



WHITFIELD COUNTY BOARD OF COMMISSIONERS

IN GOD WE TRUST

LIBERTY

2016

SPLOST AT WORK

Whitfield County Budget

Fiscal Year 2017



WHITFIELD COUNTY, GEORGIA
FISCAL YEAR 2017 BUDGET
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Whitfield County, Georgia

Finance Director's Office

The Honorable Lynn Laughter, Chairman,
Honorable Commissioners Barry Robbins, Harold Brooker, Roger Crossen, and Greg Jones, and Citizens of Whitfield County, Georgia:

In accordance with state and local ordinances, we are pleased to present the FY 2017 Approved Annual Budget. The General Fund budget totals $45,050,752 an increase of 8.45% compared to the FY 2016 adopted General Fund budget of $41,541,750. The FY 2017 budget addresses as many of the long-term goals of the County as possible while recognizing the immediate demands on County services and the slow recovery of the economy from the economic downturn in 2008.

FY 2017 Budget - Overview

As mandated by State Law, the FY 2017 Approved Annual Budget represents a balanced budget for the general fund, special revenue funds, capital projects funds, debt service fund, and enterprise funds. 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		$ 45,534,919
Expenditures	$ 43,771,343	
Transfer to Capital	1,279,409	45,050,752
Increase/(Use) of Fund Balance		$ 484,167

Special Revenue Funds			
Revenues	$ 11,432,901		
Transfer from General Fund	592,745	$ 12,025,646	
Expenditures	11,652,089		
Capital	951,000	12,603,089	
Increase/(Use) of Fund Balance		$ (577,443)	
Capital Projects Funds			
Revenues	$ 15,312,000		
Transfer from General Fund	1,279,409	16,591,409	
Expenditures		42,442,094	
Increase/(Use) of Fund Balance		$ (25,850,685)	
Debt Service Fund			
Revenues		$ 1,700,000	
Expenditures		1,725,837	
Increase/(Use) of Fund Balance		$ (25,837)	
Enterprise Fund (Transit)			
Revenues	$ 650,774		
Transfer from General Fund	206,543	$ 857,317	
Expenditures		857,317	
Increase/(Use) of Fund Balance		$ -	

FY 2017 Budget - Planning Processes

For planning purposes, the Board of Commissioners (BOC) conducts a strategic planning session each spring. Reports outlining current operations and future needs are submitted by those departments that are under the direct control of the BOC. In addition, 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 FY17 budget. Many of the projects in these studies have had to be delayed or eliminated in the current economic situation.

Short term economic and demographic factors affecting revenue and expenditures were considered and assumptions were developed accordingly. These assumptions helped inform the budget process and are explained in more detail in this Transmittal and in the Budget Summary Section.

Specifically, the County utilized the following sources of information when preparing the budget:

Strategic Planning:

- 2016 Planning Session

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
- 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 2017 Unified Planning Work Program (UPWP)

FY 2017 Budget - Highlights

Economic Development/Debt Service:

The Dalton/Whitfield community is slowly showing signs of recovery from the 2008 recession with unemployment rates equal to 5.7% at the end of December 2016, slightly higher when compared to the State of Georgia's unemployment rate at December 2016 of 5.5%. The BOC, 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, attracting new diverse investments, and growing the tax base.

The 2016 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 2016 were as follows: 3 new projects creating an estimated 292 new jobs. These economic development efforts generated $184 million dollars in new capital investment. A return on investment (ROI) report indicated the development in 2016 also created $33.9 million dollars in new earnings, $27.2 million in new consumer spending and $900,000 in new state and local sales tax.

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 2017.

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 2017 General Fund budget includes an estimated debt service of $1,837,542 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 in Capital Projects tab). The source of funding for the planned capital projects is identified but has not been funded or reserved except for FY17 and those covered by special tax dollars (SPLOST). 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 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 FY17 budget. Paving, other than that funded by the State LMIG program, was removed from the FY17 general fund budget due to budget constraints and only very basic capital needs are addressed. All of these factors will result in some budgetary pressures when the County has to catch up spending in areas such as building, vehicles, and road maintenance.

Millage Rate:

- The 2016 M&O (maintenance and operations) millage rate includes a 2.5 mill increase resulting in a millage rate of 9.561 mills. The FY17 budget assumes a flat M&O rate when it is set in late fall of 2017.

- 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 $2,531,819,442.

- Special Tax Districts were created in 2012 (effective 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 2016 remained unchanged and equals 2 mills based on the current digest for unincorporated Whitfield County of $1,407,428,783.

- Whitfield County also has the 2nd highest homestead exemption in the state at $20,000 and a 100% Freeport Exemption on qualified inventory.

FY 2017 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. 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 2015 and 2016 the net digest experienced a 1.89% and .24% decline due to the effects of the elimination of the motor vehicle digest. 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%. The increase in 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 4.7 million dollars in property tax revenue in 2016.

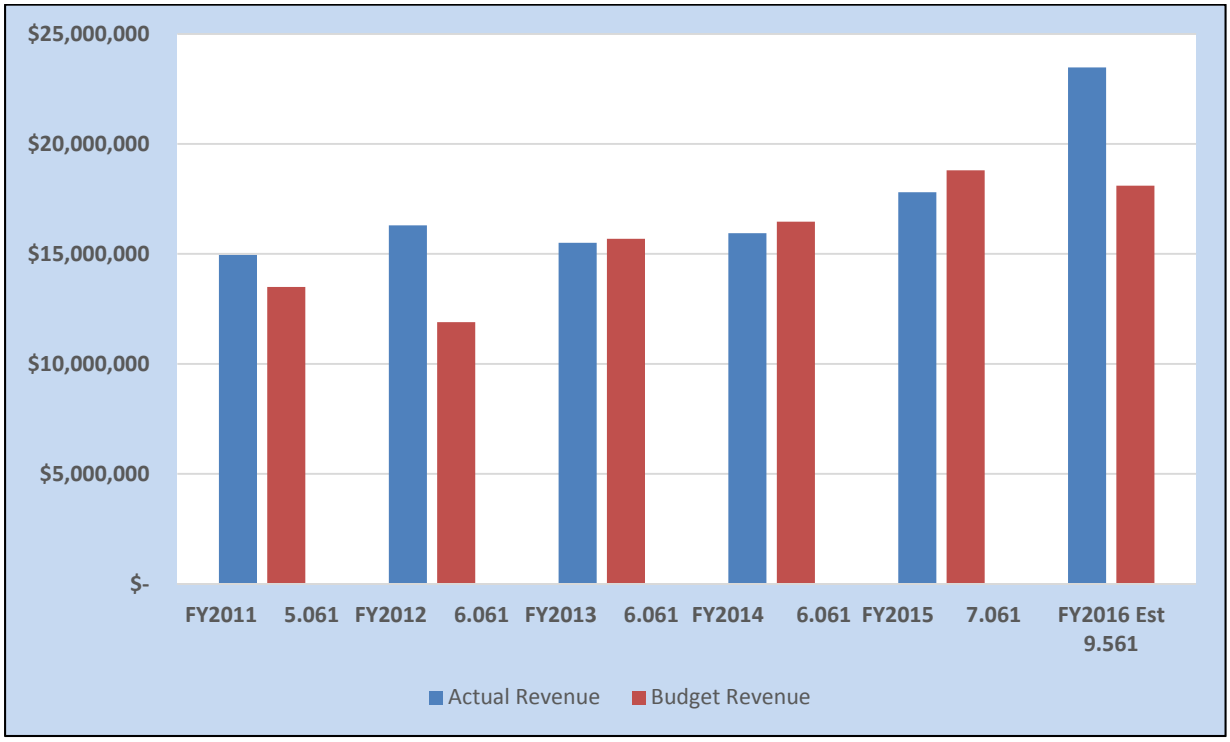
		100% Freeport				
	2011	2012	2013	2014	2015	2016
Gross Digest	$ 3,296,354,072	$ 3,379,495,530	$ 3,374,429,078	$ 3,456,291,471	$ 3,444,459,095	$ 342,787,843
Exemptions	(491,180,061)	(835,851,413)	(812,616,543)	(869,629,696)	(906,601,021)	(896,054,401)
Net M&O Digest	$ 2,805,174,011	$ 2,543,644,117	$ 2,561,812,535	$ 2,586,661,775	$ 2,537,858,074	$ 2,531,819,442
% Change		-9.32%	0.71%	0.97%	-1.89%	-0.24%

Estimated actual property tax collections for 2016 are estimated at $23,475,000. Actual receipts for the current tax year include all payments for the first two months in the following year. Accordingly, 2016 actual collections are estimated and will be finalized at the end of February, 2017.

The County M&O millage rate for 2016 was set in August at 9.561 and includes a 2.5 mill increase over the 2015 M&O rate. The special tax district millage rate for 2016 was set in August 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 1% increase in the Net M&O Digest for 2017. FY17 budgeted property tax revenues equal $24,648,000. The 2017 millage rate will be set in the fall of 2017. 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 2011-2016.

Property Tax Revenue – Budgeted vs. Actual 2011 – 2016



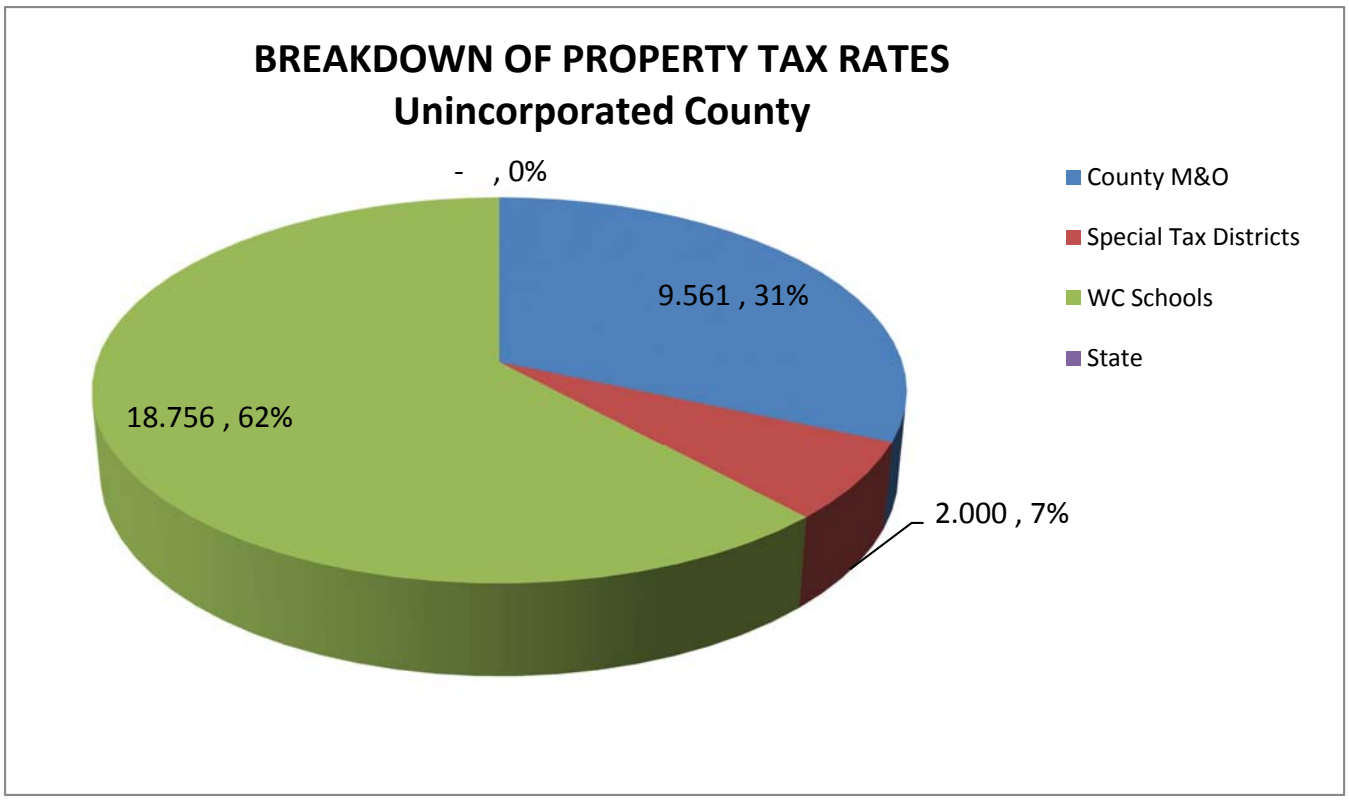
In 2012 (effective 2013) the Whitfield County Board of Commissioners created special tax districts to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of certain jointly funded services between Whitfield County and the City of Dalton for the benefit of all such areas. Three special tax districts were created as follows:

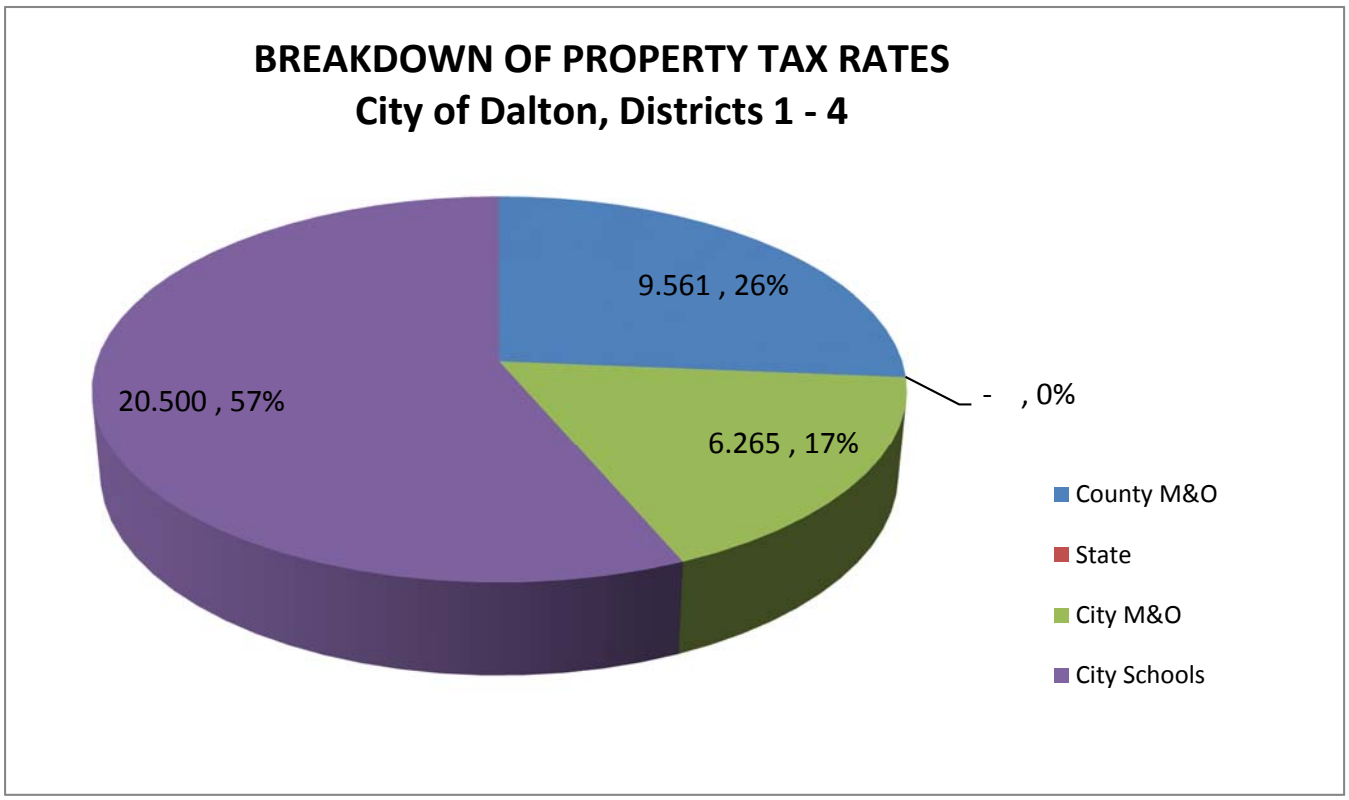
1. **Jointly Funded Service District:** Such jointly funded services shall include Whitfield County's contribution toward the Dalton-Whitfield County Joint Development Authority (JDA), the Dalton Regional Library, and the Dalton Whitfield Senior Center.

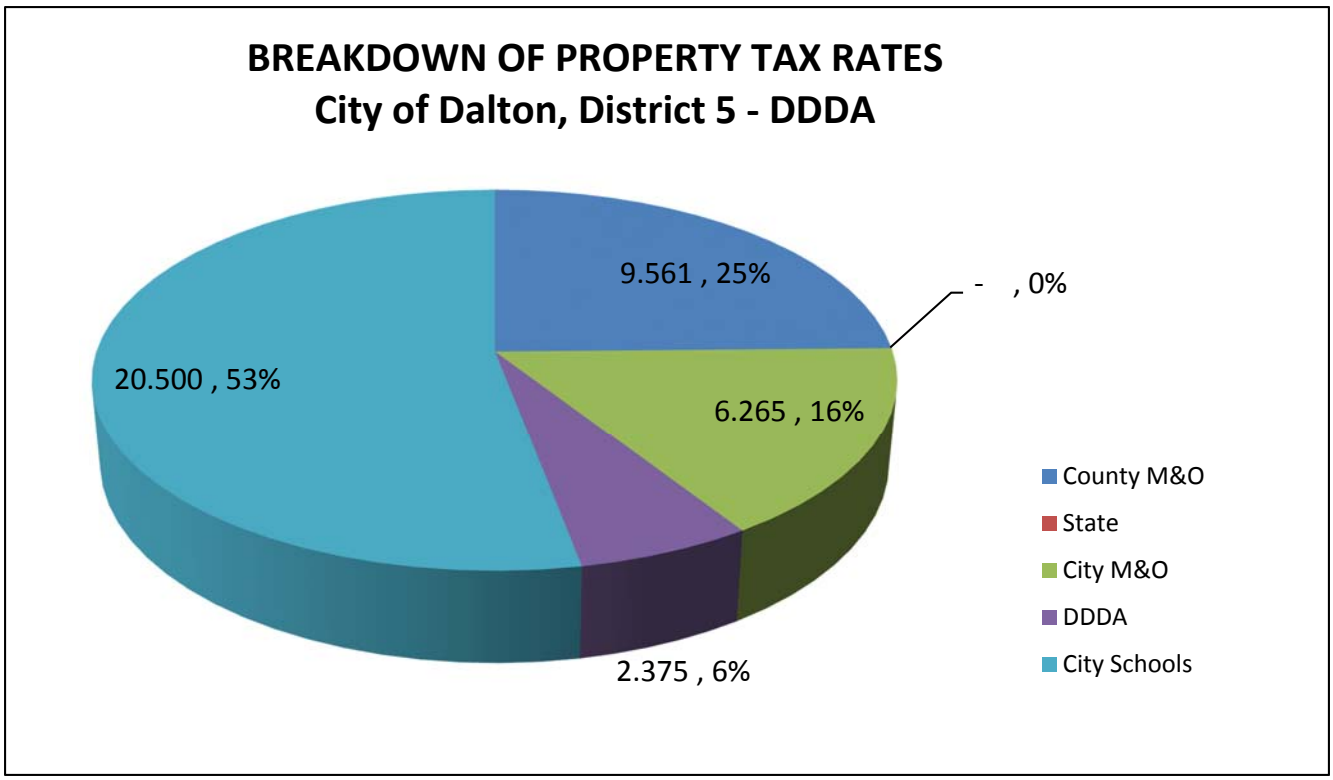
2. **Fire District:** For the purpose of providing adequate and equitable funding for the Whitfield County Fire Department.

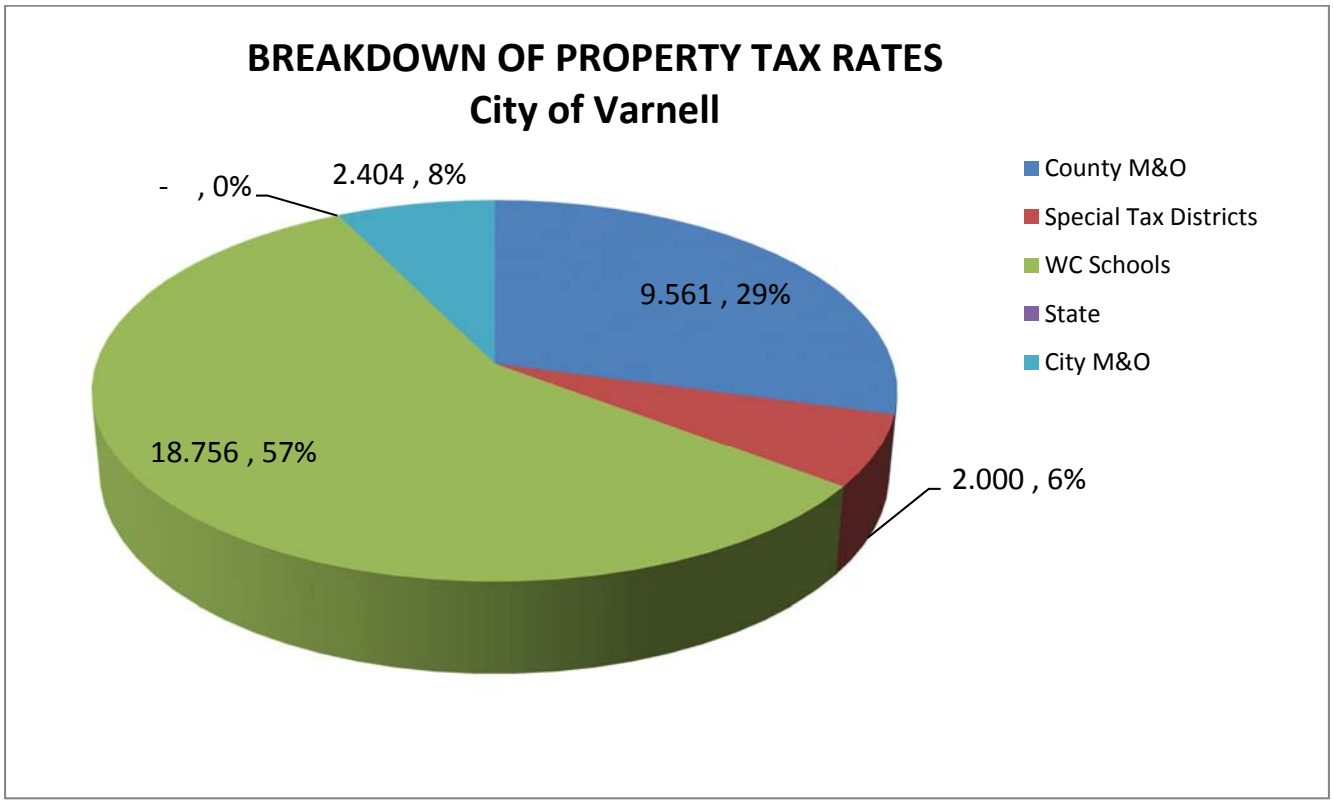
3. **Solid Waste District:** For the purpose of providing adequate and equitable funding of solid waste services within such areas.

The special tax districts total millage rate for 2016 was set in August at 2.000 based on the current digest for unincorporated Whitfield County of $1,413,168,671. The total budgets for the special tax districts will be accounted for in special revenue funds for FY17.


BREAKDOWN OF PROPERTY TAX RATES
Unincorporated County
- , 0%
9.561 , 31%
18.756 , 62%
2.000 , 7%
County M&O
Special Tax Districts
WC Schools
State


BREAKDOWN OF PROPERTY TAX RATES
City of Dalton, Districts 1 - 4
9.561 , 26%
20.500 , 57%
6.265 , 17%
- , 0%
County M&O
State
City M&O
City Schools


BREAKDOWN OF PROPERTY TAX RATES
City of Dalton, District 5 - DDDA
9.561 , 25%
- , 0%
20.500 , 53%
6.265 , 16%
2.375 , 6%
County M&O
State
City M&O
DDDA
City Schools

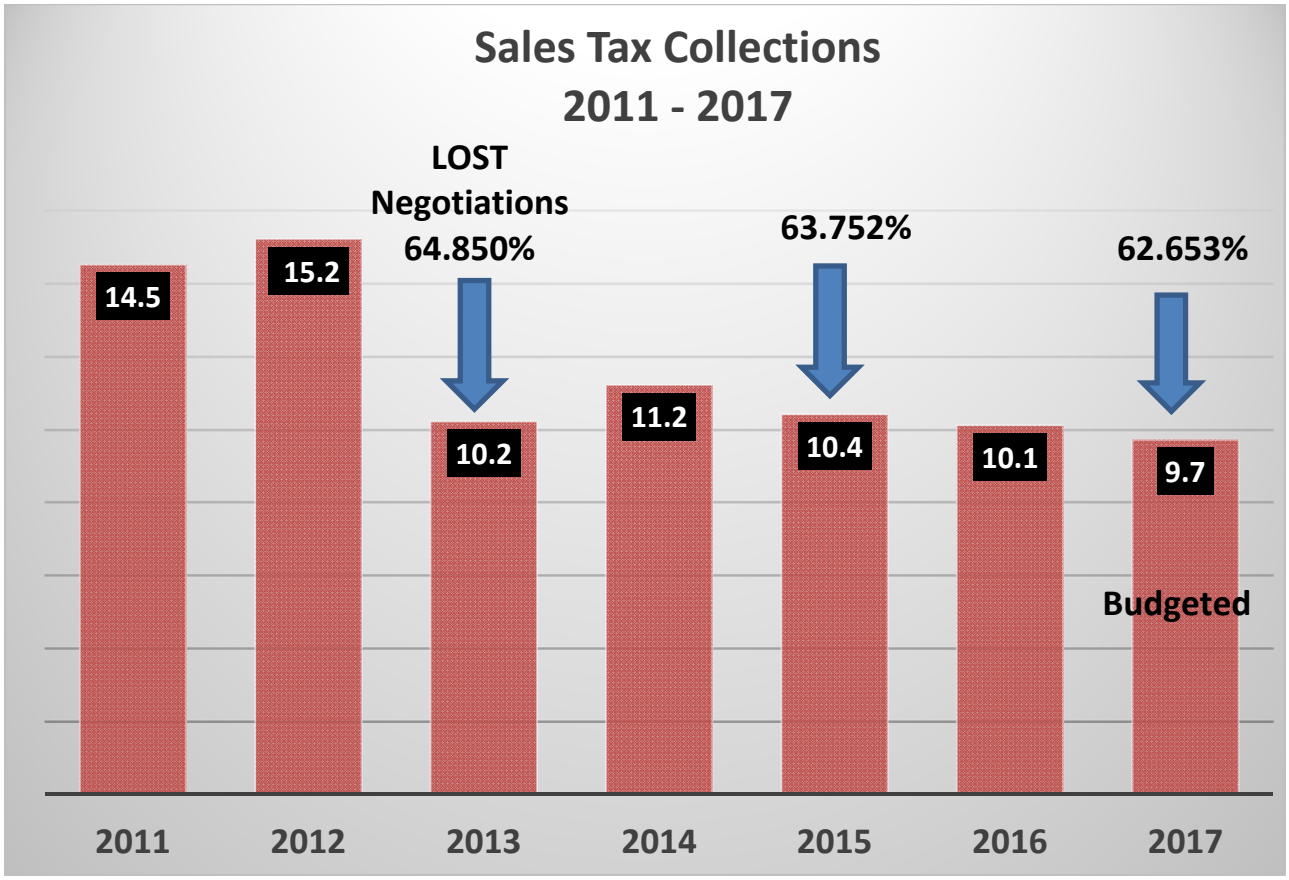

BREAKDOWN OF PROPERTY TAX RATES
City of Varnell
- , 0%
2.404 , 8%
9.561 , 29%
18.756 , 57%
2.000 , 6%
County M&O
Special Tax Districts
WC Schools
State
City M&O

Sales Tax:

The total sales and use tax rate in Whitfield County is currently 7% and is distributed as follows: 4% State, 1% Local Option Sales Tax (LOST), 1% Educational Special Local Options Sales Tax (ESPLOST), and 1% Special Purpose Local Options Sales Tax (SPLOST).

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 continued to move slowly upward until 2012 when the County entered LOST negotiations.

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 FY17 budget was based on the assumption collections will remain static. The County's share of LOST for 2013 and 2014 changed from 83.24% to 64.50%, 63.75% for 2015 and 2016, 62.65% for 2017 and 2018 due to the new LOST agreement.



Sales Tax Cont. – HB 386:

Also affecting sales tax revenue in 2017 was 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 affect 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 2017 is 100%. 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, 2016 and 2017 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 share 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. Whitfield County has begun to see a downward trend in TAVT collections.

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 types of capital projects such as:

- 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 2007 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 FY17.

On March 17th, 2015, the County held a special election to present a four year 2015 SPLOST estimated to raise approximately $64,000,000 in revenue. This four year SPLOST was passed by the voters and went into effect on 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.

Conclusion

In these difficult and challenging economic times, Whitfield County is still committed to continue the same level of services in 2017. The County has a core work force that is trained and talented that needs to be maintained. A millage rate increase was approved in 2016 which will bring in increased property tax revenues included in the 2017 budget. This allowed the county to pass a surplus budget which includes an addition to Fund reserves of approximately $500,000 for FY 2017. It is the Board's desire to maintain a ninety-day reserve and still be able to accomplish these goals and to continue to fulfill the County's mission in this period of declining revenues.

Respectfully Submitted,

Alicia Vaughn
Finance Director, Whitfield County



COUNTY OVERVIEW

Demographics and History

Whitfield County is located in the northwest region of Georgia. Due to the growing prosperity after the arrival of the railroad, the County was formed in 1851 from part of Murray County, becoming Georgia's 97th county. It was named for George Whitefield, an Evangelical minister who settled in Georgia in 1738. The spelling of the County's name was later changed to reflect the way it was pronounced.

The Census Bureau estimate for the 2016 population for Whitfield County is 104,589. The County covers 290 square miles. It includes the municipalities of Cohutta, Dalton, Tunnel Hill, and Varnell. There are also several other smaller communities that are not incorporated cities but are recognized places in the County.

Whitfield County is the home of many Civil War sites and events, from the beginning of General Sherman's Atlanta Campaign to the "Great Locomotive Chase". The County is also the gateway to the 150-mile Chieftain's Trail, which traces the path of the Cherokee Indian sites, located in the northwest Georgia area.

Economy

Whitfield County is located in the heart of the Southern Automotive and Advanced Manufacturing Corridors on Interstate 75 and just 25 miles south of Chattanooga and 85 miles north of Atlanta. The area is within a day's drive of half the country's population.

Dalton/Whitfield County is home to the Carpet and Floor Covering Industry, which is a 21st century innovator in cutting edge technology, applied science, global marketing and services, resulting in new high tech products and patents. This is why the area is known as the "Carpet Capital of the World".

Schools

Whitfield County is served by two independent school districts. The Whitfield County School System was established in 1872. It is the 26th-largest of Georgia's 180 public school districts. More than 13,000 students attend 23 schools that include:13 elementary schools, 5 middle schools, 3 comprehensive high schools, 1 charter high school career academy, and 1 special-purpose high school. The Dalton Public School System was chartered in 1886. More than 7000 students attend 9 schools that include: 6 elementary schools, 1 middle school, 1 comprehensive high school, and 1 special-purpose high school.

Within the postsecondary field of education, Whitfield County is home to Dalton State College and one of the 5 regional campuses of Georgia Northwestern Technical College.

Government

Until 1964, the governing authority of Whitfield County resided in one Sole Commissioner of Roads and Revenues. By a local act of the General Assembly in 1964, a five-person Board of Commissioners was created to govern Whitfield County. Then in 1971, the position originally called Comptroller was changed to County Administrator. Policy-making and legislative authority are vested in the Board that is composed of a Chairman elected at-large and four Commissioners elected one from each of the four districts. The current Board of Commissioners are:

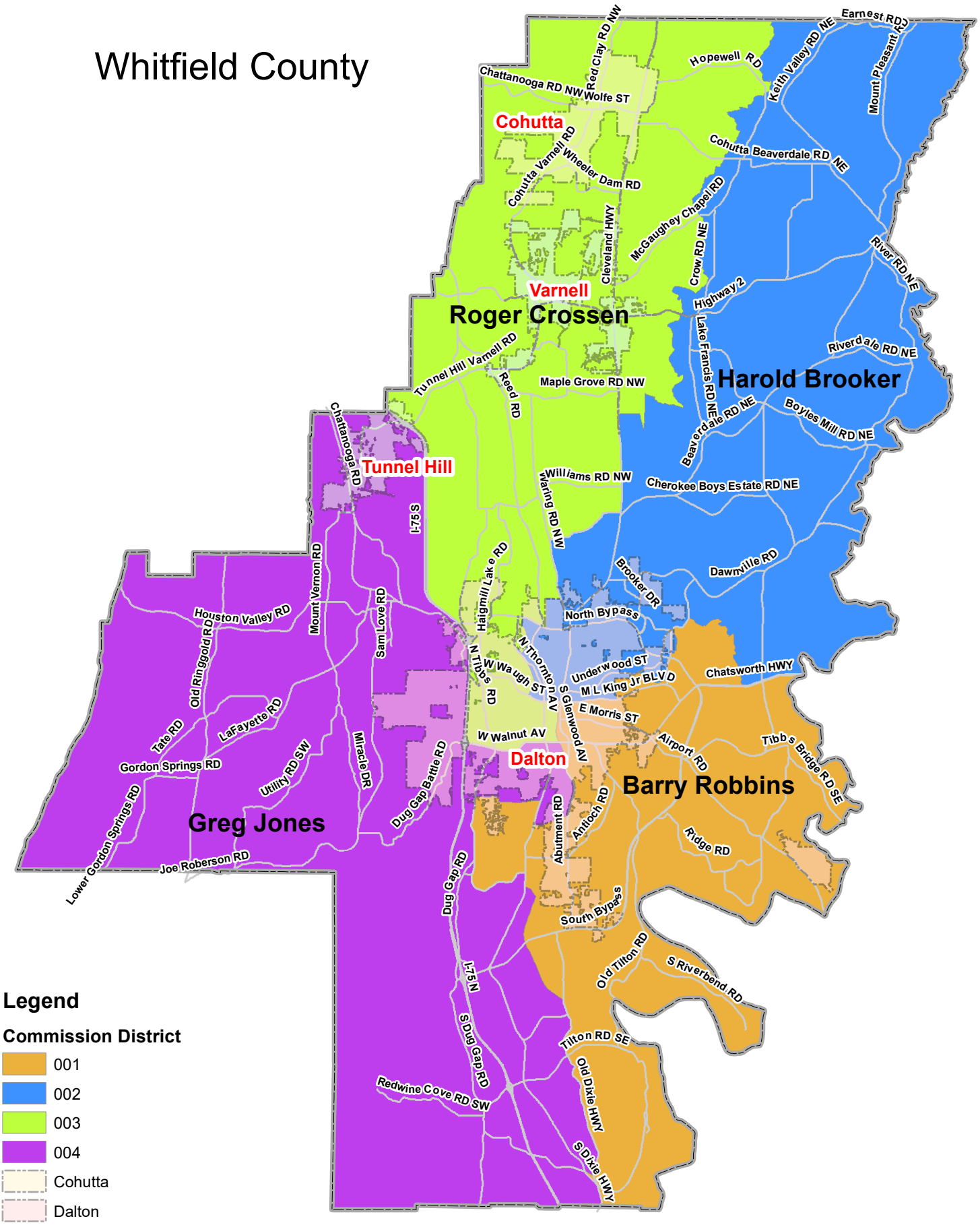
- Lynn Laughter, Chairman
- Barry Robbins, District 1 Commissioner
- Harold Brooker, District 2 Commissioner
- Roger Crossen, District 3 Commissioner
- Greg Jones, District 4 Commissioner

Each serve a four year staggered term. The Board is responsible for passing ordinances, adopting annual 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. Some services are mandated by law while others are optional. When feasible, the County shares services with the City of Dalton and also provides certain services county-wide through Service Delivery Agreements with one or more incorporated cities. The County provides various general government services such as: elections, building and grounds maintenance, preservation of public records and documents, and information technology services including GIS. Court services, in whole or part, are provided by the County: Superior Court, Magistrate Court, Probate Court, Juvenile Court, DA's Office and Public Defender's Office. The County provides public safety services such as: police protection through the Sheriff's Office, emergency management and 911 services, animal control, coroner services, ambulance services, and fire protection. Maintenance of roads and bridges as well as other infrastructure is provided by the County. The County also offers many park and recreation services. Finally, development and housing services are provided by the County such as: engineering, planning and zoning, inspections and enforcement. This is not a complete list but a well-rounded listing of the many valuable services provided by Whitfield County for the benefit of its citizens.


Whitfield County
Cohutta
Varnell
Tunnel Hill
Dalton
Roger Crossen
Harold Brooker
Barry Robbins
Greg Jones
Chattanooga RD NW
Wolfe ST
Red Clay RD NW
Hopewell RD
Earnest RD
Keith Valley RD NE
Mount Pleasant RD
Cohutta Varnell RD
Wheeler Dam RD
Cohutta Beaverdale RD NE
Cleveland HWY
McGaughey Chapel RD
Crow RD NE
River RD NE
Highway 2
Lake Francis RD NE
Riverdale RD NE
Tunnel Hill Varnell RD
Reed RD
Maple Grove RD NW
Beaverdale RD NE
Boyles Mill RD NE
Chattanooga RD
Williams RD NW
Waring RD NW
Cherokee Boys Estate RD NE
I-75 S
Haigmill Lake RD
Brooker DR
Dawnville RD
Mount Vernon RD
Houston Valley RD
Sam Love RD
North Bypass
N Thornton AV
Underwood ST
Chatsworth HWY
N Tibbs RD
W Waugh ST
M L King Jr BLVD
S Glenwood AV
E Morris ST
Old Ringgold RD
Tate RD
LaFayette RD
W Walnut AV
Airport RD
Tibbs Bridge RD SE
Gordon Springs RD
Utility RD SW
Miracle DR
Dug Gap Battle RD
Antioch RD
Abutment RD
Ridge RD
Lower Gordon Springs RD
Joe Roberson RD
Dug Gap RD
South Bypass
Old Tilton RD
S Riverbend RD
I-75 N
S Dug Gap RD
Tilton RD SE
Redwine Cove RD SW
Old Dixie HWY
S Dixie HWY
Legend
Commission District
001
002
003
004
Cohutta
Dalton
Tunnel Hill
Varnell
Main Roads
County Boundary
Commission Districts
14 of 241
N
W
E
S
Whitfield County, Georgia
FY 2017 Budget

Whitfield County Board of Commissioners

Commissioner, District 1
Barry Robbins



Commissioner, District 2
Harold Brooker



Commissioner, District 3
Roger Crossen



Commissioner, District 4
Greg Jones



Commission Chairman
Lynn Laughter



County Administrator
Mark Gibson



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.



Lynn Laughter
Commission Chairman

Ms. Laughter now serves as Chairman of the Board of Commissioners. She was elected to this position in November, 2016. Previously, she served one term as Commissioner for District 4 from 2013-2016.

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 Senior Partner 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 44 years and have three grown children: Judson (Laura) live in Knoxville and have sons, Joseph and Benjamin; Mark (Karissa) live in Vienna, Austria and have a daughter, Lydia, and a son Isaac; 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, is on the Investment Committee of the Dalton State College Foundation and has served on many other civic and non-profit organizations.



Barry Robins

Commissioner, District 1

Mr. Robbins is serving his first term as a Commissioner. He grew up in Jacksonville, Florida 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 and is an active member of the Dalton GA Marine Corps League. Barry graduated from University of North Florida with a degree in Finance & Banking. He has been in the banking profession for over 30 years.

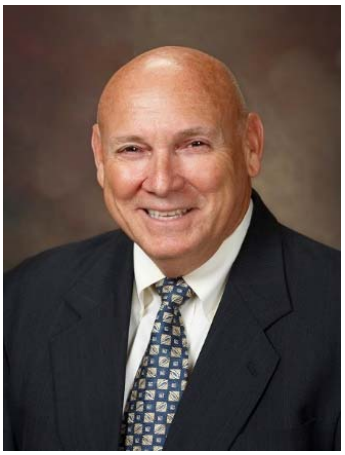
Barry and his wife, Kathy, are members of Rock Bridge Community Church. They have two sons, Brandon and Ryan, who both graduated from Southeast Whitfield High School. Their sons served in the U.S. Marine Corps after graduating from college. Brandon is a Tax Attorney residing in Tampa, Florida. Ryan is completing his commitment with the USMC.



Harold Brooker
Commissioner, District 2

Mr. Brooker is serving his sixth term as a Commissioner, last elected in 2016. 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, Board Member of the North Georgia Agricultural Fair Association, NWHS Quarterback Club, NWHS Dugout Club, and Cattleman Association. He maintains membership with both the Pleasant Grove Masonic Lodge #702 and the Yaarab Shriners.



Roger Crossen
Commissioner, District 3

Mr. Crossen is serving his first term as a Commissioner. His term began in January 2015.

Roger is a native of North Georgia. 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 retired from Whitfield County Schools in 2016.

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.



Greg Jones
Commissioner, District 4

Mr. Jones is serving his third term as Whitfield County Commissioner for District 4 last elected in 2016. He is a lifelong resident of Whitfield County. Mr. Jones attended and later graduated from Northwest High School in 1982, then went on to study Auto Body Mechanics at Dalton College in 1982 and 1983 under the direction of our former Commissioner Pangle.

Greg is the owner of Ag Dirt Works LLC and Jones North Georgia Poultry Farm located in the Westside community of Whitfield County.

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



Mark Gibson
County Administrator

Mr. Gibson has served as Whitfield County Administrator since 2011. Mark was born in Whitfield County and graduated from Northwest Whitfield High School. He earned his BS in Justice Studies at Georgia Southern University and his Master of Public Administration (MPA) from Columbus State University. He has worked in city and county government for 19 years, 13 of which have been in a management and administration capacity.

A Message from the County Administrator

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 that our community is one of which we are proud and love to call home.

As we move through this new economic climate, our educational and job training institutions continue to excel at providing programs to meet the expectations and needs of industry. 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.

Protection of our history and historical assets is also of paramount importance to the County. The history of our County is rich and runs deep. Whether it is the County's founding, the Civil War story, the textile industry's beginnings, or other significant events and locations, we must protect them all for future generations.

Whitfield County has passed a population milestone which will require more resources to flourish once again. However, our County departments are committed to serving the citizens as effectively and efficiently as possible as we work towards the future together.

WHITFIELD COUNTY, GEORGIA

RESOLUTION FIXING TAX RATE FOR 2016

The time having arrived for fixing the tax rate to be levied by Whitfield County for the year 2016, it is resolved by The Board of Commissioners of said County that the rate for 2016 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**	2.821
2.	To pay expenditures of **Judicial System**	1.980
3.	To pay expenditures for **Public Safety** of county residents excluding Fire Department	4.939
4.	To pay expenditures for **Public Works** excluding Solid Waste Disposal	2.164
5.	To pay expenditures for the **Health & Welfare** of county residents	0.136
6.	To pay expenditures of **Culture & Recreation** for county residents	0.345
7.	To pay expenditures of **Housing & Development** for county residents	0.680
8.	To pay expenditures of **Debt Service** for county residents	0.676
	COUNTY TOTAL FOR MAINTENANCE & OPERATION & BONDED DEBT	**13.740**
	LESS SALES TAX ROLLBACK MILLAGE	(4.179)
	NET MAINTENANCE & OPERATION MILLAGE RATE	**9.561**

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	3.754
	Less Insurance Premium Rollback	(2.471)
	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 .000 mills making a total Gross M&O millage rate of 13.740 for State and County taxes for the year 2016 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 2016.

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

This the 8th day of August 2016.

BOARD OF COMMISSIONERS
WHITFIELD COUNTY, GEORGIA

BY: _____
MIKE BABB, CHAIRMAN

BY: _____ (voted nay)
HAROLD BROOKER, VICE CHAIRMAN

BY: _____
LYNN LAUGHTER, MEMBER

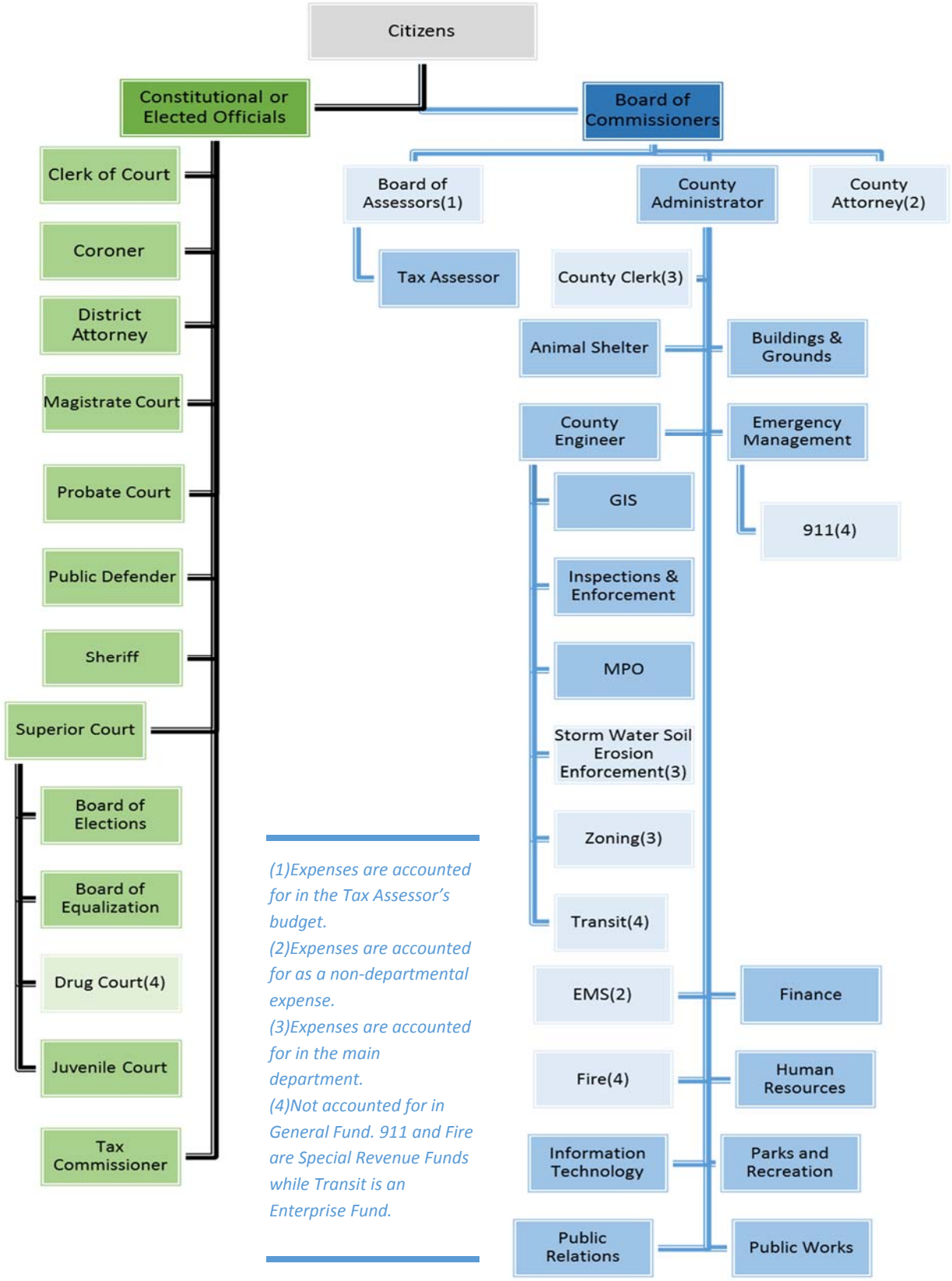
BY: _____ (voted nay)
BARRY ROBBINS, MEMBER

BY: _____
ROGER CROSSEN, MEMBER

ATTEST:

_____
MARK GIBSON, COUNTY ADMINISTRATOR
WHITFIELD COUNTY, GEORGIA

COUNTY GOVERNMENT ORGANIZATIONAL CHART



(1)Expenses are accounted for in the Tax Assessor's budget.
(2)Expenses are accounted for as a non-departmental expense.
(3)Expenses are accounted for in the main department.
(4)Not accounted for in General Fund. 911 and Fire are Special Revenue Funds while Transit is an Enterprise Fund.

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 and Financial Reporting Policies

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, 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 is to outline the principles that will guide the BOC who sponsors the Plan and the Plan Actuary in making funding decisions 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 Policies

1. 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.

2. 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.

3. 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.

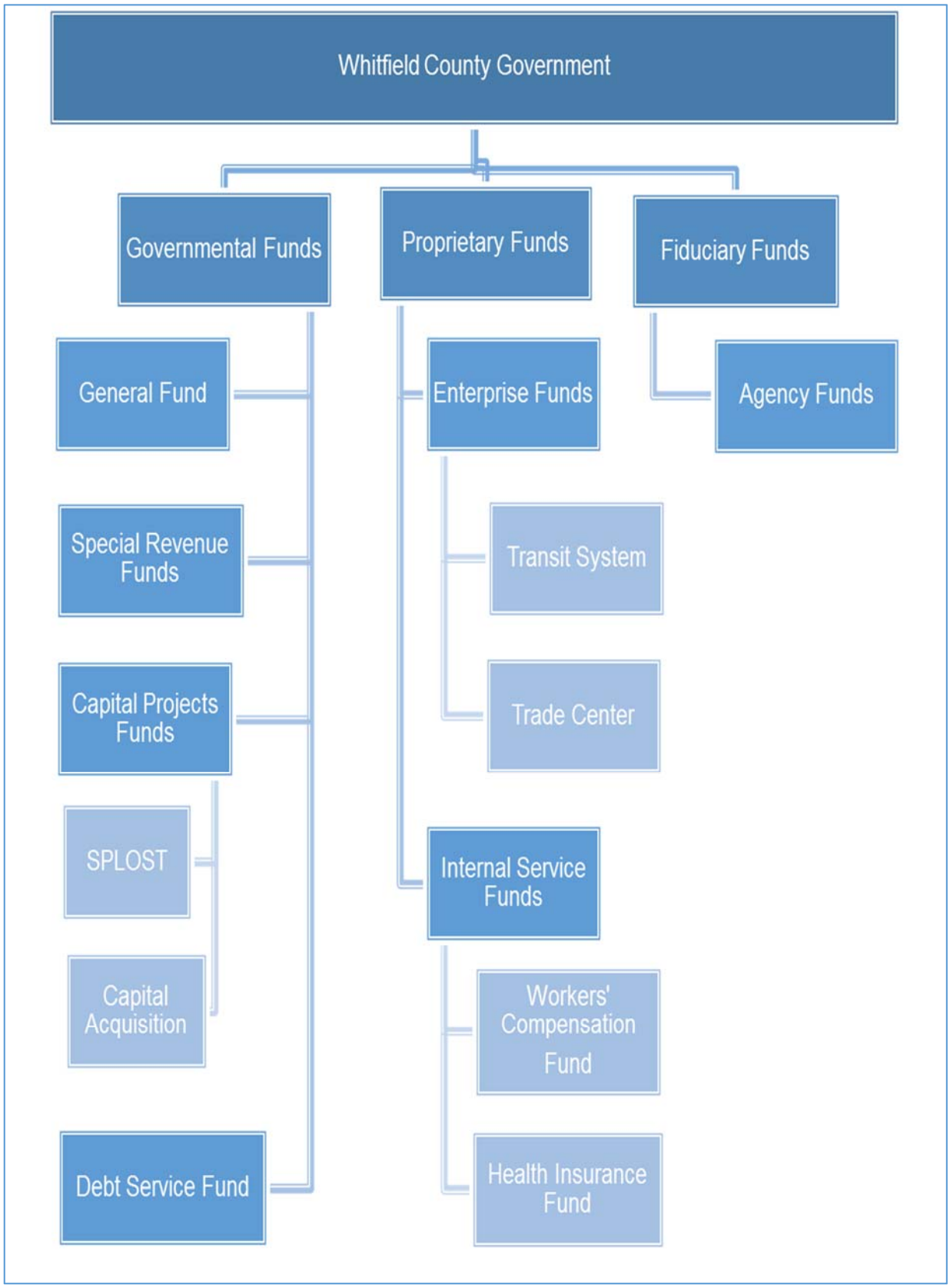
Agency Funds – These funds account for assets held by the County as a trustee or agent for individuals, private organizations, and other governmental units. Agency funds are custodial in nature and do not involve measurement of results of operations.

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	Fund Number	Basis of Budgeting	Budget
Governmental	General	General Fund	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.	100	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.	205	Modified accrual	Yes
Governmental	Special Revenue	JDA Project Fund	Accounts for revenue to be used for economic development in Carbondale Business Park.	209	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.	210	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.	211	Modified accrual	Yes
Governmental	Special Revenue	911 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.	215	Modified accrual	Yes
Governmental	Special Revenue	Neighborhood Stabiliztion Block Grant (NSBG)	Accounts for revenues associated with the purchase and redevelopment of foreclosed upon homes and residential properties, and can be used to purchase and rehabilitate homes and residential properties that have been abandoned or foreclosed upon in order to sell, rent or redevelop.	226	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.	233	Modified accrual	Yes
Governmental	Special Revenue	Divorce Seminar	Accounts for funds associated with the mandated courses for anyone seeking divorce that have children.	234	Modified accrual	Yes
Governmental	Special Revenue	Juvenile Service	Accounts for funds associated with juvenile court ordered supervision fees.	235	Modified accrual	Yes
Governmental	Special Revenue	Local Victim Assistance Program	Accounts for funds associated with a program to assist victims of crimes or abuse.	236	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.	237	Modified accrual	Yes
Governmental	Special Revenue	Byrne/JAG Grant	Accounts for grant funds used for equipment purchases by various court & public safety departments.	239	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.	240	Modified accrual	Yes
Governmental	Special Revenue	Homleland Security Grant	Accounts for grant funds provided by the Dept of Homeland Security to help build and enhance capabilities to prevent, protect against, respond to, and recover from terrorist attacks, major disasters and other emergencies in accordance with the goals and objectives of the State Strategic Plan.	247	Modified accrual	Yes
Governmental	Special Revenue	CJCC Accountability Courts Grant Program	Accounts for funds associated with the accountability courts grant programs.	252	Modified accrual	Yes

FUND STRUCTURE / BASIS OF ACCOUNTING CONTINUED

Fund Category	Fund Type	Name	Description	Fund Number	Basis of Budgeting	Budget
Governmental	Special Revenue	Georgia Civil War Heritage	Accounts for revenue from other governments associated with the State of Georgia Civil War Heritage Trails project.	264	Modified accrual	Yes
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.	270	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.	271	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.	273	Modified accrual	Yes
Governmental	Special Revenue	Hotel/Motel Tax	Accounts for hotel/motel room tax collections to be used for tourism development.	275	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.	321/322	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.	351/352	Modified accrual	Yes
Governmental	Debt Service	Debt Service Fund	Accounts for the accumulation of resources for, and the retirement of, general long-term principal and interest.	430	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.	545	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.	555	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.	600	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.	601	Accrual	No (1)
Fiduciary	Agency	Various	Accounts for assets held by the county on behalf of another party.	700-799	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
GENERAL FUND

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. The functional units of 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 Relations
- Tax Assessor
- Tax Commissioner
- Non-Departmental
  - o Audit
  - o General Administration Dues
  - o Law
  - o Risk Management

Judicial

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

Public Safety

- Animal Shelter
- Coroner
- Emergency Management
- Sheriff
- Non-Departmental
  - o Emergency Medical Service

Public Works

- Public Works

Health & Welfare

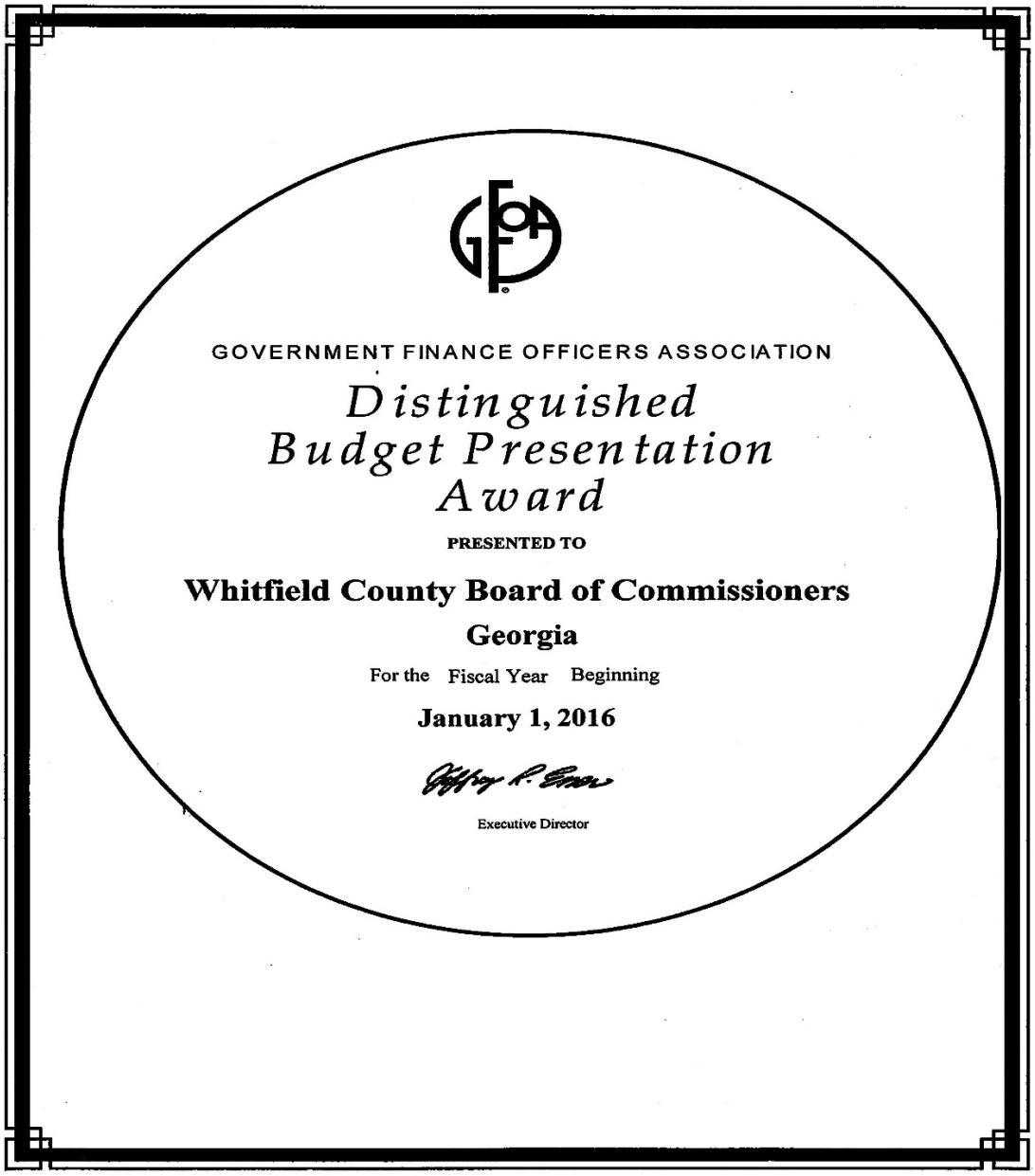
- Non-Departmental
  - o Dept of Family & Children Services
  - o Family Support Council
  - o GA Dept of Veterans' Services
  - o Greenhouse Advocacy
  - o Health Dept
  - o Indigent Funeral Expenses

Culture & Recreation

- Parks & Recreation

Housing & Development

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



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, 2016.

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.

A RESOLUTION ADOPTING THE 2017 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 funds 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 2017 Operating Budget for Whifield County is as follows:

GENERAL FUND

REVENUES		*EXPENDITURES*	
Taxes	*$37,113,000*	*General Government*	*$8,005,662*
Licenses and Permits	*417,500*	*Judicial*	*6,055,162*
Intergovernmental Revenue	*2,218,015*	*Public Safety*	*15,156,476*
Charges for Service	*3,116,204*	*Public Works*	*7,728,007*
Fines and Forfeitures	*1,082,000*	*Health & Welfare*	*403,000*
Investment Income	*3,000*	*Culture & Recreation*	*1,056,530*
Contributions/Donations	*3,500*	*Housing & Development*	*2,122,609*
Miscellaneous Income	*885,900*	*Debt Service*	*1,944,609*
Other Financial Sources	*695,800*	*Other Financing Uses*	*2,078,697*
		Contingency	*500,000*
TOTAL REVENUES	*$45,534,919*		
TOTAL REVENUES	*$45,534,919*	*TOTAL EXPENDITURES*	*$45,050,752*
Surplus/Increase in Fund Balance	*$484,167*		

SPECIAL REVENUE FUNDS

REVENUES	*$11,432,901*	*EXPENDITURES*	*$12,603,089*
Other Financial Sources	*592,745*		
Fund Balances	*577,443*		
TOTAL REVENUES & FUND BALANCE	*$12,603,089*	*TOTAL EXPENDITURES*	*$12,603,089*

CAPITAL PROJECTS FUNDS

REVENUES	*$15,312,000*	*EXPENDITURES*	*$42,442,094*
Other Financial Sources	*1,279,409*		
Fund Balance	*25,850,685*		
TOTAL REVENUES & FUND BALANCE	*$42,442,094*	*TOTAL EXPENDITURES*	*$42,442,094*

DEBT SERVICE FUND

REVENUES	*$1,700,000*	*EXPENDITURES*	*$1,725,837*
Fund Balance	*25,837*		
TOTAL REVENUES & FUND BALANCE	*$1,725,837*	*TOTAL EXPENDITURES*	*$1,725,837*

PROPRIETARY FUNDS

REVENUES	*$650,774*	*EXPENSES*	*$857,317*
Other Financial Sources	*206,543*		
TOTAL REVENUES & NET POSITION	*$857,317*	*TOTAL EXPENSES*	*$857,317*

Mike Babb

Chairman - Whitfield County Board of Commissioners

ATTEST: Blanca Cardona

DATE: 12/19/2016

BUDGET PROCESS

Whitfield County adopts an annual appropriated budget pursuant to the Georgia Code O.C.G.A. § 36-81-3.

Budgets for governmental funds are 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.

Planning Process

The County's fiscal year begins January 1 and closes on December 31. The budgetary process begins in July with budget planning meetings. The Finance Director, Assistant Finance Director, Budget Analyst and County Administrator (Budget Team) develop a working list of revenue and expenditure assumptions based on short-term economic and demographic factors. They also review other planning processes for any budget considerations. In August, the Team communicates with the departments to explain expectations for the upcoming budget year and distributes budget documents. Information requested from the departments includes:

- explanations of any requests 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
- performance measurements

Review Process

Budget documents are completed and submitted by the departments to the Finance Director by the end of August. This is the Level 1 budget. The Budget Team reviews the Level 1 requests and develops questions and comments. Meetings are scheduled with each department head and the Budget Team during September to discuss the requests. After the meetings, during September and October, the Team once again thoroughly reviews the requests and makes changes as necessary. This becomes the Level 2 budget.

Public Input and Budget Workshops

The Level 2 budget, which is considered the Budget Team's recommended budget, is forwarded to the Board of Commissioners for review in November. At the same time it is made available to the public on the County website and an advertisement informing the public of this availability is placed in the local paper. Meetings and budget workshops are held during November to promote citizen participation as the

Commissioners review revenue projections and discuss departmental budgets and any necessary budget actions. In December, the required public hearing is advertised and scheduled. 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.

Budget Adoption

In December, the budget resolution is drafted and presented to the Board of Commissioners for adoption and the required notice is advertised. Adoption of the budget requires the affirmative vote of a majority of commissioners present and voting at the meeting at which a quorum is present. Once the budget is adopted, a copy is placed on file in the Finance Office and on the County's website as required by state law. The budget is adopted at the legal level of budgetary control which is the fund/department level.

Budget Control

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. 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.

Budget Transfers

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 as a budget amendment.

Amending the Budget

The Board of Commissioners has the authority to amend its budget for any appropriation increase or decrease in any fund for any unforeseen changes to the budget. Amendment of the budget requires the affirmative vote of at least four commissioners.

BUDGET SCHEDULE
FISCAL YEAR 2017

Budget Planning Meetings……	July
Distribution of Budget Forms……	August
2016 Millage Rate Resolution……..	August 8th
Department Review Sessions with Budget Team……	September
Staff Review of FY17 Budget Items……	September/October

- Revenues
- Expenditures
- Personnel Requests
- Capital Plans
- Special Programs
- Other

Proposed Budget Made Available to Commissioners and Public ……..	November 11th
Budget Hearings……	December 5th & 12th
Budget Resolution Considered……	December 12th
Budget Workshop……..	December 14th
Budget Adopted……	December 19th

BUDGET ASSUMPTIONS

Revenue Assumptions

- New industry will begin and home construction will continue to see slow growth. The net tax digest totals will increase slightly by 1%.
- The millage rate will remain at the 2016 level. The collection rate will be 100%.
- Sales tax collections will be 1.72% lower than prior year. The current LOST agreement, negotiated in 2012, reduces the County's share every 2 years until 2021. In 2017 the County's share is reduced from 63.752% to 62.653%.
- The Special Tax District millage rate for the Fire District, Solid Waste, and Jointly Funded Services funds will increase by .69 mills; however, economic factors may dictate a higher rate.

Expenditure Assumptions – Salaries and Benefits

- Personnel costs will increase due to mid-year pay adjustments of from 0-3% for County employees and an additional 2% in pay adjustments for Certified Deputies.
- In 2016 a new County defined contribution plan went into effect for all eligible employees hired after January 31, 2016. County contributions are required annually for this plan and, in addition, a County contribution to the defined benefit plan will be budgeted. A flat rate of 4.5% will be applied to full-time salary costs to allocate these pension costs to departments.
- Overall County health insurance costs will increase by 4%. For budgeting purposes, a flat rate of 22% will be applied to full-time salary costs to allocate health insurance costs to departments.

Expenditure Assumptions – Operational

- No inflationary factors will be considered.
- Departmental operating budgets will be held to prior year levels except where sufficient justification is provided.
- Due to the new SPLOST, which includes a total of $6,500,000 for paving projects, paving will be removed from the General Fund budget.
- The new Edwards Park Gym, funded by SPLOST, will be operational. Thus expenditures in the Recreation Department will increase accordingly.
- The new Emergency Communications System, funded by SPLOST, will be operational. Thus expenditures in the E911 Fund and a few General Fund departments will increase accordingly.

Capital Expenditure Assumptions

- The General Fund Capital Budget will be presented as a separate fund.
- The recommended source for the General Fund Capital Budget will be a transfer from the General Fund.
- Work on the 2008 Transportation SPLOST projects will continue. These revenues and expenditures will be presented as a separate fund. FY10 was the last year of revenue collections but FY17 projects will use remaining funds.
- Projects funded through the 2015 SPLOST will continue. These revenues and expenditures will be presented as a separate fund. Collections on this SPLOST continue through June 2019.
- The threshold for capital spending and presentation in the Capital Project funds budget will remain at $10,000.

Service Level Assumptions

- The last population estimate by the US Census Bureau was 104,216 for 2016 which is close to the 2010 census population of 102,599.
- Based on demographic considerations, demands for all types of public safety, courts, and general services will continue at FY16 levels.

OTHER PLANNING PROCESSES

For long term and short term planning purposes, the Board of Commissioners (BOC) conducts a strategic planning session each spring. Reports outlining current operations and future needs are submitted by those departments that are under the direct control of the BOC. The discussions at this session help inform the budget process that begins in late summer. In addition, financial needs identified by various studies and plans are reviewed for inclusion in the budget. The County has a number of ongoing plans, many of which are required by law. The County also undertakes specific studies to help with certain areas or processes. Following is a synopsis of the pertinent details of the 2016 Planning Session as well as details regarding the relevant studies.

Strategic Planning

2016 Whitfield County Planning Session

The **General Financial** overview concerned a wide range of topics.

- FY2015 saw a large increase in health insurance costs. Although FY2016 costs are lower, there remains a need to build fund balance in this Internal Service Fund.
- The Defined Contribution retirement plan is in place for all new employees as of February 1, 2016. This requires a 2% minimum County contribution. The Defined Benefit retirement plan is still in place for participants hired before that date. The FY2017 budget will need to include a County contribution to remain 100% funded.
- A Tax Anticipation Note (TAN) will still be needed for FY2017 and perhaps for FY2018.
- Capital project funding continues to be a concern. Although the 2015 SPLOST has given much relief to the General Fund, many building projects and vehicle/equipment replacement remain unfunded.
- The County has reached its 1 mill cap available to fund economic development. Options need to be explored.
- Due to the depletion of the 911 fund balance, a General Fund transfer has become necessary. The only significant relief from this would be an increase in 911 revenue which is controlled by the State.
- Although increased expenditures in the Fire Special Tax District are improving fire protection coverage and hopefully reducing homeowners' insurance, the millage rate will need to be increased. A future goal is to build a fund balance reserve.

FY2017 Budget Implications: The FY2017 budget includes adequate funding for health and retirement. It assumes the M&O millage rate, which was increased in 2016, will remain the same. The General Fund transfer to the Capital Fund is held flat. The transfer to the 911 Fund has been increased. A millage rate increase in the Special Tax Districts is assumed in order to keep revenues in line with expenditures.

The **Human Resources Departmental** overview concerned possible changes to the Fair Labor Standards Act (FLSA).

- Proposed changes increase the required minimum salary for exempt employees (those who are exempt from overtime).
- This would directly affect about 20 employees.
- The available options are to increase affected employees' salaries or change employees to non-exempt status and thus pay overtime.

FY2017 Budget Implications: Before the FY2017 budget was finalized, the Federal government determined not to enact these changes. Thus the FY2017 budget was not affected.

The **Tax Assessor Departmental** overview concerned ongoing efforts to efficiently and effectively review the digest.

- As this is the County's largest source of revenue, ongoing efforts to confirm the accuracy of the digest are of paramount importance.
- One current project to ensure the accuracy of the digest is to implement parcel review schedules so that appraisers will physically review 1/3 of the parcels assigned to them annually.
- Another project is to review all homestead exemption recipients to ensure they qualify.

FY2017 Budget Implications: The FY2017 budget includes an expenditure for contract services to implement an ongoing audit process of the personal property digest.

The **Buildings and Grounds Departmental** overview concerned the ongoing maintenance needs of the County's aging buildings. The 2008 Feasibility Study mentioned later addresses these issues as well. Due to revenue constraints, large dollar maintenance needs have been deferred in past years. Of immediate importance in the short term are:

- Determination of options for Administration Building 2
- Courthouse maintenance and improvements including painting, carpet, lighting and HVAC
- Storage space needs for all County departments
- Restroom facilities at Edwards Park and Prater's Mill

FY2017 Budget Implications: The FY2017 Capital budget includes some minor projects.

The **Fire District Departmental** overview concerned the ongoing staff and station needs for optimal fire protection and improved ISO ratings.

- Staffing
    - Staffing goal is a 2-person minimum on all responses 24/7. Current staffing achieves this but provides no relief factor for vacation, sick leave, training, etc. To gain a relief factor of 15%, 12 new positions need to be added. This can be done over a period of years.
    - Evaluate new Captain positions for Tower 8 and Safety Officer.

- Stations
    - Station 11 is a 2015 SPLOST project. Construction should begin sometime in FY2017.
    - A 12th station in the south end is needed.
- Equipment and Vehicles
    - Consider instituting a replacement schedule for station furniture/fixtures and gear.
    - Review, adopt and institute a planned replacement schedule for all apparatus.
- Technology
    - Mobile data terminals in each apparatus
    - Document management system

FY2017 Budget Implications: The FY2016 budget was amended to include some Mobile CAD capabilities. The FY2017 budget includes new staff and some equipment/vehicle replacement. In addition, funding from the 2015 SPLOST in the FY2017 budget will continue the Station 11 project.

The **911 Emergency System Departmental** overview concerned the revenue shortfall and the finalization of the Emergency Communications Project which is funded by the 2015 SPLOST.

- The fund balance will be depleted during FY2016. If revenues remain unchanged and cost savings can't be found, the General Fund will need to make future transfers, beginning in FY2017, of at least $570,000.
- ACCG has been working on a bill that will create a 911 authority and possibly generate some additional revenue.
- Turnover of 911 telecommunicators remains a concern. Enhanced training, recruitment, and pay schedules are all being considered.
- The Emergency Communications System should be fully operational by summer FY2017.

FY2017 Budget Implications: The FY2017 budget includes the completion of the Communications Project funded through the 2015 SPLOST. The FY2017 budget includes the increased operational costs related to this new system.

The **Public Works Departmental** overview concerned the ongoing paving needs.

- 2015 SPLOST funds will continue through FY2019.
- If a new SPLOST is not passed, the General Fund will need to fund paving needs unless paving will be limited to LMIG funding.

FY2017 Budget Implications: All paving in the FY2017 budget will be funded through SPLOST and LMIG.

The **Parks and Recreation Departmental** overview concerned the continued enhancement related to the Parks and Recreation Master Plan mentioned later in this narrative.

- Complete Westside Park including Community Center and football fields
- Construct a park in the south of the County utilizing the land

purchased with 2015 SPLOST funds
- Continue renovation and improvements at Edwards Park including Community Center, drainage, lighting, fencing and facilities for concessions and restrooms

FY2017 Budget Implications: The FY2017 budget includes the completion of the Community Center at Edwards Park funded through the 2015 SPLOST. The FY2017 General Fund budget includes the increased operational costs related to the new building.

The **Engineering Departmental** overview concerned the ongoing projects as well as the maintenance needs for Carbondale Industrial Park.

- 2007 Transportation SPLOST projects are still ongoing.
- The Highway 201 straightening project funded through the 2015 SPLOST will be in the right of way acquisition phase in FY2017.
- The newly graded sites in Carbondale Industrial Park will need to be maintained. In addition, general mowing and landscaping maintenance will be needed.

FY2017 Budget Implications: The FY2017 budget includes the continuation of the transportation projects funded by their respective SPLOST. In addition, a Special Revenue Fund has been set up to account for Carbondale Business Park expenditures.

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 2008-2012 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.

FY2017 Budget Implications: In preparing the FY2017 budget, no specific needs of the Comprehensive Plan were addressed within the General Fund although ongoing operations always take this plan into consideration.

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 in the 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

FY2017 Budget Implications: The FY2017 budget includes funding for park facilities through the 2015 Special Purpose Local Option Sales Tax (SPLOST). With these SPLOST dollars, the County has been able to provide some relief to the General Fund while still making progress on the realization of the community's vision for the Park System. Several projects were completed with SPLOST funds in 2015 and 2016 and the final SPLOST project will be completed in FY2017.

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.

FY2017 Budget Implications: With the current economic conditions, this study and its recommendations have been put on indefinite hold. The most urgent repairs are built into the capital budget on a year by year basis. For FY2017, no specific administrative building capital projects were considered.

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.

The Whitfield Transit Service has already implemented all the short range goals and some of the mid-range and long term goals.

FY2017 Budget Implications: In preparing the FY2017 budget, no additional specific needs of this Transit Plan were addressed.

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 LRTP is updated every five years, but may be amended for additional projects or requirements during the five year duration of the plan. 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.

GDMPO FY2015-FY2018 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 or revised 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 FY2017 Unified Planning Work Program

The *FY2017 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.
- 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.

FY2017 Budget Implications: 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.

PERSONNEL OVERVIEW

For the FY2017 budget, Whitfield County will fund 605 full time employees and 80 part time employees for a total employment of 685. FY2016 total employment was 666. The details of these changes (increase of 18 full time and 1 part time) are explained in the Personnel Actions Matrix. In summary, these changes were the result of:

- Additional grant funding
- Continuing efforts to migrate State paid/County reimbursed employees to County employees
- IRS guidelines regarding the treatment of contractors
- Increased work load

The next few pages provide the following data that informed the budget process:

Position Summary Schedule and Position Summary Graphs

- They provide a 3-year history of the staff count by functional area and category.
- Even though Poll Workers are treated by the County as employees as required by the IRS, they are not included in the part time employment numbers. They only work during an election and would skew the true employment picture.
- Beginning in 2016, Board members of the Board of Equalization are treated by the County as part-time employees. However, they are paid sporadically based on when Board meetings are held. Therefore, they are not included in the part-time employment numbers as this would skew the true employment picture.
- Only the Judicial Administration staff of the Superior Court are included in the employment numbers. The Judges and their staff are either contract or State positions.
- The staff of the Public Defender's Office and District Attorney's Office who are in State paid positions are not included in the employment numbers.

Personnel Actions Matrix provides detail on the exact positions which were added or eliminated from FY2016 to FY2017 along with the associated salary and benefit costs.

Compensation Assumptions provide an explanation of the County's procedure for compensation increases along with a 9-year history of compensation related changes.

Benefit Assumptions provide information about the costs and funding for the County health insurance program and pension plans.

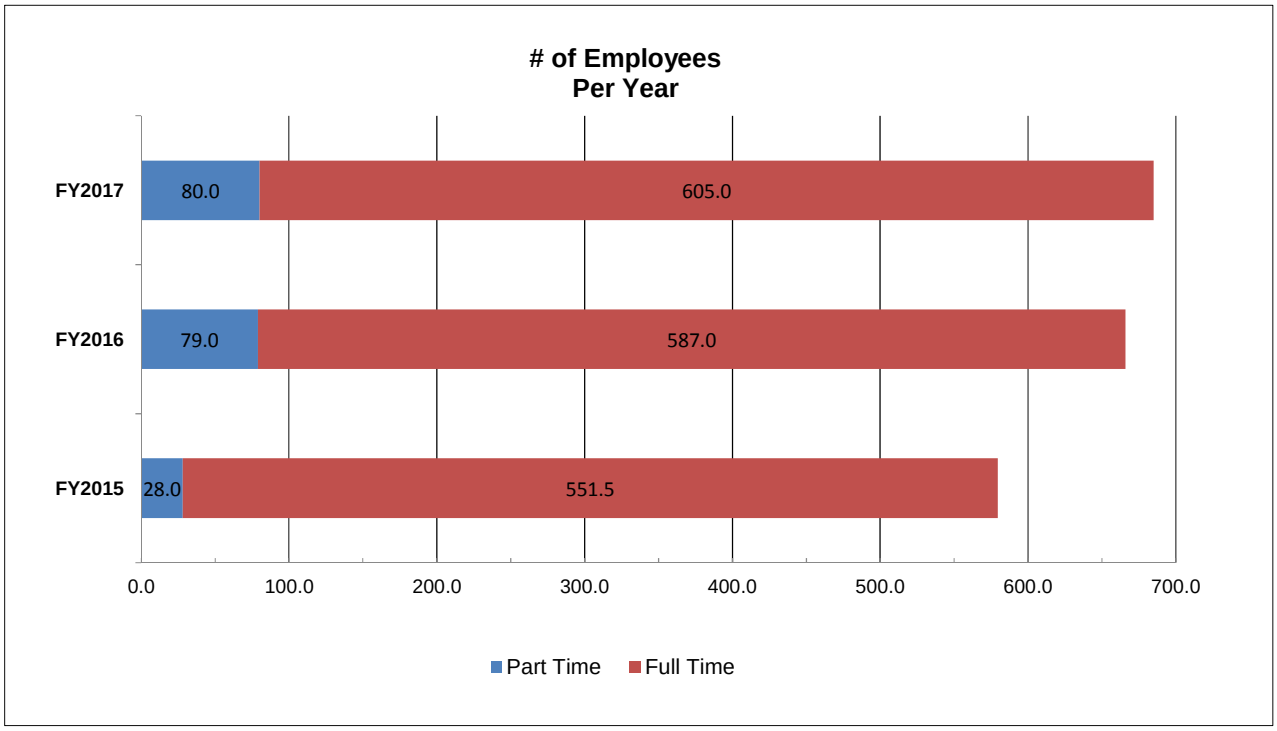
PERSONNEL
POSITION SUMMARY SCHEDULE

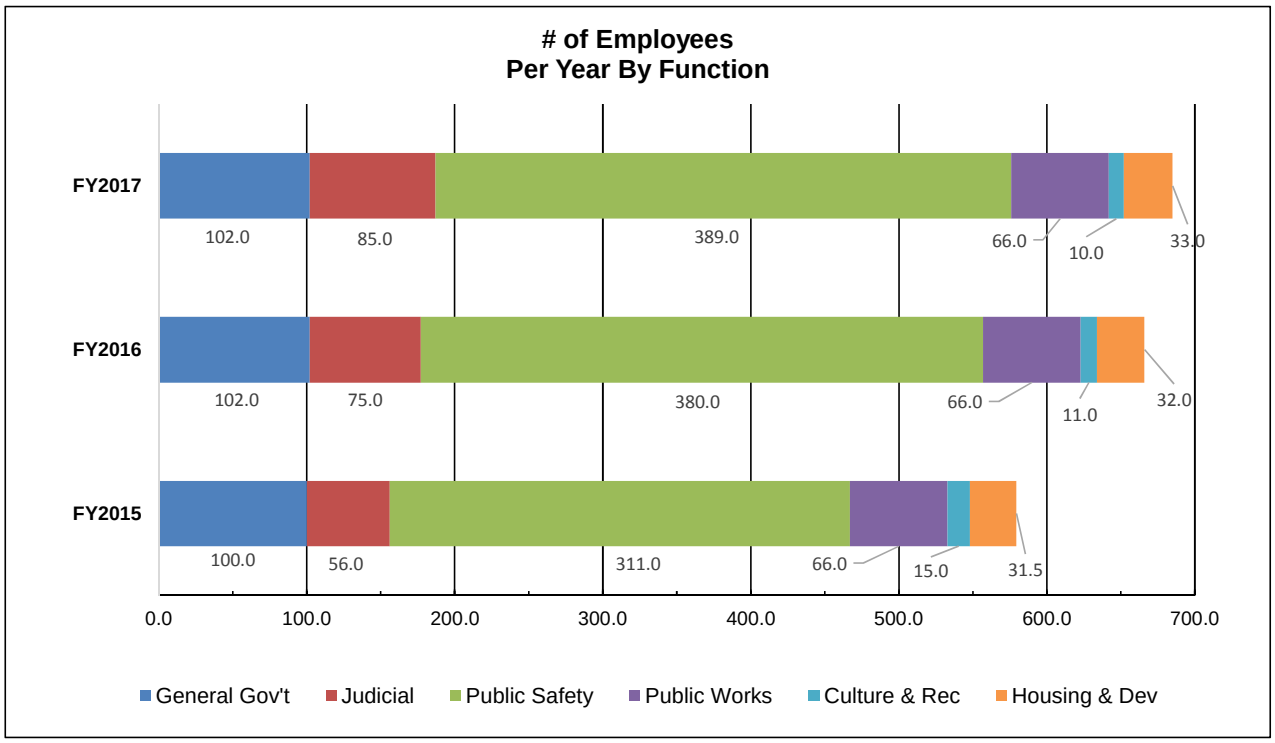
	Full Time			Part Time			Total		
	2015	2016	2017	2015	2016	2017	2015	2016	2017
General Fund									
General Government									
Board of Commissioners	2.0	2.0	2.0	5.0	5.0	5.0	7.0	7.0	7.0
Board of Elections	4.0	4.0	4.0	3.0	3.0	3.0	7.0	7.0	7.0
Buildings & Grounds	16.0	16.0	16.0	-	1.0	1.0	16.0	17.0	17.0
Finance	8.0	8.0	8.0	-	-	-	8.0	8.0	8.0
Human Resources	3.0	3.0	4.0	-	-	-	3.0	3.0	4.0
Information Technology	7.0	7.0	6.0	-	-	-	7.0	7.0	6.0
Public Media Relations	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
Tax Assessor	23.0	23.0	23.0	5.0	5.0	5.0	28.0	28.0	28.0
Tax Commissioner	22.0	23.0	23.0	1.0	1.0	1.0	23.0	24.0	24.0
Total	**85.0**	**86.0**	**86.0**	**15.0**	**16.0**	**16.0**	**100.0**	**102.0**	**102.0**
Judicial									
Superior Court	6.0	6.0	6.0	-	-	-	6.0	6.0	6.0
Clerk of Court	14.0	15.0	15.0	1.0	-	-	15.0	15.0	15.0
District Attorney	1.0	8.0	12.0	-	-	1.0	1.0	8.0	13.0
Juvenile Court	12.0	12.0	12.0	-	2.0	2.0	12.0	14.0	14.0
Magistrate Court	13.0	13.0	13.0	-	-	-	13.0	13.0	13.0
Probate Court	8.0	8.0	8.0	-	1.0	1.0	8.0	9.0	9.0
Public Defender	-	9.0	9.0	-	-	-	-	9.0	9.0
Total	**54.0**	**71.0**	**75.0**	**1.0**	**3.0**	**4.0**	**55.0**	**74.0**	**79.0**
Public Safety									
Animal Shelter	3.0	3.0	3.0	1.0	1.0	1.0	4.0	4.0	4.0
Coroner	1.0	1.0	1.0	-	3.0	3.0	1.0	4.0	4.0
Emergency Management	2.0	2.0	2.0	-	-	-	2.0	2.0	2.0
Sheriff - Enforcement & Support	96.0	96.0	95.0	-	4.0	4.0	96.0	100.0	99.0
Sheriff - Detention & Court Serv.	106.0	108.0	109.0	-	-	-	106.0	108.0	109.0
Total	**208.0**	**210.0**	**210.0**	**1.0**	**8.0**	**8.0**	**209.0**	**218.0**	**218.0**
Public Works	**66.0**	**66.0**	**66.0**	**-**	**-**	**-**	**66.0**	**66.0**	**66.0**
Culture & Recreation	**7.0**	**7.0**	**7.0**	**8.0**	**4.0**	**3.0**	**15.0**	**11.0**	**10.0**
Housing & Development									
County Engineer	6.5	7.0	8.0	-	-	1.0	6.5	7.0	9.0
County Extension Service	3.0	3.0	3.0	-	-	-	3.0	3.0	3.0
Inspection & Enforcement	5.0	5.0	5.0	-	-	-	5.0	5.0	5.0
Metropolitan Planning Org	1.0	1.0	1.0	-	-	-	1.0	1.0	1.0
Total	**15.5**	**16.0**	**17.0**	**-**	**-**	**1.0**	**15.5**	**16.0**	**18.0**
Total General Fund	**435.5**	**456.0**	**461.0**	**25.0**	**31.0**	**32.0**	**460.5**	**487.0**	**493.0**
# of Staff per 1,000 Citizens	**4.2**	**4.4**	**4.5**	**0.2**	**0.3**	**0.3**	**4.5**	**4.7**	**4.8**
County Population per 2010 Census = 102,599									
Special Revenue Funds:									
Judicial - Drug Court	1.0	1.0	5.0	-	-	1.0	1.0	1.0	6.0
Public Safety-Fire	68.0	83.0	92.0	-	45.0	45.0	68.0	128.0	137.0
Public Safety-911 Emerg Sys	33.0	33.0	33.0	1.0	1.0	1.0	34.0	34.0	34.0
Housing & Dev-Transit	14.0	14.0	14.0	2.0	2.0	1.0	16.0	16.0	15.0
Total Special Rev Funds	**116.0**	**131.0**	**144.0**	**3.0**	**48.0**	**48.0**	**119.0**	**179.0**	**192.0**
Grand Total	**551.5**	**587.0**	**605.0**	**28.0**	**79.0**	**80.0**	**579.5**	**666.0**	**685.0**

Signifies staff changes for FY2017. These changes are explained in the Personnel Actions Matrix on the following page.

PERSONNEL

POSITION SUMMARY GRAPHS





PERSONNEL
PERSONNEL ACTIONS MATRIX

Additions

Department	Position	Status	# of Positions	Notes	Funding	Proposed Salary	Total salary + benefits	
Human Resources	HR Generalist	FT	1	New position	General Fund	$48,000	$64,800	
District Attorney	Victim Advocate	FT	2	New positions funded by grants	Grant	$63,190	$85,307	
District Attorney	Admin Assistant Assistant DA	FT	2	Convert State paid/County reimbursed employees to County paid	General Fund	$80,508	$108,686	(1)
District Attorney	Admin Tech	PT	1	Convert State paid/County reimbursed employees to County paid	General Fund	$8,320	$9,069	(1)
Sheriff-Detention & Court Services	Detention Officer	FT	1	New position-transfer vacant slot from Sheriff-Enforcement	General Fund	$28,654	$40,116	
Engineering	GIS Coordinator	FT	1	Move GIS from IT Dept to Engineering Dept	General Fund	**(2)**	**(2)**	
Engineering	GIS Technician	PT	1	New position	General Fund	$9,360	$10,202	
Drug Court	Various	FT	4	Treat current contractors as employees as required by IRS	Grant	$226,325	$305,539	(3)
Drug Court	Admin Tech	PT	1	Treat current contractor as employee as required by IRS	Grant	$6,552	$7,142	(3)
Fire	Fire Engineer	FT	9	New positions	Special Tax District	$284,081	$392,032	
Total			**23**			**$754,990**	**$1,022,891**	

Reductions In Force

Department	Position	Status	# of Positions	Notes	Funding	Proposed Salary	Total salary + benefits	
Information Technology	GIS Coordinator	FT	1	Transfer position to Engineering Dept	General Fund	**(2)**	**(2)**	
Sheriff-Enforcement & Support	Custodian	FT	1	Transfer position to Sheriff-Detention & Court Services	General Fund	$25,542	$35,759	
Recreation	Rec Attendant	PT	1	Replace position with a contracted cleaning company	General Fund	$14,443	$16,465	(4)
Transit	On-Call Driver	PT	1	Only need 1 on-call driver; had 2; eliminate 1	Transit Fund	$6,250	$7,125	
Total			**4**			**$46,235**	**$59,349**	

(1) There is actually a cost savings. The County was already reimbursing the State for the salaries plus benefits and the State benefit rate was higher.
(2) There is no effect on the overall General Fund budget. This is only a change in which department is responsible.
(3) The only actual increase to the total budget is in the benefit cost. The County was already paying contract fees equivalent to the proposed salary.
(4) Although personnel costs will decrease, contract services costs will increase.

PERSONNEL
COMPENSATION ASSUMPTIONS

Cost of Living Increase (COLA)

- No across the board Cost of Living increase is budgeted.
- A mid-year 0-3% pay adjustment is budgeted for eligible County employees.
- An additional mid-year 2% pay adjustment is budgeted for Certified Deputies.
- The market and salary conditions will be evaluated in the spring.

Salary Step Increase Program

- The Salary Step Increase Program is deferred.

For consideration in future budget years:

- A midyear start for the program is suggested.
- Allows employees to move through the pay scale, instead of always being at the base salary.
- The key to the program is the Performance Evaluation.
- Employee must be given at least a satisfactory evaluation to be eligible.
- Improvements to the Performance Evaluation program are needed:
    - Develop a mechanism for identifying below standard performance.
    - Provide training for evaluators on the proper way to use the Evaluation Program.
    - Develop a system of counseling for below par performance.
    - Grant the ability to terminate below par performers.

History of Wage Increases

- 2009 – No COLA; eliminate PTO buybacks (employees can no longer cash in unused sick/vacation time.
- 2010 – No COLA.
- 2011 – No COLA.
- 2012 – No COLA; give a one-time end of year bonus; eliminate longevity pay.
- 2013 – Mid-year COLA of 3%.
- 2014 – No COLA.
- 2015 – Mid-year COLA of 3% plus pay adjustments for Public Safety and a few other positions in an effort to help the County remain competitive with surrounding area.
- 2016 – No COLA.
- 2017 – No COLA. Mid-year 0-3% pay adjustment and an additional mid-year 0-2% pay adjustment for Certified Deputies and Detention Officers.

PERSONNEL
BENEFIT ASSUMPTIONS

Health Insurance Program

The County maintains a self-insured health insurance program. Health insurance costs increased by 38.94% over the 2 year period of FY13 to FY15 due to the impact of changes from the Patient Protection and Affordable Care Act as well as a rise in claims costs. The County implemented various plan changes in FY16 in an effort to control costs. These changes appear to be effective as evidenced by the estimated 7.61% decrease in costs from FY15 to FY16. **The FY17 budget assumes a cost increase of 4% for a total cost of $5.2 million.**

Group Health Insurance

	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
County Cost	**3,895,115**	**4,704,493**	**5,412,016**	**5,000,000**	**5,200,000**

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. All full-time employees, hired prior to February 1, 2016, are eligible to participate in the Plan after completing three years of service. Benefits vest after five years 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. Since the 2011 valuation year, the Plan has been funded at over 100%. Thus for several years from FY11 through FY16, the County made either a reduced contribution or a zero contribution to the Plan. It is the intention of the Board of Commissioners to keep the Plan at a 100% funded level. The funded level of the Plan as of the FY16 valuation is 102.8%. **The FY17 budget includes a $1.0 million contribution.**

Defined Contribution Plan

The County sponsors the Association of County Commissioners of Georgia 401(a) Defined Contribution Plan for Whitfield County Employees. This Plan is referred to as a "defined contribution plan" because the County defines the monetary contribution that goes into the participant's account. All full-time employees hired after January 31, 2016, are required to participate in the Plan. There is a graduated vesting schedule; benefits fully vest after five year of service. Participants are always 100% vested in their own contributions. Normal retirement age is 65. The benefits received during retirement are determined by the amount of contributions and the level of investment earnings while maintaining the account; no set or defined level of benefits is established by the County.

The County contributes an amount equal to 2% of participant's compensation to the Plan. Participants are required to make a mandatory contribution equal to 2% of their compensation to the Plan. In addition, the County will make a matching contribution equal to 50% of the first 4% a participant contributes to the 457(b) Deferred compensation Plan up to a maximum 2%. **The FY17 budget includes a 2% contribution rate from the County for applicable employees.**

Deferred Compensation Plan

The County sponsors the Association of County Commissioners of Georgia 457(b) Deferred Compensation Plan for Whitfield County Employees. This plan supplements the 401(a) Plan. This Plan is referred to as a "deferred compensation plan" because it offers participants the opportunity to defer or postpone some of their current compensation and receive it, with earnings, in the future. All full-time employees hired after January 31, 2016, are eligible to participate in the Plan.

All of the contributions into the Plan come from employee contributions. As noted above, the County will make a matching contribution into the 401(a) Plan equal to 50% of the first 4% a participant contributes to the 457(b) Plan up to a maximum 2%. **The FY17 budget assumes a 1% contribution rate from the County for applicable employees.**

BUDGET SUMMARY - FISCAL YEAR 2017

	Governmental Funds					Proprietary Fund	Total All Funds
	General Fund	Capital Projects SPLOST Funds	Capital Projects Acquisition Funds	Fire District Fund	Other Governmental Funds	Enterprise Fund - Transit	
Revenues:							
Taxes	37,113,000	15,312,000		6,750,916	1,259,146		60,435,062
Licenses and Permits	417,500						417,500
Intergovernmental	2,218,015				2,754,817	405,774	5,378,606
Charges for Services	3,116,204				1,866,239	245,000	5,227,443
Fines and Forfeitures	1,082,000				501,783		1,583,783
Investment Income	3,000						3,000
Contributions & Donations	3,500						3,500
Miscellaneous	885,900						885,900
Other Financing Sources	695,800		1,279,409		592,745	206,543	2,774,497
Total Revenues and Other Sources	45,534,919	15,312,000	1,279,409	6,750,916	6,974,730	857,317	76,709,291
Expenditures:							
General Government	8,005,662	2,000	72,000				8,079,662
Judicial	6,055,162		32,000		705,948		6,793,110
Public Safety	15,156,476	1,331,661	9,647,602	6,750,916	2,787,345		35,674,000
Public Works	7,728,007	14,029,285	200,000		425,000		22,382,292
Health & Welfare	403,000				177,000		580,000
Culture & Recreation	1,056,530		2,235,967		655,400		3,947,897
Housing & Development	2,122,609		3,467,000		1,035,680	857,317	7,482,606
Debt Service	1,944,609	5,189,450	97,909		1,725,837		8,957,805
Other Financing Uses	2,078,697				65,800		2,144,497
Contingency	500,000						500,000
Intergovernmental		6,137,220					6,137,220
Total Expenditures and Other Uses	45,050,752	26,689,616	15,752,478	6,750,916	7,578,010	857,317	102,679,089
Excess of Revenues and Other Sources Over(Under) Expenditures and Other Uses	484,167	(11,377,616)	(14,473,069)	-	(603,280)	-	(25,969,798)
Fund Balance/Net Assets - January 1 (Estimate)	15,651,207	16,778,123	14,473,069	-	2,061,471	184,133	49,148,003
Fund Balance/Net Assets - December 31 (Estimate)	16,135,374	5,400,507	-	-	1,458,191	184,133	23,178,205

SUMMARY OF FINANCIAL SOURCES AND USES

	Governmental Funds			Governmental Funds			Governmental Funds			Governmental Funds		
	General Fund			Capital Projects SPLOST 2007 Fund			Capital Projects SPLOST 2015 Fund			Capital Projects DBA Bond Fund		
	Actual FY2015	Revised Budget FY2016	Budget FY2017	Actual FY2015	Revised Budget FY2016	Budget FY2017	Actual FY2015	Revised Budget FY2016	Budget FY2017	Actual FY2015	Revised Budget FY2016	Budget FY2017
Financial Sources:												
Taxes	31,330,323	37,180,000	37,113,000				7,488,160	15,675,429	15,312,000			
Licenses and Permits	493,552	425,500	417,500									
Intergovernmental	818,514	1,765,140	2,218,015								22,117	
Charges for Services	3,851,983	3,005,510	3,116,204									
Fines and Forfeitures	1,061,565	1,020,000	1,082,000									
Investment Income	5,006	3,000	3,000	55,625	51,522		1,107	13,479		21,630	66,908	
Contributions & Donations	6,000	-	3,500									
Miscellaneous	941,245	872,950	885,900									
Other Financing Sources	136,071	490,200	695,800							18,434,044		
	38,644,259	44,762,300	45,534,919	55,625	51,522	-	7,489,267	15,688,909	15,312,000	18,455,674	89,025	-
Appropriation from Reserves	1,428,182	-	-	4,194,751	3,220,111	11,000,000	-	-	377,616		3,610,520	11,796,069
TOTAL FINANCIAL SOURCES	40,072,441	44,762,300	45,534,919	4,250,376	3,271,633	11,000,000	7,489,267	15,688,909	15,689,616	18,455,674	3,699,545	11,796,069
Financial Uses:												
General Government	7,540,769	7,708,142	8,005,662						2,000	394	531	
Judicial	5,632,617	5,806,496	6,055,162									
Public Safety	14,255,072	14,480,697	15,156,476					2,500	1,331,661	1,818,860	2,151,762	9,560,102
Public Works	6,094,647	6,333,846	7,728,007	3,613,226	3,271,633	11,000,000	18,720	2,330,604	3,029,285			
Health and Welfare	453,984	398,000	403,000									
Culture and Recreation	867,998	1,010,122	1,056,530							1,064,692	1,547,252	2,235,967
Housing and Development	1,636,107	2,038,483	2,122,609									
Debt Service	1,946,015	1,977,990	1,944,609					4,762,390	5,189,450	165,140		
Other Financing Uses	1,645,232	1,310,914	2,078,697									
Contingency	-	500,000	500,000									
Intergovernmental				637,150			3,390,462	6,895,377	6,137,220			
TOTAL FINANCIAL USES	40,072,441	41,564,690	45,050,752	4,250,376	3,271,633	11,000,000	3,409,182	13,990,871	15,689,616	3,049,085	3,699,545	11,796,069
NET INCREASE/(DECREASE) IN FUND BALANCE / NET ASSETS	(1,428,182)	3,197,610	484,167	(4,194,751)	(3,220,111)	(11,000,000)	4,080,085	1,698,038	(377,616)	15,406,589	(3,610,520)	(11,796,069)

SUMMARY OF FINANCIAL SOURCES AND USES

	Governmental Funds			Governmental Funds			Proprietary Fund			Total All Funds		
	Fire District Fund			Other Governmental Funds			Enterprise Fund- Transit					
	Actual FY2015	Revised Budget FY2016	Budget FY2017	Actual FY2015	Revised Budget FY2016	Budget FY2017	Actual FY2015	Revised Budget FY2016	Budget FY2017	Actual FY2015	Revised Budget FY2016	Budget FY2017
Financial Sources:												
Taxes	5,241,696	6,040,646	6,750,916	1,252,180	1,244,400	1,259,146				37,824,199	44,465,046	60,435,062
Licenses and Permits										493,552	425,500	417,500
Intergovernmental	2,925			3,768,117	2,020,305	2,754,817	434,819	397,736	405,774	5,024,375	4,183,181	5,378,606
Charges for Services	624			1,885,874	1,808,505	1,866,239	259,904	319,000	245,000	5,998,385	5,133,015	5,227,443
Fines and Forfeitures				498,109	501,725	501,783				1,559,674	1,521,725	1,583,783
Investment Income				11,657	6,042					72,288	60,564	3,000
Contributions & Donations				50,733	185,000					56,733	185,000	3,500
Miscellaneous				119,296						1,060,541	872,950	885,900
Other Financing Sources	35,373			1,600,246	3,012,782	1,872,154	98,314	119,375	206,543	1,870,004	3,622,357	2,774,497
	5,280,618	6,040,646	6,750,916	9,186,212	8,778,759	8,254,139	793,037	836,111	857,317	53,959,751	60,469,338	76,709,291
Appropriation from Reserves				2,472,836	4,011,574	3,280,280				8,095,769	7,231,685	26,453,965
TOTAL FINANCIAL SOURCES	5,280,618	6,040,646	6,750,916	11,659,048	12,790,333	11,534,419	793,037	836,111	857,317	62,055,520	67,701,023	103,163,256
Financial Uses:												
General Government				471,307	239,547	72,000				8,012,076	7,947,689	8,079,662
Judicial				527,079	519,319	737,948				6,159,696	6,325,815	6,793,110
Public Safety	5,231,422	6,040,646	6,750,916	2,400,895	3,245,608	2,874,845				21,887,389	23,766,951	35,674,000
Public Works				928,211	916,061	625,000				10,636,084	10,521,540	22,382,292
Health and Welfare				158,945	181,500	177,000				612,929	579,500	580,000
Culture and Recreation				599,801	1,941,082	655,400				1,467,799	2,951,204	3,947,897
Housing and Development				2,688,241	2,848,228	4,502,680	793,037	836,111	857,317	5,117,385	5,722,822	7,482,606
Debt Service				3,752,553	1,929,478	1,823,746				5,698,568	3,907,468	8,957,805
Other Financing Uses				132,016	60,200	65,800				1,777,248	1,371,114	2,144,497
Contingency										-	500,000	500,000
Intergovernmental										637,150	-	6,137,220
TOTAL FINANCIAL USES	5,231,422	6,040,646	6,750,916	11,659,048	11,881,023	11,534,419	793,037	836,111	857,317	62,006,324	63,594,103	102,679,089
NET INCREASE/(DECREASE) IN FUND BALANCE / NET ASSETS	49,196	-	-	(2,472,836)	(3,102,264)	(3,280,280)	-	-	-	(8,046,573)	(3,124,765)	(25,969,798)

PROJECTED CHANGES IN FUND BALANCE

General Fund

	Projected 2017
Estimated Beg Fund Balance	15,369,125
Budgeted Net Change in Fund Balance	484,167
Projected Fund Balance	**15,853,292**

Capital Projects SPLOST 2007 Fund

	Projected 2017
Estimated Beg Fund Balance	11,000,000
Budgeted Net Change in Fund Balance	(11,000,000)
Projected Fund Balance	**-**

*Fund balance decreases more than 10% due to estimated completion of the SPLOST 2007 projects.

Capital Projects SPLOST 2015 Fund

	Projected 2017
Estimated Beg Fund Balance	5,778,123
Budgeted Net Change in Fund Balance	(377,616)
Projected Fund Balance	**5,400,507**

Capital Projects DBA Bond Fund

	Projected 2017
Estimated Beg Fund Balance	11,796,069
Budgeted Net Change in Fund Balance	(11,796,069)
Projected Fund Balance	**-**

*Fund balance decreases more than 10% due to estimated completion of all the projects funded by the bond.

Non-Major Governmental Funds

	Projected 2017
Estimated Beg Fund Balance	3,932,830
Budgeted Net Change in Fund Balance	(3,280,280)
Projected Fund Balance	**652,550**

*Fund balance for the Non-Major Governmental Funds decreases more than 10% due to:
(1) The use of $400,000 of fund balance in the Civil War Heritage Special Revenue Fund. This are grant funds received in prior years and expected to be expended in FY 2017.
(2) The use of $2,677,000 of fund balance in the Capital Projects Fund. This is bond funding received in prior years and expected to be expended in FY 2017.
(3) The use of $203,280 of fund balance in various other funds to balance the FY 2017 budget of each.

GENERAL FUND
SUMMARY OF REVENUES

Description	Actual FY2014	Actual FY2015	Amended Budget FY2016	Est Actuals FY2016	Approved Budget FY2017
Taxes					
Property Taxes	$ 15,938,870	$ 17,806,671	$ 24,200,000	$ 24,200,000	$ 24,648,000
TAVT Tax	1,782,414	1,988,134	1,920,000	1,737,000	1,725,000
Local Option Sales Taxes	11,235,131	10,448,099	10,084,000	9,382,000	9,712,000
Real Estate Transfer Taxes	58,784	75,851	50,000	76,000	70,000
Franchise Taxes	368,531	398,615	350,000	390,000	390,000
Alcoholic Beverage Taxes	339,349	387,484	350,000	350,000	350,000
Financial Institution Taxes	131,933	97,518	98,000	98,000	98,000
Insurance Premium Taxes	-	-	-		-
AAVT Tax	-	127,951	128,000	117,000	120,000
Total Taxes	**29,855,012**	**31,330,323**	**37,180,000**	**36,350,000**	**37,113,000**
License and Permits					
Alcoholic Beverage Licenses	64,600	67,600	64,500	64,500	64,500
Zoning/Planning	-	-	-	-	-
Stormwater	6,228	22,845	32,500	16,000	22,000
Land Disturbing Permits	4,054	4,657	2,500	8,000	5,000
Solicitation/Pawn Shop/Recycler Permits	1,270	1,085	1,000	1,000	1,000
Building Inspection Fees	348,370	397,365	325,000	325,000	325,000
Total Licenses and Permits	**424,522**	**493,552**	**425,500**	**414,500**	**417,500**
Intergovernmental Revenues					
Federal-MPO (FTA/FHWA)	100,977	69,734	153,000	56,950	160,000
Federal-CJCC	78,213	147,596	205,700	205,700	322,000
Federal-Indirect	116,311	72,497	49,540	49,540	26,000
Federal Payments in Lieu of Taxes	492,973	449,530	447,000	461,000	461,000
State-MPO	2,534	948	-	-	-
State-DOT	804,463	-	795,000	795,000	1,035,915
Dalton Utilities	7,518	10,203	-	-	-
Other	67,100	68,006	114,900	199,400	213,100
Total Intergovernmental	**1,670,089**	**818,514**	**1,765,140**	**1,767,590**	**2,218,015**
Charge for Services					
Clerk of Court	108,733	97,269	105,000	80,500	90,000
Probate Court	191,655	203,526	193,000	229,500	203,000
Magistrate Court	255,387	221,438	240,000	186,500	200,000
Bond Administration	75,660	73,100	75,000	75,000	75,000
Pretrial Diversion Fees-District Attorney	24,565	52,431	55,000	50,000	50,000
Recording Fees	179,887	203,548	210,000	210,000	210,000
Printing and Duplicating Services	23,812	29,134	31,000	24,000	24,000
Motor Vehicle Tag Collection Fees	213,716	224,973	215,000	215,000	215,000
GIS User Fees	14,730	13,508	15,000	15,000	15,000
Election Qualifying Fees	720	-	30,000	35,000	-
City of Dalton-Stormwater	-	175,000	175,000	175,000	175,000
Commission on Tax Collections	950,879	954,781	1,061,060	1,244,976	1,265,904
Fingerprinting Fees	3,188	3,643	4,500	2,000	3,500
Inmate Medical Fees	23,237	29,934	24,000	24,000	24,000
City of Dalton Fees	24,872	26,104	20,600	20,600	24,200
City of Dalton-Inmate Housing	94,657	80,220	80,000	72,000	80,000
State of GA-Inmate Housing	8,550	31,410	10,000	32,000	20,000
City of T.H.-Inmate Housing	6,038	3,570	2,500	3,600	3,500
City of Varnell-Inmate Housing	2,887	4,845	4,000	4,800	4,500
Town of Cohutta-Inmate Housing	1,313	1,720	600	1,700	1,500
Federal - Inmate Housing	62,543	55,592	44,000	44,000	44,000
Other Fees	51,329	60,966	47,500	47,500	51,100
Jail Operations (10% Fees)	163,892	160,257	160,000	160,000	160,000
Public Works-Other	69,853	168,093	15,000	43,000	15,000
State of Georgia-DOT	-	798,348	-		-
Animal Control Fees	6,193	7,295	5,000	7,300	6,000
Court Administrator-Adoption Fees	250	-	250	-	-
Clerk of Court-Other Fees	22,739	21,704	23,000	22,000	22,000
Recreation Activity Fees	122,969	149,574	159,500	142,500	134,000
Total Charge for Services	**2,704,254**	**3,851,983**	**3,005,510**	**3,167,477**	**3,116,204**

GENERAL FUND
SUMMARY OF REVENUES - CONTINUED

Description	Actual FY2014	Actual FY2015	Amended Budget FY2016	Est Actuals FY2016	Approved Budget FY2017
Fines, Forfeitures and Penalties					
Clerk of Court	323,393	415,544	350,000	490,000	410,000
Bond Forfeitures	-	-	-	-	-
Magistrate Court	60,936	67,762	55,000	85,500	68,000
Probate Court	627,317	569,472	595,000	595,000	595,000
Juvenile Court	19,233	8,787	20,000	9,000	9,000
Total Fines and Forfeitures	**1,030,879**	**1,061,565**	**1,020,000**	**1,179,500**	**1,082,000**
Investment Income					
Interest on Investments	4,698	5,006	3,000	3,000	3,000
Total Investment Income	**4,698**	**5,006**	**3,000**	**3,000**	**3,000**
Contributions & Donations					
Private contributions	5,025	6,000	-	3,500	3,500
Total Contributions & Donations	**5,025**	**6,000**	**-**	**3,500**	**3,500**
Miscellaneous					
Rent-U.S. Government	5,460	5,460	5,000	5,000	5,000
Rent-Other	6,984	6,984	7,000	6,984	7,000
Telephone Commissions	141,168	153,175	142,000	142,000	142,000
Reimbursement of Damaged Property	40,296	557	4,400	4,400	-
Other Revenue	66,219	94,652	80,000	94,000	94,000
W.C. Board of Education	166,028	207,706	190,000	190,000	190,000
Murray County Board of Commission	290,371	300,435	297,150	297,000	305,500
State of Georgia-Other	139,029	160,276	133,400	146,500	128,400
Federal Funds-Other	16,800	12,000	14,000	14,000	14,000
Total Miscellaneous	**872,355**	**941,245**	**872,950**	**899,884**	**885,900**
Other Financing Sources					
Transfer In-Victims of Crime Act Asst	-	-	-	-	-
Transfer In-5% Victim Asst Program	62,078	59,804	60,200	60,200	65,800
Transfer in Workers Compensation Fund	1,400,000	-	-	-	-
Transfer in-Fund 351	98,711	-	-	-	-
Sale of Assets	134,456	76,267	430,000	30,000	630,000
Total Other Financing Sources	**1,695,245**	**136,071**	**490,200**	**90,200**	**695,800**
TOTAL REVENUE *less other financing sources*	36,566,834	38,508,188	44,272,100	43,785,451	44,839,119
TOTAL REVENUE & OTHER FINANCING SOURCES	**38,262,079**	**38,644,259**	**44,762,300**	**43,875,651**	**45,534,919**

Moved to Special Tax District

Change 2016 to 2017 Revenues **772,619**

GENERAL FUND
SUMMARY OF EXPENDITURES

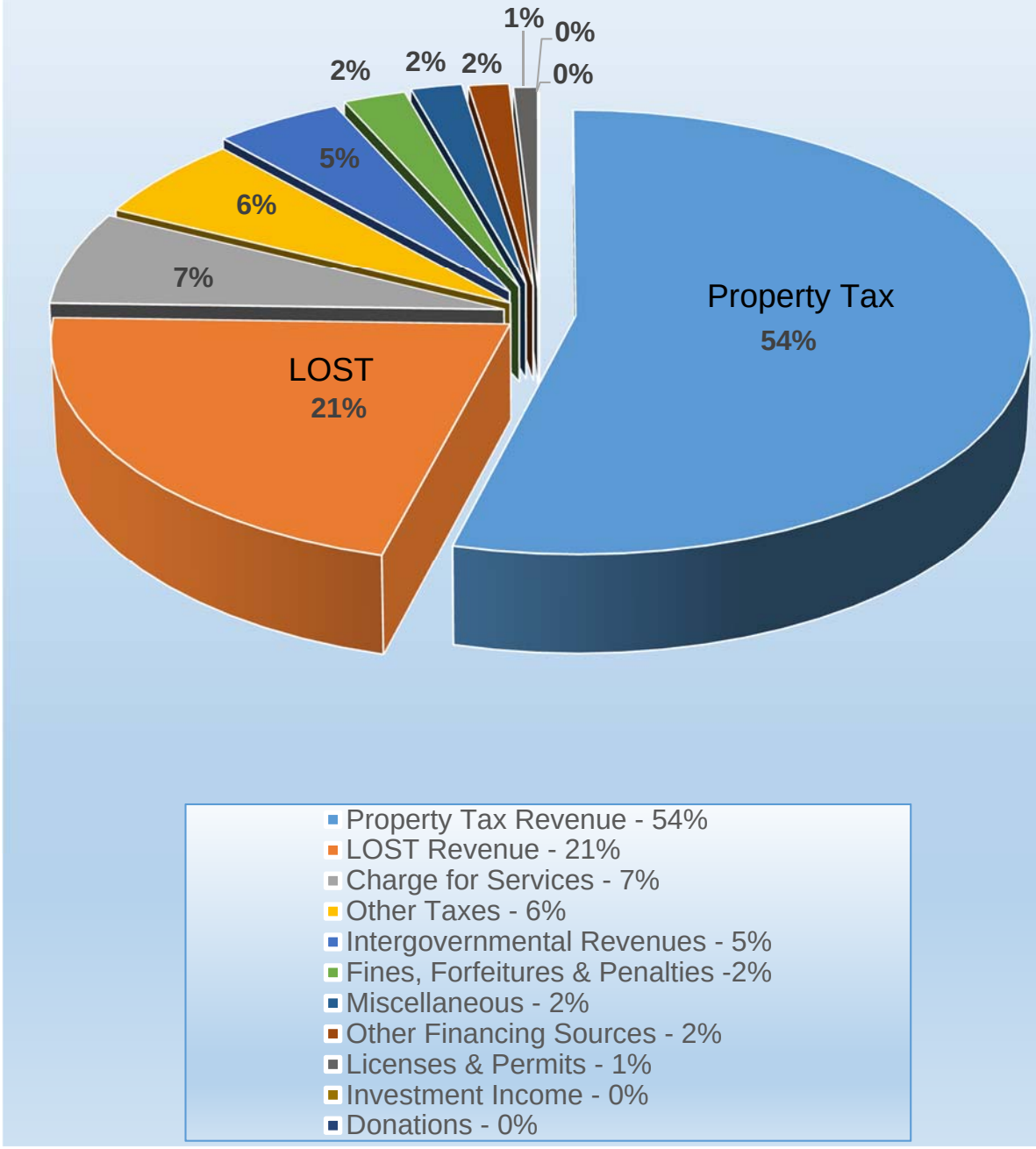
Description	Actual FY2014	Actual FY2015	Amended Budget FY2016	Est Actuals FY2016	Approved Budget FY2017
General Government					
Board of Commissioners - Admin	$ 371,831	$ 392,485	$ 341,471	$ 358,034	$ 358,317
Board of Elections	361,542	325,747	395,751	390,972	331,624
Finance	551,413	646,741	667,398	674,906	682,987
Information Technology	994,699	1,020,545	994,757	1,012,843	995,460
Human Resources	330,195	335,486	383,791	343,061	450,949
Tax Commissioner	1,270,656	1,338,402	1,334,081	1,337,793	1,373,967
Tax Assessor	1,263,073	1,343,507	1,369,473	1,365,245	1,559,902
Board of Equalization	9,037	10,981	15,206	15,206	15,227
Buildings and Grounds	1,342,142	1,234,860	1,347,402	1,332,113	1,355,452
Public Relations	32,116	34,718	32,813	32,812	35,277
Non-departmental -					
Contingency	-	-	500,000	500,000	500,000
Attorney Fees	188,852	218,535	200,000	214,000	210,000
Risk Management	430,898	455,481	442,000	482,000	452,000
Audit Fees	103,475	107,695	108,000	108,000	108,000
General Administration Fees	75,475	75,586	76,000	76,325	76,500
Total General Government	**7,325,404**	**7,540,769**	**8,208,142**	**8,243,310**	**8,505,662**
Judicial					
Superior Court - Judicial Administration	541,656	551,746	552,176	552,176	563,103
Superior Court - Judge Morris	49,437	52,441	55,307	47,745	54,487
Superior Court - Judge Boyett	54,581	49,246	54,657	49,751	53,787
Superior Court - Judge Blevins/Willbanks	44,066	51,733	54,707	49,253	53,177
Superior Court - Judge Partain/Minter	52,927	56,618	55,157	49,477	53,377
Superior Court - Drug Court	68,466	-	-	-	
Clerk of Superior Court	782,792	827,680	866,719	870,457	903,482
District Attorney	988,106	1,075,107	1,122,930	1,124,491	1,271,993
Magistrate Court	893,543	909,141	960,034	925,061	935,413
Probate Court	465,667	462,959	482,563	466,954	504,520
Juvenile Court	826,547	845,194	925,281	910,641	952,223
Public Defender	682,861	750,752	676,965	696,259	709,600
Total Judicial	**5,450,649**	**5,632,617**	**5,806,496**	**5,742,265**	**6,055,162**
Public Safety					
Sheriff's Dept - Uniform Patrol	5,766,025	6,413,649	6,549,389	6,616,014	6,892,419
Sheriff's Dept - Detention Center & Court Services	6,381,108	7,082,487	7,080,974	7,179,089	7,434,768
Fire Dept	-	-			
Coroner	90,291	73,594	142,574	82,458	115,667
Animal Shelter	163,847	195,332	194,687	194,902	205,936
Emergency Management Agency	169,812	190,010	213,072	210,170	207,686
Emergency Medical Services - Ambulance Service	300,000	300,000	300,000	300,000	300,000
Total Public Safety	**12,871,083**	**14,255,072**	**14,480,697**	**14,582,633**	**15,156,476**
Public Works					
Public Works	5,755,788	5,296,299	5,538,810	5,202,687	5,897,056
State of GA-DOT Local Maint. & Improvement Grant	804,463	798,348	795,036	-	1,830,951
Solid Waste Disposal	-	-			
Municipal LOST Agreements-Cohutta/Varnell/TH	-	-	-	-	-
Total Public Works	**6,560,251**	**6,094,647**	**6,333,846**	**5,202,687**	**7,728,007**
Health and Welfare					
Health Dept	250,000	250,000	250,000	250,000	250,000
Greenhouse Advocacy	12,000	12,000	12,000	12,000	12,000
Family Support Council	8,000	8,000	10,000	10,000	10,000
Dept of Family and Children Services	80,000	80,000	80,000	80,000	110,000
Georgia Dept of Veterans Services	984	984	1,000	1,000	1,000
Indigent Funeral Expense	95,000	103,000	45,000	14,150	20,000
Senior Center	-	-	-		
Total Health and Welfare	**445,984**	**453,984**	**398,000**	**367,150**	**403,000**
Culture and Recreation					
Parks & Recreation Dept	867,747	867,998	1,010,122	945,447	1,056,530
Dalton Regional Library	-	-		-	
Total Culture and Recreation	**867,747**	**867,998**	**1,010,122**	**945,447**	**1,056,530**

GENERAL FUND
SUMMARY OF EXPENDITURES - CONTINUED

Description	Actual FY2014	Actual FY2015	Amended Budget FY2016	Est Actuals FY2016	Approved Budget FY2017
Housing and Development					
County Extension Service	100,790	98,602	111,358	96,391	117,453
Inspections & Enforcement Dept	347,136	345,600	361,108	355,424	366,758
County Engineer	324,049	517,617	636,569	610,835	699,193
Metropolitan Planning Organization (MPO)	109,862	91,434	183,186	67,318	215,943
Non-departmental -					
Timber Protection	7,868	7,868	7,868	7,868	7,868
D/W Community Development Corp.	80,000	80,000	90,000	90,000	90,000
D/W Joint Development Authority (DW JDA)	-	-			
Planning	48,000	48,000	48,000	48,000	48,000
Northwest Georgia Trade & Convention Center	347,424	265,236	418,644	418,644	418,644
Convention & Visitors Bureau (CVB)	152,210	173,000	173,000	173,000	150,000
Tunnel Hill Heritage	8,750	8,750	8,750	8,750	8,750
Total Housing and Development	**1,526,089**	**1,636,107**	**2,038,483**	**1,876,230**	**2,122,609**
Debt Service	**1,993,013**	**1,946,015**	**1,977,990**	**1,977,990**	**1,944,609**
Sub-Total	**37,040,220**	**38,427,209**	**40,253,776**	**38,937,712**	**42,972,055**
Other Financing Uses					
Transfer to E-911 Fund	-	-	180,702	470,501	592,745
Transfer to Rural Transit	62,257	98,314	119,374	158,003	206,543
Transfer to Trade Center	-	-	-	-	-
Transfer to Homeland Security Grant	-	-	-	-	-
Transfer to Georgia Civil War Trails	-	-	-	-	-
Transfer to CDBG-Sherwood Forest	3,250	1,750	-	-	-
Transfer to Capital Projects	1,552,438	1,545,168	1,010,838	2,784,888	1,279,409
Transfer to Scenic By-Way Grant	-	-	-	-	-
Transfer to JAG Grant	-	-	-	-	-
Transfer to TE Grant - Tunnel Hill	-	-	-	-	-
Total other financing uses	**1,617,945**	**1,645,232**	**1,310,914**	**3,413,392**	**2,078,697**
TOTAL EXPENDITURES & OTHER FINANCING USES	**38,658,165**	**40,072,441**	**41,564,690**	**42,351,104**	**45,050,752**

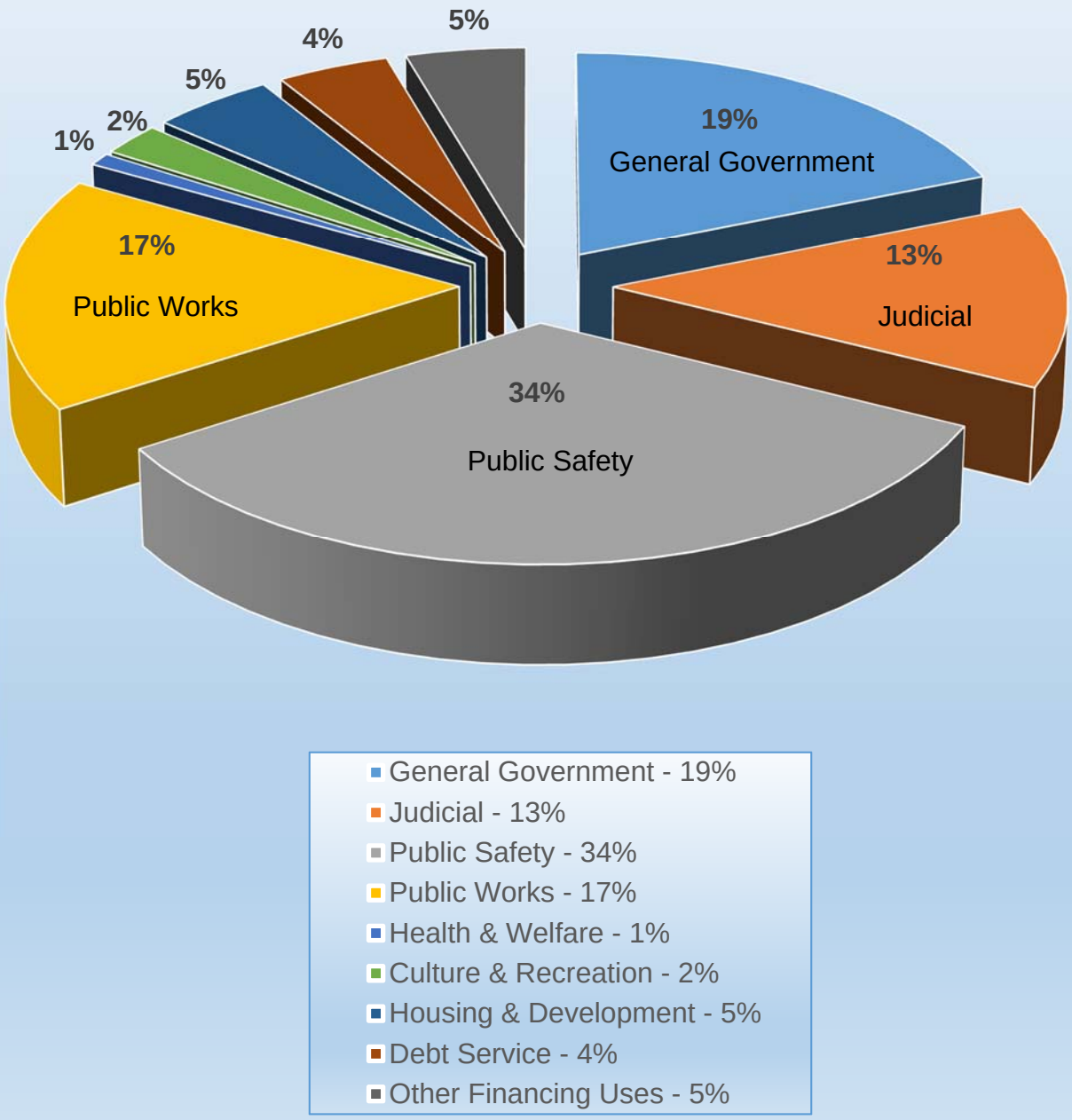
Special Tax District (moved to special revenue funds):
Fire
Solid Waste
Jointly Funded Services: Library, JDA, Senior Center

FY17 GENERAL FUND BUDGET
REVENUES BY CATEGORY



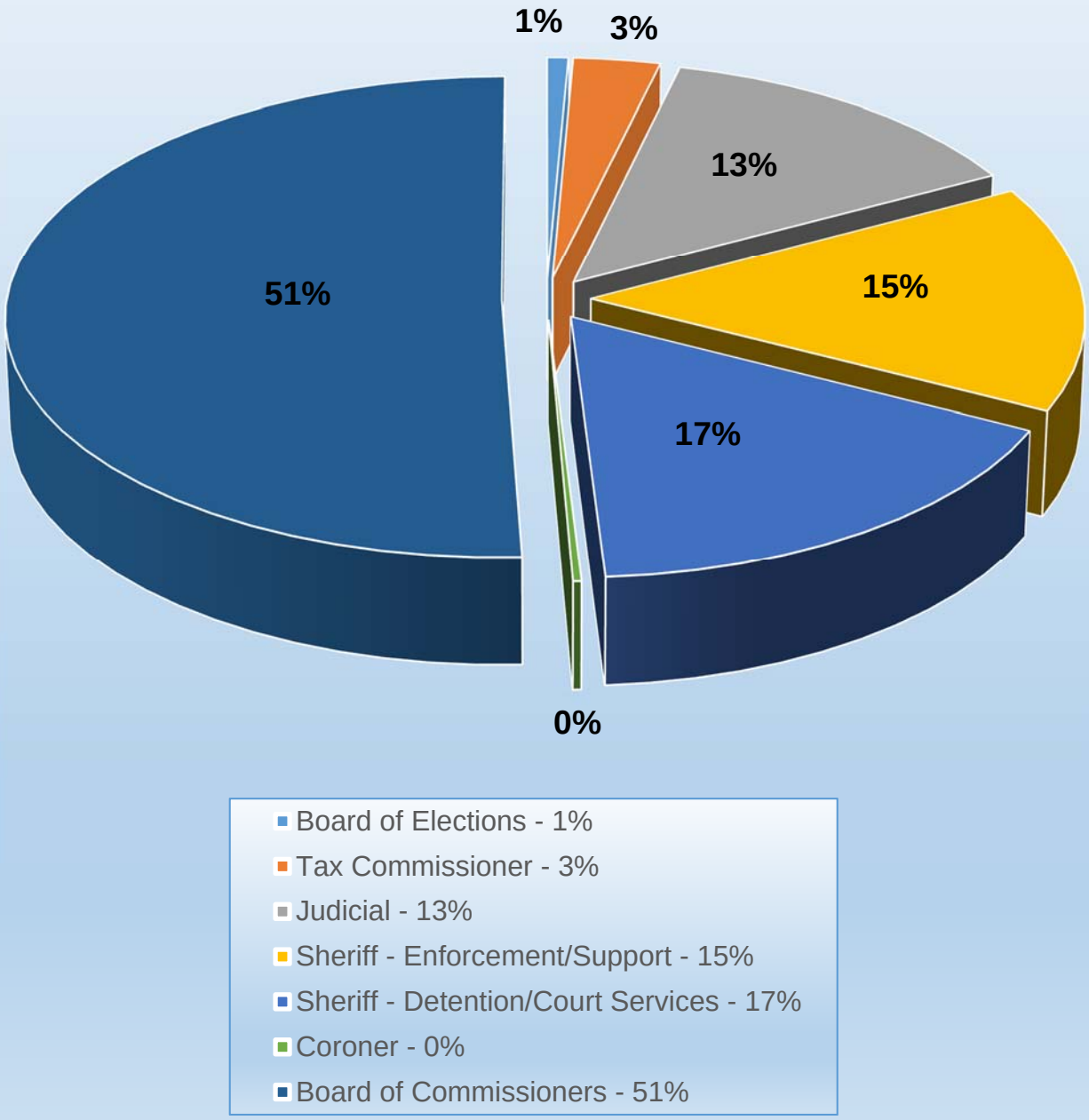
Note
General Fund only.
Does not include Special Tax Districts.

FY17 GENERAL FUND BUDGET
EXPENDITURES BY FUNCTION



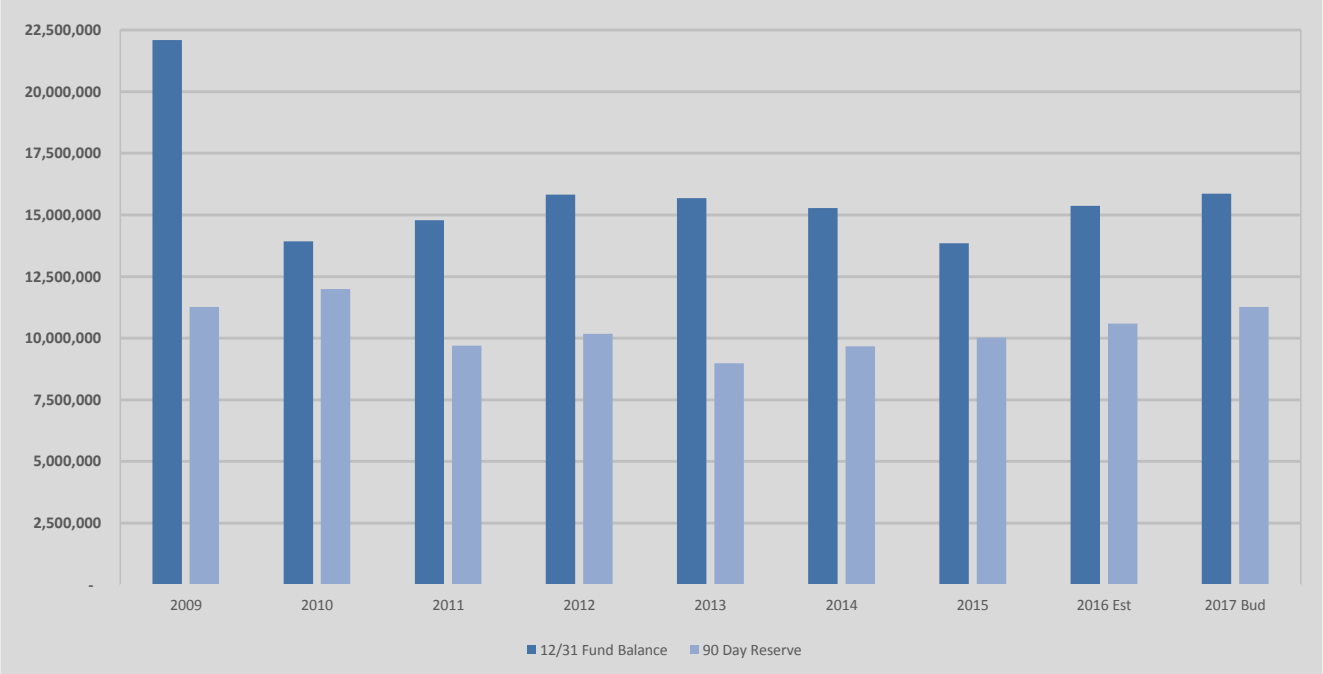
Note
General Fund only.
Does not include Special Tax Districts.

FY17 GENERAL FUND BUDGET
CONSTITUTIONAL & ELECTED OFFICIALS VS BOARD OF COMMISSIONERS CONTROL



Note
General Fund only.
Does not include Special Tax Districts.

GENERAL FUND
FUND BALANCE HISTORY



	2009	2010	2011	2012	2013	2014	2015	2016 Est	2017 Bud
12/31 Fund Balance	22,087,135	13,922,310	14,784,068	15,815,629	15,668,845	15,272,760	13,844,578	15,369,125	15,853,292
90 Day Reserve	11,256,246	11,985,153	9,689,012	10,173,056	8,973,249	9,664,541	10,018,110	10,587,776	11,262,688

Note 90 day reserve is calculated as 25% (based on 360 day year) of the expenditures and other financing uses for that year.

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 reflects our dedication and progressive commitment to the citizens in all County matters to better enhance the quality of life for all.

Goals

- To be fully responsive to the needs of the County
- To strive to enhance the services currently provided
- To look consistently for ways to add value
- To continue our commitment to partner with the various community resource agencies
- To ensure effective County government and the best service possible

Budget Summary

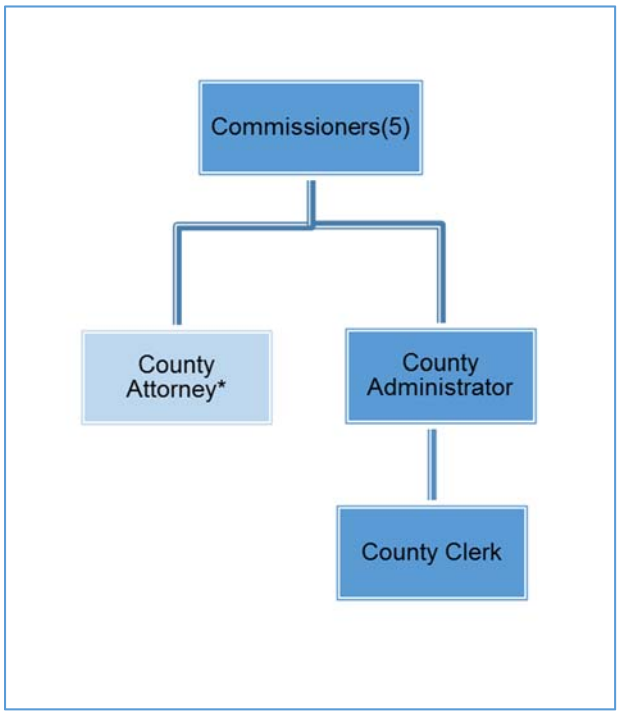
Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 264,023	$ 283,546	$ 270,321	$ 278,217
Purchased/Contracted Services	86,560	78,931	67,450	61,800
Supplies	20,248	24,007	17,500	17,300
Capital Outlay	-	-	-	-
Other Costs	1,000	6,000	1,000	1,000
Total	**$ 371,831**	**$ 392,484**	**$ 356,271**	**$ 358,317**

FY2016 budget increased by $14,800 from Contingency.

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	2.0	2.0	2.0	**2.0**
Part Time - Elected Officials	5.0	5.0	5.0	**5.0**
Total	**7.0**	**7.0**	**7.0**	**7.0**

Organizational Chart – BOC



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

BOARD OF ELECTIONS

Mission

The mission of the Whitfield County Board of Elections is to ensure federal, state and local elections are conducted timely, responsibly, and with the highest level of professional election standards, accountability, security and integrity in order to earn and maintain public confidence in the electoral process.

Goals

- Provide public education with respect to voter registration and information
- Conduct elections in compliance with all federal and state laws
- Maintain data relating to registered voters, elections, apportionment, and districting
- Conduct elections in compliance with all federal and state laws
- Stream the office's operations and conduct elections in an efficient manner

Objectives

- Decrease number of precincts required to be open on Election Day to reduce costs
- Further develop use of strategic planning for early and Election Day voting
- Continue to evaluate and survey polling locations to ensure handicap accessibility
- Establish implement and maintain precinct lines to ensure correct district voting
- Provide maintenance and security of voting equipment
- Increase military use of electronic voting resulting in a decrease in paper ballots

Significant Accomplishments

- Implemented state required hardware and software
- Implemented on line ETHICS campaign filing software
- Installed EasyVote Solutions reducing wait time during early voting
- Converted to in-house Logic and Accuracy Testing eliminating high cost of contract labor
- Implemented interactive mock Election Day poll worker training to better equip poll workers at the polls
- Implemented ballot on demand printing reducing cost of unused ballots

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 264,164	$ 225,573	$ 318,505	$ 259,494
Purchased/Contracted Services	85,340	60,237	69,345	61,770
Supplies	12,038	39,937	7,900	10,360
Capital Outlay	-	-	-	-
Total	**$ 361,542**	**$ 325,747**	**$ 395,750**	**$ 331,624**

Performance and Workload Measures

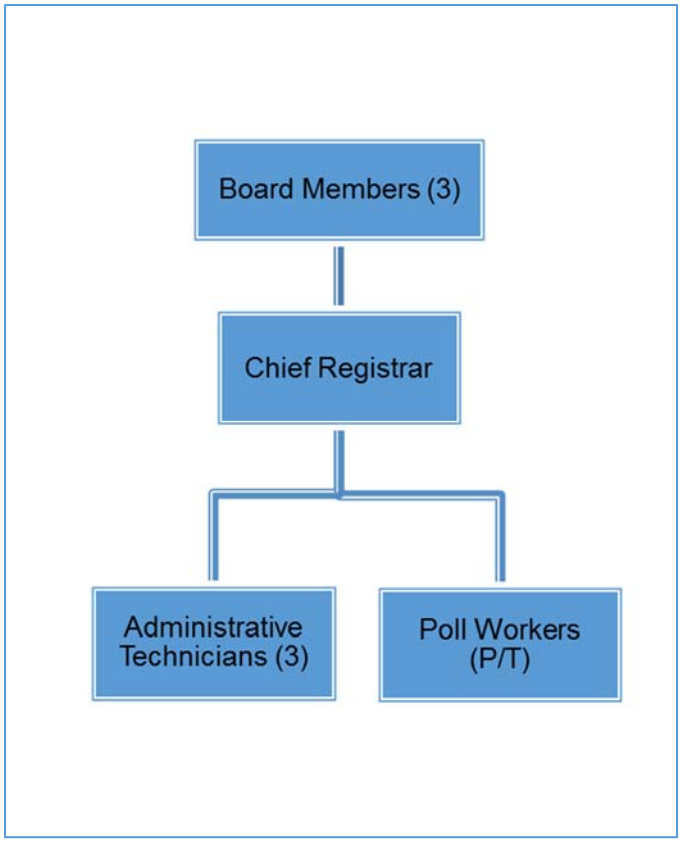
Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Voters Registered	47,134	46,437	47,000	49,554	51,000
# of Elections - County	3	-	5	5	2
# of Elections - Municipal		2	1	1	4
# of Elections - Special Election	6	1	-	1	2
# of Votes Processed	29,736	4,961	15,000	60,429	10,000
Absentee 24 hour turn around time				99%	100%

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	4.0	4.0	4.0	4.0
Supplemental-Board Members	3.0	3.0	3.0	3.0
Total	**7.0**	**7.0**	**7.0**	**7.0**

Comments: Poll workers, who only work during an election, are not included in these figures.

Organizational Chart – Board of Elections



FINANCE

Mission

The mission of the Finance Department is successful management of the financial operations of the County thereby ensuring 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.

Narrative

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

Goals

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

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 464,156	$ 541,132	$ 569,198	$ 584,787
Purchased/Contracted Services	76,246	95,132	84,800	86,300
Supplies	11,011	10,477	13,400	11,900
Capital Outlay	-	-	-	-
Total	**$ 551,413**	**$ 646,741**	**$ 667,398**	**$ 682,987**

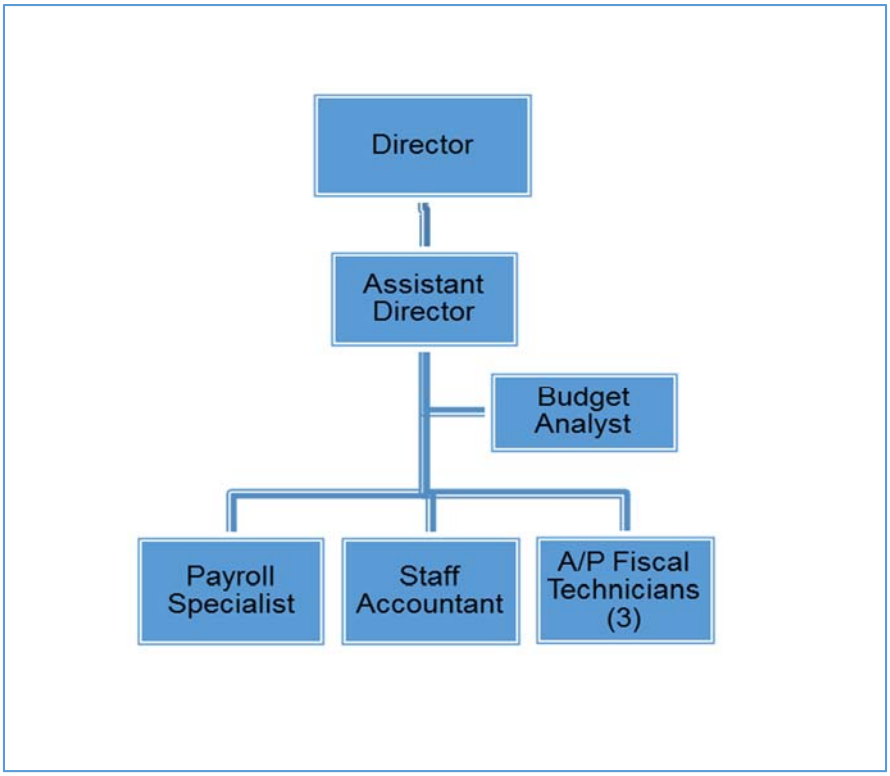
Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Purchase Orders Processed	9,821	9,997	9,798	9,745	9,800
Invoices Processed	14,528	14,289	14,006	14,704	14,800
Accounts Payable Checks Issued	7,999	7,922	7,934	7,507	7,900
Payroll Checks/Deposit Notices Issued	15,685	16,149	15,598	17,481	17,600

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	7.0	8.0	8.0	8.0
Part Time	-	-	-	-
Total	**7.0**	**8.0**	**8.0**	**8.0**

Organizational Chart - Finance



INFORMATION TECHNOLOGY

Mission

The mission of the Information Technology Department is to provide information technology services and resources of the highest quality at an affordable cost and to provide accurate, reliable and timely information necessary for the support and operation of Whitfield County.

Narrative

The Whitfield County IT Department was started in 2000 to implement and carry out the vision of the Board of Commissioners – to provide progressive cost-effective solutions to all County Departments and Agencies.

The IT Department manages the following systems – Security (Managed Antivirus, Anti-SPAM, Web Filter, and Enterprise Firewall), Wireless Network, VOIP, LAN/WAN, Virtual Server Farm, Data Storage, Data Replication, and Physical Security.

Since 2000 almost all County locations are connected with fiber optic cabling or other broadband solutions. The Whitfield County IT Department manages and maintains a VOIP phone system for all connected County Departments and well as other agencies including Dalton Convention and Visitors Bureau, United Way of Northwest GA, Tunnel Hill Heritage Center, Department of Natural Resources/USDA, Dalton Whitfield Community Development Corp., Environmental Health, and Community Action. The IT staff provides support to all County Departments and agencies listed above.

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

Significant Accomplishments

- Replaced 25 computer systems with new computers and reused 15 replaced computers
- Replaced GIS Plotter
- Completed Kronos Software upgrade
- Completed Cisco Voice and Voice Router upgrades

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 519,411	$ 552,324	$ 520,244	$ 485,774
Purchased/Contracted Services	374,197	362,015	408,863	456,036
Supplies	101,091	106,206	65,650	53,650
Capital Outlay	-	-	-	-
Total	**$ 994,699**	**$ 1,020,545**	**$ 994,757**	**$ 995,460**

Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Help Desk Calls	3,752	3,057	3,500	2,608	2,800
Web Site Hits	459,137	483,934	500,000	508,653	510,000
Completed Work Orders	2,245	2,660	2,800	2,265	2,500
Keep Uptime of Following at 99+%					
Email	99.99%	99.99%	99.99%	100.00%	100.00%
Web Server	99.99%	100.00%	99.99%	99.99%	99.99%
VOID System	100.00%	100.00%	100.00%	100.00%	100.00%
911 System	99.99%	99.99%	99.99%	99.99%	99.99%
Wireless Network	99.99%	100.00%	100.00%	100.00%	100.00%
Financial System (SmartFusion)	98.99%	99.99%	99.99%	100.00%	100.00%
Average	99.78%	99.99%	99.99%	100.00%	100.00%
% of SPAM Blocked	*	*	*	84.00%	87.00%
%of Websites Blocked	*	*	*	27.00%	30.00%

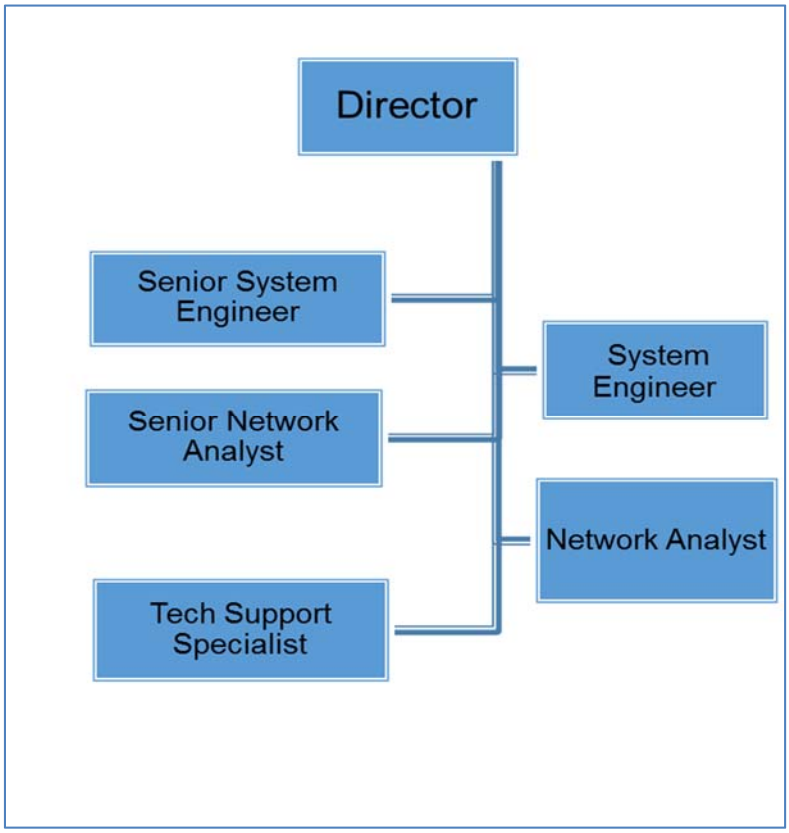
* Not measured for these years

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	7.0	7.0	7.0	**6.0**
Part Time	-	-	-	-
Total	**7.0**	**7.0**	**7.0**	**6.0**

Comments: GIS was moved to the Engineering Department during FY2016.

Organizational Chart – Information Technology



HUMAN RESOURCES

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.

Narrative

The Human Resources (HR) 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 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 program
- To ensure that the salaries paid to County employees are both attractive and competitive in the job market
- To identify specific succession/promotion opportunities for employees
- To conduct annual staff development training sessions for all employees
- To provide employee health improvement awareness opportunities

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 212,102	$ 230,833	$ 266,991	$ 349,024
Purchased/Contracted Services	80,563	83,079	86,700	78,700
Supplies	37,530	21,574	30,100	23,225
Capital Outlay	-	-	-	-
Total	**$ 330,195**	**$ 335,486**	**$ 383,791**	**$ 450,949**

Performance and Workload Measures

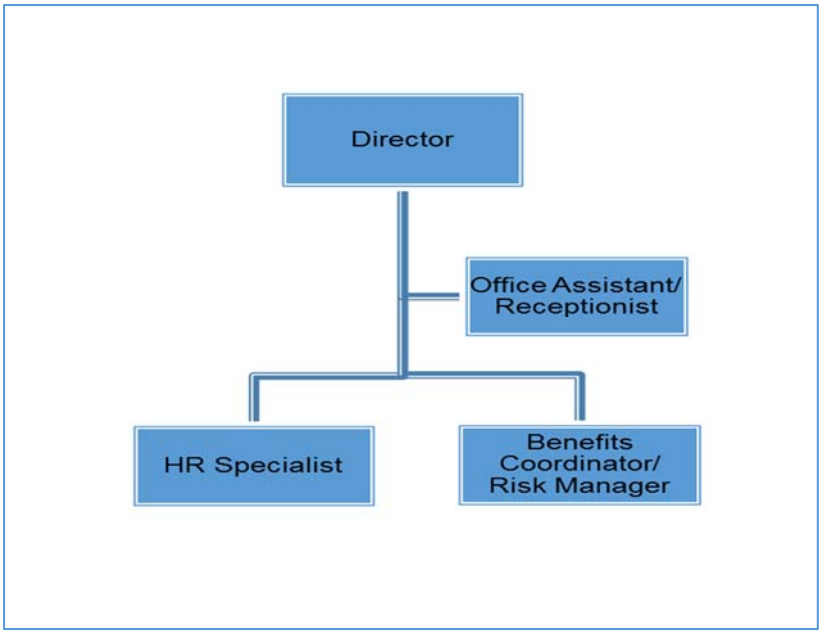
Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Support Provided:					
Merit Board	3	2	2	2	3
Informal	1,051	1,361	2,000	2,012	1,300
Employee Assistance	35,739	36,262	37,000	36,300	35,000
Applicants/Work Verification	5,441	5,540	6,000	5,427	5,000
Workers' Compensation:					
Incident Only	68	76	60	25	20
Medical Only	39	49	40	21	20
Medical & Lost Time	3	6	-	7	7
Liability Claims Processed	25	38	25	27	25

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	3.0	3.0	3.0	4.0
Part Time	-	-	-	-
Total	**3.0**	**3.0**	**3.0**	4.0

Comments: For FY2017, a new full time position was approved.

Organizational Chart – Human Resources



TAX COMMISSIONER

Mission

The mission of the Whitfield County Tax Commissioner's office is to faithfully and diligently fulfill the duties established for this elected office by the State Constitution. The Office is committed to providing services that are accessible and responsive to the needs of the citizens of the greater Dalton/Whitfield County area through innovation, technology and a professional workforce.

Narrative

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. The office collects out of state sales tax on vehicles purchased outside the state of Georgia. It is also responsible with the duty of issuing handicapped placards and mobile homes decals. Homestead and other related exemption applications are filled in this office.

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 internet can be paid by credit card. Property tax payments are collected by customer service representatives, by mail, or through internet services. The tax payments can be viewed the following day by internet service at www.whitfieldcountyga.com.

Collections for all governing bodies such as the City of Dalton, School Systems (County and City), Whitfield County Government and the State of Georgia are handled by this office. These collections include real estate, mobile homes, personal property, ad valorem tax on Motor vehicles, tag and title fees, sales tax, insurance lapse fees, and other related duties as required.

Goals

- To provide accurate and accountable tax collection services to our citizens through innovative techniques and technology
- To provide customer service at all levels of service
- To conduct monthly staff development training sessions for all employees
- To look into the future and anticipate the needs and challenges of our ever changing world and plan for the answers to solve these challenges

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 1,080,390	$ 1,165,072	$ 1,133,951	$ 1,165,071
Purchased/Contracted Services	139,984	142,202	165,230	173,996
Supplies	50,282	31,128	34,900	34,900
Capital Outlay	-	-	-	-
Total	**$ 1,270,656**	**$ 1,338,402**	**$ 1,334,081**	**$ 1,373,967**

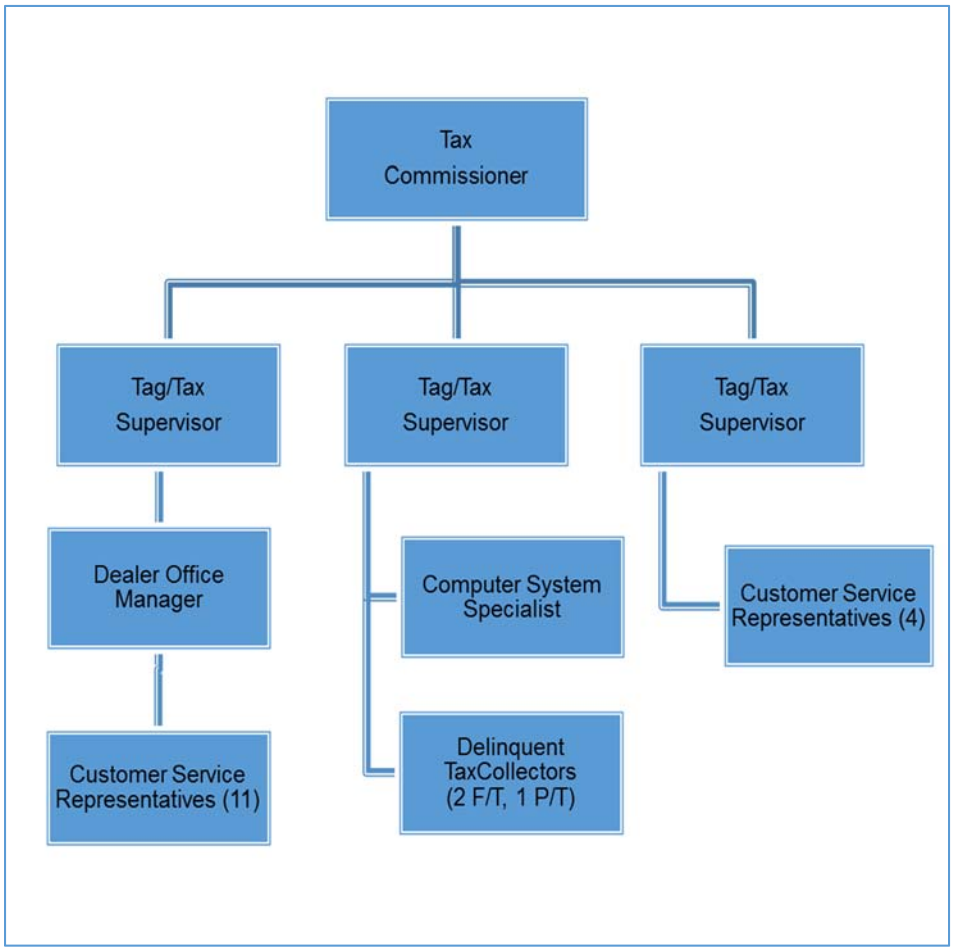
Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Titles Issued	30,111	30,982	31,500	30,179	31,500
T-Serial Plates Assigned	227	246	250	255	275
Insurance Fines	3,712	4,027	4,500	4,173	4,500
Registration Renewals	109,313	123,707	125,000	108,386	120,000
Tag Transfers	4,079	3,172	4,000	3,792	4,000
Placards Issued	1,573	1,796	1,500	1,859	2,000
Property Tax Transactions	N/A	54,085	55,000	52,054	54,000
Miscellaneous Services	N/A	20,118	25,000	23,339	25,000
Average Phone Calls Per Day	N/A	500	500	500	500
Total	**149,015**	**238,633**	**247,250**	**224,537**	**241,775**

Position Summary

Category	FY 2014	FY 2015	FY 2016	FY 2017
Full Time	20.0	21.0	22.0	22.0
Full Time-Elected Official	1.0	1.0	1.0	1.0
Part Time	2.0	1.0	1.0	1.0
Total	**23.0**	**23.0**	**24.0**	24.0

Organizational Chart – Tax Commissioner



TAX ASSESSOR/BOARD OF ASSESSORS

Mission

The mission of the Whitfield County Board of Assessors is to 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

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 1,159,307	$ 1,235,203	$ 1,203,988	**$ 1,286,530**
Purchased/Contracted Services	64,886	76,074	120,188	**230,952**
Supplies	38,879	32,230	45,297	**42,420**
Capital Outlay	-	-	-	**-**
Total	**$ 1,263,072**	**$ 1,343,507**	**$ 1,369,473**	**$ 1,559,902**

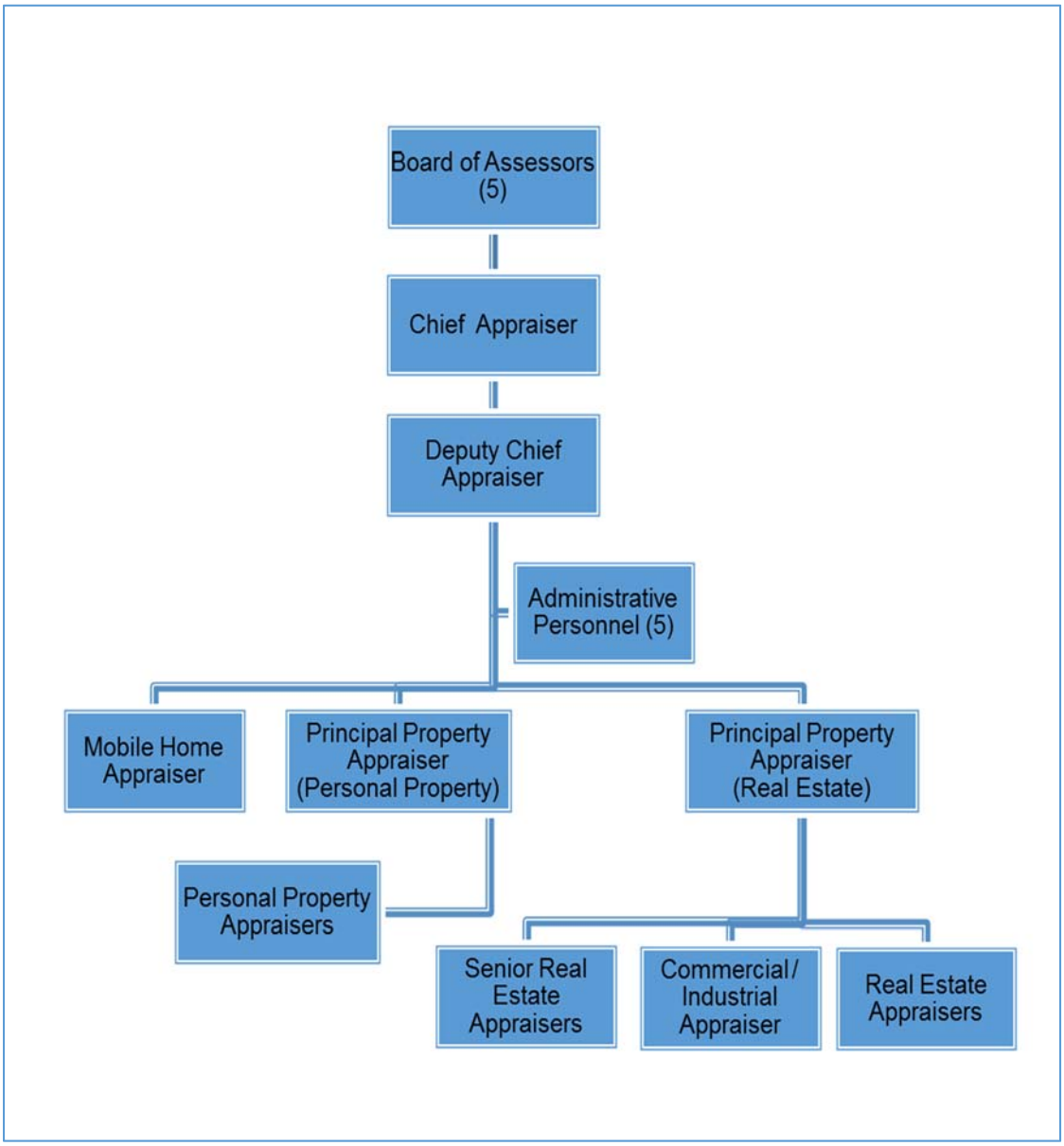
Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Real estate parcels- Reviewed	12,026	6,657	10,000	7,908	8,000
Real estate parcels- Appraised	3,957	3,084	15,000	15,415	30,000
Return values	71	80	100	116	150
Personal property parcels - Reviewed	3,747	8,905	7,500	6,056	6,000
Personal property parcels - Appraised	8,957	6,474	6,500	6,233	6,500
Personal property returns	5,427	5,707	5,800	5,556	5,800
Permits worked	802	620	750	758	750
Personal property audits	245	101	200	123	200
Manufactured homes - On site visits & appraised	1,279	4,283	4,200	6,487	1,500
Personal property - On site visits	937	189	300	886	300
Deeds worked	2,898	2,972	3,500	3,217	3,500
Conservation use applications worked	62	137	150	102	100
Appeals/inquiries received	670	440	600	519	600
Taxpayer inquiries- Telephone	19,696	17,079	17,500	21,493	18,000
Taxpayer inquiries- Walk ins	9,511	8,101	8,500	10,142	8,500
Personal property scanning	680	35,376	1,500	22,856	10,000

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	23.0	23.0	23.0	23.0
Supplemental-Board Members	5.0	5.0	5.0	5.0
Total	**28.0**	**28.0**	**28.0**	28.0

Organizational Chart – Tax Assessor



BOARD OF EQUALIZATION

Mission

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

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ 10,861	$ 10,882
Purchased/Contracted Services	8,927	10,853	3,825	3,825
Supplies	110	128	520	520
Capital Outlay	-	-	-	-
Total	**$ 9,037**	**$ 10,981**	**$ 15,206**	**$ 15,227**

Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Number of Hearings	140	124	300	288	300

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Part Time - Board Members	-	-	5.0	5.0
Total	**-**	**-**	**5.0**	**5.0**

Comments: As of FY2016, Board Members are treated as part time employees as per IRS rules.

BUILDINGS AND GROUNDS

Mission

The mission of the Buildings & Grounds Department is to efficiently and responsibly maintain 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 healthy, safe and clean conditions 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 and strive to maintain Whitfield County's image of being a great place to live, work and play.

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

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 693,543	$ 650,127	$ 681,342	**$ 694,297**
Purchased/Contracted Services	145,458	116,724	115,749	**111,555**
Supplies	503,142	468,010	550,311	**549,600**
Capital Outlay	-	-	-	**-**
Total	**$ 1,342,143**	**$ 1,234,861**	**$ 1,347,402**	**$ 1,355,452**

Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
County Buildings Maintained	54	55	55	55	**57**
Pieces of Mail Processed	175,000	175,000	175,000	175,000	**175,000**
Emergency Work Orders:					
Standard - Complete within 24 Hrs.	97%	97%	97%	97%	**97%**

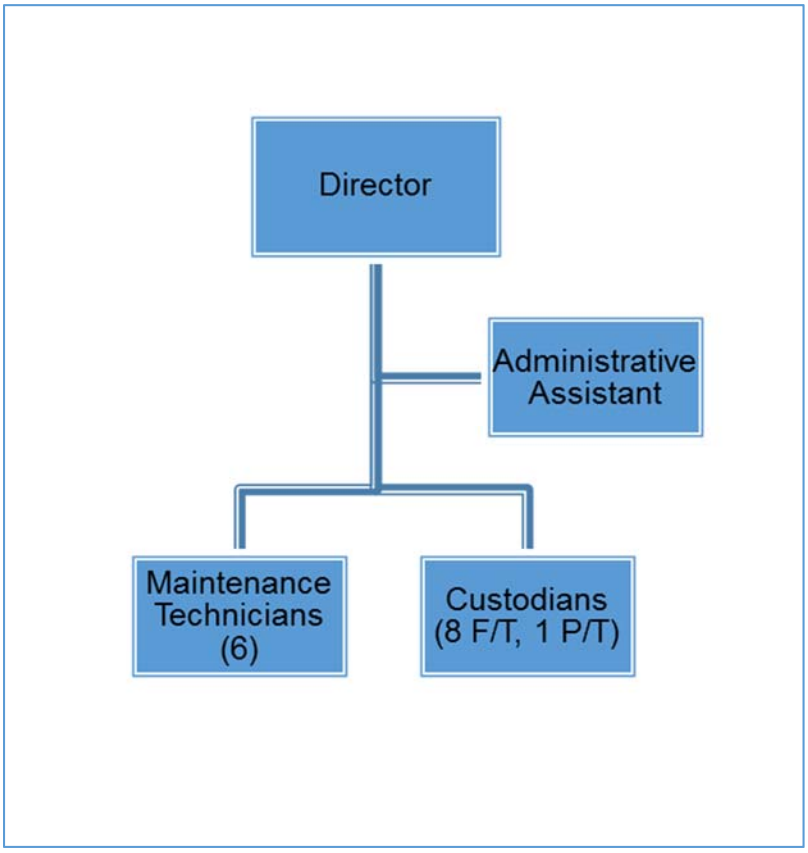
Comments: In 2015, Fire HQ was added. In FY2017 Grant Farm, part of the Civil War land area, is added.

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	18.0	16.0	16.0	**16.0**
Part Time	-	-	1.0	**1.0**
Total	**18.0**	**16.0**	**17.0**	**17.0**

Comments: In FY2015, 2 employees were tranferred to the Correctional Facilty's budget. In FY2016, a part time employee was hired in place of a contracted cleaning service for the Public Works and Recreation Departments.

Organizational Chart – Buildings & Grounds



PUBLIC RELATIONS

Mission

The mission of the Public 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 FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 24,973	$ 28,463	$ 27,013	$ 29,477
Purchased/Contracted Services	645	596	600	600
Supplies	6,499	5,659	5,200	5,200
Capital Outlay	-	-	-	-
Total	**$ 32,117**	**$ 34,718**	**$ 32,813**	**$ 35,277**

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	-	-	-	-
Part Time	1.0	1.0	1.0	1.0
Total	**1.0**	**1.0**	**1.0**	**1.0**

GENERAL GOVERNMENT

Non-Departmental Expenditures - Summary

Budget Summary

	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Attorney Fees	$ 188,852	$ 218,535	$ 200,000	$ 210,000
Risk Management	430,898	455,481	442,000	452,000
Audit Fees	103,475	107,695	108,000	108,000
General Administration	75,475	75,586	76,000	76,500
Total	**$ 798,700**	**$ 857,297**	**$ 826,000**	**$ 846,500**

SUPERIOR COURT

Mission

The mission of the Superior Courts of Whitfield County is embedded in Article III, Section 2 of the United States Constitution which 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 common law.

Goals

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

Significant Accomplishments

- Upgraded juror assembly Audio Visual (A/V) system
- Established a Domestic Violence (D/V) Court
- Established a Parental Accountability (PAC) Court
- Hosted Mock Trial Competition for area high school teams

Performance and Workload Measures
Superior Court

Measure	Actual FY2014	Actual FY2015	Actual FY2016	Projected FY2017
Caseload:				
Civil	1,064	816	N/A	N/A
Criminal	2,631	4,424	N/A	N/A
Domestic	1,535	1,672	N/A	N/A

Note: These number are for the Conasauga Judicial Circuit which includes Murray and Whitfield Counties.

Budget Summary - Judicial Administration

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 319,688	$ 327,463	$ 332,996	$ 342,838
Purchased/Contracted Services	206,460	209,858	202,380	205,065
Supplies	15,506	14,425	16,800	15,200
Capital Outlay	-	-	-	-
Total	**$ 541,654**	**$ 551,746**	**$ 552,176**	**$ 563,103**

Budget Summary - Judge Morris

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 20,545	$ 20,586	$ 19,377	$ 20,187
Purchased/Contracted Services	25,165	28,576	32,380	30,850
Supplies	3,727	3,280	3,550	3,450
Capital Outlay	-	-	-	-
Total	**$ 49,437**	**$ 52,442**	**$ 55,307**	**$ 54,487**

Budget Summary - Judget Boyett

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 20,545	$ 20,586	$ 19,377	$ 20,187
Purchased/Contracted Services	30,375	25,532	32,330	30,750
Supplies	3,661	3,128	2,950	2,850
Capital Outlay	-	-	-	-
Total	**$ 54,581**	**$ 49,246**	**$ 54,657**	**$ 53,787**

Budget Summary - Judge Wilbanks

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 18,810	$ 20,419	$ 19,377	$ 19,377
Purchased/Contracted Services	23,037	27,881	32,330	30,800
Supplies	2,219	3,432	3,000	3,000
Capital Outlay	-	-	-	-
Total	**$ 44,066**	**$ 51,732**	**$ 54,707**	**$ 53,177**

Budget Summary - Judge Minter

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 20,545	$ 20,586	$ 19,377	$ 19,377
Purchased/Contracted Services	28,749	32,462	32,630	31,000
Supplies	3,633	3,570	3,150	3,000
Capital Outlay	-	-	-	-
Total	**$ 52,927**	**$ 56,618**	**$ 55,157**	**$ 53,377**

Position Summary - Superior Court Judicial Administration

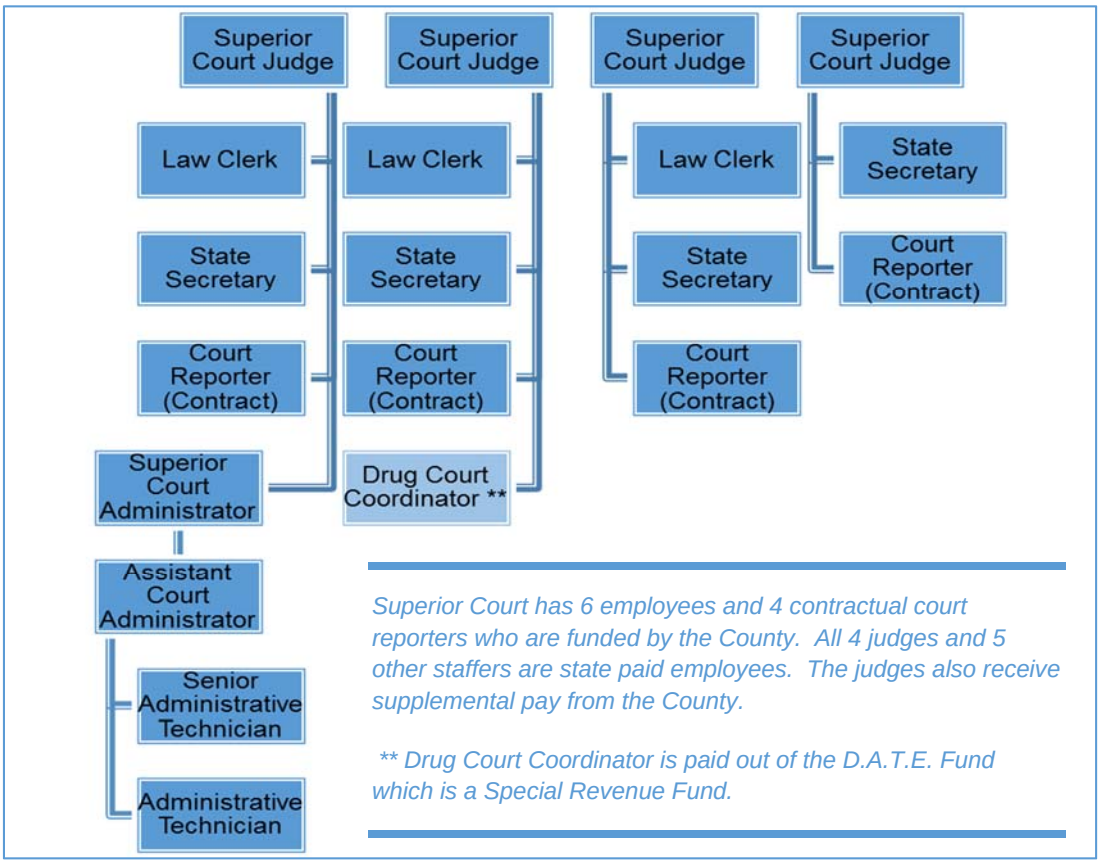
Category	FY2014	FY2015	FY2016	FY2017
Full Time	6.0	6.0	6.0	6.0
Part Time	-	-	-	-
Total	**6.0**	**6.0**	**6.0**	**6.0**

Position Summary - Superior Court Judges

Category	FY2014	FY2015	FY2016	FY2017
Full Time-Elected Officials-State Paid	4.0	4.0	4.0	4.0
Full Time-State Paid	5.0	5.0	5.0	5.0
Contract-County Paid	4.0	4.0	4.0	4.0
Total	**13.0**	**13.0**	**13.0**	**13.0**

Comments: The Judges (full time elected officials) are paid their salary by the State, but the County provides a supplement. The Judges' full time staffers are fully state paid. The Court Reporters are contracted and paid by the County but are not treated as employees.

Organizational Chart – Superior Court



CLERK OF SUPERIOR COURT

Mission

The mission of the Clerk of Superior Court is to maintain all permanent records of real property, and official court records in the most efficient manner with automation and computerization of indexes and digitized legal documents. The Clerk's office is committed to uphold our participation in the judicial process by ensuring compliance with statues and to facilitate interaction between the Jurors, Judges, Attorneys and other government agencies. We are also committed to 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 complete implementation of e-filing in Real Estate and Civil Filings with Statewide portal
- To use the most cost effective and efficient means in order to perform and complete our public duty
- To effectively manage the Clerk's Office on a reduced budget for the benefit of all County Departments

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 668,513	$ 713,564	$ 734,899	$ 762,815
Purchased/Contracted Services	95,809	99,801	113,027	112,797
Supplies	18,470	14,316	18,793	27,870
Capital Outlay	-	-	-	-
Total	**$ 782,792**	**$ 827,681**	**$ 866,719**	**$ 903,482**

Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Real Estate Filings	19,697	21,165	19,971	22,354	**20,507**
Plats	131	180	123	181	**138**
UCC Filings	1,833	1,938	1,712	1,987	**1,779**
Civil Cases - Superior Court	1,965	1,766	1,800	1,697	**1,778**
Criminal Cases - Superior Court	1,913	1,818	1,625	2,075	**1,725**
Adoptions	38	50	45	54	**47**
Total	**25,577**	**26,917**	**25,276**	**28,348**	**25,973**

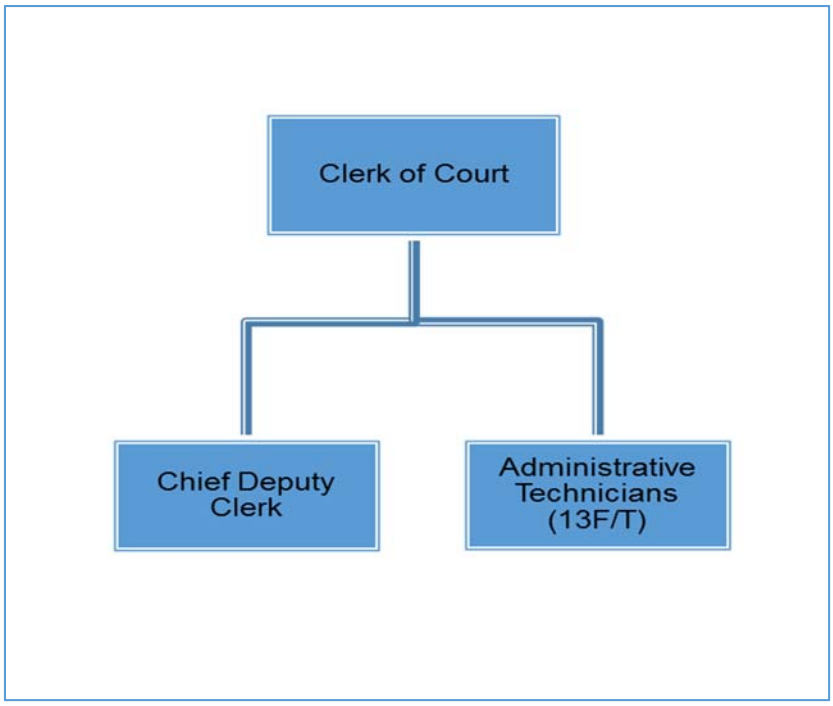
Workload Indicators	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Total Civil and Domestic Actions Filed	*	*	*	1,697	**1,778**
Total Number of Proceeding Entries	*	*	*	27,143	**28,000**
Total Criminal Cases Processed	*	*	*	2,075	**2,100**
Total Number of Adoptions Filed	*	*	*	54	**50**
Total Financing Statements	*	*	*	1,987	**1,900**
Total Real Estate Instruments	*	*	*	10,760	**10,500**
Total General Execution Instruments	*	*	*	11,594	**12,000**
Total Real Estate Plats	*	*	*	181	**150**
Total Real Estate Pages Scanned	*	*	*	24,751	**24,000**
Applications for Trade Names Processed	*	*	*	55	**50**
Notary Public Applications Processed	*	*	*	364	**350**
Military Discharges Processed	*	*	*	5	**5**
Total Applications Processed	*	*	*	424	**405**
E-filed Cases	*	*	*	63	**150**
E-filed Child Support Cases	*	*	*	1,060	**1,060**
Self Represented Litigations	*	*	*	362	**350**
Paupers Cases Filed	*	*	*	25	**25**
New Attorney	*	*	*	7	**7**

* Not measured for these years

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	13.0	13.0	14.0	14.0
Full Time-Elected Official	1.0	1.0	1.0	1.0
Part Time	1.0	1.0	-	-
Total	**15.0**	**15.0**	**15.0**	15.0

Organizational Chart – Clerk of Superior Court



DISTRICT ATTORNEY

Mission

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

Goals

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

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 157,428	$ 162,249	$ 481,430	**$ 750,768**
Purchased/Contracted Services	794,197	870,934	605,900	**484,225**
Supplies	36,481	41,924	35,600	**37,000**
Capital Outlay	-	-	-	**-**
Total	**$ 988,106**	**$ 1,075,107**	**$ 1,122,930**	**$ 1,271,993**

Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Cases Opened:					
Felonies	1,615	1,814	1,800	1,929	**2,050**
Misdemeanors	1,373	1,250	1,300	1,285	**1,325**
Other	90	108	100	118	**125**
Total	**3,078**	**3,172**	**3,200**	**3,332**	**3,500**
Disposal of Cases:					
Pleas	1,658	1,820	1,800	1,881	**1,900**
Trials	35	26	30	17	**25**
Dismissed	1,098	1,035	1,050	1,223	**1,250**
Other	175	143	150	160	**175**
Total	**2,966**	**3,024**	**3,030**	**3,281**	**3,350**
Court Actions:					
Accusations filed	1,329	1,302	1,350	1,453	**1,500**
Grand Jury presentments	658	834	850	822	**850**
Plea Hearings	2,175	2,320	2,350	2,342	**2,400**
Sentencing Hearings	59	94	100	58	**100**
Bench Warrant Hearings	523	624	625	572	**600**
Calendar Call cases	1,982	2,037	2,050	2,102	**2,150**
Bond Hearings	1,068	1,515	1,500	1,626	**1,700**
Probation Preliminary Hearings	1,311	1,443	1,450	1,700	**1,800**
Probation Revocation Hearings	751	993	1,000	1,096	**1,200**
Arraignments	1,547	2,388	2,400	2,728	**2,800**
Total	**11,403**	**13,550**	**13,675**	**14,499**	**15,100**

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time-County Paid	1.0	1.0	8.0	12.0
Part Time-County Paid	-	-	-	1.0
Full Time-State Paid/County Reimbursed	14.0	14.0	8.0	7.0
Full Time-State Paid	9.0	9.0	9.0	9.0
Part Time-State Paid/County Reimbursed	2.0	2.0	2.0	-
Total	**26.0**	**26.0**	**27.0**	**29.0**

Comments: Beginning in FY2016, State Paid/County Reimbursed employees began migrating from State contract into full time County employment. In FY2017, 2 grant funded positions were added.

Organizational Chart – District Attorney



For 2017, the DA's Office has 14 employees who are fully funded by the County. The other 15 people on staff are either fully State paid or State paid and County reimbursed.

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

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 782,530	$ 813,135	$ 842,334	$ 820,488
Purchased/Contracted Services	86,737	79,203	94,300	91,025
Supplies	24,276	16,804	23,400	23,900
Capital Outlay	-	-	-	-
Total	**$ 893,543**	**$ 909,142**	**$ 960,034**	**$ 935,413**

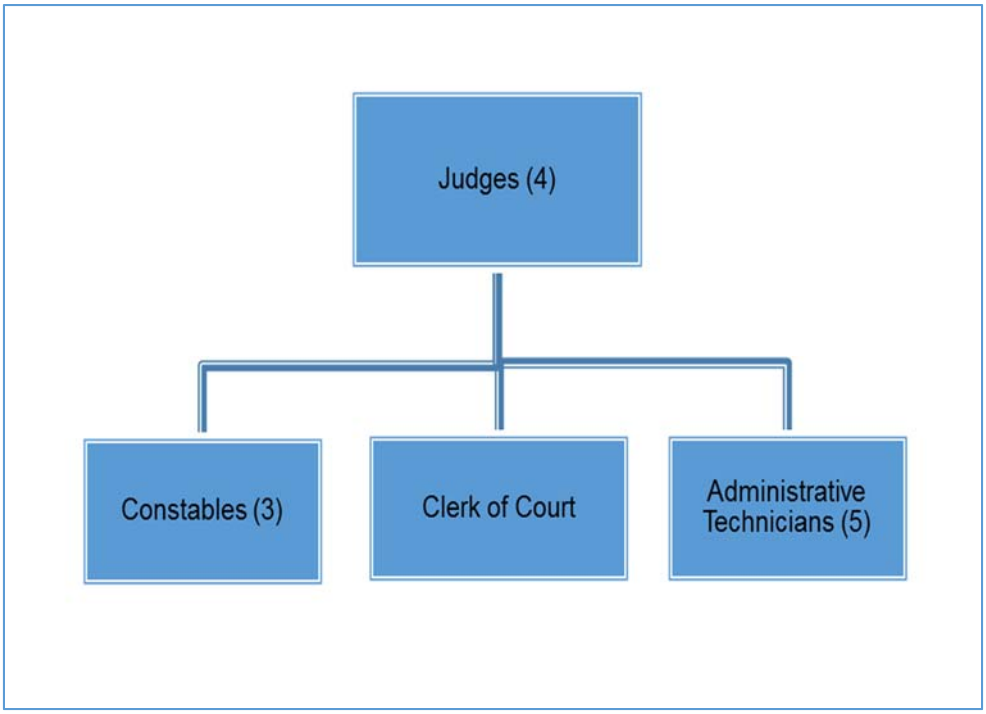
Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Civil Claims Cases:					
Filed	2,040	2,054	2,400	1,936	**2,400**
Non-Trial Dispositions	903	935	1,200	927	**1,200**
Trial/Travers	117	97	100	80	**100**
Criminal Cases:					
Ordinance Violations:					
Citations & Accusations	247	182	200	249	**300**
Non-Trial Dispositions	98	93	100	90	**120**
Trial	1	1	3	4	**3**
Misdemeanors:					
Citations & Accusations	350	245	300	289	**350**
Non-Trial Dispositions	119	144	150	120	**225**
Trial	4	3	5	3	**4**
Garnishments:					
Filed	1,325	1,272	1,800	1,256	**1,800**
Non-Trial Dispositions	1,317	1,270	1,500	1,240	**1,300**
Trial/Travers	8	2	5	3	**5**
Dispossessories & Distress Warrants:					
Filed	1,945	1,735	2,000	1,722	**2,000**
Non-Trial Dispositions	389	436	500	447	**500**
Trial	219	202	250	204	**250**
Warrants Issued:					
Felony Arrests	1,717	1,681	1,800	1,883	**2,000**
Misdemeanor Arrests	1,493	1,446	1,600	1,469	**1,600**
Good Behavior	15	36	50	33	**50**
Search Warrants	306	233	300	135	**250**
Hearings:					
Warrant Application	431	268	325	309	**350**
First Appearance/Bond	3,138	3,944	4,500	4,021	**5,000**
Commitment	16	26	35	20	**30**
Good Behavior	15	36	50	33	**50**

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	9.0	9.0	9.0	9.0
Full Time-Elected Officials	4.0	4.0	4.0	4.0
Part Time	-	-	-	-
Total	**13.0**	**13.0**	**13.0**	**13.0**

Organizational Chart – Magistrate Court



PROBATE COURT

Mission

The mission of the Probate Court is 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

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 420,813	$ 414,542	$ 423,456	**$ 447,613**
Purchased/Contracted Services	35,027	37,854	47,025	**44,455**
Supplies	9,826	10,563	12,082	**12,452**
Capital Outlay	-	-	-	**-**
Total	**$ 465,666**	**$ 462,959**	**$ 482,563**	**$ 504,520**

Performance and Workload Measures

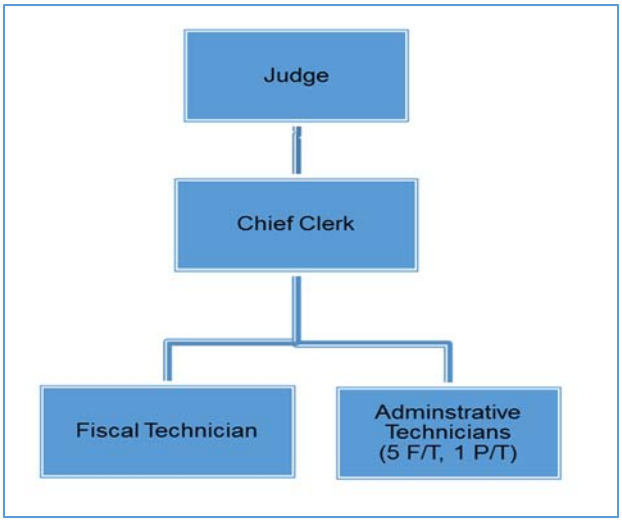
Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Estates--Initial Petitions	*	*	*	347	350
Estates--Subsequent Petitions	*	*	*	333	330
Guardianship--Initial Petitions	*	*	*	23	30
Guardianship--Subsequent	*	*	*	173	160
Probate of Wills	235	230	230	*	*
Adminstration of Estates	87	102	95	*	*
Guardianship Proceedings	26	27	25	*	*
Mental Health	3	9	5	7	10
Inventory/Returns	152	47	145	167	160
Misc Probate	267	298	290	NA	NA
Marriage Licenses	545	522	525	547	540
Weapons Carry Licenses	1,645	2,344	1,800	2,092	1,800
Criminal Cases - Citations Filed	7,839	8,819	8,200	9,761	8,500
Criminal Cases - Bench Trials	56	51	50	54	50

*During 2016, Probate Judges' Counsel changed the way in which petitions are reported.

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	7.0	7.0	7.0	7.0
Full Time-Elected Officials	1.0	1.0	1.0	1.0
Part Time	-	-	1.0	1.0
Total	**8.0**	**8.0**	**9.0**	**9.0**

Organizational Chart – Probate Court



JUVENILE COURT

Mission

The mission of the Whitfield County Juvenile Court is to promote the protection and safety of the child, family and community by means of treatment and supervision. The Court strives to achieve this mission through the use of best practices for court management; case flow management; court security; record keeping functions; interagency collaboration; human resources functions; and customer service.

Goals

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

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 622,592	$ 653,976	$ 716,081	$ 743,423
Purchased/Contracted Services	184,897	173,853	191,500	191,100
Supplies	19,058	17,365	17,700	17,700
Capital Outlay	-	-	-	-
Total	**$ 826,547**	**$ 845,194**	**$ 925,281**	**$ 952,223**

Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Hearings	1,984	1,985	1,990	1,948	2,000
Referrals	1,435	1,661	1,550	1,360	1,400
Community Service Hrs Completed	695	1,473	1,500	*	*
Cost / Referral	$ 430	$ 375	$ 455	$ 385	$ 398

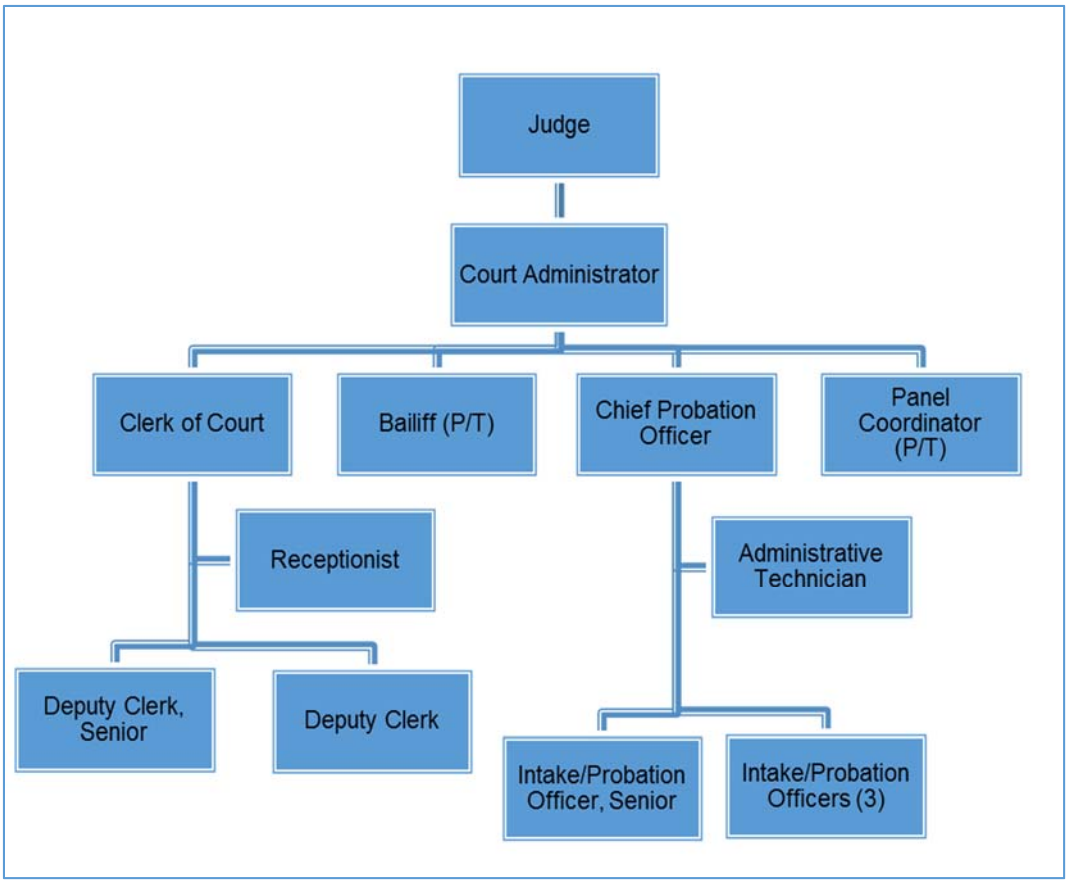
* Numbers not available due to new reporting software.

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	12.0	12.0	12.0	**12.0**
Part Time	-	-	2.0	**2.0**
Total	**12.0**	**12.0**	**14.0**	**14.0**

Comments: As of FY2016, the Bailiff and Panel Coodinator are treated as part time employees as per IRS rules.

Organizational Chart – Juvenile Court



PUBLIC DEFENDER

Mission

The mission of the Conasauga Public Defender's Office is to provide effective, timely, and ethical legal representation to indigent citizens of the Circuit accused of crimes. Our representation is consistent with the guarantees of the Constitutions of the United States and the State of Georgia and the standards of the Georgia Public Defender Council.

Goals

The primary goal is to ensure that all client's cases are resolved, whether by trial, dismissal or plea bargain, by competent representation.

In addition we resolve to:

- To be responsive to questions and concerns of clients and in a prompt and courteous manner
- To provide clients with a clear understanding of their rights and options as their case moves through the court system
- To be responsive to communication from other agencies involved in a client's case.
- To attract and retain high quality employees that have been trained in all aspects of criminal law
- To ensure that the salaries paid to county employees are both attractive and competitive in the job market and commiserate with equivalent state salaries
- To conduct annual staff development training sessions for all employees

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 50,922	$ 54,805	$ 553,790	$ 603,635
Purchased/Contracted Services	624,630	687,003	113,175	95,965
Supplies	7,310	8,944	10,000	10,000
Capital Outlay	-	-	-	-
Total	**$ 682,862**	**$ 750,752**	**$ 676,965**	**$ 709,600**

Performance and Workload Measures

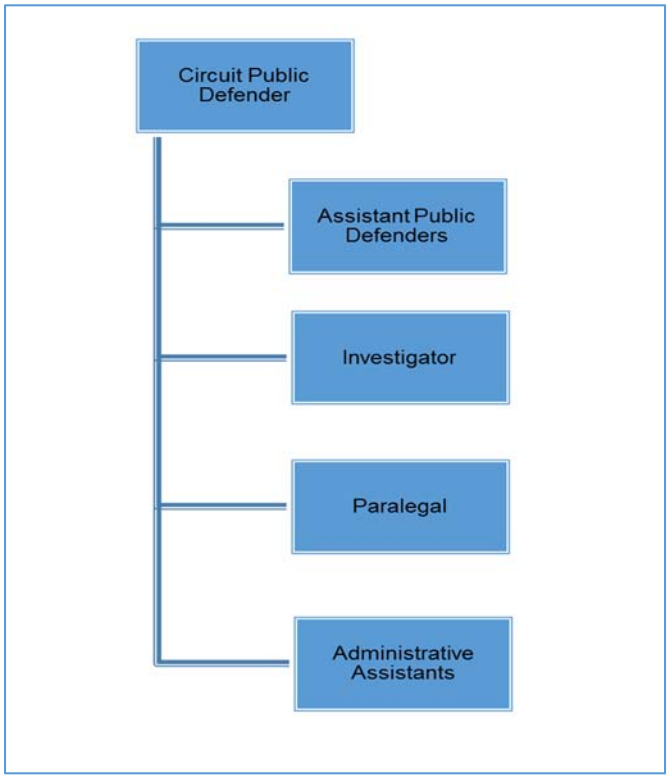
Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Superior Court					
Felony Cases	1,745	1,583	1,650	1,376	**1,554**
Felony Revocations	820	771	790	777	**988**
Misdemeanor Cases	1,090	820	850	823	**1,029**
Misdemeanor Revocations	347	241	250	277	**440**
Juvenile Court	85	90	110	93	**277**
Magistrate Court	211	194	200	154	**197**
Probate Court	243	249	260	152	**290**
Court of Appeals	15	9	12	10	**16**

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time-County Paid	-	-	9.0	**9.0**
Full Time-State Paid/County Reimbursed	9.0	10.0	1.0	**1.0**
Full Time-State Paid	7.0	7.0	7.0	**7.0**
Total	**16.0**	**17.0**	**17.0**	**17.0**

Comments: Beginning in FY2016, State Paid/County Reimbursed employees began migrating from State contract into full time County employment. Murray County reimburses Whitfield County for 28% of all expenditures.

Organizational Chart – Public Defender



For 2017, the Public Defender's Office has 9 employees who are fully funded by the County. The other 8 people on staff are either fully State paid or State paid and County reimbursed.

SHERIFF'S OFFICE

Mission

The mission of the Whitfield County Sheriff's Office is to promote a feeling of safety and security to the citizens of this community. We are determined to provide a high quality of law enforcement services related to the protection of life and property by taking active steps to prevent criminal activity. We are committed to detecting and investigating criminal activity by the apprehension and incarceration of offenders and the enforcement of criminal laws. We are committed to our constitutional authority through an effective and efficient management of a jail facility, court services and civil process. We pride ourselves on ethics, honesty, openness, and fairness. We value respect, honoring the rights and dignity of each person we are called upon to serve.

Narrative

The Whitfield County Sheriff's Office is broken down into four branches which include six operational divisions: Uniform Patrol, Criminal Investigation, Court Services, Detention, Training and Fleet Services. The Uniform Patrol Division is responsible for the operation of Patrol Squads and Special Operations. The Uniform Division is the working "backbone" of the agency spanning all 24 hours in the day. The Criminal Investigations Division handles the investigation aspect of the agency involving cases ranging from simple thefts to homicides. The responsibilities of the Court Services Division encompass a wide area of concern. This division is charged with the security of the courts, serving criminal warrants and other court orders as issued by the judge, transport of patients to the many different mental health facilities across the state, and transport of prisoners to and from correctional facilities inside and outside of the state. The Detention Division is responsible for the Detention Facility which is a four story, 146,000 SF, 540 bed facility open 24 hours a day, 7 days a week. This facility houses persons arrested by area Law Enforcement Agencies, including the Whitfield County Sheriff's Office, the Police Departments of the cities of Dalton, Tunnel Hill, Cohutta and Varnell, Georgia State Patrol, G.B.I., F.B.I. and the Local Office of the I.N.S. The Training Division is responsible for ensuring compliance with the regulations mandating a specified number of annual training hours for each certified officer. The Fleet Management Division is responsible for maintaining all vehicles used by the Sheriff's Office and also the initial setup of new vehicles before they are put into service.

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
- Increase emergency response capabilities by engaging in agency-wide active shooter response training
- Prevent future domestic violence victimization by providing family violence resources and information to female inmates prior to release
- Utilize alternate forms of training, such as online training and roll call training, to provide basic information in many areas while reducing overtime expenditures
- Continue to utilize Inmate Work Crew manpower resources to effectively lower county budget expenditures
- Continue our recycling efforts at the Office to ensure that the agency operates in an increasingly environmentally friendly fashion (recycled over 1700 lbs of paper and 1300 bottles last year)

Budget Summary
Sheriff's Office - Enforcement and Support Branch

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 4,865,588	$ 5,601,499	$ 5,625,388	**$ 5,916,184**
Purchased/Contracted Services	283,837	285,894	393,500	**445,735**
Supplies	616,600	526,255	530,500	**530,500**
Capital Outlay	-	-	-	**-**
Total	**$ 5,766,025**	**$ 6,413,648**	**$ 6,549,388**	**$ 6,892,419**

Performance and Workload Measures
Sheriff's Office - Enforcement and Support Branch

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Calls for Service	52,302	51,597	52,000	56,334	**56,500**
Day Shift Mileage	376,695	402,691	400,000	395,905	**400,000**
Night Shift Mileage	358,805	357,735	360,000	400,895	**400,000**
Citations Issued	5,883	6,968	7,000	7,327	**7,500**
Animal Control Calls	3,282	2,619	2,800	2,538	**2,700**
# of Arrests at Schools	87	81	85	83	**85**
Neighborhood Watch Programs	117	118	118	118	**118**
Drug Cases Investigated	296	325	330	383	**400**
Incident Reports	6,255	6,397	6,400	7,839	**7,900**
Sex Offender Registration/Contacts	1,796	1,805	1,800	1,730	**1,750**

Position Summary
Sheriff's Office - Enforcement and Support Branch

Category	FY2014	FY2015	FY2016	FY2017
Full Time	94.0	96.0	96.0	**95.0**
Part Time	-	-	4.0	**4.0**
Total	**94.0**	**96.0**	**100.0**	**99.0**

Comments: As of FY2016, the Bailiffs in Superior Court are treated as part time employees as per IRS rules. In FY2017, an open Custodian position was moved to the Detention/Court Services budget and changed to a Detention Officer position.

Budget Summary

Sheriff's Office - Detention and Court Services

Departmental Expense	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended	FY 2017 Approved
Personal Services & Benefits	$ 4,577,130	$ 5,218,289	$ 5,195,324	$ 5,495,696
Purchased/Contracted Services	1,245,644	1,258,957	1,315,750	1,349,850
Supplies	558,334	605,242	587,828	589,222
Capital Outlay	-	-	-	-
Total	**$ 6,381,108**	**$ 7,082,488**	**$ 7,098,902**	**$ 7,434,768**

FY2016 budget increased by $17,928 from Contingency.

Performance and Workload Measures

Sheriff's Office - Detention and Court Services

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Inmates Booked	6,697	6,836	7,000	7,734	7,900
Inmates Jailed	3,282	4,764	5,000	5,428	5,600
Maintenance Issues Reported	591	630	650	660	660
287(G) Aliens Interviewed/Encountered	250	575	590	476	500
287(G) Aliens Processed for Removal	250	86	85	200	450
Inmate Meals Served	422,670	497,286	510,000	552,316	580,000
Inmate Medical Visits	4,390	4,941	5,000	5,395	5,600

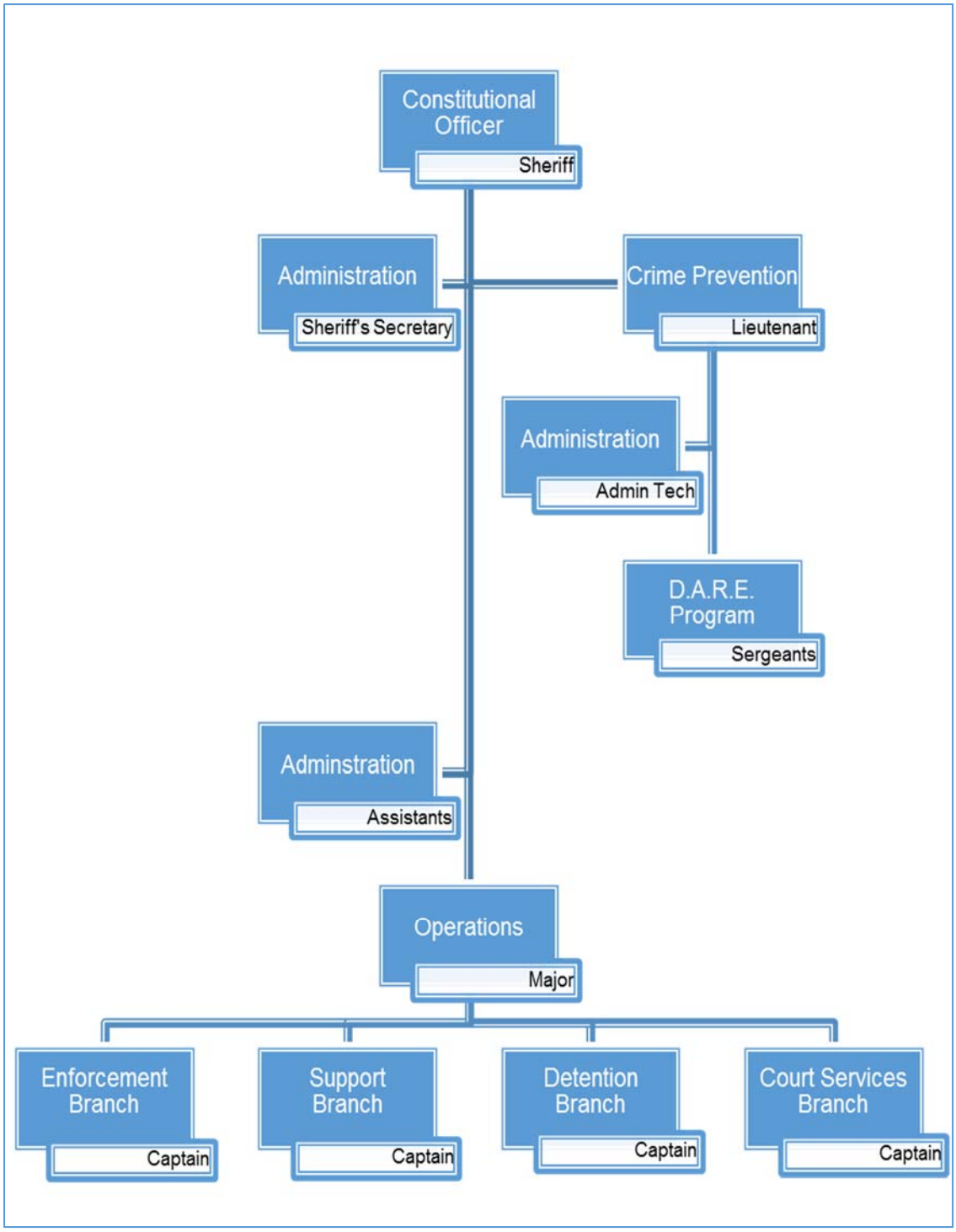
Position Summary

Sheriff's Office - Detention and Court Services

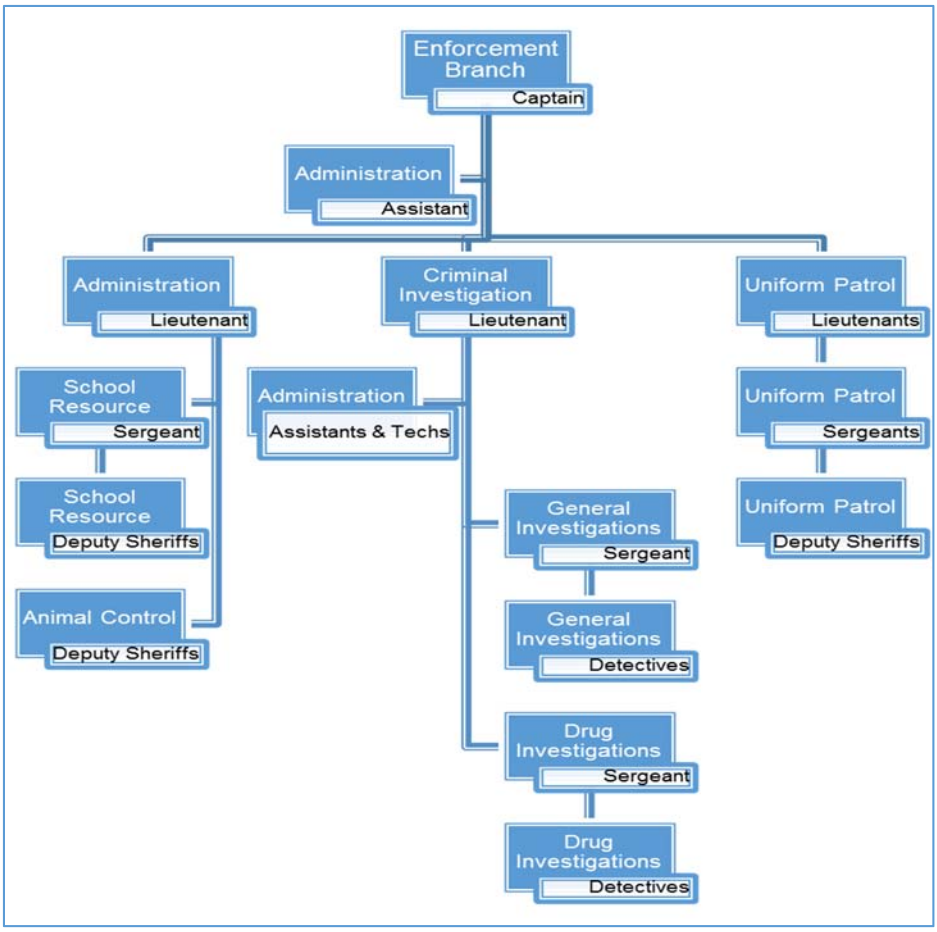
Category	FY 2014	FY 2015	FY 2016	FY 2017
Full Time	103.0	106.0	108.0	109.0
Part Time	-	-	-	-
Total	**103.0**	**106.0**	**108.0**	109.0

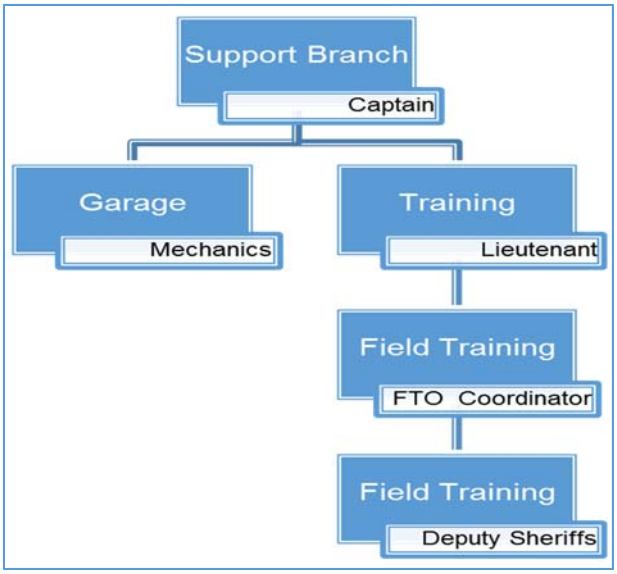
Comments: In FY2017, an open Custodian position was moved from the Enforcement/Support budget and changed to a Detention Officer position.

Sheriff's Office – Command Structure

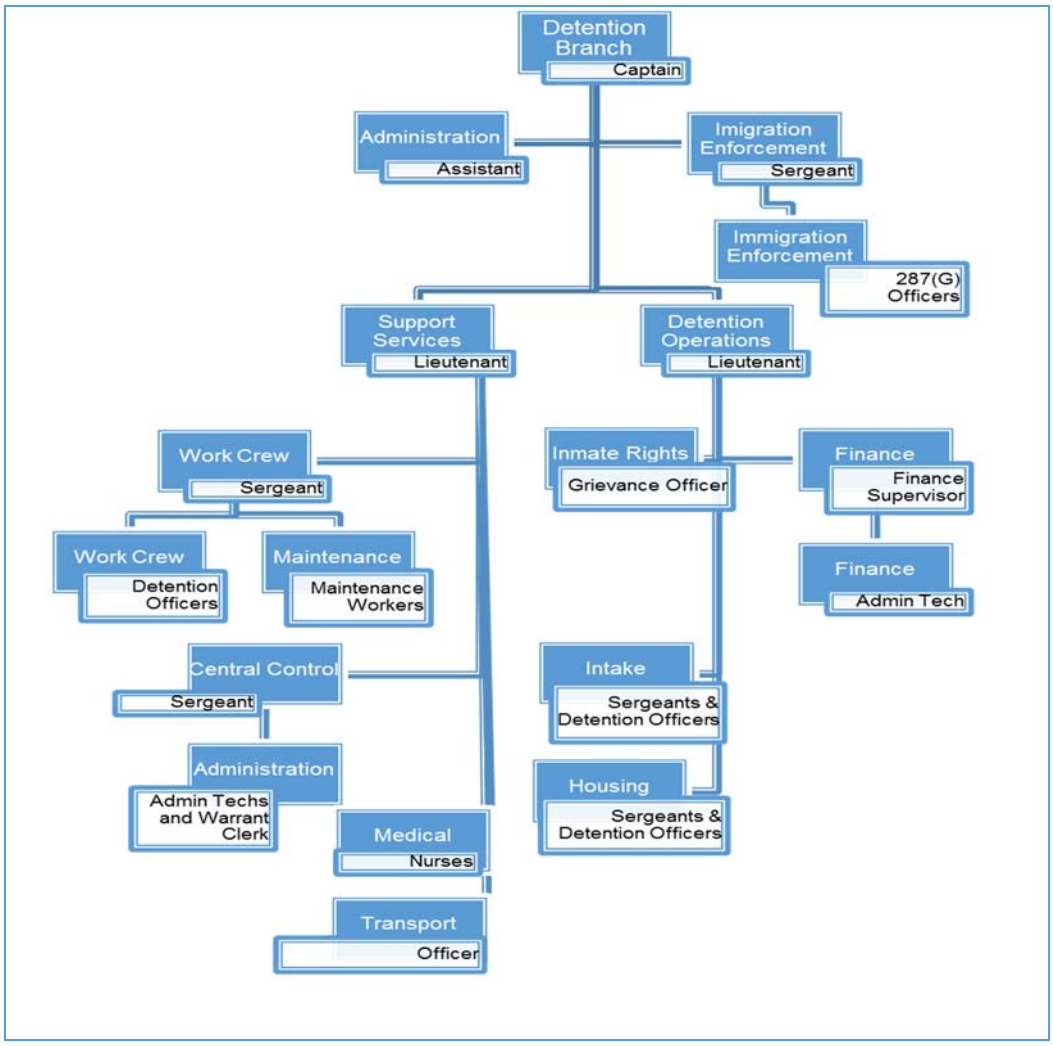


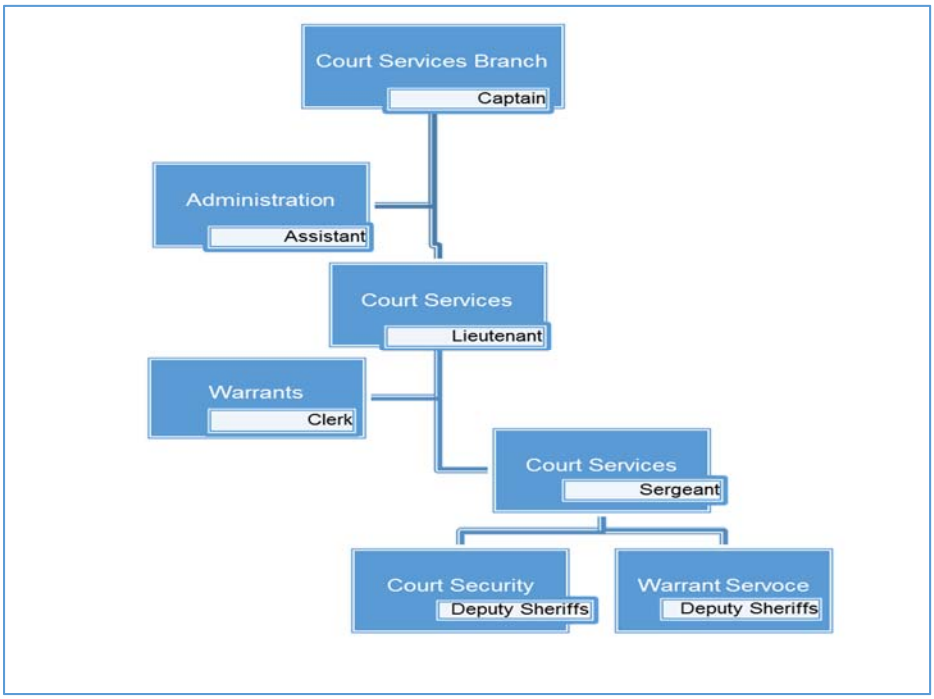
Sheriff's Office – Enforcement and Support





Sheriff's Office – Detention and Court Services





CORONER

Mission

The mission of the Whitfield County Coroner's Office is to serve all members of the community by providing a thorough investigation into the facts and circumstances surrounding a death over which the coroner has jurisdiction. A professional, ethical, and competent investigation will be conducted to accurately determine cause and manner of death with respect to the deceased and their family.

Goals

- To computerize all aspect of the coroner's office
- To operate the coroner's office as efficiently as possible with the least amount of cost
- To conduct independent investigations in conjunction with local, state and federal agencies

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 43,408	$ 43,960	$ 62,524	$ 52,642
Purchased/Contracted Services	43,517	29,498	71,550	51,025
Supplies	3,366	136	8,500	12,000
Capital Outlay	-	-	-	-
Total	**$ 90,291**	**$ 73,594**	**$ 142,574**	**$ 115,667**

Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Deaths:					
Natural	139	138	140	165	
Suicide	9	14	10	11	
Undetermined	1	1	-	2	
All Others	55	47	55	29	
Total	**204**	**200**	**205**	**207**	**200**
Autopsies/Exams Ordered	43	N/A	45	43	**45**

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time-Elected Official	1.0	1.0	1.0	**1.0**
Part Time	-	-	3.0	**3.0**
Total	**1.0**	**1.0**	**4.0**	**4.0**

Comments: As of FY2016, the Deputy Coroners are treated as part time employees as per IRS rules.

ANIMAL SHELTER

Mission

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

Goals

- 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

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 126,513	$ 159,142	$ 158,888	**$ 162,636**
Purchased/Contracted Services	16,076	17,035	19,300	**19,300**
Supplies	21,258	19,155	16,500	**24,000**
Capital Outlay	-	-	-	**-**
Total	$ 163,847	$ 195,332	$ 194,688	**$ 205,936**

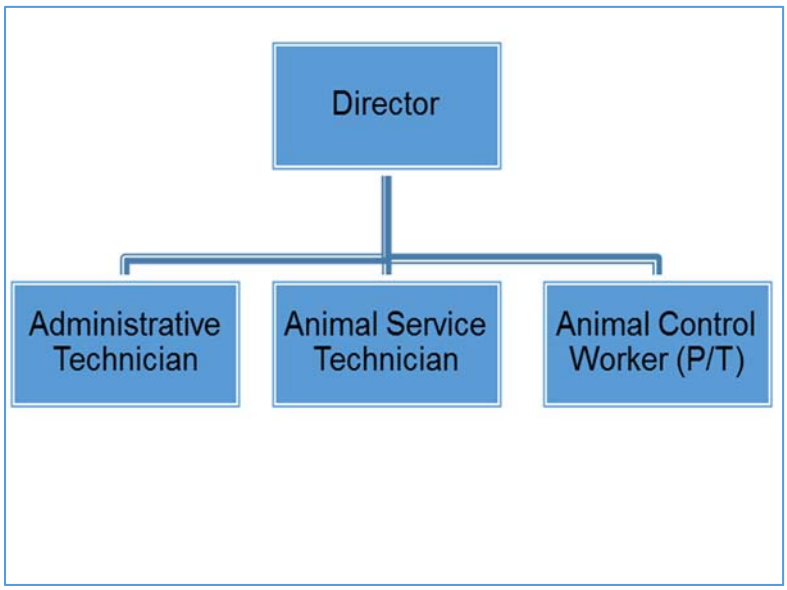
Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Animal Intake:					
Dogs	1,664	1,529	1,525	1,939	**2,000**
Cats	599	685	650	623	**650**
Animals Recovered by Owners	5.50%	12.50%	15.00%	14.50%	**15.00%**
Animals Transferred to Licensed Rescues	16.50%	22.50%	25.00%	68.00%	**40.00%**

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	2.0	3.0	3.0	**3.0**
Part Time	1.0	1.0	1.0	**1.0**
Total	3.0	4.0	4.0	**4.0**

Organizational Chart – Animal Shelter



EMERGENCY MANAGEMENT

Mission

The mission of the Whitfield County Emergency Management is 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
- Provide liaison with local, state, and federal authorities before, during, and after major emergencies and disasters
- Maintain the Emergency Operations Center (EOC)
- Coordinate training exercises annually, involving all partner agencies within the Local Emergency Operations Plan
- Maintain Emergency Communications Equipment including but not limited to Mobile Command Vehicle, Public Safety Communications System and Communications Caches
- Provide 24-hour coordination of resources to emergencies and disasters
- Provide 24-hour coordination to multiple agencies responses
- Coordinate and conduct emergency management training programs
- Research and apply for any applicable grants to offset county costs to maintain and grow the agency
- Prepare and promote the community's ability to prepare for and to take mitigation measures against an emergency/disaster

Objectives

- Conduct CERT Academies to recruit and train 40 new disaster prepared citizens and continue monthly training for program
- Purchase RapidCom Communications Trailer to improve Communications and Interoperability
- Complete 800 MHz Public Safety Radio Project

Significant Accomplishments

- All EMA Staff trained to the level of Georgia Advanced Certified Emergency Manager GA-ACEM
- Completed Local Emergency Operations Plan LEOP annual update
- Completed Hazard Mitigation Plan annual update
- Completed Mobile Command Vehicle Technology Update Project using $90,000.00 of Homeland Security funds from FY15
- Awarded Homeland Security Grant $100,000 for RapidCom Project
- Awarded Homeland Security Grant $6,000 for CERT Program
- Awarded GEMA EMPG Grants Base and Training Award $31,280
- Awarded GEMA HMEP Grant for LEPC $6,000

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 110,204	$ 116,678	$ 129,263	$ 133,066
Purchased/Contracted Services	22,203	43,307	62,670	56,120
Supplies	37,405	30,025	23,640	18,500
Capital Outlay	-	-	-	-
Total	**$ 169,812**	**$ 190,010**	**$ 215,573**	**$ 207,686**

FY2016 budget increased by $2,500 from Contingency.

Performance and Workload Measures

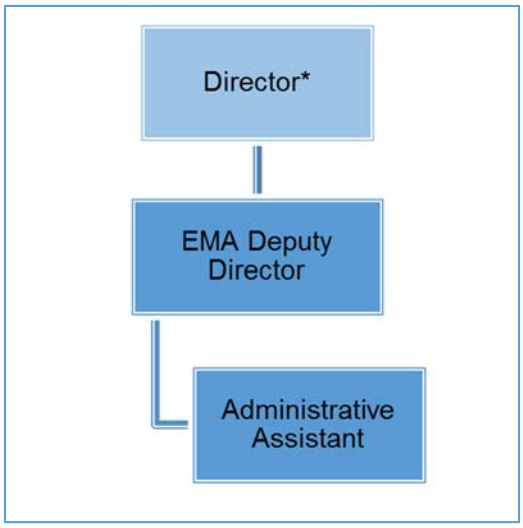
Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Emergency Operations Center Activations	7	8	10	2	7
Mobile Command Vehicle Deployments	19	18	20	25	21
Deployments (non EOC/MCV)	11	18	20	5	10
Training Hours Completed	256	143	*	319	200
Public Relations and Preparedness Events	11	14	*	13	12
Preparedness Exercises		9	*	9	10
Plans Reviewed/Revised	3	4	*	4	4
CodeRed Emergency/General Launches		48	*	63	50
CodeRed Weather Warning Statistics		95	*	124	130
CERT New Members Trained	27	25	*	40	40
CERT Responder Hours Training/PR/Deployments	1,751	1,692	*	2,018	1,800
Weather Radio's Distributed (Hazard Mitigation)		300	*	300	500
Grant Applications Submitted	13	8	*	5	6
Grant Applications Approved	6	8	*	5	6
Grant Funds Received	126,822	164,505	*	143,280	100,000

* No projections were made for these measures in FY2016.

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	2.0	2.0	2.0	2.0
Part Time	-	-	-	-
Total	**2.0**	**2.0**	**2.0**	**2.0**

Organizational Chart – Emergency Management



** The Director is paid out of the 911 Emergency System Fund, a Special Revenue Fund.*

PUBLIC SAFETY

Non-Departmental Expenditures - Summary

Budget Summary

	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Emergency Medical Services	$ 300,000	$ 300,000	$ 300,000	$ 300,000
Total	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**

Comments: The County contracts with Hamilton Emergency Medical Services, Inc. to provide emergency medical services thoughout the County.

PUBLIC WORKS

Mission

The mission of the Public Works department is to provide infrastructure and quality of life related services to residents and visitors of Whitfield County. The Public Works Department accomplishes this mission through its six divisions: Paving/Pavement Management, Right Of Way Maintenance (potholes, guardrail, and tiles), Sign and Signal Maintenance, Right Of Way Mowing and Tree Maintenance, Parks Division, and Fleet Services. This mission will be driven by the values of:

- Professionalism: We will perform quality work, be respectful of our workers and citizens, be innovative in the use of our resources and be in perpetual pursuit of improvement.
- Integrity: Staff will be fair, consistent, open, honest, responsible and selfless in our actions and decisions.
- Accountability: We will be responsible in our use of resources (funds, materials, equipment and people) to do all we can to protect the health, safety and general welfare of the public and our staff. We will continue to be good stewards of the government infrastructure and resources.

Goals

- Hone operational efforts while maximizing the efficiency of limited resources
- Implement innovative solutions
- Demonstrate pride in the quality of our work
- Meet challenges with a commitment to excellence and professionalism

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 3,099,930	$ 3,198,905	$ 3,299,649	**$ 3,382,895**
Purchased/Contracted Services	572,430	590,210	552,681	**537,875**
Supplies	2,885,517	2,305,531	2,481,516	**3,807,237**
Other	2,374	-	-	**-**
Total	**$ 6,560,251**	**$ 6,094,646**	**$ 6,333,846**	**$ 7,728,007**

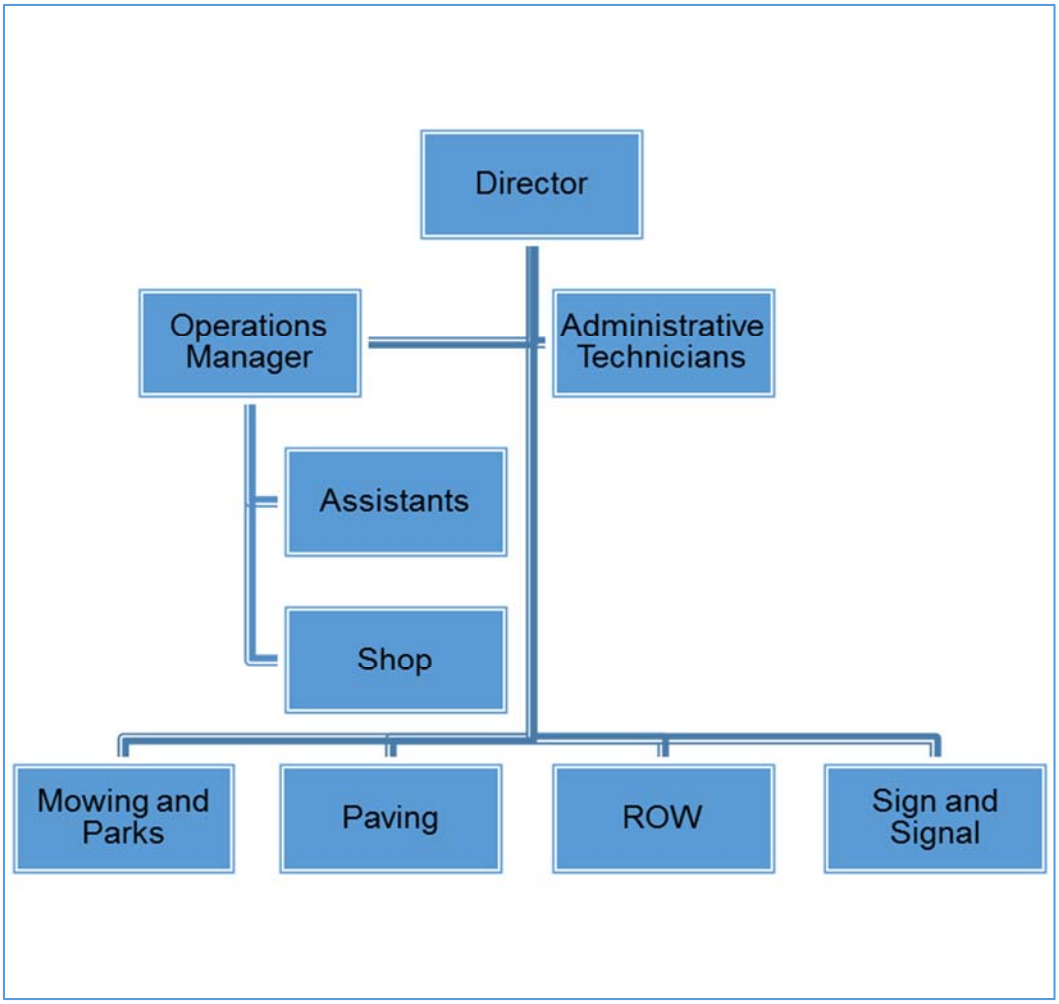
Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Total Work Orders Completed	N/A	2,381	2,400	2,592	2,500
Miles Paved	20	9	50	27	26

Position Summary

Category	FY 2014	FY 2015	FY 2016	FY 2017
Full Time	70.0	66.0	66.0	66.0
Part Time	-	-	-	-
Total	**70.0**	**66.0**	**66.0**	66.0

Organizational Chart – Public Works



HEALTH & WELFARE

Non-Departmental Expenditures - Summary

Budget Summary

	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Health Department	$ 250,000	$ 250,000	$ 250,000	$ 250,000
GreenHouse Advocacy	12,000	12,000	12,000	12,000
Family Support Council	8,000	8,000	10,000	10,000
DFACS	80,000	80,000	80,000	110,000
GA Dept of Veterans' Services	984	984	1,000	1,000
Indigent Funeral Expenses	95,000	103,000	45,000	20,000
Total	**$ 445,984**	**$ 453,984**	**$ 398,000**	**$ 403,000**

WHITFIELD COUNTY HEALTH DEPARTMENT

Mission

The mission of the Whitfield County Health Department 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 the community in assessing the quality and accessibility of health services

Goals

- Continue to 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
- Promote and provide immunization services to residents of the community
- Provide pediatric dental services
- Provide adult and pediatric primary care services through the Medical Access Clinic and Children's Clinic
- Provide adult and pediatric preventive care services through the Medical Access, Women's Clinic, and Children's Clinic
- Provide school nursing services through contractual agreement as requested by school systems.
- Provide pharmaceutical assistance through the Medbank program.
- 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 as appropriate
- 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
- Provide environmental health services such as inspecting food service establishments, swimming pools, tourist accommodations, body art studios.
- Provide lead poisoning prevention programs and rabies control though adoption of rabies control rules and investigating animal bites

FAMILY SUPPORT COUNCIL / CASA PROGRAM

Mission

The funds provided by Whitfield County help operate the Murray/Whitfield Court Appointed Special Advocate (CASA) program. The mission of this CASA program is to provide 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: 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, and visitation with family. Adequacy, location, and safety of the family home are monitored. Indicators of improved family functioning typically include: participation and 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: CASA is cognizant of the importance of the child's sense of time, and the need for stability, nurturance and consistency. CASA assesses family strength and works diligently to prevent unnecessary 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: 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 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 needs.

DEPARTMENT OF FAMILY & CHILDREN'S SERVICES (DFACS)

Mission

The mission of the Department of Family and children Services is to strengthen Georgia by providing individuals and families access to services that promote self-sufficiency, independence, and protect Georgia's vulnerable children and adults.

Goals

- 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

PARKS AND RECREATION

Mission

The mission of the Whitfield County Parks and Recreation Department is to provide diverse year-round recreational programming while developing and maintaining parks and facilities for all citizens. The staff is committed to encouraging teamwork and achievement while enhancing the overall quality of life in Whitfield County.

Narrative

The Whitfield County Parks and Recreation offers many parks, tracks/trails, tennis courts and athletic facilities. The Department develops and maintains these facilities through its own efforts, as well as by partnering with the Whitfield County Board of Education and the local community volunteer athletic associations. The staff is dedicated to providing recreational activities for the youth of the County in order to: aid in physical development through fun and exercise; teach the basic fundamental skills of each sport offered; aid in social development through good sportsmanship and moral character with adult guidance; and teach good attitudes and discipline. To ensure quality programming, the Department schedules meetings and training for coaches and officials and provides an Executive Committee of volunteers to govern all participating youth leagues.

Goals

- Ensure every visitor has a quality experience
- Promote Whitfield County's recreation programs, parks and open spaces
- Implement new programs that will serve more residents
- Develop a plan for a full service Southside park
- Refurbish existing park facilities to a high standard
- Maintain harmony with Community Associations and involve and empower Community Groups
- Build staff levels that will ensure quality programs and plan for staff needs for the future growth of Westside, Edwards Park and South End Park
- Continue to work with City of Dalton, Tunnel Hill, Cohutta and Varnell on future possibilities for recreation

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 355,778	$ 381,778	$ 476,972	**$ 469,255**
Purchased/Contracted Services	104,875	118,864	128,050	**157,675**
Supplies	407,094	367,355	405,100	**429,600**
Total	**$ 867,747**	**$ 867,997**	**$ 1,010,122**	**$ 1,056,530**

Performance and Workload Measures

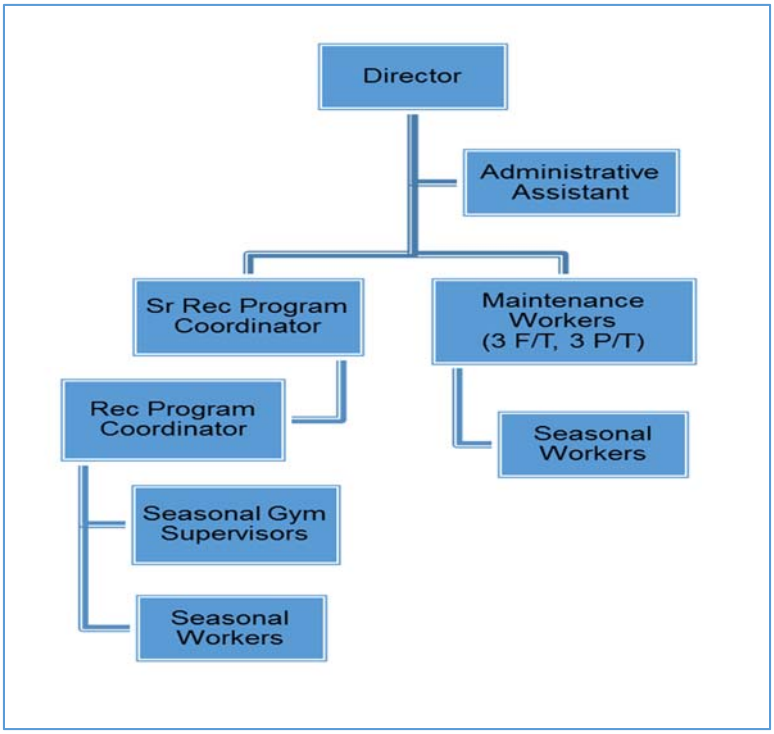
Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Total children served	3,700	3,820	3,900	3,911	**3,930**
Number of Teams:					
Football	35	33	32	33	**33**
Baseball	70	80	80	78	**80**
Softball	25	28	28	32	**32**
Basketball	88	101	100	100	**100**
Soccer	N/A	31	45	65	**65**
Miracle League participants	100	110	110	120	**120**
Competitive teams	24	25	30	18	**20**
Cheerleading	33	26	30	21	**22**

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	8.0	7.0	7.0	**7.0**
Part Time	7.0	8.0	4.0	**3.0**
Total	**15.0**	**15.0**	**11.0**	**10.0**

Comments: In FY2017 one part time position will be removed and replaced with a contracted cleaning service.

Organizational Chart – Parks & Recreation



COUNTY EXTENSION SERVICE

Mission

The mission of the Whitfield County Cooperative Extension is to extend lifelong learning to the people of the County through unbiased, research-based education in agriculture, the environment, communities, youth and families. The Extension helps individuals and their families to become healthier, more productive, and environmentally responsible. The mission of Whitfield County 4-H is to assist youth in acquiring knowledge, developing life skills and forming attitudes that will support them as they become self-directing and valuable members of society.

Narrative

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

- **Agriculture and Natural Resources** programs include the Whitfield/Murray County Master Gardener bi-annual meetings; Master Goat Producer series with attendees from across GA, TN, and SC; two Adopt-a-Stream activities at McLellan Creek/Civitan Park; an Annual River's Alive/ Conasauga River clean up event; Lakeshore Community Garden; 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 include improving the diet and health of the family, improving practices in food safety, and increasing family ability to manage funds that are associated with food. Using an adult-based learning curriculum *Food Talk,* classes address ways to eat healthier meals while 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 provide "hands-on" learning opportunities to the schools utilizing Georgia 4-H curricula that supports the Georgia Standards of Excellence. In addition, 4-H provides various events like teen leadership training, 4-H summer camps, 4-H summer day camps, service learning opportunities, 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 (SLAM) meetings are held for 6^{th} – 12^{th} graders. Over 1,400 youth participate annually in Whitfield County 4-H programs.

Goals

- Provide accurate information to the citizens of Whitfield in a timely manner
- Evaluate the educational needs of Whitfield County residents and develop programs that specifically target these areas
- Receive the professional and educational trainings necessary to address issues relevant to the Whitfield County residents
- 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
- Use 4-H programs to provide the youth of Whitfield County opportunities to experiential learn, focusing on agricultural and environmental issues, agriculture awareness, leadership, communication skills, health and nutrition, conservation, and citizenship

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 53,140	$ 57,567	$ 57,038	$ 63,133
Purchased/Contracted Services	31,971	26,645	40,095	39,645
Supplies	15,679	14,390	14,225	14,675
Capital Outlay	-	-	-	-
Total	**$ 100,790**	**$ 98,602**	**$ 111,358**	**$ 117,453**

Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Agriculture and Natural Resources:					
Educational Programs	35	48	40	65	50
Individual Contacts - face to face	2,226	3,821	3,000	5,409	3,500
Phone Contacts	705	614	600	815	750
Special Events	4	2	4	2	2
Expanded Food & Nutrition Education:					
Enrolled participants	302	454	500	516	525
Program graduates (complete all sessions)	151	232	250	250	265
# of family members (indirect contacts)	1,290	1,896	2,000	1,564	2,000
4-H:					
5th Grade Monthly Programs	35	34	32	35	35
Middle & High School Presentations	83	69	70	72	65
Summer Camps/Day Camps	15	22	20	21	20
Enrollment/Participants	1,401	1,368	1,300	1,317	1,300
*SLAM (6th -12th grade afterschool)	60	59	65	71	65

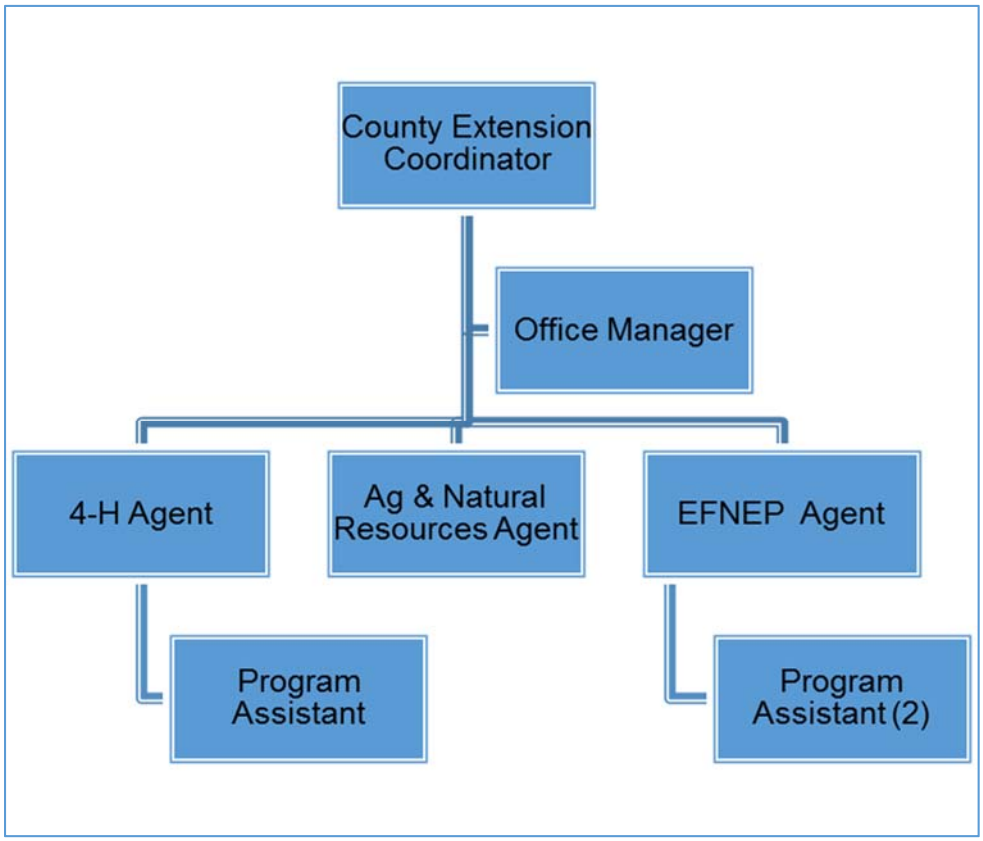
*Service Leadership Activities Members

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time-County Paid	3.0	3.0	3.0	3.0
Contract-County Paid	1.0	1.0	1.0	1.0
Full Time-State Paid	3.0	3.0	3.0	3.0
Total	**7.0**	**7.0**	**7.0**	**7.0**

Comments: Full Time-County Paid personnel are funded partly by the County and partly by the State.

Organizational Chart – County Extension



One staff member performs the duties of both the County Extension Coordinator and the 4-H Agent.

INSPECTIONS & ENFORCEMENT

Mission

The mission of the Inspections and Enforcement Division of the Whitfield Engineering Department is 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
- To cross train all inspectors to competently perform all inspections for a single structure providing better personal service than a succession of different inspector
- 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

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 322,683	$ 323,479	$ 324,008	**$ 329,658**
Purchased/Contracted Services	11,778	10,242	19,400	**19,400**
Supplies	12,675	11,879	17,700	**17,700**
Capital Outlay	-	-	-	**-**
Total	**$ 347,136**	**$ 345,600**	**$ 361,108**	**$ 366,758**

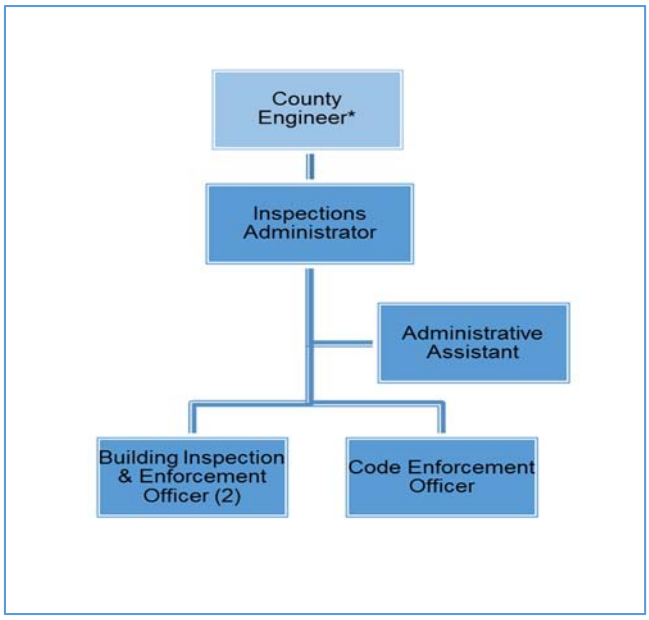
Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Permits:					
Building/Structures	566	636	600	620	**600**
Electrical	493	583	550	702	**600**
Plumbing	138	171	150	232	**200**
Gas	4	10	20	6	**10**
HVAC	151	162	150	183	**170**
Pool	14	21	20	25	**20**
Demolition	11	22	15	10	**10**
Code Enforcement Actions	1,000	1,000	1,000	1,000	**1,000**
OTC Inspections (Dalton)	148	125	150	79	**100**

Position Summary

Category	FY 2014	FY 2015	FY 2016	FY 2017
Full Time	5.0	5.0	5.0	**5.0**
Part Time	-	-	-	**-**
Total	5.0	5.0	5.0	**5.0**

Organizational Chart



** The County Engineer is paid out of the County Engineer budget.*

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 consistently enforce the storm water ordinances of Whitfield County and the City of Dalton

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 302,933	$ 490,881	$ 583,419	$ 657,083
Purchased/Contracted Services	9,994	9,721	24,100	22,360
Supplies	11,122	17,015	29,050	19,750
Capital Outlay	-	-	-	-
Total	**$ 324,049**	**$ 517,617**	**$ 636,569**	**$ 699,193**

Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Soil Erosion Control Inspections	155	163	200	336	330
Soil Erosion (LDA) Permits Issued	N/A	55	60	73	70
Storm Water Inspections	N/A	15	20	43	45
Storm Water Permits Issued	12	31	35	21	20
Total Plans Reviewed	*	*	*	100	100
Total Tertiary Plans Reviewed (1-2 Lots)	*	*	*	35	35
Total Tertiary Plans Reviewed (>=3 lots)	*	*	*	6	5
Total Tertiary Permits Issued With No Fees Collected (Total of 73 LDA Permits Issued)	*	*	*	42	40

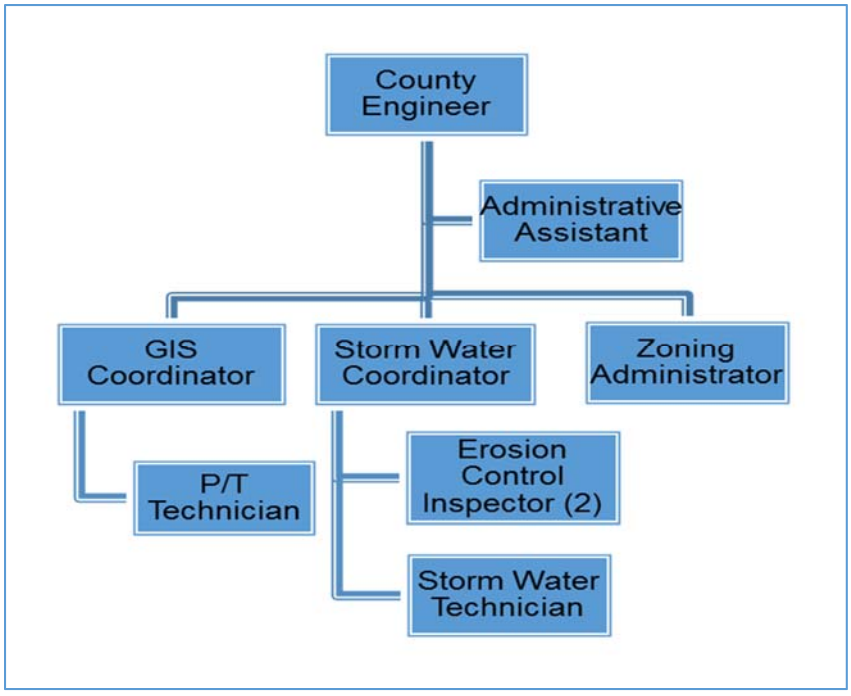
* Not measured for these years

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	4.0	6.5	7.0	8.0
Part Time	1.0	-	-	1.0
Total	**5.0**	**6.5**	**7.0**	**9.0**

Comments: GIS was moved from the IT Department during FY2016.

Organizational Chart – County Engineer



DALTON/WHITFIELD METROPOLITAN PLANNING ORGANIZATION (MPO)

Mission

The 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
- **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

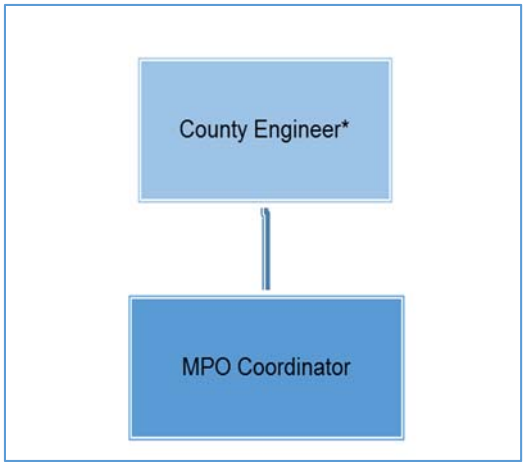
Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 64,394	$ 53,995	$ 60,171	$ 66,689
Purchased/Contracted Services	41,577	27,829	116,015	142,254
Supplies	3,892	9,610	7,000	7,000
Capital Outlay	-	-	-	-
Total	**$ 109,863**	**$ 91,434**	**$ 183,186**	**$ 215,943**

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	1.0	1.0	1.0	1.0
Part Time	-	-	-	-
Total	**1.0**	**1.0**	**1.0**	**1.0**

Organizational Chart – MPO



** The County Engineer is paid out of the County Engineer budget.*

HOUSING & DEVELOPMENT

Non-Departmental Expenditures - Summary

Budget Summary

	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Timber Protection	$ 7,868	$ 7,868	$ 7,868	$ 7,868
Community Development Corp	80,000	80,000	90,000	90,000
Planning (NWGRC)	48,000	48,000	48,000	48,000
Trade & Convention Center	347,424	265,236	418,644	418,644
Convention & Visitors Bureau	152,210	173,000	173,000	150,000
Tunnel Hill Heritage	8,750	8,750	8,750	8,750
Total	**$ 644,252**	**$ 582,854**	**$ 746,262**	**$ 723,262**

DALTON/WHITFIELD COMMUNITY DEVELOPMENT CORPORATION (DWCDC)

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

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

DALTON CONVENTION CENTER

(FORMERLY KNOWN AS NORTHWEST GEORGIA TRADE & CONVENTION CENTER)

Mission

The mission of the Dalton Convention Center is 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 Dalton 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

DALTON AREA CONVENTION & VISITORS BUREAU (CVB)

Mission

The mission of the CVB is to enhance the local economy by promoting the long term development of the Whitfield County/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
- To aid in tourism asset development and special event support in Dalton and Whitfield County
- To enhance the Tunnel Hill tour to benefit Tunnel Hill economically through tourism

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 2017:

Fund	Title	2017 Budget Expenditures	Revenue
205	Law Library	37,000	37,000
209	JDA Project Fund	197,675	159,750
210	District Attorney Forfeiture Fund	20,000	20,000
211	Sheriff's Forfeiture Fund	300,000	250,000
215	911 Emergency System	2,381,345	1,788,600
226	Whitfield County NSBG	83,618	-
233	Conasauga A.D.R. Program	60,459	60,459
234	Divorce Seminar	10,880	10,880
235	Juvenile Service Fund	12,200	6,300
236	Local Victim Assistance Program	94,000	94,000
237	Drug Abuse Treatment & Education	100,783	100,783
239	Byrne JAG Grants	14,878	14,878
240	CHIP Grant	140,000	140,000
247	Homeland Security Grant	106,000	106,000
252	CJCC-Accountability Court Grants Program	421,548	421,548
264	Georgia Civil War Heritage	400,000	-
275	Hotel/Motel Tax	244,246	244,246
270	Fire District	6,750,916	6,750,916
271	Jointly Funded District	802,541	802,541
273	Solid Waste District	425,000	425,000
	SUBTOTAL	12,603,089	11,432,901
	Transfer From GF		592,745
	Fund Balance		577,443
	GRAND TOTAL	12,603,089	12,603,089

SUPERIOR COURT – LAW LIBRARY

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

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 2,026	$ 2,400	$ 2,181	$ 4,291
Purchased/Contracted Services	778	404	405	405
Supplies	28,061	29,676	31,014	32,304
Capital Outlay	-	-	-	-
Total	$ 30,865	$ 32,480	$ 33,600	$ 37,000

JOINT DEVELOPMENT AUTHORITY PROJECT FUND

The JDA Project Fund is used to account for revenue to be used for economic development in Carbondale Business Park.

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	869,683	29,000	179,675
Supplies	-	-	-	-
Capital Outlay	-	800,873	-	18,000
Total	$ -	$ 1,670,556	$ 29,000	$ 197,675

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 FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	18,139	15,797	18,000	20,000
Capital Outlay	-	-	-	-
Total	$ 18,139	$ 15,797	$ 18,000	$ 20,000

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 FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	19,349	-	-	-
Supplies	129,813	96,915	130,125	-
Capital Outlay	311,517	107,735	250,000	300,000
Other	-	4,962	10,000	-
Total	$ 460,679	$ 209,612	$ 390,125	$ 300,000

911 EMERGENCY SYSTEM

Mission

The mission of the Whitfield County E911 Communications Center is to provide the most efficient and effective emergency communications possible. We are dedicated to serving as the vital link between the public and public safety organizations through responsiveness and technical excellence while in partnership with our users and employees. We will be lifelong learners, accepting responsibility, challenges and necessary changes with a willing attitude as required by our profession.

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
- Achieve compliance with mandated certifications
- Protect and maintain the confidential information that is acquired through the work conducted in the Communications Center

Objectives

- Create and implement EFD/EPD guidelines for more accurate and effective service to the community and responders
- Achieve APCO Agency Training Program Certification through the continued research and growth of an effective training program
- Achieve National Center for the Missing and Exploited Children Certification
- Grow the Quality Assurance Program to encompass dispatching, EFD and EPD
- Establish leadership program for employees
- Review and update guidelines and policies
- Reduce Turnover

Significant Accomplishments

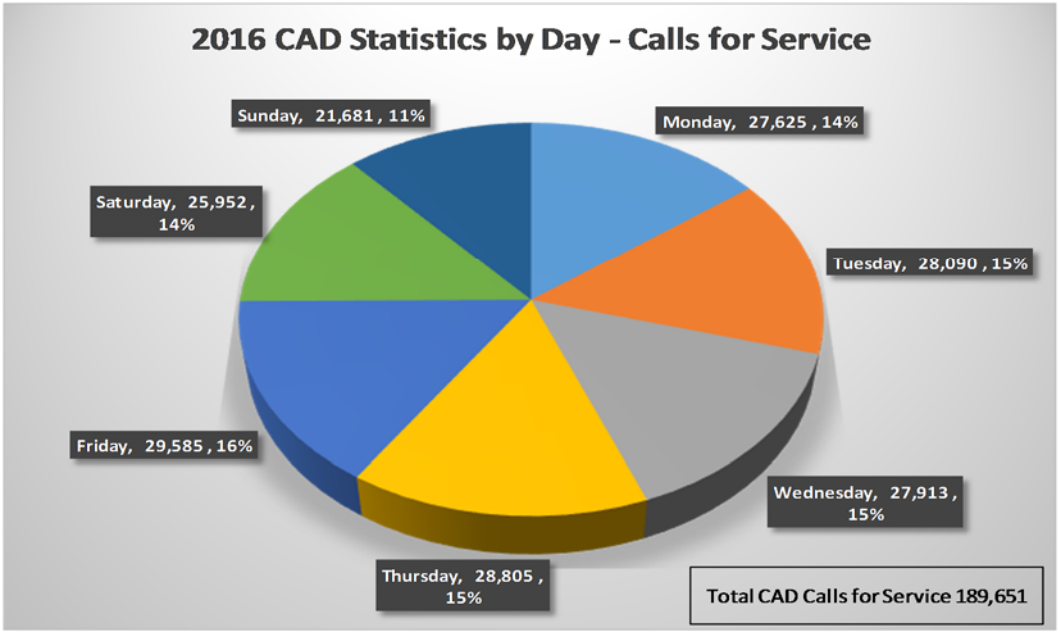
- Established Quality Assurance program for emergency medical call-taking
- Completed SunGard CAD project to support Next Generation 911 Advances
- Began VIPER Phone System project to support Text-to-911 and Next Generation 911

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 1,473,725	$ 1,588,183	$ 1,775,844	$ 1,866,180
Purchased/Contracted Services	347,560	355,972	400,015	402,855
Supplies	100,931	78,077	88,855	112,310
Capital Outlay	90,750	19,406	99,500	-
Total	**$ 2,012,966**	**$ 2,041,638**	**$ 2,364,214**	**$ 2,381,345**

Performance and Workload Measures

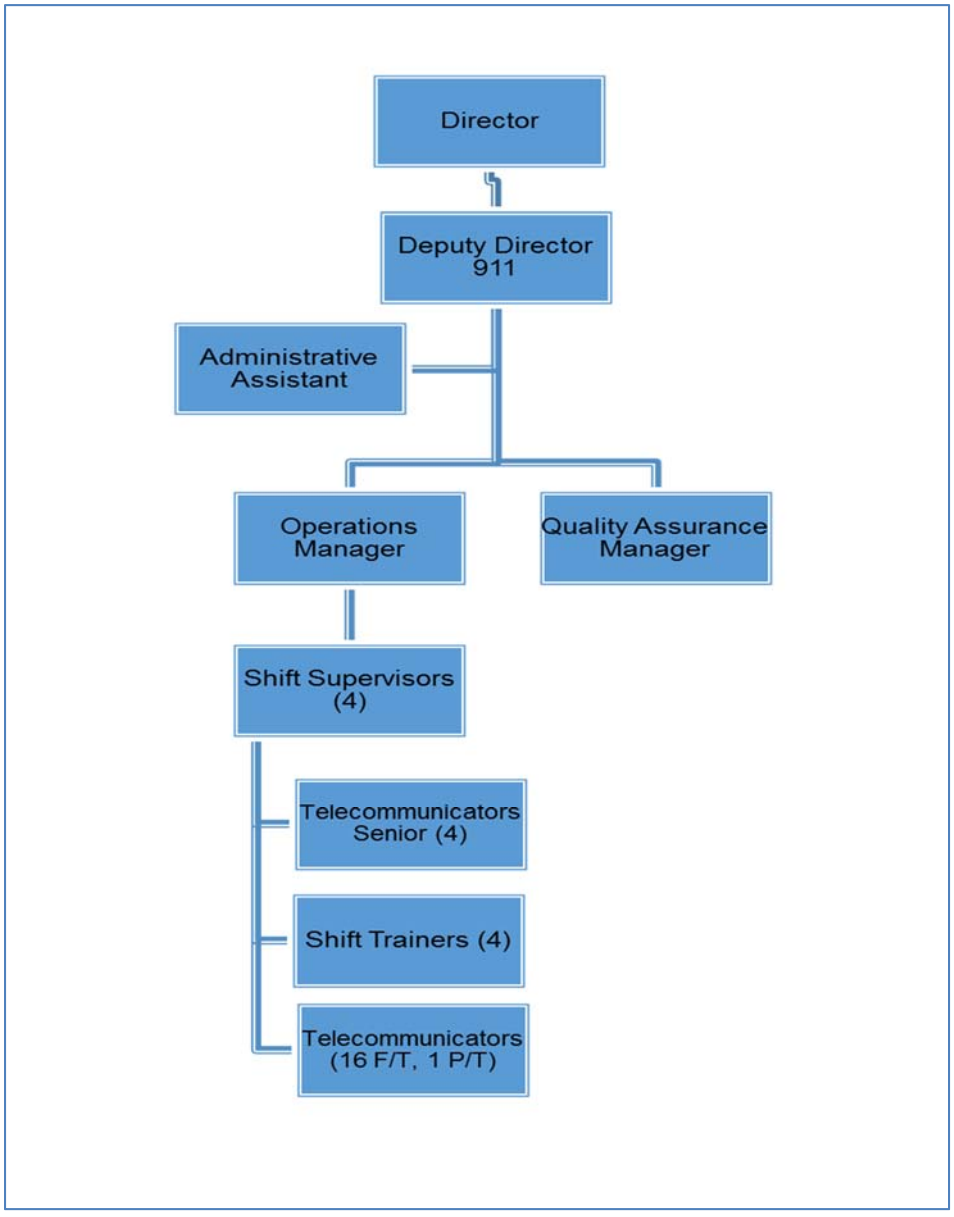
Measure	Actual FY2016
CAD Calls for Service	189,651
Calls for Service Assigned to Agencies:	
Dalton Police Dept	43,323
Dalton Fire Dept	5,090
Whitfield Co Sheriff	56,334
Whitfield Co Fire Dept	9,014
Hamilton EMS	13,421
Cohutta Police Dept	1,002
Cohutta Fire Dept	150
Tunnel Hill Police Dept	2,522
Varnell Police Dept	3,207
Total	**134,063**



Position Summary

Category	FY 2014	FY 2015	FY 2016	FY 2017
Full Time	28.0	33.0	33.0	33.0
Part Time	4.0	1.0	1.0	1.0
Total	**32.0**	**34.0**	**34.0**	**34.0**

Organizational Chart – 911 Emergency System



NEIGHBORHOOD STABILIZATION BLOCK (NSBG) GRANT

The NSBG Grant Fund accounts for revenues associated with the purchase and redevelopment of foreclosed upon homes and residential properties, and can be used to purchase and rehabilitate homes and residential properties that have been abandoned or foreclosed upon in order to sell, rent or redevelop.

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	-
Purchased/Contracted Services	-	-	-	83,618
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total	$ -	$ -	$ -	$ 83,618

SUPERIOR COURT – CONASAUGA ALTERNATIVE DISPUTE RESOLUTION PROGRAM (ADR)

The Alternative Dispute Resolution (ADR) Fund is used to account for fees and expenditures related to the ADR Program. This progarm 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.

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 12,000	$ 12,000	$ 10,905	$ 22,801
Purchased/Contracted Services	19,618	31,450	35,350	37,658
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total	$ 31,618	$ 43,450	$ 46,255	$ 60,459

SUPERIOR COURT – DIVORCE SEMINAR

The Divorce Seminar Fund is used to account for the Divorce Seminar Program. This 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 FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	8,065	8,030	8,400	8,240
Supplies	2,375	1,760	2,600	2,640
Capital Outlay	-	-	-	-
Total	$ 10,440	$ 9,790	$ 11,000	$ 10,880

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 FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	10,437	8,733	5,500	12,200
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total	$ 10,437	$ 8,733	$ 5,500	$ 12,200

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 FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Costs	26,609	25,630	25,800	28,200
Other Financing Uses	62,078	59,804	60,200	65,800
Total	$ 88,687	$ 85,434	$ 86,000	$ 94,000

SUPERIOR COURT – DRUG ABUSE TREATMENT & EDUCATION (D.A.T.E.)

The Drug Abuse Treatment and Education Fund (D.A.T.E.) is founded on the Official Code of Georgia Annotated (O.C.G.A.) 15-21-100 which 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.

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

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ 60,481	$ 68,859	$ 77,783
Purchased/Contracted Services	44,956	-	60,000	3,000
Supplies	-	19,985	20,000	20,000
Capital Outlay	86,090	3,907	-	-
Total	$ 131,046	$ 84,373	$ 148,859	$ 100,783

BYRNE JAG GRANT

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

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	280,050	281,826	230,305	14,878
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total	$ 280,050	$ 281,826	$ 230,305	$ 14,878

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 FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	140,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total	$ -	$ -	$ -	$ 140,000

HOMELAND SECURITY GRANT

The Homeland Security Grant Fund accounts for grant funds provided by the Department of Homeland Security to help build and enhance capabilities to prevent, protect against, respond to, and recover from terrorist attaches, major disasters and other emergencies in accordance with the goals and objectives of the State Strategic Plan.

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	57,902	2,673	-	6,000
Capital Outlay	-	-	90,000	100,000
Total	$ 57,902	$ 2,673	$ 90,000	$ 106,000

CJCC – ACCOUNTABILITY COURTS GRANT PROGRAM

The Criminal Justice Coordinating Council (CJCC) Accountability Courts Grant Program Fund is used to account for funds associated with the accountability courts grant programs like Drug Court.

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ 318,028
Purchased/Contracted Services	-	-	-	100,000
Supplies	-	-	-	3,520
Capital Outlay	-	-	-	-
Total	$ -	$ -	$ -	$ 421,548

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 FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	431	-	-	-
Capital Outlay	178,104	15,250	125,989	400,000
Total	$ 178,535	$ 15,250	$ 125,989	$ 400,000

HOTEL/MOTEL TAX

The Hotel/Motel Tax Fund is used to account for hotel/motel tax collections to be used for tourism development.

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Costs	252,493	259,461	225,000	244,246
Total	$ 252,493	$ 259,461	$ 225,000	$ 244,246

SPECIAL TAX DISTRICTS

In 2013 the Whitfield County Board of Commissioners created three 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 services. The special tax districts are:

- Fire Tax District
- Jointly Funded Tax District which includes funding for:
    - The Dalton-Whitfield Joint Development Authority (JDA)
    - The Dalton-Whitfield Regional Library
    - The Dalton-Whitfield Senior Center
- Solid Waste Tax District

FIRE DISTRICT

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 - 2017

- Hire 9 personnel to ensure two person minimum staffing on all emergency response apparatus
- Continue to make improvements to facilities as budget allows:
  - Add third level to the training tower; paint entire training facility
  - Roof replacement for two stations
  - Repair floor at fire station # 6
  - Window upgrades for energy efficiency
  - HVAC upgrade of outdated less efficient equipment
- Maintain a replacement schedule for capital and recurring expense items to include:
  - Apparatus and command vehicles
  - Personal protective equipment
  - Breathing Apparatus
  - Station furnishings
  - 11 Facilities
- Contract with an architect to start the construction of fire station # 11
- Prepare and complete an ISO audit
- Institute a ground ladder and aerial inspection program
- Maintain a modern and effective training program through up-to-date training manuals, training software & hardware and continue to expand the 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

Goals - Future

- Remodel 6 stations that are 40 years old (restrooms, kitchens and living space)
- Place fire station 11 in service in mid-2018 to include the addition of 9 personnel
- Obtain property for future fire station in the South Riverbend Road area which is outside the 5 mile limits as outlined by ISO
- Hire and train staff for stations 11 and 12
- Develop and implement a recruiting program to add volunteers, paid per call and full time employees
- Develop and implement a fire safety inspection program for commercial structures
- Review ISO audit and implement fiscally responsible improvements noted in the report

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 4,352,382	$ 4,543,904	$ 5,335,440	**$ 6,020,962**
Purchased/Contracted Services	217,832	171,487	153,751	**182,600**
Supplies	294,076	458,800	416,955	**396,355**
Capital Outlay	37,785	57,231	134,500	**151,000**
Total	**$ 4,902,075**	**$ 5,231,422**	**$ 6,040,646**	**$ 6,750,917**

Performance and Workload Measures

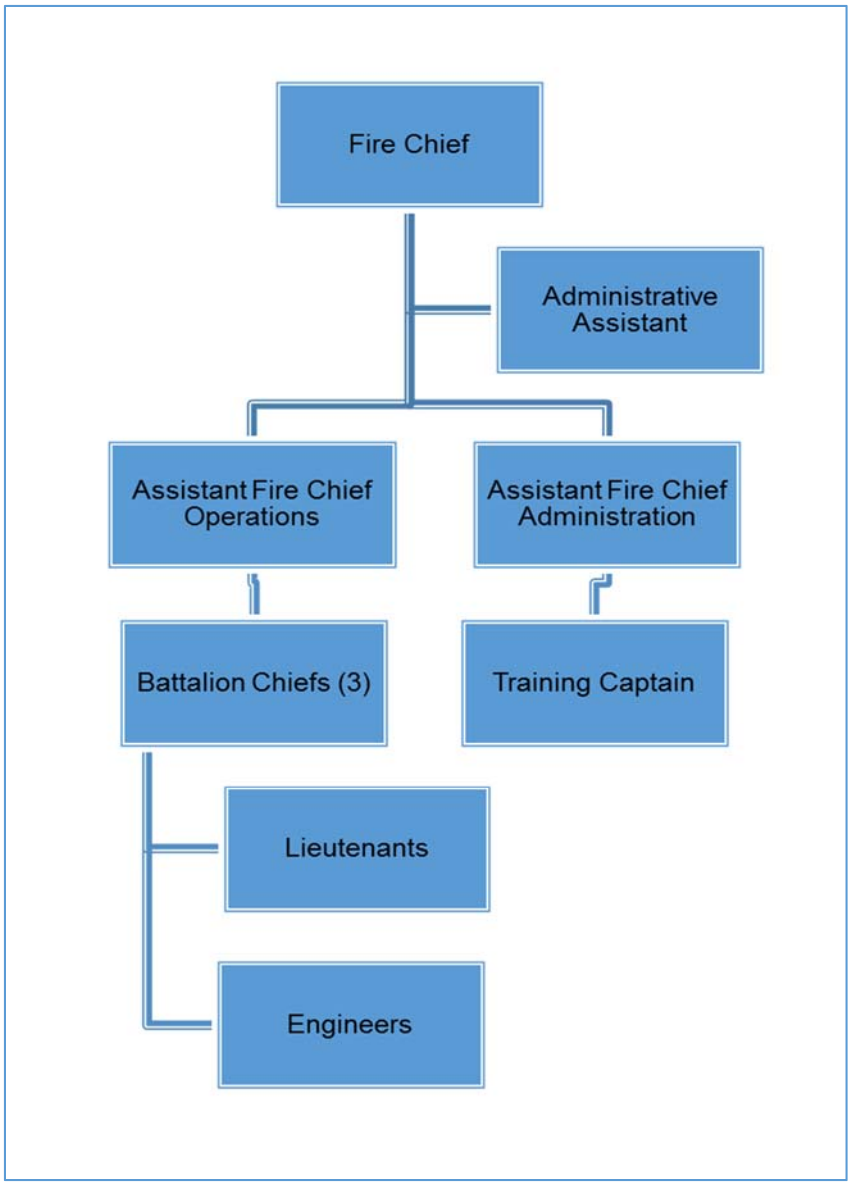
Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Incident Alarms	5,318	5,518	5,500	6,031	**5,850**
Incident Responses	6,774	7,302	6,500	8,559	**7,000**
Volunteer	8,616	3,540	2,500	659	**1,000**
Career/Paid per Call	4,374	8,990	10,000	11,396	**11,000**
Total Incident Man-hours	**12,990**	**12,530**	**12,500**	**12,055**	**12,000**
State Required Training	20,576	18,945	20,000	2,544	**2,832**
ISO Required Training	12,993	10,368	10,000	23,118	**25,920**
Total Training Hours	33,569	29,313	30,000	25,662	**28,752**
PR Requests	146	196	200	223	**200**
Man Hours	1,466	2,229	2,000	2,352	**1,850**
Average Response Time	6:03	6:14	6:00	6:22	**6:30**
Goals:					
Respond within 6 Minutes or less	69.0%	67.0%	75.0%	58.0%	**70.0%**
Pre-fire Plan Inspections:	1226	1233	1200	1200	**1000**
Plan Reviews	35	107	100	83	**100**

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	68.0	68.0	83.0	92.0
Part Time	-	-	45.0	45.0
Total	**68.0**	**68.0**	**128.0**	**137.0**

Comments: As of FY2016, volunteers are treated as part time employees as per IRS rules.

Organizational Chart – Fire District



This chart does not include the 45 volunteer (part time) employee positions.

JOINTLY FUNDED DISTRICT: DALTON-WHITFIELD JOINT DEVELOPMENT AUTHORITY (JDA)

Mission

The mission of the JDA is to facilitate the long-term, positive economic growth of the community by attracting/retaining jobs, diverse investments and growing the tax base.

Goals

The primary focus of the JDA is to recruit new primary jobs and seek new investment. To accomplish this, we will pursue these goals:

- 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

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personel Services & Benefits	$ -	$ -	$ -	**$ 212,641**
(JDA will reimburse County for these personnel costs)				
Special Revenue Transfer	157,500	157,500	157,500	**157,500**
(JDA)	-	-	-	**-**
Total	$ 157,500	$ 157,500	$ 157,500	**$ 370,141**

JOINTLY FUNDED DISTRICT:
DALTON-WHITFIELD REGIONAL LIBRARY

Mission

The mission of the Dalton-Whitfield Library is to provide a well-selected, organized collection of print, non-print, digital and electronic materials, and special programming to meet the informational, educational, recreational, and cultural needs of a growing, diverse community, with emphasis placed on development of a well-educated workforce and citizenry.

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 both the pleasure and informational reading needs of the service area.

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Special Revenue Transfer	$ 236,120	$ 255,400	$ 255,400	**$ 255,400**
(Library)	-	-	-	**-**
Total	$ 236,120	$ 255,400	$ 255,400	**$ 255,400**

JOINTLY FUNDED DISTRICT:
DALTON-WHITFIELD SENIOR CENTER

Mission

The mission 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 current
- 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
- Provide adequate trips at various prices, to include all seniors that are interested in travel

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Special Revenue Transfer	$ 157,725	$ 158,945	$ 181,500	$ 177,000
(Senior Center)	-	-	-	-
Total	$ 157,725	$ 158,945	$ 181,500	$ 177,000

SOLID WASTE DISTRICT

Mission

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

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

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Special Revenue Transfer	$ 389,528	$ 398,778	$ 425,000	$ 425,000
(Solid Waste)	-	-	-	-
Total	$ 389,528	$ 398,778	$ 425,000	$ 425,000

CAPITAL PROJECTS FUNDS

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

The SPLOST Fund is used to account for the acquisition and construction of major capital assets. Revenues are derived primarily from 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 2007 Fund 321 (TSPLOST)

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	3,692,507	4,250,376	3,271,633	11,000,000
Total	$ 3,692,507	$ 4,250,376	$ 3,271,633	$ 11,000,000

Budget Summary
SPLOST 2015 Fund 322

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	18,720	2,333,104	4,362,946
Other Costs	-	3,390,462	6,895,377	6,137,220
Debt Service	-	-	4,762,390	5,189,450
Total	$ -	$ 3,409,182	$ 13,990,871	$ 15,689,616

Budget Summary
Capital Projects Fund 351

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	4,116,982	1,992,588	5,086,155	3,068,500
Other Costs	-		42,141	790,000
Debt Service	111,108	1,928,058	100,609	97,909
Total	$ 4,228,090	$ 3,920,646	$ 5,228,905	$ 3,956,409

Budget Summary
Capital Projects DBA Bond Fund 352

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	3,049,085	3,699,545	11,796,069
Total	$ -	$ 3,049,085	$ 3,699,545	$ 11,796,069

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.

Neither of these debts count against the legal debt margin of the County.

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	2,037,743	1,934,495	1,829,630	1,725,837
Total	$ 2,037,743	$ 1,934,495	$ 1,829,630	$ 1,725,837

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.

- **Dalton Convention Center (formerly known as the Northwest Georgia Trade & Convention Center) –** The County shares with the City of Dalton in maintaining a regional trade and convention center. The 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 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

Budget Summary

Departmental Expense	Actual FY2014	Actual FY2015	Amended FY2016	Approved FY2017
Personal Services & Benefits	$ 469,884	$ 563,580	$ 575,401	$ 581,607
Purchased/Contracted Services	25,989	36,165	46,460	50,160
Supplies	114,996	95,413	118,250	127,550
Capital Outlay	-	-	-	-
Depreciation	95,999	97,879	96,000	98,000
Total	**$ 706,868**	**$ 793,037**	**$ 836,111**	**$ 857,317**

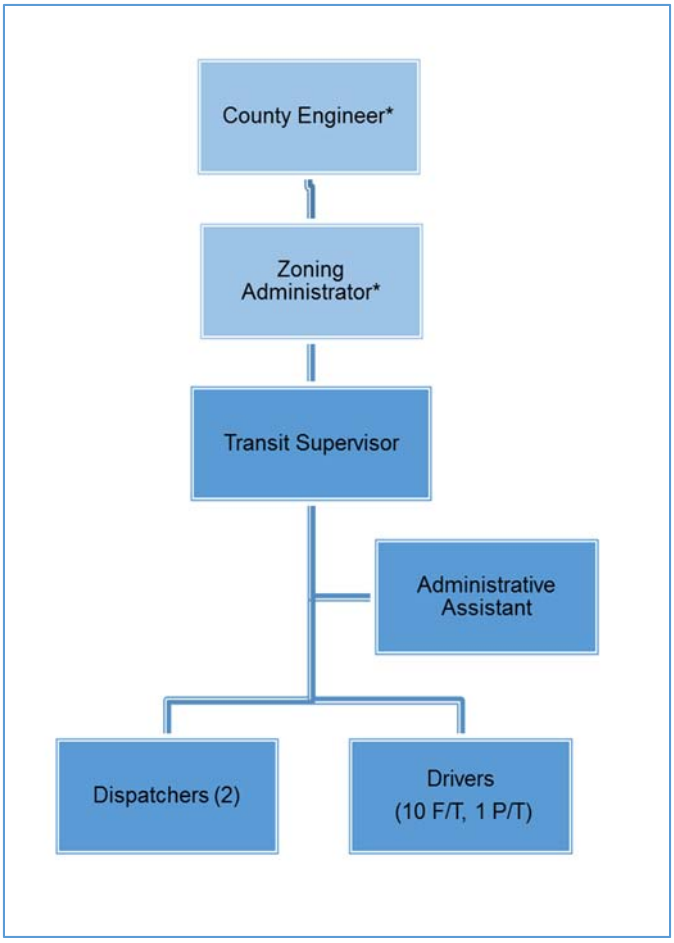
Performance and Workload Measures

Measure	Actual FY2014	Actual FY2015	Projected FY2016	Actual FY2016	Projected FY2017
Monthly - per Bus:					
Avg Miles	2,443	2,449	2,500	2,499	**2,500**
Hours of Operation	180	180	180	180	**180**
Trips	447	377	430	318	**375**
Annual Trips	40,122	40,677	43,000	38,099	**42,000**

Position Summary

Category	FY2014	FY2015	FY2016	FY2017
Full Time	14.0	14.0	14.0	**14.0**
Part Time	2.0	2.0	2.0	**1.0**
Total	**16.0**	**16.0**	**16.0**	**15.0**

Organizational Chart - Transit



** The County Engineer and Zoning Administrator are paid out of the County 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 IMPROVEMENT PROGRAM
INTRODUCTION

A Capital Improvement Program (CIP) may be defined as the process for developing a multi-year plan which sets priorities for funding and purchase of capital improvement items and projects. Whitfield County defines capital improvements as those items or projects with a cost of $10,000 or greater. Capital improvements may include acquisition of land, construction of buildings, replacement and acquisition of major pieces of equipment and major repair of capital equipment and structures. Items or projects not meeting the above criteria will be funded through the operational budget of the current year.

The FY 2017 budget includes a five year plan for capital expenditures. This CIP is designed to allow the County to plan for and fund future capital needs. However, falling revenues over the past several years have had a large impact on the County's ability to move forward with many of the projects. In order to maintain the service delivery that Whitfield County citizens have come to expect, the County has chosen to limit as much as possible the General Fund revenue used to fund the capital needs. The County's current process is to continue to plan for the expenditures but to limit the transfer of funds from the General Fund to those projects that are the most critical. This has resulted in the continued deferral of many of the planned expenditures.

The County has completed collections on the three year SPLOST that the Whitfield County voters passed in 2007 (effective 2008) for the main purpose of financing capital outlay projects involving roads, streets, and bridges. These projects are still in progress and are listed here in aggregate under the 2007 Transportation SPLOST section.

In March 2015, the Whitfield County voters passed a new $63,600,000 SPLOST. This four year SPLOST includes projects for each of the municipalities as well as the County. The County projects are listed individually under the 2015 SPLOST section.

Following this introduction are:

- A snapshot of the 2017 capital expenditures
- The CIP narrative
- The CIP detailed project list

FY 2017 CAPITAL PROJECTS SNAPSHOT

(SPLOST related projects are presented separately)

Project Description	General Gov't	Judicial	Public Safety	Public Works	Housing & Dev	Debt Service
Economic development-infrastructure for industrial development					2,677,000	
Economic development-Georgia Northwestern Technical College					790,000	
Bldgs & Grounds-parking deck facility improvements	25,000					
Blds & Grounds-parking lot improvements	12,000					
Finance-time keeping software improvements	35,000					
Superior Court-courtroom audio/video improvements		32,000				
Sheriff's Office-security upgrades			42,500			
Sheriff's Office-video data storage			30,000			
Sheriff/Court Services-parking deck security			15,000			
Public works-lease #4: CAT 420 backhoes						39,312
Public Works-lease #5: Tractor & mowers						58,597
Public Works-single axle dump truck				100,000		
Public Works-dump roll off				60,000		
Public Works-shop truck utility bed				40,000		
Fire-station roof replacements			72,000			
Fire-burn building expansion			29,500			
Fire-emergency response vehicle			49,500			
Total	**$ 72,000**	**$ 32,000**	**$ 238,500**	**$ 200,000**	**$ 3,467,000**	**$ 97,909**

Funding Sources:	
Capital Projects Fund Balance	$ 2,677,000
Transfer from General Fund	$ 1,279,409
Other Funds-Fire District Revenue	$ 151,000
Total	**$ 4,107,409**

FY 2017 CAPITAL PROJECTS SNAPSHOT

(SPLOST related - Fund 321,322,352)

Project Description	SPLOST 2007	SPLOST 2015				DBA Bond Fund	
	Public Works	Public Safety	Public Works	Intergovt'l	Debt Service	Public Safety	Culture & Recreation
Public Works-roadway projects	11,000,000						
Sheriff-vehicles		484,161					
Fire-new fire station		847,500					
Public Works-Hwy 201			1,528,725				
Public Works-bridges and culverts			900,000				
Public Works-paving equipment			602,560				
Intergovernmental Payments-Dalton (1)				6,137,220			
Bond debt payments (1)					5,189,450		
Sheriff-vehicles						88,861	
Emergency 911 Services-radio communications						9,471,241	
Recreation-Edwards Park gym							1,869,004
Library-improvement projects							366,963
(1) These are not included in the CIP spreadsheet.							
Total	**$ 11,000,000**	**$ 1,331,661**	**$ 3,031,285**	**$ 6,137,220**	**$ 5,189,450**	**$ 9,560,102**	**$ 2,235,967**

Funding Sources:	
Fund Balance	$ 23,173,685
SPLOST 2015 Tax Collections	$ 15,312,000
Total	**$ 38,485,685**

CAPITAL IMPROVEMENT PROGRAM
NARRATIVE

Building and Grounds

The County has an inventory of 57 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 as well as larger improvement projects.

1. Parking Lot Improvements. Improvements are needed to the Courthouse and Admin Building parking lots. (2017)

2. Parking Deck Improvements. Improvements are needed to the downtown parking deck. (2017)

3. Building Infrastructure Upgrades. Replacement schedule. (2018 – 2021)

4. Praters Mill. Extend sewer system and install restroom. (2018)

5. Courthouse Roof. Roof replacement on Courthouse. (2019)

6. New Administration Building. 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 consolidate offices currently in Admin. Building #1. This would also significantly increase the available square footage. Part of the project funding could come from the sale of Admin. Building #1. **Action on this project has been put on hold but the project is listed here as a financial placeholder. (2020-2021)**

Information Technology

To provide the best support for public safety, the judicial system and other aspects of county government, a strong IT investment strategy is essential. In addition, a strong strategy is needed in order to fully support and provide essential security as operating systems and software programs constantly change.

1. Time Keeping Software. Finance will complete the purchase/implementation of the upgraded time keeping software system begun in FY16. (2017)

2. Courtroom Audio/Video Improvements. Update the video system to allow current technology to be used to present evidence and improve sound quality. (2017)

3. Computers/Virtual Desktops/Equipment Updates. Replacement schedule. (2018-2021)

4. Network Switches. Replace aging network switch hardware. (2018)

5. Generator and AC Unit for SO Server Room. Install a stand-alone air unit and generator to keep servers and other equipment running. (2018)

6. Update Storage/Servers/Backup System. Replace physical servers and increase and replace storage array. (2018)

7. Courtroom Technology Updates. Replacement schedule. (2018-2021)

8. Remote Access Gateway. All outside vendors accessing our network would utilize this gateway which provides greater security and consistent control. (2019)

9. Update GIS Aerial Photography. (2019)

Courthouse Security Improvements

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

1. Parking Deck Security. (2017)

Detention Facility

The Detention Facility is a four story, 146,000 SF, 540 bed facility open 24 hours a day, 7 days a week. The current facility was completed in 2003 with SPLOST funds. 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.

1. Detention Facility Expansion. **The project is listed here as a financial placeholder. (2020)**

Sheriff's Office

Vehicle replacement is an on-going need for the Sheriff's Office.

1. Security System Upgrades. Various security improvements are planned for the Sheriff's Office Complex. This is a carryover from 2016. (2017)

2. Video Data Storage. Purchase and install 2 servers – primary and backup – for video data. (2017)

Emergency Management and E911

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. Future plans call for additional updates and upgrades to systems and buildings as noted below.

The County's current public safety communications system depends on outdated technology that was placed in service in the 1970's. With the passage of the 2015 SPLOST, this system will be updated and details are included in the SPLOST section.

1. EMA/911 Smartphone App. (2018)

2. 911 Center Building Expansion. **The project is listed here as a financial placeholder.** (2020)

3. Parking Lot Repairs. (2020)

Fire Department

The most recent ISO Rating for Whitfield County pointed to several fire service improvements. At the north and south ends of the county, there are areas more than five miles from a station. With the passage of the 2015 SPLOST, a new station will be built at the north end and new vehicles and equipment will be purchased. The project details are included in the SPLOST section of this narrative. Future plans call for additional equipment and facility improvements as noted below.

1. Burn Building Expansion. Install 20 foot con ex box to facility. (2017)

2. Emergency Response Vehicle. Replacement of a 2006 vehicle. (2017)

3. Fire Station Remodeling. Roof replacements and remodeling. (2017-2021)

4. Fire Station #12. New station and vehicles/equipment. (2018)

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 County has a strong interest in protecting these sites in addition to protecting its natural resources and undeveloped areas. Working with various preservation and historic commissions and trusts, as well as other groups, the County plans to continue its efforts at preservation and improvement of sites by acquiring land, establishing and improving trailheads, and funding interpretative sites, as revenues allow. **The project is listed as a financial placeholder.** (2020-2021)

Parks and Recreation

With an expanding population and more demands for recreation, the Commissioners have an interest in increasing the investment in park assets. The 2015 SPLOST includes many park improvement projects. The project details are included in the SPLOST section of this narrative. Additional future plans are detailed below.

1. Edwards Park Concessions and Restrooms. Replacement of both of the concession/restroom facilities at the ball fields. (2018-2019)

2. Edwards Park Fencing. (2018)

3. Southside Park Complex. Land for a future park was purchased on the south side of the County with 2015 SPLOST funds. Plans for a park in this section of the County include construction of ball fields, parking lots, a walking track and renovation of Eastbrook Gymnasium. **The project is listed here as a financial placeholder.** (2020)

4. Westside Park. The County purchased 98 acres of property for this park in 2010. Phase I of the Westside Park Project was completed in 2012. Phase II was completed in 2014. Phase III and Phase IV still remain to be completed. **The project is listed here as a financial placeholder.** (2021)

Public Works

Maintaining the County's road and bridge infrastructure is of paramount importance to the BOC. However, finding the revenue for these projects creates a challenge. Fortunately, the 2015 SPLOST includes funding for these and in addition, the 2008 SPLOST road projects continue into 2017. All of this is listed in the SPLOST section.

1. Road Projects. Funding for general paving was removed from the General Fund budget for FY17. The budget plan for FY17-FY20 is to take advantage of the LMIG Program and SPLOST funding and then in FY21, if another SPLOST is not passed, to fund paving with General Fund revenues again. (2017-2021)

2. Shop Truck Utility Bed. (2017)

3. Road Equipment Replacement. Replacement schedule. (2017 - 2021)

4. Capital Lease Payments. Leases for tractors, mowers and backhoes. (2017-2018)

5. Mowing Equipment Replacement. Replacement schedule. (2018-2021)

Economic Development

1. Infrastructure. Continuation of capital projects in the County consisting of public infrastructure including the extension of public water, sewer, and gas lines. (2017)

2. GA Northwestern Technical College. County support of the GNTC Whitfield campus expansion. This expansion will enhance opportunities for students to develop occupational skills needed by area business and industry. (2017-2018)

Vehicle Replacement Program

The County has an extremely large fleet of vehicles. There has not been a program to regularly replace high mileage vehicles which has resulted in expensive and unscheduled repairs. For a financial placeholder, the County has included funding for this program, but actual funding will depend on revenue availability.

1. Replacement of Vehicles. **The project is listed here as a financial placeholder.** (2018-2021)

2. Replacement of Vehicles - Sheriff. The 2015 SPLOST includes $2,000,000 for Sheriff vehicles. Details are included in the SPLOST section. Beginning in 2020, the General Fund will need to fund the replacement if another revenue source cannot be found. (2019-2021).

SPLOST 2015 and DBA Bond Fund

It is important to set aside monies to fund a regular replacement program, with priorities given to high mileage, operational inefficiency and repair costs.
On March 17th, 2015, the County held a special election to present a four year 2015 SPLOST estimated to raise approximately $63,600,000 in revenue. This four year SPLOST was passed by the voters and went into effect on July 1st, 2015. The 2015 SPLOST includes funds for County specific projects, shared County-City projects and City projects. Many of these projects were able to be started in FY2015. The projects for which the County will be responsible are listed below.

1. Public Safety Communications System. The County will join with other counties in a cooperative communications effort through the Tennessee Valley Regional Communications System (TVRCS). These regional efforts will cut costs and TVRCS provides regular maintenance and upgrades to equipment within the system. This project will include towers, maintenance buildings, and equipment that meet the much stricter standards of industry today. The new system will provide radio coverage for public safety workers in an estimated 93.6% of Whitfield County, up from an estimated 20% - 46% currently. (2017-2021)

2. Sheriff Vehicles. (2017-2019)

3. Library Improvements. (2017)

4. Edwards Park Community Building. (2017)

5. Fire Station-Land and Building. The most recent ISO Rating for Whitfield County pointed to several fire service improvements including the need for additional stations. This Station 11 will be built at the north end of the county where there are currently areas more than five miles from a station. (2017-2018)

6. Bridge and Culvert Repairs/Construction. (2017-2019)

7. Paving. This will be in addition to the annual LMIG paving. (2017-2020)

8. Road Projects-Highway 201 Straightening. (2017-2020)

Transportation SPLOST 2007

In 2008 a transportation SPLOST became effective to fund road projects in excess of $45,000,000. 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 FY17.

CAPITAL IMPROVEMENT PROGRAM - PROJECT LIST

FY 2017 - FY 2021

	2017	2018	2019	2020	2021	TOTALS
Buildings & Grounds						
1. Parking Lot Improvements	12,000	-	-	-	-	**12,000**
2. Parking Deck Improvements	25,000	-	-	-	-	**25,000**
3. Building Infrastructure Upgrades	-	25,000	25,750	25,750	26,523	**103,023**
4. Praters Mill Sewer and Restrooms	-	75,000	-	-	-	**75,000**
5. Courthouse Roof	-	-	200,000	-	-	**200,000**
6. New Administration Building	-	-	-	6,500,000	6,500,000	**13,000,000**
	37,000	100,000	225,750	6,525,750	6,526,523	**13,415,023**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	75,000	-	6,500,000	6,500,000	**13,075,000**
General Fund Operating Revenue	37,000	25,000	225,750	25,750	26,523	**340,023**
	37,000	100,000	225,750	6,525,750	6,526,523	**13,415,023**

	2017	2018	2019	2020	2021	TOTALS
Information Technology Strategy						
1. Time Keeping Software	35,000	-	-	-	-	**35,000**
2. Courtroom Audio/Video Improvements	32,000	-	-	-	-	**32,000**
3. Computers/Virtual Desktops Updates	-	20,000	20,000	20,000	20,000	**80,000**
4. Network Switches	-	18,000	-	-	-	**18,000**
5. Generator and Air Unit for Server Room	-	32,000	-	-	-	**32,000**
6. Update Storage/Servers/Backup System	-	260,000	-	-	-	**260,000**
7. Courtroom Technology Updates	-	25,000	25,000	25,000	25,000	**100,000**
8. Remote Access Gateway	-	-	25,000	-	-	**25,000**
9. Update GIS Aerial Photography	-	-	17,000	-	-	**17,000**
	67,000	355,000	87,000	45,000	45,000	**599,000**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	-	-	-	-	**-**
General Fund Operating Revenue	67,000	355,000	87,000	45,000	45,000	**599,000**
	67,000	355,000	87,000	45,000	45,000	**599,000**

	2017	2018	2019	2020	2021	TOTALS
Courthouse Security Improvements						
1. Parking Deck Security	15,000	-	-	-	-	**15,000**
	15,000	-	-	-	-	**15,000**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	-	-	-	-	**-**
General Fund Operating Revenue	15,000	-	-	-	-	**15,000**
	15,000	-	-	-	-	**15,000**

	2017	2018	2019	2020	2021	TOTALS
Detention Facility						
1. Detention Facility Expansion	-	-	-	7,200,000	-	**7,200,000**
	-	-	-	7,200,000	-	**7,200,000**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	-	-	7,200,000	-	**7,200,000**
General Fund Operating Revenue	-	-	-	-	-	**-**
	-	-	-	7,200,000	-	**7,200,000**

CAPITAL IMPROVEMENT PROGRAM - PROJECT LIST

FY 2017 - FY 2021

	2017	2018	2019	2020	2021	TOTALS
Sheriff's Office						
1. Security System Upgrades	42,500	-	-	-	-	**42,500**
2. Video Data Storage	30,000	-	-	-	-	**30,000**
	72,500	-	-	-	-	**72,500**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	-	-	-	-	**-**
General Fund Operating Revenue	72,500	-	-	-	-	**72,500**
	72,500	**-**	**-**	**-**	**-**	**72,500**

	2017	2018	2019	2020	2021	TOTALS
Emergency Management/E911						
1. EMA/911 Smartphone App	-	10,000	-	-	-	**10,000**
2. 911 Center Building Expansion	-	-	-	800,000	-	**800,000**
3. 911 Center Parking Lot Repairs	-	-	-	35,000	-	**35,000**
	-	10,000	-	835,000	-	**845,000**
Funding Sources						
911 Fund Reserve	-	-	-	-	-	**-**
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	-	-	835,000	-	**835,000**
911 Fund Operating Revenue	-	-	-	-	-	**-**
General Fund Operating Revenue	-	10,000	-	-	-	**10,000**
	-	10,000	-	835,000	-	**845,000**

	2017	2018	2019	2020	2021	TOTALS
Fire Department						
1. Burn Building Expansion	29,500	-	-	-	-	**29,500**
2. Emergency Response Vehicle	49,500	-	-	-	-	**49,500**
3. Fire Station Remodeling	72,000	125,000	135,000	145,000	155,000	**632,000**
4. Fire Station #12						
Land	-	40,000	-	-	-	**40,000**
Engineering/Design	-	150,000	-	-	-	**150,000**
Construction	-	1,225,000	-	-	-	**1,225,000**
Outfitting	-	130,000	-	-	-	**130,000**
Fire Engines and Equipment	-	1,108,000	-	-	-	**1,108,000**
	151,000	2,778,000	135,000	145,000	155,000	**3,364,000**
Funding Sources						
Fire District Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	2,653,000	-	-	-	**2,653,000**
Fire District Operating Revenue	151,000	125,000	135,000	145,000	155,000	**711,000**
	151,000	2,778,000	135,000	145,000	155,000	**3,364,000**

	2017	2018	2019	2020	2021	TOTALS
Green Space, Historic Preservation						
1. Property Acquisition	-	-	-	-	-	**-**
2. Trail Heads, Trail Improvements	-	-	-	75,000	75,000	**150,000**
	-	-	-	75,000	75,000	**150,000**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	-	-	75,000	75,000	**150,000**
General Fund Operating Revenue	-	-	-	-	-	**-**
	-	-	-	75,000	75,000	**150,000**

CAPITAL IMPROVEMENT PROGRAM - PROJECT LIST

FY 2017 - FY 2021

	2017	2018	2019	2020	2021	TOTALS
Parks and Recreation						
1. Edwards Park Concessions/Bathrooms	-	362,000	362,000	-	-	**724,000**
2. Edwards Park Fencing Replacement	-	200,000	-	-	-	**200,000**
3. Southside Park Complex	-	-	-	5,500,000	-	**5,500,000**
4. Westside Park Construction						
a. Phase III:						
Picnic Pavilions	-	-	-	-	450,000	**450,000**
b. Phase IV:						
Community Center	-	-	-	-	3,600,000	**3,600,000**
Soccer/Football Fields	-	-	-	-	2,000,000	**2,000,000**
	-	562,000	362,000	5,500,000	6,050,000	**12,474,000**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	-	362,000	5,500,000	6,050,000	**11,912,000**
General Fund Operating Revenue	-	562,000	-	-	-	**562,000**
	-	562,000	362,000	5,500,000	6,050,000	**12,474,000**

	2017	2018	2019	2020	2021	TOTALS
Public Works						
1. Road Projects	2,530,237	1,428,000	1,428,000	1,428,000	2,428,000	**9,242,237**
2. Shop Truck Utility Bed	40,000	-	-	-	-	**40,000**
3. Road Equipment Replacement	160,000	200,000	200,000	200,000	200,000	**960,000**
4. Capital Lease Payments	97,909	17,925	-	-	-	**115,834**
5. Mowing Equipment Replacement	-	10,000	10,000	10,000	10,000	**40,000**
	2,828,146	1,655,925	1,638,000	1,638,000	2,638,000	**10,398,071**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	-	-	-	-	**-**
General Fund Operating Revenue	1,793,146	655,925	638,000	638,000	1,638,000	**5,363,071**
State DOT - LMIG	1,035,000	1,000,000	1,000,000	1,000,000	1,000,000	**5,035,000**
	2,828,146	1,655,925	1,638,000	1,638,000	2,638,000	**10,398,071**

	2017	2018	2019	2020	2021	TOTALS
Economic Development						
1. Infrastructure	2,677,000	-	-	-	-	**2,677,000**
2. GA NW Technical College	790,000	790,000	-	-	-	**1,580,000**
	3,467,000	790,000	-	-	-	**4,257,000**
Funding Sources						
Capital Projects Fund Reserve	2,677,000	-	-	-	-	**2,677,000**
Other Revenue Sources	-	-	-	-	-	**-**
General Fund Operating Revenue	790,000	790,000	-	-	-	**1,580,000**
	3,467,000	790,000	-	-	-	**4,257,000**

	2017	2018	2019	2020	2021	TOTALS
Vehicle Replacement Program						
1. Replacement of Vehicles	-	125,000	125,000	125,000	125,000	**500,000**
2. Replacement of Vehicles - Sheriff's Office	-	-	360,000	360,000	360,000	**1,080,000**
	-	125,000	485,000	485,000	485,000	**1,580,000**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	-	-	-	-	**-**
General Fund Operating Revenue	-	125,000	485,000	485,000	485,000	**1,580,000**
	-	125,000	485,000	485,000	485,000	**1,580,000**

CAPITAL IMPROVEMENT PROGRAM - PROJECT LIST

FY 2017 - FY 2021

	2017	2018	2019	2020	2021	TOTALS
SPLOST 2015 and DBA Bond Fund						
1. Public Safety Communications System	9,471,241	60,000	60,000	60,000	60,000	**9,711,241**
2. Sheriff Vehicles	573,022	484,161	-	-	-	**1,057,183**
3. Library Improvements	366,963	-	-	-	-	**366,963**
4. Edwards Park Community Bldg	1,869,004	-	-	-	-	**1,869,004**
5. Fire Station - Land and Building	847,500	550,000	-	-	-	**1,397,500**
6. Bridge and Culvert Repairs/Construction	900,000	400,000	287,427	-	-	**1,587,427**
7. Paving	602,560	1,300,000	1,350,000	1,584,540	-	**4,837,100**
8. Road Projects - Hwy 201 Straightening	1,528,725	1,700,000	2,500,000	501,335	-	**6,230,060**
	16,159,015	4,494,161	4,197,427	2,145,875	60,000	**27,056,478**
Funding Sources						
SPLOST 2015 and DBA Bond Fund	16,159,015	4,494,161	4,197,427	2,145,875	60,000	**27,056,478**
	16,159,015	4,494,161	4,197,427	2,145,875	60,000	**27,056,478**

	2017	2018	2019	2021	2021	TOTALS
Transportation SPLOST 2007						
1. Road Design/Engineering/Construction	11,000,000	-	-	-	-	**11,000,000**
	11,000,000	-	-	-	-	**11,000,000**
Funding Sources						
SPLOST 2007 Fund Reserve	11,000,000	-	-	-	-	**11,000,000**
	11,000,000	-	-	-	-	**11,000,000**

CAPITAL IMPROVEMENT PROGRAM - PROJECT LIST

FY 2017 - FY 2021

Overall Summary of Capital Expenditures	2017	2018	2019	2021	2021	TOTALS
Buildings & Grounds	37,000	100,000	225,750	6,525,750	6,526,523	**13,415,023**
Information Technology Strategy	67,000	355,000	87,000	45,000	45,000	**599,000**
Courthouse Security Improvements	15,000	-	-	-	-	**15,000**
Detention Facility Expansion	-	-	-	7,200,000	-	**7,200,000**
Sheriff's Office	72,500	-	-	-	-	**72,500**
EMA/Communications	-	10,000	-	835,000	-	**845,000**
Fire Department	151,000	2,778,000	135,000	145,000	155,000	**3,364,000**
Greenspace, Historic Preservation	-	-	-	75,000	75,000	**150,000**
Parks and Recreation	-	562,000	362,000	5,500,000	6,050,000	**12,474,000**
Public Works	2,828,146	1,655,925	1,638,000	1,638,000	2,638,000	**10,398,071**
Economic Development	3,467,000	790,000	-	-	-	**4,257,000**
Vehicle Replacement	-	125,000	485,000	485,000	485,000	**1,580,000**
SPLOST 2015 and DBA Bond Fund	16,159,015	4,494,161	4,197,427	2,145,875	60,000	**27,056,478**
SPLOST 2007	11,000,000	-	-	-	-	**11,000,000**
Total	33,796,661	10,870,086	7,130,177	24,594,625	16,034,523	**92,426,072**

Overall Summary of Funding Sources	2017	2018	2019	2021	2021	TOTALS
911 Fund Reserve	0	0	0	0	0	**0**
Fire District Fund Reserve	0	0	0	0	0	**0**
Capital Projects Fund Reserve	2,677,000	0	0	0	0	**2,677,000**
SPLOST 2007 Fund Reserve	11,000,000	0	0	0	0	**11,000,000**
SPLOST 2015 and DBA Bond Fund	16,159,015	4,494,161	4,197,427	2,145,875	60,000	**27,056,478**
Other Revenue Sources	0	2,728,000	362,000	20,110,000	12,625,000	**35,825,000**
911 Operating Revenue	0	0	0	0	0	**0**
Fire District Operating Revenue	151,000	125,000	135,000	145,000	155,000	**711,000**
General Fund Operating Revenue	2,774,646	2,522,925	1,435,750	1,193,750	2,194,523	**10,121,594**
Grants	0	0	0	0	0	**0**
State DOT-LMIG	1,035,000	1,000,000	1,000,000	1,000,000	1,000,000	**5,035,000**
Total	33,796,661	10,870,086	7,130,177	24,594,625	16,034,523	**92,426,072**

NOTE The 2017 expenditures above include $2,530,237 of road and bridge improvements from the Public Works Dept.'s operating budget.

LONG TERM DEBT
GENERAL COMMENTS

Article 9, Section 5, Paragraph 1 of the Georgia Constitution establishes the maximum debt limits for counties and other political subdivisions of the State. Under the Constitution, certain types of debt issued by a political subdivision, including counties, cannot exceed an amount which is equal to 10 percent (10%) of the assessed value of all taxable property located within that particular entity. This is referred to as the "legal debt margin".

The legal debt margin is important in that it represents the net amount of external financing resources that is available to the county through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of the full faith and credit of the issuer. In other words, when the majority of voters in a county approve a general obligation bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in an amount that is sufficient to redeem the bond upon maturity and pay the interest earned on the outstanding bonds.

The legal debt margin is calculated at any point in time by deducting the amount of the current outstanding G.O. debt from the statutory debt limit. This calculation determines the maximum amount of new debt that could be legally issued should the need arise. As of December 31, 2015, the statutory debt limit was $344,445,910. Currently Whitfield County has no outstanding general bond indebtedness. Therefore, 100% of the legal debt capacity is available. For FY 2017, the BOC has no plans to issue any G.O. bonds.

In addition to general obligation debt, counties also have a debt option related to economic development. As per OCGA 48-5-220 (20), Whitfield County, in order to provide financial assistance to county or joint development authorities for the purpose of developing trade, commerce, industry, and employment opportunities, may levy and collect a tax. No tax for this purpose shall exceed one mill per dollar upon the assessed value of the taxable property in Whitfield County. Based on the 2016 net tax digest, the County may use $2,531,819 toward this end. Currently the County has guaranteed payments on four (4) bonds issued by the Joint Development Authority (JDA) and the County also helps fund the JDA's operating costs. The total of the debt service payments for FY 2017 and the JDA funding is $1,970,042. This leaves $561,777 remaining. However, in regards to debt, the debt coverage ratio must be considered. After taking into account the debt coverage ratio requirements of 1.25, the County has $266,142 of economic funding available (see page 209). For FY 2017, the BOC has no plans to issue any debt that would be applied to this limit.

DEBT LIMITS - ECONOMIC DEVELOPMENT

Whitfield County Net Tax Digest 2016:	$	2,531,819,442
1 mill on assessed Net Tax Digest 2016:	$	2,531,819

The County has guaranteed the payments on four (4) bonds issued by the JDA and current Debt Service payments on these bonds for FY 2017 are as follows:

	Principal	Interest	Total Payment	
Series 2009	$ 395,000	$ 44,649	$ 439,649	
Series 2010A	$ 395,000	$ 42,991	$ 437,991	
Series 2010B	$ -	$ -	$ -	(1)
Series 2011	$ 325,000	$ 44,141	$ 369,141	
Series 2015	$ 439,000	$ 126,761	$ 565,761	(2)
Totals	$ 1,554,000	$ 258,542	$ 1,812,542	

Total 1 mill of funding available for JDA	$	2,531,819
Total Debt Service (DS) payments 2017		(1,812,542)
Total funding to JDA - 2017		(157,500)
Total avail for DS future bonds before DCR	$	561,777

Total 1 Mill of funding available for JDA	$	2,531,819
Debt Coverage Ratio (DCR) = 1.25		2,265,678
Debt Service available	$	266,142

(1) Refunded in 2015.
(2) This bond refunded the 2010B bond.

LONG TERM DEBT
DEBT SERVICE PAYMENTS BY BUDGET LINE (PRINCIPAL/INTEREST)

	Principal	Interest	Total Payment
General Fund Expenditures:			
Debt Service			
Notes Payable	94,960	12,107	107,067
Bonds			
Series 2009	$ 395,000	$ 44,649	$ 439,649
Series 2010A	395,000	42,991	437,991
Series 2011	325,000	44,141	369,141
Series 2015	439,000	126,761	565,761
Bond Totals	1,554,000	258,542	1,812,542
Debt Service Total **	1,648,960	270,649	1,919,609
Other Financing Uses - Transfer to Capital Projects			
Capital Leases	96,075	1,834	97,909
Transfer Total	96,075	1,834	97,909
Total General Fund Expenditures **	1,745,035	272,483	2,017,518
Debt Service Fund Expenditures:			
Debt Service			
Intergovernmental Liability	25,508	329	25,837
Bonds - Series 2013	1,679,000	20,960	1,699,960
Total Debt Service Fund Expenditures	1,704,508	21,289	1,725,797
Capital Projects (SPLOST 2015) Fund Expenditures:			
Debt Service			
Intergovernmental Liability	4,581,140	180,577	4,761,717
Total Capital Projects Fund Expenditures	4,581,140	180,577	4,761,717
Total FY2017 Debt Service Payments	**$ 8,030,683**	**$ 474,349**	**$ 8,505,032**

** The General Fund expenditures also include estimated costs in the Debt Service line related to a Tax Anticipation Note: $5,000 in issuance costs and $20,000 in interest expense.

LONG TERM DEBT
DEBT SERVICE BALANCE SUMMARY

Changes in Long Term Liabilities:

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016	Due Within One Year P&I
Governmental Activities:					
Bonds	$ 14,504,000	$ -	$ 3,160,000	$ 11,344,000	$ 3,512,502
Intergovernmental Liability	14,650,375	-	702,169	13,948,206	4,787,554
Notes Payable	379,840	-	94,960	284,880	107,067
Capital Leases	207,115	-	96,341	110,774	97,909
Total	**$ 29,741,330**	**$ -**	**$ 4,053,470**	**$ 25,687,860**	**$ 8,505,032**

LONG TERM DEBT
DETAIL

General Obligation Bonds

Whitfield County currently has no general obligation bonds outstanding.

Revenue Bonds

As provided by law, the issuance of revenue bonds does not count against the legal debt margin. Whitfield County has five Revenue Bond Series issued through the Dalton-Whitfield Joint Development Authority. Four of these (Series 2009, Series 2010, Series 2011 and Series 2015) are backed by a pledge of up to 1 Mill of property tax proceeds and are budgeted in the General Fund, Debt Service line. The debt service on the Series 2013 is budgeted in the Debt Service Fund.

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
2017	395,000	44,649	439,649
2018	410,000	30,311	440,311
2019	425,000	15,428	440,428
Total	$ 1,230,000	$ 90,388	$ 1,320,388

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. Series 2010A bonds were issued in the amount of $3,775,000.

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 bonds were issued as taxable bonds in the amount of $6,075,000. These bonds included an option of redemption and prepayment. The County took advantage of this option in 2015 and, through the Dalton Whitfield Joint Development Authority, redeemed the bonds with proceeds derived from a new revenue refunding bond which resulted in substantial debt service savings.

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
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	$ 1,645,000	$ 99,422	$ 1,744,422

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
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	$ 1,725,000	$ 124,654	$ 1,849,654

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
2017	1,679,000	20,960	1,699,960
2018	606,000	4,394	610,394
Total	$ 2,285,000	$ 25,354	$ 2,310,354

Series 2015:

In 2015 the Series 2010B bonds were redeemed with proceeds from a new revenue refunding bond issued through the Dalton Whitfield Joint Development Authority. This allowed the County to take advantage of lower interest rates. Series 2015 bonds were issued as taxable bonds in the amount of $4,885,000. The future bond payments for Series 2015 are as follows:

Bond Series	2015	2010B Bond Refunding
Issued	$ 4,885,000	(Taxable)
Interest Rate	2.99%	
Period	10 Years	

Year	Principal	Interest	Total
2017	439,000	126,761	565,761
2018	452,000	113,441	565,441
2019	466,000	99,717	565,717
2020	480,000	85,574	565,574
2021	494,000	71,013	565,013
2022	509,000	56,018	565,018
2023	524,000	40,574	564,574
2024	539,000	24,682	563,682
2025	556,000	8,312	564,312
Total	$ 4,459,000	$ 626,092	$ 5,085,092

Intergovernmental Liability

1998 Utility Service Agreement:

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 are as follows:

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

Year	Principal	Interest	Total
2017	25,508	329	25,837
Total	$ 25,508	$ 329	$ 25,837

2015 Intergovernmental Contract:

In 2015, after passage of the 2015 SPLOST referendum, the Dalton Building Authority issued a revenue bond in the principal amount of $26,940,000 for the purpose of providing funds to finance a portion of the SPLOST projects. The Authority entered into a contract with the City of Dalton and Whitfield County in which each agreed to make payments to the sinking fund in amounts sufficient to pay the proportionate share of the contract payments. The total original debt for the County was $18,434,044. The debt service is being paid out of SPLOST proceeds and budgeted in the SPLOST 2015 Fund 322. The annual payments of the intergovernmental liability to the sinking fund are as follows:

Intergovernmental Liability	Contract Payments to Dalton Building Authority
Issued	$ 18,434,044
Interest Rate	1.297%
Period	4 Years

Year	Principal	Interest	Total
2017	4,581,140	180,577	4,761,717
2018	4,640,671	121,160	4,761,831
2019	4,700,887	60,915	4,761,802
Total	$ 13,922,698	$ 362,652	$14,285,350

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 are as follows:

Westside Park Note	Payable to Spring Creek Properties
Financed	$ 949,600
Interest Rate	4.25%
Period	10 Years

Year	Principal	Interest	Total
2017	94,960	12,107	107,067
2018	94,960	8,072	103,032
2019	94,960	4,036	98,996
Total	$ 284,880	$ 24,215	$ 309,095

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.

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	Lease #4
Financed	$ 187,370
Interest Rate	1.90%
Period	5 Years

Year	Principal	Interest	Total
2017	38,849	463	39,312
2018	123	5	128
Total	$ 38,972	$ 468	$ 39,440

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.	Lease #5
Financed	$ 221,164
Interest Rate	3.00%
Period	4 Years

Year	Principal	Interest	Total
2017	57,226	1,371	58,597
2018	14,576	73	14,649
Total	$ 71,802	$ 1,444	$ 73,246

STATISTICAL SECTION

This part of the Whitfield County's FY17 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.

The first part of this section presents some pertinent statistics from the County's FY 2015 Comprehensive Annual Financial Report:

Financial Trends
- Changes in Fund Balances, Governmental Funds 2012-2015

Revenue Capacity
- Assessed and Estimated Actual Value of Taxable Property 2006-2015
- Property Tax Levies and Collections 2006-2015

Demographic and Economic Information
- Demographic Statistics 2006-2015
- Principal Employers 2006 and 2015

The second part of this section presents some pertinent statistics from the Greater Dalton Community Assessment. A group of public, private, and non-profit leaders and the Greater Dalton Chamber of Commerce have teamed up to provide a community and economic development strategy with goals of community growth and economic diversification. In November 2016, with the help of Market Street Services, the group published a Greater Dalton Community Assessment. This assessment combines findings from previous research processes, other data sources (such as the Bureau of Labor Statistics) and an extensive public input process with in-depth data analysis. The full document can be viewed on their website: www.daltonstrategy.com. The following statistics from this assessment are presented:

- Employment by Business Sector
- Economic Indicators Scorecard
- Workforce Dynamics Scorecard
- Business Climate Scorecard
- Quality of Life Scorecard

CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS

	2015	2014	2013	2012
REVENUES				
Taxes	$ 45,310,716	$ 36,151,183	$ 33,374,021	$ 35,756,919
Licenses and permits	493,552	424,522	360,420	303,396
Intergovernmental revenues	2,928,682	3,123,673	2,662,832	1,189,188
Charges for services	5,730,081	5,561,899	6,146,925	4,746,514
Fines, forfeitures and penalties	1,559,477	1,562,268	1,467,906	2,335,835
Investment earnings	95,528	102,686	71,224	97,153
Contributions and donations	56,733	5,025	-	258,720
Miscellaneous	1,068,644	931,445	794,068	924,046
Total revenues	57,243,413	47,862,701	44,877,396	45,611,771
EXPENDITURES				
Current -				
General government	7,540,769	7,325,404	6,812,986	6,722,747
Judicial	6,134,696	5,989,848	5,605,036	5,455,468
Public safety	21,735,455	20,304,705	18,555,166	18,072,842
Public works	6,493,425	6,949,779	6,864,098	6,024,560
Health and welfare	612,929	603,709	576,984	575,674
Culture and recreation	1,138,648	1,282,402	948,058	1,012,060
Housing and development	3,762,866	1,948,422	2,065,145	1,908,765
Capital outlay	8,783,617	6,786,384	8,269,484	8,201,724
Intergovernmental	4,027,612	1,023,105	646,406	956,118
Debt service				
Principal retirement	3,486,981	3,477,772	1,905,865	1,820,430
Interest and fiscal charges	621,587	664,092	829,934	723,669
Total expenditures	64,338,585	56,355,622	53,079,162	51,474,057
Excess (deficiency) of revenues over expenditures	(7,095,172)	(8,492,921)	(8,201,766)	(5,862,286)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	89,543	134,456	504,921	80,935
Refunding bond issued	4,885,000	-	-	-
Proceeds from contract payable	18,434,044	-	-	-
Debt service-principal	(4,775,000)	-	-	-
Loans issued	-	221,164	-	235,735
Revenue bond proceeds	-	-	7,185,000	-
Transfers in	3,383,897	3,107,504	1,056,038	1,758,015
Transfers out	(3,482,210)	(1,769,760)	(1,100,652)	(1,886,421)
Total other financing sources (uses)	18,535,274	1,693,364	7,645,307	188,264
Net change in fund balances	$ 11,440,102	$ (6,799,557)	$ (556,459)	$ (5,674,022)
Debt service as a percentage of noncapital expenditures	7.68%	8.41%	6.32%	5.68%

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITIES	LESS TAX-EXEMPT PROPERTY	TOTAL		ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE	TOTAL DIRECT TAX RATE
					ASSESSED VALUE	ESTIMATED ACTUAL VALUE		
2006	$ 2,193,969,275	$ 958,643,306	$ 68,648,143	$ (399,078,293)	$ 2,822,182,431	$ 7,055,456,078	40%	5.466
2007	$ 2,167,302,808	$ 969,766,460	$ 84,191,456	$ (409,758,972)	$ 2,811,501,752	$ 7,028,754,380	40%	5.242
2008	$ 2,239,279,552	$ 968,270,147	$ 71,526,468	$ (418,061,017)	$ 2,861,015,150	$ 7,152,537,875	40%	5.061
2009	$ 2,228,552,949	$ 925,763,433	$ 74,319,939	$ (422,796,466)	$ 2,805,839,855	$ 7,014,599,638	40%	5.061
2010	$ 2,142,057,989	$ 811,906,837	$ 71,798,153	$ (478,003,261)	$ 2,547,759,718	$ 6,369,399,295	40%	5.061
2011	$ 2,046,646,867	$ 876,878,422	$ 70,643,746	$ (491,180,061)	$ 2,502,988,974	$ 6,257,472,435	40%	5.061
2012	$ 2,030,908,599	$ 950,038,218	$ 68,701,212	$ (835,851,413)	$ 2,213,796,616	$ 5,534,491,540	40%	6.061
2013	$ 2,074,798,350	$ 886,339,600	$ 63,832,494	$ (812,638,755)	$ 2,212,331,689	$ 5,530,829,222	40%	6.061
2014	$ 2,073,345,531	$ 986,431,576	$ 70,312,909	$ (869,629,696)	$ 2,260,460,320	$ 5,651,150,800	40%	6.061
2015	$ 2,102,030,066	$ 1,030,285,340	$ 71,487,661	$ (907,271,796)	$ 2,296,531,271	$ 5,741,328,178	40%	7.061

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

PROPERTY TAX LEVIES AND COLLECTIONS

DIGEST YEAR	TAXES LEVIED	ADJUSTMENTS	TOTAL ADJUSTED LEVY	COLLECTED WITHIN THE YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS
				AMOUNT	PERCENTAGE OF ORIGINAL LEVY	
2006	$14,181,413	$ (32,946)	$ 14,148,467	$ 11,336,394	79.94%	$ 2,231,626
2007	$14,147,204	$ (150,320)	$ 13,996,884	$ 12,527,244	88.55%	$ 1,494,498
2008	$14,248,407	$ (202,710)	$ 14,045,697	$ 12,376,592	86.86%	$ 1,660,285
2009	$14,679,298	$ (171,150)	$ 14,508,148	$ 12,948,851	88.21%	$ 1,599,356
2010	$13,359,997	$ (81,744)	$ 13,278,253	$ 11,588,615	86.74%	$ 1,781,253
2011	$12,900,630	$ 56,180	$ 12,956,810	$ 11,453,139	88.78%	$ 1,542,054
2012	$13,674,749	$ 190,585	$ 13,865,334	$ 12,658,780	92.57%	$ 1,191,530
2013	$13,893,324	$ (40,047)	$ 13,853,277	$ 12,289,098	88.45%	$ 1,507,882
2014	$14,222,340	$ (156,408)	$ 14,065,932	$ 12,777,650	89.84%	$ 1,108,402
2015	$16,814,140	$ (273,789)	$ 16,540,351	$ 15,064,270	89.59%	$ -

Source: Whitfield County Tax Commissioner's Office

DEMOGRAPHIC STATISTICS

CALENDAR YEAR	POPULATION	PERSONAL INCOME	PER CAPITA INCOME	UNEMPLOYMENT RATE
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%
2014	(EST) 103,542	$ 3,160,101,840	$ 30,520	8.1%
2015	(EST) 104,216	$ 3,380,245,960	$ 32,435	5.8%

PRINCIPAL EMPLOYERS

2015			2006		
EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT	EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT
Shaw Industries, Inc.	7,517	17.36%	Shaw Industries, Inc.	8,996	19.05%
Mohawk Industries	6,015	12.86%	Mohawk Industries	5,934	12.57%
Beaulieu Group, LLC	2,056	4.40%	Beaulieu Group, LLC	3,112	6.59%
Whitfield Co. Schools	1,500	3.21%	Hamilton Medical Center	1,686	3.57%
Hamilton Health Care System	1,059	2.26%	Whitfield County Schools	1,632	3.46%
Tandus	879	1.88%	Dalton City Schools	838	1.77%
Dalton City Schools	800	1.71%	J&J Industries, Inc.	798	1.69%
Engineered Floors	750	1.60%	Collins & Aikman Corp.	794	1.68%
Shiroki North America, Inc.	705	1.51%	Windstream	715	1.51%
J&J Flooring Group	665	1.42%	Conagra Poultry Co.	615	1.30%

Source:
2015 - Greater Dalton Chamber of Commerce, last updated June 2015
2006 - Whitfield County 2006 Comprehensive Annual Financial Report

GREATER DALTON EMPLOYMENT BY BUSINESS SECTOR, 2011-2016

	LQ (2016)	Jobs (2016)	# Chg. (2011-16)	% Chg. (2011-16)	U.S. % Chg. (2011-16)	Earnings	% of U.S.
Manufacturing	4.08	19,209	1,292	7.2%	5.0%	$45,567	71.5%
Retail Trade	1.27	7,940	1,230	18.3%	8.6%	$24,916	84.1%
Government	0.64	5,817	49	0.8%	0.1%	$36,273	70.6%
Health Care and Social Assistance	0.69	5,184	983	23.4%	14.9%	$47,424	101.4%
Transportation and Warehousing	1.87	3,745	-244	-6.1%	13.9%	$39,877	79.8%
Wholesale Trade	1.55	3,554	-25	-0.7%	6.6%	$48,303	66.6%
Accommodation and Food Services	0.63	3,220	435	15.6%	16.6%	$14,967	77.1%
Professional, Scientific, and Technical Services	0.67	2,557	-782	-23.4%	14.9%	$69,258	82.8%
Admin./Support/Waste Mgmt./ Remediation Svcs.	0.55	2,074	-402	-16.2%	15.6%	$28,517	80.3%
Other Services (except Public Administration)	0.66	1,888	293	18.4%	1.1%	$25,463	91.4%
Construction	0.53	1,732	448	34.9%	15.6%	$33,966	67.0%
Management of Companies and Enterprises	0.87	739	185	33.4%	18.1%	$91,339	78.4%
Finance and Insurance	0.30	688	46	7.1%	5.3%	$49,263	50.3%
Real Estate and Rental and Leasing	0.38	369	-61	-14.2%	8.7%	$39,096	77.8%
Arts, Entertainment, and Recreation	0.25	258	-17	-6.0%	15.1%	$21,512	64.6%
Utilities	0.93	198	44	28.9%	3.2%	$77,756	77.0%
Crop and Animal Production	0.25	180	-160	-47.1%	4.6%	$24,838	82.8%
Information	0.15	163	-384	-70.2%	4.7%	$31,405	33.7%
Educational Services	0.09	133	2	1.8%	9.5%	$26,485	68.7%
Unclassified Industry	0.97	99	47	89.8%	54.7%	$39,932	79.8%
Mining, Quarrying, and Oil and Gas Extraction	0.26	62	-7	-10.7%	-14.3%	$68,926	67.1%
Total		**59,810**	**2,972**	**5.2%**	**9.1%**	**$40,135**	**79.6%**

Source: Economic Modeling Specialists Intl. (EMSI)

Note: Location quotients (LQs) are a ratio of the region's share of employment in a given business sector divided by that same sector's share of total national employment. A location quotient great than 1.0 indicates that the region's share of employment in a given sector is greater than the average American community, and may be a sign that the region affords businesses in this sector with some level of competitive advantage.

Note: Public and private data show a higher-than-expected concentration of employment in the motor vehicle and parts dealers retail business subsector. The reasons for this are unclear, but any potential misclassification of businesses could cause Greater Dalton's retail sector to appear larger and more concentrated.

ECONOMIC INDICATORS: SCORECARD

	Whitfield, GA	Morgan, AL	Bartow, GA	Floyd, GA	Hall, GA	Lee, MS	Catawba, NC	Davidson, NC	Randolph, NC	Bradley, TN
1 Yr. Employment Change (2015-2016)	2.5%	0.6%	3.7%	1.5%	4.6%	1.3%	1.5%	1.9%	1.7%	4.3%
Rank	4	10	3	7	1	9	8	5	6	2
5 Yr. Employment Change (2011-2016)	5.2%	2.1%	11.8%	5.7%	16.7%	6.7%	7.1%	8.0%	1.0%	23.2%
Rank	8	9	3	7	2	6	5	4	10	1
5 Yr. MFG Employment Change (2011-2016)	7.2%	7.7%	24.6%	11.2%	25.4%	1.5%	6.8%	11.5%	9.9%	24.3%
Rank	8	7	2	5	1	10	9	4	6	3
5 Yr. Logistics Employment Change (2011-2016)	-3.6%	-2.3%	7.8%	37.8%	7.4%	1.4%	17.3%	22.1%	-4.2%	10.8%
Rank	9	8	5	1	6	7	3	2	10	4
5 Yr. Professional Services Emp. Change (2011-2016)*	-3.1%	26.1%	-3.7%	-2.1%	48.2%	-14.1%	19.2%	54.7%	16.1%	12.1%
Rank	8	3	9	7	2	10	4	1	5	6
5 Yr. Healthcare Emp. Change (2011-2016)	23.4%	2.0%	-3.3%	7.7%	28.8%	9.0%	3.3%	-11.6%	2.0%	6.2%
Rank	2	8	9	4	1	3	6	10	7	5
5 Yr. Tourism Emp. Change (2011-2016)	13.7%	16.9%	21.2%	11.8%	42.1%	16.4%	7.5%	7.2%	5.4%	43.2%
Rank	6	4	3	7	2	5	8	9	10	1
5 Yr. Government Emp. Change (2011-2016)	0.8%	-5.5%	-5.5%	-12.6%	1.2%	-1.2%	-3.1%	-2.9%	-8.4%	7.2%
Rank	3	7	8	10	2	4	6	5	9	1
Average Annual Wage (2016)	$40,135	$40,339	$40,185	$37,527	$42,281	$36,280	$38,657	$34,775	$33,036	$36,820
Rank	4	2	3	6	1	8	5	9	10	7
5 Yr. Average Annual Wage (2011-2016)	12.4%	8.3%	13.2%	6.1%	10.7%	5.2%	9.8%	14.3%	9.7%	2.8%
Rank	3	7	2	8	4	9	5	1	6	10
Per Capita Income (PCI) (2014)	$32,435	$35,188	$33,483	$33,705	$35,491	$35,429	$36,742	$34,650	$31,896	$39,715
Rank	9	5	8	7	3	4	2	6	10	1
5 Yr. PCI Change (2009-2014)	16.3%	11.2%	15.2%	13.7%	13.9%	13.5%	13.0%	12.5%	13.1%	23.8%
Rank	2	10	3	5	4	6	8	9	7	1

ECONOMIC INDICATORS: SCORECARD CONT.

	Whitfield, GA	Morgan, AL	Bartow, GA	Floyd, GA	Hall, GA	Lee, MS	Catawba, NC	Davidson, NC	Randolph, NC	Bradley, TN
Unemployment Rate (Jul 2016)	5.2%	5.2%	4.7%	5.9%	4.0%	5.4%	4.4%	4.5%	4.4%	4.2%
Rank	7	8	6	10	1	9	4	5	3	2
Peak Recession Unemployment (Dec. '07 - Jun. '09)	13.4%	11.7%	12.2%	10.9%	9.6%	11.1%	14.5%	12.9%	11.5%	10.1%
Rank	9	6	7	3	1	4	10	8	5	2
5 Yr. Establishment Change (2010-2015)	-2.9%	-2.1%	7.1%	-0.8%	7.1%	0.1%	-2.3%	-2.3%	-3.1%	10.1%
Rank	9	6	2	5	3	4	7	8	10	1
Gross Metropolitan Product (GMP) Per Worker (2014)	$84,804	$95,754	NR	$80,623	$96,013	NR	NR	NR	NR	$82,740
Rank	3	2	NR	5	1	NR	NR	NR	NR	4
5 Yr. GMP Per Worker Change (2009-2014)	8.2%	13.8%	NR	7.4%	14.4%	NR	NR	NR	NR	8.8%
Rank	4	2	NR	5	1	NR	NR	NR	NR	3
Total Exports, $ Millions (2013)	$8,464	$9,308	$6,204	$5,467	$10,914	$5,744	$10,608	$5,522	$6,000	$5,481
Rank	4	3	5	10	1	7	2	8	6	9
Value of Exports Per Worker (2013)	$152,166	$183,496	$176,665	$130,083	$134,247	$106,201	$121,734	$116,874	$122,319	$119,942
Rank	3	1	2	5	4	10	7	9	6	8
Exports as a % of Supply (2013)	81.0%	77.0%	81.0%	77.0%	73.0%	74.0%	77.0%	77.0%	81.0%	77.0%
Rank	1	4	1	4	10	9	4	4	1	4
Best Performing Cities (BPC) Ranking (2015)	127	169	NR	124	27	NR	NR	NR	NR	98
Rank	4	5	NR	3	1	NR	NR	NR	NR	2
1 Yr. BPC Ranking Change (2014-2015)	44	-27	NR	16	62	NR	NR	NR	NR	-83
Rank	2	4	NR	3	1	NR	NR	NR	NR	5

NR = Not Reported
* Due to a data anomaly in Greater Dalton's 2011 professional and technical services employment data, likely due to a brief reclassification error, Market Street utilized Greater Dalton's 2010 professional and technical services employment data as the base year to ensure a more accurate portrayal of employment change in the county's professional and technical services employment.
** Metropolitan figures

WORKFORCE DYNAMICS: SCORECARD

	Whitfield, GA	Morgan, AL	Bartow, GA	Floyd, GA	Hall, GA	Lee, MS	Catawba, NC	Davidson, NC	Randolph, NC	Bradley, TN
5 Yr. Population Change	1.4%	0.0%	2.6%	0.1%	7.5%	2.9%	0.5%	1.1%	0.6%	5.0%
Rank	5	10	4	9	1	3	8	6	7	2
5 Yr. Labor Force Change	-5.4%	-6.0%	1.0%	-3.3%	8.2%	-0.5%	-3.0%	-0.3%	-1.7%	7.4%
Rank	9	10	3	8	1	5	7	4	6	2
Workforce Dependency Ratio	1.08	0.91	0.97	0.97	1.06	1.04	0.84	0.81	0.84	0.96
Rank	1	7	4	5	2	3	8	10	9	6
5 Yr. Change in 25-44 Population	-1.9%	-3.8%	-3.1%	-1.4%	1.2%	0.9%	-7.9%	-8.4%	-7.3%	2.8%
Rank	5	7	6	4	2	3	9	10	8	1
5 Yr. Change in 45-64 Population	4.8%	0.0%	6.0%	-1.6%	10.2%	1.7%	1.1%	2.3%	2.8%	3.9%
Rank	3	9	2	10	1	7	8	6	5	4
Net Migration	-1,720	-928	90	-673	7,160	915	-470	1,050	-140	3,741
Rank	10	9	5	8	1	4	7	3	6	2
Net Migration as % of Total Population	-1.7%	-0.8%	0.1%	-0.7%	3.7%	1.1%	-0.3%	0.6%	-0.1%	3.6%
Rank	10	9	5	8	1	3	7	4	6	2
% of 25+ Pop. w/ Associate's Degree	4.8%	7.9%	7.7%	6.4%	7.1%	9.4%	9.5%	9.6%	10.5%	8.2%
Rank	10	6	7	9	8	4	3	2	1	5
5 Yr. Change in 25+ Pop. w/ Associate's Degree	0.2%	1.1%	3.2%	0.5%	2.6%	1.5%	-0.1%	0.5%	1.9%	1.8%
Rank	9	6	1	7	2	5	10	8	3	4
% of 25+ Pop. w/ Bachelor's Degree or Higher	14.0%	22.2%	17.0%	18.5%	22.7%	22.8%	23.5%	20.4%	15.0%	20.5%
Rank	10	4	8	7	3	2	1	6	9	5
5 Yr. Change in 25+ Pop. w/Bachelor's Degree or Higher	-1.4%	6.3%	2.1%	-0.1%	-0.8%	3.6%	1.5%	3.7%	1.6%	3.0%
Rank	10	1	5	8	9	3	7	2	6	4
% of 25-44 pop w/ Associate's Degree	4.5%	8.2%	7.1%	9.5%	6.9%	13.3%	11.6%	11.0%	11.9%	8.2%
Rank	10	7	8	5	9	1	3	4	2	6
5 Yr. Change in 25-44 Pop. w/ Associate's Degree	-0.8%	-0.2%	1.0%	3.2%	0.0%	2.4%	2.2%	1.1%	3.5%	1.5%
Rank	10	9	7	2	8	3	4	6	1	5

WORKFORCE DYNAMICS SCORECARD CONT.

	Whitfield, GA	Morgan, AL	Bartow, GA	Floyd, GA	Hall, GA	Lee, MS	Catawba, NC	Davidson, NC	Randolph, NC	Bradley, TN
% of 25-44 Pop. w/Bachelor's Degree or Higher*	13.6%	19.7%	18.4%	19.4%	20.3%	24.2%	22.4%	21.4%	16.8%	22.1%
Rank	10	6	8	7	5	1	2	4	9	3
5 Yr. Change in 25-44 Pop. with Bachelor's Degree or Higher*	-2.6%	-0.7%	0.3%	0.5%	2.1%	0.7%	1.6%	4.5%	3.3%	-0.3%
Rank	10	9	7	6	3	5	4	1	2	8
% of In-Migrants w/BA Degree (DOM)	16.4%	18.2%	15.2%	19.9%	24.9%	24.5%	22.1%	23.2%	18.0%	22.4%
Rank	9	7	10	6	1	2	5	3	8	4
% of In-Migrants w/BA Degree (INT)	31.7%	63.0%	87.9%	51.7%	17.2%	59.5%	7.7%	8.2%	0.0%	11.0%
Rank	5	2	1	4	6	3	9	8	10	7
Associate's Degree Completions Per 10,000 Residents	30.3	NA	NA	106.9	10.3	NA	45.8	36.4	3.2	35.4
Rank	5	NA	NA	1	6	NA	2	3	7	4
Bachelor's Degree Completions Per 10,000 Residents	35.2	NA	NA	88.0	17.8	NA	20.6	0.0	0.0	79.0
Rank	3	NA	NA	1	5	NA	4	6	6	2
Graduate or Higher Degrees Granted Per Capita	0.0	NA	NA	9.6	19.6	NA	7.4	0.0	0.0	18.4
Rank	5	NA	NA	3	1	NA	4	5	5	2
High School Graduation Rate, County District	75.1%	90.8%	78.6%	90.3%	83.7%	82.9%	89.8%	82.1%	89.6%	92.1%
Rank	10	2	9	3	6	7	4	8	5	1
High School Graduation Rate, City District	80.7%	89.8%	85.8%	89.8%	79.5%	84.0%	83.9%	80.9%	86.8%	86.0%
Rank	9	2	5	1	10	6	7	8	3	4
% of 18-24 Year Olds Enrolled in College	42.0%	34.7%	31.3%	50.2%	44.9%	41.0%	39.0%	43.4%	44.4%	48.4%
Rank	6	9	10	1	3	7	8	5	4	2

NA: Degree completion data reported for higher education institutions within the geographic boarders of the county. As of 2015, Morgan, Bartow, and Lee Counties did not have higher education institutions that reported degree completions.

BUSINESS CLIMATE: SCORECARD

	Whitfield, GA	Morgan, AL	Bartow, GA	Floyd, GA	Hall, GA	Lee, MS	Catawba, NC	Davidson, NC	Randolph, NC	Bradley, TN
Distance from CBD to Major Airport, Miles (2016)	97.3	90.6	51.1	70.7	65.1	98.7	53.5	61.9	79.8	129
Rank	8	7	1	5	4	9	2	3	6	10
Passenger Air Departure Rank, Major Airport (Jun 2016)	1	78	1	1	1	62	7	7	7	1
Rank	1	10	1	1	1	9	6	6	6	1
1 Yr. Passenger Air Departure Change, Major Airport (Jun. '15 - Jun. '16)	6.0%	1.3%	6.0%	6.0%	6.0%	10.2%	1.4%	1.4%	1.4%	6.0%
Rank	2	10	2	2	2	1	7	7	7	2
Average Airfare (2016Q1)	$373	$449	$373	$373	$373	$399	$450	$450	$450	$373
Rank	1	7	1	1	1	6	8	8	8	1
Commercial Electricity Costs (Cents/kWh) (2014)	$8.8	$9.6	$11.0	$10.2	$10.2	$9.6	$8.0	$8.0	$8.0	$10.0
Rank	4	6	10	8	8	5	1	1	1	7
Industrial Electricity Costs (Cents/kWh) (2014)	$5.8	$5.1	$6.7	$6.5	$6.5	$5.9	$6.2	$6.2	$6.2	$6.8
Rank	2	1	9	7	7	3	4	4	4	10
Office Costs Per Sq. Ft. (Jun 2016)	$10.90	$14.30	16.79	$15.75*	$14.23	$14.06*	$17.56*	$14.85	$14.85	$16.13*
Rank	1	4	9	7	3	2	10	5	5	8
Effective State Tax Rate Corporate HQ (2015)	12.5%	13.0%	12.5%	12.5%	12.5%	14.1%	10.4%	10.4%	10.4%	14.5%
Rank	4	8	4	4	4	9	1	1	1	10
Effective State Tax Rate R&D HQ (2015)	8.4%	14.5%	8.4%	8.4%	8.4%	12.4%	8.9%	8.9%	8.9%	14.1%
Rank	1	10	1	1	1	8	5	5	5	9
Effective State Tax Rate Capital-Intensive MFG (2015)	6.0%	9.3%	6.0%	6.0%	6.0%	17.8%	8.9%	8.9%	8.9%	11.1%
Rank	1	8	1	1	1	10	5	5	5	9
Effective State Tax Rate Labor-Intensive MFG (2015)	4.6%	8.5%	4.6%	4.6%	4.6%	11.2%	7.3%	7.3%	7.3%	10.2%
Rank	1	8	1	1	1	10	5	5	5	9
Effective State Tax Rate Call Center (2015)	12.0%	13.5%	12.0%	12.0%	12.0%	16.4%	15.7%	15.7%	15.7%	19.2%
Rank	1	5	1	1	1	9	6	6	6	10

BUSINESS CLIMATE: SCORECARD CONT.

	Whitfield, GA	Morgan, AL	Bartow, GA	Floyd, GA	Hall, GA	Lee, MS	Catawba, NC	Davidson, NC	Randolph, NC	Bradley, TN
Effective State Tax Rate Distribution Center (2015)	18.7%	16.4%	18.7%	18.7%	18.7%	25.6%	19.9%	19.9%	19.9%	27.1%
Rank	2	1	2	2	2	9	6	6	6	10
Business and Jobs Outcome State Rank (2016)	49	50	49	49	49	51	38	38	38	43
Rank	5	9	5	5	5	10	1	1	1	4
Business and Jobs Policy State Rank (2016)	28	47	28	28	28	50	15	15	15	40
Rank	4	9	4	4	4	10	1	1	1	8
Ratio of Labor Productivity to Labor Costs (2014)	1.7	2.0	NR	1.8	1.9	NR	NR	NR	NR	1.6
Rank	4	1	NR	3	2	NR	NR	NR	NR	5

*Where office real estate data were unavailable, metropolitan or state figures used as a proxy.

QUALITY OF LIFE: SCORECARD

	Whitfield, GA	Morgan, AL	Bartow, GA	Floyd, GA	Hall, GA	Lee, MS	Catawba, NC	Davidson, NC	Randolph, NC	Bradley, TN
% of Commuters w/Commute Time of 45 Minutes or Less (2015)	7.4%	12.7%	20.0%	8.4%	14.3%	6.8%	8.5%	12.3%	12.3%	9.4%
Rank	2	8	10	3	9	1	4	6	7	5
5 Yr. PCT Change in % of Commuters w/ Commute Time of 45 Minutes or Less (2010-2015)	1.8%	1.0%	-2.0%	-1.9%	1.2%	3.5%	-3.0%	2.0%	2.3%	-0.7%
Rank	7	5	2	3	6	10	1	8	9	4
Mean Travel Time to Work (in minutes) (2015)	22.2	23.7	27.3	22.1	25.6	20.5	22.2	24.9	23.2	20.1
Rank	4	7	10	3	9	2	4	8	6	1
Ratio of Commuter Inflow/Outflow (2014)	1.8	1.0	0.7	1.0	0.8	2.5	1.6	0.4	0.6	0.9
Rank	2	4	8	5	7	1	3	10	9	6
Housing Affordability Index (2016Q2)	206.3	243.2	228.9	235.4	166.8	257.1	216.0	238.3	232.2	186.9
Rank	8	2	6	4	10	1	7	3	5	9
5 Yr. Change in Median Home Sales Price (2011Q2-2016Q2)	13.4%	18.2%	94.3%	12.8%	27.8%	31.0%	7.3%	29.4%	22.5%	10.2%
Rank	7	6	1	8	4	2	10	3	5	9
Foreclosure Rate (Aug 2016)	0.04%	0.07%	0.08%	0.07%	0.14%	0.05%	0.05%	0.04%	0.05%	0.04%
Rank	3	8	9	7	10	4	5	1	6	2
Renters Spending 30%+ of Income on Rent (2015)	36.2%	42.5%	38.1%	52.5%	47.6%	53.7%	49.6%	48.4%	38.8%	52.0%
Rank	1	4	2	9	5	10	7	6	3	8
Walk Score (Principal City) (2016)	31	25	26	26	76	21	27	33	27	28
Rank	3	9	7	7	1	10	5	2	5	4
AARP Livability Index, Overall (2016)	46	49	42	46	51	53	53	51	48	50
Rank	8	6	10	8	3	1	1	3	7	5
AARP Livability Index, Mixed-Use Index (2016)	0.52	0.53	0.42	0.5	0.6	0.37	0.74	0.47	0.44	0.48
Rank	4	3	9	5	2	10	1	7	8	6

QUALITY OF LIFE: SCORECARD CONT.

	Whitfield, GA	Morgan, AL	Bartow, GA	Floyd, GA	Hall, GA	Lee, MS	Catawba, NC	Davidson, NC	Randolph, NC	Bradley, TN
Total Poverty Rate (2014)	20.7%	15.0%	14.3%	21.1%	16.8%	19.4%	16.2%	16.9%	16.7%	17.5%
Rank	9	2	1	10	5	8	3	6	4	7
5-Yr. PCT Change in Total Poverty Rate (2009-2014)	-2.4%	-0.9%	-0.6%	1.3%	1.7%	1.8%	1.8%	2.3%	0.7%	1.1%
Rank	1	2	3	6	7	8	9	10	4	5
Child Poverty Rate (2014)	28.4%	23.4%	20.6%	29.2%	24.9%	29.6%	23.2%	23.3%	26.1%	24.0%
Rank	8	4	1	9	6	10	2	3	7	5
5-Yr. PCT Change in Child Poverty Rate (2009-2014)	-4.2%	0.2%	1.9%	2.3%	2.9%	3.2%	2.3%	0.9%	2.5%	1.3%
Rank	1	2	5	6	9	10	7	3	8	4
% of Population under Age 65 Without Health Insurance (2015)	24.7%	16.7%	18.8%	21.3%	25.7%	18.1%	17.6%	16.1%	20.8%	16.3%
Rank	9	3	6	8	10	5	4	1	7	2
Adults Reporting Poor or Fair Health (2016)	23.0%	19.0%	17.0%	18.0%	17.0%	19.0%	16.0%	17.0%	20.0%	22.0%
Rank	10	6	2	5	2	6	1	2	8	9
Obesity Rates (2016)	30.0%	32.0%	34.0%	29.0%	26.0%	32.0%	31.0%	30.0%	30.0%	34.0%
Rank	3	7	9	2	1	7	6	3	3	9
Physicians per 100k Residents (2014)	160	152	96	339	201	369	241	58	86	152
Rank	5	6	8	2	4	1	3	10	9	6
Violent Crime Rate (2014)	21.0	13.1	50.3	34.9	17.3	3.9	25.4	18.5	15.5	54.2
Rank	6	2	9	8	4	1	7	5	3	10
Property Crime Rate (2014)	286.4	253.1	480.9	422.3	196.4	71.8	287.7	229.2	314.6	364.6
Rank	5	4	10	9	2	1	6	3	7	8

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GRANT. A contribution of assets (usually cash) from one government unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.
HOMESTEAD EXEMPTION. A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of appraised value of qualifying residential property.

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

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

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

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

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

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

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

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

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

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

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

LONG-TERM DEBT. Debt with a maturity of more than one year after the date of issuance.

MAJOR FUND. A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and a least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MILL. One one-thousandth of a dollar of assessed value. A tax rate of one mill produces one dollar of taxes for each $1,000 of assessed property valuation.

MILLAGE RATE. Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

MISSION. The mission statements included in Department budget requests are designed to inform the reader of the department's essential functions or activities/responsibilities/tasks they are charged to accomplish, as well as, the major services they provide.

MODIFIED ACCRUAL BASIS. Governmental funds use the modified accrual basis of accounting. Revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized at the time a liability is incurred.

OBJECTIVE. An objective is a decision about the amount of progress to be made within a specified period of time. It states in measurable and quantitative terms the results to be achieved within a specified time and plans the incremental steps to achieve the goal.

OPERATING COSTS. Operating cost are proprietary (Enterprise) fund expenses that directly relate to the fund's primary service activities. For example: salaries and wages, expendable supplies, and contractual services.

OPERATING TRANSFER. Legally authorized interfund transfers from a fund receiving revenue to the fund that makes expenditures.

ORDINANCE. A formal legislative enactment by the governing body of a County. It is not in conflict with any higher form of law, such as state statute or constitutional provision; it has the full force and effect of law within the boundaries of the municipality to which it applies.

PART-TIME. Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

PERFORMANCE MEASURES. Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

PERSONAL PROPERTY. Property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

PERSONAL SERVICES. Expenditures for the payment of salaries, wages and fringe benefits of employees.

PROFESSIONAL SERVICES. Expenditures incurred by the county to obtain the services of recognized licensed professionals such as doctors, lawyers, engineers, certified public accountants, and consultants.

PROPERTY TAX. Tax based on assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

PROPRIETARY FUNDS. This category of funds often emulates the private sector and includes Enterprise Funds and Internal Service Funds. These funds are set up to measure the flow of economic resources (all assets and liabilities) and use the accrual basis of accounting.

REAL ESTATE TRANSFER TAX. Taxes collected by Jackson County on real estate transfers (deed fees) within the county.

REAL PROPERTY. Land, buildings, permanent fixtures, and improvements.

RESERVE. (1) An account used to earmark a portion of fund balance to indicate that it has been earmarked for a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a future use.

RETAINED EARNINGS. An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUE. Increases in the net current assets of a government fund type from other than expenditure refunds and residual equity transfers. Examples include property taxes, licenses and fees, and charges for services.

REVENUE BONDS. Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

RISK MANAGEMENT. The coordinated and continuous effort to minimize the potential financial and human resource losses arising from workers compensation, liability and property exposures.

SELF-INSURANCE. The formal assumption or partial assumption of risks and the accounting of results. Specific accounts are set aside to fund the risks. Any losses which do occur are charged against those accounts or funds.

SPL0ST (Special Purpose Local Option Sales Tax). An additional 1 percent sales tax that may be imposed for a specific time period on the same items as the State sales tax. The tax may be levied with voter approval and must be used for specific capital projects or capital outlay.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes.

TAX. A compulsory charge levied by a governmental unit for the purpose of raising revenue. These revenues are used to pay for services or improvements provided for the general public benefit.

TAX DIGEST. The total assessed value of taxable property for a particular area.

TEMPORARY POSITION. A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular County benefits.

TRUST FUNDS. Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

UNRESERVED FUND BALANCE. The amount remaining in a fund that is not designated for some future use and which is available for further appropriation or expenditures.

USER CHARGES. The payment of a fee for direct receipt of a public service by the party benefiting from the service.

GLOSSARY OF ACRONYMS

This list of acronyms has been provided for the ease of reading this document.

A.D.R.	Alternative Dispute Resolution
ANR	Agriculture & Natural Resources (County Extension)
BOC	Board of Commissioners
CDBG	Community Development Block Grant
COLA	Cost of Living Adjustment
DATE	Drug Abuse Treatment & Education
EOC	Emergency Operations Center
EIP	Employment Incentive Program
FACS	Family & Consumer Science (County Extension)
CASA	Court Ordered Special Advocate
CDC or D/W CDC	Dalton/Whitfield Community Development Corp
CHIP	Community Housing Improvement Program
CVB	Convention & Visitors Bureau
D.A.R.E.	Drug Abuse Resistance Education
DDDA	Downtown Dalton Development Authority
DFACS	Department of Family and Children Services
EMS	Emergency Medical Services
FHWA	Federal High-Way Administration
FTA	Federal Transportation Administration
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GDMPO or MPO	Greater Dalton Metropolitan Planning Organization
GDOT or DOT	Georgia Department of Transportation
GEFA	Georgia Environmental Facilities Authority
GEMA	Georgia Emergency Management Agency
GFOA	Government Finance Officers Association
GIS	Geographic Information System
JAG	Justice Assistance Grant
JDA or D/W JDA	Dalton/Whitfield Joint Development Authority
LARP	Local Assistance Road Projects (See Also LMIG)
LMIG	Local Maintenance Improvement Grant
LRTP	Long Range Transportation Plan
LOST	Local Option Sales Tax
M&O	Maintenance and Operations
NSP	Neighborhood Stabilization Program
O.C.G.A.	Official Code of Georgia
SPLOST	Special Purpose Local Option Sales Tax
TCC or NWGTC	Northwest Georgia Trade & Convention Center
TE	Transportation Enhancement (Grant)
TIP	Transportation Improvement Program
TSPLOST	Transportation - Special Purpose Local Option Sales Tax
UPWP	Unified Planning Work Program