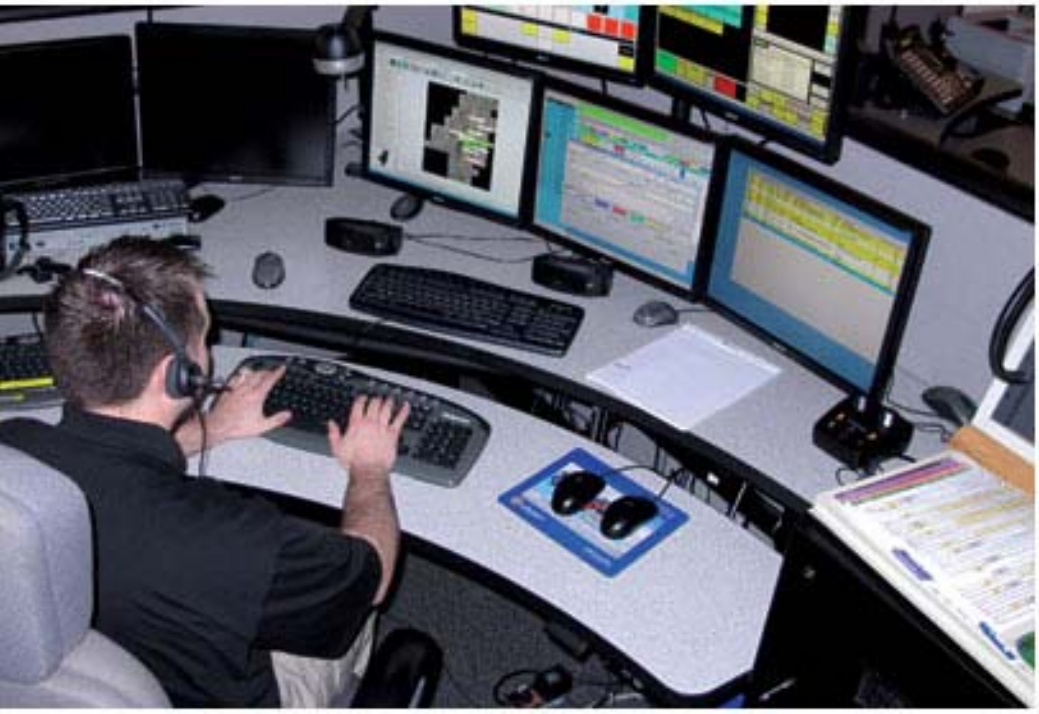
Whitfield County Budget





Fiscal Year 2015

Whitfield County
Board of Commissioners

Mike Babb, Chairman

Barry Robbins

Harold Brooker

Roger Crossen

Lynn Laughter

Mark Gibson. County Administrator



Fiscal Year 2015 Adopted Budget

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Whitfield County, Georgia

Finance Director's Office

The Honorable W. Michael Babb, Chairman,
Honorable Commissioners Barry Robbins, Harold Brooker, Roger Crossen, and Lynn Laughter, and Citizens of Whitfield County, Georgia:

In accordance with state and local ordinances, we are pleased to present the FY 2015 Approved Annual Budget. The General Fund budget totals $40,422,979, a decrease of .6% compared to the FY 2014 adopted General Fund budget of $40,666,565. The FY 2015 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.

FY 2015 Budget - Overview

As mandated by State Law, the FY 2015 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.

Budget Summaries:

General Fund

Revenues		$ 38,183,825
Expenditures	$ 38,975,811	
Transfer to Capital	1,447,168	40,422,979
Use of Fund Balance		$ 2,239,154

Special Revenue Funds		
Revenues		$ 10,890,335
Expenditures	$ 9,815,805	
Capital	1,753,500	11,569,305
Use of Fund Balance		$ 678,970
Capital Projects Funds		
Transfer from General Fund		$ 1,447,168
Expenditures	$ 8,076,022	
Expenditures SPLOST	16,000,000	24,076,022
Use of Fund Balance		$ 22,628,854
Debt Service Fund		
Revenues		$ 1,700,000
Expenditures		1,934,620
Use of Fund Balance		$ 234,620
Enterprise Fund (Transit)		
Revenues	$ 661,661	
Transfer from General Fund	187,194	$ 848,855
Expenditures		848,855
Use of Fund Balance		$ -

FY 2015 Budget - Planning Processes

The County collects data and updates planning studies on an ongoing basis in order to develop and address short and long term goals. This information has been considered when adopting the FY15 budget. Many of the projects in these studies have had to be delayed or eliminated in the current economic situation.

The County utilized the following planning studies when preparing the FY15 Budget:

General Government studies:

- Comprehensive Plan Update 2008-2018
- Short Term Work Program (STWP) 2013-2017

- Parks and Recreation Master Plan 2008-2018
- The Whitfield County Administrative Buildings Feasibility Study 2008
  (On Hold – critical repairs on current Administrative Buildings only for FY15)
- Whitfield County Rural Public Transit Plan 2009

Metropolitan Planning Organization studies:
- 2040 Long Range Transportation Plan (LRTP)
- FY 2015-FY 2018 Transportation Improvement Program (TIP)
- FY 2015 Unified Planning Work Program (UPWP)

FY 2015 Budget - Highlights

Economic Development/Debt Service:

The Dalton/Whitfield community continues to be affected by the recent recession with unemployment rates as high as 8.1% at the end of 2014. 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. The Dalton/Whitfield County Joint Development Authority focuses on economic growth of the community by attracting and retaining jobs, diverse investments, and growing the tax base.

The 2014 primary goal was to identify and recruit "targeted" industries (plastics/chemical, datacenters, auto suppliers, high-end retail, distribution, and food processing); employ accelerated marketing techniques; collaborate with existing business and industry and ensure long-term competitiveness to attract new companies and grow existing companies by actively promoting the identification and studying the feasibility of all available properties for business and industrial development.

The actual outcomes for 2014 were as follows: 13 new projects creating an estimated 760 new jobs (507 primary jobs and 253 secondary). These economic development efforts generated $167,000,000 in new investment. A return on investment (ROI) report indicated the development in 2014 also created $34,000,000 in new earnings, $27,600,000 in new consumer spending and $900,000 in new state and local sales tax.

The accelerated marketing techniques created an impressive project pipeline representing 5,196 direct jobs, an estimated 2,598 indirect jobs, 60 projects and a capital investment of nearly 2 billion dollars. Of the 60 projects, 23% represented floor covering, 12% automotive, 18% retail and the remaining 47% were various other types of industry.

To aid in economic development the County has purchased land and started 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 2015.

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.
- In 2013 the JDA issued a public infrastructure revenue bond in the amount of $7.185 million dollars to pay for the extension of public water, sewer, and gas lines.
- The FY 2015 General Fund budget includes an estimated debt service of $2,037,364 for the economic development bonds and the debt service fund includes an estimated debt service payment on the 2013 bonds in the amount of $1,700,000.

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 FY15. 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 FY15 budget. Paving was removed from the FY15 budget due to budget constraints and only very basic capital needs are addressed. This will result in some budgetary pressures when the County has to catch up spending in areas such as vehicles and road maintenance.

Millage Rate:

- The 2014 M&O millage rate remained the same at 6.061 mills. The FY15 budget assumes a 1 mill increase in the M&O rate when it is set in late fall of 2015.

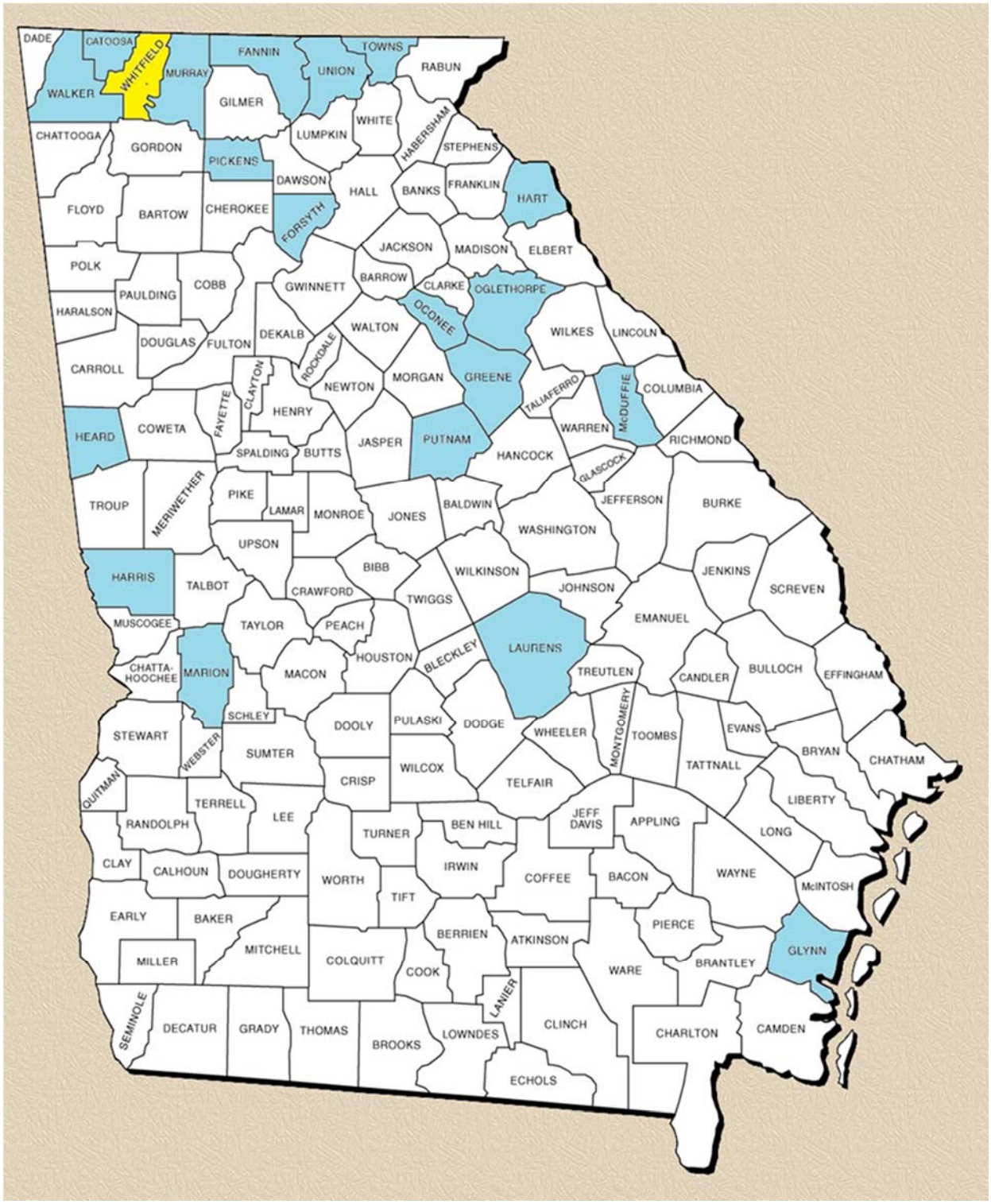
- In order to avoid back door increases because of increasing property values, the State Taxpayer Bill of Rights required the calculation of a rollback rate that would generate the same amount of property tax collections as the previous year. If the actual millage rate exceeds this rate, an announcement 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 $2,586,661,775.

- Special Tax Districts were created in 2013 for the Fire Department, Solid Waste, and some of the County's jointly funded programs. The special tax districts total millage rate for 2014 equal 2 mills based on the current digest for unincorporated Whitfield County of $1,590,578,525.

- **The County's M&O 2014 millage rate ranking is the 20th lowest in the State and Whitfield County also has the 2nd highest homestead exemption in the state at $20,000.**

Georgia Counties with Lower 2014 M&O Millage Rates



Georgia Counties with Lower 2014 M&O Millage Rates

Only 19 out of 159 total counties had lower **total M&O** millage rates

Millage Ranking	County	Uninc Millage 2014	Population
1	Fannin	4.794	23,760
2	Hart	5.801	25,446
3	Union	5.890	21,566
4	Towns	6.035	10,771
5	Greene	6.049	16,321
6	Harris	6.140	32,663
7	Laurens	6.325	47,999
8	Catoosa	6.598	65,311
9	Oconee	6.686	34,035
10	Heard	6.940	11,558
11	Pickens	7.220	29,584
12	Murray	7.270	39,267
13	Marion	7.273	8,640
14	Putnam	7.400	21,371
15	Oglethorpe	7.630	14,548
16	Forsysth	7.656	195,405
17	Walker	7.725	68,198
18	McDuffie	7.800	21,565
19	Glynn	7.843	81,508
20	Whitfield	8.061	102,945

"Ad Valorem Tax Digest Millage Rates by Taxing Jurisdiction", Run Date 02/15/2015
*Includes all counties with posted 2014 millage rates

FY 2015 Budget – Major Revenue Sources

Property Tax:

Whitfield County has experienced a steady decline in Net M&O Digest Totals since the downturn in the economy in 2008. The 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. The County has experienced a less than 1% increase in the Net M&O digest in the years 2013 and 2014. In an effort to keep the 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 exemption increase cost the County approximately 2 million dollars in property tax revenue in 2012.

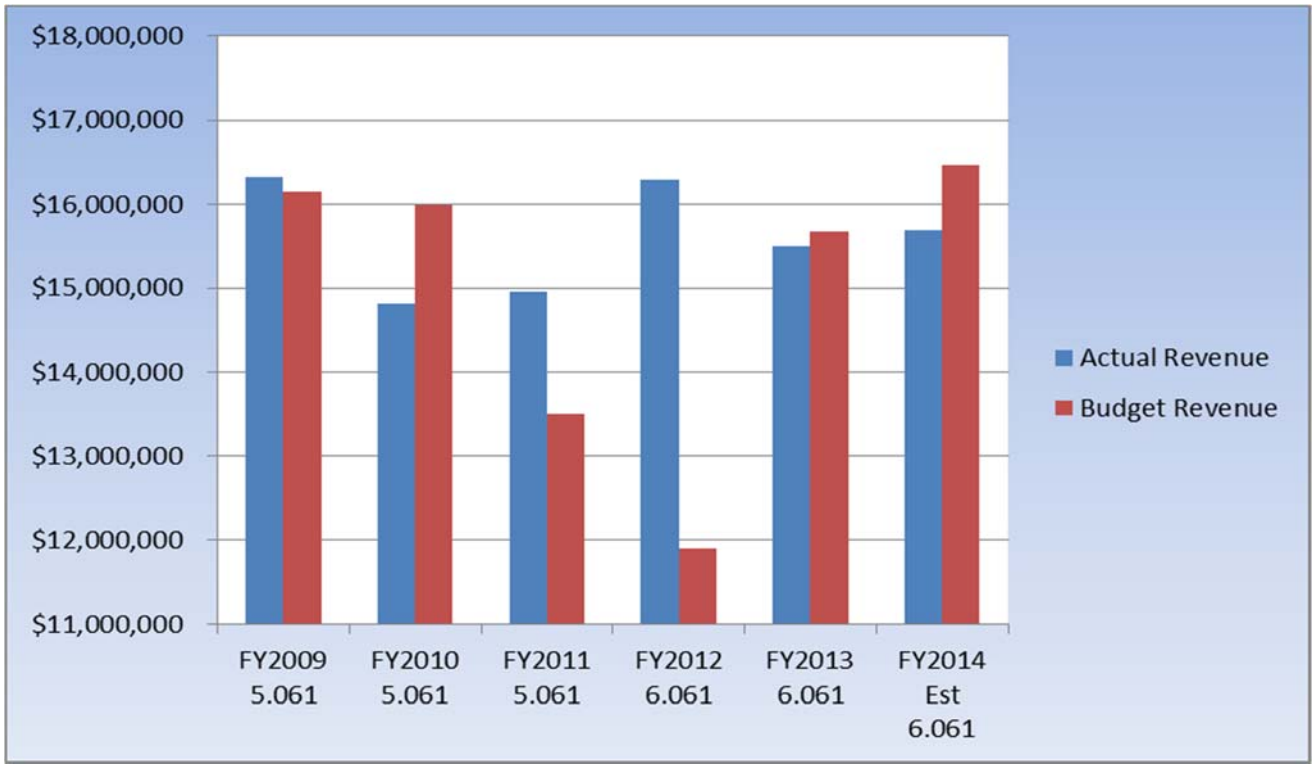
			100% Freeport			
	2009	2010	2011	2012	2013	2014
Gross Digest	$ 3,595,232,147	$ 3,346,456,474	$ 3,296,354,072	$ 3,379,495,530	$ 3,374,429,078	$ 3,456,291,471
Exemptions	(422,796,466)	(478,003,261)	(491,180,061)	(835,851,413)	(812,616,543)	(869,629,696)
Net M&O Digest	$ 3,172,435,681	$ 2,868,453,213	$ 2,805,174,011	$ 2,543,644,117	$ 2,561,812,535	$ 2,586,661,775
% Change		-9.58%	-2.21%	-9.32%	0.71%	0.97%

Estimated actual property tax collections for 2014 are estimated at $15,700,000 or 95% of budgeted 2014 collections of $16,466,000. Actual receipts for the current tax year include all payments for the first two months in the following year. Accordingly, 2014 actual collections are estimated and will be finalized at the end of February, 2015.

The County M&O millage rate for 2014 was set in October at 6.061 and remained the same as 2013. The special tax district millage rate for 2014 was set in October at 2.000. This millage rate is charged only to unincorporated county residents as well as residents of all municipalities in the county other than the City of Dalton.

Due to market conditions, the County has budgeted for a 3% increase in the Net M&O Digest for 2015 and a 1 mill increase in the 2015 M&O millage rate. FY15 budgeted property tax revenues equal $18,800,000. The 2015 millage rate will be set in the fall of 2015. 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 amongst the various state and local governments and to show a history of budgeted vs. actual property tax collections from 2009-2014.

Property Tax Chart – Budgeted vs. Actual 2009 – 2014



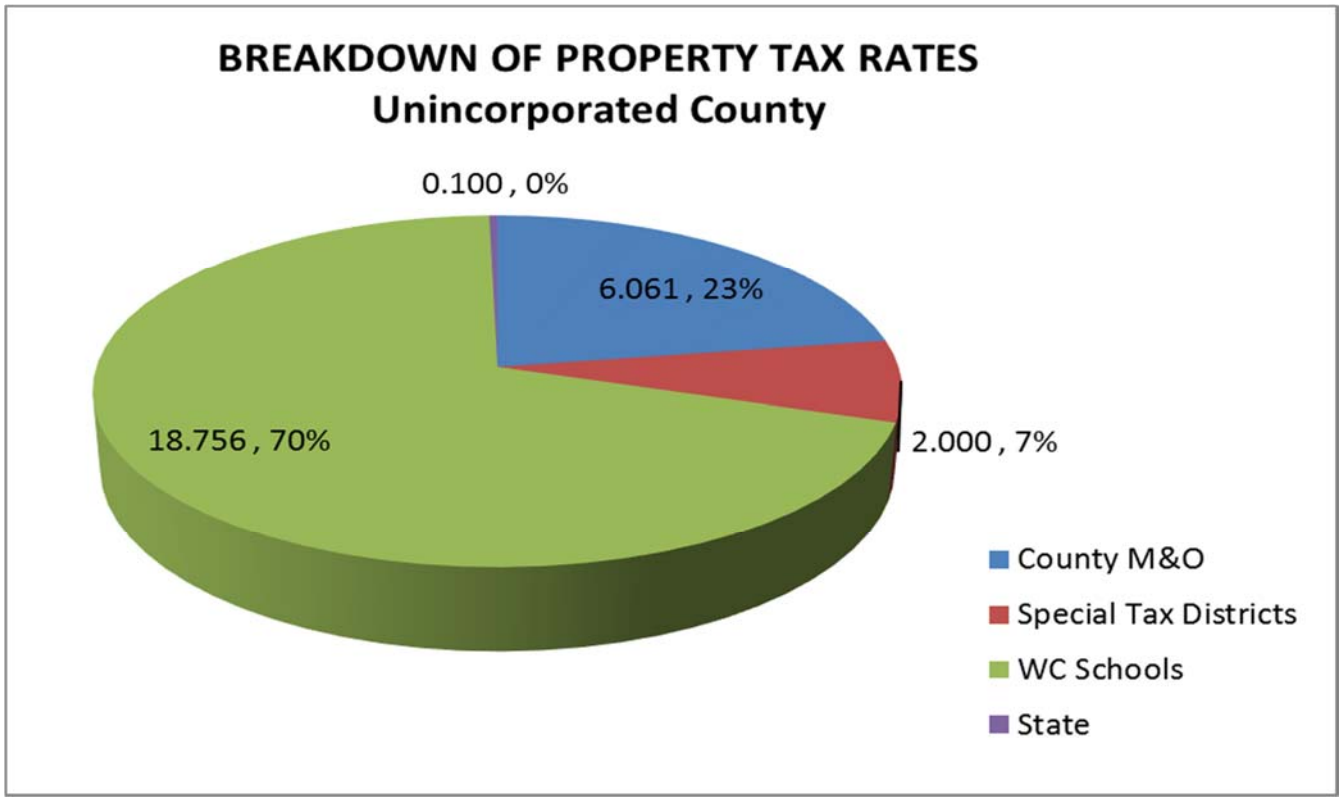
In 2012 the Whitfield County Board of Commissioners created special tax districts to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of certain jointly funded services between Whitfield County and the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

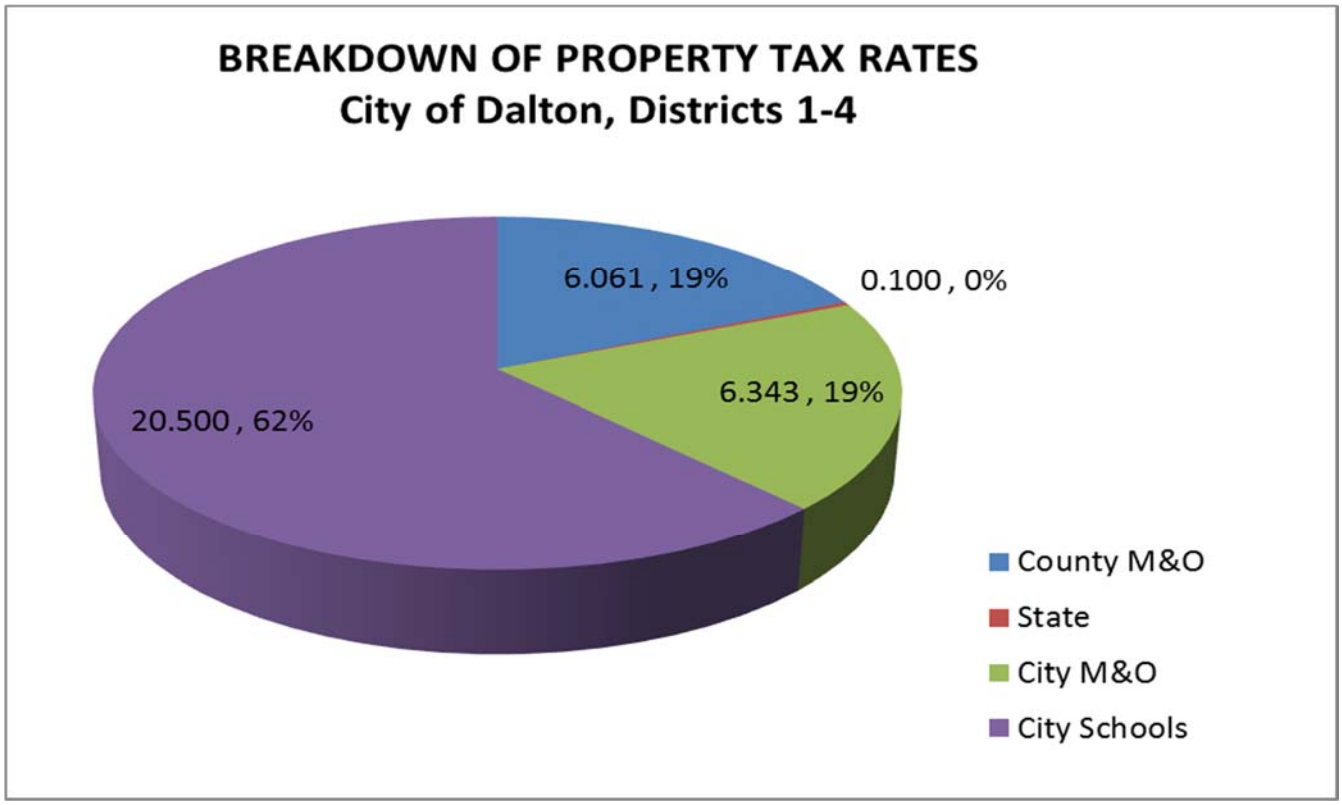
1. **Jointly Funded Service District:** Such jointly funded services shall include Whitfield County's contribution toward the Dalton-Whitfield County Joint Development Authority (JDA), the Dalton Regional Library, and the Dalton Whitfield Senior Center.

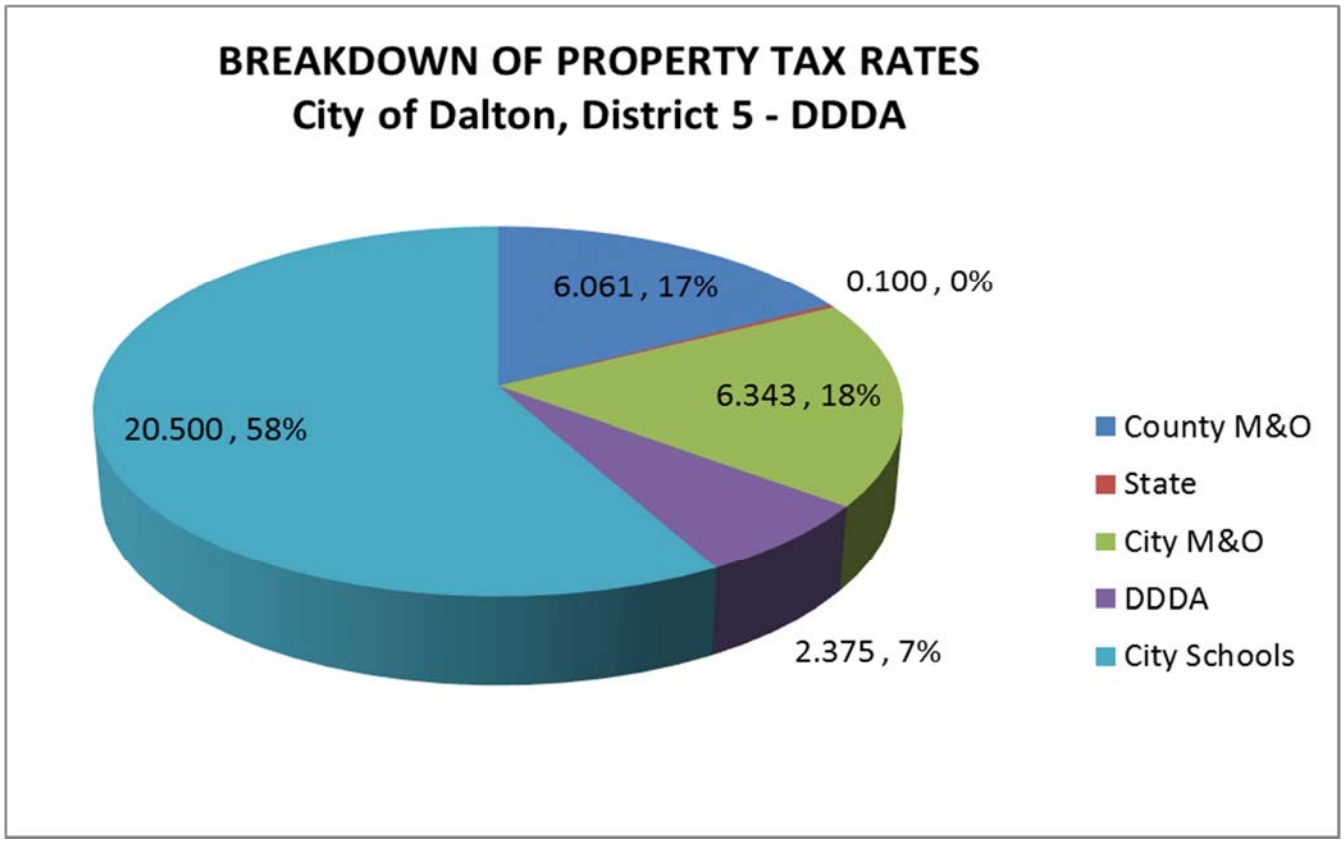
2. **Fire District:** For the purpose of providing adequate and equitable funding for the Whitfield County Fire Department.

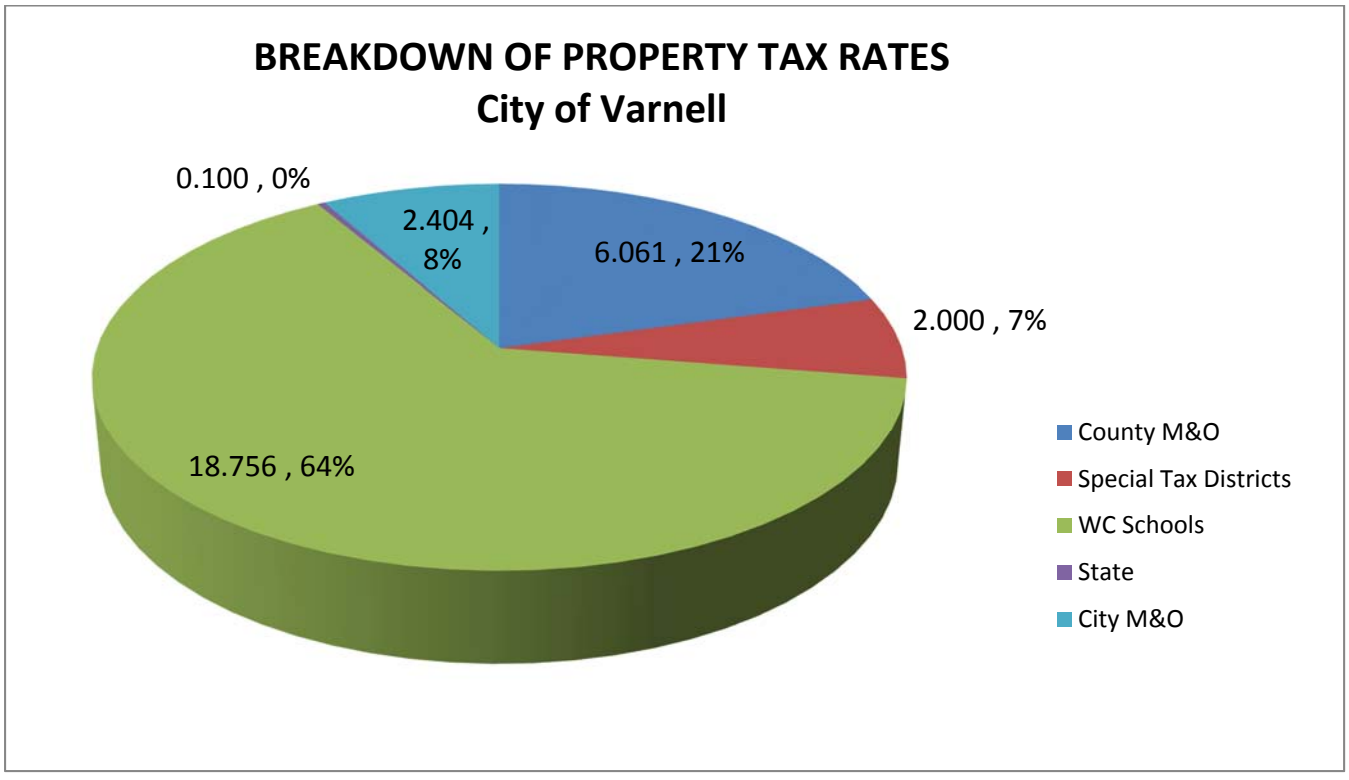
3. **Solid Waste District:** For the purpose of providing adequate and equitable funding of solid waste services within such areas.

The special tax districts total millage rate for 2014 was set in October 2014 at 2.000 based on the current digest for unincorporated Whitfield County of $1,590,578,525. The total budgets for the special tax districts will be accounted for in special revenue funds for FY15.


BREAKDOWN OF PROPERTY TAX RATES
Unincorporated County
0.100 , 0%
6.061 , 23%
18.756 , 70%
2.000 , 7%
County M&O
Special Tax Districts
WC Schools
State


BREAKDOWN OF PROPERTY TAX RATES
City of Dalton, Districts 1-4
6.061 , 19%
0.100 , 0%
6.343 , 19%
20.500 , 62%
County M&O
State
City M&O
City Schools


BREAKDOWN OF PROPERTY TAX RATES
City of Dalton, District 5 - DDDA
6.061 , 17%
0.100 , 0%
6.343 , 18%
20.500 , 58%
2.375 , 7%
County M&O
State
City M&O
DDDA
City Schools

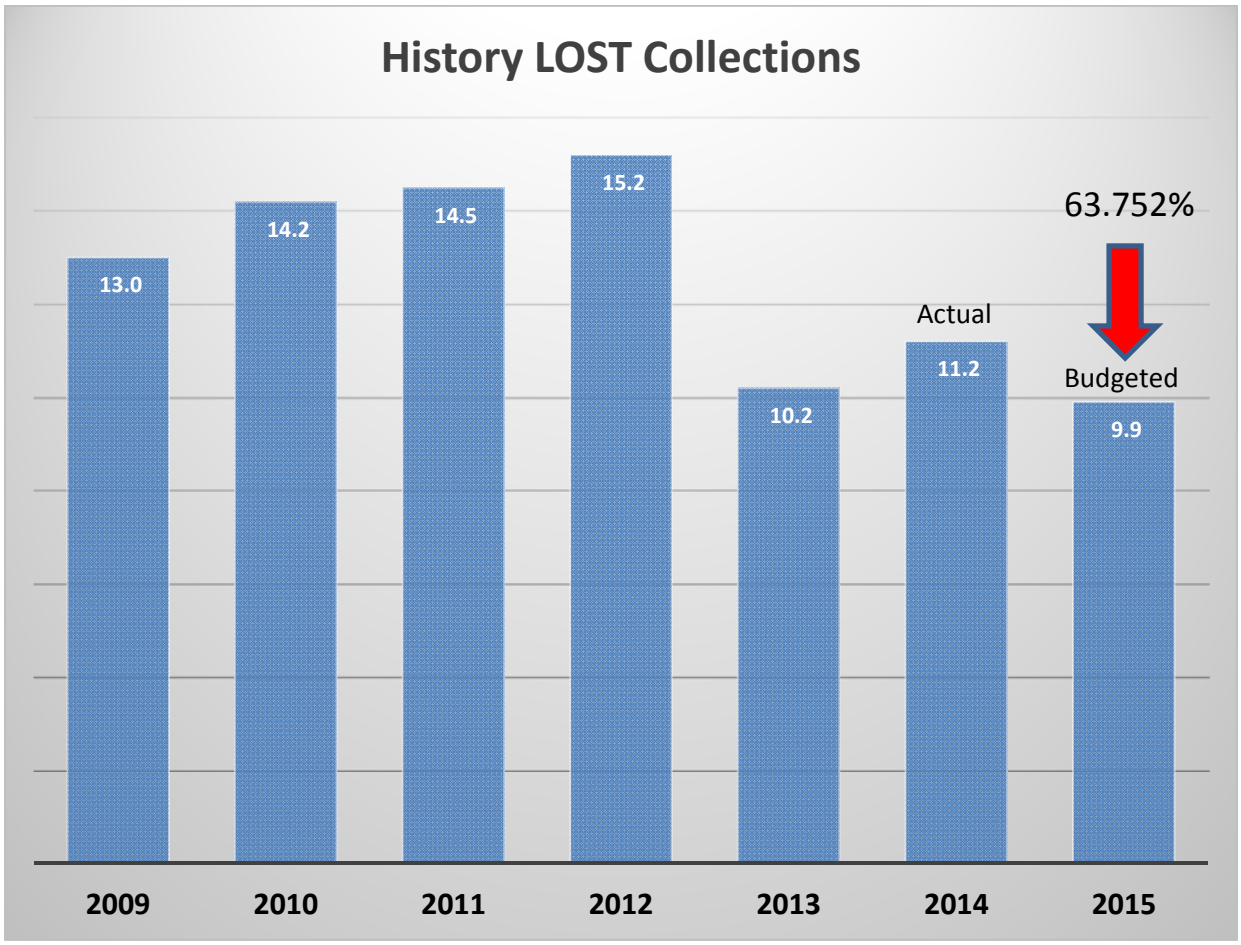

BREAKDOWN OF PROPERTY TAX RATES
City of Varnell
0.100 , 0%
2.404 , 8%
6.061 , 21%
2.000 , 7%
18.756 , 64%
County M&O
Special Tax Districts
WC Schools
State
City M&O

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 in 2012 with the City of Dalton and the other cities located within the County's borders. As a result of these negotiations the County will receive a much smaller percentage of LOST collections than it has received in past years. The FY15 budget was based on a 5% reduction of 2014 estimated collections. In 2013 a large refund was processed to a large manufacturer in Whitfield County that resulted in unusually low collections for the months of June & July. These low collections were taken into consideration when budgeting for 2014 and 2015. The County's share of LOST for 2013 & 2014 changed from 83.24% to 64.50% and 63.75% for 2015 & 2016 due to the new LOST agreement.



Sales Tax Cont. – HB 386:

Also affecting sales tax revenue in 2015 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. The percentage effective for 2015 is 75%. Education SPLOST and ESPLOST are exempt from this phase-out. Counties and Cities in Georgia were given the option of enacting 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. 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 was 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:

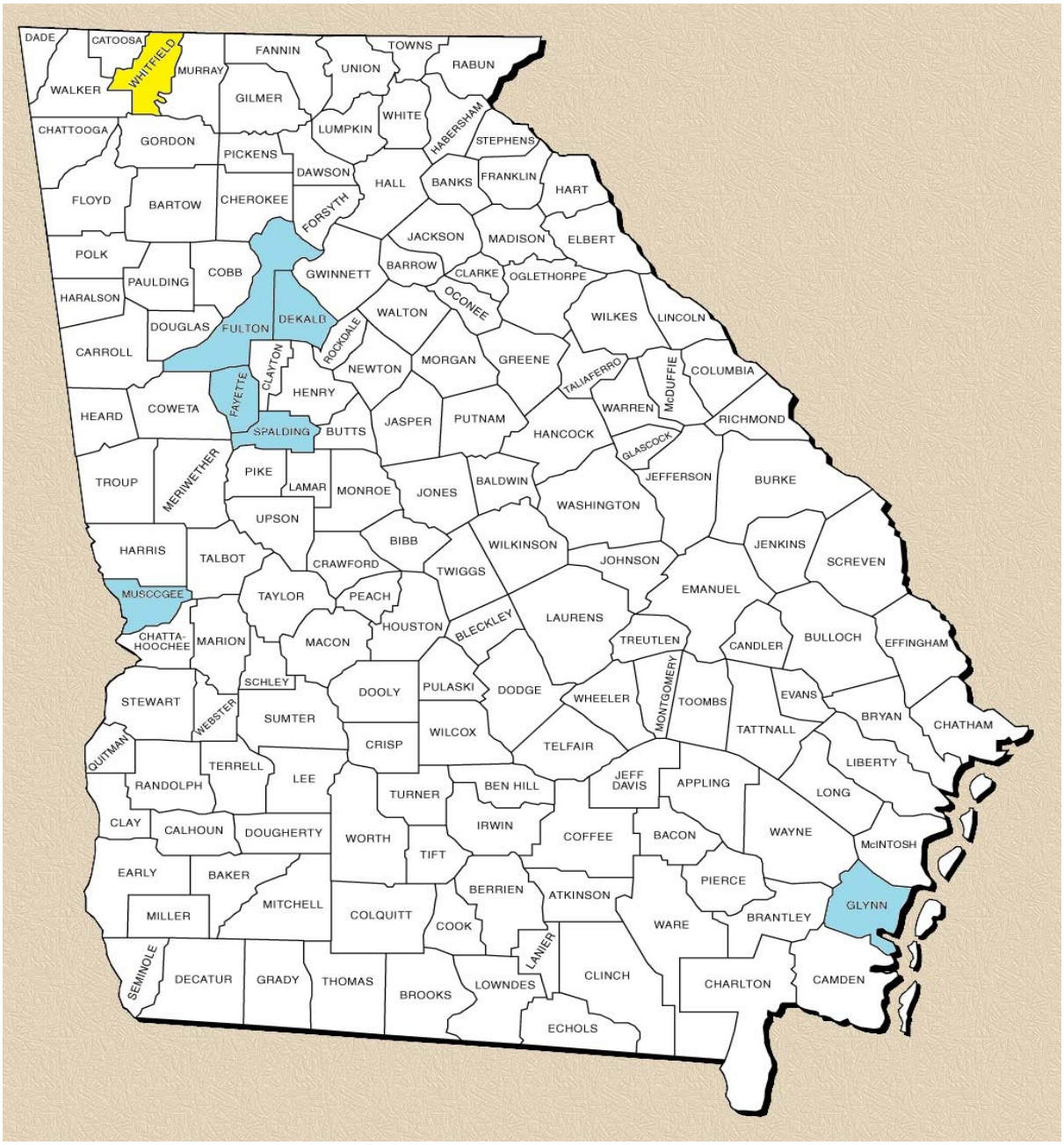
SPLOST is an optional 1 penny county sales tax used to fund capital projects proposed by the county government and approved by the voters. County governments may not use SPLOST proceeds for operating expenses or maintenance of prior SPLOST projects. Several factors determine the length of time that a 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 FY15. 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.

SPLOST (continued):

In November of 2011, Whitfield County voters did not approve a two year SPLOST that would have raised an estimated 35.7 million dollars for SPLOST projects within the County. The following seven counties in the state of Georgia are the only counties currently without a SPLOST as shown by the chart below: Whitfield, Dekalb (has HOST & MARTA tax), Fayette, Fulton (has MARTA tax), Glynn, Muscogee, & Spalding.



*Information found at etax.dor.ga.gov

SPLOST (continued):

Many of the projects funded with the 2008 Special Purpose Local Option Sales Tax (SPLOST) are still in the construction phase and will continue into 2015 and possibly on into 2016. On March 17th, 2015, the County will hold a special election to present a four year 2015 SPLOST estimated to raise approximately 64 million dollars in revenue. If this SPLOST passes the tax would be effective July 1st, 2015. The 2015 SPLOST includes funds for county paving/resurfacing, a new public safety communications system, public safety equipment, recreation improvements, and a new county fire department.

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 $6.4 Million for 2015. With performance statistics, we can see that they are responding to about 5,300 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 75% 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 2015. The County has a core work force that is trained and talented that needs to be maintained. Fund reserves were used to balance the FY 2015 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,

Alicia Vaughn
Finance Director, Whitfield County

WHITFIELD COUNTY BOARD OF COMMISSIONERS

FISCAL YEAR 2015 BUDGET

Governmental Funds	Proprietary Funds	Fiduciary Funds
General Fund	Enterprise Funds	None
Special Revenue Funds		
Capital Projects Funds		
Debt Service Fund		

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

Hon. Mike Babb, Chairman

Hon. Barry Robbins
Hon. Harold Brooker
Hon. Roger Crossen
Hon. Lynn Laughter

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

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



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Whitfield County for its annual budget for the fiscal year beginning January 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

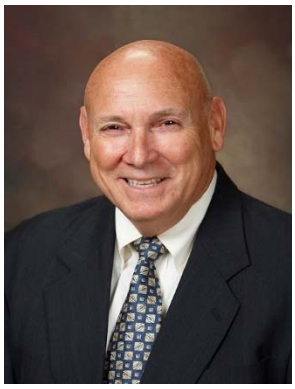
WHITFIELD COUNTY BOARD OF COMMISSIONERS



Commissioner, District 1
Barry Robbins



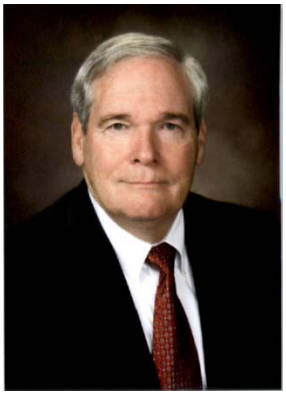
Commissioner, District 2
Harold Brooker



Commissioner, District 3
Roger Crossen



Commissioner, District 4
Lynn Laughter

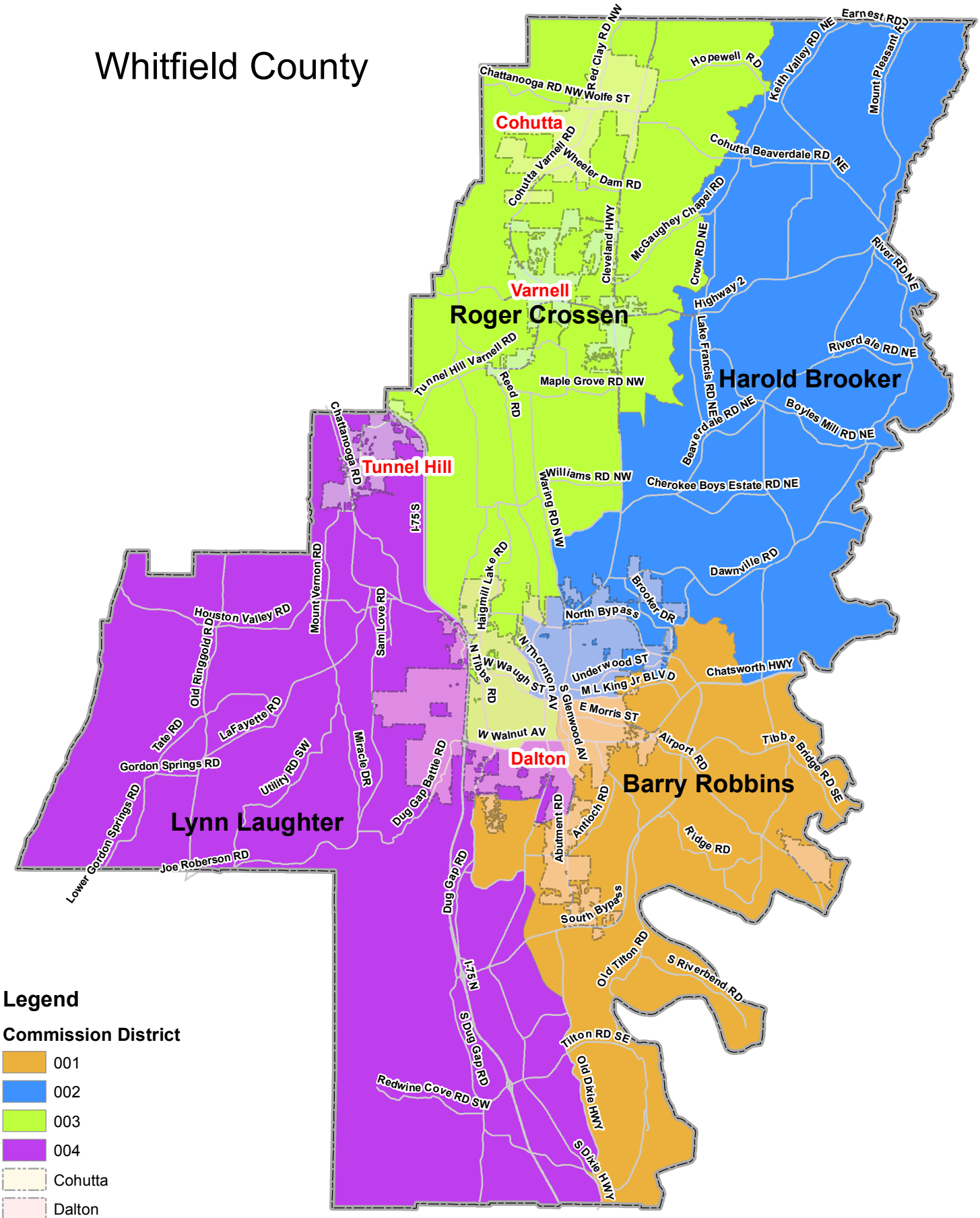


Commission Chairman
Mike Babb



County Administrator
Mark Gibson

Whitfield County

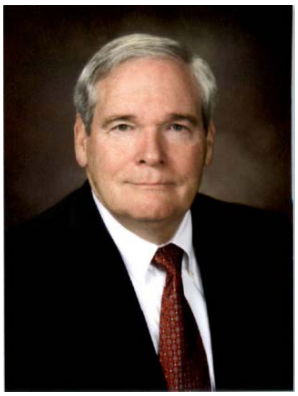


Legend

Commission District

- 001
- 002
- 003
- 004
- Cohutta
- Dalton
- Tunnel Hill
- Varnell
- Main Roads
- County Boundary

Commission Districts



Mike Babb
Commission Chairman

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

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

Mike 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 44 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 41 years to his wife Karen and has three grown children and six grandchildren.
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Barry Robbins
Commissioner, District 1

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

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Mr. Robbins is serving his first term as Whitfield County Commissioner. Barry grew up in Jacksonville, FL and has lived in Georgia since 1984, moving to Dalton in 1995.

Barry has four children. He served on active duty in the U.S. Marine Corps. He graduated from the University of North Florida with a degree in Finance & Banking and earned a law degree from John Marshall Law School. Barry has been in the banking profession for over 34 years. Barry and Kathy have been married for over 34 years. Kathy works in the Dalton Public School system at City Park School. They are charter and active members of Rock Bridge Community Church. Barry is also an active member of the Dalton Georgia Marine Corps League.

Barry and Kathy have two sons, Brandon and Ryan, who both graduated from Southeast Whitfield High School in 2003 and 2006, respectively. Brandon went on to graduate from the University of Florida with a degree in Finance and then served over four years in the U.S. Marine Corps (two tours of duty in Afghanistan) and left the Marine Corps as a Captain. Brandon is currently in his third year of law school at Florida State University. Ryan graduated from Georgia Southern University with a degree in Accounting and is currently serving on active duty in the U.S. Marine Corps.
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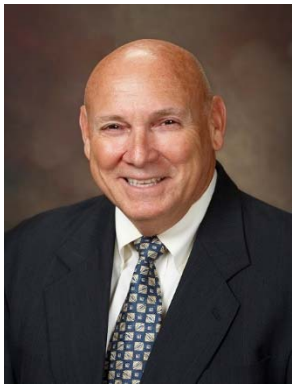
Harold Brooker
Commissioner, District 2

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

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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. He is married to Kathryn A. Brooker and they have four children.

Harold 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. Harold's community involvement includes: member of Pleasant Grove Methodist Church and serves as finance chairman, NWHS Quarterback Club, NWHS Dugout Club, and Cattleman Association. He maintains membership with both the Pleasant Grove Masonic Lodge #702 and the Shriners Club.
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Roger Crossen
Commissioner, District 3

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

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Mr. Crossen is serving his first term as Whitfield County Commissioner. He is a native of North Georgia and a resident of Whitfield County.

Roger was educated in Whitfield County. He attended first through the eighth grade in the City of Dalton School System at Morris Street Elementary and Fort Hill from 1958 through 1966. From 1966 through 1970, he attended High School at North Whitfield High School in the Whitfield County School System. Roger attended Dalton State College until June 1971 and was married to Carol Holt Crossen in that month. He joined the United States Army in March of 1972 and remained on active duty until February of 1980. While in the military Roger received a Degree in Business Management from the University of Maryland. Upon completion of army service Roger worked from 1980 to 1985 at World Carpets. From 1985 to 1991 he was the Athletic Coordinator at the Whitfield County Recreation Department and then served as the Director from 1991 to 2008. Roger currently works at Coahulla Creek High School as the Credit Recovery Coordinator and In School Suspension instructor.

Roger has two sons Christopher Crossen a policeman with the City of Dalton and Tony Crossen a teacher at New Hope Middle School. Roger has five grandchildren that attend school in the Whitfield County School System.
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Lynn Laughter
Commissioner, District 4

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

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

Lynn has been a resident of Whitfield County since April 1986. She graduated from the University of North Carolina in 1973 with a B.S. Degree in Industrial Relations. She received her MBA from Northwestern University's Kellogg Graduate School of Management in 1983 with concentrations in Finance and Accounting. Lynn 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 Ben have been married for 41 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.
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County Administrator
Mark Gibson

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

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

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

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

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

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

I am proud to live, work, and play in Whitfield County.
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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 2015 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 2015 Operating Budget for Whifield County is as follows:

GENERAL FUND

REVENUES		*EXPENDITURES*	
Taxes	*$31,394,000*	*General Government*	*$7,256,814*
Licenses and Permits	*533,000*	*Judicial*	*5,591,919*
Intergovernmental Revenue	*742,973*	*Public Safety*	*13,698,503*
Charges for Service	*3,416,248*	*Public Works*	*6,130,504*
Fines and Forfeitures	*1,022,000*	*Health & Welfare*	*436,000*
Investment Income	*3,000*	*Culture & Recreation*	*935,032*
Contributions/Donations	*-*	*Housing & Development*	*1,902,481*
Miscellaneous Income	*840,460*	*Debt Service*	*2,037,364*
Other Financial Sources	*232,144*	*Other Financing Uses*	*1,634,362*
		Contingency	*800,000*
TOTAL REVENUES	*$38,183,825*		
Fund Balance	*2,239,154*		
TOTAL REVENUES & FUND BALANCE	*$40,422,979*	*TOTAL EXPENDITURES*	*$40,422,979*

SPECIAL REVENUE FUNDS

REVENUES	*$10,890,335*	*EXPENDITURES*	*$11,569,305*
Fund Balances	*678,970*		
TOTAL REVENUES & FUND BALANCE	*$11,569,305*	*TOTAL EXPENDITURES*	*$11,569,305*

DEBT SERVICE FUND

REVENUES	*$1,700,000*	*EXPENDITURES*	*$1,934,620*
Fund Balance	*234,620*		
TOTAL REVENUES & FUND BALANCE	*$1,934,620*	*TOTAL EXPENDITURES*	*$1,934,620*

CAPITAL PROJECTS FUND

REVENUES	*$0*	*EXPENDITURES*	*$24,076,022*
Other Financial Sources	*1,447,168*		
Fund Balance	*22,628,854*		
TOTAL REVENUES & FUND BALANCE	*$24,076,022*	*TOTAL EXPENDITURES*	*$24,076,022*

PROPRIETARY FUNDS

REVENUES	*$661,661*	*EXPENSES*	*$848,855*
Other Financial Sources	*187,194*		
TOTAL REVENUES & NET POSITION	*$848,855*	*TOTAL EXPENSES*	*$848,855*

Mike Babb

Chairman - Whitfield County Board of Commissioners

ATTEST: Blanca Cardona

DATE: 12/8/14

WHITFIELD COUNTY, GEORGIA

RESOLUTION FIXING TAX RATE FOR 2014

The time having arrived for fixing the tax rate to be levied by Whitfield County for the year 2014, it is resolved by The Board of Commissioners of said County that the rate for 2014 be, and the same is hereby fixed as follows: On each $1,000.00 of property the tax levied is apportioned as follows:

County Maintenance & Operation & Bonded Debt:

		MILL
1.	To pay expenditures of the administration of **General Government**	2.116
2.	To pay expenditures of **Judicial System**	1.448
3.	To pay expenditures for **Public Safety** of county residents excluding Fire Department	3.299
4.	To pay expenditures for **Public Works** excluding Solid Waste Disposal	1.928
5.	To pay expenditures for the **Health & Welfare** of county residents	0.109
6.	To pay expenditures of **Culture & Recreation** for county residents	0.243
7.	To pay expenditures of **Housing & Development** for county residents	0.460
8.	To pay expenditures of **Debt Service** for county residents	0.517
	COUNTY TOTAL FOR MAINTENANCE & OPERATION & BONDED DEBT	**10.120**
	LESS SALES TAX ROLLBACK MILLAGE	(4.059)
	NET MAINTENANCE & OPERATION MILLAGE RATE	**6.061**

Special Tax Districts:

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:

9.	To provide adequate and equitable funding for the Fire Department	3.403
	Less Insurance Premium Rollback	(2.120)
	Net Maintenance & Operation Millage Rate	**1.283**
10.	To provide adequate and equitable funding for the Jointly Funded Services Fund	0.376
11.	To provide adequate and equitable funding for the Solid Waste District	0.341
	NET M&O TOTAL FOR SPECIAL TAX DISTRICTS	**2.000**

To the total Gross M&O Millage rate for Whitfield County shall be added the State Millage Rate of .10 mills making a total Gross M&O millage rate of 10.220 for State and County taxes for the year 2014 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 2014.

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

This the 7th day of October 2014.

BOARD OF COMMISSIONERS
WHITFIELD COUNTY, GEORGIA

BY: _____
MIKE BABB, CHAIRMAN

BY: ABSENT
HAROLD BROOKER, VICE CHAIRMAN

BY: _____
LYNN LAUGHTER, 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. It 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".

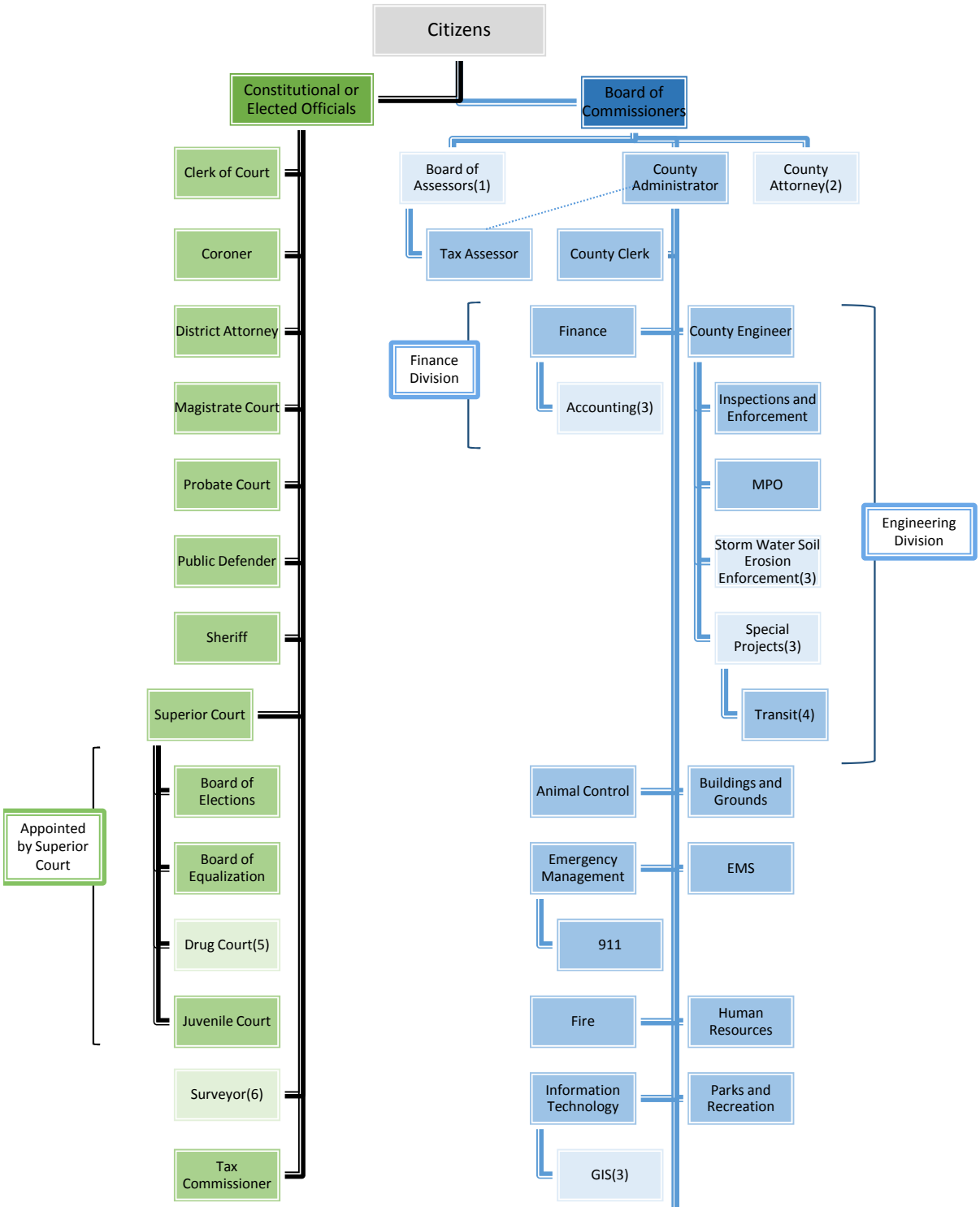
Government

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 and enforcement services, various court services, elections, building and 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.

WHITFIELD COUNTY GOVERNMENT
ORGANIZATIONAL CHART



(1)Board expenses are accounted for in the Tax Assessor's departmental budget.
(2)Accounted for as a non-departmental expense.
(3)Not a separate department. Expenses are accounted for in main department.
(4)Transit is accounted for in an Enterprise Fund.
(5)Drug Court expenses are accounted for in the D.A.T.E. Fund which is a Special Revenue Fund.
(6)County has no direct expenses related to this Elected Official.

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 studies are in two major categories: General Government and Metropolitan Planning.

General Government Studies

Whitfield County Comprehensive Plan

This plan was updated in 2008. It updates the former *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.

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 a 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.

Key milestones and results are listed below. These milestones were taken from the Short-Term Work Program (STWP) Report of Accomplishment for the 2008-20012 STWP. Many of the action items were postponed or eliminated due to the economic conditions. A new STWP was finalized in 2013 and will be updated again in 2018.

- Implemented strategies outlined by branding campaign prepared by the Dalton-Whitfield Joint Development Authority.
- Coordinated with the Dalton-Whitfield MPO on the *Long Range Transportation Plan 2040* Update.
- Combined 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. Not adopted at this time.
- Prepared a tree protection and hillside ordinance for adoption. Not adopted at this time.

Whitfield County Parks and Recreation Master Plan

This is a ten year study covering 2008-2018. This was a specific needs study with the purpose being:

1. 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 accomplishments that support the commitment to the adopted Parks and Recreation Master Plan:

- Land Acquisition:
    - Purchased 98 acres for the new Westside Park.
- Improvements to Existing Parks:
    - Completed restoration projects at all County owned facilities. The following facilities were upgraded: Dawnville Park, Pleasant Grove Park, Parks and Recreation Main Office, Gillespie Gym and Edwards Park Concession Stand.
    - Added playground equipment at Dawnville Park and addressed drainage problems.
    - Added 2 new football fields at Edwards 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.
- New Parks and Facilities:
    - Secured the Eastbrook Gym for ownership once a new gym is built at the school.
    - Have received over $180,000 in grants and donations for the handicapped accessible Miracle Field.
    - Completed Phase I of Westside Park (Miracle Field) in 2012.
    - Completed Phase II of Westside Park in 2014.
- Trails:
    - Completed last phase of construction for walking trail at Edwards Park.
- Planned Capital Improvements:
    - Installation of lighting is planned during 2015 year for half the Tennis Courts at Edwards Park along with the two football fields at the Park.

    - Replacement of the Whitfield County Recreation Gym is planned in 2015.
- General Operations:
    - Expanded recreation programming as suggested in the plan. The Program added 7-8 age Basketball in 2011, and also added 5-6 age Basketball in 2014. In the 2015 Season Soccer will be added to the fall schedule.
    - Added an additional youth select league for baseball and fast-pitch for what is called a competitive league.
    - Assumed full responsibility for the registration process in 2014 in order to reduce registration fees and make recreation programs more affordable.
    - Implemented on-line registration in 2014 in an effort to streamline the registration process.
    - Created a new Maintenance Program carried out by the Public Works Department which has been responsible for several Park enhancements, along with all the mowing of the County Parks.
    - Began discussions with the County School System about the possibility of running some of the Middle School programs.
    - Continued the philosophy of welcoming all Whitfield County youth to join any Whitfield County league team, and as such, to allow 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 around 1920 and has 25,000 square feet. In addition, the County could combine several other small administration offices into a one-stop shop. Accordingly, all of the buildings in the study are 40+ years old.

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

- Future space – The future space needs are estimated at 51,000 SF while current total space is only 44,000 SF.
- Energy efficiency – The current buildings were not built for energy efficiency; a properly designed building could save over 20% per year in energy costs.
- Image – The current buildings make it difficult for the citizens to find the services they need and do not present a good image.

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 for the space requirements of a growing County.
- It would be energy efficient and provide ongoing energy cost savings.
- It would provide a one-stop shop with a better image.
- It could be tied into the parking garage and provide 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:

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 some of the mid-range and long term goals:

- The fleet has expanded to a total of 10 buses/routes.
- An aggressive marketing campaign was started and is ongoing using better vehicle logos, radios, and newspaper ads and updates resulting in increased ridership.
- Hours have been expanded to run from 6:30 am to 6:00 pm.
- Fares have been adjusted to a flat fee of $4 per trip for all riders; however, coupon books containing ten tickets can be purchased in advance for $30 ($3 per trip).
- A new reporting/routing software has been implemented with the assistance of GDOT.
- A new 11-bay bus shelter has been constructed.
- Buses continue to be replaced after 5 years of service or in excess of 100,000 miles.

Metropolitan Planning Studies:

Greater Dalton/Whitfield Metropolitan Planning Organization (GDMPO)

GDMPO 2040 Long Range Transportation Plan

The purpose of the *2040 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 2040 LRTP is to develop a guide for orderly development of a 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 meets the following objectives through the LRTP:

- Identify and develop a long range, multi-modal transportation needs assessment.
- Identify specific transportation projects to improve the capacity and safety of our transportation system.

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 FY 2015-FY 2018 Transportation Improvement Program

The purpose of the *FY 2015–FY 2018 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 which are 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.

GDMPO FY 2015 Unified Planning Work Program

The *FY 2015 Unified Planning Work Program* (UPWP) 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 *2040 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 Administrator (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 middle or 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 2015 BUDGET SCHEDULE

Budget Planning Meetings	July
Distribution of Budget Forms	July 31st - August 4th
Department Review Sessions with Budget Team	September
Staff Review of FY15 Budget Items: • Revenues • Expenditures • Personnel Requests • Capital Plans • Special Programs • Other	September/October
2015 Millage Rate Resolution	October
Commissioner Workshops • Overview of Revenues & Expenditures • Review & Discuss Capital Plan, Personnel Actions & Additional Topics	October/November
Budget Hearing	December 1st
Budget Resolution Considered	December 8th

FISCAL YEAR 2015 BUDGET ASSUMPTIONS

- The economy has officially ended the recession but faces a slow recovery period.

- Sales tax collections will be an estimated 6% lower than prior year due to the drop in the County LOST collection percentage to 63.752% from 64.850% based on the 2012 LOST agreement and the implementation of HB386.

- New industry will begin. Home construction will continue to see slow growth and net tax digest totals will slightly increase by 3%.

- Population counts will stabilize and work force declines seen in FY09/10 will continue recovery in FY15.

    - Demands for all types of public safety, courts, and general services will continue at FY14 levels

- No inflationary factors have been added to this Budget except for the following:

    - A 1 mill increase in the M&O Millage Rate for FY15 is budgeted; however, economic factors may dictate a constant or higher rate.

    - A 1 mill increase in the Special Tax District millage rates for FY15 for the Fire District, Solid Waste, and Jointly Funded Services funds is budgeted; however, economic factors may dictate a constant or higher rate.

- The General Fund Capital Budget is presented as a separate Fund.

    - The recommended source for the Capital Budget is a transfer from the General Fund. To be able to fund all the necessary Capital spending for FY15 the County would rely on funding from a 2015 SPLOST referendum scheduled to be presented to the voters on March 17, 2015 . If the SPLOST passes a budget amendment would be required to the capital projects fund to allocate funds for the planned SPLOST capital projects.

- The threshold for Capital spending and presentation in the Capital Project funds budget will remain at $10,000.

FISCAL YEAR 2015 CAPITAL WORK

- A roof repair is scheduled for the East Brook Gym to be performed by the Buildings and Grounds department.

- Various equipment purchases are scheduled for the Public Works department to include (2) new tandem salt spreaders, 2 new 4X4 pickup trucks, and other miscellaneous equipment.

- Completion of a purchase of a new Financial accounting system and Document Storage Software for the Finance Department that began in FY14 and purchase of a new Document storage system for the District Attorney's office.

- Various purchases for the IT Department are scheduled to include the replacement of (50) outdated computer systems, the installation of a 208V power/generator for the Sheriff's office, (40) virtual desktop systems, and security proximity card readers for the courthouse and Sheriff's office.

- Various capital improvements are scheduled for the Recreation Department to include resurface of the gym floor at the main recreation office, install lighting at Edwards Park football field, install lighting at the Edwards Park Tennis Courts

- County vehicle replacements are scheduled to include a 4x4 pickup truck for Animal Control, 2 new trucks for Buildings and Grounds, a four wheel drive SUV for IT, a four wheel drive SUV for the Tax Assessor's office, and a four wheel drive SUV for 911 Emergency System.

- Upgrades and Maintenance for the Sheriff's office are scheduled to include painting and maintenance of ironwork, Courthouse security upgrades, a new transport van, a new mower for inmate crew, a new storage building, and a new camera/tag reader.

- Purchase of a new 100 Aerial platform Fire Truck is scheduled for the Fire Department and upgrades to the burn building used for training purposes.

- Work on the Transportation SPLOST Project will continue. FY10 was the last year of revenue collections but FY15 projects will use remaining funds. The FY15 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.

FISCAL YEAR 2015
ADDITIONAL GOALS AND OBJECTIVES

- Support the Joint Development Authority in developing the Carbondale Business Park to accommodate business diversity.

- Work jointly with the City of Dalton and the Trade & Convention Center (TCC) Board on the preservation and upgrading of this valuable community resource.

FISCAL YEAR 2015 FINANCIAL INITIATIVES

- Continue to review rate structure in fee-based departments such as Inspection & Enforcement and Planning, and County Transit.

- Continue to implement cost savings measures through energy and resource conservation.

- Develop better software solutions for:

  - Personnel tracking and evaluation

  - Performance Based Budgeting

  - Document storage

- Continue researching pension options for future cost savings.

FISCAL YEAR 2015 BUDGET STRATEGY PHASE I

The FY15 Budget has been prepared to address shortfalls in sales tax, property tax, and other revenues. The sales tax transfers coming from the State will be decreased for 2015 due to the new LOST agreement and the implementation of HB 386.

The FY15 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.
- Pension Funding has been removed from the FY15 budget.
- Paving funds have been removed from the FY15 budget.
- A 1 mill M&O increase has been built into the budget for the General Fund and the Special Tax Districts.

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.

FISCAL YEAR 2015 BUDGET STRATEGY PHASE II

If the revenues decline beyond the forecasts in the FY15 Budget, then additional actions will be required. Many capital projects have already been deferred except for work underway and critical infrastructure work.

FISCAL YEAR 2015 OPERATING BUDGET ACTIONS

- Expenditure lines have been reduced in all departments where feasible.
- No funding for promotions; any positions required will be by voluntary appointments without pay increases, actions to be reviewed quarterly.
- Evaluate employee retirement program for changes in FY15.
- Pension funding has been removed from the FY15 Budget.
- Paving funds have been removed from the FY15 Public Works Budget.

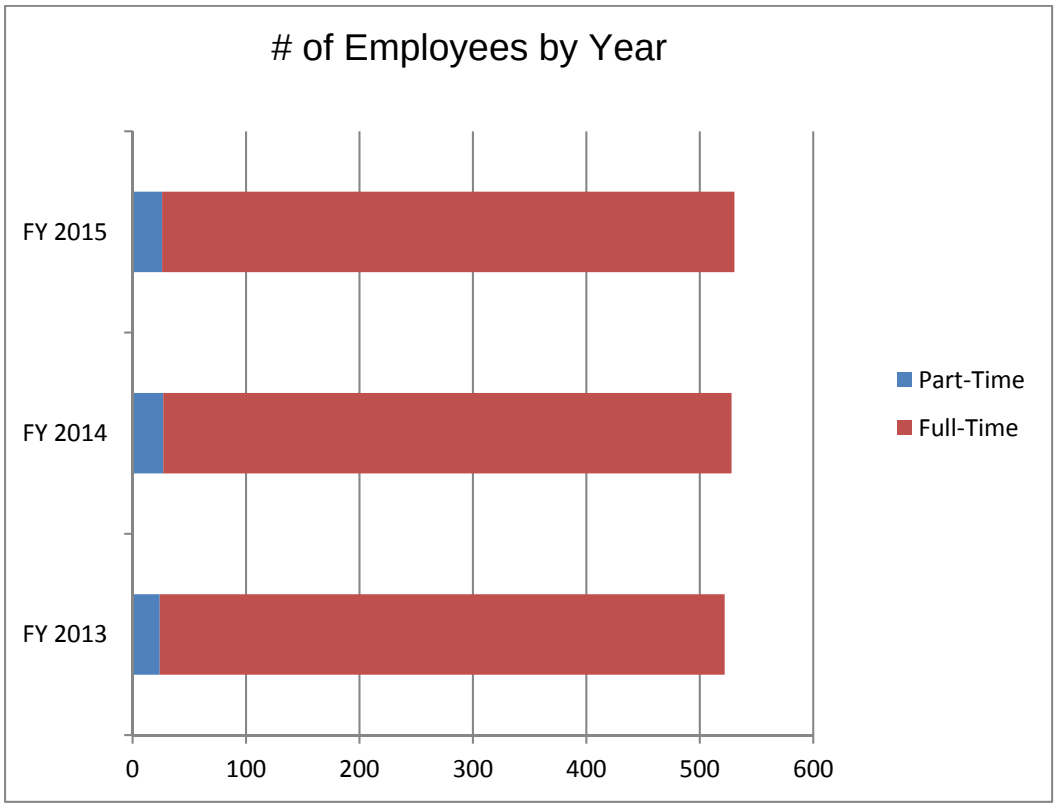
PERSONNEL SUMMARY

For the FY 2015 Budget, Whitfield County has funded 504.50 full-time employees and 26 part-time employees for a total employment of 530.50.

The chart on 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.

Please note the following:

- The staff of the Public Defender's Office and all but 1 staff member of the District Attorney's Office are all either contract or state positions and are not included in Whitfield County employment numbers.
- Only the Judicial Administration staff of the Superior Court are included. The Judges and their staff are either contract or state positions.
- The staff of the 911 Emergency System (a Special Revenue Fund) and the Transit System (an Enterprise Fund) are not included in these employment numbers. These funds derive their income from federal/state grants and/or surcharges and user fees.
- 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.



PERSONNEL SUMMARY - HISTORY

	Full-Time			Part-Time			Total		
	FY 2013	FY 2014	FY 2015	FY 2013	FY 2014	FY 2015	FY 2013	FY 2014	FY 2015
General Government:									
Board of Commissioners	2	2	2	5	5	5	7	7	7
Board of Elections	4	4	4	3	3	3	7	7	7
Buildings & Grounds (1)	18	18	16	0	0	0	18	18	16
Finance (2)	7	7	8	0	0	0	7	7	8
Human Resources	3	3	3	0	0	0	3	3	3
Information Technology	7	7	7	0	0	0	7	7	7
Public Media Relations	0	0	0	1	1	1	1	1	1
Tax Assessor	22	23	23	5	5	5	27	28	28
Tax Commissioner	22	21	22	1	2	1	23	23	23
Total General Government	**85**	**85**	**85**	**15**	**16**	**15**	**100**	**101**	**100**
Judicial:									
Superior Court	6	6	6	0	0	0	6	6	6
Clerk of Court	15	14	14	1	1	1	16	15	15
District Attorney	0	1	1	0	0	0	0	1	1
Drug Court (3)	1	1	1	0	0	0	1	1	1
Juvenile Court	16	12	12	0	0	0	16	12	12
Magistrate Court	13	13	13	0	0	0	13	13	13
Probate Court	8	8	8	0	0	0	8	8	8
Total Judicial	**59**	**55**	**55**	**1**	**1**	**1**	**60**	**56**	**56**
Public Safety:									
Animal Control	2	2	3	1	1	1	3	3	4
Coroner	1	1	1	0	0	0	1	1	1
Emergency Management	2	2	2	0	0	0	2	2	2
Sheriff - Patrol	111	94	96	0	0	0	111	94	96
Sheriff - Detention (1)	83	103	106	0	0	0	83	103	106
Fire (Special Tax District)	63	68	68	0	0	0	63	68	68
Total Public Safety	**262**	**270**	**276**	**1**	**1**	**1**	**263**	**271**	**277**
Public Works:									
Public Works	**71**	**70**	**66**	**0**	**0**	**0**	**71**	**70**	**66**
Culture & Recreation:									
Parks & Recreation	**8**	**8**	**7**	**5**	**7**	**8**	**13**	**15**	**15**
Housing & Development:									
County Extension Service	3	3	3	1	1	1	4	4	4
County Engineer	4	4	6.5	1	1	0	5	5	6.5
Inspection & Enforcement	5	5	5	0	0	0	5	5	5
Metropolitan Planning Organization	1	1	1	0	0	0	1	1	1
Total Housing & Development	**13**	**13**	**15.5**	**2**	**2**	**1**	**15**	**15**	**16.5**
Total County Staff	**498**	**501**	**504.5**	**24**	**27**	**26**	**522**	**528**	**530.5**
# of Staff per 1,000 Citizens	**4.88**	**4.91**	**4.95**	**0.24**	**0.26**	**0.25**	**5.12**	**5.18**	**5.2**

County Population per 2010 Census = 102,599

* Highlighted Departments have staffing changes for FY15; all other departments had no staffing level changes for FY15.

(1) In FY15, 2 Buildings & Grounds employees were moved to Sheriff-Detention.

(2) During FY14, after the FY14 budget had passed, a new Finance position was added.

(3) In FY15, Drug Court was moved to the D.A.T.E. Fund, a special revenue fund.

PERSONNEL SUMMARY - ADDITIONS & REDUCTIONS

Additions

Department	Position	Status	Notes	Proposed Salary	Total salary + benefits
Animal Control	Admin Tech	FT	New Position	$26,000	$33,800
Sheriff-Patrol	Mechanic	FT	Filled Vacant Position	$33,280	$43,264
Sheriff-Corrections	Admin Tech	FT	New Position	$24,331	$31,630
Sheriff-Corrections	Admin Tech	FT	New Position	$24,331	$31,630
County Engineer	Admin Assistant	FT	New Position (1/2)	$16,380	$21,294
County Engineer	Storm Water Inspector	FT	New Position	$36,317	$47,212
County Engineer	Storm Water Inspector	FT	New Position	$36,317	$47,212
Total				$196,956	$256,043

Reductions In Force

Department	Position	Status	Notes	Proposed Salary	Total salary + benefits
Public Works	Equipment Operator	FT	Vacant Position-Not Filled	$22,438	$29,169
Public Works	Equipment Operator	FT	Vacant Position-Not Filled	$22,438	$29,169
Public Works	Equipment Operator	FT	Vacant Position-Not Filled	$22,438	$29,169
Public Works	Equipment Operator	FT	Vacant Position-Not Filled	$22,438	$29,169
Total				$89,752	$116,678

PERSONNEL SUMMARY - COMPENSATION

Cost of Living Increase (COLA)

For 2015, 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.

"Salary Step Increase" Program

For 2015, the "Salary Step Increase" is deferred.

Normal procedures:

- Employee must be given a satisfactory personnel evaluation.
- Allows employees to move through the pay scale, instead of always being at the base salary.
- A midyear start for the program is suggested.
- Need to revamp the Evaluation Program to identify below standard performance.
- Need to 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.

PERSONNEL SUMMARY – BENEFITS

Health Insurance Program

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 program. Health insurance costs slightly decreased from FY12 to FY13. However, due to the impact of changes from the Patient Protection and Affordable Care Act as well as a rise in claims costs, a 23% increase over FY13 actuals is expected for FY2014. For FY15, a slight increase over FY14 of 1% has been budgeted.

Group Health Insurance

	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
County Cost	**3,996,054**	**3,895,115**	**4,794,000**	**4,847,217**

Defined Benefit Pension Plan

The County sponsors the Association of County Commissioners of Georgia Restated Pension Plan for Whitfield County Employees, 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 FY11, FY12, and FY13. A 50% contribution was budgeted for FY14. It is the intention of the Board of Commissioners to keep the plan funded at a 100% funding level but because the funded level of the plan for FY14 is currently at a 105% level, the FY15 budget includes a zero contribution to the plan.

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 (BOC) 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 BOC 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 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 BOC, 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 of 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 (BOC) 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 BOC 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 BOC appropriation.

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

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

    ii. To increase the designated reserve for improvements established below.

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

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

h. Other Comments. 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

   a. There are hereby established the following designated reserves:

      i. Capital Projects Reserve

      ii. Debt Service Reserves

      iii. 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:

      i. The purchase of capital assets.

      ii. Major maintenance of county assets such as building/maintenance and repairs.

      iii. Funding projects designed to reduce future year expenditures by enhancing operating efficiency or reducing costs.

      iv. 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 BOC 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 BOC 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 BOC 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 BOC 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 BOC may, by 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 BOCs.

c. Administrative Responsibilities. The Finance Director shall be responsible for monitoring Whitfield County's various reserves and for insuring adherence to this policy. 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.

DEFINED BENEFIT PENSION PLAN FUNDING POLICIES:

1. Purpose

   The purpose of this policy is to outline the principles that will guide the Board of Commissioners (BOC) who sponsor the Whitfield County Defined Benefit Plan and the Plan Actuary in making funding decisions about the Plan in order to accumulate funds needed to fulfill the Plan's obligations to the participants and beneficiaries.

2. Policy

   The overall funding target for the Plan is to have a funding ratio of at least 100% on a solvency basis. Until this funding target is reached, any funding excess should normally remain in the plan to protect against potential adverse deviations. This funding target should be reviewed as the plan matures to ensure that it remains appropriate.

3. Contributions

   The annual contribution will be the greater of the level contribution required to fund all current and future benefits promised to current plan participants or the contribution amount determined by the Plan Actuary based on the Statement of Funding Policy adopted by the Trustees for the Association County Commissioners of Georgia. Accumulated funding credits shall only be used if necessary towards the annual required contribution if the plan's funding ratio exceeds 100%.

4. Benefit Improvements

   The BOC will only consider granting benefit improvements if the funding ratio exceeds 80%.

5. Compliance

   The BOC will comply with all applicable laws and regulatory requirements. An actuarial valuation for funding purposes must be filed with the State Auditor at least

biennially. The minimum contribution that must made to the Plan will be based on the annual actuarial valuation report prepared by the Plan Actuary which is in conformance with federal and state regulatory requirements. The BOC will comply with all of the requirements of the recent Statement of Funding Policy adopted by the Trustees for the Association County Commissioners of Georgia.

PURCHASING POLICIES:

1. It is the intent of the governing authority of Whitfield County, Georgia to assure that, in filling the needs of the County for goods and/or services necessary for governmental functions, the financial interest of the County are protected.
2. The Purchasing Policy, adopted by the Board of Commissioners (BOC), shall apply to all County Departments which for the purposes of this policy shall mean any County government department funded, in whole or in part, by the Whitfield County Board of Commissioners.
3. The County Administrator shall maintain a County Finance Department, which shall be headed by the County Finance Director, who shall be responsible for the review of requisitions presented by each County Department for the purpose of assuring that the highest quality products and services are provided to the County at the lowest reasonable cost.
4. The Finance Department shall have the authority to require a performance bond from a third-party provider before entering into a contract.
5. The Finance Director shall have the authority to prohibit third-party vendors from offering goods and/or services for a period not less than two (2) years if said vendor is determined, in the sole discretion of the Finance Department, to have acted in bad faith in soliciting the business of the County, or breaches any agreement for contract with the County, or establishes a pattern of unethical business practices with the County.
6. All qualified third-party bidders for goods or services required for the County shall be given equal opportunities and identical terms for purposes of determining and submitting a quote to the County.
7. The Finance Department shall not knowingly issue a purchase order when there is a conflict of interest.
8. Neither the Finance Department, nor any other Department of the County, nor any person employed by the County shall 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 he/she 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.

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 Board of Commissioners (BOC). 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. 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. 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. 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 increases the amount budgeted for salaries and benefits for a department shall require the approval of the BOC in accordance with the enabling legislation. Appropriated amounts lapse at year end and are generally re-appropriated as part of the following year's budget.

FUND DESCRIPTIONS

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 County funds.

General Fund – This fund accounts for all of the financial resources related to the general governmental services of the 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. Whitfield County does not currently report any fund of this type.

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.

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.

Internal Service Funds – These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis.

Fiduciary Funds

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

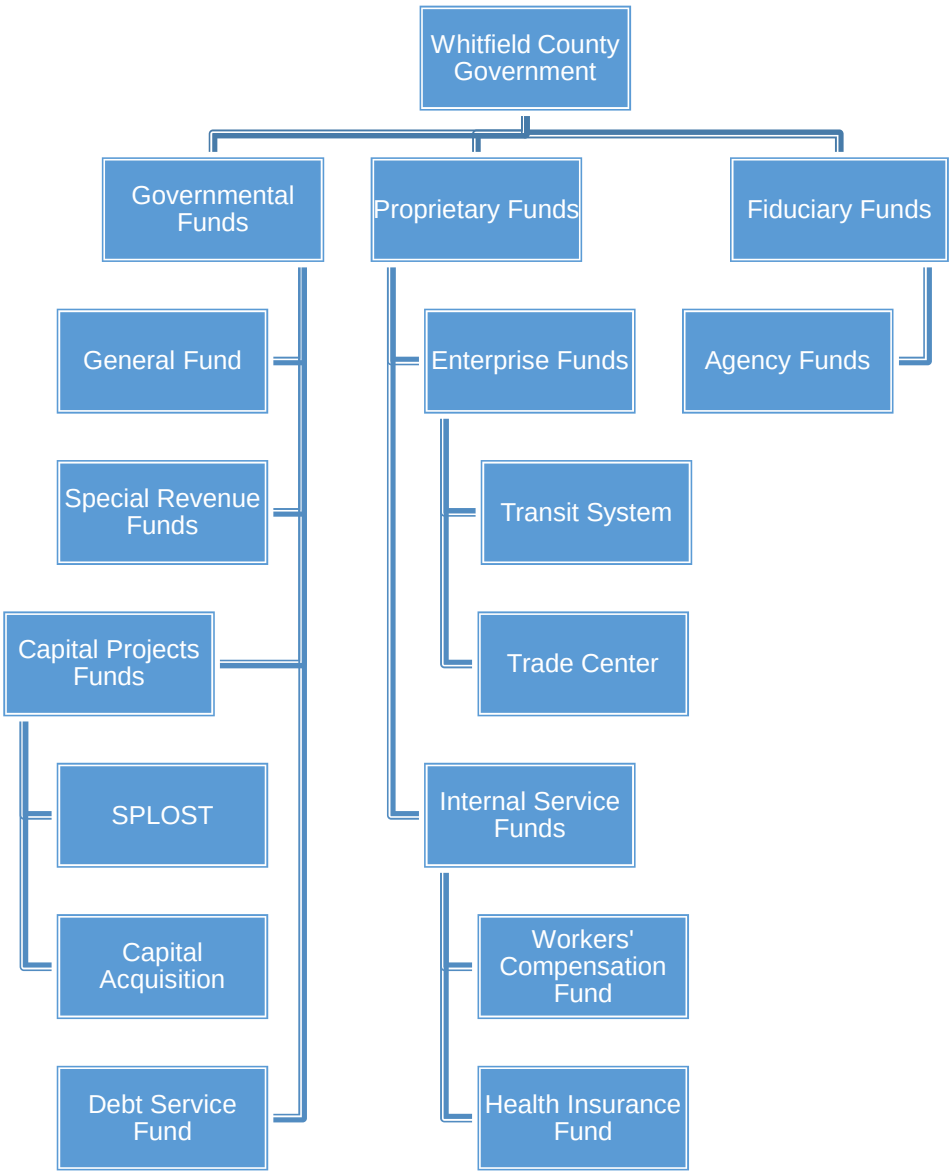
Agency Funds – These funds account for assets held by the County as a trustee or agent for individuals, private organizations, and other governmental units. Agency funds are custodial in nature and do not involve measurement of results of operations.

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.

FUND STRUCTURE



FUND STRUCTURE / BASIS OF ACCOUNTING

Fund Category	Fund Type	Name	Description	Basis of Budgeting	Budget
Governmental	General		Accounts for all of the financial resources related to the general operations of County government except those rquired to be accounted for in another fund.	Modified accrual	Yes
Governmental	Special Revenue	Law Library	Accounts 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.	Modified accrual	Yes
Governmental	Special Revenue	D.A.'s Asset Forfeiture	Accounts for the District Attorney's portion of funds and property seized through court ordered forfeitures for the purpose of enhancing law enforcement.	Modified accrual	Yes
Governmental	Special Revenue	Sheriff's Asset Forfeiture	Accounts for seized property through court ordered forfeitures for the purpose of enhancing law enforcement.	Modified accrual	Yes
Governmental	Special Revenue	E911 Emergency System	Accounts 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.	Modified accrual	Yes
Governmental	Special Revenue	Conasauga A.D.R. Program	Accounts for funds used to resolve cases before they reach the main court system by arbitration or mediation.	Modified accrual	Yes
Governmental	Special Revenue	Divorce Seminar	Accounts for funds associated with the mandated courses for anyone seeking divorce that have children.	Modified accrual	Yes
Governmental	Special Revenue	Juvenile Service	Accounts for funds associated with juvenile court ordered supervision fees.	Modified accrual	Yes
Governmental	Special Revenue	Local Victim Assistance Program	Accounts for funds associated with a program to assist victims of crimes or abuse.	Modified accrual	Yes
Governmental	Special Revenue	Drug Abuse Treatment & Education	Accounts for funds associated with the drug abuse treatment and education programs relating to controlled substances and marijuana.	Modified accrual	Yes
Governmental	Special Revenue	Byrne/JAG Grant	Accounts for grant funds used for equipment purchases by various court & public safety departments.	Modified accrual	Yes
Governmental	Special Revenue	CHIP Grant	Accounts 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.	Modified accrual	Yes
Governmental	Special Revenue	Victims of Crime Assistance Grant	Accounts 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.	Modified accrual	Yes
Governmental	Special Revenue	Georgia Civil War Heritage	Accounts for revenue from other governments associated with the State of Georgia Civil War Heritage Trails project.	Modified accrual	Yes

FUND STRUCTURE / BASIS OF ACCOUNTING

Fund Category	Fund Type	Name	Description	Basis of Budgeting	Budget
Governmental	Special Revenue	Special Fire District	Accounts 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.	Modified accrual	Yes
Governmental	Special Revenue	Jointly Funded District	Accounts 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.	Modified accrual	Yes
Governmental	Special Revenue	Solid Waste District	Accounts 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.	Modified accrual	Yes
Governmental	Special Revenue	Hotel/Motel Tax	Accounts for hotel/motel room tax collections to be used for tourism development.	Modified accrual	Yes
Governmental	Capital Projects	SPLOST	Accounts for the acquisition and construction of major capital assets. Revenues are derived primarily from the special purpose local option sales taxes and earnings on investments.	Modified accrual	Yes
Governmental	Capital Projects	Capital Acquisition	Accounts for the acquisition of capital expenditures. Revenues are derived from the financing resources transferred from the general fund and loans issued.	Modified accrual	Yes
Governmental	Debt Service		Accounts for the accumulation of resources for, and the retirement of, general long-term principal and interest.	Modified accrual	Yes
Proprietary	Enterprise	Transit System	Accounts for revenues, expenses, and operating and capital contracts awarded under Section 18 of the Federal Transit Act of 1964 associated with providing public transportation services to County residents.	Accrual	Yes (1)
Proprietary	Enterprise	NW GA Trade & Convention Center	The County shares with the City of Dalton in maintaining a regional trade and convention center.	Accrual	No (1)
Proprietary	Internal Service	Workers' Compensation	Accounts for the County's workers' 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.	Accrual	No (1)
Proprietary	Internal Service	Health Insurance	Accounts 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.	Accrual	No (1)
Fiduciary	Agency		Accounts for assets held by the county on behalf of another party.	Accrual	No (1)

(1) Under State regulations, Enterprise, Internal Service, and Fiduciary Funds do not require budgets. Thus the County has not appropriated a budget for the Trade Center, the Workers' Compensation and Health Insurance Funds, or Agency Funds. However, the County has voluntarily elected to budget for the Transit System.

DEPARTMENTAL/FUND RELATIONSHIPS

The General Fund operations are accounted for through functional units which are further divided into departments. The General Fund budget is built around this framework. Listed below are the 7 main functional units and their corresponding departments. Debt Service and Other Financing uses are not included here.

General Government

Board of Commissioners Administration
Board of Elections
Board of Equalization
Buildings & Grounds
Finance
Human Resources
Information Technology
Public Media Relations (Communications)
Tax Assessor
Tax Commissioner
Non-Departmental
- o Audit
- o General Administration Dues
- o Law
- o Risk Management

Judicial

Superior Court Administration
Superior Court Judges
Clerk of Superior Court
District Attorney
Juvenile Court
Magistrate Court
Probate Court
Public Defender

Public Safety

Animal Control
Coroner
Emergency Management
Sheriff's Dept-Uniform Patrol
Sheriff's Dept-Detention Center
Non-Departmental
- o Emergency Medical Service

Public Works

Public Works

Health & Welfare

Non-Departmental
- o Dept of Family & Children Services (DFACS)
- o Family Support Council
- o GA Dept of Veterans' Services
- o Greenhouse Advocacy
- o Health Dept
- o Indigent Funeral Expenses

Culture & Recreation

Parks & Recreation

Housing & Development

County Extension Service
County Engineer
Inspections & Enforcement
Metropolitan Planning Organization
Non-Departmental
- o Community Development Corp
- o Convention & Visitors Bureau
- o Planning (NWGRC)
- o Timber Protection
- o Trade Center
- o Tunnel Hill Heritage

BUDGET SUMMARY - FISCAL YEAR 2015

	Governmental Funds						Proprietary Fund	Total - All Funds
	General Fund	Capital Projects SPLOST Fund	Capital Projects Acquisition Fund	Debt Service Fund	Fire District Fund	Other Governmental Funds	Enterprise Fund - Transit	
Revenues:								
Taxes	31,394,000				6,450,437	1,213,345		39,057,782
Licenses and Permits	533,000							533,000
Intergovernmental	742,973			1,700,000		970,493	425,661	3,839,127
Charges for Services	3,416,248					1,810,005	236,000	5,462,253
Fines and Forfeitures	1,022,000					446,055		1,468,055
Investment Income	3,000							3,000
Contributions & Donations	-							-
Miscellaneous	840,460							840,460
Other Financing Sources	232,144		1,447,168				187,194	1,866,506
TOTAL REVENUE	38,183,825	-	1,447,168	1,700,000	6,450,437	4,439,898	848,855	53,070,183
Appropriation from Reserves	2,239,154	16,000,000	6,628,854	234,620	-	678,970	-	25,781,598
TOTAL REVENUE *plus reserves*	40,422,979	16,000,000	8,076,022	1,934,620	6,450,437	5,118,868	848,855	78,851,781
Expenditures:								
General Government	7,256,814		474,880					7,731,694
Judicial	5,591,919		25,000			484,746		6,101,665
Public Safety	13,698,503		282,785		6,450,437	2,590,393		23,022,118
Public Works	6,130,504	16,000,000	370,441			425,000		22,925,945
Health & Welfare	436,000					158,945		594,945
Culture & Recreation	935,032		300,000			743,640		1,978,672
Housing & Development	1,902,481		6,500,000			514,000	848,855	9,765,336
Debt Service	2,037,364		122,916	1,934,620				4,094,900
Other Financing Uses	1,634,362					202,144		1,836,506
Contingency	800,000							800,000
TOTAL EXPENDITURES	40,422,979	16,000,000	8,076,022	1,934,620	6,450,437	5,118,868	848,855	78,851,781

SUMMARY OF FINANCIAL SOURCES AND USES

	Governmental Funds								
	General Fund			Capital Projects Fund			Fire District Fund		
	Actual FY2013	Revised Budget FY2014	Budget FY2015	Actual FY2013	Revised Budget FY2014	Budget FY2015	Actual FY2013	Revised Budget FY2014	Budget FY2015
Financial Sources:									
Taxes	27,933,445	29,912,538	31,394,000	2,303			4,437,801	5,315,087	6,450,437
Licenses and Permits	360,420	329,300	533,000						
Intergovernmental	644,713	777,046	742,973	1,500,000					
Charges for Services	4,297,328	3,566,800	3,416,248		250,000				
Fines and Forfeitures	1,063,316	1,110,000	1,022,000						
Investment Income	3,847	5,000	3,000	65,803					
Contributions & Donations	-	-	-						
Miscellaneous	793,828	842,500	840,460						
Other Financing Sources	649,313	1,493,000	232,144	8,007,187	1,552,438	1,447,168			
	35,746,211	38,036,184	38,183,825	9,575,293	1,802,438	1,447,168	4,437,801	5,315,087	6,450,437
Appropriation from Reserves	146,784	2,630,381	2,239,154		28,458,900	22,628,854			
TOTAL FINANCIAL SOURCES	35,892,995	40,666,565	40,422,979	9,575,293	30,261,338	24,076,022	4,437,801	5,315,087	6,450,437
Financial Uses:									
General Government	6,812,987	7,348,445	7,256,814	529,709	668,609	474,880			
Judicial	5,179,428	5,575,113	5,591,919	121,046		25,000			
Public Safety	11,809,597	12,703,875	13,698,503	243,144	500,000	282,785	4,305,032	5,315,087	6,450,437
Public Works	6,485,588	7,423,925	6,130,504	6,004,302	28,750,000	16,370,441			
Health and Welfare	423,984	421,000	436,000						
Culture and Recreation	784,818	937,351	935,032	1,759,279	216,456	300,000			
Housing and Development	1,533,854	1,773,457	1,902,481	258,410		6,500,000			
Debt Service	1,995,847	1,992,615	2,037,364	297,019	126,273	122,916			
Other Financing Uses	866,892	1,690,784	1,634,362				89,368		
Contingency		800,000	800,000						
Capital Outlay									
TOTAL FINANCIAL USES	35,892,995	40,666,565	40,422,979	9,212,909	30,261,338	24,076,022	4,394,400	5,315,087	6,450,437
NET INCREASE/(DECREASE) IN FUND BALANCE / NET ASSETS	(146,784)	(2,630,381)	(2,239,154)	362,384	(28,458,900)	(22,628,854)	43,401	-	-

Governmental Funds			Proprietary Fund			Total All Funds		
Other Governmental Funds			Enterprise Fund- Transit					
Actual FY2013	Revised Budget FY2014	Budget FY2015	Actual FY2013	Revised Budget FY2014	Budget FY2015	Actual FY2013	Revised Budget FY2014	Budget FY2015
1,000,472	1,172,920	1,213,345				33,374,021	36,400,545	39,057,782
						360,420	329,300	533,000
518,119	2,728,993	2,670,493	378,933	425,179	425,661	3,041,765	3,931,218	3,839,127
1,850,158	1,861,250	1,810,005	245,922	215,000	236,000	6,393,408	5,893,050	5,462,253
405,843	453,100	446,055				1,469,159	1,563,100	1,468,055
						69,650	5,000	3,000
						-	-	-
						793,828	842,500	840,460
89,459			44,616	138,346	187,194	8,790,575	3,183,784	1,866,506
3,864,051	6,216,263	6,139,898	669,471	778,525	848,855	54,292,827	52,148,497	53,070,183
815,460	811,197	913,590				962,244	31,900,478	25,781,598
4,679,511	7,027,460	7,053,488	669,471	778,525	848,855	55,255,071	84,048,975	78,851,781
						7,342,696	8,017,054	7,731,694
425,609	423,703	484,746				5,726,083	5,998,816	6,101,665
2,440,537	2,490,545	2,590,393				18,798,310	21,009,507	23,022,118
378,510	425,000	425,000				12,868,400	36,598,925	22,925,945
153,000	150,000	158,945				576,984	571,000	594,945
163,240	924,360	743,640				2,707,337	2,078,167	1,978,672
531,291	511,800	514,000	669,471	778,525	848,855	2,993,026	3,063,782	9,765,336
442,932	2,039,052	1,934,620				2,735,798	4,157,940	4,094,900
144,392	63,000	202,144				1,100,652	1,753,784	1,836,506
						-	800,000	800,000
						-	-	-
4,679,511	7,027,460	7,053,488	669,471	778,525	848,855	54,849,286	84,048,975	78,851,781
(815,460)	(811,197)	(913,590)	-	-	-	(556,459)	(31,900,478)	(25,781,598)

PROJECTED CHANGES IN FUND BALANCE

General Fund

	Projected 2015
Estimated Beg Fund Balance	13,167,340
Budgeted Net Change in Fund Balance	(2,239,154)
Projected Fund Balance	**10,928,186**

*Fund Balance for the General Fund decreases more than 10% due to the use of fund balance to balance the 2015 budget.

Non-Major Governmental Funds

	Projected 2015
Estimated Beg Fund Balance	2,431,145
Budgeted Net Change in Fund Balance	(913,590)
Projected Fund Balance	**1,517,555**

*Fund Balance for the Non-Major Governmental Funds decreases more than 10% due to the use of fund balance to balance the 2015 budget for the 911 Fund and make designated debt payments from the Debt Service Fund.

Capital Projects Fund

	Projected 2015
Estimated Beg Fund Balance	26,128,854
Budgeted Net Change in Fund Balance	(22,628,854)
Projected Fund Balance	**3,500,000**

*Fund Balance for the Capital Projects Fund decreases more than 10% due to estimated completion of most scheduled SPLOST projects for the 2015 Budget. Major capital outlay projects in the future will require funding from either the General Fund or other sources until another SPLOST is passed.

SUMMARY OF GENERAL FUND REVENUES

Description	Actual FY2011	Actual FY2012	Actual FY2013	Revised Budget 2014	Estimated Actual 2014	Approved FY2015
Taxes						
Property Taxes	$ 14,949,879	$ 16,295,764	$ 15,523,101	$ 16,466,538	$ 15,700,000	$ 18,800,000
TAVT Tax	-	-	1,414,025	1,800,000	1,840,000	1,850,000
Local Option Sales Taxes	14,504,471	15,243,659	10,149,095	10,800,000	10,600,000	9,900,000
Real Estate Transfer Taxes	27,032	40,593	46,570	43,000	48,000	46,000
Franchise Taxes	334,054	319,268	338,781	330,000	360,000	340,000
Alcoholic Beverage Taxes	381,470	354,505	339,145	350,000	342,000	340,000
Business License Taxes	109,405	123,337	122,729	123,000	117,700	118,000
Insurance Premium Taxes	2,769,341	2,958,533	-	-	-	-
Total Taxes	33,075,652	35,335,659	27,933,445	29,912,538	29,007,700	31,394,000
License and Permits						
Alcoholic Beverage Licenses	68,650	65,050	70,275	72,000	64,500	64,500
Zoning/Planning	3,127	3,020	982	-	-	-
Stormwater	3,150	875	6,226	5,000	5,000	180,000
Land Disturbing Permits	3,068	1,455	13,955	1,500	2,200	2,500
Solicitation/Pawn Shop/Recycler Permits	445	1,455	905	800	1,000	1,000
Building Inspection Fees	208,720	231,541	268,077	250,000	330,000	285,000
Total Licenses and Permits	287,160	303,396	360,420	329,300	402,700	533,000
Intergovernmental Revenues						
Federal-MPO (FTA/FHWA)	165,905	88,123	100,949	231,000	129,081	204,393
Federal-Indirect	99,625	64,908	60,049	81,046	92,900	31,280
Federal Payments in Lieu of Taxes	604,674	577,296	457,462	450,000	480,000	480,000
State-MPO	8,787	6,975	1,211	10,000	1,500	-
DW Solid Waste Authority	-	-	-	-	-	-
Dalton Utilities	80,092	91	-	-	7,500	-
Other	-	-	25,041	5,000	38,400	27,300
Total Intergovernmental	959,083	737,393	644,713	777,046	749,381	742,973
Charge for Services						
Clerk of Court	153,455	124,267	114,708	120,000	110,000	110,000
Probate Court	147,485	166,232	188,068	170,000	188,000	188,000
Magistrate Court	297,342	294,683	291,562	300,000	261,000	261,000
Bond Administration	83,100	81,440	80,860	80,000	78,000	80,000
Pretrial Diversion Fees-District Attorney	-	-	-	25,000	25,000	25,000
Recording Fees	198,698	237,106	260,163	240,000	195,000	200,000
Printing and Duplicating Services	42,744	37,901	38,191	37,000	31,000	31,000
Motor Vehicle Tag Collection Fees	220,413	210,020	206,236	210,000	220,000	215,000
GIS User Fees	13,097	15,416	15,477	16,000	15,000	15,000
Election Qualifying Fees	-	29,248	-	600	720	-
Commission on Tax Collections	820,799	852,647	1,033,851	960,000	911,000	940,000
Fingerprinting Fees	339	4,446	12,074	12,000	5,000	5,000
Inmate Medical Fees	21,220	23,603	29,112	23,000	24,000	24,000
City of Dalton Fees	47,981	50,354	88,859	19,200	19,200	19,200
City of Dalton-Inmate Housing	-	-	66,360	50,000	85,000	66,000
State of GA-Inmate Housing	496,140	260,237	76,042	80,000	7,000	7,000
City of T.H.-Inmate Housing	3,990	6,983	7,193	7,000	5,500	5,500
City of Varnell-Inmate Housing	3,203	6,195	7,403	8,000	3,000	3,000
Town of Cohutta-Inmate Housing	681	1,470	1,838	2,000	2,700	2,700
Federal - Inmate Housing	75,594	70,433	34,574	30,000	69,000	50,000
Other Fees	29,852	59,091	34,203	26,000	56,300	36,000
Jail Operations (10% Fees)	173,782	164,083	151,362	160,000	160,000	160,000
Public Works-Other	14,842	23,768	16,320	15,000	68,000	15,000
State of Georgia-DOT	-	313,660	1,476,891	804,500	804,463	798,348
Animal Control Fees	5,455	6,960	2,845	5,000	5,000	5,000
Court Administrator-Adoption Fees	500	1,500	750	500	500	500
Clerk of Court-Other Fees	25,331	24,427	23,782	25,000	23,000	23,000
Recreation Activity Fees	29,034	27,755	38,607	141,000	114,000	131,000
Total Charge for Services	2,905,077	3,093,922	4,297,328	3,566,800	3,486,383	3,416,248

SUMMARY OF GENERAL FUND REVENUES

Description	Actual FY2011	Actual FY2012	Actual FY2013	Revised Budget 2014	Estimated Actual 2014	Approved FY2015
Fines, Forfeitures and Penalties						
Clerk of Court	545,677	389,810	346,162	375,000	307,000	307,000
Bond Forfeitures	-	-	-	-	-	-
Magistrate Court	58,532	51,411	50,937	50,000	50,000	50,000
Probate Court	684,828	662,972	645,806	665,000	645,000	645,000
Juvenile Court	12,714	11,720	20,412	20,000	20,000	20,000
Total Fines and Forfeitures	1,301,751	1,115,913	1,063,316	1,110,000	1,022,000	1,022,000
Investment Income						
Interest on Investments	32,328	19,467	3,847	5,000	3,000	3,000
Total Investment Income	32,328	19,467	3,847	5,000	3,000	3,000
Contributions & Donations						
Private contributions	10,480	4,041	-	-	8,000	-
Total Contributions & Donations	10,480	4,041	-	-	8,000	-
Miscellaneous						
Rent-U.S. Government	5,460	5,460	5,460	5,500	5,460	5,460
Rent-Other	3,450	-	6,000	6,000	7,000	10,000
Telephone Commissions	162,208	150,654	136,403	150,000	140,000	140,000
Reimbursement of Damaged Property	26,156	2,914	865	-	36,300	-
Other Revenue	96,194	78,868	82,687	70,000	70,000	70,000
W.C. Board of Education	152,076	154,789	161,415	150,000	160,000	160,000
Murray County Board of Commission	296,252	284,569	232,148	306,000	290,000	300,000
State of Georgia-Other	128,441	198,774	142,893	130,000	130,000	130,000
Federal Funds-Other	25,590	32,076	25,957	25,000	25,000	25,000
Total Miscellaneous	895,827	908,105	793,828	842,500	863,760	840,460
Other Financing Sources						
Transfer In-Victims of Crime Act Asst	55,209	48,596	85,861	-	57,231	141,944
Transfer In-5% Victim Asst Program	63,175	76,356	58,531	63,000	61,000	60,200
Transfer in Workers Compensation Fund	-	-	-	1,400,000	1,400,000	-
Sale of Fixed Assets	32,063	80,935	504,921	30,000	134,400	30,000
Bond Proceeds	-	-	-	-	98,300	-
Total Other Financing Sources	150,447	205,887	649,313	1,493,000	1,750,931	232,144
TOTAL REVENUE *less other financing sour*	39,467,358	41,517,897	35,096,898	36,543,184	35,542,924	37,951,681
TOTAL REVENUE	39,617,805	41,723,783	35,746,211	38,036,184	37,293,855	38,183,825

Change 2014 to 2015 Revenues 147,641

Moved to Special Tax District

SUMMARY OF GENERAL FUND EXPENDITURES

Description	Actual FY2011	Actual FY2012	Actual FY2013	Revised Budget FY2014	Est Actuals 2014	Approved FY2015
General Government:						
Board of Elections	$ 249,061	$ 368,245	$ 252,090	$ 377,556	$ 385,503	$ 335,863
Board of Commissioners - Admin	299,104	352,636	317,869	335,971	356,174	337,991
Human Resources	206,193	262,074	313,625	346,379	364,365	354,178
Finance Dept	364,002	384,328	466,687	506,343	553,898	600,054
Information Technology	914,382	876,658	992,162	977,560	998,063	952,622
Tax Commissioner	1,054,780	1,164,129	1,156,146	1,235,468	1,267,603	1,249,991
Tax Assessor	1,039,275	1,102,860	1,158,126	1,335,311	1,252,973	1,301,096
Board of Equalization	10,255	16,988	17,164	12,565	11,027	14,250
Buildings and Grounds	1,307,109	1,349,416	1,302,997	1,376,366	1,376,427	1,265,142
Public Media Relations (Communications)	32,180	30,417	31,407	31,226	31,768	31,626
Non-departmental -						
Contingency	-	-	-	800,000	-	800,000
Requested Personnel	-	-	-	-	-	-
Holiday Bonus	-	-	-	-	-	-
Step Increase Midyear	-	-	-	-	-	-
COLA 2%	-	-	-	-	-	-
Attorney Fees	193,735	223,355	192,186	200,000	200,000	200,000
Risk Management	412,506	400,796	435,470	435,000	428,000	435,000
Audit Fees	105,255	115,858	101,850	103,500	103,500	103,500
General Administration Fees	70,017	74,987	75,208	75,200	75,475	75,500
Total General Government	6,257,854	6,722,747	6,812,987	8,148,445	7,404,774	8,056,814
Judicial:						
Superior Court - Judicial Administration	506,581	518,161	536,054	559,773	520,117	555,209
Superior Court - Judge Morris	52,199	50,504	50,149	54,995	46,101	55,307
Superior Court - Judge Boyett	49,447	48,560	50,301	54,495	51,540	54,757
Superior Court - Judge Blevins/Willbanks	56,741	49,859	49,920	54,055	46,571	54,957
Superior Court - Judge Partain	56,803	55,001	54,338	55,845	52,338	55,807
Superior Court - Drug Court	58,488	66,506	79,401	65,093	67,972	-
Clerk of Superior Court	690,040	770,430	759,817	823,242	800,076	791,986
District Attorney	983,486	909,217	921,781	976,302	970,950	1,084,612
Magistrate Court	777,052	834,417	875,387	902,653	909,211	883,667
Probate Court	383,885	403,932	419,609	481,729	471,788	459,025
Juvenile Court	795,798	816,179	766,648	861,764	840,051	840,930
Public Defender	624,653	601,812	616,022	685,166	692,770	755,662
Total Judicial	5,035,173	5,124,578	5,179,428	5,575,113	5,469,486	5,591,919
Public Safety:						
Sheriff's Dept - Uniform Patrol	5,735,991	6,066,862	6,114,438	5,539,950	5,822,800	6,125,618
Sheriff's Dept - Detention Center & Court Services	4,633,109	4,885,444	5,007,681	6,374,658	6,351,592	6,798,653
Fire Dept	3,884,104	4,148,515	-	-	-	-
Coroner	112,688	99,033	91,503	115,031	94,769	109,941
Animal Control	145,149	148,307	147,943	153,749	159,427	185,315
Emergency Management Agency	137,389	110,320	148,032	160,487	175,169	178,976
Emergency Medical Services - Ambulance Service	485,000	485,000	300,000	360,000	360,000	300,000
Total Public Safety	15,133,430	15,943,481	11,809,597	12,703,875	12,963,758	13,698,503
Public Works:						
Public Works	5,389,636	5,462,044	5,008,697	6,619,462	6,567,169	5,332,156
State of GA-DOT Local Maint. & Improvement Grant	-	-	1,476,891	804,463	804,463	798,348
Solid Waste Disposal	377,910	384,516	-	-	-	-
Municipal LOST Agreements-Cohutta/Varnell/TH	256,653	178,000	-	-	-	-
Total Public Works	6,024,199	6,024,560	6,485,588	7,423,925	7,371,632	6,130,504
Health and Welfare:						
Health Dept	250,000	250,000	250,000	250,000	250,000	250,000
Greenhouse Advocacy	-	-	-	12,000	12,000	12,000
Family Support Council	8,000	8,000	8,000	8,000	8,000	8,000
Dept of Family and Children Services	130,000	80,000	80,000	80,000	80,000	80,000
Georgia Dept of Veterans Services	984	984	984	1,000	984	1,000
Indigent Funeral Expense	67,000	86,690	85,000	70,000	84,000	85,000
Senior Center	152,079	150,000	-	-	-	-
Total Health and Welfare	608,063	575,674	423,984	421,000	434,984	436,000
Culture and Recreation:						
Parks & Recreation Dept	818,263	799,862	784,818	937,351	896,182	935,032
Dalton Regional Library	200,000	162,000	-	-	-	-
Total Culture and Recreation	1,018,263	961,862	784,818	937,351	896,182	935,032

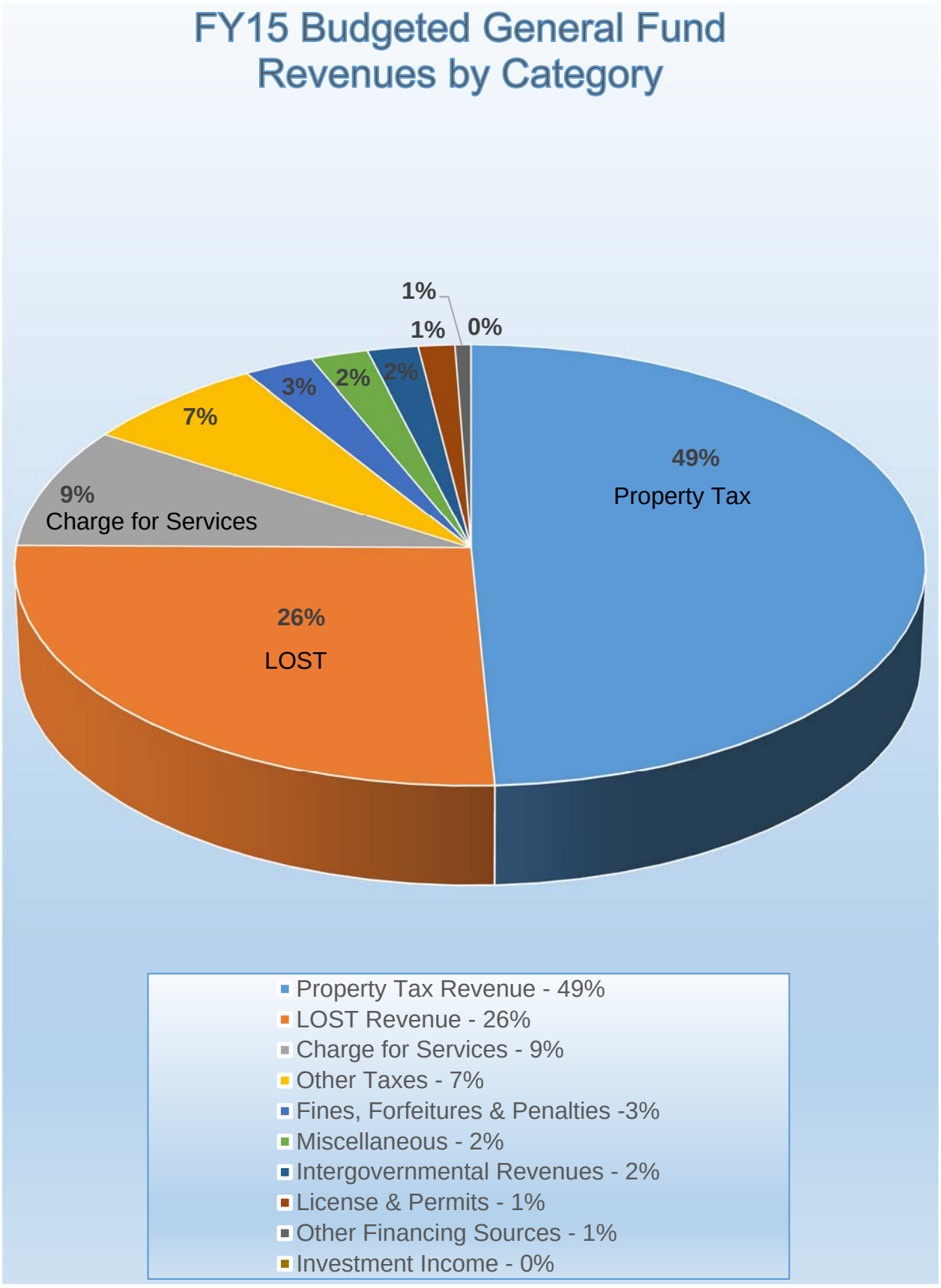
SUMMARY OF GENERAL FUND EXPENDITURES

Description	Actual FY2011	Actual FY2012	Actual FY2013	Revised Budget FY2014	Est Actuals 2014	Approved FY2015
Housing and Development:						
County Extension Service	106,337	109,807	109,704	110,491	105,482	111,384
Inspections & Enforcement Dept	385,539	327,669	320,147	358,158	346,240	341,449
County Engineer	313,634	316,728	313,991	346,123	322,528	519,434
Planning	84,042	32,246	76,000	48,000	48,000	48,000
Metropolitan Planning Organization (MPO)	155,417	110,316	106,720	275,665	161,351	252,691
Non-departmental -						
Timber Protection	10,043	7,725	7,796	7,725	7,868	7,868
D/W Community Development Corp.	80,000	80,000	80,000	80,000	80,000	80,000
D/W Joint Development Authority (DW JDA)	157,250	157,250	-	-	-	-
Northwest Georgia Trade & Convention Center	348,496	290,328	360,745	388,545	388,545	359,905
Convention & Visitors Bureau (CVB)	150,000	150,000	150,000	150,000	152,210	173,000
Tunnel Hill Heritage	8,750	8,750	8,750	8,750	8,750	8,750
Total Housing and Development	1,799,508	1,590,819	1,533,854	1,773,457	1,620,974	1,902,481
Debt Service	1,383,671	1,987,033	1,995,847	1,992,615	1,992,615	2,037,364
Sub-Total	37,260,161	38,930,754	35,026,103	38,975,781	38,154,406	38,788,617
Other Financing Uses						
Transfer to County Road Projects Fund	-	-	-	-	-	-
Transfer to E-911 Fund	-	-	-	-	-	-
Transfer to Rural Transit	20,621	128,407	44,616	138,346	88,516	187,194
Transfer to Trade Center	502,354	-	-	-	-	-
Transfer to Homeland Security Grant	-	-	90	-	-	-
Transfer to Georgia Civil War Trails	5,000	-	-	-	-	-
Transfer to CDBG-Sherwood Forest	25,219	15,513	-	-	-	-
Transfer to Capital Projects	939,250	1,600,000	822,187	1,552,438	1,552,438	1,447,168
Transfer to ABPP Grant	-	-	-	-	-	-
Transfer to Scenic By-Way Grant	157	8,550	-	-	-	-
Transfer to JAG Grant	35	-	-	-	-	-
Transfer to TE Grant - Tunnel Hill	3,250	9,000	-	-	-	-
Total transfers	1,495,886	1,761,469	866,892	1,690,784	1,640,954	1,634,362
Grand Total	38,756,047	40,692,223	35,892,995	40,666,565	39,795,360	40,422,979

Special Tax District (moved to special revenue funds):
Fire
Solid Waste
Jointly Funded Services: Library, JDA, Senior Center

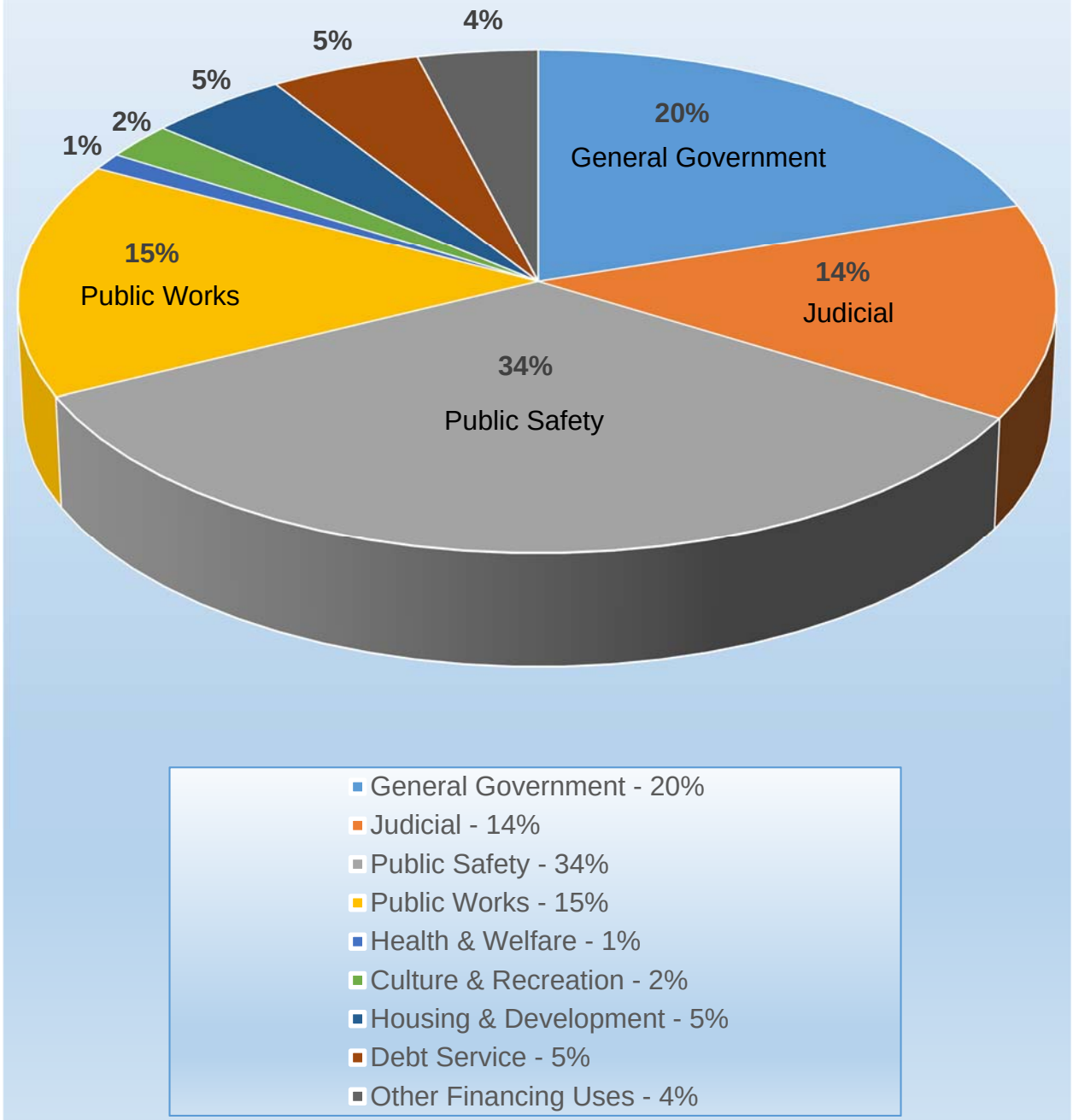
Change 2014 to 2015 Expenditures		(243,586)
Surplus/(Deficit)	(2,501,505)	(2,239,154)

FY15 Budgeted General Fund Revenues by Category

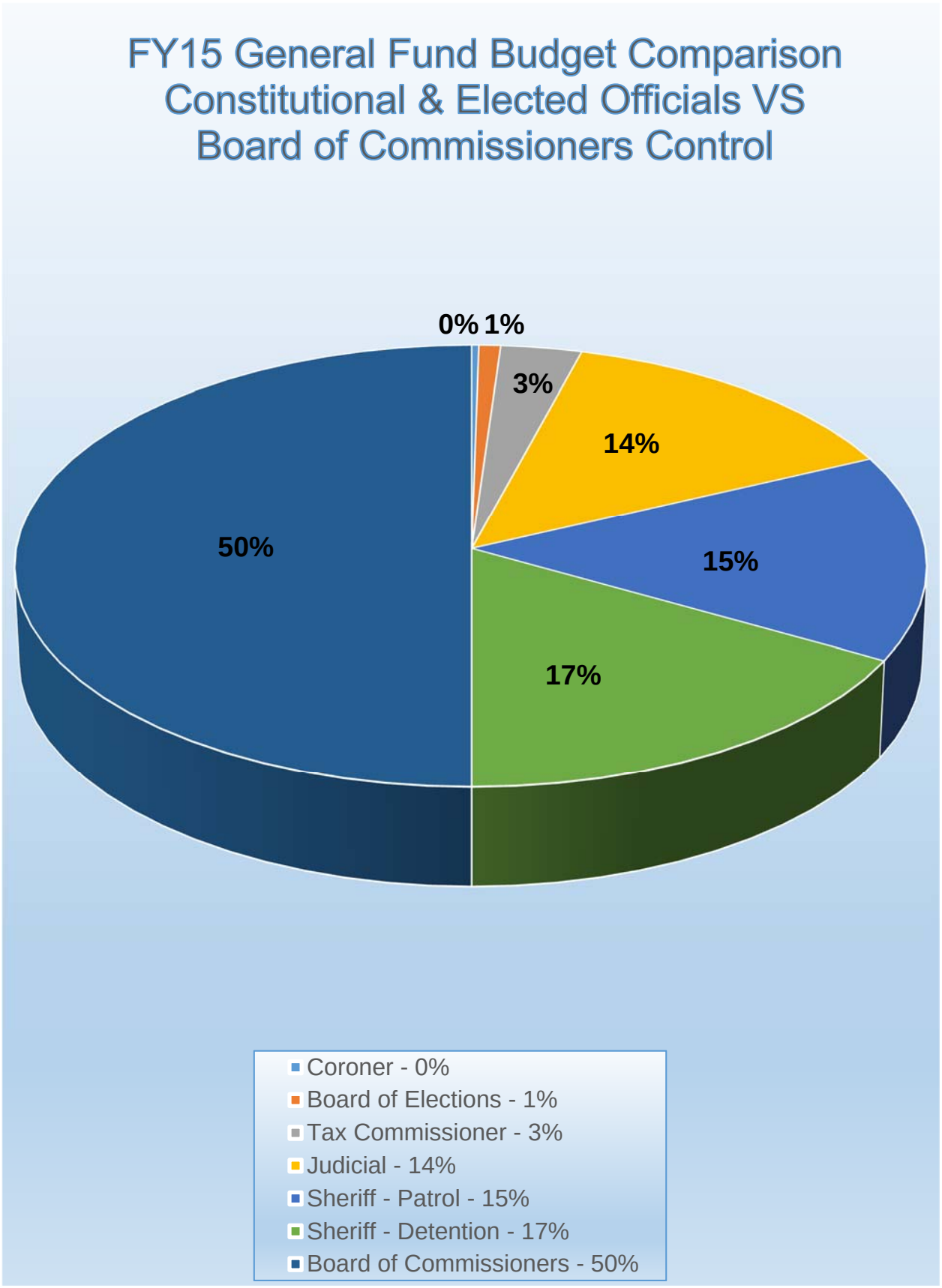


Note
General Fund only. Does not include Special Tax Districts of Fire, Solid Waste, and Jointly Funded.

FY15 Budgeted General Fund Expenditures by Function



Note
General Fund only. Does not include Special Tax Districts of Fire, Solid Waste, and Jointly Funded.



Note
General Fund only. Does not include Special Tax Districts
of Fire, Solid Waste, and Jointly Funded.

GENERAL FUND
FUND BALANCE HISTORY



	2008	2009	2010	2011	2012	2013	2014 Est	2015 Bud
Year End	23,820,930	22,087,135	13,922,310	14,784,068	15,815,629	15,668,845	13,167,340	10,928,186
90 Day Reserve	13,761,665	11,256,246	11,985,153	9,689,012	10,173,056	8,973,249	9,948,840	10,105,745

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.

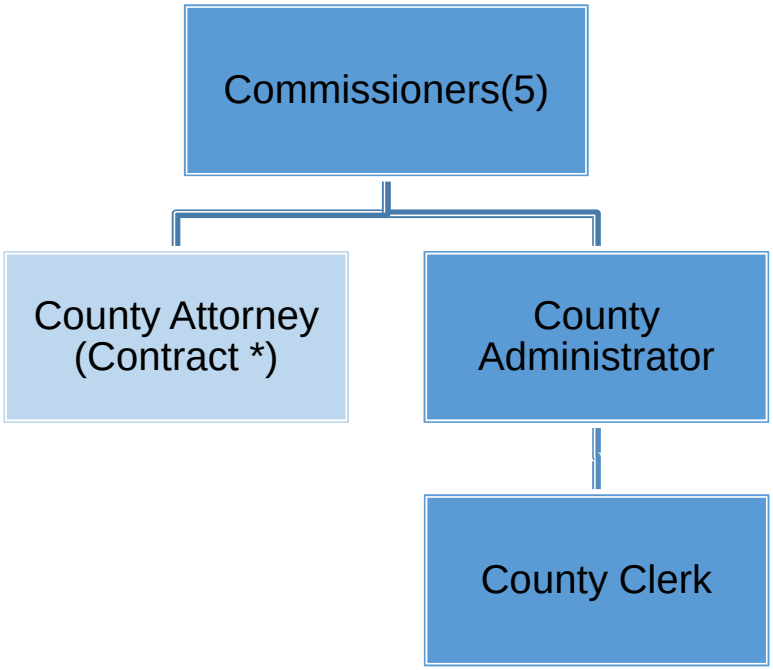
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 268,632	$ 254,840	$ 266,471	$ 266,591
Purchased/Contracted Services	62,438	46,474	52,700	53,700
Supplies	21,566	15,555	15,800	16,700
Capital Outlay	-	-	-	-
Other Costs	-	1,000	1,000	1,000
Total	$ 352,636	$ 317,869	$ 335,971	$ 337,991

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	2.0	2.0	2.0
Part Time - Elected Officials	5.0	5.0	5.0
Total	**7.0**	**7.0**	**7.0**

Board of Commissioners
General Administration



* County Attorney's fees are accounted for in a non-departmental expenditure line.

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-Cohutta-Tunnel Hill and 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 FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Voters Registered	46,551	46,999	47,134	48,000
# of Elections - County	4		3	
# of Elections - Municipal		3		4
# of Elections - Special Election	1	2	6	1
# of Votes Processed	51,645	2,062	29,736	9,002

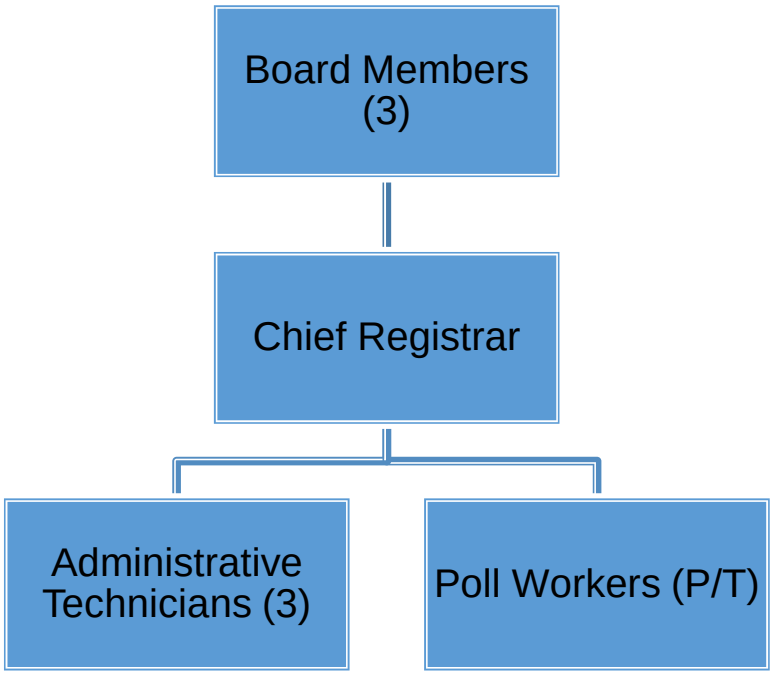
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 273,007	$ 194,605	$ 282,726	$ 248,413
Purchased/Contracted Services	82,792	46,584	83,800	67,040
Supplies	12,445	10,901	11,030	20,410
Capital Outlay	-	-	-	-
Total	$ 368,245	$ 252,090	$ 377,556	$ 335,863

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	4.0	4.0	4.0
Supplemental - Board Members	3.0	3.0	3.0
Total	**7.0**	**7.0**	**7.0**

Board of Elections



BOARD OF EQUALIZATION

Mission

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

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Number of Hearings	382	326	140	200

Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	16,988	17,164	12,265	14,050
Supplies	-	-	300	200
Capital Outlay	-	-	-	-
Total	$ 16,988	$ 17,164	$ 12,565	$ 14,250

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: 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 employees 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 employees
- 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
- To buy in bulk to save on supplies and materials when possible

Performance Measures

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
County Buildings Maintained	54	54	54	54
Pieces of Mail Processed	175,000	175,000	175,000	175,000
Emergency Work Orders:				
Standard - Complete within 24 Hrs.	95%	97%	97%	97%

Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 610,756	$ 641,066	$ 720,916	$ 611,582
Purchased/Contracted Services	191,260	156,656	129,200	124,310
Supplies	547,400	505,275	526,250	529,250
Capital Outlay	-	-	-	-
Total	$ 1,349,416	$ 1,302,997	$ 1,376,366	$ 1,265,142

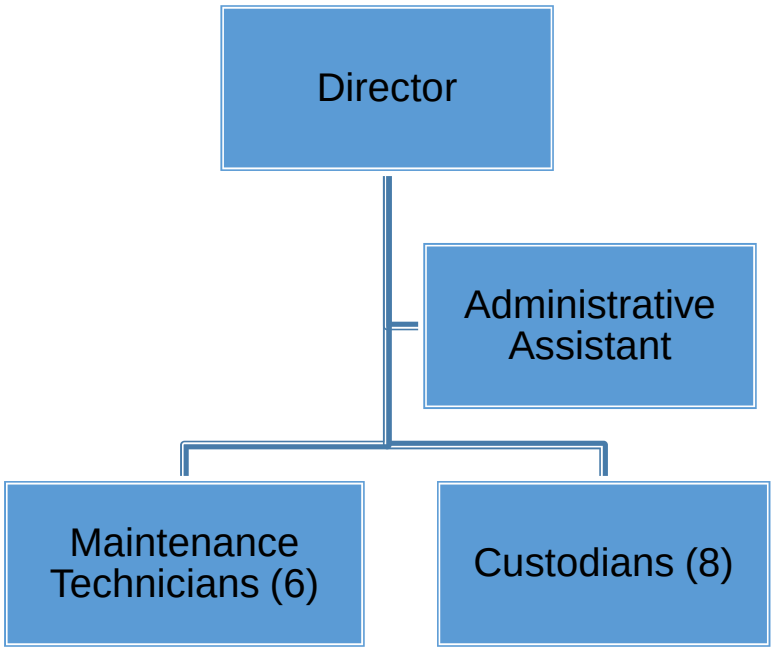
Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	18	18	16
Part Time	-	-	-
Total	**18**	**18**	**16**

Current Payroll Details:

For 2015, 2 employees were moved to the Correctional Facility's budget. This aligns their costs with the department that directs their schedule.and supervises their work.

Buildings and Grounds



FINANCE

Mission

The Finance 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 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”
- To provide timely and accurate interim financial information to the Board of Commissioners to aid in any necessary budget adjustments or furloughs

Performance Measures

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Purchase Orders/Requisitions Processed	9,815	9,578	9,821	9,738
Invoices Processed	13,791	13,537	14,528	13,952
Accounts Payable Checks Issued	7,759	7,881	7,999	7,979
Payroll Checks Issued	15,259	14,959	15,685	15,301
Goals:				
Process all Invoices within 30 Days	95%	95%	95%	95%

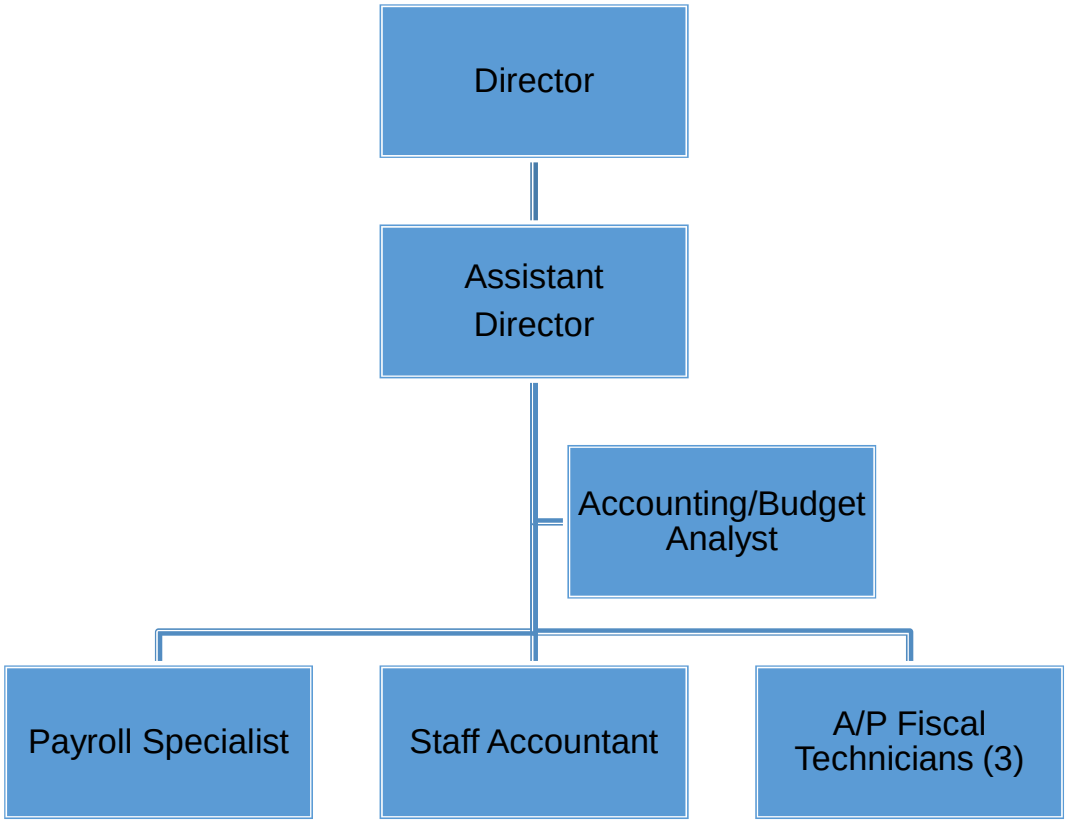
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 304,174	$ 388,378	$ 420,543	$ 499,904
Purchased/Contracted Services	70,030	69,477	75,500	87,750
Supplies	10,125	8,832	10,300	12,400
Capital Outlay	-	-	-	-
Total	$ 384,328	$ 466,687	$ 506,343	$ 600,054

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	7.0	7.0	8.0
Part Time	-	-	-
Total	**7.0**	**7.0**	**8.0**

Finance


Director
Assistant Director
Accounting/Budget Analyst
Payroll Specialist
Staff Accountant
A/P Fiscal Technicians (3)

HUMAN RESOURCES (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

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected 2015
Headcount Supported:				
General Fund Employees	455	459	460	462.5
Fire District Employees	65	63	68	68
E911/Transit System/Other	50	49	51	53
DA, Public Defender, Superior Court	50	50	50	51
Support Provided:				
Merit Board	5	3	3	3
Informal	998	1,003	1,051	1,100
Employee Assistance	35,548	35,653	35,739	35,700
Applicants/Work Verification	6,300	5,235	5,441	5,500
Workers Comp:				
Incident Only	72	74	68	75
Medical Only	40	37	39	45
Medical & Lost Time	4	6	3	5
Liability Claims Processed	30	27	25	30

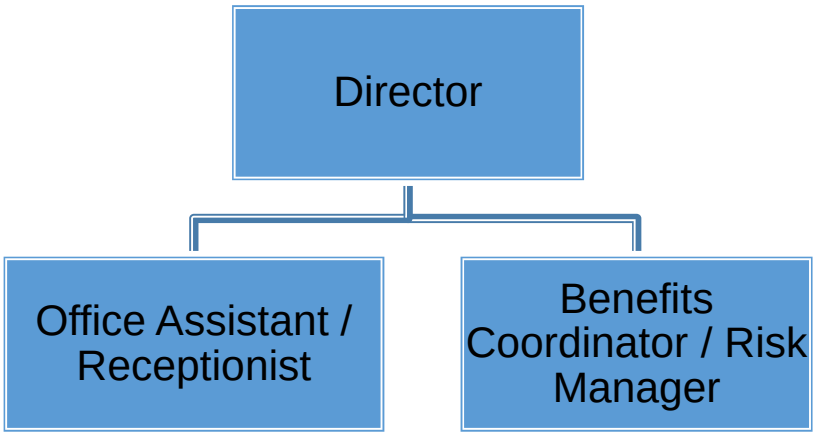
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended 2014	Approved FY2015
Personal Services & Benefits	$ 188,037	$ 196,787	$ 253,429	$ 244,378
Purchased/Contracted Services	56,819	75,346	73,450	78,200
Supplies	17,217	41,492	19,500	31,600
Capital Outlay	-	-	-	-
Total	$ 262,074	$ 313,625	$ 346,379	$ 354,178

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	3.0	3.0	3.0
Part Time	0.0	0.0	0.0
Total	**3.0**	**3.0**	**3.0**

Human Resources



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

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Help Desk Calls	4,005	3,652	3,752	3,900
Web Site Hits	287,779	378,000	459,137	500,000
GIS Layers	70	75	77	80
GIS Work Orders	189	182	206	220
Completed Work Orders	3,345	3,129	2,245	2,500
Keep Uptime of Following at 99+%				
Email	99.00%	99.99%	99.99%	99.99%
Web Server	99.00%	99.98%	99.99%	99.99%
GIS	99.00%	100.00%	99.52%	99.99%
Telephone System	99.96%	100.00%	100.00%	100.00%
911 System	99.98%	100.00%	99.99%	99.99%
Wireless Access	100.00%	100.00%	99.99%	99.99%
Financial System (Eden)	99.98%	99.98%	98.99%	99.99%
Average	99.56%	99.99%	99.78%	99.99%

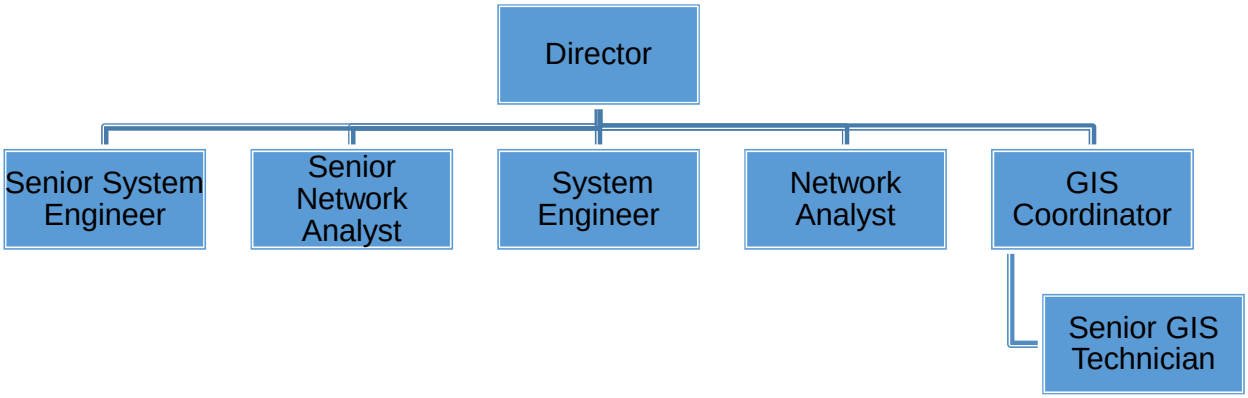
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 433,173	$ 485,104	$ 513,488	$ 505,102
Purchased/Contracted Services	350,828	429,835	367,872	418,020
Supplies	92,657	77,223	96,200	29,500
Capital Outlay	-	-	-	-
Total	$ 876,658	$ 992,162	$ 977,560	$ 952,622

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	7.0	7.0	7.0
Part Time	-	-	-
Total	**7.0**	**7.0**	**7.0**

Information Technology



PUBLIC MEDIA RELATIONS (COMMUNICATIONS)

Mission

The mission of the Public Media Relations Department is 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

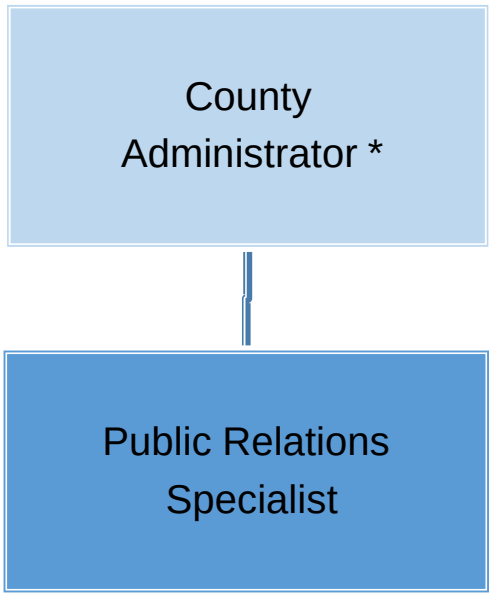
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 25,880	$ 25,990	$ 26,226	$ 26,226
Purchased/Contracted Services	1,028	771	700	600
Supplies	3,509	4,646	4,300	4,800
Capital Outlay	-	-	-	-
Total	$ 30,417	$ 31,407	$ 31,226	$ 31,626

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	-	-	-
Part Time	1.0	1.0	1.0
Total	**1.0**	**1.0**	**1.0**

Public Media Relations (Communications)



* County Administrator is paid out of the BOC General Admin budget.

TAX ASSESSOR

Mission

The Whitfield County Board of Assessors will provide and defend uniform fair market values on all properties within the county in order to establish an equitable tax digest. The Board shall provide an accurate and timely digest to the County Commission, Board of Education, and Tax Commissioner so that property taxes can be levied and collected. We will provide prompt, courteous, and professional service to the citizens of Whitfield County.

Goals

- Provide exceptional and exemplary service to the citizens of Whitfield County
- Perform all of our duties and tasks in accordance with Georgia Law, Department of Revenue Regulations, and the Taxpayers Bill of Rights
- Maintain a highly qualified, well trained, and certified appraisal staff
- Produce and submit a timely Tax Digest before July 1 that meets the requirements of the Georgia Department of Revenue.
- Maintain a current and updated policy manual in order to keep updated on, and in compliance with, any new legislation that affects property assessment administration
- Better utilize technology, and implement new technologies, to perform our duties more efficiently and accurately
- Operate within the annual budget

Performance Measures

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
REAL ESTATE PARCELS- REVIEWED	6,445	11,040	12,026	13,000
REAL ESTATE PARCELS- APPRAISED	2,144	2,310	3,957	5,000
RETURN VALUES	227	225	71	100
PERSONAL PROPERTY PARCELS - REVIEWED	2,411	2,482	3,747	4,500
PERSONAL PROPERTY PARCELS - APPRAISED	9,902	9,695	8,957	8,500
PERSONAL PROPERTY RETURNS	5,350	5,620	5,427	5,465
BUILDING PERMITS WORKED	469	373	802	1,300
PERSONAL PROPERTY AUDITS	115	194	245	225
MOBILE HOMES	6,600	5,524	1,279	2,500
PERSONAL PROPERTY - ON SITE VISITS	1,257	588	937	2,000
DEEDS WORKED	3,981	2,862	2,898	3,000
CONSERVATION USE APPLICATIONS WORKED	137	181	62	75
APPEALS/INQUIRIES RECEIVED	865	717	670	1,000
TAXPAYER INQUIRIES- TELEPHONE	13,948	20,566	19,696	20,000
TAXPAYER INQUIRIES- WALK INS	3,923	6,844	9,511	10,000
PERSONAL PROPERTY SCANNING	21,104	995	680	9,000

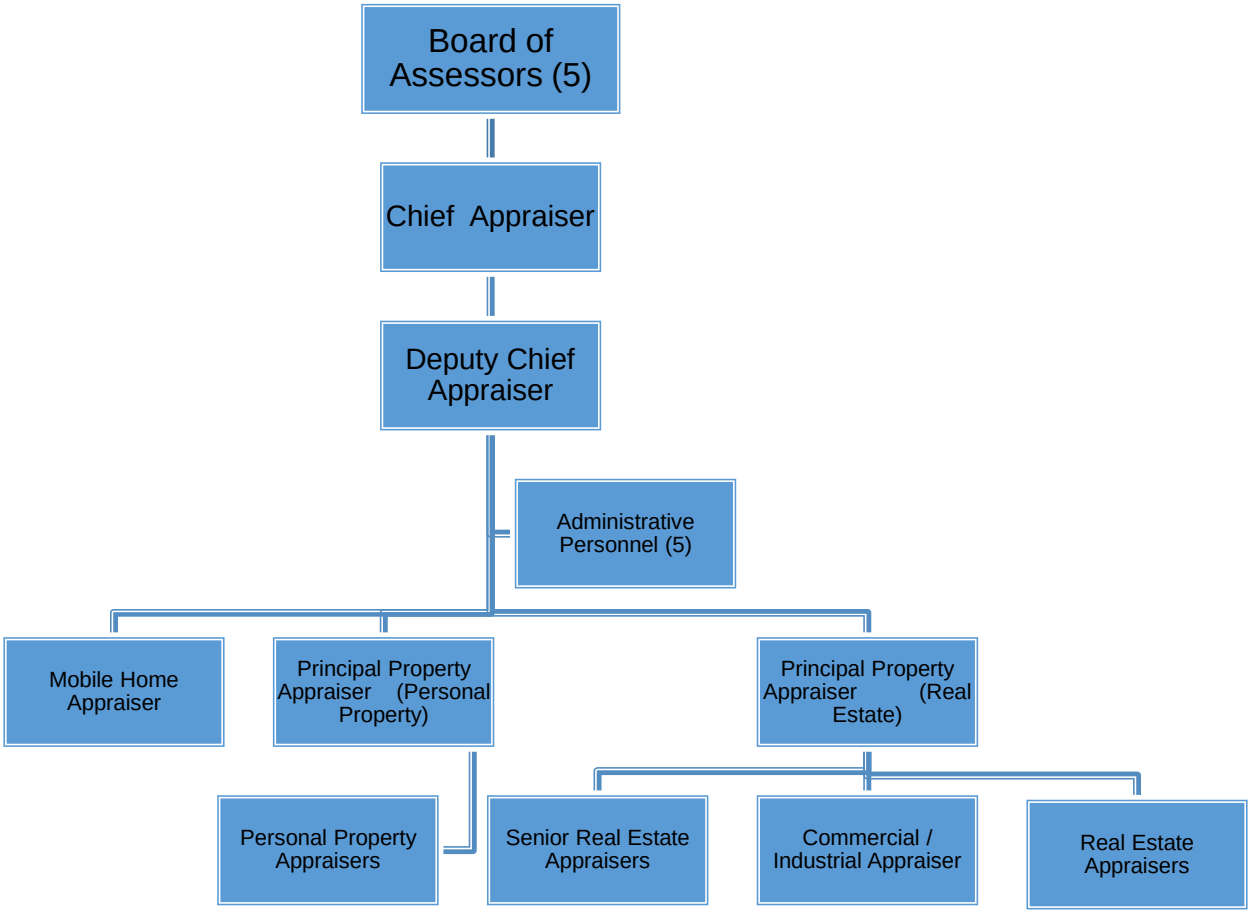
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 1,028,576	$ 1,070,143	$ 1,228,478	$ 1,165,856
Purchased/Contracted Services	49,436	59,811	76,306	96,630
Supplies	24,848	28,172	30,527	38,610
Capital Outlay	-	-	-	-
Total	$ 1,102,860	$ 1,158,126	$ 1,335,311	$ 1,301,096

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	22.0	23.0	23.0
Supplemental - Board Members	5.0	5.0	5.0
Total	**27.0**	**28.0**	**28.0**

Tax Assessor



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 Title Ad Valorem Tax (TAVT) on motorized vehicles and out of state sales tax on non-motorized 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 great 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 and remain conservative stewards of public resources
- Forecast FUTURE needs
- Cross-train employees to build better Customer Service and timely operations
- Hold monthly staff meeting focusing on positive impression and professional image
- Implement employee incentives to raise awareness of individual customer service abilities
- Keep 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 in near real time by internet service at www.whitfieldcountyga.com.

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

Handle collections for all governing bodies such as the City of Dalton, Schools 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

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Titles Issued	30,704	29,929	30,111	31,000
T-17's (Out of State Titles)	5,410	4,919	3,864	3,000
T-Serial Plates Assigned	254	258	227	250
Insurance Fines	4,182	3,889	3,712	3,800
Registration Renewals	110,155	108,220	109,313	110,000
Tag Transfers	4,751	3,782	4,079	4,000
Placards Issued	1,801	1,624	1,573	1,500
Title Transfers	19,631	18,882	21,253	22,000
Total	176,888	171,503	174,132	175,550

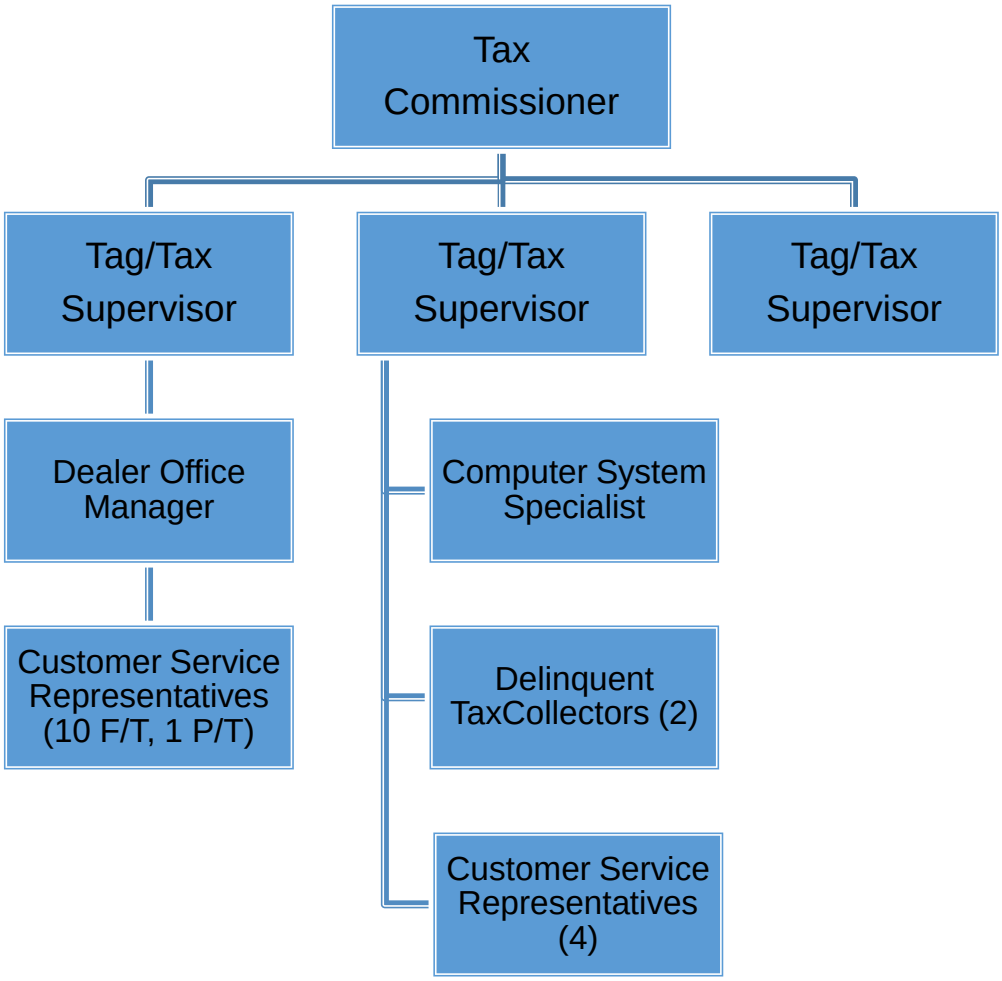
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 1,003,104	$ 990,288	$ 1,057,168	$ 1,066,891
Purchased/Contracted Services	136,487	138,557	155,600	155,600
Supplies	24,537	27,301	22,700	27,500
Capital Outlay	-	-	-	-
Total	$ 1,164,129	$ 1,156,146	$ 1,235,468	$ 1,249,991

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	22.0	21.0	22.0
Part Time	1.0	2.0	1.0
Total	**23.0**	**23.0**	**23.0**

Tax Commissioner



GENERAL GOVERNMENT
Non-Departmental Expenditures - Summary

Budget Summary
General Fund Transfer

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Audit	$ 115,858	$ 101,850	$ 103,500	$ 103,500
General Administration	74,987	75,208	75,200	75,500
Legal	223,355	192,186	200,000	200,000
Risk Management	400,796	435,470	435,000	435,000

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

Position Summary

Department/Cost Center:
Superior Court - Judicial Administration

	FY 2013	FY 2014	FY 2015
Permanent	6.0	6.0	6.0
Part Time	-	-	-
Total	**6.0**	**6.0**	**6.0**

Budget Summary

Department/Cost Center:
Superior Court - Judicial Administration

Departmental Expense	**Actual FY2012**	**Actual FY2013**	**Amended FY2014**	**Approved FY2015**
Personal Services & Benefits	$ 298,568	$ 292,901	$ 313,428	$ 311,659
Purchased/Contracted Services	202,320	234,179	233,345	230,800
Supplies	17,272	8,975	13,000	12,750
Capital Outlay	-	-	-	-
Total	$ 518,161	$ 536,054	$ 559,773	$ 555,209

Budget Summary

Department/Cost Center:
Superior Court - Judge Morris

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 19,377	$ 19,555	$ 20,545	$ 19,377
Purchased/Contracted Services	28,041	27,014	30,900	32,380
Supplies	3,087	3,581	3,550	3,550
Total	$ 50,504	$ 50,149	$ 54,995	$ 55,307

Budget Summary

Department/Cost Center:
Superior Court - Judge Boyett

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 19,376	$ 19,555	$ 20,545	$ 19,377
Purchased/Contracted Services	26,435	28,840	30,900	32,380
Supplies	2,748	1,906	3,050	3,000
Total	$ 48,559	$ 50,301	$ 54,495	$ 54,757

Budget Summary

Department/Cost Center:
Superior Court - Judge Willbanks

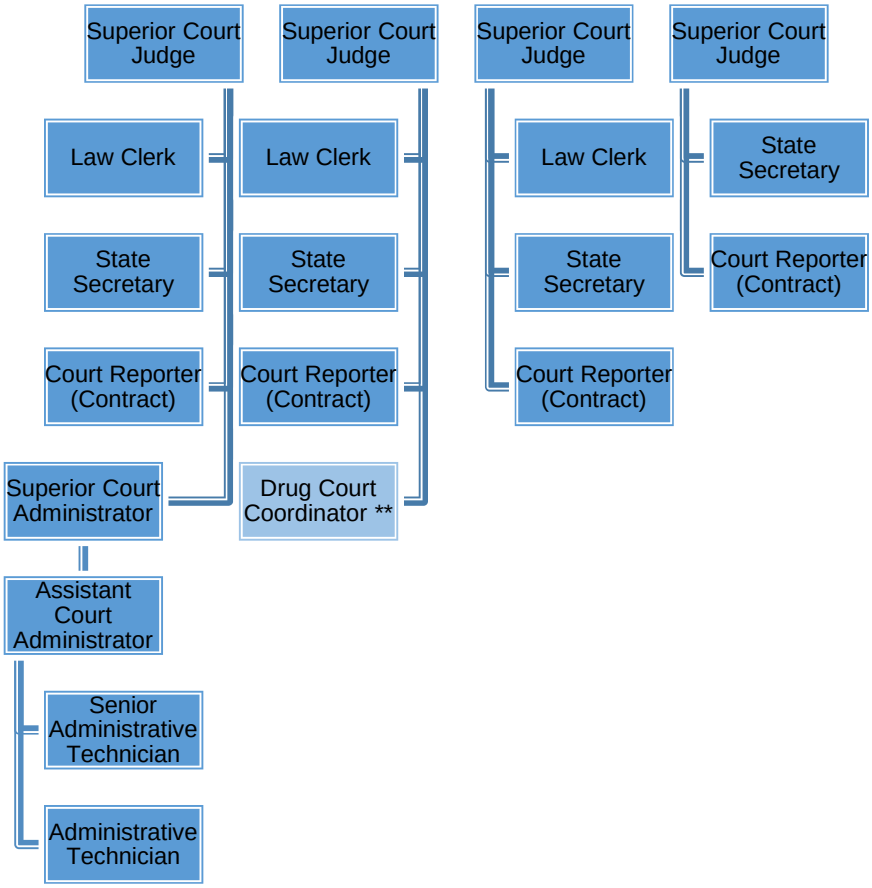
	Blevins			Willbanks
Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 18,781	$ 19,555	$ 19,555	$ 19,377
Purchased/Contracted Services	27,550	26,996	31,000	32,480
Supplies	3,528	3,370	3,500	3,100
Total	$ 49,859	$ 49,920	$ 54,055	$ 54,957

Budget Summary

Department/Cost Center:
Superior Court - Judge Partain

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 19,377	$ 19,555	$ 20,545	$ 19,377
Purchased/Contracted Services	33,079	30,899	31,450	32,830
Supplies	2,545	3,885	3,850	3,600
Total	$ 55,000	$ 54,338	$ 55,845	$ 55,807

Superior Court *



* Superior Court has 6 employees and 4 contractual court reporters who are funded by the County. All judges (4) and other staff (5) are state paid employees. The judges also receive supplemental pay from the County.

** Drug Court Coordinator is paid out of the D.A.T.E. Fund which is a Special Revenue Fund.

CLERK OF SUPERIOR COURT

Mission Statement

The mission of the Clerk of Superior Court Office is 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

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Real Estate Filings	24,321	15,000	19,697	19,672
Plats	117	79	131	109
UCC Filings	1,735	1,400	1,833	1,656
Civil Cases - Superior Court	2,032	1,428	1,965	1,808
Criminal Cases - Superior Court	1,649	1,169	1,913	1,577
Adoptions	49	43	38	43
Total	29,903	19,119	25,577	24,865

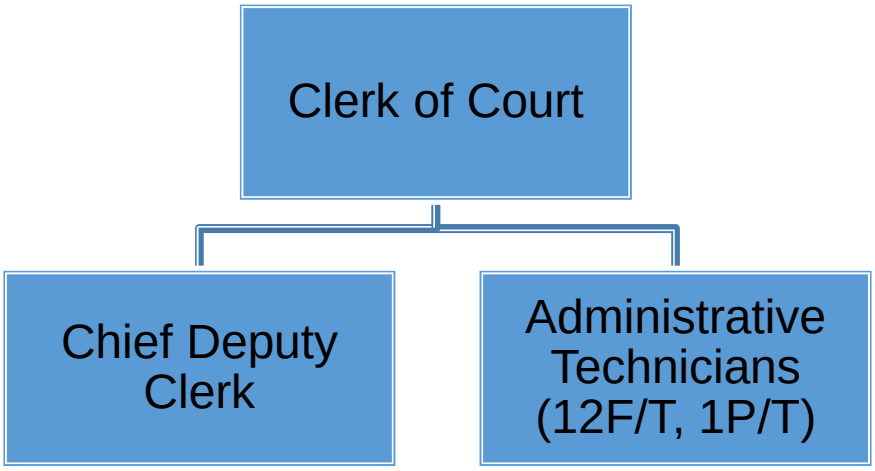
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 675,427	$ 652,130	$ 695,992	$ 666,486
Purchased/Contracted Services	76,190	93,309	106,340	105,500
Supplies	18,814	14,377	20,910	20,000
Capital Outlay	-	-	-	-
Total	$ 770,430	$ 759,817	$ 823,242	$ 791,986

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	15.0	14.0	14.0
Part Time	1.0	1.0	1.0
Total	**16.0**	**15.0**	**15.0**

Clerk of Superior 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

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Cases Opened:				
Felonies	1,668	1,662	1,615	1,650
Misdemeanors	1,304	1,310	1,373	1,375
Other	80	67	90	75
Total	3,052	3,039	3,078	3,100
Disposal of Cases:				
Pleas	1,676	1,612	1,658	1,650
Trials	24	20	35	25
Dismissed	1,230	1,092	1,098	1,100
Other	106	110	175	150
Court Actions:				
Accusations filed	1,284	1,246	1,329	1,300
Grand Jury presentments	602	685	658	650
Plea Hearings	1,980	1,885	2,175	2,000
Sentencing Hearings	104	97	59	75
Bench Warrant Hearings	356	393	523	500
Calender Call cases	2,118	1,527	1,982	1,900
Bond Hearings	1,106	1,196	1,068	1,100
Porbation Preliminary Hearings	832	1,182	1,311	1,200
Probation Revocation Hearings	530	716	751	750
Arraignments	1,736	2,108	1,547	1,700

Budget Summary

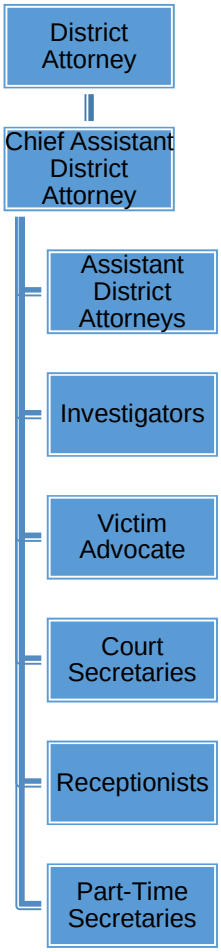
Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 55,256	$ 96,849	$ 162,098	$ 158,971
Purchased/Contracted Services	808,324	778,953	778,704	889,641
Supplies	45,637	45,979	35,500	36,000
Total	$ 909,217	$ 921,781	$ 976,302	$ 1,084,612

Position Summary

	FY 2013	FY 2014	FY 2015
State Paid Full-Time	9.0	9.0	9.0
State Paid/County Reimbursed Full-Time	14.0	14.0	14.0
State Paid/County Reimbursed Part-Time	2.0	2.0	2.0
County Paid Full-Time	-	1.0	1.0
Total	**25.0**	**26.0**	**26.0**

Notes: The District Attorney has 1 employee who is fully funded by the County. All other staff are either fully state paid employees or state paid/county reimbursed employees (contracted services). Some staff members receive supplemental pay from the County.

District Attorney*



* The DA's Office has 1 employee who is fully funded by the County. All other employees are either fully state paid or state paid/county reimbursed.

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

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Probation Dispositions:				
Successful Completion	147	71	92	82
Committed to DJJ	7	17	12	12
Moved out of County	2	1	2	2
Unsuccessful	32	30	26	27
Supervision Fees	$ 15,171	$ 7,528	$ 6,344	$ 6,935
Diversion Fees	N/A	$ 12,940	$ 12,095	$ 12,072
Hearings	2,199	1,601	1,984	1,929
Referrals	1,562	1,142	1,435	1,509
Community Service Hours Completed	173	178	695	504
Cost / Referral	$ 522	$ 525	$ 430	$ 413

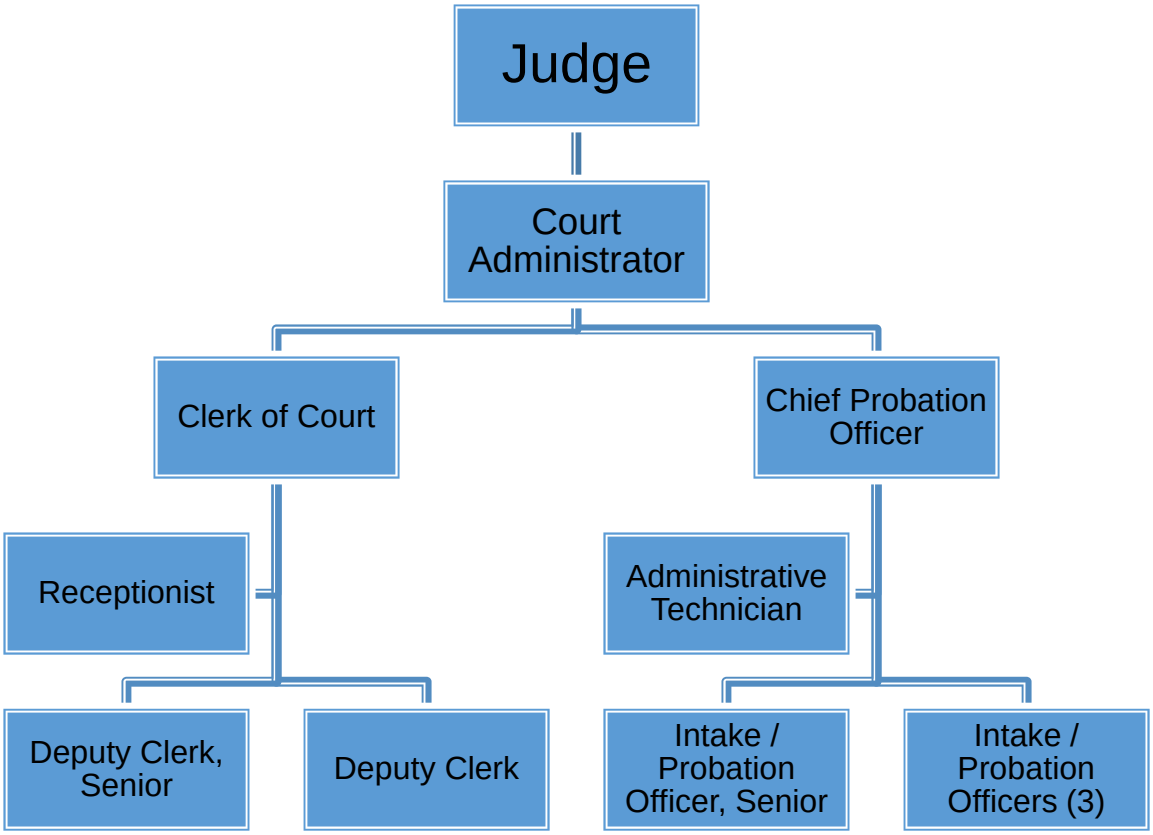
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 630,730	$ 582,122	$ 622,664	$ 623,280
Purchased/Contracted Services	171,000	170,639	221,700	200,650
Supplies	14,449	13,887	17,400	17,000
Capital Outlay	-	-	-	-
Total	$ 816,179	$ 766,648	$ 861,764	$ 840,930

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	16.0	12.0	12.0
Part Time	-	-	-
Total	**16.0**	**12.0**	**12.0**

Juvenile Court



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

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Service of Civil Papers				
Civil Claims Cases:				
Filed	2,855	2,900	2,040	2,400
Non-Trial Dispositions	1,234	1,800	903	1,200
Trial/Travers	91	160	117	200
Criminal Cases:				
Ordinance Violations:				
Citations & Accusations	311	400	247	250
Non-Trial Dispositions	255	300	98	125
Trial	1	1	1	1
Misdemeanors:				
Citations & Accusations	157	200	350	450
Non-Trial Dispositions	159	175	119	150
Trial	-	1	4	8
Garnishments:				
Filed	1,336	1,900	1,325	1,800
Non-Trial Dispositions	1,333	1,899	1,317	1,790
Trial/Travers	3	1	8	10
Dispossessories & Distress Warrants:				
Filed	1,698	2,000	1,945	2,200
Non-Trial Dispositions	346	900	389	500
Trial	154	200	219	300
Warrants Issued:				
Felony Arrests	1,654	1,800	1,717	1,900
Misdemeanor Arrests	1,357	1,600	1,493	1,700
Good Behavior	-	20	15	25
Search Warrants	141	130	306	400
Hearings:				
Warrant Application	323	325	431	500
First Appearance/Bond	1,958	2,000	3,138	3,500
Commitment	-	5	16	20
Good Behavior	29	20	15	17

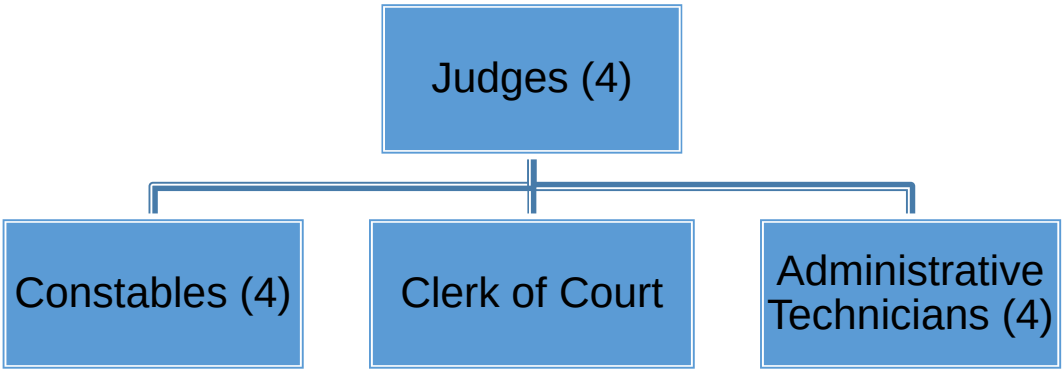
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 725,836	$ 762,542	$ 784,563	$ 762,767
Purchased/Contracted Services	85,606	88,899	86,790	91,500
Supplies	22,975	23,946	31,300	29,400
Capital Outlay	-	-	-	-
Total	$ 834,418	$ 875,387	$ 902,653	$ 883,667

Position Summary

	FY 2013	FY 2014	FY 2015
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 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

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Probate of Wills	227	233	235	240
Adminstration of Estates	95	90	87	90
Guardianship Proceedings	25	35	26	30
Mental Health	14	8	3	5
Inventory/Returns	134	119	152	160
Misc Probate	283	248	267	270
Marriage Licenses	537	532	545	550
Weapons Carry Licenses	1,229	1,817	1,645	1,650
Criminal Cases:				
Citations Filed	8,944	8,355	7,839	7,850
Bench Trials	N/A	N/A	56	60

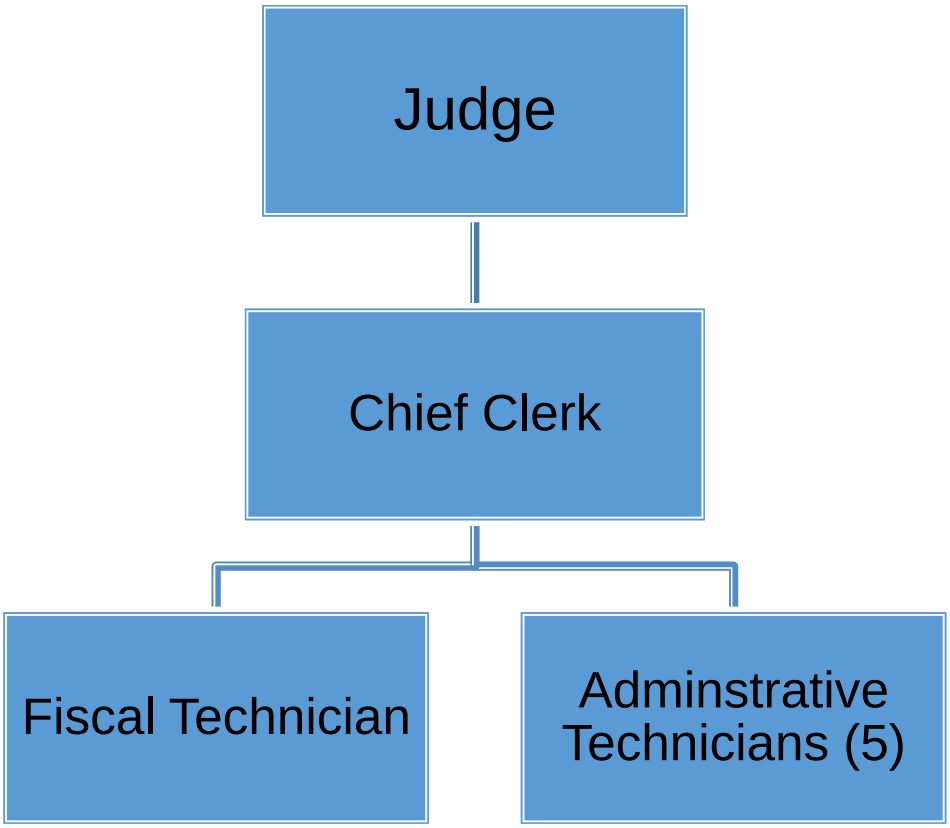
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Requested FY2015
Personal Services & Benefits	$ 365,091	$ 380,777	$ 428,686	$ 402,115
Purchased/Contracted Services	31,122	28,883	41,618	44,980
Supplies	7,720	9,949	11,425	11,930
Capital Outlay	-	-	-	-
Total	$ 403,932	$ 419,609	$ 481,729	$ 459,025

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	8.0	8.0	8.0
Part Time	-	-	-
Total	**8.0**	**8.0**	**8.0**

Probate Court



PUBLIC DEFENDER

Mission

The mission of the Conasauga Public Defender's Office is to provide both quality and zealous representation to our clients in the Courts that we serve in this circuit. We will 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

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Superior Court				
Felony Cases	1,106	1,612	1,745	1,700
Felony Revocations	534	785	820	800
Misdemeanor Cases	844	1,178	1,090	1,000
Misdemeanor Revocations	238	424	347	350
Juvenile Court	126	150	85	150
Magistrate Court	128	171	211	200
Probate Court	310	288	243	300
Court of Appeals	6	17	15	18

Budget Summary

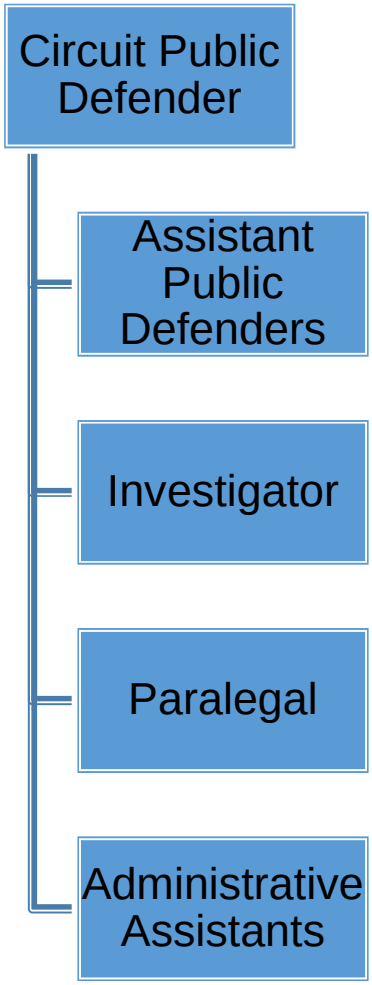
Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ 53,287	$ 53,287
Purchased/Contracted Services	593,218	607,892	624,079	689,975
Supplies	8,594	8,130	7,800	12,400
Capital Outlay	-	-	-	-
Total	$ 601,812	$ 616,022	$ 685,166	$ 755,662

Position Summary

	FY 2013	FY 2014	FY 2015
State Paid Full-Time	7.0	7.0	7.0
State Paid/County Reimbursed Full-Time	9.0	9.0	10.0
Total	**16.0**	**16.0**	**17.0**

Notes: All of the Public Defender's staff are either fully state paid employees or state paid/county reimbursed employees (contracted services). Some staff members receive supplemental pay from the County. Murray County reimburses Whitfield County for 28% of the Public Defender's expenses.

Public Defender*



*All of the Public Defender's staff are either fully state paid employees or state paid/county reimbursed employees.

ANIMAL CONTROL

Mission

The Whitfield County Animal Shelter exists for the sole purpose of providing 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 care until a disposition can be determined.

Goals

- The goal of the Whitfield County Animal Shelter is to operate within the given set of budget parameters and within the laws of the State of Georgia's Department of Agriculture under whom this facility is licensed to operate.
- To work in conjunction with the Humane Society of Northwest Georgia and other Georgia Department of Agriculture "approved" Rescue Groups for the successful placement of unwanted adoptable dogs and cats.
- To provide guidance and assurance for those individuals faced with the necessity of using this facility.
- To act in the most humane manner possible while carrying out the euthanasia process when that has been determined to be the final disposition.

Performance Measures

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Animal Intake:				
Dogs	2,402	1,904	1,664	1,500
Cats	755	828	599	500
Goals:				
Animals Recovered	3.80%	6.20%	5.50%	10.00%
Animals Transferred to Humane Society	7.77%	10.20%	16.50%	20.00%

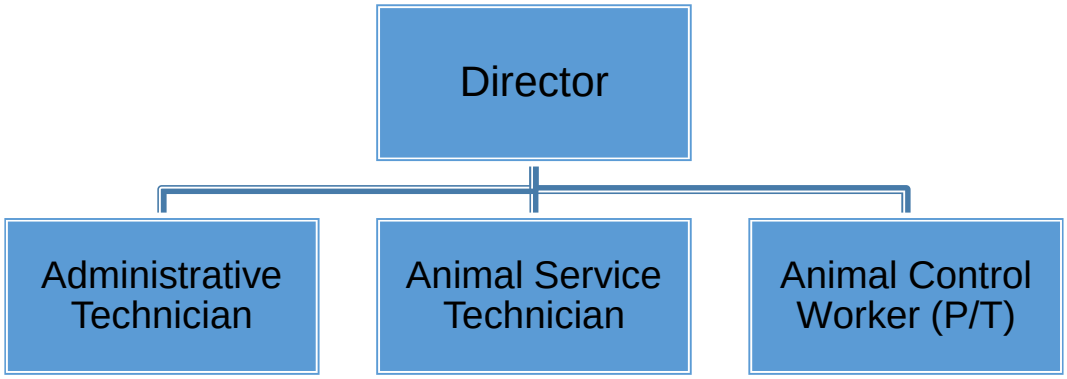
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 120,653	$ 115,363	$ 118,899	$ 148,515
Purchased/Contracted Services	16,869	16,387	18,350	20,300
Supplies	10,786	16,193	16,500	16,500
Capital Outlay	-	-	-	-
Total	$ 148,307	$ 147,943	$ 153,749	$ 185,315

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	2.0	2.0	3.0
Part Time	1.0	1.0	1.0
Total	**3.0**	**3.0**	**4.0**

Animal Control



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 State and Federal Laws
- Continue to cut budget as much as possible

Performance Measures

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Deaths:				
Natural	170	132	139	140
Suicide	7	11	9	10
Undetermined	1	-	1	-
All Others	43	44	55	55
Total	221	187	204	205
Autopsies/Exams Ordered	48	42	43	45

Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 41,186	$ 40,740	$ 43,213	$ 41,741
Purchased/Contracted Services	55,626	49,258	65,258	64,250
Supplies	2,221	1,505	6,560	3,950
Capital Outlay	-	-	-	-
Total	$ 99,033	$ 91,503	$ 115,031	$ 109,941

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	1.0	1.0	1.0
Total	**1.0**	**1.0**	**1.0**

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 and also 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

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
EOC Activations	6	8	7	8
Mobile Unit Deployments	18	17	19	22
EMA Deployments (non-mcv)	N/A	N/A	11	12
Total	24	25	37	42

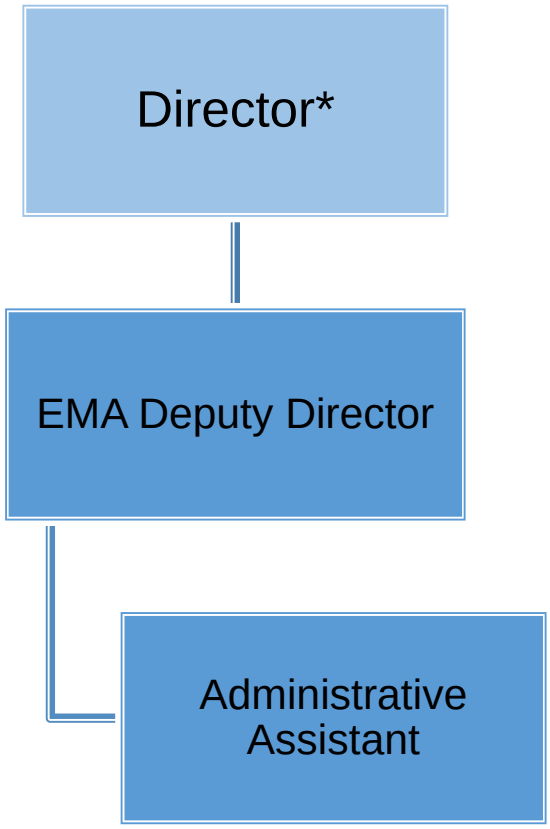
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 76,748	$ 117,001	$ 115,437	$ 115,146
Purchased/Contracted Services	18,788	17,425	28,550	45,870
Supplies	14,784	13,606	16,500	17,960
Capital Outlay	-	-	-	-
Total	$ 110,320	$ 148,032	$ 160,487	$ 178,976

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	2.0	2.0	2.0
Part Time	-	-	-
Total	**2.0**	**2.0**	**2.0**

Emergency Management



* The Director is paid out of the 911 Emergency System budget.

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

- Enhance "on the job" training for new recruits in the Detention and Patrol Divisions of the Sheriff's Office.
- Encourage teamwork, leadership, and professionalism at every level of the Sheriff's Office
- Maintain a competent staff to ensure the delivery of quality service to the citizens
- Have supervisors from the Sheriff's Office attend more management/supervisory training programs

Sheriff's Dept - Uniform Patrol Division
Performance Measures

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Calls for Service	54,564	41,503	52,302	53,000
Day Shift Mileage	362,351	380,986	376,695	375,000
Night Shift Mileage	376,929	379,080	358,805	370,000
Citations Issued	6,577	5,676	5,883	6,000
Animal Control Calls	3,445	3,277	3,282	3,300
# of Arrests at Schools	107	84	87	90
Neighborhood Watch Programs	115	117	117	117
Drug Cases Investigated	252	279	296	315
Incident Reports	6,008	6,252	6,255	6,300
Sex Offender Registration/Contacts	737	1,586	1,796	1,810

Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 5,204,445	$ 5,274,048	$ 4,632,950	$ 5,133,418
Purchased/Contracted Services	242,288	241,988	275,500	326,700
Supplies	620,129	598,403	631,500	665,500
Capital Outlay	-	-	-	-
Total	$ 6,066,862	$ 6,114,438	$ 5,539,950	$ 6,125,618

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	111.0	94.0	96.0
Part Time	-	-	-
Total	**111.0**	**94.0**	**96.0**

Sheriff's Dept - Detention Center
Performance Measures

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Inmates Booked	7,350	7,000	6,697	7,000
Inmates Jailed	3,617	3,430	3,282	3,500
Warrants Verfied & Released	4,500	5,126	4,742	5,000
Maintenance Issues Reported	475	492	591	625
287(G) Aliens Processed for Removal	515	358	250	190
Inmate Meals Served	510,000	448,232	422,670	445,000
Inmate Medical Visits	3,635	5,424	4,390	4,900
Courthouse Security Checks	N/A	N/A	316,803	315,000

Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 3,335,890	$ 3,429,005	$ 4,548,748	$ 4,872,603
Purchased/Contracted Services	1,042,731	1,063,761	1,297,410	1,377,750
Supplies	506,822	514,915	528,500	548,300
Capital Outlay	-	-	-	-
Total	$ 4,885,444	$ 5,007,681	$ 6,374,658	$ 6,798,653

Position Summary

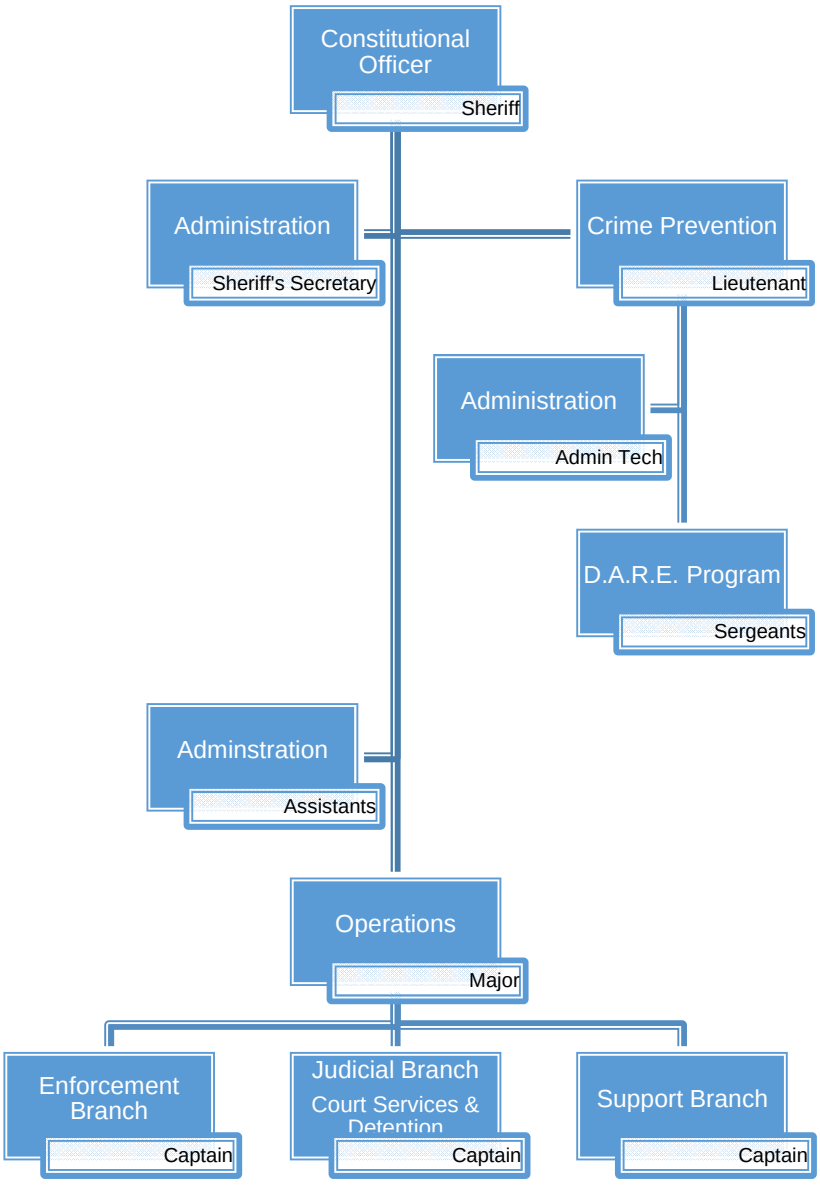
	FY 2013	FY 2014	FY 2015
Permanent	83.0	103.0	106.0
Part Time	-	-	-
Total	**83.0**	**103.0**	**106.0**

Current Payroll Details:

For 2015, 2 employees were moved to the Detention Center budget from the Buildings & Grounds budget. This aligns their costs with the department that directs their schedule and supervises their work.

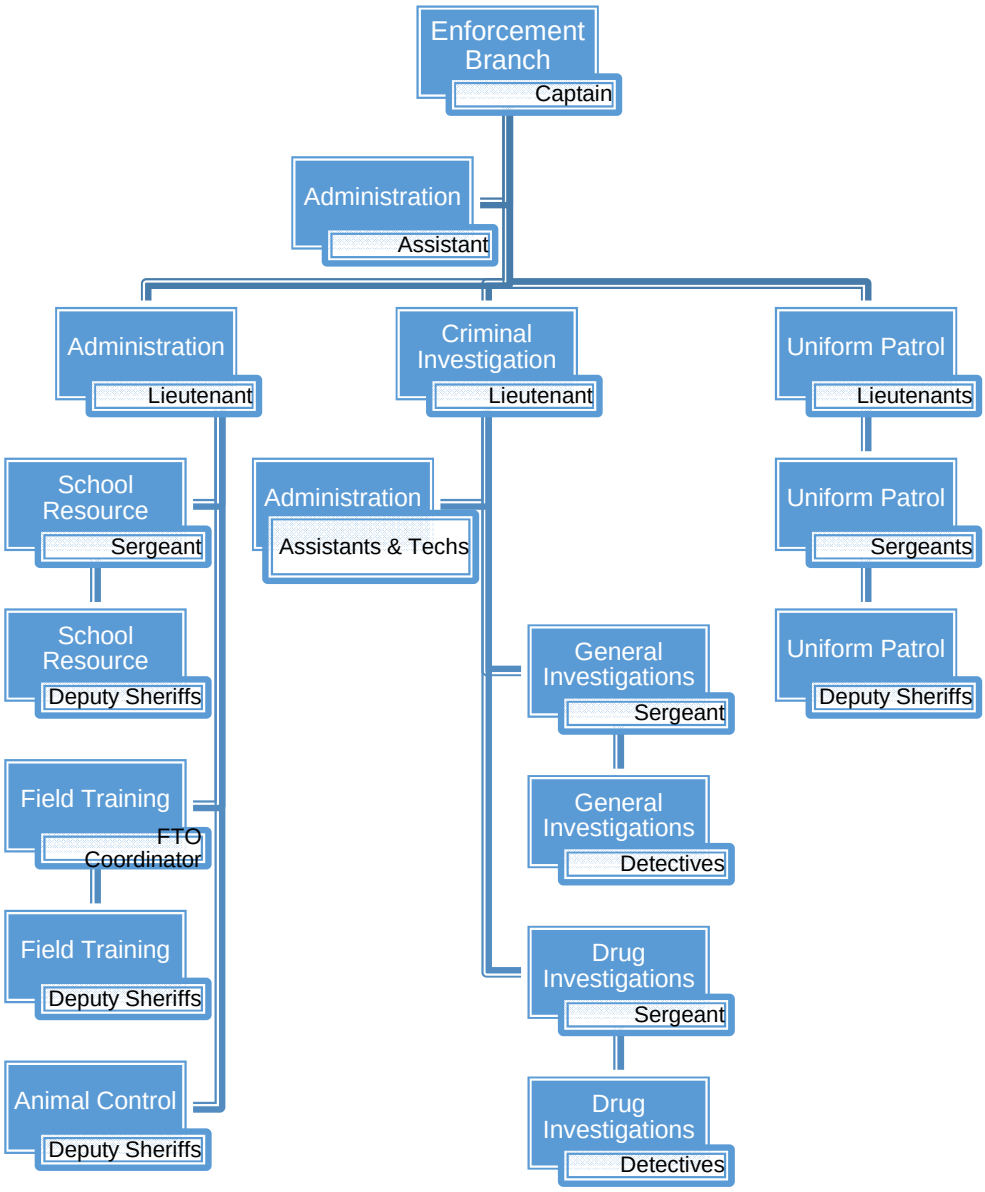
The Court Services Division was moved to the Detention Center budget beginning 2014.

Sheriff's Department
Command Structure

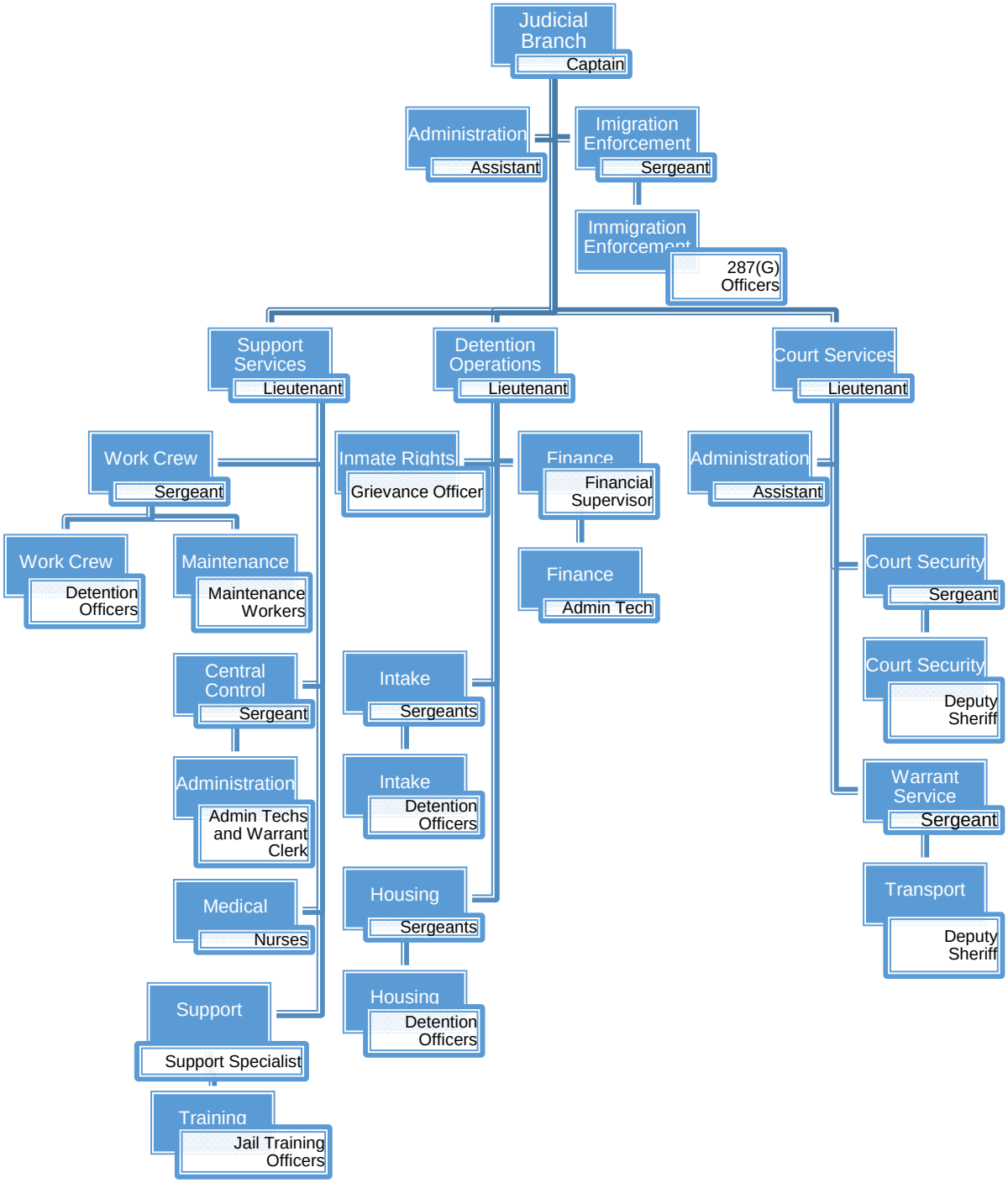


*The Judicial Branch is under the Detention Budget. All others are under the Patrol Budget.

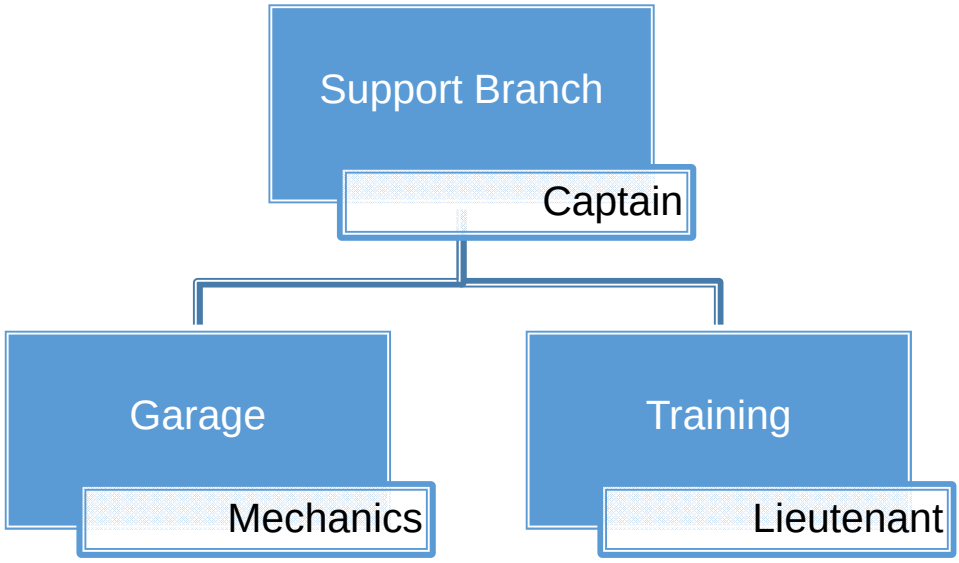
Sheriff - Enforcement Branch



Sheriff - Judicial Branch



Sheriff - Support Branch



PUBLIC SAFETY
Non-Departmental Expenditures - Summary

Budget Summary
General Fund Transfer

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Emergency Medical Service	$ 485,000	$ 300,000	$360,000	$ 300,000

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.

To meet and exceed our customer's expectations.

Goals

- To 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
- To provide the best and most professional and compassionate care available for the sick and injured in Whitfield County
- To work with and support other public service agencies to build relationships and serve the citizens 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

Strategic Goals

- 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

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
General Fund Transfer	$ 485,000	$300,000	$360,000	$ 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

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Proposed FY2015
Culvert Work:				
Major Cross Drains Replaced	23	25	30	40
Work Order Backlog	60	45	200	150
Work Order Turnaround - Weeks	3	3	8	6
Right Away Mowing - Miles	1,200	1,200	1,200	1,200
# of Times Mowed Annually	3	3	4	5
Miles Paved	24	29	20	50
Miles Striped (Painted line miles)	87	244	110	250
Traffic Signs Replaced	1,525	1,200	1,386	1,200

Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$3,276,343	$2,916,503	$3,250,624	$3,005,374
Purchased/Contracted Services	370,608	419,243	416,100	584,030
Supplies	1,815,093	3,149,843	3,757,201	2,541,100
Capital Outlay	-	-	-	-
Total	$5,462,044	$6,485,588	$7,423,925	$6,130,504

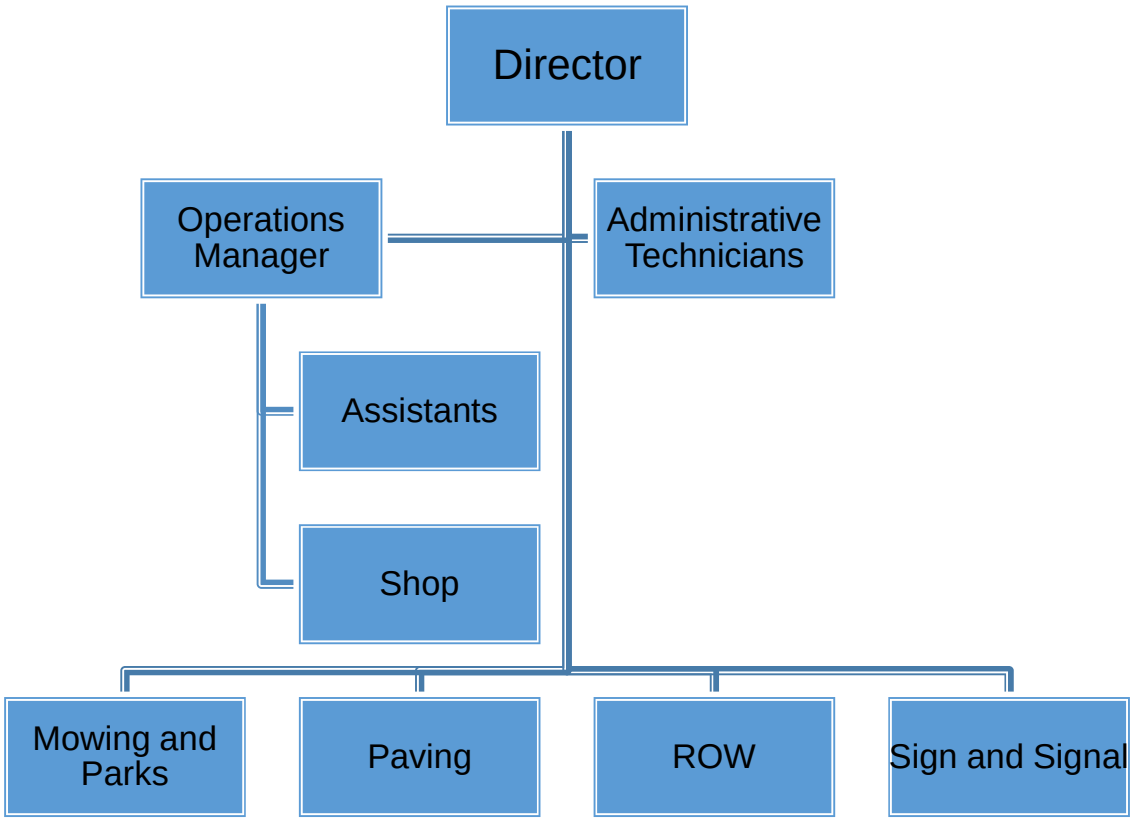
Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	71.0	70.0	66.0
Part Time	-	-	-
Total	**71.0**	**70.0**	**66.0**

Current Payroll Details:

For 2015, staffing levels were reduced by not filling open positions and using contracted services for hauling.

Public Works



HEALTH & WELFARE
Non-Departmental Expenditures - Summary

Budget Summary
General Fund Transfer

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
DFACS	$ 80,000	$ 80,000	$ 80,000	$ 80,000
Family Support Council	8,000	8,000	8,000	8,000
GA Dept of Veterans' Services	984	984	1,000	1,000
Greenhouse Advocacy*	N/A	N/A	12,000	12,000
Health Department	250,000	250,000	250,000	250,000
Indigent Funeral Expenses	86,690	85,000	70,000	85,000

*Greenhouse Advocacy was budgeted within the DA's budget in 2012 and 2013.

DEPARTMENT OF FAMILY AND CHILDREN SERVICES (DFACS)

Vision Statement

Stronger Families for a Stronger Georgia

Mission

Strengthen Georgia by providing individuals and families access to services that promote self-sufficiency, independence, and protect Georgia's vulnerable children and adults.

Core Values

- Provide access to resources that offer support and empower Georgians and their families.
- Deliver services professionally and treat all clients with dignity and respect. Manage business operations effectively and efficiently by aligning resources across the agency.
- Promote accountability, transparency and quality in all services we deliver and programs we administer.
- Develop our employees at all levels of the agency.

Budget Summary

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
General Fund Transfer	$ 80,000	$ 80,000	$ 80,000	$ 80,000

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

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
General Fund Transfer	$ 8,000	$ 8,000	$ 8,000	$ 8,000

HEALTH DEPARTMENT

Vision

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

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

Budget Summary

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
General Fund Transfer	$ 250,000	$250,000	$250,000	$ 250,000

PARKS AND RECREATION

Mission

The Whitfield County Parks and Recreation Department is committed to provide organizational, professional, developmental, and maintenance assistance to the Whitfield County Recreational Youth within County and School Facilities.

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.

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

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Children Served by Parks & Rec Programs	3,848	4,000	3,700	4,000
Number of Teams:				
Football	35	35	35	35
Baseball	88	55	70	65
Softball	31	25	25	25
Basketball	80	80	88	88
Soccer	N/A	N/A	N/A	20
Miracle League	N/A	N/A	100 kids	100 kids
Competitive teams	21	33	24	24
Cheerleading	N/A	N/A	33	35

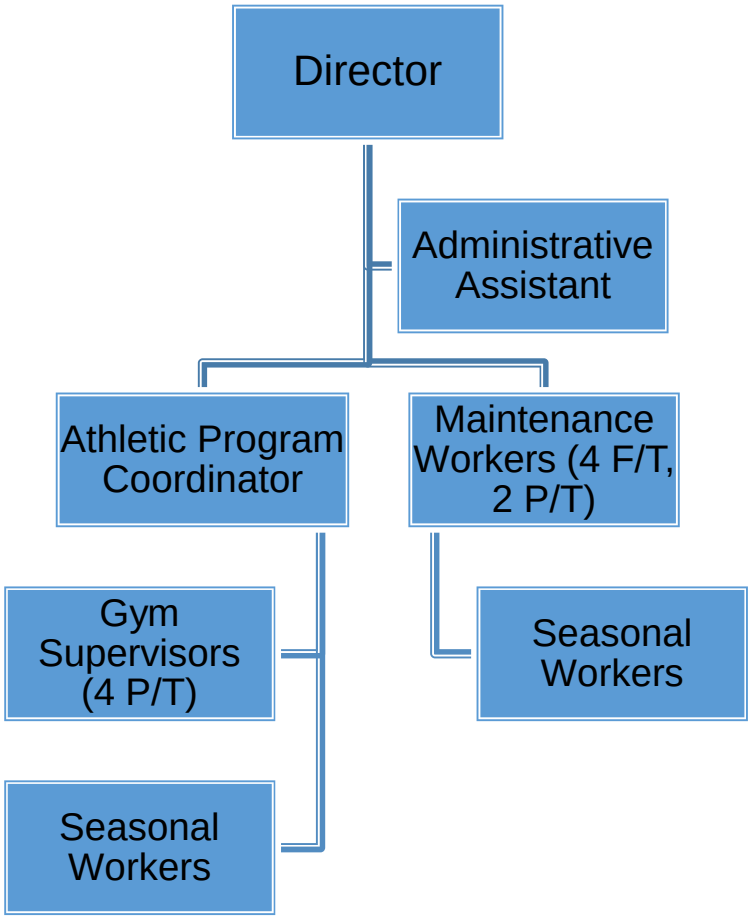
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 403,379	$ 366,789	$ 368,401	$ 380,082
Purchased/Contracted Services	117,667	121,313	133,850	124,350
Supplies	278,816	296,716	435,100	430,600
Capital Outlay	-	-	-	-
Total	$ 799,862	$ 784,818	$ 937,351	$ 935,032

Position Summary

	FY 2013	FY 2014	FY2015
Permanent	8.0	8.0	7.0
Part Time	5.0	7.0	8.0
Total	**13.0**	**15.0**	**15.0**

Parks and Recreation



COUNTY EXTENSION SERVICE

Mission

The mission of the UGA Extension is to extend lifelong learning to the Whitfield County community through unbiased, research-based education in agriculture, the environment, communities, youth and families. Through the Extension office, the University of Georgia College of Agricultural and Environmental Sciences helps citizens of Whitfield County and their families become healthier, more productive, and environmentally responsible.

Extension also coordinates Georgia 4-H youth development programs in Whitfield County. The mission of Georgia 4-H is to assist youth in acquiring knowledge, developing life skills, and forming attitudes that will enable them to become self-directing, productive and contributing members of society.

Goals

- Provide, in a timely manner, accurate information to the citizens of Whitfield and neighboring counties regarding Agriculture and Natural Resources, Family and Consumer Sciences, and 4-H
- Evaluate the educational needs of Whitfield County residents and 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 through "hands on" learning experiences, focused on agricultural and environmental issues, agriculture awareness, leadership, communication skills, foods and nutrition, health, energy conservation, and citizenship.

NARRATIVE

Whitfield County Extension reaches out to the Whitfield County residents through various programs.

- **Agriculture and Natural Resources** programs include the Whitfield/Murray County Master Gardener monthly meetings with approximately 10 active; 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 60 members working 76 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 Whitfield County Schools Career Technical and Agricultural Education Advisory Board, Northwest GA Fair Board, Civitan Club, Dalton Tree Board, Keep Dalton/Whitfield Beautiful, Whitfield County Saddle Club, Northwest Georgia Cattleman's Association and local garden clubs.

- **Family and Consumer Science** program priorities in Whitfield County are focused on offering Expanded Food and Nutrition Education Program (EFNEP). Program objectives of Whitfield County EFNEP program includes improving the diet and health of the family, improve practices in food safety, and increase family ability to manage funds that are associated with food. The method with which we reach families is by using Food Talk. Food Talk is an adult-based learning curriculum that addresses ways to eat healthier meals while being mindful of family time and money limitations. 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** programs bring Georgia 4-H curricula to the Whitfield County and Dalton Public schools. Georgia 4-H is a partner in public education and strives to incorporate Common Core Georgia Performance Standards in the educational materials produced for in- school use. "*Agriscience*", "*Your Money, Your Future*", *"Relationship Smarts", "Health Rocks!"* and *"Project Citizen"* are examples of 4-H curricula bringing experiential learning opportunities to the classroom. Over 1,200 youth participate annually in Whitfield County 4-H programs. Various after- school programs involve teen leadership training, 4-H summer camps, 4-H local summer day camps, community service learning opportunities, County and Northwest District Project Achievement competitions, 4-H State Council, Junior and Senior Conferences, Fall Forum, District Consumer and Forestry Judging competitions, *Health Rocks!* Action Leader trainings, and the 4-H Ambassador programs. Monthly Service Leadership Activities Members meetings are held for 6^{th} – 12^{th} graders.

Performance Measures

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Agriculture and Natural Resources:				
Educational Programs	51	47	35	30
Individual Contacts - face to face	5,105	3,000	2,226	2,500
Phone Contacts	833	769	705	800
Special Events	5	5	4	5
Expanded Food & Nutrition Education:				
Enrolled participants	N/A	99	302	350
Program graduates (complete all sessions)	N/A	58	151	200
# of family members (indirect contacts)	N/A	404	1,290	1,500
4-H:				
5th Grade Monthly Programs	40	40	35	35
Middle & High School Presentations	42	88	83	80
Summer Camps/Day Camps	17	19	15	15
Enrollment/Participants	1,339	1,673	1,401	1,450
*SLAM (6th -12th grade afterschool)	53	65	60	60

*Service Leadership Activities Members

Budget Summary

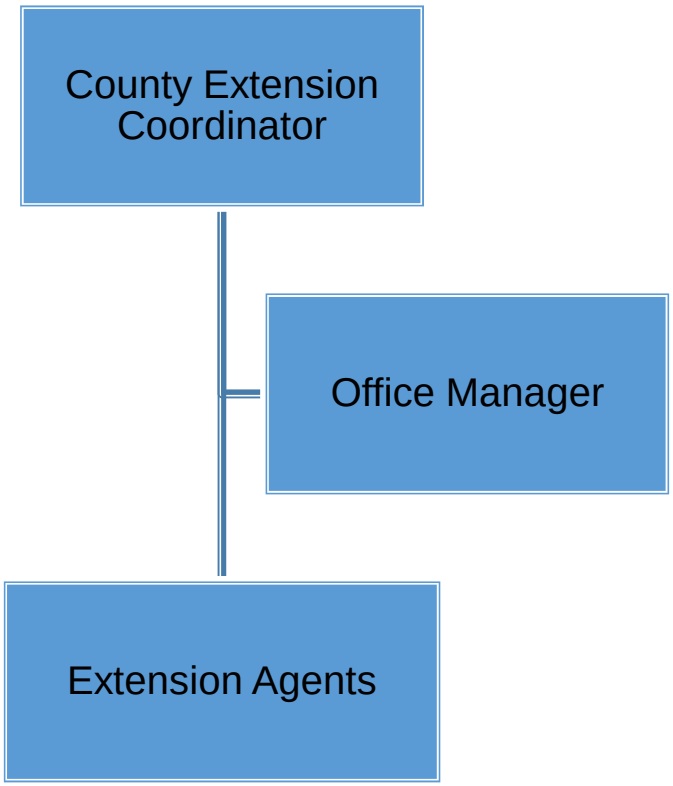
Departmental Expense	Actual FY2012	Acutal FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 75,768	$ 56,593	$ 55,976	$ 56,909
Purchased/Contracted Services	22,034	38,413	40,540	40,675
Supplies	12,005	14,698	13,975	13,800
Capital Outlay	-	-	-	-
Total	$ 109,807	$ 109,704	$ 110,491	$ 111,384

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	3.0	3.0	3.0
Contract Personnel	1.0	1.0	1.0
State Paid Personnel	2.0	3.0	3.0
Total	**6.0**	**7.0**	**7.0**

Notes: Permanent personnel are funded partly by the County and partly by the State.

County Extension Service



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 Storm Water Ordinance consistently

Performance Measures

Measure	Acutal FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Erosion & Soil Control Inspections	250	354	155	355
Storm Water Plans	3	8	12	20

Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 301,615	$ 296,810	$ 319,913	$ 460,914
Purchased/Contracted Services	9,540	9,434	17,010	25,930
Supplies	5,573	7,748	9,200	32,590
Capital Outlay	-	-	-	-
Total	$ 316,728	$ 313,991	$ 346,123	$ 519,434

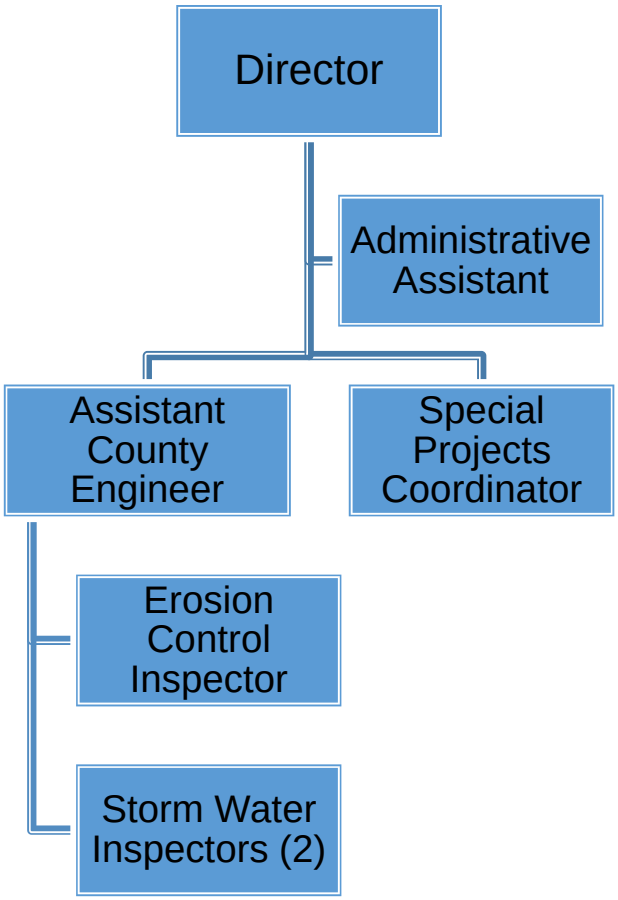
Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	4.0	4.0	6.5
Part Time	1.0	1.0	-
Total	**5.0**	**5.0**	**6.5**

Current Payroll Details:

For 2015, 2.5 permanent positions were added as a result of Whitfield County assuming storm water management responsibilities for the City of Dalton.

County Engineer



INSPECTIONS & ENFORCEMENT

Mission

The Inspections and Enforcement division of the Whitfield 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.

- 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 and returning calls and emails.

Performance Measures

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Permits:				
Building/Structures	379	383	566	600
Electrical	481	425	493	500
Plumbing	114	114	138	140
Gas	31	33	4	20
HVAC	93	101	151	150
Pool	11	11	14	15
Demolition	13	15	11	13
Code Enforcement Actions	950	950	1,000	1,000
OTC Inspections (City of Dalton)	167	170	148	150

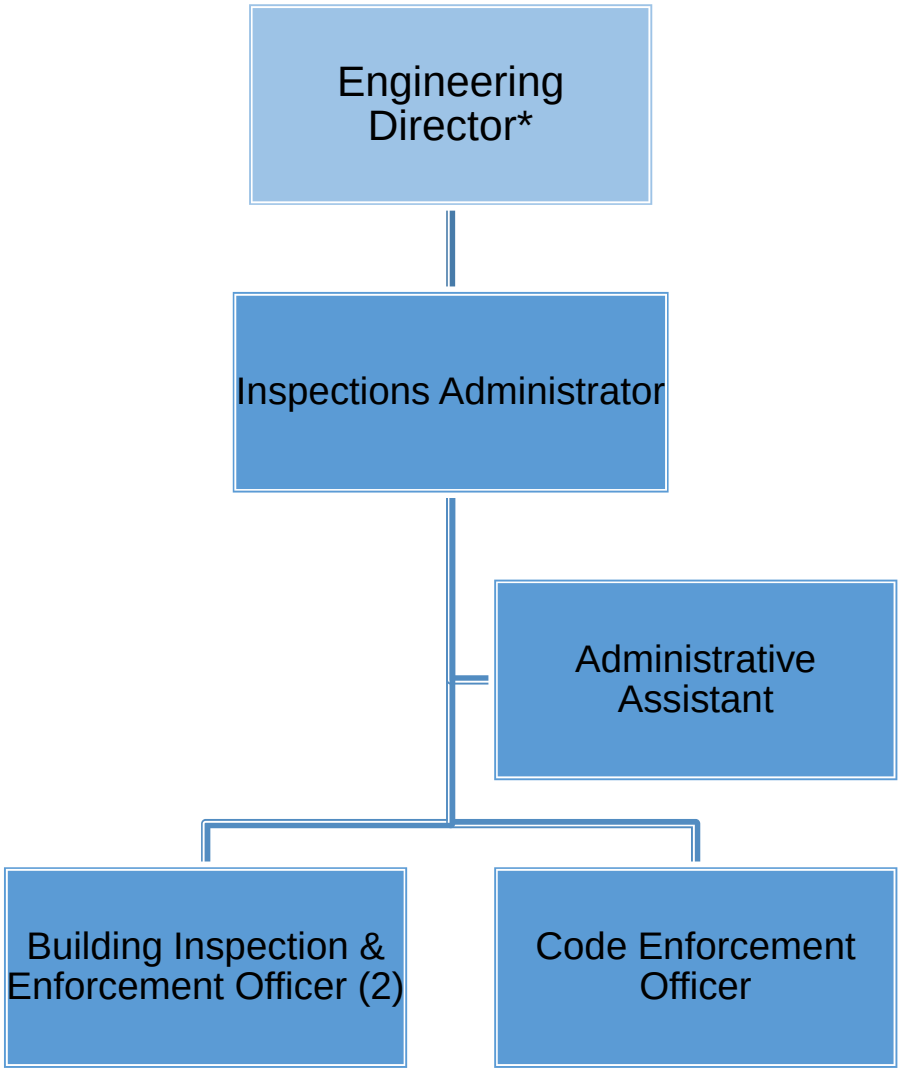
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 291,430	$ 292,148	$ 317,208	$ 299,849
Purchased/Contracted Services	16,846	13,192	19,800	19,600
Supplies	19,393	14,807	21,150	22,000
Capital Outlay	-	-	-	-
Total	$ 327,669	$ 320,147	$ 358,158	$ 341,449

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	5.0	5.0	5.0
Part Time	-	-	-
Total	**5.0**	**5.0**	**5.0**

Inspections and Enforcement



* Director is paid out of the Co. Engineer budget.

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, Georgia Department of Transportation, and Federal Highway and Transit Administration conduct the transportation planning process.

Goals

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

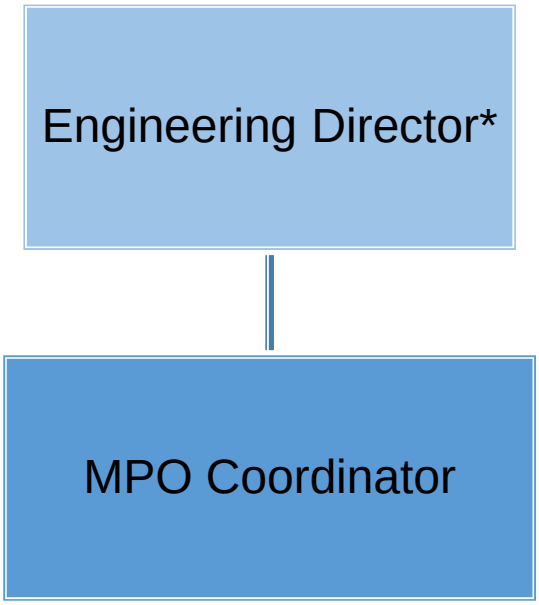
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 59,238	$ 71,282	$ 71,125	$ 49,274
Purchased/Contracted Services	50,236	26,119	196,040	198,667
Supplies	843	9,319	8,500	4,750
Capital Outlay	-	-	-	-
Total	$ 110,317	$ 106,720	$ 275,665	$ 252,691

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	1.0	1.0	1.0
Part Time	-	-	-
Total	**1.0**	**1.0**	**1.0**

MPO



* Director is paid out of the Co. Engineer budget.

HOUSING & DEVELOPMENT
Non-Departmental Expenditures - Summary

Budget Summary
General Fund Transfer

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Community Development Corp	$ 80,000	$ 80,000	$ 80,000	$ 80,000
Convention & Visitors Bureau	150,000	150,000	150,000	173,000
Planning (NWGRC)	32,246	76,000	48,000	48,000
Timber Protection	7,725	7,796	7,725	7,868
Trade and Convention Center	290,328	358,745	388,545	359,905
Tunnel Hill Heritage	8,750	8,750	8,750	8,750

COMMUNITY DEVELOPMENT CORPORATION (CDC)

Mission

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

Goals

The overall goal of the Dalton-Whitfield CDC is to improve the quality of life for citizens as a result of increased and better housing options.

Annual goals are determined and prioritized utilizing Housing Needs Assessments data and of existing housing trends incorporated into the realities of the local housing market. Based on the fact that economically Whitfield County is still considered in crisis and the housing market is very volatile even now the top five 2015 goals are:

- to decrease the number of foreclosed properties
- to decrease the number of homeless and unstably housed residents
- to improve the physical condition of substandard housing both for purchase and rental
- to supply available tools and resources to all residents in order for them to maximize and protect the value of their property
- to provide the education necessary to previous homeowners who lost homes to foreclosure in order to re-establish homeownership

The existing programs utilized to accomplish the aforementioned mission statement and to attain goals as determined by the DWCDC all come under housing service delivery categories as defined by and reported to HUD. These include:

- Pre and Post Purchase Education/Group Workshops
- Pre-Purchase Housing Counseling
- Foreclosure Prevention Counseling
- Homeowner Services
- Securing or Maintaining Rental Housing
- Seeking Shelter or Homeless Services
- Administration, Fair Housing or Special Projects

Budget Summary

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
General Fund Transfer	$ 80,000	$ 80,000	$ 80,000	$ 80,000

DALTON AREA CONVENTION & VISITORS BUREAU (CVB)

Mission

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

Goals

- To develop positive economic impact in Dalton and Whitfield County by attracting meetings and group business generating overnight stays
- To market the destination of Dalton and Whitfield County as a leisure and transient stop over 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
- To develop co-op opportunities for all tourism partners in Dalton and Whitfield County
- To collaborate with other economic impact focused organizations in Dalton and Whitfield County
- Tourism asset development and special event support in Dalton and Whitfield County

Budget Summary

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
General Fund Transfer	$ 150,000	$150,000	$150,000	$ 173,000

PLANNING
NORTHWEST GEORGIA REGIONAL COMMISSION (NWGRC)

Mission

The mission of the NWGRC is 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

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
General Fund Transfer	$ 32,246	$ 76,000	$ 48,000	$ 48,000

NORTHWEST GEORGIA TRADE AND CONVENTION CENTER

Mission

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

Goals

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

Budget Summary

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
General Fund Transfer	$ 290,328	$358,745	$388,545	$ 359,905

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 for FY 2015:

Fund	Title	2015 Budget Expenditures	Revenue
205	Law Library	34,555	34,555
210	District Attorney Forfeiture Fund	15,000	15,000
211	Sheriff's Forfeiture Fund	300,000	200,000
215	911 Emergency System	2,290,393	1,722,800
233	Conasauga A.D.R. Program	49,498	67,005
234	Divorce Seminar	11,200	11,200
235	Juvenile Service Fund	9,000	9,000
236	Local Victim Assistance Program	86,000	86,000
237	Drug Abuse Treatment & Education	139,384	110,500
239	Byrne JAG Grants	200,309	200,309
240	CHIP Grant	140,000	140,000
251	Victims of Crime Assistance Grant	141,944	141,944
264	Georgia Civil War Heritage	488,240	488,240
270	Special Fire District	6,450,437	6,450,437
271	Jointly Funded District	571,845	571,845
273	Solid Waste District	425,000	425,000
275	Hotel/Motel Tax	216,500	216,500
	SUBTOTAL	11,569,305	10,890,335
	Fund Balance		678,970
	GRAND TOTAL	11,569,305	11,569,305

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

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 2,400	$ 2,400	$ 2,400	$ 2,400
Purchased/Contracted Services	155	155	155	155
Supplies	22,551	26,676	32,745	32,000
Capital Outlay	-	-	-	-
Total	$ 25,106	$ 29,231	$ 35,300	$ 34,555

DISTRICT ATTORNEY 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

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	18,515	25,250	10,000	15,000
Capital Outlay	-	-	-	-
Total	$ 18,515	$ 25,250	$ 10,000	$ 15,000

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

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	1,218	3,337	5,000	-
Supplies	100,908	233,936	141,000	100,000
Capital Outlay	326,689	229,492	104,000	200,000
Total	$ 428,815	$ 466,765	$ 250,000	$ 300,000

911 EMERGENCY SYSTEM

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 as well as attract, train and retain the qualified employees necessary to provide this service.

Goals

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

Performance Measures

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
10 Digit Calls	202,732	218,900	219,397	220,000
911 Land Line Calls	18,294	17,000	18,755	18,000
911 Cell Phone Calls	62,217	66,000	66,459	67,000
VoIP	228	224	233	230
Total	283,471	302,124	304,844	305,230

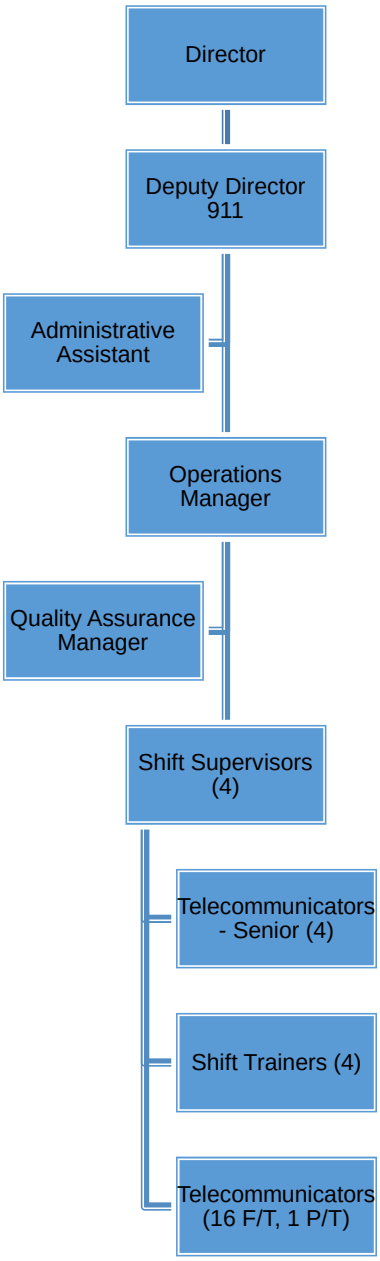
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 1,280,480	$ 1,313,393	$ 1,606,795	$ 1,762,973
Purchased/Contracted Services	329,649	362,275	376,450	403,170
Supplies	55,184	62,150	103,700	89,250
Capital Outlay	26,068	217,898	143,000	35,000
Total	$ 1,691,381	$ 1,955,716	$ 2,229,945	$ 2,290,393

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	27.0	28.0	33.0
Part Time	3.0	4.0	1.0
Total	**30.0**	**32.0**	**34.0**

911 Emergency System



SUPERIOR COURT
Conasauga
Alternative Dispute Resolution Program (ADR)

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

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 12,000	$ 12,000	$ 11,998	$ 11,998
Purchased/Contracted Services	12,547	22,055	63,952	37,500
Supplies	-	95	-	-
Capital Outlay	-	-	-	-
Total	$ 24,547	$ 34,150	$ 75,950	$ 49,498

SUPERIOR COURT
Divorce Seminar

Mission

The Divorce 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

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	16,033	8,238	11,000	8,600
Supplies	1,560	1,955	2,500	2,600
Capital Outlay	-	-	-	-
Total	$ 17,593	$ 10,193	$ 13,500	$ 11,200

JUVENILE SERVICE FUND

The Juvenile Service Fund is used to account for funds associated with juvenile court ordered supervision fees.

Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	11,445	18,625	14,000	9,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total	$ 11,445	$ 18,625	$ 14,000	$ 9,000

LOCAL VICTIM ASSISTANCE PROGRAM

The Local Victim Assistance Program Fund is used to account for funds associated with a program to assist victims of crimes or abuse.

Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Costs	32,724	25,085	25,000	25,800
Other Financing Uses	76,356	58,531	65,000	60,200
Total	$ 109,080	$ 83,616	$ 90,000	$ 86,000

SUPERIOR COURT
Drug Abuse Treatment & Education (D.A.T.E.)

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

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ -	$ 59,384
Purchased/Contracted Services	2,825	14,713	67,800	60,000
Supplies	-	-	-	20,000
Capital Outlay	-	-	-	-
Total	$ 2,825	$ 14,713	$ 67,800	$ 139,384

Beginning in 2015, several changes are being made to the D.A.T.E. Fund. The Drug Court expenses, including personnel, that had been accounted for in the General Fund will be moved to the D.A.T.E. Fund. Also, a line item has been added for D.A.R.E. program supplies.

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

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	156,553	249,606	180,153	200,309
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total	$ 156,553	$ 249,606	$ 180,153	$ 200,309

COMMUNITY HOME INVESTMENT PROGRAM (CHIP) GRANT

The CHIP Grant Fund is used 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

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	7,571	47,194	150,000	140,000
Supplies	1,179	26,496	-	-
Capital Outlay	-	-	-	-
Total	$ 8,750	$ 73,690	$ 150,000	$ 140,000

VICTIMS OF CRIME ASSISTANCE GRANT

This 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

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	34,083	27,750	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Costs				-
Other Financing Uses	48,596	85,861		141,944
Total	$ 82,679	$ 113,611	$ -	$ 141,944

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

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	1,240	-	-
Capital Outlay	41,198	-	688,240	488,240
Total	$ 41,198	$ 1,240	$ 688,240	$ 488,240

FIRE DISTRICT

History

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.

Mission

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

Goals

- 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. Reassign one staff member to focus on prevention and safety of community members.
- Continue to make improvements & additions to the Training Center. Examples:
    - Bathroom facilities
    - LP Gas fire simulators
    - Area for extrication training
    - Dedicated classroom space
    - Improvements to the burn building to meet ISO requirements
- Develop a replacement schedule for capital and recurring expense items to include:
    - Apparatus and command vehicles
    - Personal protective equipment
    - Breathing Apparatus
    - Station furnishings
    - 11 Facilities
- Construction of 1 Fire Station: Facility will be located in the Northwest section of the county and improve the ISO rating in that area.
- Acquire a 100' aerial platform to assist with fire ground efficiency and safety. In addition this apparatus will positively impact our ISO rating.
- Maintain a modern and effective training program through up-to-date training manuals, training software & hardware. Explore and implement an on-line training program as a mechanism to reduce expenditures.
- Review and update departmental policies/SOG's to ensure employee safety and accountability.
- Fiscal responsibility with funds provided by the citizens.

Performance Measures

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Incident Alarms	5,110	5,000	5,318	5,250
Incident Responses	N/A	N/A	6,774	6,500
Total Incident Man-hours	10,731	10,500	12,990	12,500
Volunteer	6,117	5,869	8,616	8,500
Career	4,614	4,631	4,374	4,000
Total Training Hours	35,922	36,500	33,569	35,000
State Training Hours	N/A	N/A	20,576	25,000
In Service Training Hours	N/A	N/A	12,993	10,000
PR Requests	84	89	146	150
Man Hours	N/A	N/A	1,466	1,500
Average Response Time	5:55	6:02	6:03	6:00
Goals:				
Respond within 6 Minutes or less	69.0%	75.0%	69.0%	75.0%
Pre-fire Plan Inspections:	N/A	N/A	1226	1200
Plan Reviews	N/A	N/A	35	50

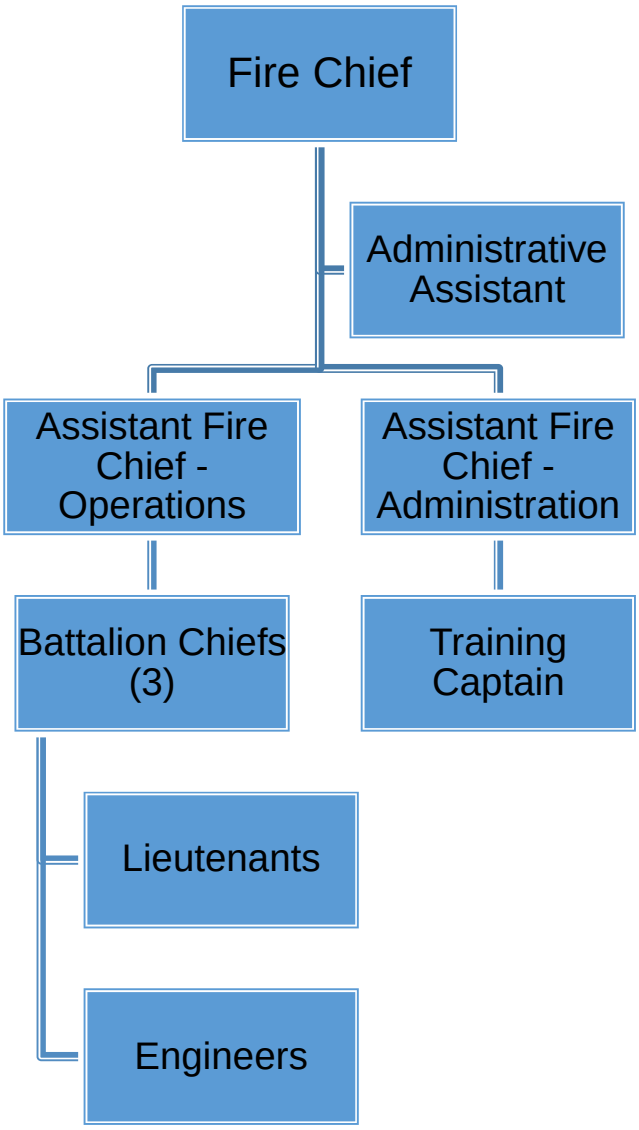
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 3,740,535	$ 3,860,084	$ 4,427,535	$ 4,219,627
Purchased/Contracted Services	176,618	192,863	215,267	296,460
Supplies	231,362	252,085	272,286	415,850
Capital Outlay	-	-	400,000	1,518,500
Total	$ 4,148,515	$ 4,305,032	$ 5,315,088	$ 6,450,437

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	63.0	68.0	68.0
Part Time	-	-	-
Total	**63.0**	**68.0**	**68.0**

Fire District
(Does not include volunteer positions)



JOINTLY FUNDED DISTRICT

History

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 the long-term, positive economic growth of the community by attracting/retaining jobs, diverse investments and growing the tax base.

Goals

Strategic Goal: Recruit 250 new primary jobs and seek $62.5 million in new investment.

How we will get this done:

Identify, target and recruit "target industries":

- Plastics and Chemical
- Advanced Manufacturing
- Datacenters
- Automotive Suppliers
- Targeted retail
- Distribution
- Food Processing
- Renewable Energy

Employ Accelerated Marketing Techniques:

- Market Dalton and Whitfield County to regional, national and international audiences of best-fit industries, companies, influencers, and decision makers
- Promote Dalton-Whitfield to Atlanta economic development partners and global site location consultants, participate in applicable trade shows.
- Pursue new manufacturing leads from existing industries based on supplier needs

Collaborate with existing business and industry to:

- Ensure all available local, federal and state assistance resources are offered to existing manufacturers
- Continue partnership with Dalton State College on Existing Industry/Manufacturing Appreciation Event

- Continue to grow and facilitate Rapid Response Team
- Provide services through the Greater Dalton Small Business Network to small business, entrepreneurs and innovators
- Conduct segmented business networking to ensure community is providing a business climate that fosters job growth and investment in Dalton-Whitfield County
- Implement formal business calling program to make 40-60 visits per year with existing employers
- Assist with local expansion efforts creating new jobs and investment
- Actively promote the development and redevelopment of properties suited for high-end, mixed-use residential/commercial/industrial growth
- Create and implement plan for the use of Tax Allocation Districts (TAD) as a mean to create jobs and redevelop commercial corridors
- Promote regional cooperation to achieve jobs and capital investment goals.

Ensure long-term competitiveness to attract new companies and grow existing companies by actively promoting the identification and studying the feasibility of all available properties for business and industrial development including:

- Unused industrial and commercial facilities available for re-use (Brownfield Sites),
- Acreage presently used in agriculture or forestland, or other undeveloped sites earmarked for commercial development or industrial projects (Greenfield Sites),
- Exploration and implementation of “mega site” program to ensure areas long-term ability to compete and add jobs by attracting “target industry”.

Budget Summary

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
General Fund Transfer	$ 157,250	$ -	$ -	$ -
Special Revenue Transfer	$ -	$ 157,500	$ 157,500	$ 157,500

DALTON REGIONAL LIBRARY

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.

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.

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, Facilities, and Cost Containment. Detailed goals and objectives are available, but below is a summary.

- 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. The Library monitors our staff needs and streamlines our service delivery in order to provide the best public library resources and services to all Dalton County citizens.
    - During the past fiscal year, the Library devoted attention to expanded programming for the public while combining the duties and responsibilities of our staff members. For example, we are currently combining two positions in the Children's department, with the retirement of the Children's librarian. That position will now be taken by the current Young Adult librarian who will carry out all supervisory duties for the Department. This saves the Library approximately $30,000 annually. The Library will conduct such cost-saving measures on an ongoing basis in all areas of service.
    - In all areas of operation, the Library seeks to eliminate unnecessary expenditures. We have reduced staff travel to a minimum. We limit the use of private automobiles when possible (often, staff members donate the cost of trips, both in the area and around the state). Utilities are monitored to conserve costs.

Budget Summary

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
General Fund Transfer	$ 162,000	$ -	$ -	$ -
Special Revenue Transfer	$ -	$ 162,000	$ 236,120	$ 255,400

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 to 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

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
General Fund Transfer	$ 150,000	$ -	$ -	$ -
Special Revenue Transfer	$ -	$153,000	$150,000	$ 158,945

SOLID WASTE DISTRICT

History

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.

Mission

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

Goals

- Maintain a constant annual disposal tonnage over the planning period despite an increase in population and industrial activity

- Provide consistent and universal access to collection services for solid waste to all citizens in Whitfield County

- Ensure that solid waste handling facilities have capacity to handle all solid waste generated in the County, do not negatively impact the natural environment or public health, and are consistent with the Solid Waste Management Plan

- Ensure that proposed solid waste handling facilities and expansions are consistent with environmental requirements, local land use plans, and the Solid Waste Management Plan

- Ensure that all citizens of Whitfield County have access to information about waste reduction and solid waste management

Narrative

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

Budget Summary

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
General Fund Transfer	$ 384,516	$ -	$ -	$ -
Special Revenue Fund Transfer	$ -	$ 378,510	$ 425,000	$ 425,000

HOTEL/MOTEL TAX

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

Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Costs	225,250	238,831	204,300	216,500
Total	$ 225,250	$ 238,831	$ 204,300	$ 216,500

CAPITAL PROJECTS FUNDS

The Capital Projects Funds include the Special Purpose Local Option Sales Tax (SPLOST) Fund and the Capital Acquisitions Fund.

The SPLOST Fund is used to account for the acquisition and construction of major capital assets. Revenues are derived primarily form the special purpose local option sales taxes and earning on investments.

The Capital Acquisitions Fund is used to account for the acquisition of capital expenditures. Revenues are derived from the financing resources transferred from the General Fund and loans issued.

Budget Summary
SPLOST Fund

	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-
Supplies	-	-	-
Capital Outlay	6,004,302	21,000,000	16,000,000
Debt Service	-	-	-
Total	$ 6,004,302	$ 21,000,000	$ 16,000,000

Budget Summary
Capital Acquisitions Fund

	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-
Supplies	-	-	-
Capital Outlay	2,911,588	9,135,065	7,953,106
Debt Service	297,019	126,273	122,916
Total	$ 3,208,607	$ 9,261,338	$ 8,076,022

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 guaranteeing 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.

In 2013, the JDA issued $7,185,000 of revenue bonds for a Public Infrastructure Project consisting of public infrastructure including the extension of public water, sewer, and gas lines. The funds to satisfy annual debt service on the 2013 bond issuance will be placed in the debt service fund each year.

Budget Summary

	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	546,269	442,932	2,039,052	1,934,620
Total	$ 546,269	$ 442,932	$ 2,039,052	$ 1,934,620

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 System –** This fund accounts 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. The County supplements the Trade Center operational revenue as needed through transfers from the General Fund and the Hotel/Motel Tax Special Revenue Fund.

Enterprise funds do not require budgets under state regulations. Whitfield County has voluntarily chosen to budget for the Whitfield County Transit System.

TRANSIT SYSTEM

Mission

The mission of the Transit System is to provide our customers access to all regions of Whitfield County by providing a quality, dependable, safe, accessible, and affordable transit service, thereby enhancing the mobility of the general public as well as the disadvantaged.

Goals

- To foster and maintain an effective and efficient network of transportation services available to the public.
- To extend our services throughout the county by advertising and outreach to ensure that persons needing the service are aware and are able to use the service.
- To implement service expansions or improvements as may be recommended or as may be agreed upon between our regional contractors and subcontractors.
- To cross train employees in order to provide additional backup in areas where needed and in order to maintain quality service to our customers.

Performance Measures

Measure	Actual FY2012	Actual FY2013	Actual FY2014	Projected FY2015
Monthly - per Bus:				
Avg Miles	2,189	3,495	2,443	2,600
Hours of Operation	180	180	180	180
Trips	460	485	447	500
Annual Trips	49,567	47,748	40,122	44,100

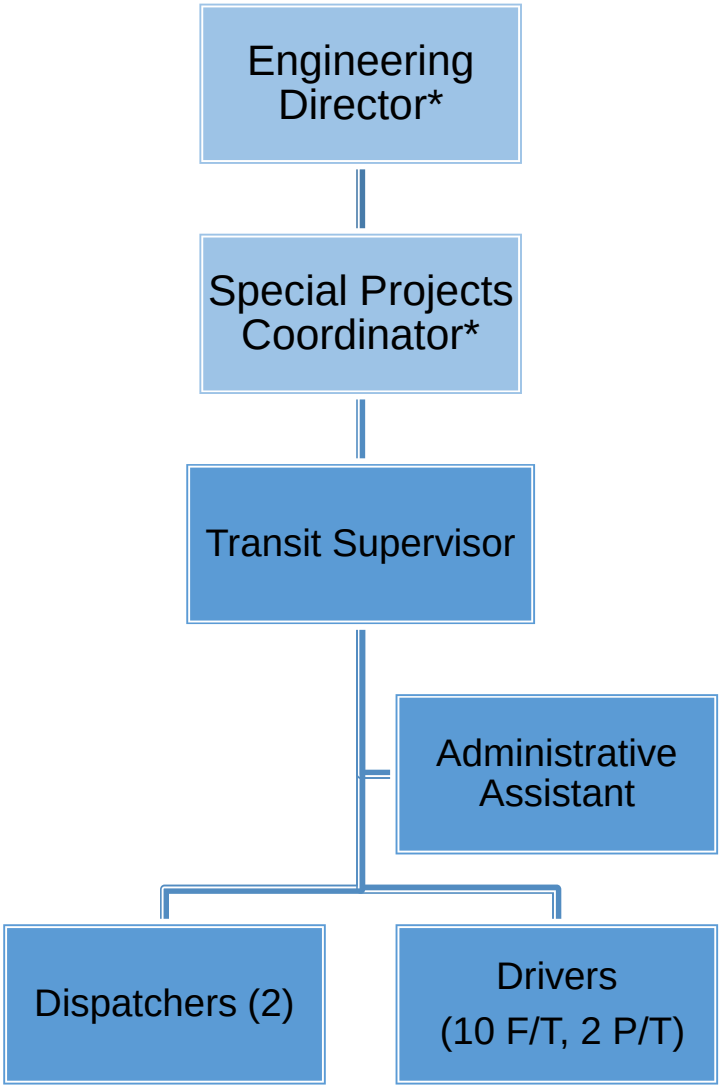
Budget Summary

Departmental Expense	Actual FY2012	Actual FY2013	Amended FY2014	Approved FY2015
Personal Services & Benefits	$ 417,747	$ 412,233	$ 496,820	$ 568,505
Purchased/Contracted Services	57,123	37,972	45,150	45,300
Supplies	154,864	136,264	156,555	151,050
Capital Outlay	-	-	-	-
Depreciation	82,118	83,002	80,000	84,000
Total	$ 711,853	$ 669,471	$ 778,525	$ 848,855

Position Summary

	FY 2013	FY 2014	FY 2015
Permanent	14.0	14.0	14.0
Part Time	2.0	2.0	2.0
Total	**16.0**	**16.0**	**16.0**

Transit System



* Director and Special Projects Coordinator are paid out of the Co. Engineer budget.

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 funds:

- **Workers' Compensation Fund –** This fund accounts for the County's workers' 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 and maintains a type of stop loss policy which limits the County's liability for catastrophic claims.

- **Health Insurance Fund –** This fund accounts 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 and maintains a stop loss policy which limits the County's liability for catastrophic claims.

Internal service funds do not require budgets under state regulations.

CAPITAL FUND NARRATIVE

The FY 2015 Budget includes a FIVE-YEAR plan for capital expenditures. Capital Projects for FY14 that haven't been completed have been continued into FY15. This Capital Expenditures Plan is designed to allow the County to plan for and fund future capital needs. However, the effect of falling revenues has prevented the reservation for future expenditures and has resulted in much of the planned spending for FY15 to be deferred. Whitfield County voters passed a $48 million dollar SPLOST in 2008 for the main purpose of financing capital outlay projects involving roads, streets, and bridges. The County has completed collections on this three year SPLOST.

Whitfield County has not had a SPLOST in place since December 31, 2010. With the absence of a current SPLOST, funding for future capital outlay projects must come from the general fund. Many of the funding for future capital outlay projects listed on the Capital Spreadsheet will depend on the passage of a 2015 SPLOST referendum that will be presented to the voters on March 17, 2015. The 2015 four year SPLOST, if passed, would raise an estimated $64 million dollars and would finance many crucial capital needs for the County to include a new public safety communication system, a new fire station, new public safety equipment, road improvements, and recreation improvements.

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

Building & Grounds

1. Building Infrastructure Upgrades. The County has an inventory of 47± buildings. It is important to have a continuing maintenance program to repair or replace essential equipment such as heating and air conditioning, roof treatments and other upkeep work. The reinvestment program will fund the work. (2016 – 2019)

2. Eastbrook Gym. Replace Roof. This is a carryover from FY14. (2015)

3. Administration Building #1 & #2, Renovation. 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. Admin. Building #1 is also in need of significant upgrades. (2016 – 2017)

   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 beyond the 5-year window.**

4. Remodel Old Section of Main Courthouse. The carpet & tile in halls and lobbies of the older section of the main courthouse will be replaced. (2016)

5. Praters Mill. Extend sewer system for north side of Hwy. (2015). Install restroom (2016).

Courthouse Security Improvements

Various improvements are needed around the area of the Courthouse in order to enhance security and safety efforts.

1. Vehicle Denial Barriers. (2015)

2. Security Gate System. (2015)

3. Additional Lighting. (2015)

Detention Facility Expansion

1. Improvements to Existing Facility. Ironwork improvements. (2015)

2. Detention Facility Expansion. It is difficult to predict when it will be necessary to add space for the Detention Facility 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. (2019)

Emergency Communications—E911 & Emergency Management

In order to provide the best possible service to County residents, the various emergency hardware and software systems should be updated and upgraded on an ongoing basis. The County invested in a CAD (Computer Aided Dispatch) hardware and software system upgrade in 2013 and 2014. Future plans call for additional updates and upgrades to systems as noted below. Future projects also include outfitting a Back-up Center in case the current 911 Center should be rendered unusable due to a natural disaster, current building expansion, and a new public communications system.

The County's current public safety communications system depends on outdated technology that was placed in service in the 1970's. The current system is expensive to maintain and cannot be easily repaired. Buildings used to house communications equipment and radio towers do not meet industry standards. Numerous dead zones throughout the county sometimes make it impossible for public safety officials to communicate back to headquarters or with each other on the scene, leaving them vulnerable in case of an emergency.

The solution to this problem is to join with other counties in a cooperative communications effort through the Tennessee Valley Regional Communications System (TVRCS) at less than half the cost of building a system from scratch that would serve only Whitfield County. Regional efforts would cut costs and TVRCS provides regular maintenance and upgrades to equipment within the system. TVRCS provides towers, maintenance buildings, and equipment that meet the much stricter standards of industry today. This new system would provide radio coverage for public safety workers in an estimated 93.6% of Whitfield County, up from an estimated 20% - 46% currently.

The cost of the new system is an estimated $12 million dollars and funding would be provided from the new 2015 SPLOST if passed.

1. Digital Emergency Operations Communication System. (2016)
2. 911 Back-up Center Equipment. (2017)
3. 911 VOIP Phone System. (2018)
4. 911 Dispatch Updates-CAD/Computers/Furnishings. (2018)
5. 911 Center Building Expansion. (2019)
6. Parking Lot Repairs. (2019)
7. Mobile CAD System. (2019)
8. 4-Wheel drive SUV. (2015)

Fire Department

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. New station. (2016)

2. Fire Station #12. New station. (2018)

3. Fire Station Headquarters. New HQ building and combined station. (2019)

4. Fire Station Remodeling. Remodeling for 7-8 stations. (2019)

5. Burn Building and Training Tower. Update the Burn Building to meet new ISO standards. (2015). New props and renovations are needed for the Training Tower (2017).

6. Operations Command Vehicle. (2015)

7. 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 (2016-2019). In addition, the Fire Department has identified the need for 2 ladder trucks: the 1st to support the new county high school (2015) and the 2nd to support the Carbondale Business Park (2017).

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. 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. (2017)

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 items discussed below, each year it is important to have a program to replace aging hardware and software computer systems.

1. Financial Software. The Finance Department will complete the purchase and implementation of the new financial software system and document storage system begun in FY14. (2015)

2. Document Management Software-DA's Office. This will allow the DA's Office to scan and store digital versions of their case files for archive purposes and also will allow for more efficient access to the information. (2015)

3. Computers/Virtual Desktops/Equipment Updates. (2015-2019)

4. Data Recovery Site-Equipment and Electrical. (2015)

5. Security Proximity Card Readers. This will replace bar code readers with proximity, increasing security and requiring less maintenance. (2015)

6. Server Migration for Sheriff's Office. (2015)

7. Network Fax. This will eliminate hardware and reduce paper and toner costs. (2016)

8. Audio/Video Replacement in BOC Meeting Room. (2016)

9. Sound/Security System for Courts. (2016-2018)

10. Network Switches. (2016)

11. Upgrade Storage/Servers/Backup System. (2017)

12. Update GIS Aerial Photography. (2018)

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.
    a. Football field and tennis court lighting. (2015)
    b. Gymnasium/community building/restrooms. (2016-2017)

2. Recreation Office Gym Remodeling. Resurface gym floor. (2015)

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. (2016)

4. Westside Park. The County purchased 98 acres of property for a new site in 2010 that is much better suited for park use and allows for more features including a completed Miracle Field. Accordingly, the old site is being closed out. The Miracle Field was partially funded by donations through a fund setup with the Community Foundation. Phase I of the Westside Park Project was completed in 2012. Phase II was completed in 2014. Construction for Phase III and Phase IV is scheduled for 2019.

Public Works

1. Economic Development Projects. Capital project in the County consisting of public infrastructure including the extension of public water, sewer, and gas lines. (2015)

2. Road Projects. Repave Yeager Drive, stripe the left and right turn lanes off Yeager Drive and extend the deceleration lane from the Pilot gas station to Yeager Drive. (2015)

3. Road Projects. Road, bridge, and culvert improvements, paving and patching. At the State and local level, 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. If the 2015 SPLOST is passed, more investment is programmed into the maintenance, upgrade and repair of roads. In the absence of SPLOST funds road maintenance and repairs will prove challenging to fund in upcoming years. The budget plan for FY15 is to take advantage of the LMIG Program though it has been greatly reduced by the state. Funding for general paving and resurfacing was removed from the General Fund budget for FY15. (2015-2019)

4. Guard Rails, Ancillary Work. (2015)

5. 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. (2015 - 2019)

Sheriff's Office

The Inmate Work Crew from the Detention Facility currently mows and maintains several county areas. This helps reduce County personnel costs. This program is in need of a few capital improvements. The large mower purchased in 1997 needs to be replaced as it is now in need of costly repairs. Also, equipment used by the crew is being stored in off-site facilities. It would be beneficial to have a metal fabricated storage building at the Detention Center complex.

1. Mower for Inmate Crew. (2015)

2. Storage Building for Inmate Crew Equipment. (2015)

The Patrol Division has researched the purchase of a camera/tag reader. This technology will increase officer efficiency and safety.

3. Camera/Tag Reader. (2015)

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 FY15 budget includes $264,060 for vehicle replacement and $122,916 in capital lease payments for various large equipment for Public Works and Parks & Recreation. For years 2016-2019, funding is also planned for this program.

Transportation SPLOST

In 2008, a tax referendum for transportation (SPLOST) was passed to fund road projects in excess of $45M. The projects will improve traffic safety and congestion in the towns and unincorporated areas. The SPLOST collections ended in December 2010. Several projects are still under construction and are planned to be completed in 2015.

CAPITAL SPREADSHEET
FY2015-2019

	2015	2016	2017	2018	2019	TOTALS
Buildings & Grounds						
1. Building Infrastructure Upgrades	-	55,000	56,650	58,350	60,100	**230,099**
2. Eastbrook Gym - Replace Roof	**200,000**	-	-	-	-	**200,000**
3. Admin. Bldgs. 1&2 Renovation	-	300,000	300,000	-	-	**600,000**
***Max cost could be $1.5M						
4. Remodel old section of Courthouse	-	145,000	-	-	-	**145,000**
***Architectural report pending						
5. Praters Mill	-	75,000	25,000	-	-	**100,000**
	200,000	575,000	381,650	58,350	60,100	**1,275,099**
Funding Sources						
Capital Projects Fund Balance	-	-	-	-	-	-
Gen Fund Operating Revenue	**200,000**	575,000	381,650	58,350	60,100	**1,275,099**
	200,000	575,000	381,650	58,350	60,100	**1,275,099**

	2015	2016	2017	2018	2019	TOTALS
Courthouse Security Improvements						
1. Vehicle Denial Barriers	**24,000**	-	-	-	-	**24,000**
2. Security Gate System	**22,000**	-	-	-	-	**22,000**
3. Lighting	**12,500**	-	-	-	-	**12,500**
	58,500	-	-	-	-	**58,500**
Funding Sources						
Capital Projects Fund Balance	-	-	-	-	-	-
Gen Fund Operating Revenue	**58,500**	-	-	-	-	**58,500**
	58,500	-	-	-	-	**58,500**

	2015	2016	2017	2018	2019	TOTALS
Detention Facility Expansion						
Design & Engineering	-	-	-	-	700,000	**700,000**
Construction	**88,000**	-	-	-	6,500,000	**6,588,000**
	88,000	-	-	-	7,200,000	**7,288,000**
Funding Sources						
Future SPLOST	-	-	-	-	7,200,000	**7,200,000**
Gen Fund Operating Revenue	**88,000**	-	-	-	-	**88,000**
	88,000	-	-	-	7,200,000	**7,288,000**

	2015	2016	2017	2018	2019	TOTALS
Emergency Communications						
1. Digital Communications System	-	12,000,000	-	-	-	**12,000,000**
2. 911 Back-up Center Equipment	-	-	250,000	-	-	**250,000**
3. 911 VOIP Phone System	-	-	-	750,000	-	**750,000**
4. Dispatch Update-CAD/Computers/Furnishings	-	-	-	750,000	-	**750,000**
5. 911 Center Building Expansion	-	-	-	-	800,000	**800,000**
6. 911 Center Parking Lot Repairs	-	-	-	-	35,000	**35,000**
7. Mobile CAD System	-	-	-	-	3,500,000	**3,500,000**
8. 4-Wheel Drive SUV	**35,000**	-	-	-	-	**35,000**
	35,000	12,000,000	250,000	1,500,000	4,335,000	**18,120,000**
Funding Sources						
Future SPLOST	-	12,000,000	-	-	-	**12,000,000**
911 Fund Balance	**35,000**	-	250,000	1,500,000	4,335,000	**6,120,000**
	35,000	12,000,000	250,000	1,500,000	4,335,000	**18,120,000**

	2015	2016	2017	2018	2019	TOTALS
Fire Department						
1. Fire Station #11						
Acquisition	-	-	-	-	-	-
Engineering/Design	-	100,000	-	-	-	**100,000**
Construction	-	1,100,000	-	-	-	**1,100,000**

CAPITAL SPREADSHEET
FY2015-2019

Outfitting	-	200,000	-	-	-	**200,000**
2. Fire Station #12						
Acquisition	-	-	-	20,000	-	**20,000**
Engineering/Design	-	-	-	100,000	-	**100,000**
Construction	-	-	-	1,200,000	-	**1,200,000**
Outfitting	-	-	-	250,000	-	**250,000**
3. Fire Station HQ						
Engineering/Design	-	-	-	-	150,000	**150,000**
Construction	-	-	-	-	2,750,000	**2,750,000**
Outfitting	-	-	-	-	300,000	**300,000**
4. Fire Station Remodeling	-	-	-	-	595,000	**595,000**
5. Fire Burn Bldg/Training Tower	**163,500**	-	182,000	-	-	**345,500**
6. Other vehicles	**55,000**	-	-	-	-	**55,000**
7. Fire Truck Replacement Schedule						
Ladder Truck	**1,300,000**	-	1,300,000	-	-	**2,600,000**
Pumper Truck	-	425,000	437,750	450,883	464,409	**1,778,041**
	1,518,500	1,825,000	1,919,750	2,020,883	4,259,409	**11,543,541**
Funding Sources						
Future SPLOST	-	1,400,000	1,300,000	1,570,000	3,200,000	**7,470,000**
Fire District Operating Revenue	**1,518,500**	425,000	619,750	450,883	1,059,409	**4,073,541**
	1,518,500	1,825,000	1,919,750	2,020,883	4,259,409	**11,543,541**

	2015	2016	2017	2018	2019	**TOTALS**
Green Space, Historic Preservation						
1. Property Acquisition	-	-	250,000	-	-	**250,000**
2. Trail Heads, trail improvements	-	-	60,000	-	-	**60,000**
3. Tunnel Hill Historic Park	-	-	-	-	-	**-**
trails, roads, sidewalks						**-**
4. Develop Interpretative Sites	-	-	-	-	-	**-**
	-	-	310,000	-	-	**310,000**
Funding Sources						
Grants	-	-	-	-	-	**-**
Gen Fund Operating Revenue	-	-	310,000	-	-	**310,000**
	-	-	310,000	-	-	**310,000**

	2015	2016	2017	2018	2019	**TOTALS**
Information Technology Strategy						
1. Financial Software	**70,880**	-	-	-	-	**70,880**
2. DA Document Management Software	**25,000**	-	-	-	-	**25,000**
3. Computers/Virtual Desktops/Equipment Updates	**57,000**	65,000	65,000	65,000	65,000	**317,000**
4. Data Recovery Equipment/Electrical	**25,000**	-	-	-	-	**25,000**
5. Security Proximity Card Readers	**12,000**	-	-	-	-	**12,000**
6. Server Migration for Sheriff's Office	**11,040**	-	-	-	-	**11,040**
7. Network Fax	-	10,000	-	-	-	**10,000**
8. Audio/Video Replacement in BOC Meeting Room	-	22,000	-	-	-	**22,000**
9. Sound/Security System for Courts	-	35,000	35,000	35,000	-	**105,000**
10 Network Switches	-	45,000	-	-	-	**45,000**
11. Update Storage/Servers/Backup System	-	-	300,000	-	-	**300,000**
12. Update GIS Aerial Photography	-	-	-	17,000	-	**17,000**
	200,920	177,000	400,000	117,000	65,000	**959,920**
Funding Sources						
Capital Projects Fund Balance	-	-	-	-	-	**-**
Gen Fund Operating Revenue	**200,920**	177,000	400,000	117,000	65,000	**959,920**
	200,920	177,000	400,000	117,000	65,000	**959,920**

	2015	2016	2017	2018	2019	**TOTALS**
Parks						
1. Edwards Park Construction						
a. Football Field and Tennis Court Lighting	**225,000**	-	-	-	-	**225,000**
b. Gymnasium/Community Building/Restrooms	-	1,300,000	1,200,000	-	-	**2,500,000**

CAPITAL SPREADSHEET
FY2015-2019

2. Resurface Rec Office Gym Floor	**75,000**	-	-	-	-	**75,000**
3. Acquire Southside Park Land	**-**	1,000,000	-	-	-	**1,000,000**
4. Westside Park Construction						
a. Phase III:						
Picnic Pavilions	**-**	-	-	-	275,000	**275,000**
Fishing Pier	**-**	-	-	-	155,000	**155,000**
Walking Track	**-**	-	-	-	100,000	**100,000**
b. Phase IV:						
Soccer/Football Fields	**-**	-	-	-	1,000,000	**1,000,000**
	300,000	2,300,000	1,200,000	-	1,530,000	**5,330,000**
Funding Sources						
Future SPLOST	**-**	2,300,000	1,200,000	-	-	**3,500,000**
Grants	**-**	-	-	-	100,000	**100,000**
Capital Projects Fund Balance	**-**	-	-	-	-	**-**
Gen Fund Operating Revenue	**300,000**	-	-	-	1,430,000	**1,730,000**
	300,000	2,300,000	1,200,000	-	1,530,000	**5,330,000**

	2015	2016	2017	2018	2019	**TOTALS**
Public Works						
1. Economic Development Projects	**6,500,000**	-	-	-	-	**6,500,000**
2. Road Projects - Yeager Road	**200,000**	-	-	-	-	**200,000**
3. Road Projects - Other	**1,287,852**	2,040,000	2,040,000	2,040,000	2,040,000	**9,447,852**
4. Guard rails, ancillary work	**136,000**	-	-	-	-	**136,000**
5. Road Equipment Replacement	**85,581**	690,000	720,000	650,000	500,000	**2,645,581**
	8,209,433	2,730,000	2,760,000	2,690,000	2,540,000	**18,929,433**
Funding Sources						
Future SPLOST	**-**	-	-	-	-	**-**
Grant-State DOT	**-**	-	-	-	-	**-**
State DOT - LMIG	**798,348**	800,000	800,000	800,000	800,000	**3,998,348**
Capital Projects Fund Balance	**6,585,581**	-	-	-	-	**6,585,581**
Gen Fund Operating Revenue	**825,504**	1,930,000	1,960,000	1,890,000	1,740,000	**8,345,504**
	8,209,433	2,730,000	2,760,000	2,690,000	2,540,000	**18,929,433**

	2015	2016	2017	2018	2019	**TOTALS**
Sheriff's Office						
1. Mower for Inmate Crew	**12,000**	-	-	-	-	**12,000**
2. Storage Building for Inmate Crew Equipment	**24,000**	-	-	-	-	**24,000**
3. Camera/Tag Reader	**20,045**	-	-	-	-	**20,045**
	56,045	-	-	-	-	**56,045**
Funding Sources						
Future SPLOST	**-**	-	-	-	-	**-**
Federal Forfeiture Fund	**-**	-	-	-	-	**-**
Gen Fund Operating Revenue	**56,045**	-	-	-	-	**56,045**
	56,045	**-**	**-**	**-**	**-**	**56,045**

	2015	2016	2017	2018	2019	**TOTALS**
Vehicle/Motorized Equipment-all depts.						
Replacement of Vehicles	**224,060**	100,000	100,000	100,000	100,000	**624,060**
Sheriff's Dept	**40,000**	360,000	360,000	360,000	360,000	**1,480,000**
Capital Lease Payments	**122,916**	100,608	97,909	17,925	-	**339,358**
	386,976	560,608	557,909	477,925	460,000	**2,443,418**
Funding Sources						
Future SPLOST	**-**	-	-	-	-	**-**
Federal Forfeiture Fund	**-**	-	-	-	-	**-**
Capital Projects Fund Balance	**43,273**	-	-	-	-	**43,273**
Gen Fund Operating Revenue	**343,703**	560,608	557,909	477,925	460,000	**2,400,145**
	386,976	560,608	557,909	477,925	460,000	**2,443,418**

CAPITAL SPREADSHEET
FY2015-2019

	2015	2016	2017	2018	2019	TOTALS
Transportation SPLOST						
Design/Engineering/Construction	**16,000,000**	-	-	-	-	**16,000,000**
	16,000,000	-	-	-	-	**16,000,000**
Funding Sources						
SPLOST Capital Fund-Fund Balance	**16,000,000**	-	-	-	-	**16,000,000**
	16,000,000	-	-	-	-	**16,000,000**

Overall Summary of Capital Expenditures	2015	2016	2017	2018	2019	TOTALS
Buildings & Grounds	**200,000**	575,000	381,650	58,350	60,100	**1,275,099**
Courthouse Security Improvements	**58,500**	-	-	-	-	**58,500**
Detention Facility Expansion	**88,000**	-	-	-	7,200,000	**7,288,000**
Emergency Communications	**35,000**	12,000,000	250,000	1,500,000	4,335,000	**18,120,000**
Fire Department	**1,518,500**	1,825,000	1,919,750	2,020,883	4,259,409	**11,543,541**
Greenspace, Historic Preservation	**-**	-	310,000	-	-	**310,000**
Information Technology Strategy	**200,920**	177,000	400,000	117,000	65,000	**959,920**
Parks	**300,000**	2,300,000	1,200,000	-	1,530,000	**5,330,000**
Public Works	**8,209,433**	2,730,000	2,760,000	2,690,000	2,540,000	**18,929,433**
Sheriff's Office	**56,045**	-	-	-	-	**56,045**
Vehicle/Motorized Equipment-all depts	**386,976**	560,608	557,909	477,925	460,000	**2,443,418**
Transportation SPLOST	**16,000,000**	-	-	-	-	**16,000,000**
Total	**27,053,374**	20,167,608	7,779,309	6,864,157	20,449,509	**82,313,957**

Overall Summary of Funding Sources	2015	2016	2017	2018	2019	TOTALS
Future SPLOST	**0**	15,700,000	2,500,000	1,570,000	10,400,000	**30,170,000**
SPLOST Capital Fund-Fund Balance	**16,000,000**	0	0	0	0	**16,000,000**
Grants/Donations	**0**	0	0	0	100,000	**100,000**
Grant State DOT	**0**	0	0	0	0	**0**
State DOT-LMIG	**798,348**	800,000	800,000	800,000	800,000	**3,998,348**
Federal Forfeiture Fund	**0**	0	0	0	0	**0**
911 Fund Balance	**35,000**	0	250,000	1,500,000	4,335,000	**6,120,000**
Capital Projects Fund Balance	**6,628,854**	0	0	0	0	**6,628,854**
Fire District Operating Revenue	**1,518,500**	425,000	619,750	450,883	1,059,409	**4,073,541**
Gen Fund Operating Revenue	**2,072,672**	3,242,608	3,609,559	2,543,275	3,755,100	**15,223,213**
Total	**27,053,374**	20,167,608	7,779,309	6,864,157	20,449,509	**82,313,957**

NOTE The total expenditures above include $1,423,852 of road and bridge improvements budgeted within the Public Works Dept.'s budget.

GENERAL LONG-TERM DEBT

Debt Service Payments by Budget Line (Principal & Interest)

	Principal	Interest	Total Payment
General Fund Expenditures:			
Debt Service			
Notes Payable	94,960	20,179	115,139
Bonds			
Series 2009	$ 365,000	$ 71,693	$ 436,693
Series 2010A	370,000	65,637	435,637
Series 2010B	350,000	272,745	622,745
Series 2011	310,000	62,150	372,150
Bond Totals	1,395,000	472,225	1,867,225
Debt Service Total **	1,489,960	492,404	1,982,364
Other Financing Uses - Transfer to Capital Projects			
Capital Leases	115,768	7,148	122,916
Transfer Total	115,768	7,148	122,916
Total General Fund Expenditures **	1,605,728	499,552	2,105,280
Debt Service Fund Expenditures:			
Debt Service			
Intergovernmental Liability	220,215	14,405	234,620
Bonds - Series 2013	1,631,000	68,940	1,699,940
Total Debt Service Fund Expenditures	1,851,215	83,345	1,934,560
Total FY2015 Debt Service Payments	**$ 3,456,943**	**$ 582,897**	**$ 4,039,840**

** The General Fund expenditures also include estimated costs in the Debt Service line related to a Tax Anticipation Note: $30,000 in issuance costs and $25,000 in interest expense.

Debt Service Balance Summary

Changes in Long Term Liabilities:

	12/31/2013	Additions	Reductions	Balance 12/31/2014	Due Within One Year P&I
Governmental Activities:					
Intergovernmental Liability	$ 680,839	$ -	$ 310,347	$ 370,492	$ 234,620
Capital Leases	207,753	221,164	102,886	326,031	122,916
Notes Payable	569,760	-	94,960	474,800	115,139
Bonds	20,385,000	-	2,965,000	17,420,000	3,567,165
Business Type Activities:					
Capital Leases	-	-	-	-	-
Total Long Term Liabilities	**$ 21,843,352**	**$ 221,164**	**$ 3,473,193**	**$ 18,591,323**	**$ 4,039,840**

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 have been reserved and will be paid out of the Debt Service Fund. The annual payments of the intergovernmental liability as of December 31, 2014, are as follows:

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

Year	Principal	Interest	Total
2015	220,215	14,405	234,620
2016	124,769	4,861	129,630
2017	25,508	329	25,837
Total	$ 370,492	$ 19,595	$ 390,087

Capital Leases:

The County has several capital leases used to finance equipment for the Recreation and Public Works Departments. The debt service for the lease payments are budgeted in the Capital Project Fund.

2011 Lease:

The County acquired 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 future payments on the note payable with BB&T for this purchase as of December 31, 2014, are as follows:

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

Year	Principal	Interest	Total
2015	10,563	234	10,797
2016	2,687	12	2,699
Total	$ 13,250	$ 246	$ 13,496

2012 Lease:

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 minimum future lease obligations for this lease as of December 31, 2014, are as follows:

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

Year	Principal	Interest	Total
2015	13,907	303	14,210
Total	$ 13,907	$ 303	$ 14,210

2013 Lease:

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 minimum future lease obligations for this lease as of December 31, 2014, are as follows:

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

Year	Principal	Interest	Total
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	$ 117,639	$ 3,573	$ 121,212

2014 Lease:

The County acquired several pieces of equipment for the use of the Public Works Department in April 2014 under a 4 year capital lease contract with Deere Credit, Inc. The equipment purchases were as follows: 2 utility tractors, 2 side mount rotary mowers, 2 rear flail mowers. The minimum future lease obligations for this lease as of December 31, 2014, are as follows:

Deere Credit, Inc.	
Financed	$ 221,164
Interest Rate	3.00%
Period	4 Years

Year	Principal	Interest	Total
2015	53,897	4,700	58,597
2016	55,536	3,061	58,597
2017	57,226	1,371	58,597
2018	14,576	73	14,649
Total	$ 181,235	$ 9,205	$ 190,440

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. The debt service on this note is budgeted in the General Fund, Debt Service line. The future note payments as of December 31, 2014, are as follows:

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

Year	Principal	Interest	Total
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	$ 474,800	$ 60,537	$ 535,337

Bonds:

The County has four Revenue Bond Series, issued through the Dalton-Whitfield Joint Development Authority, which are backed by a pledge of up to 1 Mill of property tax proceeds. The debt service on these four bonds is 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	Principal	Interest	Total
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	$ 1,975,000	$ 220,524	$ 2,195,524

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 which was named the Carbondale Business Park.

The roads, entrances, and development are all for public purposes and were issued under a non-taxable bond issue (Series 2010A) for 10 years.

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. As parcels of land are sold, that portion of these bonds will be retired.

Series 2010A bonds were issued in the amount of $3,775,000 and Series 2010B bonds were issued as taxable bonds in the amount of $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
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	$ 2,395,000	$ 219,559	$ 2,614,559

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
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	$ 5,125,000	$ 1,704,107	$ 6,829,107

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
Issued	$ 3,220,000
Interest Rate	2.825%
Period	10 Years

Year	Principal	Interest	Total
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	$ 2,355,000	$ 240,055	$ 2,595,055

Series 2013:

In 2013 the County issued $7,185,000 of revenue bonds through the Dalton Whitfield Joint Development Authority. The proceeds will be used to finance a capital project in the county consisting of public infrastructure including the extension of public water, sewer, and gas lines. This bond is backed by the full faith and credit of Whitfield County. The debt service on this bond is budgeted in the Debt Service Fund. The future bond payments for Series 2013 are as follows:

Bond Series	2013
Issued	$ 7,185,000
Interest Rate	1.45%
Period	5 Years

Year	Principal	Interest	Total
2015	1,631,000	68,940	1,699,940
2016	1,654,000	45,124	1,699,124
2017	1,679,000	20,960	1,699,960
2018	606,000	4,394	610,394
Total	$ 5,570,000	$ 139,418	$ 5,709,418

STATISTICAL SECTION

This part of the Whitfield County's FY15 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 POSITION BY COMPONENT

continued

	2013	2012	2011	2010
Governmental activities				
Net investment in capital assets	$ 264,426,126	$ 281,831,473	$ 298,068,417	$ 314,908,444
Restricted	34,560,814	34,918,133	41,623,716	49,906,086
Unrestricted	5,793,885	7,305,907	3,991,169	2,686,344
Total governmental activities net position	$ 304,780,825	$ 324,055,513	$ 343,683,302	$ 367,500,874
Business-type activities				
Net investment in capital assets	$ 187,375	$ 181,521	$ 175,051	$ 195,913
Restricted	-	-	-	-
Unrestricted	15,385,978	15,573,756	16,019,134	16,554,558
Total business-type activities net position	$ 15,573,353	$ 15,755,277	$ 16,194,185	$ 16,750,471
Primary government				
Net investment in capital assets	$ 264,613,501	$ 282,012,994	$ 298,243,468	$ 315,104,357
Restricted	34,560,814	34,918,133	41,623,716	49,906,086
Unrestricted	21,179,863	22,879,663	20,010,303	19,240,902
Total primary government net position	$ 320,354,178	$ 339,810,790	$ 359,877,487	$ 384,251,345

WHITFIELD COUNTY, GEORGIA
NET POSITION BY COMPONENT

2009	2008	2007	2006	2005	2004
$ 335,443,861	$ 355,333,747	$ 374,684,055	$ 81,185,089	$ 70,526,451	$ 52,865,951
34,331,858	24,570,411	15,955,414	15,383,073	23,470,652	19,932,568
10,059,677	19,997,376	24,151,281	26,101,369	14,273,215	18,040,518
$ 379,835,396	$ 399,901,534	$ 414,790,750	$ 122,669,531	$ 108,270,318	$ 90,839,037
$ 292,761	$ 396,812	$ 561,652	$ 705,872	$ 1,027,950	$ 1,137,796
-	-	-	-	-	-
14,446,662	14,674,763	14,435,982	15,464,455	14,880,107	14,603,307
$ 14,739,423	$ 15,071,575	$ 14,997,634	$ 16,170,327	$ 15,908,057	$ 15,741,103
$ 335,736,622	$ 355,730,559	$ 375,245,707	$ 81,890,961	$ 71,554,401	$ 54,003,747
34,331,858	24,570,411	15,955,414	15,383,073	23,470,652	19,932,568
24,506,339	34,672,139	38,587,263	41,565,824	29,153,322	32,643,825
$ 394,574,819	$ 414,973,109	$ 429,788,384	$ 138,839,858	$ 124,178,375	$ 106,580,140

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION

continued

	2013	2012	2011	2010	2009
Expenses					
Governmental activities:					
General government	$ 7,945,573	$ 8,017,307	$ 7,510,940	$ 9,037,213	$ 8,971,621
Judicial	5,918,081	5,551,125	5,576,945	6,606,481	6,703,392
Public safety	20,328,667	18,991,668	18,841,608	21,619,839	21,162,964
Public works	26,820,775	26,983,422	26,920,990	29,446,224	32,050,773
Health and welfare	736,259	734,949	767,338	1,482,510	1,839,106
Culture and recreation	1,575,465	1,418,859	1,098,824	1,418,981	1,390,013
Housing and development	2,160,119	2,312,731	4,786,369	2,887,052	4,775,999
Interest on long-term debt	834,987	678,908	677,121	299,174	171,446
Total governmental activities expenses	$ 66,319,926	$ 64,688,969	$ 66,180,135	$ 72,797,474	$ 77,065,314
Business-type activities:					
Northwest Georgia Trade and Convention Ctr	$ -	$ 73,557	$ 756,092	$ 588,783	$ 615,772
Whitfield Transit System	669,469	711,853	674,449	674,426	495,783
Dalton-Whitfield SWM Authority	187,750	365,351	302,548	1,564,727	223,566
Total business-type activities expenses	857,219	1,150,761	1,733,089	2,827,936	1,335,121
Total primary government expenses	$ 67,177,145	$ 65,839,730	$ 67,913,224	$ 75,625,410	$ 78,400,435
Program Revenues					
Governmental activities:					
Charge for services:					
General government	$ 1,684,920	$ 1,480,320	$ 1,446,966	$ 1,412,134	$ 1,930,295
Judicial	2,276,747	3,284,628	2,542,433	2,339,923	2,701,128
Public safety	2,405,724	2,255,613	2,037,259	2,126,490	2,189,184
Public works	158,166	23,768	14,842	362,958	382,115
Culture and recreation	38,607	27,755	29,034	43,543	-
Housing and development	-	-	74,454	-	34,168
Operating grants and contributions	1,162,832	909,197	1,386,215	2,916,647	822,835
Capital grants and contributions	4,457,162	961,531	1,157,732	1,394,657	-
Total governmental activities program revenues	$ 12,184,158	$ 8,942,812	$ 8,688,935	$ 10,596,352	$ 8,059,725
Business-type activities:					
Charge for services:					
Northwest Georgia Trade and Convention Ctr	$ 5,825	$ -	$ -	$ -	$ -
Whitfield Transit System	245,922	238,587	247,812	277,987	199,598
Dalton-Whitfield SWM Authority	-	-	-	-	-
Operating grants and contributions	290,077	266,528	280,751	226,208	171,913
Capital grants and contributions	88,856	78,331	125,265	43,498	95,188
Total business-type activities program revenues	$ 630,680	$ 583,446	$ 653,828	$ 547,693	$ 466,699
Total primary government program revenues	$ 12,814,838	$ 9,526,258	$ 9,342,763	$ 11,144,045	$ 8,526,424
Net (Expense)/ Revenue					
Governmental activities	$ (54,135,768)	$ (55,746,157)	$ (57,491,200)	$ (62,201,122)	$ (69,005,589)
Business-type activities	(226,539)	(567,315)	(1,079,261)	(2,280,243)	(868,422)
Total primary government net (expense)/ revenue	$ (54,362,307)	$ (56,313,472)	$ (58,570,461)	$ (64,481,365)	$ (69,874,011)

	2013	2012	2011	2010	2009
General revenues & Other Changes in Net Position					
Governmental activities:					
Property taxes	$ 19,745,823	$ 14,707,967	$ 14,707,967	$ 14,946,978	$ 16,281,253
Sales taxes	10,151,398	14,710,223	14,710,223	31,150,595	28,542,285
Insurance premium tax	3,074,919	2,769,341	2,769,341	2,492,460	2,562,750
Alcoholic beverage tax	339,145	381,470	381,470	404,704	407,922
Hotel/Motel tax	238,831	215,275	215,275	200,674	194,050
Miscellaneous taxes	508,080	470,491	470,491	464,033	476,936
Miscellaneous	794,068	908,525	908,525	826,862	866,430
Gain or (loss) on sale of capital assets	504,921	-	-	-	-
Investment earnings	5,421	33,311	33,311	57,895	142,573
Lease financing	-	-	-	-	-
Transfers	(44,614)	(522,975)	(522,975)	(677,601)	(534,748)
Total governmental activities	$ 35,317,992	$ 33,673,628	$ 33,673,628	$ 49,866,600	$ 48,939,451
Business-type activities:					
Miscellaneous	$ -	$ -	$ -	$ -	$ 1,522
Transfers	44,614	522,975	522,975	677,601	534,748
Total business-type activities	$ 44,614	$ 522,975	$ 522,975	$ 677,601	$ 536,270
Total primary government	$ 35,362,606	$ 34,196,603	$ 34,196,603	$ 50,544,201	$ 49,475,721
Change in Net Position					
Governmental activities	$ (18,817,776)	$ (22,072,529)	$ (23,817,572)	$ (12,334,522)	$ (20,066,138)
Business-type activities	(181,925)	(44,340)	(556,286)	(1,602,642)	(332,152)
Total primary government	$ (18,999,701)	$ (22,116,869)	$ (24,373,858)	$ (13,937,164)	$ (20,398,290)

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION

concluded

	2008	2007	2006	2005	2004
Expenses					
Governmental activities:					
General government	$ 10,375,059	$ 7,732,678	$ 6,935,263	$ 9,462,286	$ 5,799,793
Judicial	6,677,251	5,746,259	5,464,304	5,127,708	4,949,662
Public safety	22,943,858	19,582,532	18,073,679	15,057,399	16,057,207
Public works	31,679,829	28,148,243	8,765,151	9,878,935	9,485,241
Health and welfare	1,857,957	1,847,956	788,822	1,566,688	1,501,564
Culture and recreation	1,436,614	1,122,551	1,142,922	813,660	1,479,458
Housing and development	1,970,716	1,746,315	1,315,405	1,601,086	1,829,084
Interest on long-term debt	218,960	209,880	1,271,198	1,281,473	2,144,301
Total governmental activities expenses	$ 77,160,244	$ 66,136,414	$ 43,756,744	$ 44,789,235	$ 43,246,310
Business-type activities:					
Northwest Georgia Trade and Convention Ctr	$ 641,198	$ 665,129	$ 687,725	$ 586,985	$ 607,137
Whitfield Transit System	283,369	280,997	232,155	260,573	262,452
Dalton-Whitfield SWM Authority	-	1,013,513	-	-	-
Total business-type activities expenses	924,567	1,959,639	919,880	847,558	869,589
Total primary government expenses	$ 78,084,811	$ 68,096,053	$ 44,676,624	$ 45,636,793	$ 44,115,899
Program Revenues					
Governmental activities:					
Charge for services:					
General government	$ 1,878,423	$ 1,442,138	$ 1,461,182	$ 1,606,482	$ 1,942,953
Judicial	2,609,787	2,663,026	2,601,287	2,576,374	3,035,480
Public safety	2,328,042	2,456,831	2,465,618	2,216,910	2,025,194
Public works	33,131	291,213	245,505	81,666	84,894
Culture and recreation	-	-	-	-	-
Housing and development	1,639	3,407	-	176,161	167,369
Operating grants and contributions	690,138	2,162,320	1,277,541	1,114,065	1,354,360
Capital grants and contributions	908,705	1,151,885	3,454,070	3,351,744	5,731,928
Total governmental activities program revenues	$ 8,449,865	$ 10,170,820	$ 11,505,203	$ 11,123,402	$ 14,342,178
Business-type activities:					
Charge for services:					
Northwest Georgia Trade and Convention Ctr	$ -	$ -	$ -	$ -	$ -
Whitfield Transit System	-	-	-	-	-
Dalton-Whitfield SWM Authority	207,977	-	439,969	243,939	918,907
Operating grants and contributions	161,864	159,073	140,486	130,038	132,432
Capital grants and contributions	45,309	86,333	82,654	45,362	89,262
Total business-type activities program revenues	$ 415,150	$ 245,406	$ 663,109	$ 419,339	$ 1,140,601
Total primary government program revenues	$ 8,865,015	$ 10,416,226	$ 12,168,312	$ 11,542,741	$ 15,482,779
Net (Expense)/ Revenue					
Governmental activities	$ (68,710,379)	$ (55,965,594)	$ (32,251,541)	$ (33,665,833)	$ (28,904,132)
Business-type activities	(509,417)	(1,714,233)	(256,771)	(428,219)	271,012
Total primary government net (expense)/ revenue	$ (69,219,796)	$ (57,679,827)	$ (32,508,312)	$ (34,094,052)	$ (28,633,120)

	2008	2007	2006	2005	2004
General revenues & Other Changes in Net Position					
Governmental activities:					
Property taxes	$ 15,580,219	$ 17,287,720	$ 16,471,857	$ 14,150,797	$ 15,760,126
Sales taxes	33,293,060	16,961,600	21,032,749	31,653,434	29,410,329
Insurance premium tax	2,600,030	2,538,164	2,413,822	2,303,331	2,156,925
Alcoholic beverage tax	433,056	424,475	425,860	471,816	479,609
Hotel/Motel tax	197,200	206,475	199,093	195,294	187,104
Miscellaneous taxes	485,094	548,270	559,632	574,897	649,593
Miscellaneous	877,665	994,596	905,717	820,147	854,815
Gain or (loss) on sale of capital assets	-	-	-	(10,637)	233,864
Investment earnings	938,197	1,728,927	1,896,990	1,533,208	1,076,417
Lease financing	-	-	-	-	1,102,162
Transfers	(583,358)	(541,540)	(519,041)	(595,173)	(711,705)
Total governmental activities	$ 53,821,163	$ 40,148,687	$ 43,386,679	$ 51,097,114	$ 51,199,239
Business-type activities:					
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Transfers	583,358	541,540	519,041	595,173	711,705
Total business-type activities	$ 583,358	$ 541,540	$ 519,041	$ 595,173	$ 711,705
Total primary government	$ 54,404,521	$ 40,690,227	$ 43,905,720	$ 51,692,287	$ 51,910,944
Change in Net Position					
Governmental activities	$ (14,889,216)	$ (15,816,907)	$ 11,135,138	$ 17,431,281	$ 22,295,107
Business-type activities	73,941	(1,172,693)	262,270	166,954	982,717
Total primary government	$ (14,815,275)	$ (16,989,600)	$ 11,397,408	$ 17,598,235	$ 23,277,824

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

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General fund:										
Nonspendable	$ 361,411	$ 482,521	$ 323,618	$ 396,586	$ 252,655	$ 8,951	$ 8,951	$ 8,288	$ 8,168	$ 1,465
Unassigned	15,307,434	15,333,108	14,460,450	13,525,724	21,834,480	23,811,979	23,685,317	22,921,424	16,017,563	19,724,831
Total general fund	$15,668,845	$15,815,629	$14,784,068	$13,922,310	$22,087,135	$23,820,930	$23,694,268	$ 22,929,712	$16,025,731	$19,726,296
All other govt'l funds:										
Nonspendable	$ 20,587	$ 72,943	$ 72,943	$ 54,192	$ 54,193	$ -	$ -	$ -	$ -	$ -
Restricted	33,594,081	32,104,139	38,650,273	43,966,462	33,078,704	21,826,363	15,955,414	15,383,073	33,766,756	41,537,362
Committed	966,733	2,813,994	2,973,443	5,939,624	1,198,961	2,744,048	-	-	-	-
Total all other govt'l funds	$34,581,401	$34,991,076	$41,696,659	$49,960,278	$34,331,858	$24,570,411	$15,955,414	$ 15,383,073	$33,766,756	$41,537,362

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

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

continued

	2013	2012	2011	2010
REVENUES				
Taxes	$ 33,374,021	$ 35,756,919	$ 33,496,679	$ 49,521,208
Licenses and permits	360,420	303,396	287,160	264,582
Intergovernmental revenues	2,662,922	1,189,188	1,957,160	4,220,480
Charges for services	6,146,925	4,746,514	4,631,345	4,485,641
Fines, forfeitures and penalties	1,467,906	2,335,835	1,605,626	1,480,845
Investment earnings	71,224	97,153	88,248	98,719
Contributions and donations	-	258,720	46,190	135,385
Miscellaneous	794,068	924,046	908,525	788,266
Total revenues	44,877,486	45,611,771	43,020,933	60,995,126
EXPENDITURES				
Current -				
General government	6,812,986	6,722,747	6,257,854	7,799,706
Judicial	5,605,036	5,455,468	5,407,674	6,496,632
Public safety	18,555,166	18,072,842	16,987,515	20,851,624
Public works	6,864,098	6,024,560	6,024,199	6,924,763
Health and welfare	576,984	575,674	608,063	1,323,235
Culture and recreation	948,058	1,012,060	1,256,643	1,291,280
Housing and development	2,065,145	1,908,765	2,130,183	2,597,786
Capital outlay	8,269,484	8,201,724	11,723,995	13,192,429
Intergovernmental	646,406	956,118	513,558	513,681
Debt service				
Principal retirement	1,905,865	1,820,430	1,435,748	1,374,960
Interest and fiscal charges	829,934	723,669	856,809	359,126
Total expenditures	53,079,162	51,474,057	53,202,241	62,725,222
Excess (deficiency) of revenues over expenditures	(8,201,676)	(5,862,286)	(10,181,308)	(1,730,096)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	504,921	80,935	32,063	38,594
Loans issued	-	235,735	50,359	-
Revenue bond proceeds	7,185,000	-	3,220,000	9,850,000
Transfers in	1,055,948	1,758,015	1,091,295	3,040,311
Transfers out	(1,100,652)	(1,886,421)	(1,614,270)	(3,735,214)
Total other financing sources (uses)	7,645,217	188,264	2,779,447	9,193,691
Net change in fund balances	$ (556,459)	$ (5,674,022)	$ (7,401,861)	$ 7,463,595
Debt service as a percentage of noncapital expenditures	6.32%	5.68%	5.08%	3.32%

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

2009	2008	2007	2006	2005	2004
$ 48,506,774	$ 52,967,310	$ 37,006,206	$ 40,667,619	$ 51,033,066	$ 49,750,247
232,945	277,399	450,723	358,616	245,634	253,099
822,835	1,122,622	2,391,548	1,229,745	1,601,950	2,341,474
5,192,873	5,198,896	4,247,030	4,437,763	4,241,790	4,354,741
1,734,905	1,727,014	1,868,031	1,973,065	1,682,284	2,144,936
142,573	938,197	1,728,927	1,896,990	1,533,208	1,076,417
54,442	55,942	49,902	47,749	-	-
845,127	871,879	1,003,959	872,344	820,147	854,815
57,532,474	63,159,259	48,746,326	51,483,891	61,158,079	60,775,729
6,825,771	8,660,017	6,953,314	6,630,577	24,054,519	10,471,696
5,871,691	6,111,312	5,709,188	5,447,685	5,044,048	4,913,688
18,937,643	20,317,234	19,027,576	18,058,636	16,281,068	16,228,950
7,268,173	9,080,233	9,507,728	8,378,292	9,124,953	10,407,125
1,575,662	1,587,062	1,565,362	559,323	1,387,073	1,368,343
1,189,291	1,912,594	1,108,681	1,129,392	1,001,401	1,520,093
1,946,263	1,903,643	1,753,598	1,309,529	1,383,043	1,844,219
7,139,027	2,928,305	1,283,902	5,804,141	-	-
841,469	-	-	-	-	-
942,487	1,121,667	-	14,179,377	12,150,369	11,562,416
294,088	218,960	-	947,645	1,607,603	2,215,201
52,831,565	53,841,027	46,909,349	62,444,597	72,034,077	60,531,731
4,700,909	9,318,232	1,836,977	(10,960,706)	(10,875,998)	243,998
236,491	6,786	41,461	-	-	772,450
-	-	-	-	-	1,102,162
3,625,000	-	-	-	-	-
3,583,587	19,319,161	7,803,866	16,153,969	19,099,230	13,893,965
(4,118,335)	(19,902,520)	(8,345,407)	(16,672,965)	(19,694,403)	(14,605,672)
3,326,743	(576,573)	(500,080)	(518,996)	(595,173)	1,162,905
$ 8,027,652	$ 8,741,659	$ 1,336,897	$ (11,479,702)	$ (11,471,171)	$ 1,406,903
2.44%	2.61%	0.00%	27.28%	24.81%	26.45%

WHITFIELD COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
TEN YEAR SUMMARY
December 31, 2013

CALENDAR YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITIES
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
2012	$ 2,099,609,811	$ 950,038,218	$ 68,701,212
2013	$ 2,138,630,844	$ 886,339,600	$ 63,832,494

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, 2013

LESS TAX-EXEMPT PROPERTY	TOTAL		ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE	TOTAL DIRECT TAX RATE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE		
$ (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
$ (835,851,413)	$ 2,282,497,828	$ 5,534,491,540	40%	6.061
$ (812,616,543)	$ 2,276,186,395	$ 5,530,829,222	40%	6.061

WHITFIELD COUNTY, GEORGIA
PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
TEN YEAR SUMMARY
December 31, 2013

CALENDAR YEAR	INSIDE DALTON	INSIDE OTHER MUNICIPALITIES	OUTSIDE ALL MUNICIPALITIES
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
2012	6.061	6.061	6.061
2013	6.061	8.061	8.061

Notes:

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

WHITFIELD COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
December 31, 2013

2013			2004		
TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION	TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION
Shaw Industries, Inc.	$ 6,614,388	31.99%	Shaw Industries, Inc.	$ 7,503,638	25.34%
Mohawk Industries, Inc.	$ 2,083,354	12.34%	Mohawk Industries, Inc.	$ 3,977,931	15.20%
Beaulieu Group, LLC	$ 1,387,393	7.54%	Beaulieu Group, LLC	$ 2,762,302	10.03%
J&J Industries, Inc.	$ 887,766	3.52%	Alltel Communication	$ 1,016,308	3.81%
Tandus Flooring	$ 743,209	3.30%	J&J Industries, Inc.	$ 827,475	2.48%
North Georgia EMC	$ 546,758	2.22%	Collins & Aikman	$ 714,607	2.36%
Engineered Floors	$ 474,511	2.25%	Oriental Weavers USA, Inc.	$ 506,545	2.35%
Windstream Georgia	$ 439,511	1.63%	SI Corporation	$ 404,289	1.19%
Norfolk Southern Corp.	$ 435,966	1.72%	Dow Chemical Company	$ 389,043	2.01%
Shiroki Georgia LLC	$ 366,166	1.28%	CBL & Associates	$ 365,403	1.09%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
TEN YEAR SUMMARY
December 31, 2013

				COLLECTED WITHIN THE YEAR OF THE LEVY			TOTAL COLLECTIONS TO DATE	
DIGEST YEAR	TAXES LEVIED	ADJUSTMENTS	TOTAL ADJUSTED LEVY	AMOUNT	PERCENTAGE OF ORIGINAL LEVY	COLLECTIONS IN SUBSEQUENT YEARS	AMOUNT	PERCENTAGE OF ADJUSTED LEVY
2004	$ 12,835,411	$ (722,000)	$ 12,113,411	$ 10,230,122	79.70%	$ 1,882,687	$ 12,112,809	100.00%
2005	$ 13,209,673	$ (756,772)	$ 12,452,901	$ 11,322,196	85.71%	$ 1,128,509	$ 12,450,705	99.98%
2006	$ 14,181,413	$ (1,580,221)	$ 12,601,192	$ 11,336,394	79.94%	$ 1,253,030	$ 12,589,424	99.91%
2007	$ 14,147,204	$ (119,457)	$ 14,027,747	$ 12,527,244	88.55%	$ 1,492,574	$ 14,019,818	99.94%
2008	$ 14,248,407	$ (198,454)	$ 14,049,953	$ 12,376,592	86.86%	$ 1,653,211	$ 14,029,803	99.86%
2009	$ 14,679,298	$ (119,658)	$ 14,559,640	$ 12,948,851	88.21%	$ 1,593,768	$ 14,542,619	99.88%
2010	$ 13,359,997	$ 2,519	$ 13,362,516	$ 11,588,615	86.74%	$ 1,792,434	$ 13,381,049	100.14%
2011	$ 12,900,630	$ 82,260	$ 12,982,890	$ 11,453,139	88.78%	$ 1,489,026	$ 12,942,165	99.69%
2012	$ 13,674,749	$ 34,177	$ 13,708,926	$ 12,658,780	92.57%	$ 1,809,279	$ 14,468,059	105.54%
2013	$ 13,893,324	$ (111,645)	$ 13,781,679	$ 12,289,098	88.45%	$ -	$ 12,289,098	89.17%

Source: Whitfield County Tax Commissioner's Office

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

	GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES			
CALENDAR YEAR	REVENUE BONDS	INTER-GOVERNMENTAL LIABILITY	CAPITAL LEASES	NOTES PAYABLE	CAPITAL LEASES	TOTAL PRIMARY GOVERNMENT	PERCENT OF PERSONAL INCOME	PER CAPITA
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	854,640	487,665	16,879,521	0.56	164
2011	15,740,000	1,552,024	185,451	759,680	-	18,237,155	0.62	177
2012	14,500,000	1,076,277	315,627	664,720	-	16,556,624	0.58	162
2013	20,385,000	680,839	205,213	569,760	-	21,840,812	0.73	214

Per Capita is calculated by multiplying per capita income by percent of personal income
Percent of personal income is calculated by dividing total primary government by personal income

WHITFIELD COUNTY, GEORGIA
RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
TEN YEAR SUMMARY
December 31, 2013

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
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%	$ -
2012	(EST) 103,359	$ 2,543,644,117	$ -	$ -	$ -	0.00%	$ -
2013	(EST) 102,945	$ 2,561,812,535	$ -	$ -	$ -	0.00%	$ -

Note:

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

WHITFIELD COUNTY, GEORGIA
LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Debt limit	$337,442,908	$337,949,473	$ 329,625,407	$334,645,648	$359,523,215	$363,557,066	$347,501,142	$323,574,992	$305,763,369	$294,042,016
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$337,442,908	$337,949,473	$ 329,625,407	$334,645,648	$359,523,215	$363,557,066	$347,501,142	$323,574,992	$305,763,369	$294,042,016
Total net debt applicable to the limit as a % of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Legal debt margin calculation for 2013

Assessed value of taxable property	$ 2,561,812,535
Add: exempt real property	812,616,543
Total assessed value of taxable property	3,374,429,078
Debt limit (10%) of total assessed value	$ 337,442,908
Debt applicable to limit	-
Legal debt margin	$ 337,442,908

WHITFIELD COUNTY, GEORGIA
DEMOGRAPHIC STATISTICS
TEN YEAR SUMMARY
December 31, 2013

CALENDAR YEAR	POPULATION	PERSONAL INCOME	PER CAPITA INCOME	UNEMPLOYMENT RATE
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%
2012	(EST) 103,359	$ 2,898,599,796	$ 28,044	10.6%
2013	(EST) 102,945	$ 3,026,274,165	$ 29,397	9.4%

WHITFIELD COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
December 31, 2013

2013			2004		
EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT	EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT
Shaw Industries, Inc.	7,517	19.91%	N/A	N/A	N/A
Mohawk Industries	6,015	15.93%	N/A	N/A	N/A
Beaulieu Group, LLC	2,056	5.45%	N/A	N/A	N/A
Whitfield Co. Schools	1,500	3.98%	N/A	N/A	N/A
Hamilton Medical Center	1,059	2.81%	N/A	N/A	N/A
Tandus	879	2.33%	N/A	N/A	N/A
Dalton City Schools	800	2.12%	N/A	N/A	N/A
Wal-Mart (Walnut Avenue)	750	1.99%	N/A	N/A	N/A
SHIROKI North America, Inc.	705	1.87%	N/A	N/A	N/A
J&J Industries, Inc.	665	1.76%	N/A	N/A	N/A

Source: Dalton-Whitfield Chamber of Commerce
N/A - Information not available

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

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General government	86	86	87	88	91	87	84	81	86	86
Judicial	60	60	54	61	60	60	64	78	82	84
Public safety	262	257	274	268	282	295	271	266	260	260
Public works	71	72	71	83	78	87	89	92	97	97
Culture and recreation	9	9	8	8	8	8	10	10	10	10
Housing and development	13	15	22	18	23	11	12	11	13	13
Total	501	499	516	526	542	548	530	538	548	550

Source: Whitfield County Human Resources Department

WHITFIELD COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General government										
Vehicle tags issued	97,832	98,865	111,075	102,294	98,117	94,835	103,173	103,580	100,997	100,453
Public safety										
E-911 calls	221,491	217,890	227,940	119,714	182,626	266,528	218,211	221,472	261,129	191,214
Fire/EMS service calls	4,937	5,110	5,108	5,031	4,985	4,962	5,158	5,051	4,911	4,710
Fire/EMS avg response time (minutes)	6.2	5.4	6.6	6.2	6.5	5.9	6.0	5.9	5.8	5.2
Public works										
Miles of road resurfacing	28.5	20.7	31.2	37.7	26.3	54.2	46.5	43.7	71.3	54.4
Culture and recreation										
Number of program participants	3,612	3,848	3,639	2,802	3,196	3,042	3,668	3,901	3,743	3,722
Housing and development										
Building permits issued	376	389	368	360	298	372	530	665	671	626

Source: Department managers within each function

WHITFIELD COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General government										
County facilities	14	14	14	14	14	14	14	14	14	14
Public safety										
Fire stations	10	10	10	10	10	10	10	10	9	9
Public works										
Miles of roads	787	787	787	787	787	787	787	747	744	740
Culture and recreation										
County owned ball fields	15	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 FICA taxes, health insurance, life insurance, workers' 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.

SPLOST (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
NWGRC	Northwest Georgia Regional Commission
NSP	Neighborhood Stabilization Program
O.C.G.A.	Official Code of Georgia
SPLOST	Special Purpose Local Option Sales Tax
TCC or NWGTCC	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