Whitfield County

Fiscal Year 2013 Budget







WHITFIELD COUNTY BOARD of COMMISSIONERS

Mike Babb,
Chairman

Gordon C. Morehouse

Harold Brooker

Mark Gibson,
County Administrator

Robby Staten

Lynn Laughter

Fiscal Year 2013 Adopted Budget
Table of Contents

Transmittal Letter 1-13

County in Brief:
- **Commissioners** 14-23
- **County Organization Chart** 24
- **Code of Ethics** 25
- **Budget Resolution Adoption** 26-27
- **Millage Rate Resolution Adoption** 28
- **County Overview** 29-32
- **Other Planning Processes** 33-40
- **Budget Process** 41-43
- **Budget Assumptions** 44-46
- **Budget Background and Strategy Phase I & II** 47
- **Operating Budget Actions** 48
- **Personnel Actions:**
  - **Departmental Personnel Requests** 49
  - **Personnel Summary** 50-51
  - **Cost of Living Increase (COLA)** 52
  - **Salary Step Increase Program** 52
  - **Health Insurance & Defined Benefit Pension Plan** 53

Financial Management Policies 54-64

Long-Term Debt 65-72

General Fund:
- **General Fund Revenues** 73-75
- **General Fund Expenditures - Summary** 76-79
- **Fund Balance Summary** 80-81
- **Individual Department Summaries:**
  - **General Government:**
    - **Board of Elections** 82-84
    - **Board of Commissioners - General Administration** 85-87
    - **Human Resources** 88-91
    - **Finance** 92-94
    - **Information Technology** 95-97
    - **Tax Commissioner** 98-101
    - **Tax Assessor** 102-105

Board of Equalization	106
Buildings & Grounds	107-109
Communications	110-111
Judicial:	
Superior Court	112-116
Drug Court	117-118
Clerk of Superior Court	119-121
District Attorney	122-125
Magistrate Court	126-129
Probate Court	130-133
Juvenile Court	134-136
Public Defender	137-139
Public Safety:	
Sheriff's Department	140-144
Coroner	145-146
Animal Control	147-149
Emergency Management	150-151
Emergency Medical Services	152-153
Public Works:	
Public Works	154-157
Health and Welfare:	
Health Department	158-159
Family Support Council	160-161
Department of Family and Children Services	162
Culture and Recreation:	
Parks and Recreation	163-166
Housing and Development:	
County Extension Service	167-170
Inspections & Enforcement	171-173
County Engineer	174-176
Planning (NWGRC)	177
Metropolitan Planning Organization	178-180
Community Development Corporation	181-182
Northwest Georgia Trade & Convention Center	183
Convention & Visitors Bureau	184

Other Funds:

Special Revenue Funds:

Summary	**185-187**
Law Library	**188**
District Attorney's Forfeiture Fund	**189**
Sheriff's Forfeiture Fund	**190**
E-911 Emergency Agency	**191-193**
Alternative Dispute Resolution Program	**194**
Divorcing Parents Seminar	**195**
Supplemental Juvenile Service Fund	**196**
Victim's Assistance Program	**197**
Drug Abuse Treatment & Education	**198**
Byrne JAG Grant	**199**
Whitfield County CHIP Grant	**200**
Crime Victim's Assistance Grant	**201**
Georgia Civil War Heritage	**202**
Fire District	**203-206**
Jointly Funded Services District	**207-212**
Solid Waste District	**213-214**
Hotel/Motel Tax Fund	**215**
Debt Service Fund	**216-217**
Enterprise & Internal Service Funds	**218**
Whitfield County Transit Service	**219-221**

Capital Projects:

Capital Fund Narrative	**222-226**
2012-2017 Capital Spreadsheets	**227-229**

Statistical Section	**230-252**
Glossary	**253-260**

Whitfield County, Georgia

Finance Director's Office

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

In accordance with state and local ordinances, we are pleased to present the FY2013 Approved Annual Budget. The general fund budget totals $37,251,956, a decrease of 10% compared to the FY 2012 adopted general fund budget of $41,596,595. The FY2013 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 FY2013**
- 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 2013 budget. Many of the projects in these studies have had to be delayed or eliminated in the current economic situation.

- 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 2013 and possibly on into 2014.

- 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 2013 Approved Budget Overview/Highlights

As mandated by State Law, the 2013 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 2013 General Fund Budget Summary:

Revenues		$ 36,075,535
Expenditures	$ 36,668,007	
Capital	583,949	37,251,956
Use of Fund Balance		$ 1,176,421

Millage Rate:

- The 2012 millage rate was increased from 5.061 mills to 6.061 mills.
- 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 $2.5 million in property tax revenue on the current digest of 2,543,644,117.
- Special Tax Districts will be created in 2013 for the Fire Department, Solid Waste, and some of the counties jointly funded programs. The special tax districts total millage rate will be an estimated 1.5 mills based on the current digest for unincorporated Whitfield County 1,547,190,999.
- **The County's 2012 millage rate ranking is the 8th lowest in the State and the County holds the 24th highest economic ranking according to the State Department of Revenue.**

Economic Development/Debt Service:

The Dalton/Whitfield community continues to be severely affected by the recent recession with unemployment rates as high as 10.9% 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. To aid in economic development the County has purchased land and began construction on two industrial parks. The first, built in 2009, became the home of IVC US, Inc. IVC began production of vinyl floorcovering in 2011 resulting in an estimated 450 jobs. The second park was purchased in 2010 in the Carbondale area and was named the Carbondale Business Park. Construction of Phase I will be completed in 2014. Carbondale is a much larger site and will bring in an estimated 2,000 jobs to the County along with $100 million in capital investments.

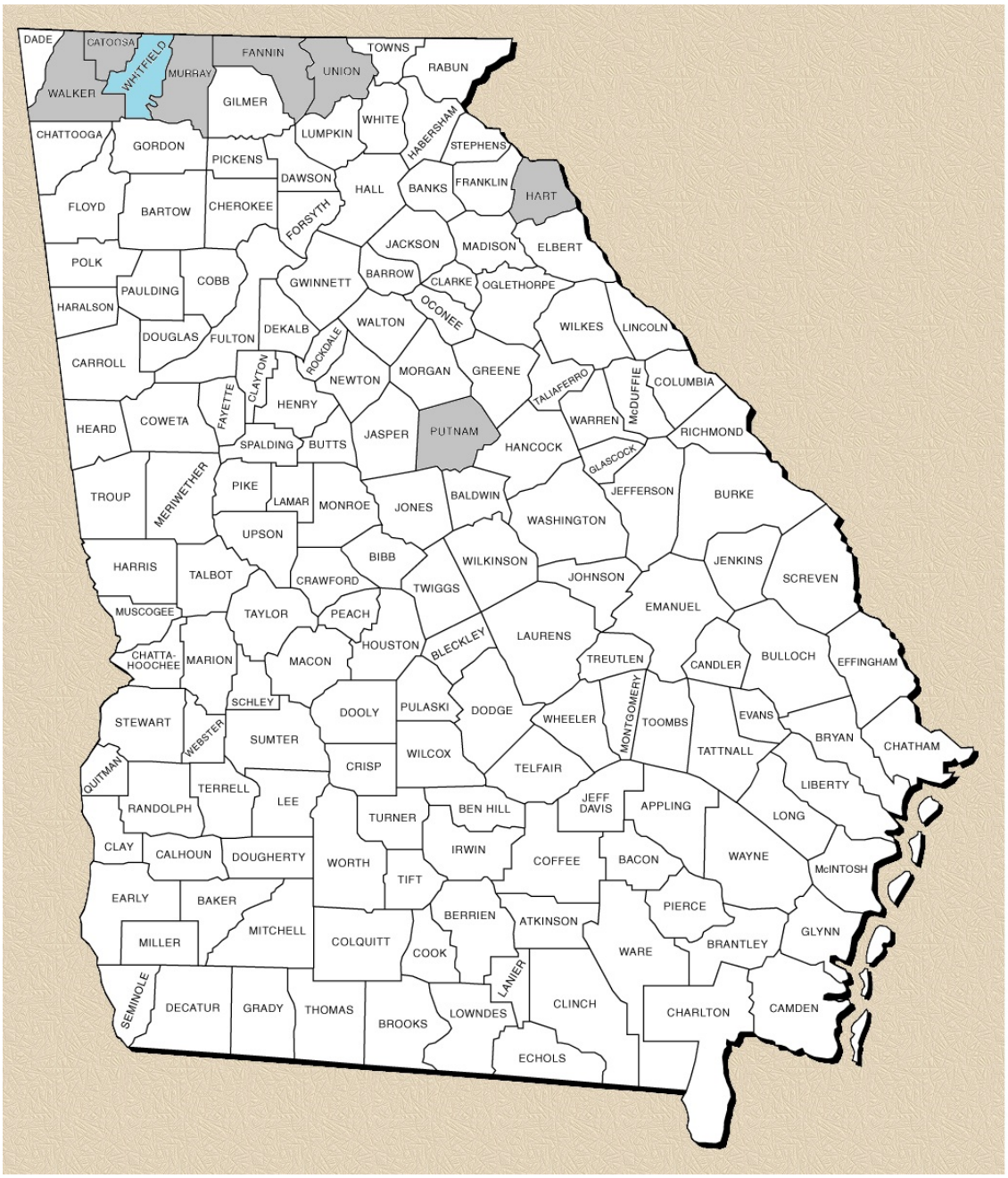
To help fund these projects:

- 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 FY2013 budget includes an estimated debt service of $1,872,637 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 FY2013. 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 FY2013 budget. This will result in some budgetary pressures when the County has to catch up spending in areas such as vehicles and road maintenance.

Georgia Counties with Lower M&O Millage Rates



Georgia Counties with Lower M&O Millage Rates

- Only 7 out of 159 total counties had lower **total M&O** millage rates:

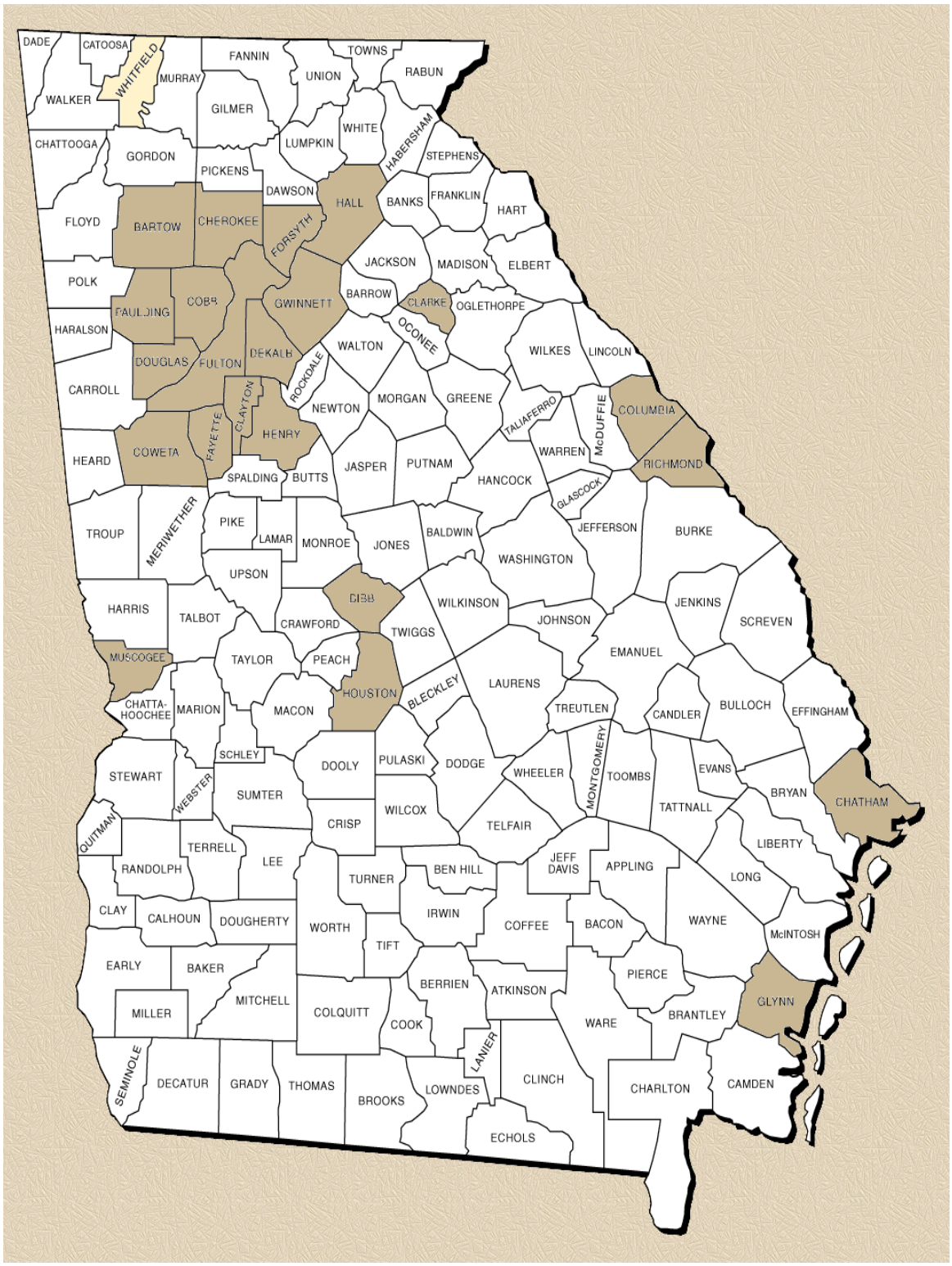
	County	Millage Rate	Population	Economic Ranking
1.	Hart	4.264 **	25,213	78
2.	Walker	4.835	68,756	43
3.	Fannin	5.160	23,682	74
4.	Catoosa	5.382	63,942	36
5.	Putnam	5.400	21,218	55
6.	Union	5.410	21,356	76
7.	Murray	5.800	39,628	57
8.	**Whitfield**	**6.061**	**102,599**	**24**

- Highest Rate – Taliaferro County 20.607
- **Hart County has not posted 2012 Millage rates but they are historically ranked the lowest in the state and millage rate shown = 2009 rate.

***From DOR Local Government Services Division's – "Ad Valorem Tax Digest Millage Rates by Taxing Jurisdiction", Run Date 1/7/12**

***Includes all counties with posted 2012 millage rates**

Georgia Counties with Higher Economic Ranking per DOR Listing



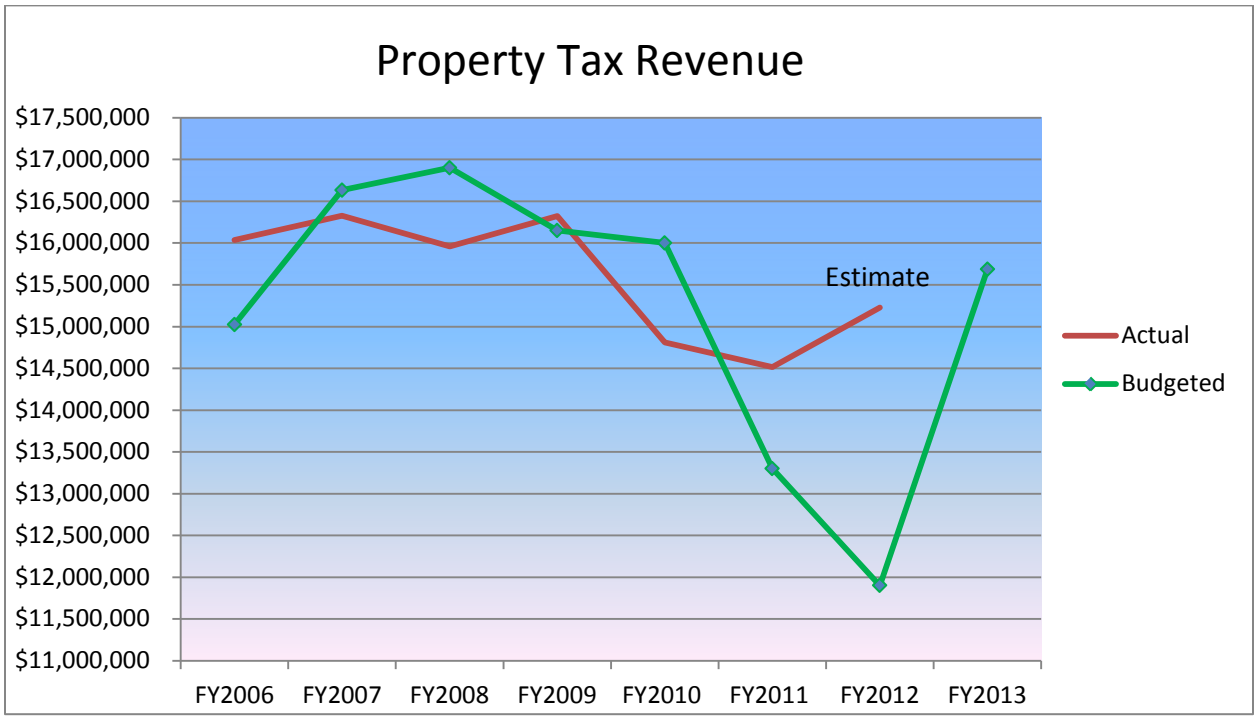
Property Tax

Whitfield County has experienced a steady decline in Net M&O Digest Totals since the downturn in the economy in 2008. Whitfield County continues to experience a soft residential real estate market which mirrors the national market. The property tax digest has been weakened and it is not known when the digest will return to 2008 levels. In an effort to keep Whitfield County competitive with surrounding counties and to attract new business and new jobs to our area the County Commissioners voted in 2011 (effective 2012) to increase the Freeport Exemption to 100%. As noted in the table below, the Freeport exemption increased Whitfield County's exemptions on the Gross Digest from approximately $491 million dollars to $835 million dollars. This increase in exemptions cost the County an approximate 2 million dollars in property tax revenue in 2012. *Note: Actual receipts for the current tax year include all payments for the first two months in the following year. Accordingly, 2013 actual numbers are estimated and will be finalized at the end of February, 2013.*

Tax Digest Totals-Whitfield County							*Freeport Exempt-100%
	2006	2007	2008	2009	2010	2011	2012
Gross Digest	$ 3,235,749,917	$ 3,475,011,423	$ 3,635,570,661	$ 3,595,232,147	$ 3,346,456,474	$ 3,296,354,072	$ 3,379,495,530
		7.39%	4.62%	-1.11%	-6.92%	-1.50%	2.52%
Less: Exemptions	$ (399,078,293)	$ (409,758,972)	$ (418,061,017)	$ (422,796,466)	$ (478,003,261)	$ (491,180,061)	$ (835,851,413)
		2.68%	2.03%	1.13%	13.06%	2.76%	70.17%
Net M&O Digest	$ 2,836,671,624	$ 3,065,252,451	$ 3,217,509,644	$ 3,172,435,681	$ 2,868,453,213	$ 2,805,174,011	$ 2,543,644,117
Percent Change		8.06%	4.97%	-1.40%	-9.58%	-2.21%	-9.32%

Estimated actual property tax collections for 2012 are $15,417,000 and are over budgeted 2012 collections of $11,900,000 by $3,517,000 due largely to the decision of the Board of Commissioners to increase the millage rate from 5.061 to 6.061. This decision was made in an effort to maintain the current level of services offered by the county and maintain an appropriate level of fund balance in an environment of declining revenues. Even with this increase in millage rate for 2012, Whitfield County has the 8th lowest millage rate of the 159 counties in the state of Georgia while holding the 24th highest economic ranking according to the Georgia Department of Revenue.

Due to market conditions the county has budgeted for a very slight increase in the Net M&O Digest for 2013 and has budgeted property tax revenues of $15,685,450. As the Board of Commissioners will make a decision on setting the millage rate for 2013 late in the year, no adjustment to the current millage rate of 6.061 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. Separate charts are attached to show how a dollar of property tax revenue is allocated between the various state and local governments and to show a history of budgeted vs. actual property tax collections from 2006 - 2013.



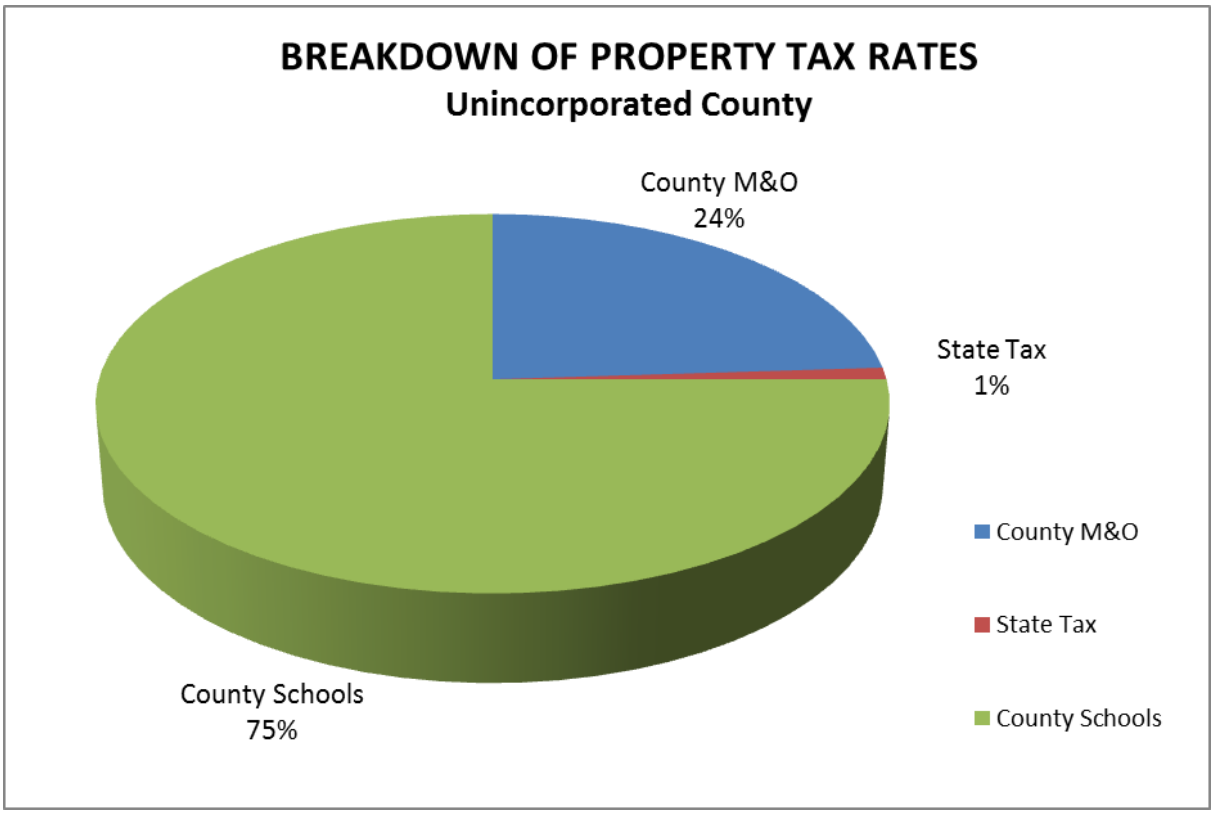
In 2012 the Whitfield County Board of Commissioners created special tax districts to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of certain jointly funded services between Whitfield County and the City of Dalton for the benefit of all such areas. Three special tax districts were created as follows:

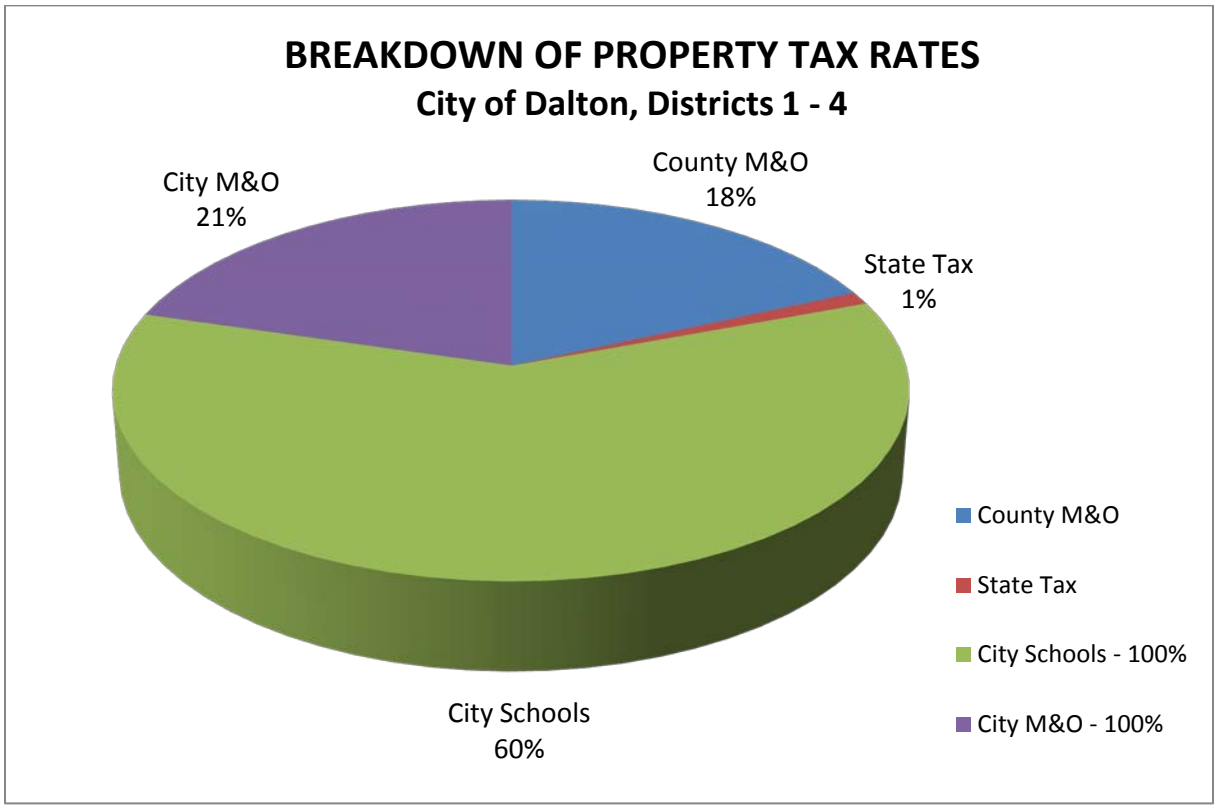
1. **Jointly Funded Service District:** Such jointly funded services shall include Whitfield County's contribution toward the Dalton-Whitfield County Joint Development Authority (JDA), the Dalton Regional Library, and the Dalton Whitfield Senior Center.

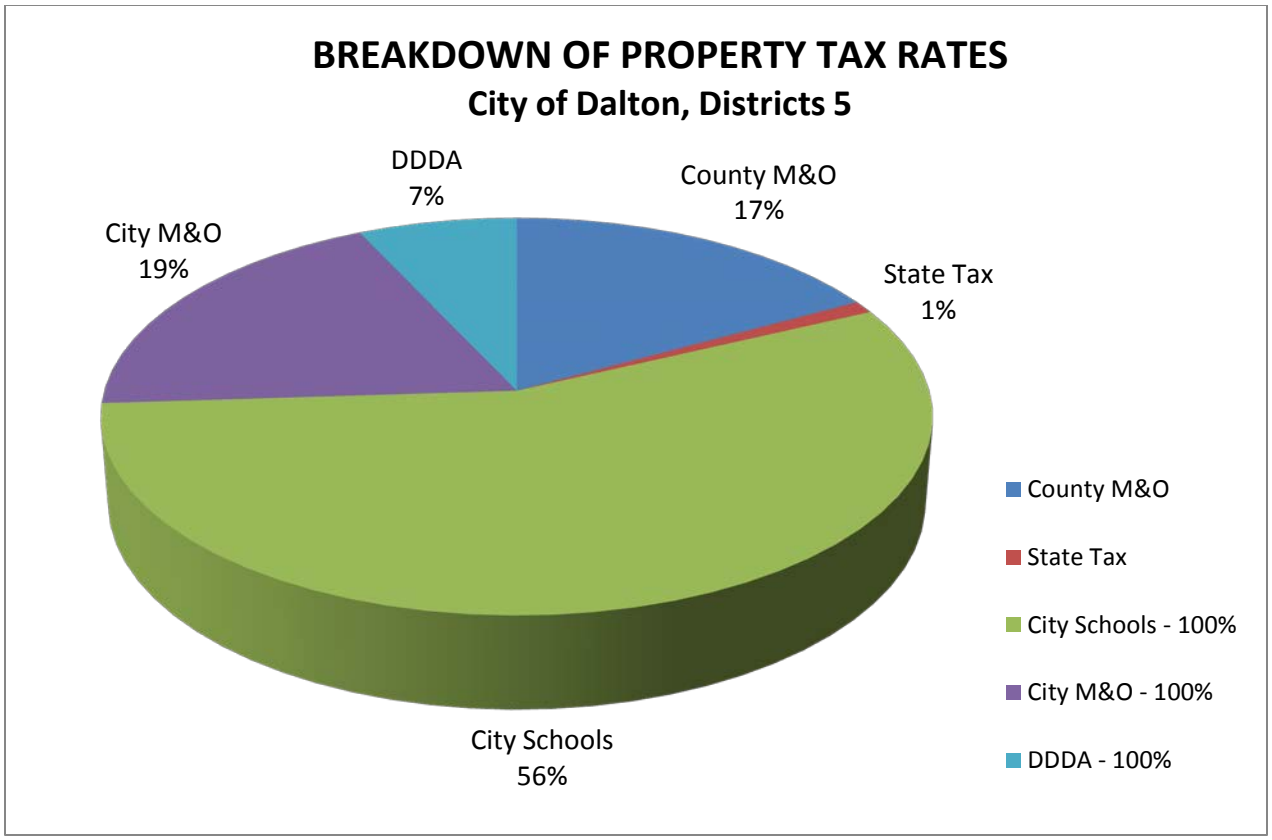
2. **Fire District:** for the purpose of providing adequate and equitable funding for the Whitfield County Fire Department.

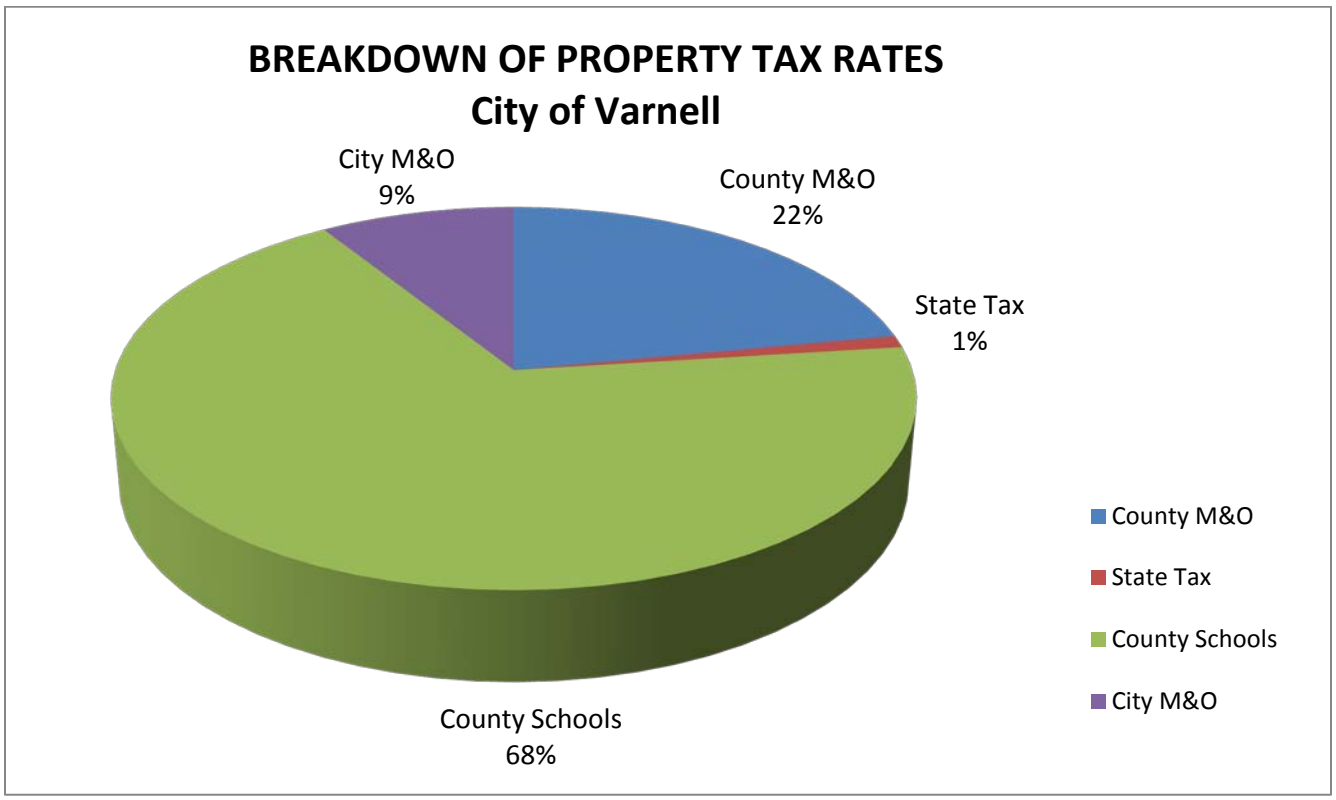
3. **Solid Waste District:** the purpose of providing adequate and equitable funding of solid waste services within such areas.

The special tax districts total millage rate for 2013 will be an estimated 1.5 mills based on the current digest for unincorporated Whitfield County of 1,547,190,999. The total budgets for the special tax district services were included in the General fund budget in FY2012 but the cost for these services will be accounted for in special revenue funds for FY2013.


BREAKDOWN OF PROPERTY TAX RATES
Unincorporated County
County M&O
24%
State Tax
1%
County Schools
75%
County M&O
State Tax
County Schools


BREAKDOWN OF PROPERTY TAX RATES
City of Dalton, Districts 1 - 4
City M&O
21%
County M&O
18%
State Tax
1%
City Schools
60%
County M&O
State Tax
City Schools - 100%
City M&O - 100%


BREAKDOWN OF PROPERTY TAX RATES
City of Dalton, Districts 5
DDDA
7%
County M&O
17%
City M&O
19%
State Tax
1%
City Schools
56%
County M&O
State Tax
City Schools - 100%
City M&O - 100%
DDDA - 100%

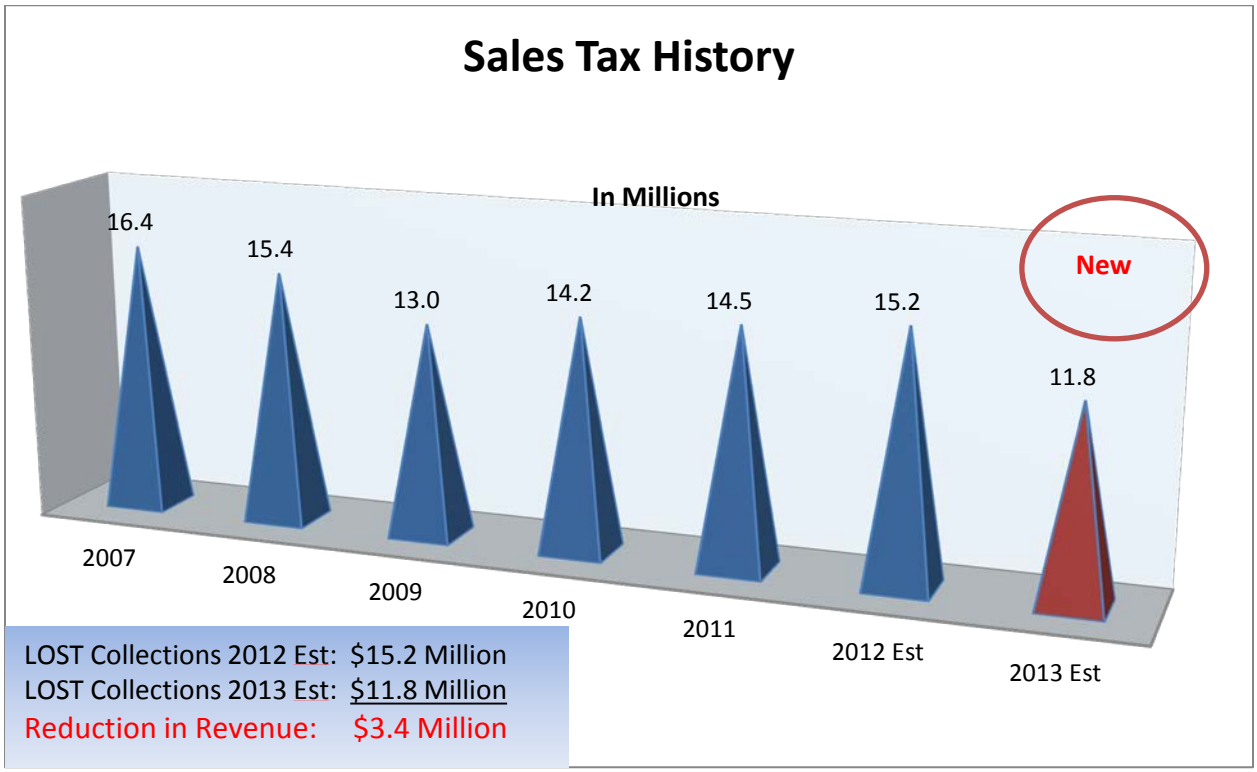

BREAKDOWN OF PROPERTY TAX RATES
City of Varnell
City M&O
9%
County M&O
22%
State Tax
1%
County Schools
68%
County M&O
State Tax
County Schools
City M&O

Sales Tax

The total sales and use tax rate in Whitfield County is currently 6% and is distributed as follows: 4% State, 1% Local Option Sales Tax (LOST), 1% Educational Special Local Options Sales Tax (ESPLOST).

Local Option Sales Tax (LOST) is one of the county's most significant sources of revenue. The LOST sales tax will fluctuate with consumer spending. 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 slowly upward.

The following chart shows the county's sales tax history. The county entered into LOST negotiations as required by state law with the City of Dalton in 2012 and the other cities located within the county's borders. As a result of the outcome of these negotiations the County will receive a much smaller percentage of LOST collections than it has received in past years. The 2013 budget was based on 2012 estimated collections being 5% over actual 2011 collections and 2013 collections remaining flat from 2012 estimated. The county's share of LOST for 2013 will change from 83.24% to 64.50%. This change in the percentage of the LOST received by the county will result in a loss of an estimated 3.4 million dollars in revenue.



Sales Tax Cont. – HB 386

Also effecting sales tax revenue in 2013 is the introduction of HB386. House Bill 386 is the result of two years of work between the 2010 Special Council on Tax Reform and Fairness for Georgians and the Georgia Competitiveness Initiative. There are two main components of HB386 that will effect Whitfield County's sales tax collections in the upcoming years.

Beginning January 1, 2013, the state and local sales and use tax on energy used in manufacturing will be phased out over a 4 year period. Education SPLOST and ELOST are exempt from this phase-out. Counties and Cities in Georgia were given the option of replacing this lost revenue with a 2% excise tax to replace the sales tax on energy used in manufacturing over the same 4 year period. In an effort to support our manufacturers, Whitfield County elected not to implement this excise tax, however, the total amount of lost sales tax revenue due to this exemption is difficult to estimate and will be an unknown factor for this year's budget.

Beginning March 1, 2013, the sales tax and ad valorem tax on automobiles will be replaced with a one-time title tax fee of 6.5% in 2013, 6.75% in 2014, and 7% in 2015 when titling an automobile. The premise of this provision is to eliminate the ad valorem tax on vehicles and capture revenue from the casual sale of automobiles.

The state and local governments will split the revenue from the title tax fee. An analysis performed by the Georgia State University Fiscal Research Center indicates that local governments in the aggregate will see an increase in revenue statewide in the first two years of the title tax system, would break even in year three, and would lose revenue going forward. This factor will also have an unknown effect on Whitfield County's sales tax collections in the upcoming years.

SPLOST

SPLOST is an optional 1 penny county sales tax used to fund capital projects proposed by the county government and approved by the voters. County governments may not use SPLOST proceeds for operating expenses or maintenance of prior SPLOST projects. Several factors determine the length of time that a SPLOST can be imposed but they normally are levied for a five year period. Counties utilize SPLOST funds for many different types of capital outlay projects which may include:

- Construction and improvement of roads, streets, bridges, and sidewalks
- Improvement of surface water drainage for roads, streets, bridges, and sidewalks
- Purchase of police cars, fire trucks, and other major equipment
- Construction of new facilities

Whitfield County voters passed a $48,000,000 SPLOST in 2008 for the main purpose of financing capital outlay projects involving roads, streets, and bridges. The County has completed collections on the 3 year SPLOST and will continue completion of these projects in FY2013 and into FY2014. Whitfield County has not had a SPLOST in place since December 31, 2010. With the absence of a current SPLOST, funding for the type of future projects listed above must come from general fund revenues. In the current economic downturn and in an environment of declining revenues, in order to maintain the service delivery that Whitfield County citizens have come to expect, the county must put many future major capital outlay projects on hold until a new SPLOST is passed.

Key Budget Notes

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 $4.2 Million for 2013. With performance statistics, we can see that they are responding to about 5,000 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 70% 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 and challenging economic times, Whitfield County is still committed to continue the same level of services in 2013. The County has a core work force that is trained and talented that needs to be maintained. Fund reserves were used to balance the 2013 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

WHITFIELD COUNTY BOARD OF COMMISSIONERS

FISCAL YEAR 2013 BUDGET

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

Proprietary Funds
Enterprise Funds

Fiduciary Funds
None

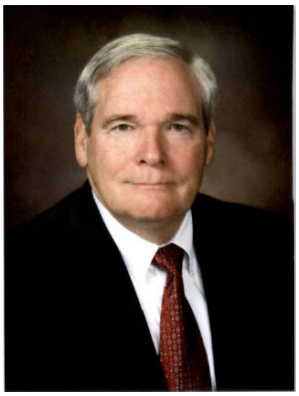
*****Whitfield County Board of Commissioners*****

Hon. Mike Babb, Chairman

Hon. Gordon Morehouse
Hon. Harold Brooker
Hon. Robby Staten
Hon. Lynn Laughter

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

*****Finance Director*****
Alicia Vaughn



Mike Babb
Commission Chairman

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

~~~~~~

Mr. Babb is serving his fourth term as Whitfield County Commission Chairman, first elected in 1997 and most recently elected in 2012.

Mr. Babb is a graduate of F. T. Wills High School in Smyrna, GA and Georgia State University in Atlanta, GA. He has been a resident of Whitfield County for 42 years and has served for 17 years as a volunteer fireman with the County. He is currently retired after working for over 37 years in the carpet and carpet fiber industry. He has been married for 40 years to his wife Karen and has three grown children and six grandchildren.
~~~~~~



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 fifth term as Whitfield County Commissioner, last elected in 2012. 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 Shriners 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.
~~~~~~



Lynn Laughter
Commissioner
District 4

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

~~~~~~

Mrs. Laughter now serves as Commissioner for District 4. She was elected in November, 2012. Her term began on January 1, 2013.

She has been a resident of Whitfield County since April 1986. She graduated from the University of North Carolina at Chapel Hill in 1973 with a B.S. Degree in Industrial Relations. She received her MBA Degree from Northwestern University's Kellogg Graduate School of Management in 1983 with concentrations in Finance and Accounting.

Ms. Laughter is the Principal and Branch Manager of Laughter & Jones Financial Management, a financial planning and investment firm. Prior to starting her own business, she was a financial advisor with Wachovia Investments and a Vice-President and Branch Manager for Wachovia Bank.

Lynn and her husband, Ben, have been married for forty years and have three grown children: Judson (Laura) live in Knoxville and have sons, Joseph and Benjamin; Mark (Karissa) have a daughter, Lydia, and live in Vienna, Austria; and, Mary Lynn (Miller) live in Dalton and have daughters, Kate and Lulu. Lynn and Ben are very
~~~~~~

active at their church, First Baptist Dalton. Lynn has also been very active in the community having served for twenty-one years on the local Habitat for Humanity Board including terms as Treasurer, Vice-President and President. She recently served as Chairman of the Greater Dalton Chamber of Commerce and has served on many other civic and non-profit organizations.



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



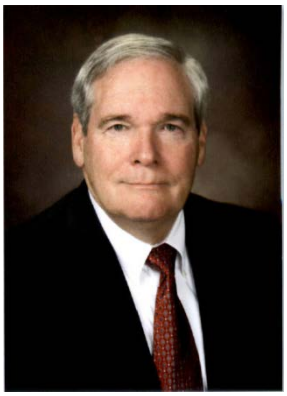
Commissioner, District 2
Harold Brooker



Commissioner, District 3
Robby Staten



Commissioner, District 4
Lynn Laughter

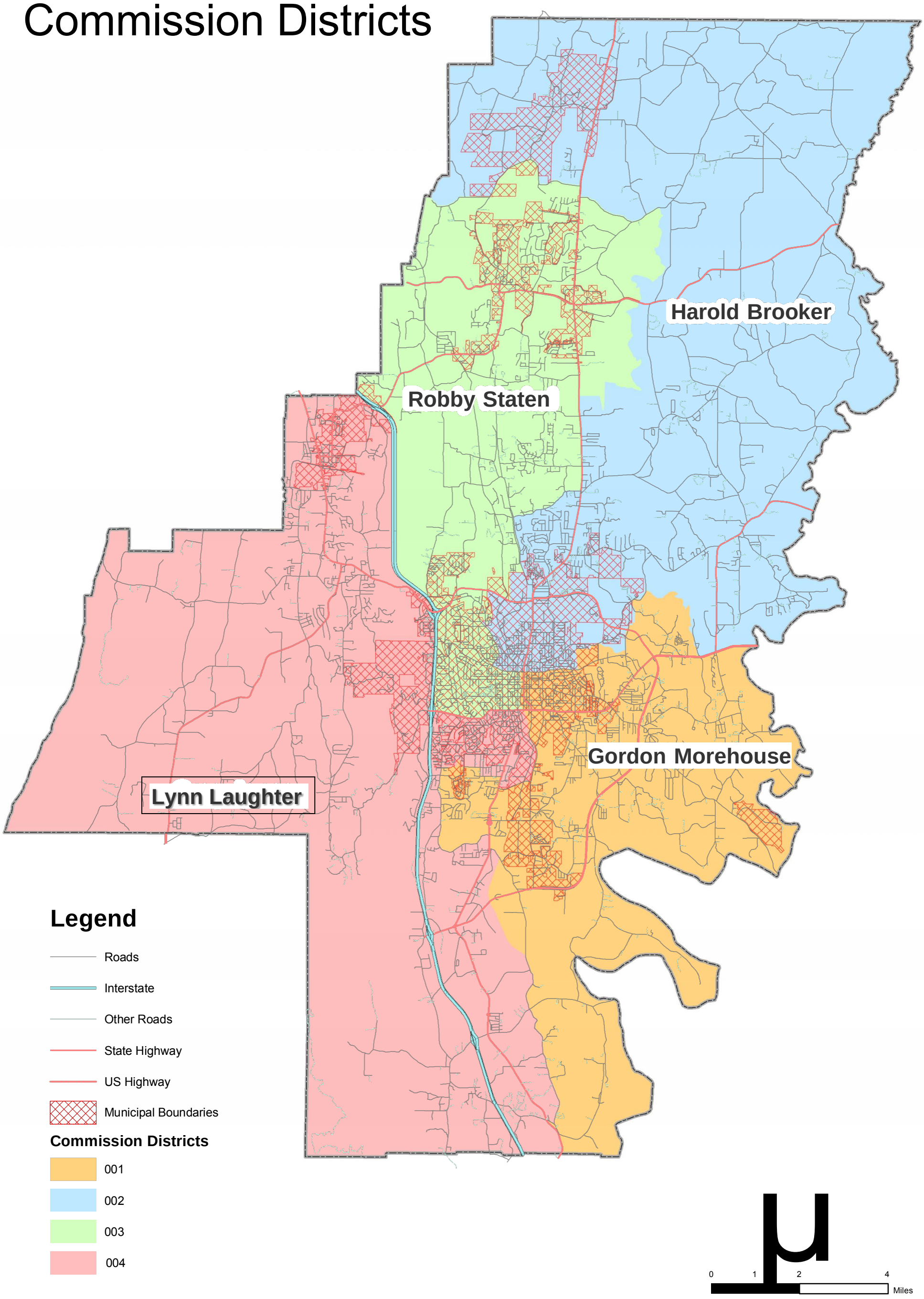


Commission Chairman
Mike Babb



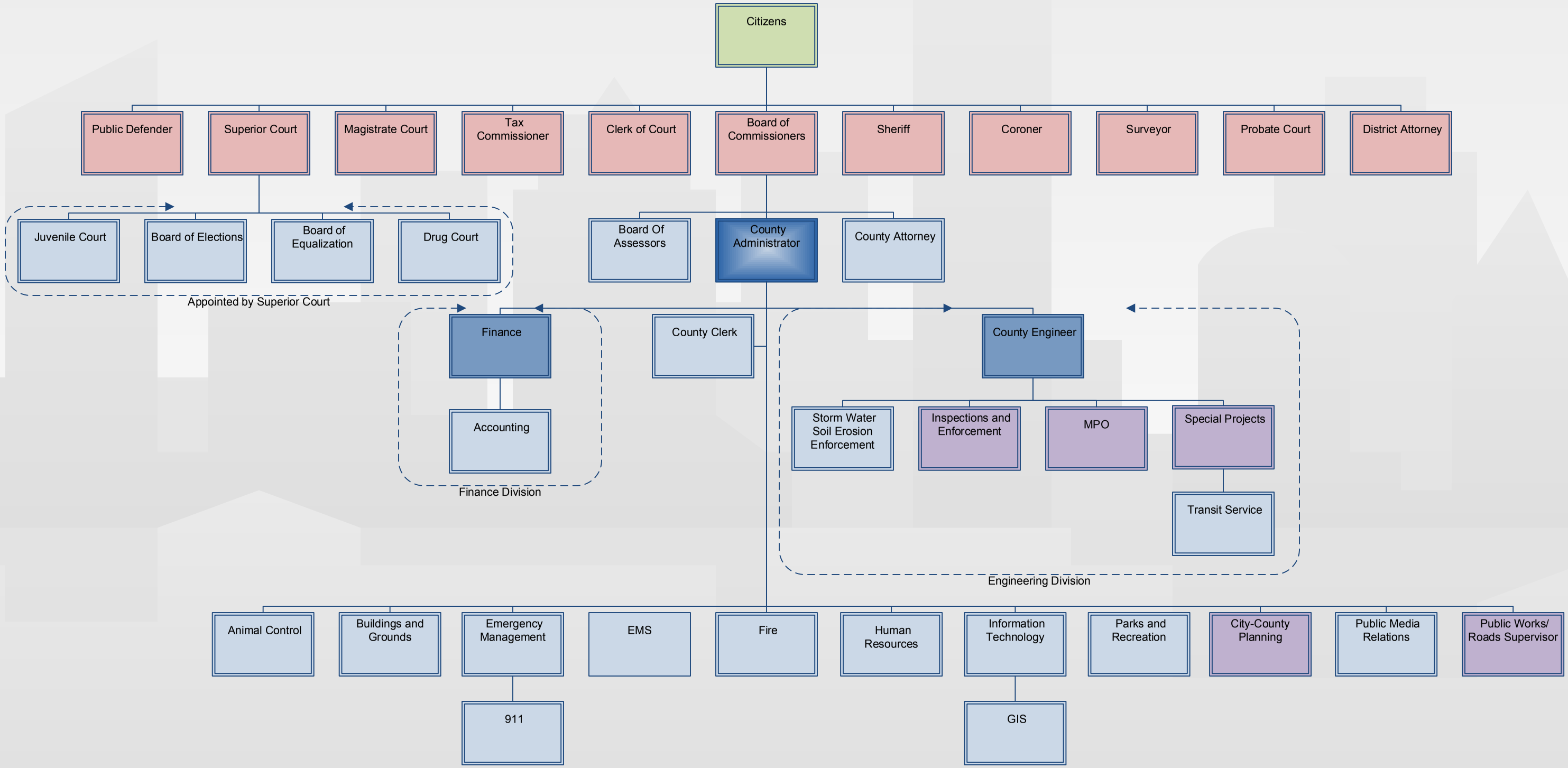
County Administrator
Mark Gibson

Whitfield County Commission Districts



Printed 1/29/2010

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 2013 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 2013 Operating Budget for Whifield County is as follows:

GENERAL FUND

REVENUES		*EXPENDITURES*	
Taxes	*$28,297,450*	*General Government*	*$6,689,418*
Licenses and Permits	*269,800*	*Judicial*	*5,209,341*
Intergovernmental Revenue	*2,385,385*	*Public Safety*	*11,892,227*
Charges for Service	*2,860,000*	*Public Works*	*6,938,220*
Fines and Forfeitures	*1,267,000*	*Health & Welfare*	*409,000*
Investment Income	*40,000*	*Culture & Recreation*	*880,478*
Contributions/Donations	*-*	*Housing & Development*	*1,737,442*
Miscellaneous Income	*795,400*	*Debt Service*	*1,995,848*
Other Financial Sources	*160,500*	*Other Financing Uses*	*699,982*
		Contingency	*800,000*
TOTAL REVENUES	*$36,075,535*		
Fund Balance	*$1,176,421*		
TOTAL REVENUES & FUND BALANCE	*$37,251,956*	*TOTAL EXPENDITURES*	*$37,251,956*

SPECIAL REVENUE FUNDS

REVENUES	*$7,700,973*	*EXPENDITURES*	*$8,848,129*
Fund Balances	*1,147,156*		
TOTAL REVENUES & FUND BALANCE	*$8,848,129*	*TOTAL EXPENDITURES*	*$8,848,129*

DEBT SERVICE FUND

REVENUES	*$0*	*EXPENDITURES*	*$442,932*
Fund Balance	*442,932*		
TOTAL REVENUES & FUND BALANCE	*$442,932*	*TOTAL EXPENDITURES*	*$442,932*

CAPITAL PROJECTS FUND

REVENUES	*$1,000,000*	*EXPENDITURES*	*$29,579,246*
Other Financial Sources	*583,949*		
Fund Balance	*27,995,297*		
TOTAL REVENUES & FUND BALANCE	*$29,579,246*	*TOTAL EXPENDITURES*	*$29,579,246*

PROPRIETARY FUNDS

REVENUES	*$594,299*	*EXPENSES*	*$710,332*
Other Financial Sources	*116,033*		
TOTAL REVENUES & NET ASSETS	*$710,332*	*TOTAL EXPENSES*	*$710,332*

Chairman - Whitfield County Board of Commissioners

ATTEST: Lisa V. Villa

DATE: 12-27-12

EXHIBIT A

WHITFIELD COUNTY, GEORGIA

RESOLUTION FIXING TAX RATE FOR 2012

The time having arrived for fixing the tax rate to be levied by Whitfield County for the year 2012, it is resolved by the Board of Commissioners of said County that the tax rate for 2012 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**	2.005
2.	To pay expenditures of **Judicial** System	1.384
3.	To pay expenditures for **Public Safety** of county residents	4.696
4.	To pay expenditures of **Public Works** including Solid Waste Disposal	2.205
5.	To pay expenditures for the **Health & Welfare** of county residents	0.154
6.	To pay expenditures for the **Culture & Recreation** of county residents	0.304
7.	To pay expenditures of **Housing & Development** for county residents	0.479
8.	To pay expenditures of **Debt Service** for county residents	0.524
COUNTY TOTAL FOR MAINTENANCE & OPERATION & BONDED DEBT		**11.751**

To this total shall be added the State of .25 mills making a total of 12.001 for State and County taxes for the year 2012 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 2012.

Countywide School Tax, Eighteen and Seven Tenths, Five Hundredth, and Six Thousandths (18.756) Mills.

This the 11th day of October 2012.

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 103,000+. 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 eleven 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 governmental funds. The five 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.

Permanent Funds – These funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

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. Whitfield County currently has two funds that fall under this category which are the Worker's Compensation Fund and the Health Insurance Fund.

Fiduciary Funds

Fiduciary funds account for assets held by the County as a trustee or agent on behalf of another party. The four types of fiduciary funds are as follows:

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. The County does not adopt a budget for agency funds.

Pension (and other employee benefit) Trust Funds - These funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, other postemployment benefit plans, or other employee benefit plans. Whitfield County does not currently report any fund of this type.

Investment Trust Funds – GAAP requires that a government report any external investment pool that it sponsors as an investment trust fund. Whitfield County does not currently report any fund of this type.

Private-Purpose Trust Funds – These funds account for any trust arrangement not properly reported in a pension trust fund or an investment trust fund "under which principal and income benefit individuals, private organizations, or other governments." Whitfield County does not currently report any fund of this type.

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
- 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
- Georgia Civil War Heritage Trails
- Hotel/Motel Tax Fund
- Special Tax District Funds (Fire, Solid Waste, Jointly Funded)

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, Planning Commission, & Inspections & Code enforcement 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 portion of the Short Term Work Program have been eliminated from the budget due to decreased revenues.

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.
- Phase I of Westside Park (Miracle Field) was completed in 2012.
- 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. Playground equipment was added at Dawnville Park.
- 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.
- All Whitfield County youth are always welcome to join any Whitfield County League Team, as such, Whitfield County allows City of Dalton recreation teams to play in Whitfield County leagues.

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. The repairs are ongoing and prioritized. The County has moved all operations out of the "old" health department building in preparation for the future site.

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 FY2013 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.

The budgetary process begins around the 1st of August with a budget planning meeting. The Finance Director, Assistant Finance Director, and the County Manager (budget team) meet with the departments to explain expectations for the upcoming budget year. All budget documents are distributed at this meeting and through e-mail. Information requested from the departments include explanations of any requested amounts in excess of the prior year's approved budget, explanation of actuals that have a large variance from approved budget, personnel requests for the upcoming budget year, capital requests, and performance measurements. Departments are also asked to review mission statements and goals for any changes required for the upcoming budget year.

Budgets are submitted by the departments to the Finance Director and meetings are scheduled with each department head and the Finance Director, Assistant Finance Director, and the County Administrator during the months of August and September. Budgets are thoroughly reviewed by the budget team and are then forwarded to the Board of Commissioners for review. Meetings and budget workshops are held during the months of October and November with each commissioner to review revenue projections and discuss departmental budgets and any necessary budget actions.

In December, once the budget is compiled, the required public hearing is advertised and scheduled in order to promote citizen participation. The hearing is designed to allow public input on the budget before its final adoption. After the public hearing, all comments are considered and any necessary revisions to the budget are made. Notification of the final budget adoption is advertised in the local newspaper and a copy of the budget is placed on file in the Finance Office and on the County's website as required by state law around the end of December.

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 department heads the flexibility to manage their budgets, line-item transfers are allowed with the exception of salaries and benefits with approval from the Department Head, Finance Director, and/or the Assistant Finance Director. Transfers of appropriations from salaries and benefits, or between cost centers, require the special approval of the governing board. The Board of Commissioners has the authority to amend its budget for any appropriation increase/decrease in any fund for a department for projects approved during the year or any unforeseen changes to the budget.

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 2013 Budget Schedule

Budget Planning Meeting/Distribute Budget Forms	August 1st
Department review sessions with Budget Team	August/September
Staff reviews FY2013 revenues, expenditures Special programs, personnel requests, capital plans, etc.	August/September
Millage rate set for FY2013	October
Commissioner Workshops	
• Overview Revenues & Expenditures	October
• Review & discuss Capital Plan, Personnel Actions & Additional topics	November
Budget Hearing	December 6
Budget Resolution considered	December 27

Fiscal Year 2013 Budget Assumptions

- The economy has officially ended the recession but faces a slow recovery period
- Sales tax collections will be lower than past years due to the new LOST agreement and the implementation of HB386.
- New industry will begin. Home construction will start slow growth and net tax digest totals will slightly increase
- Population counts will stabilize and work force declines seen in FY09/10 will start a recovery in FY13
    - Demands for all types of public safety, courts, and general services will continue at FY12 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
- Special Tax Districts will be created for FY13 for the Fire District, Solid Waste, and Jointly Funded Services.
- 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 2013 Capital Work

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

- Ongoing construction work at the Westside Park complex including phase 2 of the Westside Park Complex plan which will include new construction, lighting, and fencing.

- Work on the Transportation SPLOST Project will continue. FY10 was the last year of revenue collections but FY13 projects will use remaining funds. The FY13 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 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 on the preservation and upgrading of this valuable community resource

Financial Initiatives for FY2013

- 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
- Continue researching accounting software packages for future conversion of accounting software

Fiscal Year 2013 Budget Strategy Phase I

The FY13 Budget has been reworked to address shortfalls in sales tax, property tax, and other revenues. The sales tax transfers coming from the State will be decreased for 2013 due to the new LOST agreement and the implementation of HB 386.

The FY13 Strategy is based on the following points:

- As much as possible, all departments have been held to flat budgets or budgets have been slightly reduced
- 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 FY13 Budget, then additional actions will be required. Capital Projects have already been deferred except for work underway and critical infrastructure work.

FY13 Operating Budget Actions

1. Expenditure lines have been reduced in all departments where feasible
2. No funding for promotions, any positions required will be by voluntary appointments without pay increases, actions to be reviewed quarterly.
3. Evaluate employee retirement program for changes in FY2013.
4. No Step or COLA increase is budgeted for the 5th consecutive year.

Departmental Personnel Request 2013

Additions

Department	Position	Status	Notes	Proposed Salary	Total salary + benefits
Sheriff/Patrol	Deputy Sheriff	FT	*Filled Vacant Position	$28,760	$35,484
Sheriff/Corrections	Detention Officer	FT	*Filled Vacant Position	$27,294	$35,160
Sheriff/Corrections	Detention Officer	FT	*Filled Vacant Position	$27,294	$35,160
Sheriff/Corrections	Detention Officer	FT	*Filled Vacant Position	$27,294	$35,160
Sheriff/Corrections	Detention Officer	FT	*Filled Vacant Position	$27,294	$35,160
Sheriff/Corrections	Admin Tech	FT	*Filled Vacant Position	$23,622	$34,630
County Engineer	Inspectors/SPLOST	FT	*New Position	$27,000	$38,884
EMA	Deputy Director	FT	*Transfer from 911	$47,375	$62,815
Total				$235,933	$312,453

Reductions In Force

Department	Position	Status	Notes	Proposed Salary	Total salary + benefits
Fire District	Asst Fire Chief	FT	*Position Eliminated	$59,035	$88,507
Fire District	Fire Engineer	FT	*Position Eliminated	$31,426	$44,114
County Planner	County Planner	FT	*Outsourced	$61,000	$74,466
County Extension	4-H Program Asst	PT	*Position Eliminated	$12,511	$13,589
County Extension	4-H Program Asst	PT	*Position Eliminated	$11,470	$12,456
Public Works	Equipment Operator	FT	*Position Eliminated	$23,857	$37,549
Total				$199,299	$270,681

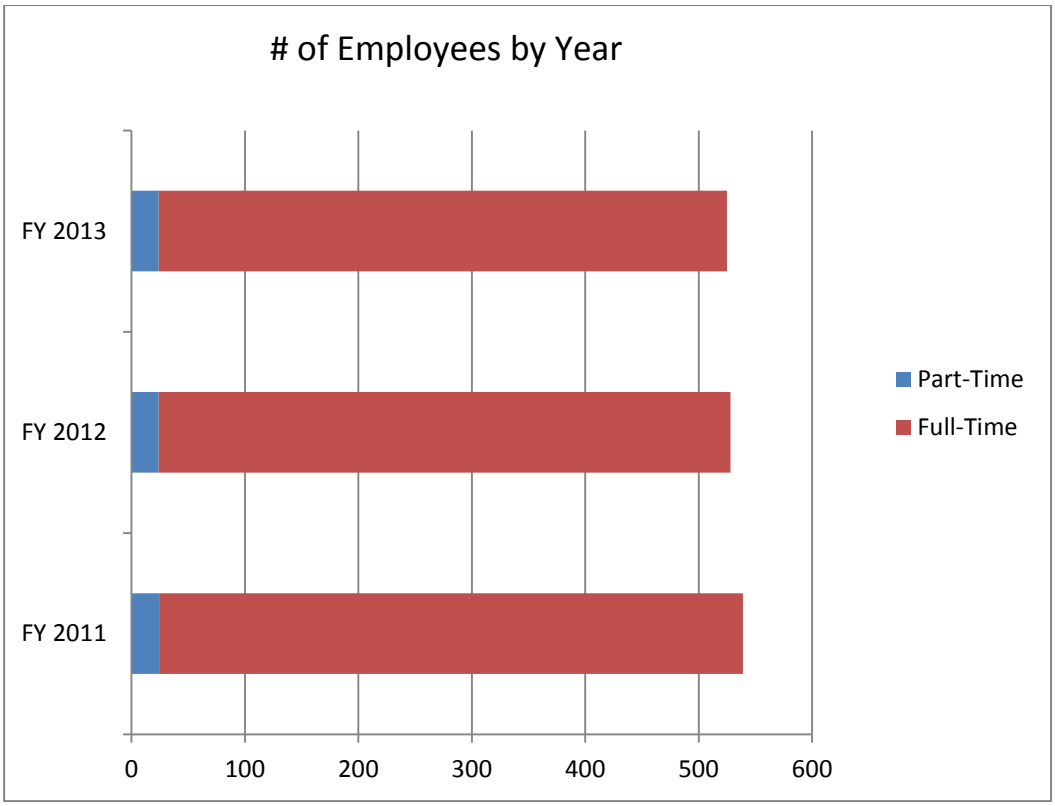
PERSONNEL SUMMARY

For the FY 2013 Budget, Whitfield County has funded 498 full-time employees and 24 part-time employees for a total employment of 522.

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 2011	FY 2012	FY 2013	FY 2011	FY 2012	FY 2013	FY 2011	FY 2012	FY 2013
General Government:									
Board of Elections	4	4	4	3	3	3	7	7	7
Board of Commissioners - Administration	2	2	2	5	5	5	7	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	7	7	7	0	0	0	7	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	**85**	**85**	**85**	**15**	**15**	**15**	**100**	**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	15	15	15	1	1	1	16	16	16
Magistrate Court	13	13	13	0	0	0	13	13	13
Probate Court	8	8	8	0	0	0	8	8	8
Juvenile Court	16	16	16	0	0	0	16	16	16
Total Judicial	**59**	**59**	**59**	**1**	**1**	**1**	**60**	**60**	**60**
Public Safety:									
Sheriff - Patrol	113	110	111	0	0	0	113	110	111
Sheriff - Corrections	85	78	83	0	0	0	85	78	83
Fire	65	65	63	0	0	0	65	65	63
Coroner	1	1	1	0	0	0	1	1	1
Animal Control	2	2	2	0	1	1	2	3	3
Emergency Management	1	1	2	0	0	0	1	1	2
Total Public Safety	**267**	**257**	**262**	**0**	**1**	**1**	**267**	**258**	**263**
Public Works:									
Public Works	**79**	**72**	**71**	**0**	**0**	**0**	**79**	**72**	**71**
Culture & Recreation:									
Parks & Recreation	**8**	**8**	**8**	**5**	**5**	**5**	**13**	**13**	**13**
Housing & Development:									
County Extension Service	4	4	3	2	2	1	6	6	4
Inspection & Enforcement	6	5	5	0	0	0	6	5	5
County Engineer	3	4	4	1	0	1	4	4	5
County Planner	2	1	0	0	0	0	2	1	0
Metropolitan Planning Organization	1	1	1	1	0	0	2	1	1
Total Housing & Development	**16**	**15**	**13**	**4**	**2**	**2**	**20**	**17**	**15**
Total County Staff	**514**	**496**	**498**	**25**	**24**	**24**	**539**	**520**	**522**
# of Staff per 1,000 Citizens	**5.53**	**5.33**	**5.35**	**0.27**	**0.26**	**0.26**	**5.8**	**5.59**	**5.61**

*Highlighted Departments have staffing changes for FY2013, all other departments had no staffing level changes for FY2013

Cost of Living Increase (COLA)

For 2013, the Cost of Living increase is deferred.

Normal procedures**:**

- For planning purposes, a midyear 3% increase was forecasted
- The market and salary conditions need to be evaluated in the spring
- Suggested funding would come from fund balance

2013 "Salary Step Increase" Program

For 2013, 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 & Defined Benefit Pension Plan

The County maintains a self-insured health insurance program. Funds are budgeted to pay claims, claims reserve, excess insurance coverage and administration costs of the self-insured health insurance program. Health insurance costs slightly increased from FY2011 to FY2012 and a 1% increase over FY2012 actuals is budgeted for FY2013.

HEALTH INSURANCE TABLE

GROUP HEALTH INSURANCE

	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
County Cost	$6,573,468	$3,964,582	$3,996,054	$4,036,014

Defined Benefit Pension Plan

The County sponsors the Association of County Commissioners of Georgia Restated Pension Plan for Whitfield County Employees (The Plan), which is a defined benefit pension plan.

The plan provides retirement, disability, and death benefits to plan participants and beneficiaries. All full-time employees are eligible to participate in the Plan after completing three years of service. Benefits vest after five year of service. Participants become eligible to retire at the earlier of: a) age 65 with 5 years of vested service or b) age 60 with 10 years of service. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1% of average annual compensation up to $6,600 plus 1.5% of average annual compensation in excess of $6,600 plus $36 for each year of service payable as a life annuity. For participants hired after January 1, 2003 the annual benefit is 1% of average annual compensation multiplied by years of service. Compensation is averaged over a five year period prior to retirement or termination. The plan provides benefits in the event of death or disability.

County employees are not required to contribute to the plan. The County contributes the entire cost of the Plan, using the actuarial basis described in the annual valuation report. Due to budget constraints, and because the County's pension plan was funded at a 121% funded level for the 2011 valuation year, the County made a zero contribution to the Plan for FY2011 and FY2012. A zero contribution has also been budgeted for FY2013. It is the intention of the Board of Commissioners to keep the plan funded at a 100% funding level and funding for the FY2014 will be based on the 2013 valuation report received in August, 2013.

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, 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 or 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 2013

	Principal	Interest	Total Payment	Category Total
1. Debt Service - General Fund Expenditures:				
Bonds:				
Series 2009	$ 340,000	$ 96,921	$ 436,921	
Series 2010A	350,000	87,021	437,021	
Series 2010B	315,000	309,524	624,524	
Series 2011A	295,000	79,171	374,171	
Total Bonds				
Notes Payable	94,960	28,251	123,211	
				$ 1,995,848
2. Other Financing Uses, Transfer to Capital Projects - General Fund Expenditures:				
Capital Lease - General Government	$ 106,748	$ 6,247	$ 112,995	
Total Other Financing Uses				112,995
3. Debt Service - Debt Service Fund Expenditures:				
Intergovernmental Liability	395,438	47,495	442,933	442,933
Total FY 2013 Debt Service Payments	$ 1,897,146	$ 654,630	$ 2,551,776	$ 2,551,776

Debt Service Balance Summary

Changes in Long Term Liabilities

	Balance 12/31/2011	Additions	Reductions	Balance 12/31/2012	Due Within One Year
Governmental Activities:					
Intergovernmental Liability	$ 1,552,024		$ 475,747	$ 1,076,277	$ 395,438
Capital Leases	185,451	47,239	105,559	127,131	106,748
Note Payable	759,680		94,960	664,720	94,960
Bonds	15,740,000		1,240,000	14,500,000	1,300,000
Business Type Activities:					
Capital Leases	-		-	-	-
Total Long Term Liabilities	$ 18,237,155	$ 47,239	$ 1,916,266	$ 16,368,128	$ 1,897,146

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, 2012 are as follows:

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

Year	Principal	Interest	Total
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	$ 1,076,277	$ 95,796	$ 1,172,073

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, 2012 are as follows:

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

Year	Principal	Interest	Total
2013	48,472	638	49,110
Total	$ 48,472	$ 638	$ 49,110

The County adquired some additional tractors for the use of the Recreation Department in March of 2011. This capital purchase was financed through a note with BB&T for a 5 year term. The debt service for this payment is budgeted in the Capital Projects Fund. The future payments on the note payable with BB&T for this purchase as of December 31, 2012 are as follows:

BB&T	
Financed	$ 50,359
Interest Rate	2.77%
Period	5 Years

Year	Principal	Interest	Total
2013	9,995	802	10,797
2014	10,275	522	10,797
2015	10,563	234	10,797
2016	2,687	12	2,699
Total	$ 33,520	$ 1,570	$ 35,090

The County acquired a Trailer Jetter for the use of the Public Works Department in August of 2012 under a 3 year capital lease contract with Kansas State Bank of Manhattan. The debt service for this lease is budgeted in the Capital Projects Fund. The minimum future lease obligations for this lease as of December 31, 2012 are as follows:

Kansas State Bank of Manhattan	
Financed	$ 47,239
Interest Rate	6.26%
Period	3 Years

Year	Principal	Interest	Total
2013	15,248	1,803	17,052
2014	15,984	1,068	17,052
2015	13,907	303	14,210
Total	$ 45,139	$ 3,174	$ 48,314

The County acquired 2 CAT 420 Backhoes for the use of the Public Works Department in February of 2013 under a 5 year capital lease contract with BanCorp South Equipment Finance. The debt service for this lease is budgeted in the Capital Projects Fund. The minimum future lease obligations for this lease as of December 31, 2012 are as follows:

BanCorp South Equipment Finance	
Financed	$ 187,370
Interest Rate	1.90%
Period	5 Years

Year	Principal	Interest	Total
2013	33,033	3,003	36,036
2014	36,698	2,614	39,312
2015	37,401	1,911	39,312
2016	38,118	1,194	39,312
2017	38,849	463	39,312
2018	3,271	5	3,276
Total	$ 187,370	$ 9,190	$ 196,560

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, 2012 are as follows:

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

Year	Principal	Interest	Total
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	$ 664,720	$ 113,002	$ 777,722

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
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	$ 2,670,000	$ 402,023	$ 3,072,023

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
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	$ 3,105,000	$ 383,056	$ 3,488,056

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

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

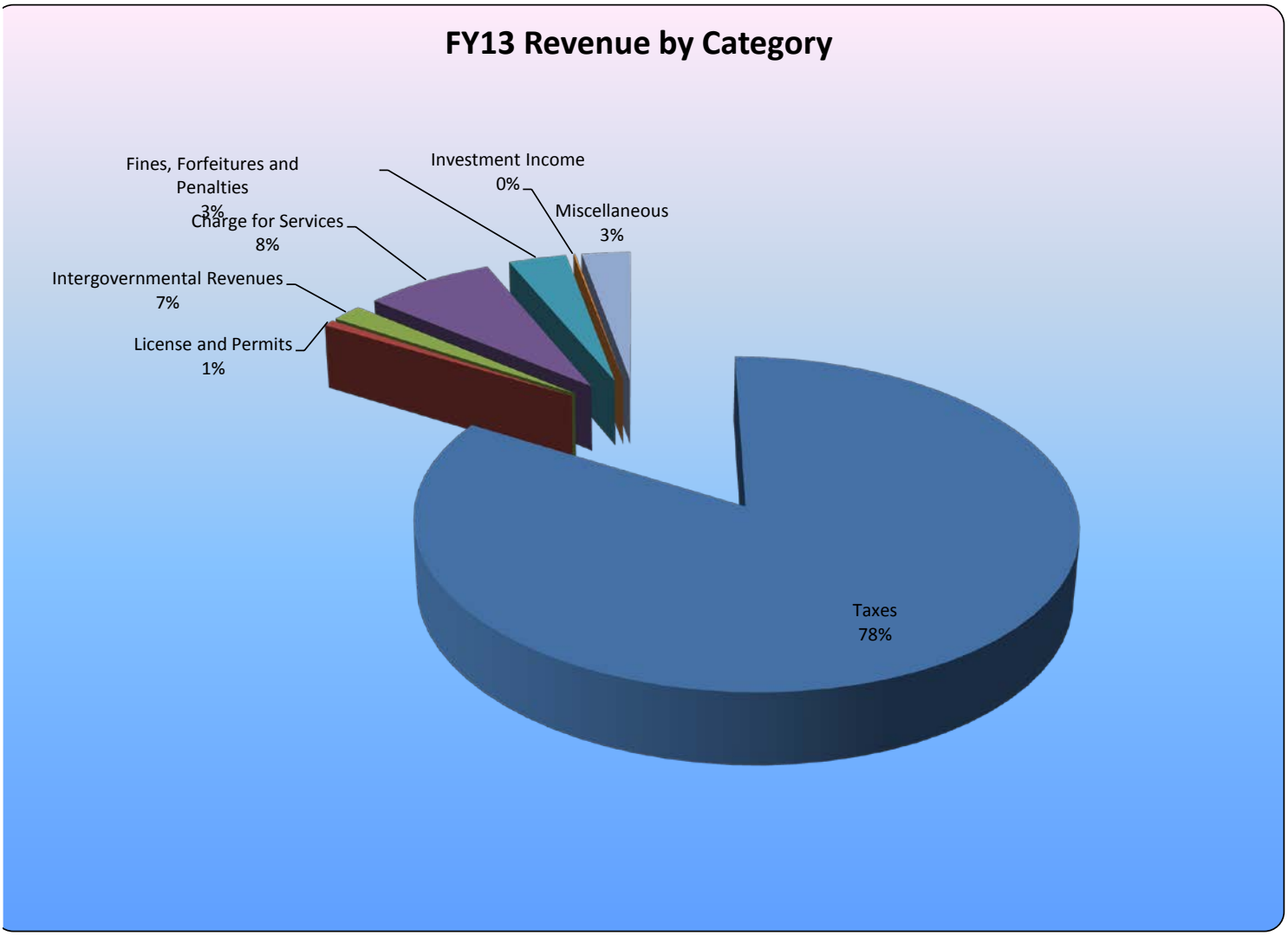
Year	Principal	Interest	Total
2013	315,000	309,524	624,524
2014	335,000	291,617	626,617
2015	350,000	272,745	622,745
2016	370,000	252,909	622,909
2017	390,000	231,971	621,971
2018	415,000	209,793	624,793
2019	435,000	186,376	621,376
2020	460,000	161,719	621,719
2021	485,000	135,684	620,684
2022	510,000	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	$ 5,775,000	$ 2,305,246	$ 8,080,246

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
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	$ 2,950,000	$ 389,992	$ 3,339,992


FY13 Revenue by Category
Fines, Forfeitures and Penalties 3%
Investment Income 0%
Miscellaneous 3%
Charge for Services 8%
Intergovernmental Revenues 7%
License and Permits 1%
Taxes 78%

Summary of General Fund Revenues

Description	Actual FY2009	Actual FY2010	Actual FY2011	Proposed FY2012	Estimated Actual 2012	Approved FY2013
Taxes						
Property Taxes	$ 16,322,831	$ 14,808,741	$ 14,949,879	$ 11,900,000	$ 15,417,000	$ 15,685,450
Local Option Sales Taxes/Title Fee	12,998,658	14,175,942	14,504,471	14,500,000	15,230,000	11,800,000
Real Estate Transfer Taxes	35,514	28,924	27,032	25,000	34,500	32,000
Franchise Taxes	340,248	351,557	334,054	300,000	315,000	315,000
Alcoholic Beverage Taxes	407,922	404,704	381,470	330,000	354,000	350,000
Business License Taxes	101,174	83,553	109,405	110,000	123,000	115,000
Insurance Premium Taxes	2,562,750	2,492,460	2,769,341	2,500,000	2,959,000	-
Total Taxes	32,769,097	32,345,881	33,075,652	29,665,000	34,432,500	28,297,450
License and Permits						
Alcoholic Beverage Licenses	62,950	64,550	68,650	65,000	65,050	65,000
Zoning/Planning	4,920	8,580	6,277	3,000	3,400	3,000
Land Disturbing Permits	1,356	480	3,068	2,000	2,200	1,500
Solicitation/Pawn Shop Permits	610	1,220	445	-	450	300
Building Inspection Fees	163,109	189,752	208,720	160,000	223,500	200,000
Total Licenses and Permits	232,945	264,582	287,160	230,000	294,600	269,800
Intergovernmental Revenues						
Federal-MPO (FTA/FHWA)	-	85,751	165,905	115,000	112,000	312,400
Federal-Indirect	25,058	50,115	99,625	25,000	30,780	30,780
Federal Payments in Lieu of Taxes	559,809	655,997	604,674	500,000	566,000	550,000
GEMA - LEPC	-	-	-	-	-	-
State-MPO	-	8,741	8,787	-	5,679	10,000
DW Solid Waste Authority	-	1,500,000	-	-	-	-
Dalton Utilities	-	-	80,092		-	
State of Georgia-DOT-LMIG					-	1,477,205
Other						5,000
Total Intergovernmental	584,867	2,300,604	959,083	640,000	714,459	2,385,385
Charge for Services						
Clerk of Court	253,205	220,046	153,455	140,000	120,000	125,000
Probate Court	105,465	139,947	147,485	130,000	145,000	145,000
Magistrate Court	205,784	219,679	297,342	265,000	300,000	290,000
Bond Administration	58,665	59,007	83,100	70,000	80,440	75,000
Other Court Related Fees	-	-	-	-	-	-
Public Defender Fees	-	-	-	-	-	-
Recording Fees	224,604	213,952	198,698	175,000	240,000	220,000
Printing and Duplicating Services	7,255	30,994	42,744	32,000	37,000	32,000
Motor Vehicle Tag Collection Fees	92,669	91,414	220,413	185,000	210,000	200,000
GIS User Fees	11,249	19,036	13,097	15,000	13,000	12,000
Election Qualifying Fees	-	9,186	-	30,000	-	-
Commission on Tax Collections	1,533,274	922,516	820,799	935,000	935,000	935,000
Fingerprinting Fees	690	2,779	339	-	1,450	1,000
Inmate Medical Fees	20,892	23,731	21,220	15,000	24,000	15,000
City of Dalton Fees	50,160	36,699	47,981	40,000	50,000	18,000
City of Dalton-Inmate Housing	-	-	-	-	-	100,000
State of GA-Inmate Housing	352,833	345,216	496,140	350,000	325,000	350,000
City of T.H.-Inmate Housing	8,610	5,407	3,990	4,000	10,200	5,000
City of Varnell-Inmate Housing	25,410	8,558	3,203	1,000	5,000	5,000
Town of Cohutta-Inmate Housing	1,268	1,260	681	-	1,200	500
Federal - Inmate Housing	-	-	75,594	70,000	60,000	70,000
Other Fees	25,115	26,668	29,852	28,000	51,000	28,000
Jail Operations (10% Fees)	234,732	181,155	173,782	150,000	163,000	170,000
Public Works-Other	29,278	17,742	14,842	15,000	23,000	15,000
State of Georgia-DOT	4	-	-	-	-	-
Animal Control Fees	5,235	3,324	5,455	3,500	6,500	5,000
Court Administrator-Adoption Fees	-	500	500	-	1,500	500

Summary of General Fund Revenues

Description	Actual FY2009	Actual FY2010	Actual FY2011	Proposed FY2012	Estimated Actual 2012	Approved FY2013
Clerk of Court-Other Fees	15,221	28,138	25,331	23,000	24,000	23,000
Recreation Activity Fees	27,098	43,543	29,034	7,000	27,625	20,000
Total Charge for Services	3,288,716	2,650,497	2,905,077	2,683,500	2,853,915	2,860,000
Fines, Forfeitures and Penalties						
Clerk of Court	442,608	425,514	545,677	541,800	412,000	500,000
Bond Forfeitures	-	-	-	-	-	-
Magistrate Court	98,547	63,778	58,532	52,000	63,000	52,000
Probate Court	866,283	625,543	684,828	575,000	700,000	700,000
Juvenile Court	15,427	13,983	12,714	22,000	10,000	15,000
Total Fines and Forfeitures	1,422,865	1,128,818	1,301,751	1,190,800	1,185,000	1,267,000
Investment Income						
Interest on Investments	116,357	46,589	32,328	40,000	55,000	40,000
Total Investment Income	116,357	46,589	32,328	40,000	55,000	40,000
Contributions & Donations						
Private contributions	54,442	85,385	10,480	-	3,500	-
Total Contributions & Donations	54,442	85,385	10,480	-	3,500	-
Miscellaneous						
Rent-U.S. Government	5,460	5,460	5,460	5,000	5,400	5,400
Rent-Other	9,925	4,656	3,450	8,000	-	-
Telephone Commissions	121,440	119,752	162,208	150,000	150,000	150,000
Reimbursement of Damaged Property	15,225	3,458	26,156	-	2,900	-
Other Revenue	58,844	78,555	96,194	64,000	56,000	60,000
W.C. Board of Education	173,954	147,119	152,076	150,000	150,000	150,000
Murray County Board of Commission	294,924	303,760	296,252	300,000	275,000	275,000
State of Georgia-Other	129,757	88,434	128,441	110,000	162,000	125,000
Federal Funds-Other	28,073	36,922	25,590	40,000	29,000	30,000
Total Miscellaneous	837,602	788,116	895,827	827,000	830,300	795,400
Other Financing Sources						
Transfer In-Victims of Crime Act Asst	41,652	116,512	55,209	84,500	48,713	97,500
Transfer In-5% Victim Asst Program	81,156	63,855	63,175	86,500	72,000	63,000
Transfer In-Vote Ed Grant	-	-	-	-	-	-
Sale of Fixed Assets	236,491	38,594	32,063	-	80,000	-
Bond Proceeds	3,625,000	-	-	-	-	-
Total Other Financing Sources	3,984,299	218,961	150,447	171,000	200,713	160,500
TOTAL REVENUE	43,291,190	39,829,433	39,617,805	35,447,300	40,569,987	36,075,535

Summary of General Fund Expenditures

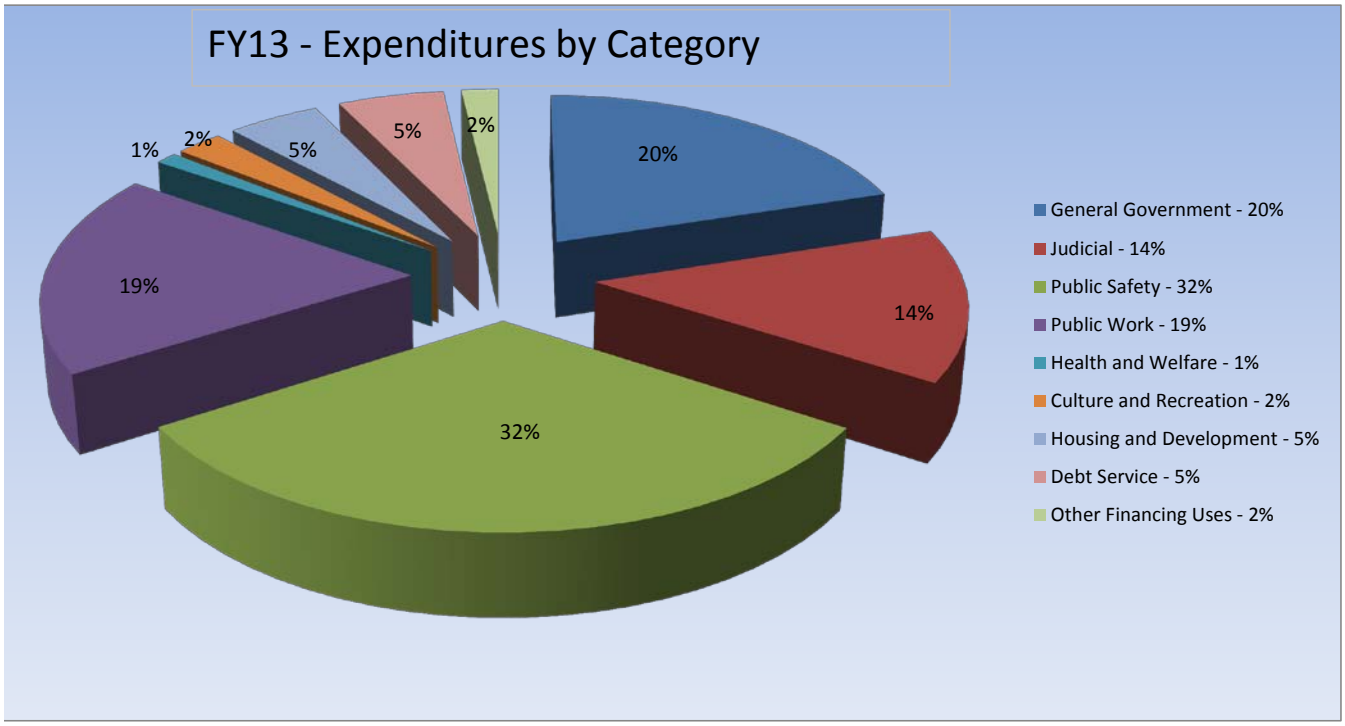
Description	Actual FY2009	Actual FY2010	Actual FY2011	Approved FY2012	Est Actuals 2012	Approved FY2013
Departmental Expenditures						
General Government:						
Board of Elections	$ 254,207	$ 434,698	$ 249,061	$ 432,146	$ 401,676	$ 263,152
Board of Commissioners - Admin **(HR included 2009/2010)**	725,215	753,667	299,104	324,000	342,047	316,302
Human Resources **(in BOC Budget until 2011)**	-	-	206,193	370,000	299,484	322,743
Finance Dept **(in BOC Budget until 2009)**	416,974	461,951	364,002	380,000	346,777	430,537
Information Technology	1,095,778	1,127,955	914,382	900,000	892,882	897,048
Tax Commissioner	1,171,447	1,312,538	1,054,780	1,025,165	1,139,769	1,149,131
Tax Assessor	1,186,905	1,311,006	1,039,275	1,055,707	1,064,421	1,141,115
Board of Equalization		10,277	10,255	14,000	19,180	14,000
Buildings and Grounds	1,357,294	1,488,148	1,307,109	1,350,000	1,338,993	1,320,178
Non-departmental -						
Contingency	-	-	-	425,000	-	800,000
Requested Personnel	-	-	-	-		-
Holiday Bonus	-	-	-	-	325,000	-
Step Increase Midyear	-	-	-	-		-
COLA 2%	-	-	-	-		-
Attorney Fees	172,668	210,030	193,735	175,000	220,000	200,000
Risk Management	249,107	476,994	412,506	450,000	415,000	427,000
Audit Fees	108,200	99,709	105,255	103,500	115,858	103,500
General Administration Dues	65,808	65,650	70,017	68,500	68,200	75,200
Communications Dept	22,168	25,819	32,180	24,828	29,568	29,512
Less Allocations						
Total General Government	6,825,771	7,778,442	6,257,854	7,097,846	7,018,855	7,489,418
Judicial:						
Superior Court - Judicial Administration	520,078	560,384	506,581	460,563	540,864	522,888
Superior Court - Judge Morris	55,791	51,231	52,199	56,665	51,096	54,804
Superior Court - Judge Boyett	54,815	51,577	49,447	55,825	49,181	54,804
Superior Court - Judge Adams/Blevins	57,169	56,338	56,741	55,440	54,239	54,804
Superior Court - Judge Partain	57,489	56,491	56,803	55,440	57,264	55,804
Superior Court - Drug Court	69,362	66,897	58,488	57,241	65,153	64,817
Clerk of Superior Court	793,991	906,438	690,040	701,787	753,856	756,039
District Attorney	992,809	1,253,812	983,486	743,702	906,800	949,803
Magistrate Court	866,270	950,859	777,052	792,099	813,889	856,611
Probate Court	466,779	517,455	383,885	422,792	405,314	449,716
Juvenile Court	991,259	1,022,616	795,798	901,014	781,687	772,564
Public Defender	605,231	635,973	624,653	595,466	600,508	616,687
Total Judicial	5,531,043	6,130,071	5,035,173	4,898,034	5,079,851	5,209,341
Public Safety:						
Sheriff's Dept - Uniform Patrol & Court Services Divisions	6,393,646	7,184,925	5,735,991	6,491,798	6,009,536	6,065,330
Sheriff's Dept - Correctional Center	5,075,483	5,552,957	4,633,109	4,925,761	4,885,768	5,126,064
Fire Dept	4,403,934	4,840,088	3,884,104	4,347,173	4,137,679	-
Coroner	127,263	128,075	112,688	128,135	97,195	120,730
Animal Control	171,682	189,212	145,149	157,612	151,509	154,381
Emergency Management Agency	91,376	100,137	137,389	87,182	99,117	125,722
Emergency Medical Services - Ambulance Service	616,130	485,000	485,000	485,000	485,000	300,000
American Red Cross	1,000	-	-	-		-
Total Public Safety	16,880,514	18,480,394	15,133,430	16,622,661	15,865,805	11,892,227
Public Works:						
Public Works	5,658,961	6,328,795	5,389,636	5,600,589	5,236,889	5,461,015
State of GA-DOT Local Maintenance & Improvement Grant					-	1,477,205
Solid Waste Disposal	431,212	417,968	377,910	425,000	425,000	-
Municipal LOST Agreements - Cohutta/Varnell/Tunnel Hill	1,178,000	178,000	256,653	178,000	178,000	-
Total Public Works	7,268,173	6,924,763	6,024,199	6,203,589	5,839,889	6,938,220
Health and Welfare:						
Health Dept	1,200,000	950,000	250,000	250,000	250,000	250,000
Family Support Council	7,000	7,000	8,000	8,000	8,000	8,000
Dept of Family and Children Services	148,678	148,678	130,000	80,000	80,000	80,000
Georgia Dept of Veterans Services	984	984	984	1,000	984	1,000
Indigent Funeral Expense	69,000	63,000	67,000	55,000	70,000	70,000
Senior Center	150,000	153,573	152,079	150,000	150,000	-
Total Health and Welfare	1,575,662	1,323,235	608,063	544,000	558,984	409,000
Culture and Recreation:						
Parks & Recreation Dept	923,575	953,793	818,263	912,531	796,982	880,478
Dalton Regional Library	246,000	226,000	200,000	162,000	162,000	-
Total Culture and Recreation	1,169,575	1,179,793	1,018,263	1,074,531	958,982	880,478
Housing and Development:						
County Extension Service	117,950	120,369	106,337	106,412	99,961	109,405

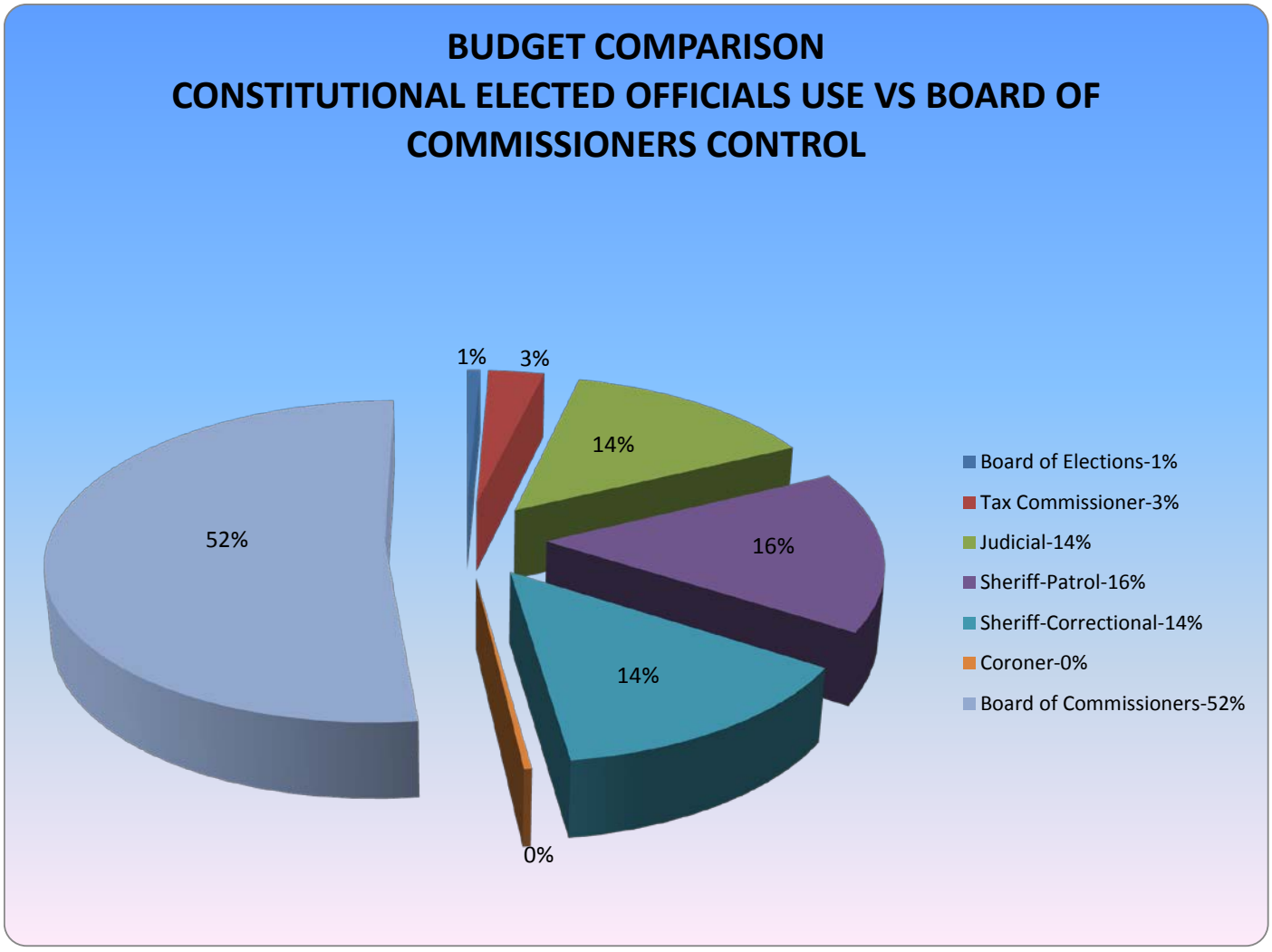
Summary of General Fund Expenditures

Description	Actual FY2009	Actual FY2010	Actual FY2011	Approved FY2012	Est Actuals 2012	Approved FY2013
Inspection & Enforcement Dept	427,225	450,606	385,539	295,284	321,482	334,797
County Engineer	284,901	319,897	313,634	342,110	309,504	318,206
County Planner	100,036	176,754	84,042	48,000	68,044	48,000
Metropolitan Planning Organization (MPO)	15,084	85,189	155,417	134,397	93,060	382,594
Non-departmental -						
Timber Protection	3,100	3,090	10,043	3,600	7,725	7,725
D/W Community Development Corp.	138,442	93,500	80,000	80,000	80,000	80,000
D/W Joint Development Authority (DW JDA)	157,750	157,250	157,250	157,500	157,500	-
Northwest Georgia Trade & Convention Center	229,950	416,294	348,496	300,000	303,372	297,965
Convention & Visitors Bureau (CVB)	173,360	173,360	150,000	150,000	150,000	150,000
Tunnel Hill Heritage	8,750	8,750	8,750	8,750	8,750	8,750
Total Housing and Development	1,656,548	2,005,059	1,799,508	1,626,053	1,599,398	1,737,442
Debt Service	122,641	641,538	1,383,671	1,859,787	1,981,787	1,995,848
Sub-Total	41,029,927	44,463,295	37,260,161	39,926,501	38,903,551	36,551,973
Other Financing Uses						
Transfer to County Road Projects Fund	-	-	-	-	-	-
Transfer to E-911 Fund	941,933	-	-	-	-	-
Transfer to Rural Transit	27,562	170,971	20,621	70,094	70,094	116,033
Transfer to Trade Center	507,186	506,631	502,354	-	-	-
Transfer to Mental Health Grant	3,302	-	-	-	-	-
Transfer to Georgia Civil War Trails	-	-	5,000	-	-	-
Transfer to CDBG-Sherwood Forest	-	-	25,219	-	-	-
Transfer to Capital Projects	2,502,358	2,787,000	939,250	1,600,000	1,600,000	583,949
Transfer to ABPP Grant - (American Battlefield Protection Program)	-	-	-	-	-	-
Transfer to Scenic By-Way Grant	-	-	157	-	-	-
Transfer to JAG Grant	-	-	35	-	-	-
Transfer to TE Grant - Tunnel Hill	12,716	12,716	3,250	-	-	-
Total transfers	3,995,057	3,477,318	1,495,886	1,670,094	1,670,094	699,982
Grand Total	45,024,984	47,940,613	38,756,047	41,596,595	40,573,645	37,251,955

Expenditures by Category

Description	Proposed FY2013	Percentage of Total 2013
General Government - 20%	7,489,418	20%
Judicial - 14%	5,209,341	14%
Public Safety - 32%	11,892,227	32%
Public Work - 19%	6,938,220	19%
Health and Welfare - 1%	409,000	1%
Culture and Recreation - 2%	880,478	2%
Housing and Development - 5%	1,737,442	5%
Debt Service - 5%	1,995,848	5%
Other Financing Uses - 2%	699,982	2%
Total	37,251,955	100%




BUDGET COMPARISON
CONSTITUTIONAL ELECTED OFFICIALS USE VS BOARD OF COMMISSIONERS CONTROL
1%
3%
14%
16%
14%
0%
52%
Board of Elections-1%
Tax Commissioner-3%
Judicial-14%
Sheriff-Patrol-16%
Sheriff-Correctional-14%
Coroner-0%
Board of Commissioners-52%

Changes in Fund Balance Estimate - General Fund

	Projected 2013
Estimated Beg Fund Balance - Operations & Capital	14,780,410
Budgeted Net Change in Fund Balance	(1,176,421)
Projected Fund Balance	**13,603,989**

Changes in Fund Balance Estimate - Non-Major Governmental Funds

	Projected 2013
Estimated Beg Fund Balance - Operations & Capital	4,034,483
Budgeted Net Change in Fund Balance	(1,590,088)
Projected Fund Balance	2,444,395

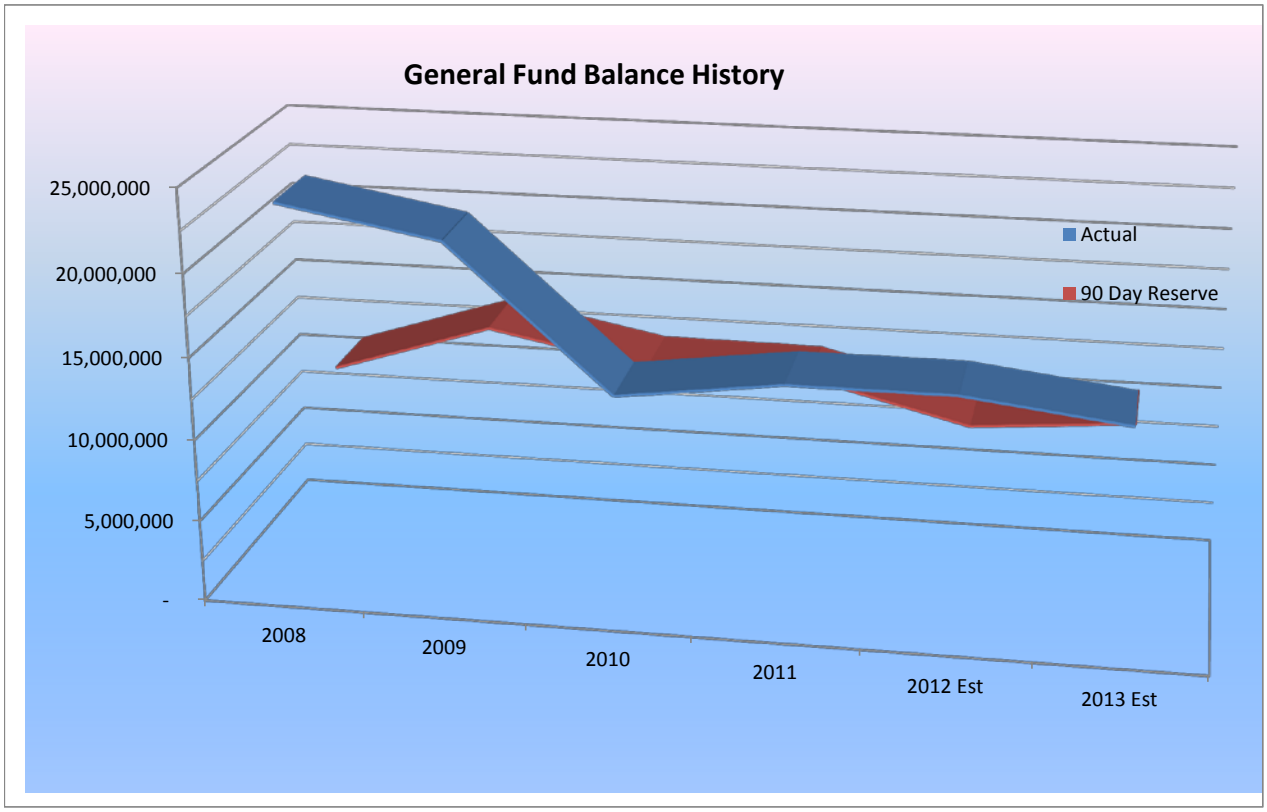
Changes in Fund Balance Estimate-Capital Projects Fund

	Projected 2013
Estimated Beg Fund Balance - Operations & Capital	30,976,675
Budgeted Net Change in Fund Balance	(27,995,927)
Projected Fund Balance	2,980,748

*Fund Balance for Capital Projects Fund decreases more than 10% due to completion of scheduled SPLOST projects for the FY2013 Budget. Major capital outlay projects in the future will require funding from either the General Fund or other sources until another SPLOST is passed.

General Fund Balance by Year

	2007	2008	2009	2010	2011	2012 Est	2013 Est
Actual	23,694,268	23,820,930	22,087,135	13,525,724	14,784,068	14,780,410	13,603,989
90 Day Reserve	10,674,415	13,761,665	11,877,011	11,812,574	9,381,723	10,190,149	9,312,989



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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Voters Registered	44,175	44,658	46,551	42,000
# of Elections	4	MUNI/SE	4	MUNI/SE
# of Votes Processed	33,497	8,209	39,560	8,000

MUNI = Municipal Election
SE = Special Election (If needed)

Budget Summary

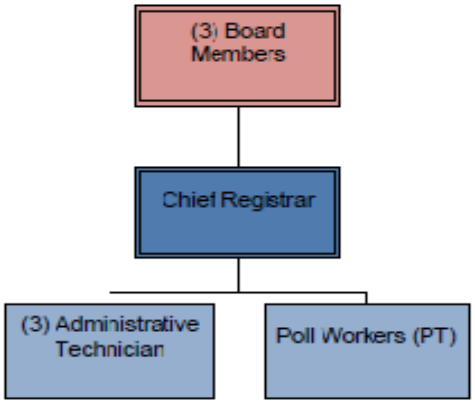
Department/Cost Center:
Board of Elections

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 345,823	$ 195,632	$ 272,970	$ 190,052
Travel	3,055	4,544	4,700	8,000
Office Supplies	13,188	9,836	15,928	13,850
Furniture/Equipment	880	300	-	4,000
Legal/Contract Services	41,482	8,850	35,472	16,000
Operating Supplies	1,747	496	10,300	2,500
Maintenance	27,183	27,545	27,200	26,600
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	1,339	1,857	5,300	2,150
Total	$ 434,697	$ 249,060	$ 371,870	$ 263,152

Position Summary

	FY 2011	FY 2012	FY 2013
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

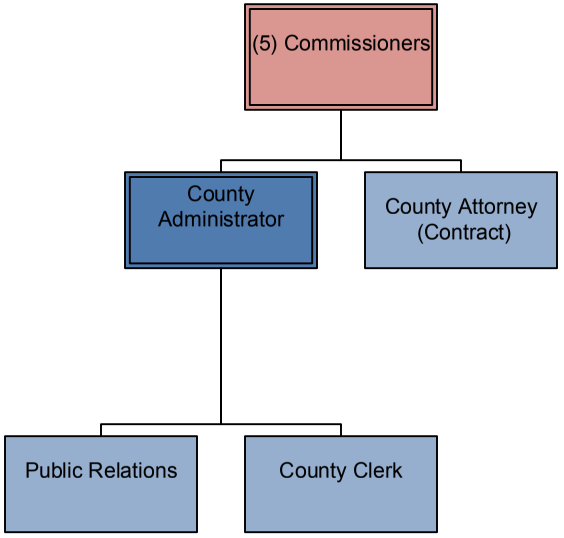
Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Requested FY2013
Personnel	$ 541,332	$ 208,147	$ 268,953	$ 262,152
Travel	53,662	21,214	21,195	5,000
Office Supplies	16,974	4,705	7,733	4,700
Furniture/Equipment	4,077	3,375	3,440	3,000
Legal/Contract Services	43,516	6,395	12,100	7,000
Operating Supplies	19,536	13,747	12,767	9,500
Maintenance	14,571	1,585	2,500	1,750
Vehicle Expense	1,553	2,181	2,865	3,200
Consultant	8,200	14,750	5,000	-
Miscellaneous	48,599	23,005	19,500	20,000
Total	$ 752,020	$ 299,104	$ 356,053	$ 316,302

Note: 2010 Includes HR

Position Summary (General Administration Only - All Years)

	FY 2011	FY 2012	FY 2013
Permanent	2.0	2.0	2.0
Part Time	5.0	5.0	5.0
Total	**7.0**	**7.0**	**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 FY2011	Actual FY2012	Projected 2013
Headcount Supported:			
County Employees	539	578	589
Supplemental Pay Employees	15	28	29
DA, Public Defender, Superior Court	66	68	69
Support Provided:			
Merit Board	5	5	5
Informal	1,040	998	1,017
Employee Assistance	35,000	35,548	36,260
Applicants/Work Verification	6,000	6,300	6,330
Citizens - Health Cards	7,000	7,100	7,200
Workers Comp:			
Incident Only	50	72	65
Medical Only	35	40	38
Medical & Lost Time	4	4	2
Liability Claims Processed	40	30	25

Budget Summary

Department/Cost Center:
Board of Commissioners - HR

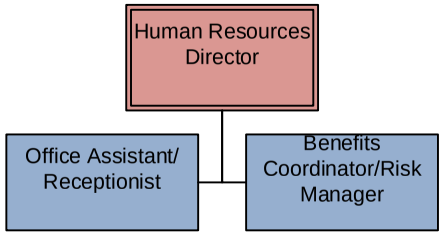
Departmental Expense	Actual FY2010	Actual FY2011	Amended 2012	Approved FY2013
Personnel		$ 171,001	$ 187,700	$ 227,193
Travel		4,600	13,100	12,600
Office Supplies		3,521	4,500	4,000
Furniture/Equipment		215	1,950	500
Legal/Contract Services		-	17,760	36,000
Operating Supplies		9,362	12,650	14,800
Maintenance		7,833	12,500	-
Vehicle Expense		-	-	-
Consultant		2,079	3,000	18,000
Miscellaneous		7,581	8,550	9,650
Total	$ -	$ 206,192	$ 261,710	$ 322,743

Note: Included in BOC Admin until 2011

Position Summary

	FY 2011	FY 2012	FY 2013
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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Purchase Orders/Requisitions Processed	10,894	9,744	9,815	10,011
Invoices Processed	14,587	13,402	13,791	14,067
Accounts PayableChecks Issued	8,171	7,720	7,759	7,914
Payroll Checks Issued	16,287	15,405	15,259	15,564
Goals:				
Process all Invoices within 30 Days	86%	95%	95%	95%

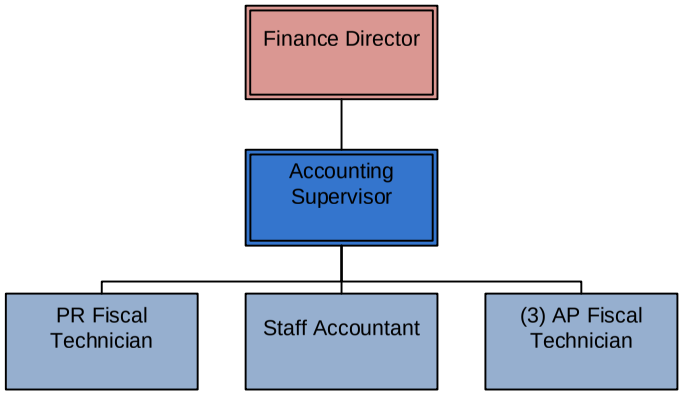
Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 398,194	$ 312,945	$ 305,439	$ 372,287
Travel	4,366	3,548	1,650	2,900
Office Supplies	10,999	10,579	13,500	13,500
Furniture/Equipment	9,281	90	1,610	2,000
Legal/Contract Services	1,000	1,050	1,025	1,000
Operating Supplies	-	-	-	-
Maintenance	29,496	30,709	30,997	31,300
Vehicle Expense	-	-	-	-
Consultant	250	-	-	-
Miscellaneous	8,364	5,081	6,068	7,550
Total	$ 461,950	$ 364,002	$ 360,289	$ 430,537

Position Summary

	FY 2011	FY 2012	FY 2013
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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Help Desk Calls	5,691	3,787	4,005	3,300
Web Site Hits	255,650	260,000	287,779	300,000
GIS Layers	68	72	70	94
GIS Work Orders			189	250
Completed Work Orders	4,496	3,347	3,345	3,700
Keep Uptime of Following at 99+%				
Email	99.98%	100.00%	99.00%	99.00%
Web Server	99.97%	99.95%	99.00%	99.00%
GIS	98.80%	100.00%	99.00%	99.00%
Telephone System	100.00%	100.00%	99.96%	99.00%
911 System	99.96%	99.96%	99.98%	99.00%
Wireless Access	99.98%	99.95%	100.00%	99.00%
Financial System (Eden)	99.98%	99.98%	99.98%	99.00%
Average	99.81%	99.98%	99.56%	99.00%

Budget Summary

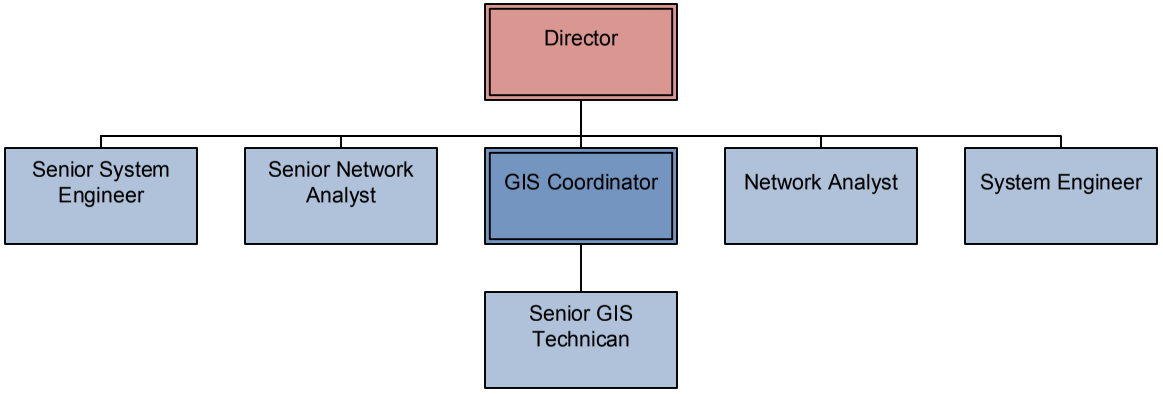
Department/Cost Center:
Information Technology

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 658,098	$ 409,582	$ 433,918	$ 427,303
Travel	28,462	2,762	15,255	13,000
Office Supplies	4,987	786	4,900	4,200
Furniture/Equipment	36,033	51,735	81,480	20,000
Legal/Contract Services	121,135	172,122	173,530	172,925
Operating Supplies	19,642	1,385	6,520	6,000
Maintenance	72,261	100,355	37,830	104,490
Vehicle Expense	2,895	1,829	2,650	2,500
Consultant	281	-	-	-
Miscellaneous	184,160	173,826	126,525	146,630
Total	$ 1,127,954	$ 914,382	$ 882,608	$ 897,048

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	7.0	7.0	7.0
Part Time	0.0	0.0	0.0
Total	**7.0**	**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.

Responsible for 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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Titles Issued	30,500	35,500	30,704	35,700
T-17's (Out of State Titles)	5,460	5,678	5,410	5,000
T-Serial Plates Assigned	300	312	254	300
Insurance Fines	4,486	4,665	4,182	4,500
Registration Renewals	99,637	103,622	110,155	110,000
Tag Transfers	4,523	4,704	4,751	4,700
Placards Issued	1,349	1,403	1,801	1,800
Title Transfers	14,024	14,585	19,631	19,000
Total	160,279	170,469	176,888	181,000

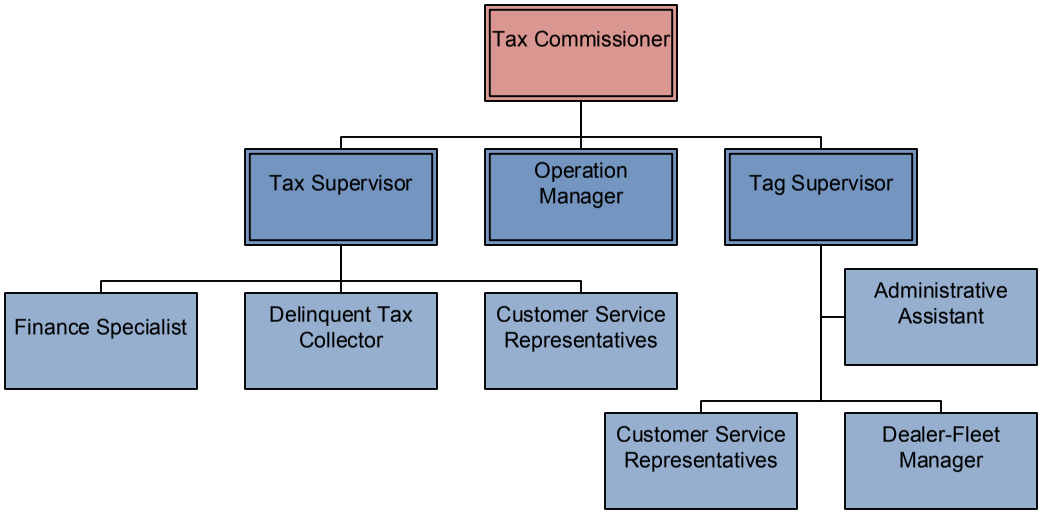
Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 1,166,878	$ 909,417	$ 1,003,753	$ 985,732
Travel	16,579	13,907	12,700	15,500
Office Supplies	78,379	72,650	77,591	85,400
Furniture/Equipment	5,342	7,357	12,350	3,000
Legal/Contract Services	-	-	-	-
Operating Supplies	4,873	5,939	5,940	5,440
Maintenance	30,533	31,277	39,900	41,400
Vehicle Expense	1,195	1,029	1,400	1,750
Consultant	-	-	-	-
Miscellaneous	8,760	13,204	12,909	10,909
Total	$ 1,312,539	$ 1,054,780	$ 1,166,543	$ 1,149,131

Position Summary

	FY 2011	FY 2012	FY 2013
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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
REAL ESTATE PARCELS- REVIEWED	19,928	12,819	6,445	6,638
REAL ESTATE PARCELS- APPRAISED	3,442	3,058	2,144	2,208
RETURN VALUES	590	325	227	234
PERSONAL PROPERTY PARCELS - REVIEWED	1,937	1,820	2,411	2,483
PERSONAL PROPERTY PARCELS - APPRAISED	8,898	6,082	9,902	10,199
PERSONAL PROPERTY RETURNS	5,568	5,038	5,350	5,511
BUILDING PERMITS WORKED	558	501	469	483
PERSONAL PROPERTY AUDITS TO CONSULTANTS	90	115	115	118
MOBILE HOMES	7,025	1,672	6,600	6,798
PERSONAL PROPERTY - ON SITE VISITS	229	1,432	1,257	1,295
DEEDS WORKED	3,592	3,590	3,981	4,100
CONSERVATION USE APPLICATIONS WORKED	51	58	137	141
APPEALS/INQUIRIES RECEIVED	317	943	865	891
TAXPAYER INQUIRIES- TELEPHONE	11,138	10,384	13,948	14,366
TAXPAYER INQUIRIES- WALK INS	4,496	3,384	3,923	4,041
PERSONAL PROPERTY SCANNING	***	14,337	21,104	21,737
***this measure not tracked in 2010				

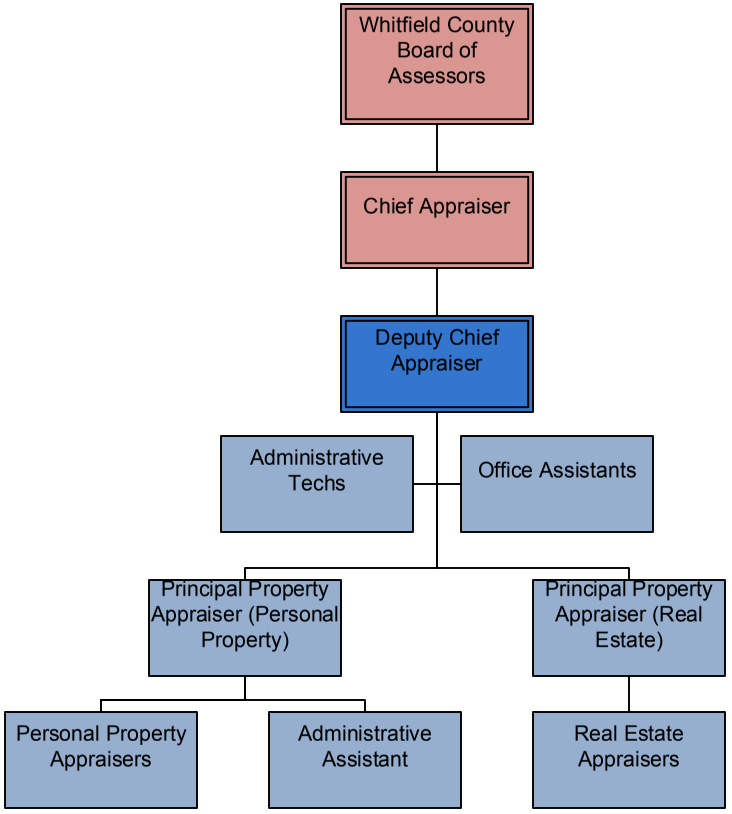
Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 1,171,388	$ 899,442	$ 1,028,844	$ 1,042,521
Travel	16,057	13,977	9,970	22,890
Office Supplies	23,862	30,537	34,700	41,200
Furniture/Equipment	4,093	5,609	5,364	5,000
Legal/Contract Services	1,000	1,500	1,500	1,500
Operating Supplies	4,993	3,153	7,852	10,798
Maintenance	2,710	2,142	3,158	3,766
Vehicle Expense	5,198	6,276	5,600	6,500
Consultant	73,441	68,425	-	-
Miscellaneous	8,265	8,214	7,311	6,940
Total	$ 1,311,007	$ 1,039,275	$ 1,104,299	$ 1,141,115

Position Summary

	FY 2011	FY 2012	FY 2013
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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Number of Hearings	179	112	230	173
Total	179	112	230	173

Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ -	$ -	$ -	$ -
Travel	-	60	1,710	90
Office Supplies	2,650	1,169	1,280	4,100
Furniture/Equipment	-	-	-	-
Legal/Contract Services	7,628	9,026	14,200	9,710
Operating Supplies	-	-	-	100
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	-	-	-	-
Total	$ 10,278	$ 10,255	$ 17,190	$ 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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Maintain # of County Buildings	54	54	54	54
Pieces of Mail Processed	172,586	175,000	175,000	175,000
Emergency Work Orders:				
Standard - Complete within 24 Hrs.	95%	95%	95%	95%

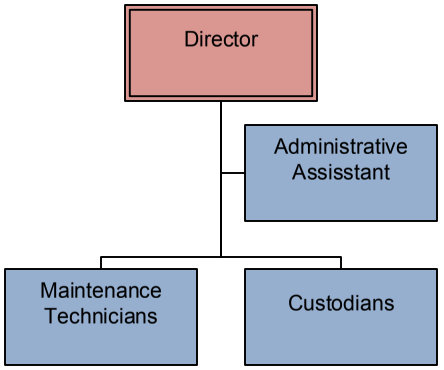
Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 838,482	$ 612,230	$ 620,059	$ 652,228
Travel	216	180	30	3,000
Office Supplies	536	501	600	600
Furniture/Equipment	2,625	602	5,750	3,500
Legal/Contract Services	100,838	109,604	169,250	108,500
Operating Supplies	34,872	31,306	35,500	43,650
Utilities	444,814	440,323	412,550	411,000
Maintenance	49,909	78,582	97,000	72,000
Vehicle Expense	13,353	15,133	14,950	23,000
Consultant	-	-	-	-
Miscellaneous	2,504	18,648	4,000	2,700
Total	$ 1,488,149	$ 1,307,109	$ 1,359,689	$ 1,320,178

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	18	18	18
Part Time	-	-	-
Total	**18**	**18**	**18**

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 FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 25,819	$ 26,287	$ 25,953	$ 25,462
Travel	-	-	-	-
Office Supplies	-	4,067	3,550	3,000
Furniture/Equipment	-	500	-	-
Legal/Contract Services	-	-	-	-
Operating Supplies	-	-	-	-
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	-	1,326	1,030	1,050
Total	$ 25,819	$ 32,180	$ 30,533	$ 29,512

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent			
Part Time	1.0	1.0	1.0
Contractual			
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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Caseload:				
Civil	2,631	1,776	Not Available	2,500
Criminal	3,060	2,935	Not Available	3,000
Domestic	2,029	1,763	Not Available	2,000

Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 333,717	$ 270,783	$ 299,051	$ 292,888
Travel	1,928	1,985	2,500	2,100
Office Supplies	4,451	4,495	3,100	6,800
Furniture/Equipment	236	6,801	10,230	1,000
Legal/Contract Services	186,935	188,004	184,975	196,000
Operating Supplies	4,992	5,894	6,470	4,800
Maintenance	22,188	23,268	10,450	13,000
Vehicle Expense	1,518	779	1,000	1,200
Consultant	-	-	-	-
Miscellaneous	4,418	4,572	5,150	5,100
Total	$ 560,383	$ 506,581	$ 522,926	$ 522,888

Position Summary

	FY 2011	FY 2012	FY 2013
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 FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 20,303	$ 19,555	$ 19,377	$ 19,554
Travel	-	-	-	-
Office Supplies	1,667	1,224	1,200	1,600
Furniture/Equipment	299	180	350	300
Legal/Contract Services	26,354	28,147	27,200	29,600
Operating Supplies	2,088	2,146	2,500	2,500
Maintenance	-	359	-	250
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	521	587	700	1,000
Total	$ 51,232	$ 52,198	$ 51,327	$ 54,804

Budget Summary

Department/Cost Center:
Superior Court - Judge Boyett

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 21,220	$ 19,572	$ 19,377	$ 19,554
Travel	-	-	-	-
Office Supplies	875	1,012	1,075	1,600
Furniture/Equipment	-	50	200	300
Legal/Contract Services	26,998	25,983	25,650	29,600
Operating Supplies	1,676	2,116	2,200	2,500
Maintenance	158	-	-	250
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	651	714	675	1,000
Total	$ 51,578	$ 49,447	$ 49,177	$ 54,804

Budget Summary

Department/Cost Center:
Superior Court - Judge Blevins

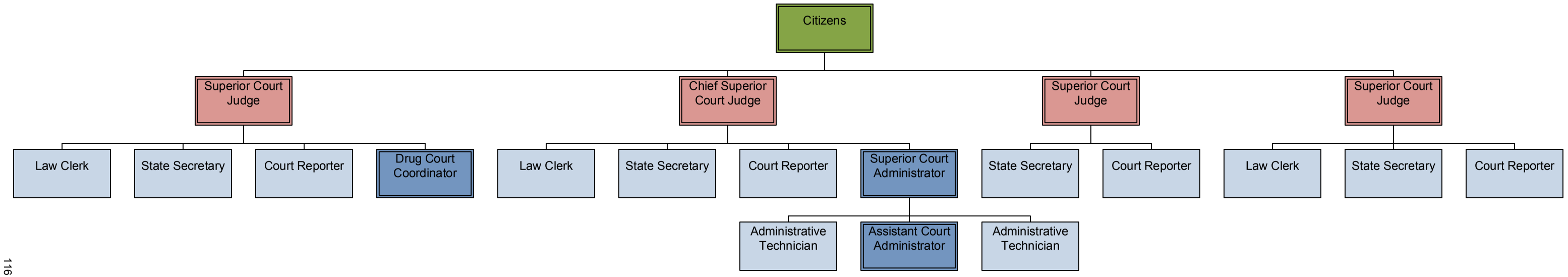
Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 22,324	$ 19,560	$ 18,877	$ 19,554
Travel	-	-	-	-
Office Supplies	994	1,058	1,500	1,600
Furniture/Equipment	-	-	450	300
Legal/Contract Services	29,399	32,669	26,415	29,600
Operating Supplies	2,738	2,635	2,700	2,500
Maintenance	118	-	100	250
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	765	819	600	1,000
Total	$ 56,338	$ 56,741	$ 50,642	$ 54,804

Budget Summary

Department/Cost Center:
Superior Court - Judge Partain

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 22,328	$ 19,564	$ 19,377	$ 19,554
Travel	-	-	-	-
Office Supplies	1,938	2,086	2,640	2,100
Furniture/Equipment	-	221	-	300
Legal/Contract Services	29,185	31,875	30,900	30,100
Operating Supplies	2,298	1,958	2,000	2,500
Maintenance	-	295	-	250
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	741	804	700	1,000
Total	$ 56,490	$ 56,803	$ 55,617	$ 55,804

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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Drug Court:				
Participants	48	60	58	60
Treatment Attendance	99%	99%	99%	99%
Negative Drug Tests	99%	99%	97%	97%
Recidivism Rate	9%	10%	9%	9%
GED's - To Date	67	79	78	80

Budget Summary

Department/Cost Center:
Superior Court - Drug Court

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 66,898	$ 58,488	$ 66,781	$ 64,817
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	-
Legal/Contract Services	-	-	-	-
Operating Supplies	-	-	-	-
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	-	-	-	-
Total	$ 66,898	$ 58,488	$ 66,781	$ 64,817

Position Summary

	FY 2011	FY 2012	FY 2013
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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Real Estate Filings	26,396	25,827	24,321	25,514
Plats	136	127	117	126
UCC Filings	1,569	1,540	1,735	1,614
Civil Cases - Superior Court	3,367	3,645	2,032	3,014
Criminal Cases - Superior Court	1,587	1,762	1,649	1,665
Adoptions	52	46	49	49
Total	33,107	32,947	29,903	31,982

Budget Summary

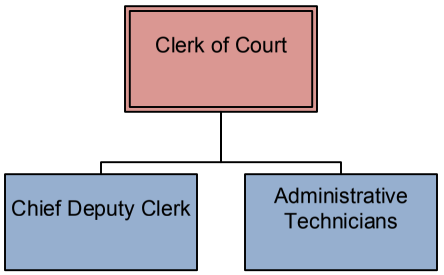
Department/Cost Center:
Clerk of Superior Court

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 805,792	$ 598,791	$ 675,673	$ 651,639
Travel	3,112	3,851	4,300	6,000
Office Supplies	40,962	37,617	35,400	44,000
Furniture/Equipment	5,996	1,055	713	5,000
Legal/Contract Services	1,050	875	2,787	-
Operating Supplies	1,947	1,992	2,100	2,500
Maintenance	44,079	41,344	46,850	41,000
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	3,499	4,515	4,350	5,900
Total	$ 906,437	$ 690,040	$ 772,173	$ 756,039

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	15.0	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	**16.0**	**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 FY2010	Actual FY2011	Projected FY2012	Projected FY2013
Cases Opened:				
Felonies	1,767	1,684	1,668	1,700
Misdemeanors	1,169	1,254	1,304	1,300
Other	88	60	80	100
TOTAL	3,024	2,998	3,052	3,100
Total Case Files Opened	3,024	2,998	3,052	3,100
Disposal of Cases:				
Pleas	1,403	1,560	1,676	1,675
Trials	11	16	24	25
Dismissed	1,041	1,021	1,230	1,250
Other	186	200	106	150
Court Actions:				
Accusations filed	1,124	1,278	1,284	1,300
Grand Jury presentments	629	643	602	650
Plea Hearings	1,492	1,736	1,980	2,000
Sentencing Hearings	73	71	104	100
Bench Warrant Hearings	276	324	356	350
Calender Call cases	1,667	1,815	2,118	2,100
Bond Hearings	1,296	1,247	1,106	1,200
Porbation Preliminary Hearings	482	617	832	800
Probation Revocation Hearings	316	366	530	500
Arraignments	1,534	1,941	1,736	1,750

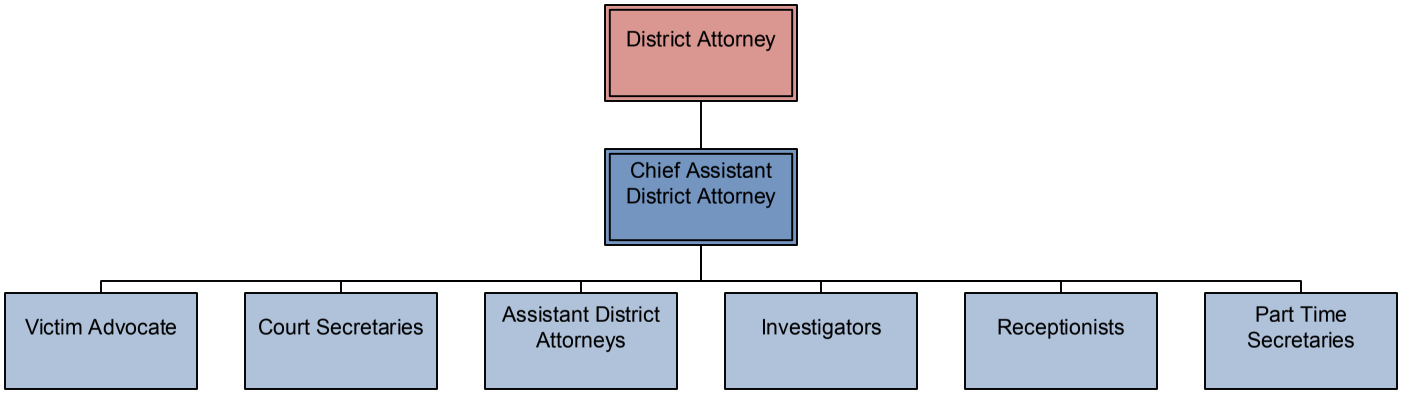
Budget Summary

Department/Cost Center:
District Attorney

Departmental Expense	Actual FY2010	Actual FY2011	Actual FY2012	Approved FY2013
Personnel	$ -	$ 59,246	$ 55,489	$ 79,123
Travel	8,167	4,922	5,702	5,000
Office Supplies	15,551	14,403	14,123	14,500
Furniture/Equipment	3,718	617	715	1,500
Legal/Contract Services	1,173,595	854,714	849,390	801,680
Operating Supplies	7,042	5,163	7,575	6,000
Maintenance	2,383	1,644	1,937	3,000
Vehicle Expense	5,891	6,299	6,395	6,000
Consultant	-	-	-	-
Miscellaneous	37,668	36,479	32,476	33,000
Total	$ 1,254,015	$ 983,487	$ 973,802	$ 949,803

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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Service of Civil Papers				
Civil Claims Cases:				
Filed	2,502	2,975	2,855	2,900
Non-Trial Dispositions	1,480	1,508	1,234	1,500
Trial/Travers	293	317	91	325
Criminal Cases:				
Ordinance Violations:				
Citations & Accusations	334	386	311	350
Non-Trial Dispositions	296	202	255	250
Trial	-	1	1	3
Misdemeanors:				
Citations & Accusations	223	302	157	300
Non-Trial Dispositions	200	241	159	250
Trial	1	1	-	4
Garnishments:				
Filed	1,743	1,542	1,336	1,425
Non-Trial Dispositions	1,736	1,536	1,333	1,425
Trial/Travers	7	6	3	10
Dispossessories & Distress Warrants				
Filed	1,601	1,819	1,698	1,800
Non-Trial Dispositions	1,101	1,416	346	1,400
Trial	480	503	154	500
Warrants Issued				
Felony Arrests	2,379	2,826	1,654	1,500
Misdemeanor Arrests	2,652	3,078	1,357	1,200
Good Behavior	2	41	-	50
Search Warrants	207	258	141	200
Hearings:				
Warrant Application	393	408	323	375
First Appearance/Bond	1,835	1,955	1,958	1,925
Commitment	-	-	-	5
Good Behavior	2	41	29	50

Budget Summary

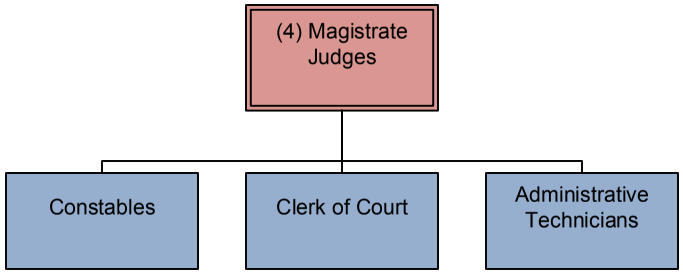
Department/Cost Center:
Magistrate Court

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 855,209	$ 686,521	$ 729,742	$ 747,721
Travel	4,036	2,885	3,100	3,940
Office Supplies	17,206	16,236	18,500	18,000
Furniture/Equipment	1,621	5,004	500	4,000
Legal/Contract Services	30,949	32,400	64,420	58,000
Operating Supplies	6,691	2,246	3,550	5,250
Maintenance	13,145	11,229	2,000	-
Vehicle Expense	16,083	14,645	14,100	12,000
Consultant	-	-	-	-
Miscellaneous	5,920	5,887	4,800	7,700
Total	$ 950,860	$ 777,053	$ 840,712	$ 856,611

Position Summary

	FY 2011	FY 2012	FY 2013
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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Probate of Wills	229	212	227	233
Adminstration of Estates	88	79	95	98
Guardianship Proceedings	24	21	25	26
Mental Health	21	12	14	15
Inventory/Returns	135	108	134	138
Misc Probate	379	314	283	292
Marriage Licenses	444	575	537	553
Weapons Carry Licenses	904	693	1,229	1,266
Criminal Cases:				
Citations Filed	7,641	10,489	8,944	9,212
DUI	192	206	231	238
VGCSA	39	45	28	29
Suspended/No License	531	611	562	579

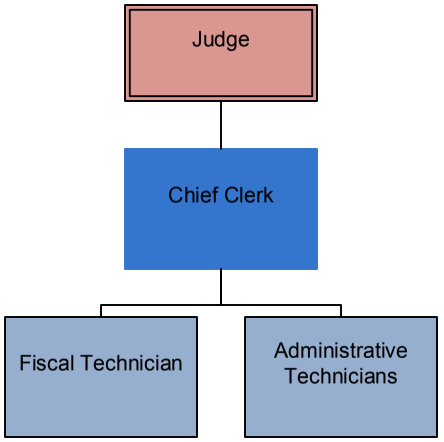
Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Requested FY2013
Personnel	$ 471,642	$ 346,392	$ 365,252	$ 397,073
Travel	3,162	2,577	2,275	5,675
Office Supplies	9,296	5,169	8,600	8,500
Furniture/Equipment	1,314	2,672	1,400	2,000
Legal/Contract Services	7,285	6,918	8,349	9,025
Operating Supplies	5,290	3,328	3,626	7,000
Maintenance	7,885	7,385	4,543	7,843
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	11,581	9,444	12,000	12,600
Total	$ 517,455	$ 383,885	$ 406,045	$ 449,716

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	8.0	8.0	8.0
Part Time			
Total	**8.0**	**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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Probation Dispositions:				
Successful Completion	160	163	147	156
Committed to DJJ	4	10	7	7
Moved out of County	18	15	2	2
Unsuccessful	20	20	32	24
Supervision Fees	13,227	13,227	15,171	13,875
Hearings	2,786	2,780	2,199	2,000
Referrals	1,808	1,804	1,562	1,600
Community Service Hours Completed	642	642	173	200
Cost / Referral	$685	$551	$522	$522

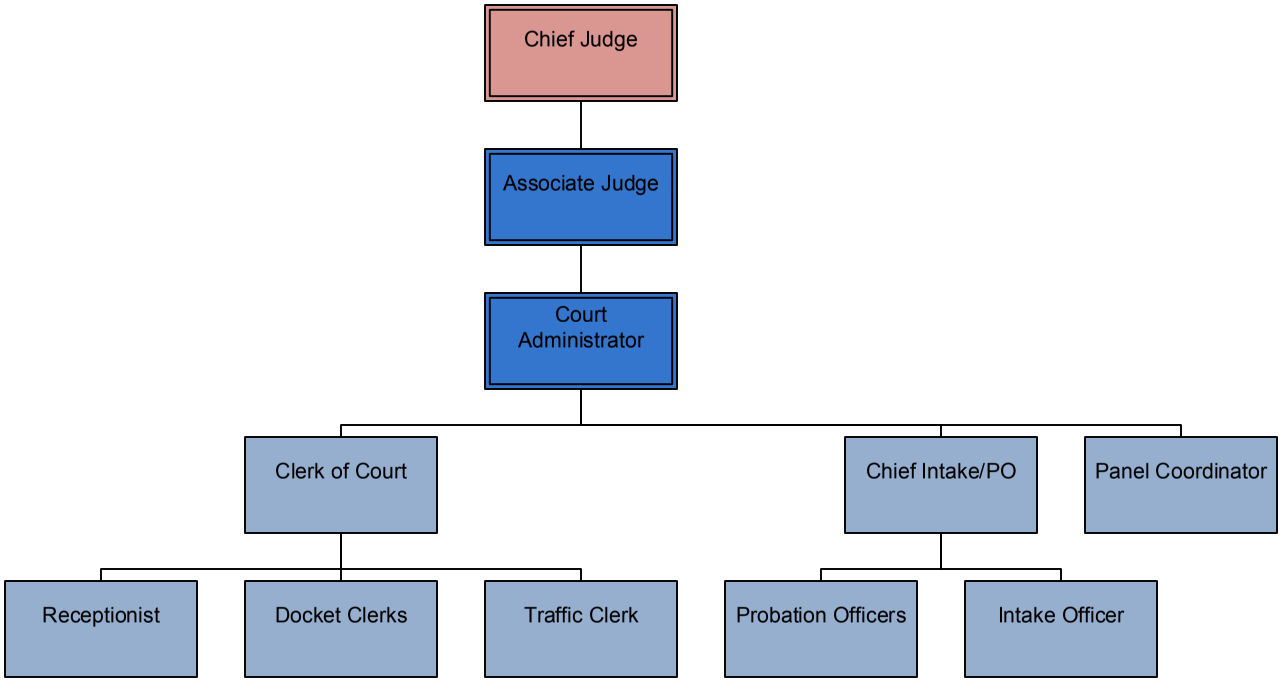
Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 793,272	$ 608,159	$ 634,214	$ 577,464
Travel	7,362	5,000	7,500	10,100
Office Supplies	8,336	6,512	7,100	7,300
Furniture/Equipment	5,479	686	2,500	3,900
Legal/Contract Services	157,704	134,037	130,920	133,500
Operating Supplies	8,486	6,386	7,800	6,900
Maintenance	9,110	9,442	3,263	7,000
Vehicle Expense	2,662	2,638	500	1,700
Consultant	-	-	-	-
Miscellaneous	30,204	22,937	25,217	24,700
Total	$ 1,022,615	$ 795,797	$ 819,014	$ 772,564

Position Summary

	FY 2011	FY 2012	FY 2013
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

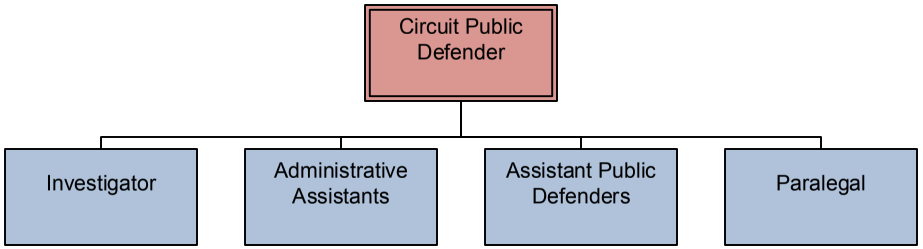
Measure	Actual FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Superior Court				
Felony Cases	1,136	1,130	1,106	1,325
Felony Revocations	614	538	534	595
Misdemeanor Cases	968	858	844	798
Misdemeanor Revocations	308	224	238	360
Juvenile Court	121	134	126	155
Magistrate Court	135	141	128	140
Probate Court	171	207	310	305
Court of Appeals	15	16	6	9
Total	3,468	3,248	3,292	3,687

Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ -	$ -	$ -	$ -
Travel	5,569	-	3,220	3,000
Office Supplies	5,887	3,054	3,381	3,500
Furniture/Equipment	764	-	280	2,400
Legal/Contract Services	594,199	594,854	576,566	593,387
Operating Supplies	4,488	1,847	5,745	2,000
Utilites	2,378	2,128	119	2,000
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	22,689	22,772	13,209	10,400
Total	$ 635,974	$ 624,655	$ 602,520	$ 616,687

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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Calls for Service	53,664	53,805	54,564	55,323
Day Shift Mileage	325,981	397,490	362,351	332,351
Night Shift Mileage	321,882	366,829	376,929	387,029
Citations Issued	4,458	7,264	6,577	6,300
Animal Control Calls	4,688	4,168	3,445	3,000
Courthouse Security Checks	425,518	400,819	338,507	340,112
# of Arrests at Schools	123	112	107	115
Neighborhood Watch Programs	107	111	115	120
Drug Cases Investigated	514	220	252	260
Incident Reports	5,846	5,982	6,008	6,050
Sex Offender Registration/Contacts	753	522	737	750

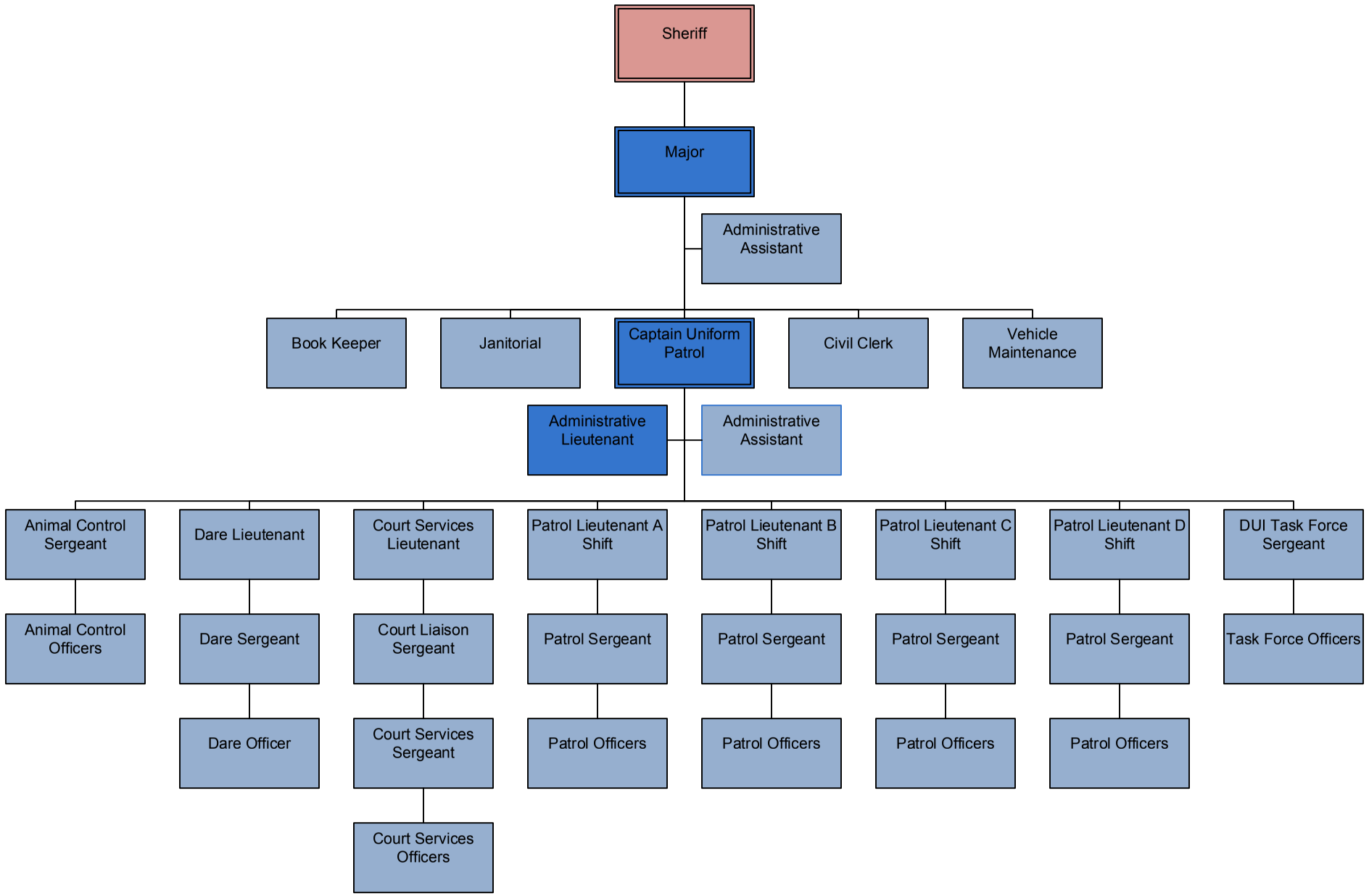
Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 6,348,721	$ 4,869,337	$ 5,206,510	$ 5,189,930
Travel	57,415	39,599	46,510	58,000
Office Supplies	35,930	30,052	36,510	39,000
Furniture/Equipment	21,534	14,848	23,031	20,000
Legal/Contract Services	13,916	24,902	21,000	21,400
Operating Supplies	188,890	185,160	187,259	190,500
Utilities	2,606	1,968	1,500	3,000
Maintenance	16,608	9,722	10,000	19,500
Vehicle Expense	407,365	478,533	484,600	450,000
Consultant	-	-	-	-
Miscellaneous	73,818	81,870	60,390	74,000
Total	$ 7,166,803	$ 5,735,991	$ 6,077,310	$ 6,065,330

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	113.0	110.0	111.0
Part Time			
Total	**113.0**	**110.0**	**111.0**

Whitfield County Sheriffs Office (Patrol)



Performance Measures

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

Measure	Actual FY2010	Actual FY2011	Actual FY2012	Projected FY20123
Inmates Booked	7,200	7,252	7,350	7,447
Inmates Jailed	3,543	3,569	3,617	3,703
Warrants Verfied & Released	4,500	4,500	4,500	4,500
287(G) Aliens Processed for Removal	613	500	515	530
Inmate Meals Served	458,823	510,000	510,000	510,000
Inmate Medical Visits	3,546	3,610	3,635	3,700

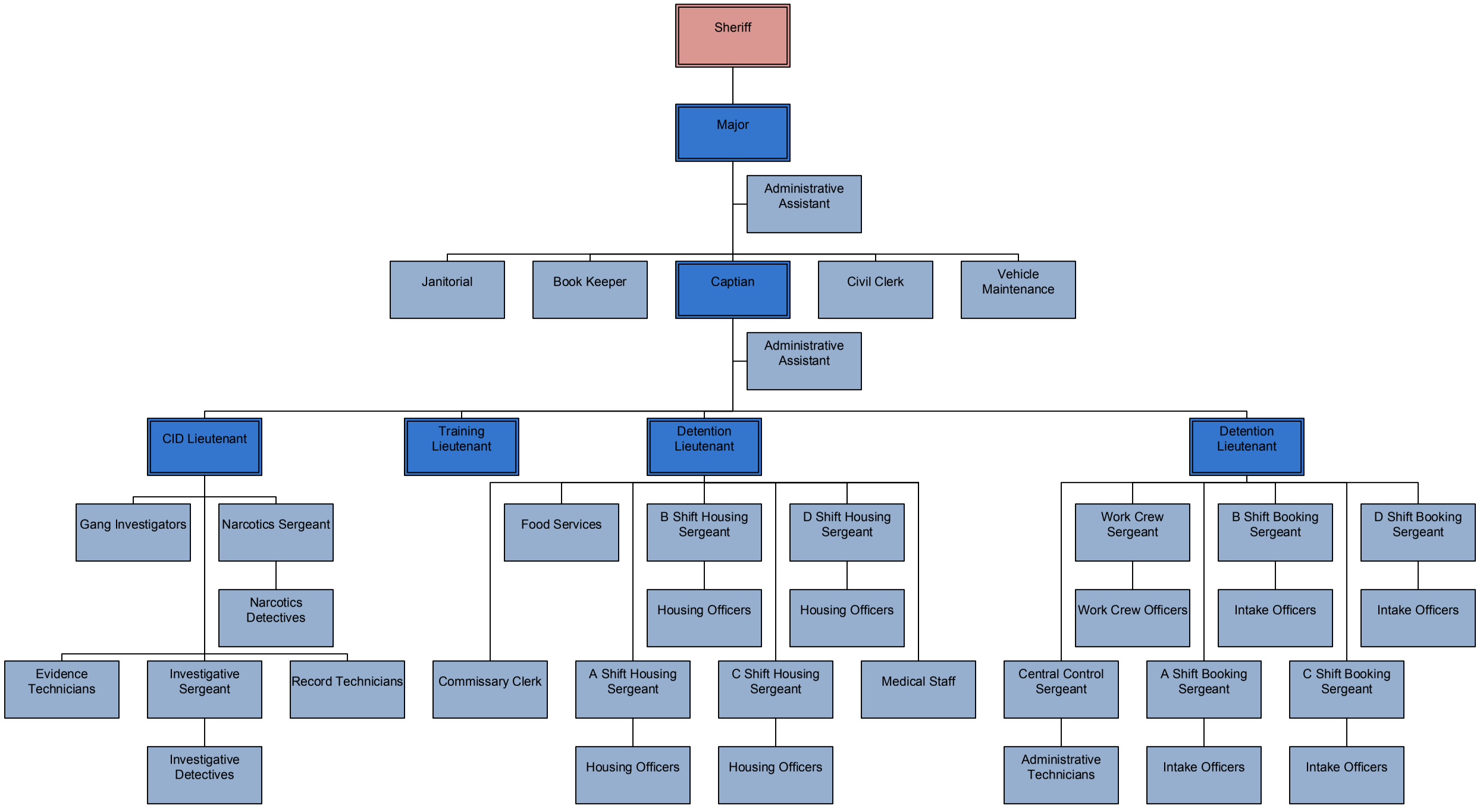
Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 3,926,713	$ 3,076,890	$ 3,339,226	$ 3,399,414
Travel	16,869	16,828	20,564	32,000
Office Supplies	22,122	20,372	22,468	21,000
Furniture/Equipment	16,386	13,688	23,592	25,000
Legal/Contract Services	913,721	908,681	833,100	904,000
Operating Supplies	130,952	132,615	150,250	158,000
Utilities	362,908	322,389	305,600	315,000
Maintenance	143,781	137,193	158,140	265,000
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	6,161	4,453	32,261	6,650
Total	$ 5,539,613	$ 4,633,109	$ 4,885,201	$ 5,126,064

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	85.0	78.0	83.0
Part Time			
Total	**85.0**	**78.0**	**83.0**

Whitfield County Sheriffs Office (CID/Training/ Corrections)



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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Deaths:				
Natural	135	145	170	173
Accident	31	36	37	38
Suicide	14	10	7	7
Undetermined	2	2	1	1
Homocide	9	-	6	6
Total	191	193	221	225
Autopsies/Exams Ordered	62	54	48	49

Budget Summary

Department/Cost Center:
Coroner

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 49,607	$ 38,527	$ 41,277	$ 40,912
Travel	4,921	4,337	4,700	5,500
Office Supplies	820	1,077	1,075	2,550
Furniture/Equipment	1,885	309	460	860
Legal/Contract Services	63,942	62,554	47,008	62,008
Operating Supplies	1,642	756	1,000	3,200
Maintenance	325	325	375	400
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	4,933	4,802	5,300	5,300
Total	$ 128,075	$ 112,687	$ 101,195	$ 120,730

Position Summary

	FY 2011	FY 2012	FY 2013
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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Animal Intake:				
Dogs	3,918	2,941	2,402	2,100
Cats	888	879	755	675
Goals:				
Animals Recovered	3.06%	2.60%	3.80%	5.50%
Animals Transferred to Humane Society	5.48%	5.80%	7.77%	8.56%

Budget Summary

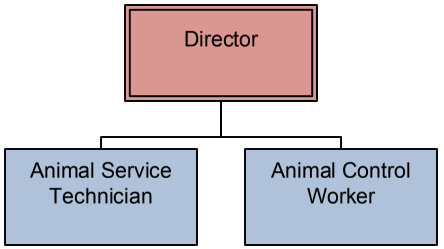
Department/Cost Center:
Animal Control

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 150,203	$ 116,345	$ 120,772	$ 119,641
Travel	2,808	966	1,600	1,500
Office Supplies	979	428	440	440
Furniture/Equipment	-	-	-	-
Legal/Contract Services	6,305	6,000	6,000	6,000
Operating Supplies	14,036	7,901	6,900	8,800
Maintenance	8,373	749	300	1,300
Waste Services		7,200	7,200	7,200
Vehicle Expense	5,116	4,136	4,800	8,100
Consultant	-	-	-	-
Miscellaneous	1,392	1,424	1,300	1,400
Total	$ 189,212	$ 145,149	$ 149,312	$ 154,381

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	2.0	2.0	2.0
Part Time	0.0	1.0	1.0
Total	**2.0**	**3.0**	**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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
EOC Activations	3	5	6	8
Mobile Unit Deployments	12	13	18	20

Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 68,886	$ 61,671	$ 76,842	$ 93,392
Travel	4,478	3,406	2,850	4,350
Office Supplies	933	374	1,000	1,900
Furniture/Equipment	9,437	28,185	6,725	3,000
Legal/Contract Services	-	22,500	6,000	-
Operating Supplies	1,784	2,574	3,600	2,600
Maintenance	1,565	8,007	5,050	6,750
Vehicle Expense	9,533	6,150	5,200	7,700
Consultant	-	-	-	-
Miscellaneous	3,520	4,522	4,075	6,030
Total	$100,136	$ 137,389	$ 111,342	$ 125,722

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	1.0	1.0	2.0
Part Time			
Total	**1.0**	**1.0**	**2.0**

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 FY2010	Actual FY2011	Amended FY2012	Approved FY2013
General Fund Transfer	$ 485,000	$ 485,000	$ 485,000	$ 300,000

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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Culvert Work:				
Major Cross Drains Replaced	10	8 of 52	23	40
Work Order Backlog	250	125	60	50
Work Order Turnaround - Weeks	6	8	3	3
Right Away Mowing - Miles	1,200	1,200	1,200	1,200
# of Times Mowed Annually	3	3	3	2.50
Miles Paved	37.0	50.0	24.0	30.0
Miles Striped (Painted line miles)	160	0 *	87	244
Traffic Signs Replaced	650	1,600	1,525	1,500
* Striping to be Contracted in 2011				

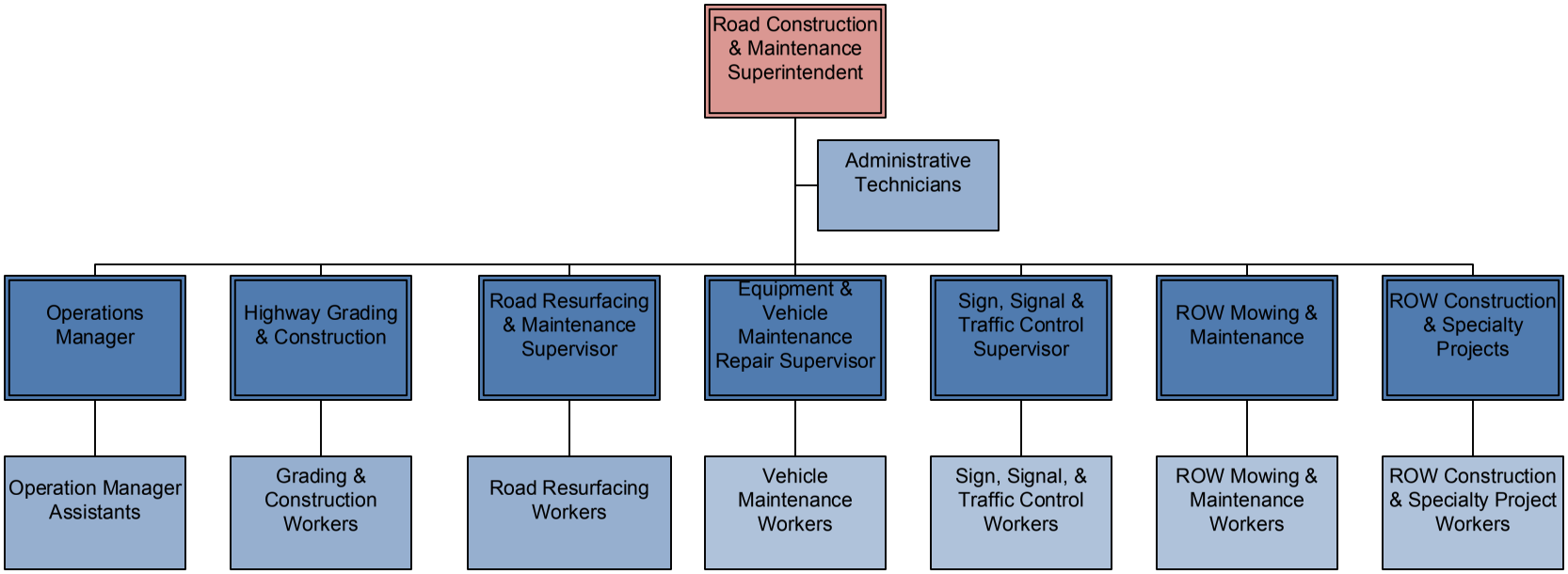
Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 4,112,341	$ 2,730,934	$ 2,927,316	$ 3,037,548
Travel	4,689	1,231	4,720	7,500
Office Supplies	7,857	5,921	2,640	4,150
Furniture/Equipment	45,552	47,098	39,405	45,000
Legal/Contract Services	186,631	24,371	13,318	22,335
Operating Supplies	734,269	650,995	1,022,545	2,900,987
Utilities	89,289	86,347	83,250	93,250
Maintenance	143,938	174,900	205,700	150,950
Vehicle Expense	518,755	666,880	583,779	615,000
Consultant	-	-	-	-
Miscellaneous	11,676	79,693	43,715	20,500
In-Kind/LOST Services	459,380	921,266	549,200	41,000
Total	$ 6,314,377	$ 5,389,636	$ 5,475,588	$ 6,938,220

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	79.0	71.0	71.0
Part Time		1.0	0.0
Total	**79.0**	**72.0**	**71.0**

Public Works Department





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 FY2010	Actual FY2011	Amended FY2012	Approved FY2013
General Fund Transfer	$ 950,000	$ 250,000	$ 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 FY2010	Actual FY2011	Amended FY2012	Approved FY2013
General Fund Transfer	$ 7,000	$ 8,000	$ 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 FY2010	Actual FY2011	Amended FY2012	Approved FY2013
General Fund Transfer	$ 148,678	$ 130,000	$ 80,000	$ 80,000

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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Children Served by Parks & Rec Programs	3,222	3,639	3,848	4,000
Number of Teams:				
Football	33	38	35	35
Baseball	77	95	88	90
Softball	42	33	31	30
Basketball	70	98	80	90
Miracle League	N/A	-	70	80
Competative teams	N/A	16	21	25

Budget Summary

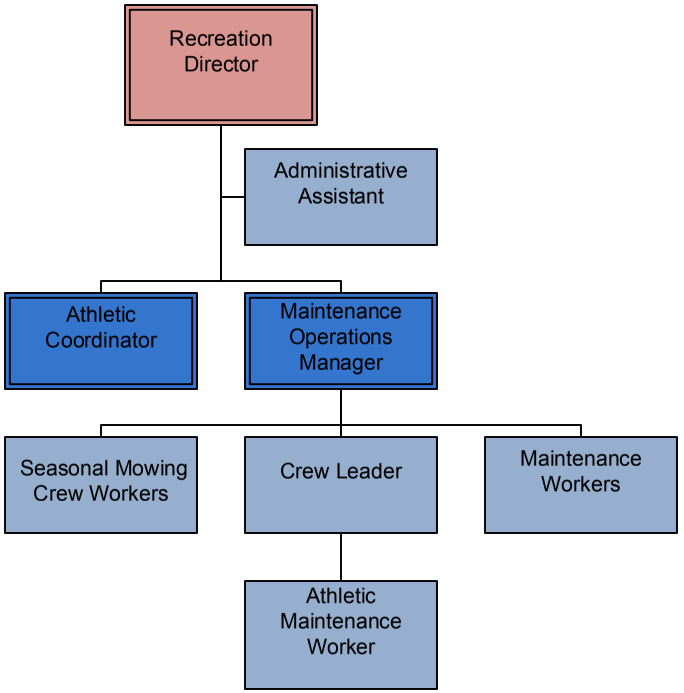
Department/Cost Center:
Parks & Recreation Department

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 509,549	$ 409,435	$ 404,038	$ 436,928
Travel	7,012	835	500	6,000
Office Supplies	2,370	2,021	2,140	2,600
Furniture/Equipment	8,386	21,539	21,200	7,000
Legal/Contract Services	86,522	73,936	89,292	99,000
Operating Supplies	116,941	117,567	98,108	92,600
Utilities	132,641	92,384	64,800	70,000
Maintenance	13,974	17,220	16,900	17,800
Vehicle Expense	22,865	25,854	31,200	25,500
Consultant	-	-	-	-
Miscellaneous	53,535	57,470	77,750	123,050
Total	$ 953,795	$ 818,261	$ 805,928	$ 880,478

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	8.0	8.0	8.0
Part Time	5.0	5.0	5.0
Total	**13.0**	**13.0**	**13.0**

Whitfield County Recreation Department



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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Educational Programs - ANR	102	63	51	50
Individual Contacts - face to face - ANR	2,629	1,319	5,105	4,000
Phone Contacts - ANR	818	912	833	800
Special Events- ANR	12	12	5	5
Exp Food & Nutrition Ed - families - FACS				100
5th Grade Classes - 4-H	29	45	40	40
Middle & High School Classes - 4-H	31	41	42	42
Summer Camps/Day Camps Offered - 4-H	17	13	17	20
Enrollment/Participants - 4-H	1,072	1,058	1,339	1,100
*SLAM - 4-H	47	46	53	50

*Service Leadership Activities Members

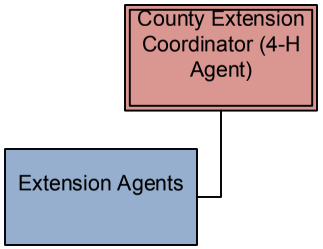
Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 93,864	$ 82,020	$ 73,098	$ 55,700
Travel	5,994	4,587	7,141	4,300
Office Supplies	3,116	3,278	3,100	3,100
Furniture/Equipment	748	1,251	1,149	2,300
Legal/Contract Services	-	-	7,400	26,045
Operating Supplies	7,402	6,607	5,501	6,300
Maintenance	3,638	4,257	3,258	3,700
Vehicle Expense	3,258	2,370	3,563	4,370
Consultant	-	-	-	-
Miscellaneous	2,349	1,968	1,298	3,590
Total	$ 120,369	$ 106,338	$ 105,508	$ 109,405

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	4.0	4.0	3.0
Part Time	2.0	2.0	1.0
Total	**6.0**	**6.0**	**4.0**

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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Permits:				
Building/Structures	420	436	379	400
Electrical	489	530	481	500
Plumbing	159	129	114	120
Gas	25	40	31	35
HVAC	119	107	93	100
Pool	10	18	11	15
Demolition	22	20	13	15
Code Enforcement Actions	960	940	950	950
OTC Inspections (City of Dalton)	N/A	N/A	167	170

Budget Summary

Department/Cost Center:
Inspection & Enforcement

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 393,516	$ 346,523	$ 291,627	$ 288,172
Travel	7,043	3,599	1,393	7,593
Office Supplies	4,393	2,639	3,965	4,365
Furniture/Equipment	300	412	1,180	-
Legal/Contract Services	-	-	-	-
Operating Supplies	2,845	1,684	3,127	3,557
Maintenance	22,810	11,440	9,200	11,000
Vehicle Expense	12,483	13,578	15,000	16,200
Consultant	-	-	-	-
Miscellaneous	7,215	5,665	3,700	3,910
Total	$ 450,605	$ 385,540	$ 329,192	$ 334,797

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	6.0	5.0	5.0
Part Time			
Total	**6.0**	**5.0**	**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

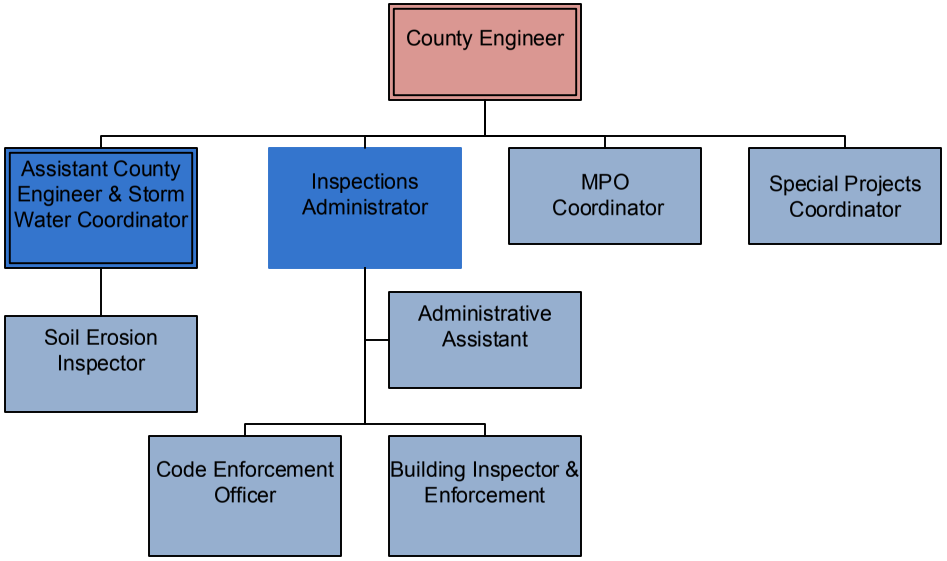
Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 307,345	$ 289,906	$ 301,705	$ 292,856
Travel	1,880	1,236	1,725	3,000
Office Supplies	1,803	1,636	1,600	2,150
Furniture/Equipment	340	102	350	500
Legal/Contract Services	-	10,407	-	-
Operating Supplies	421	351	1,100	4,000
Maintenance	-	2,026	-	-
Vehicle Expense	2,753	3,860	5,900	4,700
Consultant	-	-	-	3,500
Miscellaneous	5,355	4,109	5,625	7,500
Total	$ 319,897	$ 313,633	$ 318,005	$ 318,206

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	3.0	4.0	4.0
Part Time	1.0	0.0	1.0
Total	**4.0**	**4.0**	**5.0**

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 FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Contract Services	$ -	$ -	$ 48,000	$ 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

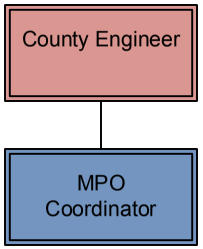
Department/Cost Center:
Metropolitan Planning Organization (MPO)

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 68,745	$ 66,753	$ 59,897	$ 61,699
Travel	190	1,233	1,470	3,000
Office Supplies	2,655	1,259	1,800	8,100
Furniture/Equipment	99	467	500	2,000
Legal/Contract Services	11,511	82,454	46,300	304,945
Operating Supplies	-	1,758	500	500
Maintenance	-	-	-	-
Vehicle Expense	-	30	-	-
Consultant	-	-	-	-
Miscellaneous	1,989	1,463	1,300	2,350
Total	$ 85,189	$ 155,417	$ 111,767	$ 382,594

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	1.0	1.0	1.0
Part Time	1.0	0.0	0.0
Total	**2.0**	**1.0**	**1.0**

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 have been chosen based on the reality of a recession local economy and 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

2012 Goal exceeded number of households assisted through HUD service delivery categories

- Goal set at 1,200 households
- 1,225 households served from 10-1-2011 – 9-30-2012

2013 Goals set in November 2012

- Goal set at 1,250 households; includes a target population to Re-establishing Homeownership due to the large number of residents who have lost a home to foreclosure

Budget Summary

Department/Cost Center:
Community Development Corporation

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
General Fund Transfer	$ 93,500	$ 80,000	$ 80,000	$ 80,000

- **Expenses have increased $24,000 due to now paying rent and utilities**

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 FY2010	Actual FY2011	Amended FY2012	Approved FY2013
General Fund Transfer	$ 229,950	$ 300,000	$ 300,000	$ 297,965

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 FY2010	Actual FY2011	Amended FY2012	Approved FY2013
General Fund Transfer	$ 173,360	$ 150,000	$ 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 the District Attorney's portion of 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.

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.

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.

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

Fire District Fund (270) - To account for the special tax district to include all areas of Whitfield County outside the municipal limits of the City of Dalton created for the purpose of providing adequate and equitable funding for the Whitfield County Fire Department.

Jointly Funded Services Fund (271) - To account for the special tax district created to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of certain jointly funded services between Whitfield County and the City of Dalton. Such jointly funded services include Whitfield County's contribution toward the Dalton-Whitfield County Joint Development Authority (JDA), the Dalton Regional Library, and the Dalton-Whitfield Senior Center.

Solid Waste District (273) – To account for the special tax district to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of solid waste services within such areas.

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

2013 BUDGET
SPECIAL REVENUE FUNDS

Fund	Title	Expenditures	Revenue
205	Law Library Fund	38,570.00	35,300.00
210	D.A. Forfeiture Fund	13,000.00	8,000.00
211	Sheriff's Forfieture Fund	782,000.00	150,100.00
215	E-911 Services	2,032,086.00	1,550,100.00
233	Conasauga A.D.R. Program	75,950.00	75,950.00
234	Divorce Seminar Fund	14,500.00	14,500.00
235	Supplemental Juvenile Service Fund	14,000.00	14,000.00
236	Victim's Assistance Program	90,000.00	90,000.00
237	Drug Abuse treatment Education	67,800.00	67,800.00
239	JAG Grants	191,890.00	191,890.00
240	Whitfield County CHIP Grant	50,000.00	50,000.00
251	Crime Victim Assistance Grant	134,479.00	134,479.00
264	Georgia Civil War Heritage	25,000.00	0.00
270	Fire District	4,220,054.00	4,220,054.00
271	Jointly Funded Services District	469,500.00	469,500.00
273	Solid Waste District	425,000.00	425,000.00
275	Hotel/Motel Tax Fund	204,300.00	204,300.00
	TOTALS	8,848,129.00	7,700,973.00
	Fund Balance		1,147,156.00

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 FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 2,400	$ 2,400	$ 2,400	$ 2,401
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	-
Legal/Contract Services	-	-	-	-
Operating Supplies	41,438	34,516	40,000	40,000
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	155	155	170	170
Sub-Total	43,993	37,071	42,570	42,571
Plus:Indirect Costs	-	-	-	-
Total	$ 43,993	$ 37,071	$ 42,570	$ 42,571

D.A. FORFEITURE FUND

The D.A.'s Forfeiture Fund is used to account for funds and property seized through court ordered forfeitures for the purpose of enhancing law enforcement.

Budget Summary

Department/Cost Center:
DA Forfeiture Fund (210)

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ -	$ -	$ -	$ -
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	-
Legal/Contract Services	-	-	-	-
Operating Supplies	6,546	15,000	15,000	13,000
Maintenance	-	-	-	-
Utiltiies	-	-	-	-
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	-	-	-	-
Total	$ 6,546	$ 15,000	$ 15,000	$ 13,000

SHERIFF'S FORFEITURE FUND

The Sheriff's Forfeiture Fund is used to account for seized property through court ordered forfeitures for the purpose of enhancing law enforcement.

Budget Summary

Department/Cost Center:
Sheriff Forfeiture Fund (211)

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ -	$ -	$ -	$ -
Travel	2,039	2,500	-	5,000
Office Supplies	-	-	-	-
Furniture/Equipment	121,002	120,000	260,000	751,000
Legal/Contract Services	-	-	-	-
Operating Supplies	9,339	19,000	40,000	26,000
Maintenance	-	-	-	-
Utiltiies	-	-	-	-
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	-
Consultant	-	-	-	-
Miscellaneous	-	-	-	-
Total	$ 132,380	$ 141,500	$ 300,000	$ 782,000

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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
10 Digit Calls	204,114	203,313	202,732	203,000
911 Land Line Calls	20,207	21,870	18,294	17,380
911 Cell Phone Calls	52,258	51,304	62,217	65,328
VoIP	151	126	228	200
Total	276,730	276,613	283,471	285,908

Budget Summary

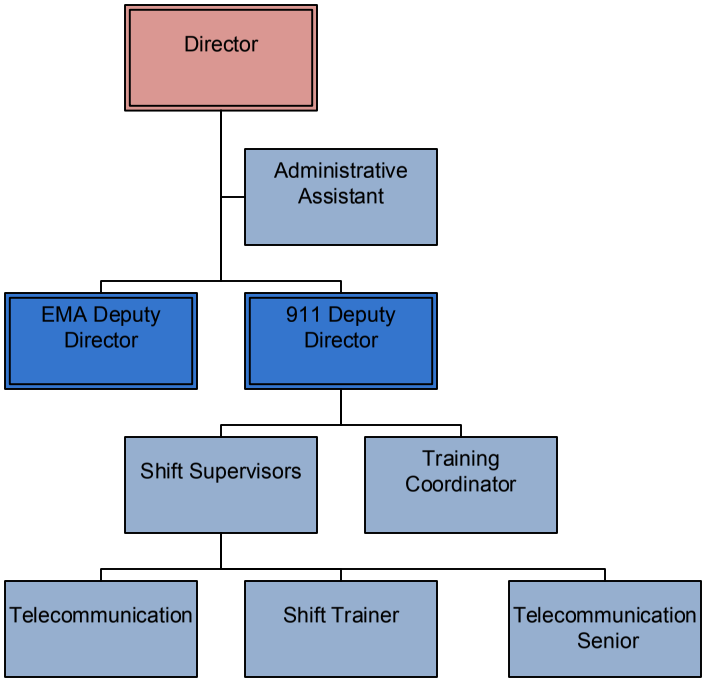
Department/Cost Center:
E911 (215)

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 1,511,541	$ 1,254,684	$ 1,365,592	$ 1,420,796
Travel	28,928	18,284	25,000	26,105
Office Supplies	6,904	6,213	6,100	9,300
Furniture/Equipment	3,691	17,383	6,900	11,085
Legal/Contract Services	5,945	4,650	17,000	12,000
Operating Supplies	31,153	14,084	14,000	13,500
Utilities	27,048	24,633	32,000	31,800
Maintenance	106,438	88,757	102,275	123,900
Vehicle Expense	-	271	-	-
Consultant	-	-	-	-
Miscellaneous	287,795	247,047	286,200	213,600
Capital	67,827			130,000
Total	$ 2,077,270	$ 1,676,006	$ 1,855,067	$ 1,992,086

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	28.0	27.0	26.0
Part Time	3.0	3.0	6.0
Total	**31.0**	**30.0**	**32.0**

EMA/911


Director
Administrative Assistant
EMA Deputy Director
911 Deputy Director
Shift Supervisors
Training Coordinator
Telecommunication
Shift Trainer
Telecommunication Senior

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 FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 12,000	$ 12,005	$ 12,005	$ 11,998
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	-
Legal/Contract Services	103,238	98,850	95,000	63,397
Operating Supplies	-	-	-	-
Maintenance	-	150	150	350
Vehicle Expense	-	-	-	.
Consultant	-	-	-	-
Miscellaneous	93	205	205	205
Total	$ 115,331	$ 111,210	$ 107,360	$ 75,950

SUPERIOR COURT
Divorcing Parents Seminar

Mission

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

Budget Summary

Department/Cost Center:
Divorcing Parents Seminar (234)

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ -	$ -	$ -	$ -
Travel	-	-	-	-
Office Supplies	208	600	600	600
Furniture/Equipment	-	-	-	-
Legal/Contract Services	14,800	16,200	14,200	12,200
Operating Supplies	3,330	3,200	3,200	1,700
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	.
Consultant	-	-	-	-
Miscellaneous	-	-	-	-
Total	$ 18,338	$ 20,000	$ 18,000	$ 14,500

SUPPLIMENTAL JUVENILE SERVICE FUND

The supplemental juvenile service fund is used to account for funds associated with juvenile court ordered supervision fees.

Budget Summary

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

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ -	$ -	$ -	$ -
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	-
Legal/Contract Services	1,875	11,000	12,000	13,000
Operating Supplies	-	1,000	1,000	1,000
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	.
Consultant	-	-	-	-
Miscellaneous	-	-	-	-
Total	$ 1,875	$ 12,000	$ 13,000	$ 14,000

VICTIM'S ASSISTANCE PROGRAM

The victim's assistance program fund is used to account for funds associated with a program to assist victims of crimes or abuse.

Budget Summary

Department/Cost Center:
Victim's Assistance Program (236)

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ -	$ -	$ -	$ -
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	-
Legal/Contract Services	-	-	-	-
Operating Supplies	-	-	-	-
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	.
Consultant	-	-	-	-
Miscellaneous	34,500	99,200	83,200	90,000
Total	$ 34,500	$ 99,200	$ 83,200	$ 90,000

SUPERIOR COURT
Drug Abuse Treatment & Education

Mission

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

Budget Summary

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

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ -	$ -	$ -	$ -
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	-
Legal/Contract Services	16,412	67,800	67,800	67,800
Operating Supplies	-	-	-	-
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	.
Consultant	-	-	-	-
Miscellaneous	-	-	-	-
Total	$ 16,412	$ 67,800	$ 67,800	$ 67,800

BYRNE JAG GRANT

The Byrne Jag Grant fund is used to account for funds provided by the grant used for equipment purchases by various court & public safety departments.

Budget Summary

Department/Cost Center:
Bryne JAG Grant (239)

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ -	$ -	$ -	$ -
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	225,784	128,753	132,471	191,890
Legal/Contract Services	-	-	-	-
Operating Supplies	-	-	-	-
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	.
Consultant	-	-	-	-
Miscellaneous	-	-	-	-
Total	$ 225,784	$ 128,753	$ 132,471	$ 191,890

WHITFIELD COUNTY CHIP GRANT

To account for grant funds administered by the Dalton Whitfield Community Development Corporation on behalf of Whitfield County for the purpose of rehabilitating homes of low income residents living in substandard and condemned housing.

Budget Summary

Department/Cost Center:
CHIP Grant (240)

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ -	$ -	$ -	$ -
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	-
Legal/Contract Services	47,282	38,500	20,000	20,000
Operating Supplies	31,719	100,000	30,000	30,000
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	.
Consultant	-	-	-	-
Miscellaneous	-	-	-	-
Total	$ 79,001	$ 138,500	$ 50,000	$ 50,000

CRIME VICTIM'S ASSISTANCE GRANT

The Crime Victim's Assistance Grant fund is used 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.

Budget Summary

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

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ -	$ -	$ -	$ -
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	-
Legal/Contract Services	45,900	30,000	36,000	37,000
Operating Supplies	-	-	-	-
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	.
Consultant	-	-	-	-
Miscellaneous	-	27,500	48,713	97,479
Total	$ 45,900	$ 57,500	$ 84,713	$ 134,479

GEORGIA CIVIL WAR HERITAGE

The Georgia Civil War Heritage fund is used to account for revenue from other governments associated with the State of Georgia Civil War Heritage Trails Project.

Budget Summary

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

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ -	$ -	$ -	$ -
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	-
Legal/Contract Services	-	-	-	-
Operating Supplies	-	-	-	-
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	.
Consultant	-	-	-	-
Miscellaneous	5,000	25,000	25,000	25,000
Total	$ 5,000	$ 25,000	$ 25,000	$ 25,000

FIRE DISTRICT

Mission

In 2012 Whitfield County created a special tax district to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding for the Whitfield County Fire Department.

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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Incident Responses	5,031	4,875	5,110	5,000
Incident Man-hours	105,651	117,000	107,310	105,000
Volunteer	60,221	73,710	61,167	59,850
Career	45,430	42,290	46,143	45,150
Hours of Training	42,706	39,984	35,922	36,000
PR Requests	97	94	84	100
Average Response Time	6:17	6:20	5:55	5:55
Goals:				
Respond within 6 Minutes or less	17.0%	15.0%	69.0%	70.0%
Pre-fire Plan Inspections:				
1st Inspection	90.0%	90.0%	95.0%	100.0%
2nd Inspection	60.0%	60.0%	60.0%	65.0%

Budget Summary

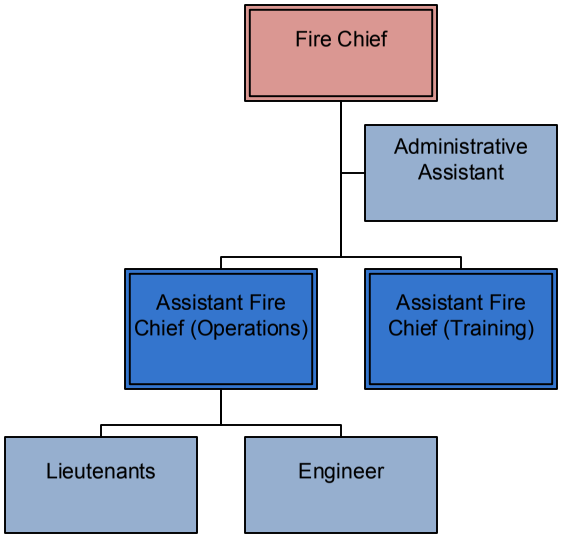
Department/Cost Center:
Fire Department

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 4,379,080	$ 3,457,256	$ 3,743,461	$ 3,777,101
Training	18,501	10,030	6,500	11,200
Office Supplies	6,176	5,849	4,894	6,894
Furniture/Equipment	28,014	14,734	30,000	18,000
Legal/Contract Services	-	-	-	-
Operating Supplies	70,270	43,368	44,290	60,090
Utilities	63,477	60,518	57,072	64,119
Maintenance	40,077	44,565	40,500	42,500
Vehicle Expense	103,114	127,235	121,900	111,000
Consultant	-	-	-	-
Miscellaneous	131,379	120,549	107,840	129,150
Total	$ 4,840,088	$ 3,884,104	$ 4,156,457	$ 4,220,054

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	65.0	65.0	63.0
Part Time			
Total	**65.0**	**65.0**	**63.0**

Whitfield County Fire
Department Paid Employees



JOINTLY FUNDED SERVICES FUND

Mission

In 2012 the Whitfield County Board of Commissioners created a special tax district to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of certain jointly funded services between Whitfield County and the City of Dalton for the benefit of all such areas. Such jointly funded services shall include Whitfield County's contribution toward the Dalton-Whitfield County Joint Development Authority (JDA), the Dalton Regional Library, and the Dalton-Whitfield Senior Center.

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 FY2010	Actual FY2011	Amended FY2012	Approved FY2013
General Fund Transfer	$ 157,250	$ 157,750	$ 157,250	$ -
Special Revenue Fund Transfer	-	-	-	157,250
Total	$ 157,250	$ 157,750	$ 157,250	$ 157,250

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 FY2010	Actual FY2011	Amended FY2012	Requested FY2013
General Fund Transfer	$ 226,000	$ 200,000	$ 162,000	$ -
Special Revenue Fund Transfer				$ 162,000

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 FY2010	Actual FY2011	Approved 2012	Approved FY2013
General Fund Transfer	$ 150,000	$ 150,000	$ 150,000	$ -
Special Revenue Transfer	$ -	$ -	$ -	$ 150,000

SOLID WASTE DISTRICT

Mission

In 2012 the Whitfield County Board of Commissioners created a special tax district to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of solid waste services within such areas.

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 FY2010	Actual FY2011	Amended FY2012	Approved FY2013
General Fund Transfer	$ 417,968	$ 377,910	$ 425,000	$ -
Special Revenue Fund Transfer	$ -	$ -	$ -	$ 425,000

HOTEL/MOTEL TAX FUND

The hotel/motel tax fund is used to account for hotel/motel tax collections to be used for tourism development.

Budget Summary

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

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ -	$ -	$ -	$ -
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	-
Legal/Contract Services	-	-	-	-
Operating Supplies	-	-	-	-
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	.
Consultant	-	-	-	-
Miscellaneous	200,674	200,000	200,000	204,300
Total	$ 200,674	$ 200,000	$ 200,000	$ 204,300

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.

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 complete 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 have been reserved and will be paid out of the debt service fund.

DEBT SERVICE FUND

Budget Summary

Department/Cost Center:
Debt Service Fund (430)

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ -	$ -	$ -	$ -
Travel	-	-	-	-
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	-
Legal/Contract Services	-	-	-	-
Operating Supplies	-	-	-	-
Maintenance	-	-	-	-
Vehicle Expense	-	-	-	.
Consultant	-	-	-	-
Miscellaneous	885,313	681,289	546,269	442,932
Total	$ 885,313	$ 681,289	$ 546,269	$ 442,932

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.

- **Health Insurance Fund –** To account for the County's Health Insurance expenses. The County's health insurance 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.

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 FY2010	Actual FY2011	Actual FY2012	Projected FY2013
Monthly - per Bus:				
Avg Miles	1,335	1,379	2,189	2,200
Hours of Operation	179	174	18	200
Trips	505	470	460	480
Annual Trips	46,114	49,663	49,567	50,000

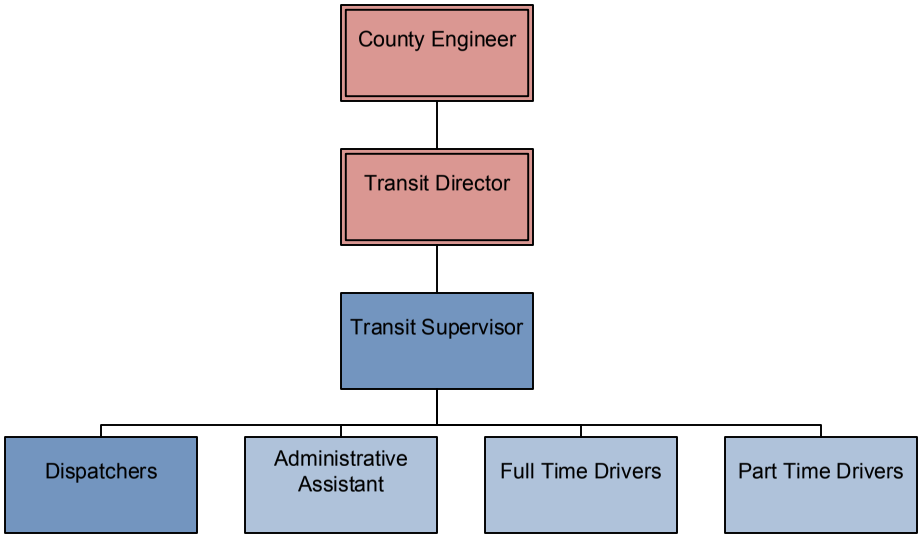
Budget Summary

Departmental Expense	Actual FY2010	Actual FY2011	Amended FY2012	Approved FY2013
Personnel	$ 429,125	$ 383,636	$ 428,803	$ 443,357
Travel	1,178	1,101	2,100	2,100
Office Supplies	383	2,592	3,050	4,400
Furniture/Equipment	3,151	6,344	21,440	12,050
Legal/Contract Services	27,542	25,815	12,313	7,700
Operating Supplies	3,515	4,565	7,700	6,775
Utilities	-	-	-	-
Vehicle Expense	129,947	155,915	122,797	151,500
Consultant	-	-	-	-
Depreciation	77,473	92,525	80,000	80,000
Miscellaneous	2,155	1,956	2,450	2,450
Total	$ 674,469	$ 674,449	$ 680,653	$ 710,332

Position Summary

	FY 2011	FY 2012	FY 2013
Permanent	13.0	13.0	14.0
Part Time	3.0	3.0	2.0
Total	**16.0**	**16.0**	**16.0**

Whitfield County Transit



FY2013 BUDGET, CAPITAL FUND NARRATIVE

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

The FY2013 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 2013 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 FY12 that haven't been completed have been continued into FY13.

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 FY2013 budget.

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. (2016-2017)

Emergency Communications—E911 & Emergency Management

The County will invest in a CAD (Computer Aided Dispatch) hardware and software upgrade in 2013. This system will be used to document 911 and non-emergency calls for service and track responding units. This system was last upgraded in 2007. The upgrade will involve multiple computers, servers, and computer workstations, staging of all equipment, and a software upgrade.

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 (2017)

2. Fire Station Headquarters (2017)

3. Fire Station #12 (2017)

4. Fire Training Tower. The Training Tower is to be used for a better training environment. (2017)

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). **Due to the economy, action on the ladder trucks has been placed on hold.**

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. (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.

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. (2014)
2. Public Works Software. The County does not have good public works software including the ability to track work requests from our citizens. (Currently on Hold)
3. Database Integration. (2013 - 2017)
4. Upgrade Sound/Security System for Courts (2013 – 2017)

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 partially funded by donations through 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 FY2013 due to the overall budget situation. For FY2013, a lump sum of $1,962,000 has been funded to continue with the development of the new site.

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 2014). 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. (2013-2017)

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. (2013-2017)

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. The 2013 budget includes $100,000 for vehicle replacement.

CAPITAL SPREADSHEET
FY2012-2017

	2012	2013	2014	2015	2016	2017	TOTALS
Buildings & Grounds							
1. Building infrastructure Upgrades	**50,000**	50,000	53,000	54,500	56,000	58,000	**321,500**
2. Admin. Bldgs. 1&2 Renovation	**60,000**	250,000	300,000	300,000			**910,000**
***Max cost could be $1.5M							
3. Remodel old section of Courthouse			85,000	144,000			**229,000**
***Architectural report pending							
4. Praters Mill			22,000		24,000		**46,000**
	110,000	300,000	460,000	498,500	80,000	58,000	**1,506,500**
Funding Sources							
Capital Projects Fund Balance	**0**	300,000	0	0	0	0	**300,000**
Gen Fund Operating Revenue	**110,000**	0	460,000	498,500	80,000	58,000	**1,206,500**
	110,000	0	460,000	498,500	80,000	58,000	**1,506,500**

	2012	2013	2014	2015	2016	2017	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	0	0	0	0	700,000	6,500,000	**7,200,000**
Gen Fund Operating Revenue	0	0	0	0	0	0	**0**
	0	0	0	0	700,000	6,500,000	**7,200,000**

	2012	2013	2014	2015	2016	2017	TOTALS
Emergency Communications							
1. Antenna Systems Evaluation							
Improvements & Upgrades		170,000					**170,000**
	0	170,000	0	0	0	0	**170,000**
Funding Sources							
911 Fund Balance	**0**	170,000	0	0	0	0	**170,000**
	0	170,000	0	0	0	0	**170,000**

	2012	2013	2014	2015	2016	2017	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							**0**
Standard Trucks		243,000	266,500	277,000	287,500		**1,074,000**
	0	243,000	266,500	277,000	287,500	6,831,220	**7,905,220**
Funding Sources							
SPLOST	**0**	0	0	0	0	6,831,220	**6,831,220**
Capital Projects Fund Balance	**0**	243,000	0	0	0	0	**243,000**
Gen Fund Operating Revenue	**0**	0	266,500	277,000	287,500	0	**831,000**

CAPITAL SPREADSHEET
FY2012-2017

	0	243,000	266,500	277,000	287,500	6,831,220	**7,905,220**
	2012	2013	2014	2015	2016	2017	**TOTALS**
Green Space, Historic Preservation							
1. Property Acquisition					250,000		**250,000**
2a. Trail Heads, trail improvements					60,000		**60,000**
2b. Tunnel Hill Historic Park							
trails, roads, sidewalks							**0**
Estimated completion of sidewalks-3 yrs							
3. Develop Interpretative Sites							**0**
	0	0	0	0	310,000	0	**310,000**
Funding Sources							
Grants	**0**	0	0	0	0	0	**0**
(Transportation Enhancement awarded)							
Gen Fund Operating Revenue	**0**	0	0	0	310,000	0	**310,000**
	0	0	0	0	310,000		**310,000**
	2012	2013	2014	2015	2016	2017	**TOTALS**
Information Technology Strategy							
1. Financial Software			250,000				**250,000**
2. Update GIS Aerial Photography							**0**
3. Public Works Software							**0**
4. Database Integration between Courts		15,000	250,000				**265,000**
and Public Safety							
5. Sound/Security System for Courts	**35,000**	110,000	35,000	35,000	35,000	35,000	**285,000**
6. Automation/Equipment Updates	**61,000**	85,000	86,500	65,500	67,000	67,000	**432,000**
	96,000	210,000	621,500	100,500	102,000	102,000	**1,232,000**
Funding Sources							
Capital Projects Fund Balance	**0**	85,000	0	0	0	0	**85,000**
Gen Fund Operating Revenue	**96,000**	125,000	621,500	100,500	102,000	102,000	**1,147,000**
	96,000	210,000	621,500	100,500	102,000	102,000	**1,232,000**
	2012	2013	2014	2015	2016	2017	**TOTALS**
Parks							
1. Edwards Park construction							
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		**330,000**
a. Phase I:	**454,000**						**454,000**
Architect/Engineering Plans							**0**
Storm Water Pipes, Grading, Etc							**0**
Power to Site							**0**
Street Lighting							**0**
Roads & Parking							**0**
Miracle Field:							**0**
Surface							**0**
Lighting:							**0**
Fencing:							**0**
Building 1 - Concessions							**0**
Landscaping							**0**
Sewer System:							**0**
Playground Equip (for handicapped & general)							**0**
Picnic Pavilions							**0**
b. Phase II:							
Building 2 - Quad	**410,000**						**410,000**
Maintenance Equipment							**0**
Baseball Fields - Quad:							
Construction		1,475,000					**1,475,000**
Fencing		146,000					**146,000**

CAPITAL SPREADSHEET
FY2012-2017

Lighting		241,000					241,000
c. Phase III:							
Building 3 - Utility			60,000			200,000	260,000
Picnic Pavilions			25,000			250,000	275,000
Fishing Pier			30,000			125,000	155,000
Walking Track		100,000					100,000
d. Phase IV:							0
Soccer/Football Fields							0
Tennis Courts							0
Basketball Courts							0
	864,000	1,962,000	725,000	110,000	610,000	575,000	**4,846,000**
Funding Sources							
Grants	**100,000**	0	0	0	0	0	**100,000**
Donations	**250,000**	0	0	0	0	0	**250,000**
Capital Projects Fund Balance	**0**	1,862,000	0	0	0	0	**1,862,000**
Gen Fund Operating Revenue	**514,000**	100,000	725,000	110,000	610,000	575,000	**2,634,000**
	864,000	1,962,000	725,000	110,000	610,000	575,000	**4,846,000**

	2012	2013	2014	2015	2016	2017	**TOTALS**
Public Works							
1. Road Projects		1,477,205	2,400,000	2,500,000	2,600,000	2,500,000	**11,477,205**
2. Guard rails, ancillary work							
3. Road Equipment Replacement	**320,000**	121,475	660,000	690,000	720,000	650,000	**3,161,475**
	320,000	1,598,680	3,060,000	3,190,000	3,320,000	3,150,000	**14,638,680**
Funding Sources							
State DOT - LMIG	**0**	1,477,205	790,000	790,000	790,000	790,000	**4,637,205**
Gen Fund Operating Revenue	**320,000**	121,475	2,270,000	2,400,000	2,530,000	2,360,000	**10,001,475**
	320,000	1,598,680	3,060,000	3,190,000	3,320,000	3,150,000	**14,638,680**

	2012	**2013**	**2014**	**2015**	**2016**	**2017**	**TOTALS**
Vehicle-Motorize Equipment-all depts.							
Replacement of Vehicles	**100,000**	100,000	650,000	680,000	710,000	650,000	**2,890,000**
Sheriff's Dept	**360,000**	360,000	360,000	360,000	360,000	360,000	**2,160,000**
Capital Lease Payments	**100,000**	149,771	99,160	96,318	74,011	71,312	**590,572**
	560,000	609,771	1,109,160	1,136,318	1,144,011	1,081,312	**5,640,572**
Funding Sources							
Gen Fund Operating Revenue	**560,000**	237,474	1,109,160	1,136,318	1,144,011	1,081,312	**5,268,275**
Capital Projects Fund Balance	**0**	12,297	0	0	0	0	**12,297**
Federal Forfeiture Fund	**0**	360,000	0	0	0	0	**360,000**
SPLOST	**0**	0	0	0	0	0	**0**
	560,000	609,771	1,109,160	1,136,318	1,144,011	1,081,312	**5,640,572**

Overall Summary of Expenses	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**TOTALS**
Overall Summary of Funding Sources							
Grants/Donations	**350,000**	0	0	0	0	0	**350,000**
SPLOST	**0**	0	0	0	700,000	13,331,220	**14,031,220**
Capital Projects Fund Balance	**0**	2,502,297	**0**	**0**	**0**	**0**	**2,502,297**
State DOT-LMIG	**0**	1,477,205	790,000	790,000	790,000	790,000	**4,637,205**
Federal Forfeiture Fund	**0**	360,000	0	0	0	0	**360,000**
911 Fund Balance	**0**	170,000	0	0	0	0	**170,000**
Gen Fund Operating Revenue	**1,600,000**	583,949	5,452,160	4,522,318	5,063,511	4,176,312	**21,398,250**
	1,950,000	5,093,451	6,242,160	5,312,318	6,553,511	18,297,532	**43,448,972**

STATISTICAL SECTION

This part of the Whitfield County's FY 2013 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

	2011	2010	2009
Governmental activities			
Invested in capital assets, net of related debt	$ 298,068,417	$ 314,908,444	$ 335,443,861
Restricted	41,623,716	49,906,086	34,331,858
Unrestricted	3,991,169	2,686,344	10,059,677
Total governmental activities net assets	$ 343,683,302	$ 367,500,874	$ 379,835,396
Business-type activities			
Invested in capital assets, net of related debt	$ 175,051	$ 195,913	$ 292,761
Restricted	-	-	-
Unrestricted	16,019,134	16,554,558	14,446,662
Total business-type activities net assets	$ 16,194,185	$ 16,750,471	$ 14,739,423
Primary government			
Invested in capital assets, net of related debt	$ 298,243,468	$ 315,104,357	$ 335,736,622
Restricted	41,623,716	49,906,086	34,331,858
Unrestricted	20,010,303	19,240,902	24,506,339
Total primary government net assets	$ 359,877,487	$ 384,251,345	$ 394,574,819

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

2008	2007	2006	2005	2004	2003
$ 355,333,747	$ 374,684,055	$ 81,185,089	$ 70,526,451	$ 52,865,951	$ 34,679,421
24,570,411	15,955,414	15,383,073	23,470,652	19,932,568	20,312,255
19,997,376	24,151,281	26,101,369	14,273,215	18,040,518	13,552,254
$ 399,901,534	$ 414,790,750	$ 122,669,531	$ 108,270,318	$ 90,839,037	$ 68,543,930
$ 396,812	$ 561,652	$ 705,872	$ 1,027,950	$ 1,137,796	$ 1,071,125
-	-	-	-	-	-
14,674,763	14,435,982	15,464,455	14,880,107	14,603,307	13,687,261
$ 15,071,575	$ 14,997,634	$ 16,170,327	$ 15,908,057	$ 15,741,103	$ 14,758,386
$ 355,730,559	$ 375,245,707	$ 81,890,961	$ 71,554,401	$ 54,003,747	$ 35,750,546
24,570,411	15,955,414	15,383,073	23,470,652	19,932,568	20,312,255
34,672,139	38,587,263	41,565,824	29,153,322	32,643,825	27,239,515
$ 414,973,109	$ 429,788,384	$ 138,839,858	$ 124,178,375	$ 106,580,140	$ 83,302,316

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET ASSETS

continued

	2011	2010	2009	2008
Expenses				
Governmental activities:				
General government	$ 7,510,940	$ 9,037,213	$ 8,971,621	$ 10,375,059
Judicial	5,576,945	6,606,481	6,703,392	6,677,251
Public safety	18,841,608	21,619,839	21,162,964	22,943,858
Public works	26,920,990	29,446,224	32,050,773	31,679,829
Health and welfare	767,338	1,482,510	1,839,106	1,857,957
Culture and recreation	1,098,824	1,418,981	1,390,013	1,436,614
Housing and development	4,786,369	2,887,052	4,775,999	1,970,716
Interest on long-term debt	677,121	299,174	171,446	218,960
Total governmental activities expenses	$ 66,180,135	$ 72,797,474	$ 77,065,314	$ 77,160,244
Business-type activities:				
Northwest Georgia Trade and Convention Center	$ 756,092	$ 588,783	$ 615,772	$ 641,198
Whitfield Transit System	674,449	674,426	495,783	283,369
Dalton-Whitfield SWM Authority	302,548	1,564,727	223,566	-
Total business-type activities expenses	1,733,089	2,827,936	1,335,121	924,567
Total primary government expenses	$ 67,913,224	$ 75,625,410	$ 78,400,435	$ 78,084,811
Program Revenues				
Governmental activities:				
Charge for services:				
General government	$ 1,446,966	$ 1,412,134	$ 1,930,295	$ 1,878,423
Judicial	2,542,433	2,339,923	2,701,128	2,609,787
Public safety	2,037,259	2,126,490	2,189,184	2,328,042
Public works	14,842	362,958	382,115	33,131
Culture and recreation	29,034	43,543	-	-
Housing and development	74,454	-	34,168	1,639
Operating grants and contributions	1,386,215	2,916,647	822,835	690,138
Capital grants and contributions	1,157,732	1,394,657	-	908,705
Total governmental activities program revenues	$ 8,688,935	$ 10,596,352	$ 8,059,725	$ 8,449,865
Business-type activities:				
Charge for services:				
Whitfield Transit System	$ 247,812	$ 277,987	$ 199,598	$ -
Dalton-Whitfield SWM Authority	-	-	-	207,977
Operating grants and contributions	280,751	226,208	171,913	161,864
Capital grants and contributions	125,265	43,498	95,188	45,309
Total business-type activities program revenues	$ 653,828	$ 547,693	$ 466,699	$ 415,150
Total primary government program revenues	$ 9,342,763	$ 11,144,045	$ 8,526,424	$ 8,865,015
Net (Expense)/ Revenue				
Governmental activities	$ (57,491,200)	$ (62,201,122)	$ (69,005,589)	$ (68,710,379)
Business-type activities	(1,079,261)	(2,280,243)	(868,422)	(509,417)
Total primary government net (expense)/ revenue	$ (58,570,461)	$ (64,481,365)	$ (69,874,011)	$ (69,219,796)

	2011	2010	2009	2008
General revenues and Other Changes in Net Assets				
Governmental activities:				
Property taxes	$ 14,707,967	$ 14,946,978	$ 16,281,253	$ 15,580,219
Sales taxes	14,710,223	31,150,595	28,542,285	33,293,060
Insurance premium tax	2,769,341	2,492,460	2,562,750	2,600,030
Alcoholic beverage tax	381,470	404,704	407,922	433,056
Hotel/Motel tax	215,275	200,674	194,050	197,200
Miscellaneous taxes	470,491	464,033	476,936	485,094
Miscellaneous	908,525	826,862	866,430	877,665
Gain or (loss) on sale of capital assets	-	-	-	-
Investment earnings	33,311	57,895	142,573	938,197
Lease financing	-	-	-	-
Transfers	(522,975)	(677,601)	(534,748)	(583,358)
Total governmental activities	$ 33,673,628	$ 49,866,600	$ 48,939,451	$ 53,821,163
Business-type activities:				
Miscellaneous	$ -	$ -	$ 1,522	$ -
Transfers	522,975	677,601	534,748	583,358
Total business-type activities	$ 522,975	$ 677,601	$ 536,270	$ 583,358
Total primary government	$ 34,196,603	$ 50,544,201	$ 49,475,721	$ 54,404,521
Change in Net Assets				
Governmental activities	$ (23,817,572)	$ (12,334,522)	$ (20,066,138)	$ (14,889,216)
Business-type activities	(556,286)	(1,602,642)	(332,152)	73,941
Total primary government	$ (24,373,858)	$ (13,937,164)	$ (20,398,290)	$ (14,815,275)

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

	2007	2006	2005	2004	2003
Expenses					
Governmental activities:					
General government	$ 7,732,678	$ 6,935,263	$ 9,462,286	$ 5,799,793	$ 6,456,311
Judicial	5,746,259	5,464,304	5,127,708	4,949,662	4,803,483
Public safety	19,582,532	18,073,679	15,057,399	16,057,207	16,522,290
Public works	28,148,243	8,765,151	9,878,935	9,485,241	7,696,101
Health and welfare	1,847,956	788,822	1,566,688	1,501,564	2,006,387
Culture and recreation	1,122,551	1,142,922	813,660	1,479,458	1,218,541
Housing and development	1,746,315	1,315,405	1,601,086	1,829,084	653,769
Interest on long-term debt	209,880	1,271,198	1,281,473	2,144,301	2,286,073
Total governmental activities expenses	$ 66,136,414	$ 43,756,744	$ 44,789,235	$ 43,246,310	$ 41,642,955
Business-type activities:					
Northwest Georgia Trade and Convention Center	$ 665,129	$ 687,725	$ 586,985	$ 607,137	$ 822,108
Whitfield Transit System	280,997	232,155	260,573	262,452	152,358
Dalton-Whitfield SWM Authority	1,013,513	-	-	-	-
Total business-type activities expenses	1,959,639	919,880	847,558	869,589	974,466
Total primary government expenses	$ 68,096,053	$ 44,676,624	$ 45,636,793	$ 44,115,899	$ 42,617,421
Program Revenues					
Governmental activities:					
Charge for services:					
General government	$ 1,442,138	$ 1,461,182	$ 1,606,482	$ 1,942,953	$ 1,119,634
Judicial	2,663,026	2,601,287	2,576,374	3,035,480	2,980,544
Public safety	2,456,831	2,465,618	2,216,910	2,025,194	1,436,234
Public works	291,213	245,505	81,666	84,894	329,859
Culture and recreation	-	-	-	-	-
Housing and development	3,407	-	176,161	167,369	147,714
Operating grants and contributions	2,162,320	1,277,541	1,114,065	1,354,360	954,744
Capital grants and contributions	1,151,885	3,454,070	3,351,744	5,731,928	4,868,068
Total governmental activities program revenues	$ 10,170,820	$ 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	159,073	140,486	130,038	132,432	37,659
Capital grants and contributions	86,333	82,654	45,362	89,262	44,631
Total business-type activities program revenues	$ 245,406	$ 663,109	$ 419,339	$ 1,140,601	$ 1,109,338
Total primary government program revenues	$ 10,416,226	$ 12,168,312	$ 11,542,741	$ 15,482,779	$ 12,946,135
Net (Expense)/ Revenue					
Governmental activities	$ (55,965,594)	$ (32,251,541)	$ (33,665,833)	$ (28,904,132)	$ (29,806,158)
Business-type activities	(1,714,233)	(256,771)	(428,219)	271,012	134,872
Total primary government net (expense)/ revenue	$ (57,679,827)	$ (32,508,312)	$ (34,094,052)	$ (28,633,120)	$ (29,671,286)

	2007	2006	2005	2004	2003
General revenues and Other Changes in Net Assets					
Governmental activities:					
Property taxes	$ 17,287,720	$ 16,471,857	$ 14,150,797	$ 15,760,126	$ 15,170,178
Sales taxes	16,961,600	21,032,749	31,653,434	29,410,329	27,238,232
Insurance premium tax	2,538,164	2,413,822	2,303,331	2,156,925	1,994,950
Alcoholic beverage tax	424,475	425,860	471,816	479,609	465,695
Hotel/Motel tax	206,475	199,093	195,294	187,104	179,937
Miscellaneous taxes	548,270	559,632	574,897	649,593	689,251
Miscellaneous	994,596	905,717	820,147	854,815	862,135
Gain or (loss) on sale of capital assets	-	-	(10,637)	233,864	(376,666)
Investment earnings	1,728,927	1,896,990	1,533,208	1,076,417	1,711,150
Lease financing	-	-	-	1,102,162	-
Transfers	(541,540)	(519,041)	(595,173)	(711,705)	352,858
Total governmental activities	$ 40,148,687	$ 43,386,679	$ 51,097,114	$ 51,199,239	$ 48,287,720
Business-type activities:					
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Transfers	541,540	519,041	595,173	711,705	(352,858)
Total business-type activities	$ 541,540	$ 519,041	$ 595,173	$ 711,705	$ (352,858)
Total primary government	$ 40,690,227	$ 43,905,720	$ 51,692,287	$ 51,910,944	$ 47,934,862
Change in Net Assets					
Governmental activities	$ (15,816,907)	$ 11,135,138	$ 17,431,281	$ 22,295,107	$ 18,481,562
Business-type activities	(1,172,693)	262,270	166,954	982,717	(217,986)
Total primary government	$ (16,989,600)	$ 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

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General fund:										
Nonspendable	$ 323,618	$ 396,586	$ 252,655	$ 8,951	$ 8,951	$ 8,288	$ 8,168	$ 1,465	$ -	$ -
Unassigned	14,460,450	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
Total general fund	$14,784,068	$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
All other governmental funds:										
Nonspendable	$ 72,943	$ 54,192	$ 54,193	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted	38,650,273	43,966,462	33,078,704	21,826,363	15,955,414	15,383,073	33,766,756	41,537,362	45,287,064	50,610,915
Committed	2,973,443	5,939,624	1,198,961	2,744,048	-	-	-	-	-	-
Total all other governmental funds	$41,696,659	$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

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

	2011	2010	2009	2008
REVENUES				
Taxes	$ 33,496,679	$ 49,521,208	$ 48,506,774	$ 52,967,310
Licenses and permits	287,160	264,582	232,945	277,399
Intergovernmental revenues	1,957,160	4,220,480	822,835	1,122,622
Charges for services	4,631,345	4,485,641	5,192,873	5,198,896
Fines, forfeitures and penalties	1,605,626	1,480,845	1,734,905	1,727,014
Investment earnings	88,248	98,719	142,573	938,197
Contributions and donations	46,190	135,385	54,442	55,942
Miscellaneous	908,525	788,266	845,127	871,879
Total revenues	43,020,933	60,995,126	57,532,474	63,159,259
EXPENDITURES				
Current -				
General government	6,257,854	7,799,706	6,825,771	8,660,017
Judicial	5,407,674	6,496,632	5,871,691	6,111,312
Public safety	16,987,515	20,851,624	18,937,643	20,317,234
Public works	6,024,199	6,924,763	7,268,173	9,080,233
Health and welfare	608,063	1,323,235	1,575,662	1,587,062
Culture and recreation	1,256,643	1,291,280	1,189,291	1,912,594
Housing and development	2,130,183	2,597,786	1,946,263	1,903,643
Capital outlay	11,723,995	13,192,429	7,139,027	2,928,305
Intergovernmental	513,558	513,681	841,469	-
Debt service				
Principal retirement	1,435,748	1,374,960	942,487	1,121,667
Interest and fiscal charges	856,809	359,126	294,088	218,960
Total expenditures	53,202,241	62,725,222	52,831,565	53,841,027
Excess (deficiency) of revenues over expenditures	(10,181,308)	(1,730,096)	4,700,909	9,318,232
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	32,063	38,594	236,491	6,786
Lease financing	50,359	-	-	-
Revenue bond proceeds	3,220,000	9,850,000	3,625,000	-
Transfers in	1,091,295	3,040,311	3,583,587	19,319,161
Transfers out	(1,614,270)	(3,735,214)	(4,118,335)	(19,902,520)
Total other financing sources (uses)	2,779,447	9,193,691	3,326,743	(576,573)
Net change in fund balances	$ (7,401,861)	$ 7,463,595	$ 8,027,652	$ 8,741,659
Debt service as a percentage of noncapital expenditures	5.85%	3.37%	2.71%	2.94%

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

2007	2006	2005	2004	2003	2002
$ 37,006,206	$ 40,667,619	$ 51,033,066	$ 49,750,247	$ 44,557,291	$ 44,587,492
450,723	358,616	245,634	253,099	219,124	205,696
2,391,548	1,229,745	1,601,950	2,341,474	1,980,521	2,971,175
4,247,030	4,437,763	4,241,790	4,354,741	3,349,944	4,026,392
1,868,031	1,973,065	1,682,284	2,144,936	2,026,015	1,737,863
1,728,927	1,896,990	1,533,208	1,076,417	1,711,150	2,513,145
49,902	47,749	-	-	-	-
1,003,959	872,344	820,147	854,815	862,134	542,922
48,746,326	51,483,891	61,158,079	60,775,729	54,706,179	56,584,685
6,953,314	6,630,577	24,054,519	10,471,696	8,966,097	9,645,980
5,709,188	5,447,685	5,044,048	4,913,688	4,674,315	4,535,244
19,027,576	18,058,636	16,281,068	16,228,950	19,432,536	28,360,127
9,507,728	8,378,292	9,124,953	10,407,125	8,282,694	8,246,125
1,565,362	559,323	1,387,073	1,368,343	2,041,513	1,576,285
1,108,681	1,129,392	1,001,401	1,520,093	1,358,027	1,797,665
1,753,598	1,309,529	1,383,043	1,844,219	644,021	1,147,231
1,283,902	5,804,141	-	-	-	-
-	-	-	-	-	-
-	14,179,377	12,150,369	11,562,416	11,135,973	6,851,384
-	947,645	1,607,603	2,215,201	2,286,073	2,730,696
46,909,349	62,444,597	72,034,077	60,531,731	58,821,249	64,890,737
1,836,977	(10,960,706)	(10,875,998)	243,998	(4,115,070)	(8,306,052)
41,461	-	-	772,450	537,974	-
-	-	-	1,102,162	-	-
-	-	-	-	-	-
7,803,866	16,153,969	19,099,230	13,893,965	17,863,019	15,412,239
(8,345,407)	(16,672,965)	(19,694,403)	(14,605,672)	(17,510,159)	(16,163,154)
(500,080)	(518,996)	(595,173)	1,162,905	890,834	(750,915)
$ 1,336,897	$ (11,479,702)	$ (11,471,171)	$ 1,406,903	$ (3,224,236)	$ (9,056,967)
27.27%	27.27%	24.81%	26.45%	26.82%	14.77%

WHITFIELD COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
TEN YEAR SUMMARY
December 31, 2011

CALENDAR YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITIES
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
2011	$ 2,117,289,698	$ 876,878,422	$ 70,643,746

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, 2011

LESS TAX-EXEMPT PROPERTY	TOTAL		ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE	TOTAL DIRECT TAX RATE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE		
$ (317,245,390)	$ 2,314,261,918	$ 5,785,654,795	40%	6.663
$ (363,517,463)	$ 2,327,830,953	$ 5,819,577,383	40%	5.616
$ (373,650,552)	$ 2,431,418,909	$ 6,078,547,273	40%	5.538
$ (388,371,128)	$ 2,605,184,649	$ 6,512,961,623	40%	5.466
$ (399,078,293)	$ 2,822,182,431	$ 7,055,456,078	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
$ (491,180,061)	$ 2,573,631,805	$ 6,257,472,435	40%	5.061

WHITFIELD COUNTY, GEORGIA
PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
TEN YEAR SUMMARY
December 31, 2011

CALENDAR YEAR	INSIDE DALTON	INSIDE OTHER MUNICIPALITIES	OUTSIDE ALL MUNICIPALITIES
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
2011	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, 2011

2011			2002		
TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION	TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION
Shaw Industries, Inc.	$ 7,119,192	27.25%	Shaw Industries, Inc.	$ 7,321,020	29.05%
Mohawk Industries, Inc.	$ 2,534,163	10.98%	Mohawk Industries, Inc.	$ 4,004,150	17.74%
Beaulieu Group, LLC	$ 1,831,984	7.33%	Beaulieu Group, LLC	$ 3,465,398	13.94%
J&J Industries, Inc.	$ 898,320	3.07%	J&J Industries, Inc.	$ 892,992	3.16%
Tandus Flooring	$ 785,678	2.85%	Alltel Communication	$ 891,720	4.19%
Windstream Georgia	$ 446,944	1.70%	Collins & Aikman	$ 773,144	2.95%
CBL & Associates	$ 417,111	1.29%	Oriental Weavers USA, Inc.	$ 472,209	2.39%
Oriental Weavers USA, Inc.	$ 400,607	2.13%	Dow Chemical Company	$ 426,758	2.37%
North Georgia EMC	$ 387,629	1.92%	CBL & Associates	$ 379,053	1.34%
Norfolk Southern Corp.	$ 326,917	1.48%	Mattel Carpet Rug, Inc.	$ 332,816	1.17%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
TEN YEAR SUMMARY
December 31, 2011

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
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%
2011	$ 12,900,630	$ (40,759)	$ 12,859,871	$ 11,453,139	88.78%	$ -	$ 11,453,139	89.06%

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
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
2011	-	15,740,000	1,552,024	185,451	-	-	17,477,475	0.59	169

WHITFIELD COUNTY, GEORGIA
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
TEN YEAR SUMMARY
December 31, 2011

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
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%	$ -
2011	(EST) 103,184	$ 2,805,174,011	$ -	$ -	$ -	0.00%	$ -

Note:

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

WHITFIELD COUNTY, GEORGIA
LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Debt limit	$280,517,401	$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
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$280,517,401	$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
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 2011

Assessed value of taxable property	$2,805,174,011
Debt limit (10%) of total assessed value	280,517,401
Debt applicable to limit	-
Legal debt margin	$ 280,517,401

WHITFIELD COUNTY, GEORGIA
DEMOGRAPHIC STATISTICS
TEN YEAR SUMMARY
December 31, 2011

CALENDAR YEAR	POPULATION	PERSONAL INCOME	PER CAPITA INCOME	UNEMPLOYMENT RATE
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%
2011	(EST) 103,184	$ 2,949,824,192	$ 28,588	11.8%

WHITFIELD COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
December 31, 2011

2011			2002		
EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT	EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT
Shaw Industries, Inc.	7,517	19.49%	Shaw Industries, Inc.	*	*
Mohawk Industries	6,015	15.60%	World Carpets, Inc.	*	*
Beaulieu Group, LLC	2,056	5.33%	Beaulieu Group, LLC	*	*
Whitfield Co. Schools	1,500	3.89%	Queen Carpet	*	*
Hamilton Medical Center	1,059	2.74%	Aladdin Manufacturing	*	*
Tandus	879	2.28%	J&J Industries, Inc.	*	*
Dalton City Schools	800	2.07%	Hamilton Medical Center	*	*
J&J Industries, Inc.	665	1.72%	Durkin Pattern	*	*
Whitfield County	551	1.42%	Whitfield Co. School System	*	*
Shiroki North America, Inc.	550	1.42%	Dalton State College	*	*

Source: Dalton-Whitfield Chamber of Commerce
* Information not available

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

Function/Program	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General government	87	88	91	87	84	81	86	86	84	91
Judicial	54	61	60	60	64	78	82	84	82	82
Public safety	274	268	282	295	271	266	260	260	254	213
Public works	71	83	78	87	89	92	97	97	97	94
Culture and recreation	8	8	8	8	10	10	10	10	10	10
Housing and development	22	18	23	11	12	11	13	13	12	14
Total	516	526	542	548	530	538	548	550	539	504

Source: Whitfield County Human Resources Department

WHITFIELD COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION

Function/Program	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General government										
Vehicle tags issued	111,075	102,294	98,117	94,835	103,173	103,580	100,997	100,453	95,508	98,034
Public safety										
E-911 calls	227,940	119,714	182,626	266,528	218,211	221,472	261,129	191,214	*	*
Fire/EMS service calls	5,108	5,031	4,985	4,962	5,158	5,051	4,911	4,710	4,732	4,550
Fire/EMS average response time (minutes)	6.6	6.2	6.5	5.9	6.0	5.9	5.8	5.2	4.9	4.7
Public works										
Miles of road resurfacing	31.2	37.7	26.3	54.2	46.5	43.7	71.3	54.4	52.8	94.3
Culture and recreation										
Number of program participants	3,639	2,802	3,196	3,042	3,668	3,901	3,743	3,722	3,865	4,188
Housing and development										
Building permits issued	368	360	298	372	530	665	671	626	594	556

Source: Department managers within each function
* Information not available

WHITFIELD COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION

Function/Program	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General government										
County facilities	14	14	14	14	14	14	14	14	14	13
Public safety										
Fire stations	10	10	10	10	10	10	9	9	9	9
Public works										
Miles of roads	787	787	787	787	787	747	744	740	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 I 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