labor Force**	**Employment**	**Unemployment**	**Unemployment Rate**	**Preliminary Data**
Georgia	**5,322,059**	**5,147,925**	**174,134**	**3.3%**	**Yes**
Paulding County	**93,149**	**90,431**	**2,718**	**2.9%**	**Yes**

Budget Process

General Process

Simply put, a budget is an estimate of revenues and expenditures over a set period. However, there are several steps in the process of setting a budget for Paulding County. First, Paulding County Board of Commissioners want to ensure that all resources are being used to their maximum ability and best serve the citizens of the County. The goal of every budget is to identify the most important services for the County and its residents; quantify and prioritize the services, and then form a plan using said information to make sure all resources are used at maximum potential. Public input on the County's budget is encouraged and highly regarded; this is why the County publishes a tentative budget each June for public review and holds public hearings thereafter where citizens may express their concerns and opinions. Lincoln called ours a government "of the people, by the people, for the people," and they are the most important consideration while setting the budget: the people.

Budget preparation begins in March when the Finance Department sends each department a suggested budget based off their historical budgets. Sometime in April, each department will then return a budget request to the Finance Department detailing anticipated expenditures and funds needed for the upcoming fiscal year. The Chairman of the Board of Commissioners reviews all requests, and he/she will use the information gathered from the requests to issue, by June 1, a proposed budget. Within the week of the proposed budget's issuance, an advertisement is placed in the Dallas New Era to note the availability of the Chairman's proposed budget, and to advertise the date of the public hearing on said budget. To allow citizens the opportunity to ask questions about and give opinions on the proposed budget, the public hearing is held one week prior to the adoption of the budget. Once all citizens with comments to the budget are heard, the Board of Commissioners holds a vote, on the second Tuesday in August, and sets the final budget for the new fiscal year.

Amendments

Throughout the course of the year, incidents occur that require immediate attention and money that could not be budgeted. During such occurrences, the Board of Commissioners holds a discussion followed by a vote on how to handle these incidents and how to pay for them. At the end of the fiscal year, one consolidated amendment is presented for adoption including any such incidents that occur throughout the year.

Budget Calendar

April

Government departments are sent suggested budgets for review and amendment

May

Requests are submitted by the departments for review of the Chairman

June

The Chairman puts out a tentative, suggested budget

July

Public hearings are held concerning the budget

August

The Board of Commissioners votes in a final budget

Measurement Basis of Accounting and Budgeting

Basis of Budgeting

Governmental Funds use the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e. when they are "measureable and available")

Proprietary Funds use the **cash basis of accounting.** Revenues are recorded when received and expenses are recorded when paid. There is no distinction between operating and non-operating items.

Fiduciary Funds are not included in the budget.

Basis of Accounting **- used in the Comprehensive Annual Finance Report (CAFR)**

The term "*basis of accounting*" refers to that point in time when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to

the timing of the measurements made, regardless of the particular measurement focus being applied.

Governmental Funds are used to account for the County's general government activities. Governmental funds use the **modified accrual basis of accounting**. Revenues are recognized when susceptible to accrual (i.e. when they are "measurable and available"). Expenditures are recorded when the related liability is incurred.

Proprietary Funds use the **accrual basis of accounting**. Revenues are recorded when earned and expenses are recorded when the related liability is incurred. Proprietary funds distinguish operating revenues and expenses from non-operating items.

Fiduciary Funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. These funds are custodial in nature and do not present results of operations or have a measurement focus.

Budget Overview

The Paulding County Board of Commissioners budget consists of eighteen different funds. Fourteen of these funds are considered governmental funds consisting of the General Fund (1), Special Revenue funds (9), debt service fund (1), Capital projects fund (5), including the Special Purpose Local Option Sales Tax fund, enterprise funds (2). The enterprise funds operate similar to a business and account for the activity in the landfill as well as the Water and Sewer fund.

The County reports the following major governmental funds:

The **General Fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Fire Tax Fund** accounts for the operations of the fire department as well as the capital purchases. A tax levy is placed on all property within Paulding County. The tax levy is restricted to the operational and capital expenditures of the fire department.

The **SPLOST IV Capital Projects Fund** accounts for resources used exclusively for roads, public safety, recreation, and economic development. The SPLOST V fund expired on March 31, 2023 and a New SPLOST was approved by the voters to begin on April 1, 2023. This SPLOST will provide a 1% sales tax and will be in effect for six years with an expiration of March 31, 2029

The County reports the following major proprietary fund:

The **Water and Sewer Enterprise Fund** is the only major enterprise fund. This fund accounts for the operations of the water distribution and the sewer collection systems as well as related construction projects including the Richland Creek Reservoir.

The **special revenue funds** accounts for revenue sources that are legally restricted or committed to expenditure for specific purposes (not including major capital projects).

Emergency 911 Fund – to account for the fee collection and the operation of the Emergency 911 system within the county.

Special revenue funds within the Court System

Victim-Witness Assistance Fund – to account for five percent additional fee placed on fines and used for victim witness services

Jail Fund – to account for a portion of fine money received from the court system and expended on improvements to the jail or services for the inmates

Supplemental Juvenile Fund – to account for a portion of fines within the juvenile court and expended on outside services within the juvenile court system.

Drug Use Treatment Fund – to account for a portion of fine money received from the court system and expended on drug treatment education

Clerk's Technology Fund – to account for money received from the state. This fee is assessed every time a deed is purchased on-line. This money is expended on technology in the clerk of superior court's office.

Law Library Fund – to account for the operation and maintenance of the County's law library

Sheriff Commissary Fund – to account for the resources for the receipts and purchases inmates incur while they are incarcerated.

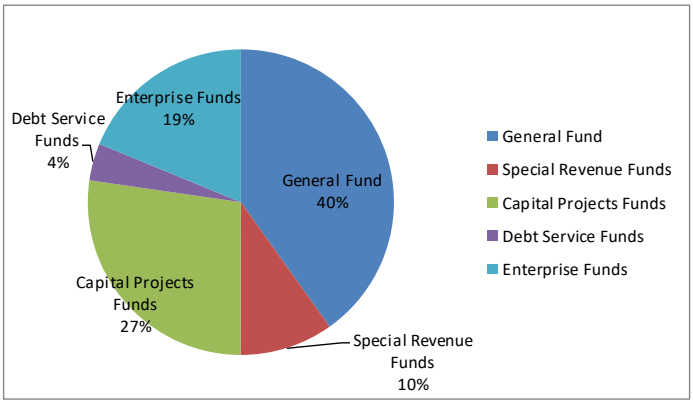
Drug Confiscation Fund – to account for the resources public safety officers confiscate during a drug charge and expended in the fight against drugs

Capital Projects Fund – accounts for the acquisition of capital assets for construction or major capital projects not being financed by proprietary funds for SPLOST.

Debt Service Fund – accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust fund

PAULDING COUNTY, GA
FY 2024 BUDGET
ALL BUDGETED FUNDS
TOTAL EXPENDITURES

General Fund	$	115,449,886
Special Revenue Funds	$	28,419,600
Capital Projects Funds	$	78,369,500
Debt Service Funds	$	11,300,000
Enterprise Funds	$	54,000,000
Total	**$**	**287,538,986**



Budgeted funds by Department

	GOVERNMENTAL FUNDS					
	General	Special Revenue		Debt Service	Capital Projects	
Department		Courts	Other		Capital	SPLOST
Commission	X					
Finance	X					
Tax Commissioner	X					
Tax Assessor	X					
Government Services	X					
Public Information	X					
Board of Equalization	X					
Voter Registration	X					
Government Facilities	X					
Human Resources	X					
Administration	X					
Information Technology	X					X
Superior Court	X					
Law Library		X				
Drug Accountability Court	X					
Clerk of Courts	X	X				
Probate	X					
District Attorney	X	X				
Magistrate	X					
Juvenile	X	X				
Public Defender	X					
Coroner	X					
Sheriff	X	X				X
Detention Center	X	X			X	X
E911			X			X
Fire			X			X
Marshal	X					X
Animal Control	X					X
Transportation	X				X	X
Fleet	X					
Recycling	X					
Stormwater	X					
Utility Coordinator	X					
Parks & Recreation	X					X
Library	X					
Community Services	X					
Bus Services	X					
Senior Citizens Center	X					
Extension	X					
Community Development	X				X	
Airport	X				X	
Non-Departmental	X					
Solid Waste	X					
Debt Payments				X		

PAULDING COUNTY, GEORGIA | **FY 2024 REVENUES & BUDGETED EXPENDITURES** | **1-Aug-23**

Maintenance & Operations @ 4.22
Bond and Interest @1.2
Voter Approved Fire Tax @ 2.3

ALL FUNDS

	REVENUES										
	General Fund	**Fire Fund**	**Sp.Rev. E-911**	**Special Court Funds**	**Enterprise Solid Waste**	**Sp. Rev. SPLOST**	**Debt Service**	**CIP Fund**	***Water/ Sewer**	**ARPA Funds**	**Total Budgeted Funds**
Property Tax	$ 38,159,000	$ 20,800,000	$ -		$ -	$ -	$ 11,100,000	$ -	$ -	$ -	$ 70,059,000
Other Tax	54,820,000	500,000	-		-	24,500,000	200,000	-	-	-	80,020,000
Licenses & Permits	1,328,500		-		-	-	-	-	-	-	1,328,500
Intergovernmental	3,329,300				2,300,000			200,000	-	-	5,829,300
Charges for Services	8,106,000							2,430,000	54,000,000	-	64,536,000
Fines and Forfeitures	1,105,000		-	640,000	-	-	-	-	-	-	1,745,000
Investment Income	2,000,000	15,000	3,300,000		-	300,000	-	-	-	-	5,615,000
Contribututions	22,000									-	22,000
Miscellaneous	551,000	5,000								-	556,000
Operating Transfers	40,000		-		200,000	-	-	9,587,000	-	-	9,827,000
PY Fund Balance	5,989,086	-	252,600	407,000	-	13,352,500	-	-	-	28,000,000	48,001,186
Total Revenue	$ 115,449,886	$ 21,320,000	$ 3,552,600	$ 1,047,000	$ 2,500,000	$ 38,152,500	$ 11,300,000	$ 12,217,000	$ 54,000,000	$ 28,000,000	$ 287,538,986

Paulding County Board of Commissioners Budget

EXPENDITURES											
	Gen. Fund	Fire	E-911 Fund	Courts	Solid Wst	SPLOST	Debt Sve.	CIP	Water/Sewer	ARPA Funds	All Funds
Commission	$ 970,700		$ -		$ -	$ -	$ -	$ -	$ -		$ 970,700
Finance	904,100		-		-	-	-	-	-		904,100
Tax Commissioner	1,518,300		-		-	-	-	-	-		1,518,300
Tax Assessor	2,208,532		-		-	-	-	-	-		2,208,532
Government Services	-										-
Public Information	163,941										163,941
Board of Equalization	55,200										55,200
Voter Registration	1,182,600							3,500,000			4,682,600
Government Facilities	2,469,000		-		-	-	-	1,557,000	-		4,026,000
Human Resources	547,300		-		-	-	-	-	-		547,300
Administration	427,100		-		-	-	-	-	-		427,100
Information Technology	2,400,643		-		-	-	-	-	-		2,400,643
Superior Court	789,400		-	-	-	-	-	-	-		789,400
Drug Accountability Ct	295,590										
Mental Health Court	125,686										
Clerk of Courts	1,292,900		-	120,000	-	-	-	-	-		1,412,900
Clerk of Court- State Court	467,900										
Probate	1,005,900		-		-	-	-	-	-		1,005,900
District Attorney	2,501,000		-	210,000	-	-	-	-	-		2,711,000
Magistrate	754,900		-	-	-	-	-	-	-		754,900
Juvenile	1,424,300		-	12,000	-	-	-	-	-		1,436,300
Public Defender	727,600		-		-	-	-	-	-		727,600
Public Defender - State Cou	503,000										
State Court	600,100										
Solicitor General	1,027,475										
Coroner	169,340		-		-	-	-	-	-		169,340
Sheriff	21,796,328		-	120,000	-	1,467,500	-	-	-		23,383,828
Detention Center	10,879,652		-	475,000	-	-	-	-	-		11,354,652
E911	-		3,552,600		-	1,500,000	-	-	-		5,052,600
Fire	-	21,320,000	-		-	2,000,000	-	-	-		23,320,000
Marshal	1,165,800		-		-	124,000	-	-	-		1,289,800
Animal Control	1,102,450		-		-	78,000	-	-	-		1,180,450
Public Safety	-		-		-	-	-	-	-		-
DOT	22,828,114		-		-	12,500,000	-	630,000	-		35,958,114
Fleet	1,128,465		-		-		-	650,000	-		1,778,465
Recycling	203,500		-		-		-	-	-		203,500

Paulding County Board of Commissioners Budget

	Gen. Fund	Fire	E-911 Fund	Courts	Solid Wst	SPLOST	Debt Sve.	CIP	Water/Sewer	ARPA Funds	All Funds
Stormwater	1,410,400										1,410,400
Utility Coordinator	1,500,000		-		-	-	-	-	-		1,500,000
Parks & Recreation	3,729,300		-		-	16,983,000	-	-	-		20,712,300
Library	1,658,770		-		-	-	-	-	-		1,658,770
Community Services	168,800		-		-	-	-	-	-		168,800
Bus Service	328,200		-		-	-	-	-	-		328,200
Senior Citizens Center	313,400		-		-	-	-	-	-		313,400
Extension	131,700		-		-	-	-	-	-		131,700
Community Development	2,675,200		-		-	-	-	200,000	-		2,875,200
Airport	275,000		-		-	-	-	3,680,000	-		3,955,000
County Engineer	-							-			-
Non-Departmental	9,835,300		-		-	-	-	-	-		9,835,300
Solid Waste	200,000		-		-	-	-	2,000,000	-		2,200,000
Oper. Trans. E911	-										-
Drug Treatment	-		-	60,000	-	-	-	-	-		60,000
Oper. Trans. CIP	9,587,000							-			9,587,000
Oper Trans Debt Service	-						11,300,000	-	11,000,000		22,300,000
Economic Development						300,000					300,000
Water Line Projects	-							-		28,000,000	28,000,000
Law Library				50,000							50,000
Cities						3,200,000			-		3,200,000
Net Income	-		-		-	-	-	-	2,500,000		2,500,000
Other Services & Charges	-	-	-	-	2,500,000	-	-	-	40,500,000		43,000,000
Total Budgeted Expenditure	$ 115,449,886	$ 21,320,000	$ 3,552,600	$ 1,047,000	$ 2,500,000	$ 38,152,500	$ 11,300,000	$ 12,217,000	$ 54,000,000	$ 28,000,000	$ 287,538,986
	-	-	-	-	-	-	-	-	-	-	-

*Water and Sewer Fund is considered an enterprise fund; therefore, the budget is a flexible budget. A flexible budget requires the revenues and expenses to fluctuate according to actual income.

Financial Policies

Budget Policy

1. The County will publish a proposed budget on June 1 to the governing authority as well as for public review.
2. This proposed budget lists expenses by department (legal level of control) for each fund.
3. In accordance with O.C.G.A 36-81-5, the budget revenues and expenses must be balanced. Each budget may use fund balance as a source of revenue to fund expenditures as long as it is in concurrence with the fund balance policy. An accepted use of fund balance is to fund one-time purchases, and may not be used to fund annually recurring expenditures.

Debt Management Policies

1. The County will only utilize long-term debt to finance needed capital improvements, while accumulating adequate resources to repay the debt.
2. The County will limit short-term borrowing to cover cash flow shortages through the issuance of tax anticipation notes.
3. The County may use Private Placement financing options only if it is deemed more beneficial by proper authority.
4. The County shall follow a policy of full disclosure in financial reporting and with the preparation of a bond offering document.

Fund Balance Policy

1. Governmental funds report the differences between assets and liabilities as Fund Balance, which is divided into five categories: Non-spendable, Restricted, Committed, Assigned, and Unassigned.
2. The Board of Commissioners authorizes the Finance Director to assign Fund Balance.
3. A minimum Fund Balance of 25% of General fund annual expenditures must be maintained at all times.

Investment Policy

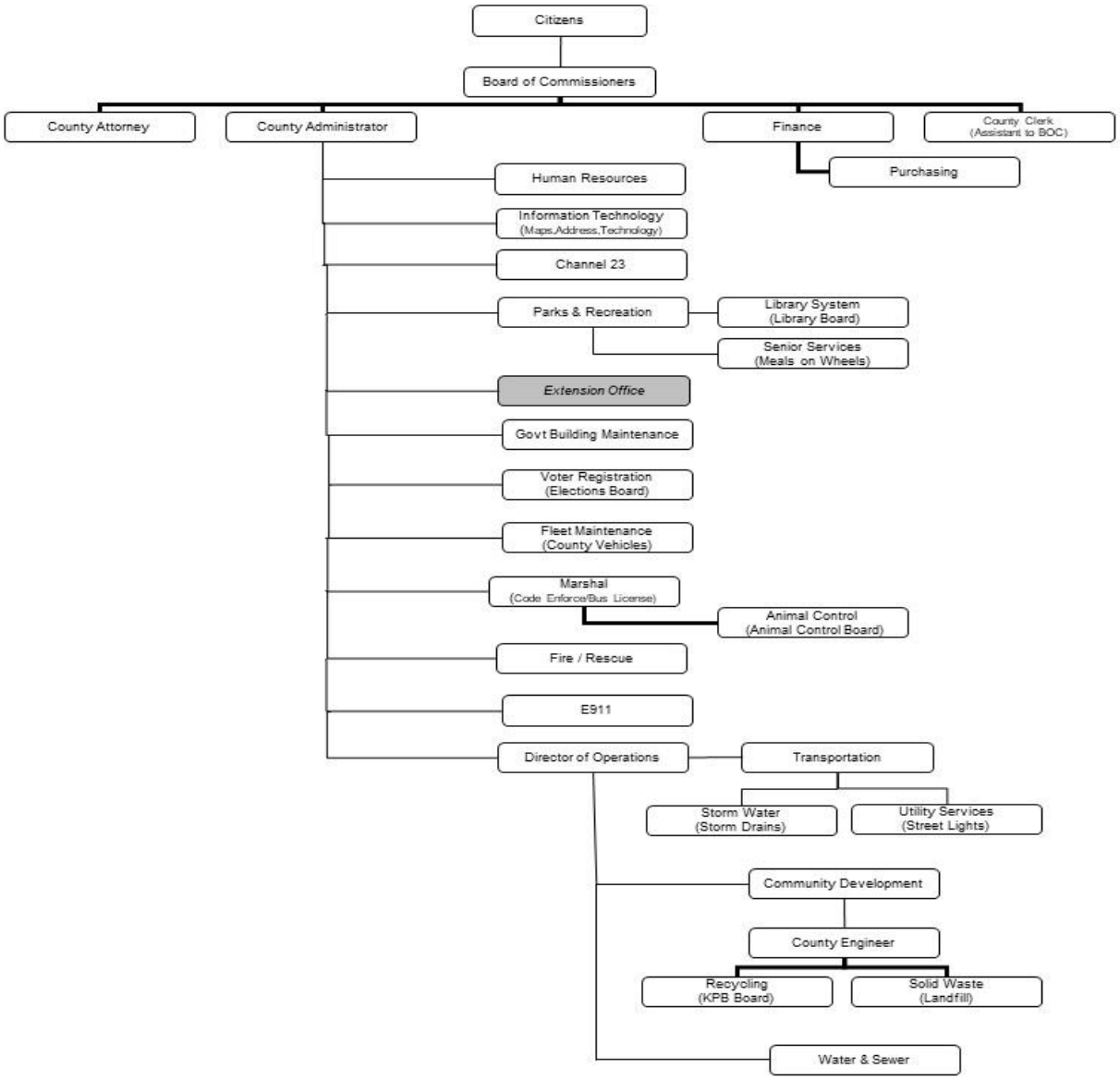
1. The primary objective, in priority order, of investment activities shall be safety, liquidity and yield
2. Suitable Authorized Investments are U.S. Treasury obligations, certificates of deposit, repurchase agreements whose underlying securities consist of aforementioned instruments, and money market mutual funds regulated by the SEC and whose portfolios consist only of dollar denominated securities.
3. Then investment officer shall obtain competitive bids from at least two brokers or financial institutions on all purchases of investment instruments purchased in the secondary market.
4. Authority to manage the investment program is granted to the Finance Director.

Purchasing Policy

1. All purchases must be made by authorized purchasing agent.

2. Purchases in excess of $100,000 must be published in the official legal organ of the County. Advertising must be published for four consecutive weeks, after which sealed bids must be obtained. The Board of Commissioners must also approve these purchases.
3. At the discretion of the Purchasing Division Manager or Board of Commissioners, purchases less than $100,000 can vary in the bidding process in an attempt to achieve the best price for the product or service.
4. The Purchasing Division shall exercise discretion in making purchases where quality, as well as price and service are factors for consideration.

Organization Chart



Summary of Major Revenue, $5M and Up

- **Current Year Levied Tax: ($38,159,000)**
  - All real property is taxable under Georgia law.
  - Tax bills include both fair market value and assessed value of the property. Real property is assessed at 40% of its fair market value. The amount of tax is determined by the mill rate levied by the Paulding County Board of Commissioners (one mill is equal to $1.00 for each assessed value, or .001).
  - Property taxes are levied (charged against the property owner) on January 1st and is taxable in the county where the land is located. Taxes are due by November 15 of each year.
  - In 2023 the assessed value of property increased by 20%.
- **Local Option Sales Tax: ($25,900,000)**
  - The Local Option Sales Tax is imposed at a rate of 1% and is applicable to the retail purchase, retail sale, rental, storage, use, or consumption of tangible personal property and services outlined in the Georgia Code. These revenues are used to off-set property taxes.
  - The increase in sales tax collections is expected to continue due to the April 1, 2020 change in law that imposes a sales to all online sales
- **Insurance Premium Tax: ($12,000,000)**
  - Insurance premium taxes are levied at a rate of 2.25% based upon the gross direct premiums received by all foreign, alien, and domestic insurance companies doing business in the state of Georgia. The taxes are levied from January 1 to December 31 each year. The taxes are collected by the Insurance Commissioner and allocated to Cities and County based on population.
- **Special Local Option Sales Tax: ($24,500,000)**
  - The Special Local Option Sales Tax is similar to the Local Option Sales Tax, but revenues are used for capital projects. These projects include but are not limited to road improvements, infrastructure improvements, parks, and beautification projects. This 1% revenue amount includes the amount for Cities. The LOST amount does not include Cities.
  - Sales Tax collections have experienced significant growth since 2020. The growth rate has slowed, but the revenue has proven to remain stable or consistent from year to year.
- **Fire Tax: ($20,800,000)**
  - The Fire Tax is a special district tax, which encompasses the entire county. This special tax was voter approved in 2007, and is approved to provide revenue equal to assessed value times 5 mills.
  - The millage rate is currently levied at 2.3 mills for the 2024 fiscal year
- **Water Service Revenue: ($45,400,000)**
  - The Board of Commissioners sets the fee schedule for the various services and infrastructure for the Water System. These rates and charges are reviewed and monitored by the Director of the Water & Sewer System.
  - An annual rate increase is approved through January 2026. The increase is 2.50% through 2023 and then is approved at 1.5% through 2025 and 1.0% through 2027.
  - Paulding County is treating and distributing water from its own water source, and only purchasing water to provide an area where we do not currently have means of distributing water to customers or in periods of high demand for water purchases
  - Rates are expected to increase in the near term, but they will stabilize over the long term.

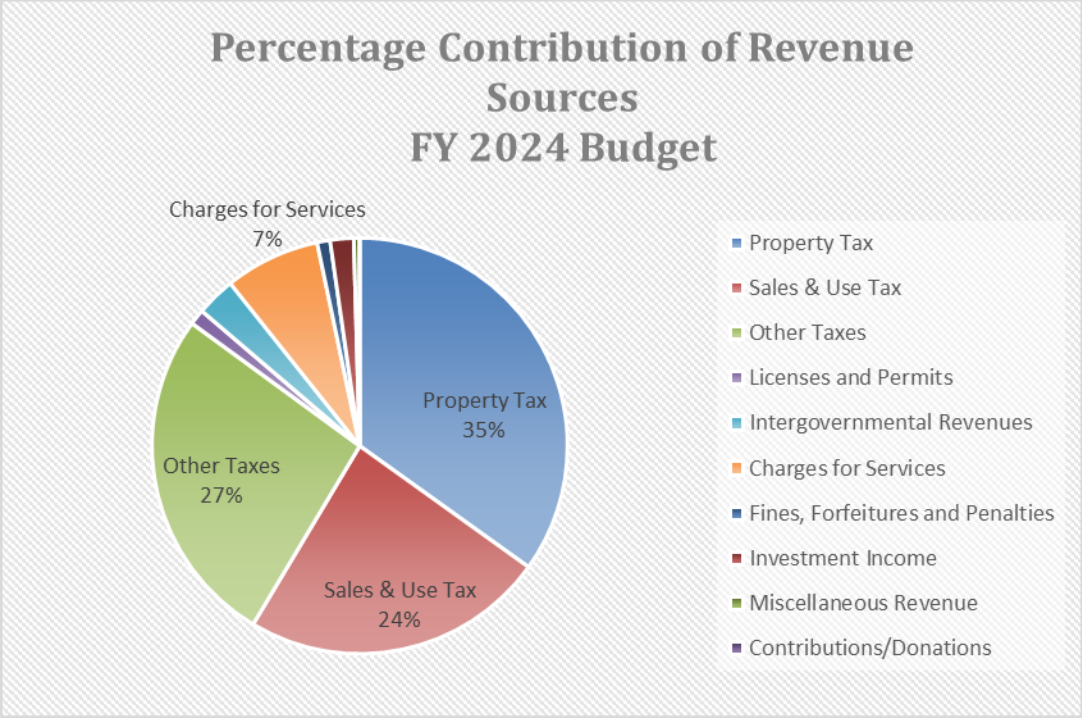
- **Sewer Service Revenue: ($8,600,000)**
    - The Board of Commissioners sets the fee schedule for the various services and infrastructure for the Sewer System. These rates and charges are reviewed and monitored by the Director of the Water & Sewer System.
    - The Sewer charges are based on the water usage times the current sewer rate
    - In 2021, the Board of Commissioners approved an annual sewer rate increase 2.5% through 2023 and 1.5% through 2025 and 1% through 2026.
- **Debt Service Tax: ($11,100,000)**
    - The Debt Service Tax is imposed in order to pay certain County debt obligations; currently the rate is 1.2 mills.
    - The increase in the assessed values provides for additional revenue. In 2017, Paulding County issued debt to construct the Sheriff's Law Enforcement and Adult Detention Facility. Paulding County began paying that debt in 2020 and the revenues should be sufficient to cover this additional principal and interest.
    - The millage rate is set to cover the annual principal and interest payments. If new debt is issued the millage rate will be increased, but if new debt is not issued and the assessments are increased the millage rate will be reduced to only generate revenue to cover principal and interest payments.

Revenues are forecasted simply by reviewing historical actuals as a basis for projecting. Current as well as proposed legislation changes are also reviewed in forecasting revenues. If a revenue forecast change is significant or a change can be influenced by an isolated factor then we will look into the source of the revenue to determine why the change is occurring. This process may result in increased fees where applicable or an adjustment up or down to the revenue projection. The next few pages include some charts and graphs to demonstrate the change in revenue source over time.

General Fund Revenues

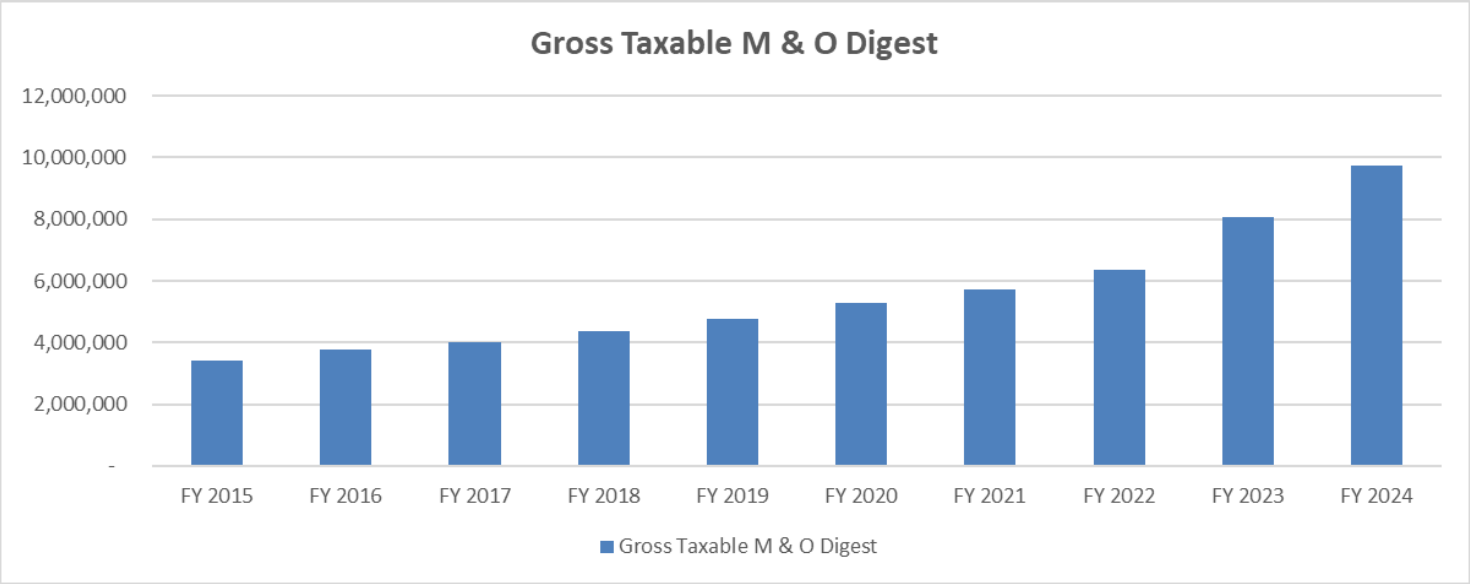
Three-Year Comparison of Revenue Sources

Revenue	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual*	FY 2024 Budget
Property Tax	$ 31,439,498	$ 32,300,000	$ 32,490,494	$ 38,159,000
Sales & Use Tax	23,805,659	25,000,000	25,150,366	25,900,000
Other Taxes	28,624,255	28,700,000	29,332,357	28,920,000
Licenses and Permits	1,787,313	1,400,000	1,498,898	1,328,500
Intergovernmental Revenues	3,939,168	4,800,000	4,851,681	3,329,300
Charges for Services	8,524,920	8,500,000	8,942,611	8,106,000
Fines, Forfeitures and Penalties	1,207,677	1,100,000	1,204,240	1,105,000
Investment Income	317,992	3,081,083	4,055,422	2,000,000
Miscellaneous Revenue	862,289	360,000	646,146	591,000
Contributions/Donations	210,653	50,000	507,988	22,000
Total Revenues	$ 100,719,424	$ 105,291,083	$ 108,680,203	$ 109,460,800
*Year to Date - Unaudited				

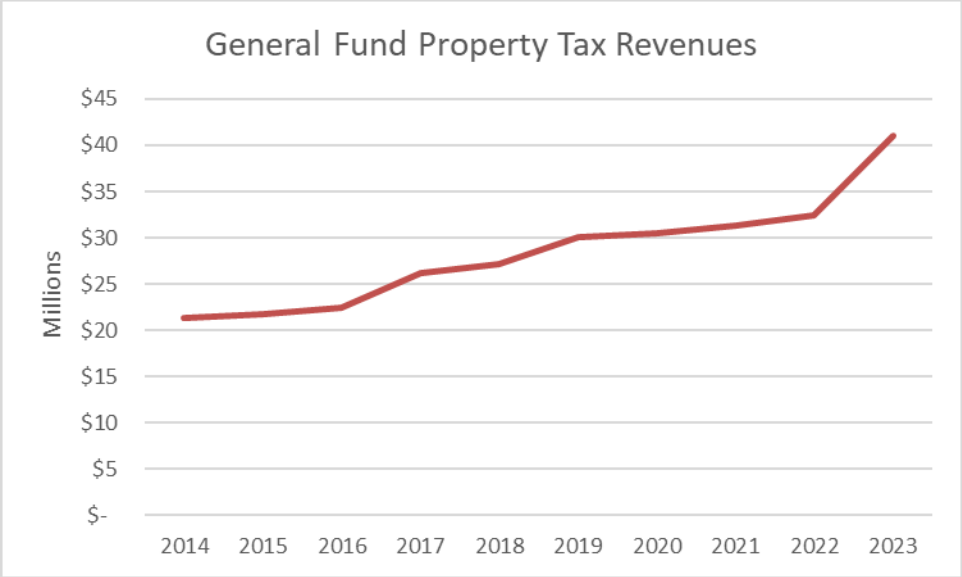


Property Tax

The amount of property tax revenue generated is an arithmetic function of the millage rate and the net taxable digest. The charts and table below summarize some relevant net taxable digest, millage rate, and property tax revenue data over the most recent ten-year period. Property Tax is the biggest source of revenue for Paulding County. In the FY 2024, property tax represents approximately 35% of total revenue for the General Fund. The FY 2024 projected property tax revenue maintains the County's M&O millage rate and as a result the tax levy increased as a result to the increased assessments.

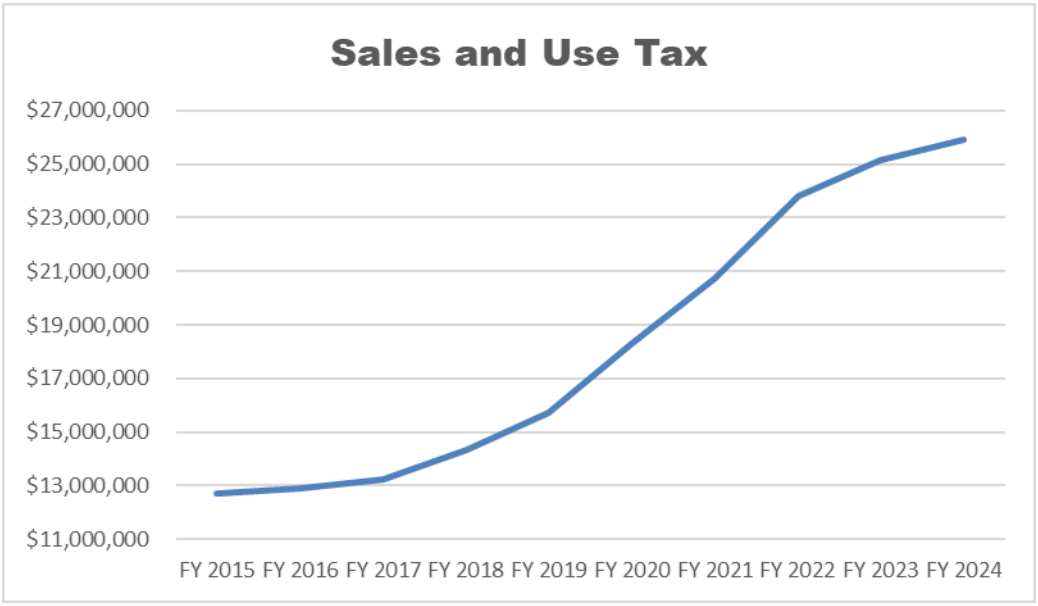


Digest Information	Fiscal Year	Gross Taxable M & O Digest	Digest Growth	Millage Rate	Change in
2014 Tax Year (Actual)	FY 2015	3,418,312	11.92%	7.25	-11.80%
2015 Tax Year (Actual)	FY 2016	3,765,916	10.17%	6.528	-9.96%
2016 Tax Year (Actual)	FY 2017	3,993,847	6.05%	6.188	-5.21%
2017 Tax Year (Actual)	FY 2018	4,380,718	9.69%	6.5	5.04%
2018 Tax Year (Actual)	FY 2019	4,782,091	9.16%	6.079	-6.48%
2019 Tax Year (Actual)	FY 2020	5,268,364	10.17%	6.079	0.00%
2020 Tax Year (Actual)	FY 2021	5,710,240	8.39%	5.65	-7.06%
2021 Tax Year (Actual)	FY 2022	6,360,511	11.39%	5.21	-7.79%
2022 Tax Year (Actual)	FY 2023	8,065,588	26.81%	4.22	-19.00%
2023 Tax Year (Projected)	FY 2024	9,747,721	20.86%	4.22	0.00%



Sales and Use Tax

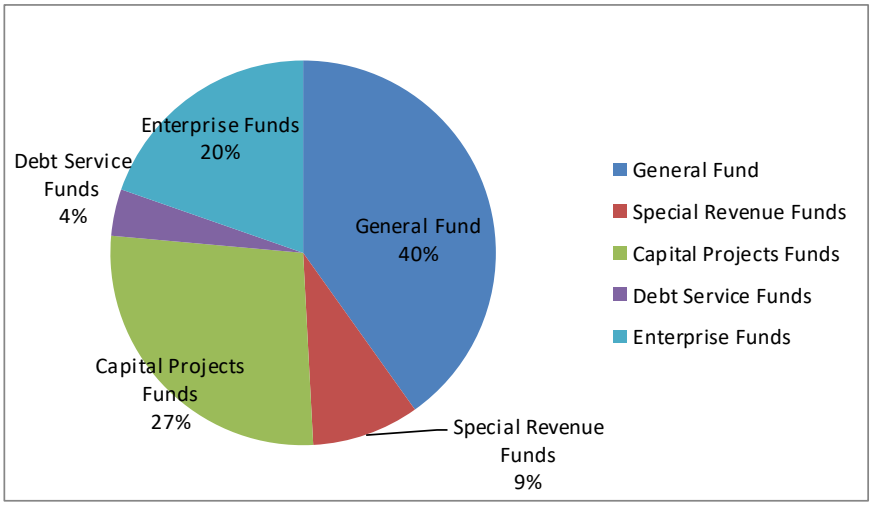
The Sales and Use Tax (also referred to as a one-percent Local Option Sales Tax or L.O.S.T.) represents approximately 23% of total budgeted revenue. This revenue source is consistent from year to year, and this tax reduces property taxes annually. We have budgeted conservatively over the past few years as this revenue continued to increase. This growth in sales tax revenue has slowed, but the overall revenue remains consistent.



Expenditures

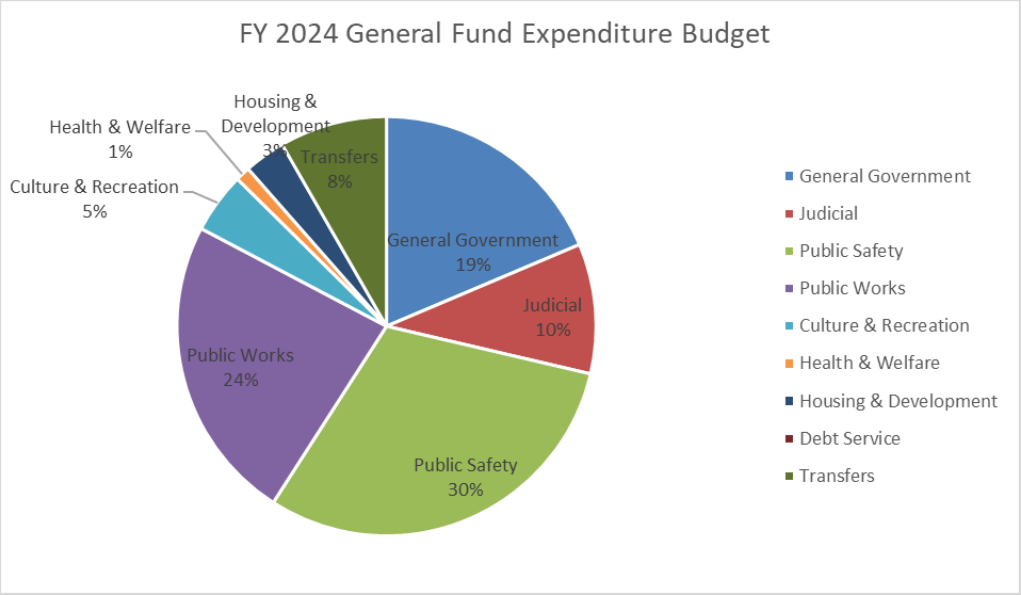
PAULDING COUNTY, GA
FY 2024 BUDGET
ALL BUDGETED FUNDS
TOTAL EXPENDITURES

General Fund	$	115,449,886
Special Revenue Funds	$	25,919,600
Capital Projects Funds	$	78,369,500
Debt Service Funds	$	11,300,000
Enterprise Funds	$	56,500,000
Total	**$**	**287,538,986**



General Fund Expenditures by Function

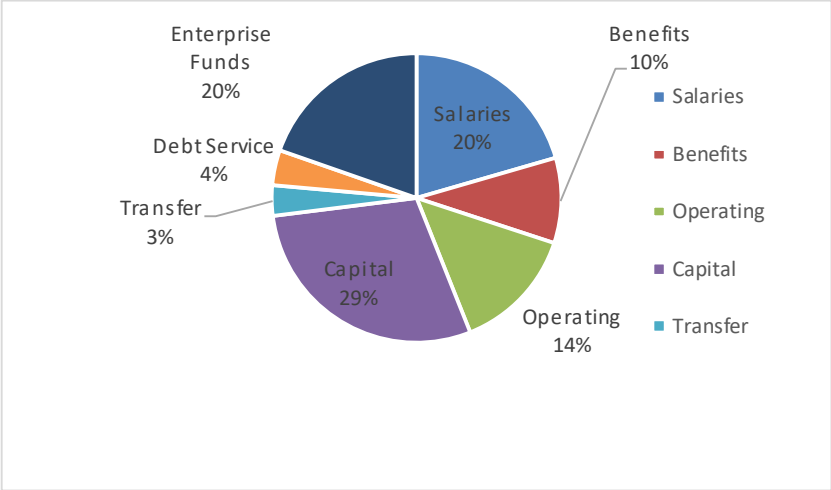
	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	General Fund FY 2024
General Government	$17,376,337	$ 26,750,712	$ 26,468,201	$ 21,511,716
Judicial	$ 8,299,439	$ 11,200,100	$ 10,495,118	$ 11,570,951
Public Safety	$28,985,168	$ 32,620,250	$ 30,709,503	$ 35,138,570
Public Works	$22,032,663	$ 32,679,065	$ 21,056,286	$ 27,270,479
Culture & Recreation	$ 4,566,849	$ 5,058,970	$ 4,703,560	$ 5,397,070
Health & Welfare	$ 1,239,464	$ 1,321,366	$ 1,269,450	$ 1,304,700
Housing & Developmen	$ 4,356,616	$ 9,626,900	$ 9,729,578	$ 3,669,400
Debt Service	$ -	$ -	$ 603,036	
Transfers	$ 1,210,000	$ -	$ 1,701,538	$ 9,587,000
* Year to Date - Unaudited				



Expenditure Types

Paulding County, Georgia
Govenmental Expenses by Category

Salaries	$	58,995,550
Benefits	$	27,409,500
Operating	$	39,993,340
Capital	$	83,553,596
Transfer	$	9,787,000
Debt Service	$	11,300,000
Enterprise Funds	$	56,500,000
	$	287,538,986



Salaries – One of the largest expenses among Governmental Funds are Salaries. Paulding County Board of Commissioners approved implementation from the results of a salary study completed in 2021. The changing economy and extreme fluctuations in wages is a driving force in updating this salary study. A salary adjustment was included at 5% for all employees in the FY 2024 budget. Also included in this budget is the opportunity to allow Paulding County employees to cash-out up to sixty hours of leave in the fall of fiscal year 2024. A salary study included in the FY 2024 budget. This will allow us to evaluate the market to determine if our salaries are keeping up with the market. The 2024 budget increases personnel by 12 positions.

Benefits – The benefits amount includes the employer portion of the FICA and Medicare taxes currently at 7.65% of gross payroll. In addition, Paulding County offers employees health and life insurance at a shared cost between the employee and Paulding County Board of Commissioners. Currently we allow employees to participate in a 457 plan as well as the defined benefit retirement plan offered through ACCG GEBCorp.

Operating – This includes all operational cost outside other than employees for Paulding County Board of Commissioners. Items included here are fuel and maintenance, professional services such as auditing and it includes paving for roads located in Paulding County.

Capital – Capital expenses are items that have a life of more than a year and a value of more than $5,000. Primarily, capital projects are funded through special purpose local option sales tax that is approved by the citizens every six years. Many of the SPLOST funds are collected for the first couple of years of the SPLOST to fund the larger projects at the end of the SPLOST. This allows us to fund capital projects on a pay go basis. While not all projects are funded as pay go, but many of our projects are funded in this manner.

Debt Service – Paulding County currently has outstanding debt issued to purchase the conservation property and construct the Watson Government Complex. In Fiscal Year 2018, Paulding County did issue debt that was approved by referendum on the November 2016 ballot to construct the replacement Paulding County Adult Detention Facility. The debt service requirements for FY 2024 are consistent from year to year and therefore the increase in digest values allowed for a reduction in millage rate to keep the revenue consistent.

Paulding County has also issued several debt issues through the Industrial Building Authority. The purpose of these issues were to provide funding for a sewer plant, industrial park, film studio, hanger as well as several asphalt projects completed in 2013. Several of these issues paid off in 2023 and others will pay off in 2024.

Enterprise Funds – An enterprise fund is used when revenues are generated to provide for the cost of expenses. Currently, Paulding County has three enterprise funds. These funds provide services at the landfill, water and sewer system and the rental of a facility currently rented to Paulding County Department of Family and Children's Services.

Budgeted Governmental Funds

PAULDING COUNTY, GEORGIA
SUMMARY OF REVENUES , EXPENDITURES AND CHANGES IN FUND BALANCE
OPERATING AND CAPITAL GOVERNMENTAL FUNDS
COMPARISON OF THREE MOST RECENT FISCAL YEARS

	General Fund			Fire Tax			Non-major Special Revenue			Capital Projects			Total Governmental Funds		
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024
REVENUES	Actual	Budget*	Budget	Actual	Budget*	Budget	Actual	Budget*	Budget	Actual	Budget*	Budget	Actual	Budget*	Budget
Property Tax	$ 31,154,427	$ 32,300,000	$ 38,159,000	$ 18,543,893	$ 19,335,000	$ 20,800,000	$ 12,890,514	$ 11,300,000	$ 11,100,000	$ -	$ -	$ -	$ 44,044,941	$ 43,600,000	$ 49,259,000
Sales & Use Tax	$ 23,805,659	$ 25,000	$ 25,900,000	$ -			$ -	$ -	$ -	$ 27,885,388	$ 29,600,000	$ 24,500,000	$ 51,691,047	$ 29,625,000	$ 50,400,000
Other Taxes	$ 28,909,326	$ 53,675,000	$ 28,920,000	$ 1,277,091	$ 700,000	$ 500,000	$ -	$ 200,000	$ 200,000	$ -	$ -	$ -	$ 28,909,326	$ 53,875,000	$ 29,120,000
Licenses & Permits	$ 1,787,313	$ 1,400,000	$ 1,328,500	$ 11,025	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,787,313	$ 1,400,000	$ 1,328,500
Intergovernmental	$ 3,939,168	$ 4,800,000	$ 3,329,300	$ 239,303	$ -	$ -	$ 35,837	$ -	$ -	$ 424,528	$ 32,600,000	$ 300,000	$ 4,399,533	$ 37,400,000	$ 3,629,300
Charges for Services	$ 8,524,920	$ 8,500,000	$ 8,106,000				$ 212,754	$ 3,344,000	$ 3,300,000	$ -	$ -	$ -	$ 8,737,674	$ 11,844,000	$ 11,406,000
Fines and Forfeitures	$ 1,207,677	$ 1,100,000	$ 1,105,000				$ 4,011,844	$ 757,000	$ 640,000	$ -	$ -	$ -	$ 5,219,521	$ 1,857,000	$ 1,745,000
Investment Income	$ 317,991	$ 3,081,083	$ 2,000,000	$ 29,485	$ 15,000	$ 15,000	$ 1,131	$ -	$ -	$ 73,929	$ 300,000	$ 300,000	$ 393,051	$ 3,381,083	$ 2,300,000
Contribututions	$ 210,653	$ 50,000	$ 22,000	$ -			$ -	$ -	$ -	$ 181,933	$ -	$ -	$ 392,586	$ 50,000	$ 22,000
Miscellaneous	$ 862,289	$ 360,000	$ 551,000		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 862,289	$ 360,000	$ 551,000
Total Revenues	$ 100,719,424	$ 105,291,083	$ 109,420,800	$ 20,100,797	$ 20,055,000	$ 21,320,000	$ 17,152,080	$ 15,601,000	$ 15,240,000	$ 28,565,778	$ 62,500,000	$ 25,100,000	$ 146,437,282	$ 183,392,083	$ 149,760,800
OTHER FINANCING SOURCES															
Issuance of Long Term Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sale of Surplus	$ 11,757	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,757	$ 40,000	$ 40,000
Transfer from other funds	111,036	1,700,000	-	$ -	$ -	$ -	-			-	2,409,700	2,409,700	$ 111,036	$ 4,109,700	$ 2,409,700
Total Revenues and Other Financing Sources	$ 100,842,217	$ 107,031,083	$ 109,460,800	$ 20,100,797	$ 20,055,000	$ 21,320,000	$ 17,152,080	$ 15,601,000	$ 15,240,000	$ 28,565,778	$ 64,909,700	$ 27,509,700	$ 146,560,075	$ 183,392,083	$ 149,760,800
EXPENDITURES															
General Government	$ 17,376,336	$ 26,750,712	$ 21,511,716	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,376,336	$ 26,750,712	$ 21,511,716
Judicial	$ 8,299,440	$ 11,200,100	$ 11,570,951	$ -	$ -	$ -	$ 335,356	$ 502,000	$ 452,000	$ -	$ -	$ -	$ 8,634,796	$ 11,702,100	$ 12,022,951
Public safety	$ 28,985,167	$ 32,620,250	$ 35,138,570	$ 16,130,565	$ 18,728,060	$ 21,320,000	$ 3,153,939	$ 4,154,000	$ 4,147,600	$ -	$ -	$ -	$ 32,139,106	$ 36,774,250	$ 39,286,170
Public works	$ 22,032,662	$ 32,679,065	$ 27,270,479	$ -	$ -	$ -	$ -	$ -	$ -	$ 61,913	$ -	$ -	$ 22,094,575	$ 32,679,065	$ 27,270,479
Health & Welfare	$ 1,239,464	$ 1,321,366	$ 1,304,700	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,239,464	$ 1,321,366	$ 1,304,700
Culture and recreation	$ 4,566,849	$ 5,058,970	$ 5,397,070	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,566,849	$ 5,058,970	$ 5,397,070
Housing and development	$ 4,356,617	$ 9,626,900	$ 3,669,400	$ -	$ -	$ -	$ -	$ -	$ -	$ 45,000	$ -	$ -	$ 4,401,617	$ 9,626,900	$ 3,669,400
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,188,471	$ 3,700,000	$ 3,200,000	$ 5,188,471	$ 3,700,000	$ 3,200,000
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,131,794	$ 30,120,000	$ 24,309,700	$ 10,131,794	$ 30,120,000	
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,586,464	$ 11,500,000	$ 11,300,000	$ -	$ -	$ -	$ 11,586,464	$ 11,500,000	$ 11,300,000
	$ 86,856,535	$ 119,257,363	$ 105,862,886	$ 16,130,565	$ 18,728,060	$ 21,320,000	$ 15,075,759	$ 16,156,000	$ 15,899,600	$ 15,427,178	$ 33,820,000	$ 27,509,700	$ 117,359,472	$ 169,233,363	$ 124,962,486
OTHER FINANCING USES															
Payments to Escrow Agent	$ -	$ -	$ -	$ -	$ -	$ -	$ -						$ -	$ -	$ -
Transfers to other funds	$ 1,210,000	$ 4,209,700	$ 9,587,000	$ -	$ -	$ -	$ 111,036	$ -	$ -	$ -	$ -	$ -	$ 1,321,036	$ 4,209,700	$ 9,587,000
Total Expenditures and Other Financing uses	$ 88,066,535	$ 123,467,063	$ 115,449,886	$ 16,130,565	$ 18,728,060	$ 21,320,000	$ 15,186,795	$ 16,156,000	$ 15,899,600	$ 15,427,178	$ 33,820,000	$ 27,509,700	$ 118,680,508	$ 173,443,063	$ 134,549,486
Net Increase (Decrease) In Fund Balance	$ 12,775,682	$ (16,435,980)	$ (5,989,086)	$ 3,970,232	$ 1,326,940	$ -	$ 1,965,285	$ (555,000)	$ (659,600)	$ 13,138,600	$ 31,089,700	$ -	$ 27,879,567	$ 9,949,020	$ 15,211,314
Beginning Fund Balance	$ 110,017,360	$ 122,793,042	$ 106,357,062	$ 20,123,157	$ 24,093,389	$ 25,420,329	$ 11,972,968	$ 13,938,253	$ 13,383,253	$ 52,122,863	$ 65,261,463	$ 96,351,163	$ 174,113,191	$ 201,992,758	$ 216,091,478
Ending Fund Balance	$ 122,793,042	$ 106,357,062	$ 100,367,976	$ 24,093,389	$ 25,420,329	$ 25,420,329	$ 13,938,253	$ 13,383,253	$ 12,723,653	$ 65,261,463	$ 96,351,163	$ 96,351,163	$ 201,992,758	$ 211,941,778	$ 231,302,792

Fund Balance

FUND BALANCE represents the difference between the assets and liabilities and deferred inflows of resources under the current financial resource measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in those funds can be spent. Credit rating agencies monitor fund balance levels and strongly consider unrestricted fund balance when determining a local government's creditworthiness. Fund balance is also important to guard against unanticipated events that would adversely affect the financial condition of the County and jeopardize the continuation of necessary public services. There are five types of fund balance:

Non-spendable – Fund balances are reported as non-spendable when amounts cannot be spent because they are either (a) not in spendable form (i.e. items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when they included amounts that can be spent for the specific purposes stipulated by the constitution, external resources provided, or through enabling legislation.

Committed – Fund balances are reported as committed when they include amounts that can be sued for the specific purposes determined by a formal action of the County Board of Commissioners by passage of a resolution and the commitment can only be removed by a resolution of the Board.

Assigned – Fund balances are reported as assigned when they include amounts intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. The Board of Commissioners has delegated, through resolution, the Finance Director or the County Administrator the authority to assign amounts to be used for specific purposes.

Unassigned – Fund balances re reported as unassigned as the residual classification for the County's general fund and includes all spendable amounts not contained in the other classifications. The County's policy is to maintain an adequate General fund unassigned fund balance to provide liquidity in the event of an economic downturn or natural disaster. Through resolution, the Board of Commissioners as adopted a financial standard to maintain a General Fund minimum unassigned fund balance of 25 percent of budgeted expenditures.

Fund Balance Activity for Major Funds

General Fund Balance

	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Beginning Fund Balance	$ 110,017,360	$ 122,793,041	$ 106,357,061
Change in Fund Balance	12,775,681	(16,435,980)	(5,932,686)
Ending Fund Balance	$ 122,793,041	$ 106,357,061	$ 100,424,375
Fund Balance			
Nonspendable	$ 134,505	$ 500,000	$ 500,000
Restricted	$ -	$ -	$ -
Committed	$ 8,466,662	$ 20,000	$ -
Assigned	$ 12,420,174	$ 13,000,000	$ 13,000,000
Unassigned	$ 101,771,700	$ 92,837,061	$ 86,924,375
Total Fund Balance	$ 122,793,041	$ 106,357,061	$ 100,424,375

The Fiscal Year 2024 budget includes a use of fund balance for $5,932,686. This is being used to purchase capital assets or one-time purchases for the County. A list of these items can be located on page 156-160 in the Capital Projects Budget. The 2023 budget actually fund balance rather than reducing it by the budgeted amount. The 2023 budgeted ending fund balance was $106,357,061 and the actual was $127,528,507. During the year Local Option Sales Tax as well as Title AdValorem Tax increased significantly. Overall revenues were slightly above budget and expenditures were below budget resulting in an increase to fund balance.

Fire Tax

	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Beginning Fund Balance	$ 20,123,157	$ 24,093,387	$ 24,093,387
Change in Fund Balance	3,970,230	-	-
Ending Fund Balance	$ 24,093,387	$ 24,093,387	$ 24,093,387
Fund Balance			
Nonspendable	$ -	$ -	$ -
Restricted	$ 24,093,387	$ 24,093,387	$ 24,093,387
Committed	$ -	$ -	$ -
Assigned	$ -	$ -	$ -
Unassigned	$ -	$ -	$ -
Total Fund Balance	$ 24,093,387	$ 24,093,387	$ 24,093,387

Fire Tax is restricted to funding the operations of the fire department. Currently, our fire department is growing by nine fire fighters per new station built. The citizens of Paulding County voted on the fire tax. The vote approved a millage rate up to five mills to fund the fire department. In 2007, the budget

included two mills. In August 2012, the millage rate was increased to 3.1 mills. In 2024 following the increased assessments the board was able to reduce the millage down to 2.3 mills. This millage rate is projected to fund the operations of the fire department until approximately 2025 before possibly needing to increase the millage. The fire tax actually increased fund balance by keeping expenses down in FY 2023.

SPLOST IV Fund - Capital Projects

	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Beginning Fund Balance	$ 447,588	$ 447,588	$ 447,588
Change in Fund Balance	-	-	(300,000)
Ending Fund Balance	$ 447,588	$ 447,588	$ 147,588
Fund Balance			
Nonspendable	$ -	$ -	$ -
Restricted	$ 447,588	$ 447,588	$ 147,588
Committed	$ -	$ -	$ -
Assigned	$ -	$ -	$ -
Unassigned	$ -	$ -	$ -
Total Fund Balance	$ 447,588	$ 447,588	$ 147,588

Currently, the SPLOST fund is used to fund capital projects on a pay as you go basis. In May 2016, Paulding County voters approved an additional six year Special Purpose Local Option Sales Tax that began collections in April 2017 and will continue through March 2023.

The fund balance usually increases in the early years of the SPLOST and decreases in the later years. This allows the County to us a pay-go approach to capital projects.

SPLOST V Fund - Capital Projects

	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Beginning Fund Balance	$ 49,923,233	$ 64,560,443	$ 42,550,443
Change in Fund Balance	14,637,210	(22,010,000)	(13,352,500)
Ending Fund Balance	$ 64,560,443	$ 42,550,443	$ 29,197,943
Fund Balance			
Nonspendable	$ -	$ -	$ -
Restricted	$ 64,560,443	$ 42,550,443	$ 29,197,943
Committed	$ -	$ -	$ -
Assigned	$ -	$ -	$ -
Unassigned	$ -	$ -	$ -
Total Fund Balance	$ 64,560,443	$ 42,550,443	$ 29,197,943

Board of Commissioners

Mission

Provide the citizens of Paulding County with leadership and low cost but high quality government services so that entrepreneurship can prosper. Paulding County will be widely recognized a business friendly county of ethics where growth is managed in a quality fashion, and the safety and security of our businesses and citizens are maximized.

Functions

- Hold Monthly Public Meetings
- Formulate and enforce policies
- Control, maintain and supervise county property
- Approve the annual budget
- Fix the annual tax rate
- Coordinate service delivery with the cities
- Receive bids and authorize contracts
- Maintain county roads
- Issue bonds in connection with the borrowing of money for the county
- Hire county employees
- Make appointments to boards and other agencies
- Supervise certain election functions
- Provide parks and recreation facilities
- Provide public safety services
- Provide zoning and planning

Goals

- Transparent county government that is open to residents
- Be financially sound with resources consistent with policy and best practices
- Further economic development by addressing growth while preserving the environment
- Provide a safe and secure community through coordinated, efficient and effective public safety services
- Improve quality of life

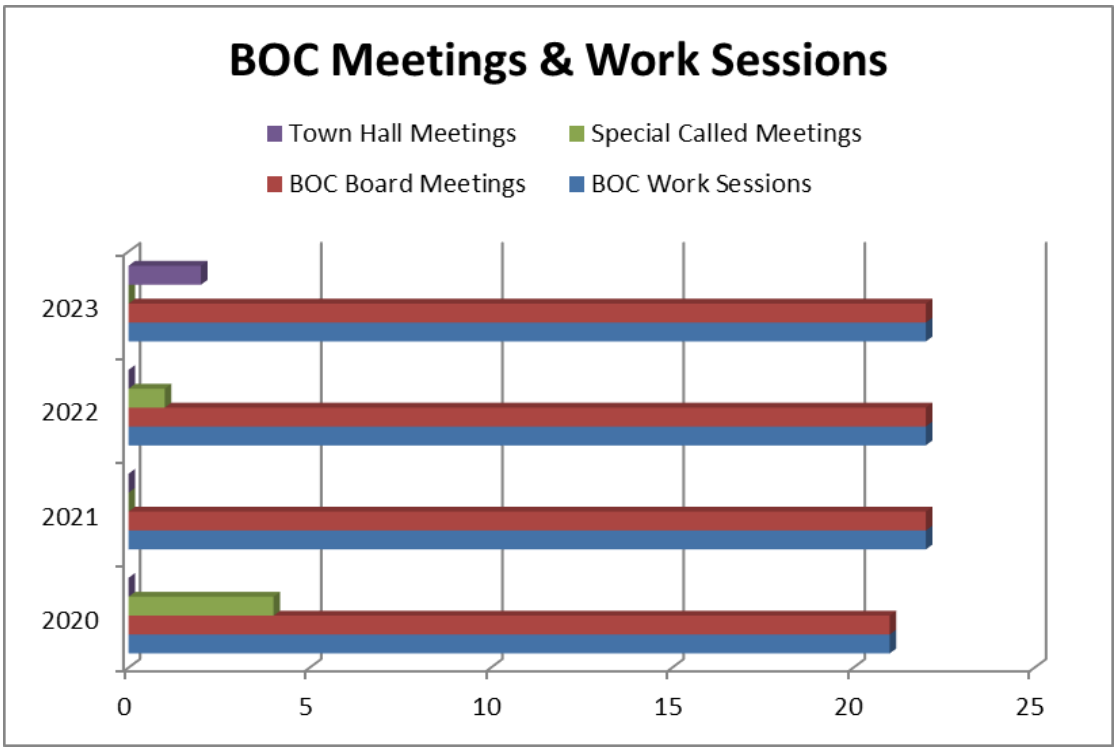
Department Budget

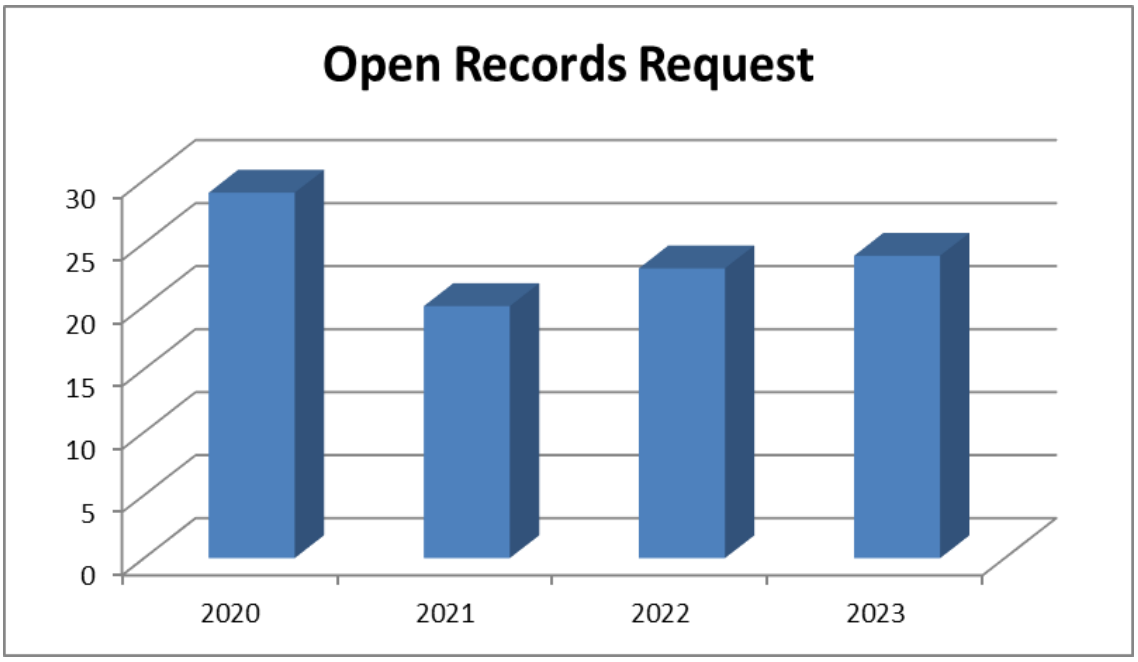
	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 466,567	$ 486,500	$ 524,500
Fringe Benefits	$ 157,663	$ 187,000	$ 208,300
Operating Expense	$ 210,627	$ 244,100	$ 237,900
Capital Outlay	$ -	$ 6,000	$ -
Total Department Budget	$ 834,857	$ 923,600	$ 970,700

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Chairman	1	1	1
PT Commissioners	4	4	4
County Clerk	1	1	1
Deputy Clerk	1	1	1
FT Admin Assistant	1	1	1
Receptionist	1	1	1
PT Admin. Assistant	2	2	2
Total	11	11	11

Performance Measures





Finance

Mission

Our mission is to provide financial services for Paulding County that ensure financial stability, promote accountability in government, and maintain public trust. Paulding County's financial strength and stability recently resulted in an AA rating from both Standard and Poor's, and Moody's.

Functions

- Accounting: record activity to general ledger for revenues collected and payables processed
- Budget: prepare annual Operating and Capital budgets in accordance with management parameters and administer adopted budgets in accordance with the budgetary laws of the State of GA
- Cash Management: maintain bank reconciliations and meet disbursement obligations while maximizing interest earnings
- Fixed Asset Management: maintain accounting records reflecting purchases as well as depreciation for all assets of Paulding County
- Grant Management: administer and report to grantors the grant activity according to the individual grant guidelines
- Payroll: transmit direct deposits, report liabilities to appropriate agency, and file W-2's, 1099's and IRS returns
- Purchasing: centralization of procurement for goods and services, administration of bid process, oversee the county purchasing card program and monitor activity with adopted policy
- Risk and Insurance: work with ACCG to process claims and reduce risk exposure

Goals

- Submit our Budget Document and Financial Statements to the Government Finance Officers Association award programs
- Continue monitoring revenues and expenditures and issue quarterly reports
- Continue monitoring and strengthening internal controls and cash controls
- To assure vendors that impartial and equal treatment will be afforded to all who wish to do business with the County
- To improve existing purchasing process to meet the needs of all County departments

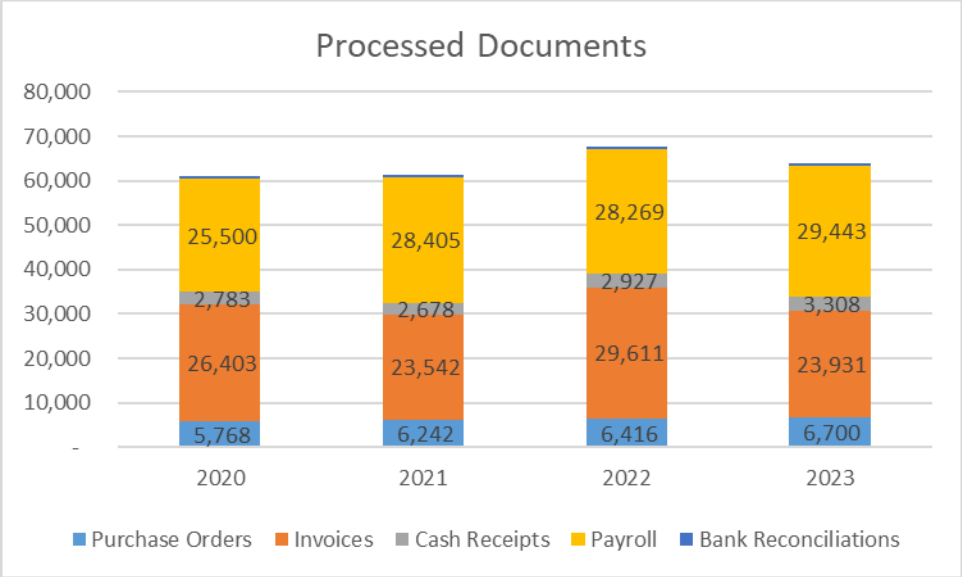
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries & Fringe Benefits	$ 542,783	$ 547,400	$ 605,600
Fringe Benefits	$ 190,288	$ 204,000	$ 267,700
Operating Expense	$ 22,073	$ 28,000	$ 30,800
Capital Outlay	$ -	$ -	$
Total Department Budget	$ 755,143	$ 779,800	$ 904,100

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Comptroller	1	1	1
Asst Finance Director	0	1	1
Acct Supervisor	1	1	1
Sr. Payroll Tech.	1	1	1
Payroll/Acct Rec Tech	1	1	1
Sr. Acct. Payable Tech.	1	1	1
Acct. Payable Tech.	1	1	1
Purchasing Specialist	2	2	2
Intern	0	0	1
Purchasing Tech.	1	1	1
Total	9	10	11

Performance Measures



County Administrator

Mission

To assist the Board of Commissioners in coordination with Department Heads to carry out the overall Vision, Mission and Values adopted by the Board of Commissioners.

Functions

- Carry out the directives of the Board of Commissioners
- Communicate and direct the Department Heads according to the Board's directive

Goals

- Provide efficient and effective customer service to citizens of Paulding County
- Maintain heightened security awareness

Note: Statistics are not available for this department because it was non-existent for the past few years

	Actual 2022	Adopted 2023	Proposed 2024
Salaries & Fringe Benefits	$ 347,087	$ 337,400	$ 342,100
Fringe Benefits	$ 75,485	$ 76,800	$ 59,700
Operating Expense	$ 17,894	$ 26,500	$ 25,300
Capital Outlay	$ -	$ -	$ -
Total Department Budget	$ 440,466	$ 440,700	$ 427,100

	Actual 2022	Adopted 2023	Proposed 2024
County Administrator	1	1	1
Operations Manager	1	1	1
PT Admin Asst	0	0	1
Administrative Asst	1	1	0
Total	3	3	3

Tax Commissioner

Mission

To collect Ad valorem taxes for the State, County, School Board and the cities of Dallas and Braswell in the most efficient and effective manner.

Functions

- Receive tax digest information from Board of Assessors, balance it, based on state regulations and submit to the State Revenue Commissioner for approval. Then distribute it to all taxing authorities within the County.
- Prepare and mail taxpayer brochure to new property owners in the County.
- Issue tax bills for the County and the School Board, collect, and distribute tax money.
- Issue liens against delinquent property and execute levies and tools of collection.
- Process title applications between the citizens and the State Revenue Department and issue all motor vehicle registrations.
- Collect insurance fines and suspension fines on behalf of the State Revenue Department.
- Collect sales tax on trailers and non- titled vehicles purchased out of state.
- Issue handicapped license plate and parking permits.
- Enforce Clean-Air requirements for Paulding vehicles.

Goals

- Provide efficient and effective customer service to citizens of Paulding County
- Maintain heightened security awareness
- Collect a minimum of 98% of the property taxes levied in the coming year
- Continue to reduce the amount of delinquent property taxes outstanding

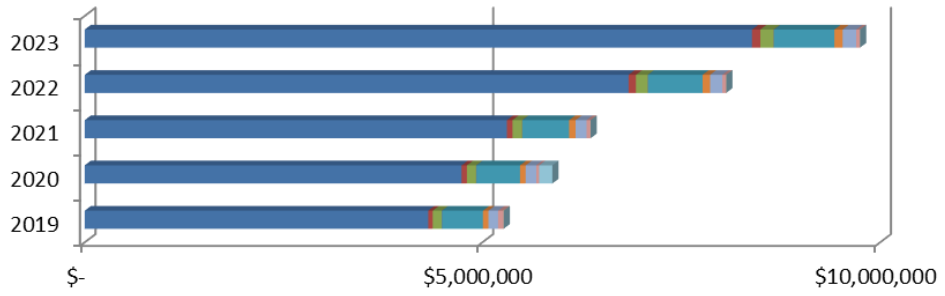
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 738,827	$ 792,500	$ 863,400
Fringe Benefits	$ 294,616	$ 311,600	$ 358,600
Operating Expense	$ 218,687	$ 228,300	$ 239,900
Capital Outlay	$ -	$ -	$ 56,400
Total Department Budget	$ 1,252,130	$ 1,332,400	$ 1,518,300

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Tax Commissioner	1	1	1
Deputy Tax Commissioner	1	1	1
Office Manager	1	1	1
Admin. Assistant	1	1	1
Sr. Tax Clerks	3	3	3
Tag/Title Clerks	11	13	13
PT Tag/Title Clerk	2	2	2
Total	20	22	22

Performance Measures



	2019	2020	2021	2022	2023
Residential	$4,317,823	$4,738,435	$5,308,334	$6,836,417	$8,388,475
Agriculture	$57,686	$65,481	$70,033	$92,766	$104,581
Conservation Use	$113,856	$116,720	$122,003	$148,864	$168,135
Forest Land Conservation Use	$3,503	$3,654	$3,665	$3,900	$4,136
Commercial	$514,151	$548,572	$584,673	$686,401	$759,370
Industrial	$68,253	$70,056	$82,213	$93,789	$104,239
Public Utility	$121,766	$133,899	$137,493	$153,994	$170,219
Motor Vehicle	$69,423	$31,621	$50,251	$47,148	$45,835
Mobile Home	$1,644	$1,633	$1,534	$1,592	$1,729
Timber-100%	$208	$5,360	$225	$574	$825
Heavy Duty Equipment	$50	$163,857	$86	$145	$177

Tax Assessor

Mission

The Assessors mission is to locate and identify all taxable property in the county, establish equitable value for all property types subject to property taxation, review and apply all legal exemptions and complete assessment roll for each taxing jurisdiction.

Functions

- To create an accurate assessment roll and provide quality public service.
- Produce a fair, cost-effective, accurate, and timely assessment roll in accordance with Georgia Law.
- Achieve fair and equitable valuations of all properties within state mandated specifications.
- Provide high-quality service to our taxpayers and other government agencies.
- Promote an environment of professionalism and high employee morale.

Goals

- Complete annual reassessment of all real, personal and exempt property in compliance with Georgia Law and Georgia Department of Revenue Rules and Regulations.
- Receive exemption applications, review for compliance and apply to property affected to ensure accurate billing.
- Continue Personal Property audit to ensure fair and equitable Personal Property reporting.
- Continue Conservation Use audit to ensure fair and equitable compliance of agriculture exemptions.
- Maintain experienced, educated and professional staff.
- Continue public relations to ensure transparency and continued trust and professionalism.

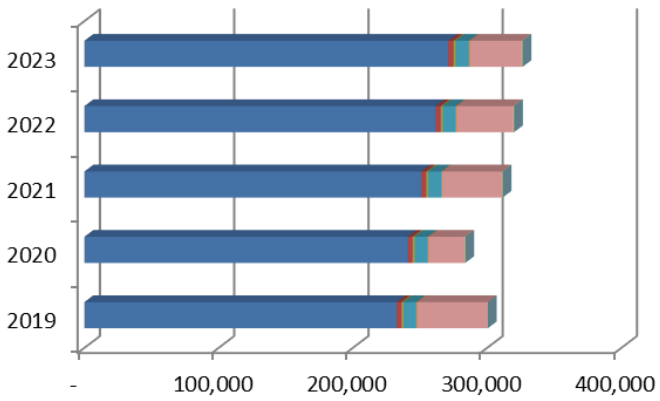
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 1,064,042	$ 1,133,200	$ 1,212,200
Fringe Benefits	$ 431,411	$ 469,300	$ 564,100
Operating Expense	$ 222,441	$ 346,080	$ 353,560
Capital Outlay	$ 44,671	$ 44,672	$ 78,672
Total Department Budget	$ 1,762,565	$ 1,993,252	$ 2,208,532

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Chief Appraiser/Director	1	1	1
Asst. Chief Appraiser	1	1	1
Appraisers	15	16	17
Cartographers	5	5	5
Administrative Clerk	1	1	1
Board Members	5	5	5
Total	28	29	30

Performance Measures



	2019	2020	2021	2022	2023
Residential	232,275	240,592	250,630	261,252	270,791
Agriculture	3,956	3,973	4,041	4,241	4,275
Conservation Use	1,521	1,490	1,505	1,471	1,476
Forest Land Conservation Use	7	7	7	6	5
Commercial	9,293	9,517	9,481	9,455	9,722
Industrial	868	895	929	946	1,009
Public Utility	37	40	42	43	44
Motor Vehicle	52,340	26,526	44,299	41,984	38,393
Mobile Home	226	647	623	622	632
Timber-100%	7	1	5	10	5
Heavy Duty Equipment	5	10	8	15	21

Channel 23

Mission

"At the Paulding County Georgia Media Production and Communications Department, our mission is to empower, inform, and inspire our community through innovative and inclusive media content. With unwavering dedication, we strive to create engaging and authentic stories that capture the essence of Paulding County, celebrating its diverse cultures, vibrant communities, and unique heritage.

We are committed to fostering transparency, trust, and understanding among residents by providing timely and accurate information, promoting civic engagement, and highlighting the achievements and challenges that shape our county. Through cutting-edge media production techniques, creative storytelling, and a commitment to journalistic integrity, we aim to enrich the lives of our audience, encouraging dialogue, empathy, and unity.

Guided by the principles of integrity, creativity, and community service, we endeavor to be a catalyst for positive change, fostering connections that bridge gaps and amplify voices. Our vision is to be a trusted source of information, entertainment, and education, enhancing the fabric of Paulding County and strengthening the bonds that unite us.

Together, we embark on a journey to create a vibrant, informed, and connected community, where the power of media production and communication is harnessed to nurture understanding, foster collaboration, and promote the shared values that make Paulding County a remarkable place to explore, unwind, and thrive."

Functions

- Manage Paulding County Today (PCTtv) by producing live, recorded, staff, external and text announcement programming and releasing this program on our various formats
- Film and edit for broadcast all county board appointed meetings, PCTtv produced programming, promotions for County and/or municipal sponsored events
- Retain DVD's/digital media of staff produced programs, meetings and events for a six-month period

Goals

- Create new programming to promote, educate and inform citizens on Paulding County as an ideal destination
- Continue to grow our social media presence
- Continue to support our county departments in their communication efforts
- Continue to improve the quality of programs produced
- Increase live streaming of programs and events to get information out to citizens as quickly as possible

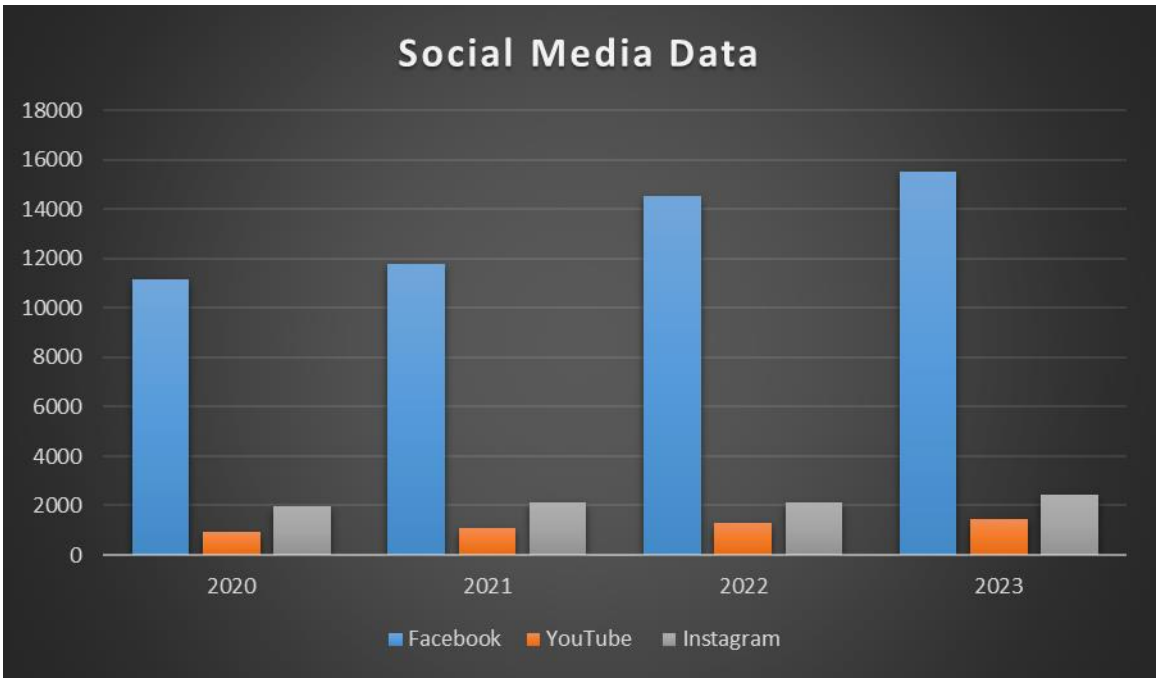
Department Budget

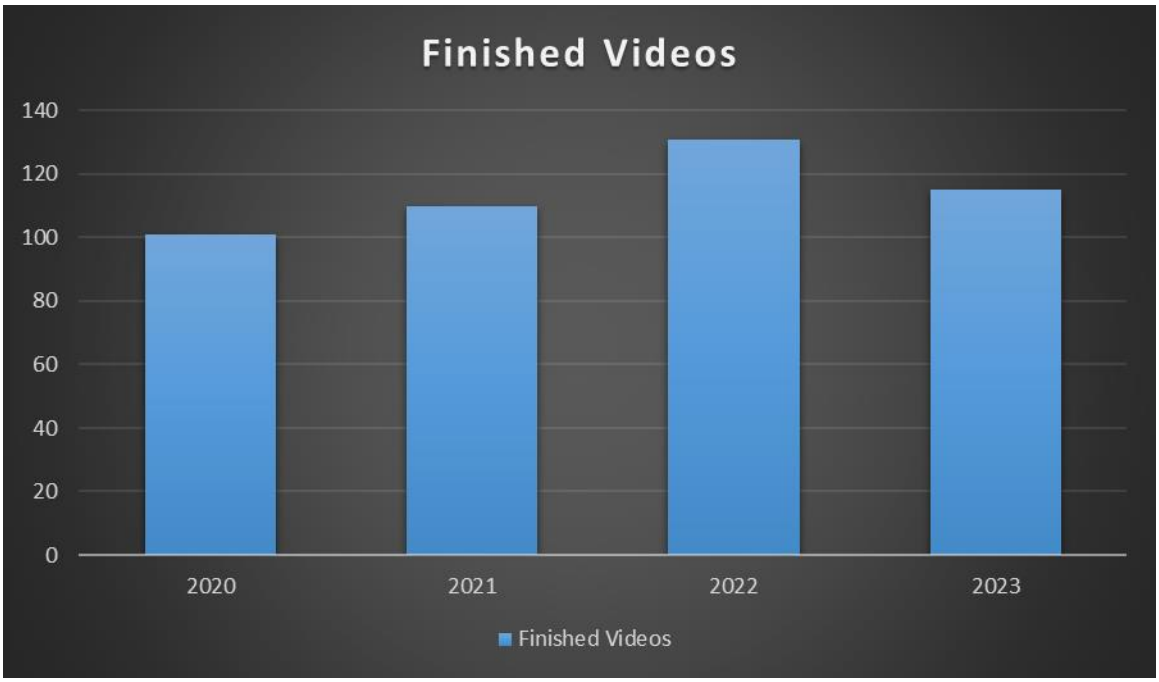
	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 88,822	$ 90,100	$ 93,700
Fringe Benefits	$ 35,070	$ 38,200	$ 42,100
Operating Expense	$ 29,588	$ 33,400	$ 28,141
Capital Outlay	$ -	$ 15,000	$ -
Total Department Budget	$ 153,480	$ 176,700	$ 163,941

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Production Coordinator	1	1	1
Production Specialist	1	1	1
Total	2	2	2

Performance Measures





Board of Equalization

Mission

The Board of Equalization hears appeals on property assessments if a property owner is not able to settle with the Tax Assessor's office. Our mission is to render fair and equitable decisions regarding assessments in a timely manner.

Functions

- Review all real and personal property appeals of assessment forwarded to the BOE
- Notify property owners of rulings

Goals

- Continue to operate within Georgia Law
- Continue to serve Paulding County's citizens in a respectful and timely fashion

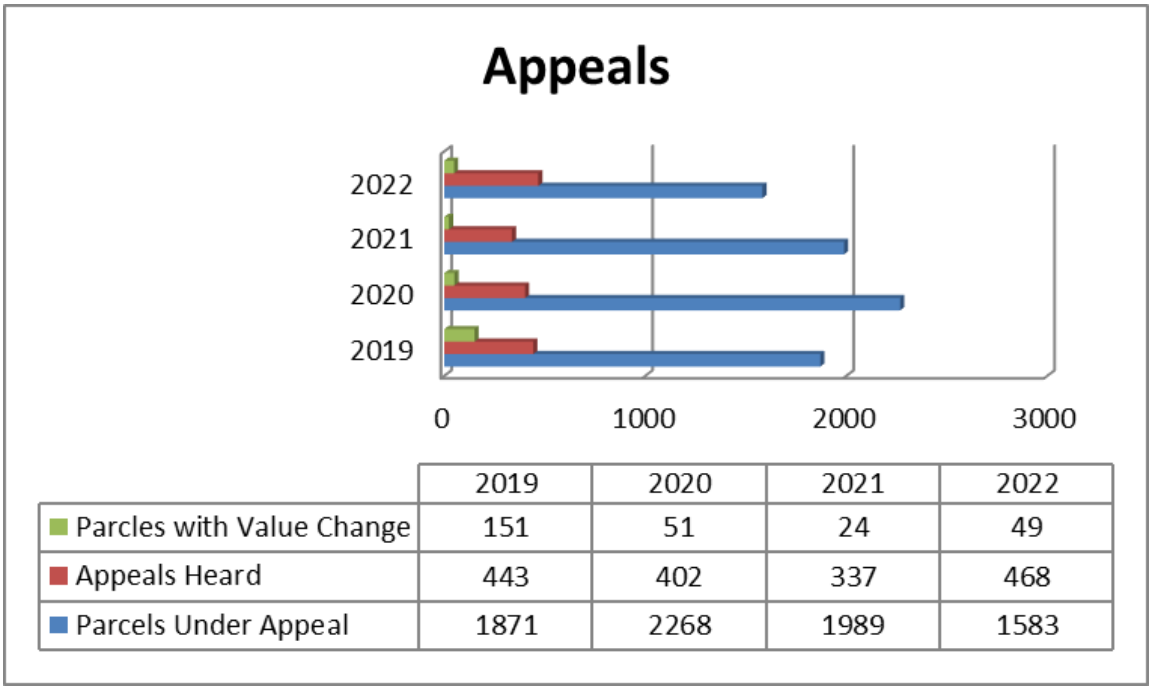
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 6,908	$ 35,000	$ 35,000
Fringe Benefits	$ 2,465	$ 5,600	$ 3,200
Operating Expense	$ 3,411	$ 12,200	$ 17,000
Capital Outlay	$ -	$ -	$ -
Total Department Budget	$ 12,784	$ 52,800	$ 55,200

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Board Members	9	9	9
PT Clerk	1	1	1
Total	10	10	10

Performance Measures



	2019	2020	2021	2022
Parcles with Value Change	151	51	24	49
Appeals Heard	443	402	337	468
Parcels Under Appeal	1871	2268	1989	1583

Voter Registration

Mission

Freedom can be best maintained and nurtured through the democratic process, and the success of the democratic process requires fair and open elections which accurately reflect the intent of the electorate. Therefore, our mission is to protect and promote public trust and confidence by conducting accurate, fair and secure elections.

Functions

- Maintain public confidence in honest and impartial elections which are conducted in a fair, efficient and accurate manner
- Provide equal opportunity to participate in the democratic process
- Be responsible for just and equitable treatment of the general public and elected officials
- Protect the public's interest from manipulation for personal or partisan gain while respecting the rights of all
- Maintain a productive and efficient operation through a well-managed elections environment
- Work diligently to comply with all requirements placed on us by the Secretary of State of Georgia as well as meeting all federal requirements

Goals

- Strive to satisfy the needs of all voters in Paulding County
- Work together as a team with all county departments to accomplish satisfactory service to all the citizens of Paulding County
- Maintaining the highest level of knowledge and expertise in the elections process through continuing education and self-evaluation
- Maintain the highest level of integrity in performing all duties of our profession

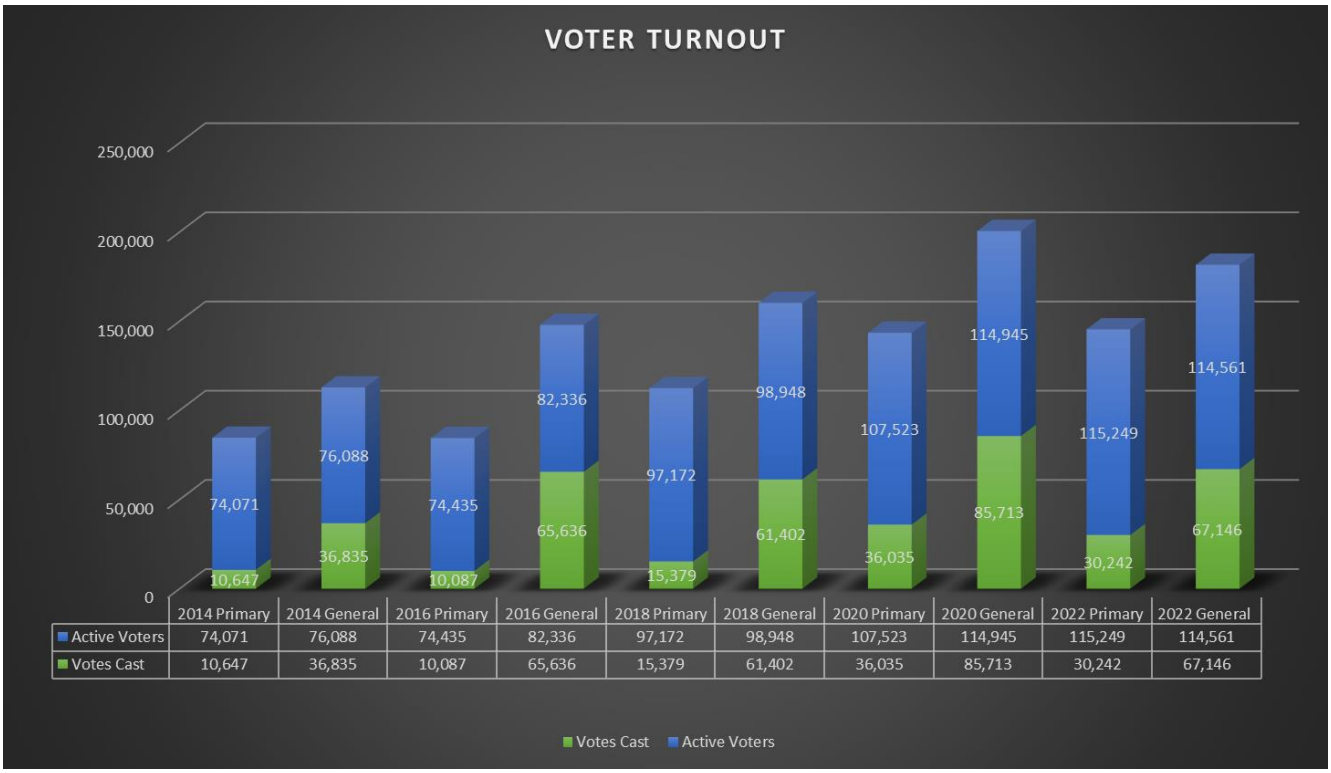
Department Budget

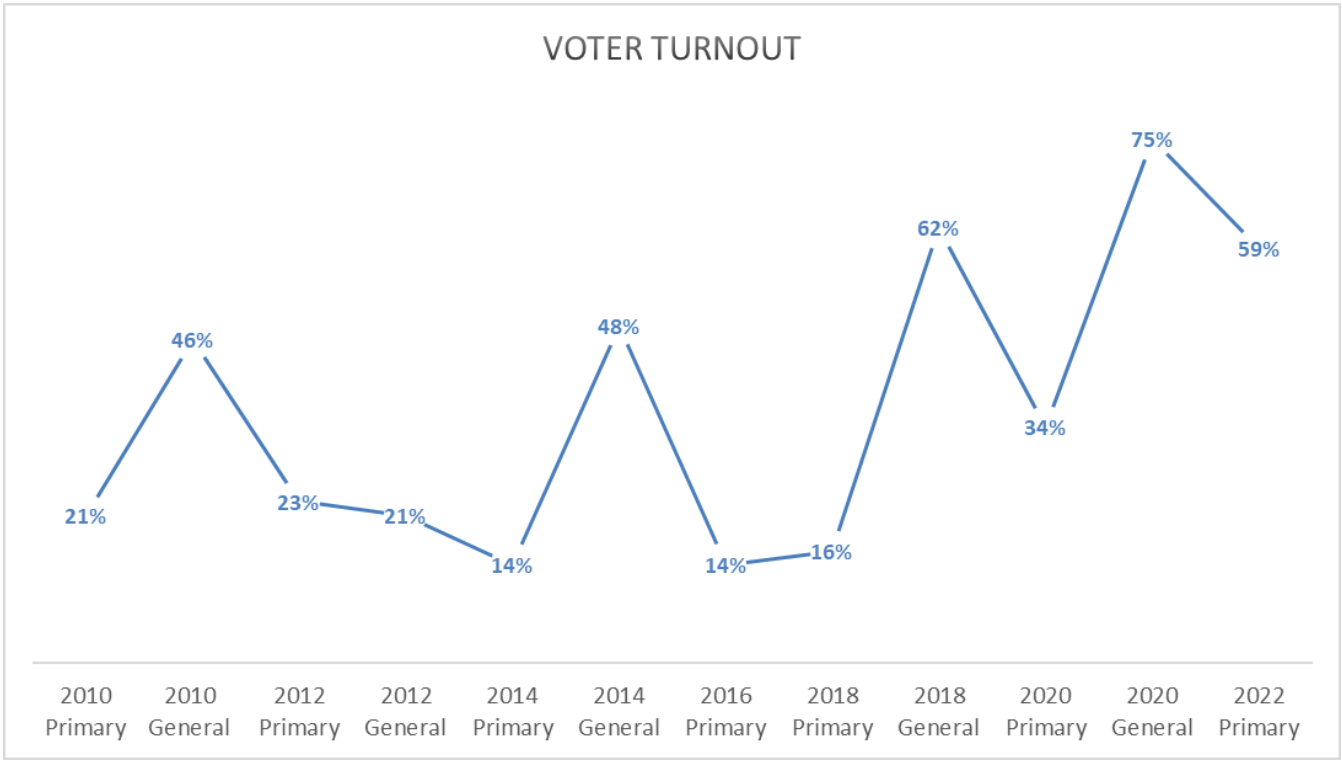
	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 567,285	$ 248,500	$ 260,800
Fringe Benefits	$ 114,323	$ 104,700	$ 117,300
Operating Expense	$ 279,528	$ 536,100	$ 683,500
Capital Outlay	$ -	$ 20,000	$ 121,000
Total Department Budget	$ 961,136	$ 909,300	$ 1,182,600

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Elections Supervisor	1	1	1
Asst. Elections Supervisor	1	1	1
Elections Specialist	2	4	4
PT Support Clerks	2	0	0
Board Members	5	5	5
Total	11	11	11

Performance Measures





Government Facilities

Mission

Our mission is to maintain all government structures, finishes, and equipment to the highest possible standard while operating within our budget, and to provide resources and supervision for special projects.

Functions

- Provide custodial care
- Provide electrical, plumbing, and HVAC maintenance and repair
- Perform preventative maintenance
- Maintain records

Goals

- Keep government facilities looking beautiful
- Respond to work orders in a timely manner
- Operate within or below budget
- Train employees to reduce the dependency on outside contractors
- Implement an asset management system to better schedule facility maintenance
- Retrofit light fixtures with new LED’s to improve workspace.

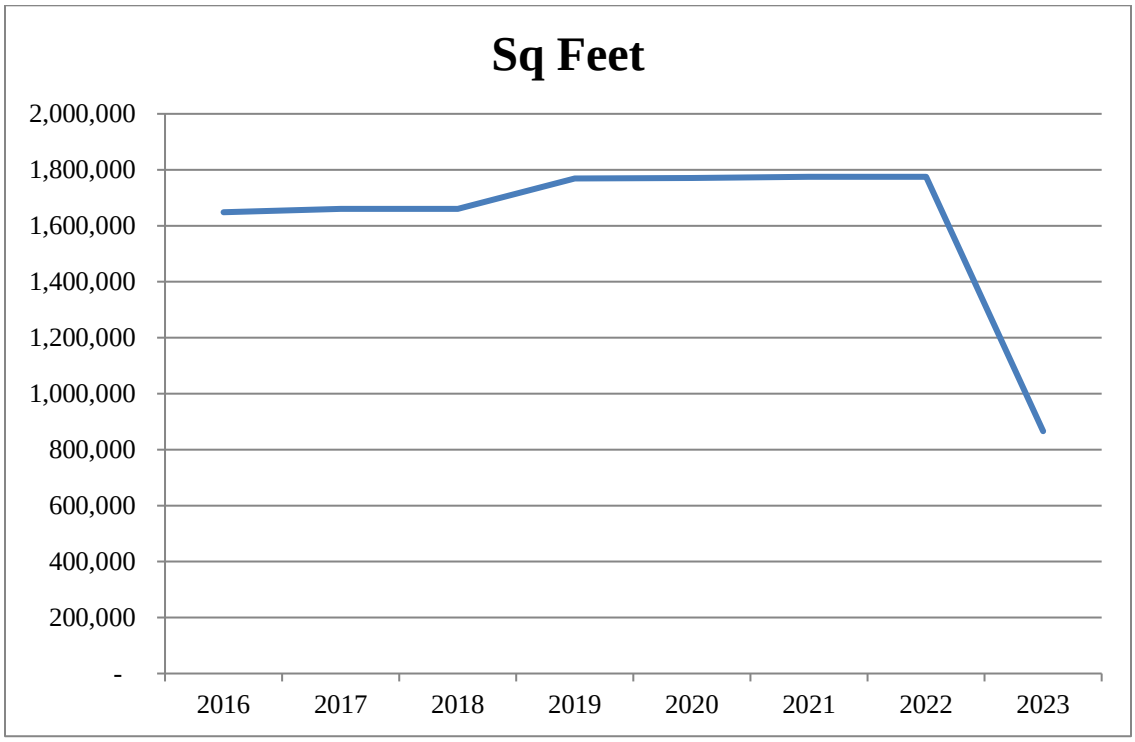
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries & Fringe Benefits	$ 527,999	$ 653,100	$ 730,000
Fringe Benefits	$ 216,387	$ 288,200	$ 274,800
Operating Expense	$ 950,206	$ 1,033,500	$ 1,154,500
Capital Outlay	$ -	$ 154,700	$ 309,700
Total Department Budget	$ 1,694,592	$ 2,129,500	$ 2,469,000

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Facilities Manager	1	1	1
Custodial Supervisor	1	1	1
SR Maintenance Service Tech	2	2	2
General Service Tech.	5	5	5
HVAC Tech.	1	1	1
Electrical Tech	1	1	1
Custodians	0	0	0
PT Custodians	2	2	2
PT Maintenance Worker	2	4	4
Admin. Secretary	1	1	1
Total	16	18	18

Performance Measures



Actual Square footage is estimated.

Human Resources

Mission

To provide citizens, applicants, employees, department heads, and elected officials accurate, up to date information and quality assistance in a confidential and professional manner regarding: Employee/Management Relations, Policy Development and Interpretation, Recruitment and Selection, Classification and Compensation, Benefits Administration, and Workers' Compensation.

Functions

- EMPLOYEE/MANAGEMENT RELATIONS: Advise employees and supervisors regarding personnel issues, disciplinary actions, employee allegations, complaints, and grievances.
- POLICY DEVELOPMENT AND INTERPRETATION: Develop, administer, and communicate personnel practices, policies, and procedures.
- RECRUITMENT AND SELECTION: Prepare postings; receive, and screen applications; assist with interview and selection process; conduct new employee orientations.
- CLASSIFICATION AND COMPENSATION: Develop, administer, and communicate the county job classification and compensation plan, including performance appraisals and annual raises.
- BENEFITS ADMINISTRATION: Develop, administer, and communicate benefits programs, including medical, dental, life, disability, retirement, employee leave plans, and employee discount programs.
- WORKER'S COMPENSATION: Coordinate workers' compensation claims process.

Goals

- Administer HR Functions effectively and efficiently, while maintaining internal and external customer satisfaction, meeting budget constraints, and compliance with state and federal laws and regulations pertaining to employment issues (i.e., Equal Employment Opportunity (EEO), Americans with Disabilities Act (ADA), Family Medical Leave Act (FMLA), Affordable Care Act (ACA), and Age Discrimination in Employment Act (ADEA)).
- Improve supervisory and performance management practices, including coaching, feedback, and conflict management.
- Recruit and retain a well-qualified and diverse workforce that meets departmental needs.
- Ensure our compensation and performance management processes are designed and executed to align with organizational mission and goals.
- Effectively continue implementation and communication of May 2016 benefits plan changes.
- Maintain a safe, positive, values-based work environment.

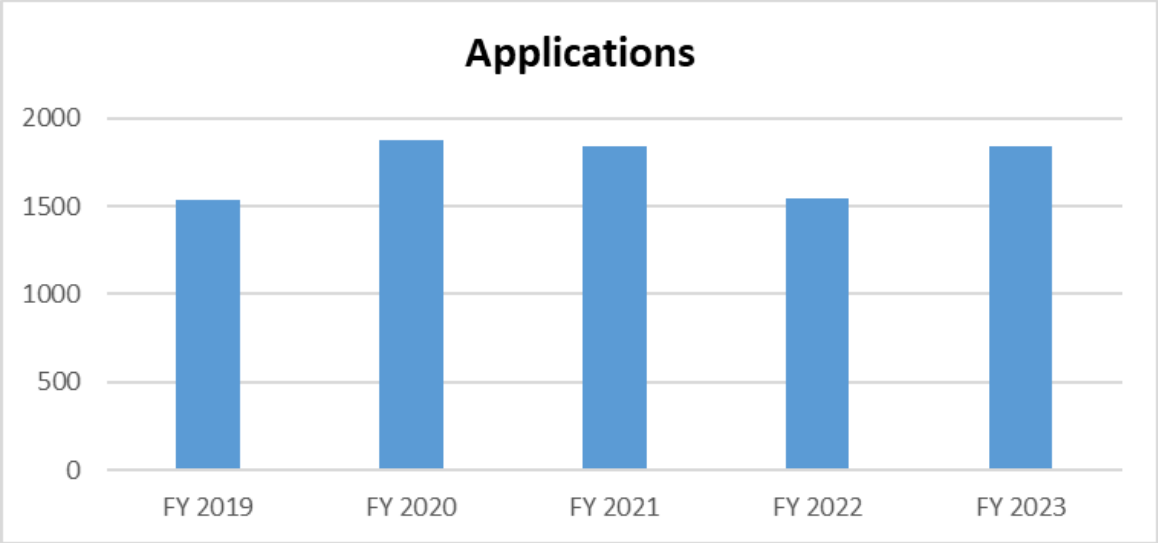
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries & Fringe Benefits	$ 324,934	$ 331,100	$ 344,500
Fringe Benefits	$ 113,041	$ 123,300	$ 105,200
Operating Expense	$ 22,609	$ 37,600	$ 37,600
Capital Outlay	$ -	$ -	$ 60,000
Total Department Budget	$ 460,584	$ 492,000	$ 547,300

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Director	1	1	1
Assistant HR Director	0	1	1
HR Specialists	4	3	3
Admin. Assistant	1	1	1
Total	6	6	6

Performance Measures





Information Technology

Mission

It is the goal of the Paulding County Information Technology Department to be a leader in the efficient use of technology for the delivery of public services to its customers and constituency. We will accomplish this by providing enterprise level solutions and countywide standardization methods, which maximize cost-savings, and overall enterprise efficiency that parallel the strategic vision of Paulding County, so that the County leaders and staff can deliver results to the Public.

Functions

- Provide a variety of options for county staff to access network resources regardless of location for the improvement of efficiency and services.
- Maintain the highest levels of security and operations to protect the digital information of Paulding County in order to provide citizens with privacy of information and the confidence in the integrity of the records.
- Supports and assists with all technological resources of Paulding County.
- Maintain the integrity of all digital information that resides on county resources.
- Maintain a complete listing and accurate inventory of all county addresses and update internal and external agencies as these addresses are added, edited or removed.
- Provide the citizens of Paulding County with address verification for the Permit process.
- Provide GIS mapping services to the internal offices and the public.
- Provide training to the internal departments in the use of hardware and software products.
- Maintain and support the security surveillance hardware and software needed for all public safety needs and services.
- Provides technical management and oversight within the Radio User System Group.

Goals

- Provide the community and citizens with access to county related business, service and information in a variety of delivery formats, so each individual may select the most suitable option for their preferred access method any time and any place.
- The Information Technology Department uses a helpdesk tracking system for all calls for service. It is our goal to have all standard requests assigned within the same workday, completed to the user's satisfaction and resolved efficiently using internal, external or a combination of resources to ensure operations is online and available.
- Establish an IT Governance, with internal department representation, to evaluate all technical needs, consolidate these needs wherever possible to reduce effort and gain efficiencies, generate a priority list of projects needed and present a budget to the Board.
- The Information Technology Department will provide best practices security principles and services to maintain the protection and integrity of direct and indirect network resources from internal and external threats, which are complemented and confirmed by annual external security audit.

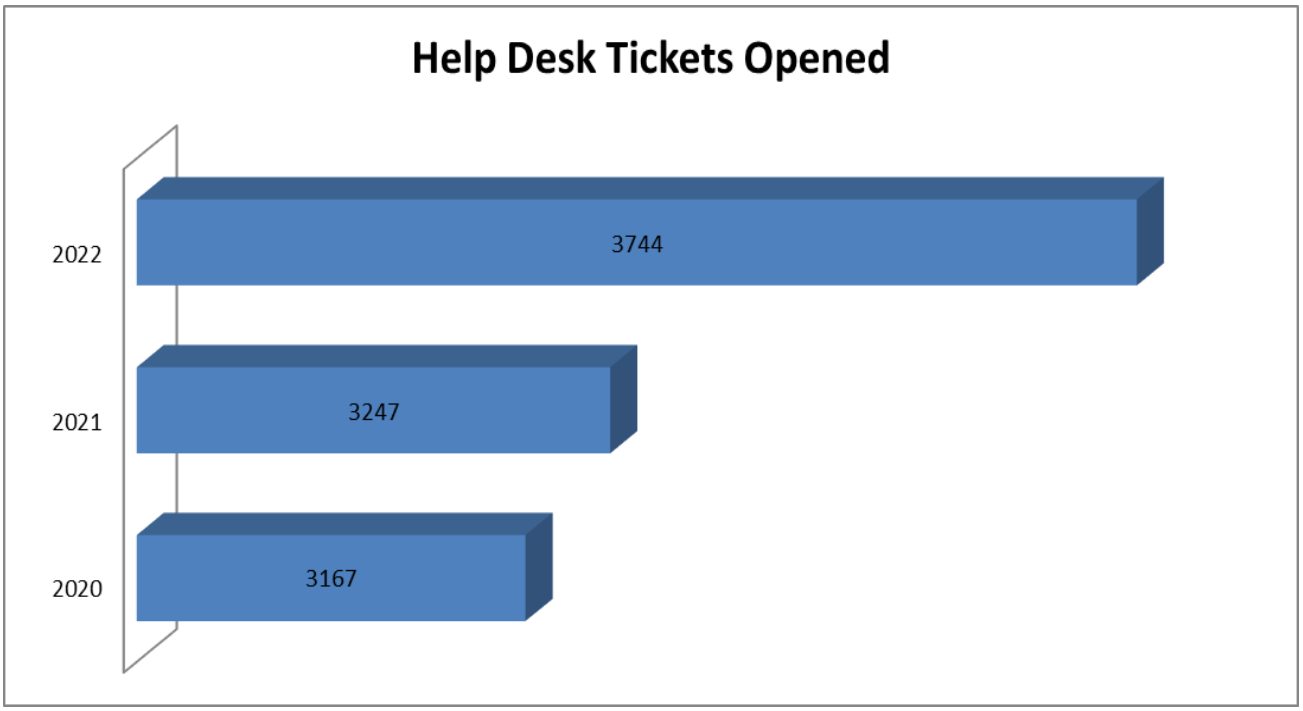
Department Budget

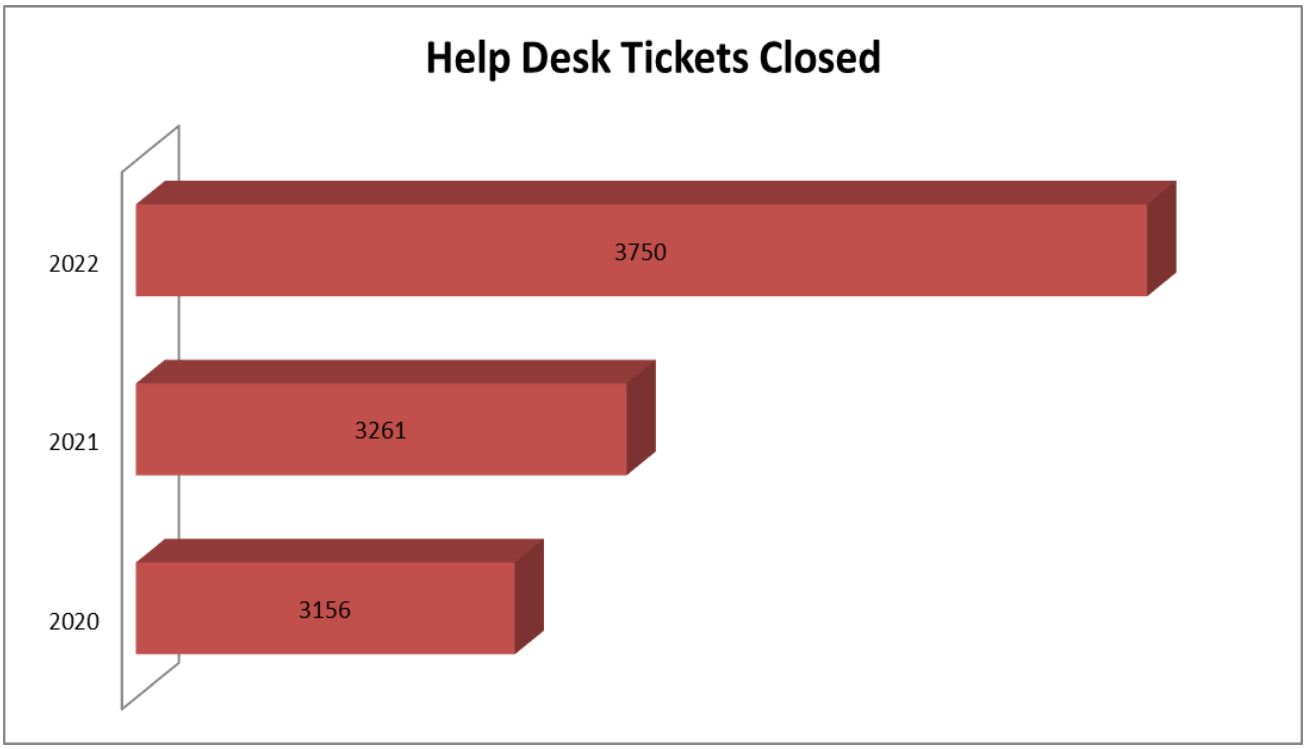
	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 664,395	$ 718,200	$ 756,100
Fringe Benefits	$ 213,615	$ 252,000	$ 287,300
Operating Expense	$ 514,541	$ 544,300	$ 753,657
Capital Outlay	$ 29,287	$ 900,600	$ 603,586
Total Department Budget	$ 1,421,838	$ 2,415,100	$ 2,400,643

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Director	1	1	1
Support Division Manager	0	0	0
Technical Coordinator	1	1	1
Desktop Support Tech.	2	3	3
Network Administrator	1	1	1
GIS Tech.	2	2	2
Systems Analyst	1	1	1
System Administrator	0	1	1
Communication System Tech.	1	1	1
Addressing Tech.	1	1	1
Total	10	12	12

Performance Measures





Superior Court

Mission

The mission of the Superior Court of Paulding County is to carry out the constitutional duties of a general jurisdiction trial court. We are dedicated to serving our community by providing equal access to justice through the fair, timely and efficient resolution of all cases.

Functions

The Superior Court of Paulding County is the highest-ranking local court, having jurisdiction over all criminal and civil cases in the county, except for those matters that a specific jurisdiction is reserved to another court. Matters before the Superior Court can be resolved through a non-jury or a jury process. Administration of the Superior Court is carried out through the Office of Court Administration. The Court Administrator oversees the personnel administration, facilities management, and the development of administrative and operational programs and special projects for the Court.

Goals

- Continue develop of the Felony Accountability Drug Court which was started in January 2016.
- Continue to develop and implement the court's Alcohol/Drug Awareness Program with the school district, community and local government departments and agencies.
- Implement a "Day on the Bench" program. This program will provide community and governmental awareness of the court system.
- Promote the completion of two courtrooms on the third floor, which will be needed for future growth of the court.
- Continue to work with the Paulding Sheriff's Office, other county departments, and local agencies to enhance the safety and security of our courthouse.
- Continue to develop the Mental Health Court which was began in 2018..

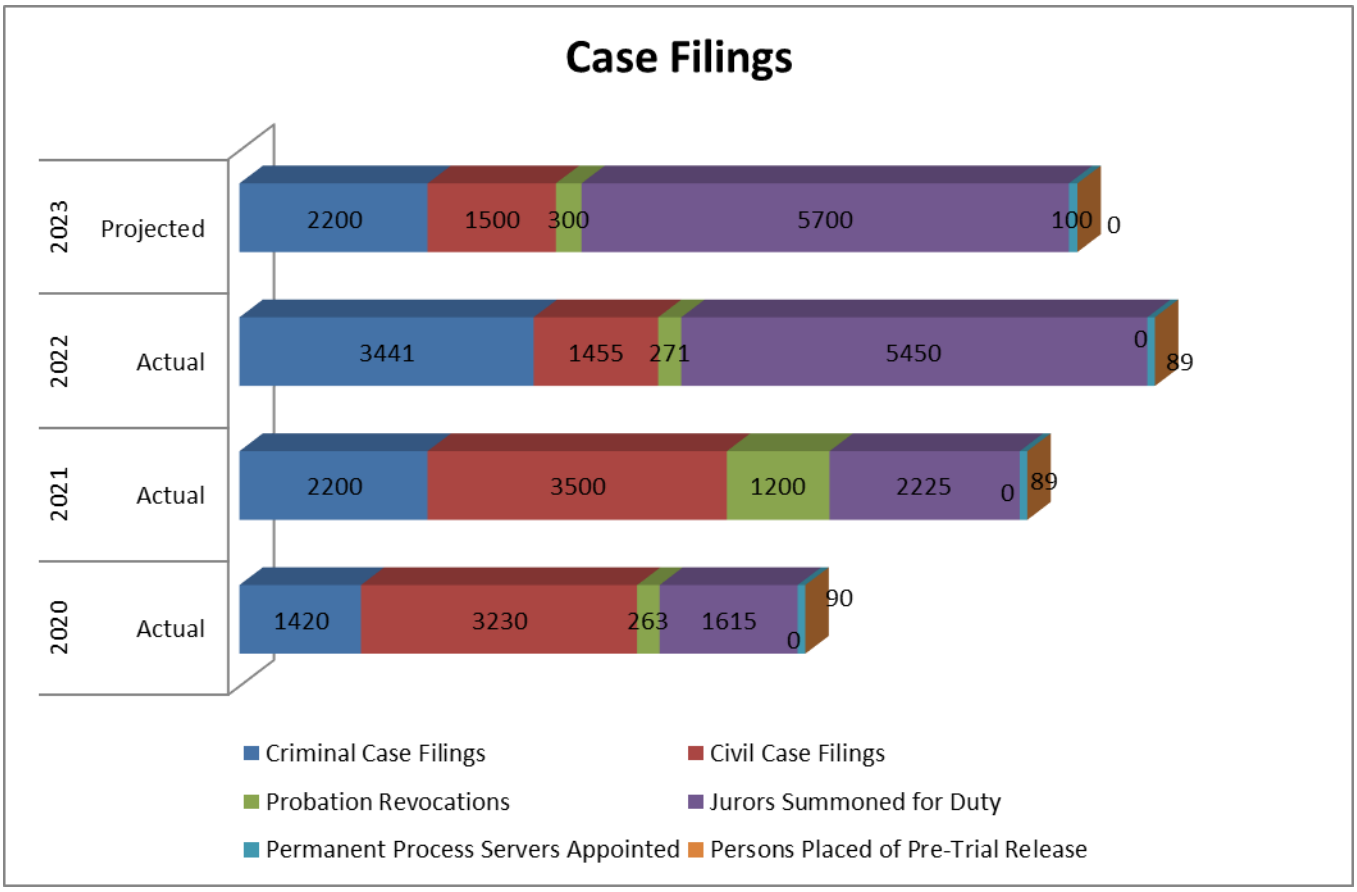
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 381,541	$ 411,000	$ 418,700
Fringe Benefits	$ 96,394	$ 110,900	$ 95,000
Operating Expense	$ 152,573	$ 219,000	$ 215,500
Capital Outlay	$ -	$ -	$ -
Total Department Budget	$ 630,508	$ 740,900	$ 729,400

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Judges	3	3	3
Law Clerk	2	1	1
Senior Judge Secretary	1	0	0
Court Administrator	1	1	1
PT Deputy Court Admin	1	1	1
Pre-Trial Release Coordinator	0	0	0
PT Admin	1	0	0
PT Law Clerk	0	2	2
Court Reporters	3	2	2
Bailiffs	5	4	4
Total	17	14	14

Performance Measures



Clerk of Courts

Mission

Our mission is to file, record, and maintain the county's records in the most efficient and cost effective manner.

Functions

- The office of the Clerk of Superior Court administers the proper registration and retention of official documents. Included are:
    - Civil and criminal proceedings
    - Real estate filings
    - Personal property transactions
- There are several divisions within the office which include:
    - The Judicial Division
        - Civil and criminal filings are accepted and filed for record
        - Provides support for the court
        - Prepare calendars
        - Send out notices for court
        - Attend court when in session
- The Real Estate Division
    - Receiving, recording, processing, indexing and reproducing documents related to real estate
    - Acquires copies of real estate documents such as deeds and plats
- The Jury Management Department
    - Summoning potential jurors for trial and grand juries
    - Maintaining a master jury list which includes updating master list with any changes as necessary
    - Checking in jurors for jury orientation
    - Preparing juror panels to be used in trials

Goals

Our goal is to continue to provide the citizens of Paulding County with efficient, high-quality service. The Clerk's office is committed to working with the governing authority in keeping our budget as conservative as possible and constantly exploring more time and cost efficient ways to complete the tasks assigned to us by law. In addition, we strive to be the best at everything we handle. This includes excellent customer service and completing work in a timely, accurate and efficient manner.

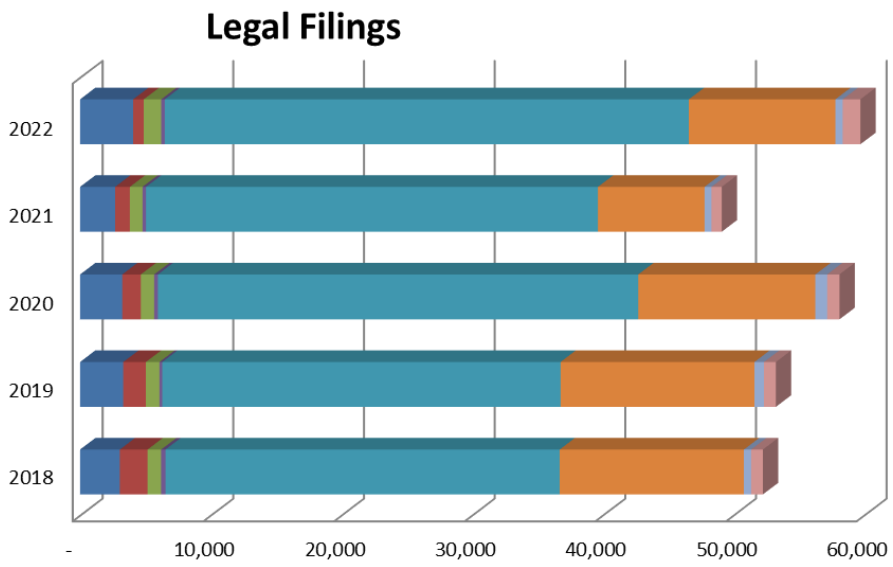
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 791,338	$ 876,100	$ 856,700
Fringe Benefits	$ 297,483	$ 317,900	$ 259,900
Operating Expense	$ 53,942	$ 174,300	$ 176,300
Capital Outlay	$ -	$ -	$ -
Total Department Budget	$ 1,142,763	$ 1,368,300	$ 1,292,900

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Clerk of Court	1	1	1
Chief Deputy Clerk	1	1	1
Deputy Clerks	5	5	5
Sr. Deputy Clerks	11	2	2
Court Coordinators	0	9	9
PT Deputy Clerks	1	1	1
SR Accounting Tech	1	1	1
Total	20	20	20

Performance Measures



	2018	2019	2020	2021	2022
Civil Cases Filed	3,038	3,307	3,230	2,681	4,060
Criminal Cases Filed	2,128	1,730	1,420	1,131	813
Notaries Filed	1,035	1,039	1,024	965	1,338
Trade Name Applications	337	216	285	264	271
Real Estate Instruments Filed	30,165	30,481	36,759	34,591	40,109
Liens Filed	14,101	14,833	13,553	8,160	11,213
Plats Filed	550	737	907	527	560
UCC Financing Statemtns Filed	904	910	941	787	1,359

Probate Court

Mission

To carry out the duties assigned to the court under the Constitution and laws of Georgia; as a Court of Record, with jurisdiction over the following: estates; guardianship of minors and incapacitated adults; determining need for involuntary treatment of the mentally ill; issuance of marriage and weapon carry licenses; misdemeanor traffic cases.

Functions

- Probate courts exercise exclusive, original jurisdiction in almost all matters concerning:
    - Administration of estates of deceased persons
    - The appointment and monitoring of guardians and conservators of incapacitated adults
    - The appointment of permanent and temporary guardians of minors
    - The appointment and monitoring of conservators of minors
    - The appointment and monitoring of conservators for missing persons
    - The determination of the presumption of death of missing persons
    - The court-ordered sterilization of developmentally disabled females at risk of pregnancy
    - Court-ordered evaluation and the civil commitment to involuntary treatment of persons believed to be in need of treatment for mental illness and/or addictive disease
    - Funeral arrangements for a deceased person whose family is in irreconcilable disagreement over the issue
    - Misdemeanor traffic offenses
    - Fish and game offenses
    - Issuance of marriage licenses
    - Issuance of weapons carry licenses
- Appointed by the State of Georgia, the court serves as the vital record custodian of all birth and death records for Paulding County.

Goals

- Increase productivity with the most current case management software program
- Continuing legal education classes for staff with the goal of 100% certification graduation
- Continue Teen Victim Impact Program for all under 21 sentenced through Probate Court
- Continued interaction with other departments to help improve efficiency
- Operate within the constraints of the budget approved by the Board of Commissioners
- Continue employee cross-training

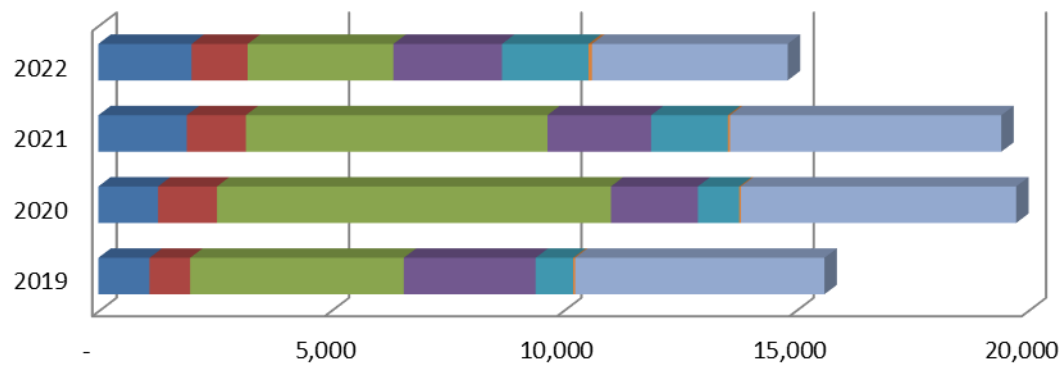
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 585,279	$ 546,600	$ 565,500
Fringe Benefits	$ 196,438	$ 169,600	$ 240,300
Operating Expense	$ 225,442	$ 120,400	$ 185,100
Capital Outlay	$ -	$ -	$ 15,000
Total Department Budget	$ 1,007,158	$ 836,000	$ 1,005,900

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Probate Judge	1	1	1
Chief Clerk	1	1	1
Administrative Asst	0	1	1
Court Coordinators	0	1	1
Sr. Deputy Clerk	5	2	2
PT Sr. Deputy Clerk	1	0	0
Deputy Clerks	3	4	4
Sr. Accounting Clerk	1	1	1
PT Recording Clerks	2	0	0
Total	14	11	11

Performance Measures



	2019	2020	2021	2022
Probate	1,101	1,286	1,904	2,007
Marriage	876	1,268	1,270	1,207
Firearms Permits	4,596	8,476	6,490	3,135
Birth Certificates	2,837	1,871	2,230	2,339
Death Certificates	808	891	1,654	1,859
Mental Health	43	37	48	78
Traffic Citations	5,364	5,922	5,836	4,210

District Attorney

Mission

The District Attorney is an elected official and the chief prosecution officer of The Paulding County Judicial Circuit. Under the constitution and the laws of the State of Georgia, he is responsible for the prosecution of crimes committed in Paulding County. The District Attorney's Office gives special attention to cases involving violent and serious crimes, such as homicides, robbery, sex crimes, crimes against children, violence against persons, and drug offenses, as well as repeat offenders. Persons who commit these crimes represent the greatest threat to public safely and must receive the principal focus of our efforts. On an ongoing basis, we must also provide effective prosecution of other felonies and misdemeanors in order to preserve public respect for and confidence in the criminal justice system. For example, domestic violence and DUIs are continual problems in our county and require considerable attention by the District Attorney's Office.

Functions

- Conduct the prosecution of criminal matters in the Superior and Probate Courts of the County
- Investigate, prepare, and present all felony cases referred to the Grand Jury and conduct special investigations initiated by the District Attorney's Office
- Prosecute persons who abuse, especially those who abuse the vulnerable
- Prosecute persons involved in bringing in, using, and selling illegal drugs in the County
- Prosecute those who victimize citizens of the County through acts of violence
- Provide fair, effective, and expeditious prosecution of crimes in the County
- Represent the people in all legal motions, appeals, and special proceedings related to the prosecution of defendants in the County

Goals

- Educate citizens of Paulding County on the workings of the Criminal Justice System and the District Attorney's Office
- Reach out to the communities of Paulding County for input and concerns

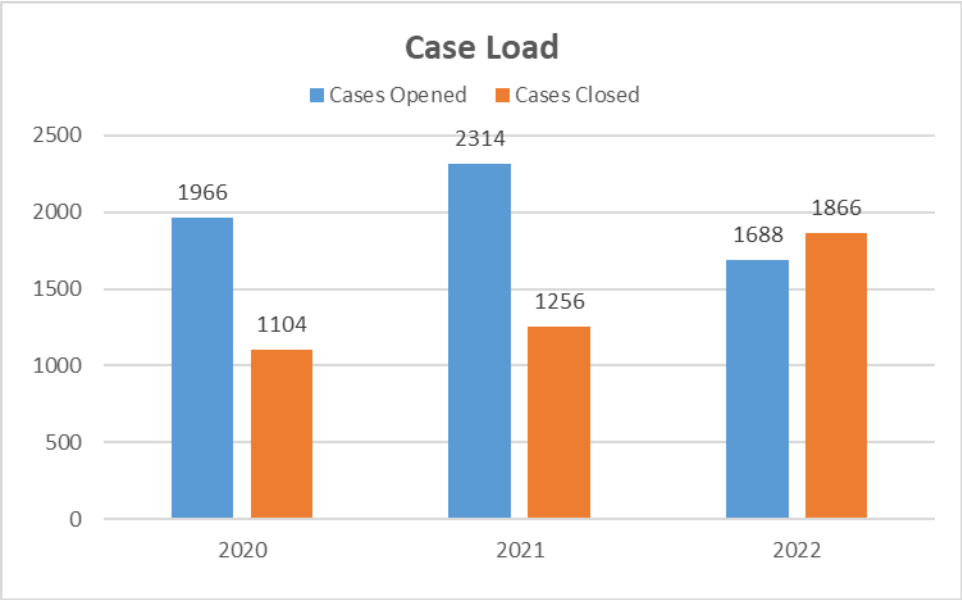
Department Budget

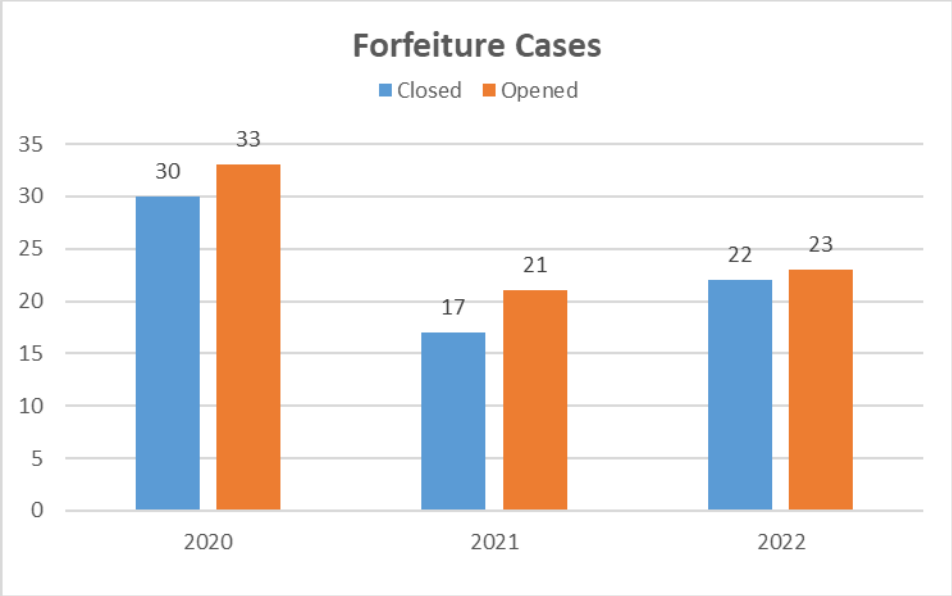
	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 1,394,709	$ 1,451,000	$ 1,640,600
Fringe Benefits	$ 503,592	$ 526,500	$ 601,600
Operating Expense	$ 98,693	$ 140,000	$ 108,100
Capital Outlay	$ -	$ 110,000	$ -
Total Department Budget	$ 1,996,993	$ 2,227,500	$ 2,350,300

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
District Attorney	1	1	1
Admin. Secretary	4	5	5
Victim/Witness Secretary	3	3	3
Victim Witness Advocates	9	4	4
Assistant District Attorneys	9	6	6
Investigator	3	3	3
ARPA Grant Positions	0	8	8
Total	29	30	30
State Funded Positions			
ADA's w/County Supplement	1	1	1
ADA's	6	6	6
Secretaries	1	1	1
Investigator	1	1	1
Total	9	9	9

Performance Measures





Magistrate Court

Mission

The mission of Paulding County Magistrate Court is to administer substantial justice while providing excellent service to all persons, plaintiffs and defendants, that need to come before Magistrate Court, whether for a civil or criminal matter. In carrying out this mission, we strive to make sure that every dollar of taxpayer funds is used wisely.

Functions

Magistrate Court has civil and criminal responsibility. For civil matters, we handle civil claims up to $15,000.00. We also handle dispossessory cases, which involve issues between property owners and tenants, and personal property foreclosure and garnishment cases. For criminal matters, we sign most arrest and search warrants, and we preside over prisoner's first appearance, bond and preliminary hearings. We also are the trial court for county ordinance violations and misdemeanor deposit account fraud (bad check) cases. Our Judges and Clerk staff work diligently to ensure that all Magistrate Court functions are handled efficiently while keeping in mind our statutory and constitutional obligations.

Goals

Magistrate Court's goal is to efficiently and effectively handle its constitutional duty of providing substantial justice for the cases under its jurisdiction. Despite a substantial increase in our civil caseload over the last several years, our goal has always remained the same - to continue to make Paulding County Magistrate Court work for its citizens and serve their interests. This year we are implementing an Electronic Warrant Interface system that we believe will make the process of obtaining warrants more efficient and more cost effective for both Magistrate Court and Law Enforcement Agencies. We are always looking for ways to make our court more accessible to those that need it and to make sure that we achieve a just result as efficiently and simply as possible.

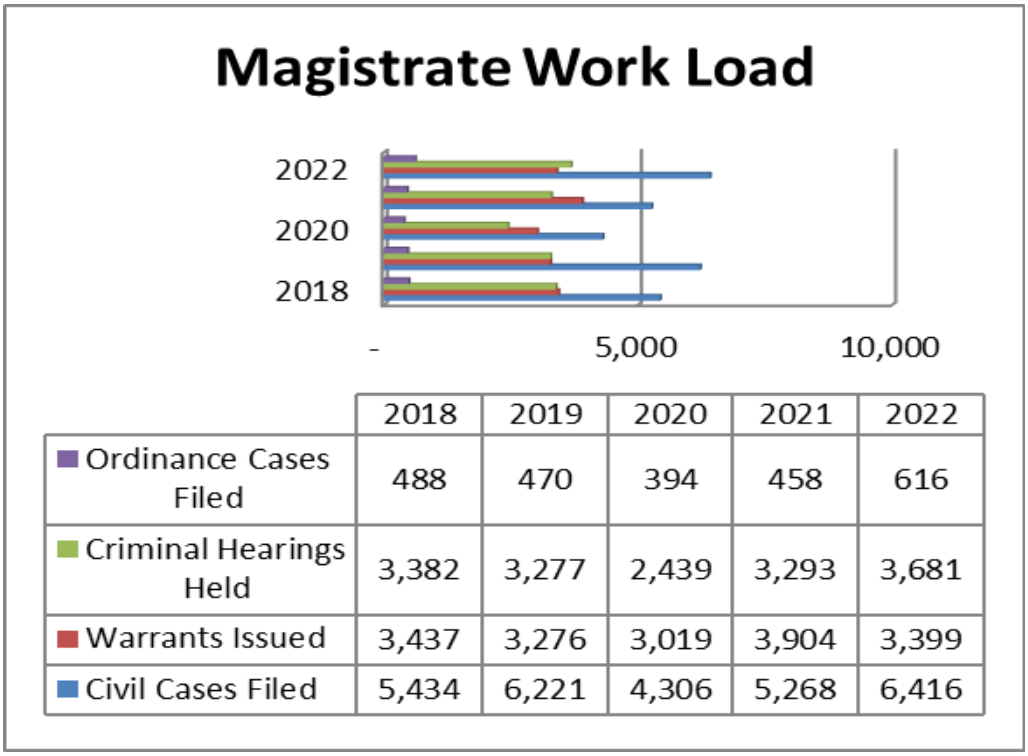
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 441,342	$ 481,700	$ 497,100
Fringe Benefits	$ 148,075	$ 164,800	$ 180,200
Operating Expense	$ 41,428	$ 46,200	$ 41,600
Capital Outlay	$ -	$ -	$ -
Total Department Budget	$ 630,846	$ 692,700	$ 718,900

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Chief Magistrate	1	1	1
Associate Magistrates	1	1	1
Sr. Deputy Clerk	3	4	4
Deputy Clerks	3	3	3
Chief Clerk	1	1	1
PT Associate Judge	1	1	1
PT Deputy Clerk	1	1	0
ARPA - Deputy Clerk	0	0	1
Total	11	12	12

Performance Measures



	2018	2019	2020	2021	2022
Ordinance Cases Filed	488	470	394	458	616
Criminal Hearings Held	3,382	3,277	2,439	3,293	3,681
Warrants Issued	3,437	3,276	3,019	3,904	3,399
Civil Cases Filed	5,434	6,221	4,306	5,268	6,416

Juvenile Court:

Mission

The mission of the Juvenile Court is to promote the protection and safety of children, families, and the community by means of treatment, rehabilitation, and supervision.

Functions

The Court has jurisdiction over most children under the age of 17 who are charged with violating any law or are deemed runaways, ungovernable, or beyond parental control. The Court also hears all cases involving allegations of deprivation of children under the age of 18 found within its jurisdictions.

Goals

The Juvenile Court of Paulding County aspires to achieve excellence by providing quality services for the positive development of children, preservation of the family unit, and safety of the community.

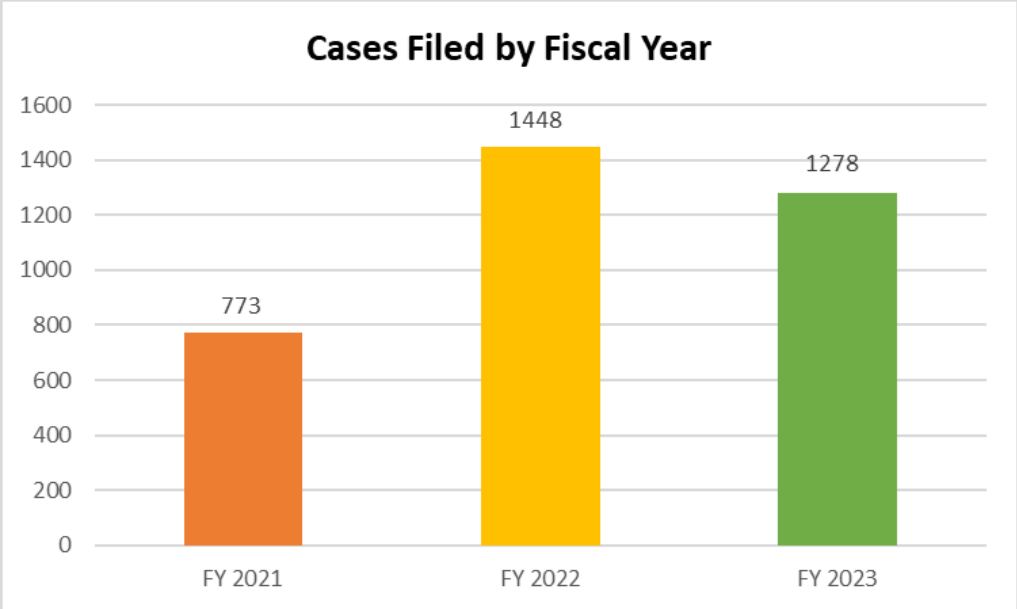
Department Budget

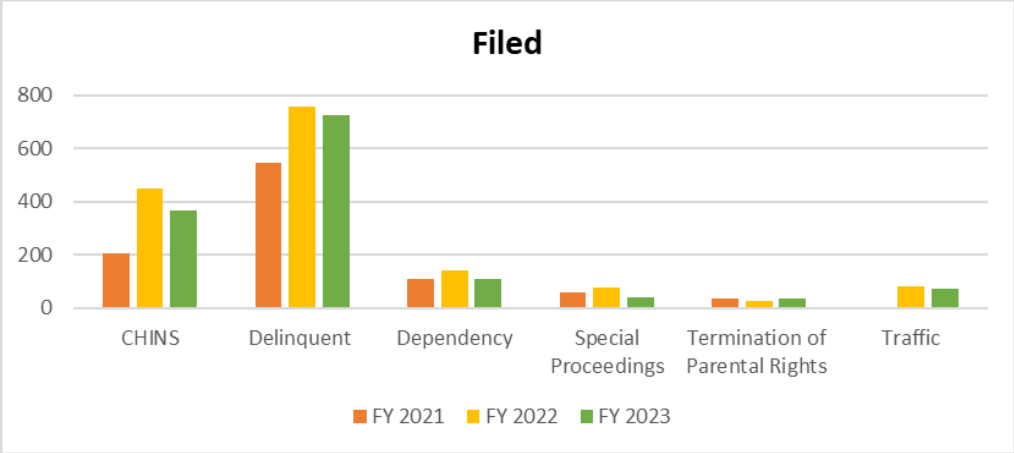
	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 330,707	$ 518,000	$ 570,900
Fringe Benefits	$ 176,655	$ 203,380	$ 221,700
Operating Expense	$ 380,334	$ 429,620	$ 591,700
Capital Outlay	$ -	$ 34,000	$ -
Total Department Budget	$ 887,697	$ 1,185,000	$ 1,384,300

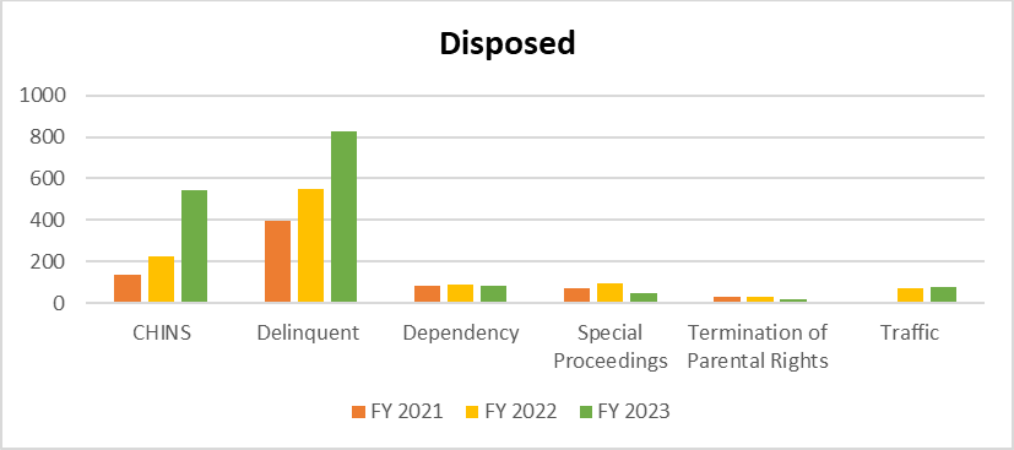
Personnel Schedule

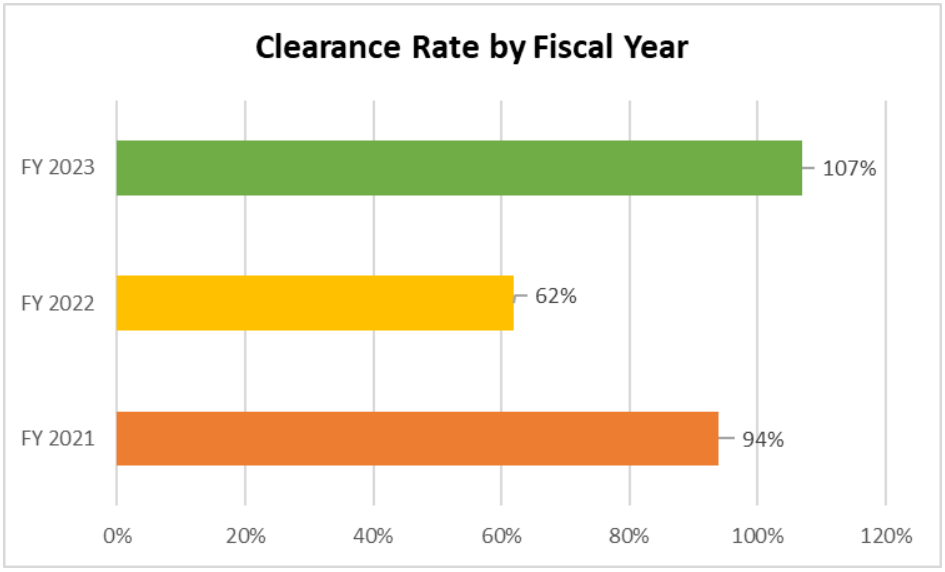
	Actual 2022	Adopted 2023	Proposed 2024
Juvenile Judge	1	1	1
PT Juvenile Judge	1	1	1
Associate Judge	0	1	1
Legal Secretary	1	1	1
Chief Clerk	1	1	1
Senior Deputy Clerks	1	1	1
Deputy Clerk	3	3	3
PT CHINS Coordinator	0	0	0
Director of Treatment Services	1	1	1
Total	9	10	10

Performance Measures









***2020 Clearance Rate = >100%**

Sum of outgoing cases (1156) divided by Sum of incoming cases (1192)

Clearance rate measures whether the court is keeping up with its incoming caseload. If cases are not disposed in a timely manner, a backlog of cases will grow. Courts should aspire to clear (i.e., dispose of) at least as many cases as have been filed in a period by having a clearance rate of 100 percent or higher.

Public Defender

Mission

The Paulding County Circuit Defender's Office mission is to handle the defense of indigent criminal defendants who have cases pending in the Superior or Juvenile Courts of Paulding County. Meeting the Constitutional and Statutory requirements of both the State of Georgia and the United States Constitutions, this office has handled well over 23,700 case files since its inception.

Functions

- Represent indigent defendants in Superior Court, Magistrate Court, Georgia Court of Appeals, and Georgia Supreme Court
- Review all applications for appointed counsel, assign attorneys, and notify all persons of assignment or rejection of application

Goals

The primary goal of the Circuit Public Defender's Office is to satisfy the Constitutional and legal duties of the Government to make quality legal representation available to any citizen charged with a crime in Paulding County who otherwise cannot afford to hire a private attorney because they are indigent. In addition, to provide such representation in as fair and cost efficient a manner as is possible.

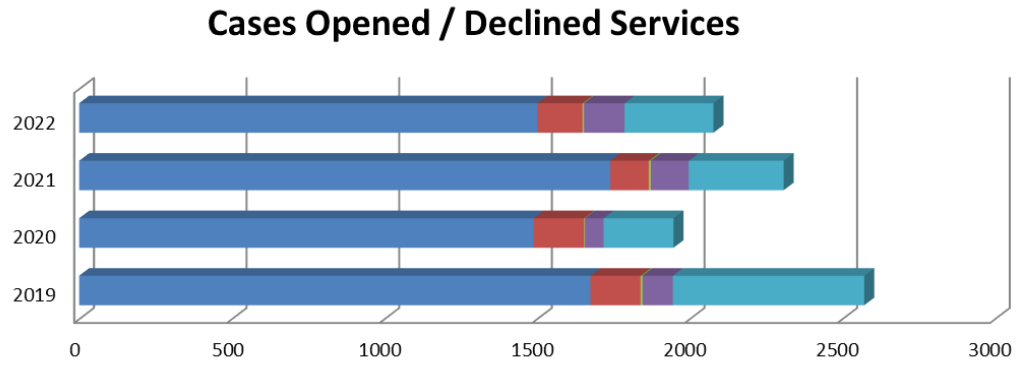
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 575,979	$ 460,000	$ 534,900
Fringe Benefits	$ 136,404	$ 144,100	$ 133,500
Operating Expense	$ 59,748	$ 61,800	$ 59,200
Capital Outlay	$ -	$ 72,000	$ -
Total Department Budget	$ 772,130	$ 737,900	$ 727,600

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Public Defender	1	1	1
Chief Asst Public Defender	1	1	1
Asst. Public Defender	6	3	3
Investigator	1	1	1
Indigent Verification Officer	1	1	1
Admin. Secretary	2	0	0
PT Admin. Secretary	1	1	1
Legal Secretary	0	2	2
Total	13	10	10
State Funded			
Public Defender	1	1	1
Asst Public Defender	1	1	1
Investigator	2	2	2
Legal Secretary	1	1	1

Performance Measures



	2019	2020	2021	2022
Superior Court Cases Opened	1675	1489	1740	1501
Juvenile Court Cases Opened	164	165	126	148
Appeal Cases Opened	7	3	7	5
Conflict Cases Opened	99	61	124	133
Declined Services	627	229	311	291

State Court

Mission

The mission of the Paulding County State Court is to provide and expedient, fair and impartial forum for all persons in both criminal and civil cases.

Functions

- With respect to civil matters, State Court enjoys concurrent jurisdiction with the Superior Court, except for those actions where exclusive jurisdiction is vested solely in Superior Court.
- The State Court presides over misdemeanor criminal cases and traffic citations.

Goals

- To hear and dispose of all cases that come before the Court in a timely manner.
- Plan and implement a DUI Accountability Court.

Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 16,226	$ 359,500	$ 378,000
Fringe Benefits	$ 1,368	$ 127,100	$ 102,100
Operating Expense	$ 11,480	$ 68,800	$ 120,000
Capital Outlay	$ 682,733	$ -	$ -
Total Department Budget	$ 711,807	$ 555,400	$ 600,100

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Judge	0	1	1
Court Administrator	1	1	1
Law Clerk	0	1	1
Legal Assistant	0	1	1
Court Reporter	0	1	1
Total	1	5	5

State Court – Clerk of Court

Mission

Our mission is to file, record and maintain the county's records, in the most efficient and cost effective manner.

Functions

- Accept civil, criminal and traffic filings for record
- Provide support for the court
- Prepare calendars
- Send out notices for court
- Attend court when in session

Goals

Our goal is to continue to provide the citizens of Paulding County with efficient, high-quality service. The Clerk's office is committed to working with the governing authority in keeping our budget as conservative as possible and constantly exploring more time and cost efficient ways to complete the tasks assigned to us by law. In addition, we strive to be the best at everything we handle. This includes excellent customer service and completing work in a timely, accurate and efficient manner.

Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 36,043	$ 275,200	$ 281,400
Fringe Benefits	$ 14,807	$ 175,200	$ 145,700
Operating Expense	$ 8,459	$ 37,500	$ 40,800
Capital Outlay	$ -	$ -	$ -
Total Department Budget	$ 59,309	$ 487,900	$ 467,900

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Court Coordinators	0	2	2
SR Deputy Clerks	0	1	1
Deputy Clerks	0	3	4
SR Accounting Tech	0	1	1
Part-time Clerk	0	0	0
Total	0	7	8

State Court – Solicitor General

Mission

To represent the State / County in all misdemeanor criminal and traffic cases and in all appeals from the State Court to the Georgia Supreme Court and Court of Appeals.

Functions

- Prosecute misdemeanor criminal cases.
- Represent the State in the Appellate Courts.
- Proactively advise and assist law enforcement in fighting crime.
- Assist victims and citizens in areas related to criminal and traffic cases.

Goals

- Continue the process of aggressively prosecuting persons who commit crimes in Paulding County.
- Ensure that all victims of crimes receive restitution for property damages, medical bills, and other expenses to which they are entitled.
- Ensure that the experience that witnesses and crime victims have with the criminal justice system is as positive and productive as possible
- Ensure that local law enforcement officers are advised of recent legal developments and criminal justice trends so that the information and evidence they gather in their investigations is thorough and admissible in court.
- Comply with Victim's Crime Bill of Rights by keeping all qualified victims apprised of their court dates
- Represent the State of Georgia in all Criminal Matters before the State Court.

Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ -	$ 614,300	$ 703,700
Fringe Benefits	$ -	$ 225,000	$ 228,200
Operating Expense	$ -	$ 68,980	$ 89,075
Capital Outlay	$ -	$ 6,120	$ 6,500
Total Department Budget	$ -	$ 914,400	$ 1,027,475

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Solicitor General	0	1	1
Office Manager	0	1	1
Asst Solicitor General	0	3	3
Investigator	0	2	2
Victim Witness Advocate	0	3	0
Admin Assistant	0	2	3
Total	0	11	13

State Court – Public Defender

Mission

The mission of the Paulding County State Court Public Defender is to maintain an indigent defense program as required by federal, state and local law for those persons who are unable to afford legal representation in misdemeanor criminal cases in Paulding County.

Functions

- To determine eligibility of those individuals requesting a court appointed attorney with the use of an application which includes a financial statement of the defendant, appointing attorney's to those individuals that qualify as set forth by federal, state and local guidelines.
- Maintain a list of qualified attorney's to serve on the panel.
- Provide support services to the various courts and panel attorneys involved in appointed misdemeanor criminal cases.

Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 5,595	$ 213,500	$ 256,900
Fringe Benefits	$ 428	$ 60,600	$ 66,100
Operating Expense	$ 336	$ 140,000	$ 180,000
Capital Outlay	$ -	$ -	$ -
Total Department Budget	$ 6,358	$ 414,100	$ 503,000

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
State Court Public Defender	0	1	1
Sr Admin Asst	0	2	2
PT Receptionist	0	2	2
Total	0	5	5

Coroner

Mission

The mission of the Coroner's office is to investigate the circumstances surrounding the death of an individual outside of a medical facility in order to determine cause.

Functions

- Investigate deaths
- Issue death certificates for death occurring outside a medical facility

Goals

- Respond quickly to calls
- Investigate death in an unobtrusive manner
- Properly determine cause of death
- Issue death certificates quickly after investigation

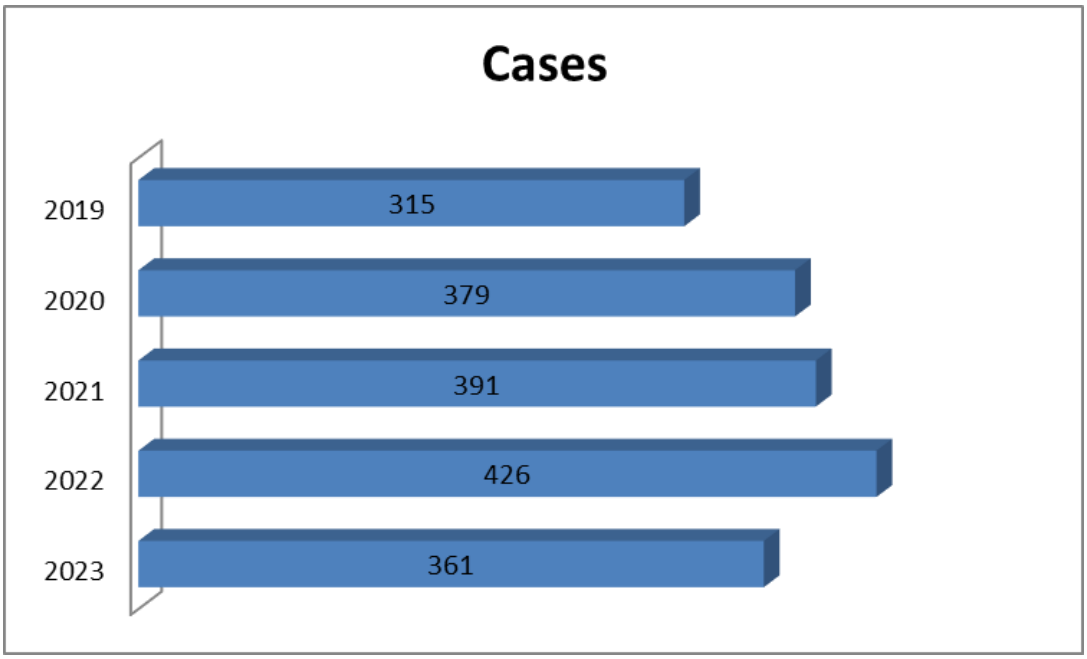
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 73,355	$ 87,000	$ 87,000
Fringe Benefits	$ 13,214	$ 14,900	$ 17,200
Operating Expense	$ 61,789	$ 64,300	$ 65,140
Capital Outlay	$ -	$ -	$ -
Total Department Budget	$ 148,358	$ 166,200	$ 169,340

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Coroner	1	1	1
Deputy Coroners	3	3	3
Total	4	4	4

Performance Measures



Sheriff

Mission

The mission of the Paulding County Sheriff's Office is to work collectively with our community in order to keep our citizens safe and free of crime by upholding the ideals outlined in the Constitution of the United States of America in a fair and respectful way.

Functions

The primary purpose of the Sheriff's Office is to maintain social order within prescribed ethical and constitutional limits, while providing professional law enforcement services to all. To attain this, the Department enforces the law in a fair and impartial manner, recognizing both the statutory and judicial limitations of Sheriffs' authority and the constitutional rights of all persons.

Goals

The Paulding County Sheriff's Office primary goal and focus is protecting our citizens and property with integrity, fairness, respect and professionalism.

Department Budget

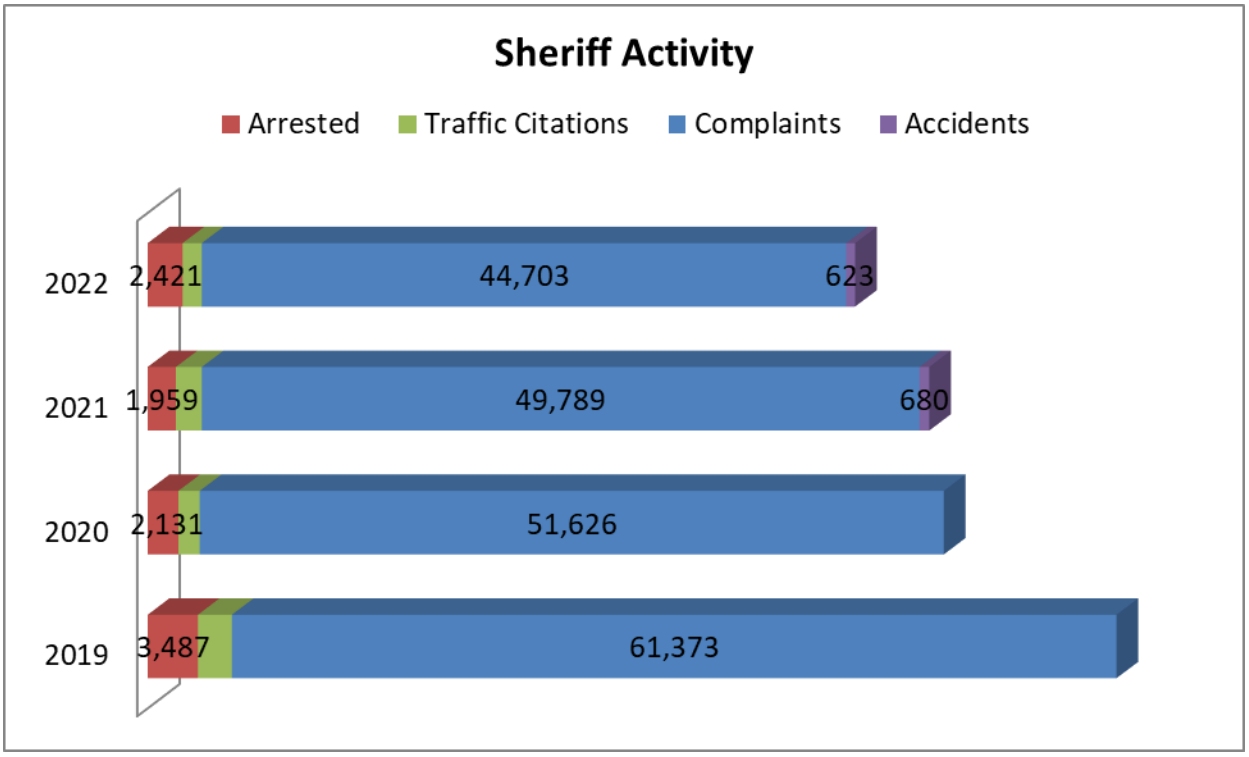
	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$11,245,961	$12,482,300	$12,900,500
Fringe Benefits	$ 3,701,266	$ 4,215,800	$ 4,727,800
Operating Expense	$ 3,223,804	$ 3,317,874	$ 3,803,890
Capital Outlay	$ 106,069	$ 229,526	$ 364,138
Total Department Budget	$18,277,101	$20,245,500	$21,796,328

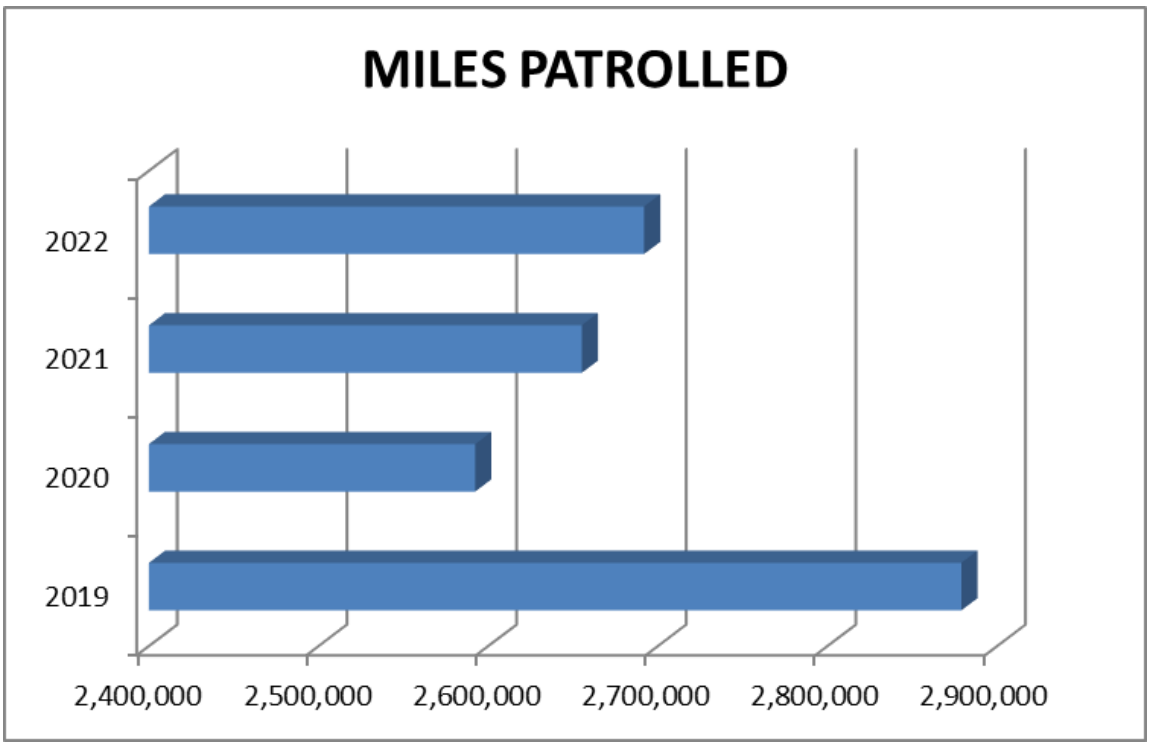
Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Sheriff	1	1	1
Colonel	1	1	1
Lt. Colonel	1	1	1
Majors	4	7	7
Captains	9	6	6
Lieutenants	7	5	5
Sergeants	16	21	21

Corporals	10	12	12
Investigators	36	26	26
Evidence Technician	2	2	2
Crime Scene Tech.	2	2	2
Deputies	103	104	104
Communications Operators	14	9	11
Sr. Admin Assistant	0	1	1
Admin Assistant	0	8	8
Admin. Secretaries	6	3	3
Admin Clerk	0	7	9
CID Secretaries	9	0	0
Records Tech.	2	3	4
Office Manager	1	1	1
Purchasing Tech.	1	1	1
Chaplain	1	1	1
PT Quartermaster	1	1	1
Part-Time	3	9	8
Software Specialist	0	2	2
Office Mge-Custodian	0	1	1
Total	230	235	239

Performance Measures





Detention Center

Mission

The purpose of the Paulding County Sheriff's Office Adult Detention Facility is to provide the highest degree of security for the citizens of Paulding County, and safety for both the staff and the inmates of the detention system in a professional and cost efficient manner. The facility staff has the responsibility to provide and operate a facility as efficiently and effectively as possible while performing its mission, and planning creatively today for future criminal justice needs.

Functions

The Adult Detention Center houses individuals for violating Georgia Criminal Code and for those persons who have been arrested for felony and misdemeanor crimes. The Paulding County Detention Center operates on the premise that all inmates in our custody are human beings, and while incarcerated is entitled to humane, fair and impartial treatment.

Goals

The Paulding County Sheriff's Office Adult Detention Center's primary goal is to provide detention services with integrity, fairness, respect and professionalism.

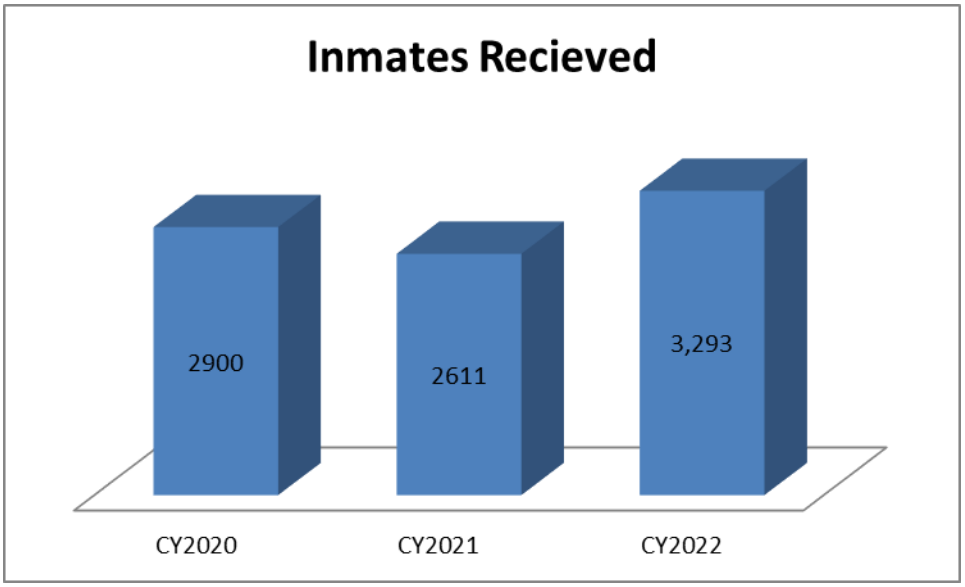
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 4,955,284	$ 5,765,000	$ 5,648,200
Fringe Benefits	$ 1,400.418	$ 2,008,100	$ 2,010,800
Operating Expense	$ 1,845,086	$ 2,381,100	$ 3,038,052
Capital Outlay	$ 6,199	$ 20,900	$ 85,600
Total Department Budget	$ 8,206,987	$10,175,100	$10,782,652

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Jail Administrator	1	1	1
Asst. Jail Administrator	1	1	1
Admin. Asst.	1	2	2
Admin. Officer	3	5	5
Lieutenant	3	5	5
Captain	1	1	1
Sergeants	8	8	8
Corporal	6	10	10
Transport Deputies	8	8	8
Detention Officers	52	52	52
EMT	0	0	0
Civilian Employees	13	9	9
Building Maintenance	2	3	3
Nurses	4	5	5
Inmate Workforce Deputies	7	8	8
Part-Time	1	1	1
Total	111	119	119

Performance Measures



E-911

Mission

Our mission statement "Keeping Our Community Safe, One Call at a Time", reflects the primary mission of the Paulding County E-911 Communications Center which is to provide professional 911 Services to the citizens of Paulding County. The 911 Center also helps ensure a timely response to all Emergency incidents within Paulding County through providing notification and/or assistance to public Safety resources that are involved in the delivery of emergency services within Paulding County.

Functions

- Serves as Paulding County's primary Public Safety Answering Point (PSAP) in accordance with the guidelines and mandates established by the Georgia Emergency Management Agency
- Provides notification and/or dispatch services in accordance with written communication guidelines for designated public safety agencies that provide emergency response to 911 calls from citizens and callers within Paulding County
- Provides support to the Emergency Management Division as needed
- Assists in providing support to other agencies and entities as defined by standard operating procedures, mutual aid agreements, and other agreements
- Answers and process's administrative / non-emergency calls

Goals

- Help protect life and property
- Provide timely reception of each citizen's emergency call
- Help facilitate each citizen's accessibility to emergency services
- Help emergency responders maintain a safe working environment
- Promote respect for the field of Communication Services and Communication Officers
- Provide for the optimum preparedness and response of the personnel and facilities of the Paulding County E-911 Communications Center
- Provide a management environment that promotes a healthy work environment and is conducive to the achievement of the career goals of our employees
- Complete the transition to the new 911 Center.
- Begin the process to become a CALEA and APCO certified Communications Center.
- Continue to refine policy and quality assurance to meet national standards of performance for Communications Centers.
- Continue to train Communications Center staff to levels that meet or exceed national standards.
- Provide staff with the resources and technology to perform their jobs in an efficient and professional manner.

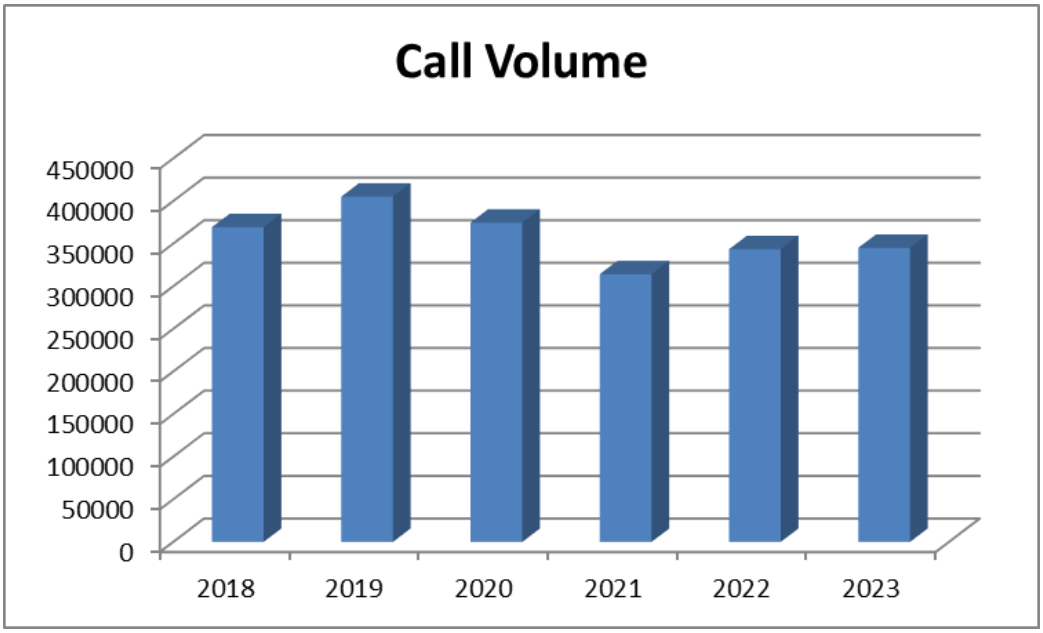
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 1,544,535	$ 1,805,000	$ 1,917,600
Fringe Benefits	$ 550,235	$ 885,300	$ 869,300
Operating Expense	$ 652,095	$ 794,700	$ 765,700
Capital Outlay	$ 124,078	$ 159,000	$ -
Total Department Budget	$ 2,870,943	$ 3,644,000	$ 3,552,600

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Director	1	1	1
Deputy Director	1	1	1
Admin. Assistant	1	1	1
Telecom Operators	32	32	32
Lead Operators	4	4	4
Training Section Manager	1	1	1
Part-Time Operators	4	4	4
Part-Time Custodian	1	1	1
Total	45	45	45

Performance Measures



Fire

Mission

The Fire Department provides fire protection, suppression, rescue, and emergency services to the citizens of Paulding County. We believe the pursuit of excellence and demonstrating high professional standards is critical to our work and crucial to ensuring the best possible service for our community. We understand that the trust placed in us by the public is integral to the performance of our duties. In return, we are committed to honest and ethical behavior, to earn the trust bestowed on our department.

Functions

- Provide response for the suppression of fires
- Provide emergency medical responses for assistance in life-threatening medical emergencies
- Provide emergency services to reduce injuries or death in disasters (natural or man-made)
- Provide inspections, investigations, and code enforcement related to fire service
- Promote fire prevention

Goals

The Paulding County Fire Department goals and initiatives focus on protecting the citizen's lives and property in an efficient and professional manner. Our goals and objectives are developed to enhance services as well as respond to the challenges presented by the rapid growth that is occurring within the County. Our goals are:

- Maintain our current facilities in a cost-effective manner and keep them in outstanding condition with the comfort of our employees and visitors in mind.
- Ensure we have safe reliable apparatus that meets the minimum safety requirements as set forth in NFPA standards.
- Professionally staff the Department at a level, which will enable it to deliver services to citizens in an effective, efficient, and safe manner.
- Provide our department personnel with the most up to date, current equipment available in a cost-effective manner.

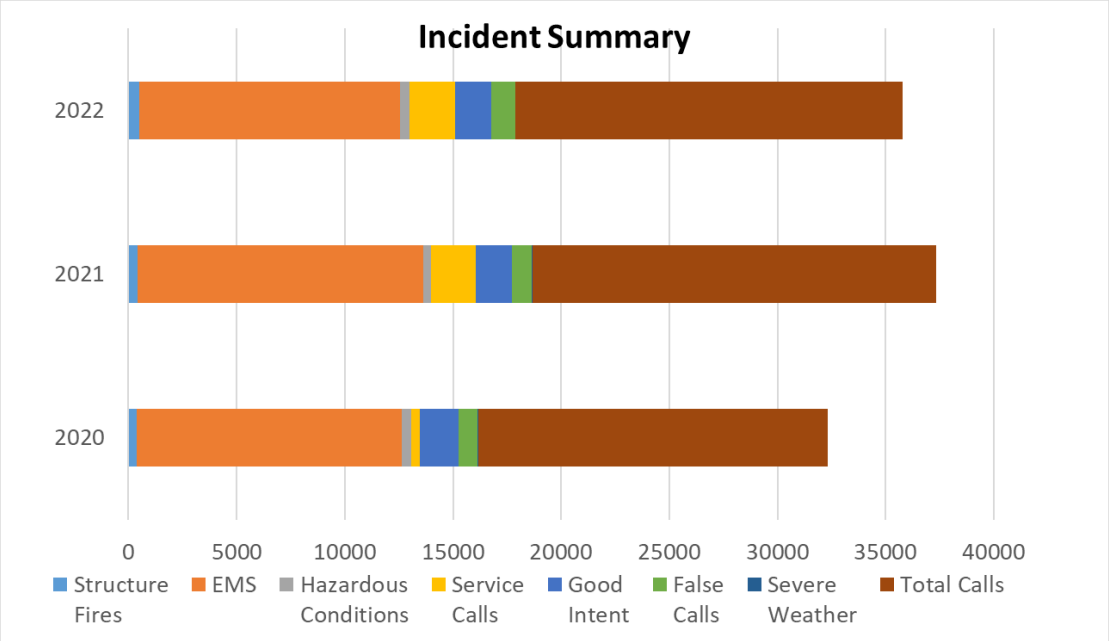
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 9,599,283	$10,606,200	$12,867,050
Fringe Benefits	$ 4,684,686	$ 5,297,200	$ 5,937,800
Operating Expense	$ 1,711,541	$ 2,091,826	$ 2,035,650
Capital Outlay	$ 135,055	$ 732,834	$ 479,500
Total Department Budget	$16,130,565	$20,055,000	$21,320,000

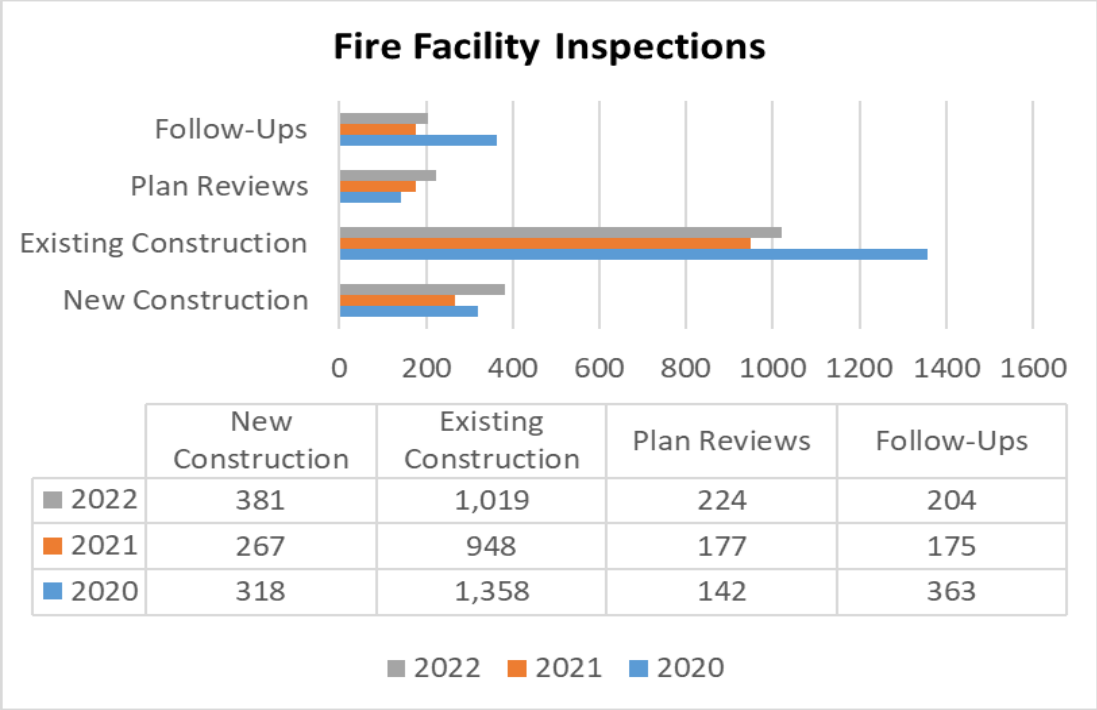
Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Chief	1	1	1
Deputy Chief	1	1	1
Investigator	0	1	1
EMS Chief	0	1	1
Admin. Assistant	1	1	1
Admin. Secretary	1	1	1
Captains	11	11	11
EMA Deputy Director	1	1	1
EMA Coordinator	1	1	1
Division Chief	6	6	6
Battalion Chief	6	6	6
Lieutenants	27	27	27
Firefighters	138	147	147
PT Firefighters	8	8	8
PT Training Officer	1	1	1
Fire Safety Educator	1	1	1
EMS Educator	0	1	1
Quartermaster	1	1	1
PT Quartermaster	0	1	1
PT Information Tech	1	1	1
Supplement to State Forestry	5	5	5
New Positions	0	0	6
Total	211	224	230

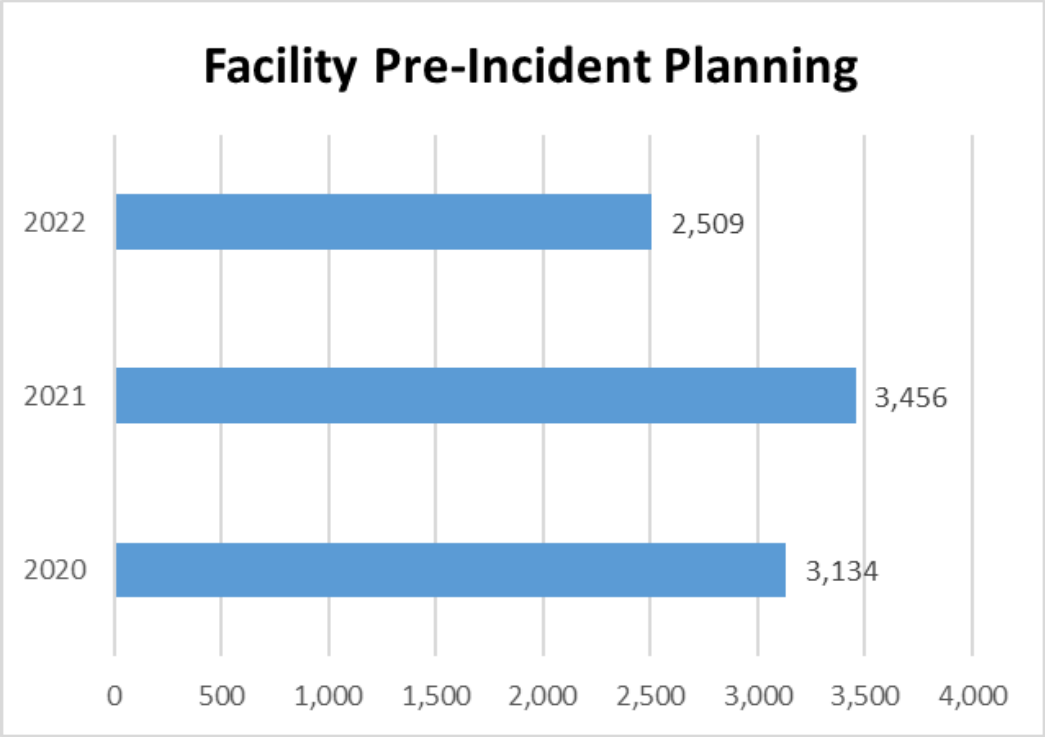
Performance Measures

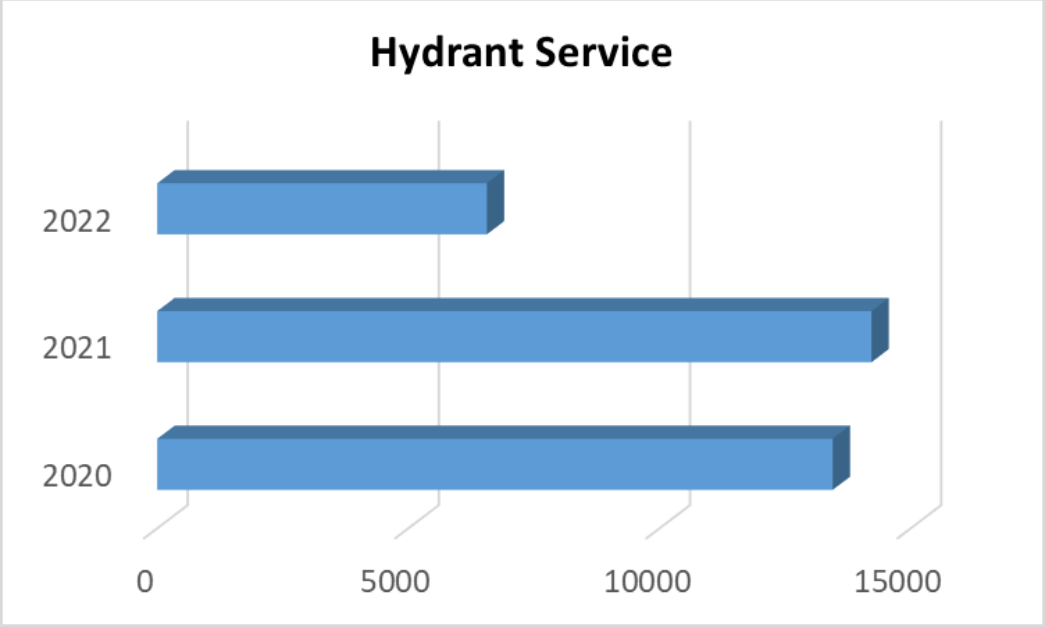


	Structure Fires	EMS	Hazardous Conditions	Service Calls	Good Intent	False Calls	Severe Weather	Total Calls
2020	390	12,242	447	401	1,777	866	41	16,164
2021	434	13,178	354	2,072	1,701	913	8	18,660
2022	507	12,058	446	2,078	1,690	1,095	9	17,883



	New Construction	Existing Construction	Plan Reviews	Follow-Ups
2022	381	1,019	224	204
2021	267	948	177	175
2020	318	1,358	142	363


Facility Pre-Incident Planning
2022
2,509
2021
3,456
2020
3,134
0
500
1,000
1,500
2,000
2,500
3,000
3,500
4,000


Hydrant Service
2022
2021
2020
0
5000
10000
15000

Marshal

Mission

As a law enforcement agency, the Marshal Bureau strives to fairly and efficiently investigate and enforce those County ordinances applicable to unincorporated Paulding County that fall within the scope of the Marshal Bureau to ensure the safety and well-being of the citizens we protect. Such enforcement may be through education, warning, citation, or arrest.

Functions

Primarily, the Marshal Bureau enforces state criminal laws and local county ordinances, which are usually those ordinances dealing with:

- Quality of life issues (junk vehicles, litter, and grass)
- The regulation of alcohol and vehicle-for-hire (taxi cab) licensing
- The regulation of motorized cart registration
- Business licensing for the unincorporated sections of Paulding County
- Animal Control
- Security details for:
    - Administration Building
    - Parks & Recreation events
    - Board of Commissioner meetings
    - Meetings including a Commissioner
    - After-hours functions in the Administration Building
    - Special requests by the Commission Chairman

Goals

The goal of the Paulding County Marshal Bureau is to protect life and property; deter and limit the opportunity to commit crime; and provide for the enforcement of County Ordinances and related State laws. In addition, the Bureau will achieve this while: maintaining an environment suited to the equal administration of the law; providing services in a timely manner; providing the environment and order necessary for the individual pursuit of freedom and privacy; and being responsive to changes within the community to include those such as social, geographic, and economic change.

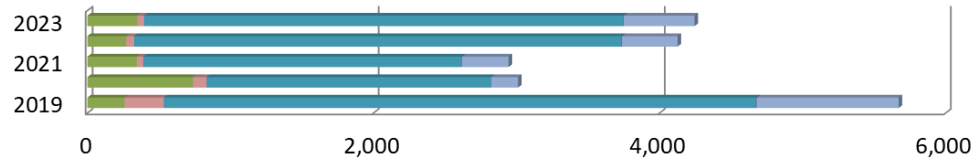
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries & Fringe Benefits	$ 544,450	$ 563,300	$ 653,700
Fringe Benefits	$ 251,995	$ 258,400	$ 316,200
Operating Expense	$ 129,759	$ 134,900	$ 143,900
Capital Outlay	$ -	$ -	$ 52,000
Total Department Budget	$ 926,204	$ 956,600	$1,165,800

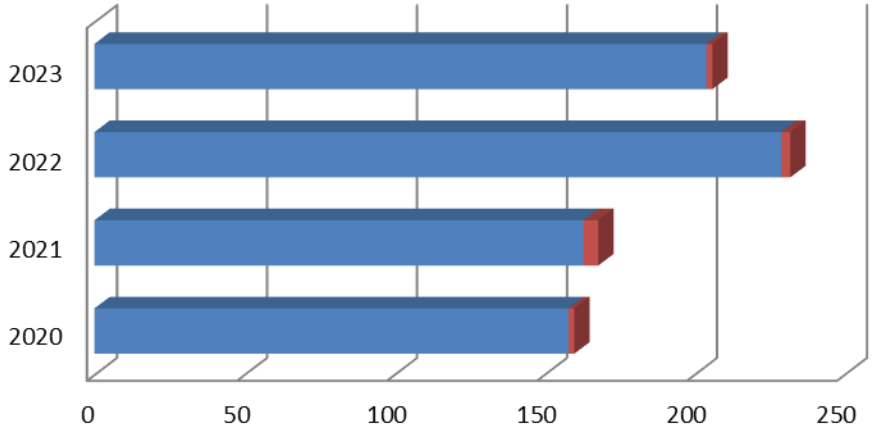
Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Chief Marshal	1	1	1
Major	0	0	0
Lieutenant	1	1	1
Admin. Assistant	1	1	1
Deputy Marshals	6	7	7
Sergeants	1	1	1
Corporal	1	1	1
Keep Paulding Beautiful	0	1	1
Business License Tech.	0	0	0
Receptionist	0	0	0
Part time Receptionist	0	0	0
Total	11	13	13

Performance Measures



	2019	2020	2021	2022	2023
Zone Patrols	259	738	345	272	348
Assist Other Agencies	275	95	45	55	48
Reports Generated	4,141	1,992	2,226	3,407	3,351
Arrest	4	0	3	4	3
Officer Initiated Calls	993	186	326	388	495



	2020	2021	2022	2023
Ordinance Citations (Magistrate)	158	163	229	204
Traffic/Other State (Probate)	2	5	3	2

Animal Control

Mission

The Animal Control Department's mission is to enforce, investigate, and prosecute any violations pertaining to animal control ordinances of Paulding County. In addition, the Department maintains a humane shelter environment for lost and unwanted animals, which it cares for until adoption, reclaimed by their owner, rescued, or humanely euthanized.

Functions

The functions of the Paulding County Animal Control Department are to:

- Adopt unclaimed pets and domesticated animals to new owners.
- Enforce those County ordinances applicable to domesticated animals within Paulding County that fall within the scope of Animal Control. Such enforcement may be through education, warning, citation, or arrest.
- Help educate the public about responsible pet ownership.
- Humanely euthanize animals and pets that are not reclaimed, adopted, or suitable for reclamation or adoption.
- Maintain a clean and safe environment for our staff and the animals in our care.
- Release domesticated animals and pets to owners whenever possible and appropriate.
- Support emergency management and disaster operations within Paulding County where those operations involve assistance in providing for the temporary care and sheltering of animals.

Goals

- Continue to expand the TNVR Program by increasing access to traps and adding new vet partners.
- Work with Paulding County Schools to offer a program to educate responsible pet ownership to the students.
- Set up a Visiting Program with the Paulding County Senior Center and Nursing Home.
- Continue to utilize social media and other outreach programs to reach more citizens in Paulding County.

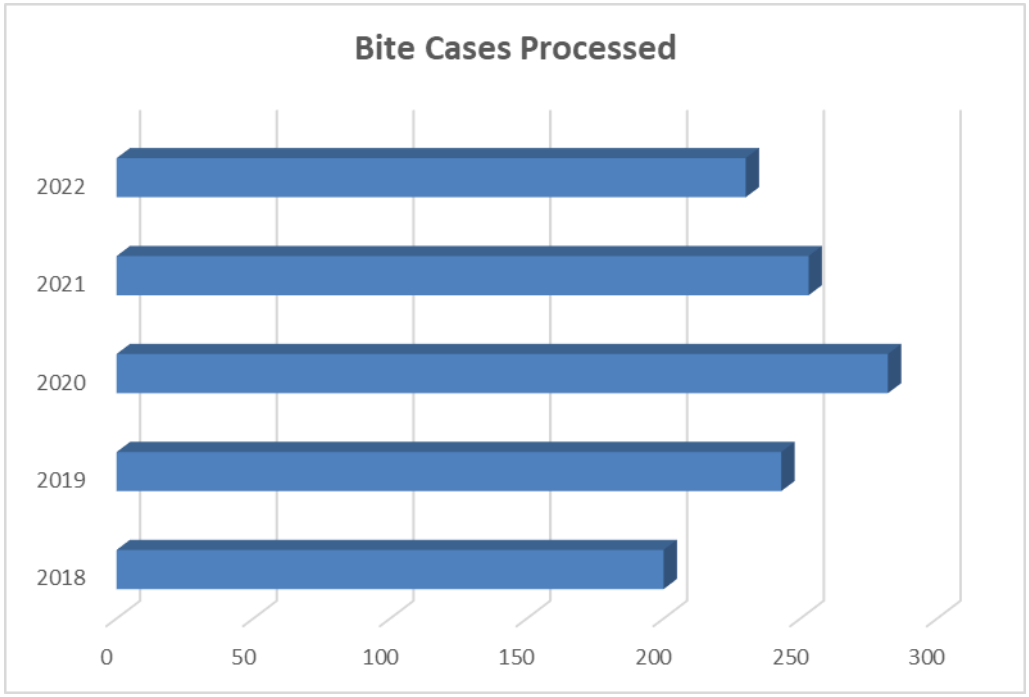
Department Budget

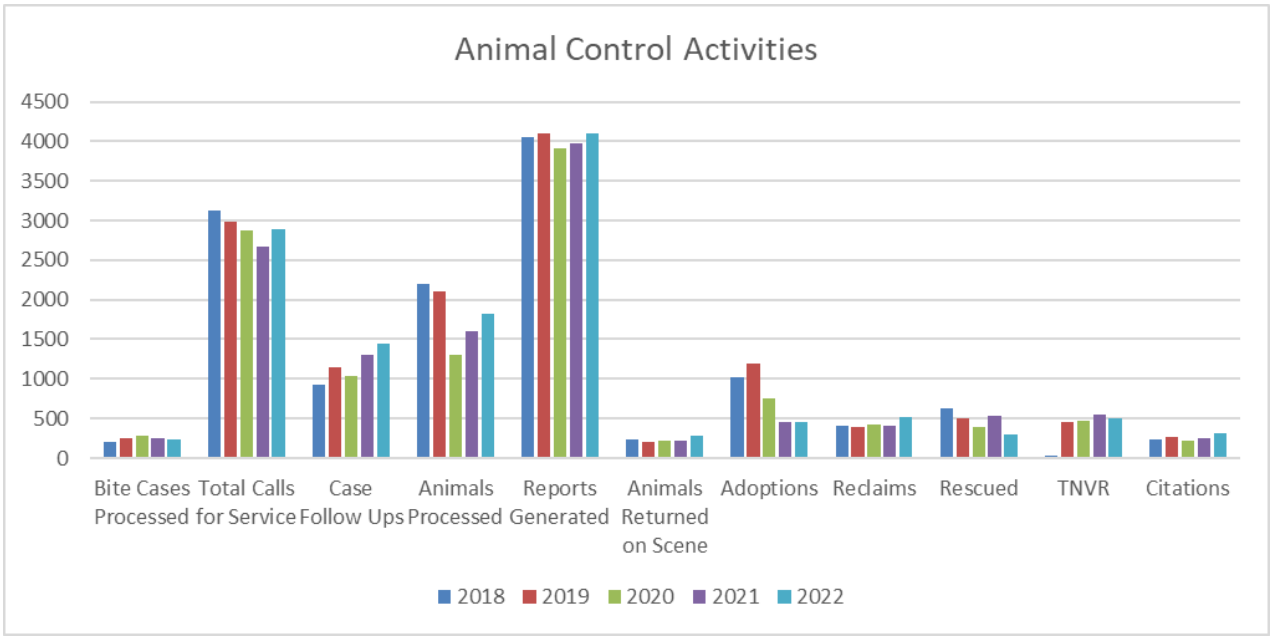
	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 534,221	$ 585,000	$ 594,000
Fringe Benefits	$ 193,010	$ 218,500	$ 267,000
Operating Expense	$ 192,643	$ 248,350	$ 240,850
Capital Outlay	$ -	$ -	$ -
Total Department Budget	$ 919,874	$ 1,051,850	$ 1,102,450

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Admin. Clerk	1	1	1
Supervisor	1	1	1
Sergeants	0	0	0
AC Officers	3	5	5
Kennel Tech.	4	4	4
Veterinarian	1	1	1
PT Kennel Tech.	5	5	5
Facility Manager	1	1	1
Total	16	18	18

Performance Measures





Department of Transportation

Mission

The core mission of Paulding County Department of Transportation is to provide a safe and efficient roadway system for motorists, pedestrians and cyclists in Paulding County. The County maintained infrastructure system includes 999 miles of road, 55 bridges, 46 signalized intersections, 49 school flashing beacons and 9 flashing beacon assemblies. The Paulding County Department of Transportation performs this duty with 66 full-time personnel.

Functions

Paulding County DOT consists of four divisions: Traffic Operations, Road Maintenance, Construction, and Engineering. We manage traffic signal systems, traffic signs and markings; maintain public roads, bridges, drainage structures and manage roadside vegetation; we construct roads and bridges; plan and design roadway improvements; design bike lanes and pedestrian facilities; and, administer the street light program as well as oversee the accommodation of utilities in the public right of way

Goals

- Coordinate with planning partners to obtain all available programs and funding
- Train employees to protect themselves and the public for loss control
- Train and develop employee skills
- Implement cross training measures
- Analyze crash data to identify trends and high accident locations
- Assess the transportation system capacity and forecast needs
- Analyze needs and design solutions for the greatest benefit
- Schedule preventative maintenance to reduce long term cost
- Communicate effectively and on a timely basis
- Implement cost saving measures using information technology
- Collect data to measure progress and aid in decision making
- Utilize specialized equipment to minimize labor cost
- Support economic development efforts to increase median wages
- Implement facilities to provide non-motorized options such as walking and biking
- Evaluate facilities and implement provisions for citizens of all ages and abilities
- Document and manage current infrastructure in an electronic format

Department Budget

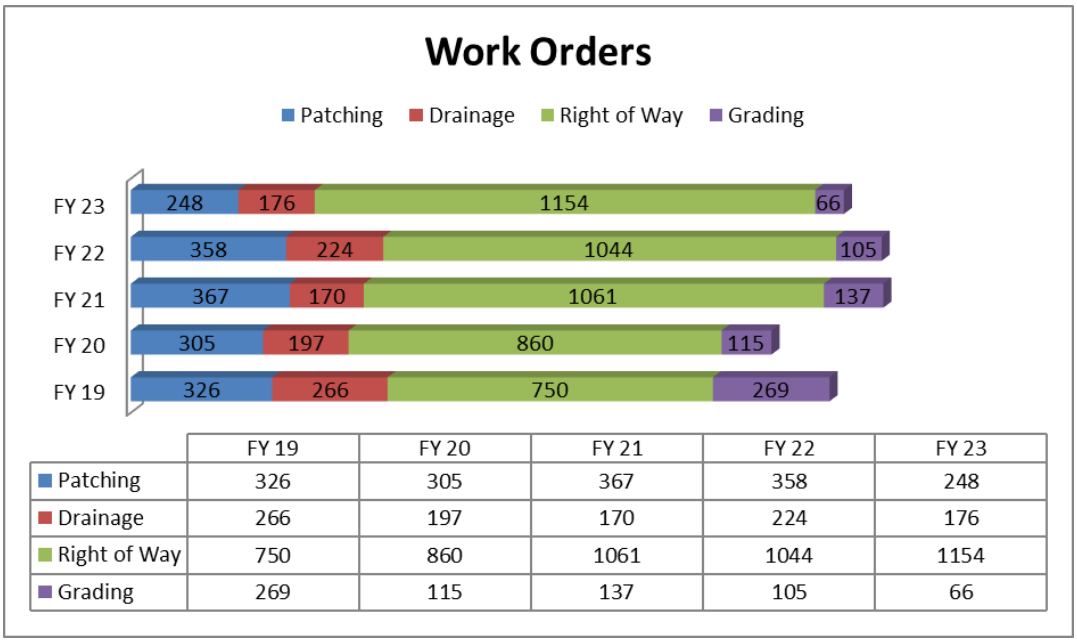
	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 3,168,036	$ 3,410,900	$ 3,684,900
Fringe Benefits	$ 1,261,237	$ 1,509,200	$ 1,754,200
Operating Expense	$ 5,220,987	$20,755,763	$15,580,514
Capital Outlay	$ 505,878	$ 2,224,137	$ 1,808,500
Total Department Budget	$10,156,138	$27,900,000	$22,828,114

Personnel Schedule

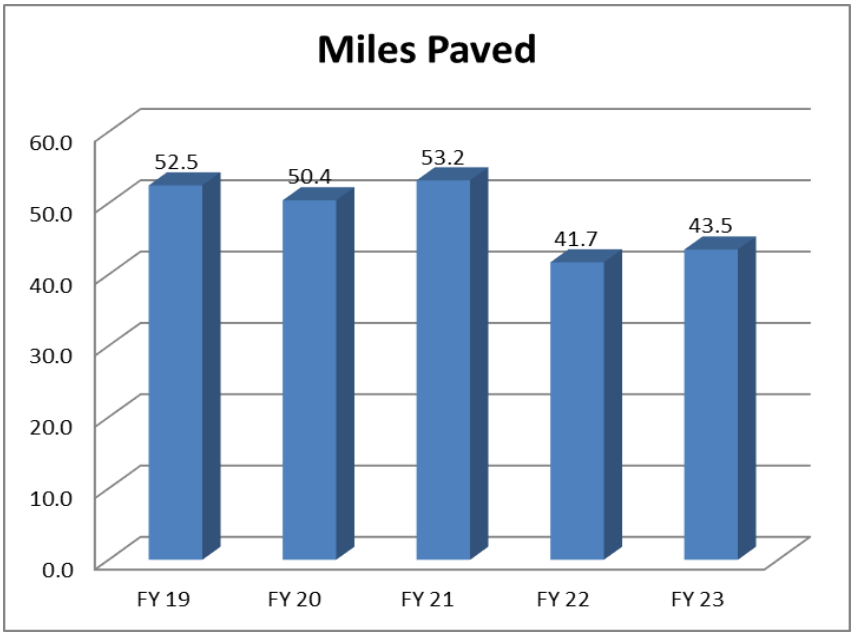
	Actual 2022	Adopted 2023	Proposed 2024
Director	1	1	1
Asst. Director	1	1	1
Sr. Admin. Asst	1	1	1
Admin. Secretary	1	1	1
Admin Clerk	1	1	1
Construction Manager	1	1	1
Pre-Construction Manager	1	1	1
Pre-Construction Engineer	2	2	2
Construction Inspector	2	3	3
Sr. Construction Inspector	2	2	2
ROW Coordinator	1	1	1
ROW Administrator	0	1	1
Utility Inspector	1	2	2
Construction Project Manager	2	3	3
Construction Project Engineer	0	0	0
Engineering Tech	0	1	1
Project Manager	1	2	2
Road Superintendent	1	1	1
Asst. Road Superintendent	1	1	1
Maintenance Crew	34	35	35
Truck Drivers	2	2	2
Sr. Traffic Analyst	1	1	1
Traffic Analyst	1	2	2

Traffic Operations Manager	1	1	1
Traffic Operations Crew	8	8	8
CAD/GIS Tech.	1	2	2
Total	68	77	77

Performance Measures



	FY 19	FY 20	FY 21	FY 22	FY 23
Patching	326	305	367	358	248
Drainage	266	197	170	224	176
Right of Way	750	860	1061	1044	1154
Grading	269	115	137	105	66



GOAL: Paulding County currently has approximately 1,000 miles of roadway to maintain. The ultimate goal is to resurface these roadways every 20 years. Therefore, fifty miles per year is required annually to meet the overall 20 year resurfacing goal.

Stormwater

Mission

The mission of the Stormwater Department is to provide a Stormwater system that protects our environment; reducing flooding to protect people and property; reducing demand on public stormwater drainage systems; supporting healthy streams and rivers.

Functions

- Respond to citizen complaints
- Work with State Agencies to maintain Paulding's License Issuing Authority
- Maintain a 5 year rotating schedule of inventory, evaluation and reporting of all subdivisions and structures located within Paulding County to ensure runoff is maintained in a safe and protective manner

Goals

- Provide outreach through Keep Paulding Beautiful and Recycling
- Inspect all developed areas of Paulding on a 5 year rotating schedule

Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 220,019	$ 338,900	$ 285,400
Fringe Benefits	$ 95,936	$ 169,700	$ 141,000
Operating Expense	$ 738,236	$ 590,049	$ 723,000
Capital Outlay	$ 187,278	$ 587,951	$ 261,000
Total Department Budget	$ 1,241,469	$ 1,686,600	$ 1,410,400

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Stormwater Engineer	1	0	0
Inspector	2	0	0
Crew Supervisor	1	1	1
Crew Leader	1	2	2
Equipment Operator II	2	4	4
Total	7	7	7

Fleet

Mission

The mission of the Fleet Maintenance Department is to repair and maintain all county owned vehicles and equipment in the most time efficient and cost effective manner. To enable county employees to properly and efficiently perform their specific duties.

Functions

- Maintain and repair all county owned vehicles and equipment
- Purchase most of the vehicles and equipment for the county
- Notify departments when maintenance/repairs are complete on vehicles/equipment

Goals

- Continue to manage the county's fleet of vehicles and equipment in an efficient and cost-effective manner.
- Continue to process invoices & monthly reports in a timely manner.

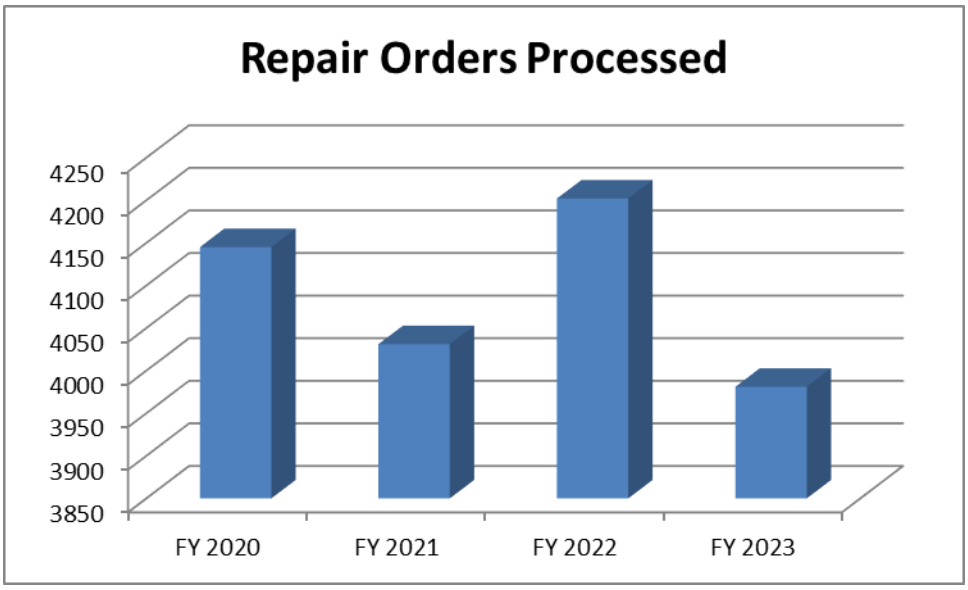
Department Budget

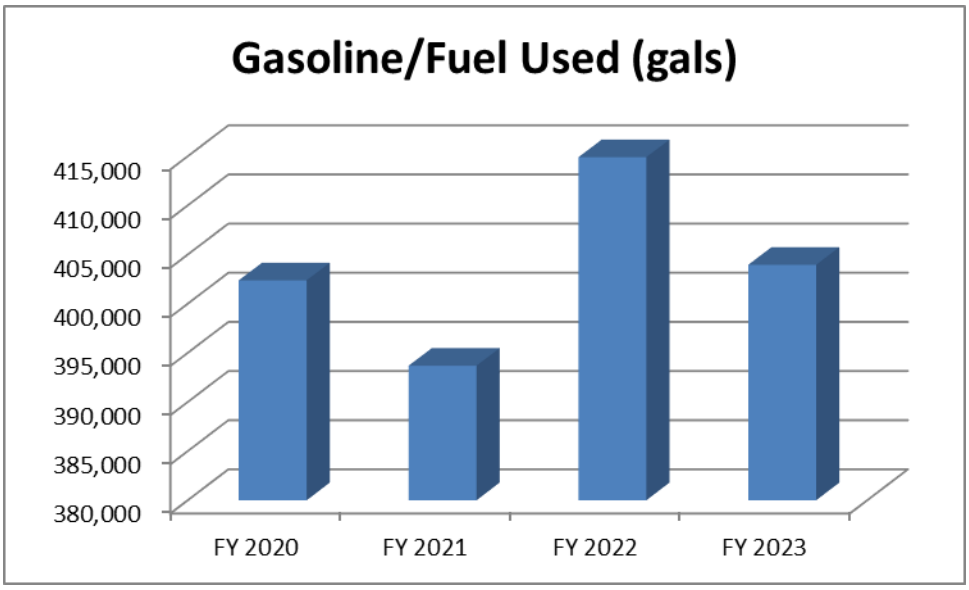
	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 550,560	$ 628,400	$ 655,900
Fringe Benefits	$ 244,135	$ 311,300	$ 288,200
Operating Expense	$ 64,215	$ 54,944	$ 127,965
Capital Outlay	$ 30,738	$ 203,621	$ -
Total Department Budget	$ 889,648	$ 1,198,265	$ 1,072,065

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Fleet Manager	1	1	1
Admin. Assistant	1	2	2
Shop Foreman	1	1	1
Mechanics	7	7	7
Equipment Service Worker	1	1	1
Welder	1	1	1
PT Admin. Secretary	1	0	0
Total	13	13	13

Performance Measures





Recycling

Mission

The Recycling Division's mission is to foster a sense of responsibility and encourage citizens and businesses in Paulding County to reduce solid waste by creating awareness and commitment through offering recycling and educational opportunities.

Functions

The Paulding County Recycling Center provides recycling and collection opportunities for hard-to-dispose of materials such as tires and electronics as well as normal household recycling. Recycling materials are sold to a proper recycling vendor.

Goals

Provide the best possible recycling service to the citizens of Paulding County while generating revenue and keeping expenses as low as possible.

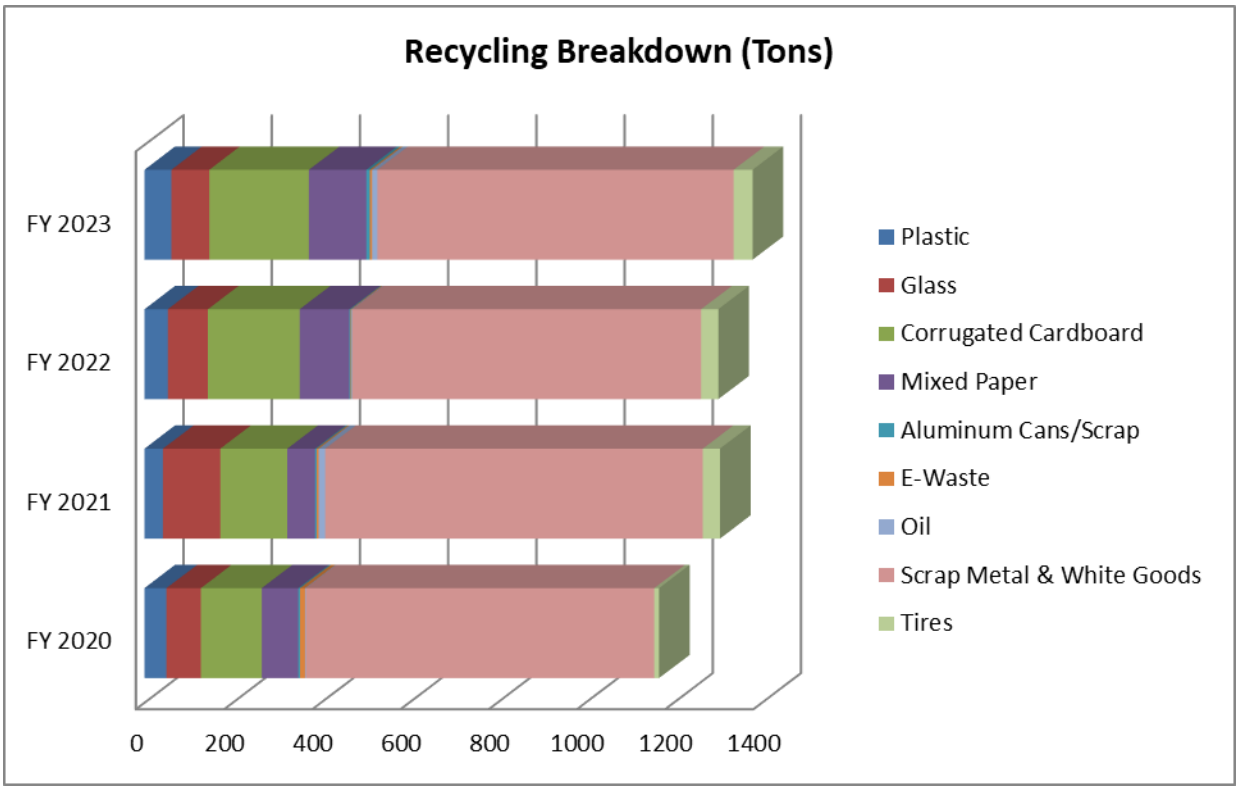
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 239,258	$ 235,000	$ 202,600
Fringe Benefits	$ 67,383	$ 72,700	$ 56,600
Operating Expense	$ 90,310	$ 86,500	$ 39,800
Capital Outlay	$ 16,700	$ -	$ -
Total Department Budget	$ 413,652	$ 394,200	$ 288,000

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Coordinator	1	1	1
Asst. Coordinator	1	1	1
PT Worker	3	3	3
Total	5	5	5

Performance Measures



Parks & Recreation

Mission

The Paulding County Parks and Recreation Department is dedicated to providing the highest quality recreational opportunities through the development of both active and passive programs and facilities to promote the physical, social and mental wellness of its citizens.

Functions

The primary function of the Parks and Recreation Department is to provide leisure time opportunities at any of 12 park sites located throughout Paulding County. These opportunities can come by way of structured or unstructured activities and programs. A second function involves the daily maintenance of each of these park sites. Each park within the system is heavily used and daily maintenance is required to keep our parks operating in a safe and clean fashion.

Goals

The goal of the Paulding County Parks and Recreation Department is to provide quality programs and leisure services for all residents of the County.

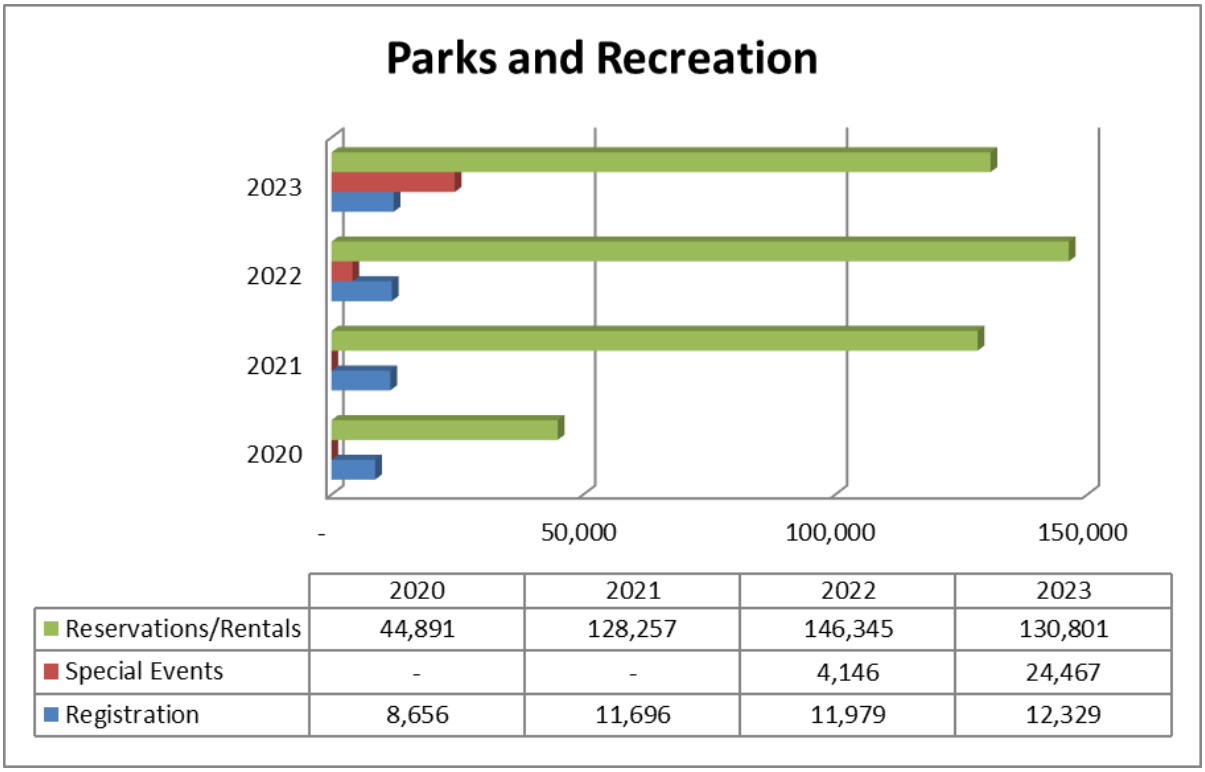
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 1,439,736	$ 1,409,300	$ 1,644,400
Fringe Benefits	$ 497,682	$ 581,800	$ 612,600
Operating Expense	$ 1,186,612	$ 1,228,646	$ 1,252,200
Capital Outlay	$ -48,202	$ 257,854	$ 220,100
Total Department Budget	$ 3,075,828	$ 3,477,600	$ 3,729,300

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Director	1	1	1
Superintendent	3	3	3
Admin. Assistant	1	1	1
Admin. Secretary	3	3	3
Athletic Coordinator	2	2	2
Athletic Superintendent	1	1	1
Horticulture Crew Leader	1	1	1
Maint. Crew Leaders	4	6	7
Maint. Workers	10	13	14
Program Coordinators	4	4	4
Program Superintendent	1	1	1
PT Receptionist	0	0	0
Total	31	36	38

Performance Measures



	2020	2021	2022	2023
Reservations/Rentals	44,891	128,257	146,345	130,801
Special Events	-	-	4,146	24,467
Registration	8,656	11,696	11,979	12,329

Library

Mission

Our mission is to anticipate and respond to community needs by providing access to all forms of information, inspiring imagination, and encouraging lifelong learning and achievement for all.

Functions

- Maintain a balanced and organized collection of high quality materials and provide professional assistance to patrons.
  - Continue to evaluate and develop circulation in appropriate subject areas for each library's demographic needs.
  - Maintain and deliver Library Management and Staff customer training
  - Solicit, interview and select only highly qualified Library Managers and staff as replacement opportunities arise.
- Provide access to information located elsewhere.
  - Monitor and update Paulding County Library System website provided through West Georgia Regional Library System.
  - Promote utilization of statewide Pines resources and educate patrons on the availability.
  - Coordinate and integrate library information with Paulding County Government PCTV23, Paulding County Parks and Recreation, www.paulding.gov ,West Georgia Regional Library, State of Georgia, City of Dallas and Pines System resources and materials available statewide.
- Deliver education and training in developing reading skills.
  - Provide programming and displays to encourage reading and learning from infants to adults.
- Promote technological competence by providing access to information in non-print formats.
  - Promote and encourage use of WIFI in libraries
  - Staff will proactively offer patron training and support of OPAC
  - Offer patron computer training from basic to advanced classes
- Support the cultural awareness and diversity.
  - Provide programs and displays sharing various cultures and diverse interest.
- Maintain and renovate library buildings to provide a clean, attractive and inviting place to encourage patrons to visit, research, and learn by aggressively seeking state and private grants and donations.

Goals

- To provide free access to quality entertainment and educational materials in various formats.
- To provide guidance by trained library staff in locating and selecting entertainment and educational materials.
- To provide a safe and attractive environment for children to see the library as a fun place.
- To provide Library Staff access to professional training.
- To increase awareness of library services, resources and locations utilizing social media, local newspapers, website and PCTV23.

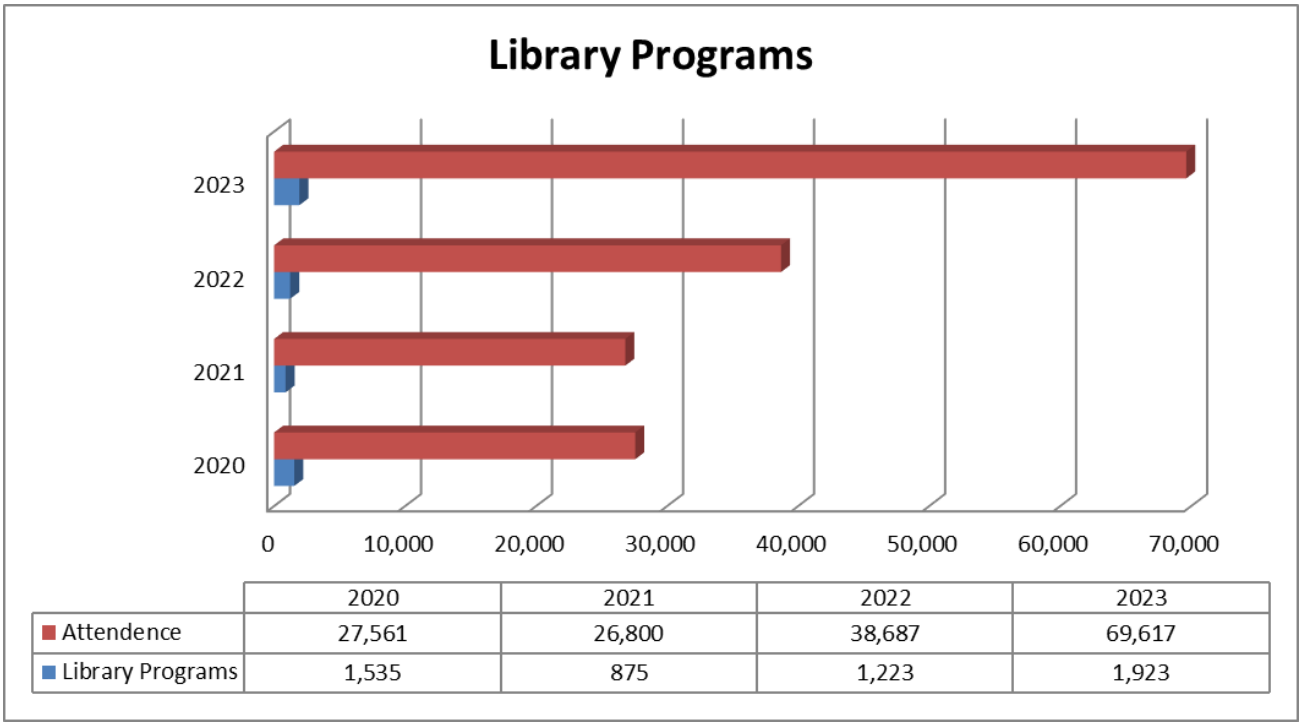
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 803,424	$ 914,600	$ 947,400
Fringe Benefits	$ 239,791	$ 252,800	$ 286,000
Operating Expense	$ 372,914	$ 395,670	$ 425,370
Capital Outlay	$ -	$ 9,300	$ -
Total Department Budget	$ 1,416,128	$ 1,572,370	$ 1,658,770

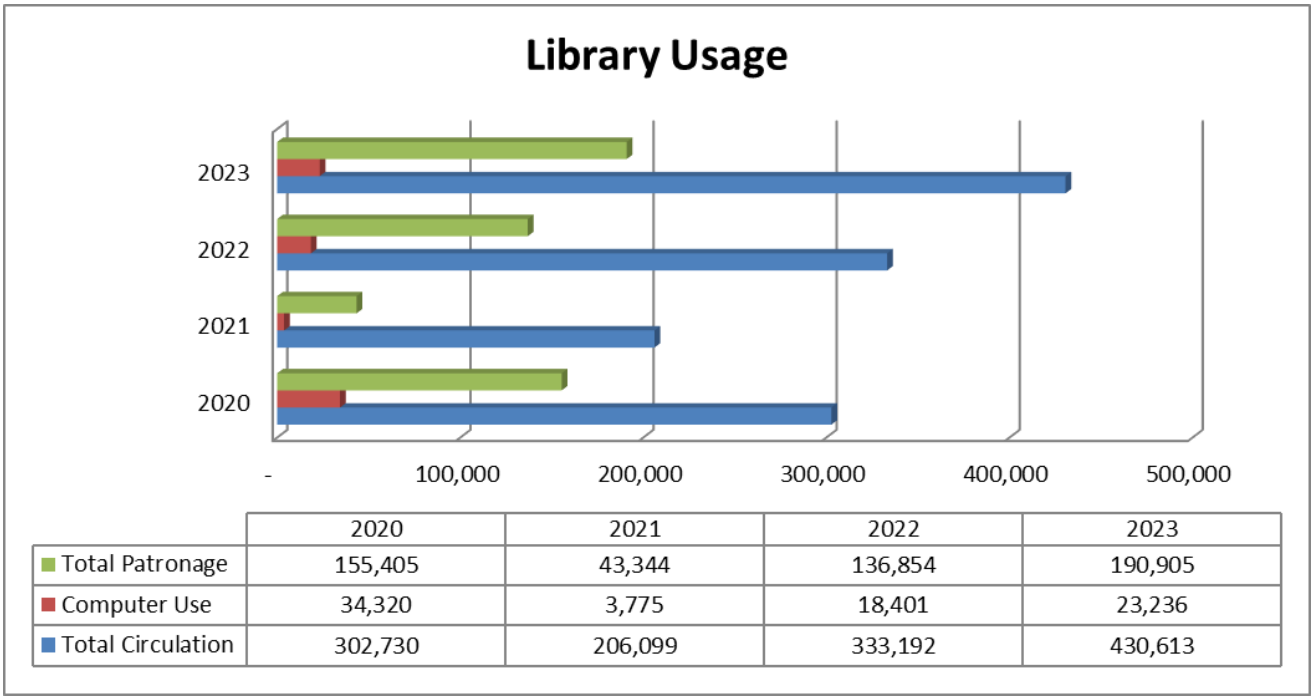
Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Coordinator	1	1	1
Branch Managers	4	4	4
Children's Specialists	4	4	4
Reference Specialist	2	2	2
PT Reference Specialist	0	0	0
Library Assistants	4	4	4
PT Library Clerks	12	13	13
Library Custodians	1	1	1
Total	28	29	29

Performance Measures



	2020	2021	2022	2023
Attendence	27,561	26,800	38,687	69,617
Library Programs	1,535	875	1,223	1,923



	2020	2021	2022	2023
Total Patronage	155,405	43,344	136,854	190,905
Computer Use	34,320	3,775	18,401	23,236
Total Circulation	302,730	206,099	333,192	430,613

Community Services

Mission

Our mission is to provide quality services to the aging and disable population, to enhance their quality of life and well-being while maintaining the dignity and respect they deserve.

Functions

- To provide homebound senior citizens within the Paulding County area a meal on wheels.
- Provide senior citizens that are able to leave the home with vans that pick them up and bring them to the senior center so that they may be more active.
- Provide a meal each day to those seniors that come to the center.

Goals

- To maintain a positive workforce that treats clients with dignity and respect
- Work on better communication between Clients and Staff

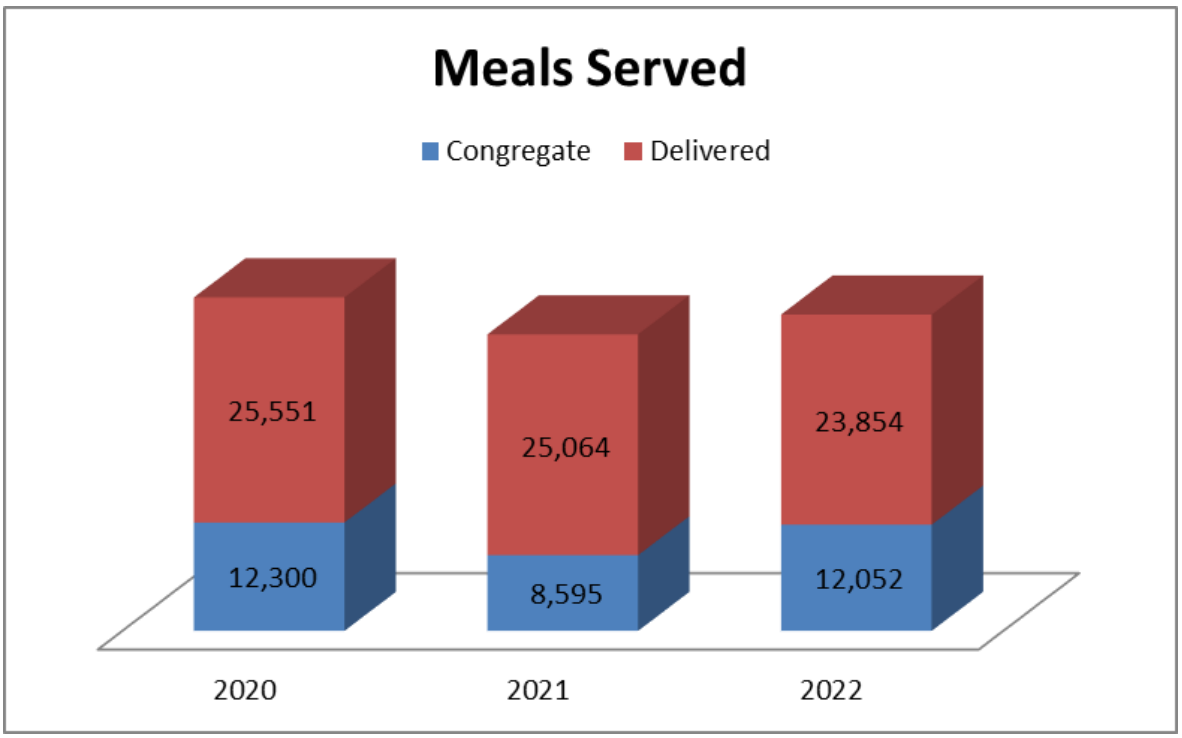
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 86,129	$ 115,200	$ 119,100
Fringe Benefits	$ 7,131	$ 31,200	$ 19,100
Operating Expense	$ 29,902	$ 32,400	$ 30,600
Capital Outlay	$ -	$ -	$ -
Total Department Budget	$ 123,162	$ 178,800	$ 168,800

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Van Driver	1	1	1
PT Van Drivers	4	4	4
Total	5	5	5

Performance Measures



Bus Services

Mission

Our mission is to provide basic mobility to all citizens of Paulding County through efficient and effective transit services. These services will always be dependable and secure for the riders. We believe it is our honor and privilege to serve the citizens of Paulding County, and therefore we serve with dignity, honor and gratitude.

Functions

Paulding Transit is a public mass transit service. We provide transportation to the Senior Center, doctor's offices, Dialysis centers, grocery stores, pharmacies, or anywhere else in Paulding County. This service is available to all Paulding County residents; however, we operate on an advanced reservation basis.

Goals

Our goal is to continue to provide mobility to the citizens of Paulding County while operating within our allotted budget to provide maximum value to those we serve.

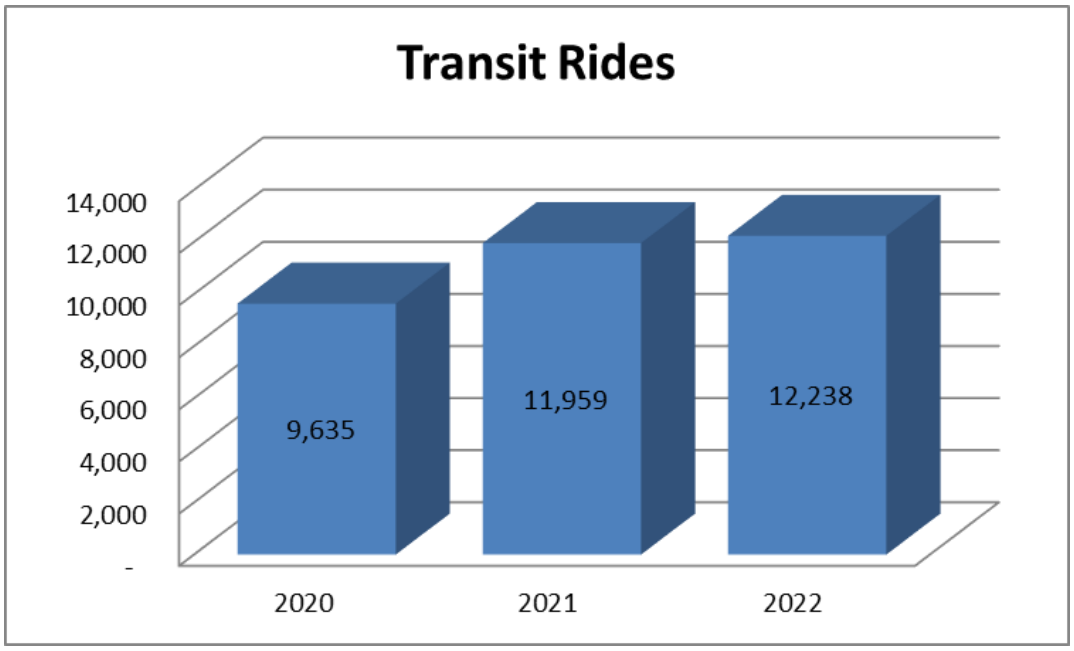
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 163,646	$ 167,000	$ 184,100
Fringe Benefits	$ 64,136	$ 68,000	$ 68,500
Operating Expense	$ 70,008	$ 65,100	$ 75,600
Capital Outlay	$ -	$ -	$ -
Total Department Budget	$ 297,790	$ 300,600	$ 328,200

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Van Drivers	5	5	3
PT Van Driver	1	1	3
Dispatch	1	1	1
Total	7	7	7

Performance Measures



Senior Citizens Center

Mission

The mission of the Senior Center is to enhance the quality of life, and promote independence among the senior residents of Paulding County. To assist participants in achieving and maintaining the highest possible degree of physical and emotional well-being improving each one's quality of life.

Functions

The Paulding Senior Center is a multi-purpose facility where seniors come together to socialize, learn new roles and to maintain or develop their involvement in the community. Moreover, the Senior Center serves as a bridge between the participant and the community by providing a mechanism through which the community can tap the skills of seniors and serves as a focal point for the delivery of services to seniors.

Goals

- Reach more seniors in our community so that they are aware of what is offered
- Attract and provide services to the wide range of senior citizens in Paulding County
- Access the needs of the center participants and meet those needs through existing or new community service agencies
- Continue activities which encourage socialization

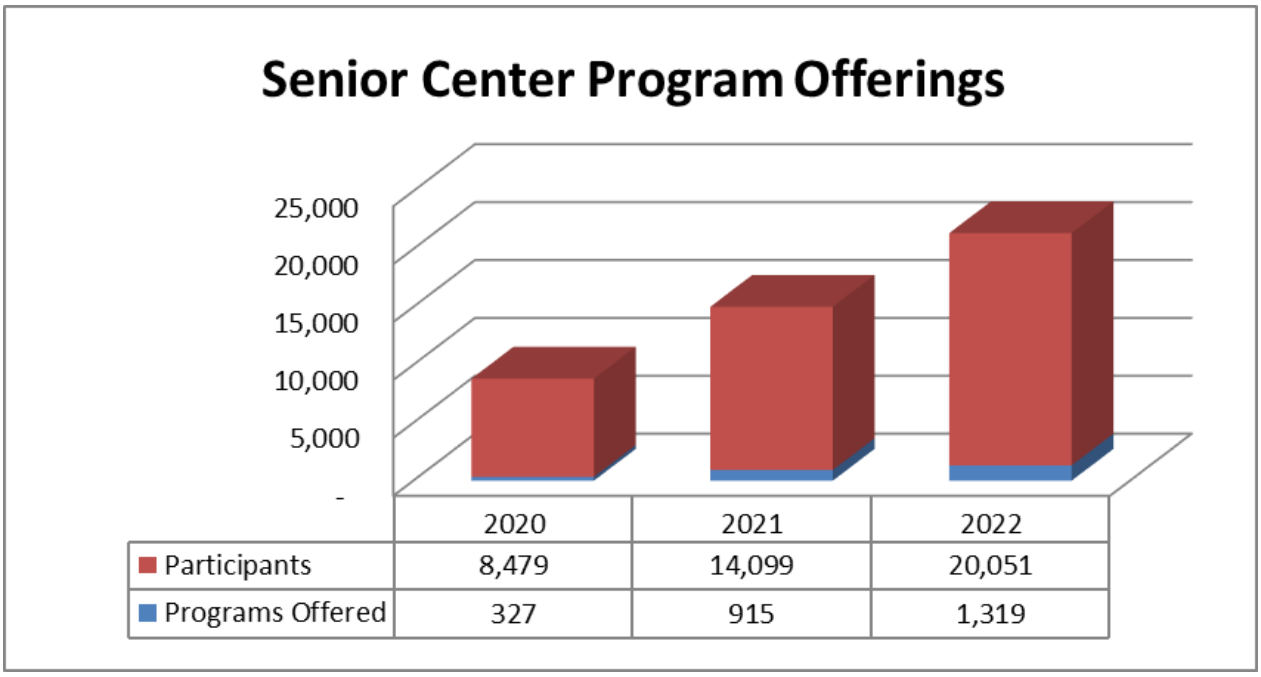
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 131,447	$ 136,000	$ 148,500
Fringe Benefits	$ 48,845	$ 64,600	$ 74,300
Operating Expense	$ 137,335	$ 153,500	$ 90,600
Capital Outlay	$ -	$ -	$ -
Total Department Budget	$ 317,627	$ 354,100	$ 333,400

Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Center Manager	1	1	1
Program Coordinator	1	1	1
Center Assistant	1	1	1
PT Security	1	1	1
Total	4	4	4

Performance Measures



Extension

Mission

To extend lifelong learning from The University of Georgia to the everyday lives of Georgians through current, research-based education in agriculture, the environment, communities, youth and families.

Functions

Paulding County UGA Extension links the resources of the University of Georgia, Fort Valley State University, and Paulding County to provide educational programs, information, and assistance to citizens. UGA Extension Paulding County helps the citizens of Paulding County by addressing the following initiatives:

- 4-H
- Agriculture / horticulture
- Family and consumer science
- Youth development and leadership attainment

Goals

- Conduct programs aimed at soil and water conservation, targeted at homeowners, farmers, urban agriculture and youth.
- Conduct programs for farmers, landscapers and arborists to provide continuing education credits and safety training.
- Provide quality science instruction monthly in all Paulding County 5th grade classrooms and adapt based on teacher evaluations to support Science, Technology, Engineering and Math in Paulding County.
- Provide leadership, science, community service, and life skills opportunities for 4-H Youth in middle and high school to help them gain a sense of mastery, independence, generosity and belonging.
- Train and manage 141 4-H and Master Gardener Extension Volunteers to assist in providing broader outreach to youth and adults in our Community.
- Coordinate with community partners for needs assessment and programming outreach, including garnering additional funding for outreach activities.
- Document, evaluate, and report program outreach and impact for all program areas.

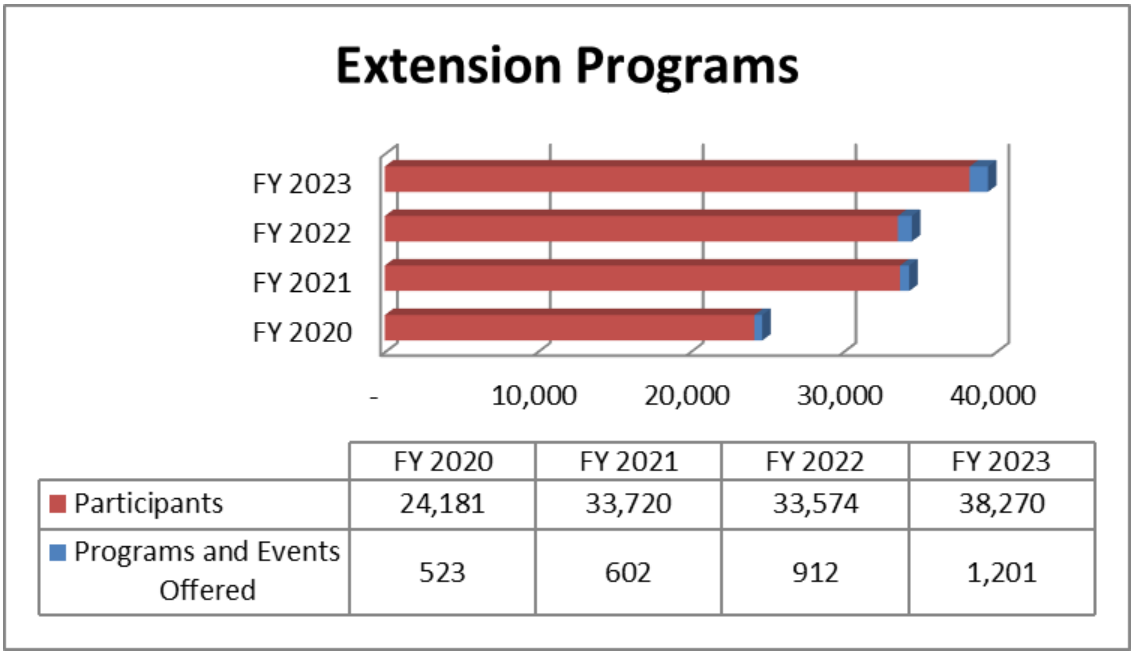
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 56,828	$ 65,200	$ 77,900
Fringe Benefits	$ 4,393	$ 10,700	$ 12,600
Operating Expense	$ 23,476	$ 28,200	$ 26,200
Capital Outlay	$ -	$ -	$ 15,000
Total Department Budget	$ 84,698	$ 104,100	$ 131,700

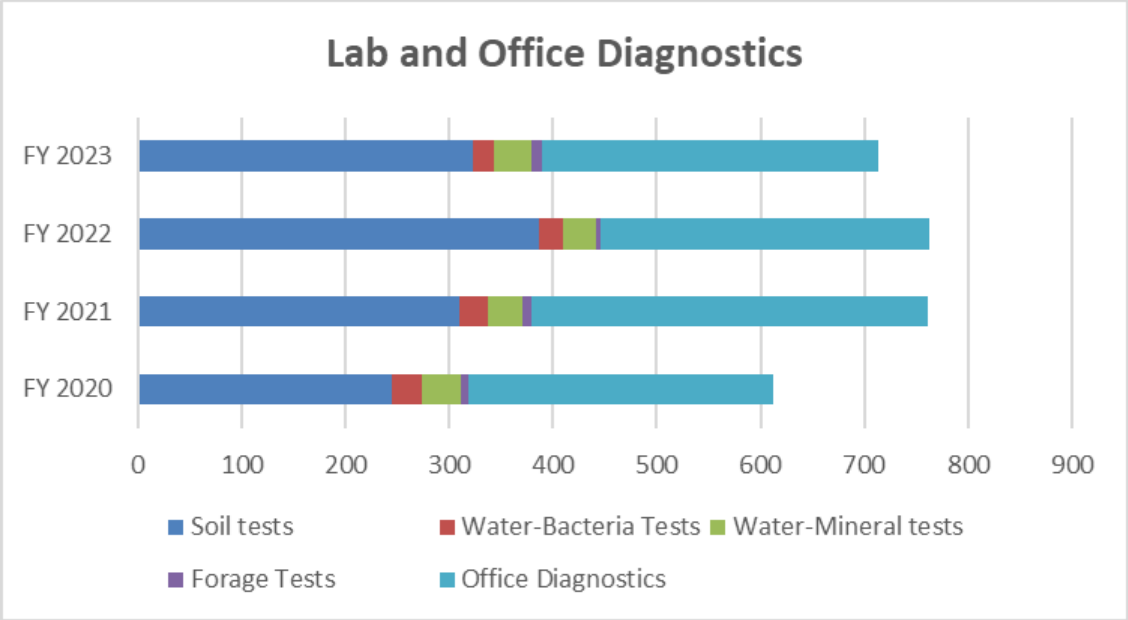
Personnel Schedule

	Actual 2022	Adopted 2023	Proposed 2024
Employees	4	4	4
Total	4	4	4

Performance Measures



	FY 2020	FY 2021	FY 2022	FY 2023
Participants	24,181	33,720	33,574	38,270
Programs and Events Offered	523	602	912	1,201



Community Development

Mission

The Community Development Department is comprised of a team of professionals committed to help guide the planning, development, and building of our community in a manner that benefits both the natural environment and the local economy for future generations.

Functions

- The Planning & Zoning Division staff coordinates land use and planning activities with other divisions and departments including business license approval, private dwelling and building permits, review and approval of plans for zoning compliance, and demographic information. This division also coordinates the update to the County's Comprehensive Plan and Future Land Use Map as required by State planning regulations. Planning and Zoning coordinates on an as needed basis with regional and State agencies regarding developments of regional impact.
- The Development Division provides assistance to developers, engineers, contractors, and individual land owners with the development of new residential and non-residential projects regarding:
    - Storm water quality and erosion, sediment and pollution control plan review;
    - Issues grading permits, land disturbance permits, and timber notices;
    - Implements the following ordinances:
        - Municipal separate storm sewer system (MS4) pollution prevention plan,
        - Flood management/flood damage prevention and
        - Stream buffer protection ordinance.
- The Building & Permitting Division issues permits for new construction of buildings including electrical, heating/air-conditioning and plumbing permits. The building inspectors conduct applicable inspections for all permits issued. The office also provides information to the public and answers technical questions concerning adopted building, electrical, HVAC, plumbing, and other codes.
- The Business License Office reviews, processes, and administers Occupation Tax Certificates for unincorporated Paulding County. The Occupation Tax Certificate is valid for the calendar year and tax is due and payable by December 31 of every year. Business License staff assists individuals and businesses establish a business in Paulding County. Assistance is available in navigating them through the application and the building occupancy inspection process in issuance of the Occupation Tax Certificate.

Goals

- Review fee schedule of all divisions
- Review records retention schedules for compliance with State Archives recommendations
- Begin review of Zoning Ordinance and Development Regulations after Comprehensive Plan Update is completed
- Investigate the possibility of a Storm water Utility
- Complete MS4 structure inspections
- Assure that all erosion control plans submitted for compliance are reviewed within two weeks and create tracking procedures for reviews and inspections
- Begin review of multi-family and single family attached building plans and consider reviewing all residential building plans
- Consider technology upgrades to allow all divisions to conduct plan review, issue permits and track inspections electronically in the field to speed up the inspection process

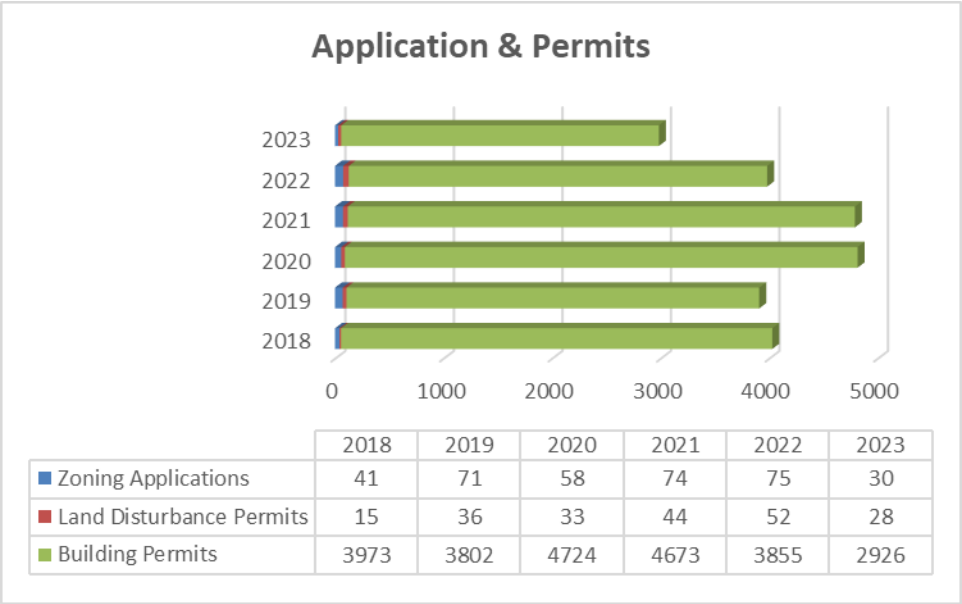
Department Budget

	Actual 2022	Adopted 2023	Proposed 2024
Salaries	$ 1,520,850	$ 1,580,200	$ 1,727,400
Fringe Benefits	$ 602,368	$ 669,400	$ 774,800
Operating Expense	$ 159,036	$ 172,000	$ 143,000
Capital Outlay	$ 27,901	$ 74,000	$ 30,000
Total Department Budget	$ 2,310,155	$ 2,495,600	$ 2,675,200

Personnel Schedule

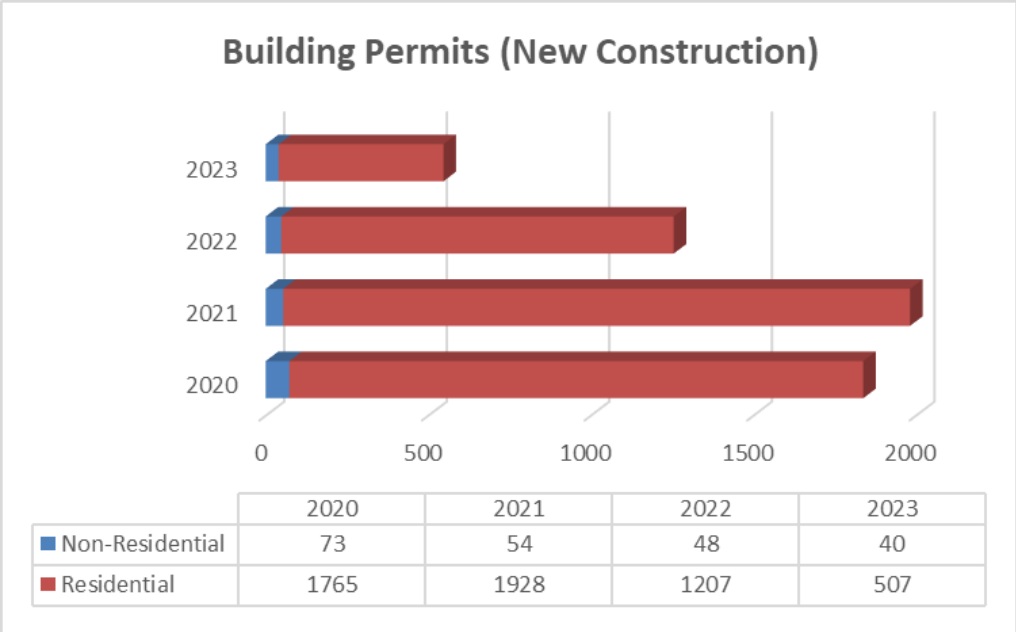
	Actual 2022	Adopted 2023	Proposed 2024
Director	1	1	1
Asst Development Director	0	1	1
Bldg Code & Abat Enforcement Officer	0	1	1
Sr. Admin. Secretary	1	1	1
Sr. Building Inspectors	2	0	0
Building Permit Division Manager	1	1	1
Building Inspector	2	5	5
Development Division Manager	0	1	1
Sr. Development Inspectors	2	4	4
Development Inspectors	0	2	3
Development Coordinator	0	1	1
Storm water Manager	0	1	1
Office Supervisors	0	2	2
Permit Tech.	3	3	3
Business Tech	2	2	2
Planner	2	2	2
Planning & Zoning Division Manager	1	1	1
County Engineer	1	1	1
Admin. Secretary	1	1	1
Board Members	7	7	7
Total	26	38	39

Performance Measures



	2018	2019	2020	2021	2022	2023
Zoning Applications	41	71	58	74	75	30
Land Disturbance Permits	15	36	33	44	52	28
Building Permits	3973	3802	4724	4673	3855	2926

*Zoning applications include rezoning, SUP, LUP, Text Amendment, Medical Hardship, Variance, and Development Waiver.



	2020	2021	2022	2023
Non-Residential	73	54	48	40
Residential	1765	1928	1207	507

Law Library

Mission

The Paulding County Law Library provides legal resources to all attorneys, pro se litigants, and the public. Legal Resources are available in both bound print publications and online resources from Westlaw.

Functions

Account for the operation and maintenance of the County's law library.

Goals

To maintain current legal resources for all attorneys, pro se litigants, and the general public

Capital Projects Budget

"Capital Expenditures" are defined as having a life of more than one year and a value exceeding $5,000. Land is always considered a capital expenditure. The 2023/2024 Adopted Budget contains $83.6 million in capital expenditures. The majority of these expenditures are project related, $38.2 million are funded with SPLOST revenues and $28 million are funded with American Recovery Plan Act. All funds excluding the ARPA include some new/replacement equipment as well as project expenses. A detailed list of this equipment was approved within the operating budget. Table 1 on the next page list all of these approved items included in the annual budget. Currently, the SPLOST funds are providing funding annually for the majority of the capital improvement program in Paulding County. The following table lists the entire capital improvement plan as approved in the 2023/2024 operating budget. Following this approved list is a discussion about additional projects by department that are not included in the operating budget adoption, but they are approved as design or construction begins. We have included the Reservoir as well as other Water and Sewer projects in this discussion because they are very important to the citizens of Paulding County.

Policies utilized for Capital Projects

Policies utilized in making decisions regarding the period for and funding of Capital Outlay or Capital Projects are as follows:

1. The approval of Capital Outlay and Projects is subject to the availability of funds. Capital Outlay/Expenditures are currently defined as outlays which result in the acquisition of/or addition to fixed assets. They must have a cost of over $5,000 and a life greater than one year. Available funds come from a number of sources. The primary source of funds for Capital Outlay occurs when an excess of operating revenues over operating expenses from either the current year's budget or prior years have increased the accumulated Fund Balance. Secondary sources of funds for Outlay are Federal and/or State Grant Funds. Funding for Capital Projects occur from long-term debt, such as the Special Purpose Local Option Sales Tax, or General Obligation Debt. Federal and State Grants also service as a secondary source of funds for Projects, while Fund Balances and Operating Revenues serve as the source of Project funds on a very limited basis.
2. During the budget process when revenues are projected to exceed expenditures, the excess amount may be budgeted for capital purchases. The budget process requires departments to evaluate the condition of existing equipment and vehicles in determining the need for replacement or continue maintenance. For Capital Projects, the present condition is also a determining factor. Facilities and infrastructure are reviewed and needs are prioritized accordingly.
3. Advancements in technology are areas that include but are not limited to computers and computer software may warrant Capital Outlay for upgrading of present systems. As requests arise in these areas, the cost of the outlay is carefully evaluated against benefits to be derived, such as improved efficiency and output of employees, and enhanced efficiency and effectiveness in service to our taxpayers.
4. The quality of life of Paulding County residents is always a factor in the contemplation of how best to enter into a Capital Project or approve a Capital Outlay. Improvements in this area may include improved living conditions, improved air and water quality, or safety and recreational enhancements.

Capital Project List- General Gov't and Judicial

Fiscal Year 2024 Capital Equipment								
					Fund			
Department/Description	Qty	New/Replacement	General Fund	Fire	Capital Projects	SPLOST	ARPA	JCSA
Tax Commissioners								
New computer software for Property Tax		New	56,400					
Tax Assessors								
Aerial Imagery		Replacement	44,672					
Ford F-150		Replacement	34,000					
Elections								
Absentee Ballot automated opener and digital scanner		New	100,000					
Poll pad printers and stands		New	21,000					
Government Buildings								
Information Marque Sign		New	-					
Demolition of Old Jail		Demolition			250,000			
Patch, fill cracks, seal and restripe Watson Complex parking		Replacement			140,000			
New Mini Scissor Lift		New			18,000			
E-250 Work Vans LWB with work bins and ladder racks		New			120,000			
F-250 4WD Truck LWB		New			52,000			
LED lighting upgrade in Basement of Justice Building		Replacement			18,000			
LED lighting upgrade for 1st floor Justice Building		Replacement			47,000			
LED lighting upgrade for 2nd floor of Justice Building		Replacement			47,000			
Carpet replacement & paint for 1st floor of Justice Building		Replacement			230,000			
Carpet replacement & paint for 2nd floor of Justice Building		Replacement			230,000			
Complete interior remodel for Health Department		Remodel	180,000					
Computers for Building Maintenance Staff		New			5,000			
Veterans Pavers and Benches		New	9,700					
Pressure Wash Watson Government Complex		Improvement	120,000					
Human Resources								
Salaries Study		Replacement	60,000					
Information Technology								
New Desktops - this request is for the replacement of aging		Replacement	250,000					
Microsoft License Agreement (3rd year) - this request is for the contin		Replacement	290,000					
Copier Replacement - this request is for a new copier for both division		Replacement	12,000					
Uninterruptible Power Supply (UPS) Management for better maintena		Replacement	16,000					
UPS Battery replacement for LEO		Replacement	6,000					
Cybersecurity		Replacement	29,586					
Probate								
Construction of office for passports		New	15,000					
Solicitor General								
Copier Replacement - this request is for a new copier for both		Replacement	6,500					
Superior Court- grant funds								
AVI Upgrade		New	60,000					
Magistrate Court-grant funds								
AVI Upgrade		New	36,000					
Juvenile Court-grant funds								
AVI Upgrade		New	40,000					

Capital Project List – Public Safety

Capital Expenditures								
					Fund			
Department/Description	Qty	New/Replacement	General Fund	Fire	Capital Projects	SPLOST	ARPA	JCSA
Sheriff's Office								
Court Security 16 door cluster mailbox (used to secure guns)		Replacement	1,768					
Court Security Astrophysics XIS-6040 (quote)		Replacement	27,610					
Court Security Rapiscan 620XR x-ray (quote)		Replacement	19,999					
Court Security Absolute Sunblock Window tint (quote)		Improvement	10,922					
Court SecurityAdvantage Office Solutions (quote) furnture for offices		Replacement	22,951					
Evidence Impound Lot Expansion (Asphalt)		Improvement	70,000					
Evidence Impount Lot Expansion (Fencing)		Improvement	3,500					
GCIC Rico Leased Copier/Fax Machine		Replacement	5,995					
Juvenile Investigations Gray Shift/ios phone analysis		New	10,995					
Touch-up walls & paint in downstairs hallway		Improvement	8,260					
Touch-up walls & paint in upstairs hallway		Improvement	4,960					
Touch-up walls & paint in lobby & waiting area		Improvement	4,300					
(20)Patrol Replacements for In Car Printers		Replacement	10,500					
(20)Patrol Adapter Cords for In-Car Printers		Replacement	840					
(20)Patrol Printer Mount for headrests		Replacement	7,500					
(4)Patrol Pro Tech Intruder G2 20 X 34 IIIA Ballistic Shield		Replacement	21,538					
(1)FLOCK Safety Cameras additional camera implemenation		New	76,200					
(1)Construction in Records (privatize/sound proofing)		Improvement	10,000					
(4)Patrol LPR 2-Camera L5M HD system(inlcudes mounting hardware)		New	46,300					
Detention Center								
Ford Explorer		Replacement	85,600					
AC Units			-					
Ford F-150 4X4 with equipment- JCSA		Replacement						115,590
Ford F-250 4X4 with equipment - JCSA		Replacement						61,500
Jail Capital Outlay								247,910
Marshal								
Ford F-150 Quad cab 4X4 - Keep Paulding Beaurtiful		Replacement	52,000					
Chevy Tahoes (or equivalent vehicle) SPLOST		Replacement				124,000		
Animal Control								
2023 Chevrolet 2500 Truck-SPLOST		Replacement				78,000		

Capital Project List- Public Works

Capital Expenditures								
					Fund			
Department/Description	Qty	New/Replacement	General Fund	Fire	Capital Projects	SPLOST	ARPA	JCSA
Transportation								
Bulldozer, replace a 2004 CAT D5		Replacement	207,000					
F-250 truck 4x4 - Grading Crew, replace F-250 unit #192		Replacement	58,000					
F-250 truck 4x4 - ROW Crew, replace F-250 unit #85		Replacement	58,000					
F-450 4x4, flatbed dump - ROW		Replacement	75,000					
F-750 Flatbed Dump Truck, replace F-750 Unit #180D		Replacement	150,000					
Tandem Dump truck, Replace #110, 1991 Mack tandem model RD-6905		Replacement	184,000					
Motor grader, replace unit #194, 2002 CAT. Grading		Replacement	324,000					
Hay/Straw blower, replace #193, Bowie hay mulcher, (1990's model)		Replacement	46,000					
Force blower, for R.O.W. crew, to clear debris from roadways		New	17,000					
Vibratory Roller, replace year 2000 Ingersoll-Rand, over 3000 hours use		Replacement	155,000					
Chipper Truck / Single Axle Small Dump, replace #122, Plow truck 1995		Replacement	136,000					
Tractor w/ Bush Hog, replace #167 New Holland TS90		Replacement	75,000					
Trailer - 20 ton equipment trailer, replace #148		Replacement	36,000					
Attachment for Excavator - Quick coupler, new quick coupler for CAT 336		New	18,000					
Utility Trailer - ROW, 6x12 utility trailer		New	5,500					
Storage Container - for Drainage, container for small and miscellaneous e		New	7,000					
Salt barn cover, Replace deteriorating salt barn cover		Replacement	35,000					
F-350 truck		New	80,000					
F-150 truck		New	38,000					
Line driver		New	9,000					
Changeable Message Sign (CMS)		New	22,000					
Ford Explorer		New	38,000					
Light Tower		New	20,000					
GPS units (50 units)		New	15,000					
Asset management System					300,000			
Pavement management Database					330,000			
Fleet Maintenance (Same as previous year)								
A/C machine		New	8,000					
Ford F-150 to replace Ford ranger		Replacement	42,000					
Scanner Software		Replacement	6,400					
Stormwater								
Tandem Dump Truck		New	184,000					
Heavy Equipment trailer		New	36,000					
Rock box		New	18,000					
Drop deck trailer		New	23,000					

Capital Project List- Recreation, Fire & SPLOST

Capital Expenditures								
					Fund			
Department/Description	Qty	New/Replacement	General Fund	Fire	Capital Projects	SPLOST	ARPA	JCSA
Recreation								
16'Utility Trailer		Replacement	3,600					
(3)Zero turn mowers		Replacement	40,500					
(2)F250		Replacement	72,000					
Ride behind blower		Replacement	14,000					
F450 Flat bed dump truck		Replacement	65,000					
Copier for Taylor Farm		Replacement	6,000					
Sports field renovation machine		Replacement	19,000					
Extension						-		
Office Security System		Replacement	15,000					
Community Development								
Vehicles		New	30,000					
Neighborhood Stabilization Grant		Grant			200,000			
Fire								
Station 14- Increased parking, sidewalks and additional driveway		Improvement		80,000				
Quantifit SCBA Fit Tester		Replacement		8,000				
Station 9- Cosmetic Improvement/Remodel		Improvement		65,000				
Station 2- Cosmetic Improvement		Improvement		75,000				
MSA Self-Contained Breathing Apparatus (SCBA)		Replacement		48,000				
Install SCBA office at Support Services		Improvement		30,000				
Edraulic Combi Extrication Tool		New		12,500				
Edraulic Ram Extrication Tool		New		8,000				
Edraulic Spreader Extrication Tool		New		12,000				
Edraulic Cutter Extrication Tool		New		11,000				
Station 3 and 4 Generators (Roll over from FY23)		New		80,000				
Lucas Compression Device		New		18,000				
Station 6 Monument Sign		New		25,000				
Exmark 48" Turf Racer Mower		Replacement		7,000				
(6) Fire Pumpers		Replacement				1,820,000		
(3) Rescue Units		Replacement				180,000		
Sheriff								
Tactical Vest		Replacement				25,000		
Departmental Vest		Replacement				35,000		
Vehicles with Equipment		Replacement				1,400,000		
360 Bounce Camera SWAT		Replacement				5,000		
Replace Ballistic Helmets SWAT		Replacement				2,500		

Capital Project List- Construction Projects

Department/Description	Operating Impact	Construction Projects General Fund	Fire	Capital Projects	SPLOST	ARPA	JCSA
Airport							
Construct airport access road and airport improvements	No			1,250,000		200,000	
Animal Control							
New Building	Yes	-					
Elections							
New Office Facility and Warehouse	Yes			3,500,000			
Fleet Maintenance (Same as previous year)							
New Fleet Building	Yes			650,000			
Government Buildings							
Building	Yes			400,000			
Solid Waste							
Closure Cost	Yes			2,000,000			
Water & Sewer							
Coppermine Wastewater Expansion	Yes					6,800,000	
North East Water Loop	Yes					14,500,000	
Pumpkinevine Wastewater Expansion	Yes					6,500,000	
Economic Development							
Connect Redundancy Link to Nothern Link	No				50,000		
Park Entrance Cameras	No				29,200		
Fiber Connectivity	No				220,800		
E-911							
P25 Radio System	Yes				1,500,000		
DOT							
Dallas Acworth Highway, from Mt Tabor Church Rd to SR92	No				2,400,000		
Cedarcrest Road from haromony Grove Church Rd to Cobb County	No				1,346,376		
Cedarcrest Rd, from 92 to Cedarcrest Blvd	No				994,372		
Seven Hills Blvd Realignment and median section, Gulledge Rd	No				4,100,000		
Paving Subdivision	No				342,845		
Westbrook Creek Connector	No				3,122,917		
Harmony Grove Church Road from Cedarcrest to 61	No				92,458		
West Memorial Drive at SR6 Business	No				11,516		
SR 120 at SR 6 Business	No				89,516		
Recreation							
Taylor Farm Renovations	No				700,000		
Mulberry Rock Playgrounds	No				1,000,000		
Mt. Tabor Pickle Ball Court	No				750,000		
Union, New Restroom and Concession Bldg	No				500,000		
Braly Sports Complex, New Restrooms	No				400,000		
White Oak Park, New Restroom	No				250,000		
Scorestands at playing fields	No				33,000		
Richland Creek Reservoir Park, phase 1 to include public access	Yes				4,550,000		
Silver Comet Security Phase 2	Yes				650,000		
Taylor Farm Fiber & Security Upgrades	Yes				150,000		
Senior Center	Yes				8,000,000		
Cities					3,200,000		
GRAND TOTAL		**$4,279,596.00**	**$ 479,500.00**	**$ 9,787,000.00**	**$ 38,152,500.00**	**$ 28,000,000.00**	**$425,000.00**

Capital Project Funding

The Capital Project list is comprised of two sections titled Capital Equipment and the Construction Projects. Each column from the list of equipment and construction projects indicates the funding source for the project. Funding for projects is available from current revenues and an allowable amount of fund balance may be budgeted for capital projects. The General Fund includes both the current operating revenues in addition to an allowable amount of fund balance to be used for capital projects. Fire tax capital projects are budgeted based on available current year operating revenues. Capital Projects fund is a transfer from general fund or grant revenues that have been awarded. SPLOST funds are sales tax revenues that have been voter approved. Often these funds accumulate a fund balance in the early years and then are used to complete projects on a pay-go basis. American Recovery and Protection Act (ARPA) are federal grant funds that were awarded to Paulding County through a federal formula. The final column of funding source listed is the Jail Construction and Staffing Act. These funds are collected through fines placed on criminal charges and they the law specifies how the allowable uses of these funds.

In November 2022, the citizens of Paulding County voted in approval of the referendum. The proposed SPLOST will last for six years, and projected revenues are not to exceed $212 million. The County's portion is estimated to be $180 million. County projects designated under this SPLOST are as follows:

- 53.90% Transportation
- 33.20% Public Safety
- 11.50% Recreation
- 1.40% Economic Development

The effective date for collections of SPLOST funds is between April 2023 and March 2029. Paulding County plans to reach back out to voters in FY 2028 for a renewal of this **S**pecial **P**urpose **Local O**ption **S**ales **T**ax.

Capital Impact on Operating Budget

The 2024 budget includes a number of capital items that will continue to help us recover from the impact the sluggish economy had on funding of capital assets. Deferring the replacement of needed items has put a strain on the operating budget. By replacing outdated equipment and vehicles there will be significant cost savings in operational repairs and maintenance. Addressing the need for repair to the County facilities will also extend the life of our facilities and a maintenance schedule will allow us to plan for needed repairs.

Some items included in the capital budget may not have an immediately measurable dollar impact on the operating budget. However, the impact is realized indirectly through improved efficiencies gained by staff across the county. Such projects include replacement of vehicles that will reduce operating maintenance cost and fuel cost, as new vehicles are more fuel-efficient. Many of the capital budget purchases focus on reducing operational cost as well as improved service. SPLOST funds are utilized to replace some equipment, but for the most part, they are new projects. The SPLOST referendum includes projects for Public Safety, Transportation, Recreation and Fiber Connectivity. These projects generally have some impact on the operational budget. For instance, when public safety constructs a fire station, personnel as well as utilities influence the operational budget. These expenses are considered within the approval process of the project, and the additional operating expense is factored into the operational

budget. The next tables address the operating impact on the operational budget from the construction projects.

Construction Projects		
Impact on Operating Budget		
Airport		
Project Details - Aiport access road and improvements		
This project alone has no impact on the operating budget. The scope of this project is to move some dirt that will open up availability for additional hangar space or airport expansion for economic improvements.		
Budget Line Items	**Annual Amount ($)**	
Personnel Costs	**no impact on operating budget**	
Maintenance/Repairs	**no impact on operating budget**	
Capital Outlay	**no impact on operating budget**	
Utilities	**no impact on operating budget**	
Other	**no impact on operating budget**	
Total	**$**	**-**

Elections	
Project Details - Elections storage warehouse	
The elections department is in need of a warehouse. Currently, the department has equipment housed in 4 different locations. This equipment should be stored and maintained under one roof for more efficiency and productivity.	
Budget Line Items	**Annual Amount ($)**
Personnel Costs	**no impact on operating budget**
Maintenance/Repairs	**no impact on operating budget**
Capital Outlay	**no impact on operating budget**
Utilities	**no impact on operating budget**
Other	**no impact on operating budget**
Total	**$ -**

Government Facilities Building	
Project Details - New Facility	
The Government Facilities department does not have a warehouse location. They need a place to store needed equipment as well as supplies to efficiently provide maintenance to all Paulding County facilities.	
Budget Line Items	**Annual Amount ($)**
Personnel Costs	**no impact on operating budget**
Maintenance/Repairs	**no impact on operating budget**
Capital Outlay	**no impact on operating budget**
Utilities	**no impact on operating budget**
Other	**no impact on operating budget**
Total	**$ -**

Fleet Building	
Project Details - New Facility	
Paulding County's fleet continues to grow as the County grows. The fleet department currently services over 600 vehicles and and various equipment. They are currently operating in an 8 bay facility and looking to double in size.	
Budget Line Items	**Annual Amount ($)**
Personnel Costs	**none requested**
Maintenance/Repairs	**increase $20K in 2027**
Capital Outlay	**$ -**
Utilities	**$ 10,000.00**
Other - training	**$ 10,000.00**
Total	**$ 20,000.00**

Solid Waste Closure/Post Closure	
Project Details	
The solid waste facility is currently operating as a transfer station. The engineering is currently underway to provide closure to the landfill.	
Budget Line Items	**Annual Amount ($)**
Personnel Costs	**no impact on operating budget**
Maintenance/Repairs	**$30,000/annually**
Capital Outlay	**no impact on operating budget**
Utilities	**no impact on operating budget**
Other	**no impact on operating budget**
Total	**$30,000/annually**

P25 Radio System	
Project Details	
The public safety radio system in currently obsolete. We are currently under contract with Motorola to build out a P25 system. The system has been designed and currently in the tower negotiation/construction phase. Project is expected to complete in 2025.	
Budget Line Items	**Annual Amount ($)**
Personnel Costs	**$60,000**
Maintenance/Repairs	**$850,000 in FY 2028**
Capital Outlay	**$ -**
Utilities	**$2500/annually**
Other	**$5,000 annually**
Total	**$67,500/annually**

Richland Creek Reservoir Park	
Project Details	
The Water Reservoir has a public access component planned. Fishing will be allowed in the next few years and some trails are anticipated in the first phase of this project. Expected competion in FY 2026.	
Budget Line Items	**Annual Amount ($)**
Personnel Costs	**$ 100,000.00**
Maintenance/Repairs	**$ 50,000.00**
Capital Outlay	**$ -**
Utilities	**$ 7,500.00**
Other	**$ 5,000.00**
Total	**$162,500/annually**

Senior Center/Recreation Center	
Project Details	
The Senior Center was originally built in the 1990's. The senior's praticipating have increased in number and the requested activities continue to increase. This new facility will allow Senior's more room for activities.	
Budget Line Items	**Annual Amount ($)**
Personnel Costs	**$ 60,000.00**
Maintenance/Repairs	**$ 100,000.00**
Capital Outlay	**$ -**
Utilities	**$ 10,000.00**
Other	**$ -**
Total	**$170,000/annually**

Current Year Construction Projects with no operating impact on operational budget.

Dallas Acworth Highway, from Mt. Tabor Church Road to SR92

Cedarcrest Road from Harmony Grove Church Rd to Cobb County

This project is 3.3 miles of existing roadway that consists of widening to a four lane section with a 20 foot median between Harmony Grove Church Rd and the Cobb County line. The project will also include upgraded shoulders and pedestrian facilities.

Sevenhills Blvd Realignment and median section, Gulledge Road

This project involves widening the existing two lane Seven Hills Boulevard with a twenty foot median to a four lane boulevard with a twenty foot median. The project will also include the addition of a new roundabout at Blackberry Run Drive intersection and the installation of pedestrian accommodations along this segment of the corridor.

Paving Subdivisions

Each year Paulding County evaluates all Paulding County roads through a rating system. The County strives to resurface these roads that are in the worst condition. Currently, we are maintaining a schedule that will allow us to resurface all roadways.

Westbrook Creek Connector

This project will provide connectivity between Cedarcrest Road and the new Crossroads Middle School.

Harmony Grove Church Road from Cedarcrest to 61

This project involves the construction of a new alignment roadway beginning at the intersection of Harmony Grove Church road and Cedarcrest road and extending on new alignment to just South of Westbrook Creek Road tapping into the new Crossroads Middle School. The proposed roadway will construct 0.535 miles of new roadway.

West Memorial Drive at SR6 Business

This project is currently being studied for development of an intersection improvement.

SR 120 at SR 6 Business

This project will redesign the existing intersection to improve traffic flow and safety. Dual eastbound left turn lanes and dual westbound through lanes will be added on SR6 Business. An additional right turn lane

and a left turn lane from SR6 Business to the Martin's entrance driveway and Ratcliff Drive will be added. The driveway is proposed to be relocated to align with the intersection at Ratcliff Drive.

Additionally, the northbound left turn storage on SR120/Charles Hardy Parkway will be extended. To further improve traffic flow, a concrete median is being proposed along SR6 near the intersection. Safety will be enhanced by incorporating modified pedestrian refuge raised islands in the right turn lane approaches.

The project will also include drainage improvements as a result of the proposed concrete median. The existing speed limit on both roadways will remain at 45 mph.

The design phase began in August 2022 at a cost of $275,469.96. This project is scheduled to begin the Right of Way Phase in FY 2024 and begin construction in FY 2026. This project is funded with SPLOST funds.

Long-Term Capital Projects

Department of Transportation Capital Projects

The Paulding County Department of Transportation completed an update to the long term Transportation Plan in 2023. Currently, Paulding County DOT are designing and constructing some of these projects. Further, the recommendation will be incorporated into the County's Comprehensive Plan update (2017-2027) also updated in 2023. Most planning is done in conjunction with the Northwest Georgia Regional Planning District and the Atlanta Regional Commission. Additionally, planning decisions are influenced by input from Paulding County's citizens, community leaders, and elected officials. Planning is not only a good practice but a prerequisite for grants and assistance from our State and Federal partners. The planning process also ensures coordination between the County and Municipalities to most efficiently deliver programs and services to the citizens of Paulding County.

Planning and funding are keys to implementing both the local and state transportation projects. The road systems include 101 miles of State routes, 73 miles of City streets and 995 miles of County Roads. Although, the State system comprises only 9% of the road miles it carries 37% of the traffic; therefore, expansion and safety improvements on the State system have great influence on the County's future. In 2015, the State Legislature and Governor made changes to increase and stabilize transportation funding (HB 170 - fuel taxes) so that it grows modestly and does not fluctuate in a manner that compromises the planning and implementation process. With this in place, we look forward to more rapid progress with expansion of highway 92, 278, 360, and 61. Likewise, in November 2022, the voters approved a new S.P.L.O.S.T. program that will carry local road improvements and other capital projects forward another 6 years. The SPLOST currently has a project budget of $212 million over the 6 year SPLOST.

With that said, both the State and County DOT have plans in place to begin or complete State-funded capacity projects on the State Highway System, while also maintaining and improving our local road system. These projects include:

- **Construction is underway to improve the intersection of Dallas Acworth Highway at Mt. Tabor Church Road and Frey Road**.
  On October 27, 2020, Paulding County Board of Commissioners awarded the contract for the Intersection Improvement Project on Dallas Acworth Highway at Frey Road and Mt. Tabor Church Road to Bartow Paving Company in the amount of $2,951,575.76. The estimate completion date for this project is June 2024
  Impact on Operating budget: No impact

- **Seven Hills Boulevard Widening from Cedarcrest Road to Little Pumpkinvine Creek**
  This project involves widening the existing two (2) lane Seven Hills Boulevard with a twenty (20) foot median to a four (4) lane Boulevard with a twenty (20) foot median. The project will also include the addition of a new roundabout at the Blackberry Run Drive intersection and the installation of pedestrian accommodations along this segment of the corridor.

  Design for this project began in January 2016 at a cost of $270,832. On August 10, 2021, Paulding County Board of Commissioners awarded the construction contract to C.W. Matthews Contracting Company, Inc. in the amount of $4,412,516.82. Funding for this project is allocated from the SPLOST program, in the amount of $3,661,394.82. Additional funding of $751,122 is provided by a development agreement with Forestar Realty, Inc. that was approved in December 2014. Anticipated completion date is June 2024.
  Impact on Operating budget: No impact

State of Georgia partners with Paulding County

- Widening Macland Road (State Route 360) to four lanes of traffic from New Macland Road to Charles Hardy Parkway
  Impact on Operating budget: No impact
- Widening State Route 92 to six lanes of traffic from the Douglasville Bypass to Nebo Road
  Impact on Operating budget: No impact

Projects currently under design

- **BURNT HICKORY ROAD AT BROWNSVILLE EXTENSION AND STOUT PARKWAY**
  This project involves intersection improvements for the intersection of Burnt Hickory Road at Brownsville Extension and Stout Parkway. Currently the intersection is a four-way stop. This is a safety project designed to help address intersection safety deficiencies.
  The design phase began in April 2018 at a cost of $119,670. Construction is anticipated to begin in calendar year 2024. This project is funded by SPLOST funds & has additional GDOT funding, but it is a joint project with Cobb County and the overall project costs will be split between the two counties.

- **SR 101 AT SR 120**
  This project involves intersection improvements for the intersection of SR 101 at SR 120. Currently the intersection is a four-way stop. This is a safety project designed to help address intersection capacity deficiencies.
  The design phase began in January 2017 at a cost of $149,684. Right of way acquisition is currently in progress. Construction is anticipated to begin in 2024. This project is funded by SPLOST funds, but additional State funds have been requested as both roadways are State routes. Bids will be received in September and completion date will be determined at that time.

- **SR 101 AT GOLDMINE ROAD**
  This project involves intersection improvements for the intersection of SR 101 at Goldmine Road. This is a safety project designed to help address intersection deficiencies.
  The design phase began in May 2018 at a cost of $283,509. Right of way acquisition is currently in progress. Construction is not anticipated to begin until the year 2024. This project is funded by SPLOST funds, but additional State funding will be requested to help fully fund construction of this project.

- **CEDARCREST ROAD CORRIDOR IMPROVEMENT FROM HARMONY GROVE CHURCH ROAD NORTH TO THE COBB COUNTY LINE.**
  This project is 3.3 miles of existing roadway that consists of widening to a four lane section with a 20 foot median between Harmony Grove Church Road and the Cobb County line. The project will also include upgraded shoulders and pedestrian facilities.

- **CEDARCREST ROAD CORRIDOR IMPROVEMENT FROM HARMONY GROVE CHURCH ROAD NORTH TO THE COBB COUNTY LINE.**
  This project is 3.3 miles of existing roadway that consists of widening to a four lane section with a 20 foot median between Harmony Grove Church Road and the Cobb County line. The project will also include upgraded shoulders and pedestrian facilities.
  A Request for Proposals (RFP) was advertised for this project in 2017. TranSystems was selected, out of five engineering firms, and awarded the preliminary engineering design services contract on December 12, 2017.
  The project design phase began in January 2018 at a cost of $2,582,898. This is a multiyear project that is planned to begin Right of Way Authorization by June 2022 and construction is planned for April 2025.
  A Public Information Open House was held on January 24, 2019. The concept drawings presented at this open house are below. Coordination will be required with GDOT including assistance with funding. Funding for this project will come from SPLOST with additional funding from the State for construction costs.

- **BOBO ROAD AT MT TABOR CHURCH ROAD AND MACLAND ROAD**
  This project involves intersection improvements at both the Mt Tabor Church Road at Bobo Road and Macland Road at Bobo Road intersections. Roundabouts are planned at both locations to address the current intersection deficiencies.
  The design phase began in May 2018 at a cost of $341,586. Right of way is currently being purchased and construction is anticipated to begin in the year 2024. This project is funded by SPLOST funds.
  Impact on Operating budget: No impact

- **DABBS BRIDGE ROAD AT HARMONY GROVE CHURCH ROAD**
  This project involves intersection improvements to realign the current intersection to the north and ad left and right turn lanes to address the intersection capacity.
  The design phase began in June 2020 at a cost of $184,253. This project is scheduled to begin construction in calendar year 2024. This project is funded with SPLOST funds.
  Impact on Operating budget: No impact

- **SR 6 CORRIDOR OPERATIONAL AND SAFETY STUDY**
  Design for this project began in January 2019 at a cost of $196,761. It involves a road safety audit to study existing problems alone the SR 6 Corridor from State Route 6 Business (Atlanta Highway) to the Cobb County line. The project evaluates accidents, capacity issues, safety issues, & operational issues that can be corrected with various smaller projects. A full report will be completed to summarize the findings and break out a few projects that can be engineered to help address some of the existing concerns along the Corridor. The construction date is TBD.
  Impact on Operating budget: No impact

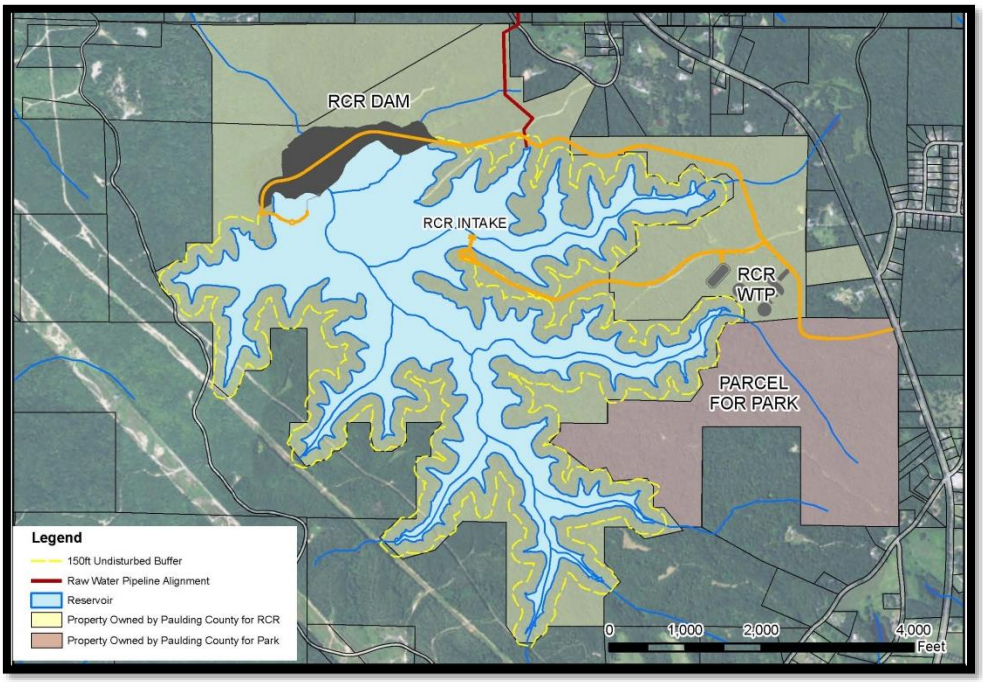
- **HIRAM SUDIE ROAD AT DAVIS MILL ROAD**
  The design phase of this project began in May 2019 at a cost of $129,116. Construction will involve intersection improvements to add a roundabout at the existing intersection of Hiram Sudie Road and Davis Mill Road. The roundabout will help with the current congestion that the intersection experiences daily. This project has been awarded additional funding from GDOT to help cover the estimated construction cost of $1,146,063. Construction is scheduled to begin in 2025 and is funded by SPLOST in addition to the GDOT construction funding.
  Impact on Operating budget: No impact

- **MACLAND ROAD AT SR 6 BUSINESS**
  This project involves intersection improvements for the existing intersection of Macland Road at SR 6 Business. Currently the intersection is a signalized intersection. This is a safety project designed to help address some of the existing deficiencies at this intersection.
  The design phase will be beginning in September 2021 and the cost is TBD. This project is funded by SPLOST funds, but additional GDOT funding will be requested to help fully fund construction of this project.
  Impact on Operating budget: No impact

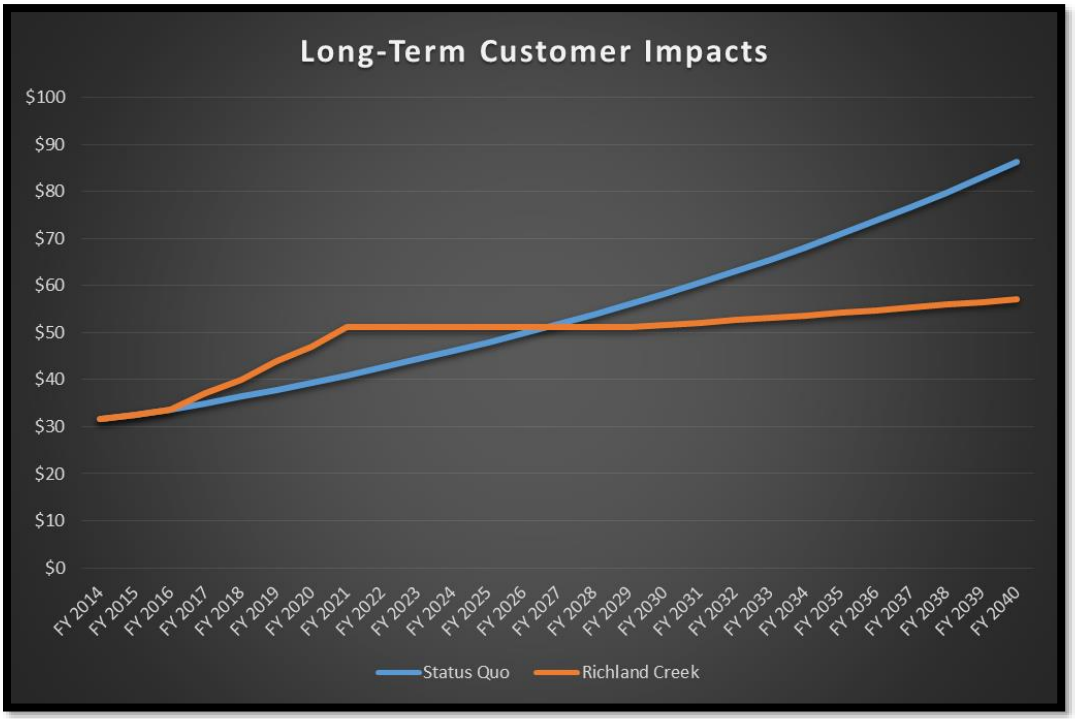
Water System Capital Project - Richland Creek Reservoir

The Richland Creek Reservoir (RCR) is a new 305-acre reservoir that will store up to three billion gallons of water to supply drinking water to existing and future population in Paulding County. Located on approximately 700 acres of County-owned land in northern Paulding County, in 2020 construction of a raw water intake and pump station, a dam and reservoir, a new water treatment plant, and distribution system improvements were complete. The RCR is located on Richland Creek but will be filled with water from the Etowah River. The reservoir is completely full and in the water testing phase at the end of FY 2022. Paulding County began distributing our very own treated water in FY 2022. I mention it here because this will continue to be a long term capital project. A water treatment plant expansion is in the 5 year plan to double the capacity of the plant from 18MGD to 32MGD.

The RCR will help to stabilize water rates in Paulding County; it also ensures an independent drinking water supply for the citizens of Paulding County. The Cobb County-Marietta Water Authority (CCMWA) currently provides Paulding County with all of its drinking water, and the primary source of that water is Lake Allatoona. Once constructed, the RCR will be able to provide water to residents in Paulding County and reduce reliance on CCMWA and Lake Allatoona, leaving the water in Lake Allatoona available to other users. Paulding County will use some water from CCMWA to supplement water provided by the RCR, but anticipates completely phasing off water from the CCMWA by 2032 as Paulding County's infrastructure is further developed. While population projections indicate that Paulding County will double the number of residents in the next 25 years, Paulding County plans to develop the associated infrastructure in phases, based on when certain population levels are reached to avoid the over development of needed infrastructure. This "just-in-time" development type of approach makes the project more efficient.



Funding for the development of the RCR and associated infrastructure is from a combination of low interest loans provided by the Georgia Environmental Finance Authority (GEFA), funding through the State Direct Investment (SDI) program and revenue bonds. Revenue from water sold to Paulding County water customers are used to repay these loans; there will be no tax dollars expended. Although GEFA has provided funding, the state will not have control over project development, implementation, or operation. Kevin Clark, Director of GEFA commented, "These… projects are the best, most strategic investments the state can make at this time to secure water supply in the right places and to tackle some of Georgia's most significant water supply challenges." The financial analysis Paulding County had prepared to identify the most fiscally responsible approach to developing the RCR indicates that water rates for customers will increase. However, once constructed, the stabilized water supply will benefit customers by establishing lower rates long term, making building the RCR a fiscally prudent long-term investment decision.



Passive recreation activities such as walking, canoeing, fishing, paddle boarding, kayaking, birding, photography and other non-motorized activities will be allowed in designated areas of the RCR. Gas-powered engines will be prohibited, as the RCR is a drinking water supply and shall be protected from potential contaminants. Once constructed, the land on which the RCR and additional infrastructure is located will add acreage of protected green space to the Counties existing inventory. In FY 2022 Paulding County purchased additional acreage to provide more options for recreational activity around the reservoir.

Paulding County is experiencing continuous growth. This growth as well as the increase to day time population as individuals are working from home has created a burden on our sewer system. We currently need to expand the Coppermine and Pumpkinvine treatment plans to increase capacity at both sewer plants. Recently, the federal government awarded American Recovery and Reinvestment Act

funds to local governments. Paulding County plans to invest most of these funds into water and sewer infrastructure.

- **Coppermine Water Reclamation Facility (WRF) Project - Sewer**
  The Coppermine WRF membrane expansion project will expand membrane treatment capacity at the facility by one million gallons per day (1MGD). The Coppermine WRF is currently operating at 90% capacity. This project will increase the combined capacity of the LAS and membrane facilities on the property from 2.033 mgd to 3.033 mgd. The average annual daily flow to the combined Coppermine facility is 1.787 mgd which is about a 7% increase over the previous year. The average day during a maximum month for this past year was 1.851 million gallons. The goal of the project is to provide adequate treatment capacity for existing customers, continued growth and the ability to convert areas with failed septic system to sanitary sewer.
  Paulding County has already obtained surface discharge permit coverage for this project and EPD approval of the plans. Total cost of the projects is estimated at $13,570,000.
  Impact on Operating budget: Additional power and maintenance cost of $150,000 annually

- **Pumpkinvine Water Reclamation Facility - Sewer**
  The Pumpkinvine WRF Plant Improvement project will address bottlenecks, allow the facility to operate at its full surface discharge permitted capacity and improve process redundancy. The Pumpkinvine WRF Plant Improvements project will include modifications to the existing facility to better utilize the permitted capacity. The goal of the project is to provide adequate treatment capacity for existing customers, continued growth and the ability to convert areas with failed septic systems to sanitary sewer. This project will be completed in three phase, but the entire cost of this project is approximately $6,850,000.
  Impact on Operating budget: Additional power and maintenance cost of $150,000 annually

- **Biosolids Processing at Coppermine - Sewer**
  The biosolids processing at Coppermine project will allow for the processing of biosolids to a classification allowing for disposal alternatives other than just landfills. The goal of the project is to provide biosolids processing capable of producing Class A biosolids to allow disposal alternatives other than landfills, reducing costs of transporting and disposal of solids, thereby reducing the need for rate increases. Total cost of this project is $4,030,000.
  Impact on Operating budget: Additional power and maintenance cost of $75,000 annually. Reduction in landfill cost of disposal is approximately $400,000.

- **Northeast Water Loop - Water**
  The Richland Creek water plant has the ability to supply 18 million gallons per day (mgd) of potable water to the entire County with a current population of 168,000. The delivery of water is currently limited by the capacity and location of existing water main design, easement acquisition and construction of a 24 inch water main extending east 37,000 feet to Highway 120 from the Richland Creek 48 inch transmission main. The goal of the project is to provide additional water from Richland Creek to the northeast and east portion of the County which includes existing customers and supporting continued growth in the 2nd fastest growing County in the State.

Paulding County has already obtained Environmental Protection Division support encouraging Paulding County to become water independent by 2030. Total cost of the project is approximately $12,080,000.
Impact on Operating budget: Additional power and maintenance cost of $150,000 annually

- **Ridge Road Water Tank – Water**
  Construction of this water tank will increase the storage capacity within the system and allow us to decommission the Shipp Road water tank. This tank is nearing its end of life and the anticipated cost to restore will exceed the cost of the new tank. The total cost of this projects is approximately $2,830,000.
  Impact on Operating budget: Tank maintenance $20,000.

- **State Route 92 Georgia Department of Transportation utility relocation - Water**
  Georgia Department of Transportation (GDOT) is widening SR92 from Burnt Hickory Road to the Cobb County line, approximately 4.4 miles and is requiring Paulding County to relocate the water mains to the back of the new right of way. This widening is necessary to maintain transportation capacity in Paulding County. The goal of the project is to relocate the water transmission main to the back 5 feet of GDOT right of way while maintaining water distribution to current customers. Total cost of project is approximately $6,325,000. This project will be funded as a pay-go project, but with water system capital funds.
  Impact on Operating budget: No immediate impact on operating budget. Will decrease the time spent in maintenance

Public Safety Capital Project

- **Public Safety Radio System**
  Paulding County's radio system used to dispatch public safety calls is going to reach end of life in December 2023. Currently, 911 dispatches calls over the radio system to have public safety respond to emergency calls as needed. Systems such as this advance as technology advances. We have contracted with TUSA to select a vendor to complete a buildout of a radio system that will supply the need of the 911 center, Fire, Sheriff's deputies, City of Hiram, School Board and will allow for communication to occur over the radio in all areas of Paulding County. The total cost of this project is approximately $22,000,000.
  Impact on Operating budget: Maintenance cost $150,000 annually and increase to power cost of $20,000 annually.

- **Fire Department**
  The fire department currently has a capital outlay schedule to replace fire engines, vehicles, generators as well as construct two new fire stations in 2023 and 2025. The additional fire stations will assist with the improvement of the ISO rating in Paulding County. As this rating

improves, the insurance premium usually sees a reduction as a result of this improvement. The average capital cost per year for capital items is $2M and is usually funded with Special Purpose Local Option Sales Tax. (1% sales tax)
Impact on Operating budget: Reduction of maintenance cost as well as improved fuel cost as technology improves.

- **Sheriff's Department**

  The Sheriff's department currently has a capital outlay schedule to replace police vehicles, tactical vest, cameras and other equipment used throughout their duties to provide top notch public safety. The average annual cost for these purchases is $2M and is usually funded with Special Purpose Local Option Sales Tax. (1% sales tax)

  Impact on Operating budget: Reduction of maintenance cost as well as improved fuel cost as technology improves.

- **Marshal and Animal Control**
  The vehicles used within the Marshal and Animal Control are primarily purchased with Special Purpose Local Option Sales Tax (1% sales tax) as well. The budget for this is usually $100,000 per year.

  Impact on Operating budget: Reduction of maintenance cost as well as improved fuel cost as technology improves.

Government Facility Projects

- **Landfill Closure Cost**
  Paulding County has a landfill that currently operates as a solid waste transfer station. The landfill has some activity, but is nearing capacity. The landfill is currently in phase 1 of closure with a cost of $1,217,000. Phase 2 is expected to complete within the next three years with an estimated cost of $5,000,000.
  Impact on Operating budget: Post closure cost of maintaining the closure is approximately $75,000/annually.

- **Old Jail demolition**
  In 2020, Paulding County completed the construction of a new detention center. The old facility has recently been used a set for filming. However, the facility was a modular facility and very difficult and expensive to renovate. As part of the capital plan we plan to demolish the building and use the land for additional facilities as needed. The cost of this demolition is expected to be complete in FY 2024.
  Impact on Operating budget: Reduction of power costs, otherwise no impact

- **Fleet Maintenance Facility**
  Paulding County's current fleet consists of 400 vehicles and all kinds of equipment from DOT to Public Safety. They have definitely outgrown the four bay facility they are currently working. Within the next few years, Paulding County plans to construct a facility large enough for them to maintain the vehicles and equipment. The cost of this project is TBD.
  Impact on Operating budget: Expected to increase cost of personnel as well as operationally. Exact cost is currently being reviewed.

- **Fleet Maintenance Facility – Fire Maintenance**
  Once the Fleet building construction is complete the Fire Maintenance will move from the current location to the old Fleet Building. This will allow a larger space for maintenance on fire engines and other fire equipment. This will also open up additional space at the training facility for more training opportunities. The cost and completion of this project is TBD.
  Impact on Operating budget: No expected increase to operating cost directly from this project.

- **Government Facility**
  Paulding County's current building maintenance department does not have access to necessary storage for supplies and equipment. The exact location of this facility is currently under review of departmental space needs.
  Impact on Operating budget: TBD

- **Senior Center**
  Senior activity participation has grown over the past few years. Paulding county is currently looking for a larger facility to provide more recreation programs to the Seniors of Paulding County. The cost and completion of this project is TBD.
  Impact on Operating budget : TBD

- **Animal Control Facility**

  This project is planned, but currently does not have an exact budget. The location is currently under review and a needs analysis is being worked out to determine the scope of the project. Design will likely begin in FY 2025 and project construction is projected to complete in FY 2026.

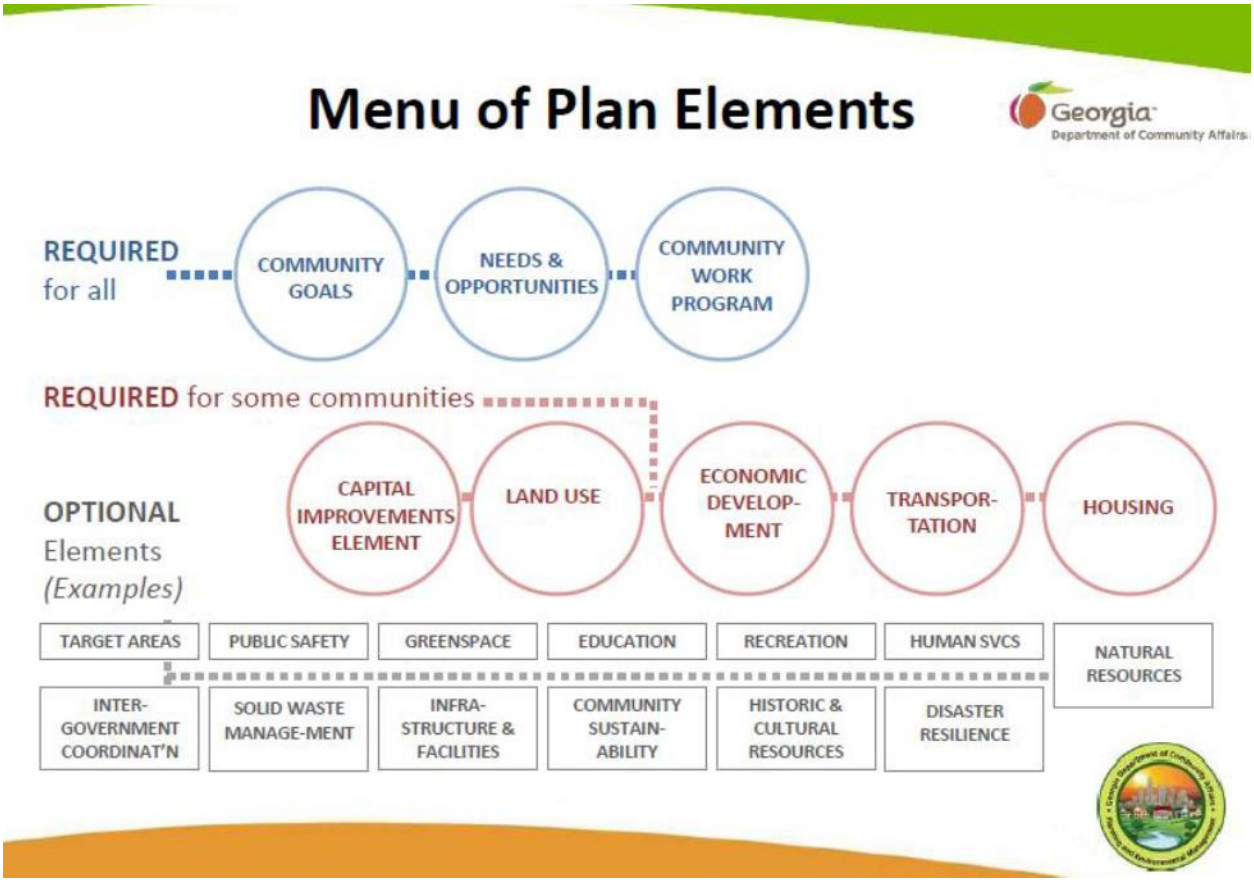
  Impact on Operating budget: TBD

Community Development -2023 Comprehensive Plan

One of the vital roles of local government is planning. Planning is the term used to describe how a community shapes and guides growth and development. Wise planning ensures that future development is approved in a manner aligned with the best interests of the community. The results of planning are contained in documents known as comprehensive plans.

What is a Comprehensive Plan?

A comprehensive plan is a document, developed through a community-based planning process, used by local government to guide decisions related to growth and development. Local governments in Georgia are required to submit comprehensive plans to the Georgia Department of Community Affairs (DCA) every ten years. A county and its cities are encouraged to create a joint plan, but may choose to develop their own separate plans. The new Comprehensive Plan for Paulding County and the Cities of Dallas, Hiram and Braswell was submitted June 30, 2017. This is a living document that changes periodically, but the next full revision is due to DCA in 2027. A partial update was completed in FY 2023 along with the County Comprehensive Transportation Plan update.



What is the value to Paulding County of having a Comprehensive Plan?

A Comprehensive Plan benefits Paulding County in many ways. The two most important are:

1) Ensures future development aligns with the best interests of the community.

2) An approved plan means Paulding County is eligible for funding from the State of Georgia.

All comprehensive plans developed and approved in accordance with requirements set out by the Georgia Department of Community Affairs (DCA) and adopted by the local government, are known as Current Comprehensive Plans. Communities with Current Comprehensive Plans are granted Quality Local Government (QLG) status.

Why is QLG important to Paulding County?

Communities who achieve Quality Local Government Status (QLG) are eligible for funding from the State of Georgia; over $100 million dollars of QLG-enabled funds have paid for such projects infrastructure projects as the Richland Creek Reservoir and the revitalization of historic Downtowns Dallas and Hiram.

What is the process for completing the Comprehensive Plan?

The responsibility for completing a Comprehensive Plan falls to each local government, Paulding submitted an updated plan in 2023, and the next update is due in 2027.

In 2015, a multi-jurisdictional workgroup, comprised of staff members from Paulding County, Dallas, Hiram and Braswell as well as representatives from the School District, Chamber of Commerce and Office of Economic Development, was formed to consider and create an efficient, effective and collaborative approach to updating the 2017 Comprehensive Plan.

Broadband Ready

Paulding County recently achieved its Broadband Ready status through Georgia Department of Community Affairs. We have recently applied jointly with other surrounding Counties for federal and state funding to expand the broadband infrastructure in Paulding County.

Impact on Operating budget: No impact on operating budget.

Economic Development Projects

Update Development Regulations

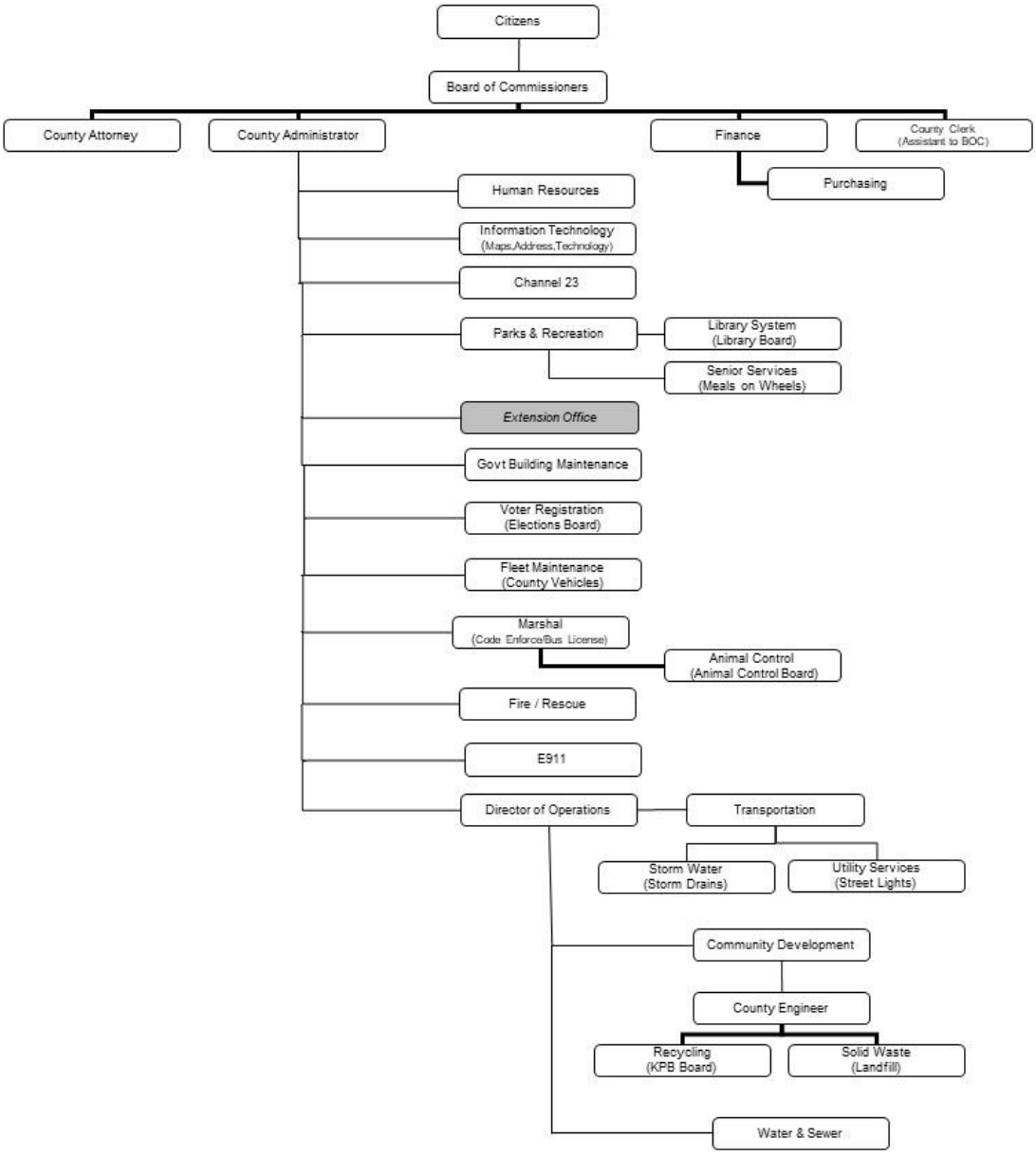
Paulding County Departments including Community Development, Department of Transportation as well as the Water System worked with a local attorney to develop the Unified Development Oridinance (UDO). The purpose of this overhaul is to demonstrate to the business community that Paulding County is open for business and wants them to consider Paulding to locate that business.

Paulding is also updating the business license and permitting process to move to a more 24/7 type government for business and expansion.

Greystone Headquarters recently moved its headquarters from Douglas County to Paulding County. This is located on Hwy92 between Douglasville and Hiram. Sewer was extended on Ridge Road to hopefully attract a commercial development in this area of SR92 that is currently being widened to a four lane highway. Paulding County Industrial Building Authority is currently marketing an industrial park located just off of 92 and Bill Carruth Parkway near the Paulding County hospital. Automann Inc., a leading global distributor of truck and trailer parts, broke ground on a facility expected to bring over 150 jobs to Paulding County. Paulding County has placed a monetary contribution to these developments and is hopefully additional development will occur around these locations to add commercial value to Paulding County digest as well as provide additional high paying jobs for Paulding County citizens.

Personnel Summary Schedule

Organization Chart



Board of Commisioners	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed FY 2024	Inc/Dec
Chairman	1	1	1	1	1	0
PT Commissioners	4	4	4	4	4	0
County Clerk	1	1	1	1	1	0
Deputy Clerk	1	1	1	1	1	0
Administrative Asst	1	1	1	1	1	0
Receptionist	1	1	1	1	1	0
PT Admin Asst.	2	2	2	2	2	0
Total	11	11	11	11	11	0
Finance	**Actual 2020**	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed FY 2024**	**Inc/Dec**
Controller	1	1	1	1	1	0
Asst Finance Director	0	0	0	1	1	0
Acct Supervisor	1	1	1	1	1	0
Sr. Payroll Tech	1	1	1	1	1	0
Payroll/ Accts Rec	1	1	1	1	1	0
Sr. Acct. Payable Tech	1	1	1	1	1	0
Accounts Payable Tech	1	1	1	1	1	0
Purchasing Specialist	2	2	2	2	2	0
Intern	0	0	0	0	1	1
Purchasing Manager	1	1	1	1	1	0
Total	9	9	9	10	11	1
Tax Commissioner	**Actual 2020**	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed FY 2024**	**Inc/Dec**
Tax Commissioner	1	1	1	1	1	0
Deputy Tax Commissioner	1	1	1	1	1	0
Office Manager	1	1	1	1	1	0
Administrative Assistant	1	1	1	1	1	0
Sr. Tax Clerks	3	3	3	3	3	0
Tag/Title Clerks	11	11	11	13	13	0
PT Tag/Title Clerk	2	2	2	2	2	0
Total	20	20	20	22	22	0
Tax Assessors	**Actual 2020**	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed FY 2024**	**Inc/Dec**
Chief Appraiser/Director	1	1	1	1	1	0
Asst. Chief Appraiser	1	1	1	1	1	0
G10 Appraisers	7	3	3	3	3	0
G12 Appraiser	4	4	4	4	4	0
G14 Appraisers	5	4	4	4	5	1
G16 Appraisers	2	3	3	4	4	0
G18 Appraisers	1	1	1	1	1	0
Cartographers	2	5	5	5	5	0
Admin Clerk	1	1	1	1	1	0
Board Members	5	5	5	5	5	0
Total	29	28	28	29	30	1
Channel 23	**Actual 2020**	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed FY 2024**	**Inc/Dec**
Media Production Coordinator	1	1	1	1	1	0
Video Production Specialist	2	1	1	1	1	0
Total	3	2	2	2	2	0

Board of Elections	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
Elections supervisor	1	1	1	1	1		0
Asst. Elections Supervisor	1	1	1	1	1		0
Elections Specialist	2	2	2	4	4		0
PT Support clerks	2	2	2	0	0		0
Board Members	5	5	5	5	5		0
Total	11	11	11	11	11		0
Government Facilities	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
Facilities Mananger	1	1	1	1	1		0
Custodial Supervisor	1	1	1	1	1		0
SR General Service Tech	1	2	2	2	2		0
General Service Techs	2	5	5	5	5		0
HVAC Tech	1	1	1	1	1		0
Electrical Tech	1	1	1	1	1		0
Plumber	0	0	0	0	0		0
Custodians	2	0	0	0	0		0
Part time Custodians	2	2	2	2	2		0
Part time Maintenance Wkr	2	2	2	4	4		0
FT Admin Secretary	1	1	1	1	1		0
PT Admin Secretary	0	0	0	0	0		0
Total	14	16	16	18	18		0
Human Resources	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
Director	1	1	1	1	1		0
Assistant HR Director	0	0	0	1	1		
HR Specialists	4	4	4	3	3		0
Administrative Asst	0	1	1	1	1		
Part time Admin Asst	1	0	0	0	0		0
Total	6	6	6	6	6		0
Administration	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
County Administrator	1	1	1	1	1		0
Operations Manager	0	1	1	1	1		0
PT Admin Asst	0	0	0	0	1		1
Sr. Admin. Asst	1	1	1	1	0		-1
Total	2	3	3	3	3		0
Information Technology	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
Director	1	1	1	1	1		0
Support Division Manager	0	0	0	0	0		0
Technical Coordinator	1	1	1	1	1		0
Desktop Support Tech	2	2	2	3	3		0
Network Administrator	1	1	1	1	1		0
Systems Analyst	0	1	1	1	1		0
System Administrator	0	0	0	1	1		0
GIS Techs	1	2	2	2	2		0
GIS Manager	0	0	0	0	0		0
Communication System Tech	1	1	1	1	1		0
Addressing Tech	1	1	1	1	1		0
Total	8	10	10	12	12		0

Superior Court	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/(Dec)**
Judicial supplements	3	3	3	3	3		0
Law Clerk	1	2	2	1	1		0
Senior Judge Secretary (contract with State)	1	1	1	0	0		0
Court Administrator	1	1	1	1	1		0
Deputy Court Administrator	1	1	1	1	1		0
Pre-Trial Release	0	0	0	0	0		0
PT Admin Clerk	1	1	1	0	0		0
PT Law Clerk	0	0	0	2	2		0
Court Reporters	3	3	3	2	2		0
Baliffs	5	5	5	4	4		0
Total	16	17	17	14	14		0
Drug Court	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/(Dec)**
Court Coordinator	1	1	1	1	1		0
Mental Health Court	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/(Dec)**
Court Coordinator	1	1	1	1	1		0
Clerk of Court	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
Clerk of Court	1	1	1	1	1		0
Chief Deputy Clerk	1	1	1	1	1		0
Deputy Clerks	8	5	5	5	5		0
Sr. Deputy Clerks	9	11	11	2	2		0
Court Coordinators	0	0	0	9	9		0
Sr Accounting Tech	1	1	1	1	1		0
PT Clerk	2	1	1	1	1		0
Total	22	20	20	20	20		0
Clerk of Court - State Court	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
Court Coordinators	0	0	0	2	2		0
Deputy Clerks	0	0	0	3	4		1
Sr. Deputy Clerks	0	0	0	1	1		0
SR Accounting Technician	0	0	0	1	1		0
	0	0	0	7	8		1
Board of Equalization	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
Board Members	9	9	9	9	9		0
Part time Clerk	1	1	1	1	1		0
Total	10	10	10	10	10		

Probate Court	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
Probate Judge	1	1	1	1	1		0
Chief Clerk	1	1	1	1	1		0
Sr. Deputy Clerk	5	5	5	2	2		0
Court Coordinator	0	0	0	1	1		0
Sr. Deputy Clerk - PT	1	1	1	0	0		0
Admin Asst	0	0	0	1	1		0
Deputy Clerks	3	3	3	4	4		0
Recording Clerk	0	0	0	0	0		0
Sr. Accounting Clerk	1	1	1	1	1		0
PT Recording Clerks	2	2	2	0	0		0
Total	14	14	14	11	11		0
District Attorney	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
County Funded:	**2020**	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
District Attorney supplement	1	1	1	1	1		0
Admin (Legal) Secretary	4	4	4	5	5		0
Victim/Witness Secretary (grant)	3	3	3	3	3		0
Victim Witness Advocates	6	9	9	4	4		0
Assistant District Attorneys	8	9	9	6	6		0
Investigator	3	3	3	3	3		0
PT Victim Witness Secretary (grant)	1	0	0	0	0		0
ARPA Grant Positions	0	0	0	8	8		0
State Funded:							
ADA's w/ County Supplement	5	3	1	1	1		0
ADA's	0	2	6	6	6		0
Secretaries	1	1	1	1	1		0
Investigator	1	1	1	1	1		0
Total	33	36	38	39	39		0
Magistrate Court	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
Chief Magistrate	1	1	1	1	1		0
Associate Magistrates, 2 FT	1	1	1	1	1		0
PT Admin Assistant	0	0	0	0	0		0
SR Deputy Clerk	2	3	3	4	4		0
Deputy Clerks	3	3	3	3	3		0
Deputy Clerk - ARPA	0	0	0	0	1		
Chief Clerk	1	1	1	1	1		0
PT Associate Judge	1	1	1	1	1		0
PT Deputy Clerk	2	1	1	1	0		-1
Total	11	11	11	12	12		-1

Juvenile Court	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed FY 2024	Inc/Dec
Juvenile Judge	1	1	1	1	1	0
Part time Juvenile Judge	1	1	1	1	1	0
Associate Judge	0	0	0	1	1	0
Legal Secretary	1	1	1	1	1	0
Indigent Defense Attorneys (contracted $32,	0	0	0	0	0	0
Chief Clerk	1	1	1	1	1	0
Senior Deputy Clerks	1	1	1	1	1	0
Deputy Clerk	3	3	3	3	3	0
Chins Coordinator	0	0	0	0	0	0
PT Deputy Clerk	0	0	0	0	0	0
Director of Treatment Services	1	1	1	1	1	0
Total	9	9	9	10	10	0

Public Defender	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed FY 2024	Inc/Dec
County Funded						
Supplement - Public Defender	1	1	1	1	1	0
Chief Assistant Public Defender	1	1	1	1	1	0
Asst. Public Defender	6	6	6	3	3	0
Investigator	1	1	1	1	1	0
Legal Secretary	0	0	0	2	2	0
Indigent Verification Officer	1	1	1	1	1	0
Administrative Secretary	1	2	2	0	0	0
Social Worker	0	0	0	0	0	0
PT Admin. Secretary	2	1	1	1	1	0
State Funded						
Public Defender	1	1	1	1	1	0
Asst. Public Defender	1	1	1	1	1	0
Investigator	2	2	2	2	2	0
Legal Secretary	1	1	1	1	1	0
Total	18	18	18	15	15	0

Public Defender - State Court	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed FY 2024	Inc/Dec
State Court Public Defender	0	0	0	1	1	0
SR Admin Asst	0	0	0	2	2	0
PT Receptionist	0	0	0	2	2	0
Total	0	0	0	5	5	0

State Court	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed FY 2024	Inc/Dec
Court Administrator	0	0	0	1	1	0
State Court Judge	0	0	0	1	1	0
Legal Assistant	0	0	0	1	1	0
Law Clerk	0	0	0	1	1	0
Court Reporter	0	0	0	1	1	0
Total	0	0	0	5	5	0

Solicitor General	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed FY 2024	Inc/Dec
Solicitor General	0	0	1	1	1	0
Office Manager	0	0	0	1	1	0
Asst Solicitor General	0	0	0	3	3	0
Investigator	0	0	0	2	2	0
Victim Witness Advocate	0	0	0	2	3	1
Admin Asst	0	0	0	2	3	1
Total	0	0	1	11	13	2

Coroner	**Actual 2020**	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed FY 2024**	**Inc/Dec**
Coroner	1	1	1	1	1	0
Deputy Coroners	3	3	3	3	3	0
Total	4	4	4	4	4	0

Sheriff	**Actual 2020**	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed FY 2024**	**Inc/Dec**
Sheriff	1	1	1	1	1	0
Colonel	1	1	1	1	1	0
Lt. Colonel	1	1	1	1	1	0
Majors	4	4	4	7	7	0
Captains	9	9	9	6	6	0
Lieutenants	7	7	7	5	5	0
Sergeants	16	16	16	21	21	0
Corporals	10	10	10	12	12	0
Investigators	34	36	36	26	26	0
Evidence Technician	2	2	2	2	2	0
Crime Scene Tech	2	2	2	2	2	0
Deputies	99	103	103	104	104	0
Communications Operators	13	14	14	9	11	2
Sr. Admin Asst	0	0	0	1	1	0
Admin Asst	0	0	0	8	8	0
Admin Secretaries	6	6	6	3	3	0
Admin Clerk	0	0	0	7	9	2
CID Secretaries	8	9	9	0	0	0
Records Tech	2	2	2	3	4	1
Office Manager	1	1	1	1	1	0
Purchasing Tech	1	1	1	1	1	0
Chaplain	1	1	1	1	1	0
PT Quartermaster	0	1	1	1	1	0
Part-time	2	3	3	9	8	-1
Office custodian	0	0	0	1	1	0
Software Specialist	0	0	0	2	2	0
Total	220	230	230	235	239	4

Detention Center	**Actual 2020**	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed FY 2024**	**Inc/Dec**
Jail Administrator	1	1	1	1	1	0
Asst Jail Administrator	1	1	1	1	1	0
Administrative Asst	1	1	1	2	2	0
Adminstrative Officer	3	3	3	5	5	0
Lieutenant	3	4	4	5	5	0
Captain	1	0	0	1	1	0
Sergeants	8	8	8	8	8	0
Corporal	6	6	6	10	10	0
Transport Deputies (POST)	8	8	8	8	8	0
Detention Officers	52	52	52	52	52	0
Civilian Employee	13	13	13	9	9	0
Nurses	4	4	4	5	5	0
Inmate Work Force Deputies	7	7	7	8	8	0
Building Maintenance	2	2	2	3	3	0
Part time	1	1	1	1	1	0
Total	111	111	111	119	119	0

E-911	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed FY 2024	Inc/Dec
Director/E911	1	1	1	1	1	0
E911 Deputy Director (database)	1	1	1	1	1	0
Admin Assistant	1	1	1	1	1	0
Telecom Operators	32	32	32	32	32	0
Lead Operators	4	4	4	4	4	0
Training Section Manager	1	1	1	1	1	0
PT Custodian	1	1	1	1	1	0
Part-time Operators	4	4	4	4	4	0
Total	45	45	45	45	45	0
Fire	**Actual 2020**	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed FY 2024**	**Inc/Dec**
Chief	1	1	1	1	1	0
Deputy Chief	1	1	1	1	1	0
Investigator	0	0	0	1	1	0
EMS Chief	0	0	0	1	1	0
Admin Assistant	1	1	1	1	1	0
Admin Secretary	1	1	1	1	1	0
Fire Safety Educator	1	1	1	1	1	0
EMS Educator	0	0	0	1	1	0
EMA Deputy Director	1	1	1	1	1	0
EMA Coordinator	1	1	1	1	1	0
Quartermaster	1	1	1	1	1	0
PT Quartermaster	0	0	0	1	1	0
Division Chief	6	6	6	6	6	0
Battalion Chief	6	6	6	6	6	0
Captains	11	11	11	11	11	0
Lieutenants	26	27	27	27	27	0
Fire Apparatus Operator	48	48	48	48	48	0
Firefighter II's	8	8	8	8	8	0
Firefighter I	61	71	82	91	91	0
Part-time Training Officers	1	1	1	1	1	0
Part-time Firefighters	6	8	8	8	8	0
Part-time Information Tech	1	1	1	1	1	0
Supplements to State Forestry Employees	5	5	5	5	5	0
6 new positions					6	6
Total	187	200	211	224	230	6
Marshal	**Actual 2020**	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed FY 2024**	**Inc/Dec**
Chief Marshal	1	1	1	1	1	0
Major	0	0	0	0	0	0
Lieutenant	1	1	1	1	1	0
Admin Assistant	1	1	1	1	1	0
Deputy Marshals	6	6	6	7	7	0
Corporal	1	1	1	1	1	0
Sgt's	1	1	1	1	1	0
Keep Paulding Beautiful	0	0	0	1	1	0
PT Receptionist	0	0	0	0	0	0
Total	11	11	11	13	13	0

Animal Control	**Actual 2020**	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed FY 2024**	**Inc/Dec**
Facility Manager	1	1	1	1	1	0
Administrative Clerk	1	1	1	1	1	0
Supervisor	1	1	1	1	1	0
Sgt.	0	0	0	0	0	0
AC Officers	3	3	3	5	5	0
Kennel Techs	4	4	4	4	4	0
Veterinarian	1	1	1	1	1	0
PT Admin Clerk	0	0	0	0	0	0
PT Kennel Tech	3	5	5	5	5	0
Total	14	16	16	18	18	0
Department of Transportation	**Actual 2020**	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed FY 2024**	**Inc/Dec**
Director	1	1	1	1	1	0
Asst Director	1	1	1	1	1	0
Sr. Admin Asst	1	1	1	1	1	0
Admin Secretary	1	1	1	1	1	0
Admin Clerk	1	1	1	1	1	0
Construction Mgr	1	1	1	1	1	0
Pre-Construction Mgr	1	1	1	1	1	0
Pre-Construction Eng	2	2	2	2	2	0
Construction Insp	2	2	2	3	3	0
Utility Inspector	1	1	1	2	2	0
Construction Engineer	0	0	0	0	0	0
Engineering Technician	0	0	0	1	1	0
Sr.Construction Insp	2	2	2	2	2	0
ROW Coordinator	1	1	1	1	1	0
ROW Administrator	0	0	0	1	1	0
Sr. Traffic Analyst	1	1	1	1	1	0
Traffic Analyst	1	1	1	2	2	0
Construction Project Manager	2	2	2	3	3	0
Project Manager	1	1	1	2	2	0
Asst Road Superint	1	1	1	1	1	0
Crew Supervisors	4	4	4	4	4	0
Crew Leaders	8	8	8	8	8	0
Sign Techs	3	3	3	3	3	0
Sign Crew Lead	1	1	1	1	1	0
Signal Supervisor	1	1	1	1	1	0
Signal Techs	1	1	1	1	1	0
Traffic Ops Mgr	1	1	1	1	1	0
Lead Sign Tech	1	1	1	1	1	0
Road Superint	1	1	1	1	1	0
EO II's	6	6	6	6	6	0
EO III's	10	10	10	10	10	0
EO IV	0	0	0	0	0	0
EO's	2	2	2	3	3	0
Truck Drivers	2	2	2	2	2	0
Crew Workers	4	4	4	4	4	0
Traffic Tech	1	1	1	1	1	0
CAD/GIS Tech	1	1	1	2	2	0
Total	68	68	68	77	77	0

Fleet	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**	
	2020	**2021**	**2022**	**2023**	**FY 2024**	**Inc/Dec**
Fleet Manager	1	1	1	1	1	0
Admin Assistant	1	1	1	2	2	0
Shop Foreman	1	1	1	1	1	0
Mechanics	7	7	7	7	7	0
Equipment Svc Worker	1	1	1	1	1	0
Welder	1	1	1	1	1	0
PT Admin Secretary	1	1	1	0	0	0
Total	13	13	13	13	13	0
Recycling	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**	
	2020	**2021**	**2022**	**2023**	**FY 2024**	**Inc/Dec**
Coordinator	1	1	1	1	1	0
Asst Coordinator	1	1	1	1	1	0
PT Worker	2	3	3	3	3	0
Total	4	5	5	5	5	0
Storm Water	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**	
	2020	**2021**	**2022**	**2023**	**FY 2024**	**Inc/Dec**
Engineer	0	1	1	0	0	0
Inspector	0	2	2	0	0	0
Crew Superintendent	1	1	1	1	1	0
Crew Leader	1	1	1	2	2	0
Equipment Operators	2	2	2	4	4	0
Total	4	7	7	7	7	0
Parks & Recreation	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**	
	2020	**2021**	**2022**	**2023**	**FY 2024**	**Inc/Dec**
Director	1	1	1	1	1	0
Superintendent	3	3	3	3	3	0
Admin Asst's	1	1	1	1	1	0
Admin Secretary	3	3	3	3	3	0
Athletic Coordinator	2	2	2	2	2	0
Athletic Superintendent	1	1	1	1	1	0
Horticulture Crew Leader	1	1	1	1	1	0
Maint Crew Leaders	4	4	4	6	7	1
Maint Workers	9	10	10	13	14	1
Program Coordinators	4	4	4	4	4	0
Program Superintendent	1	1	1	1	1	0
PT Receptionist	0	0	0	0	0	0
Total	30	31	31	36	38	2
Library	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**	
	2020	**2021**	**2022**	**2023**	**FY 2024**	**Inc/Dec**
Lib Svcs Coordinator	1	1	1	1	1	0
Branch Managers	4	4	4	4	4	0
Children's Specialists	4	4	4	4	4	0
Circulation Supervisor	0	0	0	0	0	0
Reference Specialists	2	2	2	2	2	0
PT Reference Specialist	2	0	0	0	0	0
Library Assistants	4	4	4	4	4	0
Part-time Library Clerks	7	12	12	13	13	0
Library Custodians	1	1	1	1	1	0
Total	25	28	28	29	29	0

Community Services	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
Van Driver	1	1	1	1	1		0
PT Van Drivers	4	4	4	4	4		0
Total	5	5	5	5	5		0
Bus Services	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
Dispatch	1	1	1	1	1		0
Van Drivers	5	5	5	5	3		-2
PT Van Driver	1	1	1	1	3		2
Total	7	7	7	7	7		0
Senior Center	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
Center Manager	1	1	1	1	1		0
Program Coordinator	1	1	1	1	1		0
Center Assistant	1	1	1	1	1		0
Part-time security	1	1	1	1	1		0
Total	4	4	4	4	4		0
Extension	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
Supplements	4	4	4	4	4		0
Total	4	4	4	4	4		0
Community Development	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**		
	2020	**2021**	**2022**	**2023**	**FY 2024**		**Inc/Dec**
Comm.Develop. Director	1	1	1	1	1		0
Asst Development Director	0	0	0	0	1		1
Bldg Code & Abat Enforcement Officer	0	0	0	1	1		0
Sr. Admin Secretary	1	1	1	1	1		0
Sr. Bldg Inpsectors	2	2	2	0	0		0
Bldg Permit Division Mgr	1	1	1	1	1		0
Bldg Inspector	2	2	2	5	5		0
Development Division Manager	0	0	0	1	1		0
Sr. Development Inspectors	2	2	2	4	4		0
Development Insp	0	0	0	2	3		1
Development Coordinator	0	0	0	1	1		0
Stormwater Manager	0	0	0	1	1		0
Office manager	0	0	0	0	0		0
Office Supervisors	0	0	0	2	2		0
Permit Techs	2	3	3	3	3		0
Business License	0	2	2	2	2		0
SR. Planner	0	0	0	0	0		0
Planner	2	2	2	2	2		0
Planning & Zoning Div Mgr	1	1	1	1	1		0
County Engineer	1	1	1	1	1		0
Admin Secretary (PT share w/ Marshal)	1	1	1	1	1		0
Board Members	7	7	7	7	7		0
Total	23	26	26	37	39		2

Airport	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed FY 2024	Inc/Dec
Director	0	0	0	0	0	0
Admin Assistant	0	0	0	0	0	0
Total	0	0	0	0	0	0
Total all Regular FT and PT	1025	1066	1079	1138	1162	

Debt Obligations

The Constitutional debt limit for direct general obligation tax bonds issued by the Commissioners of Paulding County is 10% of the assessed valuation of taxable property within the County. As a result, of the increase in digest values the Commissioners had the opportunity to reduce the millage rate to provide enough income to make the principal and interest payments in 2024. The outstanding debt amount of $94,547,812 is well below the 10% assessed value limit of $778,924,757.

PAULDING COUNTY, GEORGIA

LEGAL DEBT MARGIN INFORMATION
Last Five Fiscal Years

	2019	2020	2021	2022	2023
Assessed Value of Property	$4,782,091,272	$5,268,363,722	$5,710,239,562	$6,360,510,642	$8,065,587,936
Less: Special Homestead Exemption	(179,677,028)	(193,120,258)	(208,826,590)	(285,811,498)	(276,340,371)
Assessed Value for Bond Purposes	$4,602,414,244	$5,075,243,464	$5,501,412,972	$6,074,699,144	$7,789,247,565
Debt Limit - 10% of Assessed Value	$ 460,241,424	$ 507,524,346	$ 550,141,297	$ 607,469,914	$ 778,924,757
Amount of Debt Applicable to Debt Limit:					
General Obligation Bonds	$ 132,895,000	$ 126,570,000	$ 119,370,000	$ 112,015,000	$ 104,485,000
Less: Available in Debt Service Fund	(164,044)	(168,667)	(6,982,934)	(8,282,688)	(9,937,188)
Net Debt Applicable to Debt Limit	$ 132,730,956	$ 126,401,333	$ 112,387,066	$ 103,732,312	$ 94,547,812
Legal Debt Margin	$ 327,510,468	$ 381,123,013	$ 437,754,231	$ 503,737,602	$ 684,376,945
Total net debt applicable to the limit as a percentage of debt limit	28.84%	24.91%	20.43%	17.08%	12.14%

In 2007, Paulding County issued debt to fund the Conservation Property as well as construct the Watson Government Complex including the Courthouse and Administration Building. The original debt has been refunded or refinanced with two issues. A partial refund was completed in 2013 and the remaining amount was refunded in 2015.

In November 2016, the citizens of Paulding County voted to tax themselves to construct an Adult Detention Facility. This construction was completed in 2020.

In Fiscal Year 2023, the 2015 Conservation issue as well as the 2014 Airport issue was paid off. In 2024, we will see a couple more issues mature. The schedules on the next two pages will give an overview of each issue including the outstanding amount and the payoff year.

In 2016 Moody's upgraded the rating on Paulding County, GA's $9.7 million in outstanding general obligation unlimited tax (GOULT) debt and $9.2 million of general obligation limited tax (GOLT) debt

issued by the Paulding County Industrial Building Authority from a Aa2 to Aa1. The upgrade to Aa1 is based on the county's ample level of reserves and liquidity resulting from conservative budgeting and six consecutive years of operating surpluses. The rating was noted to also incorporate the county's sizeable tax base located near the City of Atlanta, average resident wealth levels and manageable debt and pension burdens.

GENERAL OBLIGATION DEBT

General Obligation Bonds/Maturity Date	Original Amount	Interest Rate	6/30/2023 Outstanding		2024 Debt Service
Series 2013 Refunding/2028	$ 41,030,000	2.45%	$ 18,970,000	P	$3,445,000
				I	$ 464,765.00
Series 2015 Courthouse Refunding/2032	$ 20,015,000	1.777% - 2.601%	$ 19,020,000	P	$ 130,000.00
				I	$ 496,401.00
Series 2017 Jail Bonds/2048	$ 67,385,000	3.0% - 5.0%	$ 60,945,000	P	$ 1,375,000.00
				I	$ 2,389,087.50
			$ 98,935,000		$8,300,254

Legal Limit GO Debt Limit		**FY 2023**
Assessed Value of Property		8,065,587,936
Less Special Homestead Exemption		(276,340,371)
Assessed Value for Bond Purposes		7,789,247,565
Debt Limit - 10% of Assessed Value	A	$ 778,924,757
Amount of Debt Applicable to Debt Limit		
Total Long Term Debt		$ 104,485,000
Less: Available in Debt Service Fund		(9,937,188)
Total Amount Applicable to Debt Limit	B	$ 94,547,812
Legal Debt Margin	(A - B)	**$ 684,376,945**

	Refunded Debt	
General Obligations		
Series 2007 Conservation	$ 14,885,000	Refunded by Series 2015
Series 2007 Courthouse	$ 65,000,000	Refunded by Series 2013 & Series 2015

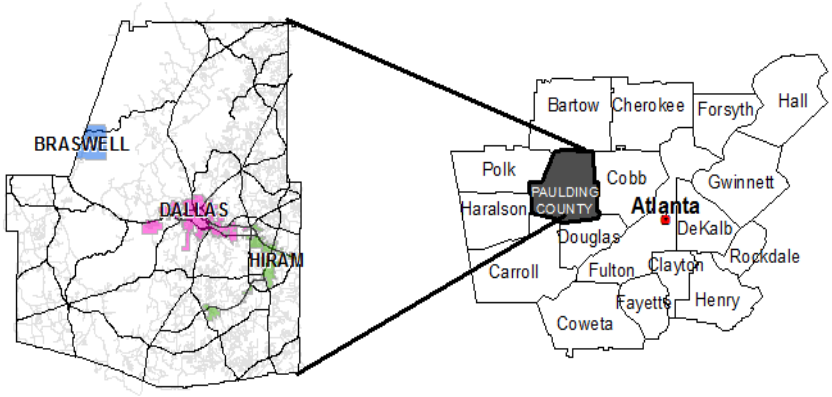
REVENUE BONDS COMPONENT UNIT

Component Unit Debt	Original Amount	Interest Rate	6/30/2023 Outstanding		2023 Debt Service
2017 Reservoir Debt Issue	$ 158,360,000	3.0%-5.0%	$ 155,585,000	P	$ 3,470,000.00
(Economic Development)					$ 4,942,400.00
2012 A (taxable)/2024	$ 2,225,000	1.0%-3.0%	$ 220,000	P	$ 220,000.00
				I	$ 3,300.00
2012 B (tax-exempt)/2024-Paid by W&S**	$ 5,090,000	2.0%-2.125%	$ 520,000	P	$ 520,000.00
				I	$ 5,525.00
2012 Revenue Bonds-Total	$ 7,315,000		$ 740,000		
**This issue was used to contruct a sewer plant, therefore the Water/Sewer revenues are being used to pay this debt.					
2011 Revenue Bonds (refunded by 2019 issue)					
Series A (tax-exempt)/2031	$ 1,100,000	2.00% - 4.75%	$ -	P	$ -
				I	$ -
Series B (taxable)/2031	$ 6,800,000	1.57% - 5.47%	$ -	P	$ -
				I	$ -
	$ 7,900,000		$ -		$ -
2013 Revenue Bonds/2024	$ 4,590,000	2.25%	$ 505,000	P	$ 505,000.00
				I	$ 11,362.50
2019 Revenue Bonds/2031	$ 5,530,000	1.80% - 2.75%	$ 5,305,000	P	$ 485,000.00
**(refunded 2011 issue)				I	$ 112,548.75
Legal Limit for Economic Development					
Assessed Value of Property			8,065,587,936		
Less: Special Homestead Exemption			(276,340,371)		
Assessed Value for M & O Purposes			7,789,247,565		
Divided by 1,000+ Value of 1 mill			$ 7,789,248		
Current Annual Debt Service			$ 1,824,747		
Legal Margin			**$ 5,964,501**		
2003 Series A	$ 3,085,000		Refunded by 2012A		
2003 Series B	$ 4,800,000		Refunded by 2012B		
2003 Series C	$ 3,110,000		Refunded by 2012B		
2014 Airport Revenue Bonds/2024	$ 3,600,000	2.35%	$ 220,305	P	$ -
				I	$ -
		Total Revenue Bond Component Unit			$ 1,337,211.25
		Grand Total Debt Payments			$ 9,637,464.75

Statistical Section

Location

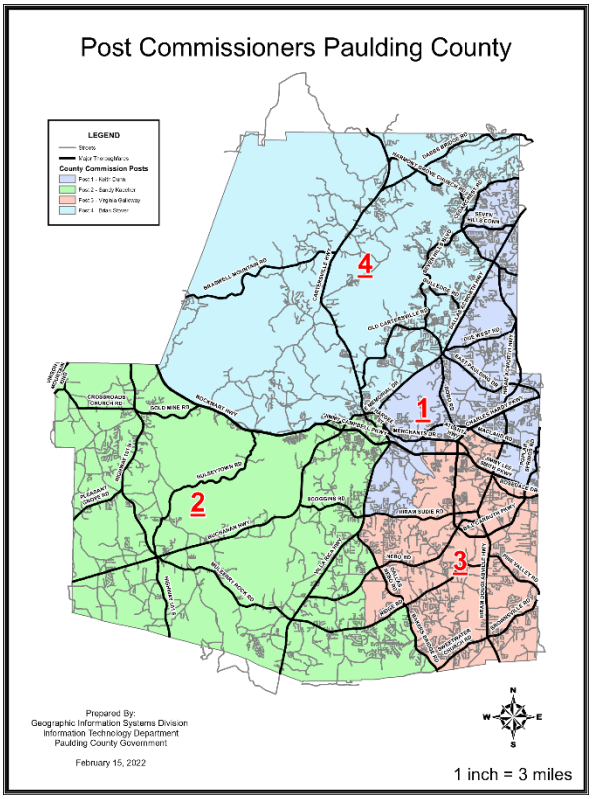
Paulding County is located in the northwestern part of the state of Georgia. It is considered part of the Atlanta metropolitan area and is the second fastest growing county in Georgia. Paulding County is bordered by counties of Cobb to the east, Douglas to the southeast, Carroll to the southwest, Haralson and Polk to the east, and Bartow to the north.





Paulding County Profile:

Paulding County was established on December 3, 1832. The county was named for John Paulding (1758-1818). The county currently has an estimated population of 178,421 people. Paulding County has a land area of 312.22 square miles. The County Seat is located in the City of Dallas. Paulding County has a subtropical climate, characterized by hot summers and mild winters. Spring and fall are generally mild and pleasant, making them popular times for outdoor sports and activities. Paulding County is home to nine parks which are located throughout the county to provide residents with places for both leisure and recreation. Paulding County is also home to the Silver Comet Trail for walking and/or biking. The trail is 61.5 miles long and travels through Cobb, Paulding, and Polk counties. The county is divided into four posts, with a commissioner that represents each post.

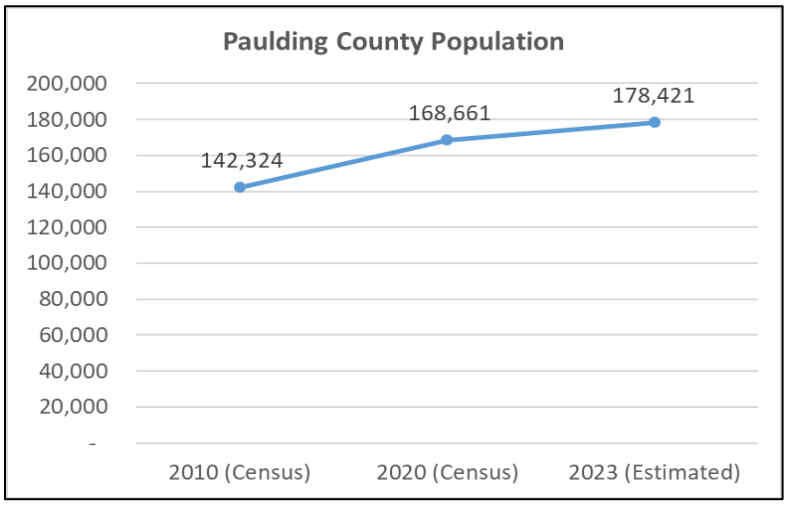


Education:

2018-2022	% of High School Graduate or Higher	% of Bachelors Degree or Higher
Paulding County	91%	26.50%

School Level	Number of Schools
Elementary	19
Middle	9
High	5
Total	**33**

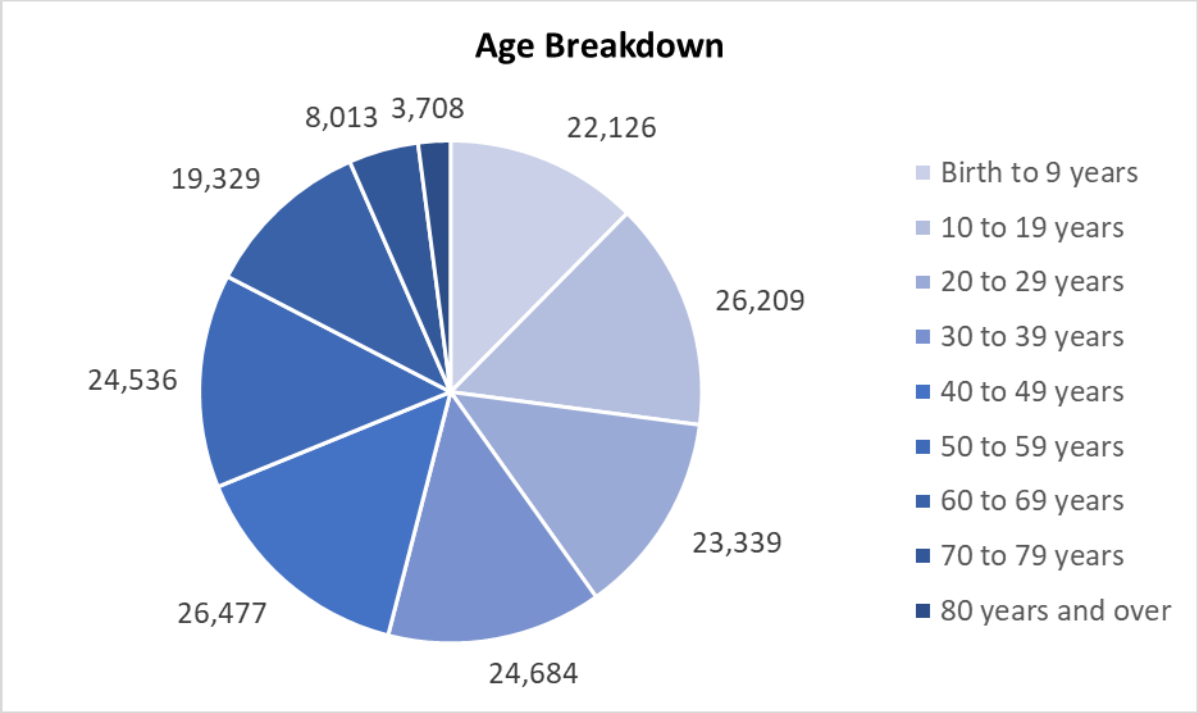
Population: Source: 2010, 2020, 2023 U.S. Census Data



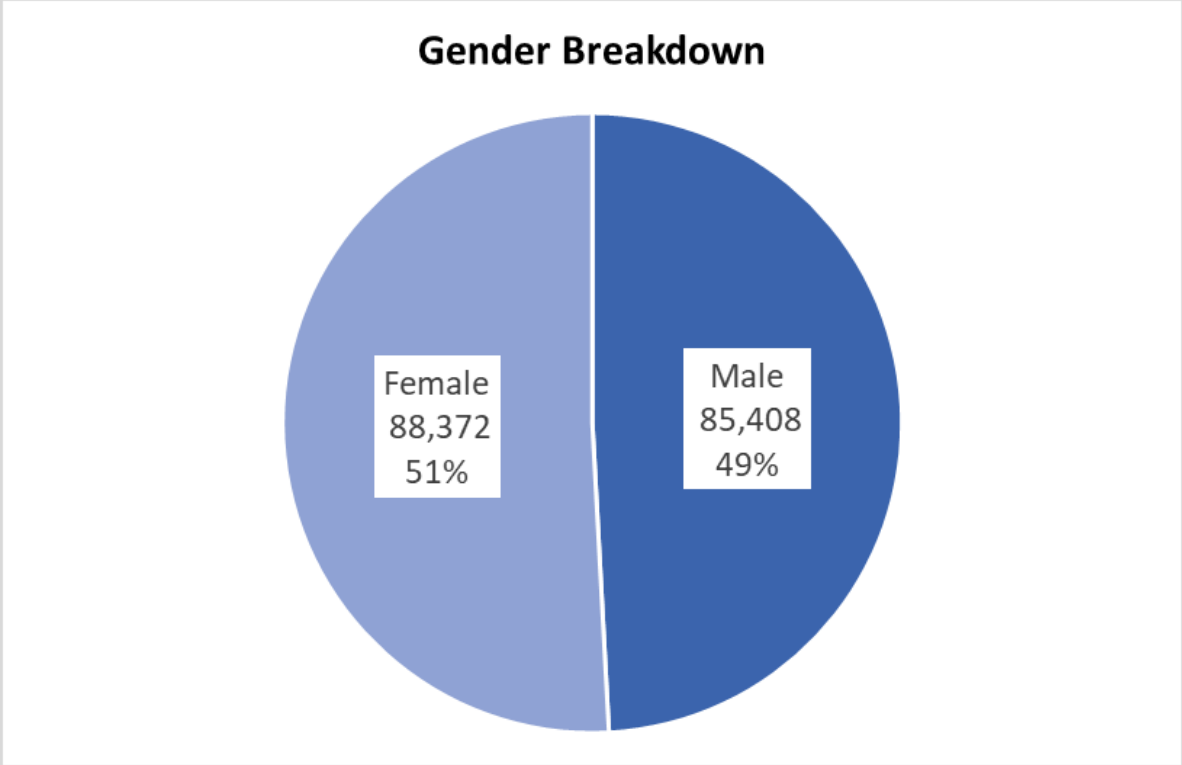
Paulding County Population		
2010 (Census)	**2020 (Census)**	**2023 (Estimated)**
142,324	168,661	178,421

State of Georgia Population Projections: Paulding County				
2010	2015	2020	2025	2030
142,324	148,987	168,661	191,401	217,702

Age and Gender Breakdown:

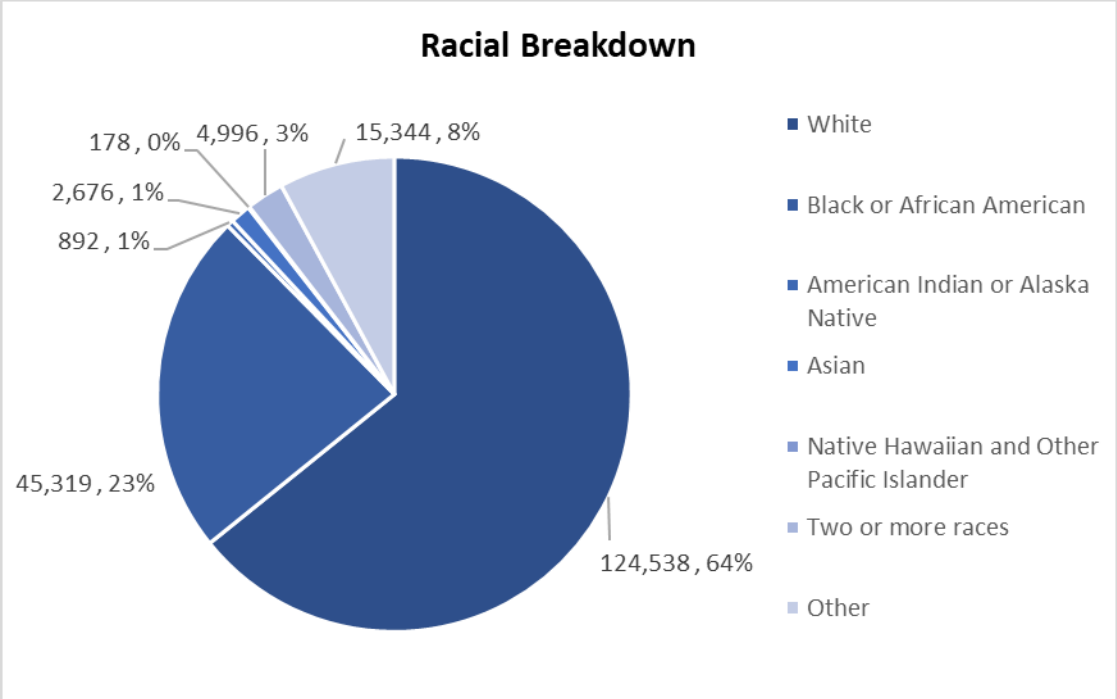


Source: 2023 American Community Survey (ACS) U.S. Census Data



Source: 2023 American Community Survey (ACS) U.S. Census Data

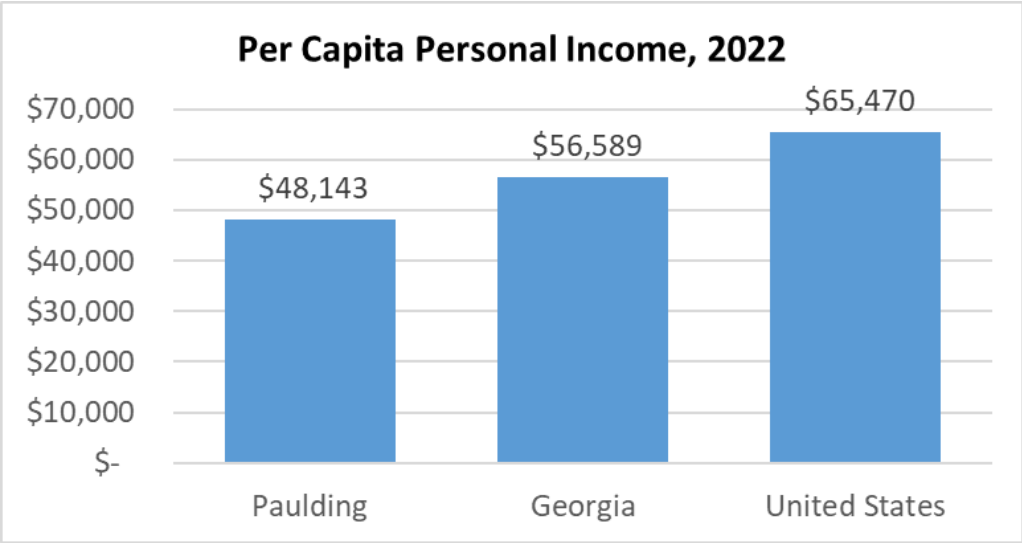
Racial & Ethnic Breakdown:



Source: December 2020 U.S. Census Data

Per Capita Personal Income (bea.gov):

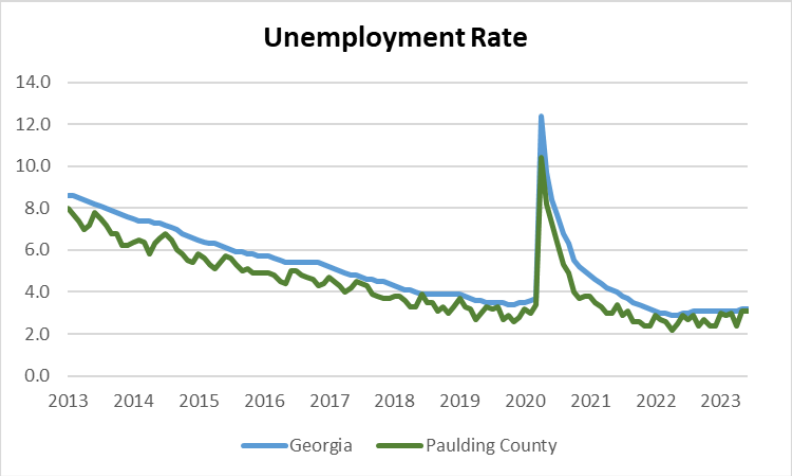
In 2022, Paulding had a per capita personal income (PCPI) of $48,143. This PCPI ranked 36th in the state and was 85.1 percent of the state average, $56,589, and 73.5 percent of the national average, $65,470. The 2022 PCPI reflected an increase of 2.7 percent from 2021.



Source: 2022 Economic Profile for Paulding County, Bureau of Economic Analysis

Labor force:

Civilian Labor Force Estimates (Not Seasonally Adjusted) For June 2023					
Area Name	**Civilian Labor Force**	**Employment**	**Unemployment**	**Unemployment Rate**	**Preliminary Data**
Georgia	5,300,544	5,130,386	170,158	3.2%	Yes
Paulding County	92,646	89,820	2,826	3.1%	Yes



Source: 2013-2023 U.S. Bureau of Labor Statistics

Economy:

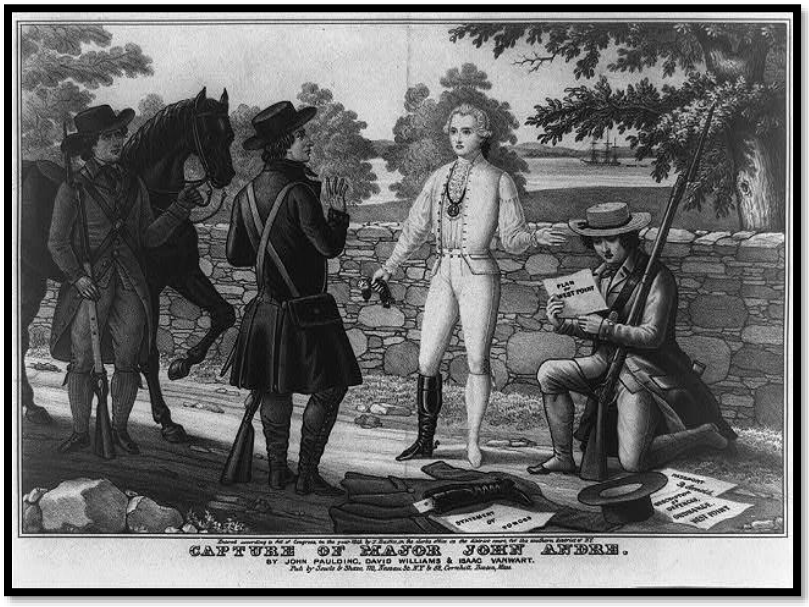
2023 Top 10 Paulding County Tax Payers		
Taxpayer	**Taxes Levied**	**Percentage of Total Tax Levy**
Greystone Power	$ 606,658	0.95%
Progress Residential Borrower	$ 511,253	0.80%
Ocean Harris Bridge	$ 198,217	0.31%
AMH Development	$ 150,327	0.23%
Dogwood Enterprise	$ 147,152	0.20%
Georgia Transmission Corp	$ 145,554	0.23%
SFR JV1 2020 1 Borrower LLC	$ 136,372	0.21%
IA Hiram Smith LLC	$ 129,149	0.20%
PM Lost Mountain Dallas LLC	$ 124,165	0.19%
SFR JV 1 2029 1 borrower LLC	$ 121,037	0.19%
Total	**$ 2,269,884**	**3.51%**

2023 Top 10 Paulding County Employers		
Employer	Employees	Percentage of Paulding County Employment
Paulding County Board of Education	3916	4.17%
WellStar Health System Inc.	1509	1.61%
Paulding County Government	1066	1.14%
Publix Super Markets	375	0.40%
Chick-fil-a	375	0.40%
HES Facilities	300	0.32%
Walmart Associates Inc	282	0.30%
Metromont Corporation	221	0.24%
Kroger	210	0.22%
McDonalds	186	0.20%
Total	**8440**	**9.00%**

History:

The Beginning:

Paulding County was founded on December 3, 1832 as Georgia's 89th county. Paulding County is named after John K. Paulding, a Revolutionary War hero, who captured the British spy Major John André. Major André was an accomplice to Benedict Arnold in the attempted surrender of the fort in West Point, New York to the British Army.



Paulding County was one of ten counties that formed Cherokee County. On December 3, 1832 an act of the Georgia General Assembly separated Cherokee County into Union, Murray, Lumpkin, Gilmer, Forsyth, Floyd, Cobb, Cherokee, Cass (now known as Bartow), and Paulding. Van Wert became the

county seat. Van Wert was named after Isaac Van Wert, another Revolutionary War solider who participated in the capture Major John André.

In the Gold Lottery of 1832, Paulding County was separated into forty-acre "gold lots". People came from other parts of Georgia and other states to seek gold; however, many were not successful. Some of the immigrants remained in the county for agricultural purposes thus farming became the main occupation for Paulding County. Primary crops grown in Paulding County were cotton, corn, wheat, and tobacco.

Although the Removal Act was passed in 1830, most Cherokee Indian tribes that had inhabited much of Georgia did not leave Paulding County until 1838 on the Trail of Tears.

Between 1832 and 1874, parts of Paulding were annexed into Carroll, Cobb, Polk, and Douglas counties. On December 20, 1851, a section of Paulding was used to form Polk County and the county seat of Van Wert was included in Polk County. Dallas became Paulding County's new seat in 1851. Dallas is named after George Mifflin Dallas, Vice President of the United States under James Polk. On May 14, 1852, Dallas was founded on land deeded from Garrett H. Spinks and became incorporated in 1854. Paulding County has two other incorporated cities, Hiram and Braswell.

Our Courthouse:

The first two courthouses of Paulding were built in the county seat of Van Wert. In 1854, Paulding County purchased land to build another courthouse in the county seat of Dallas. In 1892, the new courthouse was constructed. The building has been renovated several times throughout the years. The George T. Bagby Annex building was constructed in 1990. In 2008, the new Watson Government Complex opened and was dedicated to the Watson family. The new site is located at Constitution Boulevard in Dallas. The complex is the location of the courthouse and the administration offices for Paulding County.





The Civil War & Other Happenings:

Paulding County is well known for its role in the Civil War. In 1864, Union General William T. Sherman planned to take over Dallas to control the traffic on the county roads that led to larger cities such as Atlanta and Kennesaw. Confederate General Joseph Johnson commanded his troops to stop the Union from the attempted take-over. Because of the Union's attempt to control part of Paulding County, three battles took place at New Hope Church, Dallas, and Pickett's Mill. The battles delayed Sherman's attack on Atlanta. Paulding County's historic Henderson House served as the Union headquarters. Today, Pickett's Mill is one of the best preserved Civil War sites in the nation.



After the reconstruction period, Paulding County began to flourish. Construction of the Southern and Seaboard Railroads began in 1882. Paulding County was also introduced to the textile industry at this time. Both industries played a great role in the growth of the county. Along with the introduction of the railroad and the textile industry, Paulding County's first newspaper was introduced, The Dallas New Era.

On October 18, 1903, "Ole 88" Engine 345, jumped the tracks and tore down part of the Pumpkinvine Creek Trestle. Pumpkinvine Creek Trestle, which was originally built in 1901, was rebuilt after the accident. The trestle is over 750 feet long and towers 126 feet above Pumpkinvine Creek. The trestle was restored in 1999 and now serves as part of the Silver Comet Trail.

On April 4, 1977, Southern Airways Flight 242 departed from Huntsville, Alabama traveling to Atlanta. The flight crew was advised of the presence of thunderstorms and possible tornadoes along their route prior to their departure. The flight crew had flown that same route from Atlanta earlier in the day and only encountered mild turbulence and light rain. During the flight, the weather intensified. The aircraft entered a thunderstorm cell and encountered excessive amounts of water and hail. The windshield was damaged by hail. Due to the massive amounts of water ingested, both engines failed. The pilots executed an emergency landing on State Route 92, also known as Highway 381 or Dallas-Acworth Highway, located in the New Hope Community. When landing, the aircraft collided with a gas station/convenience store and several other structures. The flight crew and sixty-two passengers aboard the aircraft died including eight people on the ground. Twenty-one passengers including both flight attendants survived.

The famous Silver Comet Trail, which runs through parts of the county, was originally a railroad. The trail is named after the Silver Comet Locomotive. The locomotive was a passenger train with dining and sleeping amenities. In 1992, The Georgia Department of Transportation purchased the abandoned railway from CSX. The land was purchased with the intentions of it becoming a transit extension but currently the land is being used as a trail for Paulding, Cobb, and Polk Counties. Construction on the trail

began in Smyrna in 1998 and was completed in 2008 in Anniston, Alabama. The Silver Comet Trail is perfect for walking, biking, rollerblading, dog walking and horse riding.



Glossary

Accounting System – The total set of records and procedure which are used to record, classify and report information on the financial statements and operations of an entity.

Accruals – are adjustments for 1) revenues that have been earned but are not yet recorded, and 2) expenses that have been incurred but are not yet recorded.

Accrual Basis of Accounting – The method of accounting under which revenues are recorded when they are earned and expenditures are recorded when goods and services are received

AdValorem Property Taxes – Taxes levied on an assessed valuation (40% of market value) of real and personal property, based on a valuation as of January 1 and a millage rate set by the County Commission.

Amortization - the systematic allocation of a balance sheet item to expense (or revenue) on the income statement.

ACFR – Annual Comprehensive Financial Report

Balanced Budget – a budget is defined as being balanced when the sum of estimated revenues and appropriated fund balance is equal to appropriations for each fund.

Board of Commissioners –The governing authority of the County. It consists of five members that serve on a part-time basis and are elected to staggered terms of four years.

Bond - a debt investment in which an investor loans money to an entity (corporate or governmental) that borrows the funds for a defined period at a fixed interest rate.

Budget – A financial plan for a specific period of time that matches all planned revenues and expenditures with various County services.

Budget Amendment – A legal procedure utilized by County staff to revise a budget appropriation. The Finance department staff has the authorization to adjust line item expenditures within a departmental budget but the County Commission must approve any increase in the total budget for a department.

CAFR – Comprehensive Annual Financial Report

Capital Budget – A component of the annual budget that serves as a guide for efficiently and effectively undertaking capital projects. The capital budget includes the Capital Improvement Program (CIP)

Capital Project- I a major capital project with an anticipated cost of at least $50,000 and an estimated useful life greater than one year.

Debt Service Fund – A fund used to account for resources intended for the payment of principal, interest, and any service charges on long-term debt.

Department – A major administrative unit of the County with overall management responsibility for an operation or a group of related operations within a functional area.

Enterprise Fund – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

Expenditure – Decrease in net financial resources. Expenditures include current operation expenses requiring the present and future use of net current assets, debt service, and capital outlays.

Fiscal Year – The time period designated by the County signifying the beginning and ending period for recoding financial transactions. Paulding County has specified July 1 to June 30 as its fiscal year.

Fiscal Policies – guidelines that provide a framework as to how the financial responsibilities associated to the operation of the County are to be carried out.

Fund – A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for the purpose of legal compliance, different natures of activities performed, measurement or different objectives, and to facilitate management control.

Fund Balance – Refers to the excess of current assets over current liabilities.

General Fund – It is the principal operating fund for the County.

General Obligation (G.O.) Bonds – Bonds sold to raise revenue for long-term capital financing needs. These bonds, which pledge the full faith and credit of the County, must be approved by voter referendum. The cost of financing is spread over the life of the improvement so that future users help to repay the cost of the improvement.

GFOA – Government Finance Officers Association

Governmental Fund - Used to account for all or most of a government's general activities. The measurement focus is on source and use of resources.

Infrastructure – Basic installations and facilities (e.g., roads, bridges) upon which the continuance and growth of a community depend.

Intergovernmental Revenue – Revenues received from other governmental entities in the form of grants or shared revenues.

Interest Income – Revenue earned for the use of idle monies

Interfund Transfer – Contributions and operating transfers of cash made between the various funds.

Legal Debt Margin – The net amount of external financing resources that is available to the County through the issuance of general obligation bonds, For Paulding County, it is limited to an amount equal to 10% of the assessed value of all taxable property located within the county, less any current general obligation bond debt.

Liability – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Mill – A tax rate of one *mill* represents a tax liability of one dollar per $1,000 of assessed value

Millage Rate – The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or other available revenues, which should be accrued to reflect properly the taxes, levied and revenue earned.

O.C.G.A. – Official Code of Georgia Annotated

Moody's – a credit rating agency, which performs international financial research and analysis on commercial and government entities.

Operating Budget – The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, travel, and fuel and capital outlay.

Other Financing Sources – monies transferred-in from other funds.

Other Financing Uses – monies transferred-out to other funds.

Personal Per Capita Income – is the total income of all persons living in a community divided by the population of that community.

Property Tax – Revenue generated from the annual levy of taxes on property owners

Revenue – The term designates an increase to a fund's asset, which does not increase a liability, represent a repayment of an expenditure already made, represent a cancellation of certain liabilities or represent a repayment of an expenditure already made, represent a cancellation of certain liabilities or represent an increase in contributed capital.

Sales and Use Tax – A percentage tax imposed upon the sale or consumption of goods and/or services.

Special Revenue Fund – A fund used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

S.P.L.O.S.T – Special Purpose Local Option Sales Tax

Standard & Poor's – as a credit-rating agency, the company issues credit ratings for debt of public and private corporations.

YTD – Year to Date