



Paulding County Budget

Fiscal Year 2018

*Paulding County
Board of Commissioners
Adopted
Operating and Capital Budget
Fiscal Year 2018*

August 3, 2017

*Prepared by: Finance Department
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*Board of Commissioners
David Carmichael, Chairman
Ron Davis, Post 1 Commissioner
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Georgia**

For the Fiscal Year Beginning

July 1, 2016

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to Paulding County, Georgia for its Annual Budget beginning July 1, 2016.

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

This 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.

Paulding County Budget

Table of Contents

Budget Message	10
Introduction	10
Major Components of the Requested Expenditures Compared to FY 2017	10
Accomplishments completed in 2017	11
Priorities for Fiscal Year 2018	12
Short-term organization-wide factors influencing decisions	13
Long Term Strategy	14
Services Provided by the County	15
Plan, Policies and Procedures	15
Mission Statement.....	15
Vision	15
Values.....	15
Profile of the County.....	16
History.....	16
Demographics	16
Budget Process	17
General Process	17
Amendments	17
Budget Calendar	18
<i>April</i>	18
<i>May</i>	18
<i>June</i>	18
<i>July</i>	18
<i>August</i>	18
Measurement Basis of Accounting and Budgeting	18
Basis of Budgeting	18
Basis of Accounting	18
Budget Overview	19
Budgeted funds by Department	21
Financial Policies.....	25
Budget Policy	25
Debt Management Policies	25
Fund Balance Policy.....	25
Investment Policy	25

Paulding County Budget

Purchasing Policy.....	26
Organization Chart	27
Summary of Major Revenue, <i>\$5M and Up</i>	28
General Fund Revenues.....	29
General Fund Expenditures by Function.....	32
Expenditure Types	33
Budgeted Governmental Funds	35
Fund Balance.....	36
Fund Balance Activity for Major Funds	37
Board of Commissioners.....	39
Mission.....	39
Functions	39
Goals	39
Department Budget.....	40
Personnel Schedule.....	40
Statistics	41
Finance.....	42
Mission.....	42
Functions	42
Goals	42
Department Budget.....	43
Personnel Schedule.....	43
Statistics	44
County Administrator	45
Mission.....	45
Functions	45
Goals	45
Tax Commissioner	46
Mission.....	46
Functions	46
Goals	46
Department Budget.....	47
Personnel Schedule.....	47
Statistics	48
Tax Assessor	49

Paulding County Budget

Mission.....	49
Functions	49
Goals	49
Department Budget.....	50
Personnel Schedule.....	50
Statistics	51
Channel 23.....	52
Mission.....	52
Functions	52
Goals	52
Department Budget.....	53
Personnel Schedule.....	53
Statistics	54
Board of Equalization	55
Mission.....	55
Functions	55
Goals	55
Department Budget.....	56
Personnel Schedule.....	56
Statistics	57
Voter Registration.....	58
Mission.....	58
Functions	58
Goals	58
Department Budget.....	59
Personnel Schedule.....	59
Statistics	60
Government Facilities	61
Mission.....	61
Functions	61
Goals	61
Department Budget.....	62
Personnel Schedule.....	62
Statistics	63
Human Resources	64

Paulding County Budget

Mission.....	64
Functions	64
Goals	64
Department Budget.....	65
Personnel Schedule.....	65
Statistics	66
Information Technology.....	67
Mission.....	67
Functions	67
Goals	67
Department Budget.....	68
Personnel Schedule.....	68
Statistics	69
Superior Court.....	70
Mission.....	70
Functions	70
Goals	70
Department Budget.....	71
Personnel Schedule.....	71
Statistics	72
Clerk of Courts.....	73
Mission.....	73
Functions	73
Goals	73
Department Budget.....	74
Personnel Schedule.....	74
Statistics	75
Probate Court.....	76
Mission.....	76
Functions	76
Goals	76
Department Budget.....	77
Personnel Schedule.....	77
Statistics	78
District Attorney	79

Paulding County Budget

Mission.....	79
Functions	79
Goals	79
Department Budget.....	80
Personnel Schedule.....	80
Statistics	81
Magistrate Court.....	82
Mission.....	82
Functions	82
Goals	82
Department Budget.....	83
Personnel Schedule.....	83
Statistics	84
Juvenile Court.....	85
Mission.....	85
Functions	85
Goals	85
Department Budget.....	86
Personnel Schedule.....	86
Statistics	87
Public Defender	88
Mission.....	88
Functions	88
Goals	88
Department Budget.....	89
Personnel Schedule.....	89
Statistics	90
Coroner	91
Mission.....	91
Functions	91
Goals	91
Department Budget.....	92
Personnel Schedule.....	92
Statistics	93
Sheriff	94

Paulding County Budget

Mission.....	94
Functions	94
Goals	94
Department Budget.....	95
Personnel Schedule.....	95
Statistics	96
Detention Center	97
Mission.....	97
Functions	97
Goals	97
Department Budget.....	98
Personnel Schedule.....	98
Statistics	99
E-911.....	100
Mission.....	100
Functions	100
Goals	100
Department Budget.....	101
Personnel Schedule.....	101
Statistics	102
Fire.....	103
Mission.....	103
Functions	103
Goals	103
Department Budget.....	104
Personnel Schedule.....	104
Statistics	105
Marshal	106
Mission.....	106
Functions	106
Goals	106
Department Budget.....	107
Personnel Schedule.....	107
Statistics	108
Animal Control	109

Paulding County Budget

Mission.....	109
Functions	109
Goals	109
Department Budget.....	110
Personnel Schedule.....	110
Statistics	111
Department of Transportation.....	112
Mission.....	112
Functions	112
Goals	112
Department Budget.....	113
Personnel Schedule.....	113
Statistics.....	116
Fleet.....	115
Mission.....	115
Functions	115
Goals	115
Department Budget.....	116
Personnel Schedule.....	116
Statistics	117
Recycling.....	118
Mission.....	118
Functions	118
Goals	118
Department Budget.....	119
Personnel Schedule.....	119
Statistics	120
Parks & Recreation.....	121
Mission.....	121
Functions	121
Goals	121
Department Budget.....	122
Personnel Schedule.....	122
Statistics	123
Library.....	124

Paulding County Budget

Mission.....	124
Functions	124
Goals	124
Department Budget.....	125
Personnel Schedule.....	125
Statistics	126
Community Services	127
Mission.....	127
Functions	127
Goals	127
Department Budget.....	128
Personnel Schedule.....	128
Statistics	129
Bus Services	130
Mission.....	130
Functions	130
Goals	130
Department Budget.....	131
Personnel Schedule.....	131
Statistics	132
Senior Citizens Center	133
Mission.....	133
Functions	133
Goals	133
Department Budget.....	134
Personnel Schedule.....	134
Statistics	135
Extension	136
Mission.....	136
Functions	136
Goals	136
Department Budget.....	137
Personnel Schedule.....	137
Statistics	138
Community Development.....	139

Paulding County Budget

Mission.....	139
Functions	139
Goals	139
Department Budget.....	140
Personnel Schedule.....	140
Statistics	141
Law Library.....	142
Mission.....	142
Functions	142
Goals	142
Capital Projects Budget.....	143
Policies utilized for Capital Projects.....	144
Capital Project List:	145
Capital Impact on Operating Budget	149
Department of Transportation Capital Projects.....	150
Recreation Capital Project -Union Park.....	152
Water System Capital Project - Richland Creek Reservoir	153
Public Safety Capital Project Adult Detention Center	155
Community Development -2017 Comprehensive Plan.....	156
Positions Summary Schedule.....	158
Debt Obligations	166
Statistical Section	169
Paulding County Profile	169
Population.....	170
Age and Gender Breakdown	171
Racial & Ethnic Breakdown.....	172
Household Breakdown.....	173
Labor force.....	174
History	175
The Beginning	175
Our Courthouse	176
The Civil War & Other Happenings.....	176
Glossary	178

Paulding County Budget

Budget Message:

August 8, 2017

The Honorable David Carmichael, Chairman

The Honorable Members of the Paulding County Board of Commissioners

The Citizens of Paulding County, Georgia

Introduction:

It is our pleasure to present the Budget Document for fiscal year 2018. The document is a summary of our overall plan for allocating available resources to provide services and sustain Paulding County's vision. Economic uncertainty over the past few years has required Paulding County to make some difficult decisions. The reduction in property tax digest values continued for four consecutive years reducing the overall value 40%. Balancing the budget was accomplished during this time by using a combination of reducing expenditures as well as increasing the millage rate to keep some property tax revenue consistent from year to year. The Board of Commissioners and its staff worked diligently in identifying and allocating resources during the economic slowdown as well as in this time of recovery. Paulding County's leadership allows the organization to deliver services in an effective, efficient and economical manner to meet the needs of the growing population of Paulding County.

The 2018 operating budget totals \$142 million compared to \$152 million in 2017. The 2017 amount was higher due to an increase in capital expenses for the general fund as well as additional SPLOST expenditures. Paulding County tries to construct SPLOST projects on a pay as you go basis. Therefore, we have accumulated funds in the early years of SPLOST and when funds are available we construct the larger projects. The 2017 SPLOST budget was \$26.8 million compared to 2018 budget of \$15.3 million.

Major Components of the Requested Expenditures Compared to FY 2017:

Type	FY 2018	FY 2017
Operating Budget	\$ 81,904,939	\$ 76,753,347
Capital Budget	\$ 18,244,568	\$ 31,102,000
Debt Service	\$ 8,840,000	\$ 7,650,000
Enterprise Funds	\$ 31,200,000	\$ 35,000,000
Increase to Fund Balance	\$ 1,390,900	\$ 1,502,000
Total	\$141,580,407	\$152,007,347

The decrease in the Capital Budget is related to the SPLOST (approved 2010) completion and renewal (SPLOST 2017) into a new fund. The funds in the 2010 SPLOST account are allocated. Projects utilizing SPLOST funds are typically minimal in the first few years to accumulate cash. Later in the SPLOST cycle projects are completed as pay-go projects. The increase in operating budget is related to re-establishment of storm-water service being added to the budget, additional 35 positions being added along with a salary study comparing current employees with similar counties.

Paulding County Budget

Debt Service Budget is increasing in the FY 2018 budget. In November, 2016 Paulding County voters went to the polls to impose a tax to construct a new adult detention facility. It is anticipated this debt will cost taxpayers about 1 mill for thirty years. The current bonds being funded with the debt service funds are the 2013 bonds minus the collection of the project improvement fees to pay the outstanding bonds. The other debt obligations included here are the courthouse, conservation property, Industrial Building Authority 2012A, 2011 as well as the Airport Authority bonds.

The Enterprise Funds include the Water & Sewer Fund as well as the Solid Waste fund. The revenues are expected to increase due to the 5 year rate increase that was approved in FY 2016. This rate increase was put into place to fund the debt service and operations of the Paulding County's construction of its own water source known as Richland Creek Reservoir.

Paulding County Board of Commissioners increased the millage rate this year following four consecutive rollbacks to avoid a tax increase due to an increase in the digest value. The FY 2018 budget calls for an increase of the General Fund maintenance and operations millage rate resulting in a net cost of \$1,295,483 for County residents. The 2017 budget does use approximately \$3million of fund balance, however, the fire tax will increase fund balance slightly as the fire department grows at a rapid rate to better provide fire service for the entire county the expense of this operation is expected to rise. The millage rate is set to be consistent from year to year and provide for the operations of a growing fire department for several years to come.

This budget maintains fiscal and managerial conservatism while providing quality service to the Citizens of Paulding County. The Board of Commissioners and its staff continue to work diligently in identifying and allocating resources even during this period when all levels of government including the county, state and national levels are recovering from the slowdown of the economy during the recent recession.

During FY 2016 Moody's recognized Paulding County's strong fiscally conservative financial position and issued an improved credit rating of Aa3 from Aa2. Through the efforts of the Board of Commissioners to make difficult decisions to keep expenditures down and maintain a consistent revenue during the recession which allowed Paulding County to maintain its fund balance at a healthy level. In approving the FY 2018 budget, the Paulding County Board of Commissioners continues to stand strong for a fiscally conservative position in local government.

Accomplishments completed in 2017

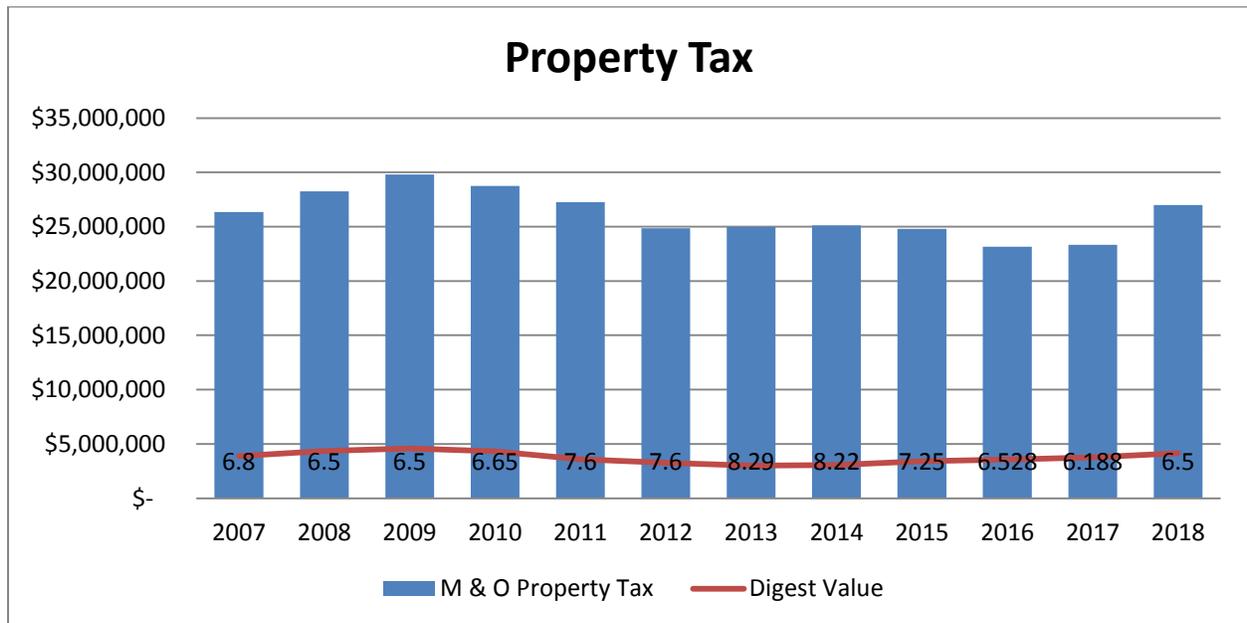
Paulding County completed many tasks in 2017. The new Emergency 911 center is nearing completion with an anticipated late August move in date. Parks and Recreation are nearing the end of construction for the most recent park Mulberry Rock. This will complete the goal to have a park in every quadrant of Paulding County. The Paulding County Judicial System received a grant to continue a drug court in Paulding County. In 2016 the court began with 10 participants and currently is serving 34 participants. During recession years our capital equipment purchases were placed on hold. However, the 2017 budget continued to replace the most needed equipment to reduce maintenance cost. Specifically some of the capital needs that were met in 2017 were as follows:

Paulding County Budget

- **Voter Registration** – replaced some voting equipment used in elections.
- **Sheriff** –replaced 27 vehicles in the Sheriff’s department with SPLOST funds
- **Department of Transportation** –purchased an asphalt grinder that will allow our personnel to put more asphalt down and better maintain our roadway system. Purchased a traffic sign printer to allow us to update our traffic signs as needed.
- **Human Resources** – Contracted with Condrey and Associates to complete a county-wide salary study. This project was completed and is budgeted to adopt in the 2018 budget.
- **Community Development** –Completed the Comprehensive Plan which basically is a ten year plan between the Cities and Paulding County along with other stakeholders to give direction for growth in Paulding County.
- **Fire Department** – Fire administration offices relocated into a County owned facility to allow more space within a fire station to house a new ladder truck that was 95% funded with a federal grant.
- **Miscellaneous** – Replaced four high mileage vehicles

Priorities for Fiscal Year 2018

Preparing the budget for Fiscal Year 2018 was a challenge. This year was a continuation of the positive movement we began to see in FY 2014 digest values. However, after rolling the millage rate back for the previous four years to offset any increase, the Board of Commissioners did increase the millage rate to fund the Fiscal Year 2018 budget. The 2018 budget restores most of the services that were limited by reductions required prior to 2014 due to funding. Other tax revenues have generated additional income such as the motor vehicle ad valorem tax has assisted the Government in overcoming the gap between revenues and expenditures required to balance the budget.



The revenues for the FY 2018 year were reviewed and increased a small amount to better resemble the actual revenues for FY 2017. This did allow for some flexibility in expenses. Personnel expenditures

Paulding County Budget

were added in areas that were essential to maintaining the service level Paulding County is accustomed to as well as adjusting the pay scales to reflect the recommendations of the salary study. We anticipate this will assist with our employee turnover ratio as well as attract more qualified candidates for entry level positions. Paulding County Board of Commissioners recognized that over the past few years our actual expenditures were under budget and that is a testament to our employee's efforts.

Capital outlay items were added on a necessity basis. Many requested 2017 request were delayed until the 2018 budget. The approved capital outlay items include:

- **General Government**
 - Computer updates as well as storage equipment
 - WiFi - replacement at Watson Complex
 - Video equipment to improve quality of information to public on Government Channel as well as Social Media
- **Public Safety**
 - Improvements to radio system
 - Replacement of vehicles - SPLOST
 - Replace Computer Aided Dispatch for E911 SPLOST
 - Locate site for new fire station in West Paulding area
- **Public Works**
 - Replace vehicles
 - Purchase a mini excavator, hydro seeder, changeable message sign
 - Fleet Maintenance to install a truck lift and purchase a F-450 with mechanic body

See page 147 for a complete listing of capital items included in the budget.

The operations budget was adopted to maintain the improve service levels to Paulding County citizens. Paulding County departments evaluated the level of service they are currently providing and were requested to list details of the different requirements to provide a basic, enhanced and a top level of service. This budget was targeting the enhanced level of service to citizens.

Short-term organization-wide factors influencing decisions

Issues faced by the county and strategies implemented to address these issues drive the annual budget process.

Issue: A major focus was placed on the level of service being provided to citizens of Paulding County. Over the past few years Paulding County has been in a service reduction mode to reduce expenditures to better match our reducing revenues.

Strategy: Each department was required to evaluate their own department to determine if they were offering a basic, enhanced or top level of service. Most were offering a basic and recognizing that a higher level of service is demanded by citizens. They determined what their budget request would look like at an enhanced and top level of service. While we can't get to the top level of service in one

Paulding County Budget

year we did evaluate and short-term goal is to improve the level of service and long term we will reach the top level of service by department.

Issue: Reduce Personnel Turnover Ratio. During the recession years Paulding County reduced expenses through employees by implementing furlough days, freezing positions and only pay increases offered twice in an eight year period. As the corporate job market returns as well as other government agencies that did not make the reductions similar to Paulding were now more attractive than Paulding County to personnel.

Strategy: In the FY 2017 budget Paulding County approved a contract to conduct a salary study that incorporated the job descriptions of our employees and compare those with surrounding jurisdictions. This would ensure our pay scale is similar to other jurisdictions. The FY 2018 budget includes implementation of the entire salary study.

Issue: Addressing Storm-water Infrastructure Needs - In 2009, Paulding County was beginning to see the reductions in the tax digest values and we reduced services to reduce cost in several areas. One of these areas was storm-water. This service was absorbed on a required only basis within the Department of Transportation. At that time development was at a stand-still and the requirements of this service were reduced. Over the past few years, as building permits are increasing and construction is coming back to Paulding County, developers are requiring we improve the permitting service. Again, so we will be similar to other jurisdictions they are working in. We currently can't keep up with the State of Georgia requirements for Storm-water without enhancing and hiring the staff to do so.

Strategy: In the 2018 budget Paulding County approved a first year of implementation to hire the required nine positions and equipment required to restore this service back to the required level. The FY 2019 budget is expected to cost an additional \$400K totaling \$1.2 M to operate the storm-water division.

Issue: Property Tax Increase to Citizens - Property taxes values had begun to rebound after reaching the lowest point in 2012. However, the Board of Commissioners had rolled the millage rate back each year to keep taxes reduced. It became apparent that we could not continue to restore services from the reduced level for the same amount of revenue.

Strategy: Paulding County Board of Commissioners advertised for an increase in the millage rate from an all-time low of 6.188 mills to 6.5 mills. This added revenue will allow the County to restore services and maintain consistency with the millage rate for the upcoming years.

Long Term Strategy

The expected long term effects of the strategies placed in action with the FY 2018 budget are the following:

1. Restore services that were eliminated during the recession years.
2. Provide equitable compensation to employees and they provide a premium service to all citizens of the County.

Paulding County Budget

3. Continue to look for additional ways to cut costs as much as possible while continuing to improve our service levels
4. Fund current expenditures with current revenues to avoid deficit budgeting and the use of fund balance

Services Provided by the County:

The County provides a full range of services to its citizens. These services include police and fire protection, court systems, library services, the construction and maintenance of roadways and infrastructure, tax assessment and collection, planning and zoning, recreational activities, and inherent administrative and support activities. The County provides the majority of these services since fiscal responsibility has been affixed at the local level by State statutes.

The County also operates a water and sewer system as well as a solid waste management system. The water system supplies water to approximately 46,381 customers. The system purchases 100% of its water supply from Cobb County-Marietta Water Authority. However, the County is currently in the process of constructing its own reservoir to supply water to Paulding County residents. The sewer system currently provides sewer to 11,025 customers. The total rated treatment capacity is 4.833 MGD. The solid waste management system operates as a transfer station while there is limited capacity in the landfill available.

Plan, Policies and Procedures

Mission Statement

The Board of Commissioners adopted the following mission statement

With unity and purpose, the Board of Commissioners and its staff will work to enhance citizens' quality of life by maximizing resources to make Paulding County a better place to live, work and play.

Vision

The Paulding County Board of Commissioners will operate as an effective and efficient governing body on behalf of all citizens of Paulding County the preeminent place in the Atlanta metropolitan area to live, work and play.

Values

Paulding County, Georgia is a community that is unique in the Atlanta metropolitan area in its opportunities, diverse citizenry and recreational programs, but most of all its H.E.A.R.T.

- H Honesty, equality and openness in government;
- E Excellence in working with all levels of government and supporting citizen involvement;
- A Accountability in order to ensure financial and personal integrity;
- R Respect within the county government and to our citizens;
- T Teamwork and transparency in order to promote quality decision making.

Paulding County Budget

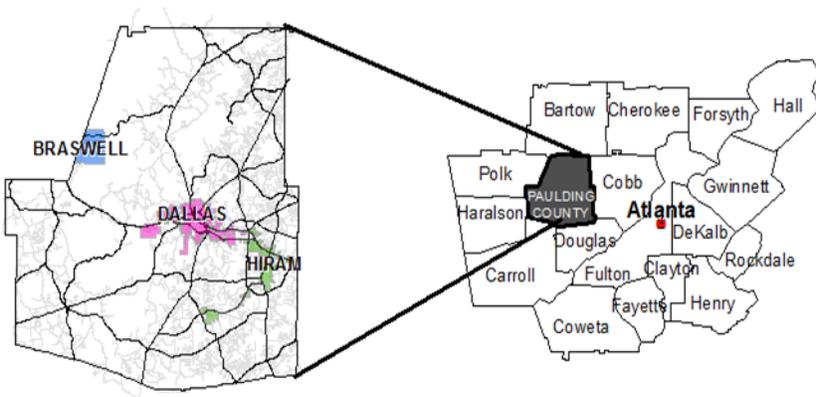
Profile of the County

History

Paulding County, incorporated in 1832, was the 87th county created in Georgia and was named after John Paulding, a soldier in the Revolutionary War. Paulding County's rich historical resources include a number of well-preserved Civil War memorials, including the New Hope Church that was the site of the 1864 battle between General Sherman and Confederate General Johnston.

Demographics

The County is located approximately 29 miles northwest of Atlanta. The County has a land area of 314 square miles and a population of approximately 155,825. The County seat is the City of Dallas; however the City of Hiram and Braswell are also located in Paulding County.



<i>Civilian Labor Force Estimates (Not Seasonally Adjusted) For June 2017</i>					
Area Name	Civilian Labor Force	Employment	Unemployment	Unemployment Rate	Preliminary Data
<i>Georgia</i>	5,078,790	4,822,235	256,555	5.1%	Yes
<i>Paulding County</i>	81,950	78,303	3,647	4.5%	Yes

Paulding County Budget

Budget Process

General Process

Simply put, a budget is an estimate of revenues and expenditures over a set period of time. However, there are several steps in the process of setting a budget for Paulding County. Care and consideration must be taken in each step to ensure that all resources are being used to their maximum ability in order to best serve the citizens of the County. The goal of every budget is to identify what is most important for the County and its residents, quantify and prioritize that information, and then form a plan using said information to make sure all resources are being used at maximum potential. Public input on the County's budget is encouraged and highly regarded; this is why the County publishes a tentative budget each June for public review and holds public hearings thereafter where citizens may express their concerns and opinions. Lincoln called ours a government "of the people, by the people, for the people," and they are the most important consideration while setting the budget: the people.

Budget preparation begins in March when the Finance Department sends each department a suggested budget based off of their historical budgets. Sometime in April, each department will then return a budget request to the Finance Department detailing anticipated expenditures and funds needed for the upcoming fiscal year. All requests are reviewed by the Chairman of the Board of Commissioners, and he/she will use the information gathered from the requests to issue, by June 1st, a proposed budget. Within the week of the proposed budget's issuance, an advertisement is made in the Dallas New Era to note the availability of the Chairman's proposed budget, and to advertise the date of the public hearing on said budget. This public hearing, which must be held one week prior to the Commission's budget hearing, is held so the citizens have the opportunity to ask questions about and give opinions on the proposed budget. Once all involved parties have been given an opportunity to be heard, the Board of Commissioners holds a vote, on the second Tuesday in August, and sets the final budget for the new fiscal year.

Amendments

Throughout the course of the year, incidents occur that require immediate attention and money that could not be budgeted. During such occurrences, the Board of Commissioners holds a discussion followed by a vote on how to handle these incidents and how to pay for them. At the end of the fiscal year, one consolidated amendment is made including any such incidents that occur throughout the year.

Paulding County Budget

Budget Calendar

April

Government departments are sent suggested budgets for review and amendment

May

Requests are submitted by the departments for review of the Chairman

June

The Chairman puts out a tentative, suggested budget

July

Public hearings are held concerning the budget

August

The Board of Commissioners votes in a final budget

Measurement Basis of Accounting and Budgeting

Basis of Budgeting

Governmental Funds use the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e. when they are “measurable and available”)

Proprietary Funds use the **cash basis of accounting**. Revenues are recorded when received and expenses are recorded when paid. There is no distinction between operating and non-operating items.

Fiduciary Funds are not included in the budget.

Basis of Accounting - used in the Comprehensive Annual Finance Report (CAFR)

The term “*basis of accounting*” refers to that point in time when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the particular measurement focus being applied.

Governmental Funds are used to account for the County’s general government activities.

Governmental funds use the **modified accrual basis of accounting**. Revenues are recognized when susceptible to accrual (i.e. when they are “measurable and available”). Expenditures are recorded when the related liability is incurred.

Paulding County Budget

Proprietary Funds use the **accrual basis of accounting**. Revenues are recorded when earned and expenses are recorded when the related liability is incurred. Proprietary funds distinguish operating revenues and expenses from non-operating items.

Fiduciary Funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. These funds are custodial in nature and do not present results of operations or have a measurement focus.

Budget Overview

The Paulding County Board of Commissioners budget consists of sixteen different funds. Fourteen of these funds are considered governmental funds consisting of the General Fund (1), Special Revenue funds (10), debt service fund (1), Capital projects fund (2), including the Special Purpose Local Option Sales Tax fund, enterprise funds (2). The enterprise funds operate similar to a business and account for the activity in the landfill as well as the Water and Sewer fund.

The County reports the following major governmental funds:

The **General Fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Fire Tax Fund** accounts for the operations of the fire department as well as the capital purchases. A tax levy is placed on all property within Paulding County. The tax levy is restricted to the operational and capital expenditures of the fire department.

The **SPLOST IV Capital Projects Fund** accounts for resources which are used exclusively for roads, public safety, recreation, and economic development. The SPLOST IV fund will be replaced by the SPLOST V as the term for the SPLOST IV expires in April 2017, and the new SPLOST was approved in May 2016 to begin collections in April 2017.

The County reports the following major proprietary fund:

The **Water and Sewer Enterprise Fund** is the only major enterprise fund. This fund accounts for the operations of the water distribution and the sewer collection systems as well as related construction projects including the Richland Creek Reservoir.

The **special revenue funds** accounts for revenue sources that are legally restricted or committed to expenditure for specific purposes (not including major capital projects).

Emergency 911 Fund – to account for the fee collection and the operation of the Emergency 911 system within the county.

Special revenue funds within the Court System

Victim-Witness Assistance Fund – to account for five percent additional fee placed on fines and used for victim witness services

Paulding County Budget

Jail Fund – to account for a portion of fine money received from the court system and expended on improvements to the jail or services for the inmates

Supplemental Juvenile Fund – to account for a portion of fines within the juvenile court and expended on outside services within the juvenile court system.

Drug Use Treatment Fund – to account for a portion of fine money received from the court system and expended on drug treatment education

Clerk’s Technology Fund – to account for money received from the state. This fee is assessed every time a deed is purchased on-line. This money is expended on technology in the clerk of superior court’s office.

Law Library Fund – to account for the operation and maintenance of the County’s law library

Sheriff Commissary Fund – to account for the resources for the receipts and purchases inmates incur while they are incarcerated.

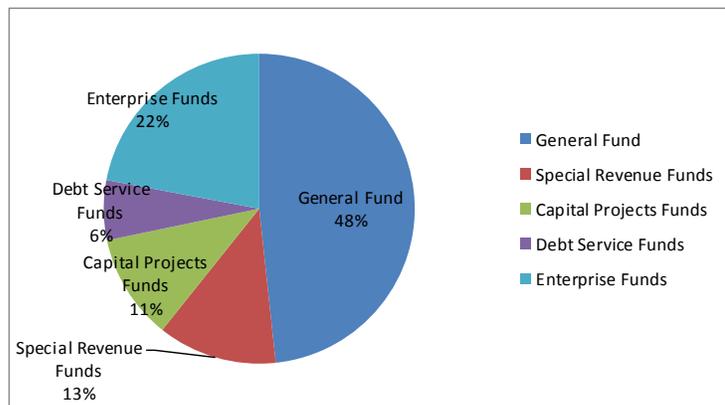
Drug Confiscation Fund – to account for the resources public safety officers confiscate during a drug charge and expended in the fight against drugs

Capital Projects Fund – accounts for the acquisition of capital assets for construction or major capital projects not being financed by proprietary funds for SPLOST.

Debt Service Fund – accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust fund

PAULDING COUNTY, GA
FY 2018 BUDGET
ALL BUDGETED FUNDS
TOTAL EXPENDITURES

General Fund	\$ 68,387,107.00
Special Revenue Funds	\$ 17,561,300.00
Capital Projects Funds	\$ 15,592,000.00
Debt Service Funds	\$ 8,840,000.00
Enterprise Funds	\$ 31,200,000.00
Totals	<u>\$ 141,580,407.00</u>



Paulding County Budget

Budgeted funds by Department

Department	GOVERNMENTAL FUNDS					
	General	Special Revenue		Debt Service	Capital Projects	
		Courts	Other		Capital	SPLOST
Commission	X					
Finance	X					
Tax Commissioner	X					
Tax Assessor	X					
Government Services	X					
Public Information	X					
Board of Equalization	X					
Voter Registration	X					
Government Facilities	X					
Human Resources	X					
Administration	X					
Information Technology	X					X
Superior Court	X					
Law Library		X				
Drug Accountability Court	X					
Clerk of Courts	X	X				
Probate	X					
District Attorney	X	X				
Magistrate	X					
Juvenile	X	X				
Public Defender	X					
Coroner	X					
Sheriff	X	X				X
Detention Center	X	X			X	X
E911			X			X
Fire			X			X
Marshal	X					X
Animal Control	X					X
Transportation	X				X	X
Fleet	X					
Recycling	X					
Stormwater	X					
Utility Coordinator	X					
Parks & Recreation	X					X
Library	X					
Community Services	X					
Bus Services	X					
Senior Citizens Center	X					
Extension	X					
Community Development	X				X	
Airport	X				X	
Non-Departmental	X					
Solid Waste	X					
Debt Payments				X		

Paulding County Budget

PAULDING COUNTY, GEORGIA		FY 2018 REVENUES & BUDGETED EXPENDITURES								8-Aug-17
										
<i>Maintenance & Operations @ 6.50</i>										
<i>Bond and Interest @ 2.07</i>										ALL FUNDS
<i>Voter Approved Fire Tax @ 3.1</i>										
REVENUES										
		Special Revenue Funds				Capital Projects		Enterprise Funds		Total
	General	Fire	Sp.Rev.	Special Court	Debt	Sp. Rev.	CIP	Enterprise	*Water/ Sewer	Budgeted
	Fund	Fund	E-911	Funds	Service	SPLOST	Fund	Solid Waste		Funds
Property Tax	\$ 26,600,000	\$ 12,614,000	\$ -		\$ 8,500,000	\$ -	\$ -	\$ -	\$ -	\$ 47,714,000
Other Tax	29,735,000	514,000	-		340,000	15,000,000	-	-	-	45,589,000
Licenses & Permits	1,077,000		-		-	-	-	-	-	1,077,000
Intergovernmental	358,000						200,000	1,000,000	-	1,558,000
Charges for Services	5,874,300						-		30,000,000	35,874,300
Fines and Forfeitures	1,005,000		-	640,000	-	-	-	-	-	1,645,000
Investment Income	100,000	50,000	2,600,000		-	50,000	-	-	-	2,800,000
Contributions	-									-
Miscellaneous	466,500	5,000								471,500
Operating Transfers			-		-	-		200,000	-	200,000
PY Fund Balance	3,171,307	-	733,300	405,000	-	342,000	-	-	-	4,651,607
Total Revenue	\$ 68,387,107	\$ 13,183,000	\$ 3,333,300	\$ 1,045,000	\$ 8,840,000	\$ 15,392,000	\$ 200,000	\$ 1,200,000	\$ 30,000,000	\$ 141,580,407

Paulding County Budget

EXPENDITURES										
	Gen. Fund	Special Revenue Funds			Debt Sve.	Capital Projects Funds		Enterprise Funds		All Funds
		Fire	E-911 Fund	Courts		SPLOST	CIP	Solid Wst	Water/Sewer	
Commission	\$ 694,700		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 694,700
Finance	565,200		-		-	-	-	-	-	565,200
Tax Commissioner	1,183,700		-		-	-	-	-	-	1,183,700
Tax Assessor	1,653,400		-		-	-	-	-	-	1,653,400
Government Services	-									-
Public Information	221,875									221,875
Board of Equalization	51,200									51,200
Voter Registration	528,800									528,800
Government Facilities	1,588,059		-		-	-	-	-	-	1,588,059
Human Resources	362,800		-		-	-	-	-	-	362,800
Administration	178,000		-		-	-	-	-	-	178,000
Information Technology	1,775,474		-		-	-	-	-	-	1,775,474
Superior Court	697,700		-	-	-	-	-	-	-	697,700
Drug Accountability Ct	144,400									
Clerk of Courts	1,107,900		-	120,000	-	-	-	-	-	1,227,900
Probate	813,900		-		-	-	-	-	-	813,900
District Attorney	1,440,050		-	210,000	-	-	-	-	-	1,650,050
Magistrate	525,400		-	-	-	-	-	-	-	525,400
Juvenile	628,850		-	20,000	-	-	-	-	-	648,850
Public Defender	802,755		-		-	-	-	-	-	802,755
Coroner	101,800		-		-	-	-	-	-	101,800
Sheriff	15,805,553		-	120,000	-	1,200,000	-	-	-	17,125,553
Detention Center	6,433,425		-	475,000	-	-	-	-	-	6,908,425
E911	-		3,333,300		-	450,000	-	-	-	3,783,300
Fire	-	11,792,100	-		-	1,104,000	-	-	-	12,896,100
Marshal	908,967		-		-	50,000	-	-	-	958,967
Animal Control	755,400		-		-	46,000	-	-	-	801,400
Public Safety	-		-		-	-	-	-	-	-
DOT	11,528,850		-		-	7,700,000	-	-	-	19,228,850
Fleet	807,320		-		-	-	-	-	-	807,320
Recycling	189,000		-		-	-	-	-	-	189,000

Paulding County Budget

	Gen. Fund	Special Revenue Funds			Debt Sve.	Capital Projects Funds		Enterprise Funds		All Funds
		Fire	E-911 Fund	Courts		SPLOST	CIP	Solid Wst	Water/Sewer	
Stormwater	800,393									800,393
Utility Coordinator	1,000,000		-		-	-	-	-	-	1,000,000
Parks & Recreation	2,632,860		-		-	2,680,000	-	-	-	5,312,860
Library	1,269,606		-		-	-	-	-	-	1,269,606
Community Services	113,100		-		-	-	-	-	-	113,100
Bus Service	240,170		-		-	-	-	-	-	240,170
Senior Citizens Center	310,400		-		-	-	-	-	-	310,400
Extension	106,400		-		-	-	-	-	-	106,400
Community Development	1,549,600		-		-	-	-	-	-	1,549,600
Airport	-		-		-	-	200,000	-	-	200,000
County Engineer	-						-			-
Non-Departmental	7,670,100		-		-	-	-	-	-	7,670,100
Solid Waste	1,200,000		-		-	-	-	-	-	1,200,000
Oper. Trans. E911	-									-
Drug Treatment	-		-	50,000	-	-	-	-	-	50,000
Oper. Trans. CIP	-									-
Oper Trans Debt Service	-				8,840,000				5,000,000	13,840,000
Economic Development						187,000				187,000
Reservoir Project										-
Law Library				50,000						50,000
Cities						1,975,000				1,975,000
Net Income	-		-		-	-	-	-	1,800,000	1,800,000
Other Services & Charges	-	1,390,900	-	-	-	-	-	1,200,000	23,200,000	25,790,900
Total Budgeted Expenditure	\$ 68,387,107	\$ 13,183,000	\$ 3,333,300	\$ 1,045,000	\$ 8,840,000	\$ 15,392,000	\$ 200,000	\$ 1,200,000	\$ 30,000,000	\$ 141,580,407
	-	-	-	-	-	-	-	-	-	-
<p>*Water and Sewer Fund is considered an enterprise fund; therefore, the budget is a flexible budget. A flexible budget requires the revenues and expenses to fluctuate according to actual income.</p>										

Paulding County Budget

FINANCIAL POLICIES

Budget Policy

1. The County will publish a proposed budget on June 1st to the governing authority as well as for public review.
2. This proposed budget lists expenses by department (legal level of control) for each fund.
3. In accordance with O.C.G.A 36-81-5, the budget revenues and expenses must be balanced. Each budget may use fund balance as a source of revenue to fund expenditures as long as it is in concurrence with the fund balance policy. An accepted use of fund balance is to fund one-time purchases, and may not be used to fund annually recurring expenditures.

Debt Management Policies

1. The County will only utilize long-term debt to finance needed capital improvements, while accumulating adequate resources to repay the debt.
2. The County will limit short-term borrowing to cover cash flow shortages through the issuance of tax anticipation notes.
3. The County may use Private Placement financing options only if it is deemed more beneficial by proper authority.
4. The County shall follow a policy of full disclosure in financial reporting and with the preparation of a bond offering document.

Fund Balance Policy

1. Governmental funds report the differences between assets and liabilities as Fund Balance, which is divided into five categories: Non-spendable, Restricted, Committed, Assigned, and Unassigned.
2. The Board of Commissioners authorizes the Finance Director to assign Fund Balance.
3. A minimum Fund Balance of 25% of General fund annual expenditures must be maintained at all times.

Investment Policy

1. The primary objective, in priority order, of investment activities shall be safety, liquidity and yield
2. Suitable Authorized Investments are U.S. Treasury obligations, certificates of deposit, repurchase agreements whose underlying securities consist of aforementioned instruments, and money market mutual funds regulated by the SEC and whose portfolios consist only of dollar denominated securities.
3. Then investment officer shall obtain competitive bids from at least two brokers or financial institutions on all purchases of investment instruments purchased in the secondary market.
4. Authority to manage the investment program is granted to the Finance Director.

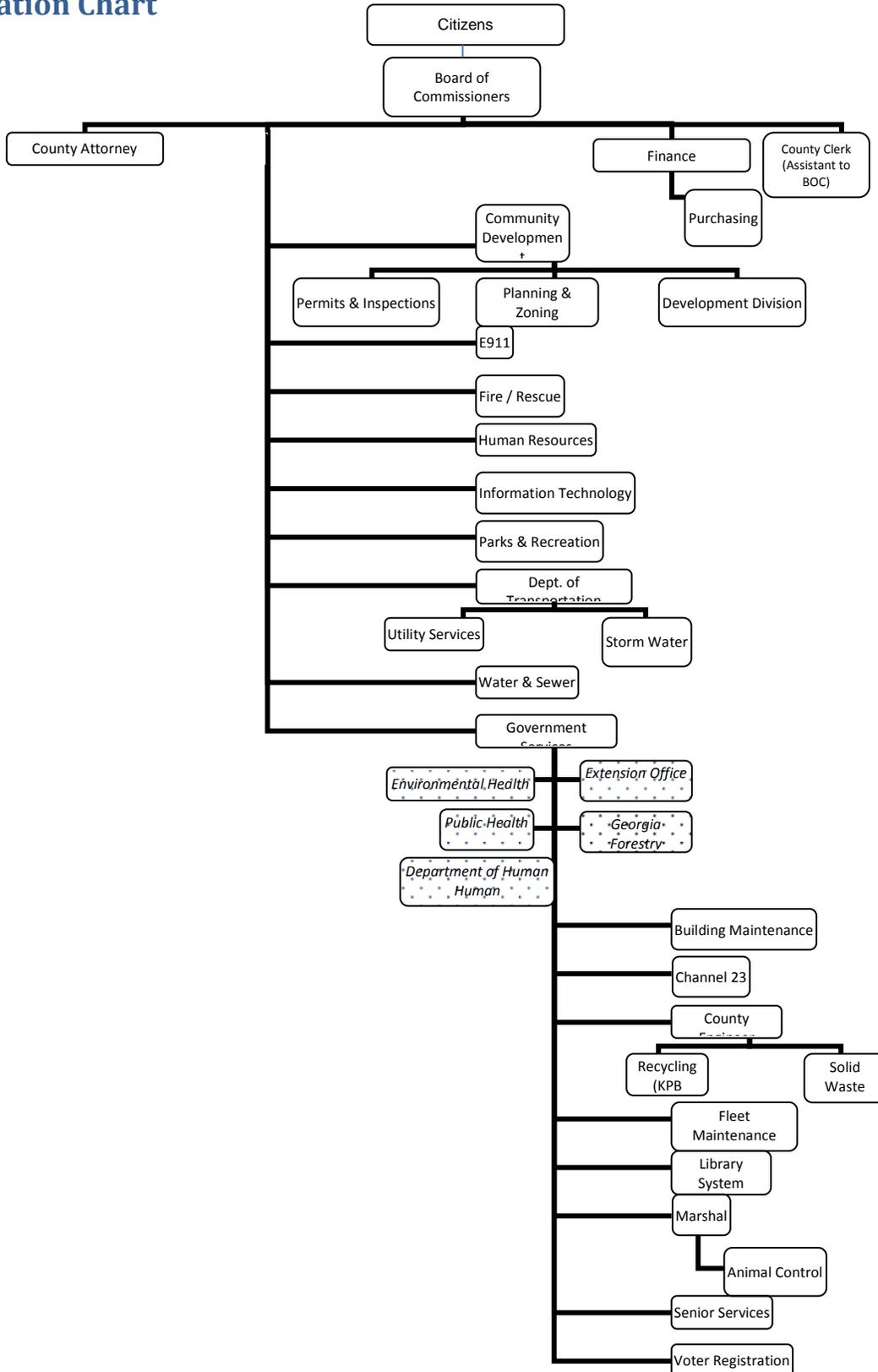
Paulding County Budget

Purchasing Policy

1. All purchases must be made by authorized purchasing agent.
2. Purchases in excess of \$100,000 must be published in the official legal organ of the County. Advertising must be published for four consecutive weeks; after which sealed bids must be obtained. These purchases must also be approved by the Board of Commissioners.
3. At the discretion of the Purchasing Division Manager or Board of Commissioners, purchases less than \$100,000 can vary in the bidding process in an attempt to achieve the best price for the product or service.
4. The Purchasing Division shall exercise discretion in making purchases where quality, as well as price and service are factors for consideration.

Paulding County Budget

Organization Chart



Paulding County Budget

Summary of Major Revenue, \$5M and Up

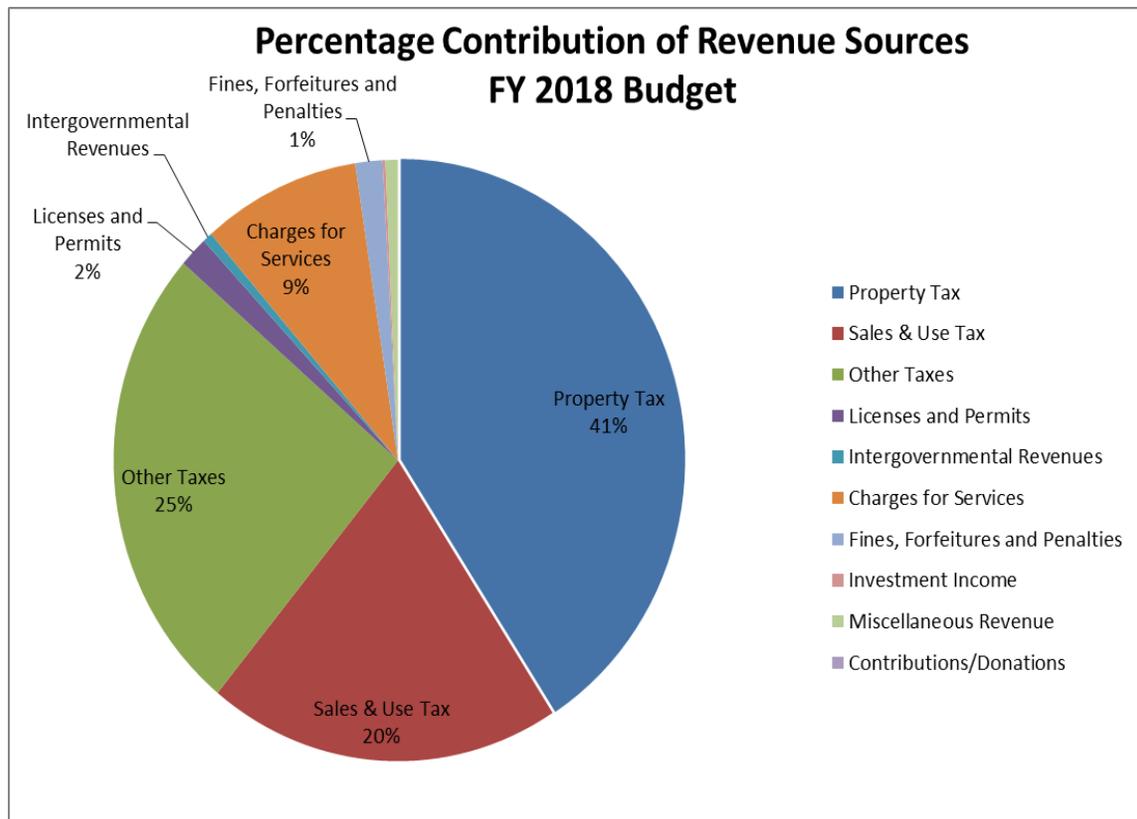
- **Current Year Levied Tax: (\$26,600,000)**
 - All real property is taxable under Georgia law.
 - Tax bills include both fair market value and assessed value of the property. Real property is assessed at 40% of its fair market value. The amount of tax is determined by the mill rate levied by the Paulding County Board of Commissioners (one mill is equal to \$1.00 for each assessed value, or .001).
 - Property taxes are levied (charged against the property owner) on January 1st and is taxable in the county where the land is located. Taxes are due by November 15th of each year.
- **Local Option Sales Tax: (\$13,100,000)**
 - The Local Option Sales Tax is imposed at a rate of 1% and is applicable to the retail purchase, retail sale, rental, storage, use, or consumption of tangible personal property and services outlined in the Georgia Code. These revenues are used to off-set property taxes.
- **Insurance Premium Tax: (\$7,450,000)**
 - Insurance premium taxes are levied at a rate of 2.25% based upon the gross direct premiums received by all foreign, alien, and domestic insurance companies doing business in the state of Georgia. The taxes are levied from January 1st to December 31st each year.
- **Special Local Option Sales Tax: (\$15,000,000)**
 - The Special Local Option Sales Tax is similar to the Local Option Sales Tax, but revenues are used for capital projects. These projects include but are not limited to road improvements, infrastructure improvements, parks, and beautification projects. This 1% revenue amount includes the amount for Cities. The LOST amount does not include Cities
- **Fire Tax: (\$12,273,000)**
 - The Fire Tax is a special district tax which encompasses the entire county. This special tax was voter approved in 2007 and is currently levied at 3.1% for the 2017 fiscal year.
- **Water Service Revenue: (\$24,100,000)**
 - The fee schedule for the various services and infrastructure for the Water System is set forth by the Board of Commissioners. These rates and charges are reviewed and monitored by the Director of the Water & Sewer System.
- **Sewer Service Revenue: (\$5,500,000)**
 - The fee schedule for the various services and infrastructure for the Sewer System is set forth by the Board of Commissioners. These rates and charges are reviewed and monitored by the Director of the Water & Sewer System.
- **Debt Service Tax: (\$8,337,000)**
 - The Debt Service Tax is imposed in order to pay certain County debt obligations; currently the rate is 2.07 mills.

Paulding County Budget

General Fund Revenues

Three Year Comparison of Revenue Sources

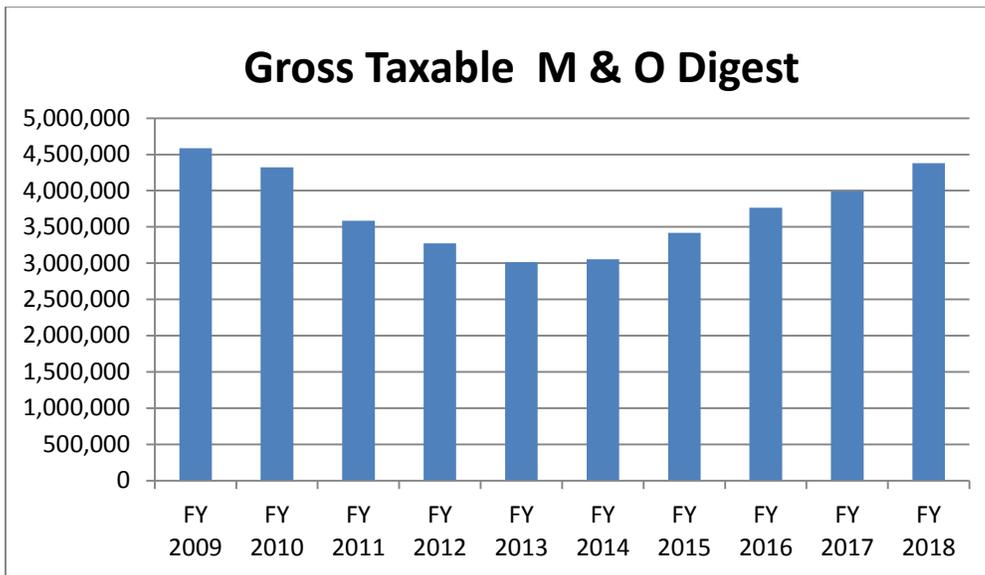
REVENUE	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual*	FY 2018 BUDGET
Property Tax	\$22,533,607	\$ 22,876,200	\$ 22,153,382	\$26,643,000
Sales & Use Tax	12,905,919	13,200,000	13,251,618	13,100,000
Other Taxes	16,086,527	16,580,000	17,386,901	16,592,000
Licenses and Permits	860,362	848,000	1,029,939	1,077,000
Intergovernmental Revenues	1,695,877	1,000,000	3,200,641	358,000
Charges for Services	5,638,337	6,300,000	7,021,139	5,874,300
Fines, Forfeitures and Penalties	1,138,768	1,010,000	1,060,973	1,005,000
Investment Income	66,407	100,000	177,344	100,000
Miscellaneous Revenue	362,840	229,147	576,127	466,500
Contributions/Donations	-	-	170,695	-
Total Revenues	\$61,288,644	\$ 62,143,347	\$ 66,028,759	\$65,215,800
*Year to Date - Unaudited				



Paulding County Budget

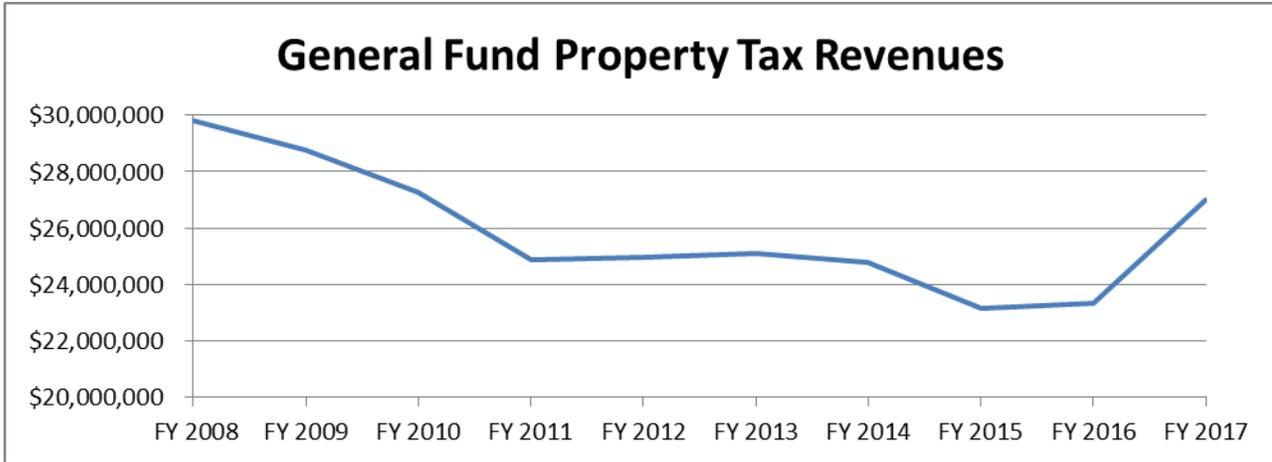
Property Tax

The amount of property tax revenue generated is an arithmetic function of the millage rate and the net taxable digest. The charts and table below summarize some relevant net taxable digest, millage rate, and property tax revenue data over the most recent ten year period. Property Tax is the biggest source of revenue for Paulding County. In FY 2018 it is projected to represent approximately 40.9% of total revenue for the General Fund. The FY 2018 projected property tax revenue is based on a recommended increase of the County's M&O millage rate along with an increase in the tax digest due to reassessments of property values.



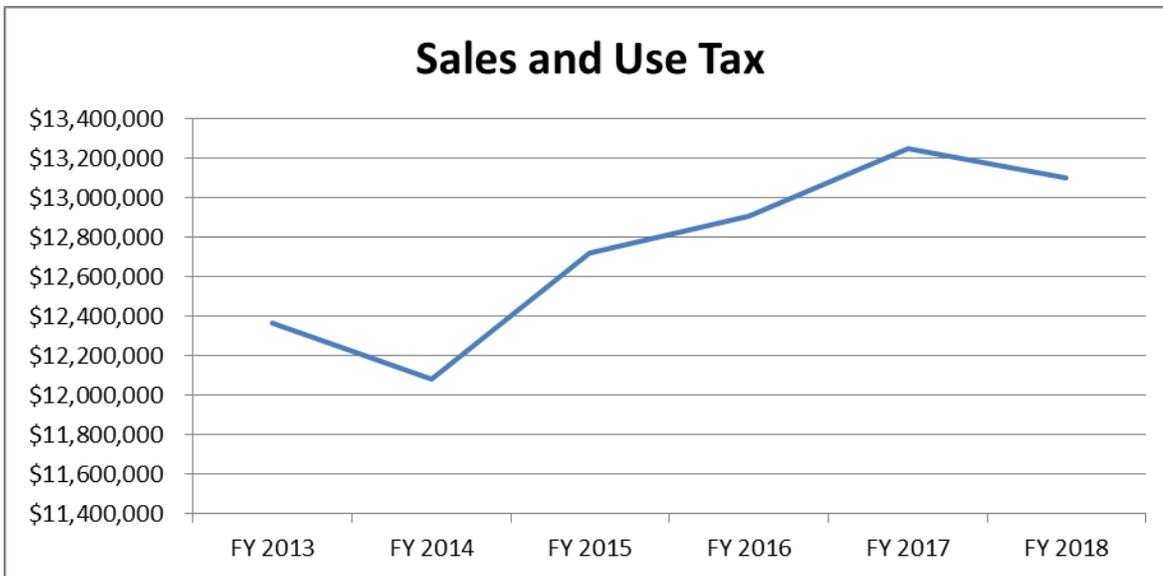
Digest Information	Fiscal Year	Gross Taxable M & O Digest	Digest Growth	Millage Rate	Change in Millage
2008 Tax Year (Actual)	FY 2009	4,586,937	5.52%	6.5	0.00%
2009 Tax Year (Actual)	FY 2010	4,322,570	-5.76%	6.65	2.26%
2010 Tax Year (Actual)	FY 2011	3,586,423	-17.03%	7.6	12.50%
2011 Tax Year (Actual)	FY 2012	3,272,271	-8.76%	7.6	0.00%
2012 Tax Year (Actual)	FY 2013	3,012,091	-7.95%	8.29	8.32%
2013 Tax Year (Actual)	FY 2014	3,054,131	1.40%	8.22	-0.85%
2014 Tax Year (Actual)	FY 2015	3,418,312	11.92%	7.25	-13.38%
2015 Tax Year (Actual)	FY 2016	3,765,916	10.17%	6.528	-11.06%
2016 Tax Year (Actual)	FY 2017	3,993,847	6.05%	6.188	-5.49%
2017 Tax Year (Projected)	FY 2018	4,380,718	9.69%	6.5	4.80%

Paulding County Budget



Sales and Use Tax

The Sales and Use Tax (also referred to as a one-percent Local Option Sales Tax or L.O.S.T.) represents approximately 20% of total budgeted revenue. This revenue source is consistent from year to year, and this tax is used to reduce property taxes annually.

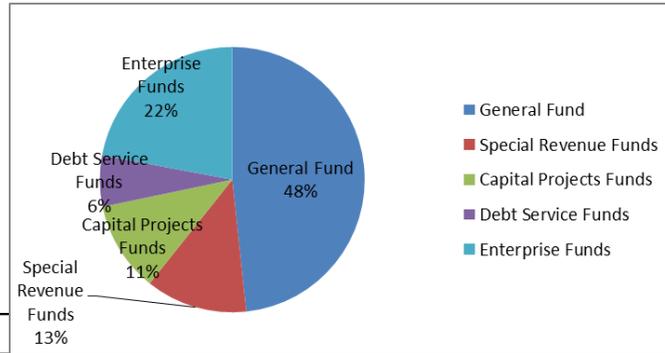


Paulding County Budget

Expenditures

PAULDING COUNTY, GA
 FY 2018 BUDGET
 ALL BUDGETED FUNDS
 TOTAL EXPENDITURES

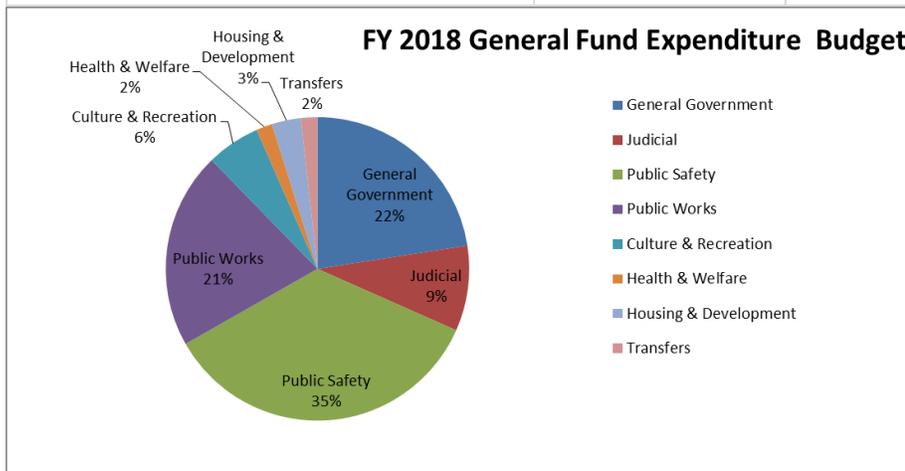
General Fund	\$ 68,387,107.00
Special Revenue Funds	\$ 17,561,300.00
Capital Projects Funds	\$ 15,592,000.00
Debt Service Funds	\$ 8,840,000.00
Enterprise Funds	\$ 31,200,000.00
Totals	\$ 141,580,407.00



General Fund Expenditures by Function

	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual*	General Fund FY 2018
General Government	\$ 12,632,078.00	\$ 13,081,800.00	\$ 11,360,324.00	\$ 15,416,808.00
Judicial	\$ 5,812,199.00	\$ 6,063,900.00	\$ 5,645,644.00	\$ 6,212,155.00
Public Safety	\$ 21,391,075.00	\$ 22,705,500.00	\$ 22,010,825.00	\$ 24,031,145.00
Public Works	\$ 13,293,002.00	\$ 13,267,047.00	\$ 12,434,834.00	\$ 14,325,563.00
Culture & Recreation	\$ 3,451,854.00	\$ 3,565,600.00	\$ 3,426,692.00	\$ 3,911,466.00
Health & Welfare	\$ 1,046,380.00	\$ 1,138,250.00	\$ 1,032,948.00	\$ 1,168,970.00
Housing & Development	\$ 2,051,360.00	\$ 2,121,250.00	\$ 2,111,283.00	\$ 2,121,000.00
Transfers	\$ 200,000.00	\$ 2,200,000.00	\$ 200,000.00	\$ 1,200,000.00
Contingency	\$ -			\$ -

* Year to Date - Unaudited

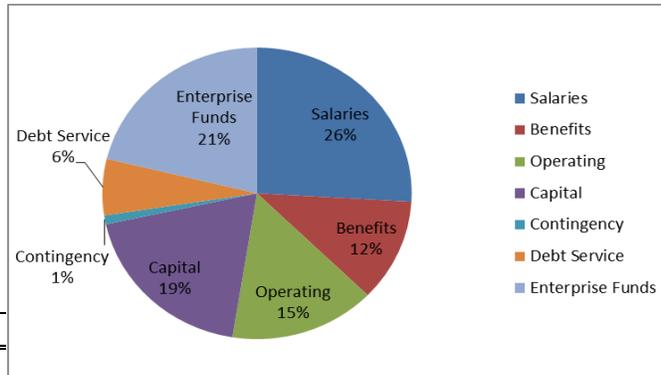


Paulding County Budget

Expenditure Types

Paulding County, Georgia
Governmental Expenses by Category

Salaries	\$	36,697,497
Benefits	\$	16,107,496
Operating	\$	21,598,846
Capital	\$	26,946,568
Contingency	\$	1,390,000
Debt Service	\$	8,840,000
Enterprise Funds	\$	30,000,000
	\$	<u>141,580,407</u>



Salaries – The largest expense among Governmental Funds are Salaries. Paulding County Board of Commissioners approved implementation from the results of a salary study completed in 2017. In recovery from the recession years our job applicants were not accepting our minimum pay and we were training employees to move on because our pay was below the minimum with surrounding Counties. Also, included in this budget is the opportunity to allow Paulding County employees to cash-out up to sixty hours of leave in the fall of fiscal year 2018. In 2009, Paulding County reduced the salaries expense to match expenditures with incoming revenue. Since that time, Paulding County service demands have increased the workload to pre-2009 levels. Currently, our staffing is not back to those levels within some governmental functions but this budget approves an additional 44 positions within all functions of the government. This will help in managing the workload and it will add 15 firefighters in-order to continue to staff additional fire stations.

Benefits – The benefits amount includes the employer portion of the FICA and Medicare taxes currently at 7.65% of gross payroll. Also, Paulding County offers employees health and life insurance at a shared cost between the employee and Paulding County Board of Commissioners. Currently we allow employees to participate in a 457 plan as well as the defined benefit retirement plan offered through GEBCorp.

Operating – This includes all operational cost outside other than employees for Paulding County Board of Commissioners. Items included here are fuel, professional services such as auditing and it also includes paving for roads located in Paulding County.

Capital – Capital expenses are items that have a life of more than five years. Primarily, capital projects are funded through special purpose local option sales tax that is approved by the citizens every six years. Many of the SPLOST projects have been collected for the first couple of years of the SPLOST with the large projects being funded at the end of the SPLOST. This allows us to fund capital projects on a pay go basis. While not all projects are funded as pay go, but many of our projects are funded in this manner.

Contingency – The fire special revenue fund includes about \$1.4million in contingency. It is anticipated that the fire fund will not use these revenues in the current year, but allow them to be an increase to fund balance. This growth in fund balance allows us to keep a consistent millage rate for the fire fund because this is a growing service being provided to

Paulding County Budget

Paulding County. Paulding County continues to add 6 firefighters for regular operations and 9 for each additional fire station added.

Debt Service – Paulding County currently has outstanding debt issued to purchase the conservation property and construct the Watson Government Complex. In Fiscal Year 2018, Paulding County will issue debt that was approved by referendum on the November 2016 ballot to construct the replacement Paulding County Adult Detention Facility.

Paulding County has also issued several debt issues through the Industrial Building Authority. The purpose of these issues were to provide funding for a sewer plant, industrial park, film studio, hanger as well as several asphalt projects completed in 2013.

Enterprise Funds – An enterprise fund is used when revenues are generated to provide for the cost of expenses. Currently, Paulding County has three enterprise funds. These funds provide services at the landfill, water and sewer system and the rental of a facility currently rented to Paulding County Department of Family and Children’s Services.

Paulding County Budget

Budgeted Governmental Funds

PAULDING COUNTY, GEORGIA
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
OPERATING AND CAPITAL GOVERNMENTAL FUNDS
COMPARISON OF THREE MOST RECENT FISCAL YEARS

	General Fund			Fire Tax			Non-major Special Revenue			Capital Projects			Total Governmental Funds		
	2016 Actual	2017 Budget*	2018 Budget	2016 Actual	2017 Budget*	2018 Budget	2016 Actual	2017 Budget*	2018 Budget	2016 Actual	2017 Budget*	2018 Budget	2016 Actual	2017 Budget*	2018 Budget
REVENUES															
Property Tax	\$ 22,512,805	\$ 22,856,200	\$ 26,600,000	\$ 11,392,377	\$ 11,437,000	\$ 12,614,000	\$ 8,430,498	\$ 7,370,000	\$ 8,500,000	\$ -	\$ -	\$ -	\$ 30,943,303	\$ 30,226,200	\$ 35,100,000
Sales & Use Tax	\$ 12,905,919	\$ 13,200,000	\$ 13,000,000				\$ -	\$ -	\$ -	\$ 15,108,307	\$ 15,502,000	\$ 15,000,000	\$ 28,014,226	\$ 28,702,000	\$ 28,000,000
Other Taxes	\$ 16,107,329	\$ 16,600,000	\$ 16,735,000		\$ 800,000	\$ 514,000	\$ -	\$ 277,500	\$ 340,000	\$ -	\$ -	\$ -	\$ 16,107,329	\$ 16,877,500	\$ 17,075,000
Licenses & Permits	\$ 860,362	\$ 848,000	\$ 1,077,000	\$ 5,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 860,362	\$ 848,000	\$ 1,077,000
Intergovernmental	\$ 1,695,877	\$ 1,000,000	\$ 358,000	\$ 43,197	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 2,319,353	\$ 900,000	\$ 200,000	\$ 4,015,230	\$ 1,900,000	\$ 558,000
Charges for Services	\$ 5,638,337	\$ 6,300,000	\$ 5,874,300				\$ 2,945,907	\$ 2,832,000	\$ 2,890,000	\$ -	\$ -	\$ -	\$ 8,584,244	\$ 9,132,000	\$ 8,764,300
Fines and Forfeitures	\$ 1,138,768	\$ 1,010,000	\$ 1,005,000				\$ 232,408	\$ 253,000	\$ 350,000	\$ -	\$ -	\$ -	\$ 1,371,176	\$ 1,263,000	\$ 1,355,000
Investment Income	\$ 66,409	\$ 100,000	\$ 100,000	\$ 10,375	\$ 10,000	\$ 50,000	\$ 3,538	\$ 2,500	\$ -	\$ 75,183	\$ 50,000	\$ 50,000	\$ 145,130	\$ 152,500	\$ 150,000
Contributions	\$ -	\$ -	\$ -				\$ 767,487	\$ -	\$ -	\$ 254,433	\$ -	\$ -	\$ 1,021,920	\$ -	\$ -
Miscellaneous	\$ 362,840	\$ 229,147	\$ 461,500		\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 152,000	\$ -	\$ -	\$ 514,840	\$ 229,147	\$ 461,500
Total Revenues	\$ 61,288,646	\$ 62,143,347	\$ 65,210,800	\$ 11,451,724	\$ 12,302,000	\$ 13,183,000	\$ 12,379,838	\$ 10,735,000	\$ 12,080,000	\$ 17,909,276	\$ 16,452,000	\$ 15,250,000	\$ 91,577,760	\$ 89,330,347	\$ 92,540,800
OTHER FINANCING SOURCES															
Issuance of Long Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,775,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,775,000	\$ -	\$ -
Sale of Surplus	\$ 5,540	\$ 4,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,540	\$ 4,000	\$ 5,000
Transfer from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 365,789	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 365,789	\$ 2,000,000	\$ -
Total Revenues and Other Financing Sources	\$ 61,294,186	\$ 62,147,347	\$ 65,215,800	\$ 11,451,724	\$ 12,302,000	\$ 13,183,000	\$ 40,520,627	\$ 10,735,000	\$ 12,080,000	\$ 17,909,276	\$ 18,452,000	\$ 15,250,000	\$ 119,724,089	\$ 89,330,347	\$ 92,540,800
EXPENDITURES															
General Government	\$ 12,632,078	\$ 13,081,800	\$ 15,416,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,632,078	\$ 13,081,800	\$ 15,416,808
Judicial	\$ 5,812,199	\$ 6,063,900	\$ 6,212,155	\$ -	\$ -	\$ -	\$ 223,101	\$ 295,000	\$ 280,000	\$ -	\$ -	\$ -	\$ 6,035,300	\$ 6,358,900	\$ 6,492,155
Public safety	\$ 21,391,075	\$ 22,705,500	\$ 24,031,145	\$ 9,768,577	\$ 10,800,000	\$ 11,792,100	\$ 12,289,208	\$ 13,527,600	\$ 4,098,300	\$ -	\$ -	\$ -	\$ 33,680,283	\$ 36,233,100	\$ 28,129,445
Public works	\$ 13,293,002	\$ 13,267,047	\$ 14,325,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,683	\$ -	\$ -	\$ 13,343,685	\$ 13,267,047	\$ 14,325,563
Health & Welfare	\$ 1,046,380	\$ 1,138,250	\$ 1,168,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,046,380	\$ 1,138,250	\$ 1,168,970
Culture and recreation	\$ 3,451,854	\$ 3,565,600	\$ 3,911,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,451,854	\$ 3,565,600	\$ 3,911,466
Housing and development	\$ 2,051,360	\$ 2,121,250	\$ 2,121,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,051,360	\$ 2,121,250	\$ 2,121,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,939,884	\$ 2,010,000	\$ 1,975,000	\$ 1,939,884	\$ 2,010,000	\$ 1,975,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,757,654	\$ 27,707,000	\$ 13,617,000	\$ 12,757,654	\$ 27,707,000	\$ 13,617,000
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,388,958	\$ 5,565,000	\$ 8,840,000	\$ -	\$ -	\$ -	\$ 5,388,958	\$ 5,565,000	\$ 8,840,000
Total Expenditures	\$ 59,677,948	\$ 61,943,347	\$ 67,187,107	\$ 9,768,577	\$ 10,800,000	\$ 11,792,100	\$ 17,901,267	\$ 19,387,600	\$ 13,218,300	\$ 14,748,221	\$ 29,717,000	\$ 15,592,000	\$ 92,327,436	\$ 111,047,947	\$ 82,380,407
OTHER FINANCING USES															
Payments to Escrow Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,446,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,446,335	\$ -	\$ -
Transfers to other funds	\$ 200,000	\$ 2,200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 2,200,000	\$ 1,200,000
Total Expenditures and Other Financing uses	\$ 59,877,948	\$ 64,143,347	\$ 68,387,107	\$ 9,768,577	\$ 10,800,000	\$ 11,792,100	\$ 45,347,602	\$ 19,387,600	\$ 13,218,300	\$ 14,748,221	\$ 29,717,000	\$ 15,592,000	\$ 119,973,771	\$ 113,247,947	\$ 83,580,407
Net Increase (Decrease) In Fund Balance	\$ 1,416,238	\$ (1,996,000)	\$ (3,171,307)	\$ 1,683,147	\$ 1,502,000	\$ 1,390,900	\$ (4,826,975)	\$ (8,652,600)	\$ (1,138,300)	\$ 3,161,055	\$ (11,265,000)	\$ (342,000)	\$ (249,682)	\$ (23,917,600)	\$ 8,960,393
Beginning Fund Balance	\$ 46,742,782	\$ 48,159,020	\$ 46,163,020	\$ 5,929,098	\$ 7,612,245	\$ 9,114,245	\$ 11,088,944	\$ 6,261,969	\$ (2,390,631)	\$ 30,378,527	\$ 33,539,582	\$ 22,274,582	\$ 88,210,253	\$ 87,960,571	\$ 66,046,971
Ending Fund Balance	\$ 48,159,020	\$ 46,163,020	\$ 42,991,713	\$ 7,612,245	\$ 9,114,245	\$ 10,505,145	\$ 6,261,969	\$ (2,390,631)	\$ (3,528,931)	\$ 33,539,582	\$ 22,274,582	\$ 21,932,582	\$ 87,960,571	\$ 64,042,971	\$ 75,007,364

*Amended Budget

Paulding County Budget

FUND BALANCE

FUND BALANCE represents the difference between the assets and liabilities and deferred inflows of resources under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in those funds can be spent. Credit rating agencies monitor fund balance levels and strongly consider unrestricted fund balance when determining a local government's creditworthiness. Fund balance is also important to guard against unanticipated events that would adversely affect the financial condition of the County and jeopardize the continuation of necessary public services. There are five types of fund balance:

Restricted

Non-spendable – Fund balances are reported as non-spendable when amounts cannot be spent because they are either (a) not in spendable form (i.e. items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when they included amounts that can be spent for the specific purposes stipulated by the constitution, external resources provided, or through enabling legislation.

Committed – Fund balances are reported as committed when they include amounts that can be sued for the specific purposes determined by a formal action of the County Board of Commissioners by passage of a resolution and the commitment can only be removed by a resolution of the Board.

Assigned – Fund balances are reported as assigned when they include amounts intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. The Board of Commissioners has delegated, through resolution, the Finance Director or the County Administrator the authority to assign amounts to be sued for specific purposes.

Unassigned – Fund balances are reported as unassigned as the residual classification for the County's general fund and includes all spendable amounts not contained in the other classifications. The County's policy is to maintain an adequate General fund unassigned fund balance to provide liquidity in the event of an economic downturn or natural disaster. Through resolution, the Board of Commissioners has adopted a financial standard to maintain a General Fund minimum unassigned fund balance of 25 percent of budgeted expenditures.

Paulding County Budget

Fund Balance Activity for Major Funds

General Fund Balance			
	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
Beginning Fund Balance	\$46,742,782	\$48,159,020	\$46,159,020
Change in Fund Balance	<u>1,416,238</u>	<u>(2,000,000)</u>	<u>(3,171,307)</u>
Ending Fund Balance	<u>\$48,159,020</u>	<u>\$46,159,020</u>	<u>\$42,987,713</u>
Fund Balance			
Non-spendable	\$ 154,717	\$ 119,123	\$ 125,000
Restricted	-	-	-
Committed	-	-	-
Assigned	6,077,143	12,017,200	10,000,000
Unassigned	<u>41,927,160</u>	<u>34,022,697</u>	<u>32,862,713</u>
Total Fund Balance	<u>\$48,159,020</u>	<u>\$46,159,020</u>	<u>\$ 42,987,713</u>

The Fiscal Year 2018 budget includes a use of fund balance in the amount of \$3,171,307. This is being used to purchase capital assets or one time purchases for the County. A list of these items can be located on page __ in the Capital Projects Budget.

Fire Tax Fund Balance			
	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
Beginning Fund Balance	\$ 5,929,098	\$ 7,612,245	\$ 9,114,245
Change in Fund Balance	<u>1,683,147</u>	<u>1,502,000</u>	<u>1,390,900</u>
Ending Fund Balance	<u>\$ 7,612,245</u>	<u>\$ 9,114,245</u>	<u>\$10,505,145</u>
Fund Balance			
Non-spendable	\$ -	\$ -	\$ -
Restricted	7,612,245	9,114,245	10,505,145
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total Fund Balance	<u>\$ 7,612,245</u>	<u>\$ 9,114,245</u>	<u>\$ 10,505,145</u>

Fire Tax is restricted to funding the operations of the fire department. Currently, our fire department is growing by nine fire fighters per new station built and an additional six per year to keep up with call volume at current stations. The fire tax was voted on by the citizens of Paulding County. The vote approved a millage rate up to 5 mills to fund the fire department. In 2007, the budget included 2 mills. In August 2012, the millage rate was increased to 3.1 mills. This millage rate is expected to fund the operations of the fire department until approximately 2021.

Paulding County Budget

SPLOST IV Fund – Capital Projects			
	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
Beginning Fund Balance	\$ 26,658,937	\$ 30,324,123	\$ 19,659,123
Change in Fund Balance	<u>3,665,186</u>	<u>(10,665,000)</u>	<u>(342,000)</u>
Ending Fund Balance	<u>\$ 30,324,123</u>	<u>\$ 19,659,123</u>	<u>\$ 19,317,123</u>
Fund Balance			
Non-spendable	\$ -	\$ -	\$ -
Restricted	30,324,123	19,659,123	19,317,123
Committed	-	-	-
Assigned	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>\$ 30,324,123</u>	<u>\$ 19,659,123</u>	<u>\$ 19,317,123</u>

Currently, the SPLOST fund is being used to fund capital projects on a pay as you go basis. This SPLOST fund was voter approved in 2010 and continued through March 2017. In May 2016, Paulding County voters approved an additional six year Special Purpose Local Option Sales Tax that began collections in April 2017 and will continue through March 2023. The current amounts are available for the following purposes:

FY 2018 Budget	
Function	Amount
Transportation	\$10,290,167
Recreation	169,127
Public Safety	7,968,274
Fiber	889,555

Paulding County Budget

Board of Commissioners

Mission

Provide the citizens of Paulding County with leadership and low cost but high quality government services so that entrepreneurship can prosper. Paulding County will be widely recognized a business friendly county of ethics where growth is managed in a quality fashion, and the safety and security of our businesses and citizens are maximized.

Functions

- Hold Monthly Public Meetings
- Formulate and enforce policies
- Control, maintain and supervise county property
- Approve the annual budget
- Fix the annual tax rate
- Coordinate service delivery with the cities
- Receive bids and authorize contracts
- Maintain county roads
- Issue bonds in connection with the borrowing of money for the county
- Hire county employees
- Make appointments to boards and other agencies
- Supervise certain election functions
- Provide parks and recreation facilities
- Provide public safety services
- Provide zoning and planning

Goals

- Transparent county government that is open to residents
- Be financially sound with resources consistent with policy and best practices
- Further economic development by addressing growth while preserving the environment
- Provide a safe and secure community through coordinated, efficient and effective public safety services
- Improve quality of life

Paulding County Budget

Department Budget

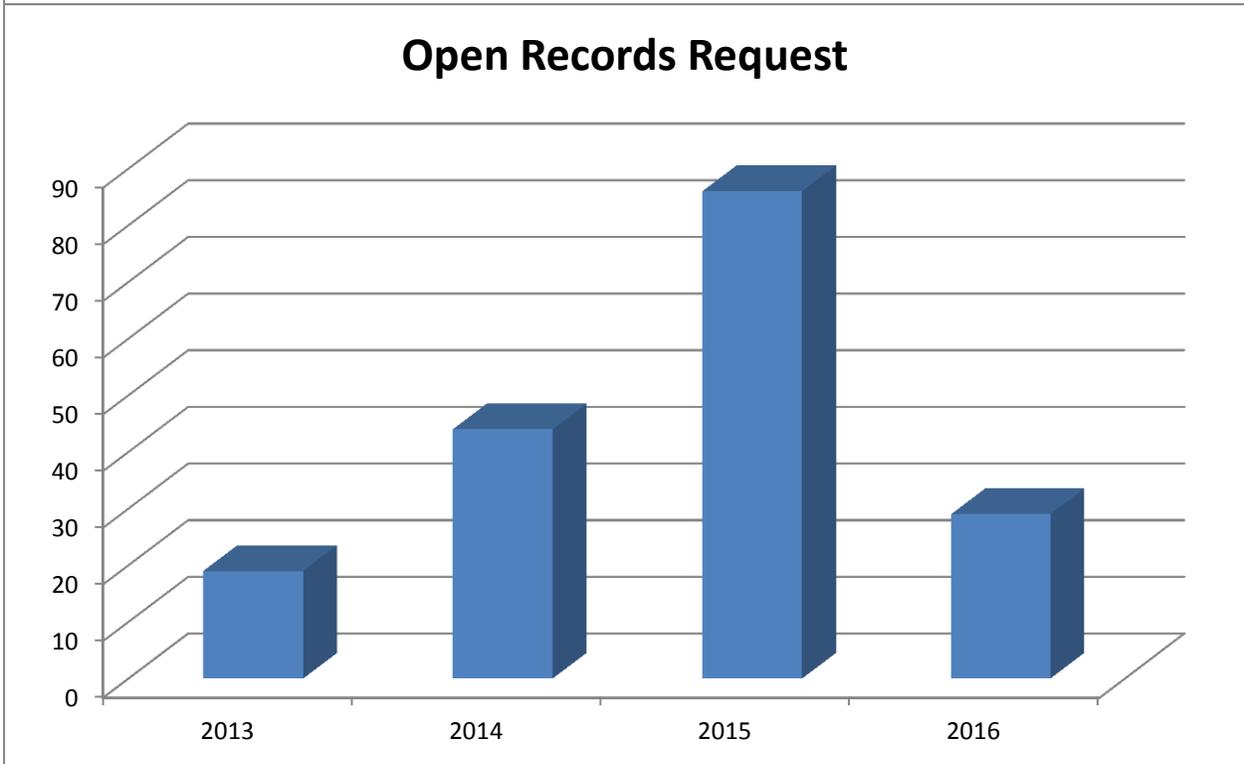
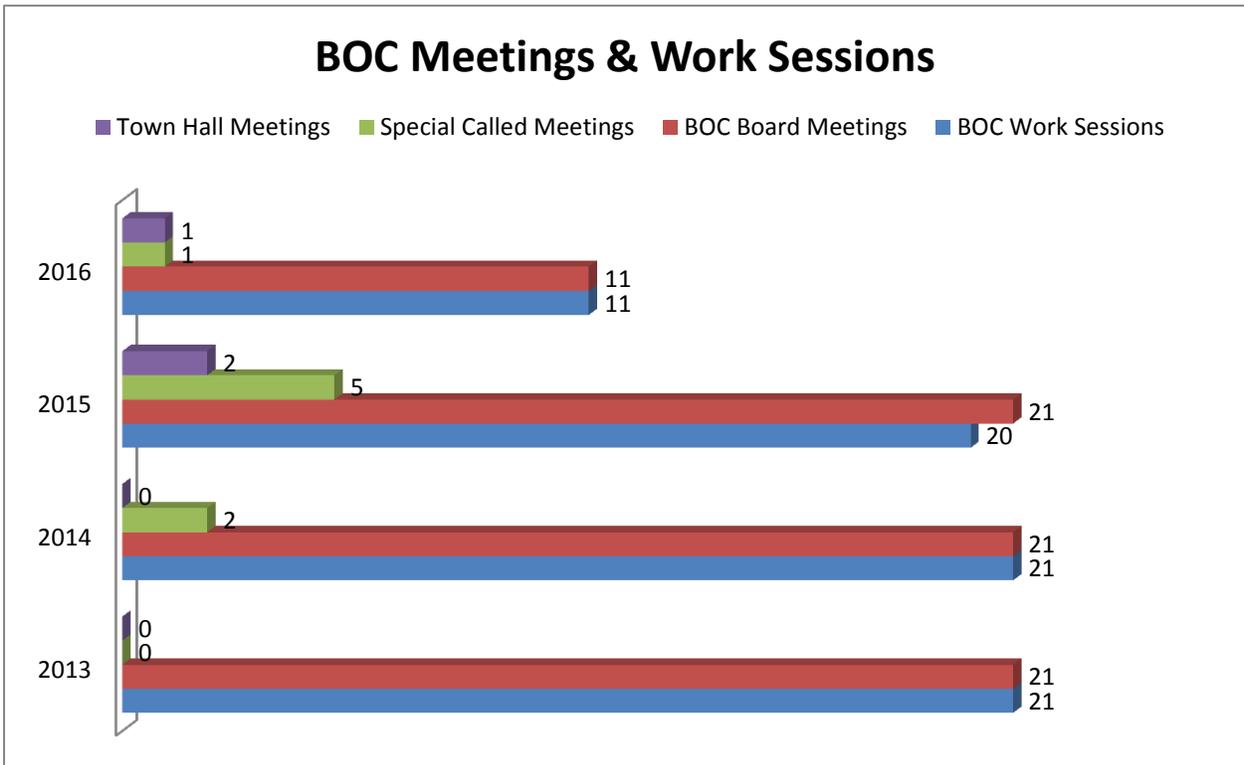
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 338,810	\$ 348,700	\$ 354,700
Fringe Benefits	\$ 111,893	\$ 111,300	\$ 112,000
Operating Expense	\$ 207,572	\$ 235,000	\$ 228,000
Capital Outlay	\$ 6965	\$ -	\$ -
Total Department Budget	\$ 665,240	\$ 695,000	\$ 694,700

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Chairman	1	1	1
PT Commissioners	4	4	4
County Clerk	1	1	1
Deputy Clerk	1	1	1
FT Admin Assistant	0	0	1
PT Admin. Assistant	1	1	1
Total	8	8	9

Paulding County Budget

Statistics



Paulding County Budget

Finance

Mission

Our mission is to provide financial services for Paulding County that ensure financial stability, promote accountability in government, and maintain public trust. Paulding County's financial strength and stability recently resulted in an AA rating from both Standard and Poor's, and Moody's.

Functions

- Accounting: record activity to general ledger for revenues collected and payables processed
- Budget: prepare annual Operating and Capital budgets in accordance with management parameters and administer adopted budgets in accordance with the budgetary laws of the State of GA
- Cash Management: maintain bank reconciliations and meet disbursement obligations while maximizing interest earnings
- Fixed Asset Management: maintain accounting records reflecting purchases as well as depreciation for all assets of Paulding County
- Grant Management: administer and report to grantors the grant activity according to the individual grant guidelines
- Payroll: transmit direct deposits, report liabilities to appropriate agency, and file W-2's, 1099's and IRS returns
- Purchasing: centralization of procurement for goods and services, administration of bid process, oversee the county purchasing card program and monitor activity with adopted policy
- Risk and Insurance: work with ACCG to process claims and reduce risk exposure

Goals

- Submit our Budget Document and Financial Statements to the Government Finance Officers Association award programs
- Continue monitoring revenues and expenditures and issue quarterly reports
- Continue monitoring and strengthening internal controls and cash controls
- To assure vendors that impartial and equal treatment will be afforded to all who wish to do business with the County
- To improve existing purchasing process to meet the needs of all County departments

Paulding County Budget

Department Budget

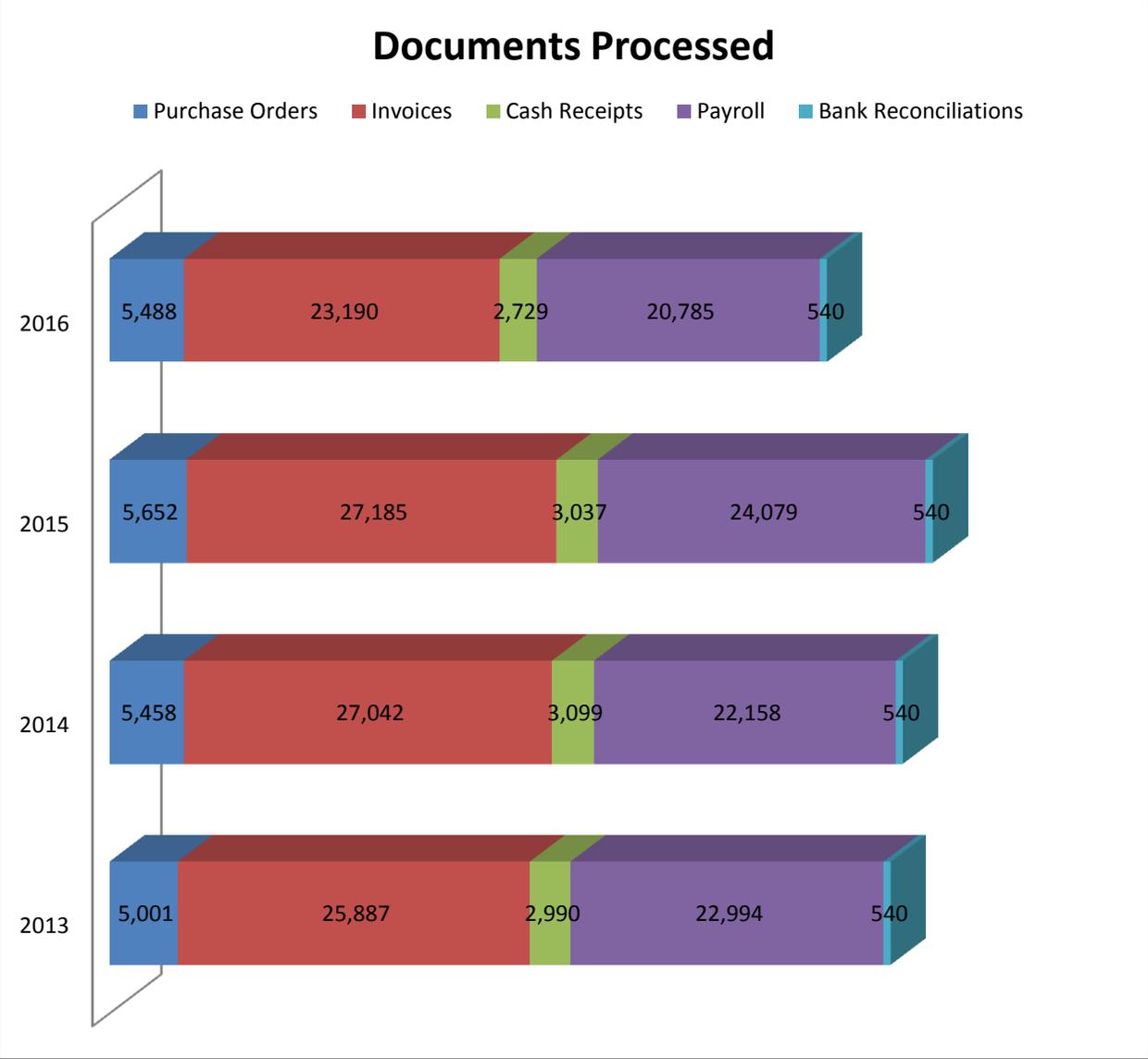
	Actual 2016	Adopted 2017	Proposed 2018
Salaries & Fringe Benefits	\$ 358,881	\$ 381,700	\$ 400,600
Fringe Benefits	\$ 113,317	\$ 128,400	\$ 135,800
Operating Expense	\$ 21,773	\$ 28,800	\$ 28,800
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 493,971	\$ 538,900	\$ 565,200

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Comptroller	1	1	1
Acct. Supervisor	1	1	1
Sr. Payroll Tech.	1	1	1
Payroll/Acct Rec Tech	0	1	1
Sr. Acct. Payable Tech.	1	1	1
Acct. Payable Tech.	1	1	1
Purchasing Specialist	2	2	2
Purchasing Tech.	1	1	1
Total	8	9	9

Paulding County Budget

Statistics



Paulding County Budget

County Administrator

Mission

To assist the Board of Commissioners in coordination with Department Heads to carry out the overall Vision, Mission and Values adopted by the Board of Commissioners.

Functions

- Carry out the directives of the Board of Commissioners
- Communicate and direct the Department Heads according to the Board's directive

Goals

- Provide efficient and effective customer service to citizens of Paulding County
- Maintain heightened security awareness

Note: Statistics are not available for this department because it was non-existent for the past few years

Paulding County Budget

Tax Commissioner

Mission

To collect Ad valorem taxes for the State, County, School Board and the cities of Dallas and Braswell in the most efficient and effective manner.

Functions

- Receive tax digest information from Board of Assessors, balance it, based on state regulations and submit to the State Revenue Commissioner for approval. Then distribute it to all taxing authorities within the County.
- Prepare and mail taxpayer brochure to new property owners in the County.
- Issue tax bills for the County and the School Board and collect and distribute tax money.
- Issue liens against delinquent property and execute levies and tools of collection.
- Process title applications between the citizens and the State Revenue Department and issue all motor vehicle registrations.
- Collect insurance fines and suspension fines on behalf of the State Revenue Department.
- Collect sales tax on trailers and non- titled vehicles purchased out of state.
- Issue handicapped license plate and parking permits.
- Enforce Clean-Air requirements for Paulding vehicles.

Goals

- Provide efficient and effective customer service to citizens of Paulding County
- Maintain heightened security awareness
- Collect a minimum of 98% of the property taxes levied in the coming year
- Continue to reduce the amount of delinquent property taxes outstanding

Paulding County Budget

Department Budget

	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 647,790	\$ 668,000	\$ 669,300
Fringe Benefits	\$ 279,372	\$ 280,200	\$ 297,300
Operating Expense	\$ 204,107	\$ 220,300	\$ 217,100
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 1,131,268	\$ 1,168,500	\$ 1,183,700

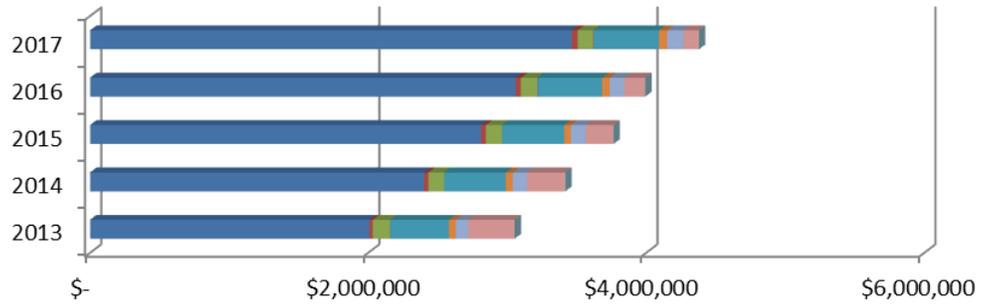
Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Tax Commissioner	1	1	1
Deputy Tax Commissioner	1	1	1
Office Manager	1	1	1
Admin. Assistant	1	1	1
Sr. Tax Clerks	3	3	3
Tag/Title Clerks	11	11	11
PT Tag/Title Clerk	2	2	2
Total	20	20	20

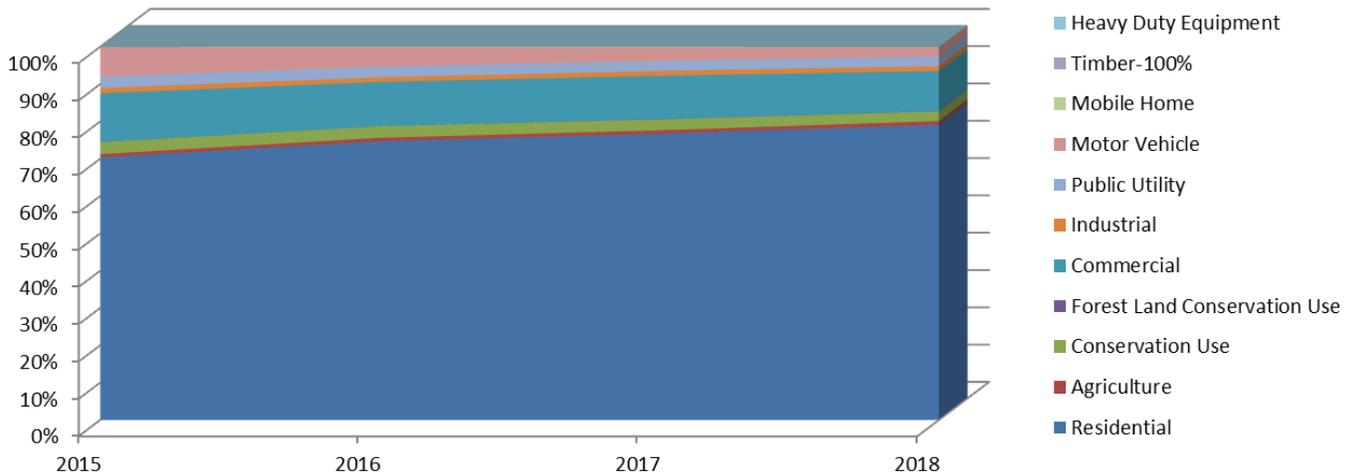
Paulding County Budget

Statistics

Property Values (000's)



	2013	2014	2015	2016	2017
Residential	\$2,009,709	\$2,403,505	\$2,813,156	\$3,062,037	\$3,464,457
Agriculture	\$24,381	\$30,892	\$34,437	\$37,969	\$42,672
Conservation Use	\$125,552	\$111,489	\$117,729	\$118,180	\$114,607
Forest Land Conservation Use	\$1,888	\$995	\$995	\$3,188	\$2,728
Commercial	\$420,724	\$444,572	\$444,280	\$462,572	\$468,840
Industrial	\$49,010	\$49,328	\$48,321	\$52,907	\$58,424
Public Utility	\$88,138	\$103,722	\$107,620	\$106,898	\$116,084
Motor Vehicle	\$331,485	\$270,512	\$197,077	\$147,754	\$109,114
Mobile Home	\$2,389	\$2,279	\$1,951	\$1,863	\$1,782
Timber-100%	\$829	\$962	\$293	\$325	\$1,068
Heavy Duty Equipment	\$26	\$57	\$58	\$154	\$942



Paulding County Budget

Tax Assessor

Mission

The Assessors mission is to locate and identify all taxable property in the county, establish equitable value for all property types subject to property taxation, review and apply all legal exemptions and complete assessment roll for each taxing jurisdiction.

Functions

- To create an accurate assessment roll and provide quality public service.
- Produce a fair, cost-effective, accurate, and timely assessment roll in accordance with Georgia Law.
- Achieve fair and equitable valuations of all properties within state mandated specifications.
- Provide high-quality service to our taxpayers and other government agencies.
- Promote an environment of professionalism and high employee morale.

Goals

- Complete annual reassessment of all real, personal and exempt property in compliance with Georgia Law and Georgia Department of Revenue Rules and Regulations.
- Receive exemption applications, review for compliance and apply to property affected to ensure accurate billing.
- Continue Personal Property audit to ensure fair and equitable Personal Property reporting.
- Continue Conservation Use audit to ensure fair and equitable compliance of agriculture exemptions.
- Maintain experienced, educated and professional staff.
- Continue public relations to ensure transparency and continued trust and professionalism.

Paulding County Budget

Department Budget

	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 857,960	\$ 867,500	\$ 955,000
Fringe Benefits	\$ 308,339	\$ 305,600	\$ 388,200
Operating Expense	\$ 224,559	\$ 220,300	\$ 282,200
Capital Outlay	\$ 10,207	\$ 40,000	\$ 28,000
Total Department Budget	\$ 1,401,065	\$1,433,4000	\$ 1,653,400

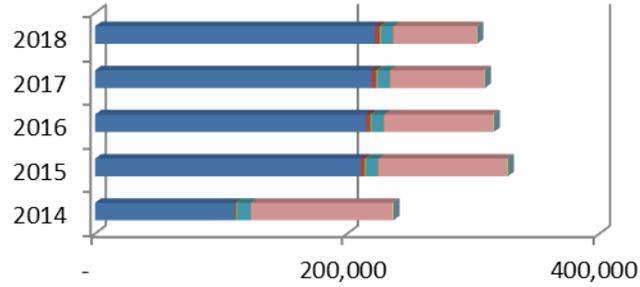
Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Chief Appraiser/Director	1	1	1
Asst. Chief Appraiser	1	1	1
Appraisers	18	18	19
Cartographers	2	2	2
Administrative Clerk	0	0	1
Board Members	5	5	5
Total	27	27	29

Paulding County Budget

Statistics

Properties Assessed



	2014	2015	2016	2017	2018
Residential	110,700	210,278	214,574	219,050	221,797
Agriculture	820	3,409	3,579	3,793	3,727
Conservation Use	1,511	1,558	1,564	1,569	1,572
Forest Land Conservation Use	3	2	2	7	7
Commercial	10,327	8,958	9,102	9,099	9,086
Industrial	432	790	796	800	810
Public Utility	39	36	36	37	37
Motor Vehicle	111,995	101,565	85,800	74,226	65,281
Mobile Home	751	734	700	693	689
Timber-100%	26	38	19	10	16
Heavy Duty Equipment	6	9	14	24	43

- Residential
- Agriculture
- Conservation Use
- Forest Land Conservation Use
- Commercial
- Industrial
- Public Utility
- Motor Vehicle
- Mobile Home
- Timber-100%
- Heavy Duty Equipment

Paulding County Budget

Channel 23

Mission

The primary objective of Paulding County Today TV (PCTtv) government access television is to make local government more accessible to the citizens of Paulding County. PCTtv is dedicated to providing high quality programming that is educational and informative.

Functions

- Deliver Board of Commissioners meetings, announcements, and other community related videos to the citizens as a connection to their community
- Help maintain the flow of presentations at the BOC meetings
- Provide information 24/7
- Coordinate scheduling, scripts, contacts and production
- Review footage, design the video look, create a rough edit list, review final video
- Provide program support to other County Departments
- Participate in other sponsored activities to increase County awareness among citizens and the business community
- Provide backup support to the Board of Commissioners Office
- To bring citizens together and to increase spirit and pride in Paulding County through the use of programming

Goals

- Offer a schedule of times the Board meetings would air on the Comcast Channel.
- Give program support to other County departments and work to create a sense of caring among County employees
- Continue participation in non-County-sponsored activities to increase County awareness among citizens and the business community (i.e. filming the Georgia Power Luncheons)
- Continue to use social media and the paulding.gov web site to make information available to citizens that don't subscribe to Comcast
- To produce approximately 90-100 shows annually
- Continue to head up and be an active member in Government Station Programmers Network organization.
- Push for Government Communications Continuing Education
- Retain membership in SEATOA to remain current on cable issues
- Maintain community relations via board appointments, Chamber Ambassador Functions, and working with other county departments.
- Photo assignments
- Work with the BOE to bring those meetings to the citizens via PCTtv
- Finalize Policy & Procedures with the County Attorney

Paulding County Budget

Department Budget

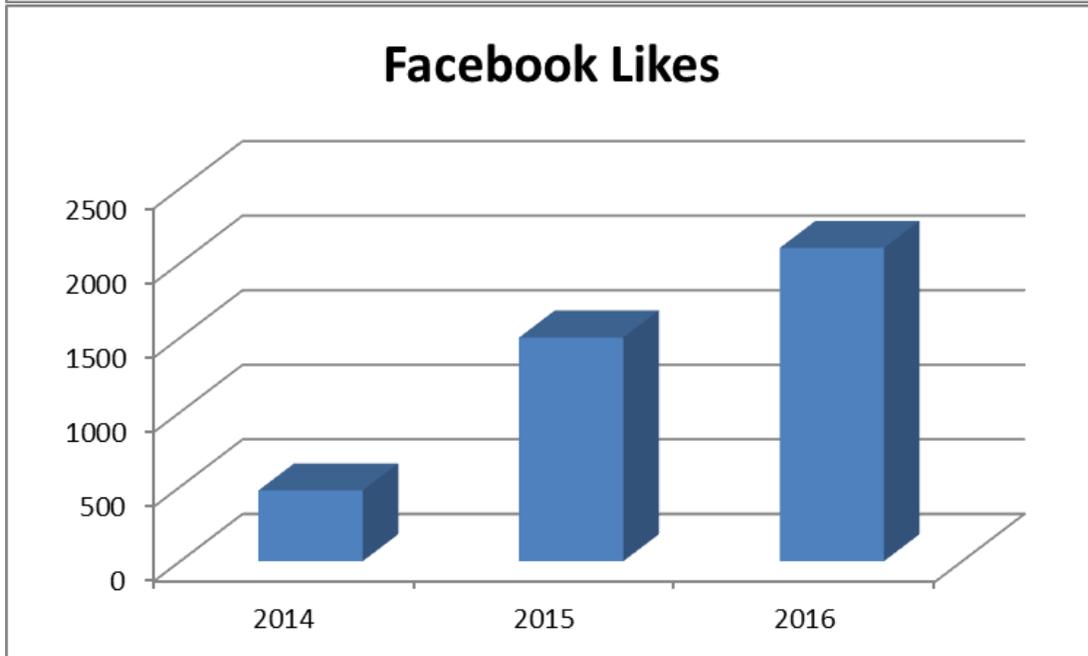
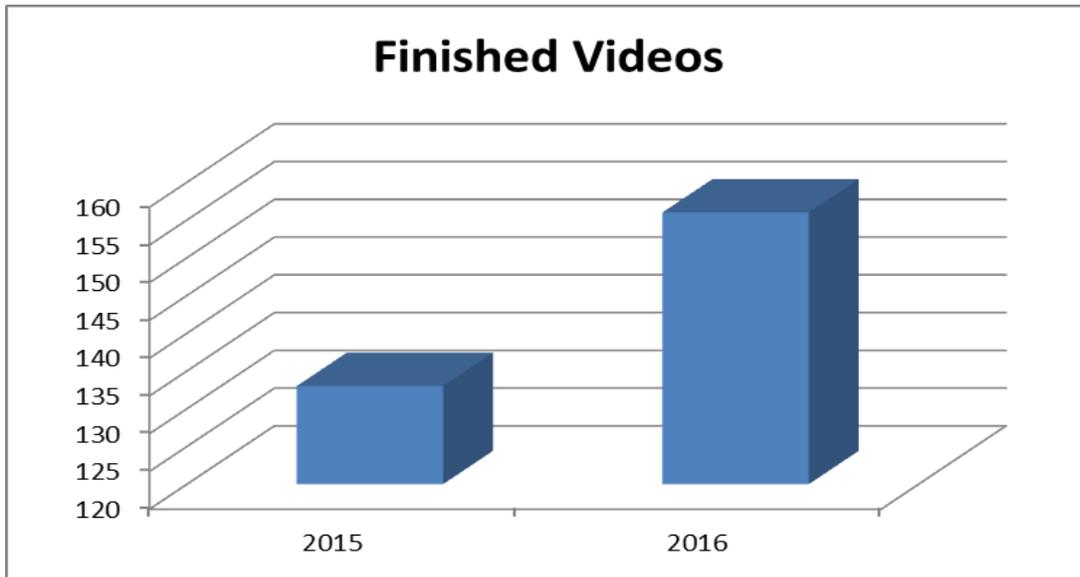
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 40,526	\$ 39,500	\$ 74,800
Fringe Benefits	\$ 19,357	\$ 19,100	\$ 37,100
Operating Expense	\$ 35,599	\$ 50,500	\$ 14,975
Capital Outlay	\$ -	\$ 11,500	\$ 95,000
Total Department Budget	\$ 95,481	\$ 120,600	\$ 221,875

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Producer	1	1	2
Total	1	1	2

Paulding County Budget

Statistics



Paulding County Budget

Board of Equalization

Mission

The Board of Equalization hears appeals on property assessments if a property owner is not able to settle with the Tax Assessor's office. Our mission is to render fair and equitable decisions regarding assessments in a timely manner.

Functions

- Review all real and personal property appeals of assessment forwarded to the BOE
- Notify property owners of rulings

Goals

- Continue to operate within Georgia Law
- Continue to serve Paulding County's citizens in a respectful and timely fashion

Paulding County Budget

Department Budget

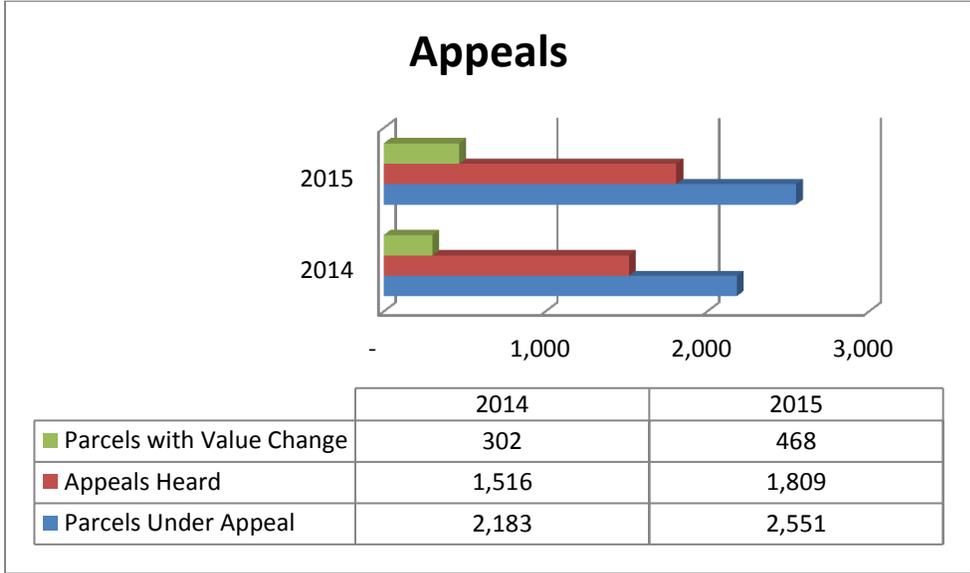
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 32,832	\$ 35,000	\$ 35,000
Fringe Benefits	\$ 3,369	\$ 3,200	\$ 3,200
Operating Expense	\$ 8,911	\$ 13,000	\$ 13,000
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 45,112	\$ 51,200	\$ 51,200

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Board Members	9	9	9
PT Clerk	1	1	1
Total	10	10	10

Paulding County Budget

Statistics



Paulding County Budget

Voter Registration

Mission

Freedom can be best maintained and nurtured through the democratic process, and the success of the democratic process requires fair and open elections which accurately reflect the intent of the electorate. Therefore, our mission is to protect and promote public trust and confidence by conducting accurate, fair and secure elections.

Functions

- Maintain public confidence in honest and impartial elections which are conducted in a fair, efficient and accurate manner
- Provide equal opportunity to participate in the democratic process
- Be responsible for just and equitable treatment of the general public and elected officials
- Protect the public's interest from manipulation for personal or partisan gain while respecting the rights of all
- Maintain a productive and efficient operation through a well-managed elections environment
- Work diligently to comply with all requirements placed on us by the Secretary of State of Georgia as well as meeting all federal requirements

Goals

- Strive to satisfy the needs of all voters in Paulding County
- Work together as a team with all county departments to accomplish satisfactory service to all the citizens of Paulding County
- Maintaining the highest level of knowledge and expertise in the elections process through continuing education and self-evaluation
- Maintain the highest level of integrity in performing all duties of our profession

Paulding County Budget

Department Budget

	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 349,800	\$ 159,900	\$ 168,700
Fringe Benefits	\$ 65,906	\$ 62,200	\$ 72,600
Operating Expense	\$ 137,473	\$ 405,400	\$ 287,500
Capital Outlay	\$ 38,180	\$ -	\$ -
Total Department Budget	\$ 591,359	\$ 627,500	\$ 528,800

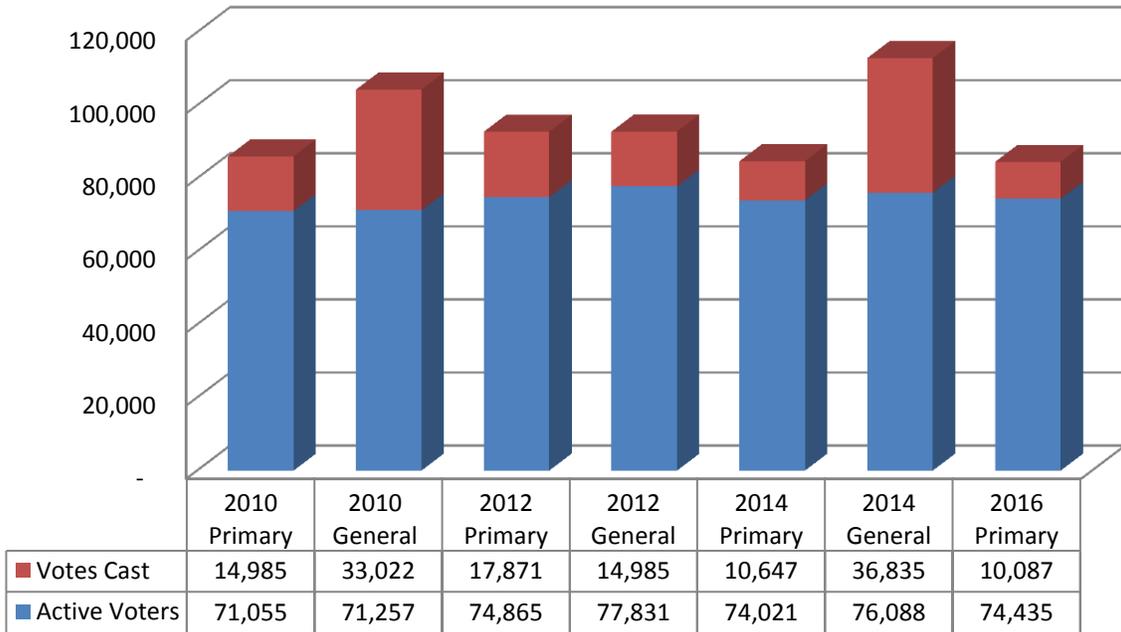
Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Elections Supervisor	1	1	1
Asst. Elections Supervisor	1	1	1
Elections Specialist	1	2	2
PT Support Clerks	2	2	2
Board Members	5	5	5
Total	10	11	11

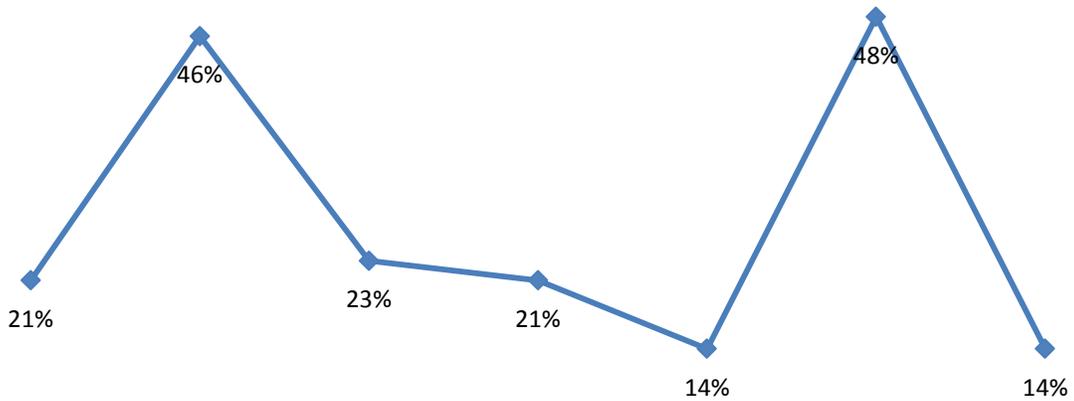
Paulding County Budget

Statistics

Active Voters vs. Votes Cast



Voter Turnout



2010 Primary 2010 General 2012 Primary 2012 General 2014 Primary 2014 General 2016 Primary

Paulding County Budget

Government Facilities

Mission

Our mission is to maintain all government structures, finishes, and equipment to the highest possible standard while operating within our budget, and to provide resources and supervision for special projects.

Functions

- Provide custodial care
- Provide electrical, plumbing, and HVAC maintenance and repair
- Perform preventative maintenance
- Maintain records

Goals

- Keep government facilities looking beautiful
- Respond to work orders in a timely manner
- Operate within or below budget

Paulding County Budget

Department Budget

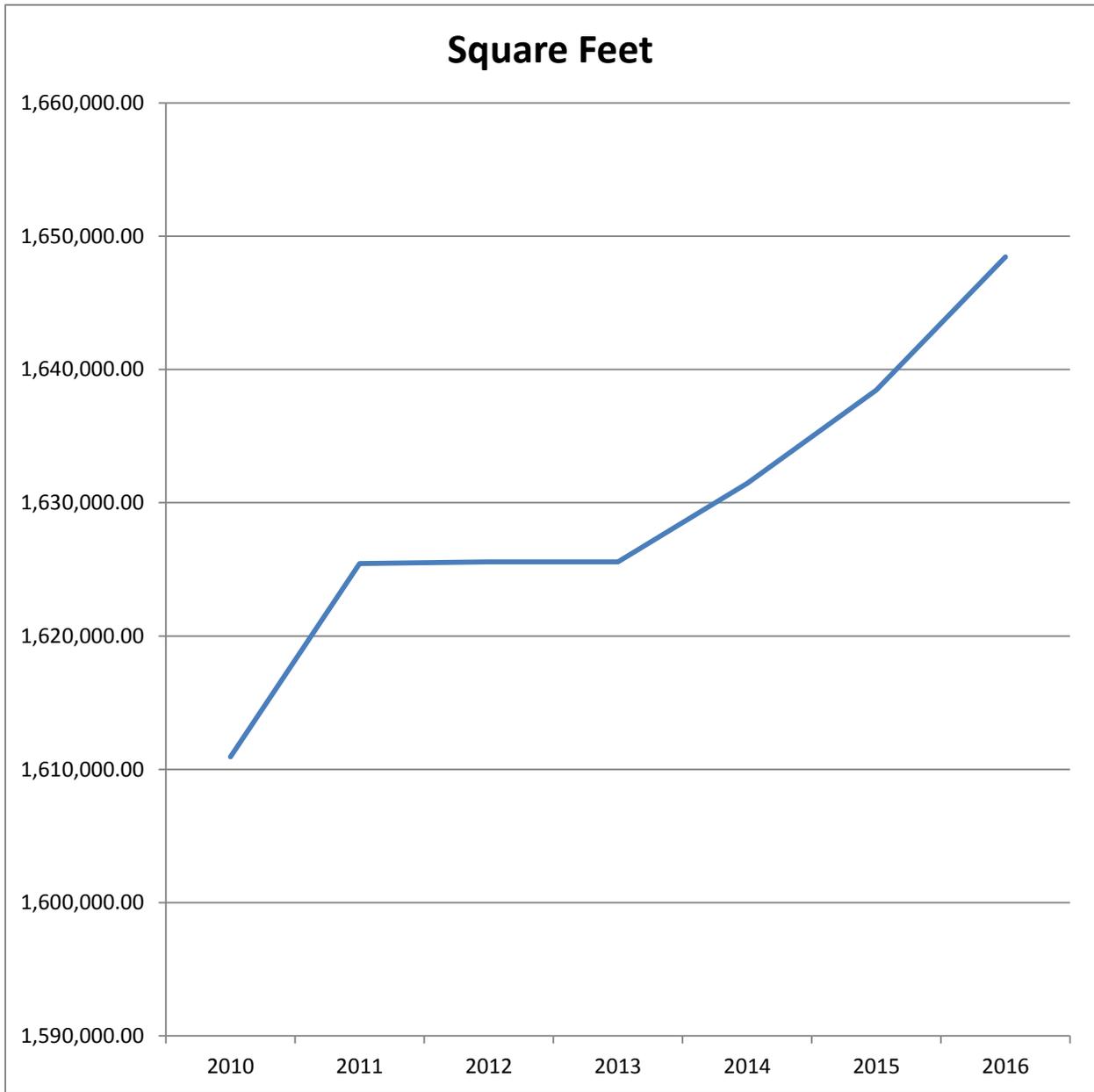
	Actual 2016	Adopted 2017	Proposed 2018
Salaries & Fringe Benefits	\$ 283,100	\$ 314,900	\$ 371,500
Fringe Benefits	\$ 96,969	\$ 120,800	\$ 156,500
Operating Expense	\$ 811,246	\$ 951,600	\$ 1,003,228
Capital Outlay	\$ 1,285,848	\$ -	\$ 56,831
Total Department Budget	\$ 2,477,163	\$ 1,408,100	\$ 1,588,059

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Facilities Manager	1	1	1
Custodial Supervisor	1	1	1
SR Maintenance Service Tech	0	0	1
General Service Tech.	3	1	2
HVAC Tech.	0	1	1
Electrical Tech	0	0	1
Custodians	3	3	3
PT Custodians	3	2	2
PT Maintenance Worker	1	0	0
PT Admin. Secretary	1	1	1
Total	13	10	13

Paulding County Budget

Statistics



Paulding County Budget

Human Resources

Mission

The mission of the Paulding County Board of Commissioners' Human Resources Department is to serve citizens, applicants, employees, department heads, and elected officials of Paulding County by providing them with accurate, up to date information and quality assistance in a confidential and professional manner regarding: Benefits Administration, Job Classification and Compensation, Recruitment and Selection, Workers' Compensation, Employee/Management Relations, and Policy Development and Interpretation.

Functions

- Employee/Management Relations: Advise employees and supervisors regarding personnel issues, disciplinary actions, employee allegations, complaints, and grievances.
- Policy Development & Interpretation: Develop, administer, and communicate personnel practices, policies, and procedures.
- Recruitment & Selection: Prepare postings; receive, and screen applications; assist with interview and selection process; conduct new employee orientations.
- Classification & Compensation: Develop, administer, and communicate the county job classification and compensation plan, including performance appraisals and annual raises.
- Benefits Administration: Develop, administer, and communicate benefits programs, including medical, dental, life, disability, retirement, employee leave plans, and employee discount programs.
- Workers' Compensation: Coordinate workers' compensation claims process.

Goals

- Administer HR Functions effectively and efficiently, while maintaining internal and external customer satisfaction, meeting budget constraints, and compliance with state and federal laws and regulations pertaining to employment issues (i.e., Equal Employment Opportunity (EEO), Americans with Disabilities Act (ADA), Family Medical Leave Act (FMLA), Affordable Care Act (ACA), and Age Discrimination in Employment Act (ADEA)).
- Improve supervisory and performance management practices, including: coaching, feedback, and conflict management.
- Recruit and retain a well-qualified and diverse workforce that meets departmental needs.
- Ensure our compensation and performance management processes are designed and executed to align with organizational mission and goals.
- Effectively continue implementation and communication of May 2016 benefits plan changes.
- Maintain a safe, positive, values-based work environment.

Paulding County Budget

Department Budget

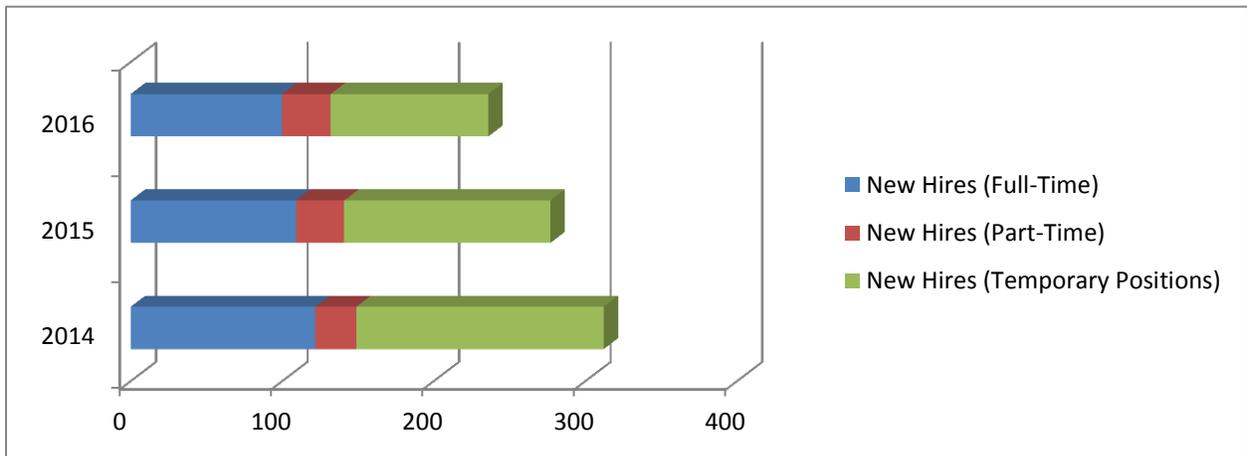
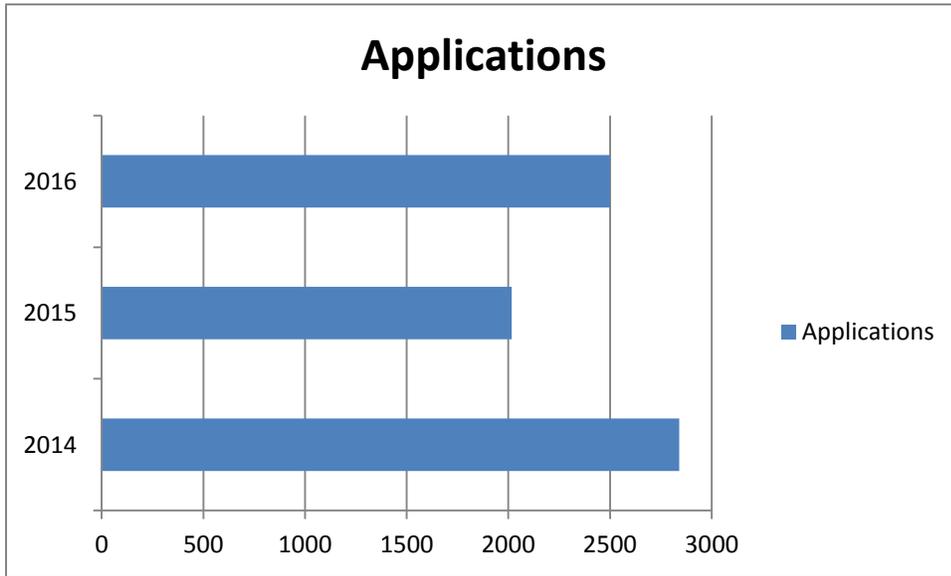
	Actual 2016	Adopted 2017	Proposed 2018
Salaries & Fringe Benefits	\$ 227,168	\$ 233,600	\$ 259,100
Fringe Benefits	\$ 52,052	\$ 50,500	\$ 66,700
Operating Expense	\$ 20,560	\$ 18,800	\$ 31,400
Capital Outlay	\$ -	\$ 100,000	\$ 5,600
Total Department Budget	\$ 299,780	\$ 402,900	\$ 362,800

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Director	1	1	1
HR Specialists	3	3	4
PT Admin. Assistant	1	1	1
Total	5	5	6

Paulding County Budget

Statistics



Paulding County Budget

Information Technology

Mission

It is the goal of the Paulding County Information Technology Department to be a leader in the efficient use of technology for the delivery of public services to its customers and constituency. We will accomplish this by providing enterprise level solutions and countywide standardization methods which maximize cost-savings and overall enterprise efficiency that parallel the strategic vision of Paulding County, so that the County leaders and staff can deliver results to the Public.

Functions

- Provide a variety of options for county staff to access network resources regardless of location for the improvement of efficiency and services.
- Maintain the highest levels of security and operations to protect the digital information of Paulding County in order to provide citizens with privacy of information and the confidence in the integrity of the records.
- Supports and assists with all technological resources of Paulding County.
- Maintain the integrity of all digital information that resides on county resources.
- Maintain a complete listing and accurate inventory of all county addresses and update internal and external agencies as these addresses are added, edited or removed.
- Provide the citizens of Paulding County with address verification for the Permit process.
- Provide GIS mapping services to the internal offices and the public.
- Provide training to the internal departments in the use of hardware and software products.
- Maintain and support the security surveillance hardware and software needed for all public safety needs and services.
- Provides technical management and oversight within the Radio User System Group.

Goals

- Provide the community and citizens with access to county related business, service and information in a variety of delivery formats, so each individual may select the most suitable option for their preferred access method any time and any place.
- The Information Technology Department uses a helpdesk tracking system for all calls for service. It is our goal to have all standard requests assigned within the same workday, completed to the user's satisfaction and resolved efficiently using internal, external or a combination of resources to ensure operations is online and available.
- Establish an IT Governance, with internal department representation, to evaluate all technical needs, consolidate these needs wherever possible to reduce effort and gain efficiencies, generate a priority list of projects needed and present a budget to the Board.
- The Information Technology Department will provide best practices security principles and services to maintain the protection and integrity of direct and indirect network resources from internal and external threats which will be complemented and confirmed by annual external security audits.

Paulding County Budget

Department Budget

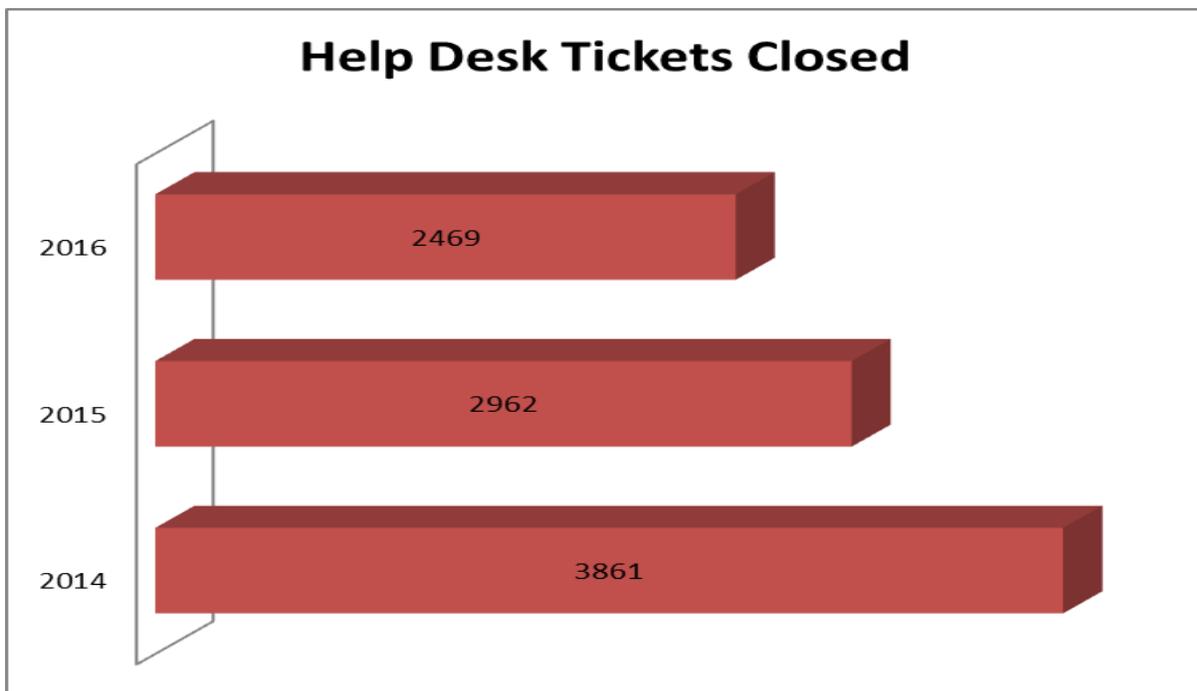
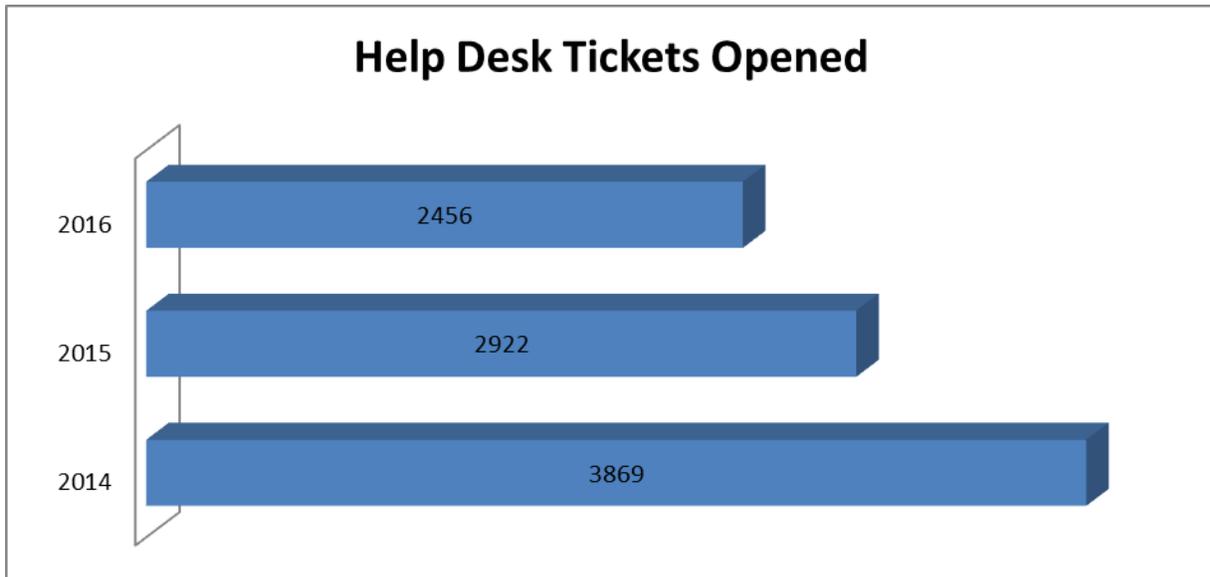
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 427,709	\$ 428,800	\$ 387,100
Fringe Benefits	\$ 144,887	\$ 144,800	\$ 116,800
Operating Expense	\$ 568,141	\$ 576,550	\$ 602,574
Capital Outlay	\$ 359,718	\$ 396,200	\$ 669,000
Total Department Budget	\$ 1,500,455	\$ 1,546,350	\$ 1,775,474

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Director	1	1	1
Support Division Manager	1	0	0
Technical Coordinator	1	1	1
Desktop Support Tech.	2	2	2
Network Administrator	1	1	1
GIS Tech.	1	1	1
Communication System Tech.	1	1	1
Addressing Tech.	0	1	1
Total	8	8	8

Paulding County Budget

Statistics



Paulding County Budget

Superior Court

Mission

The mission of the Superior Court of Paulding County is to carry out the constitutional duties of a general jurisdiction trial court.

Functions

The Superior Court of Paulding County is the highest ranking local court, having jurisdiction over all criminal and civil cases in the county, except for those matters that a specific jurisdiction is reserved to another court. Matters before the Superior Court can be resolved through a non-jury or a jury process. Administration of the Superior Court is carried out through the Office of Court Administration. The Court Administrator oversees the personnel administration, facilities management, and the development of administrative and operational programs and special projects for the Court.

Goals

- Continue develop of the Felony Accountability Drug Court which was started in January 2016.
- Continue to develop and implement the court's Alcohol/Drug Awareness Program with the school district, community and local government departments and agencies.
- Implement a "Day on the Bench" program. This program will provide community and governmental awareness of the court system.
- Promote the completion of two courtrooms on the third floor, which will be needed for future growth of the court.
- Continue to work with the Paulding Sheriff's Office, other county departments, and local agencies to enhance the safety and security of our courthouse.

Paulding County Budget

Department Budget

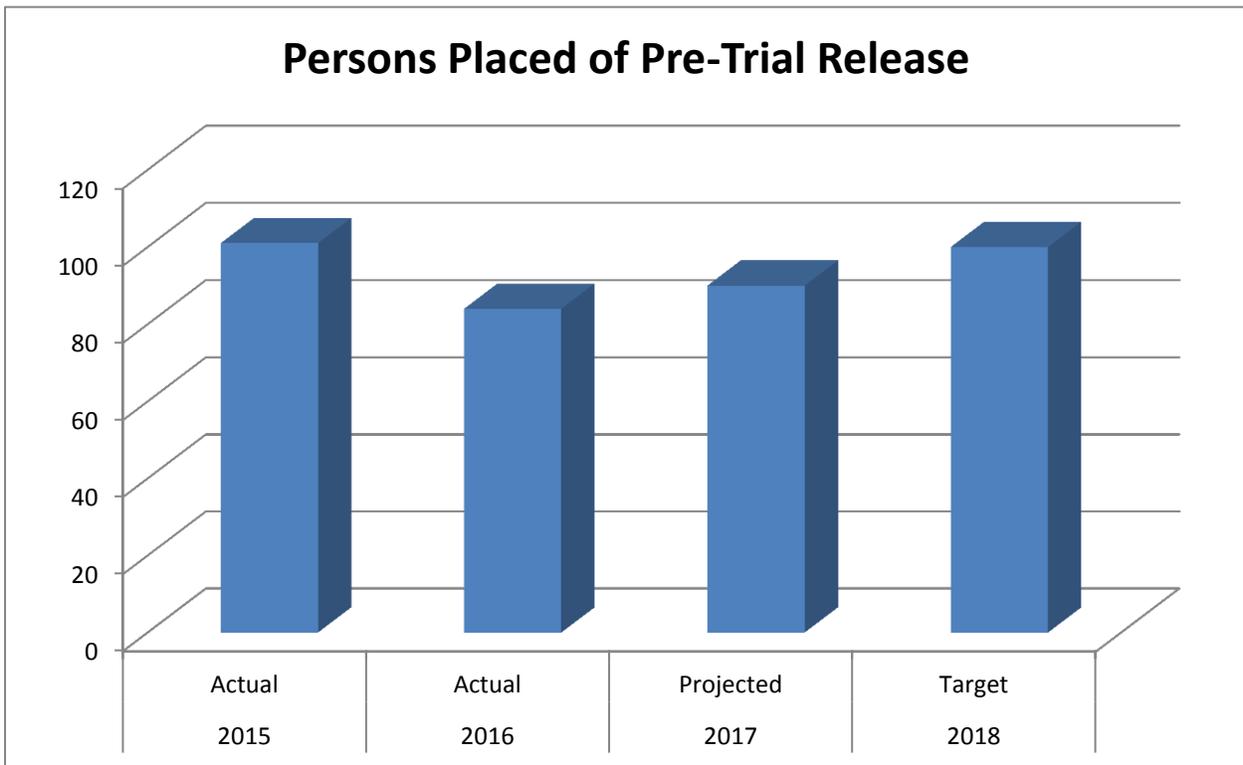
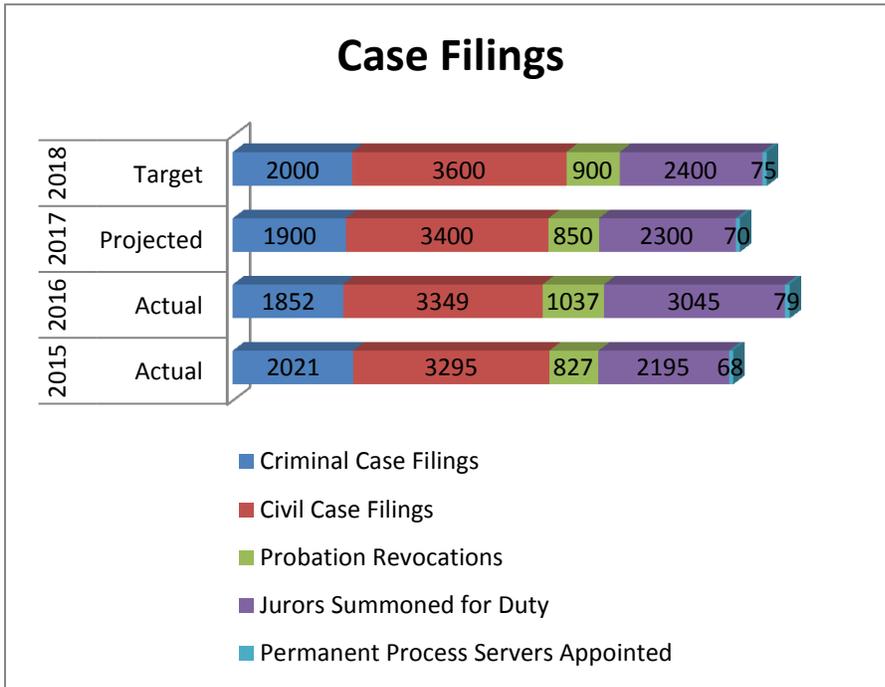
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 434,653	\$ 479,000	\$ 392,100
Fringe Benefits	\$ 105,000	\$ 113,000	\$ 98,600
Operating Expense	\$ 122,271	\$ 168,000	\$ 207,000
Capital Outlay	\$ 8,694	\$ -	\$ -
Total Department Budget	\$ 670,618	\$ 760,000	\$ 697,700

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Judges	3	3	3
Law Clerk	1	1	1
Senior Judge Secretary	1	1	1
Court Administrator	1	1	1
Pre-Trial Release Coordinator	1	1	1
PT Admin	0	0	1
Court Reporters	3	3	3
Bailiffs	5	5	5
Total	15	15	16

Paulding County Budget

Statistics



Paulding County Budget

Clerk of Courts

Mission

Our mission is to file, record, and maintain the county's records in the most efficient and cost effective manner.

Functions

- The office of the Clerk of Superior Court administers the proper registration and retention of official documents. Included are:
 - Civil and criminal proceedings
 - Real estate filings
 - Personal property transactions
- There are several divisions within the office which include:
 - The Judicial Division
 - Civil and criminal filings are accepted and filed for record
 - Provides support for the court
 - Prepare calendars
 - Send out notices for court
 - Attend court when in session
- The Real Estate Division
 - Receiving, recording, processing, indexing and reproducing documents related to real estate
 - Acquires copies of real estate documents such as deeds and plats
- The Jury Management Department
 - Summoning potential jurors for trial and grand juries
 - Maintaining a master jury list which includes updating master list with any changes as necessary
 - Checking in jurors for jury orientation
 - Preparing juror panels to be used in trials

Goals

Our goal is to continue to provide the citizens of Paulding County with efficient, high-quality service. The Clerk's office is committed to working with the governing authority in keeping our budget as conservative as possible and constantly exploring more time and cost efficient ways to complete the tasks assigned to us by law. In addition, we strive to be the best at everything we handle. This includes excellent customer service and completing work in a timely, accurate and efficient manner.

Paulding County Budget

Department Budget

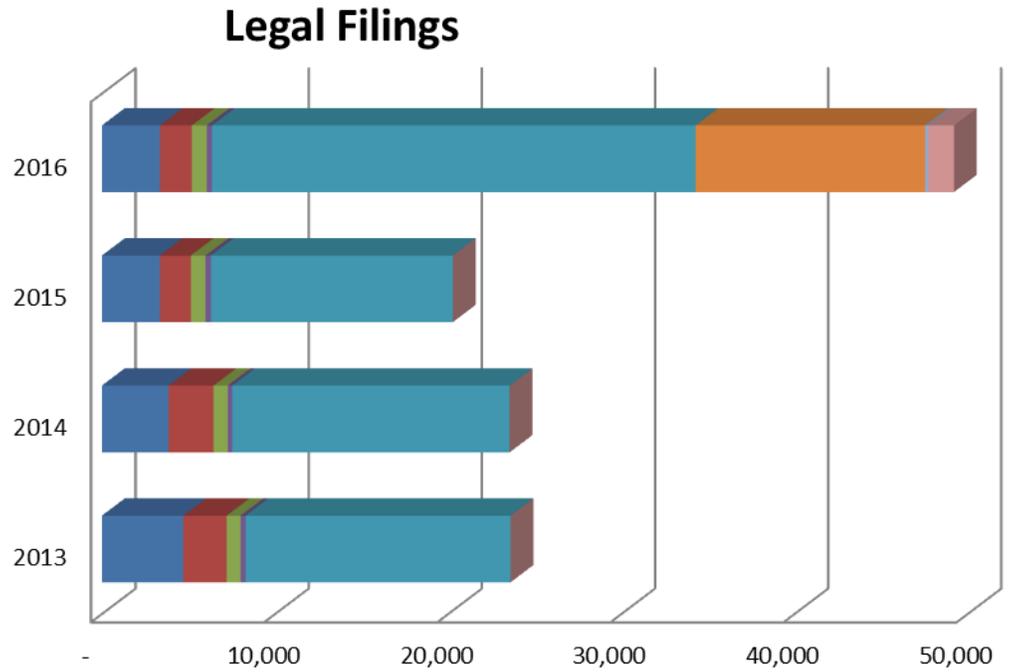
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 715,223	\$ 749,100	\$ 789,700
Fringe Benefits	\$ 255,802	\$ 247,500	\$ 269,100
Operating Expense	\$ 49,169	\$ 49,100	\$ 49,100
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 1,020,194	\$ 1,045,700	\$ 1,107,900

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Clerk of Court	1	1	1
Chief Deputy Clerk	1	1	1
Deputy Clerks	9	9	9
Sr. Deputy Clerks	10	10	10
Total	21	21	21

Paulding County Budget

Statistics



	2013	2014	2015	2016
■ Civil Cases Filed	4,700	3,854	3,347	3,348
■ Criminal Cases Filed	2,502	2,600	1,788	1,849
■ Notaries Filed	806	812	856	867
■ Trade Name Applications	290	265	303	299
■ Real Estate Instruments Filed	15,299	16,022	13,971	27,928
■ Liens Filed	-	-	-	13,258
■ Plats Filed	-	-	-	187
■ UCC Financing Statemtns Filed	-	-	-	1,475

Paulding County Budget

Probate Court

Mission

To carry out the duties assigned to the court under the Constitution and laws of Georgia, as a Court of Record, with jurisdiction over the following: estates; guardianship of minors and incapacitated adults; determining need for involuntary treatment of the mentally ill; issuance of marriage and weapon carry licenses; misdemeanor traffic cases.

Functions

- Probate courts exercise exclusive, original jurisdiction in almost all matters concerning:
 - Administration of estates of deceased persons
 - The appointment and monitoring of guardians and conservators of incapacitated adults
 - The appointment of permanent and temporary guardians of minors
 - The appointment and monitoring of conservators of minors
 - The appointment and monitoring of conservators for missing persons
 - The determination of the presumption of death of missing persons
 - The court-ordered sterilization of developmentally disabled females at risk of pregnancy
 - Court-ordered evaluation and the civil commitment to involuntary treatment of persons believed to be in need of treatment for mental illness and/or addictive disease
 - Funeral arrangements for a deceased person whose family is in irreconcilable disagreement over the issue
 - Misdemeanor traffic offenses
 - Fish and game offenses
 - Issuance of marriage licenses
 - Issuance of weapons carry licenses
- Appointed by the State of Georgia, the court serves as the vital record custodian of all birth and death records for Paulding County.

Goals

- Increase productivity with the most current case management software program
- Continuing legal education classes for staff with the goal of 100% certification graduation
- Continue Teen Victim Impact Program for all under 21 sentenced through Probate Court
- Continued interaction with other departments to help improve efficiency
- Operate within the constraints of the budget approved by the Board of Commissioners
- Continue employee cross-training

Paulding County Budget

Department Budget

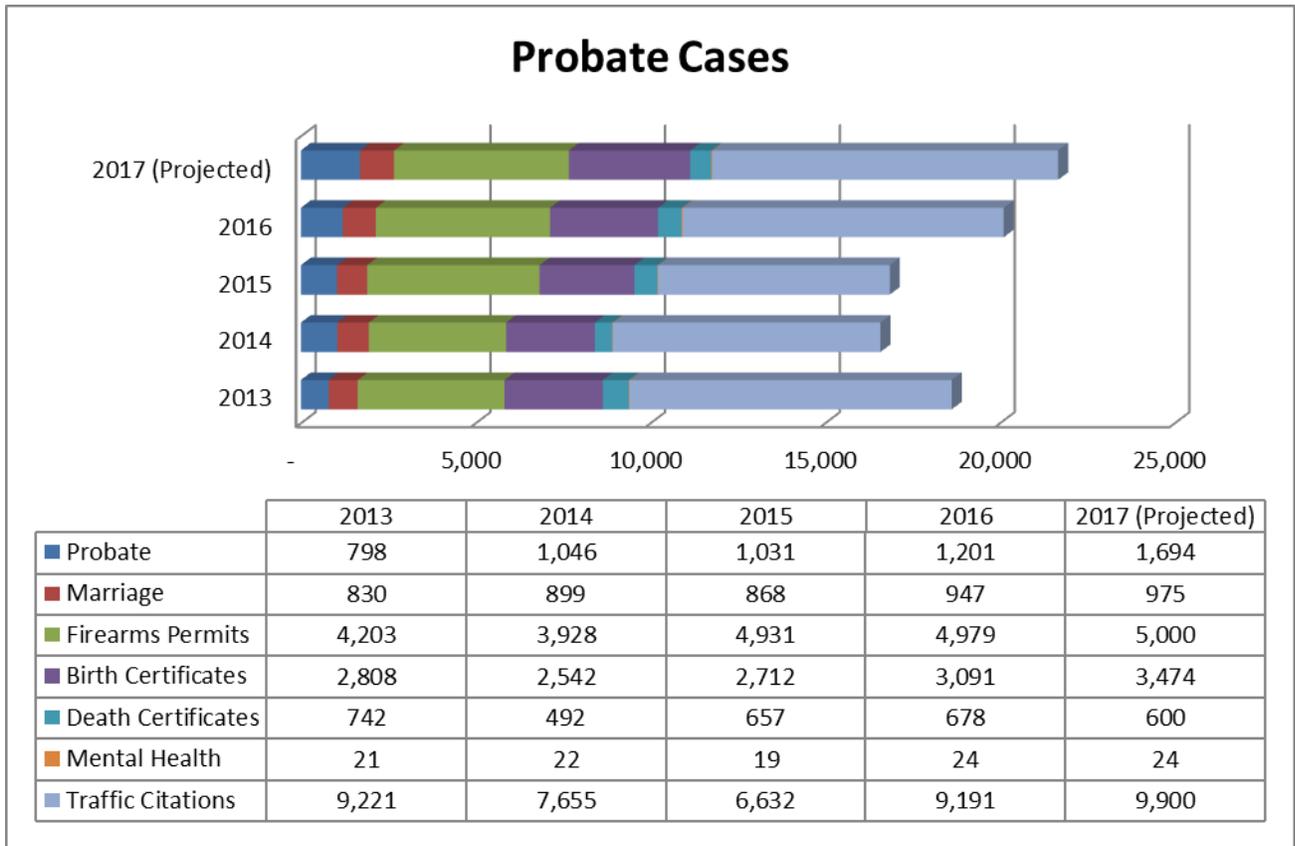
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 502,016	\$ 507,300	\$ 541,100
Fringe Benefits	\$ 164,354	\$ 175,400	\$ 169,300
Operating Expense	\$ 116,235	\$ 116,100	\$ 103,500
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 782,605	\$ 798,800	\$ 813,900

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Probate Judge	1	1	1
Chief Clerk	1	1	1
Sr. Deputy Clerk	5	5	5
PT Sr. Deputy Clerk	1	1	1
Deputy Clerks	3	3	3
Sr. Accounting Clerk	1	1	1
PT Recording Clerks	2	2	2
Total	14	14	14

Paulding County Budget

Statistics



Paulding County Budget

District Attorney

Mission

The District Attorney is an elected official and the chief prosecution officer of The Paulding County Judicial Circuit. Under the constitution and the laws of the State of Georgia, he is responsible for the prosecution of crimes committed in Paulding County. The District Attorney's Office gives special attention to cases involving violent and serious crimes, such as homicides, robbery, sex crimes, crimes against children, violence against persons, and drug offenses, as well as repeat offenders. Persons who commit these crimes represent the greatest threat to public safety and must receive the principal focus of our efforts. On an ongoing basis, we must also provide effective prosecution of other felonies and misdemeanors in order to preserve public respect for and confidence in the criminal justice system. For example, domestic violence and DUIs are continual problems in our county and require considerable attention by the District Attorney's Office.

Functions

- Conduct the prosecution of criminal matters in the Superior and Probate Courts of the County
- Investigate, prepare, and present all felony cases referred to the Grand Jury and conduct special investigations initiated by the District Attorney's Office
- Prosecute persons who abuse, especially those who abuse the vulnerable
- Prosecute persons involved in bringing in, using, and selling illegal drugs in the County
- Prosecute those who victimize citizens of the County through acts of violence
- Provide fair, effective, and expeditious prosecution of crimes in the County
- Represent the people in all legal motions, appeals, and special proceedings related to the prosecution of defendants in the County

Goals

- Educate citizens of Paulding County on the workings of the Criminal Justice System and the District Attorney's Office
- Reach out to the communities of Paulding County for input and concerns

Paulding County Budget

Department Budget

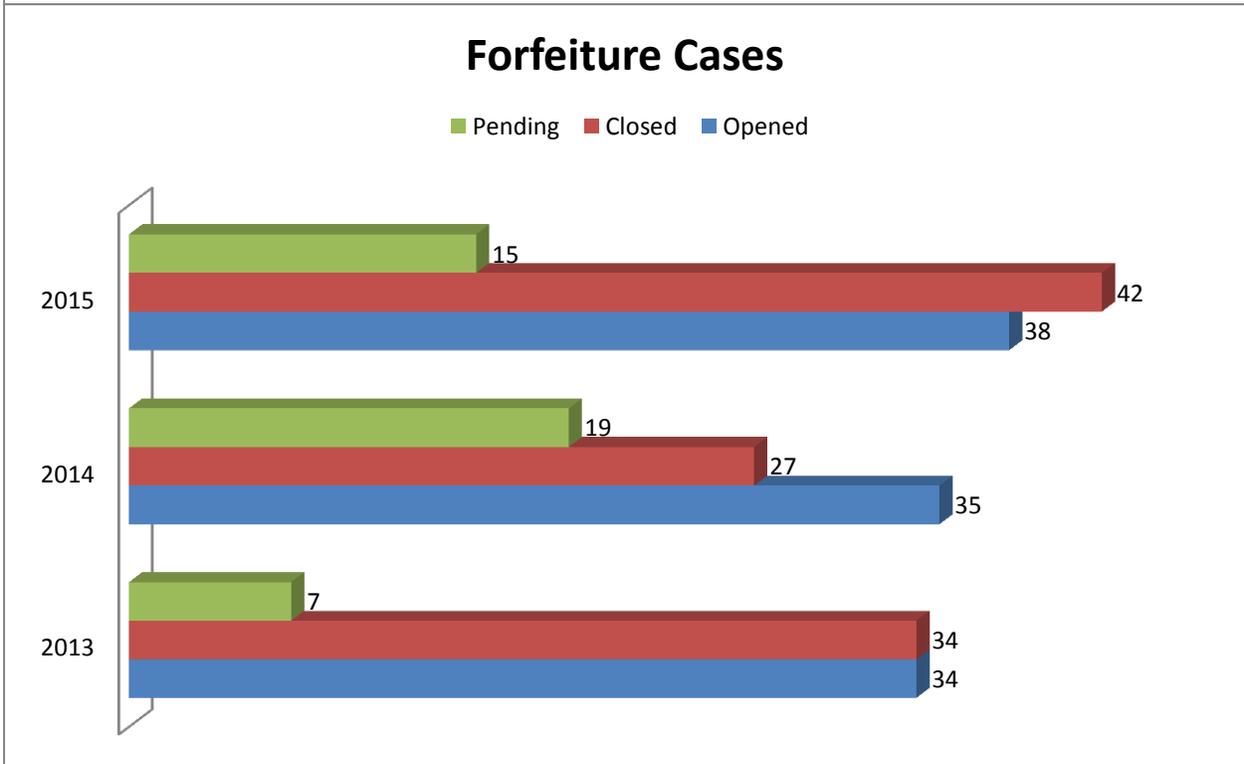
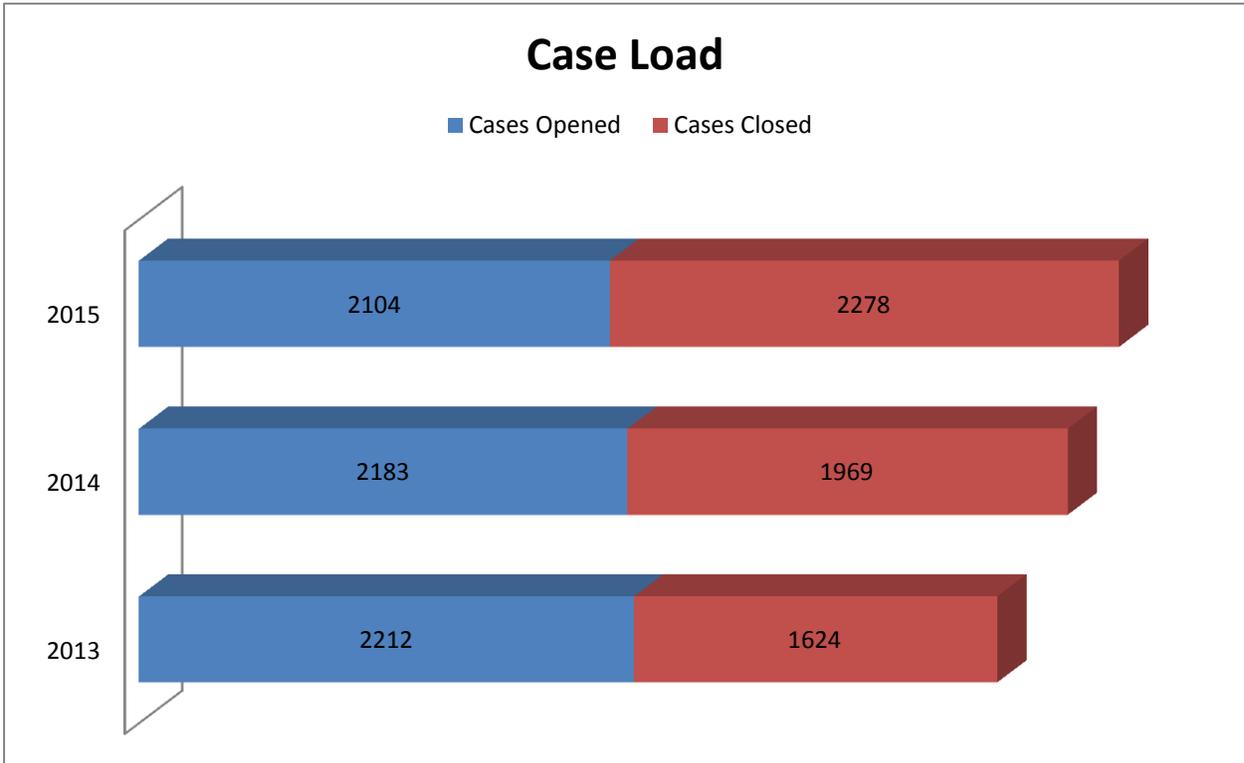
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 617,898	\$ 724,500	\$ 844,200
Fringe Benefits	\$ 128,525	\$ 125,300	\$ 232,300
Operating Expense	\$ 757,078	\$ 599,000	\$ 363,550
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 1,503,501	\$ 1,448,800	\$ 1,440,050

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
District Attorney	1	1	1
Admin. Secretary	7	7	7
Victim/Witness Secretary	6	6	6
Assistant District Attorneys	9	9	9
Investigator	3	3	3
PT Victim/Witness Secretary	1	1	1
Total	27	27	27

Paulding County Budget

Statistics



Paulding County Budget

Magistrate Court

Mission

The mission of Paulding County Magistrate Court is to administer substantial justice while providing excellent service to all persons, plaintiffs and defendants, that need to come before Magistrate Court, whether for a civil or criminal matter. In carrying out this mission, we strive to make sure that each and every dollar of taxpayer funds is spent wisely.

Functions

Magistrate Court has civil and criminal responsibility. For civil matters we handle civil claims up to \$15,000.00. We also handle dispossessory cases, which involve issues between landlords and tenants, and personal property foreclosure and garnishment cases. For criminal matters, we sign most arrest and search warrants, and we preside over prisoner's first appearance, bond and preliminary hearings. We also are the trial court for county ordinance violations and misdemeanor deposit account fraud (bad check) cases. Our Judges and Clerk staff work diligently to ensure that all Magistrate Court functions are handled efficiently while keeping in mind our statutory and constitutional obligations.

Goals

Magistrate Court's goal is to efficiently and effectively handle its constitutional duty of providing substantial justice for the cases under its jurisdiction. Despite a substantial increase in our civil case load over the last several years, our goal has always remained the same - to continue to make Paulding County Magistrate Court work for its citizens and serve their interests. This year we are implementing an Electronic Warrant Interface system that we believe will make the process of obtaining warrants more efficient and more cost effective for both Magistrate Court and Law Enforcement Agencies. We are always looking for ways to make our court more accessible to those that need it and to make sure that we achieve a just result as efficiently and simply as possible.

Paulding County Budget

Department Budget

	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 316,388	\$ 321,200	\$ 380,300
Fringe Benefits	\$ 97,404	\$ 113,900	\$ 119,000
Operating Expense	\$ 26,058	\$ 19,900	\$ 26,100
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 439,850	\$ 455,000	\$ 525,400

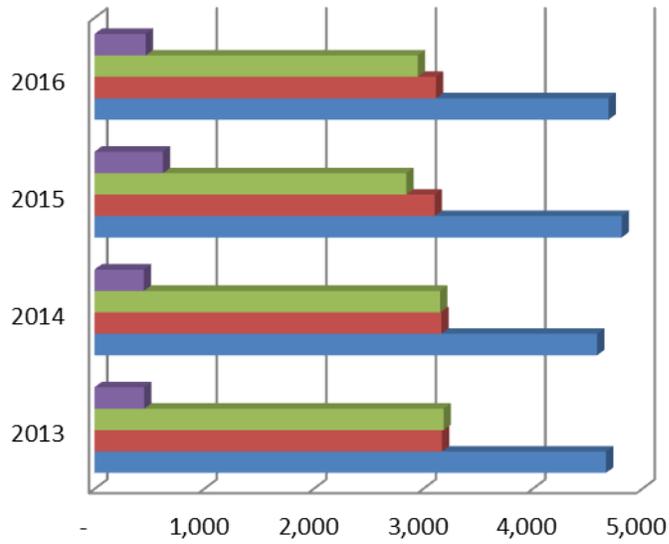
Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Chief Magistrate	1	1	1
Associate Magistrates	2	2	2
Sr. Deputy Clerk	1	1	1
Deputy Clerks	2	2	3
Chief Clerk	1	1	1
PT Associate Judge	0	1	0
PT Deputy Clerk	1	1	2
Total	8	9	10

Paulding County Budget

Statistics

Magistrate Work Load



	2013	2014	2015	2016
■ Ordinance Cases Filed	454	451	626	468
■ Criminal Hearings Held	3,187	3,156	2,848	2,952
■ Warrants Issued	3,172	3,167	3,106	3,119
■ Civil Cases Filed	4,671	4,591	4,815	4,695

Paulding County Budget

Juvenile Court:

Mission

The mission of the Juvenile Court is to promote the protection and safety of children, families, and the community by means of treatment, rehabilitation, and supervision.

Functions

The Court has jurisdiction over most children under the age of 17 who are charged with violating any law or are deemed runaways, ungovernable, or beyond parental control. The Court also hears all cases involving allegations of deprivation of children under the age of 18 found within its jurisdictions.

Goals

The Juvenile Court of Paulding County aspires to achieve excellence by providing quality services for the positive development of children, preservation of the family unit, and safety of the community.

Paulding County Budget

Department Budget

	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 203,750	\$ 219,100	\$ 243,700
Fringe Benefits	\$ 68,927	\$ 60,900	\$ 98,800
Operating Expense	\$ 224,260	\$ 286,350	\$ 286,350
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 496,937	\$ 556,350	\$ 628,850

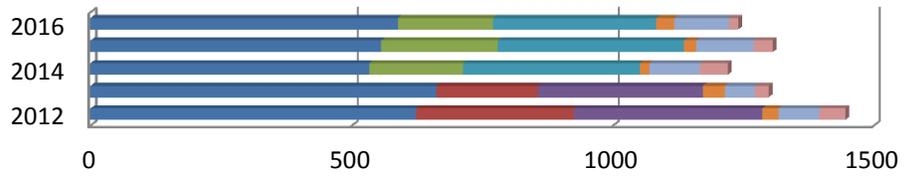
Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Juvenile Judge	1	1	1
PT Juvenile Judge	1	1	1
Legal Secretary	1	1	1
Chief Clerk	1	1	1
Senior Deputy Clerks	1	1	1
Deputy Clerk	2	2	3
PT CHINS Coordinator	0	0	0
Director of Treatment Services	1	1	1
Total	8	8	9

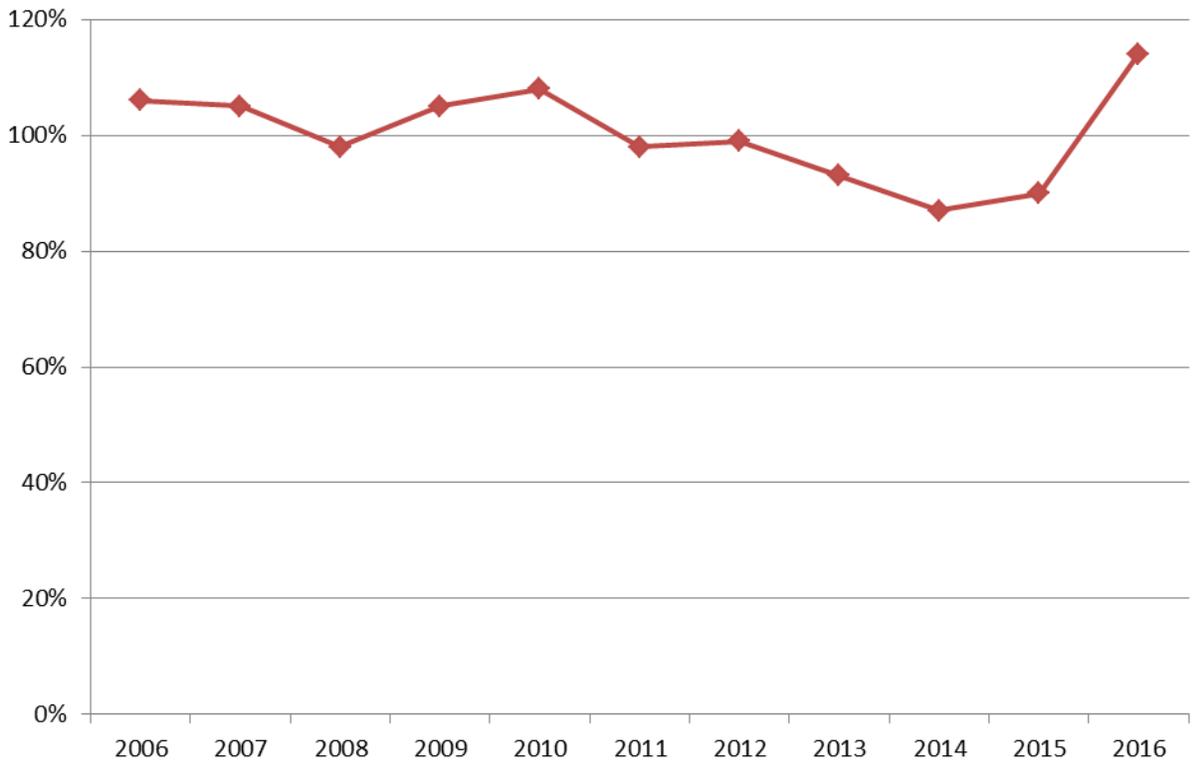
Paulding County Budget

Statistics

Cases Filed



	2012	2013	2014	2015	2016
Delinquent	622	661	533	556	588
Unruly	303	195	0	0	0
CHINS	0	0	180	223	182
Deprived	361	316	0	0	0
Dependent	0	0	338	357	313
TPR	31	42	19	23	35
Traffic	78	58	96	111	104
Special Proceedings	50	26	54	36	18



*The Clearance Rate is the rate at which cases are being cleared versus being filed.

Paulding County Budget

Public Defender

Mission

The Paulding County Circuit Defender's Office mission is to handle the defense of indigent criminal defendants who have cases pending in the Superior or Juvenile Courts of Paulding County. Meeting the Constitutional and Statutory requirements of both the State of Georgia and the United States Constitutions, this office has handled well over 23,700 case files since its inception.

Functions

- Represent indigent defendants in Superior Court, Magistrate Court, Georgia Court of Appeals, and Georgia Supreme Court
- Review all applications for appointed counsel, assign attorneys, and notify all persons of assignment or rejection of application

Goals

The primary goal of the Circuit Public Defender's Office is to satisfy the Constitutional and legal duties of the Government to make quality legal representation available to any citizen charged with a crime in Paulding County who otherwise cannot afford to hire a private attorney because they are indigent. In addition, to provide such representation in as fair and cost efficient a manner as is possible.

Paulding County Budget

Department Budget

	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 198,072	\$ 198,700	\$ 204,100
Fringe Benefits	\$ 55,825	\$ 53,600	\$ 51,300
Operating Expense	\$ 516,468	\$ 541,350	\$ 547,355
Capital Outlay	\$ 6,045	\$ -	\$ -
Total Department Budget	\$ 1,306,410	\$ 793,650	\$ 802,755

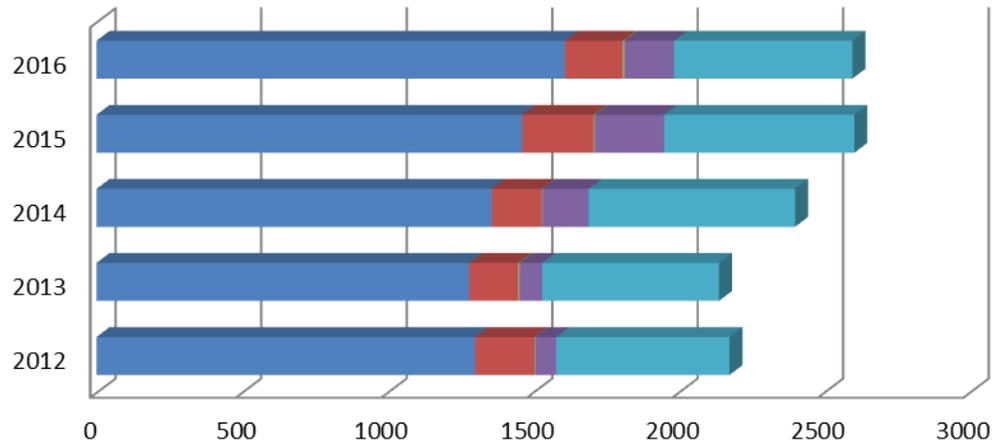
Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Public Defender	1	1	1
Asst. Public Defender	1	1	1
Investigator	1	3	3
Indigent Verification Officer	1	1	1
Admin. Secretary	1	1	1
PT Admin. Secretary	1	2	2
Legal Secretary	1	1	1
Total	9	12	12

Paulding County Budget

Statistics

Cases Opened / Declined Services



	2012	2013	2014	2015	2016
■ Superior Court Cases Opened	1301	1281	1358	1463	1610
■ Juvenile Court Cases Opened	204	168	172	245	198
■ Appeal Cases Opened	2	4	2	4	5
■ Conflict Cases Opened	72	78	159	238	171
■ Declined Services	596	608	709	654	613

Paulding County Budget

Coroner

Mission

The mission of the Coroner's office is to investigate the circumstances surrounding the death of an individual outside of a medical facility in order to determine cause.

Functions

- Investigate deaths
- Issue death certificates for death occurring outside a medical facility

Goals

- Respond quickly to calls
- Investigate death in an unobtrusive manner
- Properly determine cause of death
- Issue death certificates quickly after investigation

Paulding County Budget

Department Budget

	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 45,814	\$ 56,000	\$ 60,000
Fringe Benefits	\$ 7,793	\$ 10,300	\$ 10,300
Operating Expense	\$ 29,873	\$ 31,500	\$ 31,500
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 83,480	\$ 97,800	\$ 101,800

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Coroner	1	1	1
Deputy Coroners	3	3	3
Total	4	4	4

Paulding County Budget

Statistics



Paulding County Budget

Sheriff

Mission

The mission of the Paulding County Sheriff's Office is to work collectively with our community in order to keep our citizens safe and free of crime by upholding the ideals outlined in the Constitution of the United States of America in a fair and respectful way.

Functions

The primary purpose of the Sheriff's Office is to maintain social order within prescribed ethical and constitutional limits, while providing professional law enforcement services to all. To attain this, the Department enforces the law in a fair and impartial manner, recognizing both the statutory and judicial limitations of Sheriffs' authority and the constitutional rights of all persons.

Goals

The Paulding County Sheriff's Office primary goal and focus is protecting our citizens and property with integrity, fairness, respect and professionalism.

Paulding County Budget

Department Budget

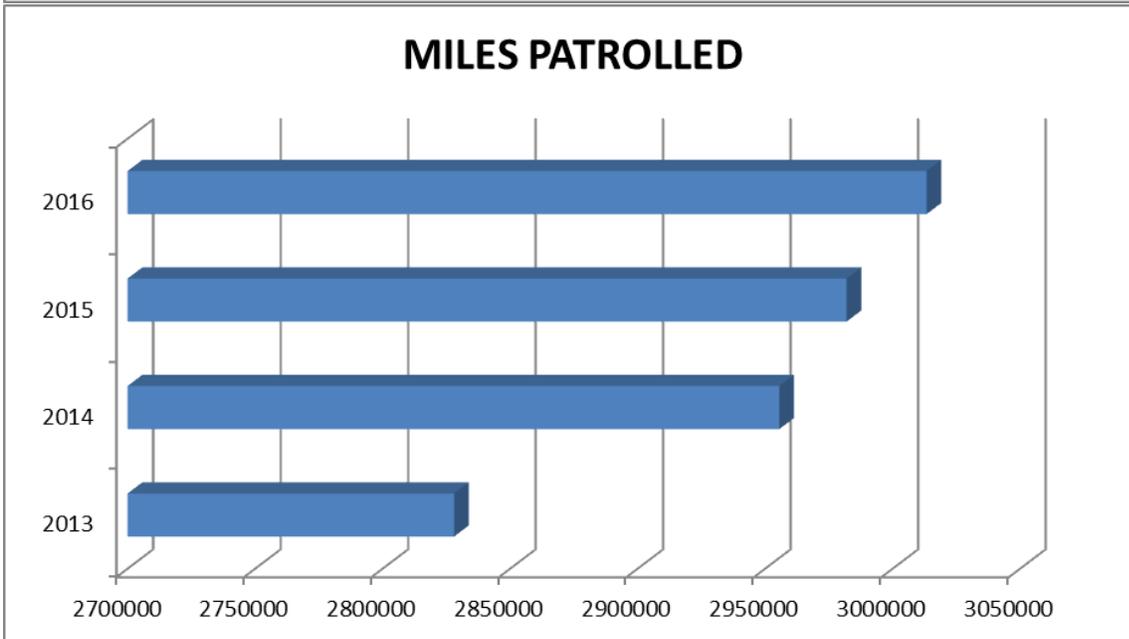
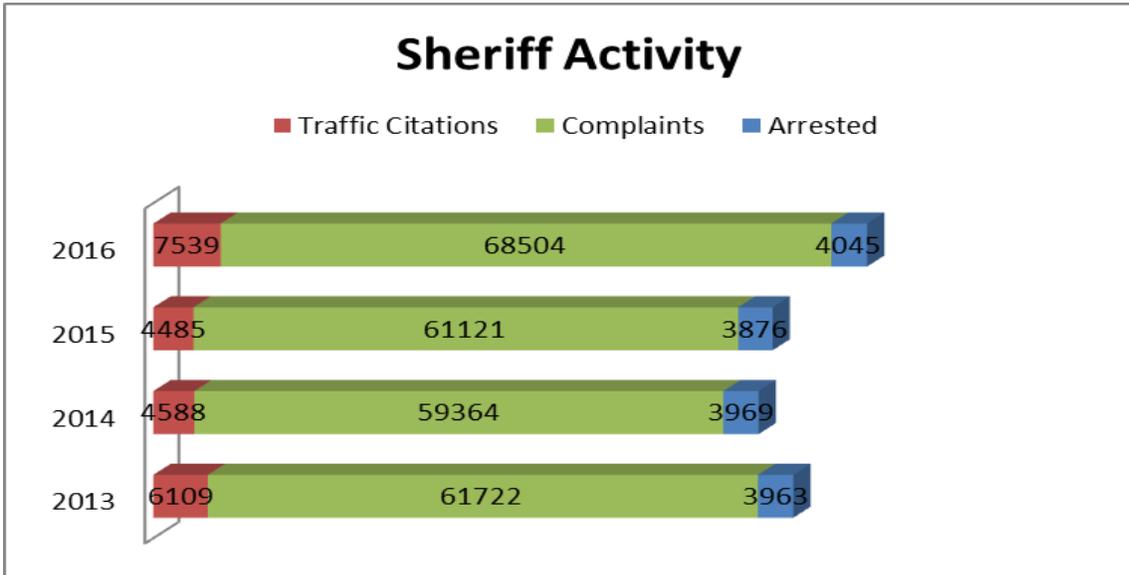
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 9,133,744	\$ 9,347,000	\$ 9,833,800
Fringe Benefits	\$ 3,265,714	\$ 3,291,000	\$ 3,684,600
Operating Expense	\$ 1,615,573	\$ 1,968,900	\$ 2,088,318
Capital Outlay	\$ 50,787	\$ 30,300	\$ 198,835
Total Department Budget	\$14,065,818	\$14,637,200	\$15,805,533

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Sheriff	1	1	1
Colonel	1	1	1
Lt. Colonel	1	1	1
Majors	4	4	4
Captains	7	7	7
Lieutenants	6	6	6
Sergeants	15	15	15
Corporals	8	8	8
Investigators	28	30	34
Evidence Technician	1	1	1
Crime Scene Tech.	2	2	2
Deputies	100	105	100
Communications Operators	13	13	13
Admin. Secretaries	6	6	6
CID Secretaries	8	8	8
Records Tech.	2	2	2
Office Manager	1	1	1
Purchasing Tech.	1	1	1
Chaplain	0	1	1
Part-Time	2	2	2
Total	208	215	224

Paulding County Budget

Statistics



Paulding County Budget

Detention Center

Mission

The purpose of the Paulding County Sheriff's Office Adult Detention Facility is to provide the highest degree of security for the citizens of Paulding County, and safety for both the staff and the inmates of the detention system in a professional and cost efficient manner. The facility staff has the responsibility to provide and operate a facility as efficiently and effectively as possible while performing its mission, and planning creatively today for future criminal justice needs.

Functions

The Adult Detention Center houses individuals for violating Georgia Criminal Code and for those persons who have been arrested for felony and misdemeanor crimes. The Paulding County Detention Center operates on the premise that all inmates in our custody are human beings, and while incarcerated is entitled to humane, fair and impartial treatment.

Goals

The Paulding County Sheriff's Office Adult Detention Center's primary goal is to provide detention services with integrity, fairness, respect and professionalism.

Paulding County Budget

Department Budget

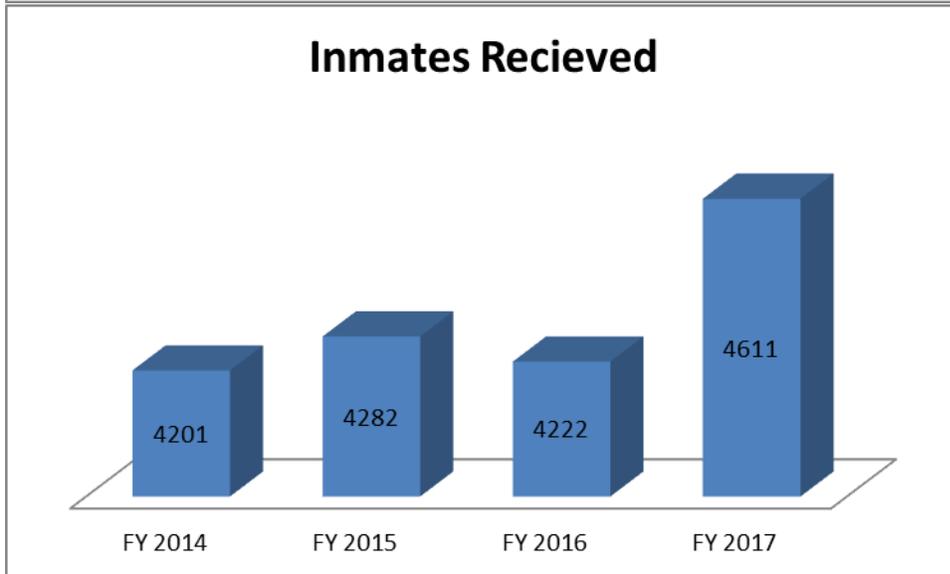
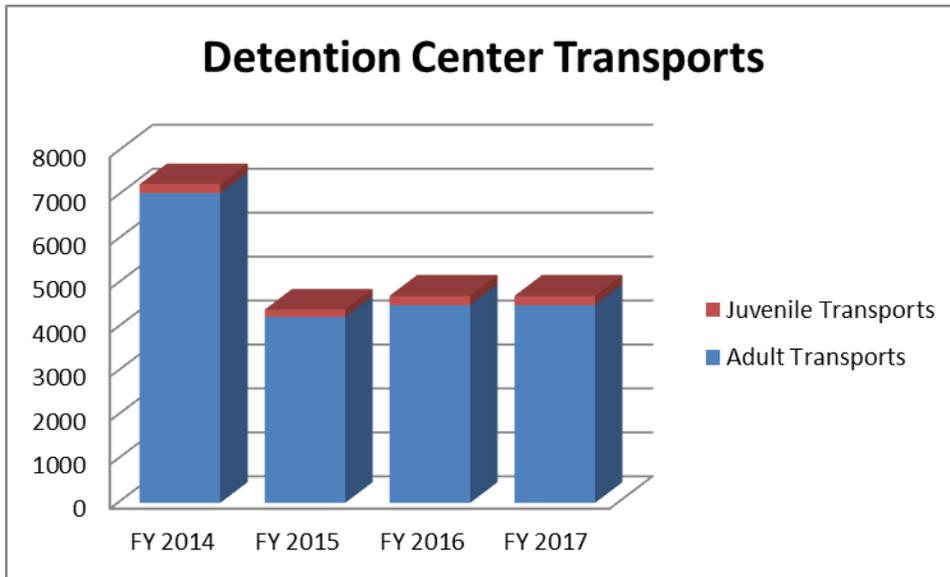
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 3,025,507	\$ 3,385,000	\$ 3,385,000
Fringe Benefits	\$ 980,620	\$ 1,081,900	\$ 1,186,100
Operating Expense	\$ 1,607,178	\$ 1,828,200	\$ 1,862,325
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 5,613,305	\$ 6,295,100	\$ 6,433,425

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Jail Administrator	1	1	1
Asst. Jail Administrator	1	1	1
Admin. Asst.	1	1	1
Admin. Officer	3	3	3
Lieutenant	2	4	4
Captain	1	1	1
Sergeants	6	6	6
Corporal	6	6	6
Transport Deputies	5	5	5
Transport Officer	3	3	3
Detention Officers	47	47	47
EMT	2	3	3
Building Maintenance	1	1	1
Part-Time	1	1	1
Total	80	82	82

Paulding County Budget

Statistics



Paulding County Budget

E-911

Mission

The primary mission of the Paulding County E-911 Communications Center is to provide professional 911 services to the citizens of Paulding County. The 911 Center also helps ensure a timely response to all emergency incidents within Paulding County through providing notification and/or assistance to public safety resources that are involved in the delivery of emergency services within Paulding County.

Functions

- Serves as Paulding County's primary Public Safety Answering Point (PSAP) in accordance with the guidelines and mandates established by the Georgia Emergency Management Agency
- Provides notification and/or dispatch services in accordance with written communication guidelines for designated public safety agencies that provide emergency response to 911 calls from citizens and callers within Paulding County
- Provides support to the Emergency Management Division as needed
- Assists in providing support to other agencies and entities as defined by standard operating procedures, mutual aid agreements, and other agreements
- Answers and process's administrative / non-emergency calls

Goals

- Help protect life and property
- Provide timely reception of each citizen's emergency call
- Help facilitate each citizen's accessibility to emergency services
- Help emergency responders maintain a safe working environment
- Promote respect for the field of Communication Services and Communication Officers
- Provide for the optimum preparedness and response of the personnel and facilities of the Paulding County E-911 Communications Center
- Provide a management environment that promotes a healthy work environment and is conducive to the achievement of the career goals of our employees
- Complete the transition to the new 911 Center.
- Begin the process to become a CALEA and APCO certified Communications Center.
- Continue to refine policy and quality assurance to meet national standards of performance for Communications Centers.
- Continue to train Communications Center staff to levels that meet or exceed national standards.
- Provide staff with the resources and technology to perform their jobs in an efficient and professional manner.

Paulding County Budget

Department Budget

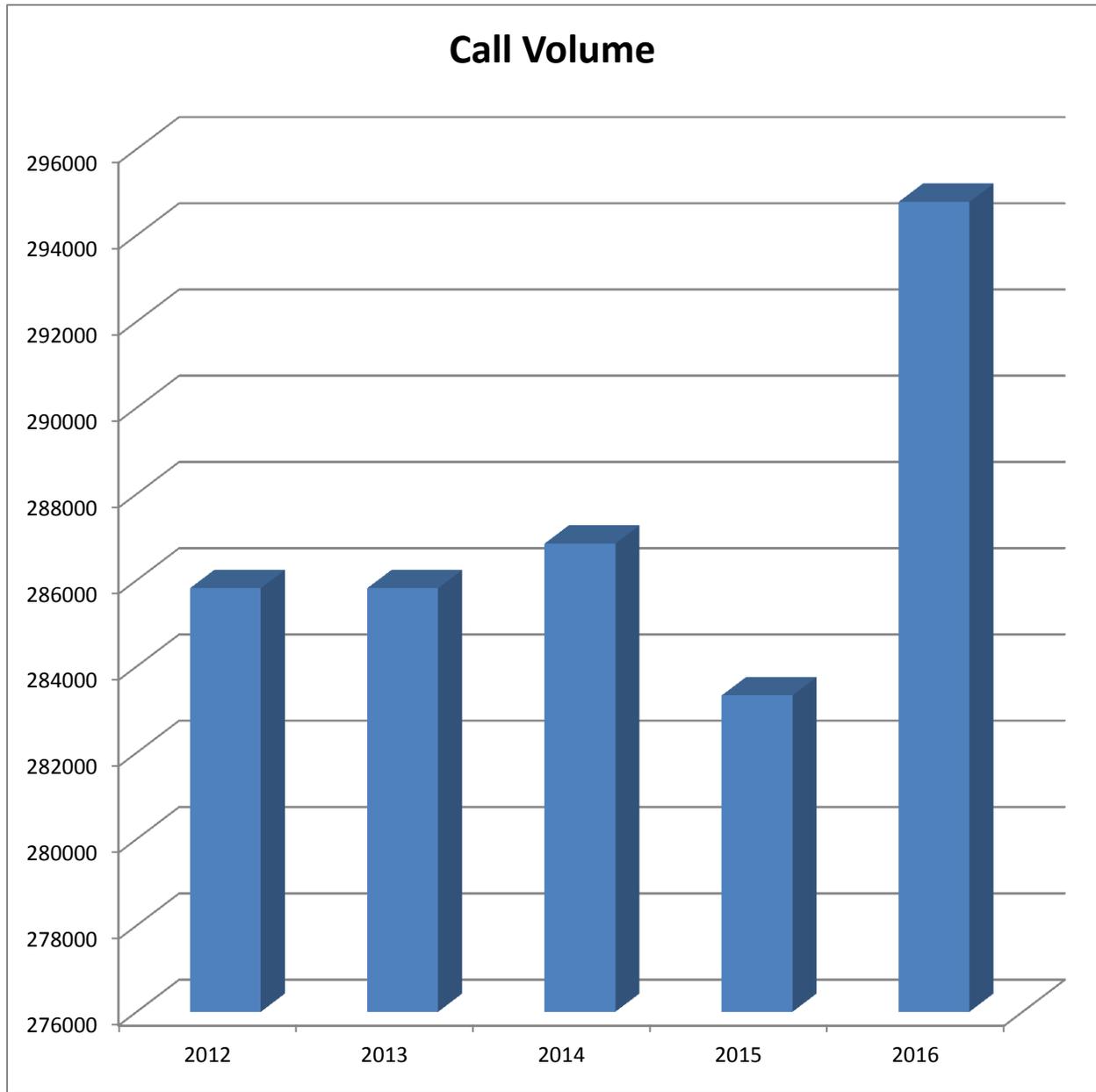
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 1,156,728	\$ 1,370,000	\$ 1,707,700
Fringe Benefits	\$ 516,224	\$ 724,500	\$ 771,500
Operating Expense	\$ 425,661	\$ 553,900	\$ 825,600
Capital Outlay	\$ -	\$ 500,000	\$ 28,500
Total Department Budget	\$ 2,098,613	\$ 3,148,400	\$ 3,333,300

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Director	1	1	1
Deputy Director	1	1	1
Admin. Assistant	1	1	1
Telecom Operators	24	26	32
Lead Operators	4	4	4
Training Section Manager	1	1	1
Part-Time Operators	2	4	4
Total	34	38	44

Paulding County Budget

Statistics



Paulding County Budget

Fire

Mission

The Fire Department provides fire protection, suppression, rescue, and emergency services to the citizens of Paulding County. We believe the pursuit of excellence and demonstrating high professional standards is critical to our work and crucial to ensuring the best possible service for our community. We understand that the trust placed in us by the public is integral to the performance of our duties. In return, we are committed to honest and ethical behavior, so as to earn the trust bestowed on our department.

Functions

- Provide response for the suppression of fires
- Provide emergency medical responses for assistance in life-threatening medical emergencies
- Provide emergency services to reduce injuries or death in disasters (natural or man-made)
- Provide inspections, investigations, and code enforcement related to fire service
- Promote fire prevention

Goals

The Paulding County Fire Department goals and initiatives are focused on protecting the citizen's lives and property in an efficient and professional manner. Our goals and objectives are developed to enhance services as well as respond to the challenges presented by the rapid growth that is occurring within the County. Our goals are:

- Maintain our current facilities in a cost-effective manner and keep them in outstanding condition with the comfort of our employees and visitors in mind.
- Ensure we have safe reliable apparatus that meets the minimum safety requirements as set forth in NFPA standards.
- Professionally staff the Department at a level which will enable it to deliver services to citizens in an effective, efficient, and safe manner.
- Provide our department personnel with the most up to date, current equipment available in a cost-effective manner.

Paulding County Budget

Department Budget

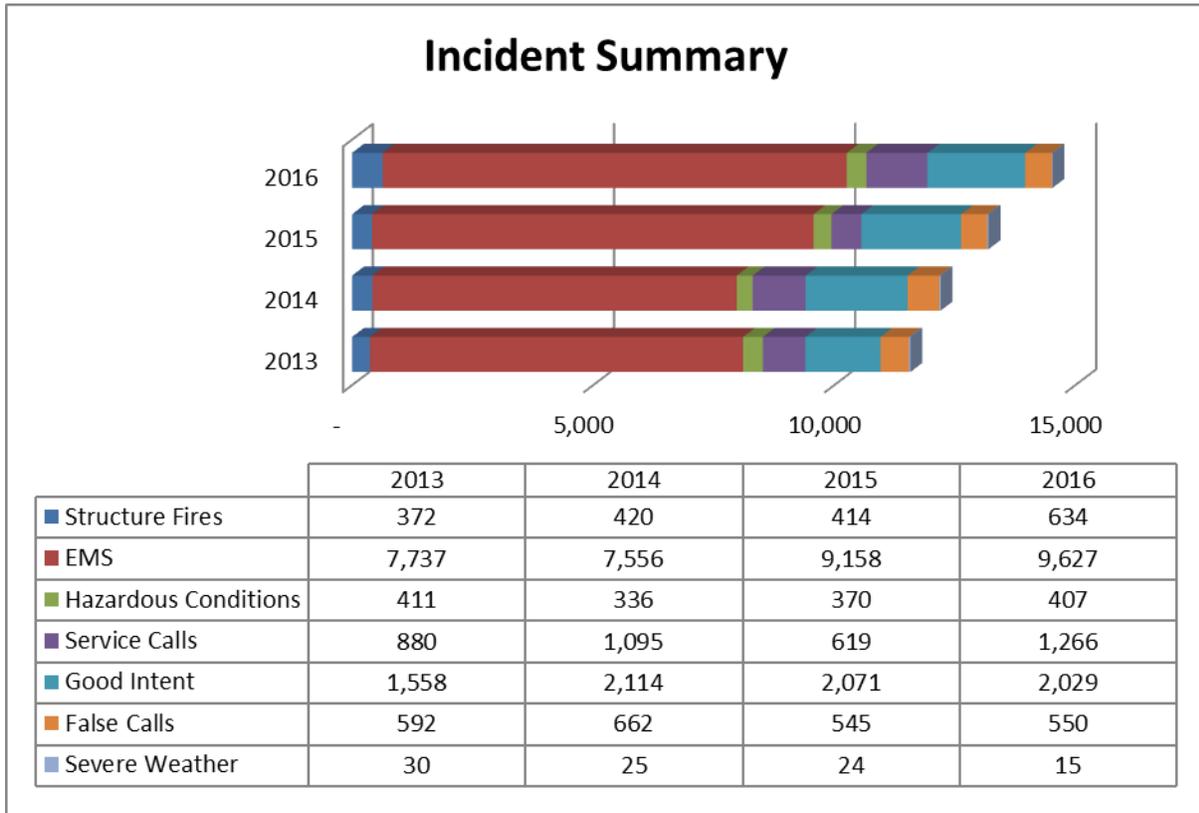
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 5,940,420	\$ 6,436,000	\$ 6,929,600
Fringe Benefits	\$ 2,642,803	\$ 2,627,500	\$ 2,853,500
Operating Expense	\$ 1,140,605	\$ 1,566,500	\$ 1,959,000
Capital Outlay	\$ 44,750	\$ 20,000	\$ 50,000
Total Department Budget	\$ 9,768,577	\$10,650,000	\$11,792,100

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Chief	1	1	1
Deputy Chief	1	1	1
Admin. Assistant	1	1	1
Admin. Secretary	1	1	1
Captains	4	4	4
EMA Specialist	1	1	1
EMA Assistant	1	1	1
Major	2	2	2
Sergeants	15	15	18
Lieutenants	8	8	8
Fire Specialist	1	1	1
Firefighters	83	90	102
Firefighter Trainees	31	31	31
PT Firefighters	8	8	8
Total	160	167	180

Paulding County Budget

Statistics



Paulding County Budget

Marshal

Mission

As a law enforcement agency, the Marshal Bureau strives to fairly and efficiently investigate and enforce those County ordinances applicable to unincorporated Paulding County that fall within the scope of the Marshal Bureau so as to ensure the safety and well-being of the citizens we protect. Such enforcement may be through education, warning, citation, or arrest.

Functions

Primarily, the Marshal Bureau enforces state criminal laws and local county ordinances, which are usually those ordinances dealing with:

- Quality of life issues (junk vehicles, litter, and grass)
- The regulation of alcohol and vehicle-for-hire (taxi cab) licensing
- The regulation of motorized cart registration
- Business licensing for the unincorporated sections of Paulding County
- Animal Control
- Security details for:
 - Administration Building
 - Parks & Recreation events
 - Board of Commissioner meetings
 - Meetings including a Commissioner
 - After-hours functions in the Administration Building
 - Special requests by the Commission Chairman

Goals

The goal of the Paulding County Marshal Bureau is to: protect life and property; deter and limit the opportunity to commit crime; and provide for the enforcement of County Ordinances and related State laws. In addition, the Bureau will achieve this while: maintaining an environment suited to the equal administration of the law; providing services in a timely manner; providing the environment and order necessary for the individual pursuit of freedom and privacy; and being responsive to changes within the community to include those such as social, geographic, and economic change.

Paulding County Budget

Department Budget

	Actual 2016	Adopted 2017	Proposed 2018
Salaries & Fringe Benefits	\$ 489,781	\$ 537,500	\$ 602,500
Fringe Benefits	\$ 211,543	\$ 223,500	\$ 220,300
Operating Expense	\$ 85,427	\$ 76,700	\$ 76,167
Capital Outlay	\$ -	\$ 98,200	\$ -
Total Department Budget	\$ 786,751	\$ 935,200	\$ 908,967

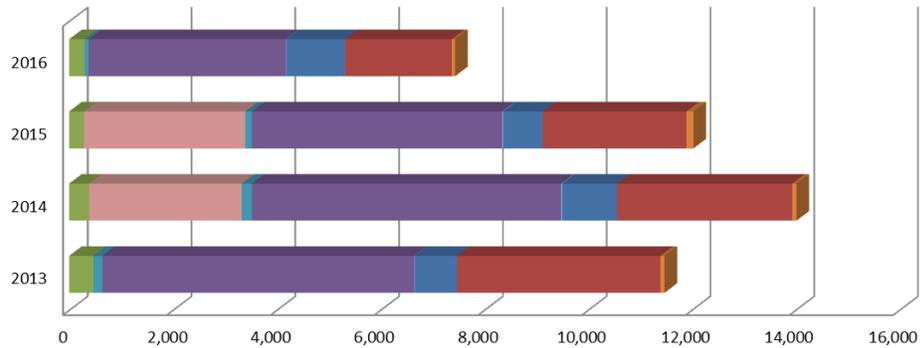
Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Chief Marshal	0	0	0
Captain	1	1	1
Admin. Assistant	1	1	1
Deputy Marshals	7	8	8
Sergeants	2	2	2
Business License Tech.	1	1	1
Receptionist	1	1	1
Total	13	14	14

Paulding County Budget

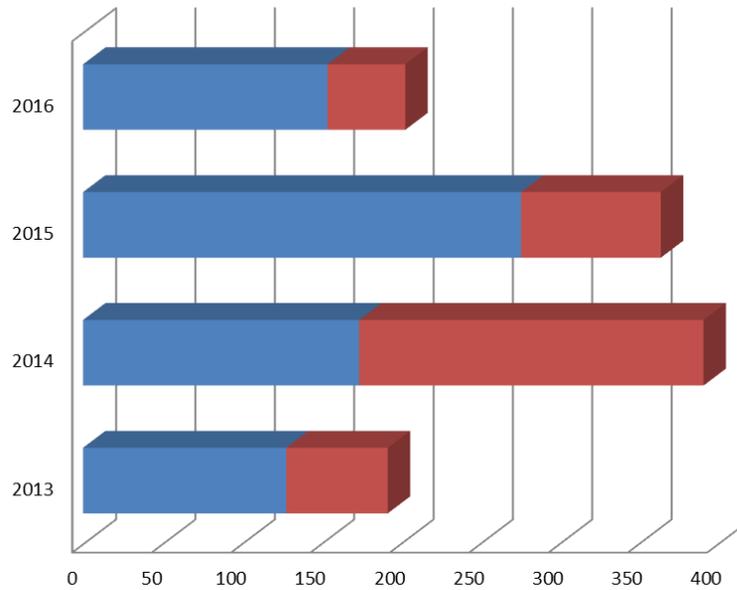
Statistics

Patrol Activity



	2013	2014	2015	2016
Zone Patrols	469	387	288	297
Weapons Found at Security		2,941	3,106	0
Assist Other Agencies	171	194	131	76
Reports Generated	6,016	5,958	4,819	3,807
Arrest	7	22	19	9
Officer Initiated Calls	811	1,060	765	1,130
Follow ups	3,920	3,373	2,770	2,056
Other Required Duties/Events	81	84	133	63

Citations



	2013	2014	2015	2016
Ordinance Citations (Magistrate)	128	174	276	154
Traffic/Other State (Probate)	64	217	88	49

Paulding County Budget

Animal Control

Mission

The Animal Control Department's mission is to enforce, investigate, and prosecute any violations pertaining to animal control ordinances of Paulding County. In addition, the Department maintains a humane shelter environment for lost and unwanted animals, which it cares for until they are adopted, reclaimed by their owner, rescued, or humanely euthanized.

Functions

The functions of the Paulding County Animal Control Department are to:

- Adopt unclaimed pets and domesticated animals to new owners.
- Enforce those County ordinances applicable to domesticated animals within Paulding County that fall within the scope of Animal Control. Such enforcement may be through education, warning, citation, or arrest.
- Help educate the public about responsible pet ownership.
- Humanely euthanize animals and pets that are not reclaimed, adopted, or suitable for reclamation or adoption.
- Maintain a clean and safe environment for our staff and the animals in our care.
- Release domesticated animals and pets to owners whenever possible and appropriate.
- Support emergency management and disaster operations within Paulding County where those operations involve assistance in providing for the temporary care and sheltering of animals.

Goals

- Begin a pet registration program for vaccinations and sterilizations
- Begin a reading program allowing families to come to the shelter in order to read to our homeless pets and spend time with the animals.
- Begin a Senior Center and School Visit Program
- Improve the existing Homeless Pet Clubs to encourage quicker adoptions.
- Through outreach programs, continue working toward elimination of the negative perceptions many people have towards Animal Control.

Paulding County Budget

Department Budget

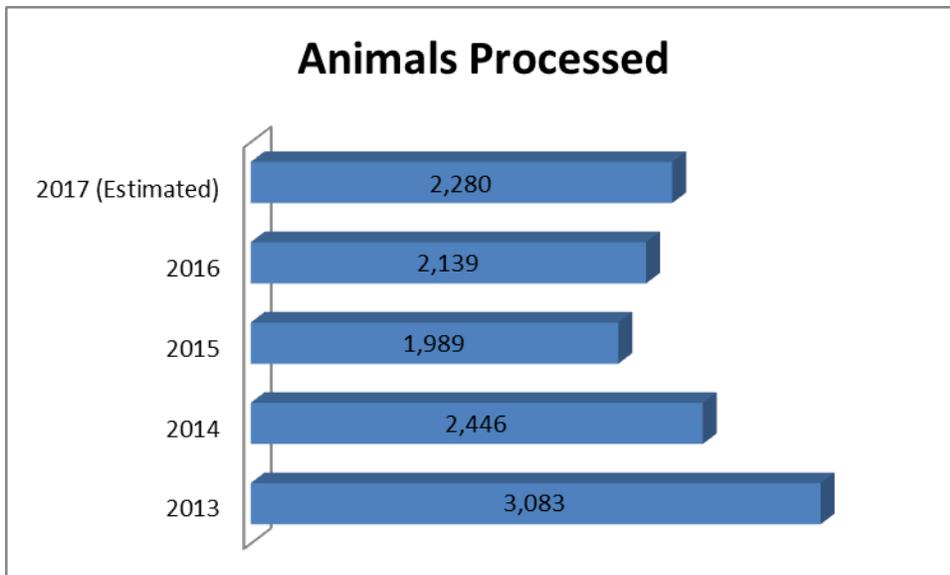
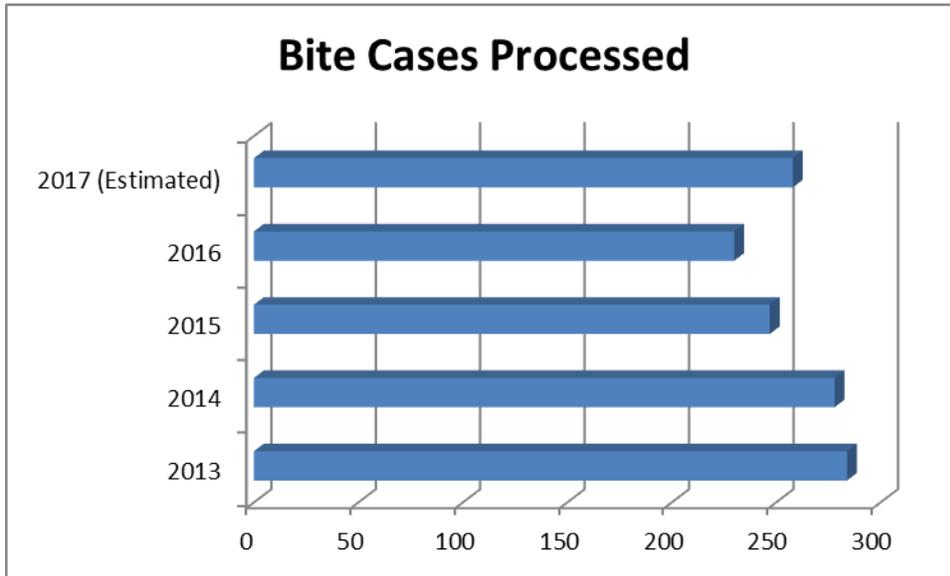
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 388,978	\$ 383,300	\$ 408,500
Fringe Benefits	\$ 132,551	\$ 124,400	\$ 136,900
Operating Expense	\$ 129,734	\$ 206,500	\$ 196,500
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 651,263	\$ 714,200	\$ 755,400

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Admin. Clerk	1	1	1
Supervisor	1	1	1
Sergeants	1	1	1
AC Officers	3	3	3
Kennel Tech.	4	4	4
Veterinarian	1	1	1
PT Kennel Tech.	3	3	3
Total	14	14	14

Paulding County Budget

Statistics



Paulding County Budget

Department of Transportation

Mission

The core mission of Paulding County Department of Transportation is to provide a safe and efficient roadway system for motorists, pedestrians and cyclists in Paulding County. The County maintained infrastructure system includes 995 miles of road, 55 bridges, 42 signalized intersections, 49 school flashing beacons and 10 flashing beacon assemblies. The Paulding County Department of Transportation performs this duty with 60 full-time personnel.

Functions

Paulding County DOT consists of 4 divisions: Traffic Operations, Road Maintenance, Construction, and Engineering. We manage traffic signal systems, traffic signs and markings; maintain public roads, bridges, drainage structures and manage roadside vegetation; we construct roads and bridges; plan and design roadway improvements; design bike lanes and pedestrian facilities; and, administer the street light program as well as oversee the accommodation of utilities in the public right of way

Goals

- Coordinate with planning partners to obtain all available programs and funding
- Train employees to protect themselves and the public for loss control
- Train and develop employee skills
- Implement cross training measures
- Analyze crash data to identify trends and high accident locations
- Assess the transportation system capacity and forecast needs
- Analyze needs and design solutions for the greatest benefit
- Schedule preventative maintenance to reduce long term cost
- Communicate effectively and on a timely basis
- Implement cost saving measures using information technology
- Collect data to measure progress and aid in decision making
- Utilize specialized equipment to minimize labor cost
- Support economic development efforts to increase median wages
- Implement facilities to provide non-motorized options such as walking and biking
- Evaluate facilities and implement provisions for citizens of all ages and abilities
- Document and manage current infrastructure in an electronic format

Paulding County Budget

Department Budget

	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 2,209,909	\$ 2,340,000	\$ 2,549,200
Fringe Benefits	\$ 833,636	\$ 929,700	\$ 1,053,100
Operating Expense	\$ 2,821,972	\$ 8,128,147	\$ 7,186,029
Capital Outlay	\$ 450,980	\$ 50,000	\$ 740,521
Total Department Budget	\$ 6,316,497	\$11,447,847	\$11,528,850

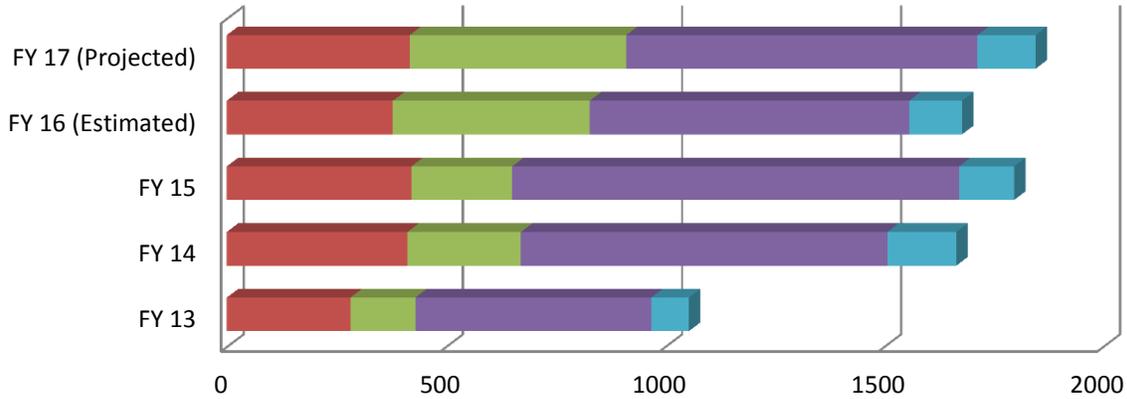
Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Director	1	1	1
Asst. Director	1	1	1
Sr. Admin. Asst	1	1	1
Admin. Secretary	1	1	1
Admin. Clerk	1	1	1
Construction Manager	1	1	1
Pre-Construction Manager	1	1	1
Pre-Construction Engineer	1	1	2
Construction Inspector	2	2	2
Sr. Construction Inspector	2	2	2
ROW Coordinator	1	1	1
Construction Project Manager	2	2	2
Project Manager	1	1	1
Road Superintendent	1	1	1
Asst. Road Superintendent	1	1	1
Maintenance Crew	31	34	34
Truck Drivers	0	0	2
Sr. Traffic Analyst	1	1	1
Traffic Analyst	0	0	1
Traffic Operations Manager	1	1	1
Traffic Operations Crew	8	8	8
CAD/GIS Tech.	1	1	1
Total	60	63	67

Paulding County Budget

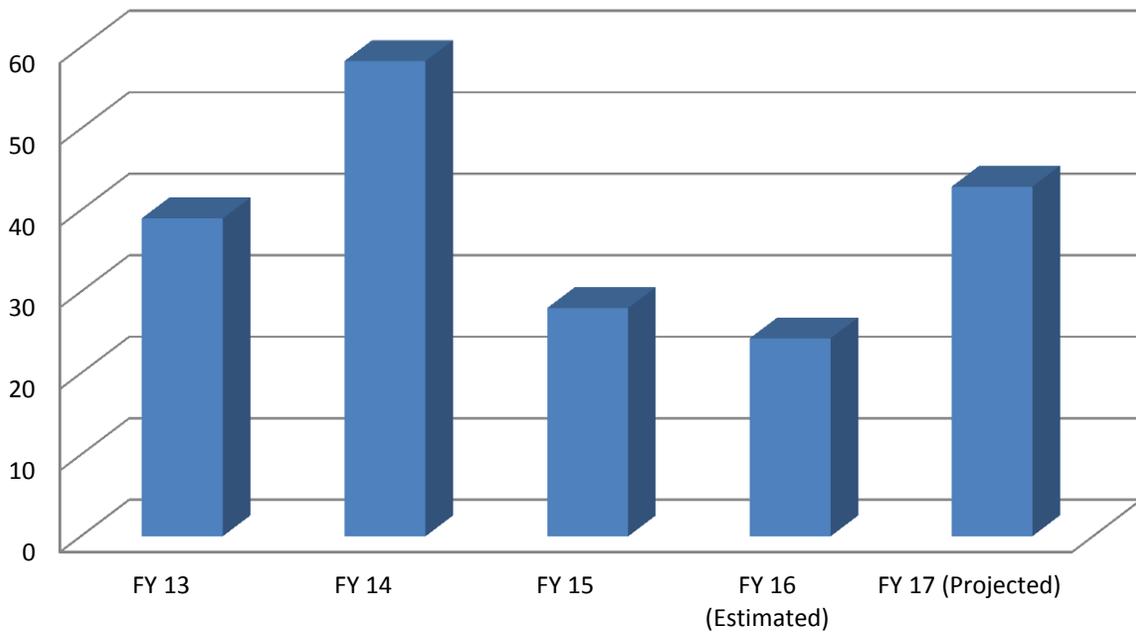
Statistics

Work Orders



	FY 13	FY 14	FY 15	FY 16 (Estimated)	FY 17 (Projected)
■ Patching	282	412	421	379	417
■ Drainage	148	259	230	449	494
■ Right-of-Way	538	836	1020	729	802
■ Grading	86	158	126	121	133

Miles Paved



Paulding County Budget

Fleet

Mission

The mission of the Fleet Maintenance Department is to repair and maintain all county owned vehicles and equipment in the most time efficient and cost effective manner, so as to enable county employees to properly and efficiently perform their specific duties.

Functions

- Maintain and repair all county owned vehicles and equipment
- Purchase most of the vehicles and equipment for the county
- Notify departments when maintenance/repairs are complete on vehicles/equipment

Goals

- Continue to manage the county's fleet of vehicles and equipment in an efficient and cost-effective manner.
- Continue to process invoices & monthly reports in a timely manner.

Paulding County Budget

Department Budget

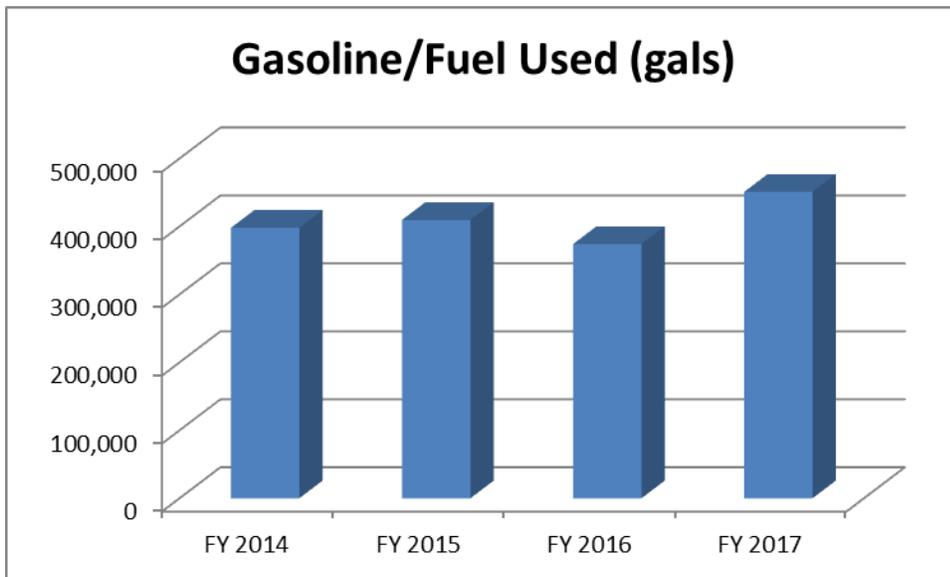
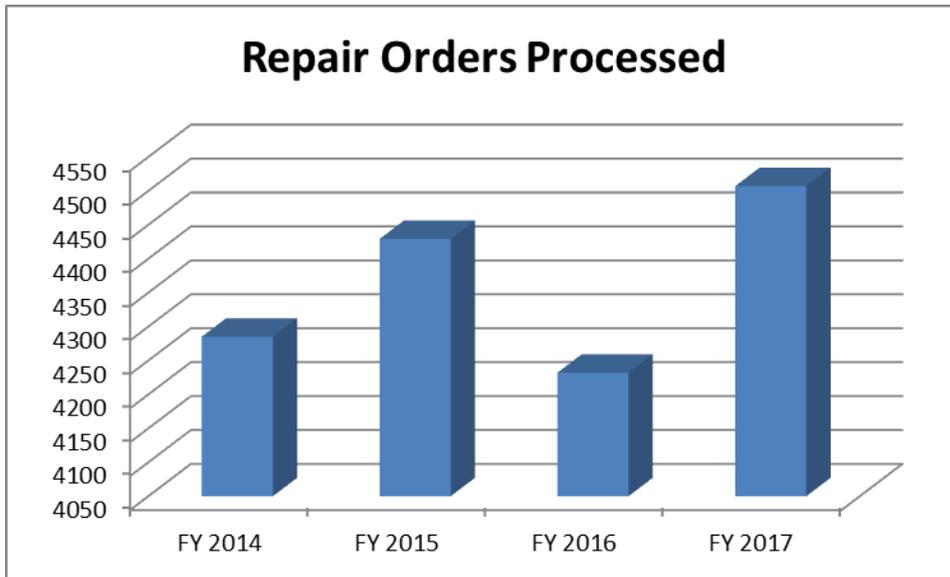
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 373,807	\$ 423,200	\$ 456,900
Fringe Benefits	\$ 142,393	\$ 177,400	\$ 210,500
Operating Expense	\$ 111,934	\$ 50,600	\$ 36,920
Capital Outlay	\$ -	\$ 12,000	\$ 103,000
Total Department Budget	\$ 628,134	\$ 663,200	\$ 807,320

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Fleet Manager	1	1	1
Admin. Assistant	1	1	1
Shop Foreman	1	1	1
Mechanics	5	7	7
Equipment Service Worker	1	1	1
Welder	1	1	1
PT Admin. Secretary	1	1	1
Total	11	12	12

Paulding County Budget

Statistics



Paulding County Budget

Recycling

Mission

The Recycling Division's mission is to foster a sense of responsibility and encourage citizens and businesses in Paulding County to reduce solid waste by creating awareness and commitment through offering recycling and educational opportunities.

Functions

The Paulding County Recycling Center provides recycling and collection opportunities for hard-to-dispose of materials such as tires and electronics as well as normal household recycling. Materials received are sent to a proper recycling vendor. All money received on material sold by the recycling center is placed in the general fund.

Goals

Provide the best possible recycling service to the citizens of Paulding County while generating revenue and keeping expenses as low as possible.

Paulding County Budget

Department Budget

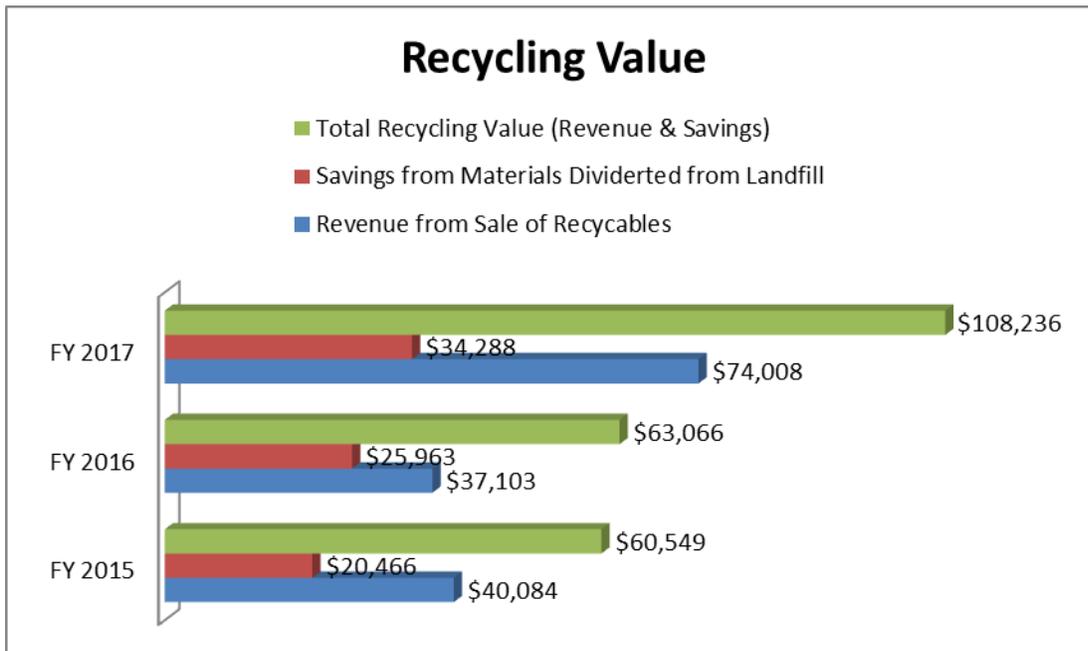
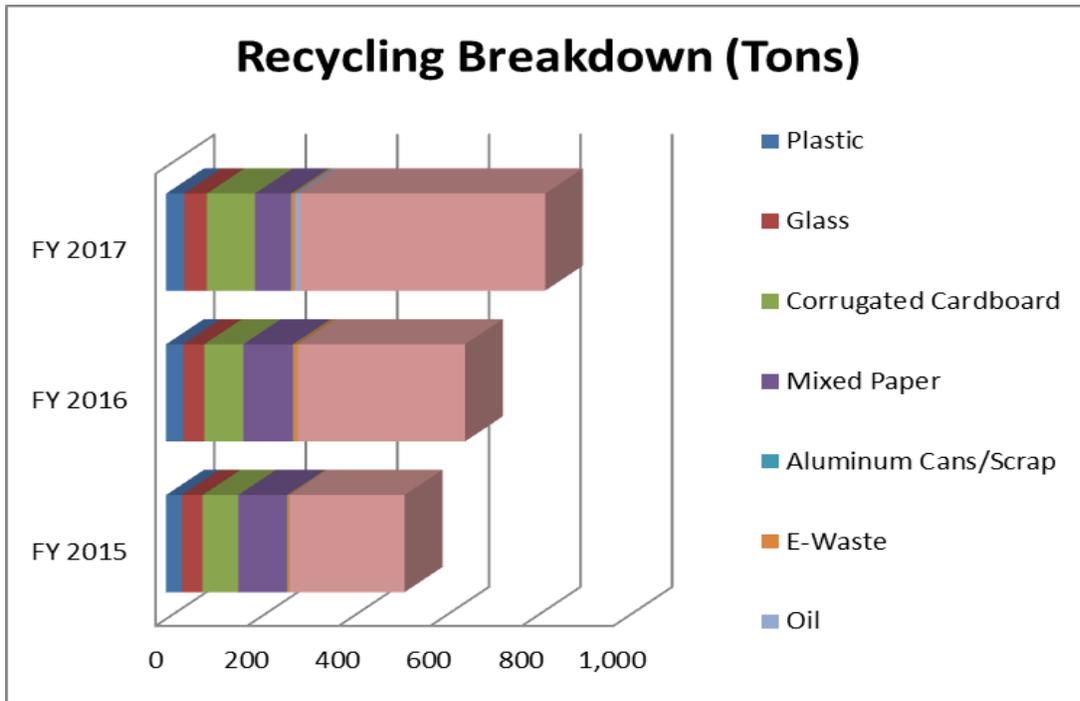
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 81,307	\$ 116,300	\$ 108,800
Fringe Benefits	\$ 17,630	\$ 38,600	\$ 33,600
Operating Expense	\$ 21,543	\$ 23,950	\$ 28,600
Capital Outlay	\$ -	\$ 18,000	\$ 18,000
Total Department Budget	\$ 120,480	\$ 196,850	\$ 189,000

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Coordinator	1	1	1
Asst. Coordinator	1	1	1
PT Worker	1	0	2
Total	3	2	4

Paulding County Budget

Statistics



Paulding County Budget

Parks & Recreation

Mission

The Paulding County Parks and Recreation Department is dedicated to providing the highest quality recreational opportunities through the development of both active and passive programs and facilities to promote the physical, social and mental wellness of its citizens.

Functions

The primary function of the Parks and Recreation Department is to provide leisure time opportunities at any of 12 park sites located throughout Paulding County. These opportunities can come by way of structured or unstructured activities and programs. A second function involves the daily maintenance of each of these park sites. Each park within the system is heavily used and daily maintenance is required to keep our parks operating in a safe and clean fashion.

Goals

The goal of the Paulding County Parks and Recreation Department is to provide quality programs and leisure services for all residents of the County.

Paulding County Budget

Department Budget

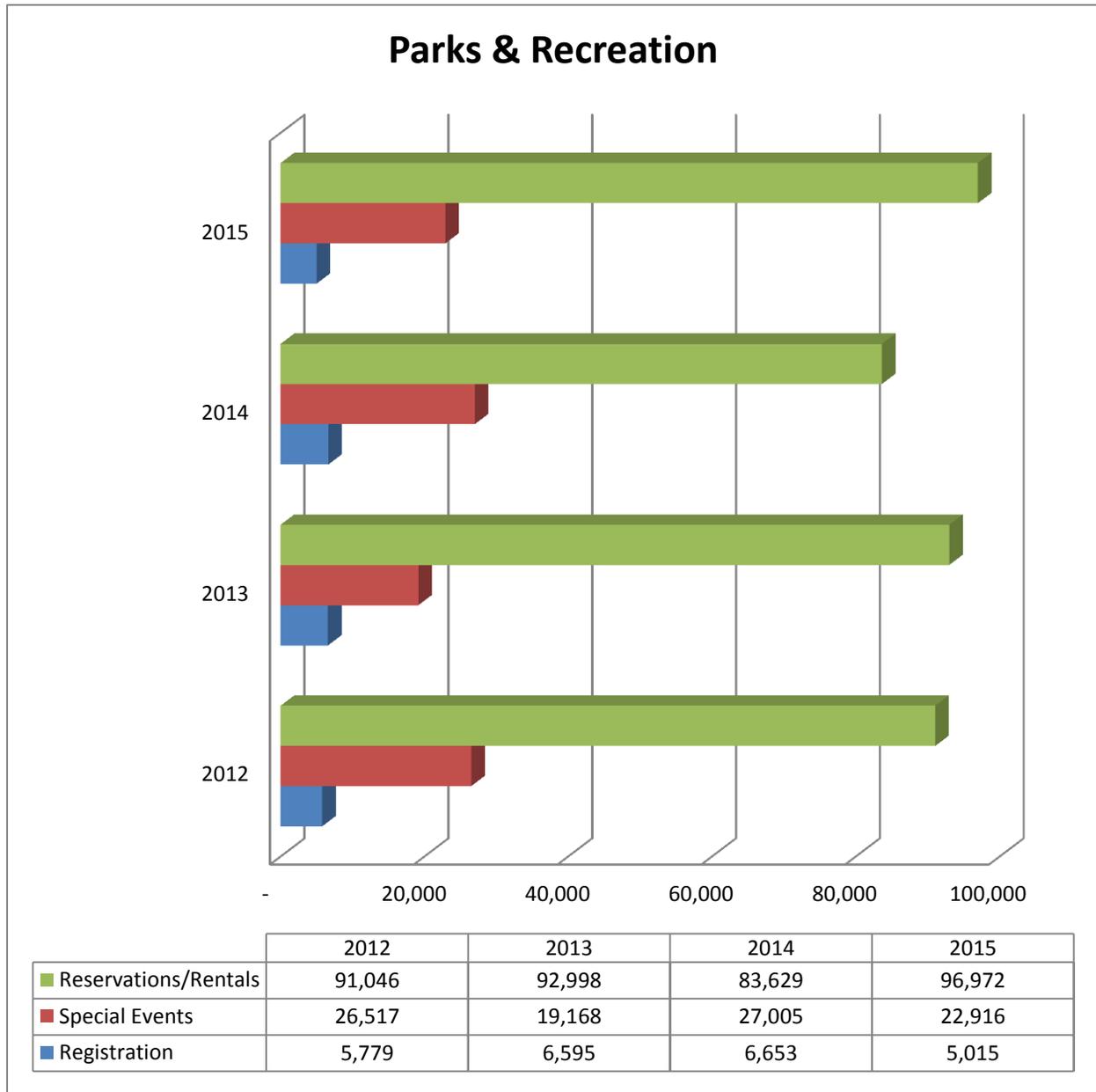
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 1,007,063	\$ 989,900	\$ 1,117,600
Fringe Benefits	\$ 338,349	\$ 333,100	\$ 393,500
Operating Expense	\$ 838,244	\$ 862,650	\$ 990,760
Capital Outlay	\$ 12,212	\$ -	\$ 131,000
Total Department Budget	\$ 2,195,868	\$ 2,185,650	\$ 2,632,860

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Director	1	1	1
Superintendent	1	1	1
Admin. Assistant	2	3	3
Admin. Secretary	1	1	1
Athletic Coordinator	2	2	2
Athletic Superintendent	1	1	1
Horticulture Crew Leader	1	1	1
Maint. Crew Leaders	5	5	6
Maint. Workers	7	7	7
Program Coordinators	4	4	4
Program Superintendent	1	1	1
PT Receptionist	1	0	0
Total	27	27	28

Paulding County Budget

Statistics



Paulding County Budget

Library

Mission

Our mission is to anticipate and respond to community needs by providing access to all forms of information, inspiring imagination, and encouraging lifelong learning and achievement for all.

Functions

- Maintain a balanced and organized collection of high quality materials and provide professional assistance to patrons.
 - Continue to evaluate and develop circulation in appropriate subject areas for each library's demographic needs.
 - Maintain and deliver Library Management and Staff customer training
 - Solicit, interview and select only highly qualified Library Managers and staff as replacement opportunities arise.
- Provide access to information located elsewhere.
 - Monitor and update Paulding County Library System website provided through WORLD.
 - Promote utilization of statewide Pines resources and educate patrons on the availability.
 - Coordinate and integrate library information with Paulding County Government PCTV23, Paulding County Parks and Recreation, West Georgia Regional Library, State of Georgia, City of Dallas and Pines System resources and materials available statewide.
- Deliver education and training in developing reading skills.
 - Provide programming and displays to encourage reading and learning from infants to adults.
- Promote technological competence by providing access to information in non-print formats.
 - Promote and encourage use of WIFI in libraries
 - Staff will proactively offer patron training and support of OPAC
 - Offer patron computer training from basic to advanced classes
- Support the cultural awareness and diversity.
 - Provide programs and displays sharing various cultures and diverse interest.
- Maintain and renovate library buildings to provide a clean, attractive and inviting place to encourage patrons to visit, research, and learn by aggressively seeking state and private grants and donations.

Goals

- To provide free access to quality entertainment and educational materials in various formats.
- To provide guidance by trained library staff in locating and selecting entertainment and educational materials.
- To provide a safe and attractive environment for children to see the library as a fun place.
- To provide Library Staff access to professional training.
- To increase awareness of library services, resources and locations utilizing social media, local newspapers, website and PCTV23.

Paulding County Budget

Department Budget

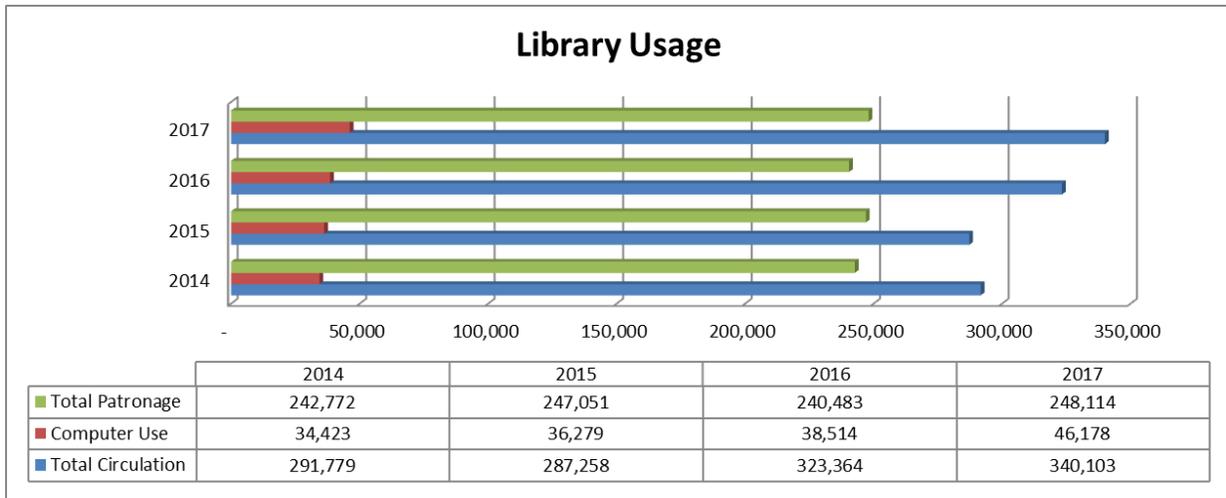
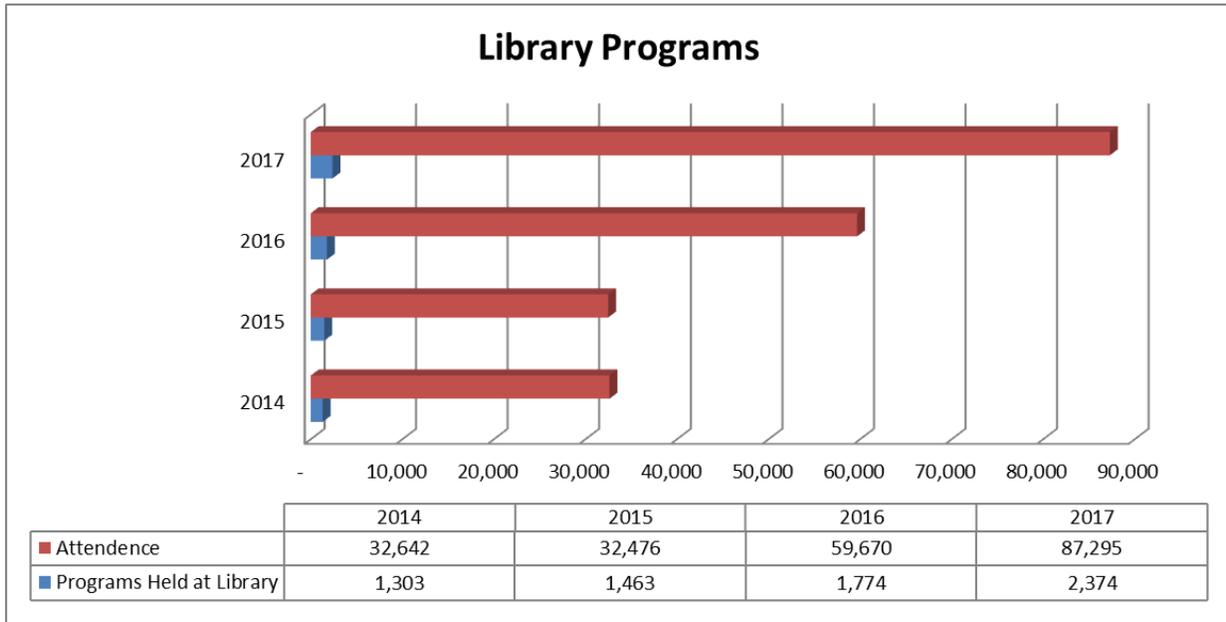
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 590,775	\$ 601,400	\$ 633,300
Fringe Benefits	\$ 178,863	\$ 177,200	\$ 262,600
Operating Expense	\$ 252,637	\$ 220,000	\$ 255,525
Capital Outlay	\$ 129,048	\$ -	\$ 118,181
Total Department Budget	\$ 1,151,323	\$ 998,600	\$ 1,269,606

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Coordinator	1	1	1
Branch Managers	4	4	4
Children's Specialists	4	4	4
Reference Specialist	0	0	2
PT Reference Specialist	2	2	2
Library Assistants	4	4	4
PT Library Clerks	10	7	7
Library Custodians	1	1	1
Total	26	26	25

Paulding County Budget

Statistics



Paulding County Budget

Community Services

Mission

Our mission is to provide quality services to the aging and disable population, to enhance their quality of life and well-being while maintaining the dignity and respect they deserve.

Functions

- To provide homebound senior citizens within the Paulding County area a meal on wheels.
- Provide senior citizens that are able to leave the home with vans that pick them up and bring them to the senior center so that they may be more active.
- Provide a meal each day to those seniors that come to the center.

Goals

- To maintain a positive workforce that treats clients with dignity and respect
- Work on better communication between Clients and Staff

Paulding County Budget

Department Budget

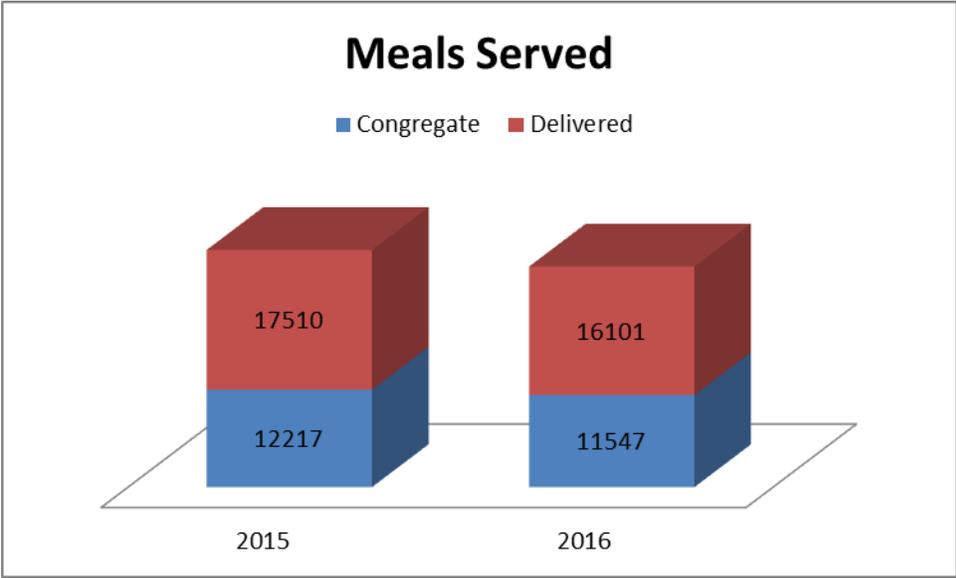
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 73,417	\$ 84,800	\$ 85,400
Fringe Benefits	\$ 11,741	\$ 13,000	\$ 7,600
Operating Expense	\$ 12,505	\$ 19,700	\$ 20,100
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 97,663	\$ 117,500	\$ 113,100

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Van Driver	1	1	1
PT Van Drivers	4	4	4
Total	5	5	5

Paulding County Budget

Statistics



Paulding County Budget

Bus Services

Mission

Our mission is to provide basic mobility to all citizens of Paulding County through efficient and effective transit services. These services will always be dependable and secure for the riders. We believe it is our honor and privilege to serve the citizens of Paulding County, and therefore we serve with dignity, honor and gratitude.

Functions

Paulding Transit is a public mass transit service. We provide transportation to the Senior Center, doctor's offices, Dialysis centers, grocery stores, pharmacies, or anywhere else in Paulding County. This service is available to all Paulding County residents; however, we operate on an advanced reservation basis.

Goals

Our goal is to continue to provide mobility to the citizens of Paulding County while operating within our allotted budget so as to provide maximum value to those we serve.

Paulding County Budget

Department Budget

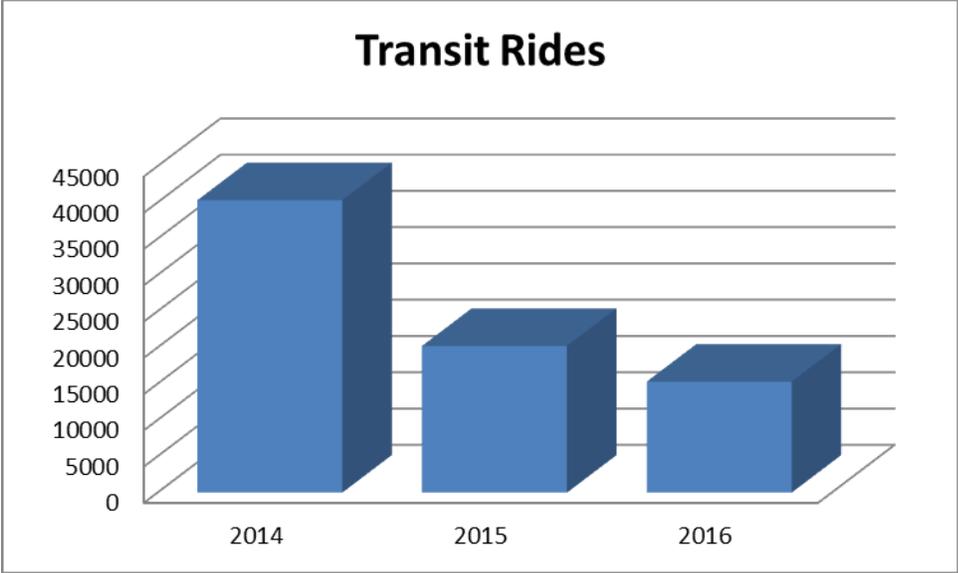
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 119,487	\$ 147,700	\$ 147,700
Fringe Benefits	\$ 38,905	\$ 50,700	\$ 50,700
Operating Expense	\$ 43,938	\$ 41,770	\$ 41,770
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 202,330	\$ 240,170	\$ 240,170

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Van Drivers	4	4	4
PT Van Driver	2	2	2
Total	6	6	6

Paulding County Budget

Statistics



Paulding County Budget

Senior Citizens Center

Mission

The mission of the Senior Center is to enhance the quality of life, and promote independence among the senior residents of Paulding County. To assist participants in achieving and maintaining the highest possible degree of physical and emotional well-being improving each one's quality of life.

Functions

The Paulding Senior Center is a multi-purpose facility where seniors come together to socialize, learn new roles and to maintain or develop their involvement in the community. Moreover, the Senior Center serves as a bridge between the participant and the community by providing a mechanism through which the community can tap the skills of seniors and serves as a focal point for the delivery of services to seniors.

Goals

- Reach more seniors in our community so that they are aware of what is offered
- Attract and provide services to the wide range of senior citizens in Paulding County
- Access the needs of the center participants and meet those needs through existing or new community service agencies
- Continue activities which encourage socialization

Paulding County Budget

Department Budget

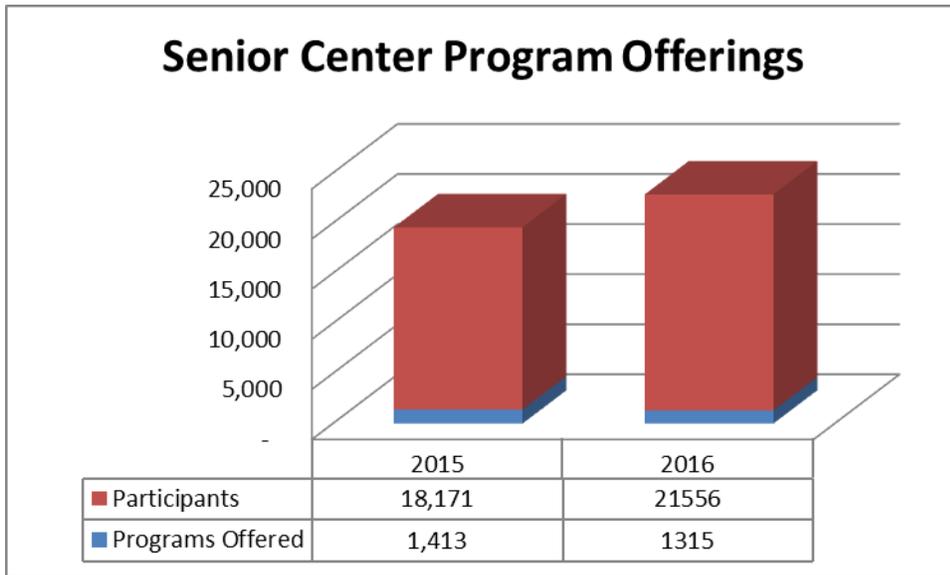
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 130,122	\$ 136,900	\$ 136,900
Fringe Benefits	\$ 64,006	\$ 83,200	\$ 83,200
Operating Expense	\$ 75,030	\$ 90,300	\$ 90,300
Capital Outlay	\$ 14,365	\$ -	\$ -
Total Department Budget	\$ 283,523	\$ 310,400	\$ 310,400

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Center Manager	1	1	1
Program Coordinator	1	1	1
Center Assistant	1	1	1
PT Security	2	2	2
Total	5	5	5

Paulding County Budget

Statistics



Paulding County Budget

Extension

Mission

To extend lifelong learning from The University of Georgia to the everyday lives of Georgians through current, research-based education in agriculture, the environment, communities, youth and families.

Functions

Paulding County UGA Extension links the resources of the University of Georgia, Fort Valley State University, and Paulding County to provide educational programs, information, and assistance to citizens. UGA Extension Paulding County helps the citizens of Paulding County by addressing the following initiatives:

- 4-H
- Agriculture / horticulture
- Family and consumer science
- Youth development and leadership attainment

Goals

- Conduct programs aimed at soil and water conservation, targeted at homeowners, farmers, urban agriculture and youth.
- Conduct programs for farmers, landscapers and arborists to provide continuing education credits and safety training.
- Provide quality science instruction monthly in all Paulding County 5th grade classrooms and adapt based on teacher evaluations to support Science, Technology, Engineering and Math in Paulding County.
- Provide leadership, science, community service, and life skills opportunities for 4-H Youth in middle and high school to help them gain a sense of mastery, independence, generosity and belonging.
- Train and manage 141 4-H and Master Gardener Extension Volunteers to assist in providing broader outreach to youth and adults in our Community.
- Coordinate with community partners for needs assessment and programming outreach, including garnering additional funding for outreach activities.
- Document, evaluate, and report program outreach and impact for all program areas.

Paulding County Budget

Department Budget

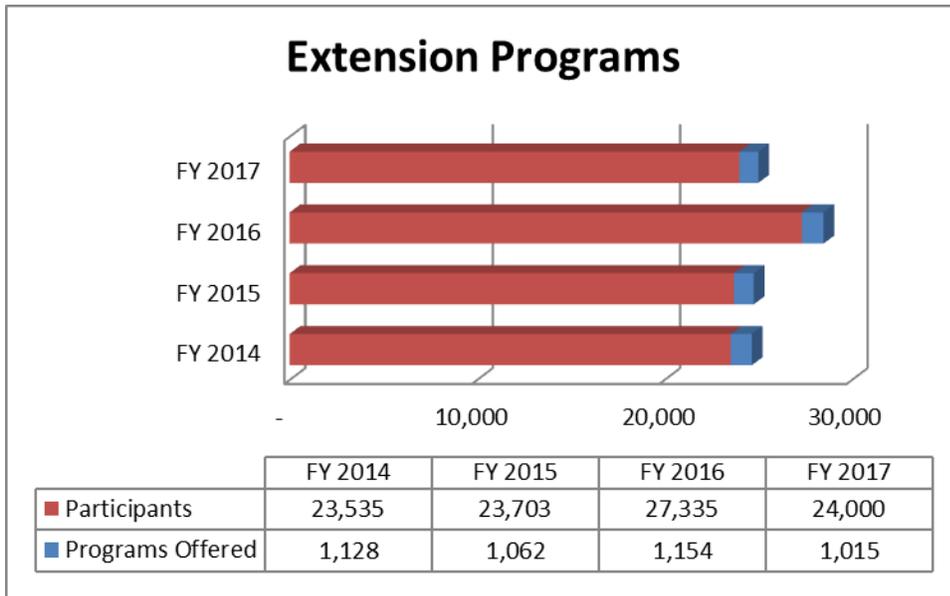
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 41,951	\$ 42,300	\$ 43,400
Fringe Benefits	\$ 3,209	\$ 7,450	\$ 8,300
Operating Expense	\$ 17,447	\$ 21,500	\$ 21,500
Capital Outlay	\$ -	\$ -	\$ 33,200
Total Department Budget	\$ 62,607	\$ 71,250	\$ 106,400

Personnel Schedule

	Actual 2016	Adopted 2017	Proposed 2018
Employees	4	4	4
Total	4	4	4

Paulding County Budget

Statistics



Paulding County Budget

Community Development

Mission

The Community Development Department is comprised of a team of professionals committed to help guide the planning, development, and building of our community in a manner that benefits both the natural environment and the local economy for future generations.

Functions

- The Planning & Zoning Division staff coordinates land use and planning activities with other divisions and departments including business license approval, private dwelling and building permits, review and approval of plans for zoning compliance, and demographic information. This division also coordinates the update to the County's Comprehensive Plan and Future Land Use Map as required by State planning regulations. Planning and Zoning coordinates on an as needed basis with regional and State agencies regarding developments of regional impact.
- The Development Division provides assistance to developers, engineers, contractors, and individual land owners with the development of new residential and non-residential projects with regard to Storm water quality and erosion, sediment and pollution control plan review; issues grading permits, land disturbance permits, and timber notices; implements the following ordinances - Municipal separate storm sewer system (MS4) pollution prevention plan, flood management/flood damage prevention and stream buffer protection ordinance.
- The Building & Permitting Division issues permits for new construction of buildings including electrical, heating/air-conditioning and plumbing permits. The building inspectors conduct applicable inspections for all permits issued. The office also provides information to the public and answers technical questions concerning adopted building, electrical, HVAC, plumbing, and other codes.

Goals

- Review fee schedule of all divisions
- Review records retention schedules for compliance with State Archives recommendations
- Complete update of Comprehensive Plan for Paulding County and the Cities
- Coordinate update of Service Delivery Strategy for Paulding County and the Cities
- Begin review of Zoning Ordinance and Development Regulations after Comprehensive Plan Update is completed
- Investigate the possibility of a Storm water Utility
- Complete MS4 structure inspections
- Assure that all erosion control plans submitted for compliance are reviewed within two weeks and create tracking procedures for reviews and inspections
- Begin review of multi-family and single family attached building plans and consider reviewing all residential building plans
- Consider focusing building inspectors into specialized categories such as Building/Mechanical and Electrical/Plumbing
- Consider technology upgrades to allow building inspectors to conduct inspections electronically in the field to speed up the inspection process

Paulding County Budget

Department Budget

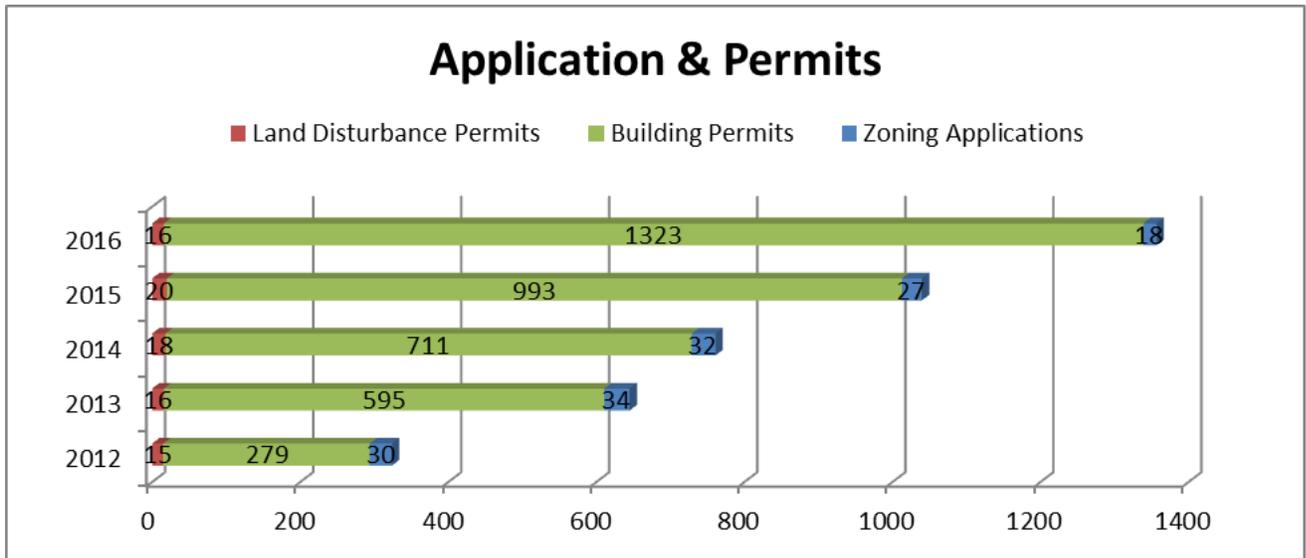
	Actual 2016	Adopted 2017	Proposed 2018
Salaries	\$ 785,845	\$ 865,000	\$ 960,800
Fringe Benefits	\$ 273,955	\$ 285,500	\$ 325,600
Operating Expense	\$ 118,490	\$ 119,200	\$ 173,200
Capital Outlay	\$ 67,321	\$ 25,000	\$ 90,000
Total Department Budget	\$ 1,245,611	\$ 1,295,300	\$ 1,549,600

Personnel Schedule

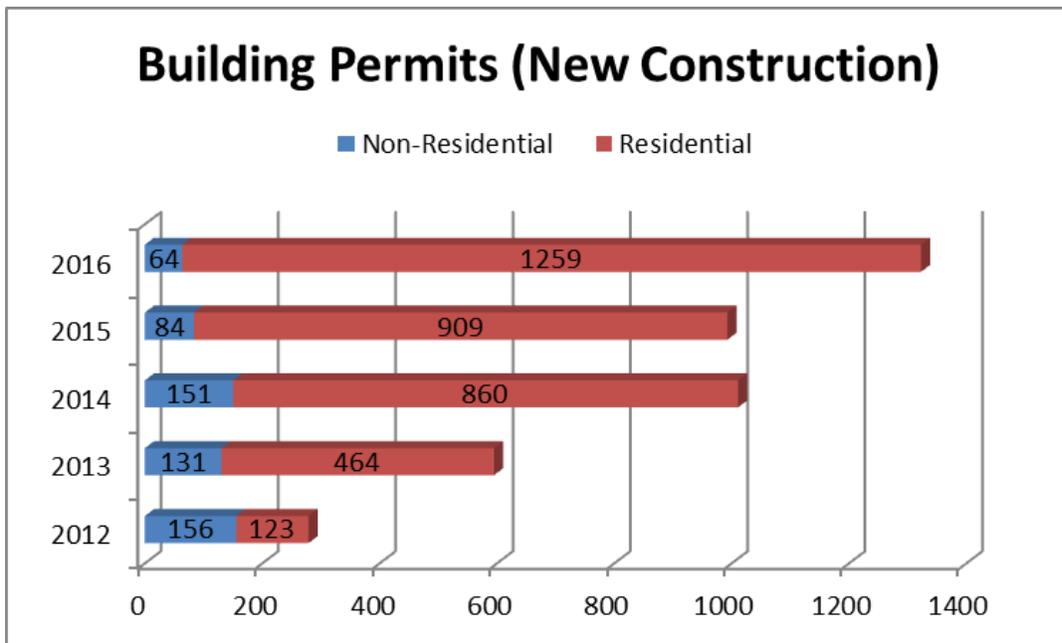
	Actual 2016	Adopted 2017	Proposed 2018
Director	1	1	1
Sr. Admin. Secretary	1	1	1
Sr. Building Inspectors	1	2	2
Building Permit Division Manager	1	1	1
Building Inspector	0	2	2
Development Division Manager	1	0	0
Sr. Development Inspectors	2	2	2
Permit Tech.	3	2	2
Planner	1	2	2
Planning & Zoning Division Manager	1	1	1
County Engineer	1	1	1
PT Admin. Secretary	1	1	1
Board Members	7	7	7
Total	21	22	23

Paulding County Budget

Statistics



*Zoning applications include rezoning, SUP, LUP, Text Amendment, Medical Hardship, Variance, and Development Waiver.



Paulding County Budget

Law Library

Mission

The Paulding County Law Library provides legal resources to all attorneys, pro se litigants, and the general public. Legal Resources are offered in both bound print publications and online resources from Westlaw.

Functions

Account for the operation and maintenance of the County's law library.

Goals

To maintain current legal resources for all attorneys, pro se litigants, and the general public

Paulding County Budget

Capital Projects Budget

“Capital Expenditures” are defined as having a life of more than 1 year as well as a value exceeding \$5,000. Land is always considered a capital expenditure. The 2017/2018 Adopted Budget contains \$18.2 million in capital expenditures. The majority of these expenditures \$15.4 million are funded with SPLOST revenues. Currently, the SPLOST funds are providing funding for the majority of the capital improvement program in Paulding County. The following table lists the entire capital improvement plan as approved in the 2017/2018 budget. The following pages contain detailed discussion about the projects by department. We included the Reservoir in this budget discussion because the funds are expected to be bonded in early fiscal year 2017. However, a description as well as financial information is included with the budget narratives.

A comprehensive plan was completed in Fiscal Year 2017. This plan consisted of input from many stakeholders within Paulding County. These stakeholders include but are not limited to the Cities of Dallas, Hiram and Braswell, the School District, Chamber of Commerce and Economic Development Organization. This plan is a compass for guiding planning and development in Paulding County and its relationship to the region, the state and nation. There has been a great deal of input from our community this far and staff is pleased to present the final document containing the Community Goals, needs and Opportunities, Work Program and Support materials. While the entire document is too lengthy to include within this document, the document can be located at <http://www.paulding.gov/index.aspx?NID=1127>. Below I have included a table that demonstrates the goals established within this comprehensive plan. The plan is meant to be a ten year plan, but can be revised at any time as long as revision is agreed to by all participants.

		Timeframe					Responsible Department	Cost Estimate	Funding Source
		2017	2018	2019	2020	2021			
Goal #1	Create clear and user-friendly Zoning Ordinances and Development Regulations for Character Areas consistent with the 2017 Comprehensive Plan land use recommendations	X	X	X	X	X	Community Development	\$200,000	General Fund
Goal #2	In partnership with DNR, develop a process to better use the WMA property	X	X	X	X	X	Paulding County/DNR	\$0	Fixed Labor
Goal #3	Develop a Parks and Recreation Master Plan		X	X			Paulding County	\$100,000	General Fund
Goal #8	Conduct a Sewer System Master Plan as part of the Water System Master Plan			X	X	X	Water & Sewer System	\$6,000,000	Enterprise Fund

In 2015 Jacobs Engineering, Inc. assisted Paulding County in completing the Paulding County Comprehensive Transportation Plan. Similar to the Comprehensive Plan the transportation plan included stakeholder involvement. The Stakeholders of this plan are Paulding County and the municipalities of Dallas, Hiram and Braswell. CTP updates are conducted every five years and are designed to be flexible plans that can be amended by local jurisdictions between updates as necessary. Changes in funding sources, project timelines or major new developments may require adjustments to the final implementation plan and recommendations. This plan reaches out to needs through 2040. The entire plan can be viewed at <http://www.paulding.gov/DocumentCenter/View/4981>.

Paulding County Budget

Policies utilized for Capital Projects

Policies that are utilized in making decisions regarding the time frame for and funding of Capital Outlay or Capital Projects are as follows:

1. The approval of the Capital Outlay and Projects is subject to the availability of funds. Capital Outlay/Expenditures are currently defined as outlays which result in the acquisition of/or additional to fixed assets. They must have a cost of over \$5,000 and a life greater than one year. Available funds come from a number of sources. The primary source of funds for Capital Outlay is generated when there is an excess of operating revenues over operating expenses from either the current year's budget or prior years that have increased the accumulated Fund Balance. Secondary sources of funds for Outlay are Federal and /or State Grant Funds. Capital Projects, however, are funded from long-term debt, such as the Special Purpose Local Option Sales Tax, or General Obligation Debt. Federal and State Grants also service as a secondary source of funds for Projects, while Fund Balances and Operating Revenues serve as the source of Project funds on a very limited basis.
2. During the budget process if revenues are projected to exceed expenditures, the excess amount may be budgeted for capital purchases. If revenues exceeded budget in the previous year then the excess fund balance may also be budgeted to make capital purchases. The budget process requires departments to evaluate the condition of existing equipment and vehicles are assessed in determining the need for replacement or continue maintenance. For Capital Projects, the present condition is also a determining factor. Present facilities and infrastructure are reviewed and are prioritized by the need for improvement or expansion.
3. Advancements in technology are areas that include but are not limited to computers and computer software may warrant Capital Outlay for upgrading of present systems. As requests arise in these areas the cost of the Outlay is carefully weighed against benefits to be derived, such as improved efficiency and output of employees, and enhanced efficiency and effectiveness in service to our taxpayers.
4. The quality of life of Paulding County residents is always a factor in the contemplation of how best to enter into a Capital Project or approve a Capital Outlay. Improvements in this area may include improved living conditions, improved air and water quality, or safety and recreational enhancements.

Paulding County Budget

Capital Project List

Department/Description	Fund	New/Replacement	Budget	Department Total
General Fund - General Government				
Tax Assessor				
Copier	General	Replacement	\$ 8,000	
Pick-up Truck	General	Replacement	\$ 20,000	\$ 28,000
Public Information				
Video Equipment for Board Room	General	Replacement	\$ 95,000	\$ 95,000
Government Buildings				
Scissor Lift	General	New	\$ 16,306	
EZ Ramp 14' Trailer	General	New	\$ 12,025	
Van	General	Replacement	\$ 28,500	\$ 56,831
Human Resources				
Employee Self Service Software	General	New	\$ 9,800	\$ 9,800
Information Technology				
Firewall (2)	General	Replacement	\$ 14,000	
SMS Subscription Licenses	General	Replacement	\$ 1,800	
Storage Cluster (2)	General	Replacement	\$ 30,000	
Backup Storage	General	Replacement	\$ 10,000	\$ 55,800
Computer Replacement	General	Replacement	\$ 160,000	
Microsoft EA Agreement	General	Replacement	\$ 148,000	
MUNIS Content Manager	General	New	\$ 58,300	\$ 366,300
Citizens Self Serve				
WiFi Replacement at Watson Complex	General	Replacement	\$ 70,000	
Fiber Optic Equipment	General	Replacement	\$ 11,500	
GIS Orthos and Lidar	General	Replacement	\$ 165,000	\$ 668,600
General Fund- Public Safety				
Sheriff				
Celbrite system for CC (cell Phone download)	General	Replacement	\$ 12,935	
Tag Recognition System	General	Replacement	\$ 10,000	
Mobile Vision Upgrade and Server	General	Replacement	\$ 15,900	
In Building BDA/Repeater for EPHS	General	Replacement	\$ 110,000	\$ 148,835
Animal Control				
Replacement box for Truck	General	Replacement	\$ 13,500	\$ 13,500
General Fund - Public Works				
Department of Transportation				
Canon OCE large format printer	General	Replacement	\$ 23,657	
Digital Engineering Plans Scanner	General	Replacement	\$ 18,000	
1/2 ton regular cab 2X4 SWB (2)	General	Replacement	\$ 49,500	
1/2 ton regular cab 4X4 SWB	General	Replacement	\$ 24,750	
Crew Cab Pick up with utility body LWB	General	Replacement	\$ 40,000	
Mini Excavator	General	Replacement	\$ 53,000	
4,000 gallon water truck	General	Replacement	\$ 145,000	
Flat Body Dump	General	Replacement	\$ 16,000	
Backhoe Trailer	General	Replacement	\$ 25,000	
Message Sign (changeable)	General	Replacement	\$ 16,000	
Hydro Seeder	General	New	\$ 39,614	
Tailgate Conveyor	General	New	\$ 9,000	\$ 459,521
Fleet Maintenance				
Copier/Fax/Scan Machine	General	New	\$ 7,000	
15,000 lb 2 post Truck Lift	General	New	\$ 14,000	
Tire Machine	General	New	\$ 8,000	
Replace garage/bay doors (7)	General	Replacement	\$ 24,500	
F-450 4X4 with Mechanic Body	General	Replacement	\$ 44,000	\$ 97,500
Recycling				
Max Pac Baler	General	New	\$ 18,000	\$ 18,000

Paulding County Budget

Department/Description	Fund	New/Replacement	Budget	Department Total
General Fund - General Government				
Stormwater				
4WD Pickup	General	New	\$ 44,000	
4WD Crew Cab pickup	General	New	\$ 35,000	
Equipment Trailer (2)	General	New	\$ 20,000	
Skidsteer	General	New	\$ 60,000	
Mini Excavator	General	New	\$ 60,000	
Trackhoe	General	New	\$ 60,000	\$ 279,000
Landfill				
Push Loader	General	Replacement	\$ 300,000	
D-6 Dozer	General	Replacement	\$ 250,000	
Build New Scale Building	General	New	\$ 350,000	
Scales	General	Replacement	\$ 175,000	
Roadwork to Entrance	General	New	\$ 125,000	\$ 1,200,000
General Fund - Culture and Recreation				
Recreation				
E250 (2)	General	Replacement	\$ 48,000	
Equipment Trailer for parks maintenance	General	New	\$ 8,000	
Zero Turn Mowers (2)	General	Replacement	\$ 26,000	
Infield Groomers (3)	General	Replacement	\$ 39,000	\$ 121,000
Library				
New GA Library Repurposing project	General	Replacement	\$ 7,713	\$ 7,713
Restructure existing space for multi-use space/meeting room				
Re-locate Manager office & staff workroom space				
New GA Library Structural Repairs	General	Replacement	\$ 23,312	\$ 23,312
Dormer Window Replacements				
LED Lighting Installed				
Replace exterior doors/gutters				
Pavilion Repairs/ADA				
Dallas Library Structural Repairs	General	Replacement	\$ 87,157	\$ 118,182
LED Lighting Installed				
Ceiling Tile Replaced				
Front Entrance Replaced				
General Government - Housing & Development				
Extension				
Renovations of Restrooms-ADA Compliant	General	Replacement	\$ 18,200	
E350 Van	General	Replacement	\$ 15,000	\$ 33,200
Community Development				
Admin Vehicle	General	Replacement	\$ 25,000	
Stormwater Utility Study	General	New	\$ 65,000	\$ 90,000
TOTAL GENERAL FUND				\$ 3,890,094

Paulding County Budget

Department/Description	Fund	New/Replacement	Budget	Department Total	
E-911 Fund Public Safety					
Emergency 911					
Ford Explorer	E-911	Replacement	\$ 28,500		
AVTEC Radio Poitions (2)	E-911	Replacement	\$ 80,000		
SolaCom, Guardian Mobile Call Taking Positions (8)	E-911	Replacement	\$ 161,437		
TOTAL E-911 FUND				\$ 269,937	
Special Purpose Local Option Sales Tax (SPLOST) 2017- 2023					
Public Safety					
Estimated Amount Collected over 6 years				\$ 22,176,880	
Emergency 911					
Computer Aided Dispatch	SPLOST	Replacement	\$ 450,000		2019
Back up 911 Center	SPLOST	New	\$ 600,000		2021
Tower Site - Richland Creek	SPLOST	New	\$ 350,000	\$ 1,400,000	2021
Sheriff					
Vehicles Replacement (23) per year	SPLOST	Replacement	\$ 6,000,000		Annually
Live Fire Shoot House	SPLOST	New	\$ 250,000		2019
Equipment	SPLOST	New	\$ 2,000,000		2021
Detention Facility	SPLOST	New	\$ 3,500,000	\$ 11,750,000	2019
Marshal					
Ford Police Interceptor Utility (2)	SPLOST	Replacement	\$ 53,520		(1) 2018
Interceptor Equipment	SPLOST	Replacement	\$ 11,102		(1) 2019
Watchguard Camera	SPLOST	Replacement	\$ 10,114		
MDT Software	SPLOST	Replacement	\$ 4,700		
MDT Computer	SPLOST	Replacement	\$ 7,050	\$ 86,486	
Animal Control					
Van	SPLOST	Replacement	\$ 50,050		2018
F-250	SPLOST	Replacement	\$ 50,000	\$ 100,050	2019
Fire					
Fire Station #12 (278)	SPLOST	New	\$ 950,000		2018
Pumper for Station #12 with Equipment	SPLOST	New	\$ 350,000		2018
Battalion Trucks /Ext Beds	SPLOST	New	\$ 80,000		2018
HD Rescue with Equipment	SPLOST	New	\$ 450,000		2018
Equipment	SPLOST	Replacement	\$ 14,000	\$ 1,844,000	2018
Administrative Vehicles (3)	SPLOST	Replacement	\$ 75,000		2019
Thermal Imagers (3)	SPLOST	Replacement	\$ 20,000		2019
100' Platform Ladder	SPLOST	New	\$ 925,000		2019
Generators Station 3 & 10	SPLOST	New	\$ 60,000		2019
Mobile CAD	SPLOST	New	\$ 60,000		2019
Air Pack Replacemnets	SPLOST	Replacement	\$ 56,000		2019
Equipment	SPLOST	Replacement	\$ 14,000	\$ 1,210,000	2019
Pumper Replacement	SPLOST	Replacement	\$ 550,000		2020
Remodel Addition to Fire Station #1	SPLOST	Replacement	\$ 500,000		2020
Explorers (2)	SPLOST	Replacement	\$ 52,000		2020
Rescue Replacements (2)	SPLOST	Replacement	\$ 140,000		2020
Thermal Imagers (2)	SPLOST	Replacement	\$ 26,400		2020
Equipment	SPLOST	Replacement	\$ 70,000	\$ 1,338,400	2020
Fire Station #13 (120 East)	SPLOST	New	\$ 900,000		2021
Pumper For Station #13 with Equipment	SPLOST	Replacement	\$ 350,000		2021
Generators Station 4 & 9	SPLOST	Replacement	\$ 60,000		2021
Equipment	SPLOST	Replacement	\$ 120,000	\$ 1,430,000	2021
Rescue Replacements (2)	SPLOST	Replacement	\$ 140,000		2022
Pumper Replacement	SPLOST	Replacement	\$ 550,000		2022
Administrative Vehicles (3)	SPLOST	Replacement	\$ 75,000		2022
Generators (Station 6,7 & 8)	SPLOST	Replacement	\$ 90,000		2022
Thermal Imagers	SPLOST	Replacement	\$ 60,000		2022
Equipment	SPLOST	Replacement	\$ 70,000	\$ 985,000	2022
Fire Station #15 (Old Cartersville Rd)	SPLOST	Replacement	\$ 900,000		2023
Pumper Station 15 with Equipment	SPLOST	Replacement	\$ 350,000		2023
Battalion Trucks /Ext Beds	SPLOST	Replacement	\$ 120,000		2023
Pumper Replacement (2)	SPLOST	Replacement	\$ 550,000		2023
Equipment	SPLOST	Replacement	\$ 70,000	\$ 1,990,000	2023
TOTAL PUBLIC SAFETY				\$ 22,133,936	

Paulding County Budget

Department/Description	Fund	New/Replacement	Budget	Department Total	
Special Purpose Local Option Sales Tax (SPLOST)					
Department of Transportation					
Estimated collection amount				\$	54,868,660
Project List					
Infrastructure Preservation - LMIG Match	SPLOST	Replacements	\$ 1,048,800		2018
Infrastructure Preservation - Subdivision Paving	SPLOST	New	\$ 12,000,000		2021
Trail and Greenways, Silver Comet Trail Connections, Pedestrian Improvements	SPLOST	New	\$ 1,100,000		2020
Congestion Relief	SPLOST	New	\$ 1,034,000		2020
Traffic Mangement, Traffic Signal's Planning	SPLOST	New	\$ 600,000		2021
Safety and Operations - Intersections (100% Local)	SPLOST	New	\$ 8,025,000		2021
Safety and Operations Intersections (State/Local)	SPLOST	New	\$ 8,150,000		2021
Capacity	SPLOST	New	\$ 17,290,000		2022
Safety and Operations - Roadways	SPLOST	New	\$ 2,405,000		2022
Scoping and Feasibility Studies	SPLOST	New	\$ 4,900,000		2022
Partner Projects	SPLOST	New	\$ 8,000,000		2022
Economic Development	SPLOST	New	\$ 705,877		2022
				\$	65,258,677
Recreation					
Estimated Collection Amount				\$	17,206,200
Richland Creek Reservoir	SPLOST	New	\$ 12,000,000		2021
Silver Comet Trail Extension 278 Trail Spur	SPLOST	New	\$ 1,200,000		2019
Silver Comet Trail Camera Project	SPLOST	New	\$ 500,000		2019
Union Park- New lighting on two fields	SPLOST	New	\$ 300,000		2019
Burnt Hickory Park - Multi Use Fields and New Field Lighting	SPLOST	New	\$ 700,000		2020
Taylor Farm Park - Two Baseball/Softball Fields - Completes Park	SPLOST	New	\$ 1,000,000		2020
Mount Tabor Park					
Four Tennis Courts					
New Restroom Building and Pavilion	SPLOST	New	\$ 500,000		2021
Braly-Restroom Building at the Playground of Dreams	SPLOST	New	\$ 350,000		2022
Union Park - Phase 2 - Expansion of Trail system and new tennis courts	SPLOST	New	\$ 2,000,000		2022
				\$	18,550,000
Economic Development Fiber Optic Communications					
Estimated Collection Amount				\$	1,338,260
Fiber Optic Cableing and Installation	SPLOST	New	\$ 1,338,260		
TOTAL ECONOMIC DEVELOPMENT				\$	1,338,260
Jail Fund					
Detention					
Replace Air Condition Units (6)	Jail	Replacement	\$ 43,140		
Ford Explorers	Jail	Replacement	\$ 140,000		
10 Cell Door Closures and 8 wedge lock system	Jail	Replacement	\$ 29,786		
Construction Fund					
Construct New Detention Facility	Bonds	New	\$ 72,000,000	\$	72,212,926

Paulding County Budget

Capital Impact on Operating Budget

The 2018 budget includes a number of capital items that will continue to help us recover from the impact the sluggish economy has had on our funding of capital assets. Deferring the replacement of needed items has put a strain on the operating budget. By replacing outdated equipment and vehicles there will be significant cost savings in operational repairs and maintenance. Addressing needs for repairs to the County facilities will also reduce the cost of continued efforts to temporarily address these needs.

Some items included in the capital budget may not have an immediately measurable dollar impact on the operating budget, but indirectly through improved efficiencies gained by staff across the county, many will save on operational financing in the long run. Such projects include \$68,100 to enhance our software to include Employee Self Service and Citizen Self Service. In the future this project will reduce paper, envelopes, postage, and staff time as well as improve the accessibility to personnel information for employees and transparency concerning licensing as well as permitting process coordination with citizens. This will result in a cost savings for finance, human resources as well as business license and permitting.

SPLOST funds are used to replace some equipment, but for the most part they are new projects. The SPLOST referendum includes projects for Public Safety, Transportation, Recreation and Fiber Connectivity. These projects generally have some impact on the operational budget. For instance, when public safety constructs a fire station, personnel as well as utilities impact the operational budget. These expenses are considered within the approval process of the project, and the additional operating expense is factored into the operational budget.

In May 2016, the citizens of Paulding County voted in approval of the referendum. The proposed SPLOST will last for six years, and projected revenues are not to exceed \$110 million. The County's portion is estimated to be \$95.6 million. County projects designated under this SPLOST are as follows:

- 49.88% Transportation
- 20.16% Public Safety
- 15.64% Recreation
- 1.22% Economic Development

The effective date for collections of SPLOST funds is between April 2017 and March 2023.

Paulding County Budget

Department of Transportation Capital Projects

The Paulding County Department of Transportation completed a long term Transportation Plan last year and is working to implement some of the projects. Further, the recommendation will be incorporated into the County's Comprehensive Plan update (2017-2027) currently underway. Most planning is done in conjunction with the Northwest Georgia Regional Planning District and the Atlanta Regional Commission. Additionally, planning decisions are influenced by input from Paulding County's citizens, community leaders, and elected officials. Planning is not only a good practice but a prerequisite for grants and assistance from our State and Federal partners. The planning process also ensures coordination between the County and Municipalities to most efficiently deliver programs and services to the citizens of Paulding County.

Planning and funding are keys to implementing both the local and state transportation projects. The road systems include 101 miles of State routes, 73 miles of City streets and 995 miles of County Roads. Although, the State system comprises only 9% of the road miles it carries 37% of the traffic; therefore, expansion and safety improvements on the State system have great influence on the County's future. In 2015, the State Legislature and Governor made changes to increase and stabilize transportation funding (HB 170 - fuel taxes) so that it grows modestly and does not fluctuate in a manner that compromises the planning and implementation process. With this in place, we look forward to more rapid progress with expansion of highway 92, 278, 360, and 61. Likewise, in May 2016, the voters approved a new S.P.L.O.S.T. program that will carry local road improvements and other capital projects forward another 6 years.

With that said, both the State and County DOT have plans are in place to begin or complete State-funded capacity projects on the State Highway System, while also maintaining and improving our local road system. These projects include:

- The last phase of our largest project ever will be completed this year; Bill Carruth Parkway will provide a seven-mile, four-lane loop around Hiram connecting with Hwy 92 and to Hwy 278 on either end
 - The road carries 10,000 vehicles per day on the east side and 20,000 vehicles per day on the west end
 - This corridor will help support economic development
- Widening Macland Road (State Route 360) to four lanes of traffic from New Macland Road to Charles Hardy Parkway
- Widening State Route 92 to six lanes of traffic from the Douglassville Bypass to Nebo Road
- Design is underway to improve the intersection of Dallas Acworth Highway at Mt. Tabor Church Road and Frey Road.
- Our two oldest bridges on Dallas Acworth Highway, at Pickett's Mill Creek and Possum Creeks, will be replaced and widened to address Bridge safety and capacity
 - These are 75 year old bridges which were meant to only last 50 years

Paulding County Budget

- Work began in 2017

Lastly, the DOT has to be prepared for the upcoming paving that will have to take place in subdivisions. From 1999 to 2008 the amount of subdivisions in Paulding County more than doubled, and with those subdivisions increased roads and infrastructure. That massive amount of growth in such a short time constitutes a sort of “boom.” As these “boom” neighborhoods reach their 20 year age, (the typical design life of a road before major repairs become necessary) they will require maintenance. The DOT must prepare for the inevitable wave of work that will surely come. However, as technology improves and the County begins to recover from the Great Recession the DOT will strive to meet all of these obligations.



Paulding County Budget

Recreation Capital Project -Union Park

Union Park will be a new public park operated by the Paulding County Parks & Recreation Department. Construction on the park should begin by the end of August 2016 and be completed, weather permitting, within 9-10 months. Funds for the new park were made available through the S.P.L.O.S.T. program, and New South Construction was awarded the Construction Management at Risk Contract for the project at a cost not to exceed \$9,250,188. This new park will finally satisfy the Board of Commissioners' goal to have a major park in every quadrant of the county.

Union park will be developed in phases which will eventually encompass 166 beautiful acres. Phase one of construction will develop approximately 95-100 of those acres. There will be many great amenities constructed in phase one; these include an enclosed pavilion, numerous open air pavilions, a large centralized playground, approximately 2 ½ miles of walking trails, rectangle shaped multi-purpose fields, and community gardens. A small pond, to be used for irrigation purposes and for public catch and release fishing, will be added in the second phase of construction.

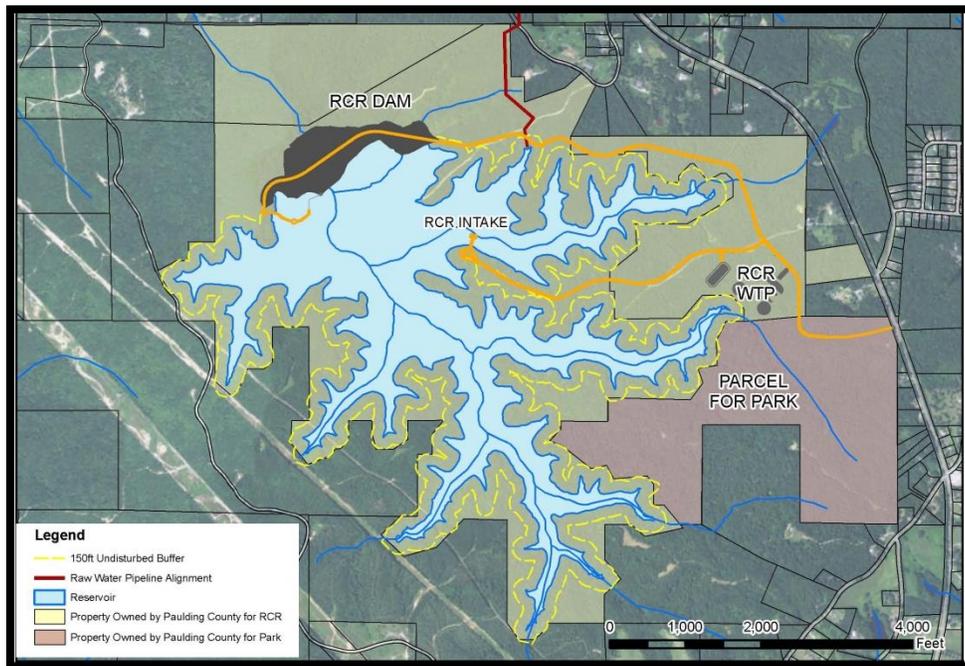


Paulding County Budget

Water System Capital Project - Richland Creek Reservoir

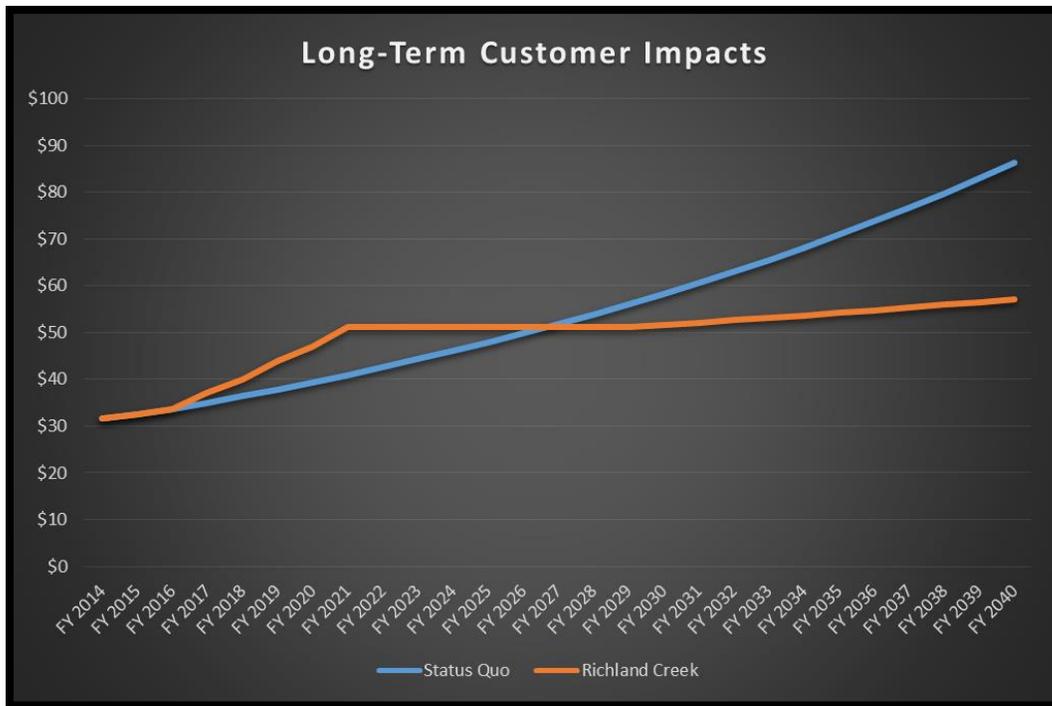
The Richland Creek Reservoir (RCR) is a new 305-acre reservoir that once completed, will store up to three billion gallons of water to supply drinking water to existing and future population in Paulding County. Located on approximately 700 acres of County-owned land in northern Paulding County, plans include development of a raw water intake and pump station, a dam and reservoir, a new water treatment plant, and distribution system improvements. The RCR will be on Richland Creek but will be filled with water from the Etowah River.

The RCR is intended to help stabilize water rates in Paulding County; it also ensures an independent drinking water supply for the citizens of Paulding County. The Cobb County-Marietta Water Authority (CCMWA) currently provides Paulding County with all of its drinking water, and the primary source of that water is Lake Allatoona. Once constructed, the RCR will be able to provide water to residents in Paulding County and reduce reliance on CCMWA and Lake Allatoona, leaving the water in Lake Allatoona available to other users. Paulding County will use some water from CCMWA to supplement water provided by the RCR, but anticipates completely phasing off water from the CCMWA by 2032 as Paulding County's infrastructure is further developed. While population projections indicate that Paulding County will double the number of residents in the next 25 years, Paulding County plans to develop the associated infrastructure in phases, based on when certain population levels are reached to avoid the overdevelopment of needed infrastructure. This type of approach is called, "just-in-time" development, which makes more efficient use of funding.



Paulding County Budget

Funding for the development of the RCR and associated infrastructure is from a combination of low interest loans provided by the Georgia Environmental Finance Authority (GEFA), funding through the State Direct Investment (SDI) program and revenue bonds. Revenue from water sold to Paulding County water customers will be used to repay these loans; there will be no tax dollars expended. Although GEFA has provided funding, the state will not have control over project development, implementation, or operation. Kevin Clark, Director of GEFA commented, “These... projects are the best, most strategic investments the state can make at this time to secure water supply in the right places and to tackle some of Georgia’s most significant water supply challenges.” The financial analysis Paulding County had prepared to identify the most fiscally responsible approach to developing the RCR indicates that water rates for customers will increase. However, once constructed, the stabilized water supply will benefit customers by establishing lower rates long term, making building the RCR a fiscally prudent long term investment decision.



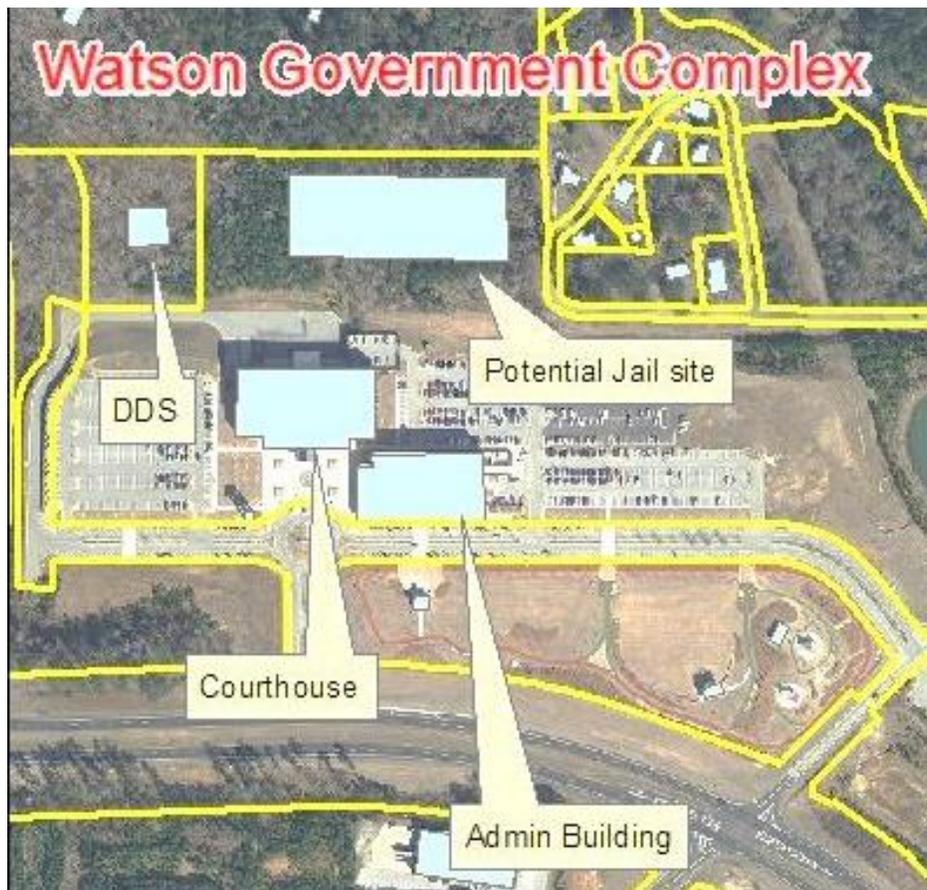
Passive recreation activities such as walking, canoeing, fishing, paddle boarding, kayaking, birding, photography and other non-motorized activities will be allowed in designated areas of the RCR. Gas-powered engines will be prohibited, as the RCR is intended as a drinking water supply and is required to be protected from potential contaminants. Once constructed, the land on which the RCR and additional infrastructure is located will add acreage of protected green space to the Counties existing inventory.

Paulding County Budget

Public Safety Capital Project Adult Detention Center

On the Ballot this November, there will be a referendum regarding the construction of a new Detention Center to replace the current facility located in New Hope. This follows the recommendations of two separate Grand Juries to undergo numerous repairs to the current facility. The current Detention Center is a modular structure which was only intended to last for 10 years in order to bridge the gap until the County could build a permanent facility. However, the Detention Center has now been in use for 30 years, and is in need of multiple repairs. If completed, these repairs would cost an estimated \$77,000,000, and would still only be temporary facility. Due to the nature of these repairs, a decision must be made whether to repair the current Detention Center or build the permanent structure.

If a new facility were to be constructed, there are plans to build behind the Courthouse on the Watson Government Complex. The new facility would cost an estimated \$75,000,000.00, and could be expanded in the future. The new facility would allow for easier and more secure inmate transportation, as well as more room to house a growing number of inmates.



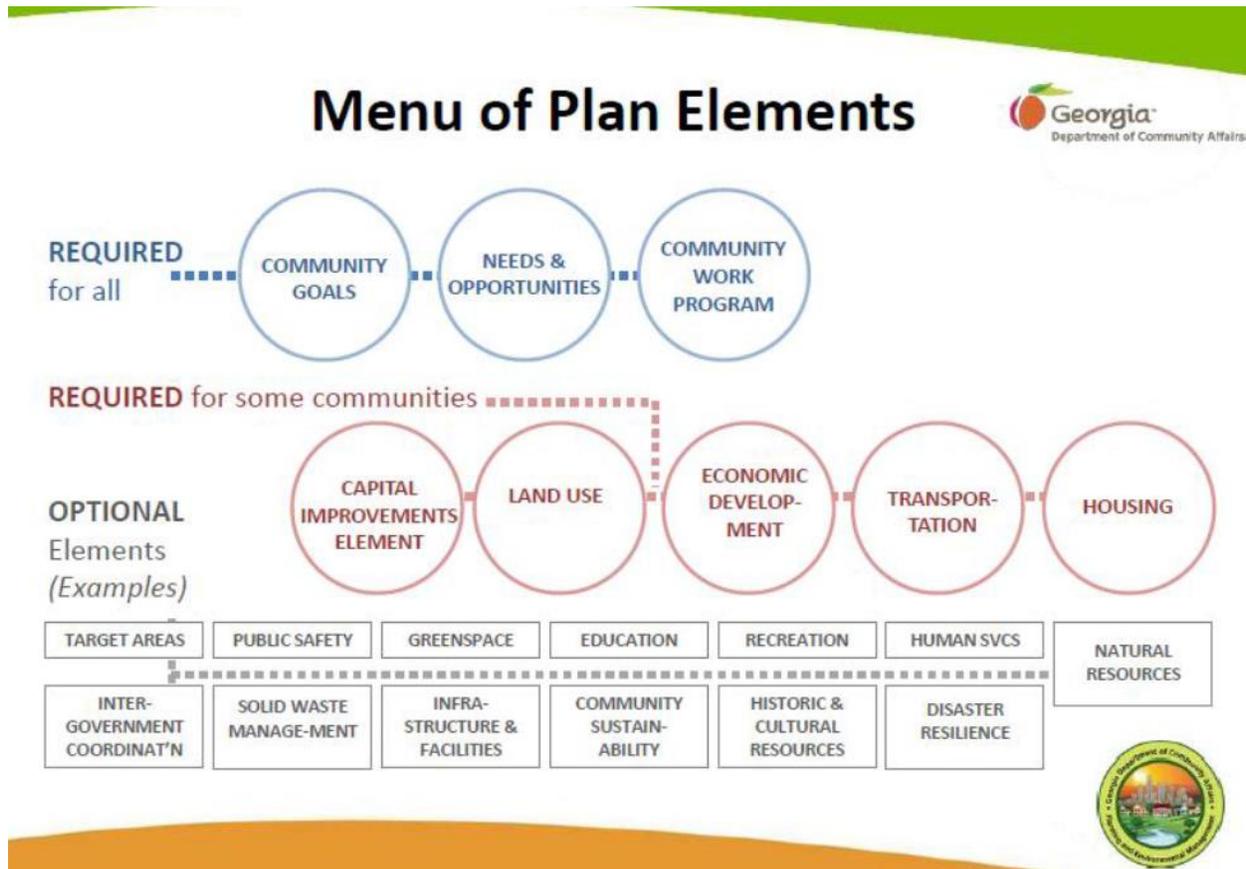
Paulding County Budget

Community Development -2017 Comprehensive Plan

One of the vital roles of local government is planning. Planning is the term used to describe how a community shapes and guides growth and development. Wise planning ensures that future development is handled in a manner aligned with the best interests of the community. The results of planning are contained in documents known as comprehensive plans.

What is a Comprehensive Plan?

A comprehensive plan is a document, developed through a community-based planning process, used by local government to guide decisions related to growth and development. Local governments in Georgia are required to submit comprehensive plans to the Georgia Department of Community Affairs (DCA) every ten years. A county and its cities are encouraged to create a joint plan, but may choose to develop their own separate plans. The new Comprehensive Plan for Paulding County and the Cities of Dallas, Hiram and Braswell will be submitted June 30, 2017.



Paulding County Budget

What is the value to Paulding County of having a Comprehensive Plan?

A Comprehensive Plan benefits Paulding County in many ways. The two most important are:

- 1) A plan ensures future development is aligned with the best interests of the community.
- 2) An approved plan means Paulding County is eligible for funding from the State of Georgia.

All comprehensive plans developed and approved in accordance with requirements set out by the Georgia Department of Community Affairs (DCA) and adopted by the local government, are known as Current Comprehensive Plans. Communities with Current Comprehensive Plans are granted Quality Local Government (QLG) status.

Why is QLG important to Paulding County?

Communities who achieve Quality Local Government Status (QLG) are eligible for funding from the State of Georgia; over \$100 million dollars of QLG-enabled funds have paid for such projects infrastructure projects as the Richland Creek Reservoir and the revitalization of historic Downtowns Dallas and Hiram.

What is the process for completing the Comprehensive Plan?

Though responsibility for completing a Comprehensive Plan falls to each local government, Paulding chose to submit a consolidated plan in 2007 and is taking the same approach to the 2017 submittal.

In 2015, a multi-jurisdictional workgroup, comprised of staff members from Paulding County, Dallas, Hiram and Braswell as well as representatives from the School District, Chamber of Commerce and Office of Economic Development, was formed to consider and create an efficient, effective and collaborative approach to updating the 2017 Comprehensive Plan.

Paulding County Budget

Positions Summary Schedule

Board of Commissioners	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Chairman	1	1	1	1	1	1	0
PT Commissioners	4	4	4	4	4	4	0
County Clerk	1	1	1	1	1	1	0
Deputy Clerk	1	1	1	1	1	1	0
Administrative Asst	0	0	0	0	0	0	0
PT Admin Asst.	1	1	1	1	2	2	1
Total	8	8	8	8	9	9	1
Finance	Budget	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Comptroller	1	1	1	1	1	1	0
Acct Supervisor	1	1	1	1	1	1	0
Sr. Payroll Tech	1	1	1	1	1	1	0
St. Acct. Payable Tech	1	1	1	1	1	1	0
Accounts Payable Tech	1	1	1	1	1	1	0
Purchasing Specialist	2	2	2	3	3	3	0
Purchasing Techs	0	1	1	1	1	1	0
Total	7	8	8	9	9	9	0
Tax Commissioner	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Tax Commissioner	1	1	1	1	1	1	0
Deputy Tax Commissioner	1	1	1	1	1	1	0
Office Manager	1	1	1	1	1	1	0
Administrative Assistant	1	1	1	1	1	1	0
Sr. Tax Clerks	3	3	3	3	3	3	0
Tag/Title Clerks	11	11	11	11	11	11	0
PT Tag/Title Clerk	2	2	2	2	2	2	0
Total	20	20	20	20	20	20	0
Tax Assessors	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Chief Appraiser/Director	1	1	1	1	1	1	0
Asst. Chief Appraiser	1	1	1	1	1	1	0
G10 Appraisers	5	6	6	6	7	7	1
G12 Appraiser	4	4	4	4	4	4	0
G14 Appraisers	5	5	5	5	5	5	0
G16 Appraisers	2	2	2	2	2	2	0
G18 Appraisers	1	1	1	1	1	1	0
Cartographers	2	2	2	2	2	2	0
Admin Clerk	0	0	0	0	1	1	1
Board Members	5	5	5	5	5	5	0
Total	26	27	27	27	29	29	2
Government Services	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Director	1	1	1	0	0	0	0
Total	1	1	1	0	0	0	0
Channel 23	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Producer	1	1	1	1	2	2	1
Total	1	1	1	1	2	2	1

Paulding County Budget

Board of Elections	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Elections supervisor	1	1	1	1	1	1	0
Asst. Elections Supervisor	1	1	1	1	1	1	0
Elections Specialist	1	1	1	1	1	1	0
PT Support clerks	2	2	2	2	3	3	1
Board Members	5	5	5	5	5	5	0
Total	10	10	10	10	11	11	1
Government Facilities							
	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Facilities Manager	1	1	1	1	1	1	0
Custodial Supervisor	1	1	1	1	1	1	0
SR General Service Tech	0	0	0	0	1	1	1
General Service Techs	3	3	3	1	2	2	1
HVAC Tech	0	0	0	1	1	1	0
Electrical Tech	0	0	0	0	1	1	1
Custodians	3	3	3	3	3	3	0
Part time Custodians	3	3	2	2	2	2	0
Part time Maintenance Wkr	1	1	0	0	0	0	0
PT Admin Secretary	1	1	1	1	1	1	0
Total	13	13	11	10	13	13	3
Human Resources							
	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Director	1	1	1	1	1	1	0
HR Specialists	4	4	3	3	4	4	1
Part time Admin Asst	0	0	1	1	1	1	0
Total	5	5	5	5	6	6	1
Administration							
	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
County Administrator	1	1	1	0	1	1	1
Sr. Admin. Asst	1	1	1	0	1	1	1
Total	2	2	2	0	2	2	2
Information Technology							
	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Director	1	1	1	1	1	1	0
Support Division Manager	1	1	1	1	0	0	-1
Technical Coordinator	1	1	1	1	1	1	0
Desktop Support Tech	2	2	2	2	2	2	0
Network Administrator	1	1	1	1	1	1	0
GIS Techs	1	1	1	1	1	1	0
GIS Manager	0	0	0	0	0	0	0
Communication System Tech	1	1	1	1	1	1	0
Addressing Tech	0	0	1	1	1	1	0
Total	8	8	9	9	8	8	-1
Superior Court							
	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/(Dec)
Judicial supplements	3	3	3	3	3	3	0
Law Clerk	1	1	1	1	1	1	0
Senior Judge Secretary (contract with	1	1	1	1	1	1	0
Court Administrator (contract with S	1	1	1	1	1	1	0
Pre Trial Release Coordinator	1	1	1	1	1	1	0
PT Admin Clerk	0	0	0	0	1	1	1
Court Reporters	3	3	3	3	3	3	0
Baliffs	5	5	5	5	5	5	0
Total	15	15	15	15	16	16	1

Paulding County Budget

<u>Clerk of Court</u>	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Clerk of Court	1	1	1	1	1	1	0
Chief Deputy Clerk	1	1	1	1	1	1	0
Deputy Clerks	9	9	9	9	9	9	0
Sr. Deputy Clerks	10	10	10	10	10	10	0
PT Clerk	0	0	0	0	0	0	0
Total	21	21	21	21	21	21	0
<u>Board of Equalization</u>							
	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Board Members	9	9	9	9	9	9	0
Part time Clerk	1	1	1	1	1	1	0
Total	10	10	10	10	10	10	
<u>Probate Court</u>							
	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Probate Judge	1	1	1	1	1	1	0
Chief Clerk	1	1	1	1	1	1	0
Sr. Deputy Clerk	3	5	5	5	4	5	0
Sr. Deputy Clerk - PT	0	1	1	1	0	1	0
Deputy Clerks	7	3	3	3	5	3	0
Recording Clerk	0	0	0	0	1		
Sr. Accounting Clerk	1	1	1	1	1	1	0
PT Recording Clerks	1	2	2	2	1	2	0
Total	14	14	14	14	14	14	0
<u>District Attorney</u>							
	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
<i>County Funded:</i>							
District Attorney supplement	1	1	1	1	1	1	0
Admin (Legal) Secretary	6	7	7	4	4	4	0
Victim/Witness Secretary (grant)	3	3	3	3	3	3	0
Assistant District Attorneys	5	6	6	8	8	8	0
Investigator	2	3	3	2	3	2	0
PT Victim Witness Secretary (grant)	1	1	1	1	1	1	0
<i>State Funded:</i>							
ADA's w/ County Supplement	3	3	3	5	5	5	0
Secretaries	1	1	1	1	1	1	0
Investigator	1	1	1	1	1	1	0
Total	23	26	26	26	27	26	0
<u>Magistrate Court</u>							
	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Chief Magistrate	1	1	1	1	1	1	0
Associate Magistrates, 2 FT	2	2	2	2	2	2	0
PT Admin Assistant	0	0	0	0	0	0	0
SR Deputy Clerk	1	1	1	1	1	1	0
Financial Clerk	0	0	0	0	1	1	1
Deputy Clerks	1	2	2	2	2	3	1
Chief Clerk	1	1	1	1	1	1	0
PT Associate Judge	0	0	0	1	0	0	-1
PT Deputy Clerk	2	1	1	1	1	1	0
Total	8	8	8	9	10	10	1

Paulding County Budget

Juvenile Court	Budget	Budget	Budget	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Juvenile Judge	1	1	1	1	1	1	0
Part time Juvenile Judge	1	1	1	1	1	1	0
Legal Secretary	1	1	1	1	1	1	0
Indigent Defense Attorneys (contract	0	0	0	0	0	0	0
Chief Clerk	1	1	1	1	1	1	0
Senior Deputy Clerks	1	1	1	1	1	1	0
Deputy Clerk	2	2	2	2	3	3	1
PT Chims Coordinator	0	0	0	0	1	0	0
PT Deputy Clerk	0	0	0	0	1	0	0
Director of Treatment Services	1	1	1	1	1	1	0
Total	8	8	8	8	11	10	1
Public Defender	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
County Funded							
Supplement - Public Defender	1	1	1	1	1	1	0
Asst. Public Defender	1	1	1	1	1	1	0
Investigator	0	0	0	1	1	1	0
Legal Secretary	0	0	0	0	0	0	0
Indigent Verification Officer	1	1	1	1	1	1	0
Administrative Secretary	1	1	1	1	1	1	0
PT Admin. Secretary	1	1	1	2	2	2	0
State Funded							
Public Defender	1	1	1	1	1	1	0
Asst. Public Defender	1	1	1	1	1	1	0
Investigator	1	1	1	2	2	2	0
Legal Secretary	1	1	1	1	1	1	0
Total	9	9	9	12	12	12	0
Coroner	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Coroner	1	1	1	1	1	1	0
Deputy Coroners	3	3	3	3	3	3	0
Total	4	4	4	4	4	4	0
Sheriff	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Sheriff	1	1	1	1	1	1	0
Colonel	1	1	1	1	1	1	0
Lt. Colonel	1	1	1	1	1	1	0
Majors	4	4	4	4	4	4	0
Captains	7	7	7	7	7	7	0
Lieutenants	6	6	6	6	6	6	0
Sergeants	15	15	15	15	15	15	0
Corporals	8	8	8	8	8	8	0
Investigators	26	26	28	30	34	34	4
Evidence Technician	1	1	1	1	1	1	0
Crime Scene Tech	1	1	2	2	2	2	0
Deputies	96	97	100	105	110	110	5
Communications Operators	13	13	13	13	13	13	0
Admin Secretaries	6	6	6	6	6	6	0
CID Secretaries	8	8	8	8	8	8	0
Records Tech	2	2	2	2	2	2	0
Office Manager	1	1	1	1	1	1	0
Purchasing Tech	1	1	1	1	1	1	0
Chaplain	0	0	1	1	1	1	0
Part-time	2	2	2	2	2	2	0
Total	200	201	208	215	224	224	0

Paulding County Budget

Detention Center	Actual	Actual	Actual	Proposed	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Jail Administrator	1	1	1	1	1	1	0
Asst Jail Administrator	1	1	1	1	1	1	0
Administrative Asst	1	1	1	1	1	1	0
Administrative Officer	3	3	3	3	3	3	0
Lieutenant	2	2	2	4	4	4	0
Captain	1	1	1	0	0	0	0
Sergeants	6	6	6	6	6	6	0
Corporal	6	6	6	6	6	6	0
Transport Deputies (POST)	5	5	5	5	5	5	0
Transport Officer (POST)	3	3	3	3	3	3	0
Detention Officers	47	47	47	47	47	47	0
EMT	2	2	2	3	3	3	0
Temp. Clerks	0	0	0	0	0	0	0
Building Maintenance	1	1	1	1	1	1	0
Part time	1	1	1	1	1	1	0
Total	80	80	80	82	82	82	0
E-911	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Director/E911	1	1	1	1	1	1	0
E911 Deputy Director (database)	1	1	1	1	1	1	0
Admin Assistant	1	1	1	1	1	1	0
Telecom Operators	24	24	24	26	32	32	6
Lead Operators	4	4	4	4	4	4	0
Training Section Manager	1	1	1	1	1	1	0
Part-time Operators	2	2	2	4	4	4	0
Total	34	34	34	38	44	44	6
Fire	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Chief	1	1	1	1	1	1	0
Deputy Chief	1	1	1	1	1	1	0
Admin Assistant	1	1	1	1	1	1	0
Admin Secretary	1	1	1	1	1	1	0
Admin Officer	0	0	0	0	0	0	0
Captains	4	4	4	4	4	4	0
EMA Specialist	1	1	1	1	1	1	0
EMA Assistant	0	1	1	1	1	1	0
Major	2	2	2	2	2	2	0
Sergeants	15	15	15	18	18	18	3
Lieutenants	8	8	8	8	8	8	0
Fire Specialist	1	1	1	1	1	1	0
Training Officer	0	0	0	0	0	0	0
Firefighter I's	31	31	31	44	50	50	6
Firefighter II's	20	20	20	20	20	20	0
Firefighter III's	32	32	32	32	32	32	-3
Quartermaster	0	0	0	0	0	0	0
Firefighter Trainees	22	31	31	31	31	31	0
Part-time Firefighters	8	8	8	8	8	8	0
Part-time Training Officers	0	0	0	0	0	0	0
Supplements to State Forestry Empl	2	2	2	2	2	2	0
Total	150	160	160	176	182	182	6

Paulding County Budget

Marshal	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Chief Marshal	0	0	0	0	0	0	0
Captain	1	1	1	1	1	1	0
Admin Assistant	0	0	1	1	1	1	0
Deputy Marshals	5	7	6	7	7	7	0
Sgt's	1	2	2	2	2	2	0
Business Lic Tech	1	1	1	1	1	1	0
Receptionist	1	1	1	1	1	1	0
PT Receptionist	1	1	1	1	1	1	
Total	10	13	13	14	14	14	0
Animal Control	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Facility Manager	0	0	0	0	0	0	0
Administrative Clerk	1	1	1	1	1	1	0
Supervisor	1	1	1	1	1	1	0
Sgt.	1	1	1	1	1	1	0
AC Officers	3	3	3	3	3	3	0
Kennel Techs	4	4	4	4	4	4	0
Veterinarian	1	1	1	1	1	1	0
PT Admin Clerk	0	0	0	0	0	0	0
PT Kennel Tech	1	3	3	3	3	3	0
Total	12	14	14	14	14	14	0
Department of Transportation	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Director	1	1	1	1	1	1	0
Asst Director	1	1	1	1	1	1	0
Sr. Admin Asst	1	1	1	1	1	1	0
Admin Secretary	2	1	1	1	1	1	0
Admin Clerk	1	1	1	1	1	1	0
Construction Mgr	1	1	1	1	1	1	0
Pre-Construction Mgr	1	1	1	1	1	1	0
Pre-Construction Eng	1	1	1	1	2	2	0
Construction Insp	2	2	2	2	2	2	0
Construction Engineer	0	0	0	0	0	0	0
Sr. Construction Insp	1	2	2	2	2	2	0
ROW Coordinator	1	1	1	1	1	1	0
Sr. Traffic Analyst	1	1	1	1	1	1	0
Traffic Analyst	0	0	0	0	1	1	1
Construction Project Manager	1	2	2	2	2	2	0
Project Manager	1	1	1	1	1	1	0
Asst Road Superint	1	1	1	1	1	1	0
Crew Supervisors	6	3	3	4	4	4	0
Crew Leaders	4	7	7	8	8	8	0
Sign Techs	3	3	3	3	3	3	0
Sign Crew Spv	1	1	1	1	1	1	0
Signal Supervisor	1	1	1	1	1	1	0
Signal Techs	2	1	1	1	1	1	0
Traffic Ops Mgr	1	1	1	1	1	1	0
Lead Sign Tech	1	1	1	1	1	1	0
Road Superint	1	1	1	1	1	1	0
EO II's	5	5	5	6	6	6	0
EO III's	8	10	10	10	10	10	0
EO IV	0	0	0	0	0	0	0
EO's	5	2	2	2	2	2	0
Truck Drivers	0	0	0	0	2	2	0
Crew Workers	4	4	4	4	4	4	0
Traffic Tech	0	1	1	1	1	1	0
CAD/GIS Tech	-	1	1	1	1	1	0
Total	59	60	60	63	67	67	0

Paulding County Budget

<u>Fleet</u>	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Fleet Manager	1	1	1	1	1	1	0
Admin Assistant	1	1	1	1	1	1	0
Shop Foreman]	1	1	1	1	1	1	0
Mechanics	5	5	5	6	7	7	1
Equipment Svc Worker	1	1	1	1	1	1	0
Welder	1	1	1	1	1	1	0
PT Admin Secretary	1	1	1	1	1	1	0
Total	11	11	11	12	13	13	1
<u>Recycling</u>	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Coordinator	1	1	1	1	1	1	0
Asst Coordinator	1	1	1	1	1	1	0
PT Worker	1	1	1	0	2	2	2
Total	3	3	3	2	4	4	2
<u>Utility Coordinator</u>	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Utility Coordinator	0	0	0	0	0	0	0
Admin Assistant	0	0	0	0	0	0	0
Inspector	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
<u>Parks & Recreation</u>	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Director	1	1	1	1	1	1	0
Assistant Director-Maint	0	0	0	0	0	0	0
Superintendent	1	1	1	1	1	1	0
Admin Asst's	2	2	2	3	3	3	0
Admin Secretary	1	1	1	1	1	1	0
Athletic Coordinator	2	2	2	2	2	2	0
Athletic Superintendent	1	1	1	1	1	1	0
Horticulture Crew Leader	1	1	1	1	1	1	0
Maint Crew Leaders	4	5	5	5	6	6	1
Maint Workers	7	7	7	7	7	7	0
Program Coordinators	4	4	4	4	4	4	0
Program Superintendent	1	1	1	1	1	1	0
PT Receptionist	1	1	1	0	0	0	0
Total	26	27	27	27	28	28	1
<u>Library</u>	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Lib Svcs Coordinator	1	1	1	1	1	1	0
Branch Managers	4	4	4	4	4	4	0
Children's Specialists	4	4	4	4	4	4	0
Circulation Supervisor	0	0	0	0	0	0	0
Reference Specialists	0	0	0	0	2	2	2
PT Reference Specialist	0	2	2	2	2	2	0
Library Assistants	4	4	4	4	4	4	0
Part-time Library Clerks	10	10	10	10	7	7	-3
Library Custodians	2	1	1	1	1	1	0
Total	25	26	26	26	25	25	-1
<u>Community Services</u>	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Van Driver	1	1	1	1	1	1	0
PT Van Drivers	4	4	4	4	4	4	0
Total	5	5	5	5	5	5	0

Paulding County Budget

<u>Bus Services</u>	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Van Drivers	3	4	4	4	4	4	0
PT Van Driver	2	2	2	2	2	2	0
Total	5	6	6	6	6	6	0
<u>Senior Center</u>							
	Actual	Actual	Actual	Proposed	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Center Manager	1	1	1	1	1	1	0
Program Coordinator	1	1	1	1	1	1	0
Center Assistant	1	1	1	1	1	1	0
Part-time security	2	2	2	2	2	2	0
Total	5	5	5	5	5	5	0
<u>Extension</u>							
	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Supplements	3	4	4	4	4	4	0
Total	3	4	4	4	4	4	0
<u>Community Development</u>							
	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Comm.Develop. Director	1	1	1	1	1	1	0
Sr. Admin Secretary	1	1	1	1	1	1	0
Sr. Bldg Inspectors	1	1	1	3	3	3	0
Bldg Permit Division Mgr	1	1	1	1	1	1	0
Bldg Inspector	0	0	0	1	2	2	0
Development Division Manager	1	1	1	0	0	0	0
Sr. Development Inspectors	2	2	2	2	2	2	0
Development Insp	0	0	0	1	1	1	0
Office manager	0	0	0	0	0	0	0
Permit Techs	3	3	3	2	3	3	0
SR. Planner	0	0	0	0	0	0	0
Planner	1	1	1	2	2	2	0
Planning & Zoning Div Mgr	1	1	1	1	1	1	0
County Engineer	1	1	1	1	1	1	0
Admin Secretary (PT share w/ Marsh)	1	1	1	1	1	1	0
Board Members	7	7	7	7	7	7	0
Total	21	21	21	24	26	26	0
<u>Airport</u>							
	Actual	Actual	Actual	Budget	Requested	Proposed	
	2014	2015	2016	2017	FY 2018	FY 2018	Inc/Dec
Director	1	1	1	0	0	0	0
Admin Assistant	1	1	1	0	0	0	0
Total	2	2	2	0	0	0	0
Total all Regular FT and PT	864	890	896	931	977	975	

Paulding County Budget

Debt Obligations

The Constitutional debt limit for direct general obligation tax bonds which may be issued by the Commissioners of Paulding County is 10% of the assessed valuation of taxable property within the County. As a result of refinancing the debt obligations over the past few years the 2016/2017 budget rolled the millage rate back to 2.07 from 2.22mills. The 2017/2018 kept the millage rate at 2.07 mills.

Paulding County, Georgia					
Legal Debt Margin Information					
Last Five Fiscal Years					
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Assessed Value of Property	\$ 3,012,091,356	\$ 3,054,130,546	\$ 3,418,312,210	\$ 3,765,916,177	\$ 3,993,847,069
Less: Special Homestead Exemption	<u>(224,685,721)</u>	<u>(221,222,794)</u>	<u>(204,932,223)</u>	<u>(216,990,163)</u>	<u>(224,776,729)</u>
Exempt of all County Taxes and Freeport	-	-	-	-	-
Assessed Value for Bond Purposes	<u>\$ 2,787,405,635</u>	<u>\$ 2,832,907,752</u>	<u>\$ 3,213,379,987</u>	<u>\$ 3,548,926,014</u>	<u>\$ 3,769,070,340</u>
Debt Limit - 10% of Assessed Value	<u>\$ 278,740,564</u>	<u>\$ 283,290,775</u>	<u>\$ 321,337,999</u>	<u>\$ 354,892,601</u>	<u>\$ 376,907,034</u>
Amount of Debt Applicable to Debt Limit:					
Total Long-Term Debt	\$ 73,870,000	\$ 75,855,000	\$ 74,545,000	\$ 70,470,000	\$ 66,215,000
Less: Available in Debt Service Fund	<u>(1,515,862)</u>	<u>(2,146,542)</u>	<u>(3,370,229)</u>	<u>(5,125,839)</u>	<u>(6,096,363)</u>
Total Amount Applicable to Debt Limit	<u>\$ 72,354,138</u>	<u>\$ 73,708,458</u>	<u>\$ 71,174,771</u>	<u>\$ 65,344,161</u>	<u>\$ 60,118,637</u>
Legal Debt Margin	<u>\$ 206,386,426</u>	<u>\$ 209,582,317</u>	<u>\$ 250,163,228</u>	<u>\$ 289,548,440</u>	<u>\$ 316,788,397</u>
Total net debt applicable to the limit as a percentage of debt limit	25.96%	26.02%	22.15%	18.41%	15.95%

In 2007, Paulding County issued debt to fund the Conservation Property as well as construct the Watson Government Complex including the Courthouse and Administration Building. The original debt has been refunded or refinanced with two issues. A partial refund was completed in 2013 and the remaining amount was refunded in 2015.

In November 2016, the citizens of Paulding County voted to tax themselves to construct an Adult Detention Facility. This construction is expected to begin in early Fiscal Year 2019 and continue through 2020. It is currently anticipated that citizens will see this debt in the 2019 tax year.

Paulding County Budget

GENERAL OBLIGATION DEBT

General Obligation Bonds	Original Amount	Interest Rate	6/30/2017 Outstanding	2018 Annual Payment
Series 2007 Conservation Project	\$ 14,885,000	4.00% - 5.00%	\$ -	\$ -
Series 2007 Gov't Complex	\$ 65,000,000	4.00% - 5.00%	\$ -	\$ -
Series 2009 Refunding	\$ 5,000,000	2.25% - 3.00%	\$ -	\$ -
Series 2013 Refunding	\$ 41,030,000	2.45%	\$ 38,900,000	\$ 3,125,000
Series 2015 Conservation Refunding	\$ 7,760,000	1.777% - 2.601%	\$ 7,555,000	\$ 1,205,000
Series 2015 Courthouse Refunding	\$ 20,015,000	1.777% - 2.601%	\$ 19,760,000	\$ 115,000
			\$ 66,215,000	\$ 4,445,000
		Interest amount due		\$ 1,590,554
Legal Limit GO Debt Limit				\$ 6,035,554
Assessed Value of Property			3,993,847,069	
Less Special Homestead Exemption			(224,776,729)	
Assessed Value for Bond Purposes			3,769,070,340	
Debt Limit - 10% of Assessed Value			A \$ 376,907,034	
Amount of Debt Applicable to Debt Limit				
Total Long Term Debt			\$ 66,215,000	
Less: Available in Debt Service Fund			(6,096,363)	
Total Amount Applicable to Debt Limit			B <u>\$ 60,118,637</u>	
Legal Debt Margin			(A - B) <u>\$ 316,788,397</u>	

Refunded Debt

General Obligations	Amount	Refunded by
1988 Courthouse Annex	\$ 3,000,000	Refunded in 1993
1989 Jail Bonds	\$ 5,000,000	Refunded in 1993
1993 Refunding Issue	\$ 7,875,000	Refunded in 2003
Series 1999 Courthouse Annex & Jail	\$ 3,000,000	Refunded by Series 2009
Series 1999 Water Reservoir Project	\$ 3,000,000	Refunded by Series 2009
Series 2007 Conservation	\$ 14,885,000	Refunded by Series 2015
Series 2007 Courthouse	\$ 65,000,000	Refunded by Series 2013 & Series 2015

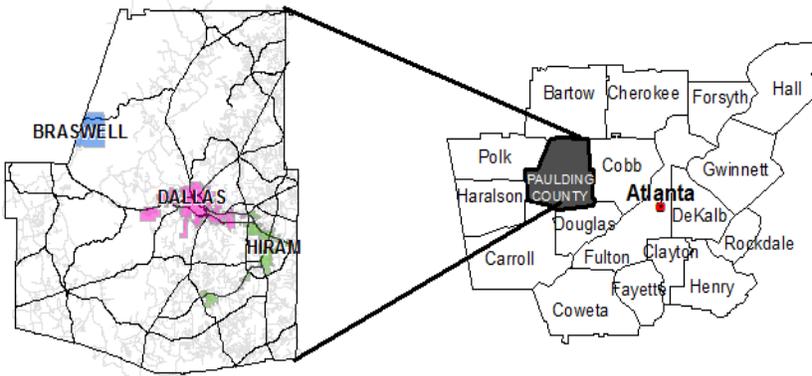
Paulding County Budget

REVENUE BONDS COMPONENT UNITS

Component Unit Debt (Economic Development)	Original Amount	Interest Rate	6/30/2017 Outstanding	Maturity Year	Average Annual Debt Service
2012 A (taxable)	\$ 2,225,000	1.0%-3.0%	\$ 1,445,000	2024	\$ 234,000
2012 B (tax-exempt)	\$ 5,090,000	2.0%-2.125%	\$ 3,835,000	2024	\$ 535,450
2012 Revenue Bonds-Total	\$ 7,315,000		\$ 8,015,000		
**This issue was used to construct a sewer plant, therefore the Water/Sewer revenues are being used to pay this debt.					
2011 Revenue Bonds					
Series A (tax-exempt)	\$ 1,100,000	2.00% - 4.75%	\$ 925,000	2031	\$ 83,800
Series B (taxable)	\$ 6,800,000	1.57% - 5.47%	\$ 5,760,000	2031	\$ 575,900
	\$ 7,900,000		\$ 6,685,000		
2013 Revenue Bonds					
	\$ 4,590,000	2.25%	\$ 3,315,000	2024	\$ 519,400
2014 Airport Revenue Bonds					
	\$ 3,600,000	2.35%	\$ 2,580,000	2024	\$ 403,522
Legal Limit for Economic Development					\$ 2,352,072
Assessed Value of Property			3,993,847,069		
Less: Special Homestead Exemption			(224,776,729)		
Assessed Value for M & O Purposes			3,769,070,340		
Divided by 1,000+ Value of 1 mill			\$ 3,769,070		
Current Annual Debt Service			\$ 2,352,072		
Legal Margin			\$ 1,416,998		
Series A	\$ 3,085,000		Refunded by 2012A		
Series B	\$ 4,800,000		Refunded by 2012B		
Series C	\$ 3,110,000		Refunded by 2012B		

Paulding County Budget

Statistical Section



Paulding County Profile:

Established: December 3rd 1832

2015 Population Estimate: 152,238

Land Area: 312.22 sq. mi.

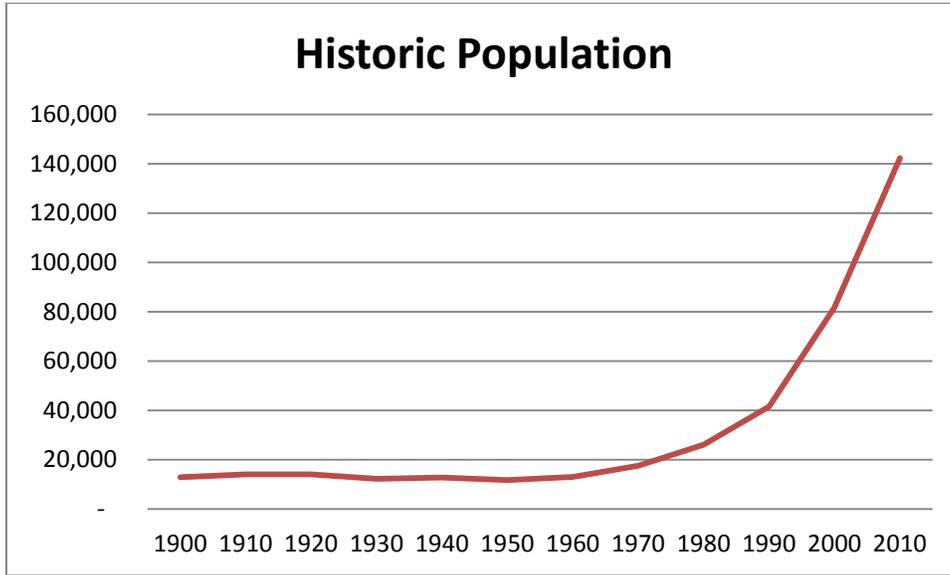
County Seat: City of Dallas

Named for: John Paulding (1758 – 1818)

City Populations (2015):	
Dallas	12,870
Hiram	3,792
Braswell	388

Paulding County Budget

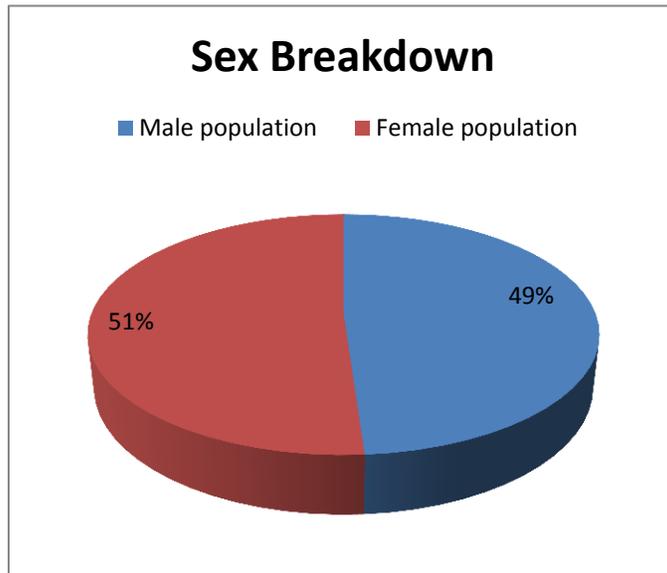
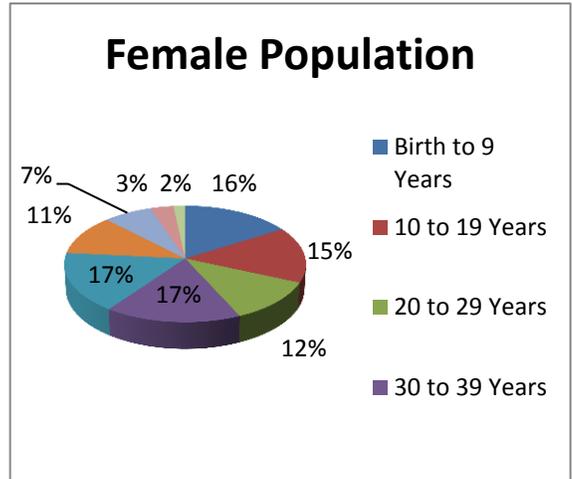
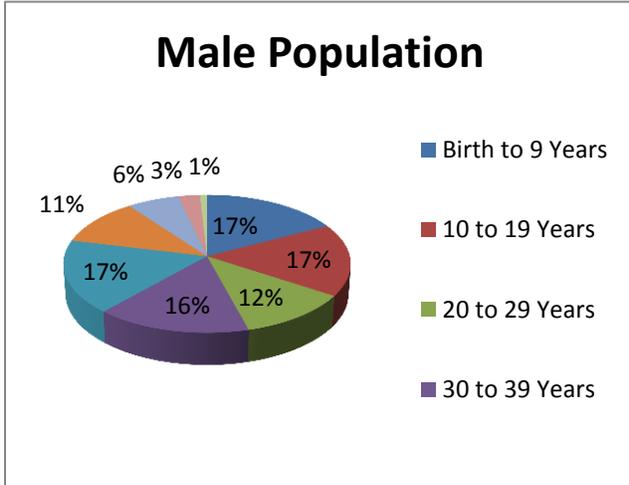
Population:



State of Georgia Population Projections: Paulding County				
2010	2015	2020	2025	2030
143722	169702	200653	236668	275726

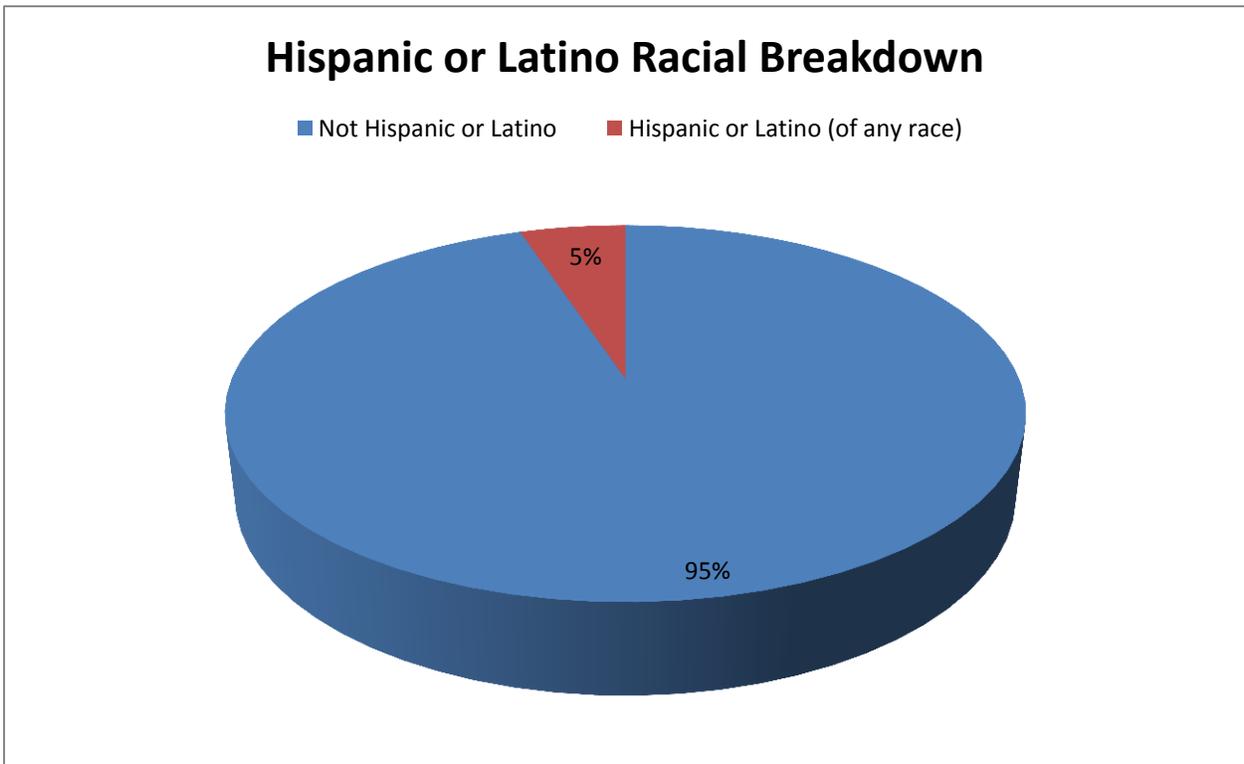
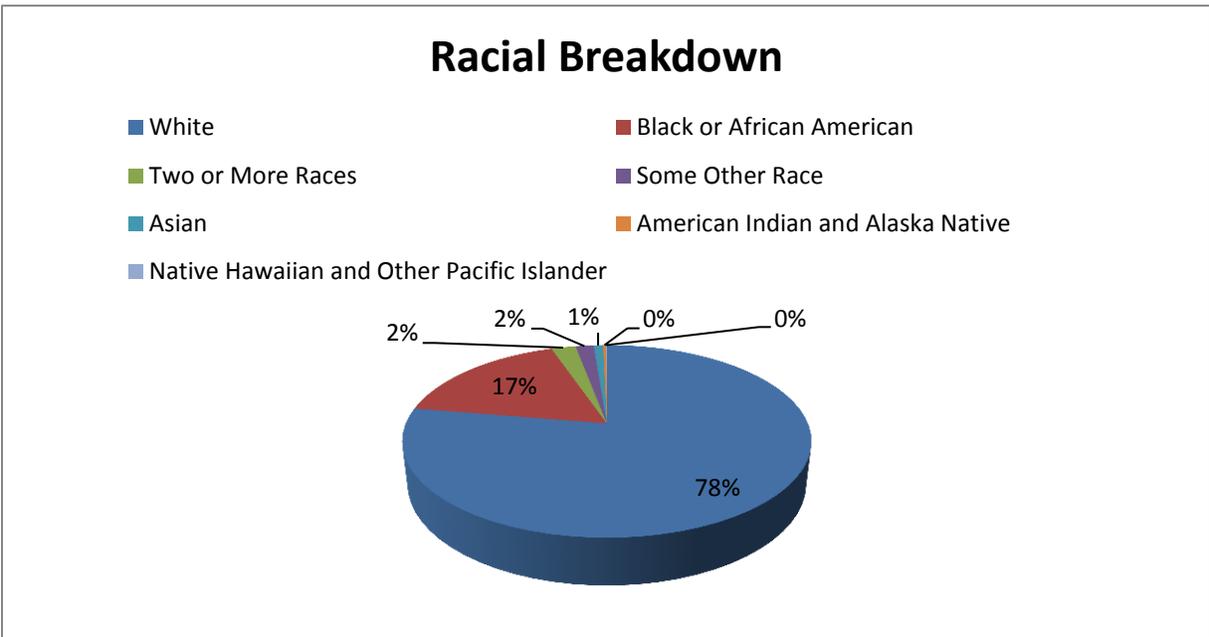
Paulding County Budget

Age and Gender Breakdown:



Paulding County Budget

Racial & Ethnic Breakdown:



Paulding County Budget

Household Breakdown:

<u>Households by Type:</u>	<u>Amount:</u>	<u>Percentage of Whole:</u>
<u>Family Households</u>	<u>38103</u>	<u>79.2</u>
<i>With Own Children Under 18 Years</i>	20862	43.4
Husband-Wife Family	29597	61.5
<i>With Own Children Under 18 Years</i>	15848	32.9
Male Householder	2333	4.8
<i>With Own Children Under 18 Years</i>	1274	2.6
Female Householder	6173	12.8
<i>With Own Children Under 18 Years</i>	3740	7.8
<u>Nonfamily Households</u>	<u>10002</u>	<u>20.8</u>
Householder Living Alone	7966	16.6
Male	3542	7.4
<i>65 Year or Older</i>	555	1.2
Female	4424	9.2
<i>65 Years or Older</i>	1609	3.3
<u>Total Households</u>	<u>48105</u>	<u>100</u>

Paulding County Budget

Labor force:

<i>Civilian Labor Force Estimates (Not Seasonally Adjusted) For June 2017</i>					
Area Name	Civilian Labor Force	Employment	Unemployment	Unemployment Rate	Preliminary Data
<i>Georgia</i>	4,909,991	4,637,083	272,908	5.6%	Yes
<i>Paulding County</i>	78,006	74,221	3,785	4.9%	Yes

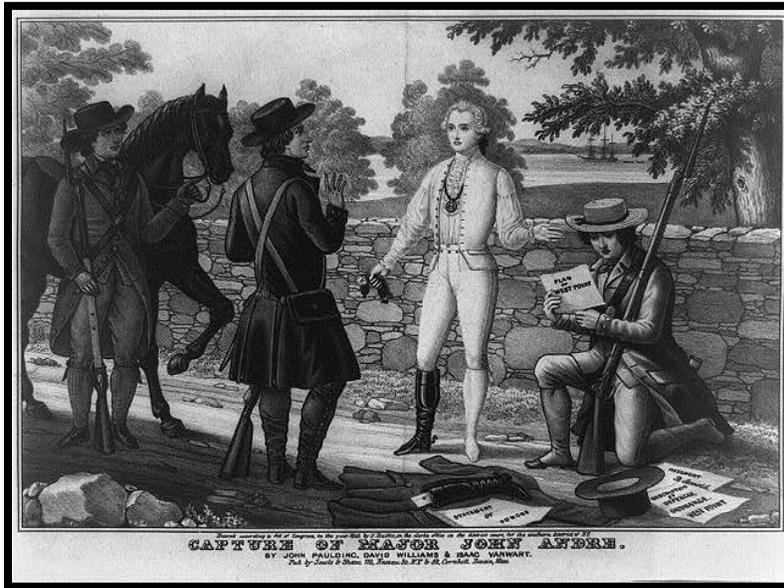
Paulding County Top 15 Private Sector Employers of 2016
<i>Employer Name (Alphabetically Listed)</i>
Aramark Business Facilities, LLC
Chartwell Staffing Solutions
Chick-Fil-A Inc.
Hardy Chevrolet Pontiac Buick, Inc.
Home Depot
Labor Smart, Inc.
Learning Bridge ASP, LLC
McDonalds
Metromont Corporation
Publix Super Markets, Inc.
Target
The Kroger Company
Waffle House, Inc.
Wal-Mart
Wellstar Health System, Inc.

Paulding County Budget

History:

The Beginning:

Paulding County was founded on December 3, 1832 as Georgia's 89th county. Paulding County is named after John K. Paulding, a Revolutionary War hero, who captured the British spy Major John André. Major André was an accomplice to Benedict Arnold in the attempted surrender of the fort in West Point, New York to the British Army.



Paulding County was one of ten counties that formed Cherokee County. On December 3, 1832 an act of the Georgia General Assembly separated Cherokee County into Union, Murray, Lumpkin, Gilmer, Forsyth, Floyd, Cobb, Cherokee, Cass (now known as Bartow), and Paulding. Van Wert became the county seat. Van Wert was named after Isaac Van Wert, another Revolutionary War soldier who participated in the capture Major John André.

In the Gold Lottery of 1832, Paulding County was separated into forty-acre "gold lots". People came from other parts of Georgia and other states to seek gold; however, many were not successful. Some of the immigrants remained in the county for agricultural purposes thus farming became the main occupation for Paulding County. Primary crops grown in Paulding County were cotton, corn, wheat, and tobacco.

Although the Removal Act was passed in 1830, most Cherokee Indian tribes that had inhabited much of Georgia did not leave Paulding County until 1838 on the Trail of Tears.

Between 1832 and 1874, parts of Paulding were annexed into Carroll, Cobb, Polk, and Douglas counties. On December 20, 1851, a section of Paulding was used to form Polk County and the county seat of Van Wert was included in Polk County. Dallas became Paulding County's new seat in 1851. Dallas is named after George Mifflin Dallas, Vice President of the United States under James Polk. On May 14,

Paulding County Budget

1852, Dallas was founded on land deeded from Garrett H. Spinks and became incorporated in 1854. Paulding County has two other incorporated cities, Hiram and Braswell.

Our Courthouse:

The first two courthouses of Paulding were built in the county seat of Van Wert. In 1854, Paulding County purchased land to build another courthouse in the county seat of Dallas. In 1892, the new courthouse was constructed. The building has been renovated several times throughout the years. The George T. Bagby Annex building was constructed in 1990. In 2008, the new Watson Government Complex opened and was dedicated to the Watson family. The new site is located at Constitution Boulevard in Dallas. The complex is the location of the courthouse and the administration offices for Paulding County.



The Civil War & Other Happenings:

Paulding County is well known for its role in the Civil War. In 1864, Union General William T. Sherman planned to take over Dallas to control the traffic on the county roads that led to larger cities such as Atlanta and Kennesaw. Confederate General Joseph Johnson commanded his troops to stop the Union from the attempted take-over. Because of the Union's attempt to control part of Paulding County, three battles took place at New Hope Church, Dallas, and Pickett's Mill. The battles delayed Sherman's attack on Atlanta. Paulding County's historic Henderson House served as the Union headquarters. Today, Pickett's Mill is one of the best preserved Civil War sites in the nation.



Paulding County Budget

After the reconstruction period, Paulding County began to flourish. Construction of the Southern and Seaboard Railroads began in 1882. Paulding County was also introduced to the textile industry at this time. Both industries played a great role in the growth of the county. Along with the introduction of the railroad and the textile industry, Paulding County's first newspaper was introduced, The Dallas New Era.

On October 18, 1903, "Ole 88" Engine 345, jumped the tracks and tore down part of the Pumpkinvine Creek Trestle. Pumpkinvine Creek Trestle, which was originally built in 1901, was rebuilt after the accident. The trestle is over 750 feet long and towers 126 feet above Pumpkinvine Creek. The trestle was restored in 1999 and now serves as part of the Silver Comet Trail.

On April 4, 1977, Southern Airways Flight 242 departed from Huntsville, Alabama traveling to Atlanta. The flight crew was advised of the presence of thunderstorms and possible tornadoes along their route prior to their departure. The flight crew had flown that same route from Atlanta earlier in the day and only encountered mild turbulence and light rain. During the flight, the weather intensified. The aircraft entered a thunderstorm cell and encountered excessive amounts of water and hail. The windshield was damaged by hail. Due to the massive amounts of water ingested, both engines failed. The pilots executed an emergency landing on State Route 92, also known as Highway 381 or Dallas-Acworth Highway, located in the New Hope Community. When landing, the aircraft collided with a gas station/convenience store and several other structures. The flight crew and sixty-two passengers aboard the aircraft died including eight people on the ground. Twenty-one passengers including both flight attendants survived.

The famous Silver Comet Trail, which runs through parts of the county, was originally a railroad. The trail is named after the Silver Comet Locomotive. The locomotive was a passenger train with dining and sleeping amenities. In 1992, The Georgia Department of Transportation purchased the abandoned railway from CSX. The land was purchased with the intentions of it becoming a transit extension but currently the land is being used as a trail for Paulding, Cobb, and Polk Counties. Construction on the trail began in Smyrna in 1998 and was completed in 2008 in Anniston, Alabama. The Silver Comet Trail is perfect for walking, biking, rollerblading, dog walking and horse riding.



Paulding County Budget

Glossary

Accounting System – The total set of records and procedure which are used to record, classify and report information on the financial statements and operations of an entity.

Accruals – are adjustments for 1) revenues that have been earned but are not yet recorded, and 2) expenses that have been incurred but are not yet recorded.

Accrual Basis of Accounting – The method of accounting under which revenues are recorded when they are earned and expenditures are recorded when goods and services are received

AdValorem Property Taxes – Taxes levied on an assessed valuation (40% of market value) of real and personal property, based on a valuation as of January 1 and a millage rate set by the County Commission.

Amortization - the systematic allocation of a balance sheet item to expense (or revenue) on the income statement.

Balanced Budget – a budget is defined as being balanced when the sum of estimated revenues and appropriated fund balance is equal to appropriations for each fund.

Board of Commissioners –The governing authority of the County. It consists of five members that serve on a part-time basis and are elected to staggered terms of four years.

Bond - a debt investment in which an investor loans money to an entity (corporate or governmental) that borrows the funds for a defined period of time at a fixed interest rate.

Budget – A financial plan for a specific period of time that matches all planned revenues and expenditures with various County services.

Budget Amendment – A legal procedure utilized by County staff to revise a budget appropriation. The Finance department staff has the authorization to adjust line item expenditures within a departmental budget but the County Commission must approve any increase in the total budget for a department.

CAFR – Comprehensive Annual Financial Report

Capital Budget – A component of the annual budget that serves as a guide for efficiently and effectively undertaking capital projects. The capital budget includes the Capital Improvement Program (CIP)

Capital Project- I a major capital project with an anticipated cost of at least \$50,000 and an estimated useful life greater than one year.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Paulding County Budget

Debt Service Fund – A fund used to account for resources intended for the payment of principal, interest, and any service charges on long-term debt.

Department – A major administrative unit of the County with overall management responsibility for an operation or a group of related operations within a functional area.

Enterprise Fund – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

Expenditure – Decrease in net financial resources. Expenditures include current operation expenses requiring the present and future use of net current assets, debt service, and capital outlays.

Fiscal Year – The time period designated by the County signifying the beginning and ending period for recoding financial transactions. Paulding County has specified July 1 to June 30 as its fiscal year.

Fiscal Policies – guidelines that provide a framework as to how the financial responsibilities associated to the operation of the County are to be carried out.

Fund – A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for the purpose of legal compliance, different natures of activities performed, measurement or different objectives, and to facilitate management control.

Fund Balance – Refers to the excess of current assets over current liabilities.

General Fund – It is the principal operating fund for the County.

General Obligation (G.O.) Bonds – Bonds sold to raise revenue for long-term capital financing needs. These bonds which pledge the full faith and credit of the County must be approved by voter referendum. The cost of financing is spread over the life of the improvement so that future users help to repay the cost of the improvement.

GFOA – Government Finance Officers Association

Governmental Fund - Used to account for all or most of a government's general activities. The measurement focus is on source and use of resources.

Infrastructure – Basic installations and facilities (e.g., roads, bridges) upon which the continuance and growth of a community depend.

Intergovernmental Revenue – Revenues received from other governmental entities in the form of grants or shared revenues.

Interest Income – Revenue earned for the use of idle monies

Paulding County Budget

Interfund Transfer – Contributions and operating transfers of cash made between the various funds of the County.

Legal Debt Margin – The net amount of external financing resources that is available to the County through the issuance of general obligation bonds, For Paulding County, it is limited to an amount equal to 10% of the assessed value of all taxable property located within the county, less any current general obligation bond debt.

Liability – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Mill – A tax rate of one *mill* represents a tax liability of one dollar per \$1,000 of assessed value

Millage Rate – The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or other available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

O.C.G.A. – Official Code of Georgia Annotated

Moody's – a credit rating agency which performs international financial research and analysis on commercial and government entities.

Operating Budget – The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, travel, and fuel and capital outlay.

Other Financing Sources – monies transferred-in from other funds.

Other Financing Uses – monies transferred-out to other funds.

Personal Per Capita Income – is the total income of all persons living in a community divided by the population of that community.

Property Tax – Revenue generated from the annual levy of taxes on property owners

Revenue – The term designates an increase to a fund's asset which does not increase a liability, represent a repayment of an expenditure already made, represent a cancellation of certain liabilities or represent a repayment of an expenditure already made, represent a cancellation of certain liabilities or represent an increase in contributed capital.

Sales and Use Tax – A percentage tax imposed upon the sale or consumption of goods and/or services.

Paulding County Budget

Special Revenue Fund – A fund used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

S.P.L.O.S.T – Special Purpose Local Option Sales Tax

Standard & Poor's – as a credit-rating agency, the company issues credit ratings for debt of public and private corporations.

YTD – Year to Date