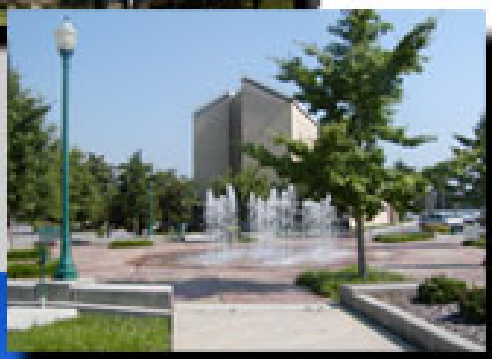
Whitfield County
Fiscal Year 2009 Budget











WHITFIELD COUNTY
BOARD of
COMMISSIONERS

Hon. Brian D. Anderson
CHAIRMAN

Hon. Mike Cowan
VICE-CHAIRMAN

Hon. Leo Whaley

Hon. Randy Waskul

Hon. Greg Jones

Robert McLeod
County Administrator

Cover Design by:
Whitfield County
Information Technology

Fiscal Year 2009 Adopted Budget
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Whitfield County, Georgia

Finance Director's Office

The Honorable Chairman and Members of the Board of Commissioners:

In accordance with state and local ordinances, I am pleased to present the 2009 Approved Annual Budget. The 2009 Annual Budget maintains the long-term goals of the County while recognizing the immediate demands on County services and the current economic downturn's impact on revenue projections.

In FY 2008, the County undertook and completed several studies (Comprehensive Plan Update, Parks and Recreation Master Plan, Beneficial Reuse of the Westside Landfill, and the Preservation & Upgrade of Administration Buildings 1 & 2) for the purpose of collecting data to address the County's long and short term goals. These plans have been considered when adopting the 2009 budget.

In FY 2008, the County:

- Edward's Park: The County completed an upgrade adding walking trails, playground equipment, a picnic area, and new sports equipment.
- Westside Park: The County broke ground on the Westside Park complex. The County will begin construction in 2009 phased over 2 years.
- Information Technology (IT): The IT Department has continued phase II of the computer and software upgrade program. They have also installed a wireless network in the Courthouse and Administration buildings.
- Road Resurfacing/Transportation: The County completed the first year of a 3 year Special Purpose Local Option Sales Tax (SPLOST) to address transportation needs in Dalton & Whitfield County. Much of the design work has been completed and a number of projects are already in the construction phase. In addition, the Public Works Department continued its 10 year cycle to maintain road resurfacing.

FY 2009 Approved Budget Overview/Highlights

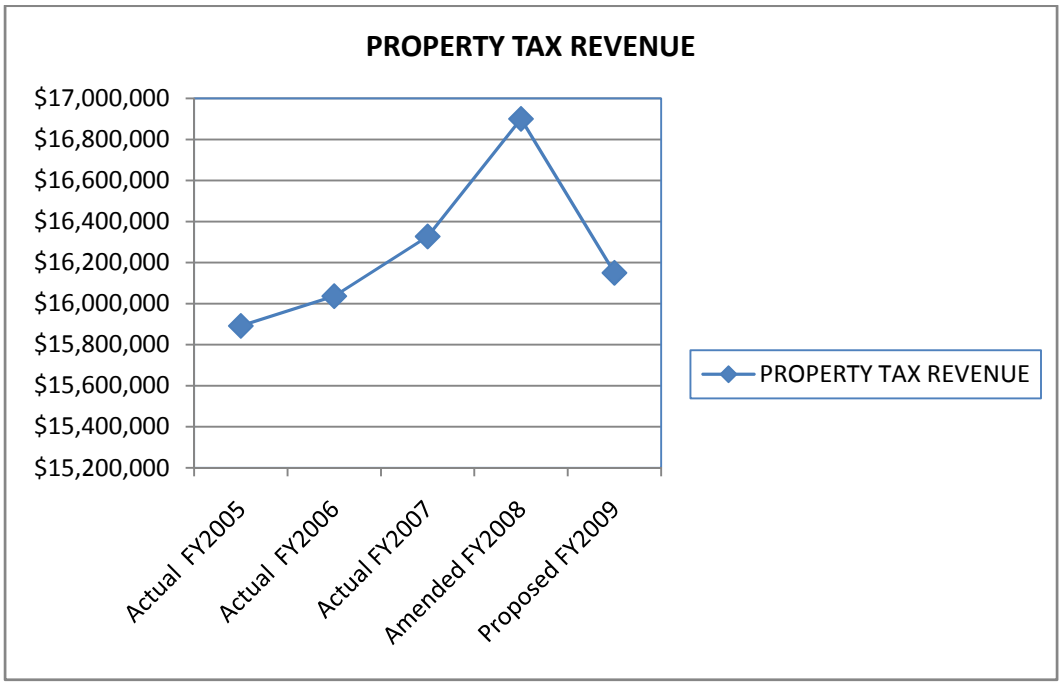
As mandated by State Law, the 2009 Approved Annual Budget represents a balanced budget for the general fund, special revenue funds, enterprise funds, and the debt service fund. Total appropriations from each fund do not exceed estimated fund balances, reserves, and revenues for each of the County's respective funds.

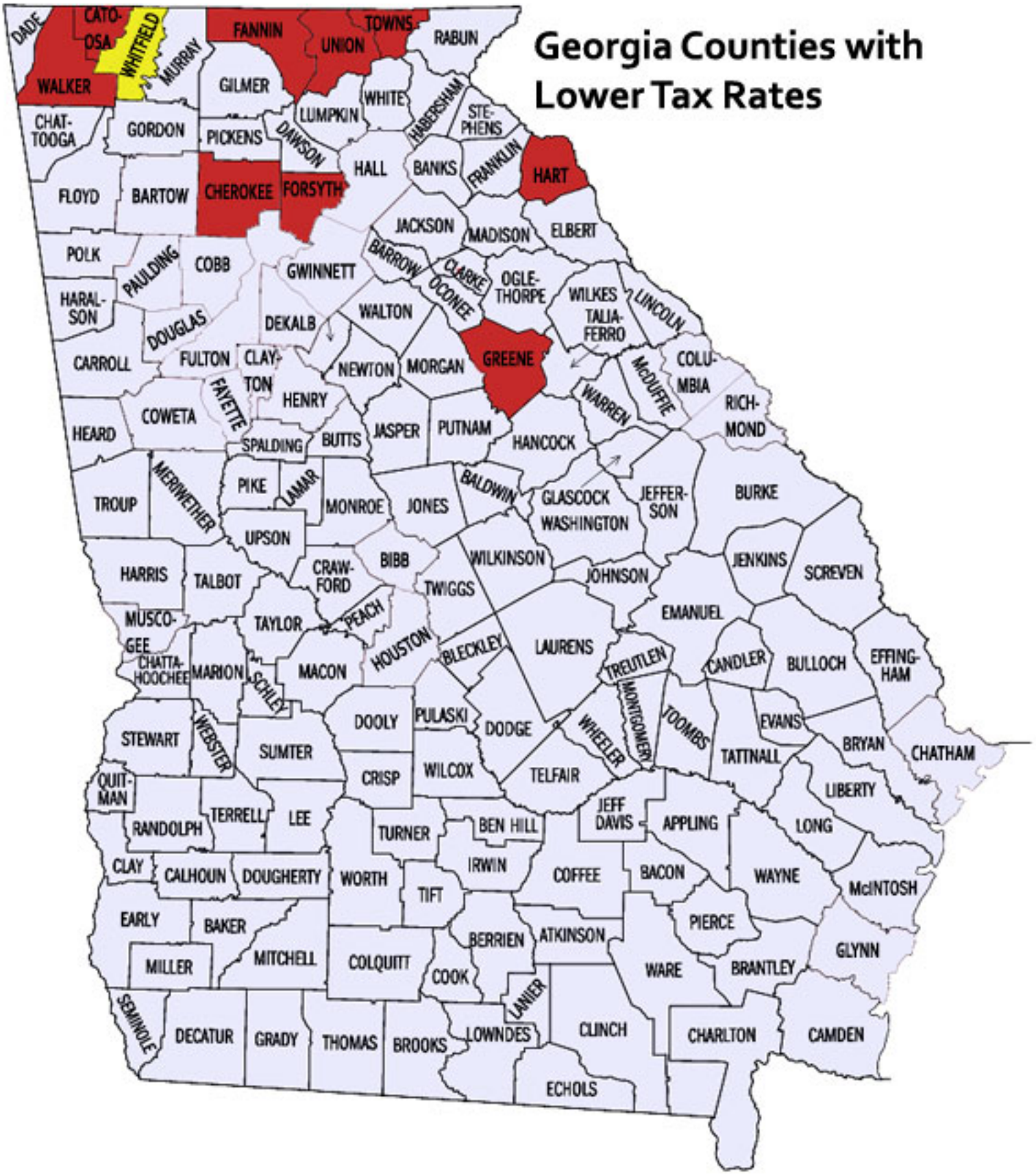
Millage Rate:

- The millage rate was decreased by .181 mills from 5.242 to 5.061.
- In order to avoid back door increases because of increasing property values, the State Taxpayer Bill of Rights required the calculation of a rollback rate that would generate the same amount of property tax collections as the previous year. If the actual millage rate exceeds this rate, an announcement of a property tax increase and three public hearings must be held to inform the public of the reasons for the increase. The above rate conforms to these rules.
- With rollbacks, the County's millage rate has dropped 22% since 2001.
- Each mill equates to $3.2 million in property tax revenue on the current digest of 3,217,510,131.
- **Before the rollback, the County's millage rate was the 10th lowest in the State as of 2007 but yet ranks 23rd from the highest in County economic ranking according to the State Department of Revenue.** See the attached maps for more detail.

Property Tax

Property tax collections are expected to fall in 2009 by about 5% because of the economic impact on property values or by about $750,000. As the Board of Commissioners will make the decision on setting the millage rate for 2009 late in the year, no adjustment is included in the budget at this time. As mandated by state law, the millage rate is assessed on only 40% of the property valuation. A separate chart is attached to show how a dollar of property tax revenue is allocated between the various state and local governments.




Georgia Counties with Lower Tax Rates
DADE
CATOOSA
WHITFIELD
FANNIN
UNION
TOWNS
RABUN
WALKER
MURRAY
GILMER
WHITE
HABERSHAM
STEPHENS
CHATTOOGA
GORDON
PICKENS
DAWSON
LUMPKIN
HALL
BANKS
FRANKLIN
HART
FLOYD
BARTOW
CHEROKEE
FORSYTH
JACKSON
MADISON
ELBERT
POLK
PAULDING
COBB
GWINNETT
BARROW
CLARKE
OGLETHORPE
WILKES
LINCOLN
OCONEE
TALIAFERRO
HARALSON
DOUGLAS
DEKALB
WALTON
GREENE
CARROLL
FULTON
CLAYTON
NEWTON
MORGAN
COLUMBIA
McDUFFIE
WARREN
FAYETTE
HENRY
RICHMOND
HEARD
COWETA
SPALDING
BUTTS
JASPER
PUTNAM
HANCOCK
MERIWETHER
PIKE
LAMAR
BALDWIN
TROUP
MONROE
JONES
GLASCOCK
JEFFERSON
BURKE
WASHINGTON
UPSON
WILKINSON
JENKINS
HARRIS
TALBOT
CRAWFORD
BIBB
TWIGGS
JOHNSON
SCREVEN
MUSCOGEE
TAYLOR
PEACH
EMANUEL
CHATTAHOOCHEE
MARION
SCHLEY
MACON
HOUSTON
BLECKLEY
LAURENS
TREUTLEN
CANDLER
BULLOCH
EFFINGHAM
STEWART
WEBSTER
DOOLY
PULASKI
DODGE
WHEELER
MONTGOMERY
TOOMBS
EVANS
BRYAN
CHATHAM
SUMTER
CRISP
WILCOX
TELFAIR
TATTNALL
QUITMAN
LIBERTY
RANDOLPH
TERRELL
LEE
TURNER
BEN HILL
JEFF DAVIS
APPLING
LONG
CLAY
CALHOUN
DOUGHERTY
WORTH
IRWIN
COFFEE
BACON
WAYNE
McINTOSH
TIFT
EARLY
BAKER
BERRIEN
ATKINSON
PIERCE
GLYNN
MILLER
MITCHELL
COLQUITT
COOK
WARE
BRANTLEY
SEMINOLE
DECATUR
GRADY
THOMAS
BROOKS
LOWNDES
LANIER
CLINCH
CHARLTON
CAMDEN
ECHOLS

2007 AD VALOREM MILLAGE RATES FOR GEORGIA COUNTIES

Compared to Whitfield County:

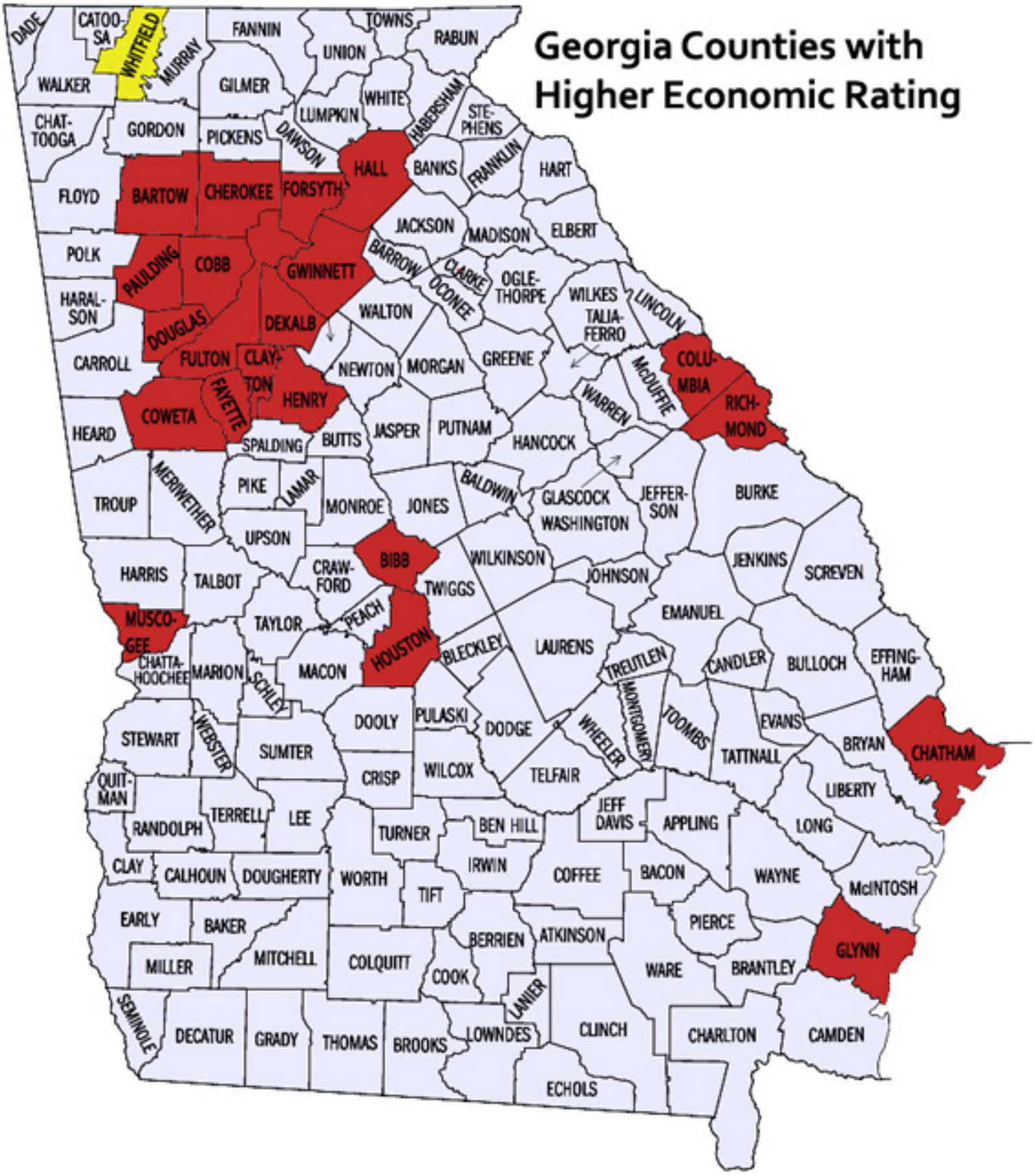
Only 9 out of 159 total counties had lower millage rates:

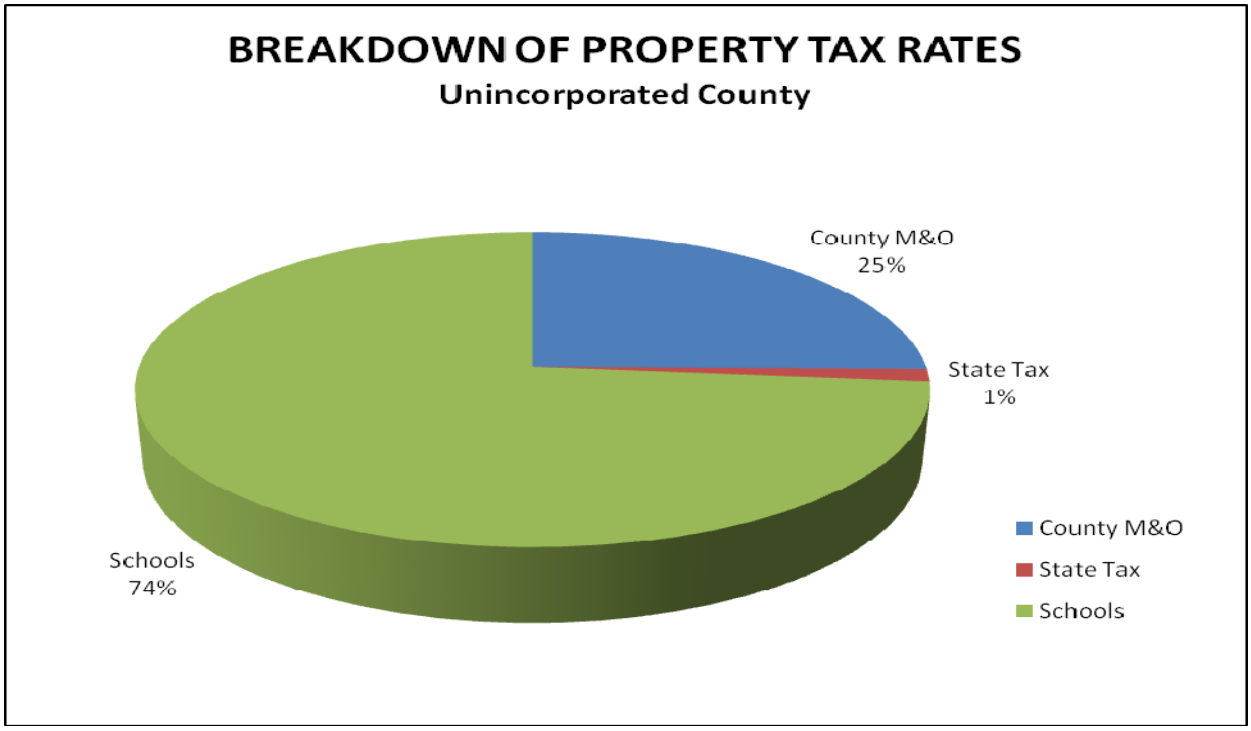
1	Forsyth	3.834
2	Towns	4.187
3	Hart	4.268
4	Cherokee	4.400
5	Walker	4.436
6	Greene	5.031
7	Union	5.050
8	Catoosa	5.128
9	Fannin	5.160
10	**Whitfield**	**5.242**

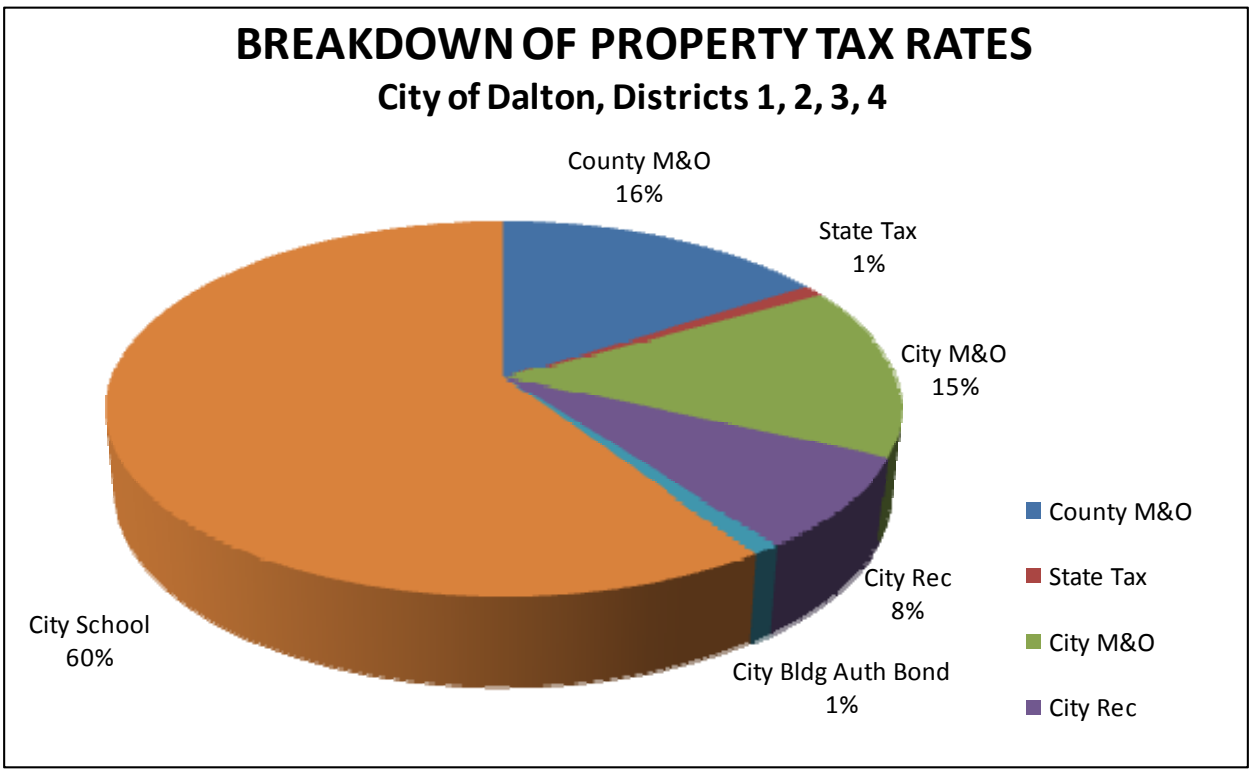
(In 2008, Whitfield County rates were rolled back to 5.061 mills.)

The Georgia state average in 2007 was 10.602 mills.

The highest county rate in Georgia was Hancock County at 20.980 mills.


Georgia Counties with Higher Economic Rating
DADE
CATOOSA
WHITFIELD
MURRAY
WALKER
FANNIN
GILMER
TOWNS
UNION
RABUN
WHITE
LUMPKIN
HABERSHAM
STEPHENS
CHATTOOGA
GORDON
PICKENS
DAWSON
HALL
BANKS
FRANKLIN
HART
FLOYD
BARTOW
CHEROKEE
FORSYTH
JACKSON
MADISON
ELBERT
POLK
PAULDING
COBB
GWINNETT
BARROW
CLARKE
OGLETHORPE
WILKES
LINCOLN
OCONEE
TALIAFERRO
HARALSON
DOUGLAS
DEKALB
WALTON
CARROLL
FULTON
CLAYTON
NEWTON
MORGAN
GREENE
COLUMBIA
McDUFFIE
WARREN
RICHMOND
COWETA
FAYETTE
HENRY
HEARD
SPALDING
BUTTS
JASPER
PUTNAM
HANCOCK
TROUP
MERIWETHER
PIKE
LAMAR
MONROE
JONES
BALDWIN
GLASCOCK
JEFFERSON
BURKE
WASHINGTON
UPSON
BIBB
WILKINSON
JENKINS
SCREVEN
HARRIS
TALBOT
CRAWFORD
TWIGGS
JOHNSON
EMANUEL
MUSCOGEE
TAYLOR
PEACH
HOUSTON
BLECKLEY
LAURENS
TREUTLEN
CANDLER
BULLOCH
EFFINGHAM
CHATTAHOOCHEE
MARION
SCHLEY
MACON
DOOLY
PULASKI
DODGE
WHEELER
MONTGOMERY
TOOMBS
EVANS
BRYAN
CHATHAM
STEWART
WEBSTER
SUMTER
CRISP
WILCOX
TELFAIR
TATTNALL
QUITMAN
LIBERTY
TERRELL
LEE
TURNER
BEN HILL
JEFF DAVIS
APPLING
LONG
RANDOLPH
CLAY
CALHOUN
DOUGHERTY
WORTH
IRWIN
COFFEE
BACON
WAYNE
McINTOSH
TIFT
EARLY
BAKER
BERRIEN
ATKINSON
PIERCE
GLYNN
MILLER
MITCHELL
COLQUITT
COOK
WARE
BRANTLEY
SEMINOLE
DECATUR
GRADY
THOMAS
BROOKS
LOWNDES
LANIER
CLINCH
CHARLTON
CAMDEN
ECHOLS



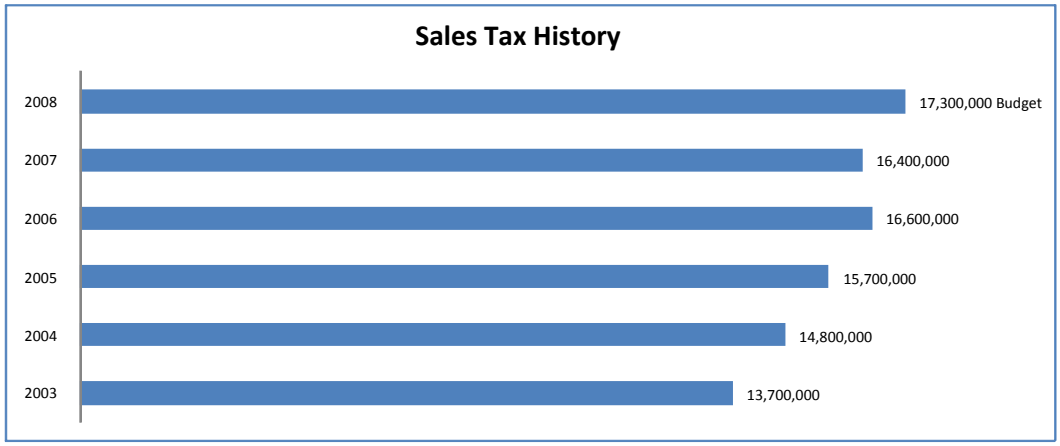


NOTE: DALTON DISTRICT 5 HAS AN ADDITIONAL 2.25 MILLS FOR DDDA

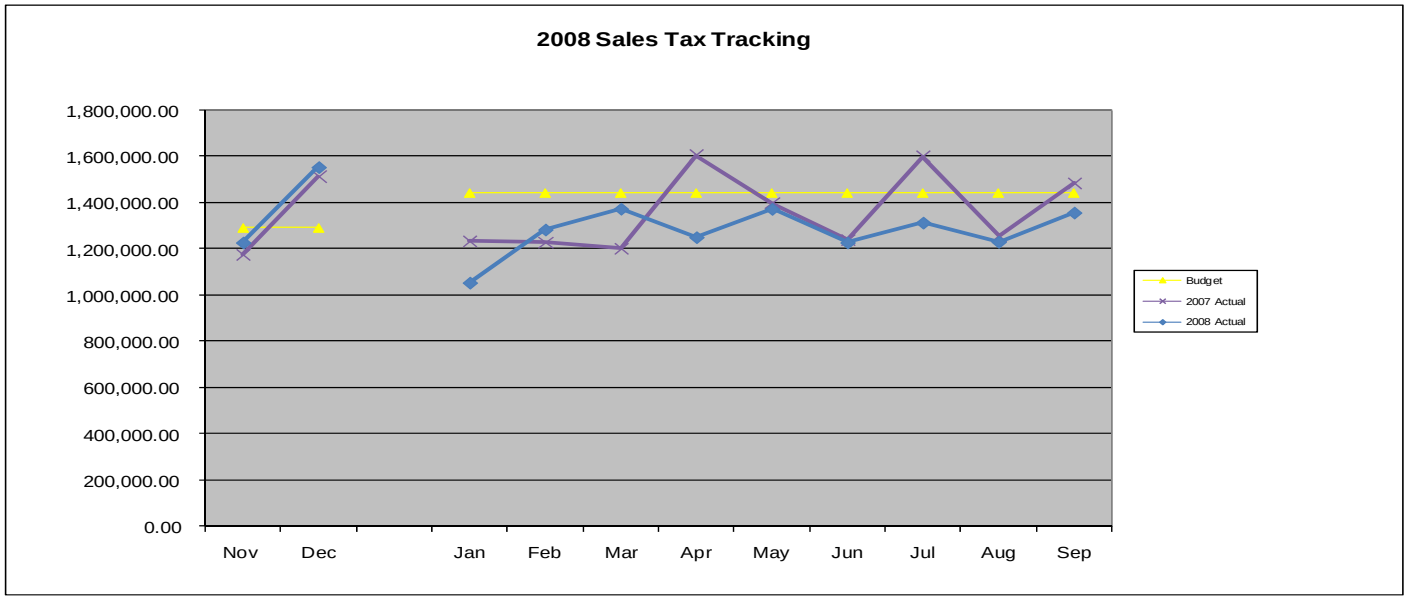
Sales Tax

The Local Option Sales Tax (LOST) is a retail sales and use tax of 1%. The sales and use tax rate in Whitfield County is currently 7% and is distributed as follows: 4% State, 1% Local Option Sales Tax, 1% Special Purpose Local Option Sales Tax, and a 1% Education Local Option Sales Tax.

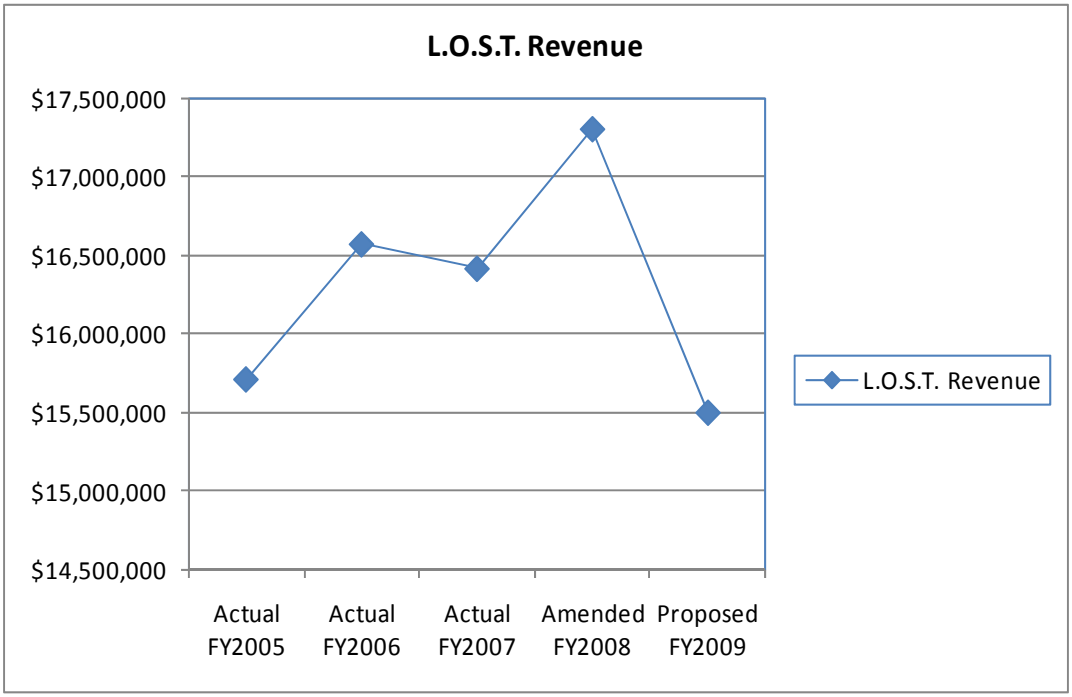
LOST, up to the 2009 budget, had gone slightly ahead of property taxes in Whitfield County as the most significant source of revenue. From 2003 to 2006, LOST revenue increased by over $900,000 per year. In 2007, the County experienced a slight decrease but had already budgeted for continued growth in 2008. A natural information delay occurs because LOST collections are paid to the County by the State two months after the actual retail sales period.



Actual collections in 2008 were highly variable in comparing to 2007. The following attached chart shows the 2008 actual receipts by month (the months of Nov & Dec 2007 were received in Jan and Feb 2008 because of the two month delay). As shown, the receipts for Jan, Apr, and Jul were off sharply from 2007.



The following chart is the sales tax history. Because of the volatility in 2008, the 2009 budget was based on the most recent 12 months of history rather than a percentage increase or decrease. The result puts the 2009 budget on par with 2005 actual receipts – a significant retraction.



Key Budget Changes

Allocations

For the first time, the 2009 budget includes allocations of those departments that primarily serve other departments and not the general public. To more properly reflect the true cost of providing services by the departments that primarily provide services to the general public, the allocated costs of the internal service departments have been included.

For 2009, we have allocated the costs of three primary areas:

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

Department Changes

For the 2009 budget, the following departments have been added or changed:

- The Board of Commissioners budget has been split into two sections – (1) Administration and Human Resources and (2) Finance & Accounting.
- Under Judicial, the Drug Court has been moved into the general fund instead of a transfer to the Drug Court under Other Financing Uses. The Drug Court has been a Special Revenue fund because of a grant for drug counseling which ended in 2008.
- The Whitfield County Transit System will be operated by the County in 2009 instead of a 3rd party operator. Although the transit service had budgets in previous years, the County expects costs to drop because of operational efficiencies.

Conclusion

Whitfield County is committed to maintaining the current level of services in 2009. We are also committed to keeping our trained and talented work force intact. To accomplish both while reacting to the economic downturn and being fiscally conscious, our Commissioners have had to make some hard choices and defer many capital projections and personnel actions into future years. 2009 will be a challenging year for the County but we are fortunate to have no unfunded County debt and to have sufficient fund reserves to accomplish the County's mission and be able to handle the reductions in revenues.

Respectfully Submitted,

Robert McLeod
County Administrator

Ron Hale
Finance Director

WHITFIELD COUNTY BOARD OF COMMISSIONERS

FISCAL YEAR 2009 BUDGET

Governmental Funds
General Fund
Special Revenue Funds
Capital Projects
Debt Service Fund

Proprietary Funds
Enterprise Funds
Internal Service Funds

Fiduciary Funds
Cafeteria Plan Fund
Constitutional Officer Fund

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

Hon. Brian D. Anderson, Sr., Chairman

Hon. Mike Cowan, Vice Chairman
Hon. Leo Whaley
Hon. Randy Waskul
Hon. Greg Jones

*****County Administrator*****

Robert McLeod, ICMA-CM

*****Finance Director*****

Ron Hale, CPA



Brian D. Anderson, Sr.
Commission Chairman

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

~~~~~~

Mr. Anderson is serving his first term as Whitfield County Commission Chairman, elected in 2004. While he is a native of Florence, SC, he has resided in Whitfield County for the last four years with his wife Heather and two children. The Chairman received a BS Degree in Economics from Francis Marion University.

In addition to serving as Commission Chairman, Mr. Anderson is employed by Dalton Beverage Company where he serves as Training and On-Premise Manager. He has served as program Chairman for the "Education is Essential Committee" and as Chairman of the Carpet Capitol Consortium. Mr. Anderson is a member of First United Methodist Church, "Project Success Mentor" for Southeast High School and a member of the Carpet Capitol Rotary Club.

Professional affiliations include his being a Certified Franklin Covey Facilitator and member of the Association of County Commissioners of Georgia (ACCG).
~~~~~~



Mike Cowan
Commissioner
District 1

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

~~~~~~

Mr. Cowan currently serves as Commissioner for District 1, after being elected to his fourth term as Commissioner in November 2006. He has completed all necessary training through the Association of County Commissioners of Georgia, (ACCG) receiving his qualification and recognition as a Certified Commissioner.

His committee and liaison appointments include Properties, Board of Health and Solid Waste Management Authority. His most recent honor came when he received the "2007 NACo County Courthouse Award" from the National Association of Counties. This award was presented to Commissioner Cowan for his diligent work in addressing many of our nation's most challenging issues such as homeland security, air and water quality, information technology, health and human services, public safety and a wealth of other priorities as stated in the NACo award qualifications.
~~~~~~



Leo Whaley
Commissioner
District 2

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

~~~~~~

Mr. Whaley is serving his first term as Whitfield County Commissioner, elected in 2004. He was born in Cleveland, Tennessee but has lived in Whitfield County for more than 60 years. He graduated from Cohutta High School and attended Molar Barber College in Los Angeles, California. He and his wife Peggy have three children.

Mr. Whaley, now in his retirement from his previous career, will serve as County Commissioner for District 2. His prior experience in public service includes 25 years as Councilman for the City of Cohutta, Ninth District Republican Party, and delegate to the National Convention in 1976, 1980, and last in 1984 as delegate to former President, Ronald Reagan.

Community involvement and other interest include his being a member of Cohutta First Baptist Church where he serves as a Deacon and has an active role in the Outreach program there. He is also member of the Cohutta Ruritan Club, American Legion, VFW and finally the Masonic Lodge and Shrine Club.
~~~~~~



Randy Waskul
Commissioner
District 3

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

~~~~~~

Mr. Waskul is serving his first term as Whitfield County Commissioner for District 3, elected in 2006. He was born in Fort Frances, Ontario and has lived in Whitfield County since 2004. He received a BS Degree in Chemical Engineering from the University of North Dakota, Grand Forks. He and his wife Patty have two beautiful daughters.

In addition to serving as Commissioner, Mr. Waskul is employed by Mohawk Industries where he serves as Vice President of Environmental Services. His current community service commitments include being a member of the Leadership Dalton-Whitfield Alumni Committee, Georgia Industries Manufacturers Association Environmental Committee and on the Board of Directors of the United Way of Northwest Georgia.

Mr. Waskul and his family attend Varnell United Methodist Church and are very active with the youth program there.

Professional affiliation includes being a member of the American Institute of Chemical Engineers and a member of the Association of County Commissioners of Georgia (ACCG).
~~~~~~



Greg Jones
Commissioner
District 4

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

~~~~~~

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

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

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

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



County Administrator
Robert S. McLeod, ICMA-CM

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

~~~~~~

Greetings~

It is my pleasure to work with the citizens, staff and elected officials to maintain and improve County services. We are very fortunate to have many strong attributes and resources on which to build our future. These same assets are not available in all counties across the country.

One of those strengths is the growing population, which provides employees for our businesses and industries. A good work force and job availability are important cornerstones of every strong community. Employers need well trained staff and that means our school districts and Dalton State College must continue expanding programs to meet the educational demands. Jobs protection is the challenge of our economic development team and local governments. We must focus on support for existing businesses and help them grow. Maintaining a strong business climate is just one of many continuing objectives.

Another cornerstone of our county programming is the protection and improvement of our environment. The goals need to go beyond maintaining the status quo. We must work on improvements in the quality of our resources. Achieving the objectives requires help from government, business and residents in equal shares. From the Conasauga River, across the agricultural lands and residential communities to the peaks of Chattahoochee National Forest, every aspect of our environment needs protection and improvement. Continuing education and reminders are needed to keep everyone informed about their roles in good stewardship. The latest County program addition is "Storm Water Management" which is one part of the federal Clean Water Act legislation. There is more to follow about the County programs.

Public safety and public health are two more essential business elements of county government. In the past Whitfield County has made significant investments to provide good service, more investment is needed now and in the future. Expect to hear a number of discussions in the coming months that involve the Sheriff, Fire Chief, E911 Director and others about the steps needed to provide cost-effective service levels.

The space here is limited; so, I will close by saying that it is a privilege to serve Whitfield County and work with the cities, towns, service organizations, community groups and individual residents to keep our area a great place to live and work.

Working to keep Whitfield County strong~~Bob
~~~~~~

WHITFIELD COUNTY BOARD OF COMMISSIONERS



Commissioner, District 1
Mike Cowan



Commissioner, District 2
Leo Whaley



Commissioner, District 3
Randy Waskul



Commissioner, District 4
Greg Jones

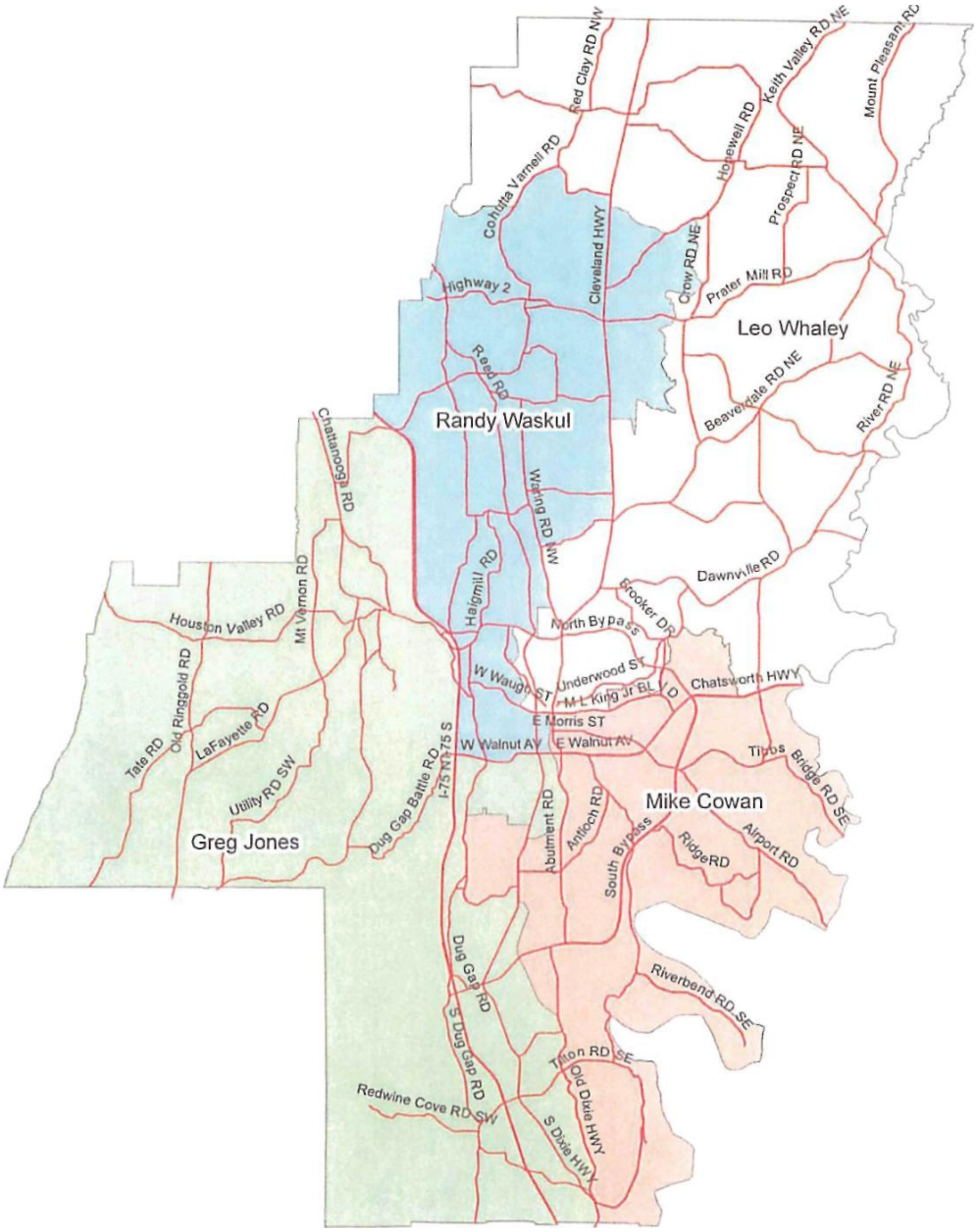


Commission Chairman
Brian D. Anderson, Sr.

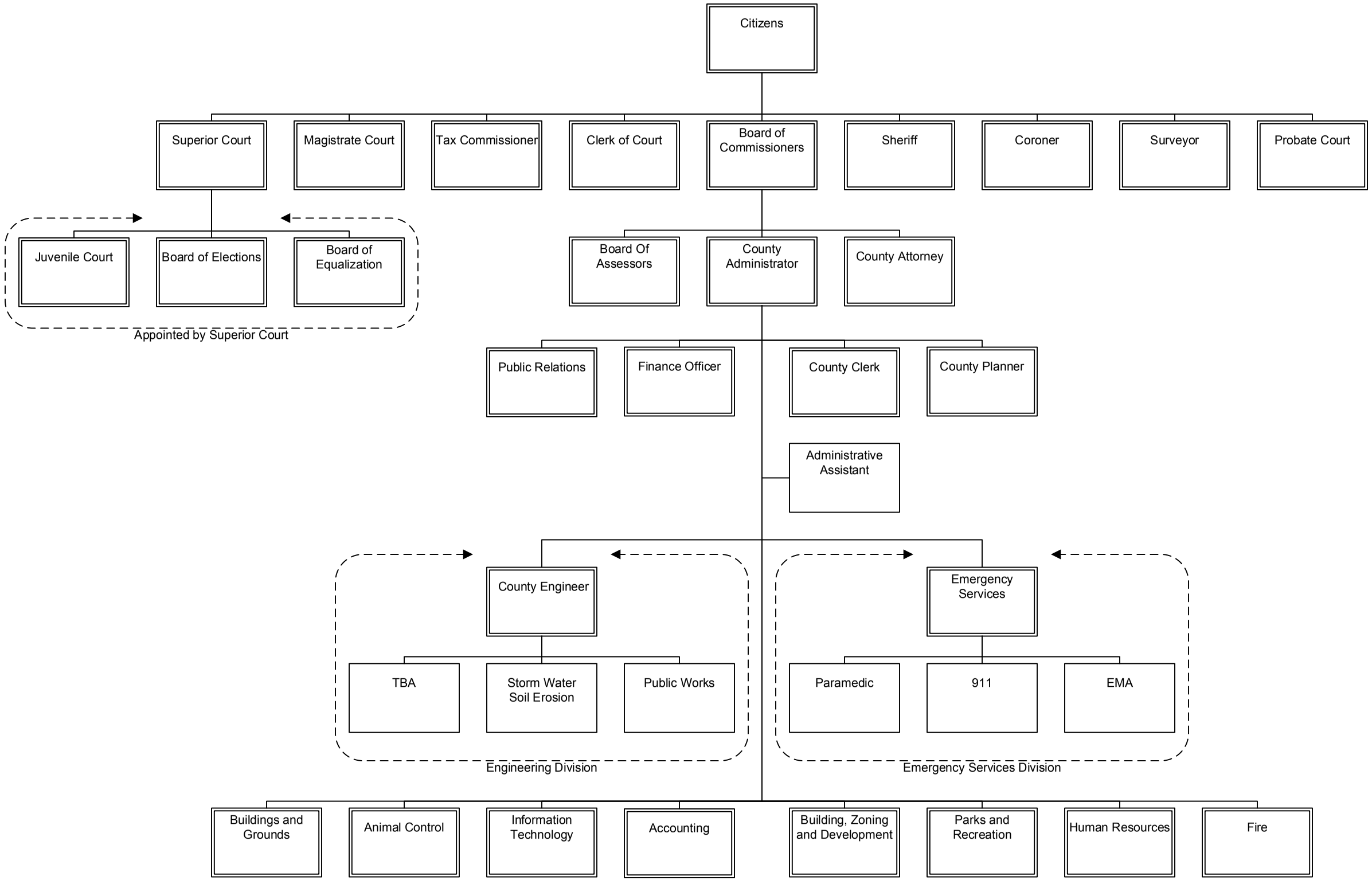


County Administrator
Robert S. McLeod

Whitfield County
Commission Districts



Whitfield County Government Organizational Chart



Code of Ethics

Whitfield County Board of Commissioners

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

1. To continue to maintain honesty in our efforts, by being always mindful of our oath of office and exercising the utmost good faith, fidelity, integrity and impartiality in all our actions.

2. To inform the public on all county operations, activities and issues on a consistent basis.

3. To expend all county income economically for the greatest good of all county residents.

4. To provide a certified annual audit of all county income, expenditures, assets and investments.

5. To continue a budgetary procedure for each county department.

6. To employ only persons found to be properly qualified by training and/or experience for key county jobs.

7. To work with local government agencies, state and federal, to encourage the commercial, cultural and Industrial progress of our county.

8. To affirm the dignity and worth of the services rendered by government and maintain a constructive, creative, and practical attitude toward local government affairs and a deep sense of social responsibility as a trusted public servant.

9. To be dedicated to the highest ideals of honor and integrity in all public and personal relationships in order that the member may merit the respect and confidence of the elected officials, of other officials and employees, and of the public.

10. To recognize that the chief function of local government at all times is to serve the best interests of all people.

11. To seek no favor and to believe that personal aggrandizement or profit secured by confidential information or by misuse of public time is dishonest.

12. To prohibit disbursement of privileged information.

A RESOLUTION ADOPTING THE 2009 OPERATING BUDGET FOR THE WHITFIELD COUNTY BOARD OF COMMISSIONERS

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

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

NOW, THEREFORE, BE IT RESOLVED, by the Whitfield County Board of Commissioners, acting in its capacity as the governing authority of Whitfield County, that the 2009 Operating Budget for Whifield County is as follows:

GENERAL FUND

REVENUES		*EXPENDITURES*	
Taxes	*$35,025,000*	*General Government*	*$4,024,073*
Licenses and Permits	*282,800*	*Judicial*	*7,599,023*
Intergovernmental Revenue	*479,000*	*Public Safety*	*18,094,027*
Charges for Service	*2,083,100*	*Public Works*	*7,029,660*
Fines and Forfeitures	*1,078,000*	*Health & Welfare*	*1,570,078*
Investment Income	*390,000*	*Culture & Recreation*	*1,227,922*
Contributions/Donations	*50,000*	*Housing & Development*	*1,794,729*
Miscellaneous Income	*814,000*	*Other Financing Uses*	*1,544,133*
Other Financial Sources	*108,000*	*Contingency*	*975,000*
State DOT	*1,300,000*		
TOTAL REVENUES	*$41,609,900*		
Fund Balance	*2,248,745*		
TOTAL REVENUES & FUND BALANCE	*$43,858,645*	*TOTAL EXPENDITURES*	*$43,858,645*

SPECIAL REVENUE FUNDS

REVENUES	*$4,226,441*	*EXPENDITURES*	*$4,259,141*
TOTAL REVENUES	*$4,226,441*	*TOTAL EXPENDITURES*	*$4,259,141*

DEBT SERVICE FUND

REVENUES	*$0*	*EXPENDITURES*	*$1,088,592*
TOTAL REVENUES	*$0*	*TOTAL EXPENDITURES*	*$1,088,592*

CAPITAL PROJECTS FUND

REVENUES	***$19,300,000***	***EXPENDITURES***	***$28,346,176***
Fund Balance	***1,703,000***		
TOTAL REVENUES & FUND BALANCE	***$21,003,000***	***TOTAL EXPENDITURES***	***$28,346,176***

PROPRIETARY FUNDS

REVENUES	***$2,231,989***	***EXPENSES***	***$2,224,542***
TOTAL REVENUES & NET ASSETS	***$2,231,989***	***TOTAL EXPENSES***	***$2,224,542***

Chairman - Whitfield County Board of Commissioners

ATTEST: Barbara Love

DATE: 12-15-08

WHITFIELD COUNTY, GEORGIA

RESOLUTION FIXING TAX RATE FOR 2008

The time having arrived for fixing the tax rate to be levied by Whitfield County for the year 2008, it is resolved by the Board of Commissioners of said County that the tax rate for 2008 be, and the same is hereby fixed as follows:

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

		MILL
1.	To pay expenditures of the administration of **General Government**	1.746
2.	To pay expenditures of **Judicial** System	1.101
3.	To pay expenditures for **Public Safety** of county residents	3.412
4.	To pay expenditures of **Public Works** including Solid Waste Disposal	2.983
5.	To pay expenditures for the **Health & Welfare** of county residents	0.289
6.	To pay expenditures for the **Culture & Recreation** of county residents	0.204
7.	To pay expenditures of **Housing & Development** for county residents	0.542
COUNTY TOTAL FOR MAINTENANCE & OPERATION & BONDED DEBT		**10.131**

To this total shall be added the State of .25 mills making a total of 10.381 for State and County taxes for the year 2008 on all property assessable for taxation as shown by the Tax Digest, or otherwise located in said County as provided by law. Resolved further, and it is hereby ordered, that upon recommendation of the County Board of Education, set in below, the following taxes for school purposes in Whitfield County are levied for the year 2008.

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

This the 3rd day of November 2008.

BOARD OF COMMISSIONERS
WHITFIELD COUNTY, GEORGIA

BY: _____
BRIAN D. ANDERSON, SR., CHAIRMAN

BY: Mike Cowan
MIKE COWAN, VICE CHAIRMAN

BY: _____
LEO J. WHALEY, MEMBER

BY: _____
RANDY WASKUL, MEMBER

BY: _____
GREG L. JONES, MEMBER

ATTEST:

_____
ROBERT S. MCLEOD, COUNTY ADMINISTRATOR
WHITFIELD COUNTY, GEORGIA

WHITFIELD COUNTY, GEORGIA – OVERVIEW

GENERAL INFORMATION

Whitfield County is located in the northwest region of Georgia and the population has been estimated to be 94,000+. Whitfield County covers 290 square miles and the greatest distance between boundaries is 26 miles and is known to be the economic hub for this region.

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

Our city is the gateway to the 150 miles Chieftain's Trail, which trace the path of the Cherokee Indian sites, located in the northwest Georgia area.

Government

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

County Services

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

DESCRIPTION OF FUNDS

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

Governmental Funds

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

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

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

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

Debt Service Funds – These funds account for the accumulation of resources for, and the retirement of, general long-term principal and interest. At the current time, Whitfield County does not have a Debt Service Fund.

Proprietary Funds

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

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

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

Fiduciary Funds

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

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

Whitfield County has adopted budget for the following funds:

Governmental Funds

General Fund

Special Revenue Funds

- Law Library
- District Attorney's Asset Forfeiture Fund
- Sheriff's Asset Forfeiture Fund
- E-911 Wireless Fund
- E-911 Emergency System
- Conasauga A.D.R. Program
- Divorce Seminar Fund
- Juvenile Service Fund
- Local Victim Assistance Program
- Drug Abuse Treatment and Education Fund
- Scenic By-Way Grant
- Voter Education Grant
- Crime Victim Assistance Grant
- Juvenile Court Tutorial Program
- Mental Health Screening & Evaluation Services Grant
- Georgia Civil War Heritage Trails
- Conasauga Drug Court
- Local Development Grant (Prater's Mill)
- Hotel/Motel Tax Fund

Capital Projects Fund

- Special Purpose Local Option Sales Tax Fund

Debt Service Fund

Proprietary Funds

Enterprise Funds

- Whitfield Transit System
- Northwest Georgia Trade & Convention Center

Internal Service Fund

- Workers' Compensation Fund

BUDGET PROCESS

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

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

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

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

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

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

Fiscal Year 2009 Budget Schedule

Budget Memorandum sent to departments	April 15, 2008
Department review sessions with Administrator	June/July
Staff reviews FY2009 revenues, expenditures Special programs, personnel requests, capital plans, etc.	September/October
Millage rate set for FY2009	November 3
Commissioner Workshops	
• Overview Revenues & Expenditures	November 17
• Review & discuss Capital Plan, Personnel Actions & additional topics	December 1
Budget Hearing	December 8
Budget Resolution considered	December 15

Fiscal Year 2009 Budget Assumptions

- Economists and Congress will be successful with major initiatives to stabilize the economy
- County revenues will stabilize during FY2009
- New industry will begin. Home construction will start slow growth
- Population counts will stabilize and work force declines seen in FY08 will stabilize in FY09
    - Demands for all types of public safety, courts, and general services will continue at FY08 levels
- No inflationary factors have been added to this Budget except for the following:
    - Oil prices are currently lower than FY08. It is assumed that the FY09 costs over the year will equal FY08
    - Medical insurance premiums will increase
    - An increase in Millage Rate is needed; however, economic factors may dictate a constant rate
- The General Fund Capital Budget is presented as a separate Fund
    - The recommended source for the Capital Budget is the Fund Balance
- The threshold for Capital spending will be $10,000

Fiscal Year 2009 Operations & Capital Work

- Steps will be taken to implement the newly revised Whitfield County Comprehensive Land Use Plan to include action on new Character Areas, protection of environmentally sensitive habitats, improvements to the subdivision regulations, etc. .

- Implementation E911 County-Wide Addressing Project. Changes will improve public safety response for all governments and update all data bases with GPS positioning for structures throughout the County. Over 500 private roads will be named and addressed. On public roads, confusing names will be adjusted and out of sequence address numbers will be changed.

- First year work on the Transportation SPLOST Project was successfully completed. Engineering work will continue, property acquisition has started for new right-of-ways, utilities are being relocated, road construction contracts have been and will continue to be awarded, resurfacing and safety improvement projects will continue.

- Implement Phase 2 of the Information Technology program to include—

    - Disaster Recovery capabilities in case the backbone of the county computer system is disabled by a natural disaster.
    - Increased storage capacity for all departments.
    - Rewiring of the Data Center

- Major preservation and upgrades of Administrative Buildings #2 and #1.

- Continue construction of the Westside Park complex.

Additional Goals and Objectives

- Although actions in the Capital Budget are deferred, staff will continue to evaluate and recommend properties for acquisition supporting the following—

  - 2008 Parks & Recreation Master Plan
  - Green Space Preservation
  - Historic Property Preservation

- Plan for recreational facilities based on the adopted 2008 Study for Beneficial Reuse of the Westside Landfill Property.

- Support the Joint Development Authority in creating a commerce park to accommodate business diversity and infrastructure for Tier II and III supplies of the Volkswagen plant.

- Working jointly with the City of Dalton, the Trade & Convention Center (TCC) Board and the TCC management company (Global Spectrum) on the preservation and upgrading of this valuable community resource.

- Using a traditional business plan for cost recovery, opportunities to provide new sewer service will be evaluated.

Financial Initiatives for FY2009

- New procedure—In order to determine the true cost of operating departments the expenses of Accounting, Human Resources, cleaning & maintenance, utilities, Information Technology and related support services have been added to budgets.

- Continue to review rate structure in fee-based departments such as Building Permits.

- Evaluate investment policies.

- Energy and resource conservation—continue to implement cost savings measures.

- The grant funded Bus Transportation Program management, scheduling and maintenance have been brought in house to improve efficiencies.

- Develop better software solutions for Personnel tracking and evaluation.

- A few cost-controlling adjustments are being applied to the medical insurance program at the beginning of the year. A complete evaluation of the insurance options will be conducted for FY10.

Fiscal Year 2009 Budget Background and Strategy Phase I

The FY09 Budget draft has been reworked to address shortfalls in sales tax revenues. The tax transfers coming from the State have been erratic. Twelve month projections are difficult to calculate.

For FY08 it is estimated that revenues will be $3M below budgeted forecasts. Operating expenses are estimated to be approximately $750k below budget. Several FY08 Capital Projects have not started and will be deferred. The overall FY09 Operational & Capital Expenditures Plans will be $2.75M below the FY08 Budget.

The FY09 Strategy is based on the following points:

- The Fund Balance is strong and can support more than one year of lower revenues
- The FY09 General Fund Budget approach is to trim spending where possible and defer most capital projects.
- **Keep the trained and capable work force intact.**
- Liquor by the drink revenues are not budgeted and assumed to start slowly in FY09.

Before making major cuts in operational spending it is important to watch the economy and revenues from sales tax for a longer period. Further adjustments can be made on a quarterly basis if the revenues trend downward.

FY09 Operating Budget Actions

1. In departments with more than ten employees (not counting elected officials), freeze hiring, reduce force through attrition, evaluate impact quarterly. Smaller departments will lose significant functionality by loss of staff and will be exempt at this time.

   Listed are departments with larger staffing levels.

   Tax Commissioner—24
   Tax Assessor--27
   Buildings & Grounds—18
   Clerk of the Superior Court--15
   Juvenile Court—16
   Fire Dept. full time fire fighters--62
   Sheriff Corrections--86
   Law Enforcement--110
   911 Dispatch full time--27
   Public Works--remove funds from four unfilled positions savings $167K, &
   --reduce staff by 5 employees through attrition ($202k)

   If 75% of this goal is achieved, reductions will save $690K ± going into FY2010, a goal of 100% equals @ $900K.

2. Where possible, the expenditure lines have been trimmed to the FY2007 levels.
3. Fuel costs reduced to FY08 Budget levels, assumes current fuel costs will increase from November 2008 levels to early 2008 pricing.
4. All requests for additional personnel are deferred action.
5. No Step nor COLA increase is budgeted (impact annualized is $900K)
6. No funding for promotions, any positions required will be by voluntary appointments without pay increases, actions to be reviewed quarterly.
7. Competitively bid Paramedic-Ambulance Service contract, estimated saving second half FY09 @ $150k and FY10 savings max exceed $700k.
8. Evaluate employee medical insurance program for changes in FY2010.

   Steps 2 to 8 could lower Operational costs @ $1M for FY2010. Steps 1 to 8 could lower costs by $2M.

Deferred Capital Projects

The Capital Projects listed below were scheduled to start or to be continued in FY09 and are deferred. The estimate cost reduction is $7.6M.

1. Restroom facility (already bid) $85,000
2. B&G Relocation net after sale of current buildings $100k
3. Admin 1 & 2 essential repairs, maintenance & renovation, five-year total $1.4M, FY09 estimate $498k, defer all but $100k in FY09
4. Remodeling of old section of Courthouse deferred, Assessment Office may be moved, estimates still being prepared
5. Emergency Communications Antenna system evaluation ($20,000)
6. VHF 700-800 MHZ consultant evaluation ($100,000)
7. Fire Station #11 ($2M)
8. Expansion of Emergency Center ($600k)
9. Fire Truck Replacement ($219k)
10. Green Space, Historic Preservation property acquisition ($500k)
11. Trail Head Improvements ($50k)
12. Information Technology improvements ($630)
13. Westside Park now a two-year project, (FY09-$600k, defer $600k to FY10)
14. Development of Landfill Park plan deferred (first year $300k)
15. Park land acquisition ($550k)
16. Community-Neighborhood park improvements
17. General road projects reduced ($1M +)
18. Vehicle & Motorize equipment replacement reduced (savings $500k)

Budget Strategy Phase II

If the revenues decline beyond the forecasts in the Recommended FY09 Budget, then additional actions will be required. Capital Projects have already been deferred except for work underway and critical infrastructure work.

The major operational cost is staffing, the County's most valuable asset. Whitfield County has many educated, qualified, certified and experienced personnel that are essential to the efficient delivery of county services. Again, the Phase II Strategy recommendation recognizes and protects the personnel resource and implements a **Furloughing Step** to save operational dollars and retain staff.

Because of State statutes that restricted the County from reducing departmental budgets after the formal approval process, a precautionary step is being taken with this recommendation. This recommended Budget lowers salary costs on the worst case scenario that revenues will be below the forecast level in the Revenue Summary.

As mentioned above, the revenues and expenditures will be closely monitored throughout the year. Toward the end of the 1st Quarter, a determination will be made on Furloughs. If needed, the program can be implemented in April. All employees will be furloughed one day per month. The furloughs can be implemented in a staggered process so that office hours and essential functions will not be interrupted.

If the Furloughs are warranted and then revenues improve the Furlough program can be suspended. If the Phase II program isn't needed, then the Budget Expenditures will be amended.

If implemented the nine-month savings will be $700,000.

If revenue projections remain constant, then consideration should be given to reinstating funds to pay employee longevity increments and the buyback of vacation (PTO) credits in the November-December time frame (estimated cost $600K).

Departmental Personnel Request 2009

Defer all requests, savings $499,044

Department	Position	Status	Proposed Salary	Current Cost	Difference	Total salary + benefits/equip
E-911	Telecommunicator	FT	$27,297			$43,469
Fire	Fire Engineer	FT	$31,426			$47,715
	4 hires Jan-4 hires July					$381,720
Parks & Rec	Park Maint. Worker	FT	$21,785			$34,965
	(2 positions)					$69,930
Tax Comm.	Customer Service Rep.	FT	$24,960	$13,144	$11,816	$26,288
	(currently seasonal)					**(difference)**
	Tax Office Supervisor	FT	$42,307	$35,859	$6,448	$10,247
	(increase pay)					**(difference)**
	Tag Office Supervisor	FT	$43,035	$35,859	$7,176	$9,511
	(increase pay)					**(difference)**
	Finance Specialist	FT	$36,254	$30,722	$5,533	$6,822
	(reclassify Bookkeeper)					**(difference)**
	Operations Manager	FT	$36,254	$30,722	$5,533	$6,822
	(reclassify IT Specialist)					**(difference)**
		TOTAL				$499,044

Cost of Living Increase (COLA)

For 2009, the Cost of Living increase is deferred.

Normal procedures:

- For planning purposes, a midyear 2% increase was forecasted
- The market and salary conditions need to be evaluated in the spring
- Suggested funding is earmarked in the Contingency

The cost savings of deferring COLA is $212,100.

2009 "Salary Step Increase" Program

For 2009, the "Salary Step Increase" is deferred.

Normal procedures:

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

The cost savings of deferring Salary Step Increase is $212,100.

HEALTH INSURANCE TABLE

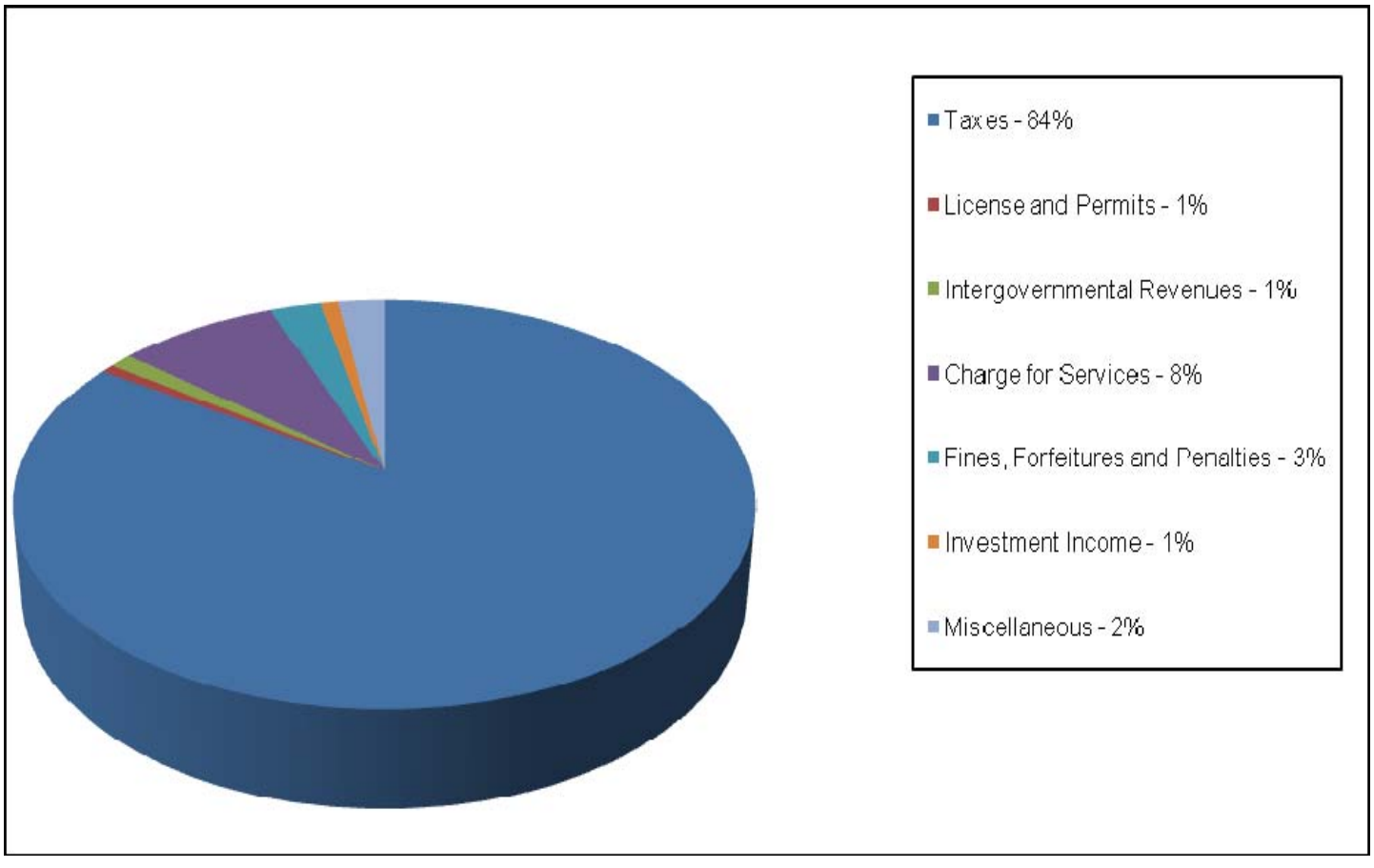
GROUP HEALTH INSURANCE

	2006 Actuals	2007 Actual	2008 Proposed	2009 Proposed
County Cost	2,966,101.27	3,345,705.67	3,828,583.00	3,456,880.68

Revenues by Category

• Taxes	84%
• Licenses & Permits	1%
• Intergovernmental Revenues	1%
• Charges for Services	8%
• Fines, Forfeitures, & Penalties	3%
• Investment Income	1%
• Miscellaneous	2%
	= 100%

Note—Miscellaneous combines small categories



Summary of General Fund Revenues

Description	Actual FY2005	Actual FY2006	Actual FY2007	Amended FY2008	Proposed FY2009
Departmental Expenditures					
Taxes					
Property Taxes	$ 15,891,494	$ 16,036,463	$ 16,327,221	$ 16,900,000	16,150,000
Local Option Sales Taxes	15,711,553	16,568,983	16,414,170	17,300,000	15,500,000
Real Estate Transfer Taxes	120,373	140,924	104,752	90,000	56,000
Franchise Taxes	323,578	317,401	341,303	305,000	328,000
Alcoholic Beverage Taxes	414,616	425,860	424,475	420,000	389,000
Business License Taxes	130,946	101,307	102,215	110,000	102,000
Insurance Premium Taxes	2,303,331	2,413,822	2,538,164	2,500,000	2,500,000
Total Taxes	34,895,891	36,004,760	36,252,300	37,625,000	35,025,000
License and Permits					
Alcoholic Beverage Licenses	62,650	72,750	84,800	65,000	68,000
Zoning	6,053	6,322	4,554	6,100	6,100
Land Disturbing Permits	6,723	24,732	12,036	15,000	4,200
Solicitation Permits	100	480		300	500
Building Inspection Fees	170,108	254,332	349,333	260,000	204,000
Total Licenses and Permits	245,634	358,616	450,723	346,400	282,800
Intergovernmental Revenues					
Federal-Indirect	14,040	14,087	-	14,000	14,000
Federal Payments in Lieu of Taxes	473,845	475,190	571,642	470,000	465,000
DW Solid Waste Authority	-	-	229,228	-	-
Total Intergovernmental	487,885	489,277	800,870	484,000	479,000
Charge for Services					
Clerk of Court	178,977	177,712	528,482	177,000	136,000
Probate Court	63,017	108,384	112,351	95,000	112,500
Magistrate Court	215,078	224,926	219,233	210,000	220,000
Bond Administration	75,899	72,284	73,297	70,000	28,000
Other Court Related Fees	3,500	95	-	-	-
Public Defender Fees	-	2,095	-	1,000	-
Recording Fees	245,799	300,298		250,000	188,000
Printing and Duplicating Services	6,458	7,552		7,000	4,000
Motor Vehicle Tag Collection Fees	119,578	115,506		120,000	141,500
GIS User Fees	5,371	15,962		20,000	8,000
Election Qualifying Fees	-	4,130	-	20,000	-
Tax Appraisal Maps	2,172	-	-	-	-
Commission on Tax Collections	873,301	901,894	943,104	900,000	806,500
Fingerprinting Fees	8,736	7,324		6,000	-
Inmate Medical Fees	18,009	20,297	-	19,000	12,600
City of Dalton Fees	134,639	187,981	150,444	171,000	65,000
State of GA-Inmate Housing	369,575	172,400		200,000	91,000
City of T.H.-Inmate Housing	9,660	10,815	21,315	9,000	6,000
City of Varnell-Inmate Housing	6,294	7,823		7,000	4,000
Other Fees	11,748	11,506		11,000	11,000
Jail Operations (10% Fees)	244,042	298,001	516,923	250,000	198,000
City of Dalton	6,279	-	-	-	-
Public Works-Other	81,666	245,505	61,985	200,000	31,000
State of Georgia-DOT	-	-	-	1,349,400	1,300,000
Animal Control Fees	10,844	9,337	6,454	8,000	7,500
Court Administrator-Adoption Fees	250	1,500		-	1,500
Clerk of Court-Other Fees	68,983	14,706	33,756	15,000	11,000

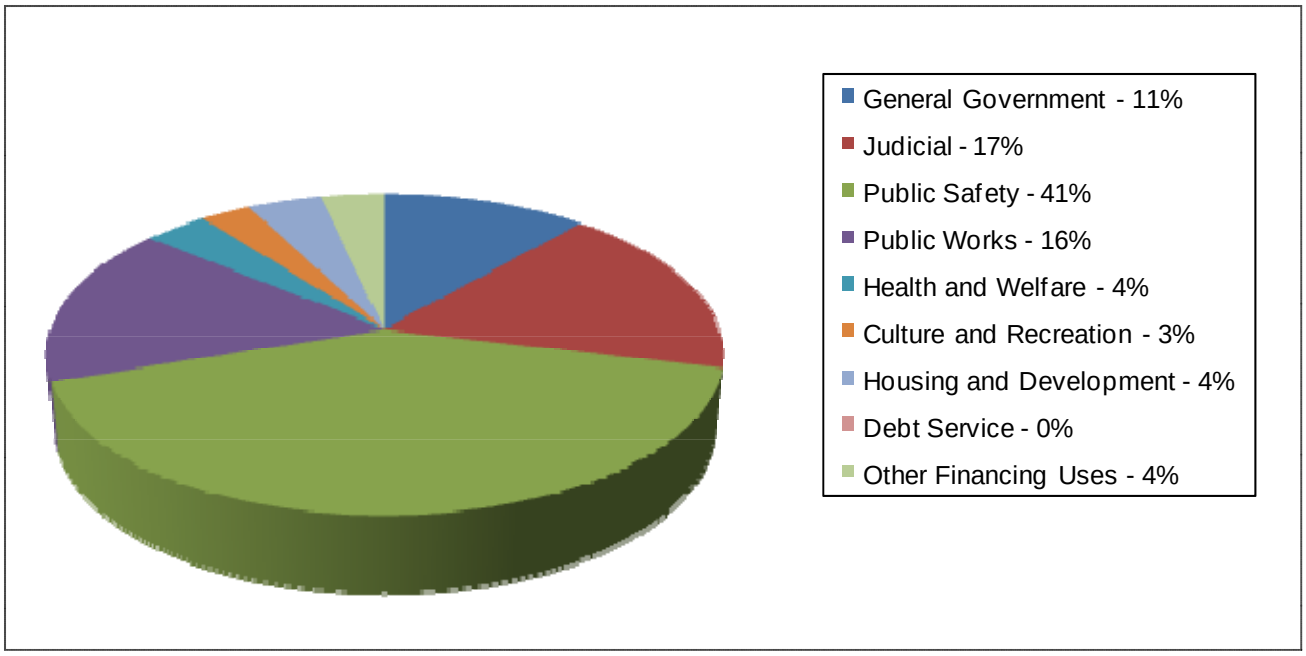
Summary of General Fund Revenues

Description	Actual FY2005	Actual FY2006	Actual FY2007	Amended FY2008	Proposed FY2009
Total Charge for Services	2,759,875	2,918,033	2,667,344	4,115,400	3,383,100
Fines, Forfeitures and Penalties					
Clerk of Court	407,052	409,729	465,242	410,000	313,000
Magistrate Court	71,365	65,317	42,607	70,000	27,000
Probate Court	893,056	929,942	840,169	900,000	708,000
Juvenile Court	44,128	26,163	24,738	25,000	30,000
Total Fines and Forfeitures	1,415,601	1,431,151	1,372,756	1,405,000	1,078,000
Investment Income					
Interest on Investments	384,580	546,921	890,756	560,000	390,000
Total Investment Income	384,580	546,921	890,756	560,000	390,000
Contributions & Donations					
Friends of the Greenhouse	-	47,749	49,902	42,000	50,000
Total Contributions & Donations	-	47,749	49,902	42,000	50,000
Miscellaneous					
Rent-U.S. Government	5,005	5,915		5,500	5,000
Rent-Other	4,940	5,675		6,000	4,500
Telephone Commissions	158,846	162,412		160,000	59,000
Reimbursement of Damaged Property	64,039	18,484	-	-	-
Other Revenue	102,796	68,978	318,418	75,000	43,000
Recreation Activity Fees					50,000
W.C. Board of Education	105,395	123,541	279,595	185,000	161,000
Murray County Board of Commission	143,823	304,859	262,367	285,000	298,000
State of Georgia-Other	120,980	139,434	138,726	120,000	134,500
Federal Funds-Other	28,146	18,383	-	-	59,000
Forsyth County	-	-		-	-
Total Miscellaneous	733,970	847,681	999,106	836,500	814,000
Other Financing Sources					
Transfer In-Indigent Defense	1,580	-	-	-	-
Transfer In-Victims of Crime Act Asst	-	40,377		35,600	27,500
Transfer In-5% Victim Asst Program	-	89,020		90,000	80,500
Transfer In-SPLOST	-	4,083,497	-	-	-
Transfer In-Region One Council Grant	420	-	-	-	-
Transfer In-Debt Service	-	2,934	-	-	-
Fund Balance	-	-	-	9,506,761	
Total Other Financing Sources	2,000	4,215,828	-	125,600	108,000
TOTAL REVENUE *less Fund Balance*	40,925,436	46,860,016	43,483,757	45,539,900	41,609,900
TOTAL REVENUE	40,925,436	46,860,016	43,483,757	55,046,661	41,609,900

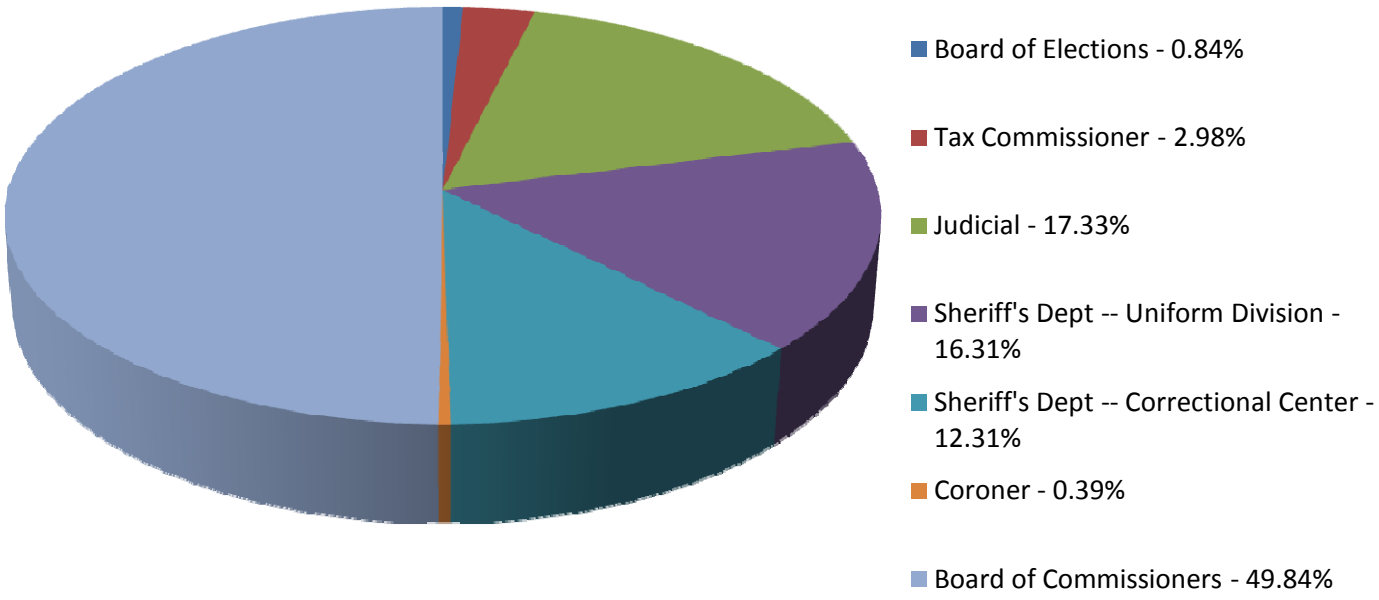
Expenditures by Category

- General Government 11%
- Judicial 17%
- Public Safety 41%
- Public Works 16%
- Health and Welfare 4%
- Culture and Recreation 3%
- Housing and Development 4%
- Debt Service 0%
- Other Financing Uses 4%

= 100%



BUDGET COMPARISON
CONSTITUTIONAL ELECTED OFFICIALS USE VS BOARD OF COMMISSIONERS CONTROL



Summary of General Fund Expenditures

Description	Actual FY2005	Actual FY2006	Actual FY2007	Amended FY2008	Proposed FY2009
Departmental Expenditures					
General Government:					
Board of Elections	$ 223,689	$ 309,771	$ 287,457	$ 361,928	$ 368,073
Board of Commissioners **(Admin & HR only 09)**	717,573	753,736	887,471	1,069,433	786,615
Finance **(in BOC Budget until 2008)**	-	-	-	-	419,745
Information Technology	958,813	1,083,974	1,342,930	976,127	1,078,612
Tax Commissioner	1,017,081	1,122,362	1,085,974	1,237,231	1,305,664
Tax Assessor	835,595	886,262	1,067,915	1,266,608	1,460,836
Buildings and Grounds	1,016,652	1,642,141	1,453,620	1,422,480	1,460,539
Non-departmental -					
Contingency	-	-	-	975,000	975,000
Requested Personnel				897,204	-
Step Increase Midyear				202,000	-
COLA Midyear				202,000	-
Unemployment Insurance	3,968	-	-	-	-
Retirement-Employer	3,000,000	-	-	-	-
Attorney Fees	145,186	167,547	157,758	185,000	185,000
Risk Management	508,943	436,945	479,988	500,000	500,000
Audit Fees	160,610	165,000	106,014	115,000	115,000
General Administration Dues	61,917	62,384	62,929	64,451	68,500
Communication Director	-	-	21,258	29,357	21,000
Less Allocations					(3,745,510)
Total General Government	8,650,027	6,630,122	6,953,314	9,503,819	4,999,073
Judicial:					
Judicial Administration	474,888	466,468	521,860	624,313	1,286,577
Judge Morris	34,473	42,944	43,786	51,971	60,171
Judge Boyett	41,660	42,686	48,081	51,471	56,971
Judge Adams	42,775	41,889	48,497	52,321	57,521
Judge Partain	48,521	43,395	51,317	54,621	59,371
Drug Court	-	-	-	-	69,328
Clerk of Superior Court	820,272	830,434	817,535	889,094	1,092,231
District Attorney	580,325	952,220	1,014,629	1,120,561	1,327,208
Magistrate Court	783,055	802,141	859,392	917,212	1,071,600
Probate Court	404,489	426,408	447,901	500,286	617,152
Juvenile Court	813,242	858,075	885,478	996,188	1,182,948
Public Defender	437,713	589,330	584,008	648,840	717,945
Total Judicial	4,481,413	5,095,990	5,322,484	5,906,878	7,599,023
Public Safety:					
Sheriff's Department	5,253,095	5,832,658	6,295,997	6,582,411	7,155,066
Correctional Center	4,889,799	4,636,788	5,050,411	5,515,886	5,400,109
Fire Department	2,858,790	4,461,437	4,196,611	4,289,279	4,684,165
Coroner	124,738	123,501	124,157	188,342	171,407
Animal Control	156,096	161,674	168,691	201,608	202,827
Emergency Management	16,083	121,645	39,603	84,893	99,453
Emergency Medical Services	634,875	650,331	674,430	694,627	380,000
American Red Cross	-	-	-	1,000	1,000
Total Public Safety	13,933,476	15,988,034	16,549,900	17,558,046	18,094,027
Public Works:					
Public Works	7,142,329	6,947,034	6,846,390	7,110,352	6,426,660
Solid Waste Disposal	406,888	418,168	428,589	425,000	425,000
Payments to Cohutta/Varnell/Tunnel Hill	178,000	178,000	178,000	178,000	178,000
Total Public Works	7,727,217	7,543,202	7,452,979	7,713,352	7,029,660

Summary of General Fund Expenditures

Description	Actual FY2005	Actual FY2006	Actual FY2007	Amended FY2008	Proposed FY2009
Health and Welfare:					
Board of Health	1,034,000	200,000	1,200,000	1,200,000	1,200,000
Family Support Council	3,750	-	5,400	5,400	5,400
Dept. of Family and Children Services	148,678	148,678	148,678	148,678	148,678
Georgia Dept. of Veterans Services	-	-	984	1,000	1,000
Indigent Funeral Expense	29,400	68,900	60,300	65,000	65,000
Senior Citizens	171,245	141,745	150,000	150,000	150,000
Total Health and Welfare	1,387,073	559,323	1,565,362	1,570,078	1,570,078
Culture and Recreation:					
Recreation Department	765,216	756,268	806,310	883,633	1,001,922
Dalton Regional Library	226,000	226,000	226,000	226,000	226,000
Total Culture and Recreation	991,216	982,268	1,032,310	1,109,633	1,227,922
Housing and Development:					
County Extension Service	68,734	78,393	94,824	121,434	124,384
Building/Zoning/Development	451,916	486,419	655,508	557,496	638,802
County Engineer	-	-	180,542	144,985	241,006
County Planner	-	-	-	79,296	79,704
Non-departmental -					
Timber Protection	3,584	3,107	3,345	3,600	3,600
D/W Community Development Corp.	37,541	46,606	90,734	112,250	140,873
Economic Development (DW JDA)	116,250	135,570	142,500	157,250	159,250
Northwest Georgia Trade Center	495,330	360,341	369,500	195,000	225,000
CVB (Convention & Visitors Bureau)				173,360	173,360
Tunnel Hill Heritage				8,750	8,750
Total Housing and Development	1,173,355	1,110,436	1,536,953	1,553,421	1,794,729
Debt Service	419,720	374,191	-	-	-
Sub-Total	38,763,497	38,283,566	40,413,302	44,915,227	42,314,512
Other Financing Uses					
Transfer to County Road Projects Fund	512,553	311,228	663,317	-	-
Transfer to Greenhouse	11,304	-	-	-	-
Transfer to E-911 Fund	573,292	626,149	1,203,877	968,440	941,933
Transfer to Whitfield Transit	85,173	9,015	35,591	90,000	90,000
Transfer to Trade Center	510,002	510,026	505,949	507,162	507,200
Transfer to Mental Health Grant	1,800	2,379	5,053	5,000	5,000
Transfer to D.U.I Task Force	71,735	93,709	-	-	-
Transfer to Drug Court **(Put in Gen Fund)**	55,266	56,802	62,766	70,032	-
Transfer to Capital Projects	3,991,025	-	-	8,490,800	
Transfer to 5% Victim Assistance Program	50,354	-	-	-	
Transfer to ABPP Grant - (American Battlefield Protection Program)	-	6,210	-	-	
Transfer to Scenic By-Way Grant	-	56,951	-	-	
Transfer to Urban/Comm Forestry Grant	-	-	3,210	-	
Total transfers	5,862,504	1,672,469	2,479,763	10,131,434	1,544,133
Total less Capital Transfer	*40,634,976*	*39,956,035*	*42,893,065*	*46,555,861*	*43,858,645*
Grand Total	44,626,001	39,956,035	42,893,065	55,046,661	43,858,645

INDIRECT COST CENTER ALLOCATION

Indirect costs are allocated to the direct cost centers in the following manner:

1. Information Technology - The Information Technology services are responsible for providing and maintaining the County's network computer system and aid in software selection and training. This department works from a budget all its own. The IT allocations are based on the number of PC's in each department.

2. Board of Commissioners – (a) General Administration and Human Resources (HR) and (b) Finance and Accounting:

   (a) General Administration/Personnel - General Administration of the Whitfield County Board of Commissioners offices consists of the office of the County Administrator, Executive Assistant and the Clerk of Commissioners. The Personnel-HR division is responsible for recruitment, testing, interview assistance and on with assisting in the selection of County employees on an as needed basis. Personnel records are managed and employee benefits are coordinated for all County employees. Additional tasks include administrative assistance with regard to insurance risk management and Countywide training programs. This department works from a budget all its own. The General Administration/Personnel allocations are based on the number of employees in each department.

   (b) Finance and Accounting - The Accounting division provides accounting services for all cost centers. This division records revenues and expenses, provides prepared financial statements, provides payroll services, participates in the budget preparation and monitors investments. The finance office also reviews and approves all invoices and disburses County funds. The office had the duty to audit all cash accounts of the County. This department works from a budget all its own. The Finance Department allocations are based on the number of employees in each department.

3. Building & Grounds - The Building & Grounds division provides maintenance and custodial service for the various facilities owned by Whitfield County. This department works from a budget all its own. The Building & Grounds allocations are based on square footage and by departments.

2009 Indirect Cost Allocations

	Information Technology			Board of Commissioners			Building & Grounds			
Dept	**# of PC's**	**% of Total**	**$ 1,078,612.00**	**# of EE's**	**% of Total**	**$ 1,206,359.00**	**Sq Feet**	**% of Total**	**$ 1,460,539.00**	**Total**
911	27	6.92%	74,640.00	34	6.31%	76,121.00	0	0.00%	-	150,761.00
Animal Control	1	0.26%	2,804.00	4	0.74%	8,927.00	0	0.00%	-	11,731.00
Board of Elections	3	0.77%	8,305.00	7	1.30%	15,683.00	4300	2.87%	41,917.00	65,905.00
Clerk of Superior Court	30	7.69%	82,945.00	16	2.97%	35,829.00	13536	9.04%	132,033.00	250,807.00
CDC	7	1.79%	19,307.00	0	0.00%	-	1800	1.20%	17,526.00	36,833.00
Coroner	3	0.77%	8,305.00	1	0.19%	2,292.00	0	0.00%	-	10,597.00
Correctional Center	38	9.74%	105,057.00	84	15.58%	187,951.00	0	0.00%	-	293,008.00
District Attorney	33	8.46%	91,251.00	0	0.00%	-	11000	7.35%	107,350.00	198,601.00
Drug Court	6	1.54%	16,611.00	1	0.19%	2,292.00	9000	6.01%	87,778.00	106,681.00
EMA	1	0.26%	2,804.00	1	0.19%	2,292.00	0	0.00%	-	5,096.00
Engineer	1	0.26%	2,804.00	1	0.19%	2,292.00	0	0.00%	-	5,096.00
FIRE	26	6.67%	71,943.00	62	11.50%	138,731.00	0	0.00%	-	210,674.00
Juvenile Court	24	6.15%	66,335.00	16	2.96%	35,708.00	11800	7.88%	115,090.00	217,133.00
Magistrate Court	14	3.59%	38,722.00	13	2.41%	29,073.00	9360	6.25%	91,284.00	159,079.00
Planner	1	0.26%	2,804.00	1	0.19%	2,292.00	0	0.00%	-	5,096.00
Probate Court	14	3.59%	38,722.00	9	1.67%	20,146.00	8100	5.41%	79,015.00	137,883.00
Public Defender	16	4.10%	44,223.00	0	0.00%	-	3300	2.20%	32,132.00	76,355.00
Public Works				96	17.81%	214,853.00	0	0.00%	-	214,853.00
Recreation	2	0.50%	5,393.00	9	1.67%	20,146.00	0	0.00%	-	25,539.00
Sheriff (Courthouse)	3	0.77%	8,305.00	0	0.00%	-	2160	1.44%	21,032.00	29,337.00
Sheriff's Office Admin	42	10.77%	116,167.00	113	20.96%	252,853.00	0	0.00%	-	369,020.00
Superior Court Admin	29	7.44%	80,249.00	10	1.86%	22,438.00	56850	38.00%	555,005.00	657,692.00
Tax Assessor	34	8.72%	94,055.00	28	5.19%	62,610.00	8114	5.42%	79,161.00	235,826.00
Tax Commissioner	17	4.36%	47,027.00	24	4.45%	53,683.00	5080	3.39%	49,512.00	150,222.00
Zoning	18	4.62%	49,834.00	9	1.67%	20,147.00	5300	3.54%	51,704.00	121,685.00
	390	100.00%	1,078,612.00	539	100.00%	1,206,359.00	149700	100.00%	1,460,539.00	3,745,510.00

BOARD OF ELECTIONS

Mission

The mission of the Whitfield County Board of Elections and Registrars is to ensure that the registration and election process is efficiently and effectively provided to eligible citizens of Whitfield County according to applicable laws and rules. We seek to be a leader in best practices for achieving and increasing voter confidence, equality, voter education and voters turn out throughout Whitfield County, Georgia.

Goals

- To conduct honest, accurate and fair elections
- To always remember we work for the people of Whitfield County and this office belongs to them
- To have courteous, friendly, high quality workers in office and at polling precincts
- To conduct elections in a professional manner according to federal, state, and local election laws and to be in compliance with Help America Vote Act
- To educate voters where their polling place is, to use the Touch Screen Voting Machines, and to study the ballot before going to polls
- To continue to perfect electronic returns from precincts
- To streamline Early/Advance Voting by obtaining more voting machines and using larger area

Budget Summary

Department/Cost Center:
Board of Elections

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 195,418	$ 195,702	$ 221,978	$ 207,118
Travel	3,390	2,937	4,500	5,000
Office Supplies	27,223	29,584	33,150	27,550
Furniture/Equipment	-	1,973	1,000	1,000
Legal/Contract Services	-	-	-	-
Operating Supplies	1,220	1,574	2,000	1,500
Maintenance	20,945	25,636	32,050	27,850
Vehicle Expense	-	-	-	-
Consultant	60,359	29,679	65,000	30,000
Miscellaneous	1,215	372	2,250	2,150
Sub-Total	309,771	287,457	361,928	302,168
Plus:Indirect Costs	-	-	-	65,905
Total	$ 309,771	$ 287,457	$ 361,928	$ 368,073

BOARD OF COMMISSIONERS
General Administration

Mission

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

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

BOARD OF COMMISSIONERS
Human Resources Department (HR)

Mission

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

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

Goals

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

Budget Summary

Department/Cost Center:
Board of Commissioners - General Administation & HR

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 497,467	$ 651,007	$ 777,405	$ 476,283
Travel	56,053	64,700	66,000	77,650
Office Supplies	17,518	20,506	22,000	13,000
Furniture/Equipment	30,041	21,607	1,000	400
Legal/Contract Services	18,501	7,940	26,400	43,562
Operating Supplies	17,509	19,826	20,000	29,600
Maintenance	9,568	7,875	43,500	39,000
Vehicle Expense	-	542	-	1,500
Consultant	27,658	6,088	10,000	3,000
Miscellaneous	79421.97	87380.12	103128	102,620
Sub-Total	753,736	887,472	1,069,433	786,615
Less:Indirect Costs	(753,736)	(887,472)	(1,069,433)	(786,615)
Total	$ -	$ -	$ -	$ -

Note: 2006-2008 Includes Finance & Accounting

FINANCE DEPARTMENT

Mission

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

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

Goals

- To provide cross training for all employees
- To provide all departments with timely and reliable financial information
- To provide financial guidance to all Department Heads/Elected Officials to assure conformance with County policies, GASB pronouncements, and generally accepted accounting principles
- To maintain high standards of productivity and efficiency
- To develop and maintain a financial policy/procedure manual
- To maintain the “Certificate of Achievement for Excellence in Financial Reporting”

Budget Summary

Department/Cost Center:
Finance and Accounting Department

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel				$ 363,045
Travel				4,650
Office Supplies				14,000
Furniture/Equipment				1,200
Legal/Contract Services				-
Operating Supplies				-
Maintenance				28,000
Vehicle Expense				-
Consultant				-
Miscellaneous				8,850
Sub-Total				419,745
Less:Indirect Costs				(419,745)
Total	$ -	$ -	$ -	$ -

Note: Prior to 2009 Finance was included in Board of Commissioners Budget

INFORMATION TECHNOLOGY

Mission

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

Goals

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

Budget Summary

Department/Cost Center:
Information Technology

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 353,923	$ 437,745	$ 493,381	$ 573,560
Travel	16,277	32,866	47,356	46,500
Office Supplies	2,407	3,651	8,500	5,000
Furniture/Equipment	243,241	401,130	39,100	12,000
Legal/Contract Services	43,987	72,544	22,500	-
Operating Supplies	7,350	11,422	7,500	15,640
Maintenance	216,368	166,279	152,639	183,622
Vehicle Expense	-	510	561	8,500
Consultant	6,167	36,554	-	6,500
Miscellaneous	194,255	180,231	204,590	227,290
Sub-Total	1,083,974	1,342,931	976,127	1,078,612
Less:Indirect Costs	-	-	-	(1,078,612)
Total	$ 1,083,974	$ 1,342,931	$ 976,127	$ -

TAX COMMISSIONER

Mission

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

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

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

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

Goals

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

Budget Summary

Department/Cost Center:
Tax Commissioner

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 956,611	$ 946,094	$ 1,048,006	$ 1,009,452
Travel	19,341	10,261	25,000	15,500
Office Supplies	20,381	20,140	27,100	21,600
Furniture/Equipment	31,430	7,555	5,500	3,000
Legal/Contract Services	55,956	59,418	80,000	62,000
Operating Supplies	7,796	7,817	5,440	5,440
Maintenance	20,526	24,835	27,335	25,600
Vehicle Expense	2,171	1,911	4,500	3,500
Consultant	48	1,080	-	-
Miscellaneous	8,103	6,863	14,350	9,350
Sub-Total	1,122,362	1,085,974	1,237,231	1,155,442
Plus:Indirect Costs	-	-	-	150,222
Total	$ 1,122,362	$ 1,085,974	$ 1,237,231	$ 1,305,664

TAX ASSESSOR

Mission

We are committed to:

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

Goals

- Provide exceptional and exemplary service to the citizens of Whitfield County
- Adhere to and promote the spirit of the Taxpayer Bill of Rights by a prompt, efficient and courteous response to taxpayer concerns
- Produce and submit a Tax Digest before July 1 that meets the requirements of the Georgia Department of Revenue

Budget Summary

Department/Cost Center:
Tax Assessor

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 765,423	$ 927,848	$ 1,109,158	$ 1,033,025
Travel	8,447	19,812	20,585	20,100
Office Supplies	12,143	24,461	35,364	40,200
Furniture/Equipment	17,183	418	3,000	10,000
Legal/Contract Services	10,075	1,000	11,000	11,000
Operating Supplies	4,303	4,850	7,896	12,885
Maintenance	2,245	2,767	2,300	4,000
Vehicle Expense	4,165	9,076	10,000	10,500
Consultant	60,025	74,725	60,000	75,000
Miscellaneous	2,254	2,958	7,305	8,300
Sub-Total	886,263	1,067,915	1,266,608	1,225,010
Plus:Indirect Costs	-	-	-	235,826
Total	$ 886,263	$ 1,067,915	$ 1,266,608	$ 1,460,836

BUILDING & GROUNDS

Mission

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

Goals

- To enhance the overall appearance of Properties
- To conserve water and electrical uses in all areas
- To provide more training for all Employee's
- To make Whitfield County facilities a better place to work and serve the citizens

Budget Summary

Department/Cost Center:
Buildings & Grounds

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 612,436	$ 702,045	$ 784,180	$ 771,939
Travel	4,501	1,115	5,000	4,000
Office Supplies	223	784	600	600
Furniture/Equipment	427,171	108,958	2,500	8,000
Legal/Contract Services	81,465	100,577	101,000	105,500
Operating Supplies	68,085	37,099	48,500	44,500
Utilities	345,817	385,866	373,700	415,250
Maintenance	89,632	101,000	88,000	88,000
Vehicle Expense	11,527	14,761	15,000	17,750
Consultant	-	-	-	-
Miscellaneous	1,284	1,414	4,000	5,000
Sub-Total	1,642,141	1,453,620	1,422,480	1,460,539
Less: Indirect Costs	-	-	-	(1,460,539)
Total	$ 1,642,141	$ 1,453,620	$ 1,422,480	$ -

SUPERIOR COURT

Mission

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

Amendment 5 - Trial and Punishment, Compensation for Takings
No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offense to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

Amendment 6 - Right to Speedy Trial, Confrontation of Witnesses
In all criminal prosecutions, the accused shall enjoy the right to a speedy and public trial, by an impartial jury of the State and district wherein the crime shall have been committed, which district shall have been previously ascertained by law, and to be informed of the nature and cause of the accusation; to be confronted with the witnesses against him; to have compulsory process for obtaining witnesses in his favor, and to have the Assistance of Counsel for his defense.

Amendment 7 - Trial by Jury in Civil Cases
In Suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury, shall be otherwise re-examined in any Court of the United States, than according to the rules of the common law.

Goals

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

Budget Summary

Department/Cost Center:
Superior Court - Judicial Administration

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 245,229	$ 288,847	$ 309,415	$ 301,235
Travel	733	4,553	6,055	6,050
Office Supplies	5,180	3,990	6,200	6,300
Furniture/Equipment	8,453	2,846	3,000	3,000
Legal/Contract Services	109,029	118,817	144,000	154,000
Operating Supplies	4,344	6,345	8,675	9,200
Maintenance	4,894	4,414	19,318	21,800
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	88,606	92,049	127,650	127,300
Sub-Total	466,468	521,860	624,313	628,885
Plus:Indirect Costs	-	-	-	657,692
Total	$ 466,468	$ 521,860	$ 624,313	$ 1,286,577

Budget Summary

Department/Cost Center:
Superior Court - Judge Morris

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 19,377	$ 19,377	$ 21,321	$ 22,821
Travel	-	-	-	-
Office Supplies	2,076	1,565	2,300	2,100
Furniture/Equipment	1,227	1,459	500	3,500
Legal/Contract Services	17,979	19,018	24,150	28,150
Operating Supplies	1,663	1,772	2,200	2,200
Maintenance	-	-	300	300
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	622	595	1,200	1,100
Sub-Total	42,944	43,786	51,971	60,171
Plus:Indirect Costs	-	-	-	-
Total	$ 42,944	$ 43,786	$ 51,971	$ 60,171

Department/Cost Center:
Superior Court - Judge Boyett

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 20,205	$ 20,205	$ 21,321	$ 22,821
Travel	-	-	-	-
Office Supplies	1,462	1,652	1,900	1,900
Furniture/Equipment	300	109	500	500
Legal/Contract Services	17,475	24,507	24,200	28,150
Operating Supplies	2,289	1,052	2,100	2,100
Maintenance	-	-	250	250
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	956	555	1,200	1,250
Sub-Total	42,686	48,081	51,471	56,971
Plus:Indirect Costs	-	-	-	-
Total	$ 42,686	$ 48,081	$ 51,471	$ 56,971

Budget Summary

Department/Cost Center:
Superior Court - Judge Adams

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 21,321	$ 21,321	$ 21,321	$ 22,821
Travel	-	-	-	-
Office Supplies	1,652	1,654	1,900	1,800
Furniture/Equipment	140	488	400	350
Legal/Contract Services	15,338	21,275	24,200	28,150
Operating Supplies	2,710	3,202	3,000	3,000
Maintenance	-	-	300	300
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	728	557	1,200	1,100
Sub-Total	41,889	48,497	52,321	57,521
Plus:Indirect Costs	-	-	-	-
Total	$ 41,889	$ 48,497	$ 52,321	$ 57,521

Department/Cost Center:
Superior Court - Judge Partain

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 21,321	$ 21,321	$ 21,321	$ 22,821
Travel	-	-	-	-
Office Supplies	1,640	844	1,750	1,550
Furniture/Equipment	100	492	500	500
Legal/Contract Services	17,316	25,260	26,200	30,200
Operating Supplies	2,019	2,679	2,900	2,750
Maintenance	-	-	300	300
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	1,000	721	1,650	1,250
Sub-Total	43,395	51,316	54,621	59,371
Plus:Indirect Costs	-	-	-	-
Total	$ 43,395	$ 51,316	$ 54,621	$ 59,371

SUPERIOR COURT
(Drug Court)

Mission

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

Goals

N/A

Budget Summary

Department/Cost Center:
Superior Court - Drug Court

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel				$ 69,328
Travel				-
Office Supplies				-
Furniture/Equipment				-
Legal/Contract Services				-
Operating Supplies				-
Maintenance				-
Vehicle Expense				-
Consultant				-
Miscellaneous				-
Sub-Total	-	-	-	69,328
Plus:Indirect Costs				-
Total	$ -	$ -	$ -	$ 69,328

Note: Prior to 2009 Drug Court was in a Special Revenue Fund and Personnel was funded by a General Fund Transfer.

CLERK OF SUPERIOR COURT

Mission

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

Goals

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

Budget Summary

Department/Cost Center:
Clerk of Court

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 657,826	$ 664,440	$ 733,594	$ 698,724
Travel	1,619	4,900	5,000	6,000
Office Supplies	68,222	59,930	75,000	62,000
Furniture/Equipment	28,866	6,248	5,000	7,200
Legal/Contract Services	5,862	4,575	8,000	5,000
Operating Supplies	1,242	2,153	2,500	2,500
Maintenance	63,533	71,308	54,000	54,000
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	3,263	3,981	6,000	6,000
Sub-Total	830,433	817,535	889,094	841,424
Plus:Indirect Costs	-	-	-	250,807
Total	$ 830,433	$ 817,535	$ 889,094	$ 1,092,231

DISTRICT ATTORNEY

Mission

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

Goals

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

Budget Summary

Department/Cost Center:
District Attorney

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ -	$ -	$ -	$ -
Travel	7,793	7,038	8,000	8,000
Office Supplies	16,204	13,205	13,000	13,500
Furniture/Equipment	218	4,320	1,000	4,800
Legal/Contract Services	880,185	936,004	1,041,350	1,041,907
Operating Supplies	4,705	6,049	8,211	9,400
Maintenance	3,606	2,638	3,000	3,000
Vehicle Expense	3,940	6,440	6,500	7,500
Consultant	-	-	-	-
Miscellaneous	35,570	38,935	39,500	40,500
Sub-Total	952,220	1,014,629	1,120,561	1,128,607
Plus:Indirect Costs	-	-	-	198,601
Total	$ 952,220	$ 1,014,629	$ 1,120,561	$ 1,327,208

MAGISTRATE COURT

Mission

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

Goals

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

Budget Summary

Department/Cost Center:
Magistrate Court

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 693,876	$ 753,093	$ 805,015	$ 770,321
Travel	$12,765.33	$12,682.01	$3,997.00	$5,000.00
Office Supplies	$23,280.77	$18,704.39	$20,000.00	$23,000.00
Furniture/Equipment	1,136	880	3,500	3,500
Legal/Contract Services	$28,849.50	$31,780.00	$34,000.00	$58,000.00
Operating Supplies	$7,258.60	$7,806.34	$11,000.00	$11,000.00
Maintenance	17,380	13,561	16,300	17,500
Vehicle Expense	$10,338.61	$13,701.07	$15,500.00	$16,000.00
Consultant	-	-	-	-
Miscellaneous	7,256	7,185	7,900	8,200
Sub-Total	802,141	859,392	917,212	912,521
Plus:Indirect Costs	-	-	-	159,079
Total	$ 802,141	$ 859,392	$ 917,212	$ 1,071,600

PROBATE COURT

Mission

The Probate Court is designed to provide a wide variety of services for the general public. There are a certain number of services which are under the jurisdiction of this Court that are rarely requested. Our major functions fall under two categories. The "Probate" Department has the responsibility of assisting in matters regarding estates, guardianships, involuntary mental health evaluations, which may or may not require hearings. The "Traffic" Department is responsible for the intake of county traffic citations which again, may or may not require a hearing. The issuance of firearms' permits, fireworks permits and marriage licenses' are also obtained through this department. Revenue received from fees collected is disbursed to various State programs and the Board of Commissioners office.

Goals

- To conduct monthly staff meetings for the purpose of gaining insight and perspective from each employee in order to provide a more efficient operation
- To cross-train for the purpose of having support on each employee's duties
- To complete program for access to records through imaging
- To provide firearms permits expeditiously through the use of our newly acquired program, "LiveScan"
- To maintain an office of integrity, competence and accessibility through a courteous manner and concern for the needs of the general public

Budget Summary

Department/Cost Center:
Probate Court

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 378,796	$ 404,108	$ 444,436	$ 427,119
Travel	6,983	7,135	7,000	7,100
Office Supplies	7,434	8,361	8,015	11,000
Furniture/Equipment	6,445	1,341	9,000	-
Legal/Contract Services	8,090	6,440	8,000	8,000
Operating Supplies	7,892	7,170	7,500	7,800
Maintenance	2,184	2,106	4,985	5,900
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	8,586	11,240	11,350	12,350
Sub-Total	426,408	447,901	500,286	479,269
Plus:Indirect Costs	-	-	-	137,883
Total	$ 426,408	$ 447,901	$ 500,286	$ 617,152

JUVENILE COURT

Mission

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

Goals

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

Budget Summary

Department/Cost Center:
Juvenile Court

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 660,173	$ 677,560	$ 753,065	$ 714,548
Travel	8,990	6,337	9,700	12,406
Office Supplies	10,128	10,012	9,108	11,560
Furniture/Equipment	602	1,647	6,000	3,700
Legal/Contract Services	148,784	157,314	176,540	186,440
Operating Supplies	7,048	7,732	10,877	7,895
Maintenance	2,949	2,953	5,938	6,305
Vehicle Expense	649	799	1,400	1,800
Consultant	-	-	-	-
Miscellaneous	18,752	21,124	23,560	21,161
Sub-Total	858,075	885,479	996,188	965,815
Plus:Indirect Costs	-	-	-	217,133
Total	$ 858,075	$ 885,479	$ 996,188	$ 1,182,948

PUBLIC DEFENDER

Mission

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

Goals

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

Budget Summary

Department/Cost Center:
Public Defender

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ -	$ -	$ -	$ -
Travel	3,039	1,025	2,820	3,000
Office Supplies	6,636	4,753	8,820	8,500
Furniture/Equipment	4,939	3,695	3,400	6,400
Legal/Contract Services	509,306	539,914	596,540	586,790
Operating Supplies	6,301	11,385	10,750	10,700
Maintenance	440	-	-	-
Vehicle Expense	-	-	-	-
Rent	49,575	11,470	12,000	12,000
Utilties	-	1,620	2,280	2,300
Consultant				
Miscellaneous	9,094	10,146	12,230	11,900
Sub-Total	589,330	584,008	648,840	641,590
Plus:Indirect Costs	-	-	-	76,355
Total	$ 589,330	$ 584,008	$ 648,840	$ 717,945

SHERIFF'S DEPARTMENT

Mission

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

Goals

- Reduce alcohol and speed related accidents that result in serious injury or death by twenty percent from the 2007 and 2008 totals
- Provide training that develops the skills and knowledge to perform law enforcement functions safely, effectively, and professionally
- Enhance the Sheriff's office's intelligence training programs for 2008
- Establish a more systematic process for employee promotions

Budget Summary

Department/Cost Center:

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

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 4,731,122	$ 5,323,037	$ 5,664,011	$ 5,829,349
Travel	60,500	53,811	65,000	58,000
Office Supplies	40,432	39,811	41,500	41,500
Furniture/Equipment	250,098	71,913	29,040	20,000
Legal/Contract Services	21,463	20,494	25,000	20,000
Operating Supplies	203,658	223,462	217,560	207,560
Utilities	2,922	1,746	3,000	3,000
Maintenance	11,708	4,617	12,500	12,500
Vehicle Expense	398,628	455,680	415,000	455,000
Consultant	-	-	-	-
Miscellaneous	112,126	101,426	109,800	109,800
Sub-Total	5,832,656	6,295,998	6,582,411	6,756,709
Plus:Indirect Costs	-	-	-	398,357
Total	$ 5,832,656	$ 6,295,998	$ 6,582,411	$ 7,155,066

Department/Cost Center:

Sheriff's Dept - Correctional Center

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 3,214,426	$ 3,480,393	$ 3,767,686	$ 3,559,776
Travel	22,323	31,690	30,875	29,000
Office Supplies	18,543	17,648	18,000	18,000
Furniture/Equipment	8,467	23,956	19,651	12,000
Legal/Contract Services	873,527	972,347	1,138,140	970,000
Operating Supplies	155,955	172,310	163,349	154,000
Utilities	256,750	258,734	265,000	265,000
Maintenance	74,827	82,260	96,600	87,000
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	11,969	11,075	16,585	12,325
Sub-Total	4,636,788	5,050,412	5,515,886	5,107,101
Plus:Indirect Costs	-	-	-	293,008
Total	$ 4,636,788	$ 5,050,412	$ 5,515,886	$ 5,400,109

FIRE DEPARTMENT

Mission

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

Goals

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

Budget Summary

Department/Cost Center:
Fire Department

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 3,336,351	$ 3,392,526	$ 3,688,971	$ 3,973,967
Travel	9,755	23,696	29,735	24,500
Office Supplies	3,679	3,736	6,071	6,194
Furniture/Equipment	736,845	403,108	136,260	57,000
Legal/Contract Services	-	-	-	-
Operating Supplies	42,899	48,807	49,418	47,990
Maintenance	43,716	55,512	62,810	51,700
Vehicle Expense	101,223	108,584	116,200	113,000
Consultant	-	-	-	-
Miscellaneous	11,213	11,884	13,222	15,790
Utilities	46,421	47,178	50,242	47,000
Volunteer Expense	129,336	101,580	136,350	136,350
Sub-Total	4,461,436	4,196,611	4,289,279	4,473,491
Plus:Indirect Costs	-	-	-	210,674
Total	$ 4,461,436	$ 4,196,611	$ 4,289,279	$ 4,684,165

CORONER

Mission

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

Goals

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

Budget Summary

Department/Cost Center:
Coroner

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 38,444	$ 42,137	$ 39,842	$ 39,750
Travel	5,347	6,818	10,800	8,800
Office Supplies	1,148	1,265	3,400	3,400
Furniture/Equipment	1,248	260	4,000	860
Legal/Contract Services	64,830	63,292	113,000	93,000
Operating Supplies	1,462	488	2,500	3,200
Maintenance	325	325	400	400
Vehicle Expense	5,000	5,000	5,000	5,000
Consultant	-	-	-	-
Miscellaneous	5,698	4,573	9,400	6,400
Sub-Total	123,501	124,157	188,342	160,810
Plus:Indirect Costs	-	-	-	10,597
Total	$ 123,501	$ 124,157	$ 188,342	$ 171,407

ANIMAL CONTROL

Mission

The Whitfield County Animal Shelter's objective is to provide citizens a solution to unwanted and stray animals. While performing this task it is our goal to provide a controlled answer to an uncertain future that faces both animals and those persons finding their selves having to utilize our facilities.

Goals

- To have all that was needed to begin an education program of proper pet ownership, care, who should and who should not be a pet owner and the grave importance of spay/neuter. Education we believe is the only weapon we will ever have against the ever increasing number of unwanted animals that pass through our doors.

Budget Summary

Department/Cost Center:
Animal Control

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 125,523	$ 132,888	$ 144,598	$ 146,686
Travel	50	-	-	-
Office Supplies	500	747	1,000	1,100
Furniture/Equipment	-	-	-	-
Legal/Contract Services	9,330	7,762	10,000	9,000
Operating Supplies	12,499	12,735	18,500	14,100
Maintenance	6,954	7,967	16,700	10,500
Vehicle Expense	5,687	5,774	7,700	8,100
Consultant	146	-	1,500	-
Miscellaneous	986	818	1,610	1,610
Sub-Total	161,674	168,691	201,608	191,096
Plus:Indirect Costs	-	-	-	11,731
Total	$ 161,674	$ 168,691	$ 201,608	$ 202,827

EMERGENCY SERVICES

Mission

Whitfield County 911 and the Emergency Management center strive to provide the most effective emergency communications possible for the citizens and visitors of Whitfield County. To reach this goal, we must establish and adhere to professional standards; attract, train, and retain the qualified employees necessary to provide this service.

Emergency Services has two sub-departments: Emergency Management Administration (EMA) and the 911 Center.

Note: The EMA budget is in the general fund but the 911 Center is in a special revenue fund to account for 911 fees with additional funding from the general fund through Other Financing Uses: Transfer to E-911 Fund. The EMA fund only has the Deputy EMA Director - the EMA Director and 911 personal are in the 911 budget.

Goals

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

Budget Summary

Department/Cost Center:
Emergency Management Agency

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ -	$ -	$ 70,893	$ 58,012
Travel	4,733	2,696	4,700	4,700
Office Supplies	1,178	1,335	1,532	2,600
Furniture/Equipment	72,028	8,009	4,550	6,000
Legal/Contract Services	-	-	-	-
Operating Supplies	3,245	2,162	1,250	2,250
Maintenance	1,505	2,944	1,645	5,300
Vehicle Expense	400	7,521	5,500	6,000
Consultant	-	-	-	-
Miscellaneous	38,556	14,935	9,265	9,495
Sub-Total	121,645	39,602	99,335	94,357
Plus:Indirect Costs	-	-	-	5,096
Total	$ 121,645	$ 39,602	$ 99,335	$ 99,453

PUBLIC WORKS

Mission

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

Goals

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

Budget Summary

Department/Cost Center:
Public Works

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 3,743,090	$ 3,995,507	$ 4,323,552	$ 3,921,857
Travel	3,620	7,447	9,000	9,250
Office Supplies	6,096	7,480	9,700	10,200
Furniture/Equipment	89,677	278,645	17,800	12,500
Legal/Contract Services	230,716	242,603	250,000	270,000
Operating Supplies	1,536,876	1,124,542	1,001,600	555,750
Utilities	81,744	75,855	88,000	91,250
Maintenance	197,924	250,802	279,700	251,000
Vehicle Expense	895,163	746,091	928,000	890,500
Consultant	130,709	80,247	164,000	30,000
Miscellaneous	31,418	37,170	39,000	41,500
In-Kind/LOST Services	-	-	-	128,000
Sub-Total	6,947,034	6,846,390	7,110,352	6,211,807
Plus:Indirect Costs	-	-	-	214,853
Total	$ 6,947,034	$ 6,846,390	$ 7,110,352	$ 6,426,660

PARKS AND RECREATION DEPARTMENT

Mission

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

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

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

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

Goals

- To have enough staff to thoroughly maintain all 38 baseball/softball fields and the existing parks, that are used by the youth associations in Whitfield County. Personnel must be considered for the future park growth at Westside and Edwards Park
- To construct a community park for the residents in the West Side community
- Refurbish existing Park facilities to a high standard
- Organize a county wide soccer program

Budget Summary

Department/Cost Center:
Parks and Recreation Department

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 346,264	$ 360,641	$ 408,629	$ 420,279
Travel	660	2,752	4,250	7,400
Office Supplies	1,133	1,229	1,700	1,700
Furniture/Equipment	1,691	399	400	-
Legal/Contract Services	163,327	166,569	164,804	180,884
Operating Supplies	755	1,486	2,600	2,600
Utilities	137,476	137,146	157,275	170,000
Maintenance	49,653	81,399	79,250	88,250
Vehicle Expense	24,613	24,357	21,000	21,000
Consultant	-	-	-	-
Miscellaneous	30,697	30,332	43,725	84,270
Sub-Total	756,268	806,310	883,633	976,383
Plus: Indirect Costs	-	-	-	25,539
Total	$ 756,268	$ 806,310	$ 883,633	$ 1,001,922

COUNTY EXTENSION SERVICE

Mission

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

Goals

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

Budget Summary

Department/Cost Center:
County Extension Service

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 66,070	$ 80,491	$ 94,334	$ 94,334
Travel	6,321	7,475	12,400	9,000
Office Supplies	1,499	2,135	2,400	3,000
Furniture/Equipment	-	-	500	500
Legal/Contract Services	-	-	-	-
Operating Supplies	2,300	2,400	3,900	6,150
Maintenance	1,367	1,592	1,900	4,000
Vehicle Expense	-	-	-	4,200
Consultant				
Miscellaneous	836	731	6,000	3,200
Sub-Total	78,393	94,824	121,434	124,384
Plus:Indirect Costs				-
Total	$ 78,393	$ 94,824	$ 121,434	$ 124,384

BUILDING, ZONING, AND DEVELOPMENT (BZD)

Mission

The BZD Department is responsible for the administration and enforcement of the Whitfield County codes for Building, Zoning, Subdivision, Site Design, Flood Damage, and Soil Erosion/ Sedimentation Control. The Department works to ensure the quality of life for the citizens of Whitfield County through the enforcement of all County community development codes in order to protect public health, safety, and welfare.

In conjunction with the Natural Resource Conservation Service, the BZD Department supplies the personnel necessary to perform review of all erosion and sedimentation control plans for the unincorporated area of Whitfield County, Tunnel Hill, and Varnell. Additionally, the soil conservationist provides technical support to property owners and contractors, and offers public education outreach programs related to soil erosion & sedimentation control.

Goals

- To maintain a highly qualified nationally certified professional staff through continual training and testing as necessary to attain proficiency in applications of adopted building codes, technological advances in construction standards and trades, and related fields of service. Our goal for fiscal year 2009 is to encourage and guide all building inspectors to continue in their pursuit of additional national certifications

- To promptly process pending zoning and erosion/sedimentation control enforcement actions through effective processing of violations and initiation of measures aimed at restoring properties to compliant condition

- To provide quality customer service through prompt, courteous, knowledgeable responses to citizen inquiries, and efficient processing of applications for permits and plan reviews

- To provide on-line information services to applicants and citizens of Whitfield County by providing daily inspection results/comments for each site visited

- To provide optional on-line request for building construction inspections

- To work in conjunction with E-911 and GIS in order to maintain a well-functioning addressing system countywide

Budget Summary

Department/Cost Center:
Building, Zoning and Development (BZD)

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 374,627	$ 439,552	$ 464,546	$ 422,992
Travel	6,222	10,247	10,947	11,000
Office Supplies	2,412	5,560	7,910	7,900
Furniture/Equipment	8,894	99,284	2,400	2,500
Legal/Contract Services	7,300	5,000	-	-
Operating Supplies	7,386	11,884	11,790	12,000
Maintenance	1,820	675	23,600	25,350
Vehicle Expense	12,988	18,860	24,400	23,400
Consultant	55,080	54,480	-	-
Miscellaneous	9,691	9,966	11,903	11,975
Sub-Total	486,420	655,507	557,496	517,117
Plus:Indirect Costs	-	-	-	121,685
Total	$ 486,420	$ 655,507	$ 557,496	$ 638,802

COUNTY ENGINEER

Mission Statement

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

Goals

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

Budget Summary

Department/Cost Center:
County Engineer

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ -	$ 78,210	$ 100,025	$ 207,360
Travel	-	775	2,100	1,500
Office Supplies	-	-	2,350	3,350
Furniture/Equipment	-	20,320	21,510	3,500
Legal/Contract Services	-	-	500	700
Operating Supplies	-	-	3,000	4,000
Maintenance	-	-	-	-
Vehicle Expense	-	822	5,000	5,000
Consultant	-	80,415	10,000	10,000
Miscellaneous	-	-	500	500
Sub-Total	-	180,542	144,985	235,910
Plus:Indirect Costs	-	-	-	5,096
Total	$ -	$ 180,542	$ 144,985	$ 241,006

COUNTY PLANNER

Mission

The mission of the County Planner is to help guide and support development in a manner that is consistent with the counties Comprehensive plan. Develop and interpret regulations that will promote a higher standard of living for all county residents. Write plans that will direct development in a manner that is consistent with the consensus of residence in a range from neighborhood to county levels. Provide support staff for Board of Commissioners and Planning Commissioners with day to day research and recommendations from land development to population data.

Goals

- To develop plan that will guide county development
- To ensure county regulations are followed pertaining to land development
- To provide design assistance to developers
- To assure a personal point of contact for all land development needs within the county
- To attract & retain high quality developments through innovative design and comprehensive regulations
- To promote sustainable development where applicable and insure property rights for all county residents

Budget Summary

Department/Cost Center:
County Planner

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ -	$ -	$ 73,296	$ 55,573
Travel	-	-	4,000	10,650
Office Supplies	-	-	-	1,500
Furniture/Equipment	-	-	700	4,650
Legal/Contract Services	-	-	-	-
Operating Supplies	-	-	-	-
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	-	-	700	2,235
Sub-Total	-	-	78,696	74,608
Plus:Indirect Costs	-	-	-	5,096
Total	$ -	$ -	$ 78,696	$ 79,704

COMMUNITY DEVELOPMENT CORPORATION

Mission

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

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

Goals

The overall goal of the Dalton-Whitfield CDC is to increase the local government tax base while improving the quality of life for citizens through housing.

Specific goals are:

- to increase the percentage of home owners
    - improve the credit and financial literacy of those households interested in home purchase
    - utilize the agency capacity to access downpayment and closing cost assistance and low-interest loans

- to decrease the number of foreclosures
    - provide homeowners with foreclosure prevention options, loss mitigation strategies and negotiation services
    - assist homeowners with location of quality refinance options

- to decrease the number of homeless and unstably housed residents
    - identify, implement and maintain programs to assist these households utilizing grant opportunities and existing local, state and federal resources
    - improve the credit and financial literacy of these households so that they may upgrade their living conditions

- to improve the physical condition of substandard housing
    - assist homeowners to access existing grant and low-interest loan programs

- to upgrade households from substandard mobile homes to stick built dwellings
    - utilize the agency capacity to access downpayment and closing cost assistance and low interest loans
- to replace or remove dilapidated housing wherever possible

- to develop good tools that will be effective toward the owners of substandard and dilapidated rental property

- to improve the design and construction quality of affordable housing and therefore the sustainability
    - developer subsidies, quality growth and other tax credits

SPECIAL REVENUE FUNDS

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

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

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

Sheriff's Forfeiture Fund – To account for sized property through court ordered forfeitures for the purpose of enhancing law enforcement.

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

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

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

Divorce Seminar Fund – To account for funds associated with the mandated courses for anyone seeking divorce who has children.

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

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

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

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

Scenic By-Way Grant – To account for funds associated with the construction of three trailheads; two in Whitfield County and one in Murray County. The trailheads are funded by a grant via the Federal Highway Administration and Georgia Department of Transportation.

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

Tutorial Program – To account for funds allocated to provide tutorial programs for the youth through the Juvenile Court.

Juvenile Accountability Grant – To account for funds allocated to provide mental health and rehabilitative services for youth through the Juvenile Court.

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

Hotel/Motel Tax Fund - To Account for hotel/motel room tax collections to be used for tourism development.

2009 BUDGET
SPECIAL REVENUE FUNDS

Fund	Title	Expenditures	Revenue
205	Law Library Fund	42,370.00	42,370.00
210	D.A. Forfeiture Fund	10,000.00	10,000.00
211	Sheriff's Forfieture Fund	100,000.00	100,000.00
215	E-911 Services	2,227,633.00	2,227,633.00
227	TE Grant (Tunnel Hill)	830,000.00	830,000.00
233	Conasauga A.D.R. Program	81,950.00	81,950.00
234	Divorce Seminar Fund	22,600.00	12,000.00
235	Supplemental Juvenile Service Fund	20,000.00	15,000.00
236	Victim's Assistance Program	115,000.00	115,000.00
237	Drug Abuse treatment Education	45,000.00	52,900.00
240	Whitfield County CHIP Grant	150,000.00	150,000.00
242	Scenic By-Way Grant	250,000.00	250,000.00
251	Crime Victim Assistance Grant	63,490.00	63,490.00
260	Tutorial Program	31,098.00	31,098.00
261	Juvenile Accountability Grant	50,000.00	50,000.00
264	Georgia Civil War Heritage	25,000.00	0.00
275	Hotel/Motel Tax Fund	195,000.00	195,000.00
	TOTALS	4,259,141.00	4,226,441.00

SUPERIOR COURT
(Law Library)

Mission

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

Goals

N/A

Budget Summary

Department/Cost Center:
Superior Court - Law Library

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ -	$ -	$ -	$ -
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	31,438	-	1,200	1,200
Legal/Contract Services	2,400	2,400	2,400	2,400
Operating Supplies	35,290	41,280	38,000	38,000
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	155	155	660	770
Sub-Total	69,283	43,835	42,260	42,370
Plus:Indirect Costs	-	-	-	-
Total	$ 69,283	$ 43,835	$ 42,260	$ 42,370

Budget Summary

Department/Cost Center:
E-911

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 1,234,372	$ 1,259,925	$ 1,504,342	$ 1,583,333
Travel	28,042	19,250	24,083	31,100
Office Supplies	9,787	10,186	10,250	12,300
Furniture/Equipment	8,953	589,624	6,800	28,500
Legal/Contract Services	5,166	-	-	-
Operating Supplies	23,302	26,641	19,600	19,000
Utilities	16,495	18,474	21,020	23,000
Maintenance	84,938	76,632	137,805	156,200
Vehicle Expense	-	-	1,500	2,400
Consultant	3,665	12,938	3,000	-
Miscellaneous	221,606	208,978	245,040	371,800
Sub-Total	**1,636,327**	**2,222,648**	**1,973,440**	**2,227,633**
Plus:Indirect Costs**	-	-	-	150,761
Total	$ 1,636,327	$ 2,222,648	$ 1,973,440	$ 2,378,394

** Allocations are not funded - Memo only

SUPERIOR COURT
Alternative Dispute Resolution Program

Mission

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

Goals

N/A

Budget Summary

Department/Cost Center:

Superior Court - Conasauga A.D.R. Program

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ 3,600	$ 3,600	$ 3,600	$ 12,000
Travel	-	-	-	-
Office Supplies	92	83	100	600
Furniture/Equipment	-	-	1,000	1,000
Legal/Contract Services	13,781	10,881	20,100	67,200
Operating Supplies	-	-	-	-
Maintenance	-	-	150	150
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	43	43	700	1,000
Sub-Total	17,516	14,607	25,650	81,950
Plus:Indirect Costs	-	-	-	-
Total	$ 17,516	$ 14,607	$ 25,650	$ 81,950

SUPERIOR COURT
Divorcing Parents Seminar

Mission

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

Goals

N/A

Budget Summary

Department/Cost Center:
Superior Court - Divorcing Parents Seminar

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ -	$ -	$ -	$ -
Travel	-	-	-	-
Office Supplies	840	2	800	900
Furniture/Equipment	-	361	1,000	1,000
Legal/Contract Services	14,828	14,996	14,200	17,200
Operating Supplies	3,475	2,305	3,000	3,500
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	-	-	-	-
Sub-Total	19,143	17,664	19,000	22,600
Plus:Indirect Costs	-	-	-	-
Total	$ 19,143	$ 17,664	$ 19,000	$ 22,600

Budget Summary

Department/Cost Center:
Juvenile Court - Suplimental Juvenile Service Fund

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ -	$ -	$ -	$ -
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	-
Legal/Contract Services	16,734	30,955	18,000	18,000
Operating Supplies	-	705	2,000	2,000
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	-	-	-	-
Sub-Total	16,734	31,660	20,000	20,000
Plus:Indirect Costs	-	-	-	-
Total	$ 16,734	$ 31,660	$ 20,000	$ 20,000

SUPERIOR COURT
(Drug Abuse Treatment & Education)

Mission

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

Goals

N/A

Budget Summary

Department/Cost Center:
Superior Court - Drug Abuse Treatment & Education

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ -	$ -	$ -	$ -
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	-
Legal/Contract Services	-	-	45,000	45,000
Operating Supplies	-	-	-	-
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	-	-	-	-
Sub-Total	-	-	45,000	45,000
Plus:Indirect Costs	-	-	-	-
Total	$ -	$ -	$ 45,000	$ 45,000

Budget Summary

Department/Cost Center:
Juvenile Court - Juvenile Accountability Grant

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ -	$ -	$ -	$ -
Travel	2,727	9,289	10,000	5,000
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	-
Legal/Contract Services	17,388	32,266	40,000	44,000
Operating Supplies	-	-	-	-
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	-	411	-	1,000
Sub-Total	20,114	41,966	50,000	50,000
Plus:Indirect Costs	-	-	-	-
Total	$ 20,114	$ 41,966	$ 50,000	$ 50,000

DEBT SERVICE FUND

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

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

ENTERPRISE & INTERNAL SERVICE FUNDS

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

Whitfield County Transit Service – To account for the operations of the County's rural transit service operated under Section 18 of the Federal Transit Act of 1964. This program provides the public with non-medical bus service, both ambulatory & wheel chair, for all residents of Whitfield County. The County will take over the operation of the transit service on Jan. 1, 2009.

NorthWest Georgia Trade & Convention Center – The County shares with the City of Dalton in maintaining a regional trade and convention center. The trade center has 2 exhibit halls, 9 meeting rooms, a 230 seat lecture hall and an executive board room. It can handle 15 person meetings up to a 1500 person convention.

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

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

RURAL TRANSIT

Mission

The mission of the Rural Transit is to create an opportunity for Whitfield County to provide transit services for the community to improve access to any countywide location (ex. business, commercial, activity centers).

Goals

- To maintain an effective and efficient network of transportation services available to the public
- To extend our services throughout the county by advertising to ensure that persons needing the service are aware and are able to use the service
- To grow and generate revenues through the farebox, which will cut budget and allow for growth

Budget Summary

Department/Cost Center: Rural Transit

Departmental Expense	Actual FY2006	Actual FY2007	Amended FY2008	Requested FY2009
Personnel	$ -	$ -	$ -	$ 333,533
Travel	-	-	-	1,000
Office Supplies	-	-	-	2,700
Furniture/Equipment	-	-	-	5,000
Legal/Contract Services				
Operating Supplies	-	-	-	1,700
Utilities	-	-	-	13,864
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	76,000
Consultant	-	-	-	39,550
Miscellaneous	-	-	-	1,500
Sub-Total	-	-	-	474,847
Plus:Indirect Costs	-	-	-	-
Total	$ -	$ -	$ -	$ 474,847

FY2009 BUDGET, CAPITAL FUND NARRATIVE

Plans have been pushed out to future years.

The FY2009 Budget includes a FIVE-YEAR plan for capital expenditures.

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

Building & Grounds

1. Building Infrastructure Upgrades. The County has an inventory of 47± buildings. It is important to have a continuing maintenance program to repair or replace essential equipment such as heating and air conditioning, roof treatments and other upkeep work. The reinvestment program will fund the work. Part of this capital line will be for major, unscheduled repair work.

2. Building & Grounds Relocation and Consolidation. Currently, the Building & Grounds Department has workbenches, storage and offices in four, geographically separated buildings and sheds. The current situation is inefficient, costly and lacks adequate security. The proposal is to consolidate the Department in one, 30,000 sq. ft. facility, with loading docks, truck and equipment parking areas surrounded by a security fence. Hopefully, the sale of the three existing properties will partially offset the cost of relocating to an available commercial property in the Dalton area. **Action on this project has been pushed to future years.**

3. Administration Building #1 & #2, Structural Evaluation & Engineering. Admin. Building #2 was acquired for slightly more than the land cost. The building needs significant upgrades to weatherize the structure, make it handicapped accessible, redo bathrooms and plumbing, elevators, energy efficient lighting, etc. Step 1 will be to get an architectural and engineering assessment and determine the cost of modernizing the building. Admin. Building #1 will also be included in the assessment.

It may be more cost effective to replace Building #2 with a structure that utilizes all the land area, significantly increasing the available square footage and perhaps consolidates offices currently in Administration Building #1 and services such as Building & Zoning. The consolidation will help in creating a “ONE STOP SHOP” for permitting. Part of the project funding could come from the sale of the vacated buildings and properties. (2009-2010) **For future years, essential repairs and maintenance are in this budget – other action pushed to future.**

4. Remodel Old Section of Courthouse.

    a. Relocation of Tax Assessor's Office. The Assessor has requested to relocate to the break room area.

    b. Remodel Large Courtroom. With the caseload expanding, it is expected that an additional Superior Court Judge will be authorized within the five-year time frame. Existing office space behind the old courtroom will be remodeled. (2011-2012)

Correctional Facility Expansion

It is difficult to predict when it will be necessary to add space for Corrections and also difficult to know the type of facility needed. Perhaps the expansion will be a dormitory for work release inmates, open-bay confinement areas or the more traditional design currently being used. The project is added as a financial placeholder. (2012-2013)

Emergency Communications—E911 & Emergency Management

1. Dispatch Console and Software Upgrade. This project is currently ongoing. The outfitting with new equipment and software will significantly upgraded operations to include the capability to locate mobile units (cell phones).

2. Addressing Project. This year a consultant completed work to define the problems with street naming and building numbering (addressing). The final results will improve dispatch of emergency vehicles, and provide precise locations for the GIS system, County records, postal service, utility operations and private sector functions. The address changes will start at the beginning of FY2009 and continue for three to four months. This project should be completed in 2009.

3. Emergency Center Expansion, Electrical Grounding of Building & Equipment. The facility operations and staffing have grown. The building lacks the square footage to provide offices, work areas, storage and equipment operation. Expanding this facility by extending the front wall is the current proposal. Recently, an evaluation of the 'grounding system' was completed. A significant upgrade is needed to protect employees, equipment and ensure the public safety operations will not be interrupted during the next emergency. **Project being pushed to future.**

4. Dispatch Software. The software selection was completed in 2008 and will be in place in early 2009.

5. Communication Antenna and Communications Network Evaluation. The current broadcast system has limitations that need to be evaluated. It will always be difficult to have highly reliable communications that cover all geographic areas

over the mountain tops and down into the valleys. A technical evaluation will determine whether the aging systems are broadcasting at their design specifications and whether new equipment could provide higher reliability for emergency responders. Funds are projected to make upgrades. (2011-2013)

Fire Department

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

1. Fire Station #11 (2011)

2. Fire Station Headquarters (2012)

3. Fire Station #12 (2013)

4. Fire Training Tower. The Training Tower is to be used for a better training environment. (2011)

5. Fire Truck Replacement Program. In recent years, the County has been without a regular schedule to replace fire equipment, pumpers and other response units. The replacement schedule proposes to replace one unit each year. The trucks respond to fire and medical emergency calls. **2009 fire trucks have been pushed out to future.**

Green Space, Historic Preservation & Conservation Easements

According to the U.S. Park Service, Whitfield County has the largest intact collection of Civil War defenses in the nation. The Whitfield County Commission has a strong interest in protecting these sites in addition to protecting its natural resources and undeveloped areas. Also, the upcoming Sesquicentennial celebration puts special emphasis on having historic sites available to visit and celebrate. Working with the Historic Preservation Commissions, Civil War Commission, Civil War Preservation Trust, the Georgia Battlefields Association, the Civil War Round Table and other groups, Whitfield County plans to continue its efforts at preservation and improvement of sites by acquiring more land, establishing and improving trailheads in addition to funding interpretative sites. (2008-2011)

Information Technology (IT)

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

The planned schedule has been pushed to future years except for these ongoing projects: kronos, online job application project, and a server for the Tax Assessors office. Also we will start 3 critical new projects: disaster recovery, storage, and a data center rewiring.

The value of the IT inventory is $2.674M. Because of constant improvements in 'operating systems' and software programs, computers need increased processing and storage power. Beyond the specific new programs discussed above, each year it is important to have a program to replace aging hardware and software computer systems. (2009-2012)

Parks

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

1. Edwards Park completed in 2008.

2. P&R Master Plan completed in 2008.

3. Acquire New Park Lands. There aren't sufficient parklands available to meet current and future needs. Certain areas of the County have very few park assets. This financial plan will provide funding for the acquisition of additional property, facilitate the design and engineering work required to construct facilities, and appropriate monies to build the infrastructure. (2011-2013)

4. Westside Park construction. (2009-2010)

5. Beneficial reuse of landfill. (2010-2013)

Public Works

Public Works-Road Improvements. Recently, a tax referendum for transportation (SPLOST) was passed that will fund road projects in excess of $45M over the next 3-4 years. The projects will improve traffic safety and congestion in the towns and unincorporated areas. The SPLOST budgeting is covered in a separate account.

1. Road Upgrades, Maintenance. Both at the State and local road projects have been under-funded for many years. More monies need to be earmarked for road maintenance and improvements. Without regular maintenance, the road system will get more costly to repair and resurface. In the coming years, more investment is programmed into the maintenance, upgrade and repair of roads. Part of the planning is to take advantage of the LARP Program. (2009-2013)

2. Special Road Projects. The second part of the program will infuse extra dollars into "catch-up" road repair over the next three years.

3. Guard Rails, ancillary work. The third part of the program will fund road safety items such as guard rails.

Service Centers

This new proposal is to help meet the service needs of a growing population. The creation of 'County Service Centers' with several services within one building will establish a linkage between residential and commerce centers. County services such as a Sheriff's substation, paramedic substation, branch library, indoor recreation, meeting rooms, etc will match current and future requirements. These Centers can be located at the crossroads of the County where it is easy for residents to walk, bike or drive. In addition, these Centers will facilitate the quick dispatch of county services. (2012-2013)

Vehicle & Motorized Equipment Replacement Program

The County has an extremely large fleet of vehicles in its public safety, judicial, public works and administrative departments. There has not been a program to regularly replace high mileage and high operating-hour equipment. The result has been a considerable amount of expensive and unscheduled engine replacements, problems with structural integrity, drive system repairs, etc. It is important to set aside monies to fund a regular replacement program, with priorities given to high mileage, operational inefficiency and repair costs. **2009 reduced to emergency replacement only.** (2009-2013)

CAPITAL SPREADSHEET
FY2008-2013

	2008 Original	2008 Amended	2009	2010	2011	2012	2013	TOTALS
Buildings & Grounds								
1. Building infrastructure Upgrades	50,000	51,500	51,500	53,000	54,500	56,000	58,500	**325,000**
2. B&G relocation & consolidation	95,000	0						**0**
3. Admin. Bldgs. 1&2 Engineering Study	35,000	33,800						**33,800**
Repairs, maintenance, renovation			100,000	100,000	225,000	250,000	275,000	**950,000**
***Max cost could be $1.5M								
4. Remodel old section of Courthouse					85,000	144,000		**229,000**
***Architectural report pending								
	180,000	85,300	151,500	153,000	364,500	450,000	333,500	**1,537,800**
Funding Sources								
Fund Reserves	180,000	85,300	151,500	153,000	364,500	450,000	333,500	**1,537,800**
	180,000	85,300	151,500	153,000	364,500	450,000	333,500	**1,537,800**
Correctional Facility Expansion								
Design & Engineering						700,000		**700,000**
Construction							6,500,000	**6,500,000**
						700,000	6,500,000	**7,200,000**
Funding Sources								
Fund Reserves						700,000		**700,000**
SPLOST							6,500,000	**6,500,000**
						700,000	6,500,000	**7,200,000**

	2008 Original	2008 Amended	2009	2010	2011	2012	2013	TOTALS
Emergency Communications								
1. Dispatch Console and Software Upgrade			45,000					**45,000**
2. Addressing Project								
Consultant's evaluation								
Readdressing project	400,000	328,000	160,000					**488,000**
3. Emergency Center								
Expansion, design suspeneded	75,000	7,500						**7,500**
Grounding System	65,000	0						**0**
4. Dispatch software-ProQA & Mercom QA	55,000	25,400						**25,400**
5. Antenna Systems Evaluation					20,000			**20,000**
Improvements & Upgrades						45,000	45,000	**90,000**
6. Countywide Communications Network								
(VHF 700-800MHZ)								
Consultant's evaluation					100,000			**100,000**
Improvements & Upgrades						600,000	600,000	**1,200,000**
	595,000	360,900	205,000	0	120,000	645,000	645,000	**1,975,900**
Funding Sources								
Fund Reserves	595,000	360,900	205,000	0	120,000	645,000	645,000	**1,975,900**
	595,000	360,900	205,000	0	120,000	645,000	645,000	**1,975,900**

	2008 Original	2008 Amended	2009	2010	2011	2012	2013	TOTALS
Fire Department								
1. Fire Station #11, project on hold								
Acquisition	20,000	0						**0**
Engineering	80,000	0						**0**
Construction					2,000,000			**2,000,000**
Outfitting					50,000			**50,000**
Fire trucks					418,000			**418,000**
2. Fire Station HQ								
Engineering						71,820		**71,820**
Construction						1,541,400		**1,541,400**

CAPITAL SPREADSHEET
FY2008-2013

3. Fire Station #12								
Acquisition						20,000		**20,000**
Engineering						80,000		**80,000**
Construction							2,000,000	**2,000,000**
Outfitting							50,000	**50,000**
Fire trucks							418,000	**418,000**
4. Fire Training Tower					182,000			**182,000**
5. Fire Truck Replacement Schedule	209,000	593,700	0	230,000	240,500	251,000	250,000	**1,565,200**
	309,000	593,700	0	230,000	2,890,500	1,964,220	2,718,000	**8,396,420**
Funding Sources								
Fund Reserves	309,000	593,700	0	230,000	2,890,500	1,964,220	250,000	**5,928,420**
Grants								
Bonding							2,468,000	**2,468,000**
	309,000	593,700	0	230,000	2,890,500	1,964,220	2,718,000	**8,396,420**

	2008 Original	2008 Amended	2009	2010	2011	2012	2013	TOTALS
Green Space, Historic Preservation								
1. Property Acquisition					500,000		500,000	**1,000,000**
2a. Trail Heads, trail improvements	50,000	0			55,000		60,000	**115,000**
2b. Tunnel Hill Historic Park		850,000						**850,000**
trails, roads, sidewalks								
**Funds tx from Park acquistion								
Estimated completion of sidewalks-3 yrs								
3. Develop Interpretative Sites				75,000		80,000		**155,000**
	50,000	850,000	0	75,000	555,000	80,000	560,000	**2,120,000**
Funding Sources								
Fund Reserves	50,000	550,000	0	75,000	555,000	80,000	560,000	**1,820,000**
Grants		300,000						**300,000**
(Transportation Enhancement awarded)								
Bonding								
	50,000	850,000	0	75,000	555,000	80,000	560,000	**2,120,000**

	2008 Original	2008 Amended	2009	2010	2011	2012	2013	TOTALS
Information Technology Strategy								
1. Phase I completed FY07								
2. Phase 2	1,605,400	907,400						**907,400**
Kronos,Job App, Tax Asses serv			115,000					**115,000**
3. Phase 3								
Disaster Recovery			40,000					**40,000**
Storage			250,000					**250,000**
Data Center Rewiring			40,000					**40,000**
4. Automation Updates	50,000		51,500	53,000	54,500	56,000		**215,000**
	1,655,400	907,400	496,500	53,000	54,500	56,000	0	**1,567,400**
Funding Sources								
Fund Reserves	1,655,400	907,400	496,500	53,000	54,500	56,000		**1,567,400**
Grants								
	1,655,400	907,400	496,500	53,000	54,500	56,000	0	**1,567,400**

	2008 Original	2008 Amended	2009	2010	2011	2012	2013	TOTALS
Parks								
1. Edwards Park Master Plan construction	490,000	590,200						**590,200**
Restroom facility					92,000			**92,000**
2. P&R Master Plan+Landfill Master Plan	45,000	61,000						**61,000**
3. Acquire Park land	500,000	0	0	0	500,000	0	500,000	**1,000,000**
4. Westside Park construction			600,000	600,000				**1,200,000**
5. Reuse of Landfill								
a. Design & engineering				15,000	25,000			**40,000**
b. Construction				325,000	550,000	625,000	675,000	**2,175,000**

CAPITAL SPREADSHEET
FY2008-2013

	1,035,000	651,200	600,000	940,000	1,167,000	625,000	1,175,000	**5,158,200**
Funding Sources								
Fund Reserves	1,035,000	651,200	600,000	440,000	917,000	125,000	1,175,000	**3,908,200**
Grants				500,000	250,000	500,000		**1,250,000**
Bonding								
	1,035,000	651,200	600,000	940,000	1,167,000	625,000	1,175,000	**5,158,200**

	2008 Original	2008 Amended	2009	2010	2011	2012	2013	**TOTALS**
Public Works								
1. Road Projects, Ross Woods, etc.	2,724,700	2,476,700	2,750,000	2,750,000	2,200,000	2,300,000	2,400,000	**14,876,700**
2. Special Road Projects	1,000,000	0						**0**
3. Guard rails, ancillary work	366,700	0	381,300	396,600	412,500	429,000	430,000	**2,049,400**
	4,091,400	2,476,700	3,131,300	3,146,600	2,612,500	2,729,000	2,830,000	**16,926,100**
Funding Sources								
Fund Reserves	3,341,400		150,000	296,600	1,862,500	1,979,000	2,080,000	**6,368,100**
Grants								
SPLOST		1,127,300	1,681,300	2,100,000				**4,908,600**
State DOT	750,000	1,349,400	1,300,000	750,000	750,000	750,000	750,000	**5,649,400**
	4,091,400	2,476,700	3,131,300	3,146,600	2,612,500	2,729,000	2,830,000	**16,926,100**

	2008 Original	2008 Amended	2009	2010	2011	2012	2013	**TOTALS**
Service Centers								
1. Location #1								
Property acquisition						75,000		**75,000**
Design & Engineering						200,000		**200,000**
Construction							2,750,000	**2,750,000**
Outfitting							275,000	**275,000**
						275,000	3,025,000	**3,300,000**
Funding Sources								
Fund Reserves						275,000		**275,000**
Grants								
Bonding							3,025,000	**3,025,000**
						275,000	3,025,000	**3,300,000**

	2008 Original	2008 Amended	2009	2010	2011	2012	2013	**TOTALS**
Vehicle-Motorize Equipment-all depts.	575,000	500,900	100,000	100,000	662,000	691,000	700,000	**2,753,900**
Funding Sources								
Fund Reserves	575,000	500,900	100,000	100,000	662,000	691,000	700,000	**2,753,900**

Overall Summary of Expenses	8,490,800	6,426,100	4,684,300	4,697,600	8,426,000	8,215,220	18,486,500	**50,935,720**
Overall Summary of Funding Sources								
Fund Reserves	7,740,800	3,649,400	1,703,000	1,347,600	7,426,000	6,965,220	5,743,500	**26,834,720**
Grants	0	300,000	0	500,000	250,000	500,000	0	**1,550,000**
Bonding	0	0	0	0	0	0	5,493,000	**5,493,000**
State DOT	750,000	1,349,400	1,300,000	750,000	750,000	750,000	750,000	**5,649,400**
SPLOST	0	1,127,300	1,681,300	2,100,000	0	0	6,500,000	**11,408,600**
	8,490,800	6,426,100	4,684,300	4,697,600	8,426,000	8,215,220	18,486,500	**50,935,720**