Whitfield County

Fiscal Year 2012 Budget



Whitfield County Board of Commissioners

Mike Babb, Chairman
Gordon C. Morehouse
Harold Brooker
Robby Staten
Greg Jones
Mark Gibson, County Administrator

Fiscal Year 2012 Adopted Budget
Table of Contents

Transmittal Letter 1-11
GGOA Budget Award 12

County in Brief:
- **Commissioners** 13-21
- **County Organization Chart** 22
- **Code of Ethics** 23
- **Budget Resolution Adoption** 24-25
- **Millage Rate Resolution Adoption** 26
- **County Overview** 27-30
- **Other Planning Processes** 31-38
- **Budget Process** 39-40
- **Budget Assumptions** 41-43
- **Budget Background and Strategy Phase I & II** 44
- **Operating Budget Actions** 45
- **Personnel Actions:**
  - **Departmental Personnel Requests** 46
  - **Cost of Living Increase (COLA)** 47
  - Salary Step Increase Program 47
  - **Health Insurance Table** 47

Financial Management Policies 48-58
Long-Term Debt 59-64
General Fund:
- **General Fund Revenues** 65-67
- **General Fund Expenditures - Summary** 68-71
- **Indirect Cost Center Allocations** 72-73
- **Personnel Summary** 74-75
- **Fund Balance Summary** 76-77
- **Individual Department Summaries:**
  - **General Government:**
    - **Board of Elections** 78-80
    - **Board of Commissioners - General Administration** 81-83
    - **Human Resources** 84-87
    - **Finance** 88-90
    - **Information Technology** 91-93

Tax Commissioner	**94-97**
Tax Assessor	**98-100**
Board of Equalization	**101**
Buildings & Grounds	**102-104**
Communications	**105-106**
Judicial:	
Superior Court	**107-111**
Drug Court	**112-113**
Clerk of Superior Court	**114-116**
District Attorney	**117-120**
Magistrate Court	**121-124**
Probate Court	**125-127**
Juvenile Court	**128-130**
Public Defender	**131-133**
Public Safety:	
Sheriff's Department	**134-138**
Fire Department	**139-142**
Coroner	**143-144**
Animal Control	**145-147**
Emergency Management	**148-149**
Emergency Medical Services	**150-151**
Public Works:	
Public Works	**152-155**
Solid Waste Disposal	**156-157**
Health and Welfare:	
Health Department	**158-159**
Family Support Council	**160-161**
Department of Family and Children Services	**162**
Senior Center	**163**
Culture and Recreation:	
Parks and Recreation	**164-167**
Dalton Regional Library	**168-169**
Housing and Development:	
County Extension Service	**170-174**
Inspections & Enforcement	**175-177**
County Engineer	**178-180**
Planning (NWGRC)	**181**

Metropolitan Planning Organization 182-184
Community Development Corporation 185-186
Joint Development Authority 187-188
Northwest Georgia Trade & Convention Center 189
Convention & Visitors Bureau 190

Other Funds:
Special Revenue Funds:
Summary 191-193
Law Library 194
District Attorney's Forfeiture Fund 195
Sheriff's Forfeiture Fund 196
E-911 Emergency Agency 197-199
Tunnel Hill Transportation Enhancement Grant 200
Alternative Dispute Resolution Program 201
Divorcing Parents Seminar 202
Supplemental Juvenile Service Fund 203
Victim's Assistance Program 204
Drug Abuse Treatment & Education 205
Byrne JAG Grant 206
Whitfield County CHIP Grant 207
Crime Victim's Assistance Grant 208
Juvenile Offender's Grant 209
Georgia Civil War Heritage 210
Hotel/Motel Tax Fund 211
Debt Service Fund 212-213
Enterprise & Internal Service Funds 214
Whitfield County Transit Service 215-217

Capital Projects:
Capital Fund Narrative 218-222
2011-2016 Capital Spreadsheets 223-226

Statistical Section 227-249

Glossary 250-257

Whitfield County, Georgia

Finance Director's Office

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

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

Other Planning Processes

The County has completed or updated the following planning studies:

General Government studies:

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

Metropolitan Planning Organizations studies:

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

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

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

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

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

FY 2012 Approved Budget Overview/Highlights

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

The FY 2012 Budget Summary:

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

Millage Rate:

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

Debt Service:

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

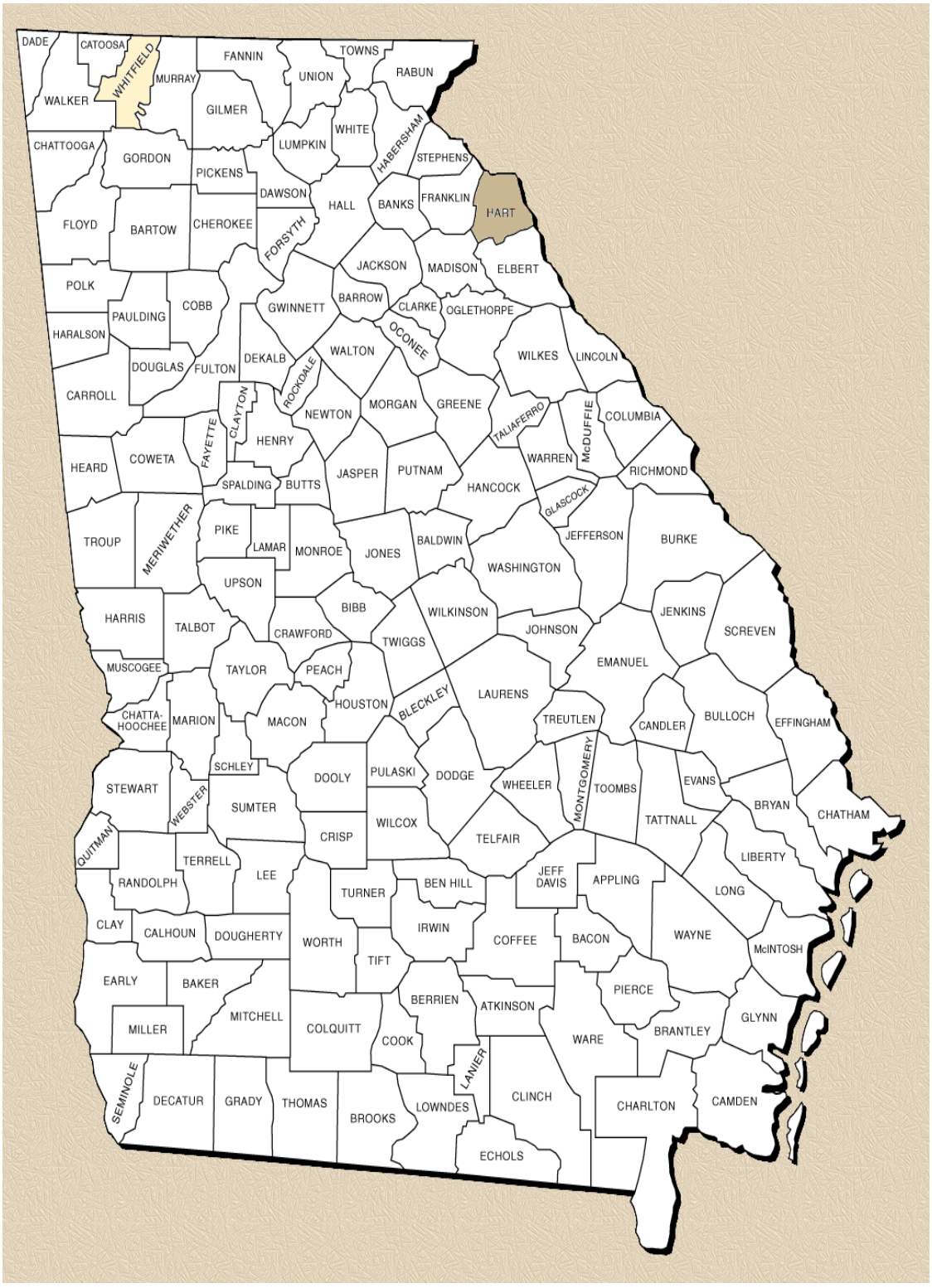
To help fund these projects:

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

Capital Projects:

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

County with Lower Millage Rate



2011 AD VALOREM MILLAGE RATES FOR GEORGIA COUNTIES

Compared to Whitfield County:

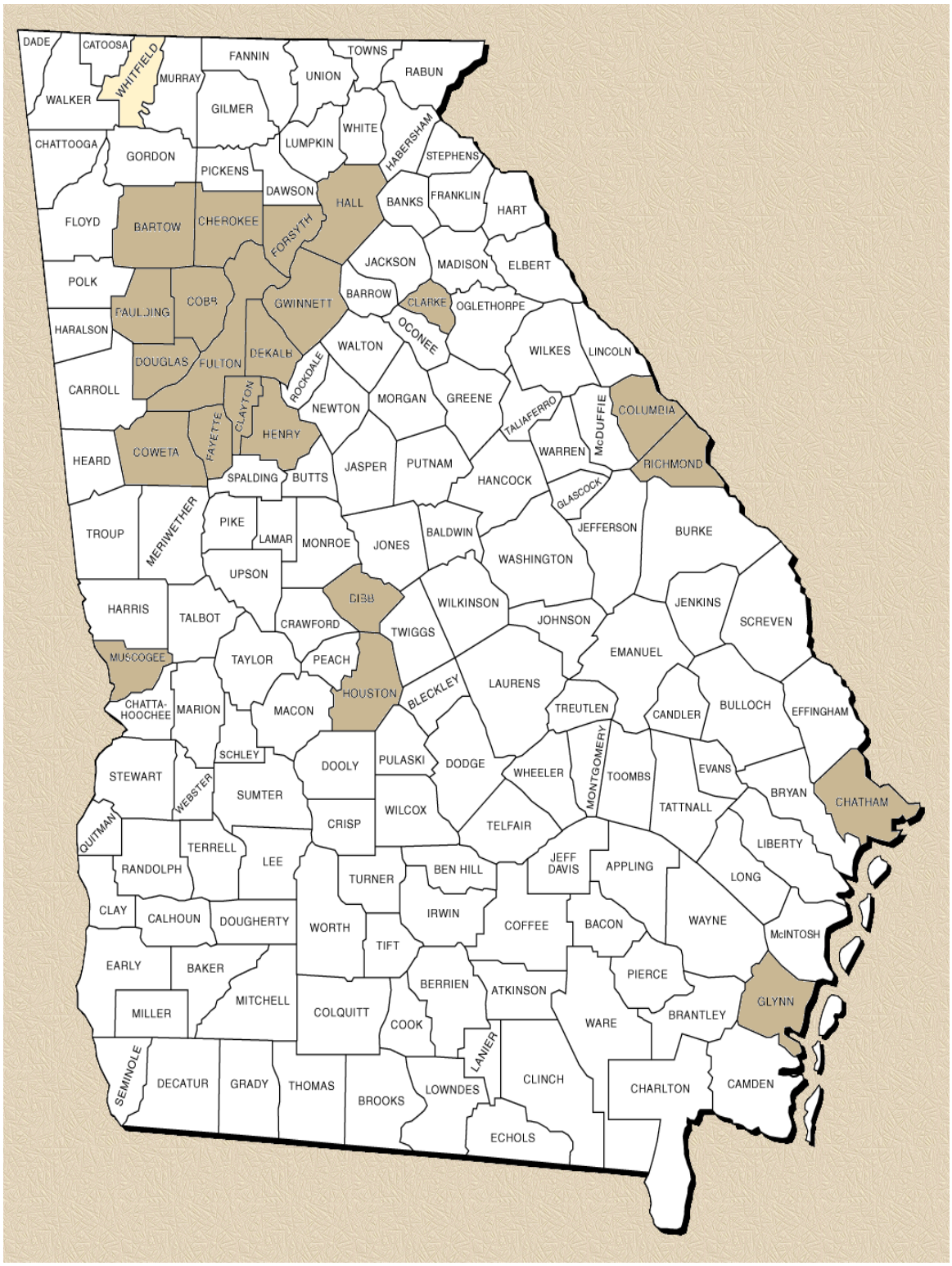
Only 1 out of 158 total counties had a lower **total** millage rate (total rate includes fire districts, bond, emergency service fees, etc.):

County	Millage Rate	Population
1. Hart	4 .264 *.8 Mills less*	25,213 (2010 Census)
2. **Whitfield**	**5.061**	**102,599 (2010 Census)**

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

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

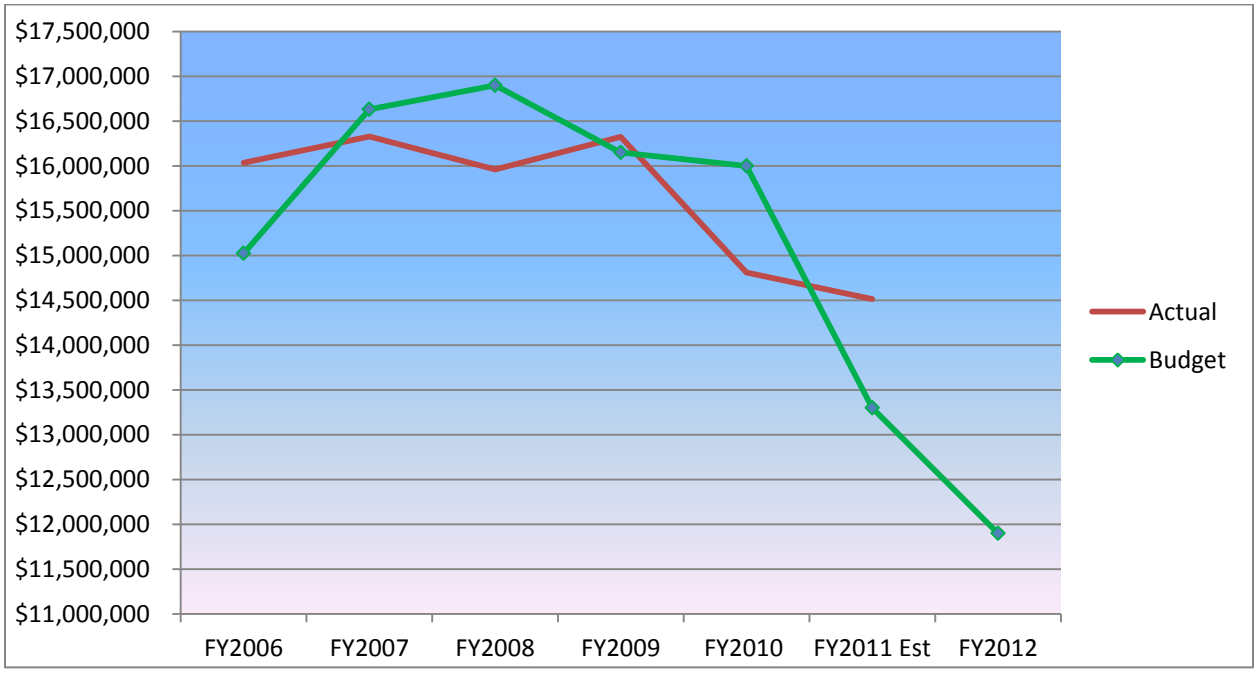
Georgia Counties with Higher Economic Ranking per DOR Listing

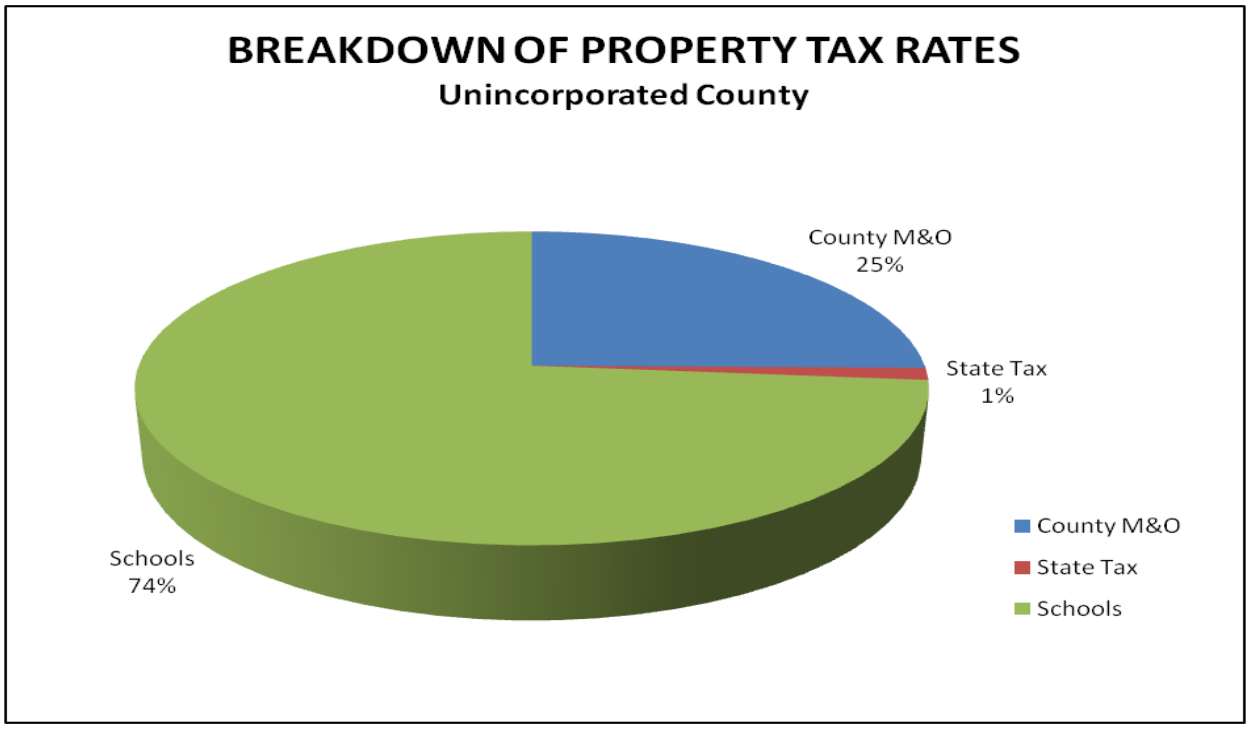


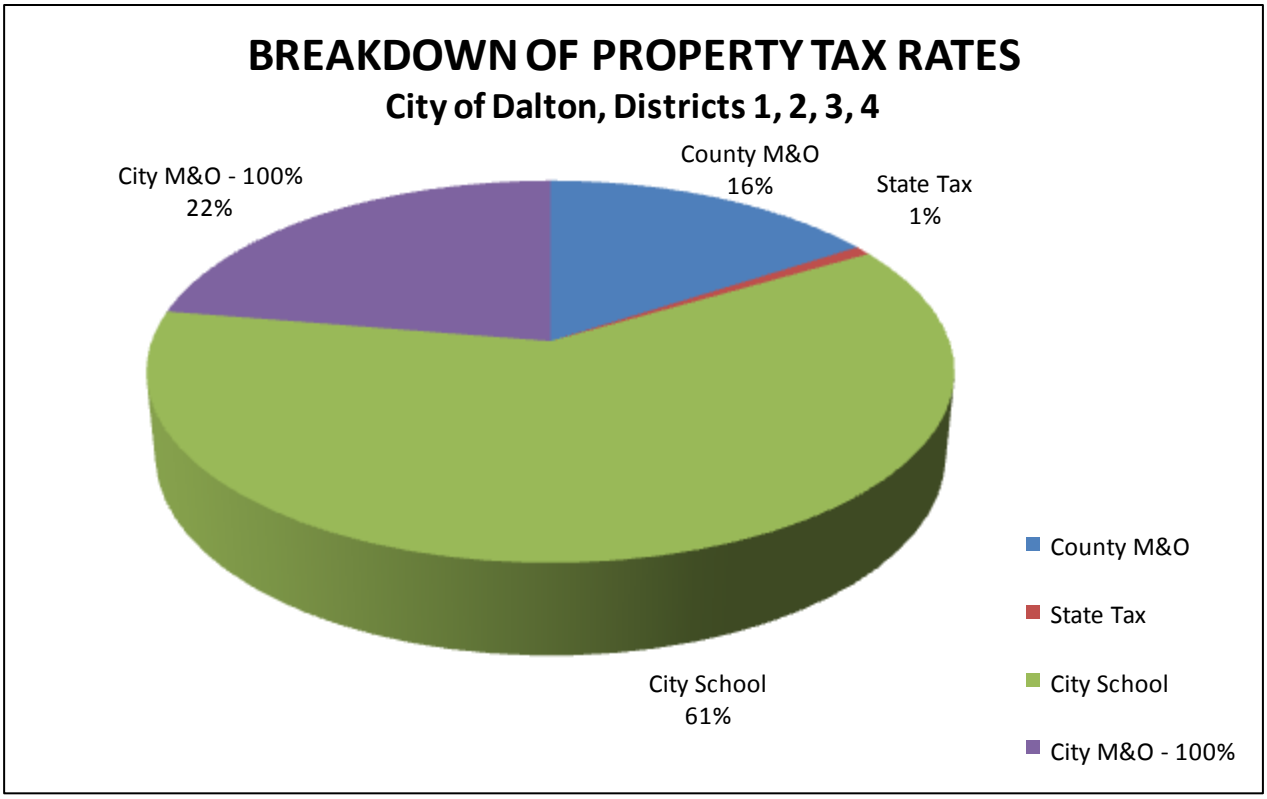
Property Tax

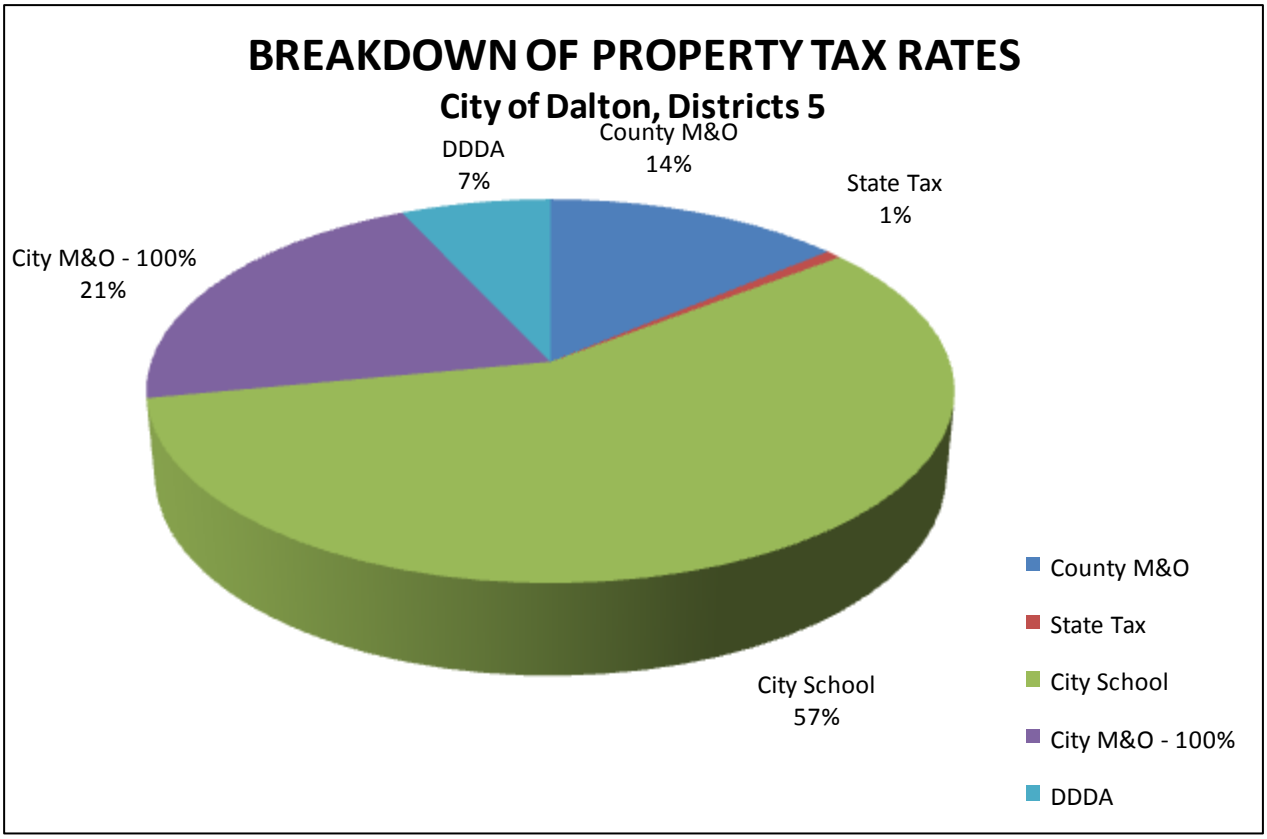
Due to ongoing market conditions, property tax collections are expected to decrease in 2012 on the residential, commercial and industrial property in the County. The Freeport exemption will be at 100% for the coming year. *See attached chart. Note: Actual receipts for the current tax year include all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

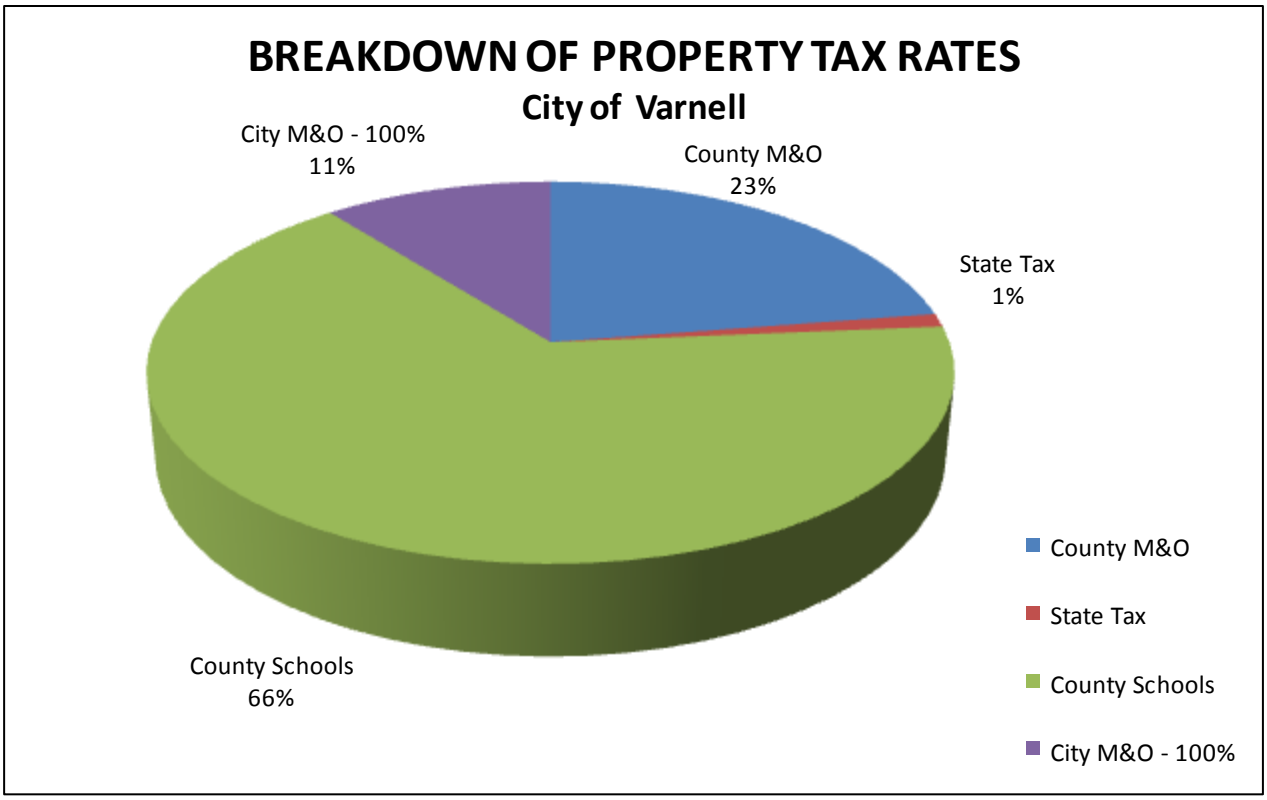
As the Board of Commissioners will make the decision on setting the millage rate for 2012 late in the year, no adjustment is included in the budget at this time. As mandated by state law, the millage rate is assessed on only 40% of the property valuation. A separate chart is attached to show how a dollar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




BREAKDOWN OF PROPERTY TAX RATES
Unincorporated County
County M&O
25%
State Tax
1%
Schools
74%
County M&O
State Tax
Schools


BREAKDOWN OF PROPERTY TAX RATES
City of Dalton, Districts 1, 2, 3, 4
City M&O - 100%
22%
County M&O
16%
State Tax
1%
City School
61%
County M&O
State Tax
City School
City M&O - 100%


BREAKDOWN OF PROPERTY TAX RATES
City of Dalton, Districts 5
DDDA
7%
County M&O
14%
State Tax
1%
City M&O - 100%
21%
City School
57%
County M&O
State Tax
City School
City M&O - 100%
DDDA

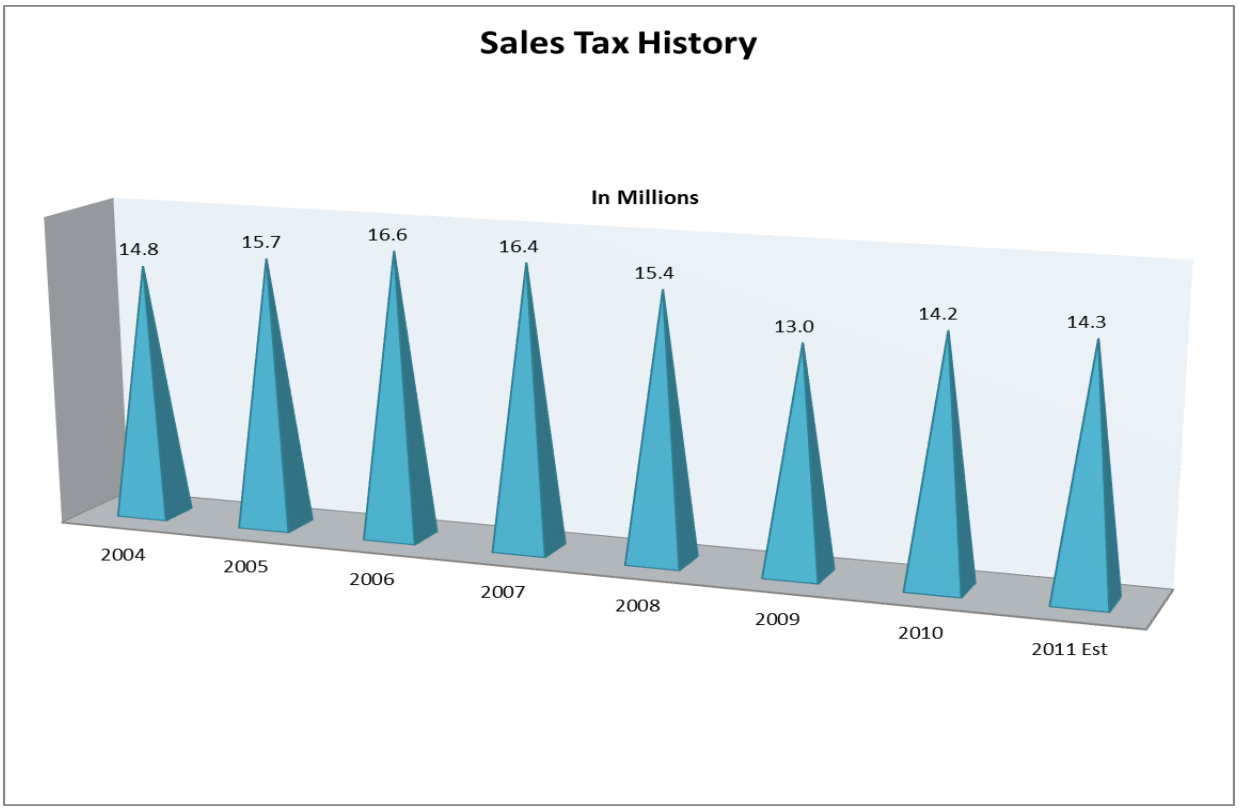

BREAKDOWN OF PROPERTY TAX RATES
City of Varnell
City M&O - 100%
11%
County M&O
23%
State Tax
1%
County Schools
66%
County M&O
State Tax
County Schools
City M&O - 100%

Sales Tax

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

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

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



Key Budget Notes

Allocations

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

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

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

Performance Measures

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

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

Conclusion

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

Respectfully Submitted,

Mark Gibson
County Administrator



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Whitfield County Board of Commissioners

Georgia

For the Fiscal Year Beginning

January 1, 2011

Linda C. Davidson Jeffrey P. Ernst

President Executive Director

WHITFIELD COUNTY BOARD OF COMMISSIONERS

FISCAL YEAR 2012 BUDGET

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

Proprietary Funds
Enterprise Funds

Fiduciary Funds
None

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

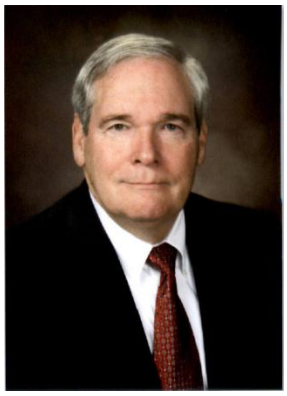
Hon. Mike Babb, Chairman

Hon. Gordon Morehouse
Hon. Harold Brooker

Hon. Robby Staten
Hon. Greg Jones

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

*****Finance Director*****
(Vacant)



Mike Babb
Commission Chairman

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

~~~~~~

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

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



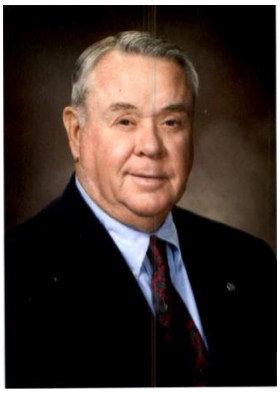
Gordon Morehouse
Commissioner
District 1

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

~~~~~~

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

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



Harold Brooker
Commissioner
District 2

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

~~~~~~

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

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



Robby Staten
Commissioner
District 3

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

~~~~~~

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

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

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



Greg Jones
Commissioner
District 4

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

~~~~~~

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

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

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

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



County Administrator
Mark Gibson

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

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

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

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

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

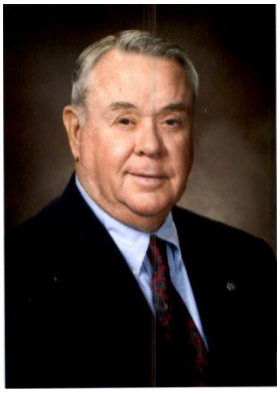
Our county departments operate on budgets that are most cost effective and provide a level of service the citizens expect. Changes have occurred to increase efficiencies and more are sure to come. Nevertheless, the County will provide the levels of service expected.

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

WHITFIELD COUNTY BOARD OF COMMISSIONERS



Commissioner, District 1
Gordon Morehouse



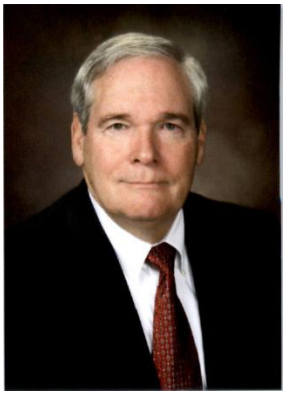
Commissioner, District 2
Harold Brooker



Commissioner, District 3
Robby Staten



Commissioner, District 4
Greg Jones

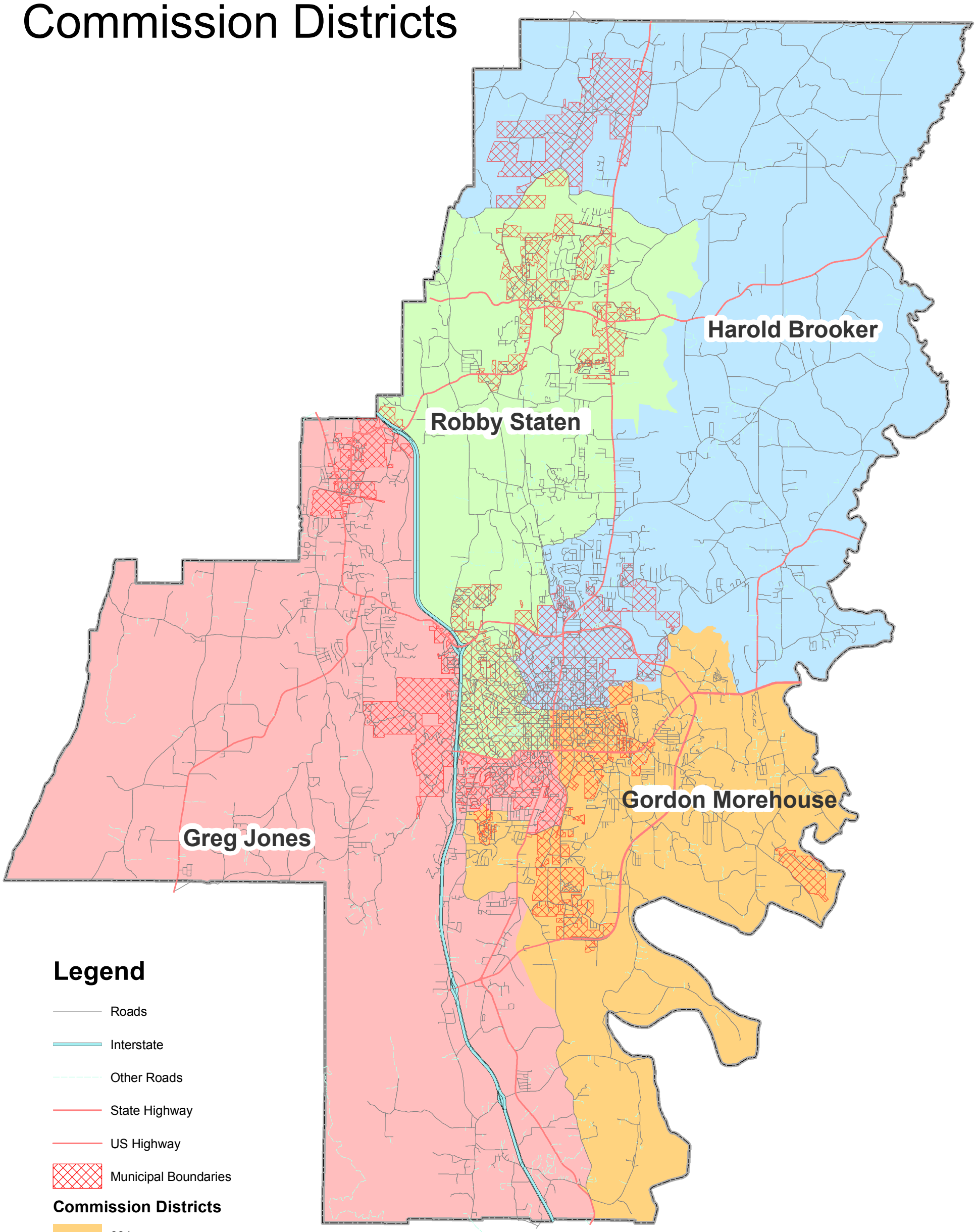


Commission Chairman
Mike Babb



County Administrator
Mark Gibson

Whitfield County
Commission Districts



Legend

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

Commission Districts

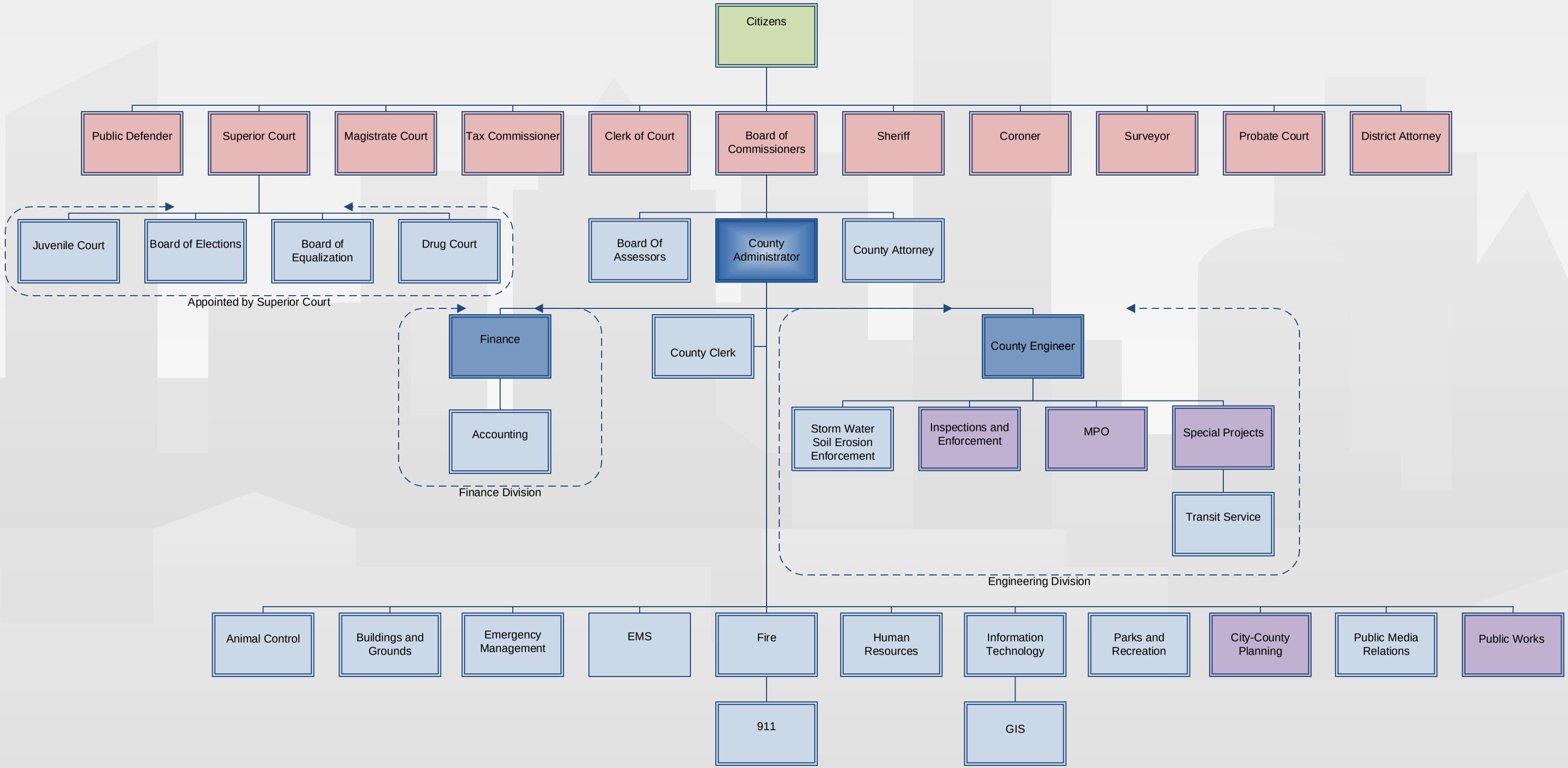
- 001
- 002
- 003
- 004

N
W E
S

0 1 2 4
Miles

Printed 1/29/2010
Whitfield County, GA
FY2012 Adopted Budget

Whitfield County Government Organizational Chart



Code of Ethics

Whitfield County Board of Commissioners

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

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

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

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

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

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

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

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

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

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

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

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

12. To prohibit disbursement of privileged information.

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

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

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

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

GENERAL FUND

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

SPECIAL REVENUE FUNDS

REVENUES	*$3,083,234*	*EXPENDITURES*	*$3,497,840*
Fund Balances	*414,606*		
TOTAL REVENUES & FUND BALANCE	*$3,497,840*	*TOTAL EXPENDITURES*	*$3,497,840*

DEBT SERVICE FUND

REVENUES	*$0*	*EXPENDITURES*	*$546,269*
Fund Balance	*546,269*		
TOTAL REVENUES & FUND BALANCE	*$546,269*	*TOTAL EXPENDITURES*	*$546,269*

CAPITAL PROJECTS FUND

REVENUES	*$350,000*	*EXPENDITURES*	*$26,950,000*
Other Financial Sources	*1,600,000*		
Fund Balance	*25,000,000*		
TOTAL REVENUES & FUND BALANCE	*$26,950,000*	*TOTAL EXPENDITURES*	*$26,950,000*

PROPRIETARY FUNDS

REVENUES	*$610,559*	*EXPENSES*	*$680,653*
Other Financial Sources	*70,094*		
TOTAL REVENUES & NET ASSETS	*$680,653*	*TOTAL EXPENSES*	*$680,653*

Mike Babb

Chairman - Whitfield County Board of Commissioners

ATTEST: Samantha Beard

DATE: 12/28/2011

WHITFIELD COUNTY, GEORGIA

RESOLUTION FIXING TAX RATE FOR 2011

The time having arrived for fixing the tax rate to be levied by Whitfield County for the year 2011, it is resolved by the Board of Commissioners of said County that the tax rate for 2011 be, and the same is hereby fixed as follows: On each $1,000.00 of property the tax levied is apportioned as follows:

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

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

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

This the 14th day of October 2011.

BOARD OF COMMISSIONERS
WHITFIELD COUNTY, GEORGIA

BY: _____
MIKE BABB, CHAIRMAN

BY: _____
HAROLD BROOKER, VICE CHAIRMAN

BY: _____
GREG JONES, MEMBER

BY: _____
GORDON MOREHOUSE, MEMBER

BY: _____
ROBBY STATEN, MEMBER

ATTEST:

_____
MARK GIBSON, COUNTY ADMINISTRATOR
WHITFIELD COUNTY, GEORGIA

WHITFIELD COUNTY, GEORGIA – OVERVIEW

GENERAL INFORMATION

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

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

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

Government

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

County Services

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

DESCRIPTION OF FUNDS

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

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

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

Fiduciary Funds

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

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

Whitfield County has adopted budgets for the following funds:

Governmental Funds

General Fund

Special Revenue Funds

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

Capital Projects Funds

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

Debt Service Fund

Proprietary Funds

Enterprise Fund

- Whitfield Transit System

OTHER PLANNING PROCESSES

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

General Government Studies

Whitfield County Comprehensive Plan

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

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

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

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

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

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

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

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

- Key milestones and results

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

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

- Budget Impact

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

Whitfield County Parks and Recreation Master Plan

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

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

Recommendations were made for the following:

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

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

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

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

Whitfield County Administration Buildings Feasibility Study

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

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

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

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

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

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

Whitfield County Rural Public Transit Plan

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

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

Short Range (1-2 Years):

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

Mid Range (2-5 years):

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

Long Term (Over 5 years):

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

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

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

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

Greater Dalton/Whitfield Metropolitan Planning Organization (GDMPO) Studies

GDMPO 2035 Long Range Transportation Plan

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

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

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

GDMPO FY2012-FY2015 Transportation Improvement Program

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

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

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

GDMPO FY2012 Unified Planning Work Program

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

Whitfield County met the following objectives with the UPWP:

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

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

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

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

BUDGET PROCESS

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

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

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

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

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

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

Fiscal Year 2012 Budget Schedule

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

Fiscal Year 2012 Budget Assumptions

- The economy has officially ended the recession but faces a slow recovery period
- New industry will begin. Home construction will start slow growth
- Population counts will stabilize and work force declines seen in FY09/10 will start a recovery in FY12
    - Demands for all types of public safety, courts, and general services will continue at FY11 levels

- No inflationary factors have been added to this Budget except for the following:
    - Medical insurance premiums will increase
    - An increase in Millage Rate is needed; however, economic factors may dictate a constant rate
- The General Fund Capital Budget is presented as a separate Fund
    - The recommended source for the Capital Budget is the Fund Balance and an addition transfer from General Fund. To be able to fund all the scheduled Capital spending, a new SPLOST would also be needed.
- The threshold for Capital spending will remain at $10,000

Fiscal Year 2012 Capital Work

- Ongoing preservation and upgrades of Administrative Buildings #2 and #1

- Ongoing construction work at the Westside Park complex including construction of the Miracle Field

- Work on the Transportation SPLOST Project will continue. FY10 was the last year of revenue collections but FY12 projects will use remaining funds. The FY12 work will consist of a small amount of engineering, additional property acquisition for new right-of-ways, utility relocation, and many road construction, and resurfacing & safety improvement projects contracts will be let.

- Replacement of 10 Sheriff vehicles, a ladder truck and a pumper engine for the Fire Department, and critical replacement of other County vehicles

Additional Goals and Objectives

- Support the Joint Development Authority in developing the new commerce park to accommodate business diversity

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

Financial Initiatives for FY2012

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

Fiscal Year 2012 Budget Strategy Phase I

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

The FY12 Strategy is based on the following points:

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

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

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

Budget Strategy Phase II

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

FY12 Operating Budget Actions

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

Departmental Personnel Request 2012

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

Cost of Living Increase (COLA)

For 2012, the Cost of Living increase is deferred.

Normal procedures:

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

2012 "Salary Step Increase" Program

For 2012, the "Salary Step Increase" is deferred.

Normal procedures:

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

HEALTH INSURANCE TABLE

GROUP HEALTH INSURANCE

	2009 Actual	2010 Actual	2011 Proposed	2012 Proposed
County Cost	$3,951,144	$6,034,200	$3,886,972	3,773,305

Financial Management Policies

OPERATING BUDGET POLICIES:

1. Whitfield County will strive to finance all current expenditures with current revenues. Even though legally allowable (see item #4), the use of prior year fund balance to finance current year expenditures will be avoided unless a majority of the Board of Commissioners approve the unusual use by resolution. The government will strive to avoid budgetary procedures that balance current expenditures through the obligation of future resources. Whitfield County will not use short-term borrowing to meet operating budget requirements.

2. The operating budget will provide for adequate maintenance of capital equipment and facilities as well as planning for their orderly replacement.

3. All Governmental Funds are subject to the annual budget process. Budgets will be prepared for Enterprise Funds to establish fees and charges and to control expenses.

4. The annual operating budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available, including prior year fund balance, must equal total estimated expenditures for each fund.

5. All budgets will be adopted on the basis of accounting used for financial reporting purposes with Generally Accepted Accounting Principles (GAAP). There are no differences between the basis of accounting and budgeting. Moreover, items such as depreciation and compensated absences are recorded only at the entity wide level and Whitfield County prepares its budgets at the fund level. For governmental funds, revenues are credited when they become measurable and available and expenditures are charged against the budget when they become measurable, when a liability has been incurred, and the liability will be liquidated with current resources. For enterprise funds, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

6. Appropriations not spent during the fiscal year will lapse at year end. Therefore, they are not recorded as a reservation of the fund balance. Outstanding commitments are re-budgeted each year. They will be charged against the new year's budget when a liability has been incurred.

7. The budget shall be adopted at the legal level of budgetary control which is the fund/department level (i.e., expenditures may not exceed the total for any department within a fund). Transfers of appropriations within a

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

8. Whitfield County will strive to include an amount in the General Fund budget approved by the Chair and Commission (i.e., a line item for contingencies) for unforeseen emergency operating expenditures. The amount of the contingency will be no more than 5% of the operating budget.

9. Whitfield County will maintain a budgetary control system to ensure that purchases are not authorized if there are not sufficient funds in the budget to pay for them. The county will prepare timely financial reports comparing actual revenues and expenditures with budgeted amounts so that the Board of Commissioners, County Administrator, department heads and other interested parties may monitor the adherence to the budget.

10. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever possible.

11. Whitfield County shall comply with all state laws applicable to budget hearings, public notices, public inspection, and budget adoption.

12. It is expected that the revenues for Enterprise fund budgets shall be sufficient to pay the expenses of those funds. Excess revenues of Enterprise funds shall not be transferred to other funds unless authorized in the Annual Budget.

FUND RESERVE POLICIES:

1. Purpose:

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

2. Undesignated Fund Balance:

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

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

B. Purpose. The undesignated fund balance serves a number of stabilizing purposes. It represents a savings account or "rainy day fund" which is available for unforeseen emergencies, provides a cash flow cushion to offset the need for borrowing in anticipation of tax receipts, and provides evidence to Whitfield County's bond holders and bond rating agencies of financial stability and credit worthiness.

C. Policy. It is the policy of Whitfield County to maintain an undesignated fund balance approximately 25% of operating expenditures (90 days).

D. Deficits in Other Funds. Before applying the provisions of this policy, the Finance Director along with the County Administrator shall make a recommendation to the Board of Commissioners to transfer funds from the General Fund to eliminate deficits in other funds of the primary government. The first step will be for the Finance Director to transfer funds to eliminate any amounts due to the General Fund from those other funds that cannot be repaid since there was a deficit in the funds. Then such additional funds necessary to eliminate the deficits shall be transferred to those funds. These transfers will serve to reduce the General Fund undesignated fund balance used in the computation in 2.F. below.

E. Computation of Fund Balance. On an annual basis upon receipt of the audit for the prior fiscal year, the Finance Director shall calculate the percentage of General Fund expenditures represented by the undesignated fund balance. This shall be calculated as follows: General Fund Expenditures plus Other Financing Uses shall be taken from The Statement of Revenues, Expenditures, and Changes in Fund Balance, Governmental Funds. Other financing uses shall be computed on a gross basis except that transfers to the Capital Projects Fund during the year shall be excluded from the amount of other financing uses. The unreserved/undesignated fund balance from Balance Sheet, Governmental Funds shall be divided by the total General Fund expenditures/uses.

F. Transfer or Appropriation of Undesignated Fund Balance. The Board of Commissioners may, by resolution, transfer amounts from Whitfield County's undesignated fund balance to any designated reserve. Funds may also be authorized for expenditure from undesignated fund balance through Board of Commissioners appropriation.

G. Priority Uses for Fund Balance Surplus. Any surplus fund balance may be used for the purposes set forth below:

1) To increase designated reserves set aside to offset established or anticipated liabilities of the General Fund where existing reserves, if any, are insufficient.

2) To increase the designated reserve for improvements established below.

3) To increase other established capital reserves where such reserves may be insufficient to meet their purposes, as set forth below.

4) To increase Whitfield County's appropriated contingency - account to address unanticipated current year needs.

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

3. Designated Fund Balance Reserves

There are hereby established the following designated reserves:

A. Capital Projects Reserve.

B. Debt Service Reserves.

C. Special Program Reserve.

4. Capital Projects Reserve

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

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

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

C. Authority to Use and Withdraw. The Board of Commissioners must authorize the expenditure of these funds either as an element of the annual General Fund operating budget or through a separate appropriation resolution. Funds may be transferred from this reserve to other designated reserves or released to undesignated fund balance by BOC resolution. Funds may be transferred to a Capital Project Fund. Funds can then be expended from the Capital Projects Fund for items that have been included in a capital budget approved by Board of Commissioners resolution.

D. Amounts of Limits. No limitations are placed on the amount which may be carried in this reserve.

5. Debt Service Reserve

A. Purpose. The Debt Service Reserve is established to assist the County in continuing its normal operations without increasing the tax rate or by reducing tax rate increases. As such, this source may be used to fund any appropriate County expenditure.

B. Funding. The Debt Service Reserve may be funded by direct annual appropriation and through transfers from undesignated fund balance or other reserves.

C. Authority to Use. The Board of Commissioners must authorize the use of this reserve through an appropriation resolution.

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

6. Special Projects Reserve

A. Purpose. The Special Projects Reserve is established to assist the County in continuing its normal operations without increasing the tax rate or by reducing tax rate increases. As such, this source may be used to fund any appropriate County expenditure.

B. Funding. The Special Projects Reserve is funded by specific revenue sources that are legally restricted as to use by Federal or State Governments or special purposes established by the Board of Commissioners.

C. Authority to Use. Each project has its own authority for use and can use it for the designated/legal purposes up to the full reserve balance.

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

7. Other Provisions

A. Creation of New Reserves. The Board of Commissioners may, at their discretion, create such other reserve funds as shall be deemed advisable. Such reserves shall be created by BOC resolution which shall include a statement as to the intent and purpose of the fund, the funding mechanism, and the authority to use and withdraw from the fund.

B. Elimination of Reserves. The Board of Commissioners may, by BOC resolution, eliminate any existing reserve. At the time such reserve is eliminated, the BOC shall either transfer any remaining balance to another designated reserve or undesignated fund balance or appropriate the remaining balance within the reserve to be used for the purpose for which the reserve was established, or for any other purposes designated by the Board of Commissioners.

C. Administrative Responsibilities. The Finance Director shall be responsible for monitoring Whitfield County's various reserves and for insuring that this policy is adhered to. The County Administrator is authorized to make recommendations to the BOC on the use of reserve funds both as an element of the annual operating budget submission and from time to time throughout the year as needs may arise.

REVENUE ADMINISTRATION POLICIES:

1. Whitfield County will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and in-elastic revenue sources to minimize the effect of an economic downturn.

2. Whitfield County will estimate its revenues by an objective analytical process that strives to avoid estimates that are not achievable.

3. Whitfield County will follow a policy of paying for services with user charges when possible to reduce the reliance on taxes and other general revenue sources.

4. Whitfield County will aggressively seek public and private grants, contracts, and other outside sources of funding projects when appropriate.

5. Whitfield County will establish the levels of all user charges based on an analysis of the cost of providing the services. User charges will be re-evaluated annually.

6. Whitfield County will set fee charges for each Enterprise Fund at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets and requirements for future capital costs.

ACCOUNTING. AUDITING. & FINANCIAL REPORTING:

1. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with GA Code 36-81-7.

2. Whitfield County Government will prepare a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Principles (GAAP).

3. Whitfield County will strive to prepare the Comprehensive Annual Financial Report to meet the standards of the GFOA Certificate of Achievement in Financial Reporting Program.

4. Whitfield County will establish and maintain a high degree of accounting practice. Accounting systems will conform to Generally Accepted Accounting Principles (GAAP).

5. Whitfield County will maintain accurate records of all assets to insure a high degree of stewardship of public property.

6. Whitfield County will develop an ongoing system of financial reporting to meet the needs of the governing authority, the manager, department heads, and the general public. The reporting systems will promote budgetary control and comparative analysis.

7. Whitfield County shall review billings related to the various properties in the name of Whitfield County Industrial Development Authority on behalf of private entities to be sure that all entities are paying the correct amount of property tax.

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

   Where tax abatement agreements have been entered into with those

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

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

DEBT POLICIES:

1. Whitfield County will confine long-term borrowing to capital improvements and moral obligations.

2. Whitfield County will not use short-term debt for operating purposes.

3. Whitfield County will follow a policy of full disclosure on every financial report and bond prospectus.

4. General obligation debt will not be used for enterprise activities.

5. Enterprise Fund debt will be used only when revenues are sufficient to satisfy operating expenses and debt service requirements.

6. Whitfield County will limit the use of lease purchase and other short-term debt when possible.

INVESTMENT POLICIES:

1. Whitfield County will maintain a program of investing all government funds under the direction of the Manager or designee.

2. The investment program shall be operated based on the following principles in the order listed.

   A. Legality - all investments comply with state and local laws.

   B. Safety - principal is protected from loss with secure investment practices and collateralization.

   C. Liquidity - investments are readily convertible to cash when needed without losses; and

D. Yield of Return on Investment - earnings are maximized without diminishing the other principles.

3. The investment program shall comply with all Georgia laws and federal/state regulations for investing public funds and safekeeping/security requirements.

4. The investment program should use a competitive selection process for investments in excess of 30 days. Investments should only be placed with qualified financial institutions.

5. The investment program should provide for a system of internal control over investments and timely financial reporting over investing activities.

6. All investments shall be made with consideration for environmental and human rights impact.

PURCHASING POLICIES:

1. It is the intent of the governing authority of Whitfield County, Georgia to establish uniform regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the county. The administration of this system will comply with the highest ethical and fiscal standards and applicable laws.

2. The County Administrator shall be responsible for the operation of Whitfield County's purchasing system.

3. All departments and agencies of Whitfield County must utilize competitive bidding procedures as specified in an ordinance adopted by the Commission.

4. Bids will be awarded on a nondiscriminatory basis with appropriate efforts to include local businesses.

5. Whitfield County will strive to obtain the highest quality of goods and services for the most economical costs. Bulk purchases, quantity discounts, standardization of common items, and other approaches will be used to economically acquire goods and services.

6. The Finance Department shall have full authority to question the quality to question the quality, quantity, and type of commodity or service requisitioned to assure that the best interest of the County are served. However, the Finance Department shall not alter or in any way change technical requirements stated on the requisition.

7. The Finance Department shall have the authority to require a performance bond, before entering a contract, in such amount as it shall find reasonably necessary to protect the best interests of the County.

8. The Finance Department shall not receive any benefit or profit from any contract or purchase made by the County.

9. Other than advertising novelties, acceptance of gifts at any time shall be prohibited. No County employee shall become obligated to any vendor and shall not conclude any County transaction from which they may personally benefit directly or indirectly.

10. The Finance Department shall strive to maintain strong professional and cooperative relationships with vendors and also with those who have a desire to meet the quality, service, and price needs of the County.

11. All qualified bidders shall be given equal opportunities and terms to quote on a specified item.

12. The Finance Department shall not knowingly issue a purchase order when there is a conflict of interest. All known or suspected conflicts of interest shall be referred to the County Attorney, whose opinion shall be final in the absence of any specific instructions from the County Administrator of County Commissioners. The issuing authority shall document such instructions.

13. The Finance Director shall have the authority to place Vendors on the Ineligible Vendor List for a period of Two (2) Years if the Vendor submits a bid in bad faith, willfully, or repeatedly breaches a contract with the County, or establishes a pattern or practice of unethical or immoral business practices.

BUDGETING AND ACCOUNTING CONTROLS:

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

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

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

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

General Long-Term Debt

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

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

Debt Service Balance Summary

Changes in Long Term Liabilities

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

Governmental Activity Long-Term Debt

Intergovernmental Liability:

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

Intergovernmental Liability	1998
Issued	$ 9,742,966
Interest Rate	5.00%
Period	20 Years

Year	Principal	Interest	Total
2012	475,747	70,521	546,268
2013	395,438	47,495	442,933
2014	310,347	28,705	339,052
2015	220,215	14,405	234,620
2016-2017	150,277	5,191	155,468
Total	$ 1,552,024	$ 166,317	$ 1,718,341

Capital Leases:

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

John Deere Credit	
Financed	$ 360,278
Interest Rate	4.50%
Period	4 Years

Year	Principal	Interest	Total
2012	93,737	4,482	98,219
2013	48,472	638	49,110
Total	$ 142,209	$ 5,120	$ 147,329

Notes Payable:

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

Westside Park Note	
Financed	$ 949,600
Interest Rate	4.25%
Period	10 Years

Year	Principal	Interest	Total
2012	94,960	32,286	127,246
2013	94,960	28,251	123,211
2014	94,960	24,215	119,175
2015	94,960	20,179	115,139
2016	94,960	16,143	111,103
2017	94,960	12,107	107,067
2018	94,960	8,072	103,032
2019	94,960	4,036	98,996
Total	$ 759,680	$ 145,289	$ 904,969

Bonds:

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

Series 2009:

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

Bond Series	2009
Issued	$ 3,625,000
Interest Rate	3.63%
Period	10 Years

Year	Prin	Int	Total
2012	330,000	108,900	438,900
2013	340,000	96,921	436,921
2014	355,000	84,579	439,579
2015	365,000	71,693	436,693
2016	380,000	58,443	438,443
2017	395,000	44,649	439,649
2018	410,000	30,311	440,311
2019	425,000	15,428	440,428
Total	$ 3,000,000	$ 510,923	$ 3,510,923

Series 2010A & 2010B:

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

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

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

Bond Series	2010A
Issued	$ 3,775,000
Interest Rate	2.97%
Period	10 Years

Year	Principal	Interest	Total
2012	340,000	97,268	437,268
2013	350,000	87,021	437,021
2014	360,000	76,478	436,478
2015	370,000	65,637	435,637
2016	380,000	54,500	434,500
2017	395,000	42,991	437,991
2018	405,000	31,111	436,111
2019	415,000	18,934	433,934
2020	430,000	6,386	436,386
Total	$ 3,445,000	$ 480,323	$ 3,925,323

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

Bond Series	2010B
Issued	$ 6,075,000
Interest Rate	5.51%
Period	15 Years

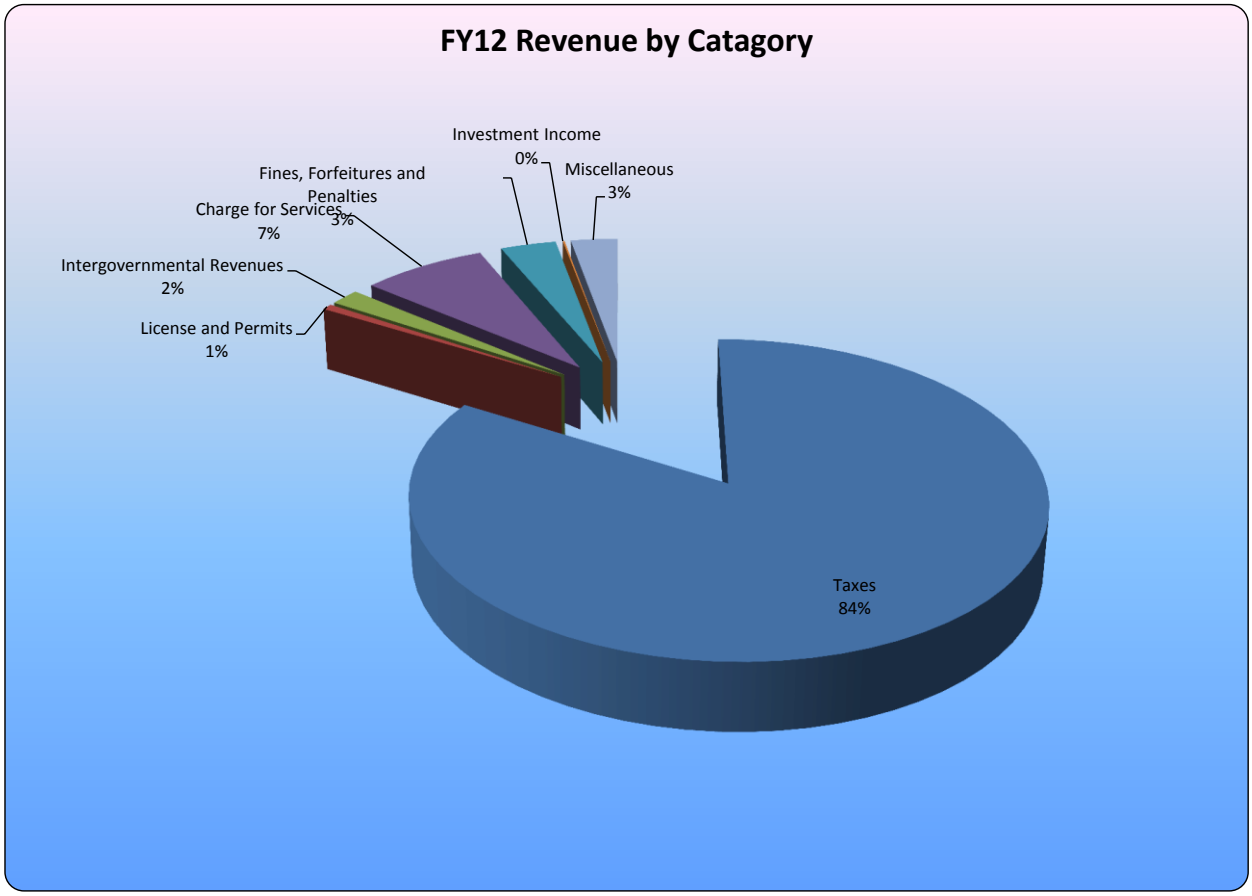
Year	Principal	Interest	Total
2012	300,000	326,468	626,468
2013	315,000	309,524	624,524
2014	335,000	291,617	626,617
2015	350,000	272,745	622,745
2016	370,000	252,909	622,909
2017	390,000	231,971	621,971
2018	415,000	209,793	624,793
2019	435,000	186,376	621,376
2020	460,000	161,719	621,719
2021	485,000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

Series 2011:

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

Bond Series	2011
Bonds Issued	3,220,000.00
Interest Rate	2.825%
Period/Yrs	10

Year	Principal	Interest	Total
2012	270,000	87,151	357,151
2013	295,000	79,171	374,171
2014	300,000	70,766	370,766
2015	310,000	62,150	372,150
2016	320,000	53,251	373,251
2017	325,000	44,141	369,141
2018	335,000	34,818	369,818
2019	345,000	25,213	370,213
2020	355,000	15,326	370,326
2021	365,000	5,156	370,156
Total	$ 3,220,000	$ 477,143	$ 3,697,143


FY12 Revenue by Catagory
Investment Income
0%
Miscellaneous
3%
Fines, Forfeitures and
Penalties
3%
Charge for Services
7%
Intergovernmental Revenues
2%
License and Permits
1%
Taxes
84%

Summary of General Fund Revenues

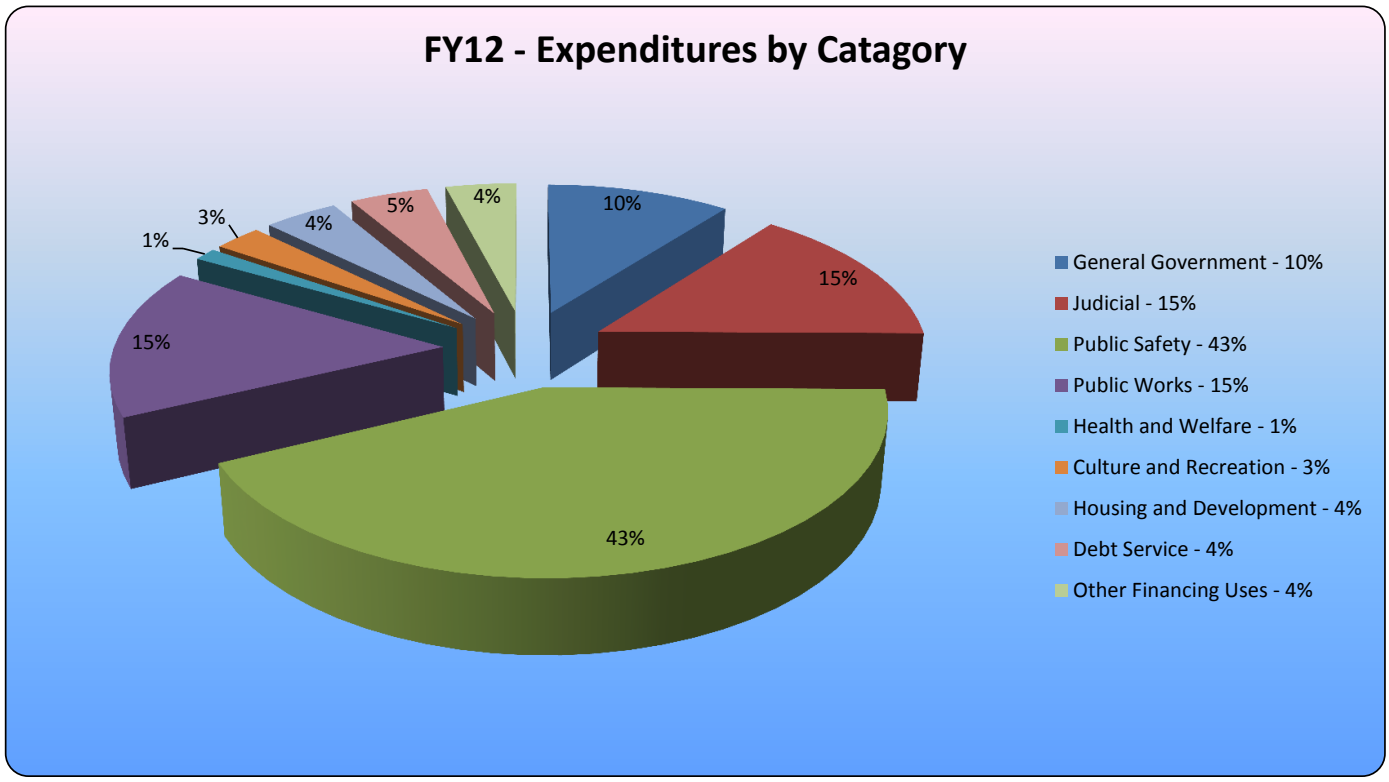
Description	Actual FY2008	Actual FY2009	Actual FY2010	Proposed FY2011	Proposed FY2012
Departmental Expenditures					
Taxes					
Property Taxes	$ 15,958,870	$ 16,322,831	$ 14,611,598	$ 13,500,000	$ 11,900,000
Local Option Sales Taxes	15,357,410	12,998,658	14,175,942	14,350,000	14,500,000
Real Estate Transfer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

Summary of General Fund Revenues

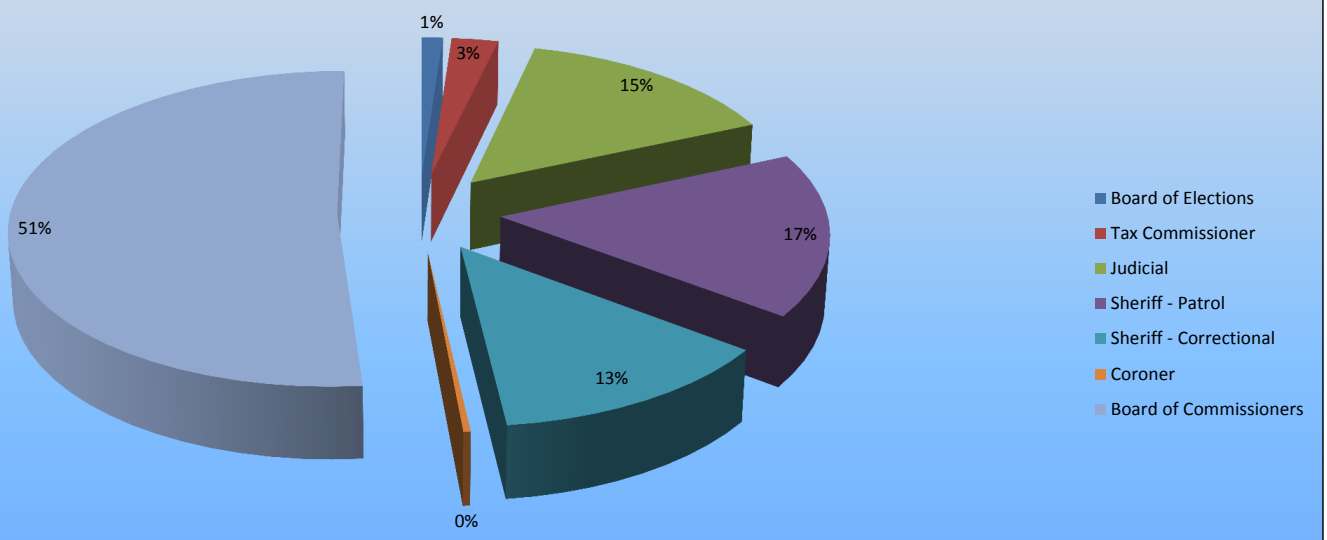
Description	Actual FY2008	Actual FY2009	Actual FY2010	Proposed FY2011	Proposed FY2012
Animal Control Fees	8,164	5,235	3,324	3,500	3,500
Court Administrator-Adoption Fees	1,500	-	500	-	-
Clerk of Court-Other Fees	16,520	15,221	28,138	28,000	23,000
Recreation Activity Fees	-	27,098	43,543	44,000	7,000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

Expenditures by Category

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



BUDGET COMPARISON
CONSTITUTIONAL ELECTED OFFICIALS USE VS BOARD OF COMMISSIONERS CONTROL



Summary of General Fund Expenditures

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

Summary of General Fund Expenditures

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

INDIRECT COST CENTER ALLOCATION

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

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

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

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

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

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

2012 Indirect Cost Allocations

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

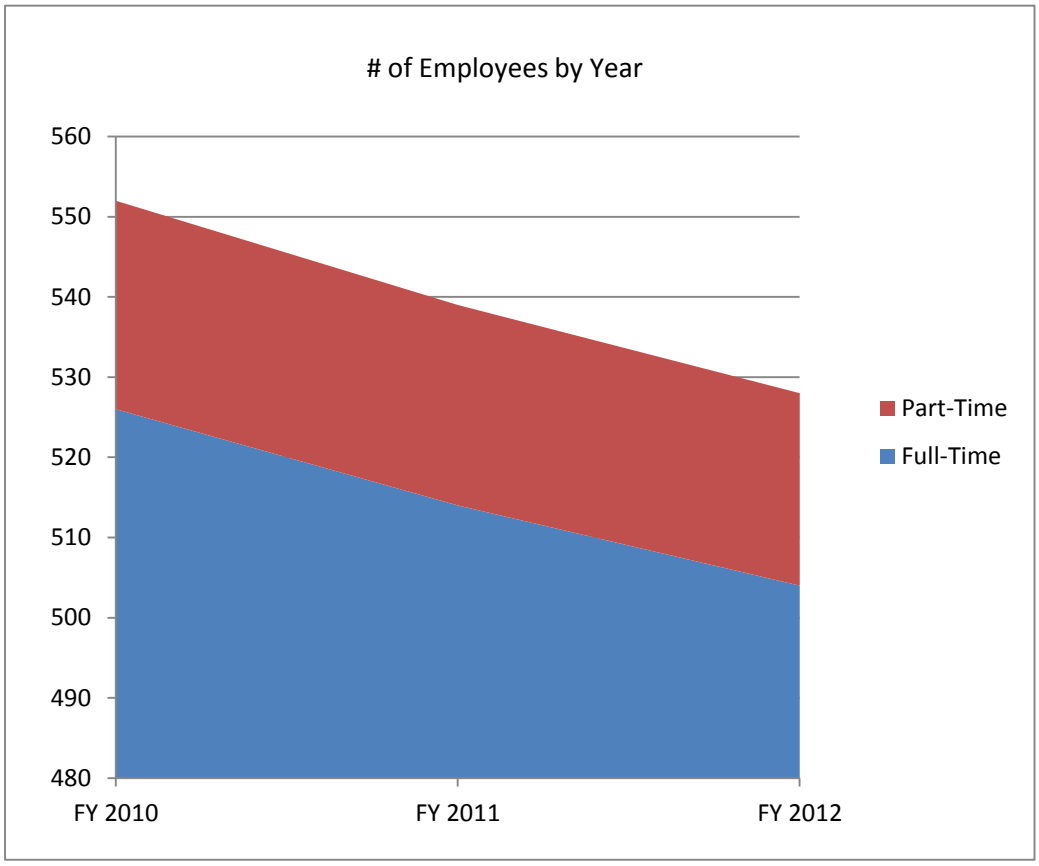
PERSONNEL SUMMARY

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

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

Note the following:

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



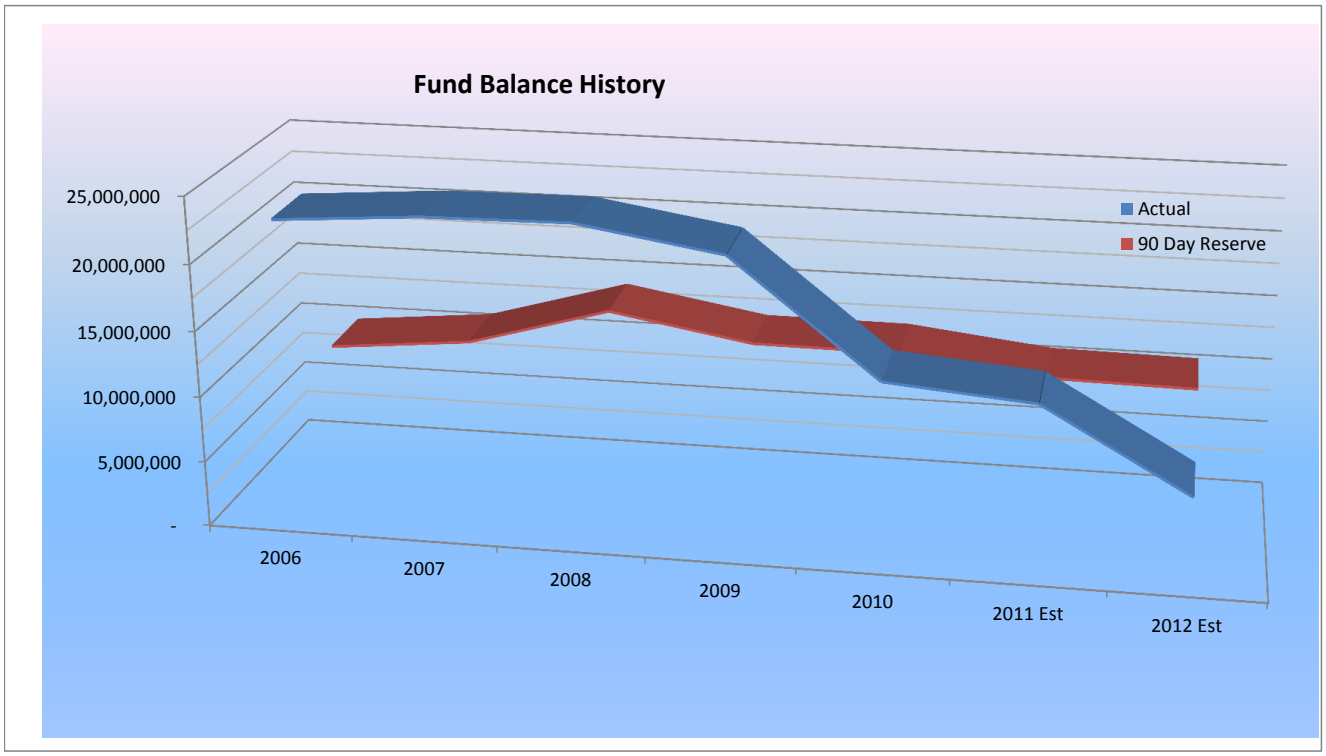
	Full-Time			Part-Time			Total		
	FY 2010	FY 2011	FY 2012	FY 2010	FY 2011	FY 2012	FY 2010	FY 2011	FY 2012
General Government:									
Board of Elections	4	4	4	3	3	3	7	7	7
Board of Commissioners - Administration	3	2	2	5	5	5	8	7	7
Human Resources	3	3	3	0	0	0	3	3	3
Finance	7	7	7	0	0	0	7	7	7
Information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

Fund Balance Estimate

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

Fund Balance by Year

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



BOARD OF ELECTIONS

Mission

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

Goals

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

Performance Measures

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

Budget Summary

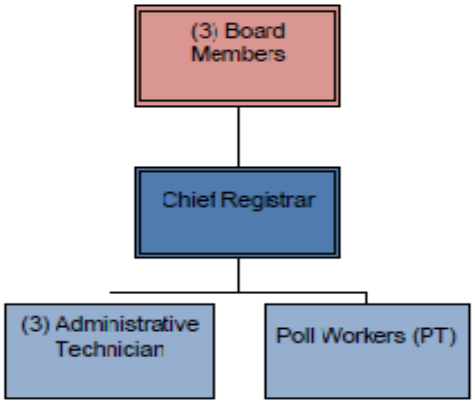
Department/Cost Center:
Board of Elections

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	4.0	4.0	4.0
Part Time	3.0	3.0	3.0
Total	**7.0**	**7.0**	**7.0**

Whitfield County Board of Elections



BOARD OF COMMISSIONERS
General Administration

Mission

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

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

Budget Summary

Department/Cost Center:
Board of Commissioners - General Administation

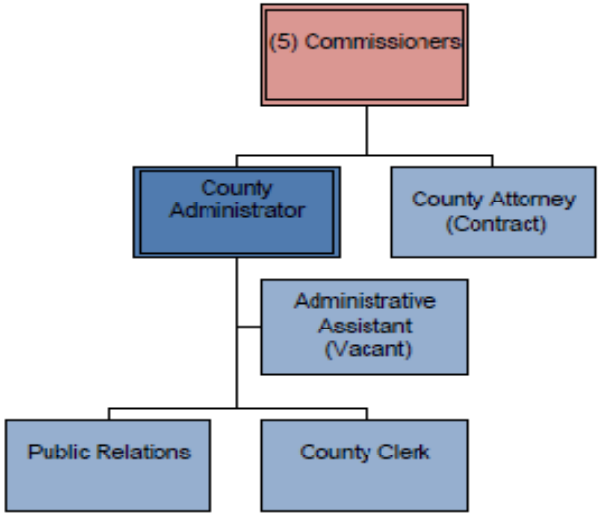
Departmental Expense	Actual FY2009	Actual FY2010	Amended FY2011	Requested FY2012
Personnel	$ 567,593	$ 541,332	$ 246,939	$ 231,200
Travel	53,667	53,662	34,500	24,000
Office Supplies	14,053	16,974	12,000	7,500
Furniture/Equipment	704	4,077	8,000	8,000
Legal/Contract Services	36,194	43,516	5,000	7,000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

Note: 2009 & 2010 Includes HR

Position Summary (General Administration Only - All Years)

	FY 2009	FY 2010	FY 2011
Permanent	3.0	3.0	2.0
Part Time	5.0	5.0	5.0
Total	**8.0**	**8.0**	**7.0**

Whitfield County Board of Commissioners



Human Resources Department (HR)

Mission

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

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

Goals

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

Performance Measures

Department/Cost Center:
Human Resources

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

Budget Summary

Department/Cost Center:
Board of Commissioners - HR

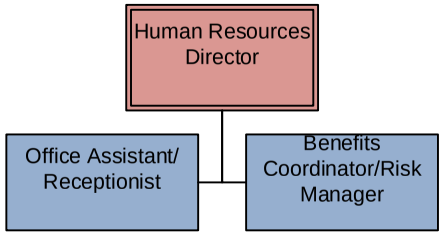
Departmental Expense	Actual FY2009	Actual FY2010	Amended FY2011	Requested FY2012
Personnel			$ 234,969	$ 247,500
Travel			12,590	12,600
Office Supplies			5,000	5,000
Furniture/Equipment			-	-
Legal/Contract Services			20,000	20,000
Operating Supplies			21,250	21,250
Maintenance			53,000	53,000
Vehicle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

Note: Included in BOC Admin until 2011

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	3.0	3.0	3.0
Part Time			
Total	**3.0**	**3.0**	**3.0**

Whitfield County Human Resources



FINANCE DEPARTMENT

Mission

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

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

Goals

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

Performance Measures

Department/Cost Center:
Finance and Accounting Department

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

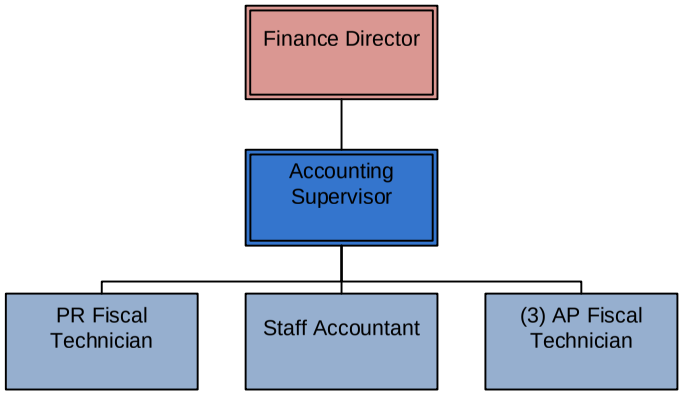
Budget Summary

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	7.0	7.0	7.0
Part Time			
Total	**7.0**	**7.0**	**7.0**

Whitfield County Finance Department



INFORMATION TECHNOLOGY

Mission

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

Vision

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

Goals

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

Performance Measures

Department/Cost Center:
Information Technology

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

Budget Summary

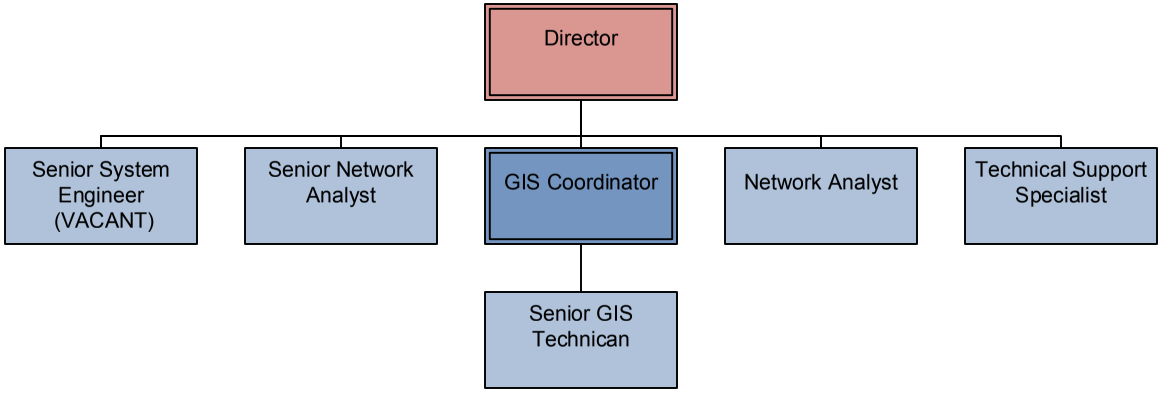
Department/Cost Center:
Information Technology

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	9.0	7.0	7.0
Part Time	0.0	0.0	0.0
Total	**9.0**	**7.0**	**7.0**

IT Department



TAX COMMISSIONER

Mission

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

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

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

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

Goals

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

Methodology- Vision

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

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

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

Foster teamwork ~ encourage proactive innovation ~ Exist to SERVE

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

Performance Measures

Department/Cost Center:
Tax Commissioner

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

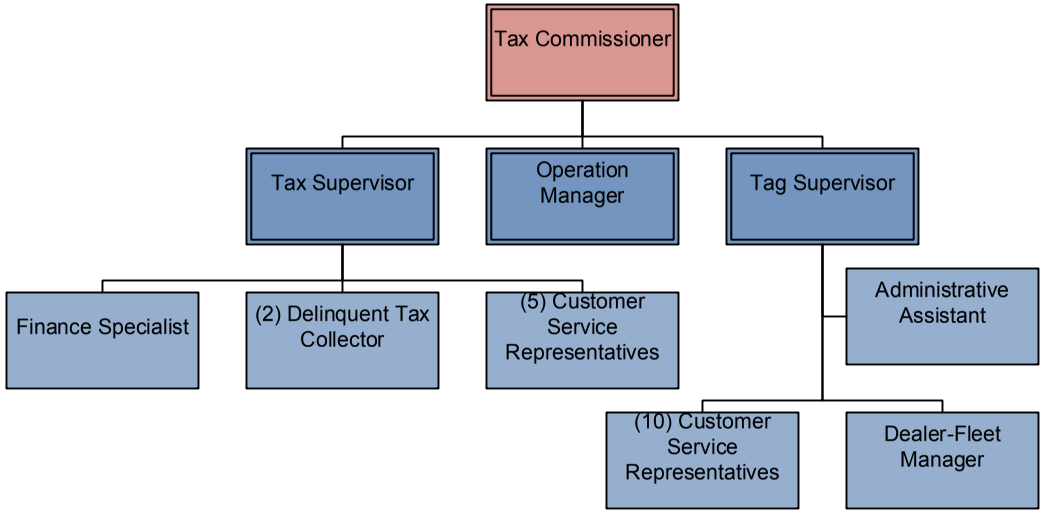
Budget Summary

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	22.0	22.0	22.0
Part Time	1.0	1.0	1.0
Total	**23.0**	**23.0**	**23.0**

Tax Commissioner



TAX ASSESSOR

Mission

We are committed to:

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

Goals

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

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

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

Performance Measures

Department/Cost Center:
Tax Assessors Office

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

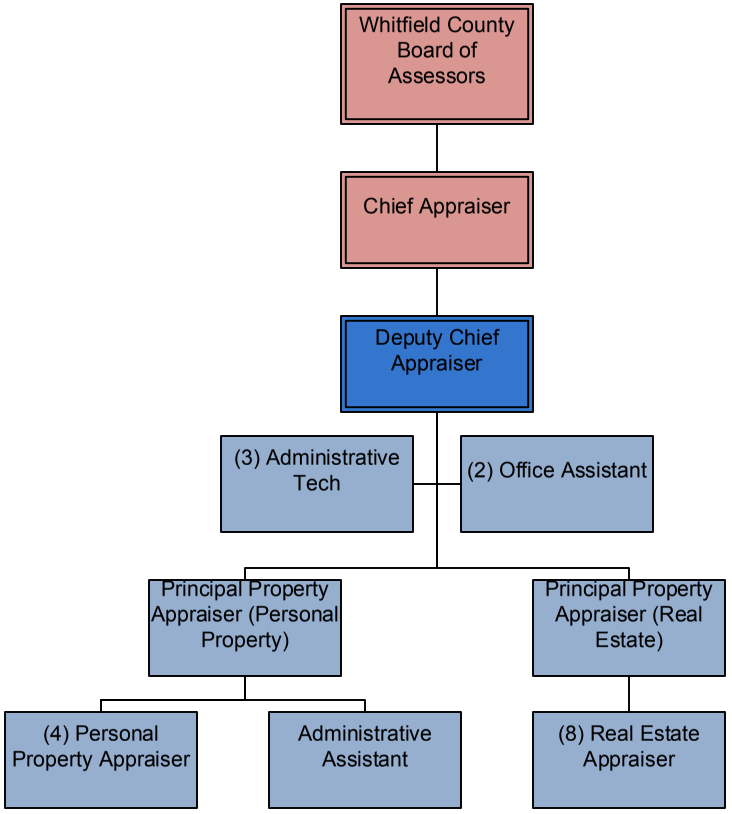
Budget Summary

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	22.0	22.0	22.0
Part Time	5.0	5.0	5.0
Total	**27.0**	**27.0**	**27.0**

Whitfield County Tax Assessor's Office



BOARD OF EQUALIZATION

Mission Statement

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

Performance Measures

Department/Cost Center:
Board of Equalization

Measure	Actual FY2009	Actual FY2010	Projected FY2011	Projected FY2012
Number of Hearings	247	179	300	300

Budget Summary

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

BUILDINGS AND GROUNDS

Mission

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

Goals

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

Performance Measures

Department/Cost Center:
Buildings & Grounds

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

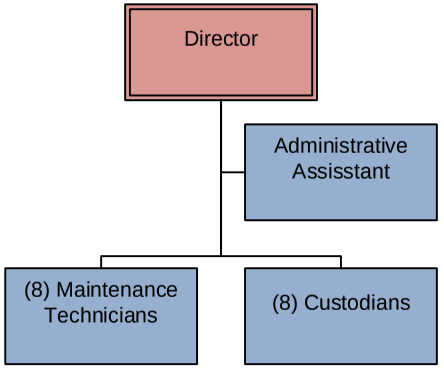
Budget Summary

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	17.0	18.0	17.0
Part Time			
Total	**17.0**	**18.0**	**17.0**

Building and Grounds



COMMUNICATIONS DEPARTMENT

Mission

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

The division is responsible for:

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

Goals

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

Budget Summary

Department/Cost Center:
Communications

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent			
Part Time		1.0	1.0
Contractual	1.0		
Total	**1.0**	**1.0**	**1.0**

SUPERIOR COURT

Mission

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

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

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

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

Goals

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

Performance Measures

Department/Cost Center:
Superior Court - Judicial Administration

Measure	Actual FY2009	Actual FY2010	Projected FY2011	Projected FY2012
Caseload:				
Civil	1,758			
Criminal	2,525			
Domestic	752			

Budget Summary

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	6.0	6.0	6.0
Part Time			
Total	**6.0**	**6.0**	**6.0**

Budget Summary

Department/Cost Center:
Superior Court - Judge Morris

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

Budget Summary

Department/Cost Center:
Superior Court - Judge Boyett

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

Budget Summary

Department/Cost Center:
Superior Court - Judge Adams

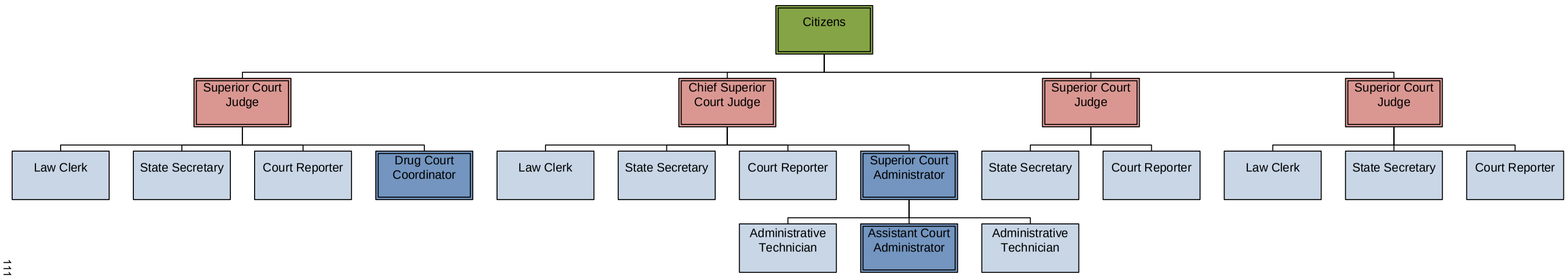
Departmental Expense	Actual FY2009	Actual FY2010	Amended FY2011	Requested FY2012
Personnel	$ 22,953	$ 22,324	$ 21,636	$ 21,375
Travel	-	-	-	-
Office Supplies	993	994	1,700	1,350
Furniture/Equipment	365	-	350	350
Legal/Contract Services	30,957	29,399	28,150	28,215
Operating Supplies	2,621	2,738	3,000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

Budget Summary

Department/Cost Center:
Superior Court - Judge Partain

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

Whitfield County Superior Court



SUPERIOR COURT
Drug Court

Mission

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

Performance Measures

Department/Cost Center:
Superior Court - Drug Court

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

Budget Summary

Department/Cost Center:
Superior Court - Drug Court

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	1.0	1.0	1.0
Part Time			
Total	**1.0**	**1.0**	**1.0**

CLERK OF SUPERIOR COURT

Mission Statement

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

Goals

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

Performance Measures

Department/Cost Center:
Clerk of Superior Court

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

Budget Summary

Department/Cost Center:
Clerk of Superior Court

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	16.0	15.0	15.0
Part Time	1.0	1.0	1.0
Temporary	0.0	0.0	0.0
Contractual	0.0	0.0	0.0
Total	**17.0**	**16.0**	**16.0**

Clerk of Court

DISTRICT ATTORNEY

Mission

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

Goals

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

Performance Measures

Department/Cost Center:
District Attorney

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

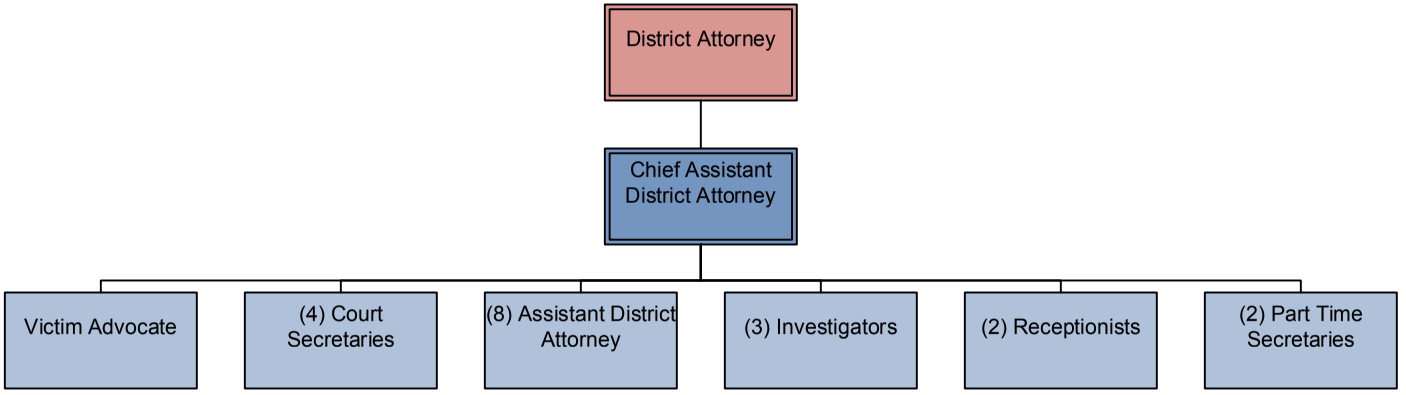
Budget Summary

Department/Cost Center:
District Attorney

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

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

District Attorney



MAGISTRATE COURT

Mission

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

Goals

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

Performance Measures

Department/Cost Center:
Magistrate Court

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

Budget Summary

Department/Cost Center:
Magistrate Court

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	13.0	13.0	13.0
Part Time			
Total	**13.0**	**13.0**	**13.0**

Magistrate Court

PROBATE COURT

Mission

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

Goals

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

Performance Measures

Department/Cost Center:
Probate Court

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

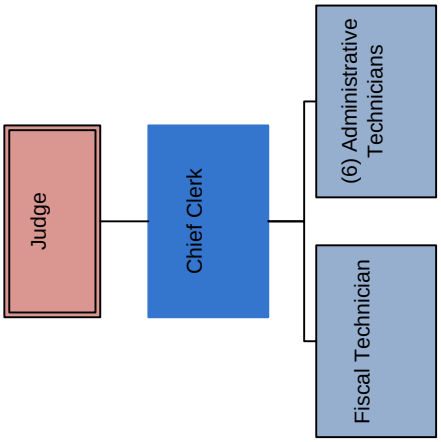
Budget Summary

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	9.0	8.0	8.0
Part Time			
Total	**9.0**	**8.0**	**8.0**

Probate Court



JUVENILE COURT

Mission

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

Goals

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

Performance Measures

Department/Cost Center:
Juvenile Court

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

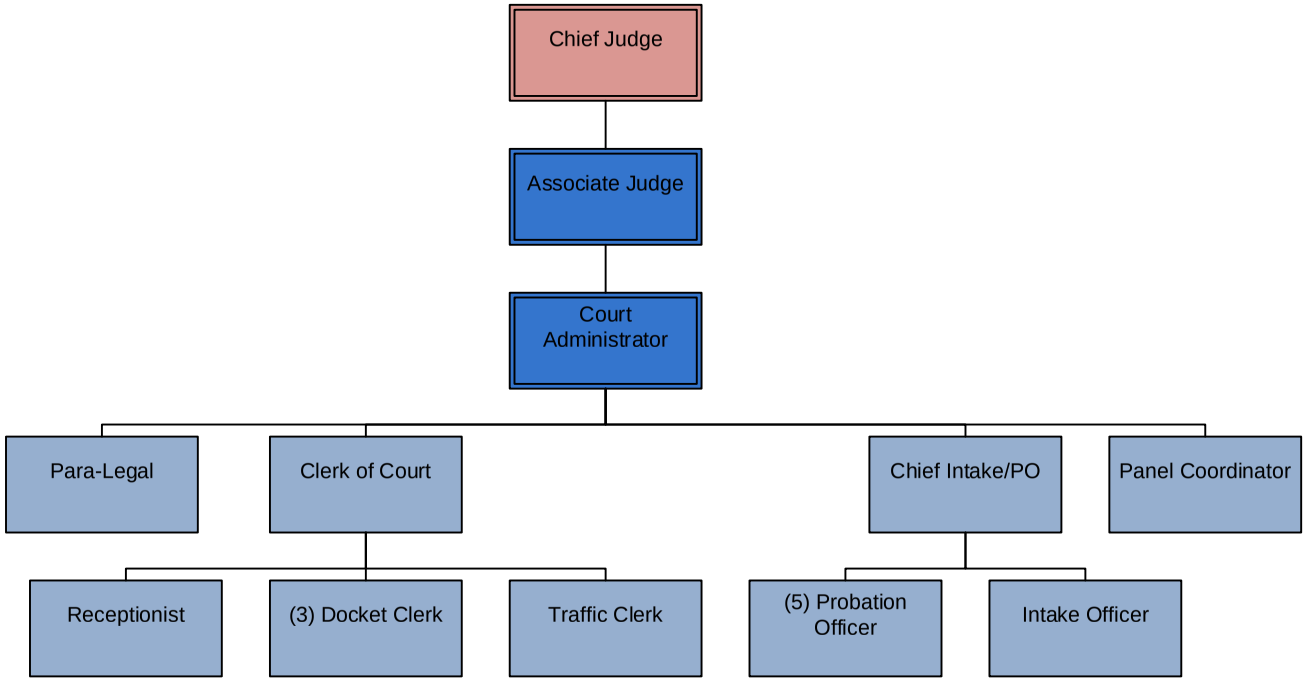
Budget Summary

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	16.0	16.0	16.0
Part Time			
Total	**16.0**	**16.0**	**16.0**

Whitfield County Juvenile Court



PUBLIC DEFENDER

Mission

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

Goals

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

Performance Measures

Department/Cost Center:
Public Defender

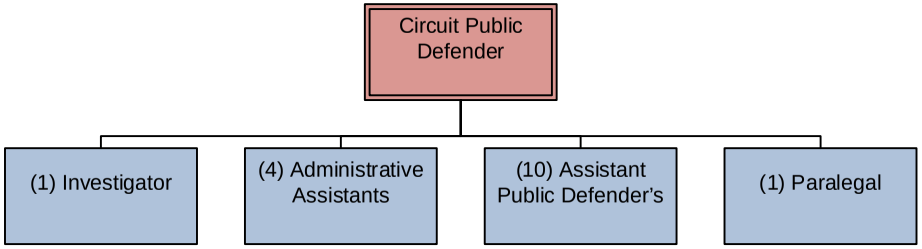
Measure	Actual FY2009	Actual FY2010	Projected FY2011	Projected FY2012
Superior Court				
Felony Cases	1,083	1,136	1,150	1,225
Felony Revocations	465	614	545	640
Misdemeanor Cases	773	968	1,100	1,250
Misdemeanor Revocations	262	308	275	360
Juvenile Court	145	121	135	150
Magistrate Court	168	135	205	210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

Budget Summary

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

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

Conasauga Public Defender's Office



SHERIFF'S DEPARTMENT

Mission

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

Goals

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

Performance Measures

Department/Cost Center:
Sheriff's Dept - Uniform Patrol Division and Court Services Division

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

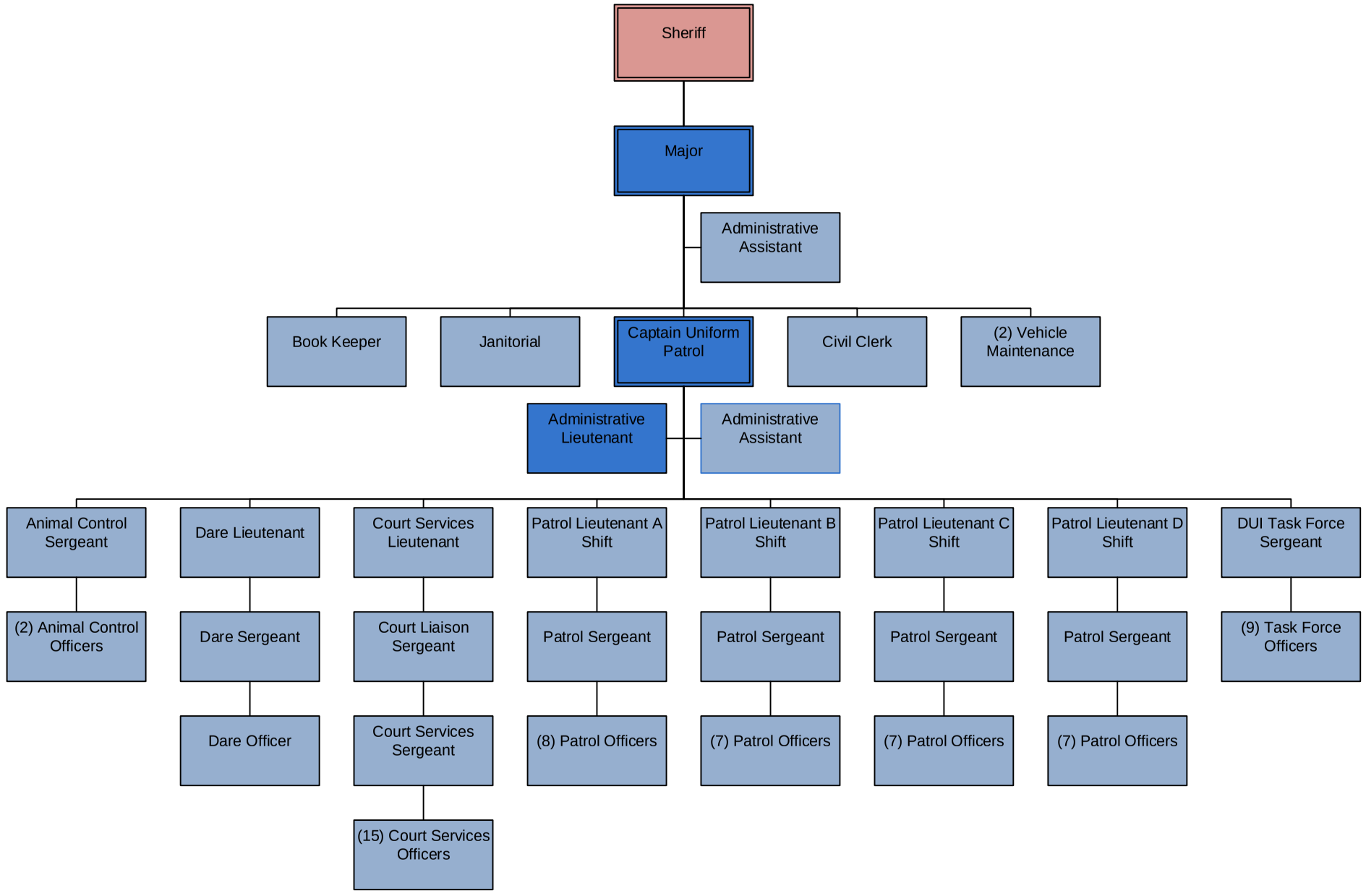
Budget Summary

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	114.0	113.0	110.0
Part Time			
Total	**114.0**	**113.0**	**110.0**

Whitfield County Sheriffs Office (Patrol)



Performance Measures

Department/Cost Center:
Sheriff's Dept - Correctional Center

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

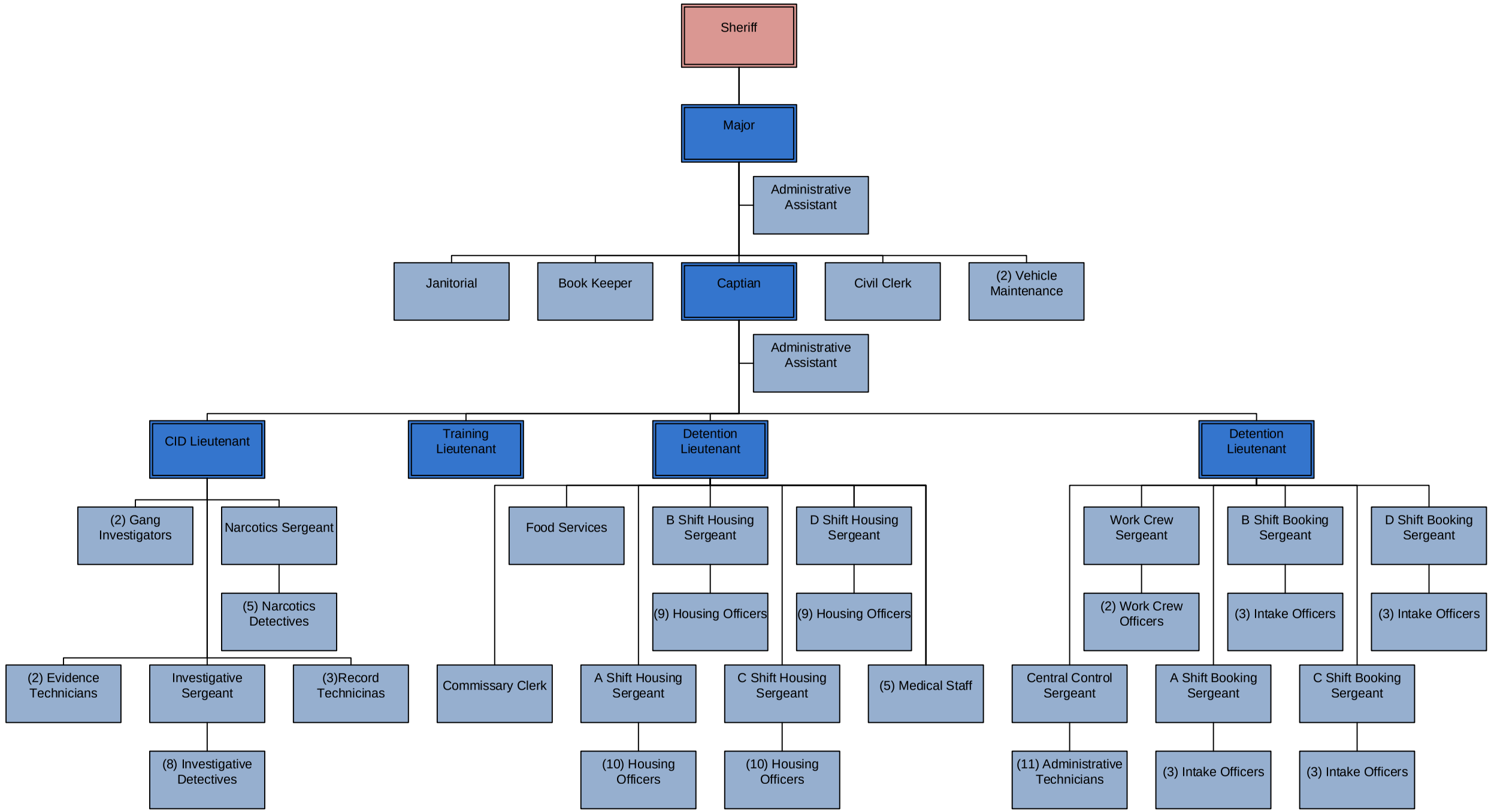
Budget Summary

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	85.0	85.0	78.0
Part Time			
Total	**85.0**	**85.0**	**78.0**

Whitfield County Sheriffs Office (CID/Training/ Corrections)



FIRE DEPARTMENT

Mission

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

Goals

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

Performance Measures

Department/Cost Center:
Fire Department

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

Budget Summary

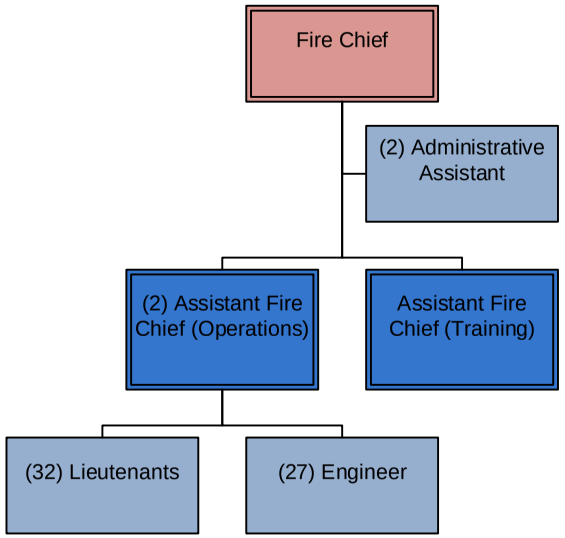
Department/Cost Center:
Fire Department

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	65.0	65.0	65.0
Part Time			
Total	**65.0**	**65.0**	**65.0**

Whitfield County Fire
Department Paid Employees



CORONER

Mission

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

Goals

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

Performance Measures

Department/Cost Center:
Coroner

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

Budget Summary

Department/Cost Center:
Coroner

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	1.0	1.0	1.0
Part Time			
Total	**1.0**	**1.0**	**1.0**

ANIMAL CONTROL

Mission

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

Goals

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

Performance Measures

Department/Cost Center:
Animal Control

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

Budget Summary

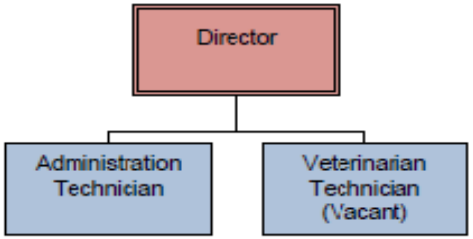
Department/Cost Center:
Animal Control

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	2.0	2.0	2.0
Part Time	2.0	0.0	1.0
Total	**4.0**	**2.0**	**3.0**

Animal Control



EMERGENCY SERVICES
Emergency Management

Mission

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

Goals

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

Performance Measures

Department/Cost Center:
Emergency Management Agency

Measure	Actual FY2009	Actual FY2010	Projected FY2011	Projected FY2012
EOC Activations	3	3	4	6
Mobile Unit Deployments	10	12	15	18

Budget Summary

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	1.0	1.0	1.0
Part Time			
Total	**1.0**	**1.0**	**1.0**

EMERGENCY MEDICAL SERVICES
Ambulance Service

Mission

Hamilton Emergency Medical Service DBA Whitfield EMS

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

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

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

Goals

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

Wildly Important Goals (WIGS)

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

Budget Summary

Department/Cost Center:
Emergency Medical Services - Ambulance

Departmental Expense	Actual FY2009	Actual FY2010	Proposed FY2011	Proposed FY2012
General Fund Transfer	$ 700,030	$ 485,000	$ 485,000	$ 485,000

PUBLIC WORKS

Mission

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

Specific details include:

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

Goals

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

Performance Measures

Department/Cost Center:
Public Works

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

Budget Summary

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

Position Summary

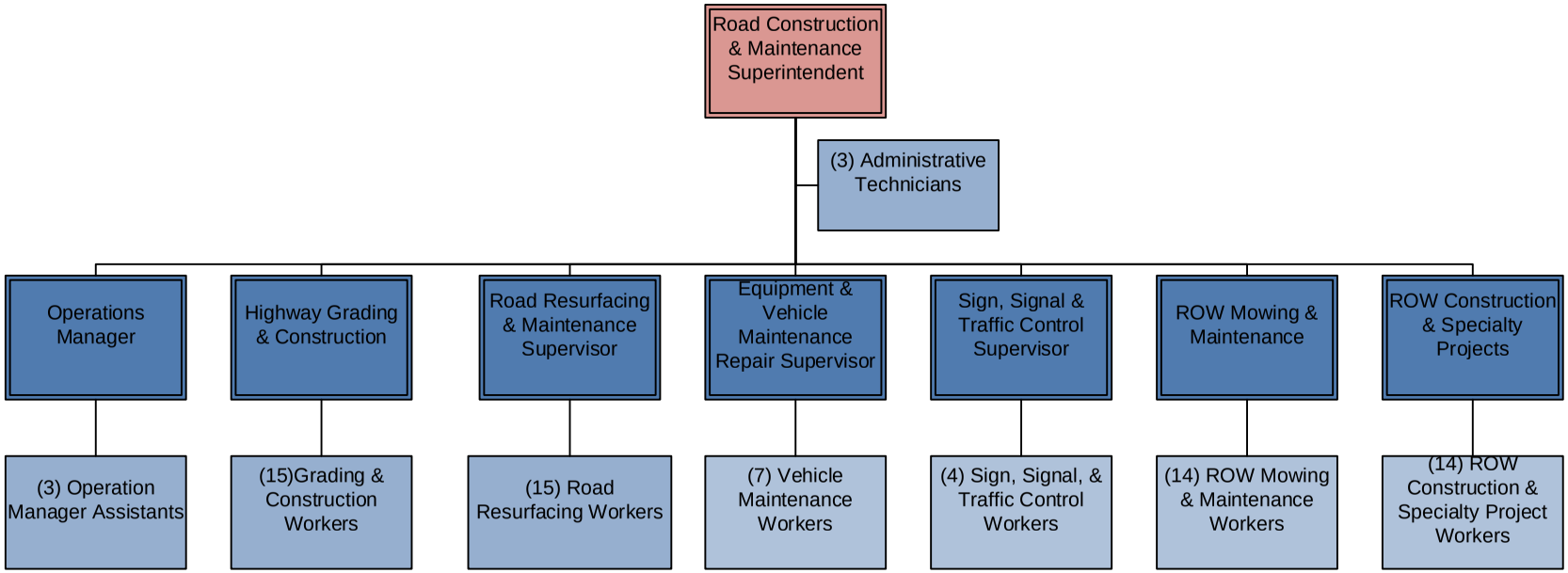
	FY 2010	FY 2011	FY 2012
Permanent	83.0	79.0	70.0
Part Time			1.0
Total	**83.0**	**79.0**	**71.0**

Budget Summary

Department/Cost Center:
Municipal LOST Agreement Payments

Departmental Expense	Actual FY2009	Actual FY2010	Proposed FY2011	Proposed FY2012
Cohutta	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Tunnel Hill	48,000	48,000	48,000	48,000
Varnell	80,000	80,000	80,000	80,000
Total	$ 178,000	$ 178,000	$ 178,000	$ 178,000

Public Works Department



SOLID WASTE DISPOSAL

Mission

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

Goals

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

Narrative

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

Budget Summary

Department/Cost Center:
Solid Waste Disposal

Departmental Expense	Actual FY2009	Actual FY2010	Proposed FY2011	Proposed FY2012
General Fund Transfer	$ 431,212	$ 417,968	$ 425,000	$ 425,000



HEALTH DEPARTMENT

Mission

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

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

Goals

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

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

Vision

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

Budget Summary

Department/Cost Center:
Board of Health

Departmental Expense	Actual FY2009	Actual FY2010	Proposed FY2011	Proposed FY2012
General Fund Transfer	$ 1,200,000	$ 950,000	$ 250,000	$ 250,000

FAMILY SUPPORT COUNCIL

Mission

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

Goals

- Safety Goal – CASA advocates make independently based recommendations, service referrals, monitoring of compliance and barrier removals for reunification efforts. Cases receive monthly advocate contact. CASA monitors indicators of improvement in school progress, educational needs, childcare adequacy, health needs, socialization skills, visitation with family including siblings. Adequacy, location, and safety of the family home are monitored. Indicators of improved family functioning typically includes: participation/completion of parent education, anger management, domestic violence treatment, substance abuse treatment and psychological evaluation and adherence to recommendations. The outcome will be reduced repeat maltreatment.

- Permanency Goal – CASA is cognizant of the importance of the child's sense of time, and the need for stability, nurturance and consistency. To reach the goal of permanency, CASA assesses family strength and works diligently to prevent unnecessary case court delays and promotes prompt compliance with reunification goals. CASA recognizes and supports removal of barriers to reunification with the family. Barriers may include: substance abuse; domestic violence; parenting ignorance; unemployment; child behavior unmet medical, social or psychological needs; transportation; and numerous other needs. CASA strongly advocates for the placement of siblings together while in care, preferably in close proximity to family. CASA encourages consistent visitation with parents and siblings. When reunification with the family of origin is not

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

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

Narrative

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

Budget Summary

Department/Cost Center:
Family Support Council

Departmental Expense	Actual FY2009	Actual FY2010	Proposed FY2011	Proposed FY2012
General Fund Transfer	$ 7,000	$ 7,000	$ 8,000	$ 8,000

DEPARTMENT OF FAMILY AND CHILDREN SERVICES (DFACS)

Mission

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

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

Goals

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

Budget Summary

Department/Cost Center:
Dept. of Family and Children Services

Departmental Expense	Actual FY2009	Actual FY2010	Proposed FY2011	Proposed FY2012
General Fund Transfer	$ 148,678	$ 148,678	$ 130,000	$ 80,000

SENIOR CENTER

Mission

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

Goals

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

Budget Summary

Department/Cost Center:
Senior Center

Departmental Expense	Actual FY2009	Actual FY2010	Proposed FY2011	Proposed FY2012
General Fund Transfer	$ 150,000	$ 150,000	$ 150,000	$ 150,000

PARKS AND RECREATION DEPARTMENT

Mission

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

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

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

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

Goals

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

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

Performance Measures

Department/Cost Center:
Parks & Recreation Department

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

Budget Summary

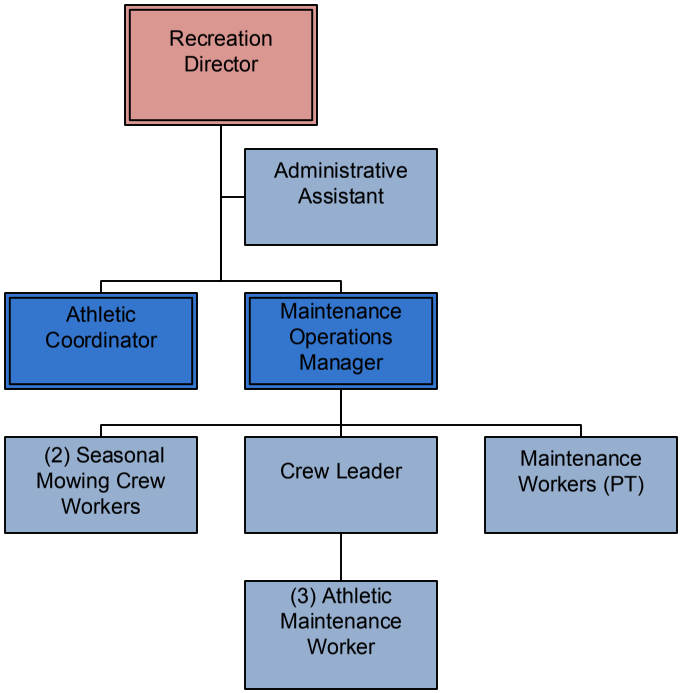
Department/Cost Center:
Parks & Recreation Department

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	8.0	8.0	8.0
Part Time	4.0	5.0	5.0
Total	**12.0**	**13.0**	**13.0**

Whitfield County Recreation Department



DALTON REGIONAL LIBRARY

Mission

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

Goals

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

Vision

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

Narrative

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

- TECHNOLOGY: The DWPL will maintain current equipment, and provide for future technology and education of staff.
- STAFF: The DWPL will provide staff to meet goals and objectives and work toward meeting state minimum staffing standards.
- FACILITIES: DWPL will work to meet the state standard of .6 square feet of library space per capita, as well as maintain the library infrastructure/physical plant(s).

- Cost Containment Measures: There are a number of reductions that have already been made here, and others which we have planned. A few of these are noted below:
  - We have moved from 18 full-time staff positions to 13, and we have moved from 4 part-time positions to 6. We expect to eliminate another position this spring.
  - We have eliminated an administrative assistant position and a regional secretary position, eliminated a Public Services Library Assistant position, eliminated an Information Technology Library Assistant position, and changed a "converted" state-paid librarian's position to a support staff position (saves at least $30,000 per year).
  - We have reduced staff travel (we have sent no one to a national or regional conference, for example), we limit use of private automobiles when we can (often, staff members donate the cost of trips, both in the area and around the state), and we have cut the number and expense of cell phones, etc.

Budget Summary

Department/Cost Center:
Dalton Regional Library

Departmental Expense	Actual FY2009	Actual FY2010	Proposed FY2011	Proposed FY2012
General Fund Transfer	$ 246,000	$ 226,000	$ 200,000	$ 162,000

COUNTY EXTENSION SERVICE

Mission

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

Goals

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

NARRATIVE

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

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

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

- **Family and Consumer Science** program priorities in Whitfield County are focused on offering: continuing education courses for state mandated trainings for employees in the food service and child care industries, state accepted continuing education training courses for childcare center directors and staff, a personal financial course for filers of Chapter 7 or 13 mandated by the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, and various nutrition classes and exhibits addressing healthy lifestyles. Whitfield County Extension promotes Walk Georgia, a statewide Extension program, every spring and fall. This program encourages exercise to help reduce risks of obesity and chronic diseases such as diabetes and cancer.

- **Whitfield County 4-H** In-school programs use the University of Georgia's "*Agriscience*", "*Your Money, Your Future*", and *"Project Citizen"* curricula, meeting Georgia Performance Standards and bringing experiential learning opportunities to the Whitfield County and Dalton Public schools . In addition, 4-H club meetings are held for homeschoolers in Whitfield County and at the Boys and Girls Club. Over 1,200 4-H'ers participate in Whitfield County 4-H programs. Various after school programs involve Teen Leadership Training, summer camps for our Cloverleaf (Rock Eagle 4-H Center), Junior (Jekyll Island 4-H Center), and Senior (Wahsega 4-H Center) 4-H'ers, various summer day camps, Community Service Learning opportunities involving a "drought–tolerant" garden and a "rain garden" at Rollins Park , County and Northwest District Project Achievement, State Youth Council, Junior and Senior Conference, Fall Forum, Northwest District Consumer and Poultry Judging competitions, and the Georgia Youth Summit.

Performance Measures

Department/Cost Center:
County Extension Service

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

*Service Leadership Activities Meeting

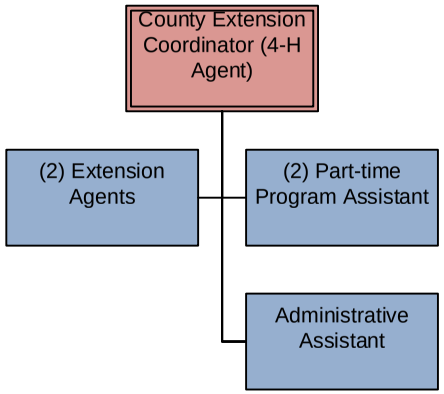
Budget Summary

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	4.0	4.0	3.0
Part Time	2.0	2.0	2.0
Total	**6.0**	**6.0**	**5.0**

Whitfield County Extension Office



INSPECTIONS & ENFORCEMENT DEPARTMENT

Mission

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

Goals

- To develop and retain a highly trained and qualified staff of certified professional inspectors. All inspectors will cross train to competently perform all inspections for a single structure providing better personal service than a succession of different inspectors.

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

- To promptly investigate complaints of violations of Whitfield County and City of Dalton zoning regulations and the adopted property maintenance codes and to initiate actions to abate such violations. The inspections staff will also be responsible for enforcement of these regulations.

- To save time and conserve fuel by combining inspections where possible to reduce the number of driving trips to construction projects, planning the most efficient inspection routes reducing back tracking, and dividing inspections by areas to limit driving time between inspections and prevent overlapping inspection routes.

- To train all staff to be proficient in the use of permitting software.

Narrative

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

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

Performance Measures

Department/Cost Center:
Inspection & Enforcement

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

Budget Summary

Department/Cost Center:
Inspection & Enforcement

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	7.0	6.0	5.0
Part Time			
Total	**7.0**	**6.0**	**5.0**

COUNTY ENGINEER

Mission

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

Goals

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

Performance Measures

Department/Cost Center:
County Engineer

Measure	Actual FY2009	Projected FY2010	Projected FY2011	Projected FY2012
Erosion & Soil Control Inspections	356	300	250	250
Storm Water Plans		3	3	3

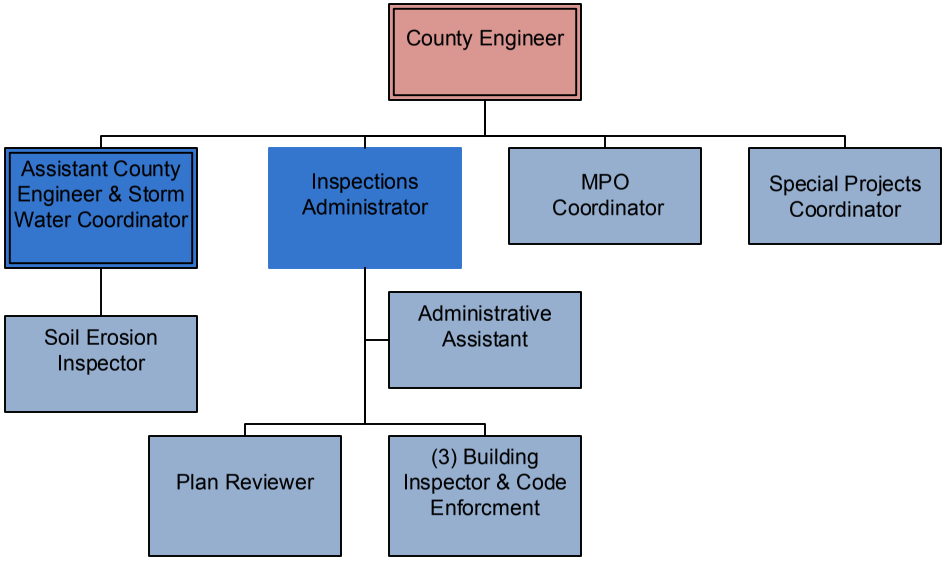
Budget Summary

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	4.0	3.0	4.0
Part Time	1.0	1.0	0.0
Total	**5.0**	**4.0**	**4.0**

Engineering, Inspections & Enforcement



NORTHWEST GEORGIA REGIONAL COMMISSION

Mission

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

Goals

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

Budget Summary

Department/Cost Center:
Northwest Georgia Regional Commission

Departmental Expense	Actual FY2009	Actual FY2010	Proposed FY2011	Proposed FY2012
Contract Services	$ -	$ -	$ -	$ 48,000

DALTON/WHITFIELD METROPOLITAN PLANNING ORGANIZATION (MPO)

Mission

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

Goals

1. **Establish a setting:** Establish and manage a fair and impartial setting for effective regional decision making in the metropolitan area.

2. **Evaluate alternatives:** Evaluate transportation alternatives in context with the geography, the nature of existing transportation issues, and the available options. Evaluation of alternative is included in various planning activities that are outlined in the Unified Planning Work Program (UPWP).

3. **Develop a Unified Planning Work Program (UPWP):** Develop an annual work program that outlines the transportation planning activities to be performed by the MPO staff and other agencies.

4. **Maintain a Long Range Transportation Plan (LRTP):** Develop and update a long-range transportation plan for the Dalton/Whitfield County Urban Area covering a planning horizon of at least twenty years that promotes (1) mobility, access and safety for people and goods, (2) efficient transportation system performance and preservation, and (3) quality of life.

5. **Develop a Transportation Improvement Program (TIP):** Develop a program based on the long-range transportation plan and designed to serve Dalton and Whitfield County's goals, using expenditure, regulations, operating, management, and financial tools.

6. **Involve the Public:** With the aid of the MPO Citizens Advisory Committee, involve the general public and significantly affected sub-groups in the five functions listed above.

Budget Summary

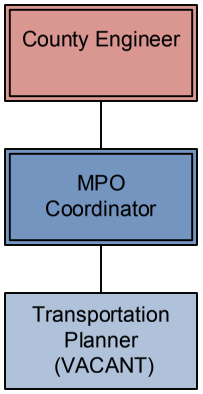
Department/Cost Center:
Metropolitan Planning Organization (MPO)

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	1.0	1.0	2.0
Part Time	1.0	1.0	0.0
Total	**2.0**	**2.0**	**2.0**

Whitfield County Metropolitan Planning Organization



COMMUNITY DEVELOPMENT CORPORATION

Mission

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

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

Goals

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

- **To decrease the number of foreclosed properties**
  - Provide homeowners with foreclosure prevention options, loss mitigation strategies and negotiation services
  - Assist homeowners with location of quality refinance options
  - Identify and qualify households and assist with the purchase process of foreclosed homes

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

- **To improve the physical condition of substandard housing**
  - Assist homeowners to access existing grant and low-interest loan programs
  - Locate and partner with non-profit and faith-based organizations for volunteer construction labor

- **To upgrade households from substandard mobile homes to stick built dwellings**
  - Utilize the agency capacity to access down payment and closing cost assistance and low interest loans

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

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

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

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

Budget Summary

Department/Cost Center:
Community Development Corporation

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

DALTON/WHITFIELD JOINT DEVELOPMENT AUTHORITY (JDA)
"Grow Greater Dalton"

Mission

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

Goals

- **Dramatically accelerate job creation and economic growth by bringing thousands of new jobs in community**
  - Identify and attract already targeted new business opportunities to Dalton/Whitfield (Manufacturing, Data Centers, Office Development)
  - Exploit all resources to create retail growth to enhance community revenue base and liability assets of Greater Dalton

- **Job Growth Sites**
  - Create strong relationship and communications with existing industries as a means to grow job base and involve in new business recruiting activities

- **Create a Vision of a New Greater Dalton**
  - Support Archway by providing $60,000 funding
  - Actively engage in all aspects of "visioning" process led by Archway
  - Report all outcomes of Archway's Annual Report as required by Grow Greater Dalton

- **Raise visibility of Greater Dalton as an attractive place to live and do business**
  - Executive "Inspiration Lives Here" (IN) campaign to market community
  - Update JDA Website
  - Develop Marketing portfolio and support materials for business recruitment
  - Develop customized marketing aides to assist in business prospect visits

- Maintain accurate property database for JDA website, as well all statewide/regional websites and LoopNet
- Visit Atlanta and Regional Consultants and project managers
- Host "Developer Day" activities locally and in Atlanta to keep Greater Dalton on radar screen of those who can bring project leads to our area
- Advertise, when appropriate, in regional and state magazines to enhance Greater Dalton's visibility as a viable place to live and do business
- Maintain open and positive relationships with other entities involved in economic development activities (CVB, DDDA, and Dalton State University)

- **Develop, implement and sustain Grow Greater Dalton and JDA Accountability Benchmarking and Communications**
  - Support GGD Investor's Council
  - Host JDA investor events
  - Establish a monthly newsletter to investors, JDA, and public officials
  - Email prospect activity reports to elected officials and city/county administrators
  - Local newspaper columns regarding economic development, global marketing
  - Purchase project management software to assist in the management and accurate reporting of JDA activities

Budget Summary

Department/Cost Center:
Economic Development (Dalton/Whitfield JDA)

Departmental Expense	Actual FY2009	Actual FY2010	Proposed FY2011	Proposed FY2012
General Fund Transfer	$ 157,750	$ 157,250	$ 157,250	$ 157,500

NORTHWEST GEORGIA TRADE & CONVENTION CENTER

Mission

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

Goals

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

Budget Summary

Department/Cost Center:
Northwest Georgia Trade Center

Departmental Expense	Actual FY2009	Actual FY2010	Proposed FY2011	Proposed FY2012
General Fund Transfer	$ 229,950	$ 229,950	$ 300,000	$ 300,000

DALTON AREA CONVENTION & VISITORS BUREAU (CVB)

Mission

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

Goals

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

Budget Summary

Department/Cost Center:
Dalton Area Convention & Visitors Bureau (CVB)

Departmental Expense	Actual FY2009	Actual FY2010	Proposed FY2011	Proposed FY2012
General Fund Transfer	$ 173,360	$ 173,360	$ 150,000	$ 150,000

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2012 BUDGET
SPECIAL REVENUE FUNDS

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

SUPERIOR COURT
Law Library

Mission

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

Budget Summary

Department/Cost Center:
Law Library Fund (205)

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

D.A. FORFEITURE FUND

Budget Summary

Department/Cost Center:
DA Forfeiture Fund (210)

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

SHERIFF'S FORFEITURE FUND

Budget Summary

Department/Cost Center:
Sheriff Forfeiture Fund (211)

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

EMERGENCY SERVICES
E-911 Agency

Mission

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

GOALS

1. Provide the most effective emergency communications possible for the citizens and visitors of Whitfield County.

2. Provide public safety field personnel with professional communication services emphasizing safety, accuracy and cooperation.

3. Continue researching and providing an effective training program.

4. Establish, maintain, review and update guidelines and policies.

5. Continually seek out ways to improve the communications services we provide.

Performance Measures

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

Budget Summary

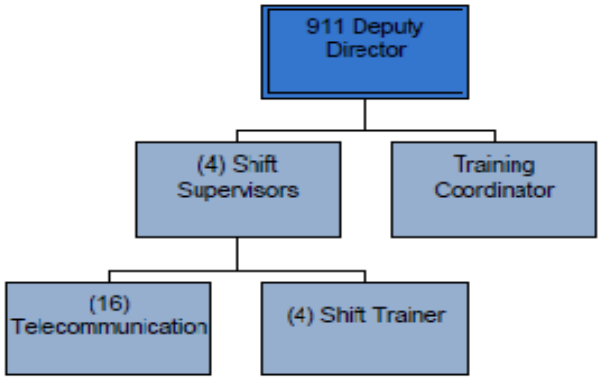
Department/Cost Center:
E911 (215)

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	28.0	28.0	27.0
Part Time	6.0	3.0	3.0
Total	**34.0**	**31.0**	**30.0**

911


911 Deputy Director
(4) Shift Supervisors
Training Coordinator
(16) Telecommunication
(4) Shift Trainer

TUNNEL HILL TE GRANT

Budget Summary

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

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

SUPERIOR COURT
Alternative Dispute Resolution Program

Mission

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

Budget Summary

Department/Cost Center:
Conasauga A.D.R Program (233)

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

SUPERIOR COURT
Divorcing Parents Seminar

Mission

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

Budget Summary

Department/Cost Center:
Divorcing Parents Seminar Fund (234)

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

SUPPLIMENTAL JUVENILE SERVICE FUND

Budget Summary

Department/Cost Center:
Supplimental Juvenile Service Fund (235)

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

VICTIM'S ASSISTANCE PROGRAM

Budget Summary

Department/Cost Center:
Bryne JAG Grant (239)

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

SUPERIOR COURT
Drug Abuse Treatment & Education

Mission

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

Budget Summary

Department/Cost Center:
Superior Court - Drug Abuse Treatment & Education (DATE) Fund (237)

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

BYRNE JAG GRANT

Budget Summary

Department/Cost Center:
Bryne JAG Grant (239)

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

WHITFIELD COUNTY CHIP GRANT

Budget Summary

Department/Cost Center:
CHIP Grant (240)

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

CRIME VICTIM'S ASSISTANCE GRANT

Budget Summary

Department/Cost Center:
Crime Victim's Assistance Grant (251)

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

JUVENILE OFFENDER'S GRANT

Budget Summary

Department/Cost Center:
Juvenile Offender's Grant (254)

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

GEORGIA CIVIL WAR HERITAGE

Budget Summary

Department/Cost Center:
Georgia Civil War Heritage (264)

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

HOTEL/MOTEL TAX FUND

Budget Summary

Department/Cost Center:
Hotel/Motel Tax Fund (275)

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

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.

DEBT SERVICE FUND

Budget Summary

Department/Cost Center:
Debt Service Fund (430)

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

ENTERPRISE & INTERNAL SERVICE FUNDS

Enterprise Funds

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

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

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

Internal Service Funds

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

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

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

RURAL TRANSIT

Mission

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

Goals

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

Performance Measures

Department/Cost Center:
Rural Transit (5311)

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

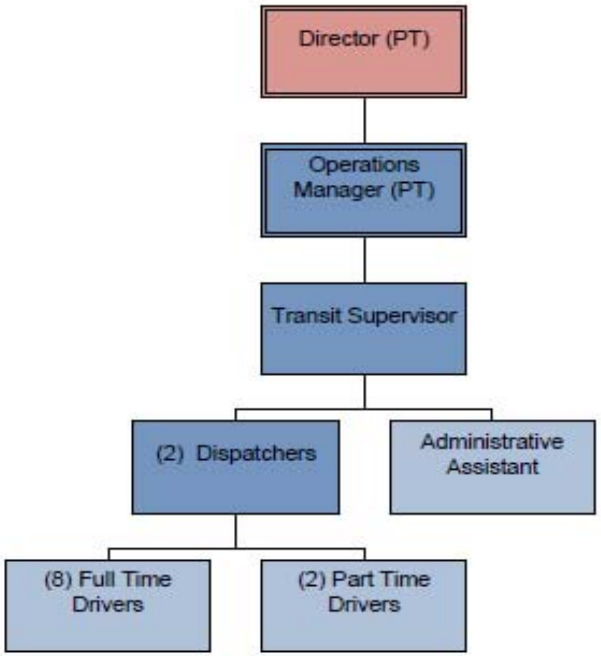
Budget Summary

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

Position Summary

	FY 2010	FY 2011	FY 2012
Permanent	12.0	13.0	13.0
Part Time	3.0	3.0	4.0
Total	**15.0**	**16.0**	**17.0**

Whitfield County Transit



FY2012 BUDGET, CAPITAL FUND NARRATIVE

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

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

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

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

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

Building & Grounds

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

2. Administration Building #1 & #2, Structural Evaluation & Engineering. Admin. Building #2 was acquired for slightly more than the land cost. The building needs significant upgrades to weatherize the structure, make it handicapped accessible, redo bathrooms and plumbing, elevators, energy efficient lighting, etc.

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

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

3. Remodel Old Section of Courthouse.

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

Correctional Facility Expansion

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

Emergency Communications—E911 & Emergency Management

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

Fire Department

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

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

4. Fire Training Tower. The Training Tower is to be used for a better training environment. (2015)

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

Green Space, Historic Preservation & Conservation Easements

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

Information Technology (IT)

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

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

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

Parks

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

1. Edwards Park completed in 2008.

2. P&R Master Plan completed in 2008.

3. Acquire New Park Lands. There aren't sufficient parklands available to meet current and future needs. Certain areas of the County have very few park assets. This financial plan will provide funding for the acquisition of additional property, facilitate the design and engineering work required to construct facilities, and appropriate monies to build the infrastructure. (2013-2016)

4. Westside Park construction/Miracle Field. The County purchased property for a new site in 2010 that is much better suited for park use and allows for more features including a planned Miracle Field. Accordingly, the old site is being closed out. The Miracle Field will be funded by donations to a fund setup with the Community Foundation. The original intent was to get the roads & parking started in FY2010 and completed in FY2011 along with the ball field complex. However, much of this work has now been pushed into FY2012 due to the overall budget situation. For FY2012, a lump sum of $864,000 has been funded along with any labor and equipment costs that are in the Public Works operating budget to continue with the opening of the new site. (2012-2013)

Public Works

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

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

2. Road Equipment Replacement. Much of the public works equipment is aging and will need to be replaced. An alternative study is underway to evaluate the

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

Service Centers

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

Vehicle & Motorized Equipment Replacement Program

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

CAPITAL SPREADSHEET
FY2011-2016

	2011	**2012**	2013	2014	2015	2016	**TOTALS**
Buildings & Grounds							
1. Building infrastructure Upgrades	54,500	**50,000**	51,500	53,000	54,500	56,000	**265,000**
2. Admin. Bldgs. 1&2 Renovation	225,000	**60,000**	275,000	300,000	300,000		**935,000**
***Max cost could be $1.5M							
3. Remodel old section of Courthouse				85,000	144,000		**229,000**
***Architectural report pending							
4. Praters Mill			21,000	22,000	23,000	24,000	**90,000**
	279,500	**110,000**	347,500	460,000	521,500	80,000	**1,519,000**
Funding Sources							
Gen Fund Operating Revenue	279,500	**110,000**	347,500	460,000	521,500	80,000	**1,519,000**
	279,500	**110,000**	347,500	460,000	521,500	80,000	**1,519,000**

	2011	**2012**	2013	2014	2015	2016	**TOTALS**
Correctional Facility Expansion							
Design & Engineering					700,000		**700,000**
Construction						6,500,000	**6,500,000**
	0	**0**	0	0	700,000	6,500,000	**7,200,000**
Funding Sources							
SPLOST					700,000	6,500,000	**7,200,000**
Gen Fund Operating Revenue							**0**
	0	**0**	0	0	700,000	6,500,000	**7,200,000**

	2011	**2012**	2013	2014	2015	2016	**TOTALS**
Emergency Communications							
1. Antenna Systems Evaluation			20,000				**20,000**
Improvements & Upgrades			45,000	45,000			**90,000**
	0	**0**	65,000	45,000	0	0	**110,000**
Funding Sources							
Gen Fund Operating Revenue		**0**	65,000	45,000	0	0	**110,000**
	0	**0**	65,000	45,000	0	0	**110,000**

	2011	**2012**	2013	2014	2015	2016	**TOTALS**
Fire Department							
1. Fire Station #11							
Acquisition							**0**
Engineering							**0**
Construction				**2,000,000**			**2,000,000**
Outfitting				**50,000**			**50,000**
Fire trucks				**418,000**			**418,000**
2. Fire Station #12							
Acquisition					**20,000**		**20,000**
Engineering					**80,000**		**80,000**
Construction					**2,000,000**		**2,000,000**
Outfitting					**50,000**		**50,000**
Fire trucks					**418,000**		**418,000**
3. Fire Training Tower					182,000		**182,000**
4. Fire Station HQ							
Engineering						71,820	**71,820**
Construction						1,541,400	**1,541,400**
5. Fire Truck Replacement Schedule							
Ladder Truck				950,000		950,000	**1,900,000**
Standard Trucks			256,000	266,500	277,000	287,500	**1,087,000**
	0	**0**	256,000	3,684,500	3,027,000	2,850,720	**9,818,220**
Funding Sources							
SPLOST							
Gen Fund Operating Revenue	0	**0**	256,000	3,684,500	3,027,000	2,850,720	**9,818,220**
	0	**0**	256,000	3,684,500	3,027,000	2,850,720	**9,818,220**

CAPITAL SPREADSHEET
FY2011-2016

	2011	2012	2013	2014	2015	2016	TOTALS
Green Space, Historic Preservation							
1. Property Acquisition			250,000			250,000	**500,000**
2a. Trail Heads, trail improvements				60,000			**60,000**
2b. Tunnel Hill Historic Park							
trails, roads, sidewalks							
Estimated completion of sidewalks-3 yrs							
3. Develop Interpretative Sites			80,000				**80,000**
	0	**0**	330,000	60,000	0	250,000	**640,000**
Funding Sources							
Grants							**0**
(Transportation Enhancement awarded)							
Gen Fund Operating Revenue			330,000	60,000		250,000	**640,000**
	0	**0**	330,000	60,000	0	250,000	**640,000**

	2011	2012	2013	2014	2015	2016	TOTALS
Information Technology Strategy							
1. Financial Software	78,000		250,000				**250,000**
2. Update GIS Aerial Photography	10,000						
3. Public Works Software							
4. Database Integration between Courts							
and Public Safety				250,000			**250,000**
5. Sound/Security System for Courts		**35,000**	35,000	35,000	35,000	35,000	**175,000**
6. Automation/Equipment Updates	101,750	**61,000**	62,500	64,000	65,500	67,000	**320,000**
	189,750	**96,000**	97,500	349,000	100,500	102,000	**745,000**
Funding Sources							
Gen Fund Operating Revenue	189,750	**96,000**	97,500	349,000	100,500	102,000	**745,000**
	189,750	**96,000**	97,500	349,000	100,500	102,000	**745,000**

	2011	2012	2013	2014	2015	2016	TOTALS
Parks							
1. Edwards Park construction							**0**
Restroom facility							**0**
2. Acquire Park land				500,000		500,000	**1,000,000**
3. Westside Park construction							
Land	110,000		110,000	110,000	110,000	110,000	**440,000**
a. Phase I:		**454,000**					**454,000**
Architect/Engineering Plans							
Storm Water Pipes, Grading, Etc							
Power to Site							
Street Lighting							
Roads & Parking	200,000						
Miracle Field:							
Surface							
Lighting:							
Fencing:							
Building 1 - Concessions							
Landscaping							
Sewer System:							
Playground Equip (for handicapped & general)							
Picnic Pavilions							
b. Phase II:		410,000					**410,000**
Building 2 - Quad			210,000				**210,000**
Maintenance Equipment			77,000				**77,000**
Baseball Fields - Quad:							
Sod			43,000				**43,000**
Clay/Sand Mix			70,000				**70,000**
Infield Mix			8,000				**8,000**
Irrigation							
Laser Grading			9,000				**9,000**

CAPITAL SPREADSHEET
FY2011-2016

Scoreboards			25,000				**25,000**
Bleachers			155,000				**155,000**
Fencing			80,000				**80,000**
Lighting			332,000				**332,000**
c. Phase III:							
Building 3 - Utility				60,000			**60,000**
Picnic Pavilions				25,000			**25,000**
Fishing Pier				30,000			**30,000**
Walking Track							
Sewer Extension							
d. Phase IV:							
Soccer/Football Fields							
Tennis Courts							
Basketball Courts							
	310,000	**864,000**	1,119,000	725,000	110,000	610,000	**3,428,000**
Funding Sources							
Grants		**100,000**					**100,000**
Donations		**250,000**					**250,000**
Gen Fund Operating Revenue	310,000	**514,000**	1,119,000	725,000	110,000	610,000	**3,078,000**
	310,000	**864,000**	1,119,000	725,000	110,000	610,000	**3,428,000**

	2011	**2012**	2013	2014	2015	2016	**TOTALS**
Public Works							
1. Road Projects			2,300,000	2,400,000	2,500,000	2,600,000	**9,800,000**
2. Guard rails, ancillary work	300,000						
3. Road Equipment Replacement		**320,000**	630,000	660,000	690,000	720,000	**3,020,000**
	300,000	**320,000**	2,930,000	3,060,000	3,190,000	3,320,000	**12,820,000**
Funding Sources							
State DOT - LMIG	300,000		240,000	240,000	240,000	240,000	**960,000**
Gen Fund Operating Revenue	300,000	**320,000**	2,690,000	2,820,000	2,950,000	3,080,000	**11,860,000**
	600,000	**320,000**	2,930,000	3,060,000	3,190,000	3,320,000	**12,820,000**

	2011	**2012**	2013	2014	2015	2016	**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**
	0	**0**	0	0	275,000	3,025,000	**3,300,000**
Funding Sources							
Gen Fund Operating Revenue	0	**0**	0	0	275,000	3,025,000	**3,300,000**
	0	**0**	0	0	275,000	3,025,000	**3,300,000**

	2011	**2012**	2013	2014	2015	2016	**TOTALS**
Vehicle-Motorize Equipment-all depts.							
Replacement of Vehicles	100,000	**100,000**	620,000	650,000	680,000	710,000	**2,760,000**
Sheriff's Dept	185,000	**360,000**	360,000	360,000	360,000	360,000	
Capital Lease Payments	100,000	**100,000**	100,000	50,000			**250,000**
	385,000	**560,000**	1,080,000	1,060,000	1,040,000	1,070,000	**4,810,000**
Funding Sources							
Gen Fund Operating Revenue	385,000	**560,000**	1,080,000	1,060,000	1,040,000	1,070,000	**4,810,000**
SPLOST	0	**0**	0	0	0	0	**0**
	385,000	**560,000**	1,080,000	1,060,000	1,040,000	1,070,000	**4,810,000**

CAPITAL SPREADSHEET
FY2011-2016

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

STATISTICAL SECTION

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

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

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

WHITFIELD COUNTY, GEORGIA
NET ASSETS BY COMPONENT

continued

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

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

WHITFIELD COUNTY, GEORGIA
NET ASSETS BY COMPONENT

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

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET ASSETS

continued

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

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

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

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET ASSETS

concluded

	2006	2005	2004	2003
Expenses				
Governmental activities:				
General government	$ 6,935,263	$ 9,462,286	$ 5,799,793	$ 6,456,311
Judicial	5,464,304	5,127,708	4,949,662	4,803,483
Public safety	18,073,679	15,057,399	16,057,207	16,522,290
Public works	8,765,151	9,878,935	9,485,241	7,696,101
Health and welfare	788,822	1,566,688	1,501,564	2,006,387
Culture and recreation	1,142,922	813,660	1,479,458	1,218,541
Housing and development	1,315,405	1,601,086	1,829,084	653,769
Interest on long-term debt	1,271,198	1,281,473	2,144,301	2,286,073
Total governmental activities expenses	$ 43,756,744	$ 44,789,235	$ 43,246,310	$ 41,642,955
Business-type activities:				
Northwest Georgia Trade and Convention Center	$ 687,725	$ 586,985	$ 607,137	$ 822,108
Whitfield Transit System	232,155	260,573	262,452	152,358
Dalton-Whitfield SWM Authority	-	-	-	-
Total business-type activities expenses	919,880	847,558	869,589	974,466
Total primary government expenses	$ 44,676,624	$ 45,636,793	$ 44,115,899	$ 42,617,421
Program Revenues				
Governmental activities:				
Charge for services:				
General government	$ 1,461,182	$ 1,606,482	$ 1,942,953	$ 1,119,634
Judicial	2,601,287	2,576,374	3,035,480	2,980,544
Public safety	2,465,618	2,216,910	2,025,194	1,436,234
Public works	245,505	81,666	84,894	329,859
Housing and development	-	176,161	167,369	147,714
Operating grants and contributions	1,277,541	1,114,065	1,354,360	954,744
Capital grants and contributions	3,454,070	3,351,744	5,731,928	4,868,068
Total governmental activities program revenues	$ 11,505,203	$ 11,123,402	$ 14,342,178	$ 11,836,797
Business-type activities:				
Charge for services:				
Whitfield Transit System	$ -	$ -	$ -	$ -
Dalton-Whitfield SWM Authority	439,969	243,939	918,907	1,027,048
Operating grants and contributions	140,486	130,038	132,432	37,659
Capital grants and contributions	82,654	45,362	89,262	44,631
Total business-type activities program revenues	$ 663,109	$ 419,339	$ 1,140,601	$ 1,109,338
Total primary government program revenues	$ 12,168,312	$ 11,542,741	$ 15,482,779	$ 12,946,135
Net (Expense)/ Revenue				
Governmental activities	$ (32,251,541)	$ (33,665,833)	$ (28,904,132)	$ (29,806,158)
Business-type activities	(256,771)	(428,219)	271,012	134,872
Total primary government net (expense)/ revenue	$ (32,508,312)	$ (34,094,052)	$ (28,633,120)	$ (29,671,286)

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

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

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

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

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

THIS PAGE INTENTIONALLY LEFT BLANK

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

continued

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

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

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

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

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

NOTES:

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

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

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

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

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

Notes:

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

WHITFIELD COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
December 31, 2010

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

Source: Whitfield County Tax Commissioner's Office

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

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

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

WHITFIELD COUNTY, GEORGIA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

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

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

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

Note:

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

WHITFIELD COUNTY, GEORGIA
LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Debt limit	$286,845,319	$317,243,568	$321,751,013	$305,370,303	$283,667,162	$280,506,946	$269,134,842	$263,150,731	$218,568,303	$219,660,833
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$286,845,319	$317,243,568	$321,751,013	$305,370,303	$283,667,162	$280,506,946	$269,134,842	$263,150,731	$218,568,303	$219,660,833
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0.00%	0.00%

Legal debt margin calculation for 2010

Assessed value of taxable property	$2,868,453,190
Debt limit (10%) of total assessed value	286,845,319
Debt applicable to limit	-
Legal debt margin	$ 286,845,319

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

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

WHITFIELD COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
December 31, 2010

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

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

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

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

Source: Whitfield County Human Resources Department
* Information not available

WHITFIELD COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION

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

Source: Department managers within each function
* Information not available

WHITFIELD COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION

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

Source: Department managers within each function

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF ACRONYMS

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

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