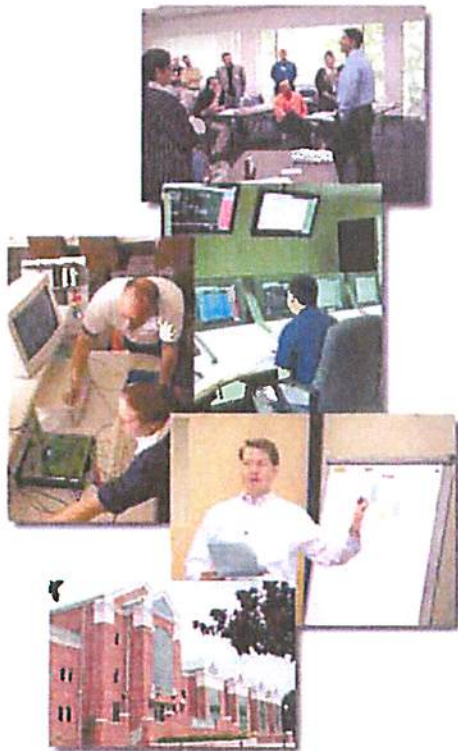


FISCAL YEAR 2008 BUDGET ABRIDGED



WHITFIELD COUNTY BOARD OF COMMISSIONERS



WHITFIELD COUNTY BOARD OF COMMISSIONERS



FISCAL YEAR 2008 BUDGET ABRIDGED

Governmental Funds

General Fund
Special Revenue Funds
Capital Projects

Proprietary Funds

Enterprise Funds
Internal Service Funds

Fiduciary Funds

Cafeteria Plan Fund
Constitutional Officer
Fund

Whitfield County Board of Commissioners

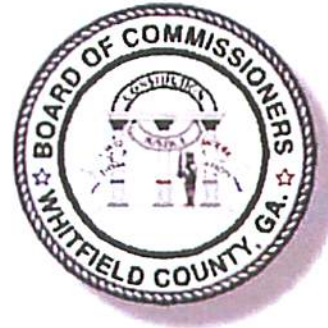
Hon. Brian D. Anderson, Sr., Chairman

Hon. Mike Cowan, Vice Chairman
Hon. Leo Whaley

Hon. Randy Waskul
Hon. Greg Jones

County Administrator

Robert McLeod, ICMA-CM



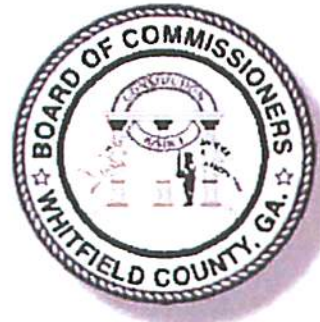
Brian D. Anderson, Sr.
Commission Chairman

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

Mr. Anderson is serving his first term as Whitfield County Commission Chairman, elected in 2004. While he is a native of Florence, SC, he has resided in Whitfield County for the last four years with his wife Heather and two children. The Chairman received a BS Degree in Economics from Francis Marion University.

In addition to serving as Commission Chairman, Mr. Anderson is employed by Dalton Beverage Company where he serves as Training and On-Premise Manager. He has served as program Chairman for the "Education is Essential Committee" and as Chairman of the Carpet Capitol Consortium. Mr. Anderson is a member of First United Methodist Church, "Project Success Mentor" for Southeast High School and a member of the Carpet Capitol Rotary Club.

Professional affiliations include his being a Certified Franklin Covey Facilitator and member of the Association of County Commissioners of Georgia (ACCG).

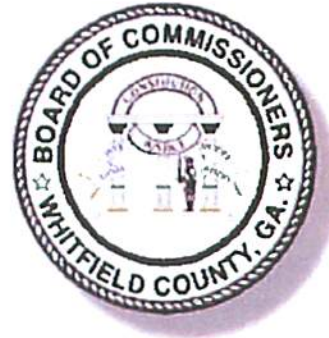


Mike Cowan
Commissioner
District 1

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

Mr. Cowan currently serves as Commissioner for District 1, after being elected to his fourth term as Commissioner in November 2006. He has completed all necessary training through the Association of County Commissioners of Georgia, (ACCG) receiving his qualification and recognition as a Certified Commissioner.

His committee and liaison appointments include Properties, Board of Health and Solid Waste Management Authority. His most recent honor came when he received the "2007 NACo County Courthouse Award" from the National Association of Counties. This award was presented to Commissioner Cowan for his diligent work in addressing many of our nation's most challenging issues such as homeland security, air and water quality, information technology, health and human services, public safety and a wealth of other priorities as stated in the NACo award qualifications.



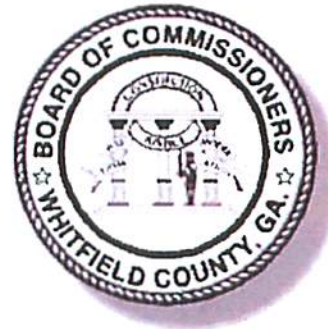
Leo Whaley
Commissioner
District 2

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

Mr. Whaley is serving his first term as Whitfield County Commissioner, elected in 2004. He was born in Cleveland, Tennessee but has lived in Whitfield County for more than 60 years. He graduated from Cohutta High School and attended Molar Barber College in Los Angeles, California. He and his wife Peggy have three children.

Mr. Whaley, now in his retirement from his previous career, will serve as County Commissioner for District 2. His prior experience in public service includes 25 years as Councilman for the City of Cohutta, Ninth District Republican Party, and delegate to the National Convention in 1976, 1980, and last in 1984 as delegate to former President, Ronald Reagan.

Community involvement and other interest include his being a member of Cohutta First Baptist Church where he serves as a Deacon and has an active role in the Outreach program there. He is also member of the Cohutta Ruritan Club, American Legion, VFW and finally the Masonic Lodge and Shrine Club.



Randy Waskul
Commissioner
District 3

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

Mr. Waskul is serving his first term as Whitfield County Commissioner for District 3, elected in 2006. He was born in Fort Frances, Ontario and has lived in Whitfield County since 2004. He received a BS Degree in Chemical Engineering from the University of North Dakota, Grand Forks. He and his wife Patty have two beautiful daughters.

In addition to serving as Commissioner, Mr. Waskul is employed by Mohawk Industries where he serves as Vice President of Environmental Services. His current community service commitments include being a member of the Leadership Dalton-Whitfield Alumni Committee, Georgia Industries Manufacturers Association Environmental Committee and on the Board of Directors of the United Way of Northwest Georgia.

Mr. Waskul and his family attend Varnell United Methodist Church and are very active with the youth program there.

Professional affiliation includes being a member of the American Institute of Chemical Engineers and a member of the Association of County Commissioners of Georgia (ACCG).



Greg Jones
Commissioner
District 4

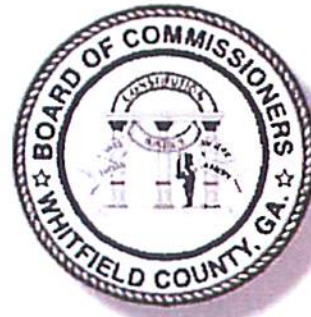
Whitfield County
Board of Commissioners
301 W. Crawford Street
Dalton, Georgia 30720
(706) 275-7500

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

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

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

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



County Administrator
Robert S. McLeod, ICMA-CM

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

Greetings~

It is my pleasure to work with the citizens, staff and elected officials to maintain and improve County services. We are very fortunate to have many strong attributes and resources on which to build our future. These same assets are not available in all counties across the country.

One of those strengths is the growing population, which provides employees for our businesses and industries. A good work force and job availability are important cornerstones of every strong community. Employers need well trained staff and that means our school districts and Dalton State College must continue expanding programs to meet the educational demands. Jobs protection is the challenge of our economic development team and local governments. We must focus on support for existing businesses and help them grow. Maintaining a strong business climate is just one of many continuing objectives.

Another cornerstone of our county programming is the protection and improvement of our environment. The goals need to go beyond maintaining the status quo. We must work on improvements in the quality of our resources. Achieving the objectives requires help from government, business and residents in equal shares. From the Conasauga River, across the agricultural lands and residential communities to the peaks of Chattahoochee National Forest, every aspect of our environment needs protection and improvement. Continuing education and reminders are needed to keep everyone informed about their roles in good stewardship. The latest County program addition is "Storm Water Management" which is one part of the federal Clean Water Act legislation. There is more to follow about the County programs.

Public safety and public health are two more essential business elements of county government. In the past Whitfield County has made significant investments to provide good service, more investment is needed now and in the future. Expect to hear a number of discussions in the coming months that involve the Sheriff, Fire Chief, E911 Director and others about the steps needed to provide cost-effective service levels.

The space here is limited; so, I will close by saying that it is a privilege to serve Whitfield County and work with the cities, towns, service organizations, community groups and individual residents to keep our area a great place to live and work.

Working to keep Whitfield County strong~~Bob

WHITFIELD COUNTY BOARD OF COMMISSIONERS



Commissioner, District 1
Mike Cowan



Commissioner, District 2
Leo Whaley



Commissioner, District 3
Randy Waskul



Commissioner, District 4
Greg Jones

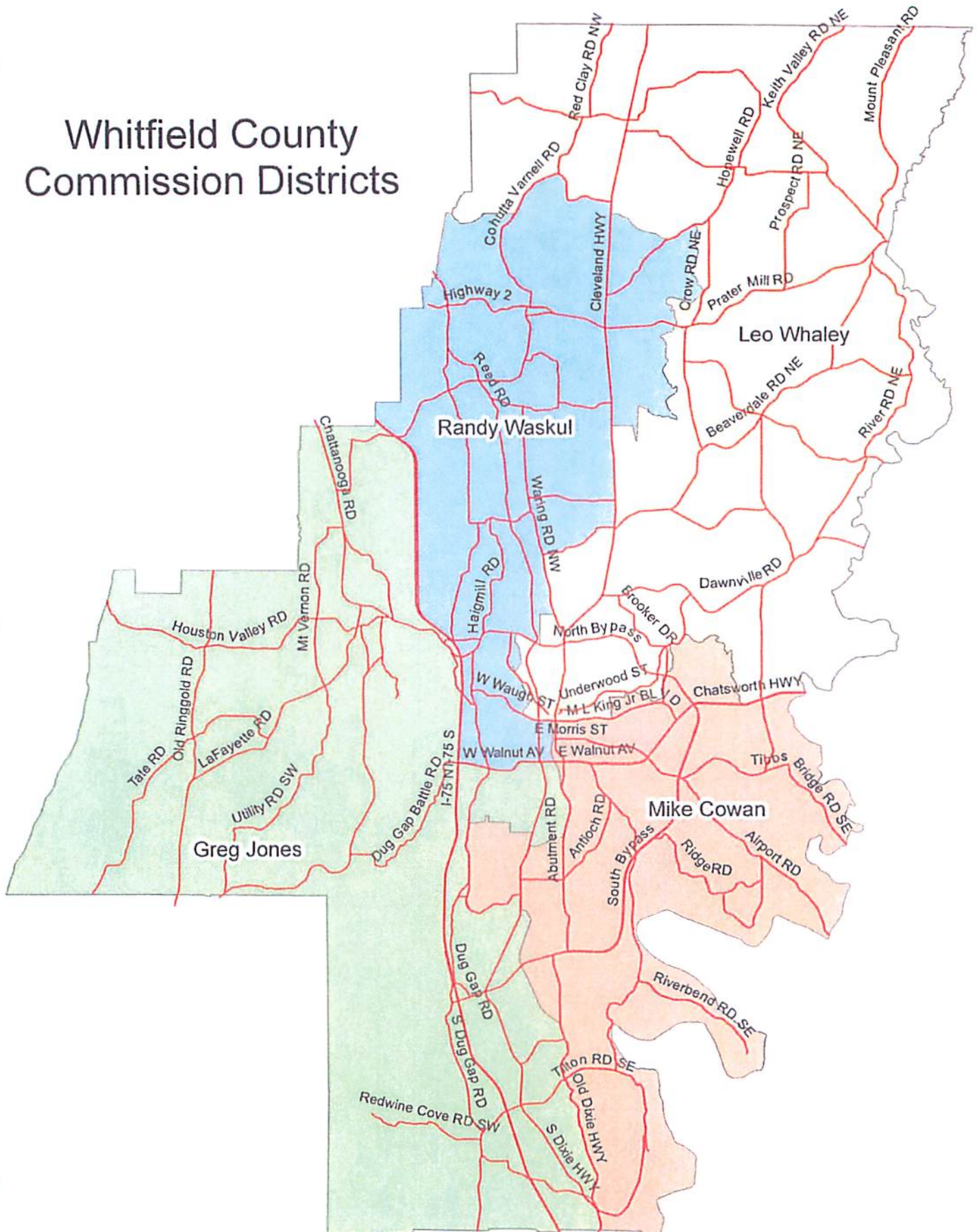


Commission Chairman
Brian D. Anderson, Sr.



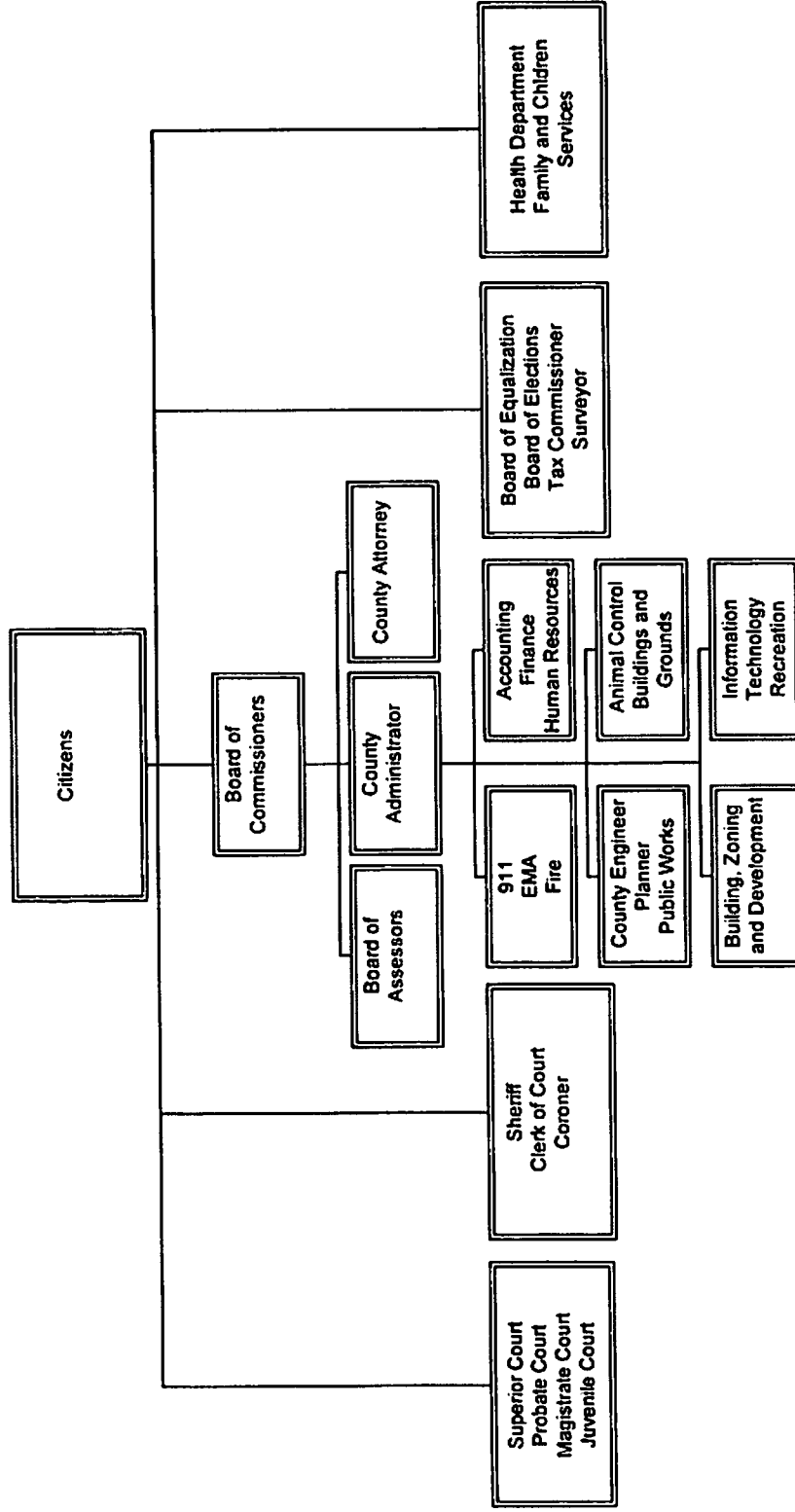
County Administrator
Robert S. McLeod

Whitfield County Commission Districts



Whitfield County Government

Organization Chart



Code of Ethics

Whitfield County Board of Commissioners

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

1. To continue to maintain honesty in our efforts, by being always mindful of our oath of office and exercising the utmost good faith, fidelity, integrity and impartiality in all our actions.
2. To inform the public on all county operations, activities and issues on a consistent basis.
3. To expend all county income economically for the greatest good of all county residents.
4. To provide a certified annual audit of all county income, expenditures, assets and investments.
5. To continue a budgetary procedure for each county department.
6. To employ only persons found to be properly qualified by training and/or experience for key county jobs.
7. To work with local government agencies, state and federal, to encourage the commercial, cultural and industrial progress of our county.
8. To affirm the dignity and worth of the services rendered by government and maintain a constructive, creative, and practical attitude toward local government affairs and a deep sense of social responsibility as a trusted public servant.
9. To be dedicated to the highest ideals of honor and integrity in all public and personal relationships in order that the member may merit the respect and confidence of the elected officials, of other officials and employees, and of the public.
10. To recognize that the chief function of local government at all times is to serve the best interests of all people.
11. To seek no favor and to believe that personal aggrandizement or profit secured by confidential information or by misuse of public time is dishonest.
12. To prohibit disbursement of privileged information.

WHITFIELD COUNTY, GEORGIA
RESOLUTION FIXING TAX RATE FOR 2007

The time having arrived for fixing the tax rate to be levied by Whitfield County for the year 2007, it is resolved by the Board of Commissioners of said County that the tax rate for 2007 be, and the same is hereby fixed as follows:

On each \$1,000.00 of property the tax levied is apportioned as follows:

	<u>MILL</u>
1. To pay expenditures of the administration of General Government	1.752
2. To pay expenditures of Judicial System	1.376
3. To pay expenditures for Public Safety of county residents	4.377
4. To pay expenditures of Public Works including Solid Waste Disposal	2.011
5. To pay expenditures for the Health & Welfare of county residents	0.384
6. To pay expenditures for the Culture & Recreation of county residents	0.266
7. To pay expenditures of Housing & Development for county residents	<u>0.542</u>
COUNTY TOTAL FOR MAINTENANCE & OPERATION & BONDED DEBT	10.708

To this total shall be added the State of .25 mills making a total of 10.958 for State and County taxes for the year 2007 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 2007.

Countywide School Tax, Fifteen and Two Tenths, One Hundredth, and Nine Thousandths (15.219) Mills.

This the 15th day of October 2007.

BOARD OF COMMISSIONERS
WHITFIELD COUNTY, GEORGIA

BY: Brian D. Anderson
BRIAN D. ANDERSON, SR., CHAIRMAN

BY: Mike Cowan
MIKE COWAN, VICE CHAIRMAN

BY: Leo J. Whaley
LEO J. WHALEY, MEMBER

BY: Randy Waskul
RANDY WASKUL, MEMBER

BY: Greg L. Jones
GREG L. JONES, MEMBER

ATTEST:

Robert S. McLeod
ROBERT S. MCLEOD, COUNTY ADMINISTRATOR
WHITFIELD COUNTY, GEORGIA

A RESOLUTION ADOPTING THE 2008 OPERATING BUDGET FOR THE WHITFIELD COUNTY BOARD OF COMMISSIONERS

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

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

NOW, THEREFORE, BE IT RESOLVED, by the Whitfield County Board of Commissioners, acting in its capacity as the governing authority of Whitfield County, that the 2008 Operating Budget for Whitfield County is as follows:

GENERAL FUND

<u>REVENUES</u>		<u>EXPENDITURES</u>	
<i>Taxes</i>	37,625,000	<i>General Government</i>	7,227,615
<i>Licenses and Permits</i>	346,400	<i>Judicial</i>	5,906,878
<i>Intergovernmental Revenue</i>	484,000	<i>Public Safety</i>	17,558,046
<i>Charges for Service</i>	2,766,000	<i>Public Works</i>	7,713,352
<i>Fines and Forfeitures</i>	1,405,000	<i>Health & Welfare</i>	1,570,078
<i>Investment Income</i>	560,000	<i>Culture & Recreation</i>	1,109,633
<i>Contributions/Donations</i>	42,000	<i>Housing & Development</i>	1,553,421
<i>Miscellaneous Income</i>	836,500	<i>Other Financing Uses</i>	1,640,634
<i>Other Financial Sources</i>	125,600	<i>Contingency</i>	2,276,204
<i>State DOT</i>	1,349,400	<i>Capital Projects</i>	8,490,800
TOTAL REVENUES	45,539,900		
<i>Fund Balance</i>	9,506,761		
TOTAL REVENUES & FUND BALANCE	\$ 55,046,661	TOTAL EXPENDITURES	\$ 55,046,661

SPECIAL REVENUE FUNDS

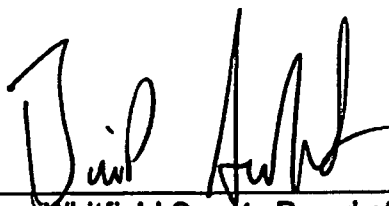
<u>REVENUES</u>	\$3,623,998	<u>EXPENDITURES</u>	\$3,401,658
TOTAL REVENUES	\$3,623,998	TOTAL EXPENDITURES	\$3,401,658

CAPITAL PROJECTS FUND

<u>REVENUES</u>	\$18,000,000	<u>EXPENDITURES</u>	\$19,315,412
	-		
Fund Balance	1,315,412		
TOTAL REVENUES & FUND BALANCE	<u>\$19,315,412</u>	TOTAL EXPENDITURES	<u>\$19,315,412</u>

PROPRIETARY FUNDS

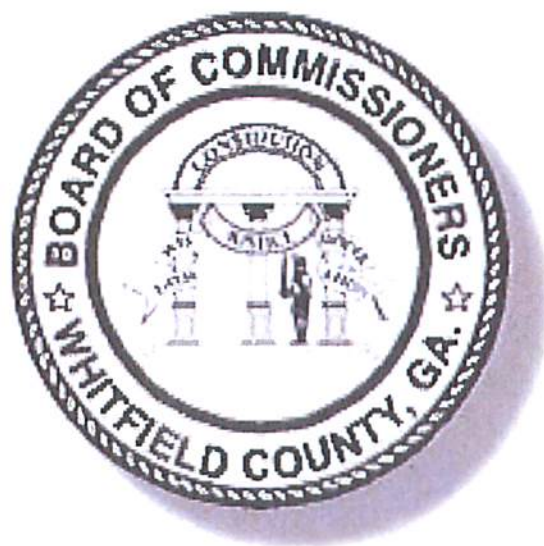
<u>REVENUES</u>	\$1,790,198	<u>EXPENSES</u>	\$1,790,198
TOTAL REVENUES & NET ASSETS	<u>\$1,790,198</u>	TOTAL EXPENSES	<u>\$1,790,198</u>



Chairman - Whitfield County Board of Commissioners

ATTEST: Barbara Roue

DATE: 12-10-07



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Introduction Page

WHITFIELD COUNTY, GEORGIA – OVERVIEW

GENERAL INFORMATION

Whitfield County is located in the northwest region of Georgia and the population has been estimated to be upwards of 93,000. Whitfield County covers 290 square miles and the greatest distance between boundaries is 26 miles and is known to be the economic hub for this region.

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

Our city is the gateway to the 150 miles Chieftain's Trail, which trace the path of the Cherokee Indian sites, located in the northwest Georgia area.

Government

Whitfield County has operated under a Commissioner-Administrator form of government since 1971 known as the Board of Commissioners. Policy-making and legislative authority are vested in the Board of Commissioners that is composed of a Chairman elected at-large and four Commissioners elected one from each of the four districts. Each serve a four year staggered term. elected one from each of the four districts. The Board is responsible for passing ordinances, adopting yearly budgets, appointing committees, the hiring of the attorney, auditors, 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 provide for and manages a wide range of services that include police protection by way of our Sheriff's Department, maintenance of roads and other infrastructure, Zoning and Building Inspections/Permit services, various Court Services, Custodial Preservation of Public records and documents, Jail services, Information Technology services, 911, Fire protection, Animal Control, Parks and Recreation and more.

DESCRIPTION OF FUNDS

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

Governmental Funds

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

- **General Fund** – This fund accounts for all of the financial resources related to the general governmental services of Whitfield County, except those required to be accounted for in another fund.
- **Special Revenue Funds** – These funds account for the proceeds from specific revenue sources that are legally restricted to be expended for specified purposes. These funds are usually comprised of federal, state and local governments.
- **Capital Projects Funds** – These funds account for financial resources to be used for the acquisition or construction of major capital facilities other than those facilities financed by proprietary funds and trust funds.
- **Debt Service Funds** – These funds account for the accumulation of resources for, and the retirement of, general long-term principal and interest. At the current time, Whitfield County does not have a Debt Service Fund.

Proprietary Funds

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

- **Enterprise Funds** – These funds account for operations that are financed and operated in a manner similar to a private business. The intent of the governing body is that the costs of providing the goods and services to the general public be financed or recovered primarily through user charges. A periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The Whitfield Transit System and Northwest Georgia Trade and Convention Center are included in this category.
- **Internal Service Fund** – This fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of Whitfield County on a cost reimbursement basis. The only fund in this category at the current time is the Workers' Compensation Fund.

Fiduciary Funds

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

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

Whitfield County has adopted budget for the following funds:

Governmental Funds

General Fund

Special Revenue Funds

Law Library
District Attorney's Asset Forfeiture Fund
Sheriff's Asset Forfeiture Fund
E-911 Wireless Fund
E-911 Emergency System
Conasauga A.D.R. Program
Divorce Seminar Fund
Juvenile Service Fund
Local Victim Assistance Program
Drug Abuse Treatment and Education Fund
Scenic By-Way Grant
Voter Education Grant
Crime Victim Assistance Grant
Juvenile Court Tutorial Program
Mental Health Screening & Evaluation Services Grant
Georgia Civil War Heritage Trails
Conasauga Drug Court
Local Development Grant (Prater's Mill)
Hotel/Motel Tax Fund

Capital Projects Fund

Special Purpose Local Option Sales Tax Fund

Proprietary Funds

Enterprise Funds

Whitfield Transit System
Northwest Georgia Trade & Convention Center

Internal Service Fund

Workers' Compensation Fund

BUDGET PROCESS

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

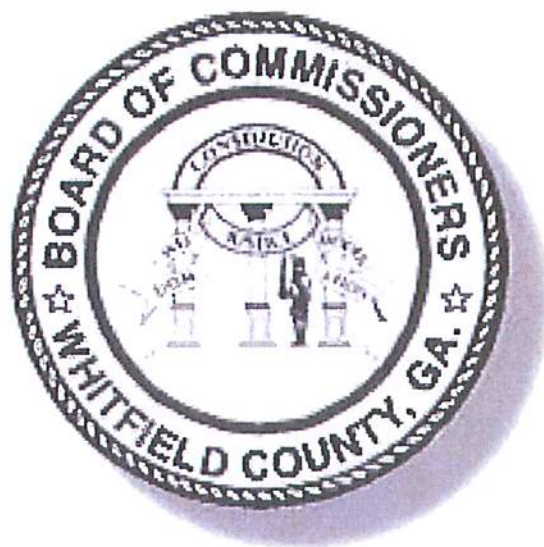
Because spending limits are defined, the formal budgeting process is a major controlling influence on the County. The annual appropriated budget of each fund is integrated into the accounting system to ensure budgetary compliance. The use of encumbrance accounting also has been established as a control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

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

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

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

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



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Fiscal Year 2008 Budget Schedule

Budget Memorandum sent to departments	June 22, 2007
Department review sessions with Administrator	August-September
Staff reviews FY2008 revenues, expenditures Special programs, personnel requests, capital plans, etc.	<i>Nov.</i> September-October
Millage rate was set for FY200 7 <i>8</i> =	October 15
Commissioner workshops	
<ul style="list-style-type: none">• Overview Revenues & Expenditures• Review & discuss Capital Plan Personnel Actions• Personnel Actions & additional topics	October 22 October 29 November 1
Tentative Budget Hearing	December 3
Tentative Budget Resolution considered	December 10

Note: There has been Commissioner comment suggesting that the budget be prepared before the millage rate is set.
Next year, an earlier schedule is proposed, as follows:

Fiscal Year 2009 Budget Schedule

- | | |
|--|--------------|
| • Send Budget Memorandum to departments | March 2008 |
| • Department review sessions with Administrator | May-June 08 |
| • Staff reviews FY2007 revenues, expenditures
Special programs, personnel requests, capital plans, etc. | June-July 08 |
| • Commissioner Workshops | Aug. 08 |
| • Set FY2008 millage rate | Sept. 08 |
| • Tentative Budget Hearing | Oct. 08 |
| • Tentative Budget Resolution considered | Oct. 08 |

Fiscal Year 2008 Budget Assumptions

- Economists are projecting continued growth in the economy.
- Even with slow down in residential home construction, overall building permit applications appear steady or increasing.
- Based upon three years of growth and the current revenue forecast, an increase in overall general fund revenues is expected.
- With population increases, departments are reporting more demands for services.
 - Increased demands for services are expected to continue.
- In most areas of county spending, the inflationary increases will be slight, with the following exceptions:
 - Oil prices will affect vehicle operation and utilities.
 - Medical insurance premiums will increase.
 - An increased millage and/or draw from the Fund Balance will be needed to match expenditures to revenues.
- The General Fund Capital Budget is presented as a separate Fund.
 - The Capital Budget will need funding from increased millage and/or draw from Fund Balance.
- The threshold for Capital spending will be increased to \$10,000.

Fiscal Year 2007 Decisions Affecting Cost of Operations

- Continuation of the Inmate Release Program using remote monitoring (ankle bracelets).
 - \$200k has been added to the Correctional Facility budget for FY2008.
 - The expense assumes the current rate of expenditure and the County paying for City inmates in the program.
 - The project cost assumes outside probation services will manage the program.
 - If the program management is done in house, then there will be a cost adjustment.
- Salaries for FY2008 include a full year of the Cost of Living Adjustment that became effective July 1, 2007
- Salaries for FY2008 also include expenses for the new Education and Certification Policy adopted this fall.

Fiscal Year 2008 Operations

In addition to the routine county operations, the following special projects will be underway:

- A major rework of the Whitfield County Comprehensive Land Use Plan will be completed by fall.
- Taking about 18 months, the E911 county-wide addressing project will be underway.
- First year work on the 3 Year Transportation SPLOST project will bring much needed safety improvement to roads across the County.

Capital Projects

- Planning & engineering for the next fire station.
- Possible expansion of parklands, green space, and historic property programs.
- Expanded road improvement program.
- Implementing Phase 2 of the Information Technology program.
- Engineering evaluation of key county facilities for preservation and expansion.

Staff Financial Assessments Planned for FY2008

- Review rate structure in fee-based departments such as Building Permits.
- Redo contract management procedures, standardize RFP & bid SOPS.
- Evaluate investment policies.
- Energy and resource conservation.
 - Look at more fuel-efficient vehicles.
 - Check cost of operation of vehicles, fixed assets and facilities.
- Assess purchasing policies.
- Appraise staff turnover rates and salary structure.
- Setup Indirect Cost Centers for support departments.
- Determine whether changes in "Chart of Accounts" are needed to accurately reflect cost of operations.
- Develop better trend data for revenues.
- Reduce "employee costs" in departments where turnover rates do not justify full funding.

Revenues by Category

• Taxes	85%
• Licenses & Permits	1%
• Intergovernmental Revenues	1%
• Charges for Services	6%
• Fines, Forfeitures & Penalties	3%
• Investment Income	1%
• Miscellaneous	<u>2%</u>
	= 99%

Note--Miscellaneous combines small categories.

Summary of General Fund Revenues

Description	Actual FY2005	Actual FY2006	Amended FY2007	Proposed FY2008
Departmental Expenditures				
Taxes				
Property Taxes	\$ 15,891,494	\$ 16,036,463	\$ 16,633,518	\$ 16,900,000
Local Option Sales Taxes	15,711,553	16,568,983	15,500,000	17,300,000
Real Estate Transfer Taxes	120,373	140,924	130,000	90,000
Franchise Taxes	323,578	317,401	325,000	305,000
Alcoholic Beverage Taxes	414,616	425,860	400,000	420,000
Business License Taxes	130,946	101,307	130,000	110,000
Insurance Premium Taxes	2,303,331	2,413,822	2,413,000	2,500,000
Total Taxes	34,895,891	36,004,760	35,531,518	37,625,000
License and Permits				
Alcoholic Beverage Licenses	62,650	72,750	62,000	65,000
Zoning	6,053	6,322	6,000	6,100
Land Disturbing Permits	6,723	24,732	8,000	15,000
Solicitation Permits	100	480	100	300
Building Inspection Fees	170,108	254,332	160,000	260,000
Total Licenses and Permits	245,634	358,616	236,100	346,400
Intergovernmental Revenues				
Federal-Indirect	14,040	14,087	-	14,000
Federal Payments in Lieu of Taxes	473,845	475,190	470,000	470,000
DW Solid Waste Authority	-	-	229,295	-
Total Intergovernmental	487,885	489,277	699,295	484,000
Charge for Services				
Clerk of Court	178,977	177,712	170,000	177,000
Probate Court	63,017	108,384	70,000	95,000
Magistrate Court	215,078	224,926	210,000	210,000
Bond Administration	75,899	72,284	70,000	70,000
Other Court Related Fees	3,500	95	-	-
Public Defender Fees	-	2,095	1,500	1,000
Recording Fees	245,799	300,298	250,000	250,000
Printing and Duplicating Services	6,458	7,552	7,000	7,000
Motor Vehicle Tag Collection Fees	119,578	115,506	200,000	120,000
GIS User Fees	5,371	15,962	4,000	20,000
Election Qualifying Fees	-	4,130	-	20,000
Tax Appraisal Maps	2,172	-	-	-
Commission on Tax Collections	873,301	901,894	800,000	900,000
Fingerprinting Fees	8,736	7,324	6,000	6,000
Inmate Medical Fees	18,009	20,297	-	19,000
City of Dalton Fees	134,639	187,981	150,000	171,000

State of GA-Inmate Housing	369,575	172,400	230,000	200,000
City of T.H.-Inmate Housing	9,660	10,815	7,000	9,000
City of Varnell-Inmate Housing	6,294	7,823	4,000	7,000
Other Fees	11,748	11,506	8,000	11,000
Jail Operations (10% Fees)	244,042	298,001	250,000	250,000
City of Dalton	6,279	-	-	-
Public Works-Other	81,666	245,505	85,000	200,000
State of Georgia-DOT	-	-	-	1,349,400
Animal Control Fees	10,844	9,337	7,000	8,000
Court Administrator-Adoption Fees	250	1,500	-	-
Clerk of Court-Other Fees	68,983	14,706	15,000	15,000
Total Charge for Services	2,759,875	2,918,033	2,544,500	4,115,400
Fines, Forfeitures and Penalties				
Clerk of Court	407,052	409,729	400,000	410,000
Magistrate Court	71,365	65,317	70,000	70,000
Probate Court	893,056	929,942	875,000	900,000
Juvenile Court	44,128	26,163	25,000	25,000
Total Fines and Forfeitures	1,415,601	1,431,151	1,370,000	1,405,000
Investment Income				
Interest on Investments	384,580	546,921	285,000	560,000
Total Investment Income	384,580	546,921	285,000	560,000
Contributions & Donations				
Friends of the Greenhouse	-	47,749	40,672	42,000
Total Contributions & Donations	-	47,749	40,672	42,000
Miscellaneous				
Rent-U.S. Government	5,005	5,915	5,460	5,500
Rent-Other	4,940	5,675	4,500	6,000
Telephone Commissions	158,846	162,412	125,000	160,000
Reimbursement of Damaged Property	64,039	18,484	-	-
Other Revenue	102,796	68,978	75,000	75,000
W.C. Board of Education	105,395	123,541	186,254	185,000
Murray County Board of Commission	143,823	304,859	190,000	285,000
State of Georgia-Other	120,980	139,434	120,000	120,000
Federal Funds-Other	28,146	18,383	-	-
Forsyth County	-	-	55,541	-
Total Miscellaneous	733,970	847,681	761,755	836,500
Other Financing Sources				
Transfer In-Indigent Defense	1,580	-	-	-
Transfer In-Victims of Crime Act Asst	-	40,377	59,250	35,600
Transfer In-5% Victim Asst Program	-	89,020	92,400	90,000
Transfer In-SPLOST	-	4,083,497	-	-
Transfer In-Region One Council Grant	420	-	-	-

Transfer In-Debt Service	-	2,934	-	-
Fund Balance	-	-	-	9,506,761
Total Other Financing Sources	2,000	4,215,828	151,650	9,632,361
TOTAL REVENUE	40,925,436	46,860,016	41,620,490	55,046,661

Expenses by Category

• Public Safety	40%
• Public Works	20%
• General Government	14%
• Judicial	13%
• Health & Welfare	3%
• Cultural & Parks	2%
• Economic Development-Tourism-Historic	2%
• Housing & Development	2%
• Support Requirements	2%
• Contingency	<u>2%</u>

= 100%

Summary of General Fund Expenditures

Description	Actual FY2005	Actual FY2006	Amended FY2007	Proposed FY2008
Departmental Expenditures				
General Government:				
Board of Elections	\$ 223,689	\$ 309,771	\$ 288,170	\$ 361,928
Board of Commissioners	717,573	753,736	955,456	1,069,433
Information Technology	958,813	1,083,974	1,224,811	976,127
Tax Commissioner	1,017,081	1,122,362	1,159,667	1,237,231
Tax Assessor	835,595	886,262	1,123,553	1,266,608
Buildings and Grounds	1,016,652	1,642,141	1,377,918	1,422,480
Non-departmental -				
Contingency	-	-	120,086	975,000
Requested Personnel				897,204
Step Increase Midyear				202,000
COLA Midyear				202,000
Unemployment Insurance	3,968	-	-	-
Retirement-Employer	3,000,000	-	-	-
Attorney Fees	145,186	167,547	185,000	185,000
Risk Management	508,943	436,945	475,000	500,000
Audit Fees	160,610	165,000	165,000	115,000
General Administration Dues	61,917	62,384	62,929	64,451
Communication Director (Joint)	-	-	24,186	29,357
Total General Government				9,503,819
Judicial:				
Judicial Administration	474,888	466,468	591,281	624,313
Judge Morris	34,473	42,944	53,721	51,971
Judge Boyett	41,660	42,686	52,621	51,471
Judge Adams	42,775	41,889	52,721	52,321
Judge Partain	48,521	43,395	55,271	54,621
Clerk of Superior Court	820,272	830,434	837,438	889,094
District Attorney	580,325	952,220	1,017,221	1,120,561
Magistrate Court	783,055	802,141	890,713	917,212
Probate Court	404,489	426,408	458,156	500,286
Juvenile Court	813,242	858,075	929,354	996,188
Public Defender	437,713	589,330	621,792	648,840
Total Judicial				5,906,878
Public Safety:				
Sheriff's Department	5,253,095	5,832,658	6,341,383	6,582,411
Correctional Center	4,889,799	4,636,788	5,216,393	5,515,886
Fire Department	2,858,790	4,461,437	3,815,121	4,289,279
Coroner	124,738	123,501	178,531	188,342
Animal Control	156,096	161,674	185,664	201,608
Emergency Management	16,083	121,645	41,981	84,893
Emergency Medical Services	634,875	650,331	674,430	694,627
American Red Cross	-	-	-	1,000
Total Public Safety				17,558,046
Public Works:				
Public Works	7,142,329	6,947,034	7,051,931	7,110,352

Solid Waste Disposal	406,888	418,168	425,000	425,000
Payments to Cohutta/Varnell/Tunnel Hill	178,000	178,000	178,000	178,000
Total Public Works				7,713,352
Health and Welfare:				
Board of Health	1,034,000	200,000	1,200,000	1,200,000
Family Support Council	3,750	-	6,000	5,400
Dept. of Family and Children Services	148,678	148,678	148,678	148,678
Georgia Dept. of Veterans Services	-	-	1,000	1,000
Indigent Funeral Expense	29,400	68,900	65,000	65,000
Senior Citizens	171,245	141,745	150,000	150,000
Total Health and Welfare				1,570,078
Culture and Recreation:				
Recreation Department	765,216	756,268	861,798	883,633
Dalton Regional Library	226,000	226,000	226,000	226,000
Total Culture and Recreation				1,109,633
Housing and Development:				
County Extension Service	68,734	78,393	111,319	121,434
Building/Zoning/Development	451,916	486,419	600,480	557,496
County Engineer	-	-	218,331	144,985
County Planner	-	-	-	79,296
Non-departmental -				
Timber Protection	3,584	3,107	3,600	3,600
D/W Community Development Corp.	37,541	46,606	93,188	112,250
Economic Development	116,250	135,570	142,500	157,250
Northwest Georgia Trade Center	495,330	360,341	369,500	195,000
CVB (Convention & Visitors Bureau)				173,360
Tunnel Hill Heritage				8,750
Total Housing and Development				1,553,421
Debt Service	419,720	374,191	-	-
Sub-Total	38,763,497	38,283,566	41,027,893	44,915,227
Other Financing Uses				
Transfer to County Road Projects Fund	512,553	311,228	564,483	-
Transfer to Greenhouse	11,304	-	-	-
Transfer to E-911 Fund	573,292	626,149	1,441,543	968,440
Transfer to Whitfield Transit	85,173	9,015	130,000	90,000
Transfer to Trade Center	510,002	510,026	543,004	507,162
Transfer to Mental Health Grant	1,800	2,379	4,500	5,000
Transfer to D.U.I Task Force	71,735	93,709	-	-
Transfer to Drug Court	55,266	56,802	59,642	70,032
Transfer to Capital Projects	3,991,025	-	-	8,490,800
Transfer to 5% Victim Assistance Program	50,354	-	-	-
Transfer to ABPP Grant - (American Battlefield Protection Program)	-	6,210	-	-
Transfer to Scenic By-Way Grant	-	56,951	-	-
Transfer to Urban/Comm Forestry Grant	-	-	3,210	-
Total transfers	5,862,504	1,672,469	2,746,382	10,131,434

Grand Total	44,626,001	39,956,035	43,774,275	55,046,661

FY2008 BUDGET, CAPITAL FUND NARRATIVE

The FY2008 Budget will include a **FIVE-YEAR** plan for capital expenditures. Also, the County has set a new minimum threshold for defining capital projects. **The new amount is \$10,000.**

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

Building & Grounds

1. Building Infrastructure Upgrades. The County has an **inventory of 47± buildings**. It is important to have a continuing maintenance program to repair or replace essential equipment such as heating and air conditioning, roof treatments and other upkeep work. The reinvestment program will fund the work. Part of this capital line will be for major, unscheduled repair work. (2008)
2. Courthouse-replace air handler. The air handler in the older section of the Courthouse will be replaced. (2007)
3. Buildings & Grounds Consolidate. Currently, the Building & Grounds Department has work benches, storage and offices in four, geographically separated buildings and sheds. The current situation is inefficient, costly and lacks adequate security. The proposal is to consolidate the Department in one, 30,000 sq. ft. facility, with loading docks, truck and equipment parking areas surrounded by a security fence. Hopefully, the sale of the three existing properties will partially offset the cost of relocating to an available commercial property in the Dalton area. (2008)
4. Administration Building #1 & 2, Structural Evaluation & Engineering. Admin. Building #2 was acquired for slightly more than the land cost. The building needs significant upgrades to weatherize the structure, make it handicapped accessible, redo bathrooms and plumbing, elevators, energy efficient lighting, etc. Step one will be to get an architectural and engineering assessment and determine the cost of modernizing the building. Admin. Building #1 will also be included in the assessment.

It may be more cost effective to replace Building #2 with a structure that utilizes all the land area, significantly increasing the available square footage and perhaps consolidates offices currently in Administration Building #1 and services such as Building & Zoning. The consolidation will help in creating a "ONE STOP SHOP" for permitting. Part of the project funding could come from the sale of the vacated buildings and properties. (2008-2009)

5. Remodel Tax Assessor's Office. The Assessor has requested several changes to the rooms, hallways and service areas. (2009)
6. Remodel Large Courtroom. With the case load expanding, it is expected that an additional Superior Court Judge will be authorized within the five-year time frame. Existing office space behind the old courtroom will be remodeled. (2009)

Correctional Facility Expansion

It is difficult to predict when it will be necessary to add space for Corrections and also difficult to know the type of facility needed. Perhaps the expansion will be a dormitory for work release inmates, open-bay confinement areas or the more traditional design currently being used. The project is added as a financial placeholder. (2011-2012)

Emergency Communications--E911 & Emergency Management

1. Dispatch Console and Software Upgrade. This project is currently in-work. The outfitting with new equipment and software will significantly upgraded operations to include the capability to locate mobile units (cell phones). The outfitting will introduce ergonomically designed console workstations. (2007)
2. Addressing Project. This year a consultant completed work to define the problems with street naming and building numbering (addressing). Considerable work needs to be done. The results will include improved dispatch of emergency vehicles, and precise locations for the GIS system, County records, postal service, utility operations and private sector functions. The major project will start at the beginning of FY2008 and continue for 15 months. (2007-2009)
3. Emergency Center Expansion, Electrical Grounding of Building & Equipment. The facility operations and staffing have grown. The building lacks the square footage to provide offices, work areas, storage and equipment operation. Expanding this facility by extending the front wall is the current proposal. Recently, an evaluation of the 'grounding system' was completed. A significant upgrade is needed to protect employees, equipment and ensure the public safety operations will not be interrupted during the next emergency. (2008)
4. Quality Assurance Software. This software will help the supervisory staff review operations. The proposal is to purchase ProQA and Mercom QA software packages that are compatible with current software. It is important to have a fast, robust system to evaluate call-dispatch operations. (2008)
5. Communication Antenna Evaluation. The current broadcast system has limitations that need to be evaluated. It will always be difficult to have highly reliable communications that cover all geographic areas over the mountain tops and down into the valleys. A technical evaluation will determine whether the aging systems are broadcasting at their design specifications and whether new equipment could provide

higher reliability for emergency responders. Funds are projected to make upgrades. (2011-2012)

Fire Department

1. New Fire Station. The most recent ISO Rating for Whitfield County pointed to several fire service improvements. At the north end of the county, there are areas more than five miles from a station. By building a station at the north end the ISO rating for structures will change from Class 9 to 5. This lower rating will result in much lower insurance premiums for homeowners and commercial establishments. Also, there are a few new subdivisions at the north end that will increase demand for service. (2008-2009)
2. Bunker Gear Replacement. The suits firemen wear when called to a fire were well worn and needed replacement. Also, gear was needed for new volunteers and paid firemen. This project was recently approved. (2007)
3. Oxygen Breathing Apparatus Replacement (OBA). This gear is aged, worn and needs replacement. It is important to provide firemen sufficient safety gear to keep them from getting injured or hospitalized when they respond to emergencies. (2007)
4. Fire Truck Replacement Program. In recent years the County has been without a regular schedule to replace fire equipment, pumpers and other response units. Starting with FY2007, the Commissioners approved the replacement of the three oldest units dating to 1978. In following years, the schedule proposes to replace one unit each year. The trucks respond to fire and medical emergency calls. (2007-2012)

Green Space, Historic Preservation & Conservation Easements

According to the U.S. Park Service, Whitfield County has the largest intact collection of Civil War defenses in the nation. The Whitfield County Commission has a strong interest in protecting these sites in addition to protecting its natural resources and undeveloped areas. Also, the upcoming Sesquicentennial celebration puts special emphasis on having historic sites available to visit and celebrate. Working with the Historic Preservation Commissions, Civil War Commission, Civil War Preservation Trust, the Georgia Battlefields Association, the Civil War Round Table and other groups, Whitfield County plans to continue its efforts at preservation and improvement of sites by acquiring more land, establishing and improving trailheads in addition to funding interpretative sites. (2008-2012)

Information Technology (IT)

In past years the funding of an IT Strategy has fallen behind the investments in public safety and the judicial system. To provide the best support for public safety, the judicial system and other aspects of county government, a strong IT investment strategy is essential. The program started with new investments this year, several of which are shown in the department plans receiving the greatest benefit.

FY2007 Phase 1. The major elements of the current program include a wireless network for the Courthouse, a server for the digital telephone and Voicemail system, system recovery software and troubleshooting software.

FY2008 Phase 2. The projects of highest priority include new capabilities for the Geographic Information System (GIS), GEOCODED Addresses which will boost accuracy and speed with E911 and Reverse 911, order processing software for Buildings and Grounds, a project to scan plats from the Tax Assessors Office, a crucial Disaster Recovery/Business Continuity Plan to protect all the County data bases, E-Mail archiving and retention (an important improvement to comply with federal and state laws regarding public access), new public works software, jail management software, remote access to mass appraisal system, data storage network and more.

FY2009 Phase 3. The crucial component in the third stage of improvements is the database integration system between the Courts and Sheriff's Office.

Automation Updates. The value of the IT inventory is \$2.674M. Because of constant improvements in 'operating systems' and software programs, computers need increased processing and storage power. Beyond the specific new programs discussed above, each year it is important to have a program to replace aging hardware and software computer systems. (2008-2012)

Parks

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

1. Edwards Park Construction. A top priority is to revalidate the Edwards Park Plan, determine whether the planned improvements are what are needed to meet current recreational interests and finish development of the park. (2008)
2. Develop New Master Plan for Parks & Recreation. The vast majority of components in the previous plan are finished. A new master plan is needed to guide development over the next 10-20 years. The new plan should be developed in partnership with the Comprehensive Land Use Plan. (2008)

3. Acquire New Park Lands. There aren't sufficient park lands available to meet current and future needs. Certain areas of the County have very few park assets. This financial plan will provide funding for the acquisition of additional property, facilitate the design and engineering work required to construct facilities, and appropriate monies to build the infrastructure. (2008-2012)

Public Works-Road Improvements

Recently, a tax referendum for transportation (SPLOST) was passed that will fund road projects in excess of \$45M over the next 3-4 years. The projects will improve traffic safety and congestion in the towns and unincorporated areas. The SPLOST budgeting is covered in a separate account.

1. Road Upgrades, Maintenance. Both at the State and local road projects have been under-funded for many years. More monies need to be earmarked for road maintenance and improvements. Without regular maintenance, the road system will get more costly to repair and resurface. In the coming years, more investment is programmed into the maintenance, upgrade and repair of roads. Part of the planning is to take advantage of the LARP Program. (2008-2012)

2. Special Road Projects. The second part of the program will infuse extra dollars into "catch-up" road repair over the next three years.

Service Centers

This new proposal is to help meet the service needs of a growing population. The creation of 'County Service Centers' with several services within one building will establish a linkage between residential and commerce centers. County services such as a Sheriff's substation, paramedic substation, branch library, indoor recreation, meeting rooms, etc will match current and future requirements. These Centers can be located at the crossroads of the County where it is easy for residents to walk, bike or drive. Also, these Centers will facilitate the quick dispatch of county services. (2009-2012)

Vehicle & Motorized Equipment Replacement Program

The County has an extremely large fleet of vehicles in its public safety, judicial, public works and administrative departments. There has not been a program to regularly replace high mileage and high operating-hour equipment. The result has been a considerable amount of expensive and unscheduled engine replacements, problems with structural integrity, drive system repairs, etc. It is important to set aside monies to fund a regular replacement program, with priorities given to high mileage, operational inefficiency and repair costs. (2008-2012)

FISCAL YEAR

There was no Capital Budget in FY2007. The column is added to show capital projects approved since the beginning of the year.

FY2008-2012 Capital Spreadsheet

	2007	2008	2009	2010	2011	2012	Totals
Buildings & Grounds							
1. Building Infrastructure Upgrades		50,000	51,500	53,000	54,500	56,000	265,000
2. Air Handler Courthouse-old section		100,000					100,000
3. B&G relocation & consolidation		95,000					95,000
4. Admin. Bldgs. 1&2 Engineering Study		35,000					35,000
Building Improvements			750,000	750,000			1,500,000
5. Remodel Tax Assessor's Office			25,000				25,000
6. Remodel Large Court Offices, 5th Judge			25,000				25,000
		280,000	851,500	803,000	54,500	56,000	2,020,000
Funding Sources							
General Fund			76,500	53,000	54,500	56,000	240,000
Fund Reserves		280,000	25,000				305,000
Grants							0
Bonding			750,000	750,000			1,500,000
		280,000	826,500	803,000	54,500	56,000	2,045,000
Correctional Facility Expansion							
Design & Engineering					700,000		700,000
Construction						6,500,000	6,500,000
					700,000	6,500,000	7,200,000
Funding Sources							
General Fund					700,000		700,000
SPLOST						6,500,000	6,500,000
					700,000	6,500,000	7,200,000
Emergency Communications							
1. Dispatch Console and Software Upgrade							
2. Addressing Project							
Consultant's evaluation	37,100						37,100
Readdressing project		400,000	83,000				483,000
3. Emergency Center							
Expansion		75,000					75,000
Grounding System		65,000					65,000
4. Dispatch software-ProQA & Mercom QA		55,000					55,000
5. Antenna Systems Evaluation			20,000				20,000
Improvements & Upgrades				45,000	45,000		90,000
	37,100	595,000	103,000	45,000	45,000		825,100
Funding Sources							
General Fund			103,000	45,000	45,000		193,000
Fund Reserves	37,100	595,000					632,100
Grants							
Bonding							
	37,100	595,000	103,000	45,000	45,000		825,100
Fire Department							
1. Fire Station #11							
Acquisition		20,000					20,000
Engineering		80,000					80,000
Construction			900,000				900,000
Outfitting			50,000				50,000
Fire trucks			418,000				418,000
2. Bunker Gear Replacement	54,700						54,700
3. Oxygen Breathing App. Replace	262,000						262,000
4. Fire Truck Replacement Sched	593,742	209,000	219,500	230,000	240,500	251,000	1,743,742
	910,442	309,000	1,587,500	230,000	240,500	251,000	3,528,442
Funding Sources							
General Fund			687,500	230,000	240,500	251,000	1,409,000

Fund Reserves	910,442	309,000	900,000				1,209,000
Grants							
Bonding	910,442	309,000	1,587,500	230,000	240,500	251,000	3,528,442
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Totals</u>
Green Space, Historic Preservation							
1. Property Acquisition			500,000		500,000		1,000,000
2. Trail Heads, trail improvements		50,000		55,000		60,000	165,000
3. Develop Interpretative Sites			75,000		80,000		155,000
		50,000	575,000	55,000	580,000	60,000	1,320,000
Funding Sources							
General Fund			125,000	55,000	130,000	60,000	370,000
Fund Reserves		50,000					50,000
Grants			450,000		450,000		900,000
Bonding		50,000	575,000	55,000	580,000	60,000	1,320,000
Information Technology Strategy							
Phase I	106,000						106,000
Phase 2		1,605,400					1,605,400
Phase 3			250,000				250,000
Automation Updates		50,000	51,500	53,000	54,500	56,000	265,000
	106,000	1,655,400	301,500	53,000	54,500	56,000	2,228,400
Revenues							
General Fund		50,000	51,500	53,000	54,500	56,000	209,000
Fund Reserves	106,000	1,605,400	250,000				1,855,400
Grants							0
	106,000	1,655,400	301,500	53,000	54,500	56,000	2,226,400
Parks							
1. Edwards Park Master Plan construction		490,000					490,000
2. Redo County Parks Master Plan		45,000					45,000
3. Acquire Park land		500,000	500,000	500,000			1,000,000
a. Design & engineering			20,000	20,000			20,000
b. Construction				500,000	500,000	500,000	1,500,000
		1,035,000	520,000	1,020,000	500,000	500,000	3,055,000
Revenues							
General Fund			20,000	20,000			20,000
Fund Reserves		1,035,000	500,000	500,000	250,000		2,285,000
Grants				500,000	250,000	500,000	750,000
Bonding		1,035,000	520,000	1,020,000	500,000	500,000	3,055,000
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Totals</u>
Public Works							
1. Road Upgrades, Maintenance	1,507,200	2,724,700	2,833,700	2,947,000	3,065,000	3,187,600	16,265,200
2. Special Road Projects		1,000,000	1,000,000	1,000,000			3,000,000
3. Guard rails, ancillary work	181,000	366,700	381,300	398,600	412,500	429,000	2,167,100
	1,688,200	4,091,400	4,215,000	4,343,600	3,477,500	3,616,600	21,432,300
Revenues							
General Fund			2,811,700	2,884,200	1,959,700	2,038,100	9,693,700
Fund Reserves		2,742,000					2,742,000
Grants							
State DOT		1,349,400	1,403,300	1,459,400	1,517,800	1,578,500	1,578,500
	1,688,200	4,091,400	4,215,000	4,343,600	3,477,500	3,616,600	21,432,300
Service Centers							
1. Location #1							
Property acquisition			75,000				75,000
Design & Engineering			200,000				200,000
Construction				2,750,000			2,750,000
Outfitting				275,000			275,000
2. Location #2							
Property acquisition						90,000	90,000
Design & Engineering						215,000	215,000
Construction							
Outfitting							
			275,000	3,025,000		305,000	3,605,000

Revenues							
General Fund	275,000				305,000	580,000	
Fund Reserves							
Grants							
Bonding			3,025,000			3,025,000	
	275,000		3,025,000		305,000	3,605,000	
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Totals</u>
<u>Vehicle-Motorize Equipment-all depts.</u>	575,000	604,000	633,000	662,000	691,000	3,165,000	
Revenues							
General Fund	575,000	604,000	633,000	662,000	691,000	1,295,000	
<u>Overall Summary of Expenses</u>	<u>2,741,742</u>	8,590,800	9,032,500	10,207,600	6,314,000	12,035,600	46,180,500
<u>Overall Summary of Revenues</u>							
General Fund	0	625,000	4,754,200	3,973,200	3,846,200	3,457,100	16,655,700
Fund Reserves		6,616,400	1,675,000	500,000	250,000	0	9,041,400
Grants			450,000	500,000	700,000	500,000	900,000
Bonding	0	0	750,000	3,775,000	0	0	4,525,000
State DOT	0	1,349,400	1,403,300	1,459,400	1,517,800	1,578,500	7,308,400
SPLOST						6,500,000	6,500,000
	<u>2,741,742</u>	8,590,800	9,032,500	10,207,600	6,314,000	12,035,600	46,180,500
<u>There was no Capital Budget in FY2007. The column is added to show capital projects approved since the beginning of the year.</u>							
	0	0	0	0	0	0	0

Personnel Request 2008 Budget

Limited funds are available to add staff to the permanent roster.
Cost of position includes salary, benefits, equipment and may include a vehicle.
The total cost is listed below.

Administrator Recommends Funding

Department	Position	Status	Proposed Salary	Base Salary	TOTALS
Engineering	Eng. Technician (90 days)	Sea	8,500	11,368	12,738
Info. Tech.	System Engineer	FT	42,000	34,077	56,690
Fire	Fire Engineer	FT	30,511	30,511	42,502
Total of 24 requested, 8 recommended for funding					340,016
Hire 4 in January & 4 in July, lessens financial impact					
Sheriff	Deputy-Traffic	FT	27,391	27,391	81,294
Add a Traffic Unit, six deputies					487,764

Once the deputies are trained, up and operating, it is expected that enforcement activities will balance the expense.

Administrator Recommends Deferral

Department	Position	Status	Proposed Salary	Base Salary	TOTALS
E-911	Quality Assur Supervisor	FT	39,191	30,511	42,202
E-911	Telecommunicator	FT	26,501	26,499	37,883
Four communicator positions requested.					193,734
The department has a high attrition and is well below authorized staffing level.					
Additional funding not appropriate until manning exceeds 95% average.					
Two unfunded billets recommended to add flexibility in hiring & training.					
Clerk of Court	Admin Tech	FT	22,934	22,934	36,195
Clerk of Court	Admin Tech	FT	22,934	22,934	36,195
Note: Funds are not available this year to fund the positions.					72,390
Info. Tech.	GIS Technician, Sr	FT	33,000	30,511	53,452
Note: Funds are not available this year to fund the positions.					
Superior Court	Court Reporter	FT	40,000	40,000	52,067
Note: Funds are not available this year to fund the positions.					208,268
Recreation	Athletic Maintenance Worker	PT	10,200	10,200	10,980
Recreation	Athletic Maintenance Worker	PT	10,200	10,200	10,980
Note: Funds are not available this year to fund the positions.					21,960
Fire	Fire Engineer	FT	30,511	30,511	30,511
Sixteen positions deferred, can be funded FY2009-2010					488,176
FY2008-2010 proposals provides 2 men/shift/station					

Proposal to Implement a “Salary Step Increase” Program

- Given a satisfactory personnel evaluation
- Employees will move through the pay scale, instead of always being at the base salary.
- Suggest a midyear start for the program
- Need to revamp the Evaluation program to identify below standard performance
- Train evaluators in the proper way to use the evaluation program
 - Need for counseling for below par performance
 - Ability to terminate below par performers
- Cost of a midyear start to the Step Increase Program will be \$202,000
- Suggested funding is earmarked in the Contingency

Cost of Living Increase (COLA)

- For planning purposes a midyear 2% increase is forecasted.
- The cost will be \$202,000
- The market and salary conditions need to be evaluated in the spring.
- Suggested funding is earmarked in the Contingency

Health Insurance Table

<u>GROUP HEALTH INSURANCE</u>				
	2005 Actuals	2006 Actuals	2007 Projected	2008 Proposed
County Cost	2,646,387.89	2,966,101.27	3,345,705.67	\$3,828,583.00