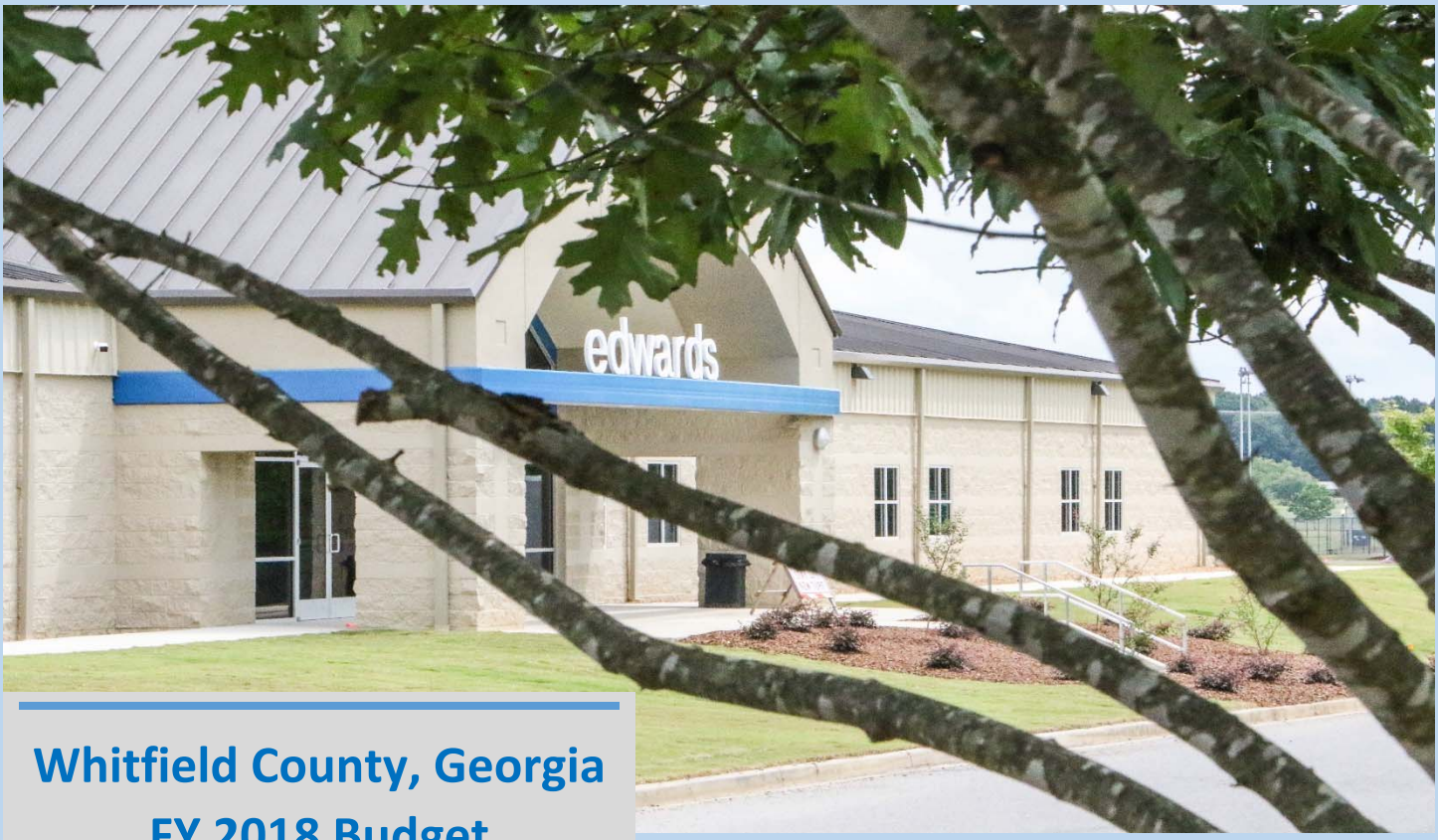


Whitfield County, Georgia
FY 2018 Budget













WHITFIELD COUNTY, GEORGIA
FISCAL YEAR 2018 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 2018 Approved Annual Budget. The General Fund budget totals $46,743,923 an increase of 3.76% compared to the FY 2017 adopted General Fund budget of $45,050,752. The FY 2018 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 2018 Budget - Overview

As mandated by State Law, the FY 2018 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		$ 47,352,857
Expenditures	$45,011,396	
Capital	1,732,527	46,743,923
Increase/(Use) of Fund Balance		$ 608,934

Special Revenue Funds

Revenues	$12,928,959	
Transfer from General Fund	767,076	$ 13,696,035
Expenditures	12,747,592	
Capital	574,200	13,321,792
Increase/(Use) of Fund Balance		$ 374,243

Capital Projects Funds

Revenues	$15,600,000	
Transfer from General Fund	1,732,527	$ 17,332,527
Expenditures		27,475,463
Increase/(Use) of Fund Balance		$ (10,142,936)

Debt Service Fund

Revenues		$ 610,394
Expenditures		610,394
Increase/(Use) of Fund Balance		$ -

Enterprise Fund (Transit)

Revenues	$ 713,993	
Transfer from General Fund	128,867	$ 842,860
Expenditures		842,860
Increase/(Use) of Fund Balance		$ -

FY 2018 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 FY18 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:

- 2017 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

Metropolitan Planning Organization studies:

- 2040 Long Range Transportation Plan (LRTP)
- FY 2018-FY 2021 Transportation Improvement Program (TIP)
- FY 2018 Unified Planning Work Program (UPWP)

FY 2018 Budget - Highlights

Economic Development/Debt Service:

The Dalton/Whitfield community is showing signs of recovery from the 2008 recession with unemployment rates equal to 5.5% at the end of December 2017, slightly higher when compared to the State of Georgia's unemployment rate at December 2017 of 4.5%. 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 2017 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 2017 were as follows: 4 new projects creating an estimated 12 new jobs. These economic development efforts generated $220 million dollars in new capital investment.

To aid in economic development the County purchased land and completed 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 Carbondale Business Park was 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 paid 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 2018 General Fund budget includes an estimated debt service of $1,811,680 for the economic development bonds and the debt service fund includes an estimated debt service payment on the 2013 bonds in the amount of $610,394.

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 FY18 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 FY18 budget. Paving, other than that funded by the State LMIG program, was removed from the FY18 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 2017 M&O (maintenance and operations) of 9.329 reflects a small rollback and was reduced from the 2016 M&O rate of 9.561 mills. The FY18 budget assumes a flat M&O rate when it is set in late fall of 2018.

- 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 $2.68 million in property tax revenue on the current digest of $2,683,641,000.

- 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 2017 increased to 3.438 from the 2016 rate of 2.000. The 1.438 increase will be utilized to pay for the cost of a new Fire Station in the South end of the county and will cover added personnel for the Fire Department. The current digest for

unincorporated Whitfield County and for the special tax districts for 2017 is $1,486,499,138.

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

FY 2018 Budget – Major Revenue Sources

Property Tax:

Whitfield County experienced a steady decline in Net M&O Digest Totals since the downturn in the economy in 2008 through 2012. The county experienced less than a 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. In 2017 the county Board of Assessors office performed an urban land uniformity project intended to ensure equitability in land values across the county and due in part to positive reassessments combined with new construction the county experienced a 6% increase in the total net digest.

	Gross Digest Comparison - Whitfield County					
	2012	2013	2014	2015	2016	2017
Gross Digest	$ 3,379,495,530	$ 3,374,429,078	$ 3,456,291,471	$ 3,444,459,095	$ 3,427,873,843	$ 3,571,228,030
Exemptions	(835,851,413)	(812,616,543)	(869,629,696)	(906,601,021)	(896,054,401)	(887,587,000)
Net M&O Digest	$ 2,543,644,117	$ 2,561,812,535	$ 2,586,661,775	$ 2,537,858,074	$ 2,531,819,442	$ 2,683,641,030
% Change		0.71%	0.97%	-1.89%	-0.24%	6.00%

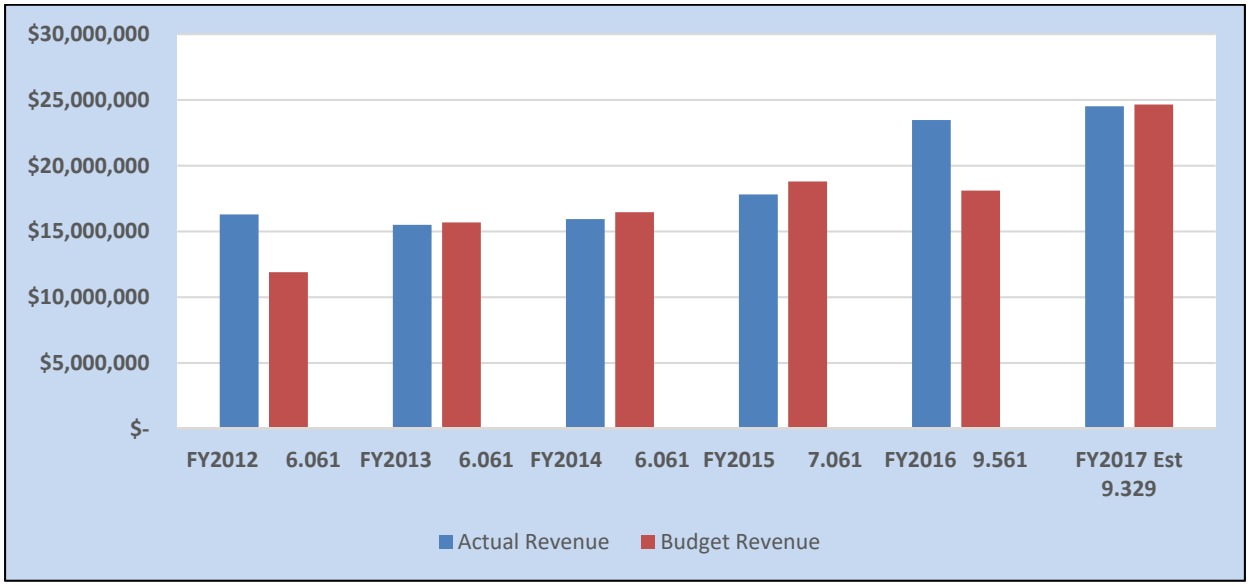
Estimated actual property tax collections for 2018 equal $25,386,000. Actual receipts for the current tax year include all payments for the first two months in the following year. Accordingly, 2017 actual collections of $24,514,600 are estimated and will be finalized at the end of February, 2018.

The County M&O millage rate for 2017 was set in August at 9.329 and includes a small reduction from the 2016 rate of 9.561 due to a rollback of the rate for the portion which represents a positive reassessment county wide. The special tax district millage rate for 2017 was set in August at 3.438. This millage rate was increased from the 2016 rate and is applied to tax bills of only

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 2018. FY18 budgeted property tax revenues equal $25,386,000. The 2018 millage rate will be set in the fall of 2018. 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 2012-2017.

Property Tax Revenue – Budgeted vs. Actual 2012 – 2017

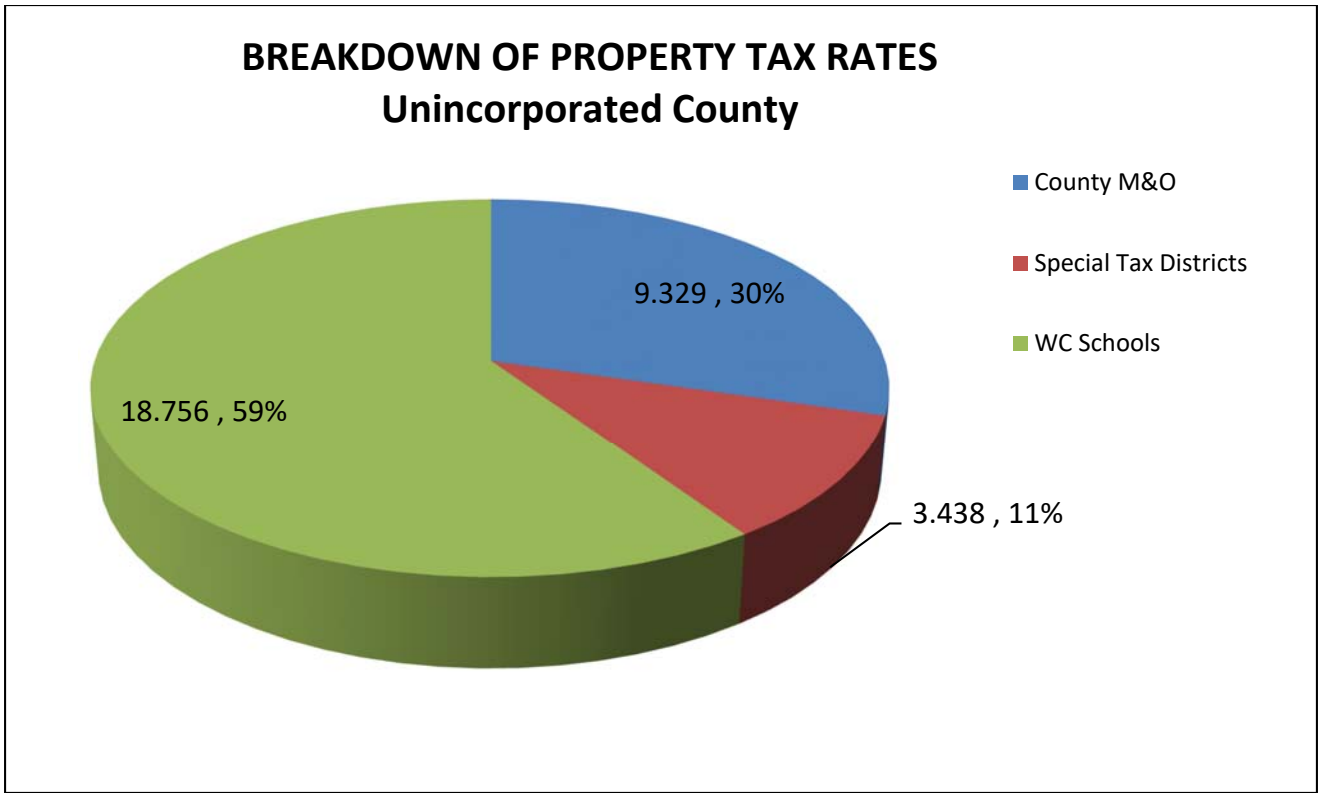


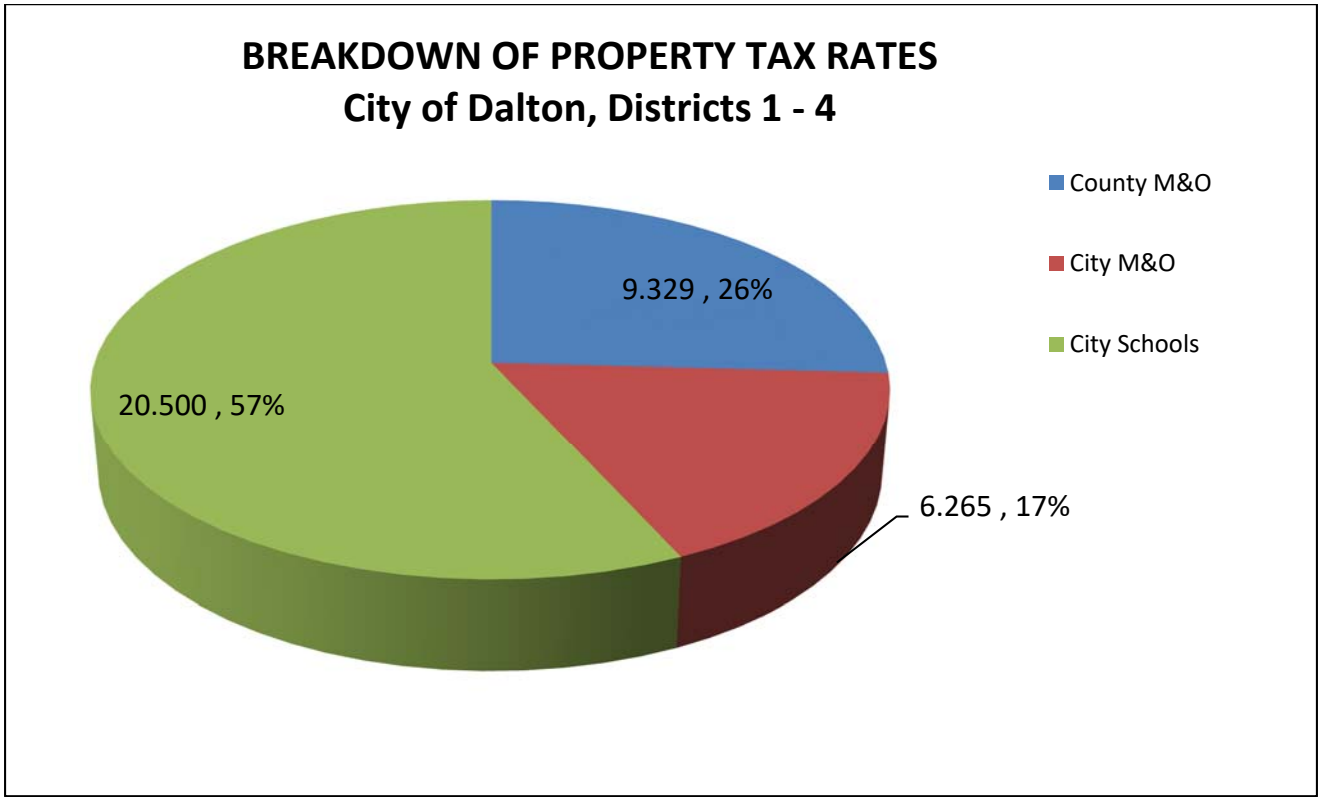
In 2012 (effective 2013) the Whitfield County Board of Commissioners created special tax districts to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of certain jointly funded services between Whitfield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

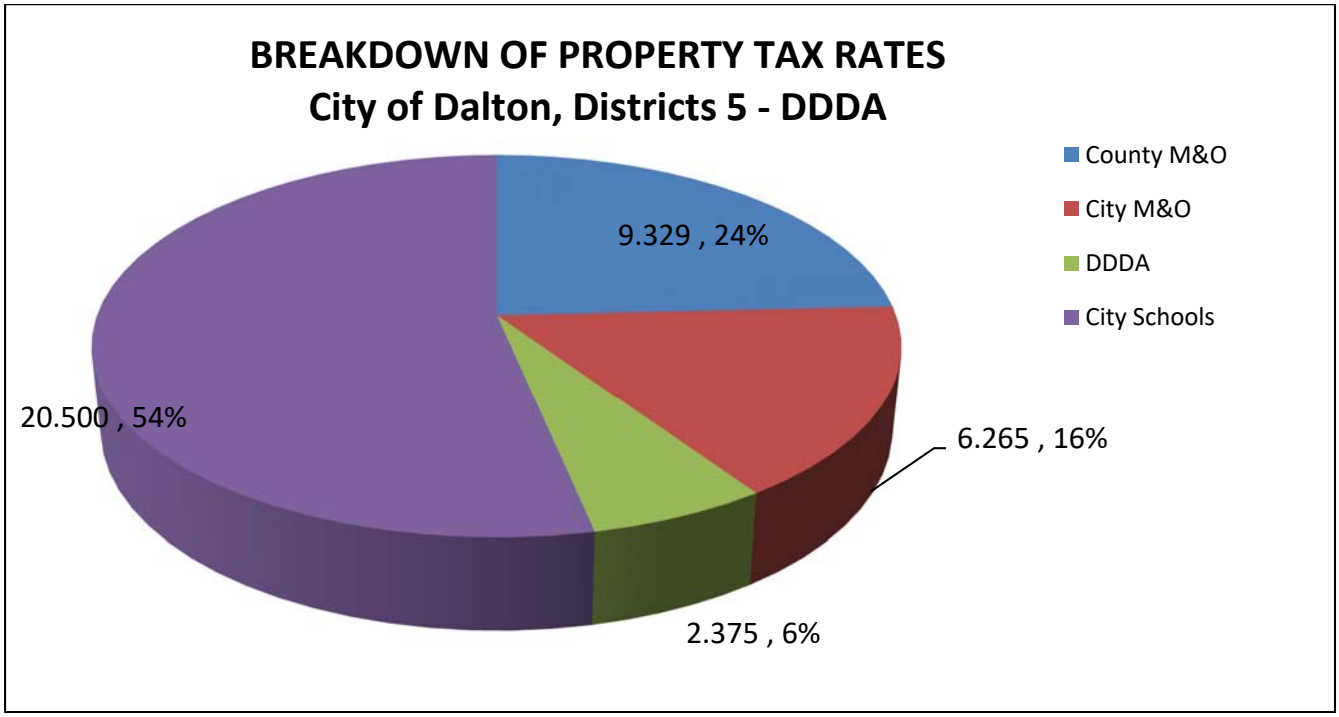
1. **Jointly Funded Service District:** Such jointly funded services shall include Whitfield County's contribution toward the Dalton-Whitfield County Joint Development Authority (JDA), the Dalton Regional Library, and the Dalton Whitfield Senior Center.

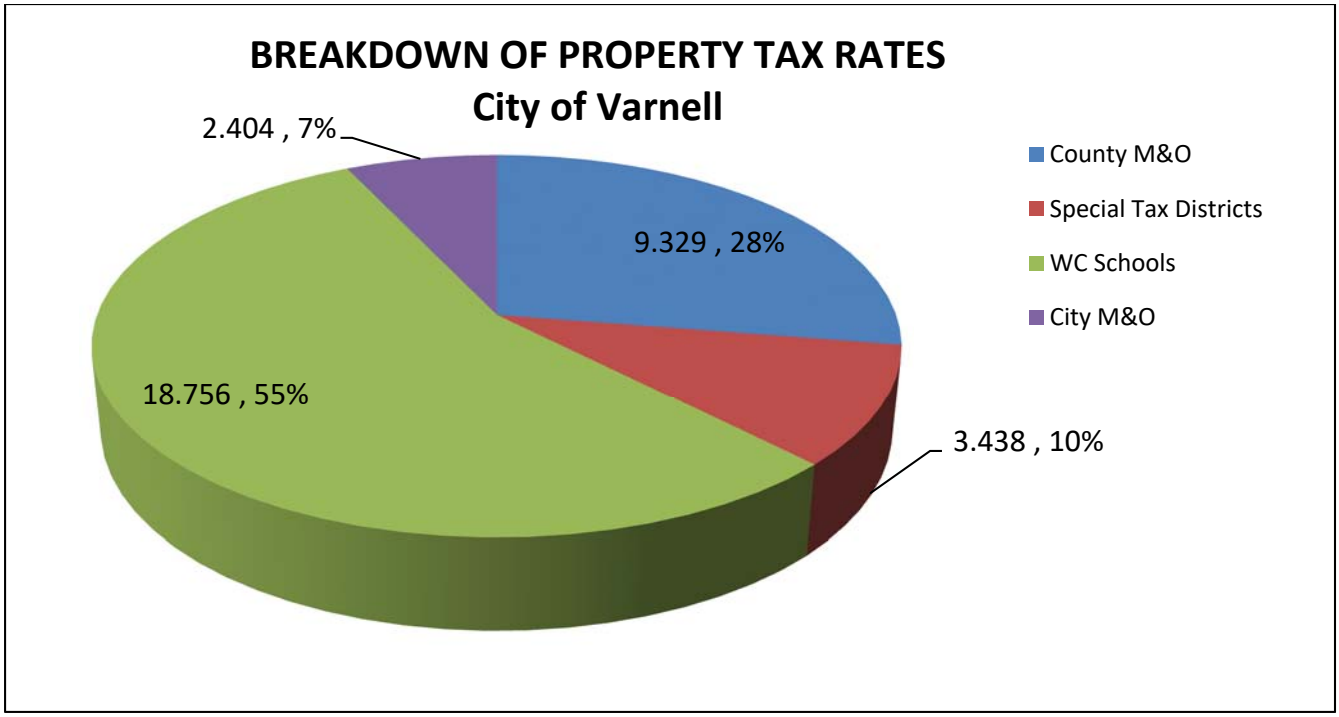
2. **Fire District:** For the purpose of providing adequate and equitable funding for the Whitfield County Fire Department.

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


BREAKDOWN OF PROPERTY TAX RATES
Unincorporated County
County M&O
Special Tax Districts
WC Schools
9.329 , 30%
18.756 , 59%
3.438 , 11%


BREAKDOWN OF PROPERTY TAX RATES
City of Dalton, Districts 1 - 4
County M&O
City M&O
City Schools
9.329 , 26%
20.500 , 57%
6.265 , 17%


BREAKDOWN OF PROPERTY TAX RATES
City of Dalton, Districts 5 - DDDA
9.329 , 24%
6.265 , 16%
2.375 , 6%
20.500 , 54%
County M&O
City M&O
DDDA
City Schools

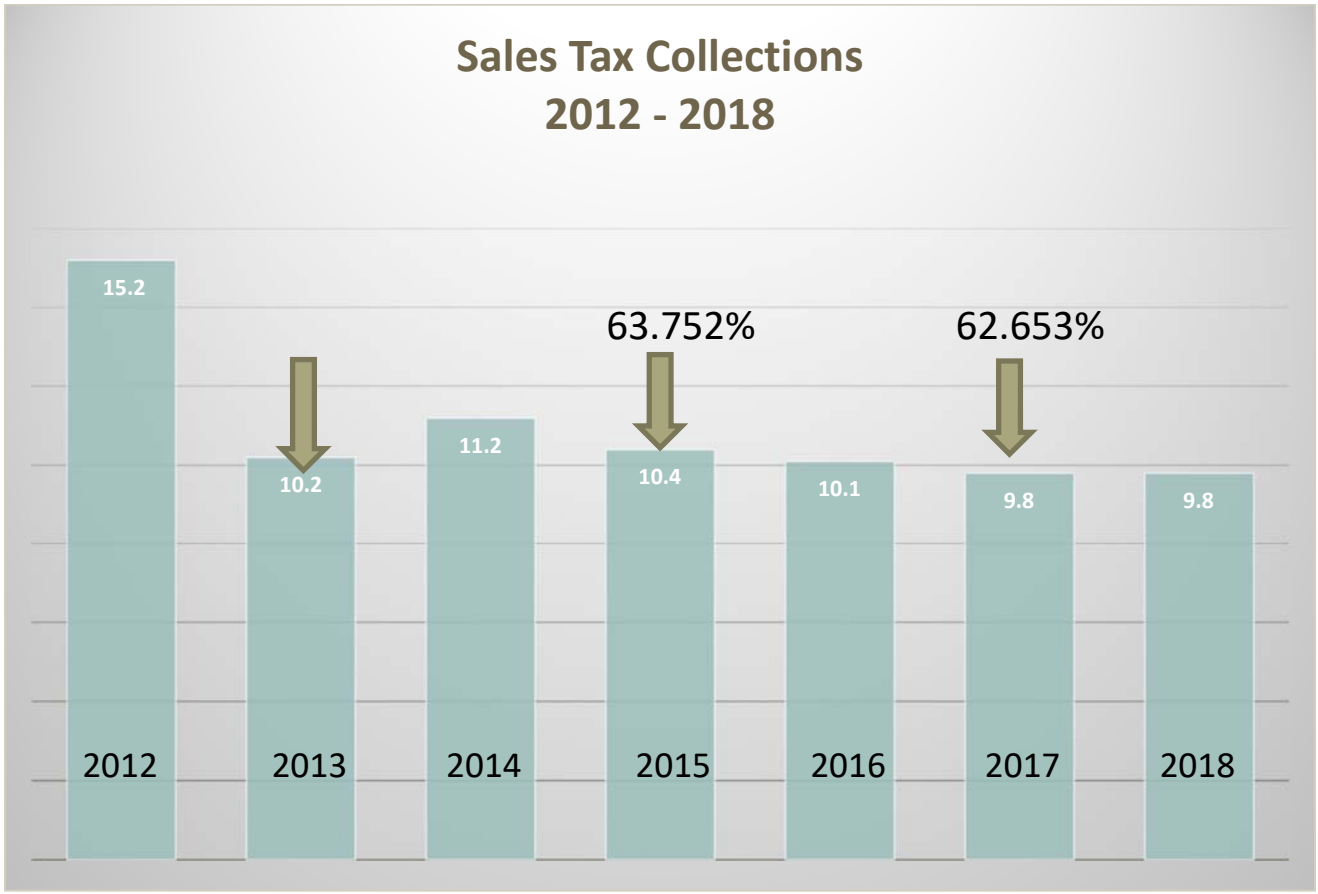

BREAKDOWN OF PROPERTY TAX RATES
City of Varnell
2.404 , 7%
9.329 , 28%
18.756 , 55%
3.438 , 10%
County M&O
Special Tax Districts
WC Schools
City M&O

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. In 2007, the County began to experience a downward trend in sales tax collections which continued through 2009. In 2010, the trend in collections 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 FY18 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 2018 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 or 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 and future years 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 FY18.

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. The 2015 SPLOST projects will continue into the 2018 fiscal year.

Conclusion

In these difficult and challenging economic times, Whitfield County is committed to providing an exceptional level of service to the Citizens of Whitfield County. The County has a core work force that is trained and talented and needs to be maintained so the county may support our current industry and attract new diversified industry and promote economic development. A millage rate increase was approved in 2016 for the General Fund which increased property tax revenues in the 2016 fiscal year and allowed the county to increase fund balance. In 2017 the county rolled the millage rate back slightly but due to actual expenditures included in the 2017 fiscal year coming in under budget the county increased fund balance and ended the year with an estimated fund balance of $18 million. The 2018 budget was prepared with the assumption the millage rate will remain the same and the county will continue to build fund balance. It is the Board's desire to maintain a level of fund balance which will allow the county to operate without the need for short term borrowing while maintaining an exceptional quality of living for our citizens.

Respectfully Submitted,

Alicia Vaughn
Finance Director, Whitfield County



COUNTY OVERVIEW

History and Demographics

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 2017 population for Whitfield County is 104,658. 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.

Additional demographic data can be found in the Statistical Section of this book.

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".

Additional economic data can be found in the Statistical Section of this book.

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 includes:

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

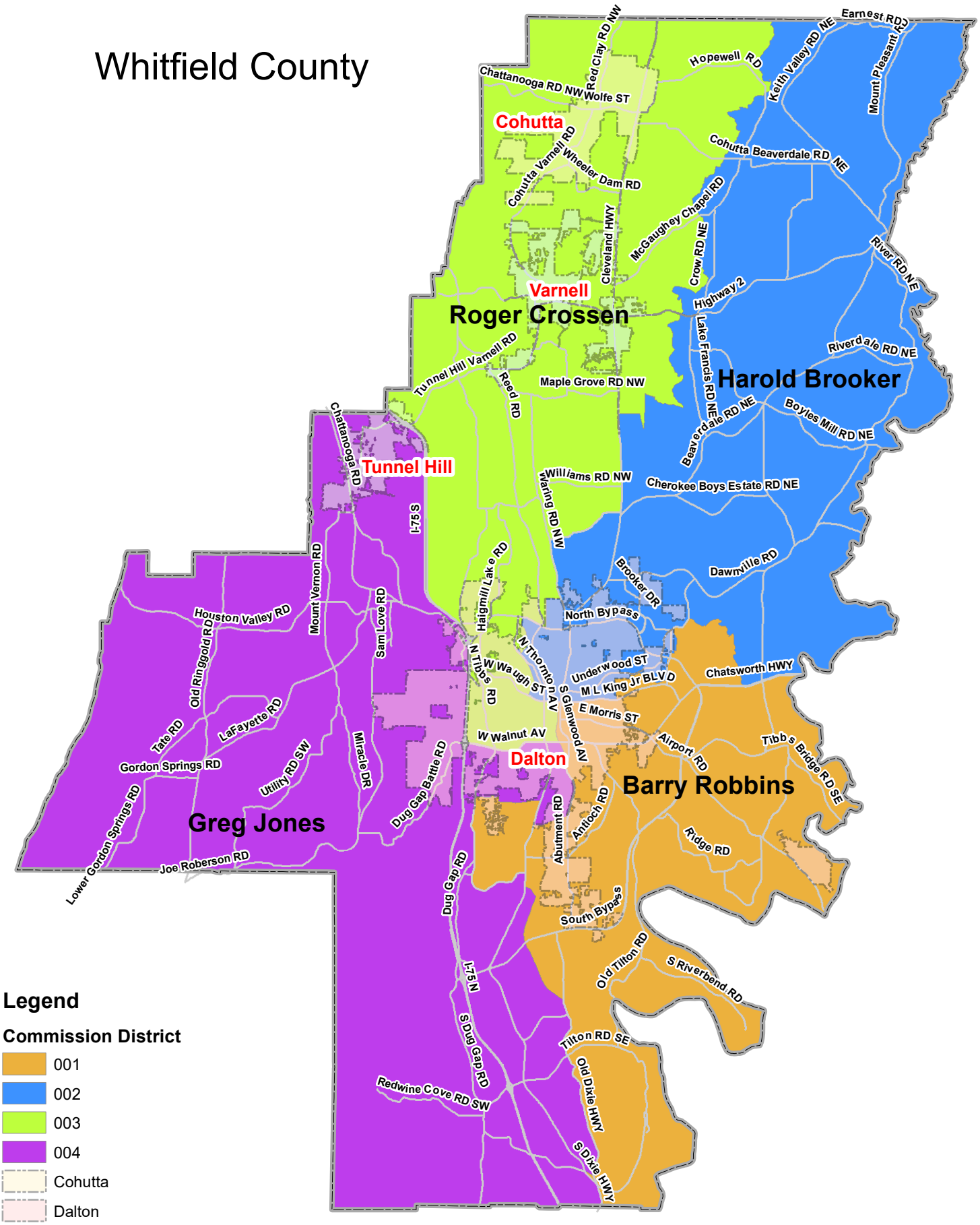
Each serve a four year staggered term. The Board is responsible for passing ordinances, adopting annual budgets, appointing committees, the hiring of the attorney, auditors, and County Administrator in addition to other duties.

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



Legend

Commission District

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

Commission Districts

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.

Whitfield County Board of Commissioners

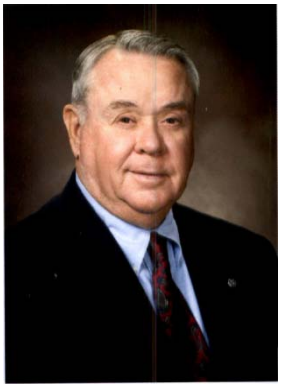
Commission Chairman, Lynn Laughter



Commissioner, District 1, Barry Robbins



Commissioner, District 2, Harold Brooker



Commissioner, District 3, Roger Crossen



Commissioner, District 4, Greg Jones





County Administrator, Mark Gibson



Lynn Laughter
Commission Chairman

Lynn 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 45 years and have three grown children: Judson and wife Laura live in Knoxville and have sons, Joseph and Benjamin; Mark and wife Karissa live in Vienna, Austria and have a daughter, Lydia, and a son Isaac; and Mary Lynn and husband 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 Robbins
Commissioner, District 1

Barry Robbins is serving his first term as a Commissioner. His term began in January 2015.

Barry and his family moved to Dalton in 1995. He has four children. Barry served on active duty in the U.S. Marine Corps and is an active member of the Cpl. Glenn Pair Detachment 1309 GA Marine Corps League, Dalton, GA. He has been in the banking profession for over 30 years.

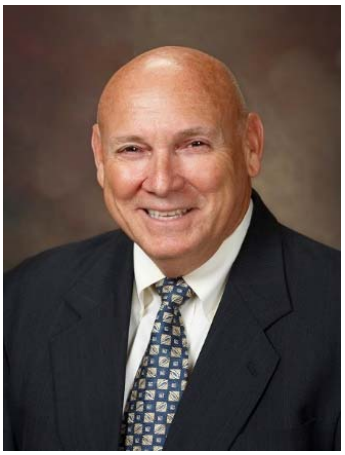
Barry and his wife, Kathy, are members of Rock Bridge Community Church. They have two sons, Brandon and Ryan, who both graduated from Southeast Whitfield High School. Their sons served in the U.S. Marine Corps after graduating from college. Brandon is a Tax Attorney residing in Tampa, Florida. Ryan is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



Harold Brooker
Commissioner, District 2

Harold 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

Roger 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.



Greg Jones
Commissioner, District 4

Greg 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 21 years, 15 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.

With the 2010 census, Whitfield County passed the 100,000 population milestone which will require more resources. 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 2017

The time having arrived for fixing the tax rate to be levied by Whitfield County for the year 2017, it is resolved by The Board of Commissioners of said County that the rate for 2017 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**	2.546
2.	To pay expenditures of **Judicial System**	1.813
3.	To pay expenditures for **Public Safety** of county residents excluding Fire Department	4.537
4.	To pay expenditures for **Public Works** excluding Solid Waste Disposal	2.313
5.	To pay expenditures for the **Health & Welfare** of county residents	0.121
6.	To pay expenditures of **Culture & Recreation** for county residents	0.316
7.	To pay expenditures of **Housing & Development** for county residents	0.635
8.	To pay expenditures of **Debt Service** for county residents	0.582
	COUNTY TOTAL FOR MAINTENANCE & OPERATION & BONDED DEBT	**12.863**
	LESS SALES TAX ROLLBACK MILLAGE	(3.534)
	NET MAINTENANCE & OPERATION MILLAGE RATE	**9.329**

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	5.244
	Less Insurance Premium Rollback	(2.489)
	Net Maintenance & Operation Millage Rate	**2.755**
10.	To provide adequate and equitable funding for the Jointly Funded Services Fund	**0.397**
11.	To provide adequate and equitable funding for the Solid Waste District	**0.286**
	NET M&O TOTAL FOR SPECIAL TAX DISTRICTS	**3.438**

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 12.863 for State and County taxes for the year 2017 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 2017.

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

This the 28th day of August 2017.

BOARD OF COMMISSIONERS
WHITFIELD COUNTY, GEORGIA

BY: _____
R. LYNETTE LAUGHTER, CHAIRMAN

BY: _____
HAROLD BROOKER, VICE CHAIRMAN

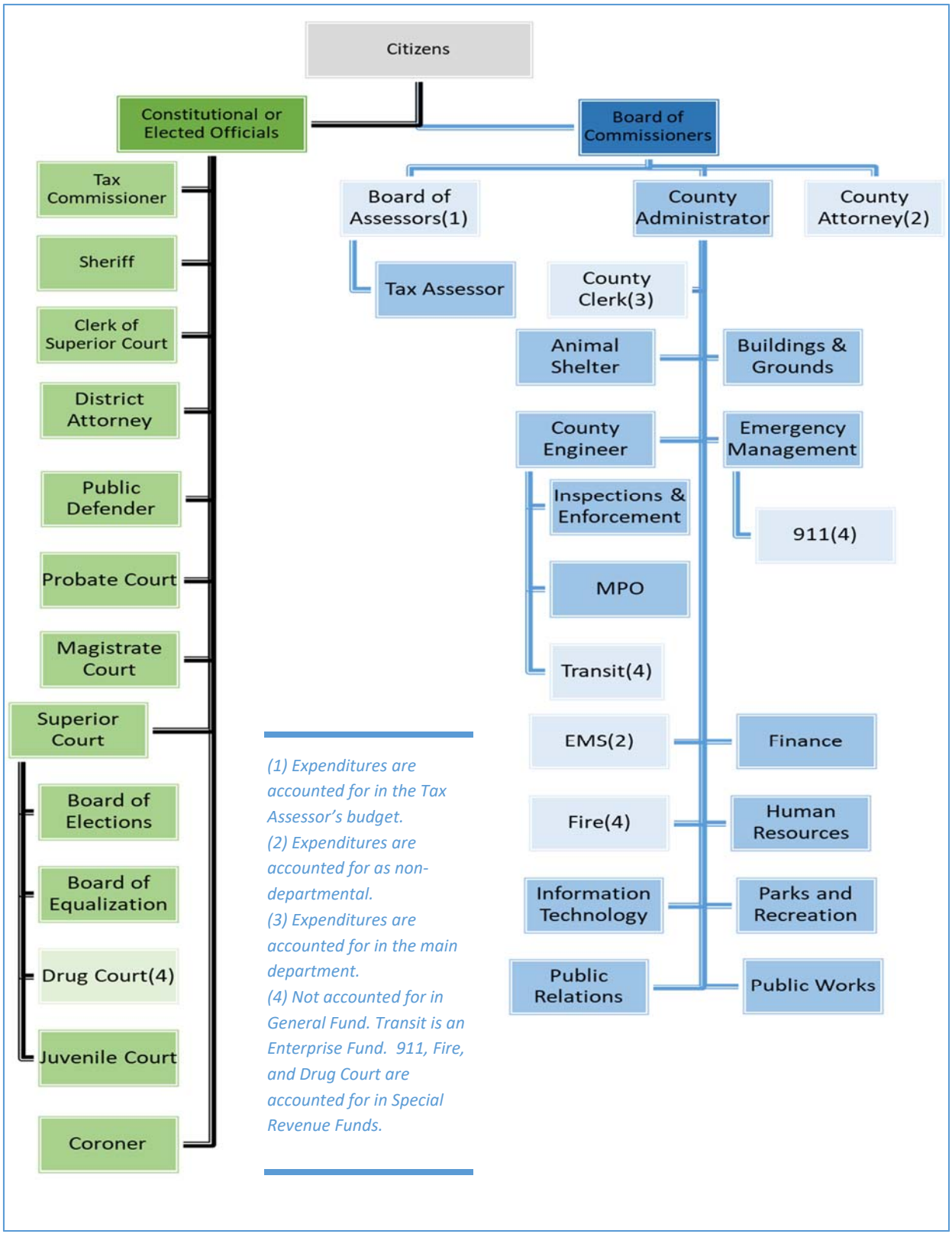
BY: _____
GREG JONES, MEMBER

BY: _____
BARRY ROBBINS, MEMBER

BY: _____
ROGER CROSSEN, MEMBER

ATTEST: _____
MARK GIBSON, COUNTY ADMINISTRATOR
WHITFIELD COUNTY, GEORGIA

COUNTY GOVERNMENT ORGANIZATIONAL CHART



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.
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 funds shall be sufficient to pay the expenses of those funds. Excess revenues of these 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 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 no less than 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

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. This reserve may be used to fund the payment of general obligation long-term debt principal and interest.

   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. 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 strive to prepare the Annual Budget Book to meet the standards of the GFOA Distinguished Budget Presentation Award Program.
5. Whitfield County will establish and maintain a high degree of accounting practice. Accounting systems will conform to Generally Accepted Accounting Principles (GAAP).
6. Whitfield County will maintain accurate records of all assets to insure a high degree of stewardship of public property.
7. 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.
8. 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.

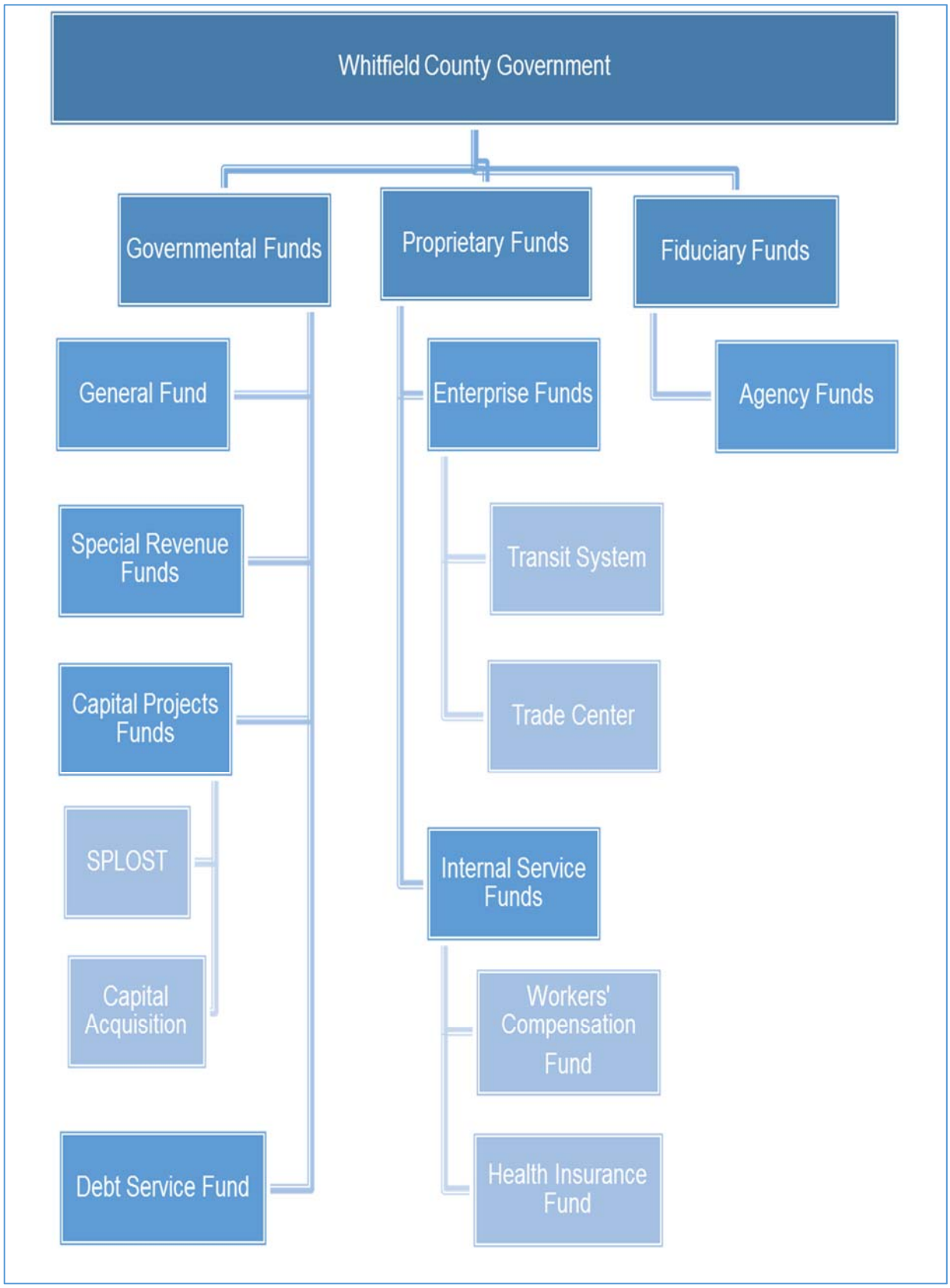
Agency Funds – These funds account for assets held by the County as a trustee or agent for individuals, private organizations, and other governmental units. Agency funds are custodial in nature and do not involve measurement of results of operations.

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.

Definitions: Modified Accrual Basis: A method of accounting in which revenues are recognized when they become both available and measurable. Expenditures are recoginized when the liability is incurred.

Accrual Basis: A method of accounting in which revenues are recognized when measurable and earned and expenses are recognized when incurred.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Whitfield County Board of Commissioners

Georgia

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morrill

Executive Director

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, 2017.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications 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 2018 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 2018 Operating Budget for Whitfield County is as follows:

GENERAL FUND

REVENUES		EXPENDITURES	
Taxes	$38,152,000	General Government	$8,398,305
Licenses and Permits	468,000	Judicial	6,425,199
Intergovernmental Revenue	3,404,657	Public Safety	16,133,500
Charges for Service	3,071,600	Public Works	6,549,757
Fines and Forfeitures	1,107,000	Health & Welfare	373,000
Investment Income	4,000	Culture & Recreation	1,134,387
Contributions/Donations	3,500	Housing & Development	2,161,592
Miscellaneous Income	999,300	Debt Service	1,939,713
Other Financial Sources	142,800	Other Financing Uses	2,628,470
		Contingency	1,000,000
TOTAL REVENUES	$47,352,857	TOTAL EXPENDITURES	$46,743,923
Surplus/Increase in Fund Balance	$608,934		

SPECIAL REVENUE FUNDS

REVENUES	$12,928,959	EXPENDITURES	$13,321,792
Other Financial Sources	767,076		
TOTAL REVENUES	$13,696,035	TOTAL EXPENDITURES	$13,321,792
Surplus/Increase in Fund Balances	$374,243		

CAPITAL PROJECTS FUNDS

REVENUES	$15,600,000	EXPENDITURES	$27,475,463
Other Financial Sources	1,732,527		
Fund Balance	10,142,936		
TOTAL REVENUES & FUND BALANCE	$27,475,463	TOTAL EXPENDITURES	$27,475,463

DEBT SERVICE FUND

REVENUES	$610,394	EXPENDITURES	$610,394
TOTAL REVENUES & FUND BALANCE	$610,394	TOTAL EXPENDITURES	$610,394

PROPRIETARY FUNDS

REVENUES	$713,993	EXPENSES	$842,860
Other Financial Sources	128,867		
TOTAL REVENUES & NET POSITION	$842,860	TOTAL EXPENSES	$842,860

R. Lynette Rawlston
Chairman - Whitfield County Board of Commissioners

ATTEST: Blanca Cardona

DATE: 12/11/2017

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. Depending on many factors, these department meetings are sometimes scheduled as open meetings to allow more involvement from the public. 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 2018

Budget Planning Meetings	July
Distribution of Budget Forms	August
2016 Millage Rate Resolution	August 28th
Department Review Sessions with Budget Team (open to public)	September/October
Staff Review of FY18 Budget Items	October/November

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

Proposed Budget Made Available to Commissioners and Public	November 24th
Budget Hearings	December 4th & 11th
Budget Resolution Considered	December 11th
Budget Adopted	December 11th

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 2017 level. The collection rate will be 100%.
- Sales tax collections will be flat with the estimated FY2017 collections which is about .83% higher than the FY2017 budget. The current LOST agreement, negotiated in 2012, reduces the County's share every 2 years until 2021. In 2018 the County's share is 62.653%.
- Payments in Lieu of Taxes (PILT) revenue will increase by $1.089 million. An annual PILT payment has been used to fund debt service for the Series 2013 revenue bonds. The final debt payment will be made in June 2018 thereby freeing up some the PILT revenue for General Fund use.
- The Special Tax District millage rate for the Fire District, Solid Waste, and Jointly Funded Services funds will remain at the 2017 level.

Expenditure Assumptions – Salaries and Benefits

- No COLA will be assumed.
- The HR budget will include a contingency budget for any pay adjustments related to promotions and/or education incentives.
- In 2016 a new County defined contribution (DC) plan went into effect for all eligible employees hired after January 31, 2016. County contributions are required annually for this plan. A 4% rate will be budgeted for all personnel under this plan. In addition, a County contribution to the defined benefit (DB) plan will be budgeted. It is the intention of the Board to keep the plan at a 100% funded level. Therefore, an 8% rate will be budgeted for all personnel under the DB plan. These rates will be applied to full-time salary costs and allocated to the respective departments.
- Overall County health insurance costs will increase by 2%. For budgeting purposes, a flat rate of 22% will be applied to full-time salary costs to allocate health insurance costs to departments.
- Fire Station 11, funded by SPLOST, will be operational. Thus new positions and related benefits will be budgeted in the Fire Special Tax District.

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.
- Contingency will be increased.
- 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.
- Fire Station 11, funded by SPLOST, will be operational. Thus expenditures in the Fire Special Tax District 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 FY2018 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 104,658 for 2017 which is only slightly more than the 2016 estimate of 104,216 and still very 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 FY2017 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 2017 Planning Session as well as details regarding the relevant studies.

Strategic Planning

2017 Whitfield County Planning Session

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

- With help from the millage rate increase in FY2016, the County ended the year with a surplus and expects to have a surplus for FY2017 and should budget a surplus for FY2018 as well. However, rising costs and deferred capital projects are still a challenge.
- The Defined Contribution retirement plan is in place for all new employees as of February 1, 2016, and requires a 2% minimum County contribution and a possible additional 2%. The Defined Benefit retirement plan is still in place for participants hired before that date. Due to changes in the accounting for pensions and other factors, the defined benefit pension contribution will increase for FY2018 in order to remain 100% funded.
- Although the Health Insurance Fund ended FY2016 with a slight surplus, FY2017 could see that fund balance disappear. With increasing costs, the County will need to increase health insurance funding in FY2018 by 5-10%.
- A Tax Anticipation Note (TAN) will still be needed for FY2018.
- The General Fund will begin to see some impact in operating cost from the 2015 SPLOST in the area of staffing and utilities for the new Edwards Park Community Center and in radio user fees for many departments for the new Emergency Communications Project.
- 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.

FY2018 Budget Implications: The FY2018 budget assumes the M&O millage rate will remain the same as it was in FY2017 while it also assumes

the Special Tax Districts millage rate, which was increased in FY2017, will remain the same. The budget includes adequate funding for health and retirement. Operating cost are increased where needed for the 2015 SPLOST project effects. The transfer to the 911 Fund has been increased.

The **Human Resources Departmental** overview included possible mandatory firefighter cancer coverage and an update on the County's health insurance plan.

- GA House Bill 146 has passed and is awaiting Governor's signature. It requires coverage for employees and volunteers. ACCG has estimated cost at about $400/year per covered individual.
- Some changes have been made to the health insurance plan to try to reduce costs.

FY2018 Budget Implications: Before the FY2018 budget was finalized, the Governor signed the bill. Thus the FY2018 budget includes an increase in benefit costs in the Fire Special Tax District.

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 prioritize technology and training.
- Another project is to continue the contractual agreement for the audit of the personal property digest.

FY2018 Budget Implications: The FY2018 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. Due to revenue constraints, large dollar maintenance needs have been deferred in past years. This is also mentioned later in this narrative under the Buildings Feasibility Study. Also addressed were some new needs related to the recently acquired Grant Farm, a Civil War preservation site and recreation area. Of immediate importance in the short term are:

- Determination of options for Administration Building 2 and alternate space for the County operations currently housed there.
- Courthouse maintenance and improvements including painting, carpet, HVAC and roof.
- Repair and maintenance needs for the 2 houses located at the Grant Farm site.

FY2018 Budget Implications: The FY2018 Capital budget includes some minor projects. Also, prior to the finalization of the FY2018 budget, the Public Defender's Office was moved from Admin Building #2 into a rented facility. Operating budgets are increased accordingly.

The **Information Technology Departmental** overview concerned ongoing efforts to improve the technology used in County operations and also find ways to cut costs.

- One potential project is storage for video related to Sheriff's body cameras and court evidence.
- Another project is a virtual server and storage refresh. This would replace 5-year old equipment and provide faster speeds and reliability.

FY2018 Budget Implications: The FY2018 Capital budget addresses some of these projects.

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

- 2015 SPLOST funds for paving 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.
- Aging equipment needs to be replaced.

FY2018 Budget Implications: All paving in the FY2018 budget will be funded through SPLOST and LMIG. The FY2018 Capital budget includes some equipment and vehicle replacement for Public Works.

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

- A spring youth soccer league was started with good participation.
- All 2015 SPLOST related projects will be completed by the end of FY2017.
- Future projects include: Westside Park Community Center and other improvements, South Park infrastructure, continued renovation and improvements at Edwards Park, Dawnville Park and Pleasant Grove Park.
- The top priorities are the South Park and Edwards Park improvements.

FY2018 Budget Implications: The FY2018 Capital budget includes funding for some park improvements.

The **Engineering Departmental** overview concerned ongoing transportation 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 is on schedule to be in the construction phase sometime in FY2018.
- The newly graded sites in Carbondale Industrial Park will need to be maintained. In addition, general mowing and landscaping maintenance will be needed.

FY2018 Budget Implications: The FY2018 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.

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

- Stations
  - Station 11 is a 2015 SPLOST project. Construction is scheduled to begin late in FY2017 and completion is scheduled for early summer of FY2018.
  - A 12th station in the south end is needed.
- Staffing
  - Staffing for Station 11 will be required in FY2018 – 9 employees.
- ISO Rating
  - Audit set for July 2017. (The County was awarded a rating of Class 3 – a huge improvement from the previous Class 5 rating.)

FY2018 Budget Implications: Property tax revenue in the Fire Special Tax District is budgeted higher due to the millage rate increase approved by the BOC in August 2017. This millage rate increase addresses the additional staffing and operational costs for Station 11. In addition, the BOC agreed to begin plans for a Station 12 and these costs are also addressed with the millage rate increase. The FY2018 budget includes 18 new staff – 9 for Station 11 and 9 for Station 12. The plans on how to finance a new station were not finalized prior to the approval of the budget and will be addressed during FY2018 with budget amendments as needed. In addition, the FY2018 budget includes the final costs for the Station 11 project funded by the 2015 SPLOST.

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 FY2017 budget includes a General Fund transfer into the 911 Fund due to the depletion of the 911 fund balance. The need for a transfer will continue into FY2018.
- ACCG continues its efforts on a 911 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 is still on target to be fully operational by summer FY2017.

FY2018 Budget Implications: The FY2018 budget includes funding for 911 through the General Fund transfer as well as increased operating costs related to the fully operational Emergency Communications System.

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.

The *Whitfield County Comprehensive Plan*:

- provides a vision, clearly stated and shared by all, that describes the future of the community
- protects private property rights and also encourages and supports economic development
- 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
- 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
- provides a tool for the community to achieve the development patterns it desires
- 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* portion of the plan 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) 2013-2017. Many of the action items were postponed or eliminated due to the economic conditions. The STWP 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.

FY2018 Budget Implications: In preparing the FY2018 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 analysis of existing facilities and programs.

Recommendations were made for the following:

- Land acquisition
- Improvements to existing parks as well as new parks and facilities
- Trails
- Capital improvements and implementation plan

FY2018 Budget Implications: All of the park improvement projects being funded by the 2015 Special Purpose Local Option Sales Tax (SPLOST) are planned to be completed by the end of FY2017. The FY2018 budget includes limited funding for park facilities via a General Fund transfer to the Capital Acquisitions Fund.

Whitfield County Administration Buildings Feasibility Study

This study was undertaken in December of 2008 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. 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.

FY2018 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 FY2018, no specific administrative building capital projects were considered.

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 FY2018-FY2021 Transportation Improvement Program

The purpose of the *FY 2018–FY 2021 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 FY2018 Unified Planning Work Program

The *FY2018 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.

FY2018 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 FY2018 budget, Whitfield County will fund 623 full time employees and 63 part time employees for a total employment of 686. FY2017 total employment was 685. The details of these changes (increase of 18 full time and decrease of 17 part time) are explained in the Personnel Actions Matrix. In summary, these changes were the result of:

- Additional staffing needed for new facilities which were constructed with SPLOST funds
- Increased work load

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

Position Summary Schedule and Position Summary Graphs

- They each provide a 3-year history of the staff count by functional area and category.
- Seasonal or temporary positions are not included as they are paid sporadically and would skew the true employment picture.
- 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 and are not included.
- The staff of the Public Defender's Office and District Attorney's Office who are in State paid positions, whether fully State paid or State paid/County reimbursed, are not included in the employment numbers.

Personnel Actions Matrix provides detail on the exact positions which were added or eliminated from FY2017 to FY2018 along with the associated salary and benefit costs.

Compensation Assumptions provide an explanation of the County's procedure for compensation increases along with a 10-year history of compensation related changes.

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

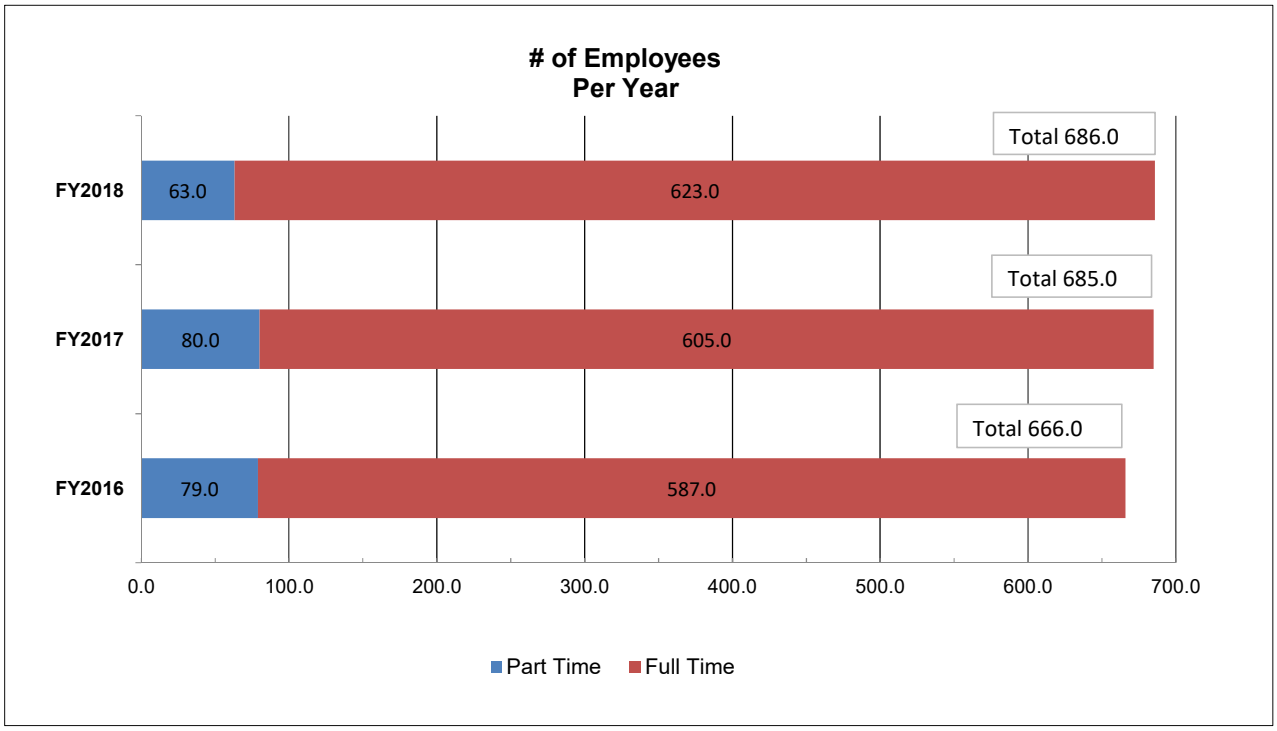
PERSONNEL
POSITION SUMMARY SCHEDULE

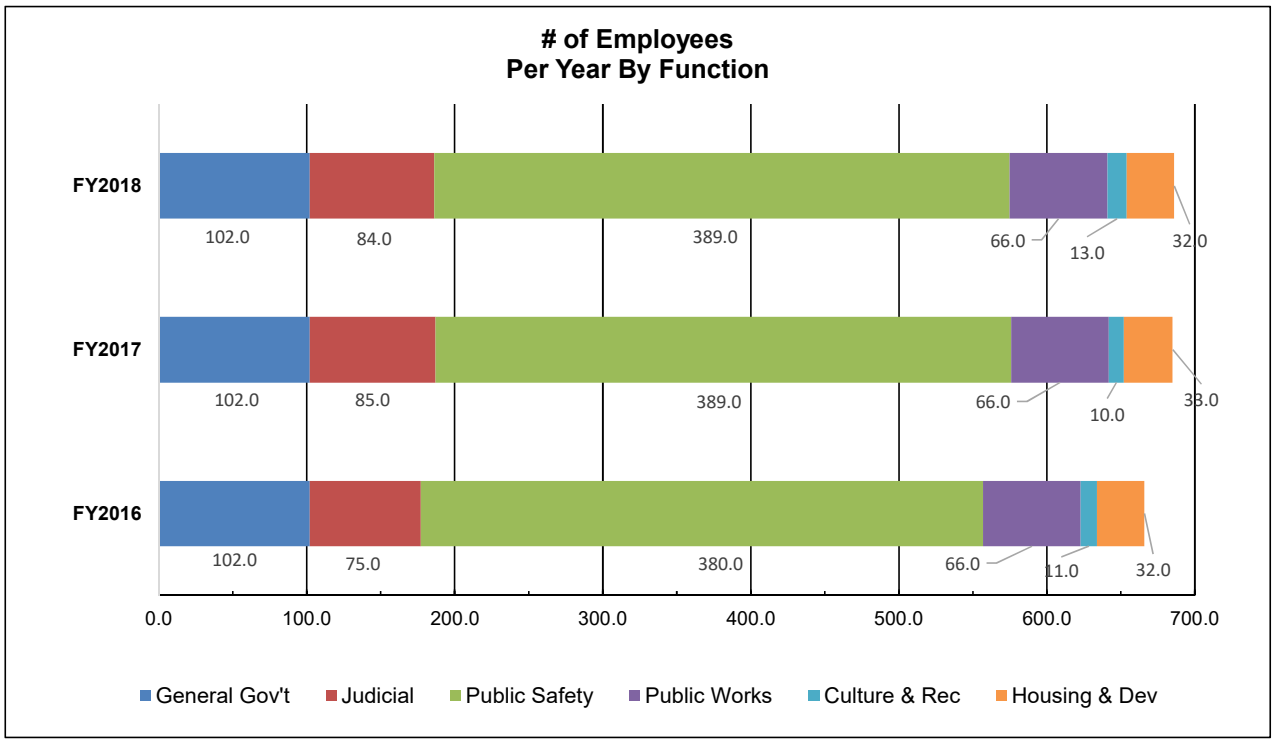
	Full Time			Part Time			Total		
	2016	2017	2018	2016	2017	2018	2016	2017	2018
General Fund									
General Government									
Board of Commissioners	2.0	2.0	2.0	5.0	5.0	5.0	7.0	7.0	7.0
Board of Elections	4.0	4.0	4.0	3.0	3.0	3.0	7.0	7.0	7.0
Buildings & Grounds	16.0	16.0	16.0	1.0	1.0	1.0	17.0	17.0	17.0
Finance	8.0	8.0	8.0	-	-	-	8.0	8.0	8.0
Human Resources	3.0	4.0	4.0	-	-	-	3.0	4.0	4.0
Information Technology	7.0	6.0	6.0	-	-	-	7.0	6.0	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	23.0	23.0	23.0	1.0	1.0	1.0	24.0	24.0	24.0
Total	**86.0**	**86.0**	**86.0**	**16.0**	**16.0**	**16.0**	**102.0**	**102.0**	**102.0**
Judicial									
Superior Court	6.0	6.0	6.0	-	-	-	6.0	6.0	6.0
Clerk of Court	15.0	15.0	15.0	-	-	-	15.0	15.0	15.0
District Attorney	8.0	12.0	12.0	-	1.0	-	8.0	13.0	12.0
Juvenile Court	12.0	12.0	12.0	2.0	2.0	2.0	14.0	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	1.0	9.0	9.0	9.0
Public Defender	9.0	9.0	9.0	-	-	-	9.0	9.0	9.0
Total	**71.0**	**75.0**	**75.0**	**3.0**	**4.0**	**3.0**	**74.0**	**79.0**	**78.0**
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	4.0	4.0	4.0	5.0
Emergency Management	2.0	2.0	2.0	-	-	-	2.0	2.0	2.0
Sheriff - Enforcement & Support	96.0	95.0	95.0	4.0	4.0	4.0	100.0	99.0	99.0
Sheriff - Detention & Court Serv.	108.0	109.0	110.0	-	-	-	108.0	109.0	110.0
Total	**210.0**	**210.0**	**211.0**	**8.0**	**8.0**	**9.0**	**218.0**	**218.0**	**220.0**
Public Works	**66.0**	**66.0**	**66.0**	**-**	**-**	**-**	**66.0**	**66.0**	**66.0**
Culture & Recreation	**7.0**	**7.0**	**7.0**	**4.0**	**3.0**	**6.0**	**11.0**	**10.0**	**13.0**
Housing & Development									
County Engineer	7.0	8.0	8.0	-	1.0	1.0	7.0	9.0	9.0
County Extension Service	3.0	3.0	2.0	-	-	-	3.0	3.0	2.0
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	**16.0**	**17.0**	**16.0**	**-**	**1.0**	**1.0**	**16.0**	**18.0**	**17.0**
Total General Fund	**456.0**	**461.0**	**461.0**	**31.0**	**32.0**	**35.0**	**487.0**	**493.0**	**496.0**
# of Staff per 1,000 Citizens	**4.4**	**4.5**	**4.5**	**0.3**	**0.3**	**0.3**	**4.7**	**4.8**	**4.8**
County Population per 2010 Census = 102,599									
Special Revenue Funds:									
Judicial - Drug Court	1.0	5.0	5.0	-	1.0	1.0	1.0	6.0	6.0
Public Safety-Fire	83.0	92.0	110.0	45.0	45.0	25.0	128.0	137.0	135.0
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	1.0	1.0	16.0	15.0	15.0
Total Special Rev Funds	**131.0**	**144.0**	**162.0**	**48.0**	**48.0**	**28.0**	**179.0**	**192.0**	**190.0**
Grand Total	**587.0**	**605.0**	**623.0**	**79.0**	**80.0**	**63.0**	**666.0**	**685.0**	**686.0**

Signifies staff changes for FY2018. These changes are explained in the Personnel Actions Matrix on the following page.

PERSONNEL

POSITION SUMMARY GRAPHS





PERSONNEL
ACTIONS MATRIX

Additions

Department	Position	Status	# of Positions	Notes	Funding	Proposed Salary	Total salary + benefits	
District Attorney	Admin Tech	FT	1	Convert a part-time position into a full-time position	General Fund	$30,638	$41,361	
Coroner	Deputy Coroner	PT	1	New position	General Fund	$0	$0	(1)
Sheriff-Detention & Court Services	Court Services Deputy	FT	1	New position	General Fund	$35,687	$49,605	
Parks & Recreation	Receptionist	PT	1	New position	General Fund	$16,700	$17,978	
Parks & Recreation	Program Coordinators	PT	2	New position	General Fund	$33,000	$35,525	
Fire	Fire Fighters	FT	18	New positions	Special Tax District	$397,919	$ 550,092	(2)
Total			**24**			**$513,944**	**$694,560**	

Reductions In Force

Department	Position	Status	# of Positions	Notes	Funding	Proposed Salary	Total salary + benefits	
District Attorney	Admin Tech	PT	1	Convert a part-time position into a full-time position	General Fund	$8,320	$9,027	
District Attorney	Assistant DA	FT	1	A planned fully County paid position was returned to a SPCR position	General Fund	$44,828	$60,518	(3)
County Extension	Extension Agent	FT	1	Postion moved to contract position	General Fund	$20,353	$25,331	(3)
Fire	Fire Fighters	PT	20	Reduce number of on-call positions	Special Tax District	$0	$0	(4)
Total			**23**			**$73,501**	**$94,876**	

(1) There is no effect on the overall General Fund budget. The salary is based on a "per investigation" fee. Salary costs only increase as the number of death investigations increase.
(2) These positions will not be filled until July. Therefore these figures represent a 1/2 year of costs.
(3) Although personnel costs will decrease, contract services costs will increase.
(4) There is no material effect on the budget. The same amount of part-time hours will be spread over fewer employees.

PERSONNEL
COMPENSATION ASSUMPTIONS

Cost of Living Increase (COLA)

- No across the board Cost of Living increase is budgeted.

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.
- 2018 – No COLA.

PERSONNEL
BENEFIT ASSUMPTIONS

Health Insurance Program

The County maintains a self-insured health insurance program. Costs are driven by a number of factors including: Patient Protection and Affordable Care Act provisions, rising medical costs, rising prescription costs, and the increase in plan members as the County grows. Each year, the County seeks to implement various plan changes to control these costs. **The FY18 budget assumes a cost increase of 2% for a total cost of $5.6 million.**

Group Health Insurance

	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
County Cost	**4,704,493**	**5,412,016**	**4,802,834**	**5,500,000**	**5,600,000**

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. From the 2011 valuation year through the 2016 valuation year, the Plan was funded at over 100%. Thus for several years of those years, 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 FY17 valuation is 97.7%. **The FY18 budget includes a $1.6 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 FY18 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 FY18 budget assumes a 2% contribution rate from the County for applicable employees.**

BUDGET SUMMARY – FISCAL YEAR 2018

	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	38,152,000	15,600,000		8,174,800	1,269,246		63,196,046
Licenses and Permits	468,000						468,000
Intergovernmental	3,404,657				1,767,840	458,993	5,631,490
Charges for Services	3,071,600				1,801,380	255,000	5,127,980
Fines and Forfeitures	1,107,000				447,605		1,554,605
Investment Income	4,000						4,000
Contributions & Donations	3,500						3,500
Miscellaneous	999,300						999,300
Other Financing Sources	142,800		1,732,527		845,558	128,867	2,849,752
Total Revenues and Other Sources	47,352,857	15,600,000	1,732,527	8,174,800	6,131,629	842,860	79,834,673
Expenditures:							
General Government	8,398,305	2,000	737,750				9,138,055
Judicial	6,425,199				815,296		7,240,495
Public Safety	16,133,500	1,803,779	171,470	7,745,521	2,764,126		28,618,396
Public Works	6,549,757	11,875,994	861,000		429,000		19,715,751
Health & Welfare	373,000				177,000		550,000
Culture & Recreation	1,134,387		706,163		480,400		2,320,950
Housing & Development	2,161,592		264,000		844,649	842,860	4,113,101
Debt Service	1,939,713	4,761,831	14,777		610,394		7,326,715
Other Financing Uses	2,628,470				65,800		2,694,270
Contingency	1,000,000						1,000,000
Intergovernmental		6,276,699					6,276,699
Total Expenditures and Other Uses	46,743,923	24,720,303	2,755,160	7,745,521	6,186,665	842,860	88,994,432
Excess of Revenues and Other Sources Over(Under) Expenditures and Other Uses	608,934	(9,120,303)	(1,022,633)	429,279	(55,036)	-	(9,159,759)
Fund Balance/Net Assets - January 1 (Estimate)	17,326,674	15,210,924	1,381,488	944,704	1,701,169	184,133	36,749,092
Fund Balance/Net Assets - December 31 (Estimate)	17,935,608	6,090,621	358,855	1,373,983	1,646,133	184,133	27,589,333

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 FY2016	Revised Budget FY2017	Budget FY2018	Actual FY2016	Revised Budget FY2017	Budget FY2018	Actual FY2016	Revised Budget FY2017	Budget FY2018	Actual FY2016	Revised Budget FY2017	Budget FY2018
Financial Sources:												
Taxes	36,118,937	37,113,000	38,152,000				15,675,429	15,784,126	15,600,000			
Licenses and Permits	436,518	417,500	468,000									
Intergovernmental	1,809,725	2,218,015	3,404,657							22,117		
Charges for Services	2,966,093	3,116,204	3,071,600									
Fines and Forfeitures	1,304,597	1,082,000	1,107,000									
Investment Income	4,026	3,000	4,000	51,522	49,455		13,480	50,828		66,908	42,054	
Contributions & Donations	3,650	3,500	3,500									
Miscellaneous	963,849	900,500	999,300									
Other Financing Sources	89,054	695,800	142,800									
	43,696,449	45,549,519	47,352,857	51,522	49,455	-	15,688,909	15,834,954	15,600,000	89,025	42,054	-
Appropriation from Reserves	-	-	-	3,907,943	3,488,438	6,820,419	-	-	2,299,884	9,042,783	5,692,825	414,563
TOTAL FINANCIAL SOURCES	43,696,449	45,549,519	47,352,857	3,959,465	3,537,893	6,820,419	15,688,909	15,834,954	17,899,884	9,131,808	5,734,879	414,563
Financial Uses:												
General Government	7,614,470	8,015,862	8,398,305							531	707	
Judicial	5,762,921	6,055,162	6,425,199									
Public Safety	14,832,093	15,156,476	16,133,500				2,500	626,297	1,803,779	7,584,025	3,847,966	60,000
Public Works	5,046,053	7,728,007	6,549,757	739,695	3,537,893	6,820,419	2,330,604	1,471,997	5,057,575			
Health and Welfare	368,934	403,000	373,000									
Culture and Recreation	902,234	1,056,530	1,134,387							1,457,470	1,877,838	
Housing and Development	1,840,302	2,122,609	2,161,592									
Debt Service	1,951,957	1,944,609	1,939,713				4,762,390	4,761,718	4,761,831			
Other Financing Uses	3,368,165	2,078,697	2,628,470									
Contingency	-	500,000	1,000,000									
Intergovernmental				3,219,770			6,895,377	6,365,871	6,276,699	89,782	8,368	354,563
TOTAL FINANCIAL USES	41,687,129	45,060,952	46,743,923	3,959,465	3,537,893	6,820,419	13,990,871	13,225,883	17,899,884	9,131,808	5,734,879	414,563
NET INCREASE/(DECREASE) IN FUND BALANCE / NET ASSETS	2,009,320	488,567	608,934	(3,907,943)	(3,488,438)	(6,820,419)	1,698,038	2,609,071	(2,299,884)	(9,042,783)	(5,692,825)	(414,563)

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 FY2016	Revised Budget FY2017	Budget FY2018	Actual FY2016	Revised Budget FY2017	Budget FY2018	Actual FY2016	Revised Budget FY2017	Budget FY2018	Actual FY2016	Revised Budget FY2017	Budget FY2018
Financial Sources:												
Taxes	5,504,092	7,807,988	8,174,800	1,265,618	1,259,146	1,269,246				58,564,076	61,964,260	63,196,046
Licenses and Permits										436,518	417,500	468,000
Intergovernmental	19,687			2,866,383	3,914,817	1,767,840	422,752	424,979	458,993	5,140,664	6,557,811	5,631,490
Charges for Services	628			1,768,940	1,735,481	1,801,380	242,490	212,076	255,000	4,978,151	5,063,761	5,127,980
Fines and Forfeitures				554,551	501,783	447,605				1,859,148	1,583,783	1,554,605
Investment Income				6,648	886					142,584	146,223	4,000
Contributions & Donations				188,750	85,000					192,400	88,500	3,500
Miscellaneous				16,168						980,017	900,500	999,300
Other Financing Sources	31,971			3,419,259	2,674,772	2,578,085	79,129	105,229	128,867	3,619,413	3,475,801	2,849,752
	5,556,378	7,807,988	8,174,800	10,086,317	10,171,885	7,864,156	744,371	742,284	842,860	75,912,971	80,198,139	79,834,673
Appropriation from Reserves	409,202			3,203,740	1,513,502	663,106				16,563,668	10,694,765	10,197,972
TOTAL FINANCIAL SOURCES	5,965,580	7,807,988	8,174,800	13,290,057	11,685,387	8,527,262	744,371	742,284	842,860	92,476,639	90,892,904	90,032,645
Financial Uses:												
General Government				239,547	275,888	737,750				7,854,548	8,292,457	9,136,055
Judicial				597,353	735,792	815,296				6,360,274	6,790,954	7,240,495
Public Safety	5,965,580	6,758,416	7,745,521	3,254,284	3,004,842	2,875,596				31,638,482	29,393,997	28,618,396
Public Works				911,025	652,207	1,290,000				9,027,377	13,390,104	19,717,751
Health and Welfare				180,110	177,000	177,000				549,044	580,000	550,000
Culture and Recreation				1,941,082	454,305	832,000				4,300,786	3,388,673	1,966,387
Housing and Development				4,033,641	3,747,486	1,108,649	744,371	742,284	842,860	6,618,314	6,612,379	4,113,101
Debt Service				1,929,479	1,823,460	625,171				8,643,826	8,529,787	7,326,715
Other Financing Uses				203,536	814,407	65,800				3,571,701	2,893,104	2,694,270
Contingency										-	500,000	1,000,000
Intergovernmental										10,204,929	6,374,239	6,631,262
TOTAL FINANCIAL USES	5,965,580	6,758,416	7,745,521	13,290,057	11,685,387	8,527,262	744,371	742,284	842,860	88,769,281	86,745,694	88,994,432
NET INCREASE/(DECREASE) IN FUND BALANCE / NET ASSETS	(409,202)	1,049,572	429,279	(3,203,740)	(1,513,502)	(663,106)	-	-	-	(12,856,310)	(6,547,555)	(9,159,759)

PROJECTED CHANGES IN FUND BALANCE

General Fund

	Projected 2018
Estimated Beg Fund Balance 1/1/18	17,326,674
Budgeted Net Change in Fund Balance	608,934
Projected Fund Balance 12/31/18	**17,935,608**

Capital Projects SPLOST 2007 Fund

	Projected 2018
Estimated Beg Fund Balance 1/1/18	6,823,730
Budgeted Net Change in Fund Balance	(6,820,419)
Projected Fund Balance 12/31/18	**3,311**

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

Capital Projects SPLOST 2015 Fund

	Projected 2018
Estimated Beg Fund Balance 1/1/18	8,387,194
Budgeted Net Change in Fund Balance	(2,299,884)
Projected Fund Balance 12/31/18	**6,087,310**

*Fund balance decreases more than 10% due to the SPLOST 2015 project schedule. Although SPLOST tax collections will continue through all of 2018, the budgeted spending on the projects will be funded through annual collections as well as fund balance. Fund Balance is anticipated to be depleted by 2020.

Fire District Fund

	Projected 2018
Estimated Beg Fund Balance 1/1/18	944,704
Budgeted Net Change in Fund Balance	429,279
Projected Fund Balance 12/31/18	**1,373,983**

*Fund balance increases more than 10% due to the 2017 millage rate increase which was raised to help build fund balance and cover anticipated costs for Station 11 and a possible future Station 12.

Non-Major Governmental Funds

	Projected 2018
Estimated Beg Fund Balance 1/1/18	3,082,657
Budgeted Net Change in Fund Balance	(1,077,669)
Projected Fund Balance 12/31/18	**2,004,988**

*Fund balances for the Non-Major Governmental Funds decrease more than 10% due to:
(1) The use of $608,070 of fund balance in the Capital Projects Acquisition Fund 351. FY2017 is estimated to end the year with a fund balance of about $710,000. In the FY2018 budget, the BOC approved to use most of that fund balance for 2018 projects in order to reduce the General Fund transfer to the fund.
(2) The use of $414,563 of fund balance in the Capital Projects DBA Bond Fund 352. This is bond funding received in prior years and expected to be expended in FY2018.
(3) The use of $55,036 of fund balance in various other funds to balance the FY2018 budget of each.

GENERAL FUND
SUMMARY OF REVENUES

Description	Actual FY2015	Actual FY2016	Amended Budget FY2017	Est Actual FY2017	Approved Budget FY2018
Taxes					
Property Taxes	$ 17,806,671	$ 23,508,775	$ 24,648,000	$ 24,514,600	$ 25,386,000
TAVT Tax	1,988,134	1,636,194	1,725,000	1,897,500	1,800,000
Local Option Sales Taxes	10,448,099	9,848,729	9,712,000	9,793,000	9,793,000
Real Estate Transfer Taxes	75,851	88,347	70,000	97,700	100,000
Franchise Taxes	398,615	424,218	390,000	422,000	425,000
Alcoholic Beverage Taxes	387,484	397,186	350,000	401,000	400,000
Financial Institution Taxes	97,518	98,180	98,000	104,500	98,000
AAVT Tax	127,951	117,308	120,000	154,000	150,000
Total Taxes	**31,330,323**	**36,118,937**	**37,113,000**	**37,384,300**	**38,152,000**
License and Permits					
Alcoholic Beverage Licenses	67,600	65,950	64,500	66,000	64,500
Zoning/Planning	-	-	-	7,500	7,500
Stormwater	22,845	10,539	22,000	15,000	15,000
Land Disturbing Permits	4,657	11,130	5,000	11,000	5,000
Solicitation/Pawn Shop/Recycler Permits	1,085	710	1,000	1,600	1,000
Building Inspection Fees	397,365	348,189	325,000	450,000	375,000
Total Licenses and Permits	**493,552**	**436,518**	**417,500**	**551,100**	**468,000**
Intergovernmental Revenues					
Federal-MPO (FTA/FHWA)	69,734	39,718	160,000	45,600	130,800
Federal-CJCC	147,596	237,639	322,000	322,000	322,000
Federal-Indirect	72,497	51,047	26,000	26,000	26,000
Federal Payments in Lieu of Taxes	449,530	472,653	461,000	484,000	480,000
State-MPO	948	507	-	-	-
State-DOT	-	795,036	1,035,915	1,035,915	1,109,857
Dalton Utilities	10,203	-	-	-	-
Other	68,006	213,124	213,100	223,100	1,336,000
Total Intergovernmental	**818,514**	**1,809,725**	**2,218,015**	**2,136,615**	**3,404,657**
Charge for Services					
Clerk of Court	97,269	85,998	90,000	98,000	95,000
Probate Court	203,526	210,998	203,000	215,000	205,000
Magistrate Court	221,438	198,810	200,000	194,000	200,000
Bond Administration	73,100	74,820	75,000	73,300	74,000
Pretrial Diversion Fees-District Attorney	52,431	39,742	50,000	55,000	55,000
Recording Fees	203,548	224,915	210,000	215,000	210,000
Printing and Duplicating Services	29,134	31,435	24,000	24,000	24,000
Motor Vehicle Tag Collection Fees	224,973	226,804	215,000	228,000	230,000
GIS User Fees	13,508	12,515	15,000	13,000	13,000
Election Qualifying Fees	-	32,542	-	19,500	800
City of Dalton-Stormwater	175,000	175,000	175,000	175,000	175,000
Commission on Tax Collections	954,781	928,098	1,265,904	1,107,000	1,110,800
Fingerprinting Fees	3,643	2,683	3,500	3,500	3,500
Inmate Medical Fees	29,934	33,024	24,000	33,000	30,000
City of Dalton Fees	26,104	19,510	24,200	24,200	10,100
City of Dalton-Inmate Housing	80,220	70,193	80,000	73,000	75,000
State of GA-Inmate Housing	31,410	53,385	20,000	32,500	30,000
City of T.H.-Inmate Housing	3,570	5,935	3,500	3,500	3,500
City of Varnell-Inmate Housing	4,845	8,298	4,500	4,500	4,500
Town of Cohutta-Inmate Housing	1,720	1,868	1,500	500	1,500
Federal - Inmate Housing	55,592	48,298	44,000	44,000	50,000
Other Fees	60,966	45,764	51,100	45,000	53,900
Jail Operations (10% Fees)	160,257	171,100	160,000	160,000	160,000
Public Works-Other	168,093	86,400	15,000	37,700	75,000
State of Georgia-DOT	798,348		-	-	-
Animal Control Fees	7,295	7,386	6,000	5,000	4,500
Court Administrator-Adoption Fees	-	250	-	250	-
Clerk of Court-Other Fees	21,704	22,352	22,000	22,000	22,000
Recreation Activity Fees	149,574	147,973	134,000	141,400	155,500
Total Charge for Services	**3,851,983**	**2,966,094**	**3,116,204**	**3,046,850**	**3,071,600**

GENERAL FUND
SUMMARY OF REVENUES - CONTINUED

Description	Actual FY2015	Actual FY2016	Amended Budget FY2017	Est Actual FY2017	Approved Budget FY2018
Fines, Forfeitures and Penalties					
Clerk of Court	415,544	499,410	410,000	616,000	410,000
Bond Forfeitures	-	-	-	-	-
Magistrate Court	67,762	102,186	68,000	93,200	90,000
Probate Court	569,472	694,944	595,000	600,000	600,000
Juvenile Court	8,787	8,058	9,000	7,000	7,000
Total Fines and Forfeitures	**1,061,565**	**1,304,597**	**1,082,000**	**1,316,200**	**1,107,000**
Investment Income					
Interest on Investments	5,006	4,026	3,000	7,200	4,000
Total Investment Income	**5,006**	**4,026**	**3,000**	**7,200**	**4,000**
Contributions & Donations					
Private contributions	6,000	3,650	3,500	7,300	3,500
Total Contributions & Donations	**6,000**	**3,650**	**3,500**	**7,300**	**3,500**
Miscellaneous					
Rent-U.S. Government	5,460	5,460	5,000	5,000	5,000
Rent-Other	6,984	6,984	21,600	24,000	25,000
Telephone Commissions	153,175	146,558	142,000	142,000	142,000
Reimbursement of Damaged Property	557	6,448	-	20,300	-
Other Revenue	94,652	110,163	94,000	139,800	102,000
W.C. Board of Education	207,706	244,633	190,000	218,900	254,000
Murray County Board of Commission	300,435	281,493	305,500	299,200	320,900
State of Georgia-Other	160,276	147,710	128,400	128,400	135,000
Federal Funds-Other	12,000	14,400	14,000	14,000	15,400
Total Miscellaneous	**941,245**	**963,849**	**900,500**	**991,600**	**999,300**
Other Financing Sources					
Transfer In-Victims of Crime Act Asst	-	-	-	-	-
Transfer In-5% Victim Asst Program	59,804	67,267	65,800	65,800	65,800
Transfer in Workers Compensation Fund	-	-	-	-	-
Transfer in-Fund 351	-	-	-	-	-
Sale of Assets	76,267	21,787	630,000	721,300	77,000
Total Other Financing Sources	**136,071**	**89,054**	**695,800**	**787,100**	**142,800**
TOTAL REVENUE *less other financing sources*	38,508,188	43,607,395	44,853,719	45,441,165	47,210,057
TOTAL REVENUE & OTHER FINANCING SOURCES	**38,644,259**	**43,696,449**	**45,549,519**	**46,228,265**	**47,352,857**

Change 2017 to 2018 Revenues **1,803,338**

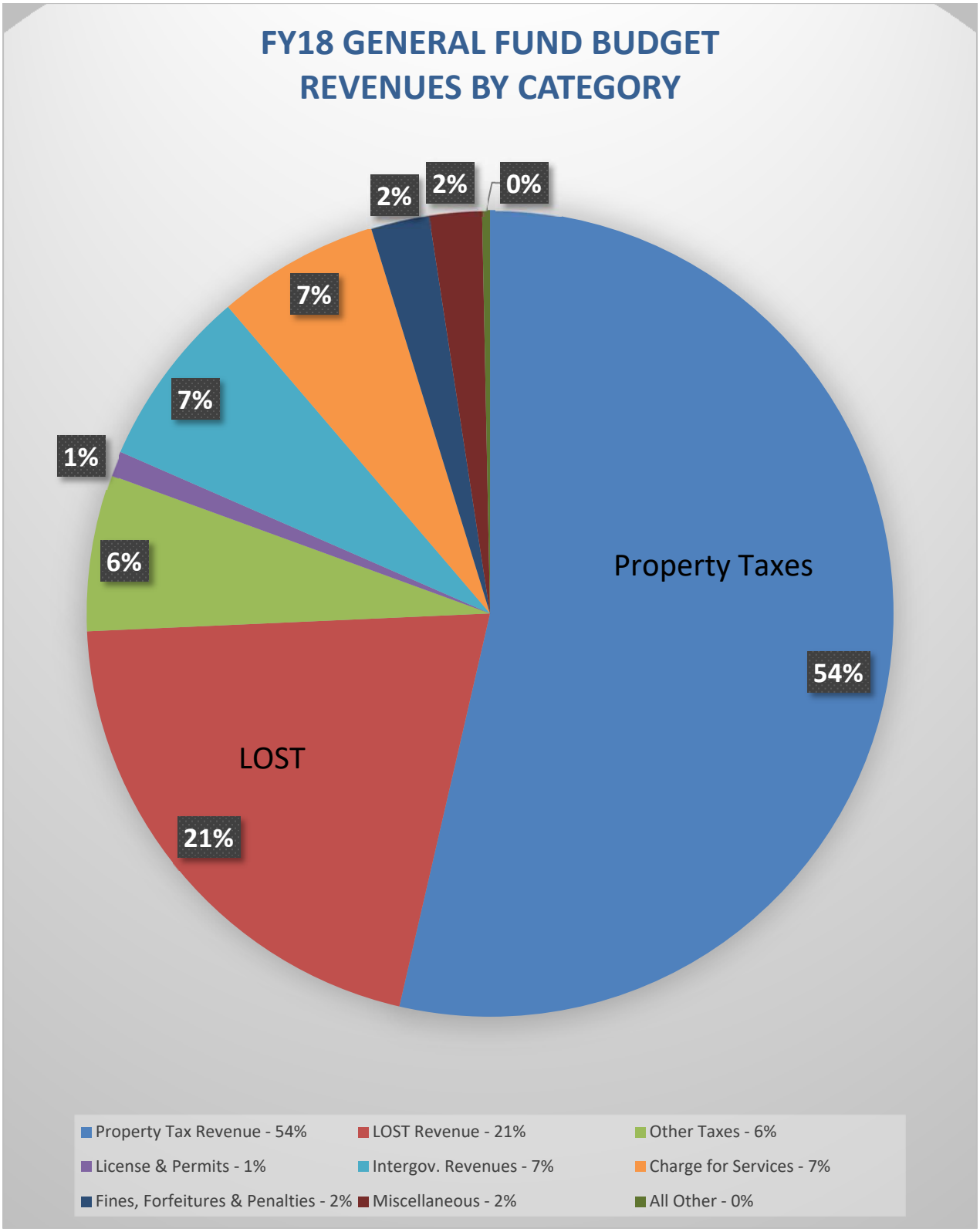
GENERAL FUND
SUMMARY OF EXPENDITURES

Description	Actual FY2015	Actual FY2016	Amended Budget FY2017	Est Actual FY2017	Approved Budget FY2018
General Government					
Board of Commissioners - Admin	$ 392,485	$ 371,858	$ 358,317	$ 384,062	$ 391,088
Board of Elections	325,747	393,881	331,624	316,397	383,345
Finance Dept	646,741	672,036	682,987	695,447	721,591
Information Technology	1,020,545	1,014,296	995,460	1,001,282	1,008,054
Human Resources	335,486	334,955	450,949	396,853	452,786
Tax Commissioner	1,338,402	1,345,308	1,373,967	1,397,886	1,435,861
Tax Assessor	1,343,507	1,358,519	1,559,902	1,604,131	1,651,393
Board of Equalization	10,981	7,640	15,227	15,227	15,468
Buildings and Grounds	1,234,860	1,232,281	1,365,652	1,350,311	1,407,536
Public Information	34,718	34,485	35,277	34,854	34,833
Non-departmental -					
Contingency	-	-	500,000	500,000	1,000,000
Attorney Fees	218,535	221,616	210,000	210,000	230,000
Risk Management	455,481	445,783	452,000	460,059	481,500
Audit Fees	107,695	105,600	108,000	108,000	108,000
General Administration Fees	75,586	76,212	76,500	76,500	76,850
Total General Government	**7,540,769**	**7,614,470**	**8,515,862**	**8,551,009**	**9,398,305**
Judicial					
Superior Court - Judicial Administration	551,746	563,672	563,103	549,110	563,747
Superior Court - Judge Morris	52,441	49,822	54,487	45,066	53,617
Superior Court - Judge Boyett	49,246	53,666	53,787	47,361	53,617
Superior Court - Judge Blevins/Willbanks	51,733	53,912	53,177	51,545	52,477
Superior Court - Judge Partain/Minter	56,618	52,101	53,377	46,665	52,177
Superior Court - Drug Court	-	-	-	-	-
Clerk of Superior Court	827,680	860,671	903,482	903,883	934,137
District Attorney	1,075,107	1,181,178	1,271,993	1,348,194	1,465,631
Magistrate Court	909,141	912,986	935,413	953,564	974,635
Probate Court	462,959	464,498	504,520	507,564	531,505
Juvenile Court	845,194	911,375	952,223	933,269	938,632
Public Defender	750,752	659,040	709,600	726,302	805,024
Total Judicial	**5,632,617**	**5,762,921**	**6,055,162**	**6,112,523**	**6,425,199**
Public Safety					
Sheriff's Dept - Enforcement & Support Services	6,413,649	6,769,433	6,892,419	7,119,244	7,352,017
Sheriff's Dept - Detention Center & Court Services	7,082,487	7,259,599	7,434,768	7,631,971	7,950,519
Fire Dept	-				
Coroner	73,594	98,599	115,667	114,450	98,863
Animal Shelter	195,332	195,118	205,936	220,251	214,780
Emergency Management Agency	190,010	209,342	207,686	208,419	217,321
Emergency Medical Services - Ambulance Service	300,000	300,000	300,000	300,000	300,000
Total Public Safety	**14,255,072**	**14,832,092**	**15,156,476**	**15,594,335**	**16,133,500**
Public Works					
Public Works	5,296,299	5,046,053	5,897,056	5,327,698	5,439,899
State of GA-DOT Local Maint. & Improvement Grant	798,348	-	1,830,951	1,831,000	1,109,858
Solid Waste Disposal	-				
Municipal LOST Agreements-Cohutta/Varnell/TH	-	-	-	-	
Total Public Works	**6,094,647**	**5,046,053**	**7,728,007**	**7,158,698**	**6,549,757**
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	10,000	10,000	10,000	10,000
Dept of Family and Children Services	80,000	80,000	110,000	110,000	80,000
NW GA Family Crisis Center	-	-	-	-	-
Georgia Dept of Veterans Services	984	984	1,000	1,000	1,000
Indigent Funeral Expense	103,000	15,950	20,000	12,000	20,000
Senior Center	-				
Total Health and Welfare	**453,984**	**368,934**	**403,000**	**395,000**	**373,000**

GENERAL FUND
SUMMARY OF EXPENDITURES - CONTINUED

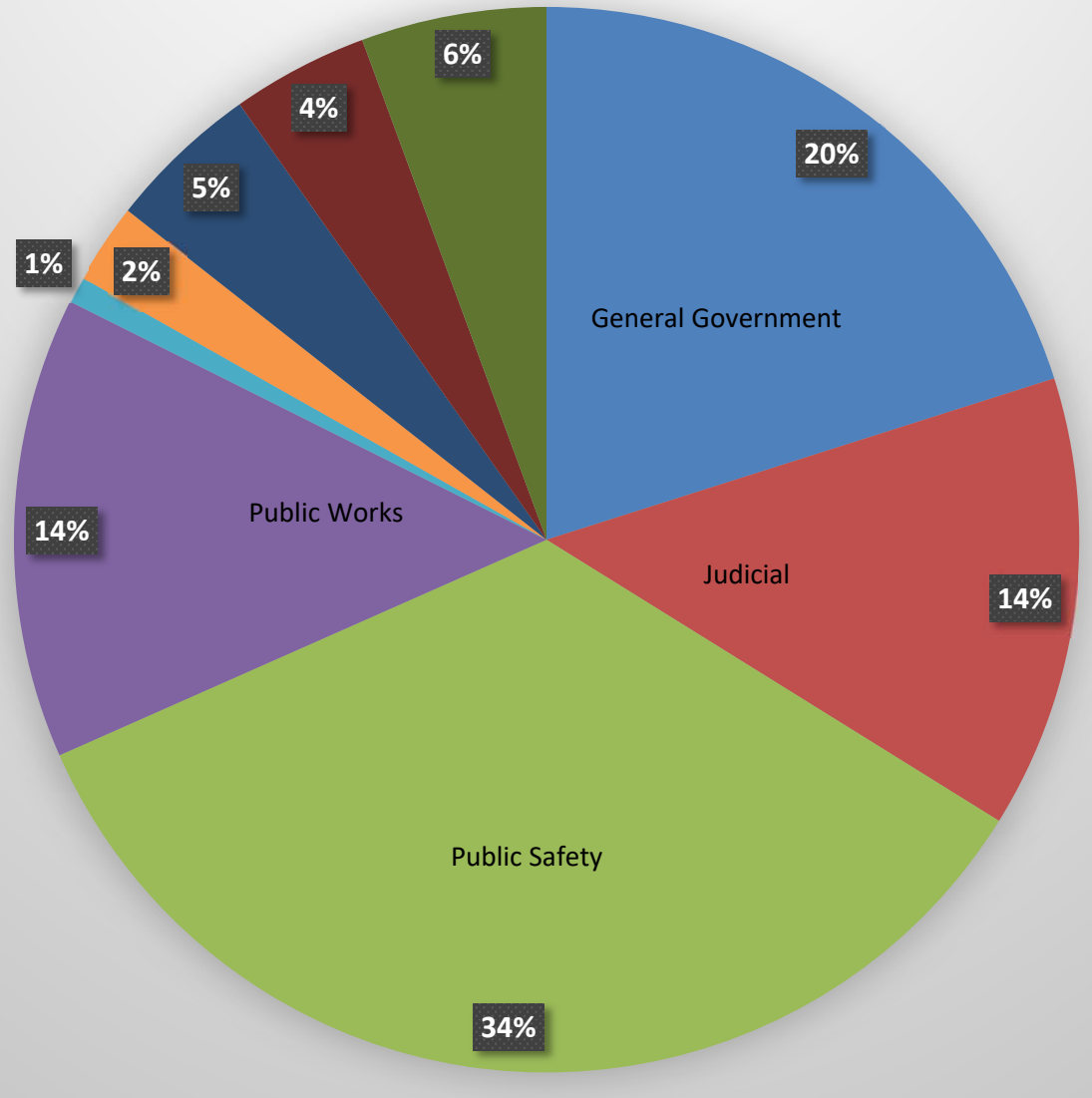
Description	Actual FY2015	Actual FY2016	Amended Budget FY2017	Est Actual FY2017	Approved Budget FY2018
Culture and Recreation					
Parks & Recreation Dept	867,998	902,234	1,056,530	987,052	1,134,387
Dalton Regional Library	-	-		-	
Total Culture and Recreation	**867,998**	**902,234**	**1,056,530**	**987,052**	**1,134,387**
Housing and Development					
County Extension Service	98,602	94,812	117,453	111,754	116,572
Inspections & Enforcement Dept	345,600	345,214	366,758	369,240	378,978
County Planner	48,000	48,000	48,000	48,000	48,000
Metropolitan Planning Organization (MPO)	91,434	68,362	215,943	72,972	161,613
County Engineer	517,617	615,145	699,193	702,585	753,107
Non-departmental -					
Timber Protection	7,868	7,868	7,868	7,868	7,868
D/W Community Development Corp.	80,000	90,000	90,000	90,000	82,500
D/W Joint Development Authority (DW JDA)	-				
Northwest Georgia Trade & Convention Center	265,236	389,151	418,644	418,644	431,204
Convention & Visitors Bureau (CVB)	173,000	173,000	150,000	150,000	173,000
Tunnel Hill Heritage	8,750	8,750	8,750	8,750	8,750
Total Housing and Development	**1,636,107**	**1,840,302**	**2,122,609**	**1,979,813**	**2,161,592**
Debt Service	**1,946,015**	**1,951,957**	**1,944,609**	**1,944,609**	**1,939,713**
Sub-Total	**38,427,209**	**38,318,964**	**42,982,255**	**42,723,039**	**44,115,453**
Other Financing Uses					
Transfer to E-911 Fund	-	456,957	592,745	569,471	767,076
Transfer to Rural Transit	98,314	79,129	206,543	143,570	128,867
Transfer to Trade Center	-	-	-	-	-
Transfer to Homeland Security Grant	-	-	-	-	-
Transfer to Georgia Civil War Trails	-	-	-	-	-
Transfer to CDBG-Sherwood Forest	1,750	-	-	-	-
Transfer to Capital Projects	1,545,168	2,832,080	1,279,409	1,319,409	1,732,527
Transfer to Scenic By-Way Grant	-	-	-	-	-
Transfer to JAG Grant	-	-	-	-	-
Transfer to TE Grant - Tunnel Hill	-	-	-	-	-
Total other financing uses	**1,645,232**	**3,368,165**	**2,078,697**	**2,032,450**	**2,628,470**
TOTAL EXPENDITURES & OTHER FINANCING USES	**$ 40,072,441**	**$ 41,687,129**	**$ 45,060,952**	**$ 44,755,489**	**46,743,923**

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



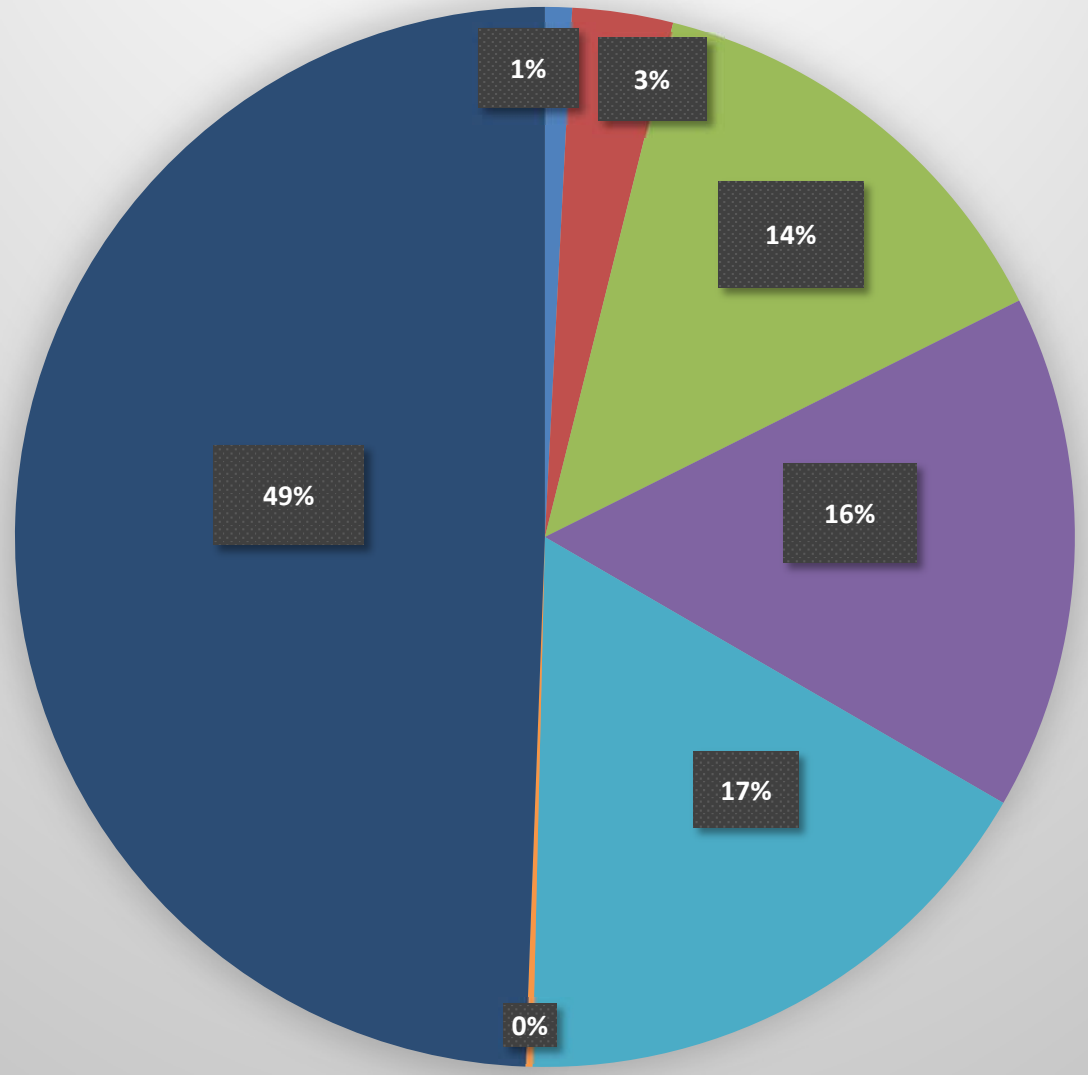
Note
General Fund Only.
Does not include Special Tax Districts.

FY18 GENERAL FUND BUDGET EXPENDITURES BY FUNCTION



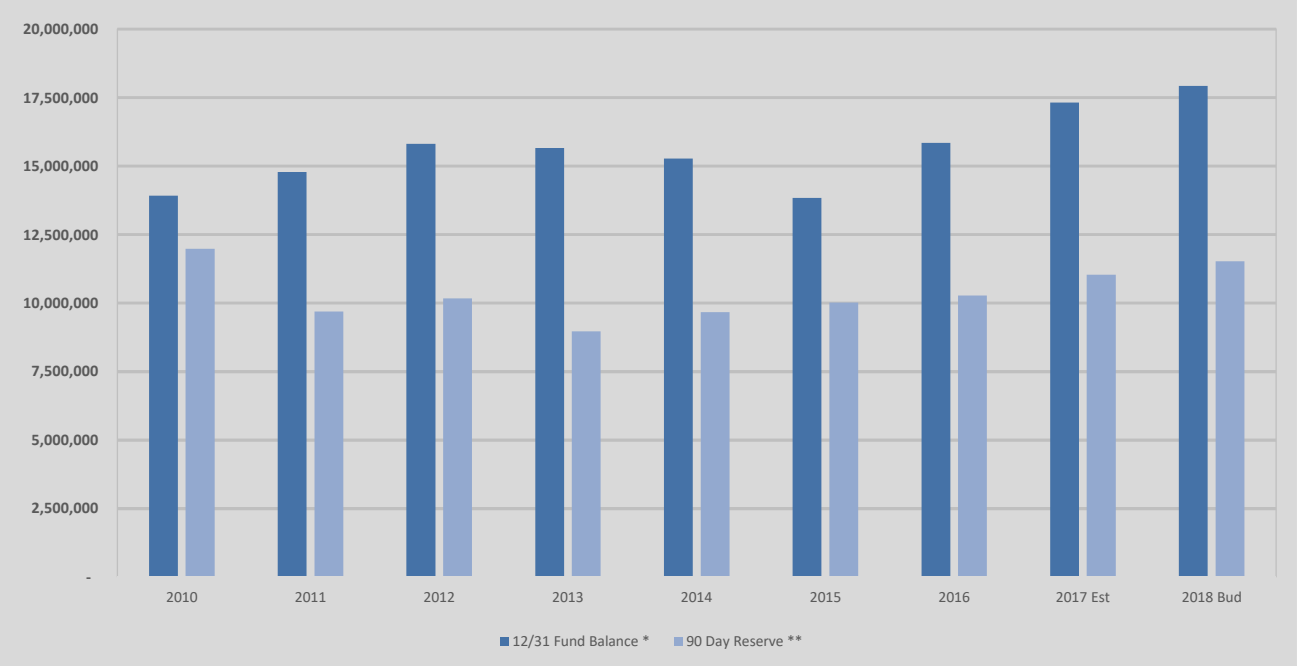
Note
General Fund Only.
Does not include Special Tax Districts.

FY18 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



	2010	2011	2012	2013	2014	2015	2016	2017 Est	2018 Bud
12/31 Fund Balance *	13,922,310	14,784,068	15,815,629	15,668,845	15,272,760	13,844,578	15,853,898	17,326,674	17,935,608
90 Day Reserve **	11,985,153	9,689,012	10,173,056	8,973,249	9,664,541	10,018,110	10,279,018	11,035,600	11,525,899

* The County's largest revenue source, property tax, is not received until December. Therefore, a fund balance above the 90 day reserve helps the County meet its cash flow needs.
** 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 Statement

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.

Description of Services Provided

- Handle all business of the Board of Commissioners
- Coordinate all Board of Commissioners' meetings and work sessions
- Through the services of the County Administrator, County Attorney and County Clerk, provide guidance and support to the all departments and offices of the County
- Maintain official records of Whitfield County
- Handle all open records requests

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

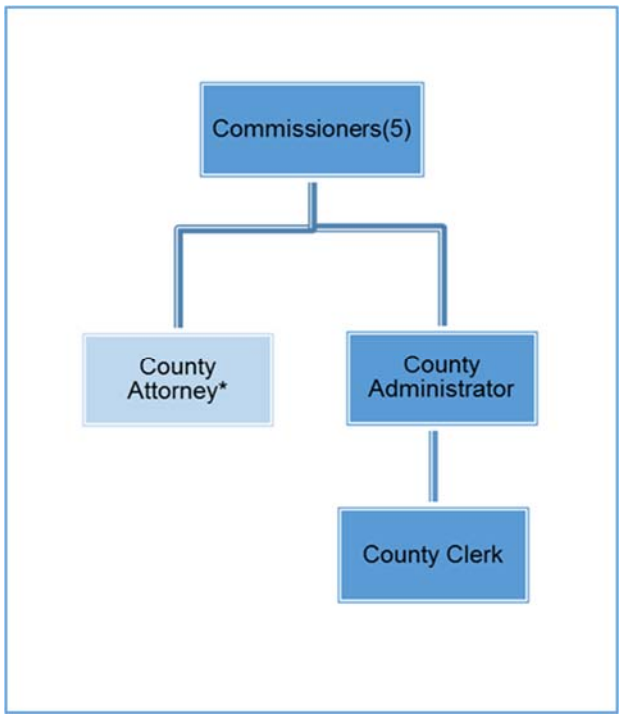
Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 283,546	$ 275,565	$ 278,217	$ 313,088
Purchased/Contracted Services	78,931	70,669	61,800	55,900
Supplies	24,007	24,624	17,300	21,100
Capital Outlay	-	-	-	-
Other Costs	6,000	1,000	1,000	1,000
Total	**$ 392,484**	**$ 371,858**	**$ 358,317**	**$ 391,088**

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
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



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

BOARD OF ELECTIONS

Mission Statement

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.
The Department enforces strict adherence to all current Federal, State, and Local laws, as well as to State Election Board Rules concerning registering to vote and voting, and serves all citizens in election related matters.

Description of Services Provided

- Voter Education
- Voter Registration
- Voter Photo ID Card
- Notary
- Absentee voting
- Candidate online Ethics Filing

Long Term 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
- Streamline the office's operations and conduct elections in an efficient manner

Short Term 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

Recent Accomplishments

- Technology implementation for poll workers
- Multiple Polling Place changes to better accommodate the voters
- Pilot county for GVRS verification
- Converted all paper forms to electronic for efficiency in the work place

Future Challenges and Opportunities

- Implement High School Election Program to introduce students to voting
- Create a Volunteer Program for students to receive extra credit for working at the polls
- Upgrade and training of new State elections equipment
- Voter ID hardware and software upgrade
- Improve social media presence

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 225,573	$ 316,522	$ 259,494	$ 304,210
Purchased/Contracted Services	60,237	69,829	61,770	69,085
Supplies	39,937	7,530	10,360	10,050
Capital Outlay	-	-	-	-
Total	**$ 325,747**	**$ 393,881**	**$ 331,624**	**$ 383,345**

Performance and Workload Measures

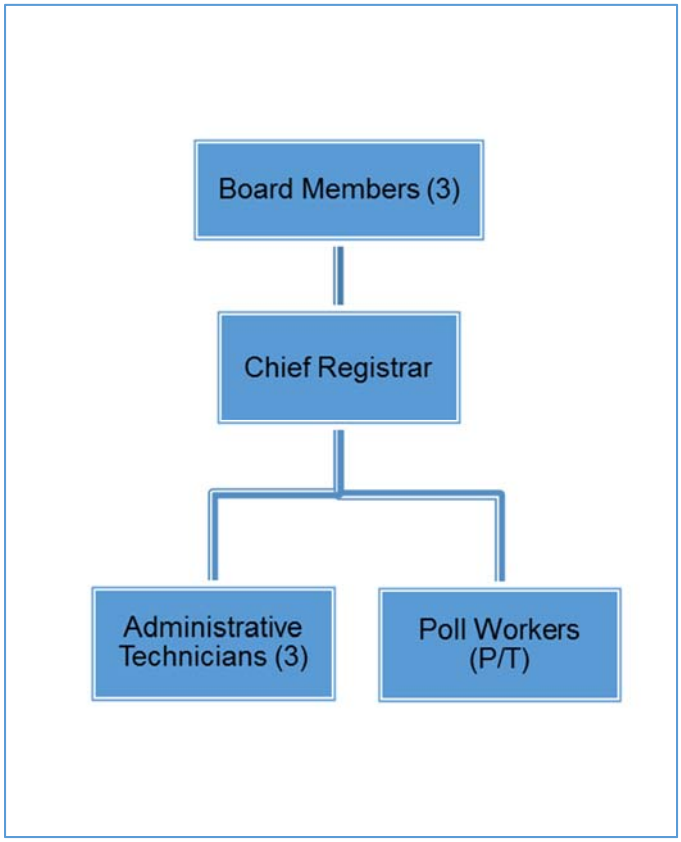
Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Voters Registered	46,437	49,554	47,338	50,000
# of Elections - County	-	5	-	4
# of Elections - Municipal	2	1	1	-
# of Elections - Special Election	1	1	3	-
# of Votes Processed	4,961	60,429	12,038	27,000
Absentee 24 hour turn around time	N/A	99%	100%	100%

Position Summary

Category	FY2015	FY2016	FY2017	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



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.

Description of Services Provided

- Maintain the financial records for all County funds
- Process payroll and related payroll deductions and file all federal and state returns
- Process and record Accounts Payable and Accounts Receivable
- Maintain fixed asset records
- Maintain grant records
- Prepare the consolidated annual comprehensive financial report (CAFR)
- Coordinate the annual budget process
- Assist departments with various purchasing functions including the bid process and issuing purchase orders
- Issue alcoholic beverage licenses

Goals

- To provide timely and accurate interim financial information to the Board of Commissioners
- 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 maintain the “Certificate of Achievement for Excellence in Financial Reporting” and the “Distinguished Budget Presentation Award”

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 541,132	$ 573,484	$ 584,787	$ 617,716
Purchased/Contracted Services	95,132	85,925	86,300	91,675
Supplies	10,477	12,627	11,900	12,200
Capital Outlay	-	-	-	-
Total	**$ 646,741**	**$ 672,036**	**$ 682,987**	**$ 721,591**

Performance and Workload Measures

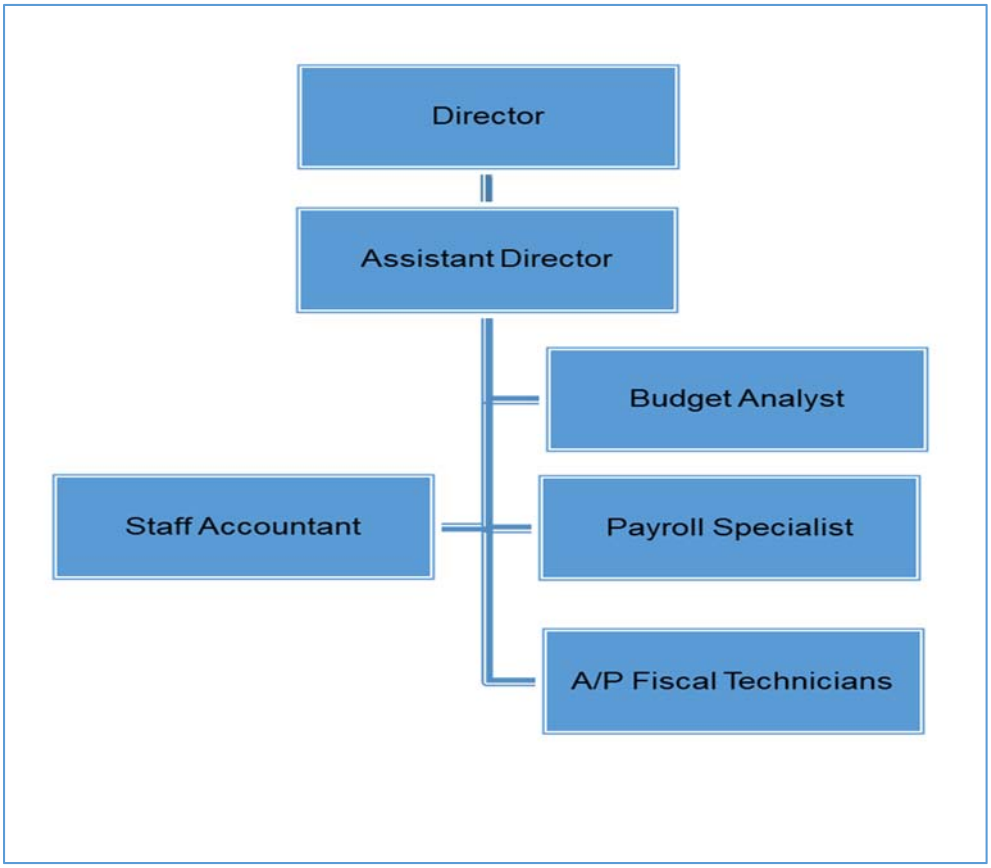
Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Purchase Orders Processed	9,997	9,745	9,992	9,800
Invoices/Vouchers Processed	14,289	14,704	14,576	14,800
Accounts Payable Checks Issued	7,922	7,507	7,847	7,900
Payroll Checks/Deposit Notices Issued	16,149	17,481	17,265	17,600
CAFR Certificate of Achievement Received	Yes	Yes	*	Yes
Budget Distinguished Presentation Received	Yes	Yes	*	Yes

* Award application not finalized yet

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Full Time	8.0	8.0	8.0	8.0
Part Time	-	-	-	-
Total	**8.0**	**8.0**	**8.0**	**8.0**

Organizational Chart



INFORMATION TECHNOLOGY

Mission Statement

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. The department was started in 2000 by the Board of Commissioners to carry out this mission.

Description of Services Provided

- 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.
- 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

Objectives

- Upgrade VOIP System while reducing costs
- Upgrade Virtual Environment to keep up with increasing storage demands

Recent 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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 552,324	$ 533,670	$ 485,774	$ 509,758
Purchased/Contracted Services	362,015	403,883	456,036	434,396
Supplies	106,206	76,743	53,650	63,900
Capital Outlay	-	-	-	-
Total	**$ 1,020,545**	**$ 1,014,296**	**$ 995,460**	**$ 1,008,054**

Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Help Desk Calls	3,057	2,608	3,284	3,000
Web Site Hits	483,934	508,653	951,726	1,000,000
Completed Work Orders	2,660	2,265	2,260	2,300
Keep Uptime of Following at 99+%				
Email	99.99%	100.00%	99.99%	99.99%
Web Server	100.00%	99.99%	99.99%	99.99%
VOIP System	100.00%	100.00%	100.00%	100.00%
911 System	99.99%	99.99%	99.99%	99.99%
Wireless Network	100.00%	100.00%	100.00%	100.00%
Financial System (SmartFusion)	99.99%	100.00%	99.99%	99.99%
Average	99.99%	100.00%	99.99%	99.99%
% of SPAM Blocked	*	84.00%	83.00%	85.00%
%of Websites Blocked	*	27.00%	31.02%	32.00%

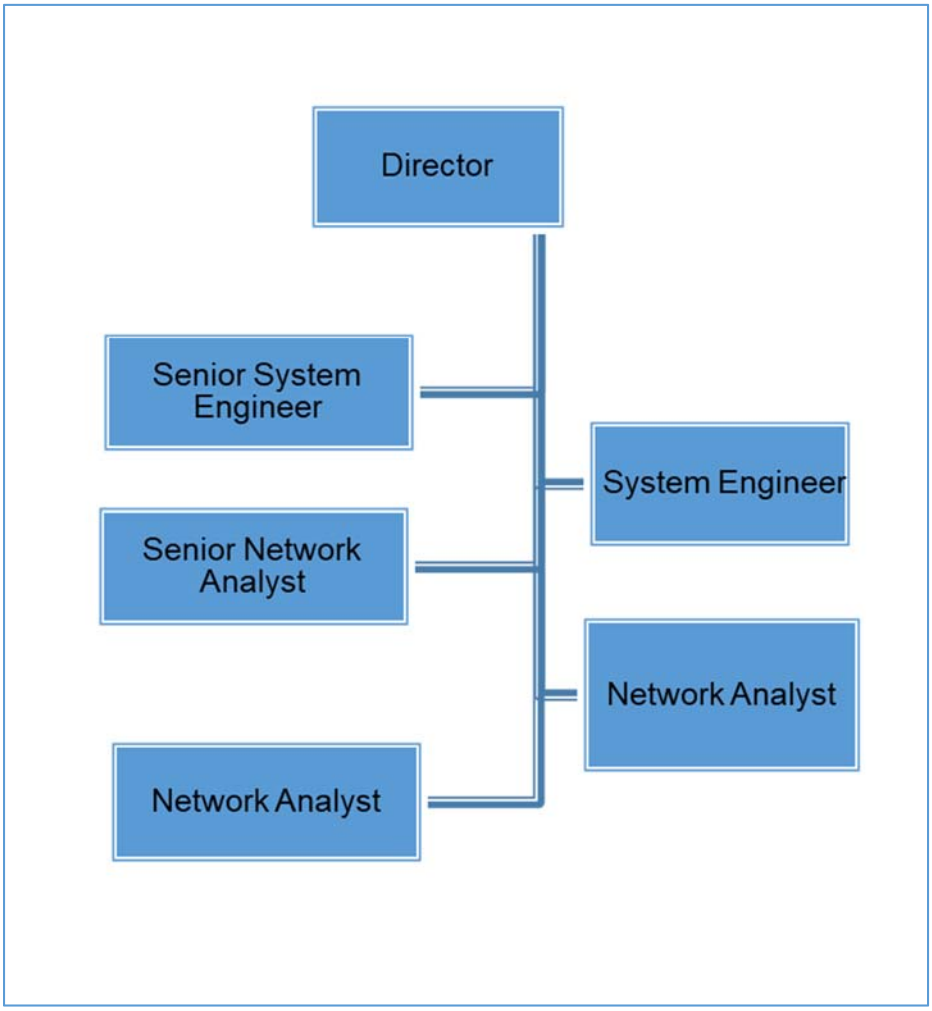
* Not measured for these years

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Full Time	7.0	7.0	6.0	6.0
Part Time	-	-	-	-
Total	**7.0**	**7.0**	**6.0**	**6.0**

Comments: GIS was moved to the Engineering Department during FY 2016.

Organizational Chart



HUMAN RESOURCES

Mission Statement

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.

Description of Services Provided

- Employee recruitment and selection services
- Employee training and skill development services
- Employee recognition programs and communication efforts
- Employee benefit procurement, administration, and claims resolution services
- Employee records management services
- Implementation of a comprehensive performance appraisal program
- Development and administration of employee related policies and ordinances
- Labor relations and conflict resolution
- Risk management services and coordination of the County's safety and loss prevention program

Goals

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

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 230,833	$ 240,620	$ 349,024	$ 352,336
Purchased/Contracted Services	83,079	69,746	86,100	77,225
Supplies	21,574	24,589	23,225	23,225
Capital Outlay	-	-	-	-
Total	**$ 335,486**	**$ 334,955**	**$ 458,349**	**$ 452,786**

Position Summary

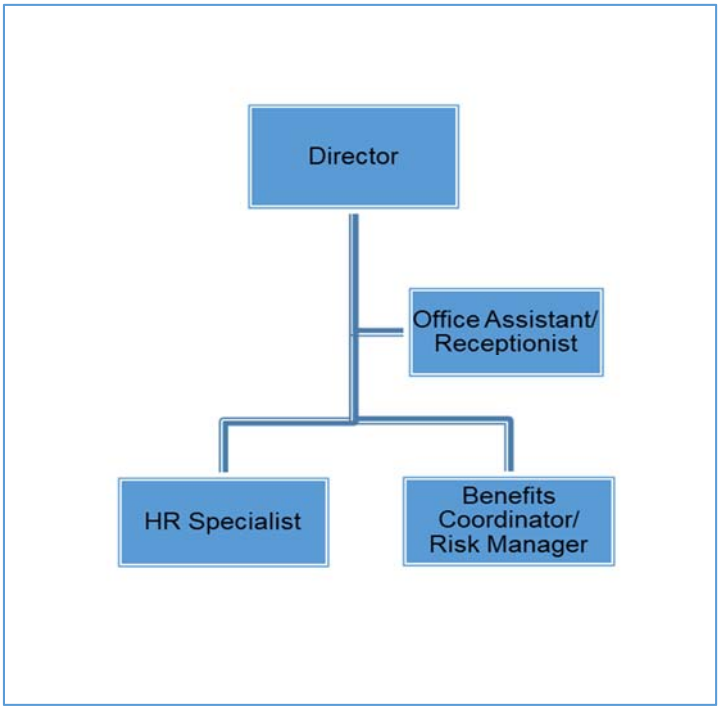
Category	FY2015	FY2016	FY2017	FY2018
Full Time	3.0	3.0	4.0	4.0
Part Time	-	-	-	-
Total	**3.0**	**3.0**	**4.0**	**4.0**

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

Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Workers' Compensation:				
Incident Only	76	25	4	10
Medical Only	49	21	34	20
Medical & Lost Time	6	7	-	-
Liability Claims Processed	38	27	25	20

Organizational Chart



TAX COMMISSIONER

Mission Statement

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.

Description of Services Provided

- Tax collection including: real estate, mobile homes, personal property, ad valorem tax on motor vehicles, and sales tax
- Fee collections including: tag and title fees and insurance lapse fees
- Issuance of motor vehicle license plate decals, vehicle titles, handicapped placards and mobile home decals
- Processing of homestead and other related exemption applications

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 foster teamwork and encourage proactive innovation
- 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

Objectives

- Motor vehicle printing vendor change.
- Removal of motor vehicle kiosk from Kroger.
- Complete rebuild and upgrade of the VCS tax collection system software

Future Challenges and Opportunities

- Complete rebuild and upgrade of the motor vehicle tag and title software
- Possible credit card payment processing vendor change
- Upgrade of credit card scanners to the new chip readers

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 1,165,072	$ 1,148,685	$ 1,165,071	**$ 1,218,061**
Purchased/Contracted Services	142,202	162,410	173,996	**175,400**
Supplies	31,128	34,213	34,900	**42,400**
Capital Outlay	-	-	-	**-**
Total	**$ 1,338,402**	**$ 1,345,308**	**$ 1,373,967**	**$ 1,435,861**

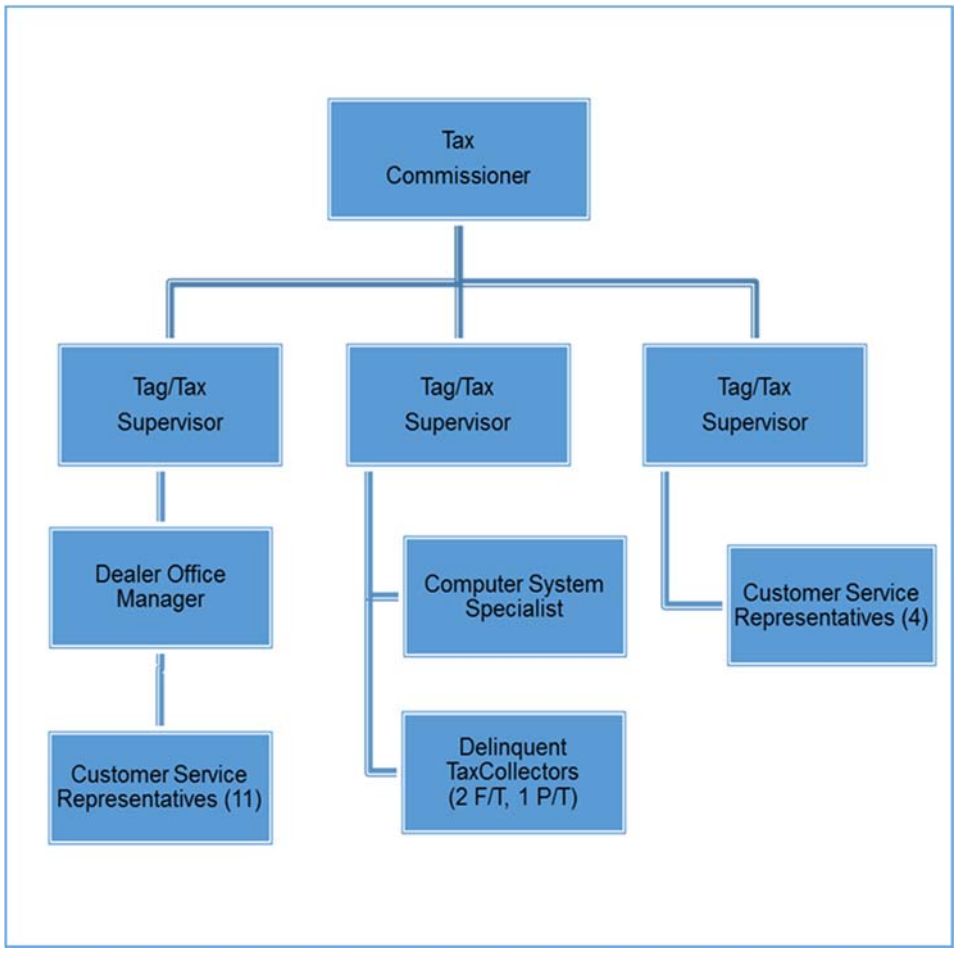
Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Titles Issued	30,982	30,179	29,409	**30,000**
T-Serial Plates Assigned	246	255	240	**250**
Insurance Fines	4,027	4,173	4,852	**4,500**
Registration Renewals	123,707	108,386	109,999	**110,000**
Tag Transfers	3,172	3,792	3,370	**3,500**
Placards Issued	1,796	1,859	1,794	**2,000**
Property Tax Transactions	54,085	52,054	57,049	**55,000**
Miscellaneous Services	20,118	23,339	22,561	**23,000**
Average Phone Calls Per Day	500	500	500	**500**
Total	**238,633**	**224,537**	**229,774**	**228,750**

Position Summary

Category	FY 2015	FY 2016	FY 2017	FY 2018
Full Time	21.0	22.0	22.0	**22.0**
Full Time-Elected Official	1.0	1.0	1.0	**1.0**
Part Time	1.0	1.0	1.0	**1.0**
Total	**23.0**	**24.0**	**24.0**	**24.0**

Organizational Chart



TAX ASSESSOR/BOARD OF ASSESSORS

Mission Statement

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.

Description of Services Provided

- Produce an accurate and timely tax digest for all jurisdictions in the county
- Keep records of all property transfers and sales in the county
- Provide property records and information to the citizens of Whitfield County
- Implement and administer all exemptions
- Measure, photograph, list, and appraise all improvements to parcels in County
- Accept and process all returns for both real and personal property
- Accept, process, and hear all appeals to assessments

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

Objectives

- Send 2018 assessment notices no later than May 25th, 2018
- Work toward having the vast majority of appeals processed and resolved before October 1st, 2018, so that minimal tax bills will require an adjustment
- Continue to refine our internal audit program to ensure more accurate assessments
- Continue to supplement the staff's required Georgia Certification Program training with internal training meetings

Recent Accomplishments

- Mailed over 40,000 assessment notices on June 2nd, 2018
- Processed and brought to resolution more than 1,600 assessment appeals
- Performed a review of all homesteaded mobile homes to ensure eligibility
- Implemented an ongoing personal property audit program

Future Challenges and Opportunities

- Tracking a real estate market that is continuing to strongly rebound
- Numerous assessment related bills being considered in this year's legislative session that could affect local assessment policies and procedures

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 1,235,203	$ 1,219,177	$ 1,286,530	**$ 1,371,754**
Purchased/Contracted Services	76,074	99,768	230,952	**228,449**
Supplies	32,230	39,574	42,420	**51,190**
Capital Outlay	-	-	-	**-**
Total	**$ 1,343,507**	**$ 1,358,519**	**$ 1,559,902**	**$ 1,651,393**

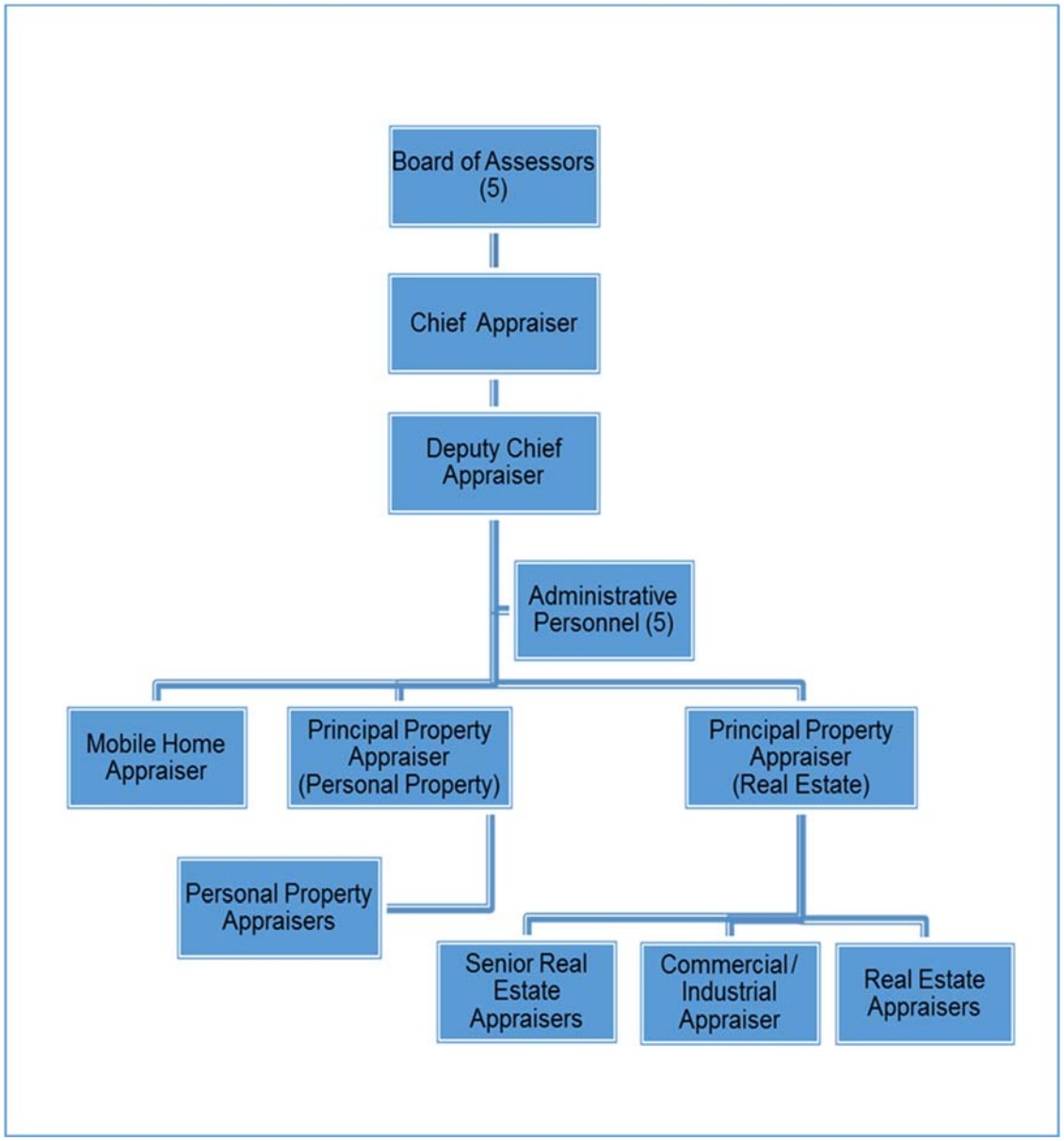
Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Real estate parcels- Reviewed	6,657	7,908	6,272	**8,000**
Real estate parcels- Appraised	3,084	15,415	32,072	**30,000**
Return values	80	116	45	**100**
Personal property parcels - Reviewed	8,905	6,056	6,899	**6,500**
Personal property parcels - Appraised	6,474	6,233	6,161	**6,500**
Personal property returns	5,707	5,556	5,615	**5,800**
Permits worked	620	758	656	**750**
Personal property audits	101	123	134	**150**
Manufactured homes - On site visits & appraised	4,283	6,487	5,795	**6,000**
Personal property - On site visits	189	886	1,217	**1,000**
Deeds worked	2,972	3,217	3,192	**3,200**
Conservation use applications worked	137	102	98	**100**
Appeals/inquiries received	440	519	1,677	**500**
Taxpayer inquiries- Telephone	17,079	21,493	19,007	**15,000**
Taxpayer inquiries- Walk ins	8,101	10,142	10,870	**8,500**
Personal property scanning	35,376	22,856	22,794	**10,000**

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
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



BOARD OF EQUALIZATION

Mission Statement

The mission of the Board of Equalization is to hear property digest appeals based on taxability, uniformity, value, and denial of exemptions. The Board is comprised of three members who own property and live in Whitfield County and are appointed by the Grand Jury. Each member takes an Oath of Office to faithfully and impartially discharge the duties involved in hearing appeals and rendering a decision. HB 233 placed the Board under the Clerk of the Superior Court for oversight and supervision as of 2011.

Description of Services Provided

- Hear property digest appeals
- Determine all questions presented on the basis of the best information available

Goals

- To obtain all required training
- To be fair and impartial on all appeals

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ 4,940	$ 10,882	$ 10,823
Purchased/Contracted Services	10,853	2,405	3,825	4,125
Supplies	128	295	520	520
Total	**$ 10,981**	**$ 7,640**	**$ 15,227**	**$ 15,468**

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Part Time - Board Members	-	5.0	5.0	5.0
Total	**-**	**5.0**	**5.0**	**5.0**

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

Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Number of Hearings	124	288	302	215

BUILDINGS AND GROUNDS

Mission Statement

The mission of the Buildings & Grounds Department is to efficiently and responsibly maintain all buildings and grounds that belong to Whitfield County. 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.

Description of Services Provided

- Building repairs and maintenance including: electrical, plumbing, HVAC, lighting, construction, painting, remodeling, carpet, tile
- Building janitorial services
- Repair and maintenance of parking lots and parking decks
- Building grounds maintenance

Goals

- To make Whitfield County facilities a better place to work and serve the citizens
- To enhance the overall appearance of properties
- To provide a top quality team
- To provide more training for all employees
- 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 buy in bulk to save on supplies and materials when possible

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 650,127	$ 676,229	$ 694,297	$ 733,376
Purchased/Contracted Services	116,724	103,082	121,755	124,560
Supplies	468,010	452,970	549,600	549,600
Capital Outlay	-	-	-	-
Total	**$ 1,234,861**	**$ 1,232,281**	**$ 1,365,652**	**$ 1,407,536**

Performance and Workload Measures

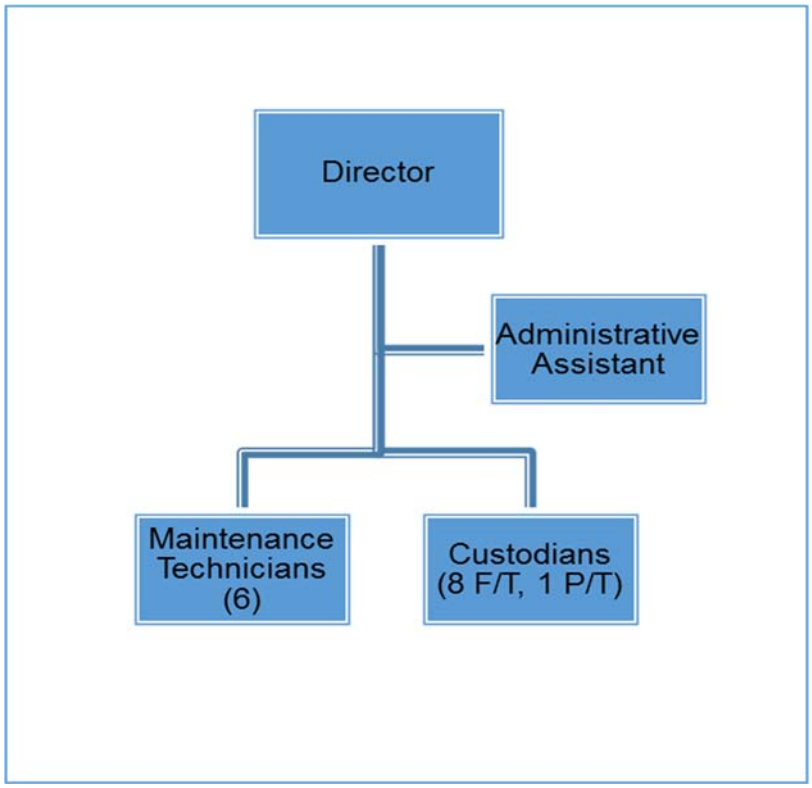
Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
County Owned/Rented Buildings Maintained	55	55	57	57
Building Square Footage - General Maintenance	N/A	N/A	400,000	400,000
Building Square Footage - Custodial Services	N/A	N/A	192,750	192,750
Pieces of Mail Processed	175,000	175,000	175,000	175,000
Emergency Work Orders:				
Standard - Complete within 24 Hrs.	97%	97%	97%	97%

Comments: In FY2017 Grant Farm properties were added.

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Full Time	16.0	16.0	16.0	16.0
Part Time	-	1.0	1.0	1.0
Total	**16.0**	**17.0**	**17.0**	17.0

Organizational Chart



PUBLIC RELATIONS

Mission Statement

The mission of the Public Relations Department is to 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.

Description of Services Provided

- Internal communications for employees and external communications for the public
- Media communications (news releases, media advisories)
- Media services (in-house graphics design, printing services)
- Publication of monthly county newsletter
- Coordination and public relations joint efforts with other agencies in the County
- 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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 28,463	$ 28,414	$ 29,477	$ 29,033
Purchased/Contracted Services	596	598	600	600
Supplies	5,659	5,473	5,200	5,200
Total	**$ 34,718**	**$ 34,485**	**$ 35,277**	**$ 34,833**

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
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 FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Attorney Fees	$ 218,535	$ 221,616	$ 210,000	$ 230,000
Risk Management	455,481	445,783	452,000	481,500
Audit Fees	107,695	105,600	108,000	108,000
General Administration	75,586	76,212	76,500	76,850
Total	**$ 857,297**	**$ 849,211**	**$ 846,500**	**$ 896,350**

SUPERIOR COURT

The Constitution of the United States and the Constitution of the State of Georgia create three separate and equal branches of government: Legislative, Executive, and Judicial. The Constitutions established the power of the Judicial Branch of Government and describe in detail the mission of the court system and how the Courts are to function in order to protect the rights of our citizens.

Description of Services Provided

- Applying the law to specific controversies brought before the courts; to resolve disputes between people, legal entities, and government units; to uphold government limitations; to protect the people against possible abuses of the law-making and law enforcement branches of government; to protect minorities of all types; and to protect the rights of people who cannot protect themselves.
- Alternative Dispute Resolution (Mediation)
- Divorcing Parents Seminar
- Law Library

Goals

- To grow the Courts' Treatment/Accountability Court Programs which include: Drug Court, Domestic Violence Court, and Parental Accountability Court
- To establish a Mental Health Treatment/Accountability Court
- 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

Recent Accomplishments

- Upgraded portions of Courtroom Audio Visual (A/V) systems
- Hosted the annual Mock Trial Competition for area high school teams

Future Challenges and Opportunities

- Funding for courtroom upgrades due to changing trends in technology
- Funding for treatment courts: facilities and staff
- Jail overcrowding, while not a direct issue of the Superior Court, is directly affected by the Judiciary. With space and budgetary issues, the jail and the courthouse continue to face, the time is right to fund programs that will assist in this area.

Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Caseload:				
Civil	816	674	N/A	**N/A**
Criminal	4,424	4,986	N/A	**N/A**
Domestic	1,672	1,735	N/A	**N/A**

Note: These numbers are for the Conasauga Judicial Circuit which includes Murray and Whitfield Counties. FY2017 is not yet available. All case count data is obtainable through the State's website at: www.georgiacourts.org/content/caseload-reports.

Budget Summary - Judicial Administration

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 327,463	$ 338,777	$ 342,838	**$ 350,882**
Purchased/Contracted Services	209,858	204,453	205,065	**198,465**
Supplies	14,425	20,442	15,200	**14,400**
Capital Outlay	-	-	-	**-**
Total	**$ 551,746**	**$ 563,672**	**$ 563,103**	**$ 563,747**

Comments: 28% of certain expenditures above are reimbursed by Murray County.

Budget Summary - Judge Morris

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 20,586	$ 19,867	$ 20,187	$ 20,817
Purchased/Contracted Services	28,576	25,280	30,850	29,350
Supplies	3,280	4,675	3,450	3,450
Total	**$ 52,442**	**$ 49,822**	**$ 54,487**	**$ 53,617**

Budget Summary - Judge Boyett

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 20,586	$ 19,867	$ 20,187	$ 20,817
Purchased/Contracted Services	25,532	30,523	30,750	29,350
Supplies	3,128	3,276	2,850	3,450
Total	**$ 49,246**	**$ 53,666**	**$ 53,787**	**$ 53,617**

Budget Summary - Judge Wilbanks

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 20,419	$ 19,476	$ 19,377	$ 19,377
Purchased/Contracted Services	27,881	30,990	30,800	29,350
Supplies	3,432	3,446	3,000	3,750
Total	**$ 51,732**	**$ 53,912**	**$ 53,177**	**$ 52,477**

Budget Summary - Judge Minter

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 20,586	$ 19,867	$ 19,377	$ 19,377
Purchased/Contracted Services	32,462	28,382	31,000	29,350
Supplies	3,570	3,852	3,000	3,450
Total	**$ 56,618**	**$ 52,101**	**$ 53,377**	**$ 52,177**

Position Summary - Superior Court Judicial Administration

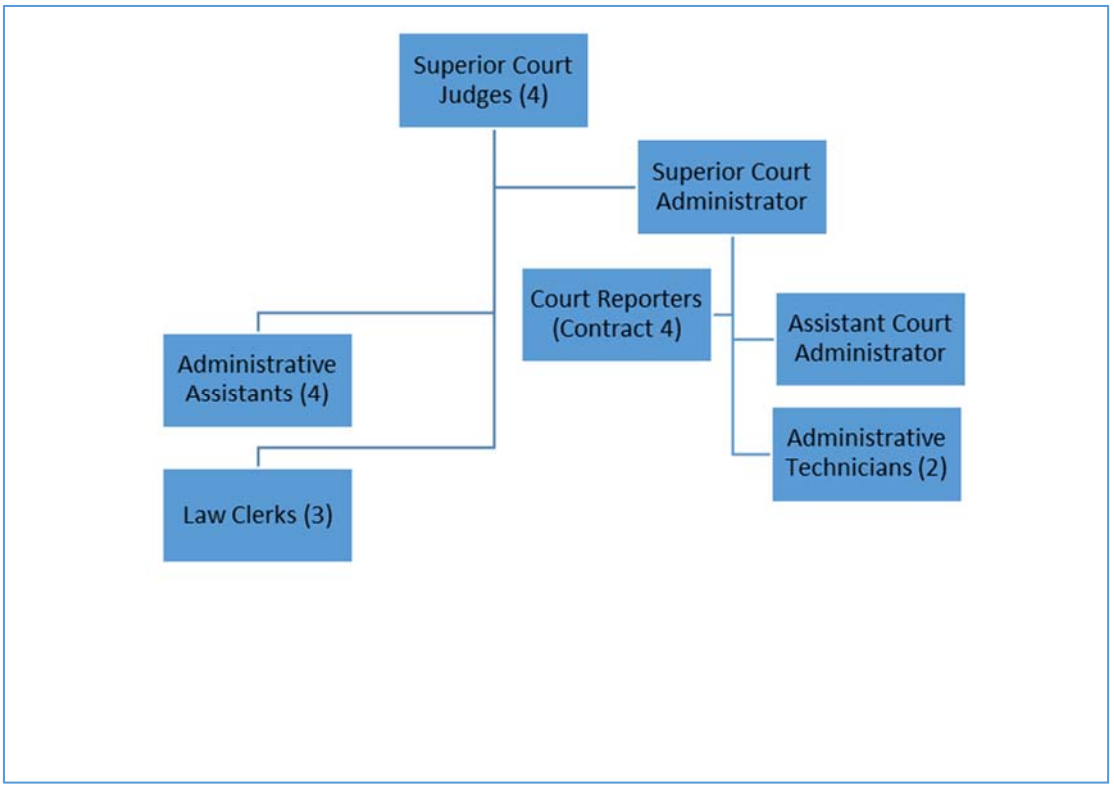
Category	FY2015	FY2016	FY2017	FY2018
Full Time	6.0	6.0	6.0	6.0
Part Time	-	-	-	-
Total	**6.0**	**6.0**	**6.0**	**6.0**

Position Summary - Superior Court Judges

Category	FY2015	FY2016	FY2017	FY2018
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 has 6 employees and 4 contractual court reporters who are funded by the County. All 4 judges, 4 administrative assistants, and 1 law clerk are state paid employees. The judges also receive supplements from the County.

CLERK OF SUPERIOR COURT

Mission Statement

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.

Description of Services Provided

- Recording services: deed, property, UCC, lien, plat, and military discharges
- Court filing and processing: civil, criminal, and domestic
- Other filing and processing: garnishment, adoption, and appeals
- Certificates and registration: notary public and trade name
- Collection and disbursement: transfer tax, intangible tax, child support, fines, fees, and restitution
- Online Real Estate record search

Goals

- 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
- To stay compliant with new laws implemented by State Legislation

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 713,564	$ 740,176	$ 762,815	$ 783,307
Purchased/Contracted Services	99,801	105,130	112,797	119,950
Supplies	14,316	15,365	27,870	30,880
Capital Outlay	-	-	-	-
Total	**$ 827,681**	**$ 860,671**	**$ 903,482**	**$ 934,137**

Performance and Workload Measures

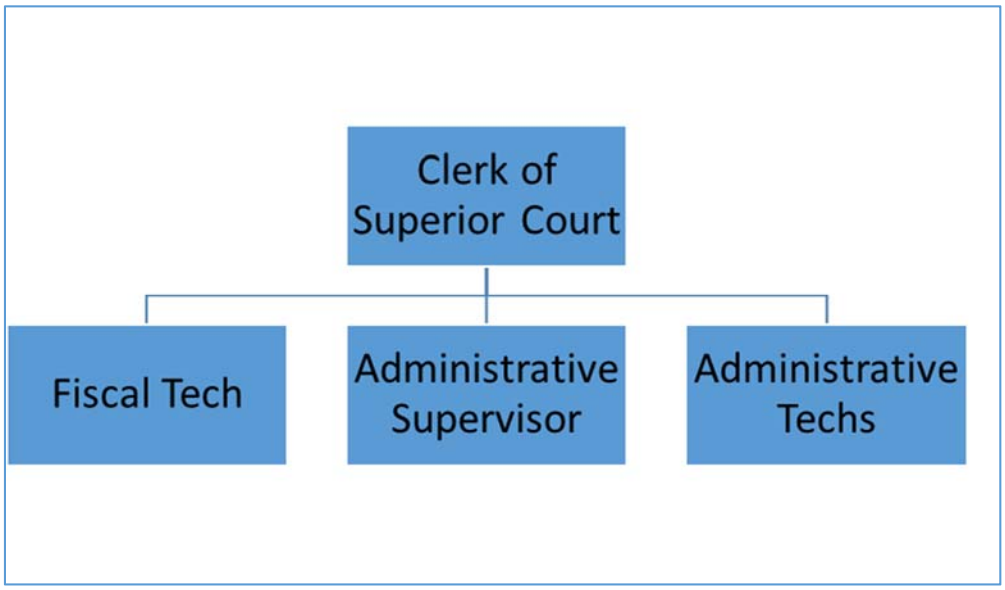
Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Total Civil and Domestic Actions Filed	*	1,697	1,693	1,780
Total Number of Proceeding Entries	*	27,143	27,180	27,161
Total Criminal Cases Processed	*	2,075	2,304	2,027
Total Number of Adoptions Filed	*	54	48	47
Total Financing Statements	*	1,987	2,055	1,953
Total Real Estate Instruments	*	10,760	11,334	20,766
Total General Execution Instruments	*	11,594	8,517	10,055
Total Real Estate Plats	*	181	185	183
Total Real Estate Pages Scanned	*	24,751	61,321	43,036
Applications for Trade Names Processed	*	55	54	54
Notary Public Applications Processed	*	364	420	392
Military Discharges Processed	*	5	9	7
Total Applications Processed	*	424	483	453
E-filed Cases	*	1,060	1,171	1,115
E-filed Child Support Cases	*	30	103	83
Self Represented Litigations	*	362	379	370
Paupers Cases Filed	*	25	14	20
New Attorney	*	7	13	10

* Not measured for these years

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Full Time	13.0	14.0	14.0	**14.0**
Full Time-Elected Official	1.0	1.0	1.0	**1.0**
Part Time	1.0	-	-	**-**
Total	**15.0**	**15.0**	**15.0**	**15.0**

Organizational Chart



DISTRICT ATTORNEY

Mission Statement

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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 162,249	$ 488,317	$ 750,768	$ 761,890
Purchased/Contracted Services	870,934	656,843	491,260	668,991
Supplies	41,924	36,018	37,000	34,750
Capital Outlay	-	-	-	-
Total	**$ 1,075,107**	**$ 1,181,178**	**$ 1,279,028**	**$ 1,465,631**

Performance and Workload Measures

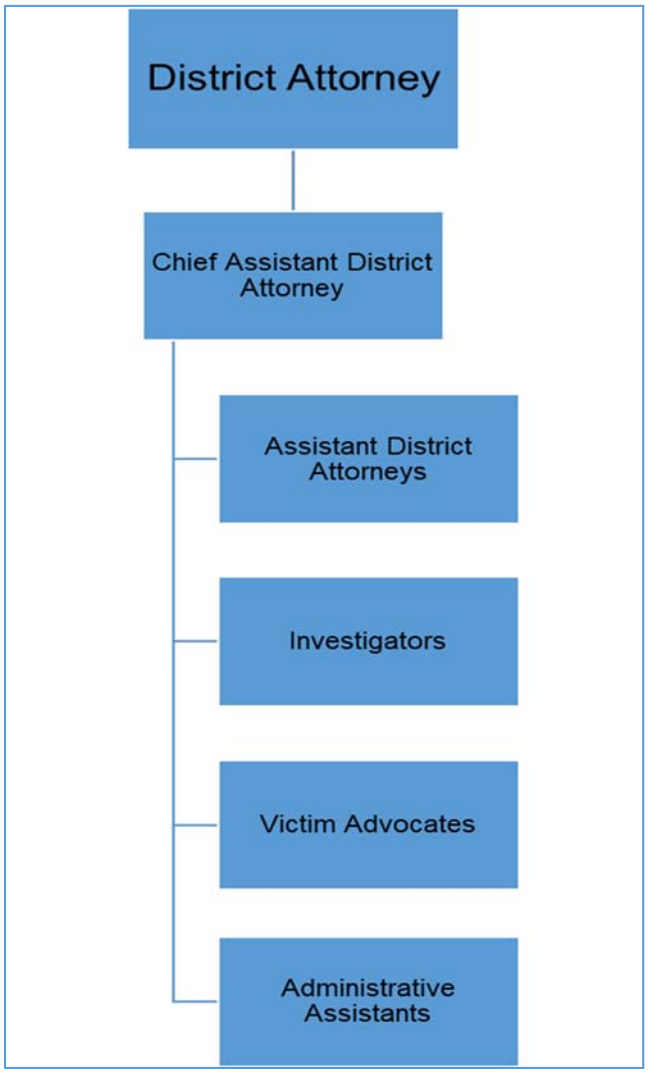
Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Cases Opened:				
Felonies	1,814	1,929	1,935	**2,000**
Misdemeanors	1,250	1,285	1,329	**1,350**
Other	108	118	192	**200**
Total	**3,172**	**3,332**	**3,456**	**3,550**
Disposal of Cases:				
Pleas	1,820	1,881	2,104	**2,200**
Trials	26	17	26	**30**
Dismissed	1,035	1,223	1,298	**1,350**
Other	143	160	219	**250**
Total	**3,024**	**3,281**	**3,647**	**3,830**
Court Actions:				
Accusations filed	1,302	1,453	1,613	**1,650**
Grand Jury presentments	834	822	888	**900**
Plea Hearings	2,320	2,342	2,331	**2,400**
Sentencing Hearings	94	58	81	**100**
Bench Warrant Hearings	624	572	639	**650**
Calendar Call cases	2,037	2,102	2,033	**2,100**
Bond Hearings	1,515	1,626	1,372	**1,500**
Probation Preliminary Hearings	1,443	1,700	1,717	**1,800**
Probation Revocation Hearings	993	1,096	1,209	**1,200**
Arraignments	2,388	2,728	3,640	**3,500**
Total	**13,550**	**14,499**	**15,523**	**15,800**

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Full Time-County Paid	1.0	8.0	12.0	**12.0**
Part Time-County Paid	-	-	1.0	**-**
Full Time-State Paid/County Reimbursed	14.0	8.0	7.0	**8.0**
Full Time-State Paid	9.0	9.0	9.0	**9.0**
Part Time-State Paid/County Reimbursed	2.0	2.0	-	**-**
Total	**26.0**	**27.0**	**29.0**	**29.0**

Comments: Beginning in FY16, State Paid/County Reimbursed (SPCR) employees began migrating from State contract o full-time County employment. In FY17, 2 grant funded positions were added and a SPCR employee was scheduled to become a full-time County employee; however that did not happen. In FY18, a part-time position was converted to full-time.

Organizational Chart



For FY2018, the DA's Office has 20 staff members who are fully County funded – either as full-time employees or State paid/County reimbursed employees. The other 9 staff members are fully State funded.

MAGISTRATE COURT

Mission Statement

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.

Description of Services Provided

- Handles civil matters such as: abandoned motor vehicles, dispossessory actions, small claims, garnishments, and personnel property foreclosure
- Handles criminal matters such as: warrant applications, first appearance hearings, and preliminary hearings

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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 813,135	$ 815,932	$ 820,488	$ 856,210
Purchased/Contracted Services	79,203	82,874	91,025	91,025
Supplies	16,804	14,180	23,900	27,400
Capital Outlay	-	-	-	-
Total	**$ 909,142**	**$ 912,986**	**$ 935,413**	**$ 974,635**

Performance and Workload Measures

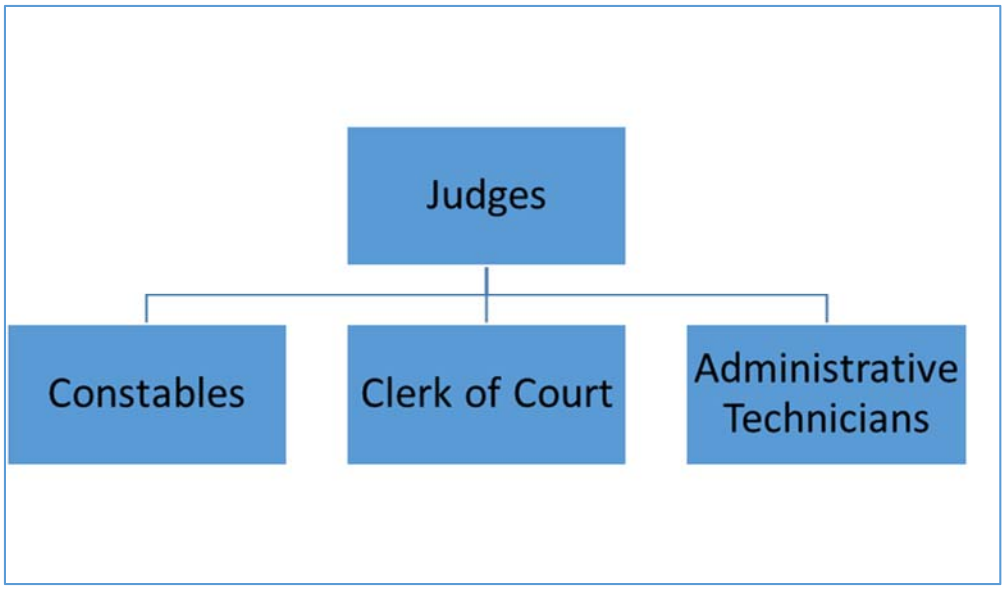
Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Civil Claims Cases:				
Filed	2,054	1,936	*	**2,400**
Non-Trial Dispositions	935	927	*	**1,200**
Trial/Travers	97	80	*	**100**
Criminal Cases:				
Ordinance Violations:				
Citations & Accusations	182	249	*	**300**
Non-Trial Dispositions	93	90	*	**120**
Trial	1	4	*	**3**
Misdemeanors:				
Citations & Accusations	245	289	*	**350**
Non-Trial Dispositions	144	120	*	**225**
Trial	3	3	*	**4**
Garnishments:				
Filed	1,272	1,256	*	**1,800**
Non-Trial Dispositions	1,270	1,240	*	**1,300**
Trial/Travers	2	3	*	**5**
Dispossessories & Distress Warrants:				
Filed	1,735	1,722	*	**2,000**
Non-Trial Dispositions	436	447	*	**500**
Trial	202	204	*	**250**
Warrants Issued:				
Felony Arrests	1,681	1,883	*	**2,000**
Misdemeanor Arrests	1,446	1,469	*	**1,600**
Good Behavior	36	33	*	**50**
Search Warrants	233	135	*	**250**
Hearings:				
Warrant Application	268	309	*	**350**
First Appearance/Bond	3,944	4,021	*	**5,000**
Commitment	26	20	*	**30**
Good Behavior	36	33	*	**50**

* FY2017 numbers were not available as of date of printing of book.

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
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



PROBATE COURT

Mission Statement

The mission of the Probate Court of Whitfield County is to serve the citizens of this county by performing its unique constitutional duties in a manner that is professional, impartial, compassionate and fiscally responsible.

Description of Services Provided

- Probate of Wills and Administration of Estates
- Guardianships and Conservatorships of minors and incapacitated adults
- Involuntary mental health evaluations
- Issuance of Weapons Carry Licenses
- Issuance of Marriage Licenses
- Arraignment of county traffic offenses
- Trial of misdemeanor traffic citations

Goals

- To have Court staff adequately trained on updated laws and procedures every year
- To maintain public records both online and in office
- To service the public with integrity and competence in a timely and courteous manner

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 414,542	$ 412,694	$ 447,613	$ 470,155
Purchased/Contracted Services	37,854	37,348	44,455	48,950
Supplies	10,563	14,456	12,452	12,400
Capital Outlay	-	-	-	-
Total	**$ 462,959**	**$ 464,498**	**$ 504,520**	**$ 531,505**

Performance and Workload Measures

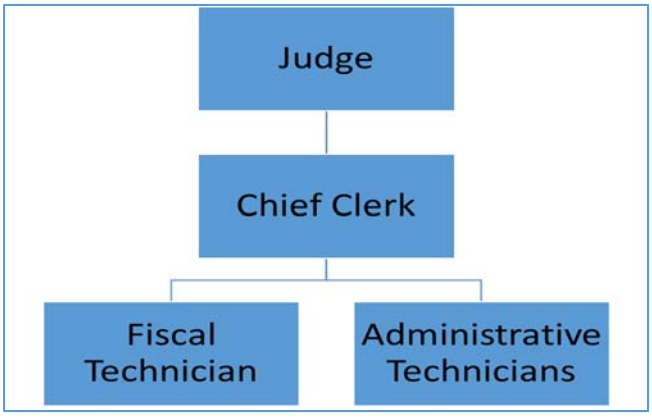
Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Estates--Initial Petitions	*	347	362	350
Estates--Subsequent Petitions	*	333	297	300
Guardianship--Initial Petitions	*	23	41	37
Guardianship--Subsequent	*	173	166	160
Probate of Wills	230	*	*	*
Adminstration of Estates	102	*	*	*
Guardianship Proceedings	27	*	*	*
Mental Health	9	7	10	10
Inventory/Returns	47	167	177	180
Misc Probate	298	NA	-	-
Marriage Licenses	522	547	491	500
Weapons Carry Licenses	2,344	2,092	1,734	1,700
Criminal Cases - Citations Filed	8,819	9,761	9,452	8,750
Criminal Cases - Bench Trials	51	54	64	50

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

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
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	1.0
Total	**8.0**	**9.0**	**9.0**	**9.0**

Organizational Chart



JUVENILE COURT

Mission Statement

To promote the protection and safety of the child, family and community by means of treatment and supervision

Description of Services Provided

- Provide supervision for probated youth
- Provide a life skills program (Boom) for probated youth
- Provide referrals to families coming through the court for services within the community
- Provide education to local agencies about Juvenile Court procedures
- Participate in the Teen Maze Event
- Act as an integral partner and participant in LIPT-Local Interagency Planning Team, EIT-Education Improvement Team, Community of Home, Attendance Protocol, Fatality Review Committee, System of Care, Multidisciplinary Team Meeting with the Greenhouse, and Team Review

Goals

- Obtain an Associate Judge
- Establish a CHINS (Child In Need Of Services) program
- Develop a new Mission Statement

Objectives

- Collect needed data on staffing, case load, number and length of hearings to support Associate Judge Position
- Research grant opportunities and garner community support for an evidenced based CHINS program
- Appoint a committee to develop a new Mission Statement to more fully encompass the Court as a whole, not just the probation side of Court

Recent Accomplishments

- Implemented a new Boom program to teach life skills to our at-risk youth
- Pursuing training opportunities for staff to update skills such as a Brain Trauma Training and the recent Family Frameworks training for our probation officers
- Converted the Court to a paperless appeals process for submissions to the Court of Appeals thereby saving money for postage, paper and ink

Future Challenges and Opportunities

- To protect the public's trust in the Court's ability to be fair and impartial in providing resolutions to matters that come before it
- To balance the opportunity and challenge that social media provides for the Court and for our youth
- To secure resources to expand services to make a difference in the lives of our youth

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 653,976	$ 734,225	$ 743,423	$ 738,932
Purchased/Contracted Services	173,853	161,242	191,100	179,950
Supplies	17,365	15,908	17,700	19,750
Capital Outlay	-	-	-	-
Total	**$ 845,194**	**$ 911,375**	**$ 952,223**	**$ 938,632**

Performance and Workload Measures

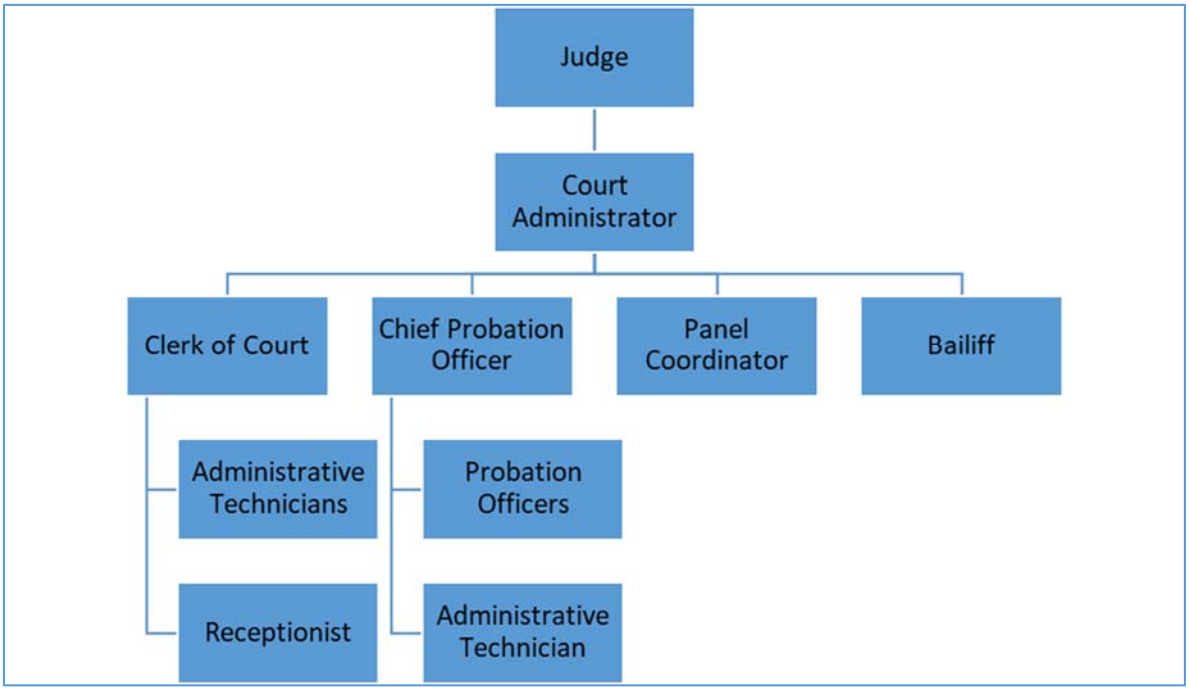
Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Hearings	1,985	1,948	2,258	2,300
Referrals	1,661	1,360	1,492	1,500
Community Service Hrs Completed	1,473	*	*	*
Cost / Referral	$ 375	$ 385	$ 498	$ 498

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Full Time	12.0	12.0	12.0	**12.0**
Part Time	-	2.0	2.0	**2.0**
Total	**12.0**	**14.0**	**14.0**	**14.0**

Comments: As of FY16, the Bailiff and Panel Coodinator are treated as part time employees as per IRS rules.

Organizational Chart



PUBLIC DEFENDER

Mission Statement

The Conasauga Judicial Circuit Public Defender's Office will provide zealous, ethical, professional representation to our clients with integrity and respect. We will serve the indigent, defend the United States and Georgia Constitutions, and promote the highest ideals of our community.

Description of Services Provided

Our office provides legal representation to the indigent in the following courts:

- Magistrate
- Juvenile (Criminal cases only-not Deprivation hearings)
- Probate
- Superior Court

Goals

The primary goal is to be client focused and to communicate effectively in order to determine the best course of action in any case.

In addition, we resolve:

- 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 conduct staff development training sessions for all employees
- To explore all opportunities available through Accountability Court Resources
- To be involved in our community through public service and outreach

Recent Accomplishments

- Led the United Way fundraiser for 2017
- Participated in the Mock Trial Competition for Regional High Schools
- Attended the Second Annual Georgia Public Defender Council Conference

Future Challenges and Opportunities

- Continue to coordinate with local organizations to find potential opportunities for clients that need housing or treatment
- Continue to recruit top candidates in the field and pay them a reasonable salary
- Provide our office with adequate resources to respond to our volume of cases

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 54,805	$ 553,086	$ 603,635	$ 633,847
Purchased/Contracted Services	687,003	96,829	115,264	135,088
Supplies	8,944	9,125	8,701	36,089
Capital Outlay	-	-	-	-
Total	**$ 750,752**	**$ 659,040**	**$ 727,600**	**$ 805,024**

Comments: 28% of most expenditures above are reimbursed by Murray County.

Performance and Workload Measures

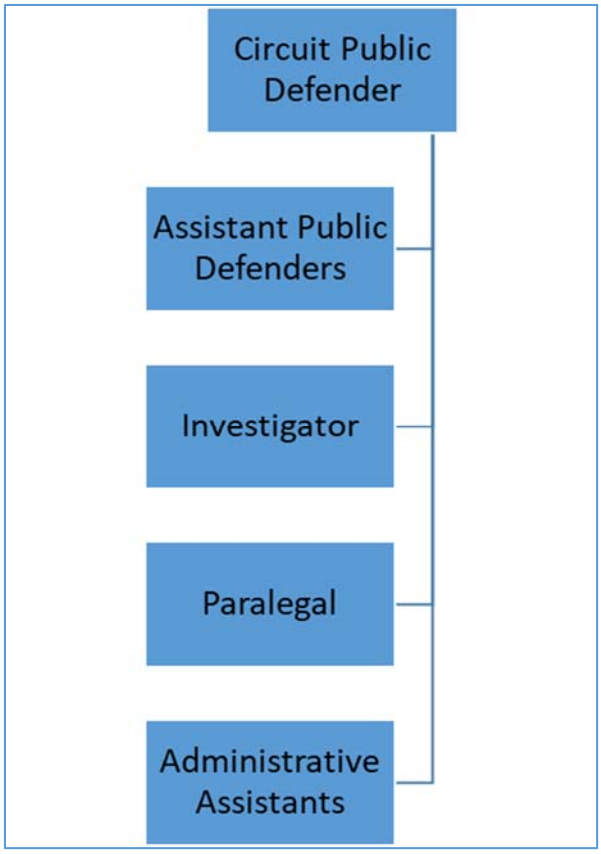
Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Superior Court				
Felony Cases	1,583	1,376	1,407	1,500
Felony Revocations	771	777	956	950
Misdemeanor Cases	820	823	1,132	1,100
Misdemeanor Revocations	241	277	503	500
Juvenile Court	90	93	90	100
Magistrate Court	194	154	85	90
Probate Court	249	152	265	275
Court of Appeals	9	10	5	6

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Full Time-County Paid	-	9.0	9.0	**9.0**
Full Time-State Paid/County Reimbursed	10.0	1.0	1.0	**1.0**
Full Time-State Paid	7.0	7.0	7.0	**7.0**
Total	**17.0**	**17.0**	**17.0**	**17.0**

Comments: Beginning in FY2016, State paid/County reimbursed (SPCR) employees began migrating into full time County employment. The staff above serve the Conasauga Judicial Circuit - both Whitfield and Murray Counties.

Organizational Chart



For FY2018, the Public Defender's Office has 10 staff members who are fully County funded – either as full-time employees or State paid/County reimbursed employees. The other 7 staff members are fully State funded.

SHERIFF'S OFFICE

Mission Statement

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.

Description of Services Provided

The Whitfield County Sheriff's Office is broken down into four branches which include six operational divisions: Enforcement Branch-Uniform Patrol Division and Criminal Investigation Division, Court Services Branch/Division, Detention Branch/Division, Support Branch-Training Division and Fleet Services Division.

- Uniform Patrol is responsible for the operation of Patrol Squads and Special Operations. This division is the working "backbone" of the agency spanning all 24 hours in the day.
- Criminal Investigations handles the investigation aspect of the agency involving cases ranging from simple thefts to homicides.
- Court Services is responsible for a wide range of services. 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.
- Detention 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.
- Training is responsible for ensuring compliance with the regulations mandating a specified number of annual training hours for each certified officer.
- Fleet Management 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

- Encourage teamwork, leadership, and professionalism at every level of the Sheriff's Office
- 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
- 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
- Enhance on-the-job training for new recruits in the Detention and Patrol Divisions of the Sheriff's Office
- 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

Objectives

- Data storage solutions
- Provide professional development and training solutions
- Increase brand (Sheriff's Office) awareness
- Strengthen preparedness capabilities

Recent Accomplishments

- Completion of new Training Range
- Mobile computers/RMS software in patrol vehicles
- Implementation of new county wide radio system

Future Challenges and Opportunities

- Transition to body worn camera (BWC) for patrol and CID
- Enhance recruitment and retention of deputies
- Crime reduction

Budget Summary

Sheriff's Office - Enforcement & Support Branches

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 5,601,499	$ 5,872,089	$ 5,916,184	$ 6,338,707
Purchased/Contracted Services	285,894	365,883	445,735	480,610
Supplies	526,255	531,461	530,500	532,700
Capital Outlay	-	-	-	-
Total	**$ 6,413,648**	**$ 6,769,433**	**$ 6,892,419**	$ 7,352,017

Performance and Workload Measures

Sheriff's Office - Enforcement & Support Branches

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Calls for Service	51,597	56,334	57,138	57,500
Day Shift Mileage	402,691	395,905	393,602	400,000
Night Shift Mileage	357,735	400,895	395,998	400,000
Citations Issued	6,968	7,327	7,285	7,500
Animal Control Calls	2,619	2,538	2,910	3,000
# of Arrests at Schools	81	83	71	85
Neighborhood Watch Programs	118	118	118	118
Drug Cases Investigated	325	383	443	450
Incident Reports	6,397	7,839	9,329	10,000
Sex Offender Registration/Contacts	1,805	1,730	1,868	1,900

Position Summary

Sheriff's Office - Enforcement & Support Branches

Category	FY2015	FY2016	FY2017	FY2018
Full Time	96.0	96.0	95.0	95.0
Part Time	-	4.0	4.0	4.0
Total	**96.0**	**100.0**	**99.0**	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 - Court Services & Detention Branches

\	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 5,218,289	$ 5,358,132	$ 5,495,696	**$ 5,761,329**
Purchased/Contracted Services	1,258,957	1,345,817	1,349,850	**1,586,268**
Supplies	605,242	555,650	589,222	**602,922**
Capital Outlay	-	-	-	**-**
Total	**$ 7,082,488**	**$ 7,259,599**	**$ 7,434,768**	**$ 7,950,519**

Performance and Workload Measures

Sheriff's Office - Court Services & Detention Branches

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Inmates Booked	6,836	7,734	7,261	**7,700**
Inmates Jailed	4,764	5,428	5,082	**5,500**
Maintenance Issues Reported	630	660	699	**745**
287(G) Aliens Interviewed/Encountered	575	476	511	**500**
287(G) Aliens Processed for Removal	86	200	271	**265**
Inmate Meals Served	497,286	552,316	557,779	**575,000**
Inmate Medical Visits	4,941	5,395	7,657	**7,775**

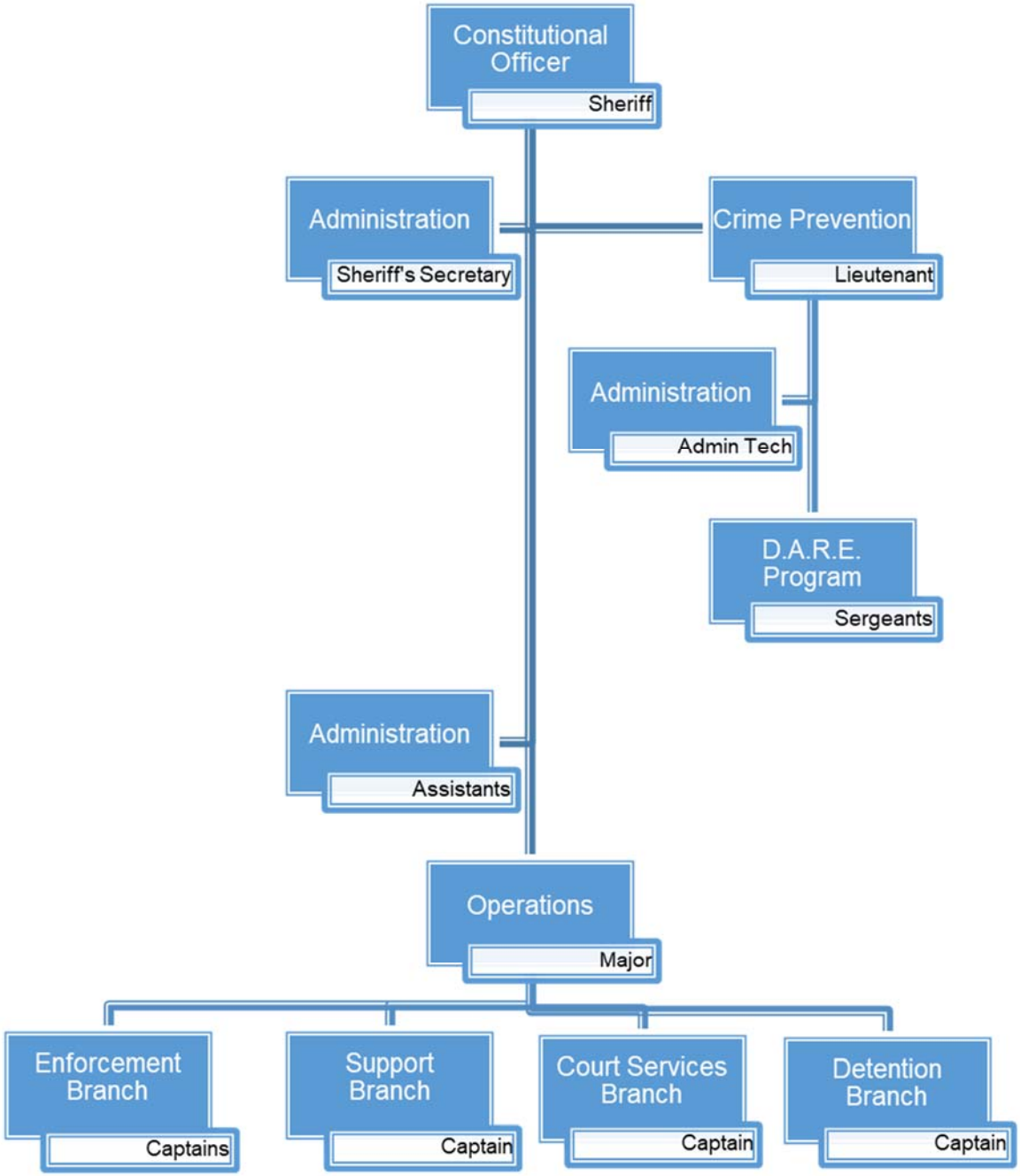
Position Summary

Sheriff's Office - Court Services & Detention Branches

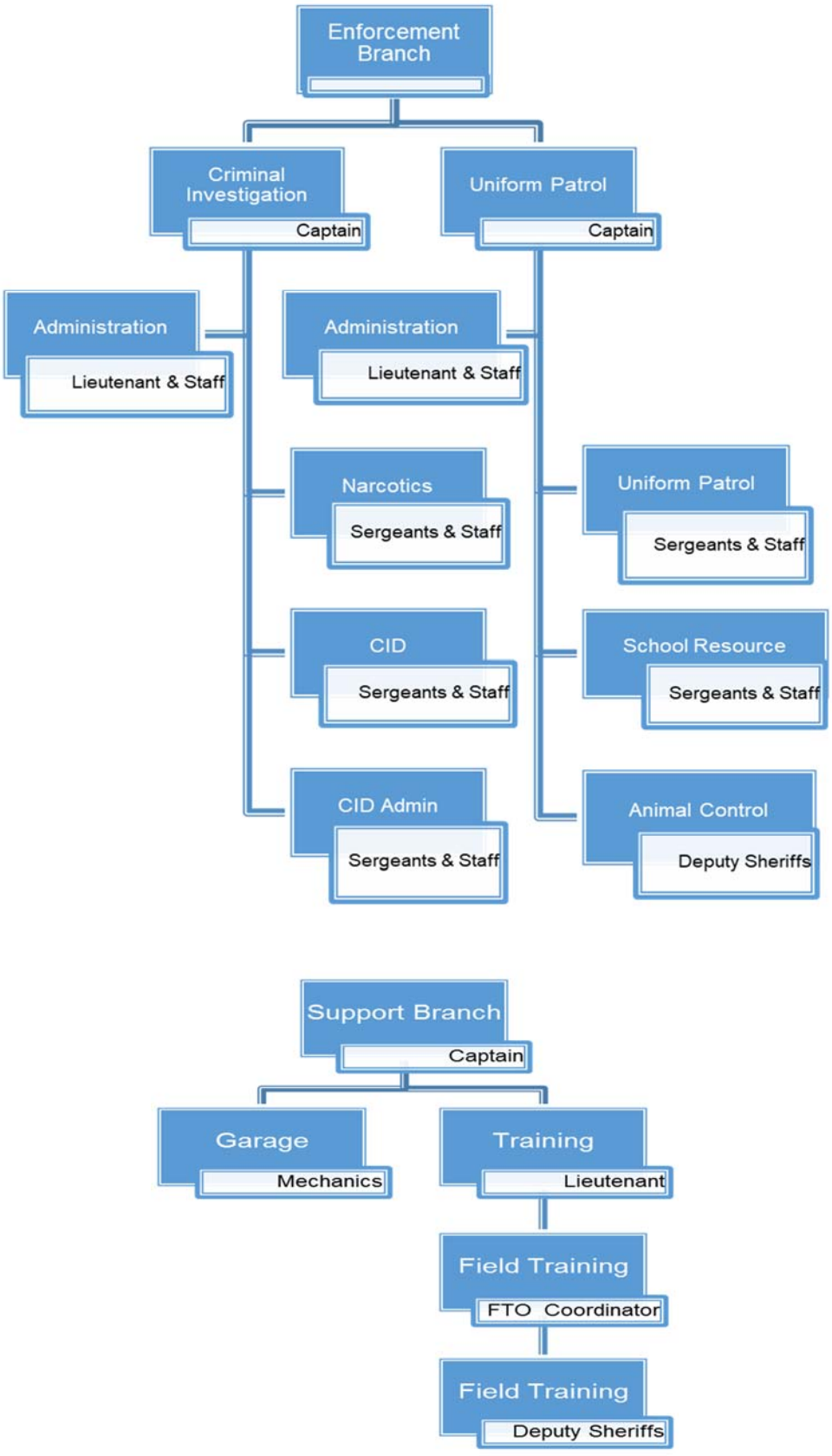
Category	FY2015	FY2016	FY2017	FY2018
Full Time	106.0	108.0	109.0	**110.0**
Part Time	-	-	-	**-**
Total	**106.0**	**108.0**	**109.0**	**110.0**

Comments: In FY2017, an open Custodian position was moved from the Enforcement/Support budget and changed to a Detention Officer position. In FY2018, a new Court Services Deputy position was approved.

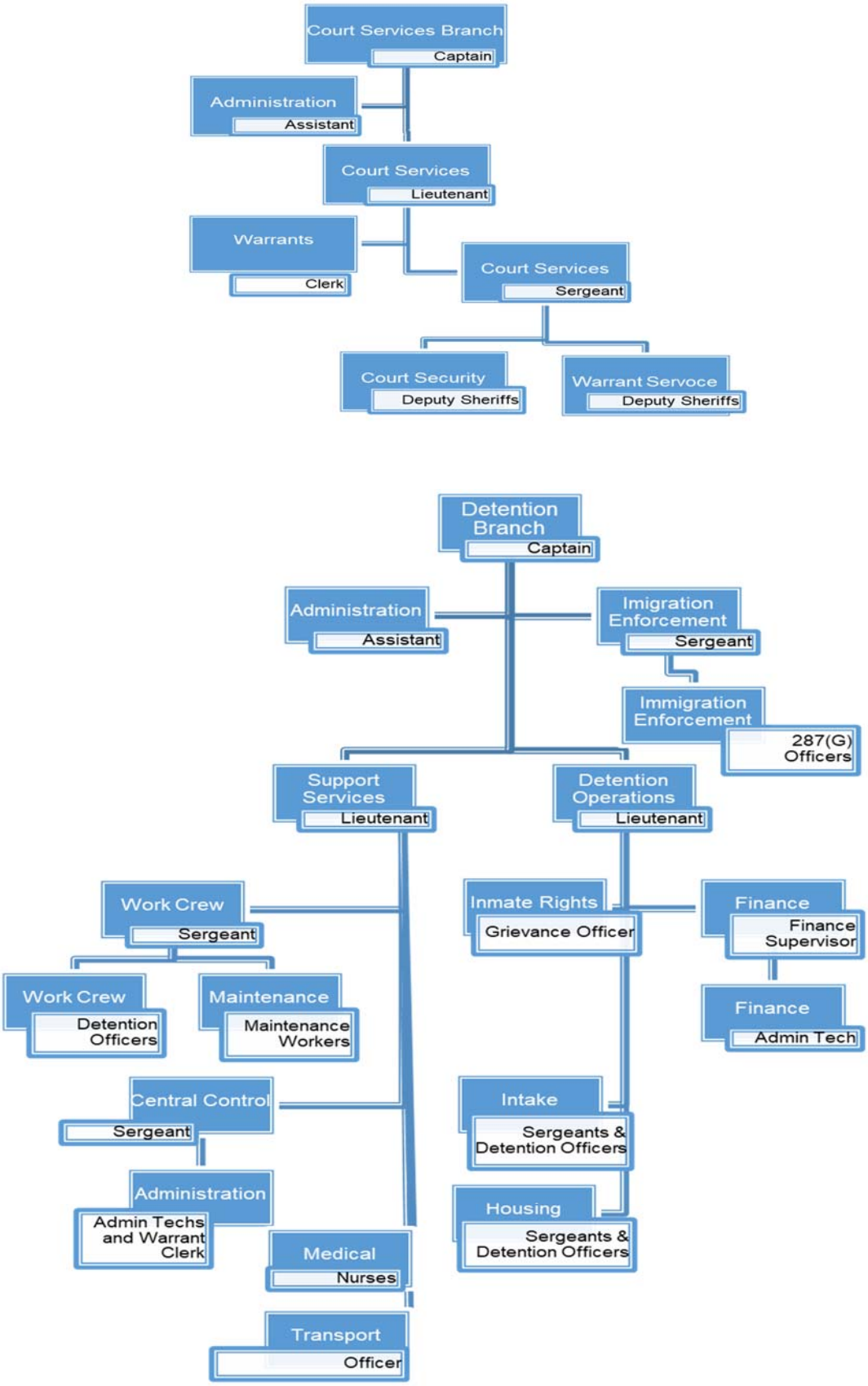
Sheriff's Office – Command Structure



Sheriff's Office – Enforcement & Support Branches



Sheriff's Office –Court Services & Detention Branches



CORONER

Mission Statement

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.

Description of Services Provided

- The function of the Coroner's Office is to determine cause, manner and circumstance of death through an Act called the Georgia Death Investigation.

Goals

- 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

Objectives

- Update website to be more informative to the public

Recent Accomplishments

- Computerized all aspect of the coroner's office
- Added an additional deputy coroner
- Contracted with a new company to save cost on corpse transport

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 43,960	$ 60,144	$ 52,642	$ 55,553
Purchased/Contracted Services	29,498	37,525	51,025	37,410
Supplies	136	930	12,000	5,900
Capital Outlay	-	-	-	-
Total	**$ 73,594**	**$ 98,599**	**$ 115,667**	**$ 98,863**

Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Deaths:				
Natural	138	165	168	
Suicide	14	11	12	
Undetermined	1	2	2	
All Others	47	29	19	
Total	**200**	**207**	**201**	**201**
Autopsies/Exams Ordered	N/A	43	56	**55**

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Full Time-Elected Official	1.0	1.0	1.0	**1.0**
Part Time	-	3.0	3.0	**4.0**
Total	**1.0**	**4.0**	**4.0**	**5.0**

Comments: As of FY2016, the Deputy Coroners are treated as part time employees as per IRS rules. In FY2018, a 4th Deputy Coroner was added.

ANIMAL SHELTER

Mission Statement

Whitfield County Animal Shelter's mission is to provide citizens a solution to unwanted and stray animals. While performing this task, it is our goal to provide a controlled answer to an uncertain future that faces both animals and those persons finding themselves in need of our facilities.

Description of Services Provided

- Humanely house and provide proper nourishment to animals in a controlled environment for the citizens of Whitfield County for a predetermined amount of time depending upon the reason for Impoundment
- Evaluate animal's temperament to determine disposition pathway
- Observe, monitor and report health conditions of animals being detained for rabies exposure.
- Educate the citizens of Whitfield County on pet responsibility and ownership and promote spaying and neutering to reduce the unwanted pet population within our County
- Educate the citizens of Whitfield County on Zoonosis diseases present in Whitfield County including but not limited to rabies and the fatal effects if contracted

Goals

- To operate efficiently within the given set of budget parameters
- To determine a positive path for the animals detained at the facility, either by owner reclaim, adoption, or rescue
- To increase the number of rabies vaccinated animals within Whitfield County
- To reduce the number of unwanted pets in Whitfield County
- To educate students in Whitfield County on pet responsibility

Objectives

- Minimize unwanted pet population through community awareness
- Familiarize the citizens of Whitfield County with the operations, resources, and alternatives to utilizing the shelter

Recent Accomplishments

- Created a relationship with rescues within Georgia and outside the state to help decrease the number of animal being euthanized
- Allowed adoptions from the facility to help decrease euthanasia
- Implemented a volunteer program to promote community involvement
- Implemented a vaccine policy for every animal upon intake to increase the health of those animals within the facility and detour disease outbreaks
- Actively using social media to promote animals, donations, and adoptions to gain community awareness
- Participating in community awareness programs in local churches and schools to promote animal awareness

Future Challenges and Opportunities

- Create a Spay/Neuter Ordinance for Whitfield County
- Promote pet responsibility awareness
- Reduce the number of animals euthanized by Whitfield County Animal Shelter

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 159,142	$ 160,453	$ 162,636	$ 177,280
Purchased/Contracted Services	17,035	17,641	19,300	20,000
Supplies	19,155	17,024	24,000	17,500
Capital Outlay	-	-	-	-
Total	$ 195,332	$ 195,118	$ 205,936	$ 214,780

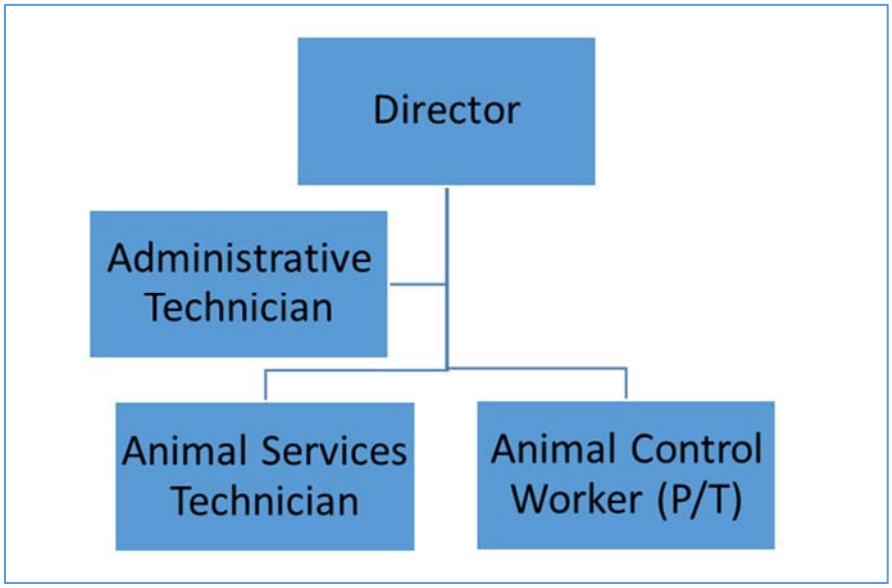
Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Animal Intake:				
Dogs	1,529	1,939	1,407	1,512
Cats	685	623	372	400
Animals Recovered by Owners	12.50%	14.50%	22.00%	25.00%
Animals Transferred to Licensed Rescues	22.50%	68.00%	54.00%	70.00%

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Full Time	3.0	3.0	3.0	**3.0**
Part Time	1.0	1.0	1.0	**1.0**
Total	4.0	4.0	4.0	**4.0**

Organizational Chart



EMERGENCY MANAGEMENT

Mission Statement

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.

Description of Services Provided

- Hazard mitigation
- Planning & preparedness
- Emergency & disaster response
- Disaster recovery
- Exercise planning & development
- Public education & awareness
- Emergency communications

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, RapidCom Trailer, 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

- Maintain and Update Local Emergency Operations Plans
- Plan, develop and execute Emergency Response Exercises with local partners including but not limited to Public Safety, Public Health, Schools and Healthcare Facilities
- Provide NIMS and ICS training and resources to local Public Safety Agencies yearly
- Conduct CERT Academies to recruit and train 40 new disaster prepared citizens and continue monthly training for programs
- Maintain Public Education Programs including PrepareAthon, CodeRed and Community Emergency Response Team

Recent Accomplishments

- Completed P25 Public Safety Radio Project, 800 mHz trunked encrypted radio system supporting over 1200 subscribers including public safety and public works.
- All EMA Personnel recertified as Georgia Advanced Certified Emergency Manager GA-ACEM
- Hazard Mitigation Plan Annual Update
- Conducted PrepareAthon and CodeRed Telethon
- Awarded $57,560 in grant funds during 2017 including NFPA Wildfire Grant $500, Homeland Security Grant Program CERT $7,400, EMPG Base Award $25,660 and EMGP NOAA Weather Radio Project $24,000
- Assisted WCFD with two Homeland Security Grant Program Applications including - Tactical Rescue Grant and Hazardous Materials Grant
- Hazard Mitigation Grant Program NOAA Weather Radio Project – 600 Radios distributed to the public
- StormReady Recertified
- Purchased and outfitted RapidCom (Rapid Communications Trailer) – HSGP grant funded $100,000

Future Challenges and Opportunities

- EOC upgrade/update
- EOC Policy & Procedures
- Review and update Debris Management Plan and RFPs
- PrepareAthon and Public Education Campaigns 2018-19
- CERT Program update/restructure
- Have applied for Hazard Mitigation Grant Program for NOAA Weather Radios (600) and Generator for Whitfield County Fire Headquarters

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 116,678	$ 126,107	$ 133,066	$ 142,111
Purchased/Contracted Services	43,307	62,595	56,120	57,910
Supplies	30,025	20,641	18,500	17,300
Capital Outlay	-	-	-	-
Total	**$ 190,010**	**$ 209,343**	**$ 207,686**	**$ 217,321**

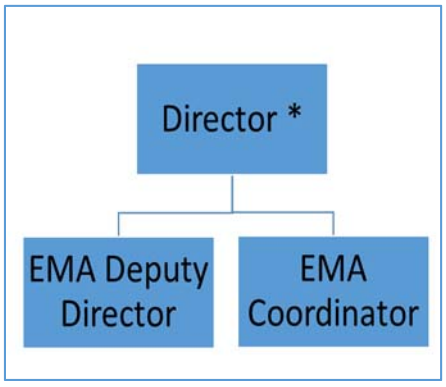
Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Emergency Operations Center Activations	8	2	7	7
Mobile Command Vehicle Deployments	18	25	24	22
Deployments (non EOC/MCV)	18	5	8	8
Training Hours Completed	143	319	229	200
Public Relations and Preparedness Events	14	13	11	12
Preparedness Exercises	9	9	9	9
Plans Reviewed/Revised	4	4	4	4
CodeRed Emergency/General Launches	48	63	54	50
CodeRed Weather Warning Statistics	95	124	177	130
CERT New Members Trained	25	40	-	40
CERT Responder Hours Training/PR/Deployments	1,692	2,018	573	1,500
Weather Radio's Distributed (Hazard Mitigation)	300	300	300	600
Grant Funds Received	$ 164,505	$ 143,280	$ 164,195	$ 100,000

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Full Time	2.0	2.0	2.0	2.0
Part Time	-	-	-	-
Total	**2.0**	**2.0**	**2.0**	**2.0**

Organizational Chart



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

PUBLIC SAFETY

Non-Departmental Expenditures - Summary

Budget Summary

	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
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 Statement

The mission of the Public Works department is to provide infrastructure and quality of life related services to residents and visitors of Whitfield County.
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.

Description of Services Provided

- Paving and Patching
- Bridge and Stormwater Culvert Maintenance
- Right-of-Way Maintenance (Potholes, Ditches, Shoulders, Guard Rails, Driveways)
- Sign and Signal Maintenance
- Right-of-way Mowing and Tree Maintenance
- Parks Maintenance
- Fleet Maintenance

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

Objectives

- Improve the safety of our county road network
- Increase the maintenance on existing infrastructure
- Provide excellent customer service to our citizens
- Be prepared to respond to any emergency situation and inclement weather

Recent Accomplishments

- Completed Paving Evaluations for all roads in the network
- Implemented cost accounting measures for all vehicles and equipment
- Implemented new software to assist with prioritization of work orders
- Launched new Stormwater Maintenance Program
- Fielded new Milling Machine to enhance paving maintenance
- Implemented new program to deliver millings to citizens free of charge
- Utilized milling machine and labor credits to meet the 30% LMIG match which translated to over a $500,000 savings within the Public Works operating budget

Future Challenges and Opportunities

- Develop long range funding plan for bridges and large culverts
- Develop long range funding plan for resurfacing in lieu of SPLOST
- Develop long range plan to meet the maintenance requirements for the county's increased park and greenspace footprint (Grant Farm, Holcomb Park, South Park)
- Entertain all avenues to provide the most cost efficient services:
    - Improve efficiency through better prioritization of work
    - Constantly scrutinize Labor and Equipment to Task
    - Training
    - Contracting of existing services

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 3,198,905	$ 3,231,875	$ 3,382,895	**$ 3,483,643**
Purchased/Contracted Services	590,210	564,775	537,875	**557,006**
Supplies	2,305,531	1,249,403	3,807,237	**2,509,108**
Other	-	-	-	**-**
Total	**$ 6,094,646**	**$ 5,046,053**	**$ 7,728,007**	**$ 6,549,757**

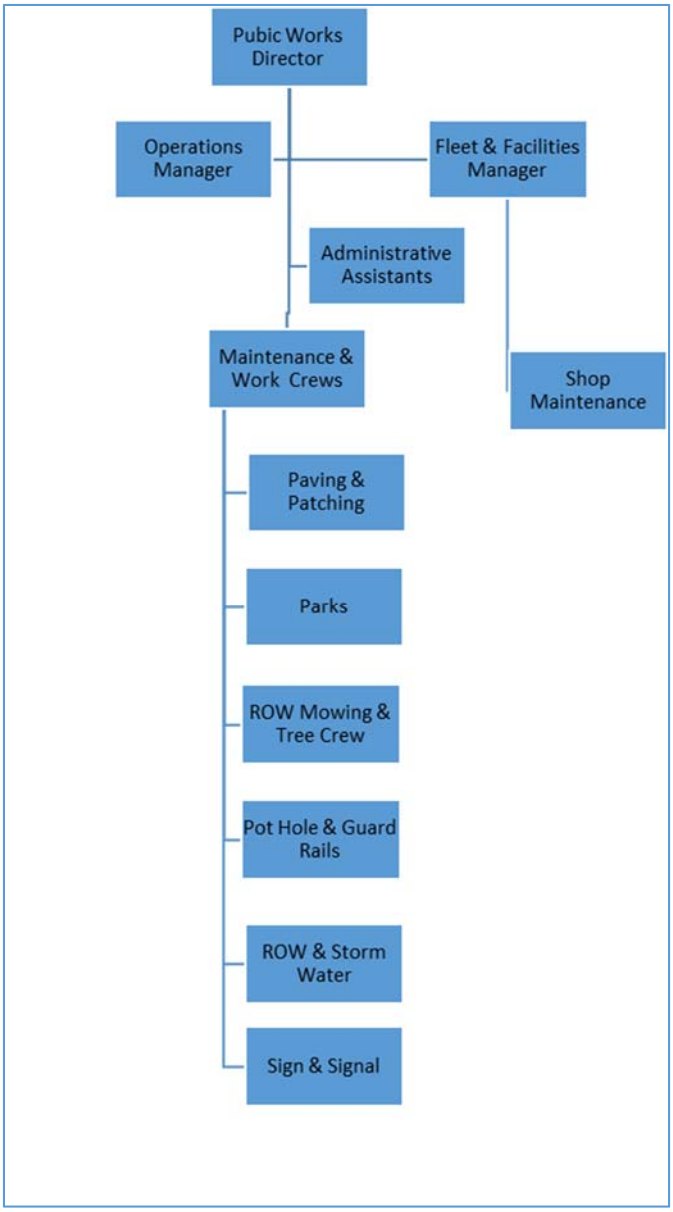
Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Total Work Orders Completed	2,381	2,592	2,968	**3,000**
Miles Paved	9	27	27	**35**

Position Summary

Category	FY 2015	FY 2016	FY 2017	FY 2018
Full Time	66.0	66.0	66.0	66.0
Part Time	-	-	-	-
Total	**66.0**	**66.0**	**66.0**	**66.0**

Organizational Chart



HEALTH & WELFARE

Non-Departmental Expenditures - Summary

Budget Summary

	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Health Department	$ 250,000	$ 250,000	$ 250,000	$ 250,000
GreenHouse Advocacy	12,000	12,000	12,000	12,000
Family Support Council-CASA Program	8,000	10,000	10,000	10,000
DFACS	80,000	80,000	110,000	80,000
GA Dept of Veterans' Services	984	984	1,000	1,000
Indigent Funeral Expenses	103,000	15,950	20,000	20,000
Total	**$ 453,984**	**$ 368,934**	**$ 403,000**	**$ 373,000**

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.

The funds provided by Whitfield County to **The Green House Child Advocacy and Sexual Assault Center** help provide forensic interviews and therapy to victims of child sexual abuse and assault. The mission of The Green House is to provide a safe, non-threatening, and child-friendly atmosphere where child victims and their non-offending family members can find support, information, and therapy.

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.

The mission of the **Department of Family and Children Services (DFACS)** 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.

PARKS AND RECREATION

Mission Statement

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.

Description of Services Provided

- Provide recreational activities for youth: baseball, softball, basketball, football, cheerleading, and soccer
- Provide family recreational activities: exercise trails, basketball and tennis courts
- Offer a Community Recreation Center to residents of Whitfield County, for indoor sports, walking, and room rentals for various events

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
- Refurbish existing park facilities to a high standard
- Maintain harmony with Community Associations and involve 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

Objectives

- Complete our revised master plan of having three main park facilities around the County – Edwards, Westside and South Parks – which will house all facilities needed to run a quality recreation program in Whitfield County.
- Continue to maintain and improve the parks in Dawnville and Pleasant Grove

Recent Accomplishments

- Completed new Community Recreation Center
- Completed football and soccer fields at Edwards Park

Future Challenges and Opportunities

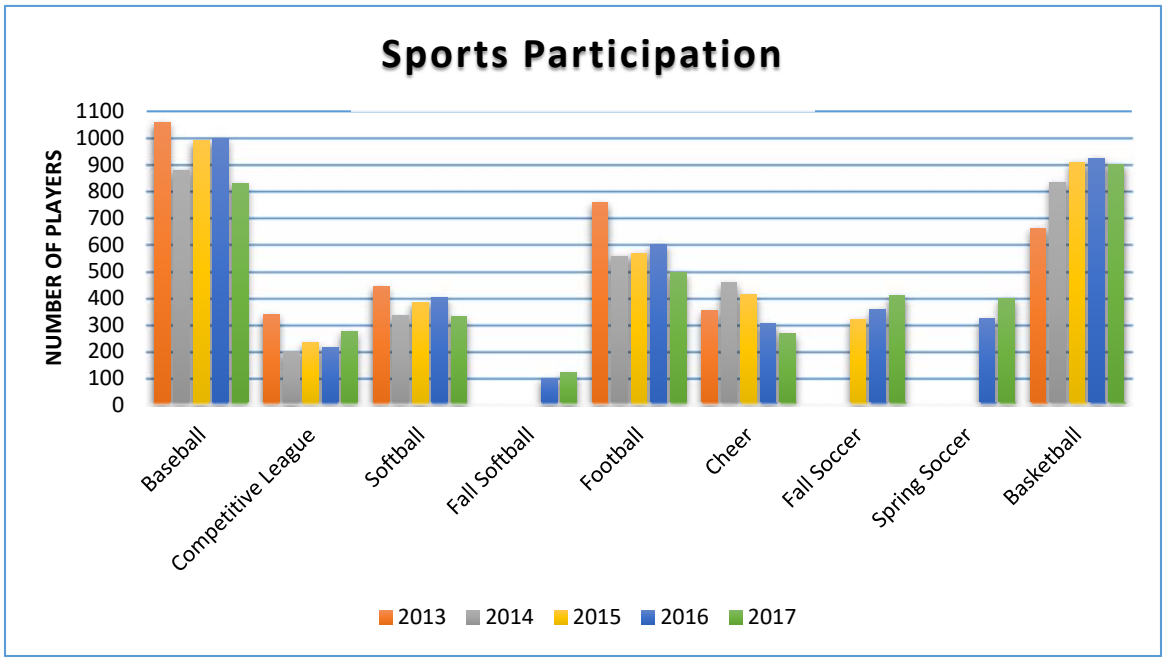
- Develop a plan for a full service Southside park
- Upgrade older facilities to a more user friendly environment

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 381,778	$ 425,627	$ 469,255	$ 543,637
Purchased/Contracted Services	118,864	137,365	157,675	166,650
Supplies	367,355	339,242	429,600	424,100
Capital	-	-	-	-
Total	**$ 867,997**	**$ 902,234**	**$ 1,056,530**	**$ 1,134,387**

Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Total children served	3,820	3,911	4,029	4,000
Number of Teams:				
Football	33	33	31	31
Baseball	80	78	73	74
Softball	28	32	32	32
Basketball	101	100	104	105
Soccer	31	65	69	70
Miracle League participants	110	120	125	125
Competitive teams	25	18	25	25
Cheerleading	26	21	25	25

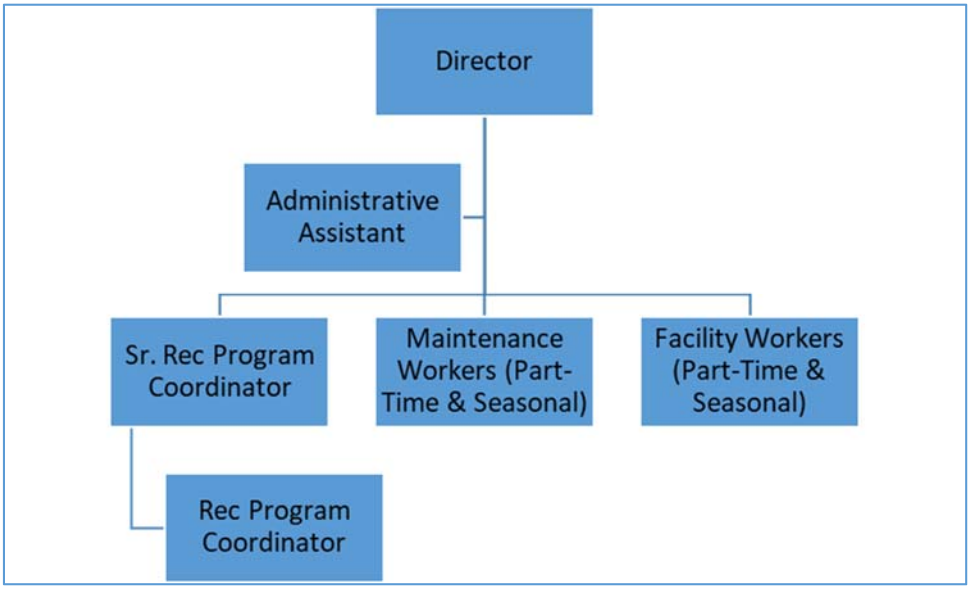


Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Full Time	7.0	7.0	7.0	**7.0**
Part Time	8.0	4.0	3.0	**6.0**
Total	**15.0**	**11.0**	**10.0**	**13.0**

Comments: In FY2017 one part time position was removed and replaced with a contracted cleaning service. In FY2018 3 new part-time positions were added due to the new Community Center.

Organizational Chart



COUNTY EXTENSION SERVICE

Mission Statement

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.

Description of Services Provided

- **Agriculture and Natural Resources** Soil and water testing services provide prompt analyses and recommendations for farmers and homeowners. Analytical services are available for soil, drinking water and pond water through the University of Georgia. Recommendations are provided based on test results. Forage testing allows livestock producers to determine nutritional contents of hays and other feeds and develop feeding plans to meet animal requirements and manage cost of purchased supplements. Master Gardener Extension Volunteers manage local community gardens and provide prompt, personal recommendations about homeowner horticultural questions, making site visits as needed. ANR Agent responds to personal inquiries by farmers, businesses and homeowners to provide diagnosis of pest or fertility problems and provides short-term recommendations to resolve problems and guidance regarding longer term management direction. ANR Agent serves the Dalton Tree Board and municipal land and facility management organizations with analytical services and recommendations and serves on advisory boards for local school systems.
- **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 and its benefits.
- **Whitfield County 4-H** programs bring Georgia 4-H curricula “hands-on” learning opportunities that reinforce the Georgia Standards of Excellence to the elementary, middle, and high school classrooms. 4-H programs are available to support in the areas of science, financial literacy, healthy living, leadership, career development, and soft skills. After school and in the community, Whitfield County 4-H promotes various local, regional, and state 4-H events. 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
- Offer 4-H programs to the youth of Whitfield County opportunities that focus on agricultural and environmental issues, leadership, communication skills, health and nutrition, conservation awareness, and citizenship

Recent Accomplishments

- 'Growings On' a column providing current topical information of homeowners and producers, appears weekly in the Dalton 'Daily Citizen.'
- Murray and Whitfield County Extension collaborated with Northwest Georgia Cattlemen, Crutchfield Farms, Pennington Seed, Walker County Extension, the Northwest District Extension Water Educator and North Murray High School in delivering a series of classroom and experiential hands-on educational events addressing pasture management, restoration and weed control. Over 156 producers from Murray, Whitfield, Catoosa, Walker, Dade, Gordon, Bartow and Floyd counties attended educational programs.
- EFNEP Graduates reported improvements in behaviors related to the core areas of EFNEP:
  64% more often used the "Nutrition Facts" on food labels to make food choices
  49% always followed the recommended practice of not allowing meat and dairy foods to sit out for more than two hours.
  48% more often planned meals in advance.
  24% reported an increase in daily physical activity by 30 minutes or more.
- Whitfield County 4th – 6th grade 4-H'ers received 2017 Outstanding Participation Award at the Northwest District Project Achievement.
- Whitfield County 7th – 8th grade 4-H'ers received 1st place at the area Forestry Judging competition.
- 4-H'er Logan Huggins served as President for the 2017 4-H Northwest District Senior Board.
- 4-H'er Sofia Vallentour was selected to be a cast member for the 2017-2018 Georgia's 4-H Performing Arts Group *Clovers & Co*.

Future Challenges and Opportunities

- Increase use of hay testing and cost-saving ration formulation
- Promote replacement of toxic endophyte tall fescue
- Use web based and social media to enhance access to current "information"
- Increase 4-H adult volunteer leader participation
- 4-H forms/information available on website

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 57,567	$ 44,102	$ 63,133	$ 39,118
Purchased/Contracted Services	26,645	34,738	39,645	62,329
Supplies	14,390	15,972	14,675	15,125
Capital Outlay	-	-	-	-
Total	**$ 98,602**	**$ 94,812**	**$ 117,453**	**$ 116,572**

Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Agriculture and Natural Resources:				
Educational Programs	48	65	77	60
Individual Contacts - face to face	3,821	5,409	902	1,500
Phone Contacts	614	815	233	300
Email/Written Contacts	N/A	N/A	75	100
Expanded Food & Nutrition Education:				
Enrolled participants	454	516	347	500
Program graduates (complete all sessions)	232	250	153	200
# of family members (indirect contacts)	1,896	1,564	1,281	2,000
4-H:				
5th Grade Monthly Programs	34	35	35	40
Middle & High School Presentations	69	72	122	125
Summer Camps/Day Camps	22	21	19	20
Enrollment/Participants	1,368	1,317	1,257	1,300
*SLAM (6th -12th grade afterschool)	59	71	82	65

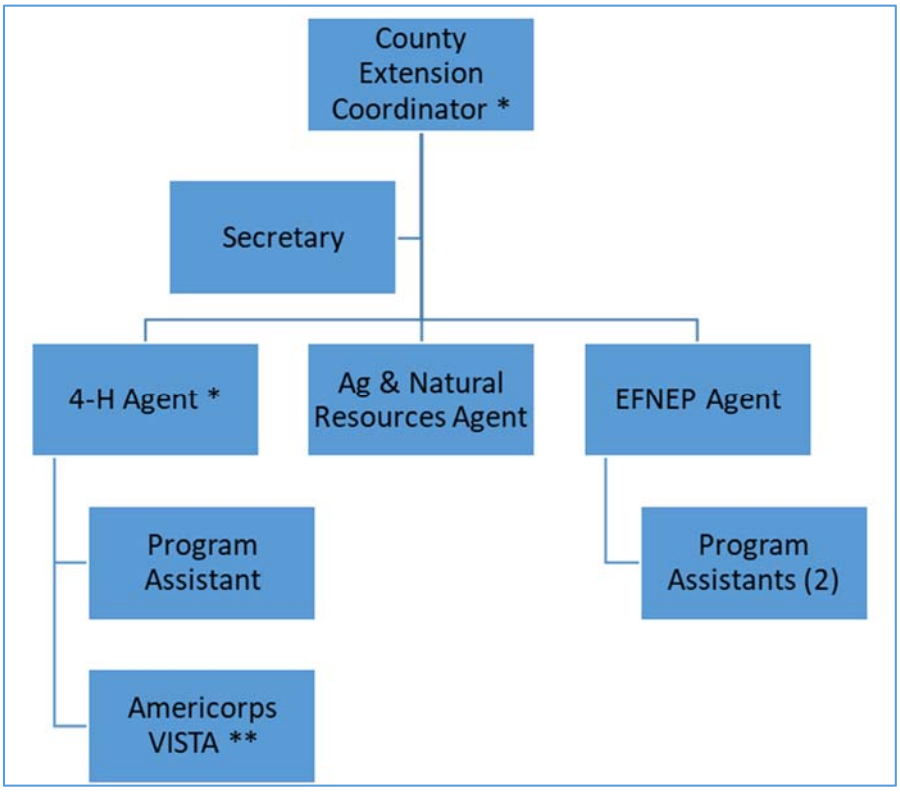
*Service Leadership Activities Members

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Full Time-County Paid	3.0	3.0	3.0	**2.0**
Contract-County Paid	1.0	1.0	1.0	**2.0**
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. For FY2018, one position moved from Full-Time County Paid to Contract-County Paid.

Organizational Chart



** The same staff member performs the duties of both the County Extension Coordinator and the 4-H Agent.*
*** The VISTA staff member is not paid out of the County budget and is not included in the Position Summary.*

INSPECTIONS & ENFORCEMENT

Mission Statement

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.

Description of Services Provided

- Provide information and interpretations regarding adopted codes and ordinances
- Review construction drawings for permitting
- Inspect construction for code compliance
- Investigate complaints regarding sub-standard properties

Goals

- To develop and retain a highly 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 inspectors
- To train all staff to be proficient in the use of permitting software
- 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 preventing overlapping inspection routes

Recent Accomplishments

- Added a bilingual person to our staff to better serve the citizens

Future Challenges and Opportunities

- Attracting and retaining qualified inspectors
- Taking advantage of new technologies to improve efficiency, record inspections and send approvals from the field

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 323,479	$ 321,508	$ 329,658	$ 345,878
Purchased/Contracted Services	10,242	10,109	18,900	15,600
Supplies	11,879	13,597	18,200	17,500
Capital Outlay	-	-	-	-
Total	**$ 345,600**	**$ 345,214**	**$ 366,758**	**$ 378,978**

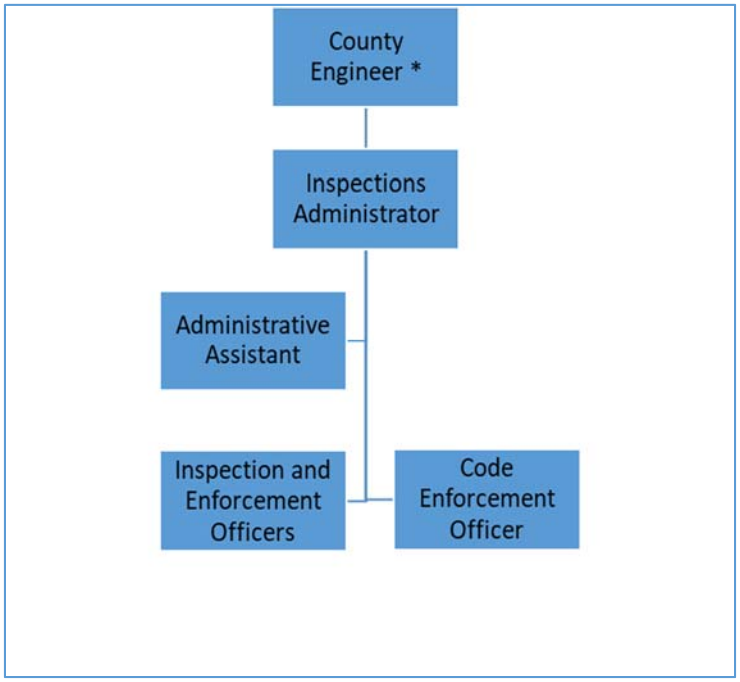
Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Permits:				
Building/Structures	636	620	710	700
Electrical	583	702	746	700
Plumbing	171	232	252	225
Gas	10	6	2	10
HVAC	162	183	264	200
Pool	21	25	34	25
Demolition	22	10	18	20
OTC Inspections (Dalton)	125	79	150	165

Position Summary

Category	FY 2015	FY 2016	FY 2017	FY 2018
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.*

GREATER DALTON METROPOLITAN PLANNING ORGANIZATION (MPO)

Mission Statement

The Greater Dalton MPO's mission is to maintain a continuing, comprehensive, and cooperative planning process, through cooperation with government agencies and the general public, in order to provide an efficient, environmentally sensitive, and fiscally responsible multi-modal transportation system to meet the needs of people and goods moving through the planning area.

Description of Services Provided

- Planning services extending beyond the urbanized areas
- Long-Range Transportation Plan (LRTP)
- Transportation Improvement Program (TIP)
- Unified Planning Work Program (UPWP)

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 Greater Dalton Urbanized Area covering a planning horizon of twenty-five 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 the Greater Dalton planning area'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.

Objectives

- Begin the horizon 2045 Long-Range Transportation Plan update
- Update the FY 2018 – FY 2021 Transportation Improvement Program for FY 2019 – FY 2022
- Update the FY 2018 Unified Planning Work Program for FY 2019
- Hold MPO Committee Elections for FY 2019

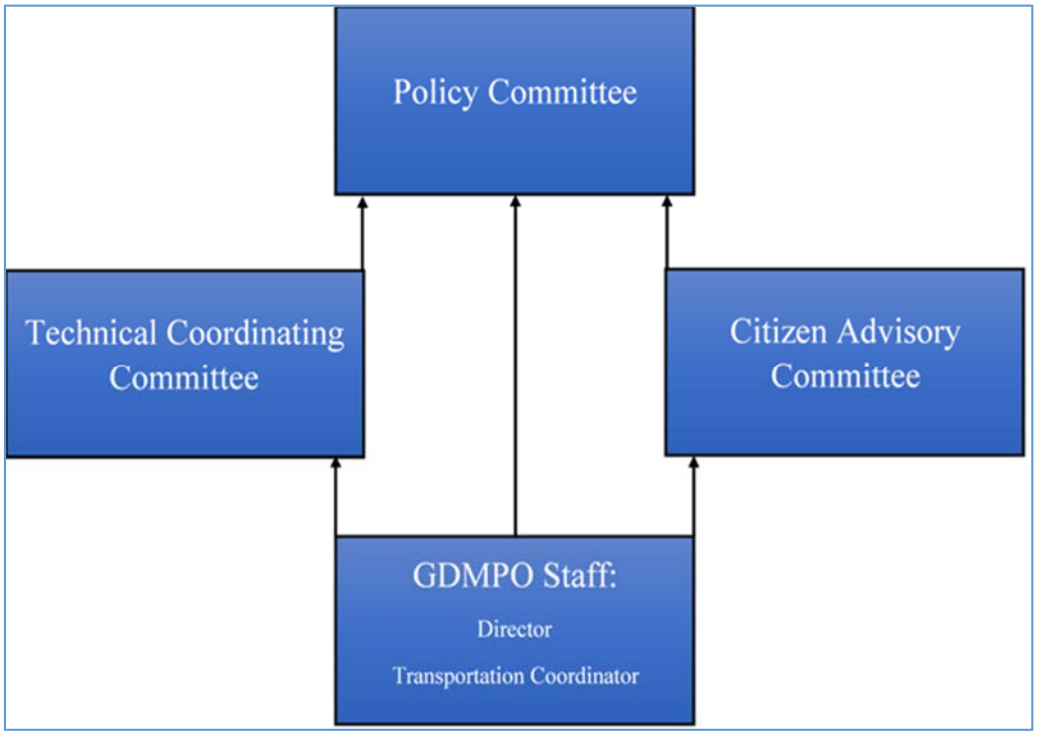
Recent Accomplishments

- Updated the Transportation Improvement Program to FY 2018 – FY 2021
- Updated the Unified Planning Work Program for FY 2018
- Adopted the Georgia Department of Transportation's Safety Performance Measures to provide consistency and coordination across the state

Future Challenges and Opportunities

- Complete the horizon 2045 Long-Range Transportation Plan by June of 2020
- Maintain planning efforts to account for the growing urbanized area across Whitfield and Murray County
- Adopt new bylaws to account for recent federal guidelines and regulations

Greater Dalton Metropolitan Planning Organization



Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 53,995	$ 62,427	$ 66,689	$ 95,114
Purchased/Contracted Services	27,829	1,401	142,254	58,999
Supplies	9,610	4,534	7,000	7,500
Capital Outlay	-	-	-	-
Total	**$ 91,434**	**$ 68,362**	**$ 215,943**	**$ 161,613**

Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Hold minimum of eight (8) public meetings	N/A	11	8	8
Assist Co Engineer with 100% of transportation related projects	*	*	*	100%

* Indicates the performance measure will be implemented in FY 2018.

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Full Time	1.0	1.0	1.0	1.0
Part Time	-	-	-	-
Total	**1.0**	**1.0**	**1.0**	**1.0**

Comments: In addition to the one full-time staff person, the MPO budget also absorbs some of the County Engineer's personnel budget. This is because the Director of Engineering acts as the GDMPO Director as well.

COUNTY ENGINEER

Mission Statement

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

Description of Services Provided

- Land Disturbance Permits issued
- Erosion Control and Storm Water Management Plans reviewed and approved
- Zoning/Re-zoning of parcels
- Creation and maintenance of GIS System
- Design and administration of capital projects

Goals

- To provide the citizens of Whitfield County safe roads by which to travel
- To help citizens achieve their property development goals according to the building and zoning codes and ordinances of Whitfield County and the State of Georgia
- To provide the building community an efficient and helpful permitting process

Objectives

- To help citizens comply with the environmental laws, codes, and ordinances of Whitfield County, the State of Georgia, and the United States
- To cross-train employees to maximize their growth and the efficiency of the engineering department
- To enforce consistently the storm water and erosion control ordinances of Whitfield County and the City of Dalton
- To provide citizens with a useful and updated GIS system
- To plan and obtain funding for the long range transportation needs of Whitfield County
- To oversee and manage capital projects responsibly for Whitfield County

Recent Accomplishments

- Carbondale Business Park access road
- Fields Ave. improvement from Underwood St. to E. Morris St.
- College Dr. improvement at Dug Gap Mtn. Rd.

Future Challenges and Opportunities

- Obtain funding for long-term transportation projects
- Help citizens find more economical construction methods that meet regulations
- Continue to utilize new technology in order to improve GIS

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 490,881	$ 589,500	$ 657,083	$ 682,101
Purchased/Contracted Services	9,721	15,042	22,360	52,156
Supplies	17,015	10,603	19,750	18,850
Capital Outlay	-	-	-	-
Total	**$ 517,617**	**$ 615,145**	**$ 699,193**	**$ 753,107**

Performance and Workload Measures

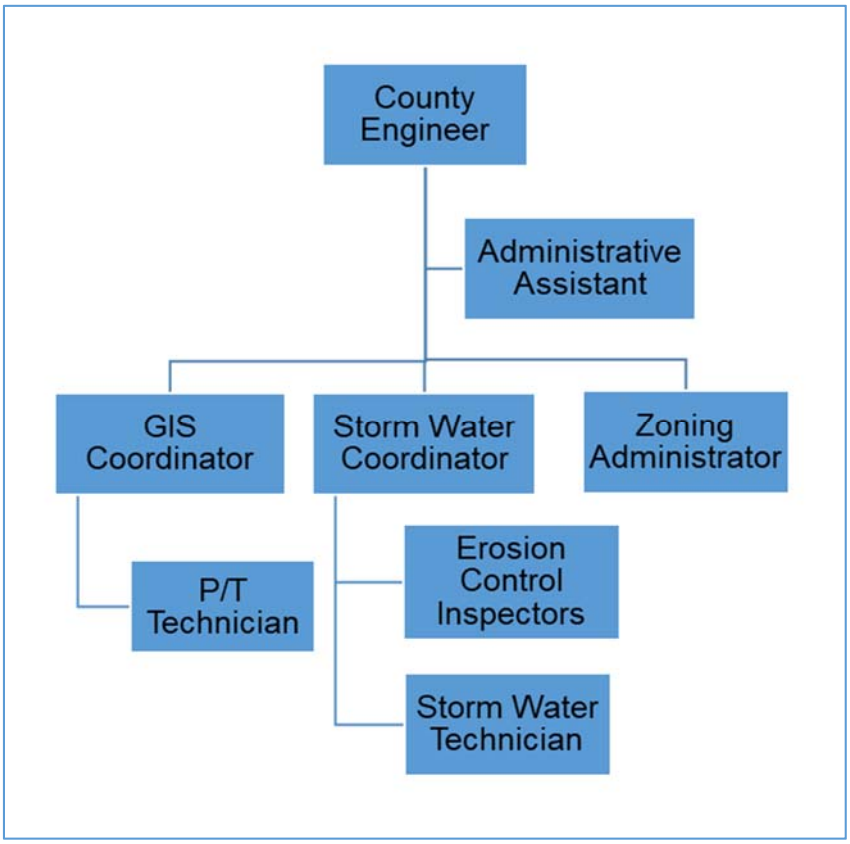
Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Soil Erosion Control Inspections	163	336	1062 **	1100 **
Soil Erosion (LDA) Permits Issued	55	73	81	85
Total Tertiary Permits Issued With No Fees Collected	*	42	41	40
Storm Water Inspections	15	43	515 ***	525 ***
Storm Water Permits Issued	31	21	20	20
Total Plans Reviewed	*	100	162	165
Total Tertiary Plans Reviewed (1-2 Lots)	*	35	26	25
Total Tertiary Plans Reviewed (>=3 lots)	*	6	7	5

Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Full Time	6.5	7.0	8.0	**8.0**
Part Time	-	-	1.0	**1.0**
Total	**6.5**	**7.0**	**9.0**	**9.0**

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

Organizational Chart



HOUSING & DEVELOPMENT

Non-Departmental Expenditures - Summary

Budget Summary

	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Timber Protection	$ 7,868	$ 7,868	$ 7,868	$ 7,868
Community Development Corp	80,000	90,000	90,000	82,500
Planning (NWGRC)	48,000	48,000	48,000	48,000
Trade & Convention Center	265,236	389,151	418,644	431,204
Convention & Visitors Bureau	173,000	173,000	150,000	173,000
Tunnel Hill Heritage	8,750	8,750	8,750	8,750
Total	**$ 582,854**	**$ 716,769**	**$ 723,262**	**$ 751,322**

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.

The **Northwest Georgia Regional Commission** is a multi-county organization consisting of 15 Northwest Georgia counties and 50 municipalities. The mission of the NWGRC is to provide general planning and development control consultation and administration services to its member counties including Whitfield County.

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.

The mission of the **Dalton Convention and Visitors' Bureau** 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.

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 2018:

Fund	Title	2018 Budget Expenditures	2018 Budget Revenue
205	Law Library	37,605	37,605
209	JDA Project Fund	13,600	326,632
210	District Attorney Forfeiture Fund	20,000	20,000
211	Sheriff's Forfeiture Fund	170,000	170,000
215	911 Emergency System	2,480,076	1,713,000
226	Whitfield County NSBG	83,618	-
233	Conasauga A.D.R. Program	60,459	57,500
234	Divorce Seminar	10,880	10,880
235	Juvenile Service Fund	20,000	20,000
236	Local Victim Assistance Program	94,000	94,000
237	Drug Abuse Treatment & Education	188,591	126,000
239	Byrne JAG Grants	13,428	13,428
240	CHIP Grant	140,000	140,000
247	Homeland Security Grant	114,050	114,050
252	CJCC-Accountability Court Grants Program	436,133	436,133
264	Georgia Civil War Heritage	225,000	-
275	Hotel/Motel Tax	244,246	244,246
270	Fire District	7,745,521	8,174,800
271	Jointly Funded District	795,585	801,685
273	Solid Waste District	429,000	429,000
	SUBTOTAL	13,321,792	12,928,959
	Transfer From GF		767,076
	GRAND TOTAL	13,321,792	13,696,035
	Increase in Fund Balance		374,243

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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 2,400	$ 2,400	$ 4,291	$ 4,200
Purchased/Contracted Services	404	404	405	405
Supplies	29,676	26,498	32,304	33,000
Capital Outlay	-	-	-	-
Total	$ 32,480	$ 29,302	$ 37,000	$ 37,605

Revenues	$ 37,605
Expenditures	37,605
Net Change in Fund Balance	-
Fund Balance 1/1/18 (estimated)	85,204
Fund Balance 12/31/18 (estimated)	$ 85,204

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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	869,683	175,085	179,675	10,000
Supplies	-	-	-	3,600
Capital Outlay	800,873	-	18,000	-
Total	$ 1,670,556	$ 175,085	197,675	13,600

Revenues	$ 326,632
Expenditures	13,600
Net Change in Fund Balance	313,032
Fund Balance 1/1/18 (estimated)	-
Fund Balance 12/31/18 (estimated)	$ 313,032

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 Expeditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	15,797	12,223	20,000	20,000
Capital Outlay	-	26,580	-	-
Total	$ 15,797	$ 38,803	$ 20,000	$ 20,000

Revenues	$ 20,000
Expenditures	20,000
Net Change in Fund Balance	-
Fund Balance 1/1/18 (estimated)	19,110
Fund Balance 12/31/18 (estimated)	$ 19,110

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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	96,915	29,012	-	100,000
Capital Outlay	107,735	297,497	300,000	70,000
Other	4,962	-	-	-
Total	$ 209,612	$ 326,509	$ 300,000	$ 170,000

Revenues	$ 170,000
Expenditures	170,000
Net Change in Fund Balance	-
Fund Balance 1/1/18 (estimated)	79,222
Fund Balance 12/31/18 (estimated)	$ 79,222

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.

Description of Services Provided

- Answer and process emergency and non-emergency calls
- Provide service for:
    - Dalton Police Department and Fire Department
    - Whitfield County Sheriff's Office and Fire Department
    - Hamilton Emergency Medical Service
    - Cohutta Police Department and Fire Department
    - Tunnel Hill Police Department
    - Varnell Police Department

Long Term 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

Recent Accomplishments

- Completed VIPER phone system project that supports text-to-911 and Next Generation 911

Future Challenges and Opportunities

- Funding
- Employee retention
- Implement APCO Intellicomm which is a scripted guidance card software that will ensure telecommunicators provide rapid and customized instructions so callers get the fast, consistent and appropriate information they need and expect in an emergency

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 1,588,183	$ 1,711,908	$ 1,713,790	$ 1,944,389
Purchased/Contracted Services	355,972	330,109	320,123	362,666
Supplies	78,077	63,964	135,366	113,020
Capital Outlay	19,406	329,216	287,067	60,000
Total	**$ 2,041,638**	**$ 2,435,197**	**$ 2,456,346**	$ 2,480,076

Revenues	$ 2,480,076
Expenditures	2,480,076
Net Change in Fund Balance	0
Fund Balance 1/1/18 (estimated)	103,305
Fund Balance 12/31/18 (estimated)	$ 103,305

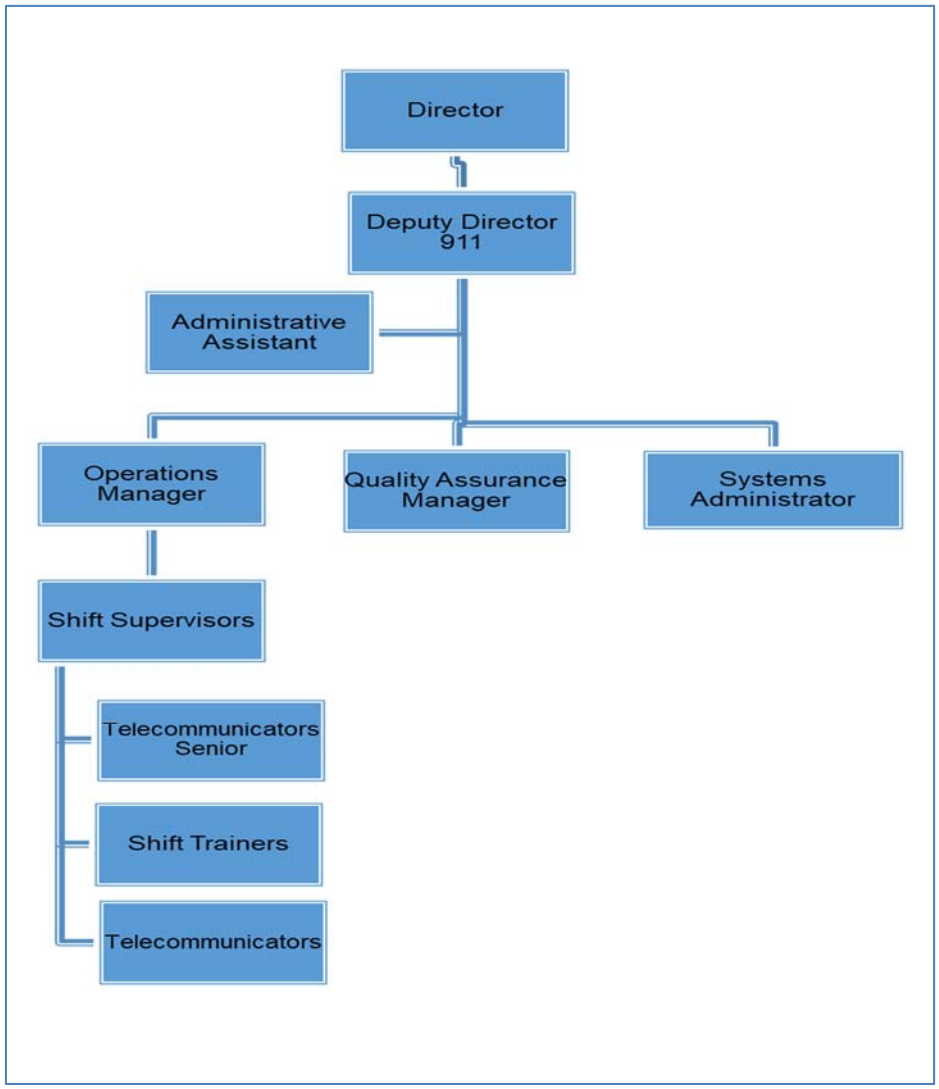
Position Summary

Category	FY 2015	FY 2016	FY 2017	FY 2018
Full Time	33.0	33.0	33.0	33.0
Part Time	1.0	1.0	1.0	1.0
Total	**34.0**	**34.0**	**34.0**	34.0

Performance and Workload Measures

Measure	Actual FY2016	Actual FY2017	Projected FY2018
CAD Calls for Service	**189,651**	**177,826**	**180,000**
Calls for Service Assigned to Agencies:			
Dalton Police Dept	43,323	39,976	**40,000**
Dalton Fire Dept	5,090	4,090	**4,100**
Whitfield Co Sheriff	56,334	57,138	**57,500**
Whitfield Co Fire Dept	9,014	6,286	**6,300**
Hamilton EMS	13,421	13,993	**14,000**
Cohutta Police & Fiew Depts	1,152	1,023	**1,060**
Tunnel Hill Police Dept	2,522	2,776	**2,780**
Varnell Police Dept	3,207	2,804	**2,820**
Total	**134,063**	**128,086**	**128,560**

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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	-
Purchased/Contracted Services	-	-	-	83,618
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total	$ -	$ -	$ -	$ 83,618

Revenues	$ -
Expenditures	83,618
Net Change in Fund Balance	(83,618)
Fund Balance 1/1/18 (estimated)	83,618
Fund Balance 12/31/18 (estimated)	$ -

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

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 12,000	$ 12,000	$ 22,801	$ 22,200
Purchased/Contracted Services	31,450	12,909	37,658	38,259
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total	$ 43,450	$ 24,909	$ 60,459	$ 60,459

Revenues	$ 57,500
Expenditures	60,459
Net Change in Fund Balance	(2,959)
Fund Balance 1/1/18 (estimated)	281,975
Fund Balance 12/31/18 (estimated)	$ 279,016

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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	8,030	8,110	8,240	8,240
Supplies	1,760	2,640	2,640	2,640
Capital Outlay	-	-	-	-
Total	$ 9,790	$ 10,750	$ 10,880	$ 10,880

Revenues	$ 10,880
Expenditures	10,880
Net Change in Fund Balance	-
Fund Balance 1/1/18 (estimated)	1,868
Fund Balance 12/31/18 (estimated)	$ 1,868

JUVENILE SERVICE FUND

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

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	8,733	7,668	11,200	18,000
Supplies	-	-	1,000	2,000
Capital Outlay	-	-	-	-
Total	$ 8,733	$ 7,668	$ 12,200	$ 20,000

Revenues	$ 20,000
Expenditures	20,000
Net Change in Fund Balance	-
Fund Balance 1/1/18 (estimated)	36,019
Fund Balance 12/31/18 (estimated)	$ 36,019

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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Costs	25,630	28,829	28,200	28,200
Other Financing Uses	59,804	67,267	65,800	65,800
Total	$ 85,434	$ 96,096	$ 94,000	$ 94,000

Revenues	$ 94,000
Expenditures	94,000
Net Change in Fund Balance	-
Fund Balance 1/1/18 (estimated)	-
Fund Balance 12/31/18 (estimated)	$ -

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 expenditures, including personnel, that had been accounted for in the General Fund were moved to the D.A.T.E. Fund. Then again in 2016 more Drug Court personnel expenditures began being funded by the D.A.T.E. Fund.

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 60,481	$ 69,238	$ 77,784	$ 87,109
Purchased/Contracted Services	-	7,265	3,000	3,000
Supplies	19,985	19,724	20,000	20,000
Capital Outlay	3,907	-	-	-
Other Costs	-	29,336	-	78,482
Other Financing Uses	-	-	-	-
Total	$ 84,373	$ 125,563	$ 100,784	$ 188,591

Revenues	$ 126,000
Expenditures	188,591
Net Change in Fund Balance	(62,591)
Fund Balance 1/1/18 (estimated)	783,320
Fund Balance 12/31/18 (estimated)	$ 720,729

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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	281,826	15,043	14,878	13,428
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total	$ 281,826	$ 15,043	$ 14,878	$ 13,428

Revenues	$ 13,428
Expenditures	13,428
Net Change in Fund Balance	-
Fund Balance 1/1/18 (estimated)	-
Fund Balance 12/31/18 (estimated)	$ -

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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	140,000
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total	$ -	$ -	$ -	$ 140,000

Revenues	$ 140,000
Expenditures	140,000
Net Change in Fund Balance	-
Fund Balance 1/1/18 (estimated)	-
Fund Balance 12/31/18 (estimated)	$ -

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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	660	-	-
Supplies	2,673	650	6,000	76,200
Capital Outlay	-	90,000	100,000	37,850
Total	$ 2,673	$ 91,310	$ 106,000	$ 114,050

Revenues	$ 114,050
Expenditures	114,050
Net Change in Fund Balance	-
Fund Balance 1/1/18 (estimated)	-
Fund Balance 12/31/18 (estimated)	$ -

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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ 188,992	$ 318,027	$ 319,921
Purchased/Contracted Services	-	156,831	100,000	116,212
Supplies	-	-	3,520	-
Capital Outlay	-	-	-	-
Total	$ -	$ 345,823	$ 421,547	$ 436,133

Revenues	$ 436,133
Expenditures	436,133
Net Change in Fund Balance	-
Fund Balance 1/1/18 (estimated)	-
Fund Balance 12/31/18 (estimated)	$ -

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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	1,876	-	-
Capital Outlay	15,250	124,113	152,146	225,000
Total	$ 15,250	$ 125,989	$ 152,146	$ 225,000

Revenues	$ -
Expenditures	225,000
Net Change in Fund Balance	(225,000)
Fund Balance 1/1/18 (estimated)	225,000
Fund Balance 12/31/18 (estimated)	$ -

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 Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Costs	259,461	257,608	244,246	244,246
Total	$ 259,461	$ 257,608	$ 244,246	$ 244,246

Revenues	$ 244,246
Expenditures	244,246
Net Change in Fund Balance	-
Fund Balance 1/1/18 (estimated)	-
Fund Balance 12/31/18 (estimated)	$ -

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 Statement

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.

Description of Services Provided

- Provide fire suppression to unincorporated parts of the county and the City of Tunnel Hill, Varnell and Town of Cohutta
- Provide emergency first response for medical calls
- Provide the public life safety and car seat education
- Provide inspections of new facilities and preplan of existing commercial structures
- Maintain over 4000 fire hydrants

Long Term Goals

- Fiscal responsibility with funds provided by the citizens
- Continue to make improvements to older facilities as budget allows
- Maintain a modern and effective training program
- Continue annual safety mandates
- Maintain a replacement schedule for capital and recurring expense
- Update departmental policies/SOG's to ensure employee safety and accountability
- Hire personnel to staff fire stations #11 and #12
- Add second Battalion Chief for safety and span of control
- Prepare for operation of station #11
- Purchase property and start construction of fire station #12

Short Term Objectives

- Perform annual safety mandates as outlined by the NFPA and State requirements to include:
    - Quarterly testing – PPE (personal protection equipment) inspections and vehicle servicing safety checks
    - Annual testing - Face piece fit, air pack performance, ground ladder, pump, aerial, hose, and hydraulic extrication equipment evaluations
- Continually monitor short term and long range capital needs of department
    - Apparatus needs; assess possibility of Quick Response Units. Review administrative vehicle needs and future SPLOST needs
    - Review life spans of small equipment needs for vehicles and stations. Examples are saws, ice machines, fans, extrication equipment, appliances
    - Window upgrades for energy efficiency

    - HVAC upgrade of outdated less efficient equipment- Station 4 set for replacement in March.
    - Kitchen upgrades, equipment is original and 40 years old
    - Review LED lighting and benefits to reduce power consumption in the facilities
    - Station furniture replacement schedule
    - Annual replacement of Self Contained Breathing Apparatus and Personal Protective equipment-On going through annual budget.
- Work through Human Resources to obtain qualified personnel to fill 18 entry level vacancies. Nine to be filled by 6-1-18. Remainder in the fall.
- Follow departmental procedures for the promotions of qualified candidates to fill positions. Department has Battalion Chiefs, Lieutenants, Engineers and Firefighters positions to fill. Complete internal promotions by 5-1-18.
- Request approval for purchase of land for station 12. Process will include plan review, construction and outfitting the facility. Should be complete by May for BOC approval.
- Preconstruction and acceptance visits to the fire truck manufacturer's plant will take place to ensure specification compliance. Expected delivery and acceptance testing by November of this year.
- Training Division will be evaluated by state compliance officers to ensure department meets certification as outlined by state rules and regulations. Items meet the Georgia Firefighters Standards and Training Council and Insurance Service Office required training minimums. Audit will be complete by March 1, 2018.
- The departmental guidelines will be reviewed annually to maintain a safe and efficient operation. Annual review by December 31, 2018.
- Recent Grant equipment will enhance the operation of the Haz Mat team and Confined Space specialty groups. Project will be complete by October 31, 2018.

Recent Accomplishments

- Lowered ISO rating from a 5 to a 3
- Handled 5,674 incidents with 8,466 individual unit responses.
- Executed Automatic Aid Agreements with Catoosa, Walker and Gordon County
- Added battery conditioning systems to all first line units
- Replaced one set of hydraulic extrication equipment
- Awarded two grants, one for Haz Mat and the other Confined Space
- Met compliance for new Cancer Legislation required by state law
- Replaced the roofs on stations 2 and 3 and windows on station 3
- Repaired foundation and fixed the slab problem at station 6
- Had ground ladders tested by third party company, first time in over 20 years

Future Challenges and Opportunities

- 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
- Place fire station 12 in service late 2018 to include the addition of 9 personnel
- 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
- Review opportunities to lower operating costs by evaluating Quick Response vehicle program
- Ensure proper staffing relief factor so that employees may utilize vacation time without affecting daily staffing.
- Working with county administration on a new Ambulance RFP
- Possible future SPLOST- Vehicle replacement, station upgrades and Bond retirement are goals for this project

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$4,543,904	$5,242,659	$6,020,961	**$6,950,847**
Purchased/Contracted Services	171,487	133,473	182,600	**205,469**
Supplies	458,800	388,332	403,855	**407,855**
Capital Outlay	57,231	201,116	151,000	**181,350**
Other	-	-	-	**-**
Total	**$5,231,422**	**$5,965,580**	**$6,758,416**	**$7,745,521**

Revenues	**$ 8,174,800**
Expenditures	**7,745,521**
Net Change in Fund Balance	**429,279**
Fund Balance 1/1/18 (estimated)	**944,704**
Fund Balance 12/31/18 (estimated)	**$ 1,373,983**

Position Summary

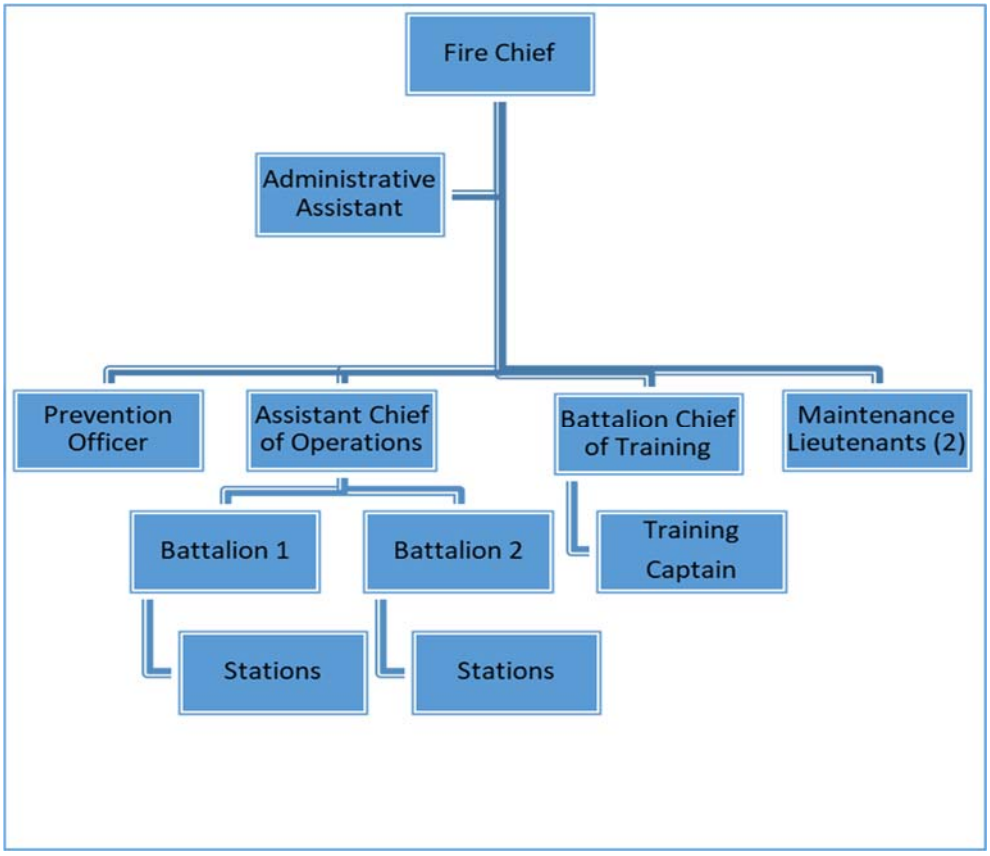
Category	FY2015	FY2016	FY2017	FY2018
Full Time	68.0	83.0	92.0	110.0
Part Time - Paid-Per-Call	-	45.0	45.0	25.0
Total	**68.0**	**128.0**	137.0	135.0

Comments: As of FY2016, volunteers are treated as part time employees as per IRS rules. The only exception is a small group of volunteers who receive only a mileage reimbursement and are not included here.
In FY2018, there will be less Paid-Per-Call positions, but the number of hours for each employee will increase.

Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Incident Alarms	5,518	6,031	5,674	**5,250**
Incident Responses	7,302	8,559	8,466	**6,800**
State Required Training	18,945	2,544	9,849	**7,500**
ISO Required Training	10,368	23,118	24,174	**24,000**
Total Training Hours	29,313	25,662	34,023	**31,500**
PR Requests	196	223	237	**200**
Man Hours	2,229	2,352	-	**-**
Average Response Time	6:14	6:22	5:52	**5:52**
Goals:				
Respond within 6 Minutes or less	67.0%	58.0%	68.0%	**70.0%**
Pre-fire Plan Inspections:	1233	1200	1225	**1200**
Plan Reviews	107	83	98	**100**

Organizational Chart



JOINTLY FUNDED DISTRICT

Dalton-Whitfield Senior Center:
The mission of the 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.

Dalton-Whitfield Regional Library:
The mission of the 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.

Dalton-Whitfield Joint Development Authority (JDA):
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.

Budget Summary

Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Senior Center	$ 158,945	$ 180,110	$ 177,000	$ 177,000
Library	255,400	255,400	255,400	255,400
JDA	157,500	157,500	157,500	157,500
JDA-Personal Services & Benefits *	-	139,551	212,641	205,685
Transfers Out	-	119	-	-
Total	$ 571,845	$ 732,680	$ 802,541	$ 795,585

* JDA reimburses County for these costs.

Revenues	$ 801,685
Expenditures	795,585
Net Change in Fund Balance	6,100
Fund Balance 1/1/18 (estimated)	-
Fund Balance 12/31/18 (estimated)	$ 6,100

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.

Budget Summary

Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Solid Waste	$ 398,778	$ 419,964	$ 425,000	$ 429,000
Transfers Out	72,212	64,673	-	-
Total	$ 470,990	$ 484,637	$ 425,000	$ 429,000

Revenues	$ 429,000
Expenditures	429,000
Net Change in Fund Balance	-
Fund Balance 1/1/18 (estimated)	-
Fund Balance 12/31/18 (estimated)	$ -

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

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Capital Outlay	4,250,376	3,959,465	3,537,893	6,820,419
Total	$ 4,250,376	$ 3,959,465	$ 3,537,893	$ 6,820,419
Revenues				$ -
Expenditures				6,820,419
Net Change in Fund Balance				(6,820,419)
Fund Balance 1/1/18 (estimated)				6,823,730
Fund Balance 12/31/18 (estimated)				$ 3,311

Budget Summary
SPLOST 2015 Fund 322

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Capital Outlay	18,720	2,333,104	2,098,294	6,861,354
Other Costs	3,390,462	6,895,377	6,365,871	6,276,699
Debt Service	-	4,762,390	4,761,718	4,761,831
Total	$ 3,409,182	$ 13,990,871	$ 13,225,883	$ 17,899,884
Revenues				$15,600,000
Expenditures				17,899,884
Net Change in Fund Balance				(2,299,884)
Fund Balance 1/1/18 (estimated)				8,387,194
Fund Balance 12/31/18 (estimated)				$ 6,087,310

Budget Summary
Capital Projects Fund 351

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Capital Outlay	1,992,588	5,995,466	2,867,618	2,061,820
Other Costs		-	790,000	264,000
Debt Service	1,928,058	100,608	97,958	14,777
Transfers Out	-	42,141	748,607	-
Total	$ 3,920,646	$ 6,138,215	$ 4,504,183	$ 2,340,597
Revenues				$ 1,732,527
Expenditures				2,340,597
Net Change in Fund Balance				(608,070)
Fund Balance 1/1/18 (estimated)				710,508
Fund Balance 12/31/18 (estimated)				$ 102,438

Budget Summary
Capital Projects DBA Bond Fund 352

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Capital Outlay	3,049,085	9,042,026	5,726,511	60,000
Other Costs	-	89,782	8,368	354,563
Total	$ 3,049,085	$ 9,131,808	$ 5,734,879	$ 414,563
Revenues				$ -
Expenditures				414,563
Net Change in Fund Balance				(414,563)
Fund Balance 1/1/18 (estimated)				670,980
Fund Balance 12/31/18 (estimated)				$ 256,417

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 final debt service payment was made in 2017.

In 2013, the JDA issued $7,185,000 of revenue bonds for a Public Infrastructure Project which included the extension of public water, sewer, and gas lines. The funds to satisfy annual debt service on the 2013 bond issuance is placed in the debt service fund each year. The final debt service payment will be made in 2018.

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

Budget Summary

Departmental Expenditures	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	1,934,495	1,828,871	1,725,502	610,394
Total	$ 1,934,495	$ 1,828,871	$ 1,725,502	$ 610,394

Revenues	$ 610,394
Expenditures	610,394
Net Change in Fund Balance	-
Fund Balance 1/1/18 (estimated)	2,528
Fund Balance 12/31/18 (estimated)	$ 2,528

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 Statement

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.

Description of Services Provided

- Point to point transportation for any county resident who requires travel to jobs, doctor appointments, Senior Center, errands or for other destination needs within the county
- Transportation for DHS and Medicaid client services
- Wheelchair accessibility provided on each transportation bus
- Operating hours are weekdays, 6:30AM to 6:00PM
- Service area includes unincorporated county, and the cities of Dalton, Tunnel Hill, Varnell, and Cohutta

Long Term 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
- To bridge the gap between people, places, and meaningful connections.
- To provide safe, clean, pleasant, reliable and efficient transportation service.
- To provide needed transportation for county residents who otherwise may not have a reasonable travel alternative.
- To provide a service at an affordable rate fee.

Recent Accomplishments

- Secured Capital funds FY 2018 through GDOT to install cameras with GPS and audio capabilities on transit service vehicles
- Restructured routes to accommodate a more timely pick up/drop off time for passengers
- Added a Maintenance Tech position to assist in keeping new FTA TAM ruling guidelines for Preventative Maintenance work completed as it relates to the “State of Good Repair”

Future Challenges and Opportunities

- A census determination changed municipalities within Whitfield County and the City of Dalton to small urban areas, limiting the use of federal dollars towards urban to urban routes
- Researching potential revenue opportunities through Medicare Insurance providers who cover transportation cost for non-emergency medical appointments for covered participants

Budget Summary

Departmental Expenses	Actual FY2015	Actual FY2016	Amended FY2017	Approved FY2018
Personal Services & Benefits	$ 563,580	$ 534,380	$ 516,974	$ 594,275
Purchased/Contracted Services	36,165	29,947	45,889	51,035
Supplies	95,413	89,384	82,111	99,550
Capital Outlay	-	-	-	-
Depreciation	97,879	90,660	97,310	98,000
Total	**$ 793,037**	**$ 744,371**	**$ 742,284**	**$ 842,860**

Revenues	$ 842,860
Expenses	842,860
Change in Net Position	(0)
Net Position 1/1/18 (estimated)	184,133
Net Position 12/31/18 (estimated)	$ 184,133

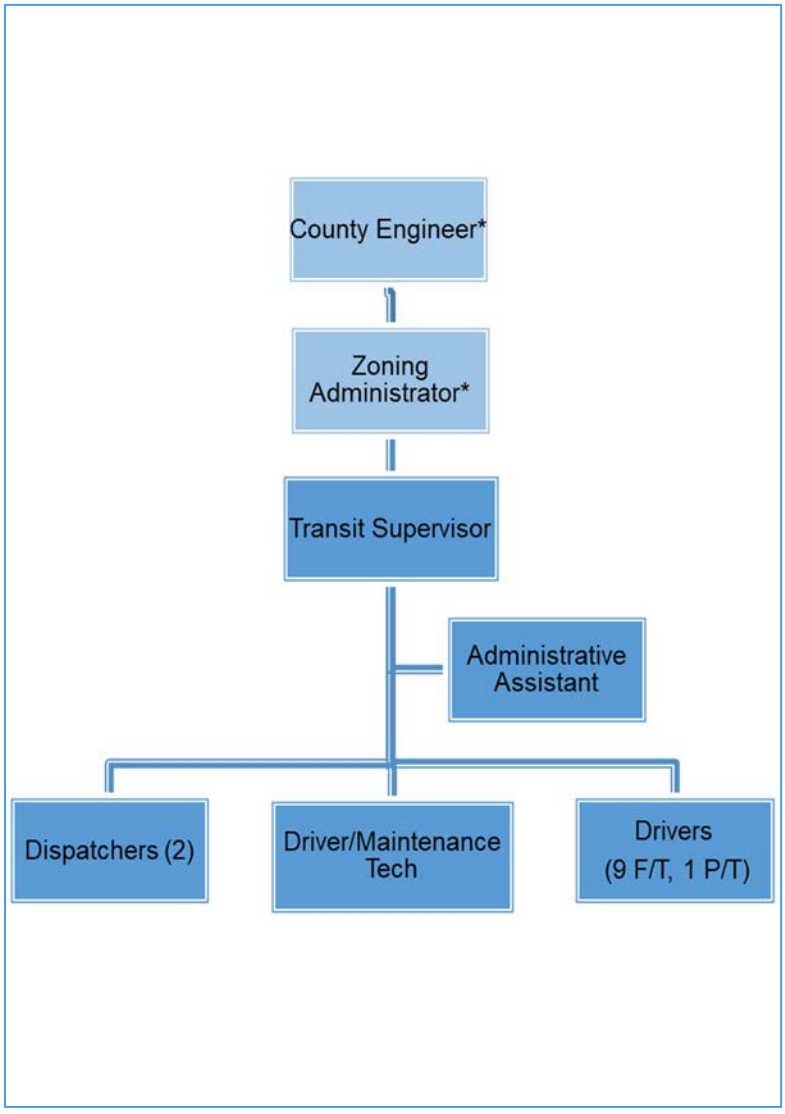
Position Summary

Category	FY2015	FY2016	FY2017	FY2018
Full Time	14.0	14.0	14.0	14.0
Part Time	2.0	2.0	1.0	1.0
Total	**16.0**	**16.0**	**15.0**	**15.0**

Performance and Workload Measures

Measure	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018
Monthly - per Bus:				
Avg Miles	2,449	2,499	2,637	**2,700**
Avg # of Trips	377	318	484	**500**
Hours of Operation	180	180	180	**180**
Total Annual Trips-All Buses	40,677	38,099	37,355	**39,000**
# of Buses in Fleet			10	**10**

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 2018 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 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 2018 capital expenditures
- The CIP narrative
- The CIP detailed project list

FY 2018 CAPITAL PROJECTS SNAPSHOT

(SPLOST related projects are presented separately)

Project Description	General Gov't	Public Safety	Public Works	Recreation	Housing & Dev	Debt Service
Economic development-Georgia Northwestern Technical College					264,000	
Bldgs & Grounds-Courthouse roof replacement	200,000					
Blds & Grounds-Courthouse HVAC replacement	80,000					
Bldgs & Grounds-carpet replacement	60,000					
Blds & Grounds-building security improvements	15,000					
Finance-software enhancements	23,750					
IT-virtual server and storage refresh	323,000					
IT-network switch replacement	18,000					
IT-new computer systems	18,000					
Animal Shelter-building improvements		17,500				
Sheriff's Office-training equipment upgrades (c/o from 2017)		6,470				
Correctional Facility-kitchen equipment replacement		53,500				
Correctional Facility-boiler system overhaul		34,000				
Public Works-lease #5: Tractor & mowers						14,777
Public Works-(3) trucks with accessories			315,000			
Public Works-excavator			400,000			
Public Works-trailer			70,000			
Public Works-hyster			60,000			
Public Works-gator			16,000			
Recreation-Edwards Park concession improvements				226,600		
Recreation-Edwards Park fencing				125,000		
Fire-station roof replacements		105,000				
Fire-vehicle		52,500				
Fire-generator		23,850				
E911-power supply replacement		60,000				
Total	**$ 737,750**	**$ 352,820**	**$ 861,000**	**$ 351,600**	**$ 264,000**	**$ 14,777**

Funding Sources:	
Capital Fund - Fund Balance	$ 608,070
Capital Fund - Transfer from General Fund	1,732,527
Other Funds-E911 Revenue	60,000
Other Funds-Fire District Revenue	181,350
Total	**$ 2,581,947**

FY 2018 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	6,820,419						
Sheriff-vehicles		484,161					
Fire-new fire station		1,319,618					
Public Works-Hwy 201			3,207,575				
Public Works-bridges and culverts			750,000				
Public Works-paving			1,100,000				
Intergovernmental Payments-Dalton (1)				6,276,699			
Bond debt payments (1)					4,761,831		
Emergency 911 Services-radio communications						60,000	
Library-improvement projects							354,563
(1) These are not included in the CIP spreadsheet.							
Total	**$ 6,820,419**	**$ 1,803,779**	**$ 5,057,575**	**$ 6,276,699**	**$ 4,761,831**	**$ 60,000**	**$ 354,563**

Funding Sources:	
Fund Balance	$ 9,534,866
SPLOST 2015 Tax Collections	$ 15,600,000
Total	**$ 25,134,866**

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. Courthouse Roof. Roof replacement on Courthouse. (2018)

2. HVAC System Replacements. Courthouse HVAC. (2018) Replacement schedule for other facilities. (2019-2022)

3. Courthouse Carpet Replacement. Carpet replacement in Courthouse. (2018)

4. Building Security Improvements. Security improvements at Public Works building. (2018)

5. Building Infrastructure Upgrades. Replacement schedule. (2019 – 2022)

6. Praters Mill. Extend sewer system and install restroom. (2019)

7. New Administration Building. The County conducted a study at the end of 2008 which determined that it would be more cost effective to replace Admin. Bldg #2 with a structure that consolidates offices currently in Admin. Bldgs #1 and #2. **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. (2018)

2. Update Storage/Servers/Backup System. Replace physical servers and increase and replace storage array. (2018 and 2022)

3. Computers/Virtual Desktops/Equipment Updates. Replacement schedule. (2018-2022)

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. (2019)

6. Courtroom Technology Updates. Replacement schedule. (2019-2022)

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

8. Wireless Upgrade. (2020)

Animal Shelter

Various improvements are needed in the animal holding area of the shelter.

1. Building Improvements. (2018)

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. As the structure ages, various equipment and infrastructure must be replaced. Also, additional space will eventually be needed. It is difficult to predict when this will be necessary 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. Kitchen Equipment Replacement. Replacement of commercial dishwasher and double stack convection ovens. (2018)

2. Boiler System Overhaul. Re-piping, replacement of thermal mixing valves, and new temperature and pressure gauges. (2018)

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

Sheriff's Office

1. Training Equipment Upgrades. The Sheriff's Office will complete the purchase of various training equipment upgrades. This is a carryover from 2017. (2018)

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.

Prior to passage of the 2015 SPLOST, the County's current public safety communications system depended on outdated technology that was placed in service in the 1970's. This system was updated with funding from the 2015 SPLOST. Some ongoing purchases will occur in future years, as noted in the SPLOST section of this narrative.

1. Uninterruptible Power Supply (UPS). The current UPS is 18 years old and will be replaced with a new model. (2018)

2. Software Upgrade. Secure alarm protocol interface. (2019)

3. Parking Lot Repairs. (2021)

4. 911 Center Building Expansion. **The project is listed here as a financial placeholder.** (2021)

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, Fire Station #11 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. Emergency Response Vehicle. New vehicle. (2018)

2. Generator. This will provide backup power for Fire Headquarters. (2018)

3. Fire Station Remodeling. Roof replacements and remodeling. (2018-2022)

4. Fire Station #12. New station and vehicles/equipment. (2019)

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.

1. Trail Heads and Improvements. **The project is listed as a financial placeholder.** (2021-2022)

Parks and Recreation

With an expanding population and more demands for recreation, the Commissioners have an interest in increasing the investment in park assets. Many park improvements were funded with the 2015 SPLOST and completed by the end of FY 2017. 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. (2018-2019)

3. Maintenance Vehicle. (2019)

4. 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)

5. 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.** (2021-2022)

Public Works

Maintaining the County's road and bridge infrastructure is of paramount importance to the BOC. Finding the revenue for these projects can create a challenge. Fortunately, the 2015 SPLOST includes funding for these, and in addition the 2007 SPLOST road projects continue into 2018 (see SPLOST section).

1. Road Projects. Funding for general paving was removed from the General Fund budget for FY18. The budget plan for FY18-FY21 is to take advantage of the LMIG Program and SPLOST funding and then in FY22, if another SPLOST is not passed, to fund paving with General Fund revenues again. (2018-2022)

2. Trucks and Accessories. (2018)

3. Road Equipment Replacement. Replacement schedule. (2018 - 2022)

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

5. Mowing Equipment Replacement. Replacement schedule. (2019-2022)

Economic Development

1. 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. Support was also given in FY 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.** (2019-2022)

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. (2019-2022)

SPLOST 2015 and DBA Bond Fund

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 have already been completed. The ongoing 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. This system was placed into operation in 2017 but some ongoing capital costs remain. (2018-2022)

2. Sheriff Vehicles. (2018)

3. Library Improvements. (2018)

4. 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. (2018)

5. Bridge and Culvert Repairs/Construction. (2018-2019)

6. Paving. This will be in addition to the annual LMIG paving. (2018-2021)

7. Road Projects-Highway 201 Straightening. (2018-2020)

Transportation SPLOST 2007

The SPLOST that passed in 2007 provides funding for 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 FY18.

CAPITAL IMPROVEMENT PROGRAM - PROJECT LIST

FY 2018 - FY 2022

	2018	2019	2020	2021	2022	TOTALS
Buildings & Grounds						
1. Courthouse Roof	200,000	-	-	-	-	**200,000**
2. Courthouse HVAC Replacement	80,000	25,000	25,750	26,523	27,318	**184,591**
3. Courthouse Carpet Replacement	60,000	-	-	-	-	**60,000**
4. Building Security Improvements	15,000	-	-	-	-	**15,000**
5. Building Infrastructure Upgrades	-	25,000	25,750	26,523	27,318	**104,591**
6. Praters Mill Sewer and Restrooms	-	75,000	-	-	-	**75,000**
7. New Administration Building	-	-	6,500,000	6,500,000	-	**13,000,000**
	355,000	125,000	6,551,500	6,553,045	54,636	**13,639,181**
Funding Sources						
Capital Projects Fund Reserve	117,250	-	-	-	-	**117,250**
Other Revenue Sources	-	75,000	6,500,000	6,500,000	6,500,000	**19,575,000**
General Fund Operating Revenue	237,750	50,000	51,500	53,045	(6,445,364)	**(6,053,069)**
	355,000	125,000	6,551,500	6,553,045	54,636	**13,639,181**

	2018	2019	2020	2021	2022	TOTALS
Information Technology Strategy						
1. Time Keeping Software	23,750	-	-	-	-	**23,750**
2. Virtual server and storage refresh	323,000	-	-	-	250,000	**573,000**
3. Computers/Virtual Desktops Updates	18,000	18,000	18,000	18,000	18,000	**90,000**
4. Network Switches	18,000	-	-	-	-	**18,000**
5. Generator and Air Unit for Server Room	-	32,000	-	-	-	**32,000**
6. Courtroom Technology Updates	-	40,000	40,000	45,000	50,000	**175,000**
7. Remote Access Gateway	-	25,000	-	-	-	**25,000**
8. Wireless Upgrade	-	-	30,000	-	-	**30,000**
	382,750	115,000	88,000	63,000	318,000	**966,750**
Funding Sources						
Capital Projects Fund Reserve	382,750	-	-	-	-	**382,750**
Other Revenue Sources	-	-	-	-	-	**-**
General Fund Operating Revenue	-	115,000	88,000	63,000	318,000	**584,000**
	382,750	115,000	88,000	63,000	318,000	**966,750**

	2018	2019	2020	2021	2022	TOTALS
Animal Shelter						
1. Building Improvements	17,500	-	-	-	-	**17,500**
	17,500	-	-	-	-	**17,500**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	-	-	-	-	**-**
General Fund Operating Revenue	17,500	-	-	-	-	**17,500**
	17,500	-	-	-	-	**17,500**

	2018	2019	2020	2021	2022	TOTALS
Detention Facility						
1. Kitchen Equipment Replacement	53,500	-	-	-	-	**53,500**
2. Boiler System Overhaul	34,000	-	-	-	-	**34,000**
3. Detention Facility Expansion	-	-	7,200,000	-	-	**7,200,000**
	87,500	-	7,200,000	-	-	**7,287,500**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	-	7,200,000	-	-	**7,200,000**
General Fund Operating Revenue	87,500	-	-	-	-	**87,500**
	87,500	-	7,200,000	-	-	**7,287,500**

CAPITAL IMPROVEMENT PROGRAM - PROJECT LIST

FY 2018 - FY 2022

	2018	2019	2020	2021	2022	TOTALS
Sheriff's Office						
1. Training Equipment Upgrades	6,470	-	-	-	-	**6,470**
	6,470	-	-	-	-	**6,470**
Funding Sources						
Capital Projects Fund Reserve	6,470	-	-	-	-	**6,470**
Other Revenue Sources	-	-	-	-	-	**-**
General Fund Operating Revenue	-	-	-	-	-	**-**
	6,470	**-**	**-**	**-**	**-**	**6,470**

	2018	2019	2020	2021	2022	TOTALS
Emergency Management/E911						
1. Power Supply Replacement	60,000	-	-	-	-	**60,000**
2. Software Upgrades-Alarms	-	21,000	-	-	-	**21,000**
3. 911 Center Building Expansion	-	-	-	800,000	-	**800,000**
4. 911 Center Parking Lot Repairs	-	-	-	35,000	-	**35,000**
	60,000	21,000	-	835,000	-	**916,000**
Funding Sources						
911 Fund Reserve	-	-	-	-	-	**-**
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	-	-	800,000	-	**800,000**
911 Fund Operating Revenue	60,000	21,000	-	35,000	-	**116,000**
General Fund Operating Revenue	-	-	-	-	-	**-**
	60,000	21,000	-	835,000	-	**916,000**

	2018	2019	2020	2021	2022	TOTALS
Fire Department						
1. Vehicle	52,500	-	-	-	-	**52,500**
2. Generator	23,850	-	-	-	-	**23,850**
3. Fire Station Remodeling	105,000	300,000	140,000	155,000	320,000	**1,020,000**
4. Fire Station #12						
Land	-	40,000	-	-	-	**40,000**
Engineering/Design	-	150,000	-	-	-	**150,000**
Construction	-	1,606,000	-	-	-	**1,606,000**
Outfitting	-	73,000	-	-	-	**73,000**
Fire Engines and Equipment	-	1,217,000	-	-	-	**1,217,000**
	181,350	3,386,000	140,000	155,000	320,000	**4,182,350**
Funding Sources						
Fire District Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	3,086,000	-	-	-	**3,086,000**
Fire District Operating Revenue	181,350	300,000	140,000	155,000	320,000	**1,096,350**
	181,350	3,386,000	140,000	155,000	320,000	**4,182,350**

	2018	2019	2020	2021	2022	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 2018 - FY 2022

	2018	2019	2020	2021	2022	TOTALS
Parks and Recreation						
1. Edwards Park Concessions/Restrooms	226,600	225,000	-	-	-	**451,600**
2. Edwards Park Fencing Replacement	125,000	125,000	-	-	-	**250,000**
3. Maintenance Vehicle	-	25,000	-	-	-	**25,000**
4. Southside Park Complex	-	-	5,500,000	-	-	**5,500,000**
5. 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**
	351,600	375,000	5,500,000	450,000	5,600,000	**12,276,600**
Funding Sources						
Capital Projects Fund Reserve	101,600	-	-	-	-	**101,600**
Other Revenue Sources	-	-	5,500,000	450,000	5,600,000	**11,550,000**
General Fund Operating Revenue	250,000	375,000	-	-	-	**625,000**
	351,600	375,000	5,500,000	450,000	5,600,000	**12,276,600**

	2018	2019	2020	2021	2022	TOTALS
Public Works						
1. Road Projects	1,209,858	1,530,000	1,530,000	1,530,000	2,530,000	**8,329,858**
2. Trucks and accessories	315,000	-	-	-	-	**315,000**
3. Road Equipment Replacement	546,000	200,000	200,000	200,000	200,000	**1,346,000**
4. Capital Lease Payments	14,777	-	-	-	-	**14,777**
5. Mowing Equipment Replacement	-	10,000	10,000	10,000	10,000	**40,000**
	2,085,635	1,740,000	1,740,000	1,740,000	2,740,000	**10,045,635**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	-	-	-	-	**-**
General Fund Operating Revenue	975,777	640,000	640,000	640,000	1,640,000	**4,535,777**
State DOT - LMIG	1,109,858	1,100,000	1,100,000	1,100,000	1,100,000	**5,509,858**
	2,085,635	1,740,000	1,740,000	1,740,000	2,740,000	**10,045,635**

	2018	2019	2020	2021	2022	TOTALS
Economic Development						
1. GA NW Technical College	264,000	-	-	-	-	**264,000**
	264,000	-	-	-	-	**264,000**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	-	-	-	-	**-**
General Fund Operating Revenue	264,000	-	-	-	-	**264,000**
	264,000	-	-	-	-	**264,000**

	2018	2019	2020	2021	2022	TOTALS
Vehicle Replacement Program						
1. Replacement of Vehicles	-	150,000	150,000	150,000	150,000	**600,000**
2. Replacement of Vehicles - Sheriff's Office	-	360,000	360,000	360,000	360,000	**1,440,000**
	-	510,000	510,000	510,000	510,000	**2,040,000**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	**-**
Other Revenue Sources	-	-	-	-	-	**-**
General Fund Operating Revenue	-	510,000	510,000	510,000	510,000	**2,040,000**
	-	510,000	510,000	510,000	510,000	**2,040,000**

CAPITAL IMPROVEMENT PROGRAM - PROJECT LIST

FY 2018 - FY 2022

	2018	2019	2020	2021	2022	TOTALS
SPLOST 2015 and DBA Bond Fund						
1. Public Safety Communications System	60,000	60,000	60,000	60,000	60,000	**300,000**
2. Sheriff Vehicles	484,161	-	-	-	-	**484,161**
3. Library Improvements	354,563	-	-	-	-	**354,563**
4. Fire Station - Land and Building	1,319,618	-	-	-	-	**1,319,618**
5. Bridge and Culvert Repairs/Construction	750,000	227,257	-	-	-	**977,257**
6. Paving	1,100,000	1,100,000	1,100,000	761,952	-	**4,061,952**
7. Road Projects - Hwy 201 Straightening	3,207,575	2,500,000	435,327	-	-	**6,142,902**
	7,275,917	3,887,257	1,595,327	821,952	60,000	**13,640,453**
Funding Sources						
SPLOST 2015 and DBA Bond Fund	7,275,917	3,887,257	1,595,327	821,952	60,000	**13,640,453**
	7,275,917	3,887,257	1,595,327	821,952	60,000	**13,640,453**

	2018	2019	2020	2022	2022	TOTALS
Transportation SPLOST 2007						
1. Road Design/Engineering/Construction	6,820,419	-	-	-	-	**6,820,419**
	6,820,419	-	-	-	-	**6,820,419**
Funding Sources						
SPLOST 2007 Fund Reserve	6,820,419	-	-	-	-	**6,820,419**
	6,820,419	-	-	-	-	**6,820,419**

CAPITAL IMPROVEMENT PROGRAM - PROJECT LIST

FY 2018 - FY 2022

Overall Summary of Capital Expenditures	2018	2019	2020	2022	2022	TOTALS
Buildings & Grounds	355,000	125,000	6,551,500	6,553,045	54,636	**13,639,181**
Information Technology Strategy	382,750	115,000	88,000	63,000	318,000	**966,750**
Animal Shelter	17,500	-	-	-	-	**17,500**
Detention Facility	87,500	-	7,200,000	-	-	**7,287,500**
Sheriff's Office	6,470	-	-	-	-	**6,470**
EMA/Communications	60,000	21,000	-	835,000	-	**916,000**
Fire Department	181,350	3,386,000	140,000	155,000	320,000	**4,182,350**
Greenspace, Historic Preservation	-	-	-	75,000	75,000	**150,000**
Parks and Recreation	351,600	375,000	5,500,000	450,000	5,600,000	**12,276,600**
Public Works	2,085,635	1,740,000	1,740,000	1,740,000	2,740,000	**10,045,635**
Economic Development	264,000	-	-	-	-	**264,000**
Vehicle Replacement	-	510,000	510,000	510,000	510,000	**2,040,000**
SPLOST 2015 and DBA Bond Fund	7,275,917	3,887,257	1,595,327	821,952	60,000	**13,640,453**
SPLOST 2007	6,820,419	-	-	-	-	**6,820,419**
Total	17,888,141	10,159,257	23,324,827	11,202,997	9,677,636	**72,252,858**

Overall Summary of Funding Sources	2018	2019	2020	2022	2022	TOTALS
911 Fund Reserve	0	0	0	0	0	**0**
Fire District Fund Reserve	0	0	0	0	0	**0**
Capital Projects Fund Reserve	608,070	0	0	0	0	**608,070**
SPLOST 2007 Fund Reserve	6,820,419	0	0	0	0	**6,820,419**
SPLOST 2015 and DBA Bond Fund	7,275,917	3,887,257	1,595,327	821,952	60,000	**13,640,453**
Other Revenue Sources	0	3,161,000	19,200,000	7,825,000	12,175,000	**42,361,000**
911 Operating Revenue	60,000	21,000	0	35,000	0	**116,000**
Fire District Operating Revenue	181,350	300,000	140,000	155,000	320,000	**1,096,350**
General Fund Operating Revenue	1,832,527	1,690,000	1,289,500	1,266,045	-3,977,364	**2,100,708**
Grants	0	0	0	0	0	**0**
State DOT-LMIG	1,109,858	1,100,000	1,100,000	1,100,000	1,100,000	**5,509,858**
Total	17,888,141	10,159,257	23,324,827	11,202,997	9,677,636	**72,252,858**

NOTE The 2018 expenditures above include $1,209,858 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, 2017, the statutory debt limit was $357,122,803. Currently Whitfield County has no outstanding general bond indebtedness. Therefore, 100% of the legal debt capacity is available. For FY 2018, 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 2017 net tax digest, the County may use $2,683,641 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 2018 and the JDA funding is $1,969,181. This leaves $714,460 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 $419,040 of economic funding available (see next page). For FY 2018, 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 2017:	$	2,683,641,030
1 mill on assessed Net Tax Digest 2017:	$	2,683,641

The County has guaranteed the payments on four (4) bonds issued by the JDA and current Debt Service payments on these bonds for FY 2018 are as follows:

	Principal	Interest	Total Payment	
Series 2009	$ 410,000	$ 30,311	$ 440,311	
Series 2010A	$ 405,000	$ 31,111	$ 436,111	
Series 2010B	$ -	$ -	$ -	(1)
Series 2011	$ 335,000	$ 34,818	$ 369,818	
Series 2015	$ 452,000	$ 113,441	$ 565,441	(2)
Totals	$ 1,602,000	$ 209,681	$ 1,811,681	

Total 1 mill of funding available for JDA	$	2,683,641
Total Debt Service (DS) payments 2017		(1,811,681)
Total funding to JDA - 2018		(157,500)
Total avail for DS future bonds before DCR	$	714,460

Total 1 Mill of funding available for JDA	$	2,683,641
Debt Coverage Ratio (DCR) = 1.25		2,264,601
Debt Service available	$	419,040

(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	8,072	103,032
Bonds			
Series 2009	$ 410,000	$ 30,311	$ 440,311
Series 2010A	405,000	31,111	436,111
Series 2011	335,000	34,818	369,818
Series 2015	452,000	113,441	565,441
Bond Totals	1,602,000	209,681	1,811,681
Debt Service Total **	1,696,960	217,753	1,914,713
Other Financing Uses - Transfer to Capital Projects			
Capital Leases	14,699	78	14,777
Transfer Total	14,699	78	14,777
Total General Fund Expenditures **	1,711,659	217,831	1,929,490
Debt Service Fund Expenditures:			
Debt Service			
Intergovernmental Liability	-	-	-
Bonds - Series 2013	606,000	4,394	610,394
Total Debt Service Fund Expenditures	606,000	4,394	610,394
Capital Projects (SPLOST 2015) Fund Expenditures:			
Debt Service			
Intergovernmental Liability	4,640,671	121,160	4,761,831
Total Capital Projects Fund Expenditures	4,640,671	121,160	4,761,831
Total FY2018 Debt Service Payments	**$ 6,958,330**	**$ 343,385**	**$ 7,301,715**

** 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

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017	Due Within One Year P&I
Governmental Activities:					
Bonds	$ 11,344,000	$ -	$ 3,233,000	$ 8,111,000	$ 2,422,075
Intergovernmental Liability	13,948,206	-	4,606,648	9,341,558	4,761,831
Notes Payable	284,880	-	94,960	189,920	103,032
Capital Leases	110,774	-	96,075	14,699	14,777
Total	**$ 25,687,860**	**$ -**	**$ 8,030,683**	**$ 17,657,177**	**$ 7,301,715**

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
2018	410,000	30,311	440,311
2019	425,000	15,428	440,428
Total	$ 835,000	$ 45,739	$ 880,739

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
2018	405,000	31,111	436,111
2019	415,000	18,934	433,934
2020	430,000	6,386	436,386
Total	$ 1,250,000	$ 56,431	$ 1,306,431

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
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	$ 1,400,000	$ 80,513	$ 1,480,513

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
2018	606,000	4,394	610,394
Total	$ 606,000	$ 4,394	$ 610,394

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
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	$ 4,020,000	$ 499,331	$ 4,519,331

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 debt was paid out of the Debt Service Fund. The final debt service payment was made in 2017.

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
2018	4,640,671	121,160	4,761,831
2019	4,700,887	60,915	4,761,802
Total	$ 9,341,558	$ 182,075	$ 9,523,633

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
2018	94,960	8,072	103,032
2019	94,960	4,036	98,996
Total	$ 189,920	$ 12,108	$ 202,028

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 are as follows:

BanCorp South Equipment Finance	Lease #4
Financed	$ 187,370
Interest Rate	1.90%
Period	5 Years

Year	Principal	Interest	Total
2018	123	5	128
Total	$ 123	$ 5	$ 128

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 are as follows:

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

Year	Principal	Interest	Total
2018	14,576	73	14,649
Total	$ 14,576	$ 73	$ 14,649

STATISTICAL SECTION

This part of the Whitfield County's FY18 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.

Pertinent statistics from the County's FY 2016 Comprehensive Annual Financial Report are included:

- Assessed and Estimated Actual Value of Taxable Property 2007-2016
- Property Tax Levies and Collections 2007-2016

Pertinent statistics from the US Census Bureau and the Georgia Department of Labor are included:

- Demographic Statistics 2008-2017
- Area Labor Profile
    - Labor Force Activity
    - Population
    - Industry Mix
    - Per Capita Income
    - Largest Employers
    - Education Factors

More information can be found at http://www.census.gov and https://explorer.gdol.ga.gov.

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		
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	$ 5,530,829,223	40%	6.061
2014	$ 2,073,045,531	$ 986,431,576	$ 70,312,909	$ (869,629,696)	$ 2,260,160,320	$ 5,650,400,800	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
2016	$ 2,128,163,776	$ 1,011,402,852	$ 74,391,237	$ (896,054,401)	$ 2,317,903,464	$ 5,794,758,660	40%	9.561

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	ADJ	TOTAL ADJUSTED LEVY	COLLECTED WITHIN THE YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
				AMOUNT	% OF ORIGINAL LEVY		AMOUNT	% OF ADJUSTED LEVY
2007	$14,147,204	$(151,342)	$ 13,995,862	$ 12,627,801	89.26%	$ 1,494,808	$ 14,122,609	100.91%
2008	$14,248,407	$(205,356)	$ 14,043,051	$ 12,376,593	86.86%	$ 1,664,628	$ 14,041,221	99.99%
2009	$14,679,298	$(173,659)	$ 14,505,639	$ 12,899,702	87.88%	$ 1,599,657	$ 14,499,359	99.96%
2010	$13,359,997	$ (82,863)	$ 13,277,134	$ 11,484,141	85.96%	$ 1,781,994	$ 13,266,135	99.92%
2011	$12,900,630	$ 55,118	$ 12,955,748	$ 11,405,696	88.41%	$ 1,541,962	$ 12,947,658	99.94%
2012	$13,674,749	$ 201,411	$ 13,876,160	$ 12,658,780	92.57%	$ 1,194,080	$ 13,852,860	99.83%
2013	$13,893,324	$ (30,841)	$ 13,862,483	$ 12,289,098	88.45%	$ 1,542,886	$ 13,831,984	99.78%
2014	$14,222,340	$(145,017)	$ 14,077,323	$ 12,777,650	89.84%	$ 1,217,994	$ 13,995,644	99.42%
2015	$16,814,140	$(239,336)	$ 16,574,804	$ 15,064,270	89.59%	$ 1,302,755	$ 16,367,025	98.75%
2016	$22,554,831	$ 174,009	$ 22,728,840	$ 20,870,764	92.53%	$ -	$ 20,870,764	91.83%

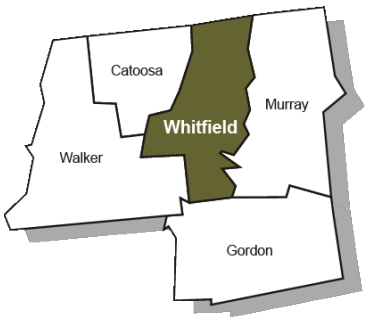
Source: Whitfield County Tax Commissioner's Office

DEMOGRAPHIC STATISTICS

CALENDAR YEAR	POPULATION	PERSONAL INCOME	PER CAPITA INCOME	UNEMPLOYMENT RATE
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%
2016	(EST) 104,589	$ 3,484,591,713	$ 33,317	5.7%
2017	(EST) 104,658	$ 3,774,804,744	$ 36,068	5.5%

Source: US Census and Georgia Department of Labor

Whitfield County



Georgia Area Labor Profile

Updated: Feb 2018

Labor Force Activity - 2016

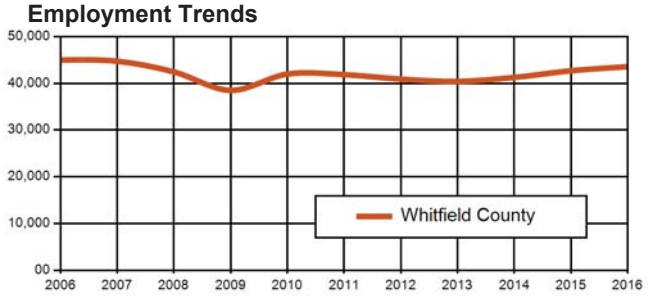
2016 ANNUAL AVERAGES

	Labor Force	Employed	Unemployed	Rate
Whitfield	46,293	43,552	2,741	5.9%
Catoosa	32,216	30,658	1,558	4.8%
Gordon	25,105	23,684	1,421	5.7%
Murray	16,328	15,209	1,119	6.9%
Walker	30,209	28,525	1,684	5.6%
Whitfield Area	**150,151**	**141,628**	**8,523**	**5.7%**
Georgia	4,920,464	4,656,255	264,209	5.4%
United States	159,187,000	151,436,000	7,751,000	4.9%
Bradley, TN	50,515	48,235	2,280	4.5%

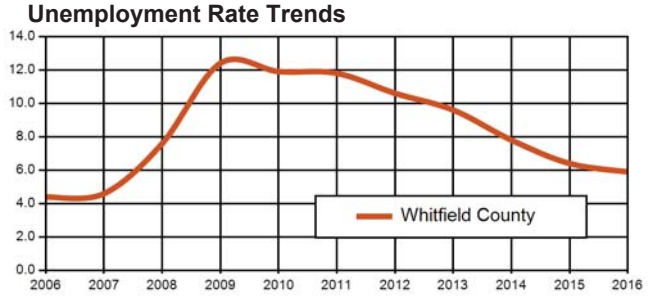
Note: This series reflects the latest information available. Labor Force includes residents of the county who are employed or actively seeking employment.

Source: Georgia Department of Labor; U.S. Bureau of Labor Statistics.

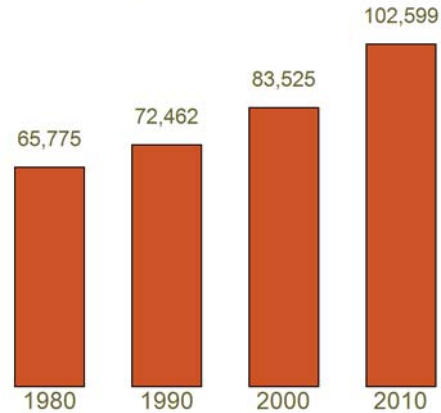
Employment Trends



Unemployment Rate Trends



Population Estimates



Population

	2010 Census	2016 Rank	2016 Estimate	% Change 2000-2016	2025 Projected*	% Change 2010-2025
Whitfield	**102,599**	**24**	**104,589**	**1.9**	**111,528**	**8.7**
City of Dalton	33,128					
Whitfield Area	**428,634**		**439,592**	**2.6**	**465,878**	**8.7**
Georgia	9,687,653		10,310,371	6.4	11,538,707	19.1
United States	308,745,538		323,127,513	4.7	349,439,199	13.2
Bradley, TN	98,523		104,490	6.1	108,917	10.5

Source: Population Division, U.S. Census Bureau, *Governor's Office of Planning and Budget.

MARK BUTLER - COMMISSIONER, GEORGIA DEPARTMENT OF LABOR
Equal Opportunity Employer/Program
Auxillary Aids and Services Available upon Request to Individuals with Disabilities

Workforce Statistics & Economic Research; E-mail: Workforce_Info@gdol.ga.gov Phone: (404) 232-3875

Industry Mix - 3rd Quarter of 2017

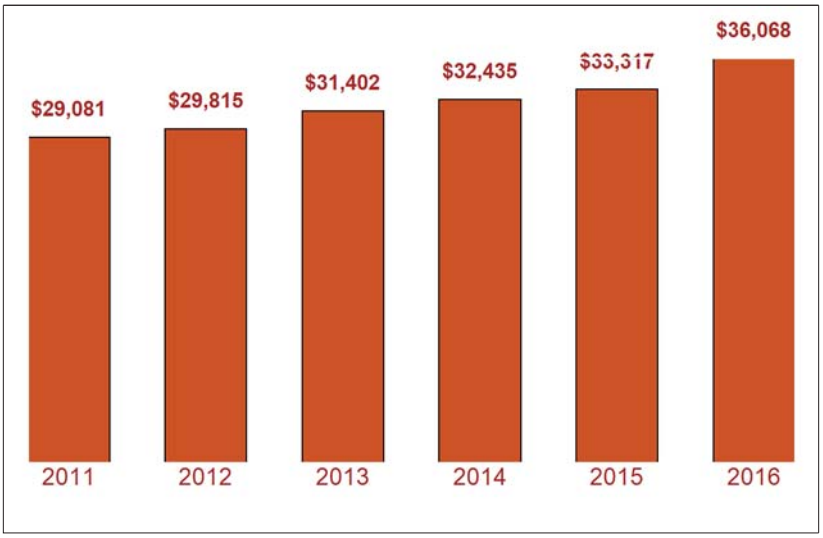
INDUSTRY	Whitfield NUMBER OF FIRMS	Whitfield EMPLOYMENT NUMBER	Whitfield EMPLOYMENT PERCENT	Whitfield WEEKLY WAGE	Whitfield Area NUMBER OF FIRMS	Whitfield Area EMPLOYMENT NUMBER	Whitfield Area EMPLOYMENT PERCENT	Whitfield Area WEEKLY WAGE
Goods-Producing	**417**	**22,348**	**40.3**	**831**	**971**	**41,864**	**36.8**	**835**
Agriculture, Forestry, Fishing and Hunting	7	31	0.1	595	41	242	0.2	620
Mining, Quarrying, and Oil and Gas Extraction	4	*	*	*	7	109	0.1	1,084
Construction	130	1,166	2.1	776	366	2,837	2.5	798
Manufacturing	276	21,115	38.1	834	557	38,675	34.0	838
Food	5	89	0.2	1,132	15	452	0.4	947
Beverage and Tobacco Product	1	*	*	*	2	*	*	*
Textile Mills	37	4,110	7.4	786	70	7,921	7.0	812
Textile Product Mills	92	12,348	22.3	829	171	19,450	17.1	844
Apparel	1	*	*	*	1	*	*	*
Wood Product	4	*	*	*	12	212	0.2	787
Paper	7	337	0.6	855	14	687	0.6	721
Printing and Related Support Activities	23	1,253	2.3	570	41	1,673	1.5	556
Petroleum and Coal Products	1	*	*	*	1	*	*	*
Chemical	22	1,040	1.9	1,390	47	1,598	1.4	1,290
Plastics and Rubber Products	19	460	0.8	982	31	1,471	1.3	922
Nonmetallic Mineral Product	4	39	0.1	901	13	202	0.2	904
Primary Metal	1	*	*	*	2	*	*	*
Fabricated Metal Product	20	263	0.5	858	62	874	0.8	827
Machinery	20	282	0.5	1,052	35	594	0.5	986
Electrical Equipment, Appliance, and Component	1	*	*	*	4	*	*	*
Transportation Equipment	2	*	*	*	5	781	0.7	705
Furniture and Related Product	10	373	0.7	639	18	430	0.4	632
Miscellaneous	6	60	0.1	841	13	325	0.3	743
Service-Providing	**1,694**	**27,788**	**50.1**	**781**	**4,160**	**57,185**	**50.3**	**681**
Utilities	3	187	0.3	1,630	6	238	0.2	1,593
Wholesale Trade	214	3,452	6.2	880	390	5,744	5.1	893
Retail Trade	401	5,039	9.1	542	985	12,683	11.2	510
Transportation and Warehousing	82	2,967	5.4	833	163	4,194	3.7	844
Information	13	149	0.3	643	40	410	0.4	819
Finance and Insurance	114	596	1.1	940	281	1,998	1.8	884
Real Estate and Rental and Leasing	62	351	0.6	691	153	687	0.6	747
Professional, Scientific, and Technical Services	187	2,659	4.8	1,321	386	3,438	3.0	1,230
Management of Companies and Enterprises	13	516	0.9	1,645	22	654	0.6	1,449
Administrative and Support and Waste Management and Remediation Services	92	1,808	3.3	536	211	4,679	4.1	542
Educational Services	8	117	0.2	603	24	181	0.2	577
Health Care and Social Assistance	192	5,613	10.1	921	492	10,368	9.1	836
Arts, Entertainment, and Recreation	20	311	0.6	375	50	1,217	1.1	331
Accommodation and Food Services	164	3,180	5.7	315	429	8,538	7.5	298
Other Services (except Public Administration)	129	843	1.5	654	321	1,978	1.7	621
Unclassified - industry not assigned	**70**	**60**	**0.1**	**759**	**207**	**178**	**0.2**	**743**
Total - Private Sector	**2,181**	**50,196**	**90.6**	**803**	**5,131**	**99,049**	**87.1**	**746**
Total - Government	**88**	**5,221**	**9.4**	**804**	**272**	**14,688**	**12.9**	**762**
Federal Government	11	149	0.3	1,113	40	506	0.4	1,085
State Government	29	843	1.5	806	87	2,077	1.8	735
Local Government	48	4,229	7.6	793	145	12,105	10.6	754
ALL INDUSTRIES	**2,269**	**55,417**	**100.0**	**803**	**5,403**	**113,737**	**100.0**	**748**
ALL INDUSTRIES - Georgia					**276,127**	**4,342,548**		**961**

Note: *Denotes confidential data relating to individual employers and cannot be released. These data use the North American Industrial Classification System(NAICS) categories. Average weekly wage is derived by dividing gross payroll dollars paid to all employees - both hourly and salaried - by the average number of employees who had earnings; average earnings are then divided by the number of weeks in a reporting period to obtain weekly figures. Figures in other columns may not sum accurately due to rounding. All figures are 3rd Quarter of 2017.

Source: Georgia Department of Labor. These data represent jobs that are covered by unemployment insurance laws.

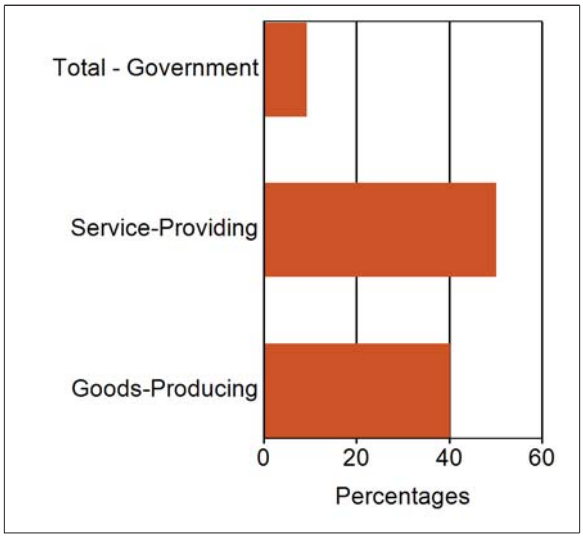
Whitfield Per Capita Income

Source: U.S. Bureau of Economic Analysis



Whitfield Industry Mix 2017

Source: See Industry Mix data on Page 2.



Top Ten Largest Employers - 2017*

Whitfield

Collins & Aikman Floor Covering, Inc.
Community Rehabilitation Services, Inc.
Engineered Floors, LLC
Hamilton Medical Center, Inc.
Lexmark Carpet Mills, Inc.
Mohawk Carpet Distribution, LP
Seretean Plant #830
Shaw Industries Group, Inc.
Shaw Industries, Inc.
Walmart

*Note: Represents employment covered by unemployment insurance excluding all government agencies except correctional institutions, state and local hospitals, state colleges and universities. Data shown for the Third Quarter of 2017. Employers are listed alphabetically by area, not by the number of employees.

Source: Georgia Department of Labor

Whitfield Area

	COUNTY
Engineered Floors, LLC	Whitfield
Hamilton Medical Center, Inc.	Whitfield
Mohawk Carpet Distribution LP	Whitfield
Mohawk Carpet Distribution LP	Gordon
Mohawk Carpet Distribution LP	Murray
North Georgia Eye Care	Gordon
Roper Corporation	Walker
Shaw Industries Group, Inc.	Whitfield
Shaw Industries Group, Inc.	Walker
Shaw Industries Group, Inc.	Gordon

Education of the Labor Force

Whitfield Area

		PERCENT DISTRIBUTION BY AGE				
	PERCENT OF TOTAL	18-24	25-34	35-44	45-64	65+
Elementary	10.1%	3.3%	7.7%	10.6%	8.9%	19.7%
Some High School	17.4%	28.8%	16.2%	14.9%	15.2%	18.0%
High School Grad/GED	33.9%	34.2%	31.6%	33.8%	34.8%	34.3%
Some College	21.0%	28.0%	22.8%	19.7%	20.7%	15.9%
College Grad 2 Yr	5.3%	2.7%	7.3%	6.0%	6.0%	2.5%
College Grad 4 Yr	8.2%	2.6%	10.8%	9.8%	8.9%	5.9%
Post Graduate Studies	4.2%	0.4%	3.5%	5.2%	5.5%	3.8%
Totals	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Note: Totals are based on the portion of the labor force between ages 18 - 65+. The "Some College" category represents workers with less than two years of college and no degree.

Source: U.S. Census Bureau - 2010 Decennial Census.

High School Graduates - 2016



	PUBLIC SCHOOLS	PRIVATE SCHOOLS*	TOTAL
Catoosa	755	--	755
Gordon	704	--	704
Murray	529	--	529
Walker	662	--	662
Whitfield	1,307	--	1,307
Whitfield Area	**3,957**	**--**	**3,957**

Note: Public schools include city as well as county schools systems.

* Private schools data is not available for 2016 from Georgia Independent School Association.

Source: The Governor's Office of Student Achievement of Georgia.

Colleges and Universities

Whitfield Area

Walker

Covenant College	www.covenant.edu
Walker County Campus (Satellite campus of Georgia Northwestern Technical College)	www.gntc.edu

Whitfield

Dalton State College (Technical Division	www.daltonstate.edu
Dalton State College	www.daltonstate.edu/
Whitfield Murray Campus (Satellite campus of Georgia Northwestern Technical College)	www.gntc.edu

Gordon

Gordon County Campus (Satellite campus of Georgia Northwestern Technical College)	www.gntc.edu

Note: The colleges and universities listed include public and private institutions. This list is updated periodically as information becomes available.

Source: Integrated Postsecondary Education Data System (IPEDS).

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MISSION. The mission statements included in Department budget requests are designed to inform the reader of the department's essential functions or purpose and the activities/responsibilities/tasks they are charged to accomplish.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF ACRONYMS

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

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