



Paulding County Budget

Fiscal Year 2020

*Paulding County
Board of Commissioners
Proposed
Operating and Capital Budget
Fiscal Year 2020*

August 5, 2019

*Prepared by: Finance Department
Tabitha Pollard, Finance Director*



*Board of Commissioners
David Carmichael, Chairman
Ron Davis, Post 1 Commissioner
Sandy Kaecher, Post 2 Commissioner
Chuck Hart, Post 3 Commissioner
Brian Stover, Post 4 Commissioner*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Paulding County Board of Commissioners
Georgia**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrill

Executive Director

Paulding County Budget

Table of Contents

Budget Message.....	10
Introduction	10
Major Components of the Requested Expenditures Compared to FY 2019	11
Accomplishments completed in 2019	12
Priorities for Fiscal Year 2020	12
Short-Term Organization-Wide Factors Influencing Decisions	14
Long Term Strategy.....	15
Services Provided by the County	16
Plan, Policies and Procedures.....	16
Mission Statement.....	16
Vision.....	16
Values.....	16
Profile of the County.....	17
History.....	17
Demographics	17
Budget Process	18
General Process	18
Amendments.....	18
Budget Calendar	19
<i>April</i>	19
<i>May</i>	19
<i>June</i>	19
<i>July</i>	19
<i>August</i>	19
Measurement Basis of Accounting and Budgeting.....	19
Basis of Budgeting	19
Basis of Accounting.....	19
Budget Overview.....	20
Budgeted funds by Department.....	22
Financial Policies.....	26
Budget Policy	26
Debt Management Policies.....	26
Fund Balance Policy.....	26
Investment Policy	26

Paulding County Budget

Purchasing Policy.....	27
Organization Chart.....	28
Summary of Major Revenue, <i>\$5M and Up</i>	29
General Fund Revenues.....	30
General Fund Expenditures by Function.....	33
Expenditure Types.....	34
Budgeted Governmental Funds.....	36
Fund Balance.....	37
Fund Balance Activity for Major Funds.....	38
Board of Commissioners.....	40
Mission.....	40
Functions.....	40
Goals.....	40
Department Budget.....	41
Personnel Schedule.....	41
Statistics.....	42
Finance.....	43
Mission.....	43
Functions.....	43
Goals.....	43
Department Budget.....	44
Personnel Schedule.....	44
Statistics.....	45
County Administrator.....	46
Mission.....	46
Functions.....	46
Goals.....	46
Tax Commissioner.....	47
Mission.....	47
Functions.....	47
Goals.....	47
Department Budget.....	48
Personnel Schedule.....	48
Statistics.....	49
Tax Assessor.....	50

Paulding County Budget

Mission.....	50
Functions	50
Goals.....	50
Department Budget.....	51
Personnel Schedule	51
Statistics	52
Channel 23.....	53
Mission.....	53
Functions	53
Goals.....	53
Department Budget.....	54
Personnel Schedule	54
Statistics	55
Board of Equalization	56
Mission.....	56
Functions	56
Goals.....	56
Department Budget.....	57
Personnel Schedule	57
Statistics	58
Voter Registration.....	59
Mission.....	59
Functions	59
Goals.....	59
Department Budget.....	60
Personnel Schedule	60
Statistics	61
Government Facilities	62
Mission.....	62
Functions	62
Goals.....	62
Department Budget.....	63
Personnel Schedule	63
Statistics	64
Human Resources.....	65

Paulding County Budget

Mission.....	65
Functions	65
Goals.....	65
Department Budget.....	66
Personnel Schedule	66
Statistics	67
Information Technology.....	68
Mission.....	68
Functions	68
Goals.....	68
Department Budget.....	69
Personnel Schedule	69
Statistics	70
Superior Court	71
Mission.....	71
Functions	71
Goals.....	71
Department Budget.....	72
Personnel Schedule	72
Statistics	73
Clerk of Courts	74
Mission.....	74
Functions	74
Goals.....	74
Department Budget.....	75
Personnel Schedule	75
Statistics	76
Probate Court.....	77
Mission.....	77
Functions	77
Goals.....	77
Department Budget.....	78
Personnel Schedule	78
Statistics	79
District Attorney	80

Paulding County Budget

Mission.....	80
Functions	80
Goals.....	80
Department Budget.....	81
Personnel Schedule	81
Statistics	82
Magistrate Court	83
Mission.....	83
Functions	83
Goals.....	83
Department Budget.....	84
Personnel Schedule	84
Statistics	85
Juvenile Court.....	86
Mission.....	86
Functions	86
Goals.....	86
Department Budget.....	87
Personnel Schedule	87
Statistics	88
Public Defender	89
Mission.....	89
Functions	89
Goals.....	89
Department Budget.....	90
Personnel Schedule	90
Statistics	91
Coroner	92
Mission.....	92
Functions	92
Goals.....	92
Department Budget.....	93
Personnel Schedule	93
Statistics	94
Sheriff.....	95

Paulding County Budget

Mission.....	95
Functions	95
Goals.....	95
Department Budget.....	96
Personnel Schedule	96
Statistics	97
Detention Center.....	98
Mission.....	98
Functions	98
Goals.....	98
Department Budget.....	99
Personnel Schedule	99
Statistics	100
E-911.....	101
Mission.....	101
Functions	101
Goals.....	101
Department Budget.....	102
Personnel Schedule	102
Statistics	103
Fire.....	104
Mission.....	104
Functions	104
Goals.....	104
Department Budget.....	105
Personnel Schedule	105
Statistics	106
Marshal	107
Mission.....	107
Functions	107
Goals.....	107
Department Budget.....	108
Personnel Schedule	108
Statistics	109
Animal Control.....	110

Paulding County Budget

Mission.....	110
Functions	110
Goals.....	110
Department Budget.....	111
Personnel Schedule	111
Statistics	112
Department of Transportation.....	113
Mission.....	113
Functions	113
Goals.....	113
Department Budget.....	114
Personnel Schedule	114
Statistics.....	116
Fleet.....	116
Mission.....	116
Functions	116
Goals.....	116
Department Budget.....	117
Personnel Schedule	117
Statistics	118
Recycling	119
Mission.....	119
Functions	119
Goals.....	119
Department Budget.....	120
Personnel Schedule	120
Statistics	121
Parks & Recreation	122
Mission.....	122
Functions	122
Goals.....	122
Department Budget.....	123
Personnel Schedule	123
Statistics	124
Library.....	125

Paulding County Budget

Mission.....	125
Functions	125
Goals.....	125
Department Budget.....	126
Personnel Schedule	126
Statistics	127
Community Services.....	128
Mission.....	128
Functions	128
Goals.....	128
Department Budget.....	129
Personnel Schedule	129
Statistics	130
Bus Services	131
Mission.....	131
Functions	131
Goals.....	131
Department Budget.....	132
Personnel Schedule	132
Statistics	133
Senior Citizens Center	134
Mission.....	134
Functions	134
Goals.....	134
Department Budget.....	135
Personnel Schedule	135
Statistics	136
Extension.....	137
Mission.....	137
Functions	137
Goals.....	137
Department Budget.....	138
Personnel Schedule	138
Statistics	139
Community Development.....	140

Paulding County Budget

Mission.....	140
Functions	140
Goals.....	140
Department Budget.....	141
Personnel Schedule	141
Statistics	142
Law Library.....	143
Mission.....	143
Functions	143
Goals.....	143
Capital Projects Budget.....	144
Policies utilized for Capital Projects	145
Capital Project List:	146
Capital Impact on Operating Budget	149
Department of Transportation Capital Projects	150
Water System Capital Project - Richland Creek Reservoir.....	152
Public Safety Capital Project Adult Detention Center	154
Community Development -2017 Comprehensive Plan.....	155
Positions Summary Schedule.....	157
Debt Obligations	166
Statistical Section	167
Paulding County Profile	168
Population	169
Age and Gender Breakdown.....	170
Racial & Ethnic Breakdown	171
Household Breakdown	172
Labor force.....	173
History	174
The Beginning	174
Our Courthouse	175
The Civil War & Other Happenings.....	175
Glossary	177

Paulding County Budget

Budget Message:

August 13, 2019

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 2020. The document is a summary of our overall plan for allocating available resources to provide services and sustain Paulding County's vision. Currently, Paulding County's focus is economic development to overcome the overwhelming residential to commercial ratio of 88% to 12%. Our focus for many years has been to provide the best location in Metro Atlanta to live, work and play. The growing population that Paulding County is experiencing indicates success with that goal. The operational budget of Paulding County continues to focus on the best location to live, work and play. However, the capital budget for Paulding County is shifting more toward economic development to promote commercial and industrial growth. The lack of infrastructure is the obstacle that Paulding County is currently facing. Paulding County's leadership is focusing on expansion of that infrastructure to create sustainable jobs within Paulding County to allow citizens the opportunity to work locally. This will improve the work aspect to providing the best place to live, work and play. 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 2020 Operating Budget totals \$92.3 million compared to \$87 million in 2019. The largest increases within the 2020 budget are in Public Safety and Public Works. Public Safety increase is primarily due to the increased personnel on the road as well as within the new detention facility. Public Works increase includes an increase in the asphalt purchased to resurface roadways. The Capital Budget declined due to the construction of the Adult Detention and Law Enforcement nearing completion in 2020. Special Purpose Local Option Sales Tax (SPLOST) dollars fund many capital projects within Paulding County. The current SPLOST funds capital projects in the following categories: Public Safety, Public Works, Recreation, and Economic Development. Paulding County construct SPLOST projects on a pay as you go basis. Therefore, we accumulate funds in the early years of SPLOST and when funds are available, we construct the larger projects. The 2020 SPLOST budget was \$19 million.

Paulding County Budget

Major Components of the Requested Expenditures Compared to FY 2019:

Type	FY 2020	FY 2019
Operating Budget	\$ 92,347,413	\$ 86,975,647
Capital Budget	\$ 54,634,560	\$ 58,038,322
Debt Service	\$ 11,639,562	\$ 9,800,000
Enterprise Funds	\$ 35,440,000	\$ 31,200,000
Increase to Fund Balance	\$ 2,405,000	\$ 1,218,400
Total	\$196,466,535	\$187,404,869

General obligation bonds issued in November 2017 added to fund balance, and fund balance reduces as construction costs incur. The 2020 budget includes completion of the Adult Detention Facility Construction and a few months of operational costs. 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 the Operating Budget is due to forty-eight new positions added in 2020. These positions are contain staggered hiring dates for 2020 and the entire cost will be budgeted in 2021. The transportation department incurred additional cost related to increased paving miles in Paulding County.

The Fiscal Year 2020 Debt Service Budget is increasing because of the full principal and interest payments of the 2017 General Obligation Bonds. In November 2016, Paulding County voters went to the polls to impose a tax to construct a new Adult Detention Facility. The Board of Commissioners anticipates this debt will cost taxpayers just under a mill for thirty years. Bonds in 2013 were issued to fund several asphalt projects and are currently funded with the collection of project improvement fees along with a portion of debt service millage. 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. Revenues are projected to increase due to the 5-year rate increase approved in FY 2016. This rate increase was established to fund the debt service and operations of Paulding County's construction of its own water source known as Richland Creek Reservoir.

Paulding County Board of Commissioners maintained the millage rate this year following a reduction in 2019. Maintaining the millage rate along with the increase in assessments resulted in additional revenue through property taxes. The FY2020 budget does use approximately \$1.7 million of fund balance. However, the fire tax will increase fund balance slightly as the fire department grows at a rapid rate to improve fire service for the entire County. The fire department is growing and expenses of this function is projected to increase. 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.

Paulding County Budget

This budget maintains fiscal and managerial conservatism while providing quality service to the Citizens of Paulding County. The Board of Commissioners and 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 2019 budget, the Paulding County Board of Commissioners continues to stand strong for a fiscally conservative position in local government.

Accomplishments completed in 2019

Paulding County completed many tasks in 2019, the County completed several large projects during the year such as installation of a fiber line to provide fiber service to much of the County including a redundant line to provide backup service to E-911. The Jail and the Richland Creek Reservoir are by far the largest projects Paulding County has ever constructed at one time. Both are on schedule and anticipated to complete in 2020. Several Public Safety Projects are ongoing as we are preparing to build a new fire station, install a new CAD system to allow all of public safety better response to emergencies. The Department of Transportation is currently working on a few bridge projects that are nearing completion. During recession years, our capital equipment purchases were placed on hold. However, the FY 2019 budget continued to replace the most needed equipment to reduce maintenance cost. Specifically, some of the capital needs that were complete in 2019 were as follows:

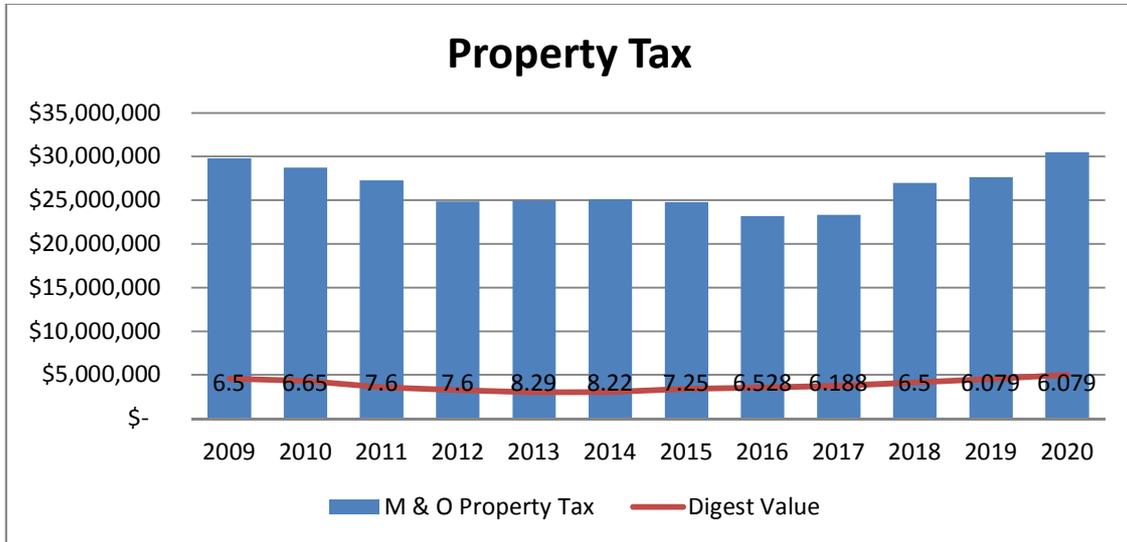
- **Information Technology** – Computer updates as well as storage equipment, Wi-Fi replacement at Watson Government Complex, Website upgrade
- **Sheriff/Detention** – Replacement vehicles, Construction of Adult Detention Facility as well as Law Enforcement Center, a shoot house for training
- **Fire Department** – Site was located in the West Paulding area for a new Fire Station that should be constructed in FY 2020
- **Transportation** – Replacement vehicles, a bucket truck, and a bobcat track loader
- **Recreation** – Installed a turf field to allow special needs children to play sports

Priorities for Fiscal Year 2020

Preparing the budget for FY 2020 was a challenge. This year was a continuation of the positive movement we began to see in FY 2014 digest values. However, recovery of the recession has resulted in the fluctuation of the millage rate as well as the property values. The FY 2020 budget maintained the millage rate in attempt to stabilize an increase. The FY 2020 budget

Paulding County Budget

maintains all services eliminated during the recession years. Other tax revenues have generated additional income, such as the motor vehicle ad valorem tax, and sales tax. These revenues have assisted the Government in overcoming the gap between revenues and expenditures required to balance the budget.



The revenue forecast for the FY 2020 budget increased a small amount to better resemble the actual revenues for FY 2019. This additional revenue did allow for the expenditures that were recurring such as the increase in personnel cost, healthcare cost and additional roadway resurfacing cost. The FY2020 budget included forty-eight new positions staggered throughout the year. Twenty-four of these positions were in public safety and nineteen of them are a result of the new detention facility. Three additional DARE officers will provide more deputies to the School System. The school system will be reimbursing the County for 75% of the cost of these employees. 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 approved on a necessity basis. The approved capital outlay items include:

- **General Government**
 - Software to assist citizens with agenda information and homestead exemption applications as well as detail to explain the use of taxpayer dollars.
 - Microsoft Enterprise software as well as additional technology equipment
 - Facility Improvements to the Watson Government Complex
- **Public Safety**
 - Improvements to radio system
 - Replacement of vehicles - SPLOST
 - Replace Computer Aided Dispatch for E911 SPLOST
 - Fire Station on West Side of County

Paulding County Budget

- Courthouse X-ray scanner and metal detector
- **Public Works**
 - Replace vehicles, Broom and right of way tractor
 - Storm water Equipment

See page 146 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 were asked to evaluate the level of service currently being providing and list in detail the enhancements needed to provide a basic, improved and a top level of service. This budget targets maintaining the current 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 on the level of service provided to citizens of Paulding County. During the recession years, Paulding County was in a service reduction mode to reduce expenditures due to our reduction in revenues. Currently, as those revenues are recovering and technology is improving Paulding County is reviewing the service currently providing to ensure the efficiency in providing that service to the citizens.

Strategy: Each department was required to evaluate their department to determine if they were offering a basic, enhanced or top level of service. Most departments provide a basic level of service but recognize that citizens demand a higher level of service. For most departments, it was technology missing in providing that enhanced level of service. Due to the cost of technology, not all departments can get to an enhanced level of service immediately. We did evaluate and set short-term goal to improve the level of service where we can affect the citizens the most and that long term we will reach the top level of service for all departments.

Issue: Reduce Personnel Turnover Ratio. During the recession years, Paulding County reduced expenses through employees by implementing furlough days, freezing positions and only offering pay increases 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: The FY 2020 budget includes a 4% cost of living adjustment for Paulding County employees. Paulding Leadership is striving to provide a benefit package with healthcare and retirement benefits that is competitive and assists in employee retention. The FY 2020 budget contains 48 new full time positions in public safety as well as other areas of the government.

Issue: Addressing 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.

Paulding County Budget

In 2020, those values are restored and we are providing services, but the cost is increasing significantly as population increases. We are looking for other revenue sources rather than residential, but the infrastructure needs to attract the Commercial and Industrial market are expensive and not currently in place.

Strategy: The FY 2020 budget continues to fund the storm-water infrastructure needs that continue to grow as housing market continues to grow. Increase in population also results with increase traffic on our roads. Paulding County is developing a traffic signal system that will allow traffic to flow much more efficiently. The FY 2020 budget also contains additional funds for resurfacing projects.

Issue: **Property Tax Increase to Citizens** - Property tax values have rebound from the recession that reduced values between 2008 and 2013. As of FY 2020, values have completely restored. Paulding Leadership strives to keep the millage rate low. Throughout the recession, the board has increased the millage rate and reduced the millage rate as values were on the rebound. As costs are increasing to provide services to citizens, Paulding County is working to keep the millage rate low.

Strategy: Paulding County maintained the millage rate of 6.079 in order to avoid a larger tax increase. This allowed Paulding County to enhance the current service level slowly in functions that improve services to a larger majority of our citizens. Paulding County did increase staffing levels to begin to meet the demand. However, the public officials and department heads are working together to make efficient use of our resources to obtain the highest level of service possible within the current budget.

Long Term Strategy

The expected long-term effects of the strategies placed in action with the FY 2020 budget are the following:

1. Continue to look for additional ways to cut costs as much as possible while continuing to improve our service levels
2. Fund current expenditures with current revenues to avoid deficit budgeting and the use of fund balance.
3. Implement a biennial budget process and a five-year capital projects plan.

Paulding County continues to grow at a rapid pace; we are focusing on long-range plans rather than so much emphasis on short-range plans. Paulding County survived the recession years by adding to fund balance each year. Careful short-term and long-range planning did this. Currently, we are working in the short-term to restore those immediate services, but long-term our focus has been on economic development. In 2017, Paulding County completed a comprehensive ten-year plan to develop direction and needs for Paulding County. More about this plan as well as a link to the plan is on page 144.

Paulding County Budget

In FY 2021, Paulding County plans to develop a biennial operations budget as well as a five -year capital budget. This budget planning process will be intensive, but we used the FY 2020 budget to develop a strategy that we believe will be successful in this endeavor. Also, Paulding County realizes that we have many capital needs that will impact the operations budget therefore this must be made a part of our five-year capital budget in-order to avoid surprises in the operating budget.

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 is fiscally responsible for the majority of these services 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 49,568 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 13,077 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;

Paulding County Budget

- 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.

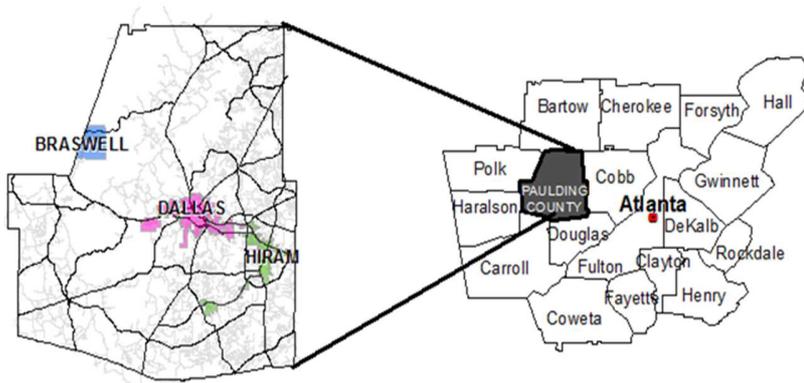
Profile of the County

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 164,044. 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 2019</i>					
Area Name	Civilian Labor Force	Employment	Unemployment	Unemployment Rate	Preliminary Data
<i>Georgia</i>	5,099,799	4,911,313	188,486	3.7%	Yes
<i>Paulding County</i>	83,792	81,101	2,691	3.2%	Yes

Paulding County Budget

Budget Process

General Process

Simply put, a budget is an estimate of revenues and expenditures over a set period. However, there are several steps in the process of setting a budget for Paulding County. First, Paulding County Board of Commissioners want to ensure that all resources are being used to their maximum ability and best serve the citizens of the County. The goal of every budget is to identify the most important services for the County and its residents; quantify and prioritize the services, and then form a plan using said information to make sure all resources are 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 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. The Chairman of the Board of Commissioners reviews all requests, and he/she will use the information gathered from the requests to issue, by June 1, a proposed budget. Within the week of the proposed budget's issuance, an advertisement is placed 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. To allow citizens the opportunity to ask questions about and give opinions on the proposed budget, the public hearing is held one week prior to the adoption of the budget. Once all citizens with comments to the budget are 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 presented for adoption 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 “measureable 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

Paulding County Budget

when susceptible to accrual (i.e. when they are “measurable and available”). Expenditures are recorded when the related liability is incurred.

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 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

Paulding County Budget

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

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

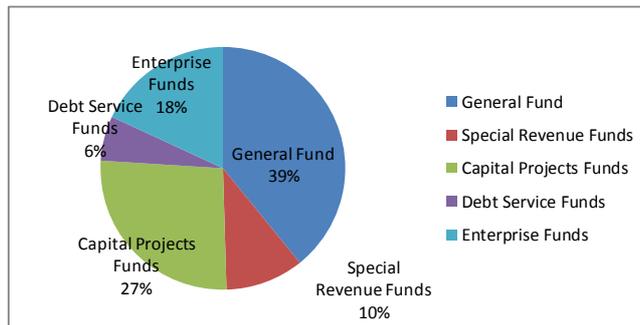
Sheriff Commissary Fund – to account for the resources for the receipts and purchases inmates incur while they are incarcerated.

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 2020 BUDGET ALL BUDGETED FUNDS TOTAL EXPENDITURES	
General Fund	\$ 76,949,873.00
Special Revenue Funds	\$ 20,337,100.00
Capital Projects Funds	\$ 52,100,000.00
Debt Service Funds	\$ 11,639,562.00
Enterprise Funds	\$ 35,440,000.00
Totals	<u>\$ 196,466,535.00</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 2020 REVENUES & BUDGETED EXPENDITURES								5-Aug-19
<i>Maintenance & Operations @ 6.079</i> <i>Bond and Interest @2.20</i> <i>Voter Approved Fire Tax @ 3.1</i>										ALL FUNDS
REVENUES										
	General	Fire	Sp.Rev.	Special Court	Enterprise	Sp. Rev.	Debt	CIP	*Water/ *Sewer	Total
	Fund	Fund	E911	Funds	Solid Waste	SPLAOST	Service	Fund	Sewer	Budgeted Funds
Property Tax	\$ 29,928,000	\$ 15,100,000	\$ -		\$ -	\$ -	\$ 10,830,000	\$ -	\$ -	\$ 55,858,000
Other Tax	34,568,000	700,000	-		-	17,500,000	700,000	-	-	53,468,000
Licenses & Permits	1,533,000		-		-	-	-	-	-	1,533,000
Intergovernmental	549,100				1,240,000			100,000	-	1,889,100
Charges for Services	6,247,800							-	34,000,000	40,247,800
Fines and Forfeitures	855,000		-	640,000	-	-	-	-	-	1,495,000
Investment Income	1,000,000	150,000	2,800,000		-	300,000	-	-	-	4,250,000
Contributions	15,000									15,000
Miscellaneous	529,000	5,000								534,000
Operating Transfers			-		200,000	-	-		-	200,000
PY Fund Balance	1,724,973	-	535,100	407,000	-	1,200,000	109,562	33,000,000	-	36,976,635
Total Revenue	\$ 76,949,873	\$ 15,955,000	\$ 3,335,100	\$ 1,047,000	\$ 1,440,000	\$ 19,000,000	\$ 11,639,562	\$ 33,100,000	\$ 34,000,000	\$ 196,466,535

Paulding County Budget

EXPENDITURES										
	Gen. Fund	Fire	E-911 Fund	Courts	Solid Wst	SPLOST	Debt Sve.	CIP	Water/Sewer	All Funds
Commission	\$ 794,000		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 794,000
Finance	615,300		-		-	-	-	-	-	615,300
Tax Commissioner	1,294,100		-		-	-	-	-	-	1,294,100
Tax Assessor	1,788,900		-		-	-	-	-	-	1,788,900
Government Services	-									-
Public Information	216,400									216,400
Board of Equalization	53,200									53,200
Voter Registration	653,150									653,150
Government Facilities	1,906,000		-		-	-	-	-	-	1,906,000
Human Resources	479,490		-		-	-	-	-	-	479,490
Administration	412,050		-		-	-	-	-	-	412,050
Information Technology	2,241,000		-		-	-	-	-	-	2,241,000
Superior Court	680,300		-	-	-	-	-	-	-	680,300
Drug Accountability Ct	148,100									
Mental Health Court	159,800									
Clerk of Courts	1,191,394		-	120,000	-	-	-	-	-	1,311,394
Probate	904,300		-		-	-	-	-	-	904,300
District Attorney	1,763,250		-	210,000	-	-	-	-	-	1,973,250
Magistrate	559,600		-	-	-	-	-	-	-	559,600
Juvenile	774,892		-	12,000	-	-	-	-	-	786,892
Public Defender	838,800		-		-	-	-	-	-	838,800
Coroner	134,000		-		-	-	-	-	-	134,000
Sheriff	17,682,500		-	120,000	-	1,500,000	-	-	-	19,302,500
Detention Center	7,678,800		-	475,000	-	-	-	33,000,000	-	41,153,800
E911	-		3,335,100		-	450,000	-	-	-	3,785,100
Fire	-	13,550,000	-		-	1,500,000	-	-	-	15,050,000
Marshal	726,800		-		-	-	-	-	-	726,800
Animal Control	888,100		-		-	100,000	-	-	-	988,100
Public Safety	-		-		-	-	-	-	-	-
DOT	14,234,900		-		-	9,000,000	-	-	-	23,234,900
Fleet	851,865		-		-	-	-	-	-	851,865
Recycling	231,200		-		-	-	-	-	-	231,200

Paulding County Budget

	Gen. Fund	Fire	E-911 Fund	Courts	Solid Wst	SPLOST	Debt Sve.	CIP	Water/Sewer	All Funds
Stormwater	915,700									915,700
Utility Coordinator	1,000,000		-		-	-	-	-	-	1,000,000
Parks & Recreation	2,948,400		-		-	3,950,000	-	-	-	6,898,400
Library	1,445,300		-		-	-	-	-	-	1,445,300
Community Services	158,500		-		-	-	-	-	-	158,500
Bus Service	265,200		-		-	-	-	-	-	265,200
Senior Citizens Center	277,900		-		-	-	-	-	-	277,900
Extension	90,600		-		-	-	-	-	-	90,600
Community Development	2,072,800		-		-	-	-	100,000	-	2,172,800
Airport	-		-		-	-	-	-	-	-
County Engineer	-							-		-
Non-Departmental	7,873,282		-		-	-	-	-	-	7,873,282
Solid Waste	-		-		-	-	-	-	-	-
Oper. Trans. E911	-									-
Drug Treatment	-		-	60,000	-	-	-	-	-	60,000
Oper. Trans. CIP	-							-		-
Oper Trans Debt Service	-						11,639,562	-	5,000,000	16,639,562
Economic Development						200,000				200,000
Reservoir Project								-		-
Law Library				50,000						50,000
Cities						2,300,000			-	2,300,000
Net Income	-		-		-	-	-	-	1,800,000	1,800,000
Other Services & Charges	-	2,405,000	-	-	1,440,000	-	-	-	27,200,000	31,045,000
Total Budgeted Expenditures	\$ 76,949,873	\$ 15,955,000	\$ 3,335,100	\$ 1,047,000	\$ 1,440,000	\$ 19,000,000	\$ 11,639,562	\$ 33,100,000	\$ 34,000,000	\$ 196,466,535
	-	-	-	-	-	-	-	-	-	-
*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.										

Paulding County Budget

FINANCIAL POLICIES

Budget Policy

1. The County will publish a proposed budget on June 1 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.

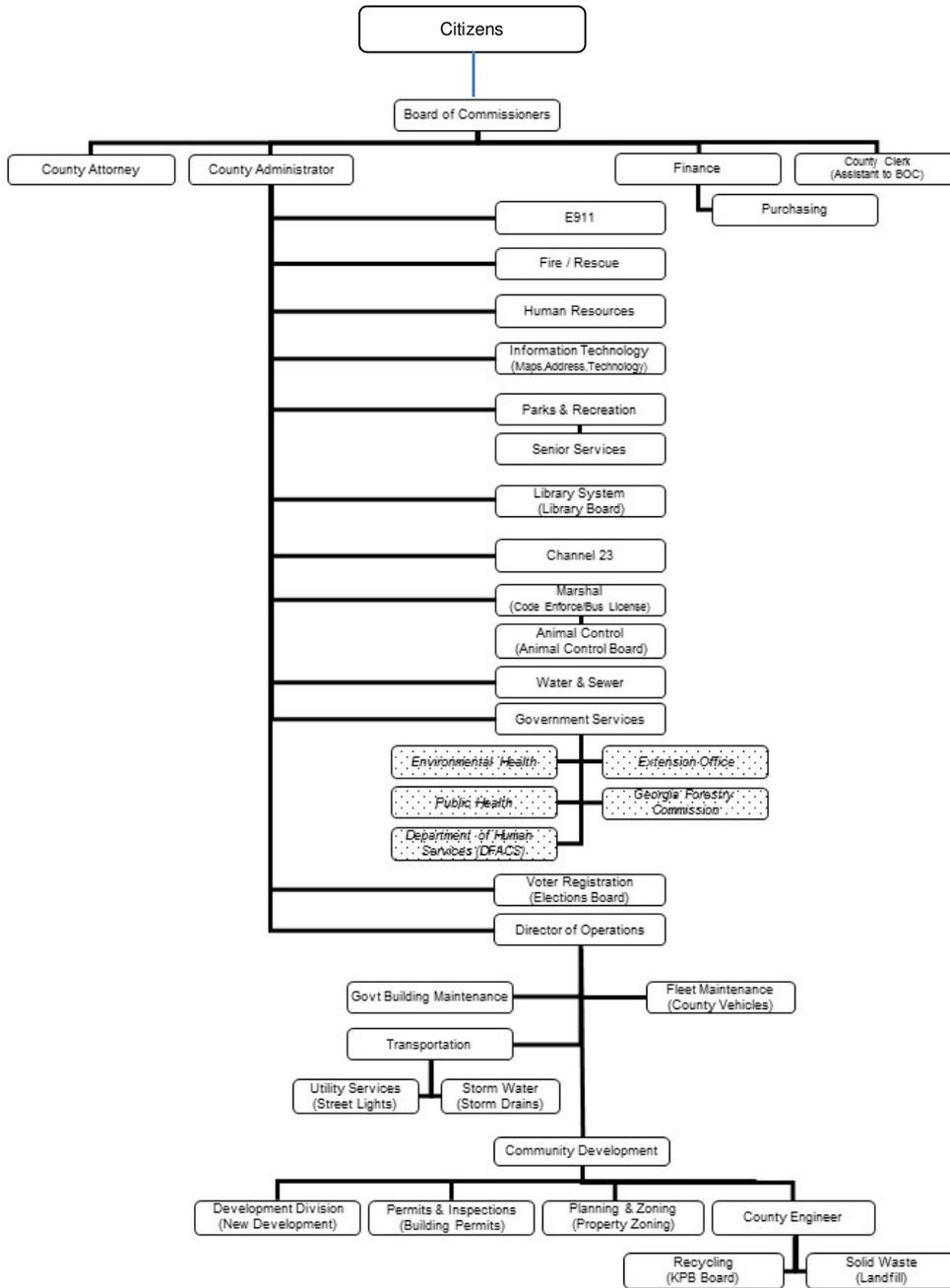
Paulding County Budget

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. The Board of Commissioners must also approve these purchases.
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: (\$29,905,000)**
 - 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 15 of each year.
- **Local Option Sales Tax: (\$15,000,000)**
 - 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: (\$8,600,000)**
 - 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 1 to December 31 each year.
- **Special Local Option Sales Tax: (\$17,500,000)**
 - 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: (\$15,100,000)**
 - 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: (\$27,000,000)**
 - The Board of Commissioners sets the fee schedule for the various services and infrastructure for the Water System. These rates and charges are reviewed and monitored by the Director of the Water & Sewer System.
- **Sewer Service Revenue: (\$7,000,000)**
 - The Board of Commissioners sets the fee schedule for the various services and infrastructure for the Sewer System. These rates and charges are reviewed and monitored by the Director of the Water & Sewer System.
- **Debt Service Tax: (\$10,830,000)**
 - The Debt Service Tax is imposed in order to pay certain County debt obligations; currently the rate is 2.20 mills.

Revenues are forecasted simply by reviewing historical actuals as a basis for projecting. Current as well as proposed legislation changes are also reviewed in forecasting revenues. If a revenue forecast change is significant or a change can be influenced by an isolated factor then we will look into the source of the revenue to determine why the change is occurring. This process may result in increased fees where applicable or an adjustment up or down to the revenue projection.

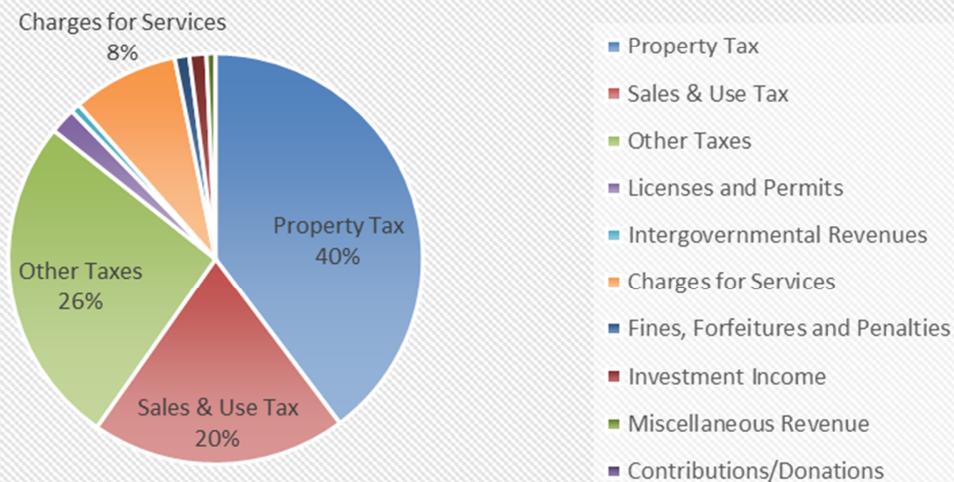
Paulding County Budget

General Fund Revenues

Three-Year Comparison of Revenue Sources

Revenue	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual*	FY 2020 Budget
Property Tax	\$ 26,480,839	\$27,140,000	\$27,244,636	\$29,905,000
Sales & Use Tax	14,348,628	15,600,000	15,635,483	15,000,000
Other Taxes	18,346,598	19,423,000	19,646,146	19,591,000
Licenses and Permits	1,717,322	1,523,000	1,661,377	1,533,000
Intergovernmental Revenues	2,571,242	2,175,000	2,966,517	549,100
Charges for Services	6,977,138	6,743,100	7,213,210	6,247,800
Fines, Forfeitures and Penalties	1,134,793	1,000,000	1,040,429	855,000
Investment Income	542,034	1,085,000	1,144,136	1,000,000
Miscellaneous Revenue	559,681	519,000	613,410	529,000
Contributions/Donations	<u>47,928</u>	<u>46,000</u>	<u>43,848</u>	<u>-</u>
Total Revenues	\$ 72,726,203	\$75,254,100	\$77,209,192	\$75,209,900
*Year to Date - Unaudited				

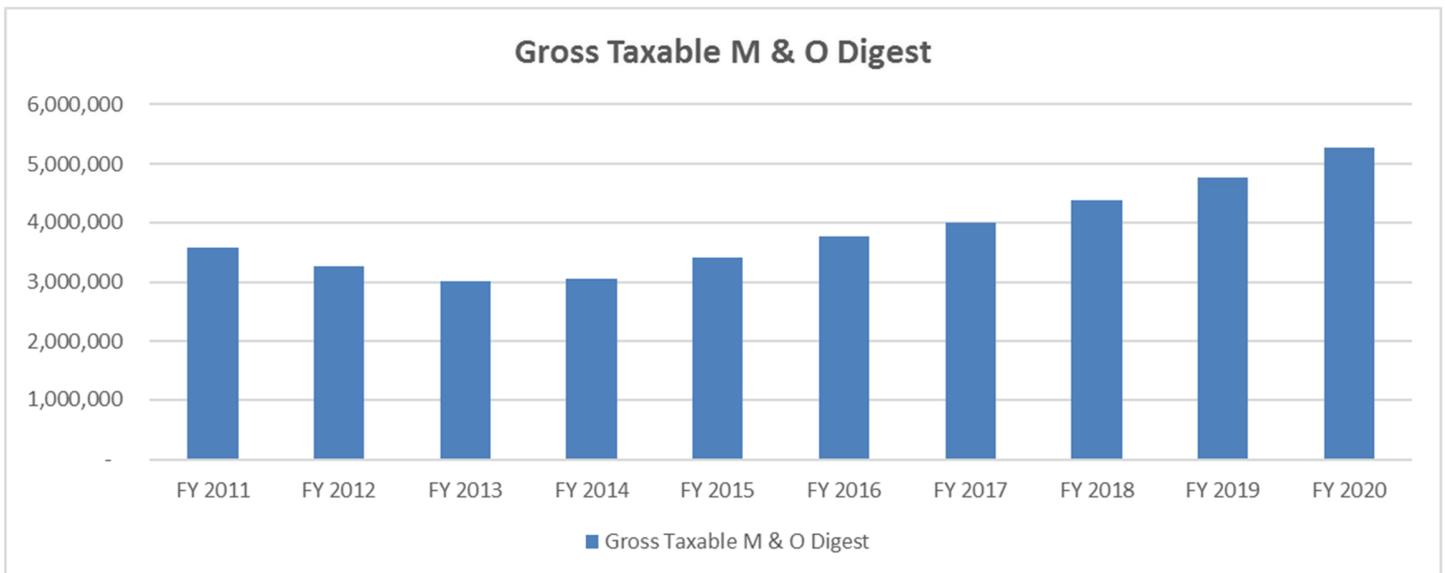
Percentage Contribution of Revenue Sources FY 2020 Budget



Paulding County Budget

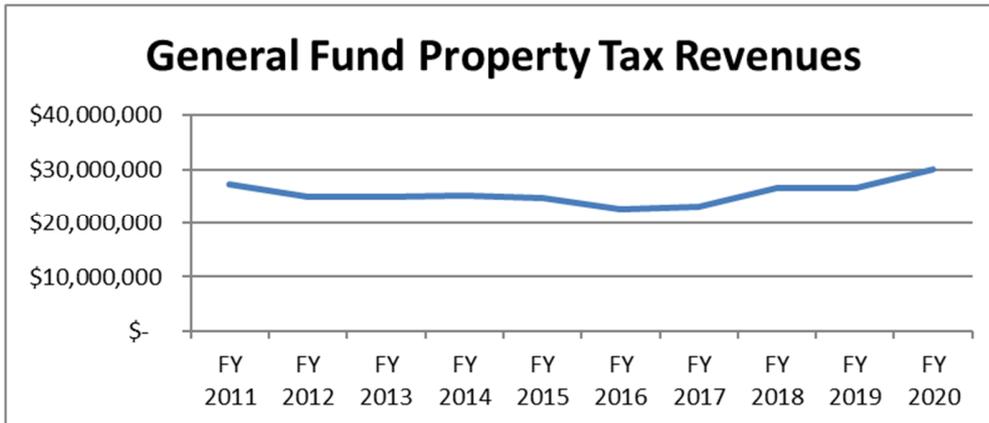
Property Tax

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 the FY 2020, property tax represents approximately 39% of total revenue for the General Fund. The FY 2020 projected property tax revenue maintains the County's M&O millage rate to offset the increase in the tax digest due to reassessments of property values.



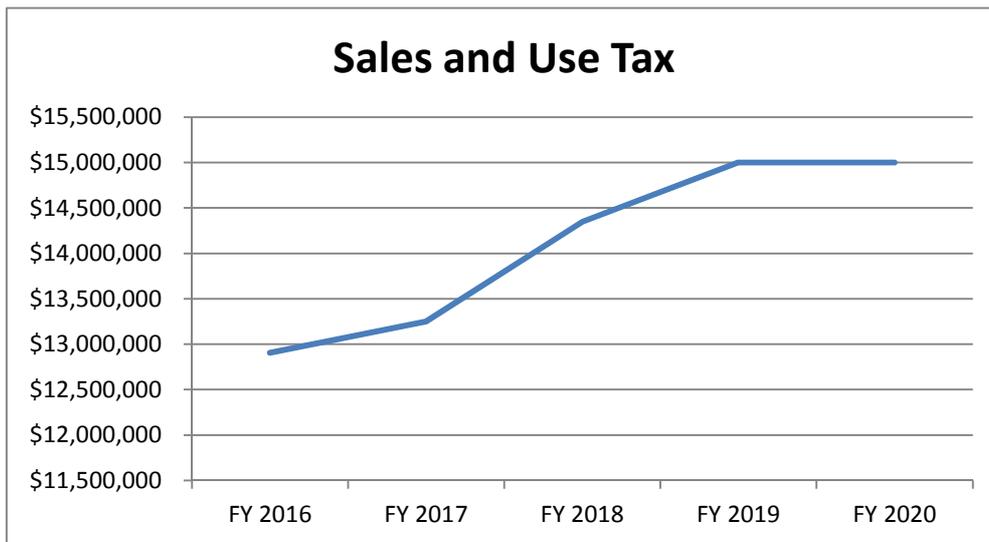
Digest Information	Fiscal Year	Gross Taxable M & O Digest	Digest Growth	Millage Rate	Change in Millage
2010 Tax Year (Actual)	FY 2011	3,586,423	-17.03%	7.6	12.50%
2011 Tax Year (Actual)	FY 2012	3,272,271	-8.76%	7.6	0.00%
2012 Tax Year (Actual)	FY 2013	3,012,091	-7.95%	8.29	9.08%
2013 Tax Year (Actual)	FY 2014	3,054,131	1.40%	8.22	-0.84%
2014 Tax Year (Actual)	FY 2015	3,418,312	11.92%	7.25	-11.80%
2015 Tax Year (Actual)	FY 2016	3,765,916	10.17%	6.528	-9.96%
2016 Tax Year (Actual)	FY 2017	3,993,847	6.05%	6.188	-5.21%
2017 Tax Year (Actual)	FY 2018	4,380,718	9.69%	6.5	5.04%
2018 Tax Year (Actual)	FY 2019	4,782,091	9.16%	6.079	-6.48%
2019 Tax Year (Actual)	FY 2020	5,268,364	10.17%	6.079	0.00%

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 reduces property taxes annually.

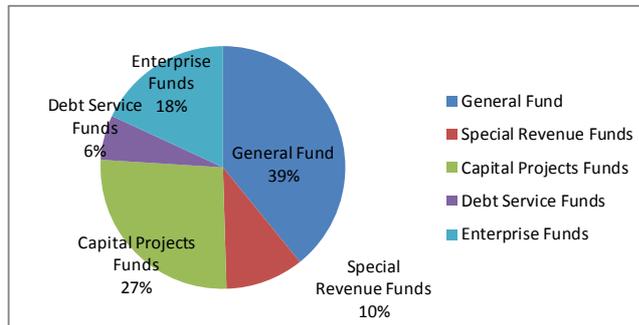


Paulding County Budget

Expenditures

PAULDING COUNTY, GA
FY 2020 BUDGET
ALL BUDGETED FUNDS
TOTAL EXPENDITURES

General Fund	\$ 76,949,873.00
Special Revenue Funds	\$ 20,337,100.00
Capital Projects Funds	\$ 52,100,000.00
Debt Service Funds	\$ 11,639,562.00
Enterprise Funds	\$ 35,440,000.00
Totals	\$ 196,466,535.00

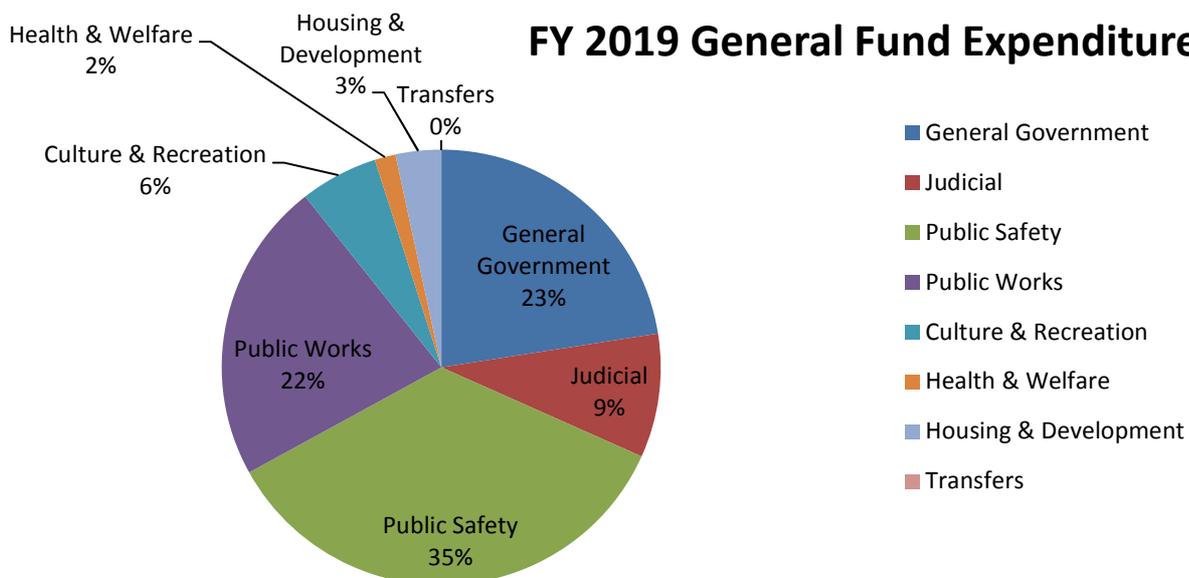


General Fund Expenditures by Function

	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual*	General Fund FY 2020
General Government	\$ 12,485,009.00	\$ 14,894,139.00	\$ 13,205,815.00	\$ 17,330,372.00
Judicial	\$ 6,156,401.00	\$ 6,741,947.00	\$ 6,744,675.00	\$ 7,073,636.00
Public Safety	\$ 23,010,358.00	\$ 25,450,552.00	\$ 23,794,210.00	\$ 27,136,200.00
Public Works	\$ 16,520,504.00	\$ 16,290,794.00	\$ 16,401,648.00	\$ 17,233,665.00
Culture & Recreation	\$ 4,098,989.00	\$ 4,264,736.00	\$ 4,297,968.00	\$ 4,402,700.00
Health & Welfare	\$ 1,107,254.00	\$ 1,180,834.00	\$ 1,135,986.00	\$ 1,194,900.00
Housing & Development	\$ 2,047,652.00	\$ 2,234,567.00	\$ 2,606,850.00	\$ 2,578,400.00
Transfers	\$ 2,950,000.00	\$ 1,200,000.00	\$ 1,732,017.00	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -

* Year to Date - Unaudited

FY 2019 General Fund Expenditure Budget

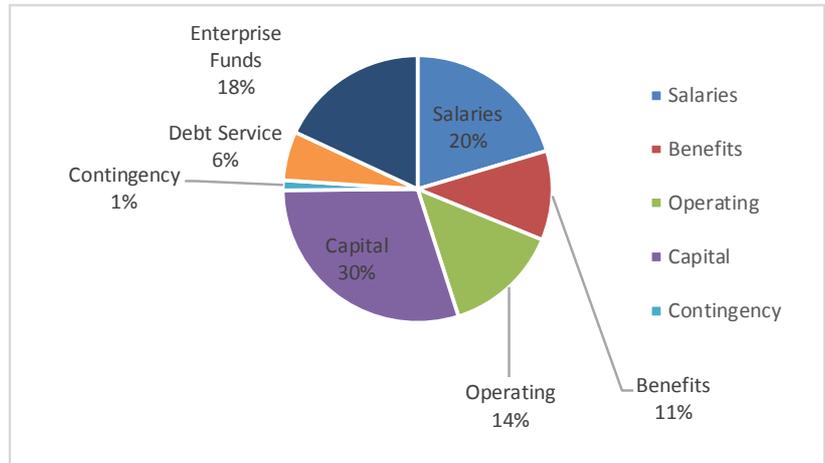


Paulding County Budget

Expenditure Types

Paulding County, Georgia
Governmental Expenses by Category

Salaries	\$ 40,094,882
Benefits	\$ 21,209,900
Operating	\$ 27,285,631
Capital	\$ 58,391,560
Contingency	\$ 2,405,000
Debt Service	\$ 11,639,562
Enterprise Funds	\$ 35,440,000
	<u>\$ 196,466,535</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. This salary adjustment was budgeted for a partial year in 2018 and a full year in 2019. 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. The 2020 budget included a 4% pay increase to keep the salary study effective. 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 2020. 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. We are reaching our pre-recession staffing levels and public safety has increased in staffing levels. The 2020 budget will increase personnel by 48 positions and 24 of those are in the Sheriff and Detention Center.

Benefits – The benefits amount includes the employer portion of the FICA and Medicare taxes currently at 7.65% of gross payroll. In addition, 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 and maintenance, professional services such as auditing and it 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 funds are collected for the first couple of years of the SPLOST to fund the larger projects 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 \$2.4million in contingency. It is anticipated that the fire fund will not use all revenues in the current year, but allows them to increase to fund balance. This growth in fund balance

Paulding County Budget

allows Paulding County to keep a consistent millage rate for the fire fund because this is a growing service. 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 did issue debt that was approved by referendum on the November 2016 ballot to construct the replacement Paulding County Adult Detention Facility. This debt will add approximately \$3.8million annually in additional debt service.

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		
	2018 Actual	2019 Budget*	2020 Budget	2018 Actual	2019 Budget*	2020 Budget	2018 Actual	2019 Budget*	2020 Budget	2018 Actual	2019 Budget*	2020 Budget	2018 Actual	2019 Budget*	2020 Budget
REVENUES															
Property Tax	\$ 26,421,211	\$ 27,163,000	\$ 29,928,000	\$ 12,504,874	\$ 13,744,000	\$ 15,386,000	\$ 9,468,403	\$ 9,500,000	\$ 10,830,000	\$ -	\$ -	\$ -	\$ 35,889,614	\$ 36,663,000	\$ 40,758,000
Sales & Use Tax	\$ 14,348,628	\$ 14,400,000	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 16,781,606	\$ 15,000,000	\$ 17,500,000	\$ 31,130,234	\$ 29,700,000	\$ 32,500,000
Other Taxes	\$ 18,406,227	\$ 18,255,000	\$ 19,568,000	\$ 1,198,146	\$ 514,000	\$ 514,000	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ 18,406,227	\$ 18,255,000	\$ 20,268,000
Licenses & Permits	\$ 1,717,321	\$ 1,523,000	\$ 1,533,000	\$ 7,375	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,717,321	\$ 1,523,000	\$ 1,533,000
Intergovernmental	\$ 2,571,242	\$ 549,100	\$ 549,100	\$ 42,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,443	\$ 100,000	\$ 100,000	\$ 2,800,685	\$ 649,100	\$ 649,100
Charges for Services	\$ 6,977,138	\$ 6,208,100	\$ 6,247,800	\$ -	\$ -	\$ -	\$ 2,979,163	\$ 2,600,000	\$ 2,800,000	\$ -	\$ -	\$ -	\$ 9,956,301	\$ 8,808,100	\$ 9,047,800
Fines and Forfeitures	\$ 1,134,793	\$ 1,085,000	\$ 855,000	\$ -	\$ -	\$ -	\$ 258,203	\$ 640,000	\$ 640,000	\$ -	\$ -	\$ -	\$ 1,392,996	\$ 1,725,000	\$ 1,495,000
Investment Income	\$ 542,037	\$ 500,000	\$ 1,000,000	\$ 115,495	\$ 50,000	\$ 50,000	\$ 4,956	\$ -	\$ -	\$ 457,024	\$ 50,000	\$ 300,000	\$ 1,004,017	\$ 550,000	\$ 1,300,000
Contributions	\$ 47,928	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,960	\$ -	\$ -	\$ 53,888	\$ 15,000	\$ 15,000
Miscellaneous	\$ 559,681	\$ 519,000	\$ 529,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 559,681	\$ 519,000	\$ 529,000
Total Revenues	\$ 72,726,205	\$ 70,217,200	\$ 75,224,900	\$ 13,868,649	\$ 14,313,000	\$ 15,955,000	\$ 12,710,725	\$ 13,040,000	\$ 14,970,000	\$ 17,474,033	\$ 15,150,000	\$ 17,900,000	\$ 102,910,963	\$ 98,407,200	\$ 108,094,900
OTHER FINANCING SOURCES															
Issuance of Long Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000,000	\$ -	\$ -	\$ 72,000,000	\$ -	\$ -
Sale of Surplus	\$ 217,451	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,000	\$ -	\$ -	\$ 527,451	\$ 60,000	\$ -
Transfer from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000	\$ -	\$ -	\$ 2,200,000	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 72,943,656	\$ 70,277,200	\$ 75,224,900	\$ 13,868,649	\$ 14,313,000	\$ 15,955,000	\$ 12,710,725	\$ 13,040,000	\$ 14,970,000	\$ 91,984,033	\$ 15,150,000	\$ 17,900,000	\$ 177,638,414	\$ 98,407,200	\$ 108,094,900
EXPENDITURES															
General Government	\$ 12,485,009	\$ 14,894,139	\$ 14,947,339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,000	\$ 200,000	\$ 12,485,009	\$ 15,081,139	\$ 15,147,339
Judicial	\$ 6,156,401	\$ 6,741,947	\$ 6,688,747	\$ -	\$ -	\$ -	\$ 288,489	\$ 450,000	\$ 452,000	\$ -	\$ -	\$ -	\$ 6,444,890	\$ 7,191,947	\$ 7,140,747
Public safety	\$ 23,010,358	\$ 25,450,552	\$ 25,447,052	\$ 11,580,771	\$ 13,094,600	\$ 13,550,000	\$ 3,243,526	\$ 3,892,300	\$ 3,930,100	\$ -	\$ 42,850,000	\$ 36,550,000	\$ 26,253,884	\$ 72,192,852	\$ 65,927,152
Public works	\$ 16,520,504	\$ 16,290,794	\$ 16,290,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,564	\$ 7,700,000	\$ 9,000,000	\$ 16,532,068	\$ 23,990,794	\$ 25,290,294
Health & Welfare	\$ 1,107,254	\$ 1,180,834	\$ 1,181,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,107,254	\$ 1,180,834	\$ 1,181,334
Culture and recreation	\$ 4,098,989	\$ 4,264,736	\$ 4,264,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,680,000	\$ 3,950,000	\$ 4,098,989	\$ 6,944,736	\$ 8,214,736
Housing and development	\$ 2,047,652	\$ 2,234,567	\$ 2,238,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 2,047,652	\$ 2,234,567	\$ 2,338,067
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,557	\$ -	\$ -	\$ 2,181,169	\$ 1,975,000	\$ 2,300,000	\$ 2,412,726	\$ 1,975,000	\$ 2,300,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,667,575	\$ -	\$ -	\$ 21,667,575	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,198,073	\$ 9,800,000	\$ 11,639,562	\$ -	\$ -	\$ -	\$ 8,198,073	\$ 9,800,000	\$ 11,639,562
Total Expenditures and Other Financing uses	\$ 65,426,167	\$ 71,057,569	\$ 71,057,569	\$ 11,580,771	\$ 13,094,600	\$ 13,550,000	\$ 11,961,645	\$ 14,142,300	\$ 16,021,662	\$ 23,860,308	\$ 55,492,000	\$ 52,100,000	\$ 101,248,120	\$ 141,891,869	\$ 139,179,231
OTHER FINANCING USES															
Payments to Escrow Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to other funds	\$ 2,950,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,950,000	\$ 1,200,000	\$ 1,200,000
Total Expenditures and Other Financing uses	\$ 68,376,167	\$ 72,257,569	\$ 72,257,569	\$ 11,580,771	\$ 13,094,600	\$ 13,550,000	\$ 11,961,645	\$ 14,142,300	\$ 16,021,662	\$ 23,860,308	\$ 55,492,000	\$ 52,100,000	\$ 104,198,120	\$ 141,891,869	\$ 140,379,231
Net Increase (Decrease)															
In Fund Balance	\$ 4,567,489	\$ (1,980,369)	\$ 2,967,331	\$ 2,287,878	\$ 1,218,400	\$ 2,405,000	\$ 749,080	\$ (1,102,300)	\$ (1,051,662)	\$ 68,123,725	\$ (40,342,000)	\$ (34,200,000)	\$ 73,440,294	\$ (43,484,669)	\$ (32,284,331)
Beginning Fund Balance	\$ 59,894,308	\$ 64,461,797	\$ 62,481,428	\$ 9,382,238	\$ 11,670,116	\$ 12,888,516	\$ 9,909,010	\$ 10,658,090	\$ 9,555,790	\$ 25,284,374	\$ 93,408,099	\$ 53,066,099	\$ 95,087,692	\$ 168,527,986	\$ 125,103,317
Ending Fund Balance	\$ 64,461,797	\$ 62,481,428	\$ 65,448,759	\$ 11,670,116	\$ 12,888,516	\$ 15,293,516	\$ 10,658,090	\$ 9,555,790	\$ 8,504,128	\$ 93,408,099	\$ 53,066,099	\$ 18,866,099	\$ 168,527,986	\$ 125,043,317	\$ 92,818,986

*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 used 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 2018 Actual	FY 2019 Budget	FY 2020 Budget
Beginning Fund Balance	\$59,894,308	\$64,461,795	\$62,481,426
Change in Fund Balance	<u>4,567,487</u>	<u>(1,980,369)</u>	<u>(1,724,973)</u>
Ending Fund Balance	<u>\$64,461,795</u>	<u>\$62,481,426</u>	<u>\$60,756,453</u>
Fund Balance			
Non-spendable	\$ 709,604	\$ 500,000	\$ 500,000
Restricted	-	-	-
Committed	-	-	-
Assigned	11,216,994	12,000,000	12,000,000
Unassigned	<u>52,535,197</u>	<u>49,981,426</u>	<u>48,256,453</u>
Total Fund Balance	<u>\$ 64,461,795</u>	<u>\$62,481,426</u>	<u>\$ 60,756,453</u>

The Fiscal Year 2020 budget includes a use of fund balance for \$1,724,973. 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 146 in the Capital Projects Budget.

Fire Tax Fund Balance			
	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Beginning Fund Balance	\$ 9,382,238	\$11,670,116	\$ 12,888,516
Change in Fund Balance	<u>2,287,878</u>	<u>1,218,400</u>	<u>2,405,000</u>
Ending Fund Balance	<u>\$11,670,116</u>	<u>\$12,888,516</u>	<u>\$ 15,293,516</u>
Fund Balance			
Non-spendable	\$ -	\$ -	\$ -
Restricted	11,670,116	12,888,516	15,293,516
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total Fund Balance	<u>\$11,670,116</u>	<u>\$ 12,888,516</u>	<u>\$ 15,293,516</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 citizens of Paulding County voted on the fire tax. The vote approved a millage rate up to five mills to fund the fire department. In 2007, the budget included two mills. In August 2012, the millage rate was increased to 3.1 mills. This millage rate is projected to fund the operations of the fire department until approximately 2025.

Paulding County Budget

SPLOST IV Fund – Capital Projects			
	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Beginning Fund Balance	\$ 21,696,874	\$ 8,241,672	\$ 4,241,672
Change in Fund Balance	<u>(13,455,202)</u>	<u>(4,000,000)</u>	<u>(4,241,672)</u>
Ending Fund Balance	<u>\$ 8,241,672</u>	<u>\$ 4,241,672</u>	<u>\$ -</u>
Fund Balance			
Non-spendable	\$ -	\$ -	\$ -
Restricted	8,241,672	4,241,672	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total Fund Balance	<u>\$ 8,241,672</u>	<u>\$ 4,241,672</u>	<u>\$ -</u>

Currently, the SPLOST fund is used to fund capital projects on a pay as you go basis. 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 fund balance usually increases in the early years of the SPLOST and decreases in the later years. This allows the County to use a pay-go approach to capital projects.

SPLOST V Fund – Capital Projects			
	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Beginning Fund Balance	\$ 3,458,802	\$ 16,872,845	\$ 16,530,845
Change in Fund Balance	<u>13,414,043</u>	<u>(342,000)</u>	<u>(1,200,000)</u>
Ending Fund Balance	<u>\$ 16,872,845</u>	<u>\$ 16,530,845</u>	<u>\$ 15,330,845</u>
Fund Balance			
Non-spendable	\$ -	\$ -	\$ -
Restricted	16,872,845	16,530,845	15,330,845
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total Fund Balance	<u>\$ 16,872,845</u>	<u>\$ 16,530,845</u>	<u>\$ 15,830,845</u>

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

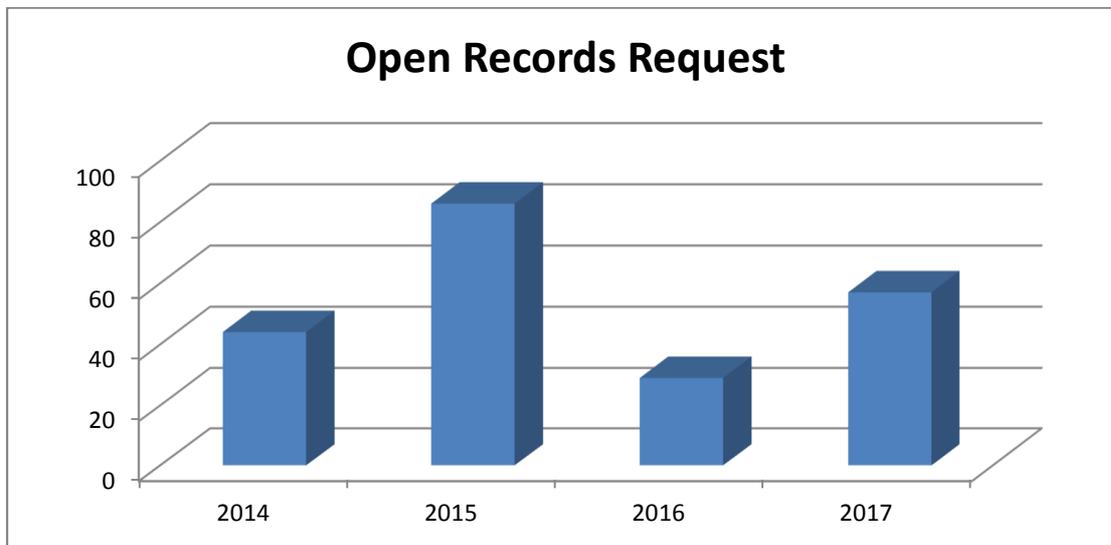
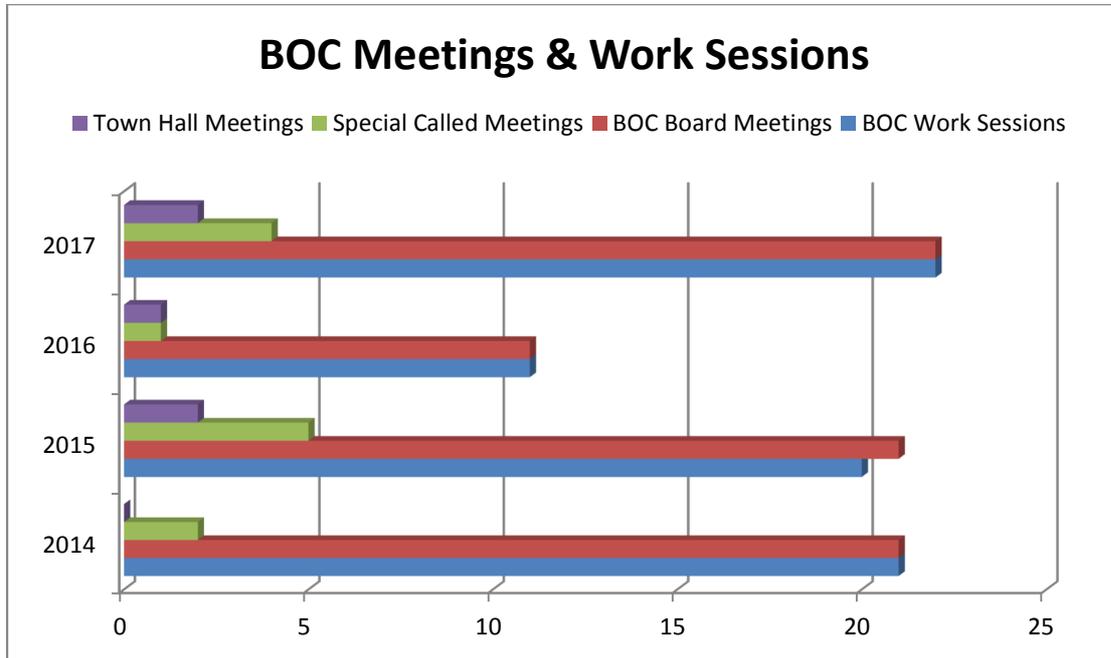
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 365,716	\$ 389,300	\$ 426,400
Fringe Benefits	\$ 98,195	\$ 114,100	\$ 83,900
Operating Expense	\$ 263,344	\$ 245,200	\$ 251,700
Capital Outlay	\$ -	\$ -	\$ 32,000
Total Department Budget	\$ 731,255	\$ 748,600	\$ 794,000

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Chairman	1	1	1
PT Commissioners	4	4	4
County Clerk	1	1	1
Deputy Clerk	1	0	0
FT Admin Assistant	0	1	1
PT Admin. Assistant	1	3	4
Total	8	10	11

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

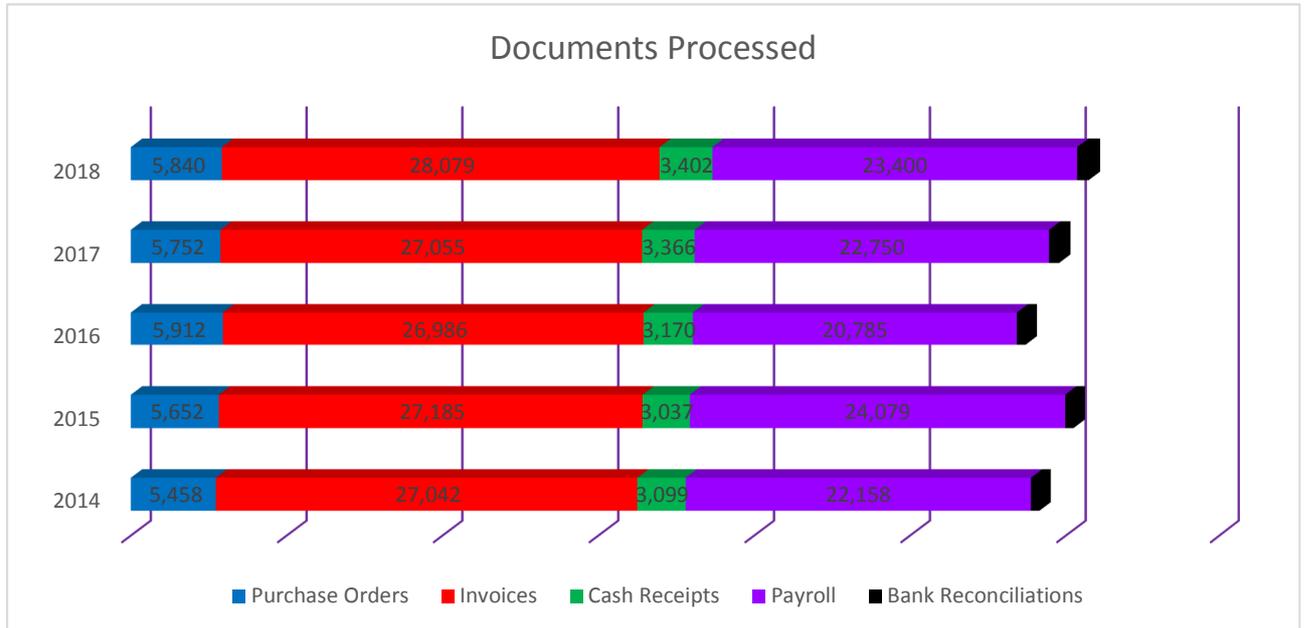
	Actual 2018	Adopted 2019	Proposed 2020
Salaries & Fringe Benefits	\$ 393,548	\$ 409,000	\$ 409,000
Fringe Benefits	\$ 147,834	\$ 182,500	\$ 177,500
Operating Expense	\$ 23,761	\$ 28,800	\$ 28,800
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 565,143	\$ 620,300	\$ 615,300

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Comptroller	1	1	1
Acct. Supervisor	1	1	1
Sr. Payroll Tech.	1	1	1
Payroll/Acct Rec Tech	1	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	9	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

	Actual 2018	Adopted 2019	Proposed 2020
Salaries & Fringe Benefits	\$ 175,485	\$ 280,100	\$ 281,000
Fringe Benefits	\$ 34,398	\$ 71,200	\$ 73,600
Operating Expense	\$ 17,165	\$ 14,200	\$ 57,450
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 227,048	\$ 365,500	\$ 412,050

	Actual 2018	Adopted 2019	Proposed 2020
County Administrator	1	1	1
Operations Manager	1	1	1
Administrative Asst	1	1	1
Total	3	3	3

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, 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 2018	Adopted 2019	Proposed 2020
Salaries	\$ 692,991	\$ 731,200	\$ 726,900
Fringe Benefits	\$ 307,537	\$ 353,700	\$ 343,900
Operating Expense	\$ 176,671	\$ 216,900	\$ 223,300
Capital Outlay	\$ -	\$ 124,000	\$ -
Total Department Budget	\$ 1,177,199	\$ 1,425,800	\$ 1,294,100

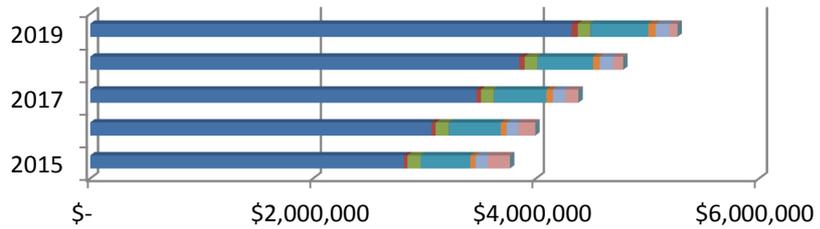
Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
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

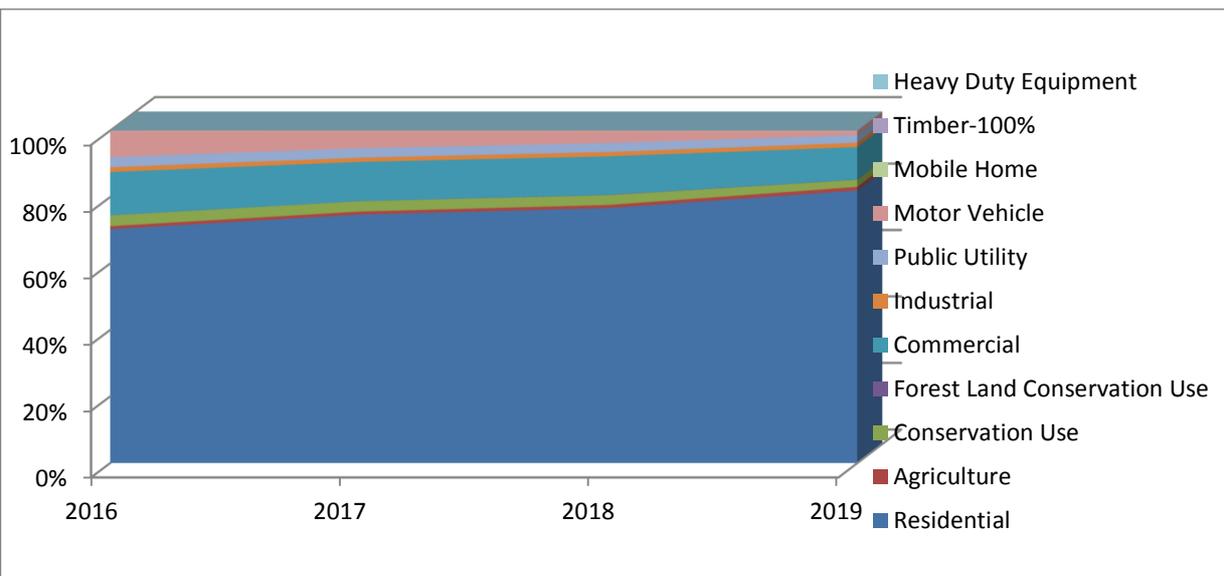
Paulding County Budget

Statistics

Property Values (000's)



	2015	2016	2017	2018	2019
Residential	\$2,813,156	\$3,062,037	\$3,464,457	\$3,848,493	\$4,317,823
Agriculture	\$34,437	\$37,969	\$42,672	\$50,412	\$57,686
Conservation Use	\$117,729	\$118,180	\$114,607	\$115,071	\$113,856
Forest Land Conservation Use	\$995	\$3,188	\$2,728	\$2,728	\$3,503
Commercial	\$444,280	\$462,572	\$468,840	\$495,833	\$514,151
Industrial	\$48,321	\$52,907	\$58,424	\$61,048	\$68,253
Public Utility	\$107,620	\$106,898	\$116,084	\$121,766	\$121,766
Motor Vehicle	\$197,077	\$147,754	\$109,114	\$84,458	\$69,423
Mobile Home	\$1,951	\$1,863	\$1,782	\$1,647	\$1,644
Timber-100%	\$293	\$325	\$1,068	\$501	\$208
Heavy Duty Equipment	\$58	\$154	\$942	\$134	\$50



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 2018	Adopted 2019	Proposed 2020
Salaries	\$ 944,146	\$ 1,018,100	\$ 976,300
Fringe Benefits	\$ 368,584	\$ 434,700	\$ 456,500
Operating Expense	\$ 224,572	\$ 294,750	\$ 334,600
Capital Outlay	\$ 7,525	\$ -	\$ 21,500
Total Department Budget	\$ 1,544,826	\$ 1,747,550	\$ 1,788,900

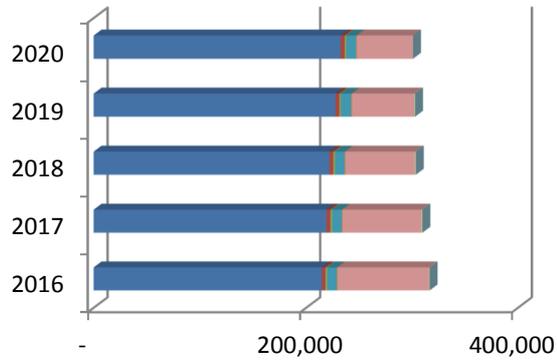
Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Chief Appraiser/Director	1	1	1
Asst. Chief Appraiser	1	1	1
Appraisers	19	19	18
Cartographers	2	2	2
Administrative Clerk	1	1	1
Board Members	5	5	5
Total	29	29	28

Paulding County Budget

Statistics

Properties Assessed



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

	2016	2017	2018	2019	2020
Residential	214,574	219,050	221,797	227,458	232,275
Agriculture	3,579	3,793	3,727	3,714	3,956
Conservation Use	1,564	1,569	1,572	1,572	1,521
Forest Land Conservation Use	2	7	7	7	7
Commercial	9,102	9,099	9,086	9,586	9,293
Industrial	796	800	810	819	868
Public Utility	36	37	37	37	37
Motor Vehicle	85,800	74,226	65,281	58,451	52,340
Mobile Home	700	693	689	660	226
Timber-100%	19	10	16	13	7
Heavy Duty Equipment	14	24	43	28	5

Paulding County Budget

Channel 23

Mission

Utilize PCTtv to develop and implement dynamic programs; to maintain effective communications between County government and County residents; to promote Paulding County as an ideal destination; educate and inform citizens with respect to local and state issues and opportunities; and to display and preserve Paulding County's image as an efficient, professional organization that positively reflects the community it serves.

Functions

- Manage Paulding County Today (PCTtv) by producing live, recorded, staff, external and text announcement programming and releasing this program on our various formats
- Film and edit for broadcast all county board appointed meetings, PCTtv produced programming, promotions for County and/or municipal sponsored events
- Retain DVD's/digital media of staff produced programs, meetings and events for a six-month period

Goals

- Create new programming to promote, educate and inform citizens on Paulding County as an ideal destination
- Continue to grow our social media presence
- Continue to support our county departments in their communication efforts
- Continue to improve the quality of programs produced
- Increase live streaming of programs and events to get information out to citizens as quickly as possible

Paulding County Budget

Department Budget

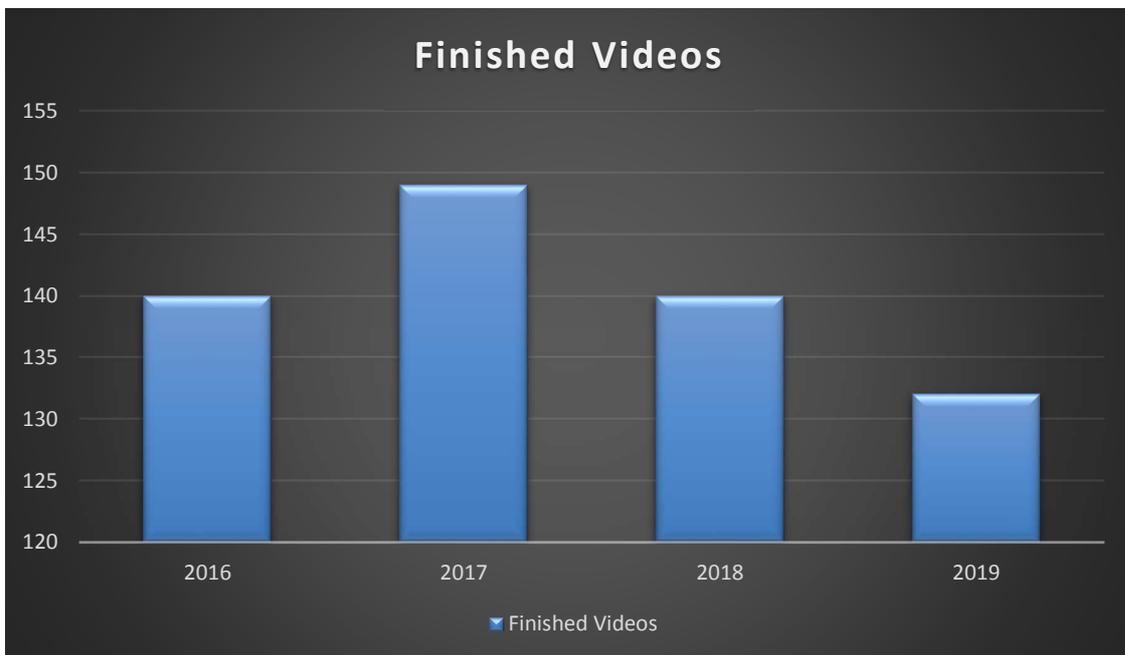
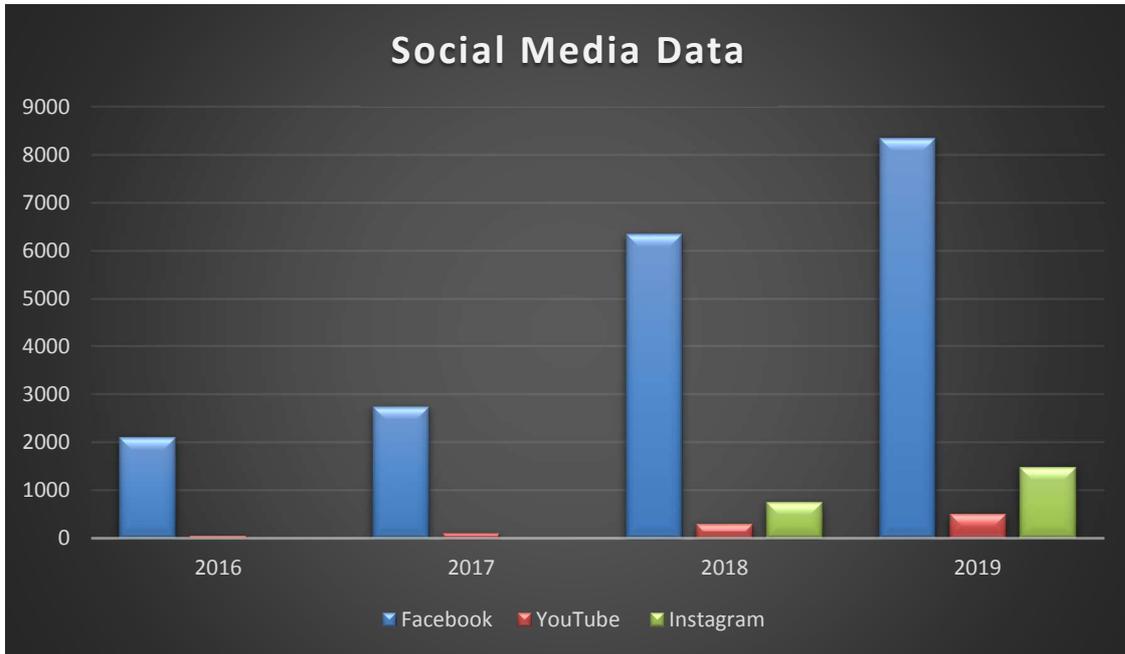
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 51,599	\$ 77,200	\$ 114,600
Fringe Benefits	\$ 19,446	\$ 26,800	\$ 60,200
Operating Expense	\$ 24,062	\$ 19,803	\$ 41,600
Capital Outlay	\$ 85,061	\$ -	\$ -
Total Department Budget	\$ 180,167	\$ 123,803	\$ 216,400

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Producer	1	2	2
Total	1	2	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

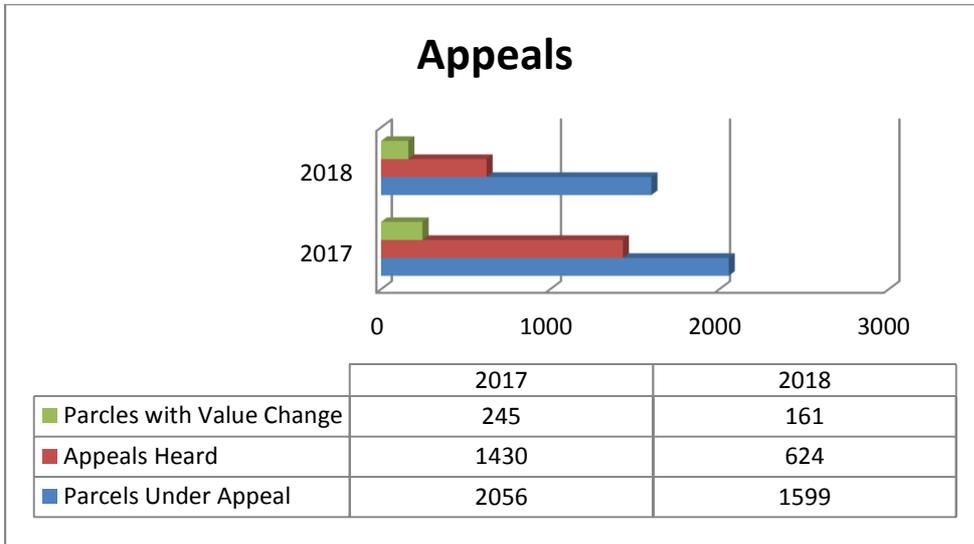
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 36,721	\$ 35,000	\$ 35,000
Fringe Benefits	\$ 4,103	\$ 3,200	\$ 3,200
Operating Expense	\$ 7,579	\$ 15,000	\$ 15,000
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 48,403	\$ 53,200	\$ 53,200

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
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

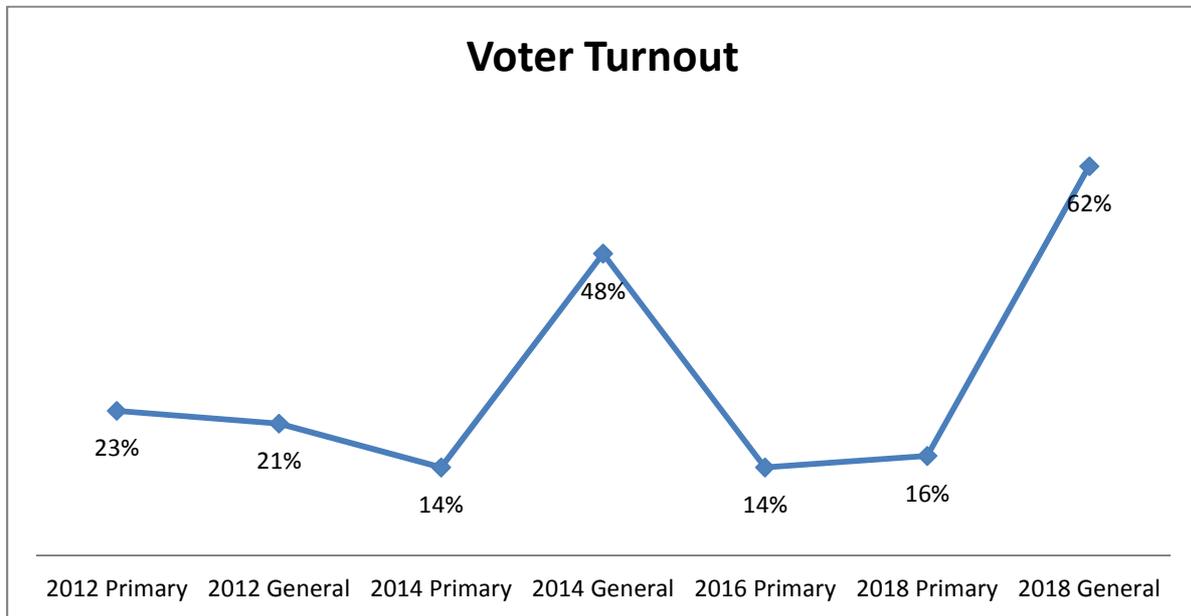
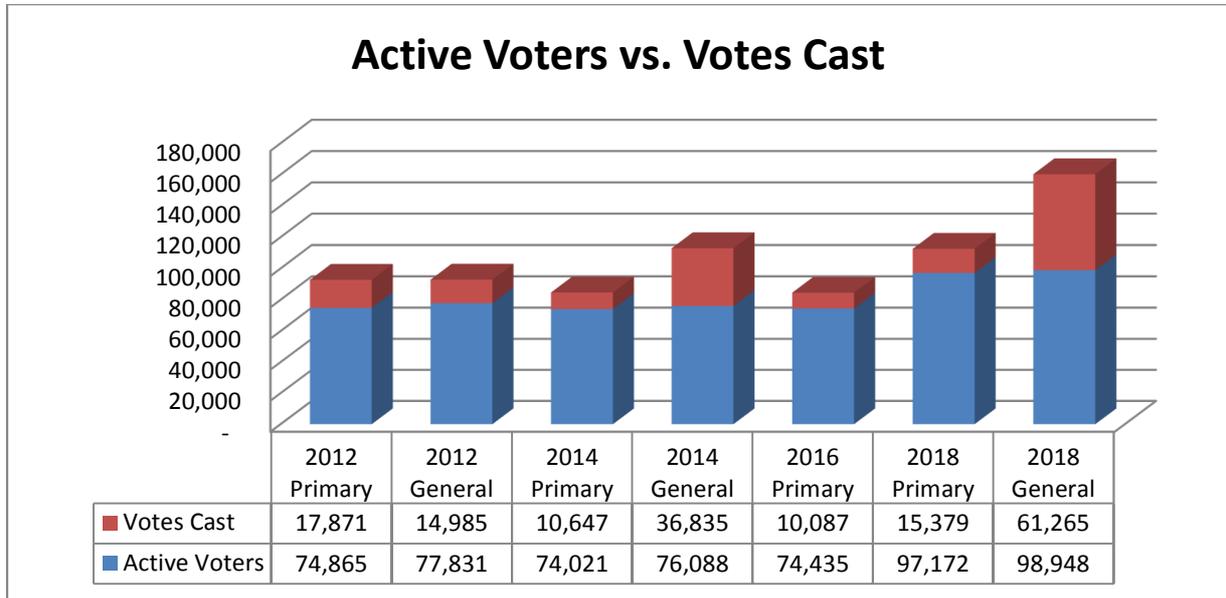
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 378,464	\$ 227,300	\$ 210,600
Fringe Benefits	\$ 78,554	\$ 94,700	\$ 62,800
Operating Expense	\$ 192,845	\$ 369,000	\$ 379,750
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 649,863	\$ 691,000	\$ 653,150

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Elections Supervisor	1	1	1
Asst. Elections Supervisor	1	1	1
Elections Specialist	2	2	2
PT Support Clerks	2	2	2
Board Members	5	5	5
Total	11	11	11

Paulding County Budget

Statistics



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
- Train employees to reduce the dependency on outside contractors
- Implement an asset management system to better schedule facility maintenance
- Retrofit light fixtures with new LED's to improve workspace.

Paulding County Budget

Department Budget

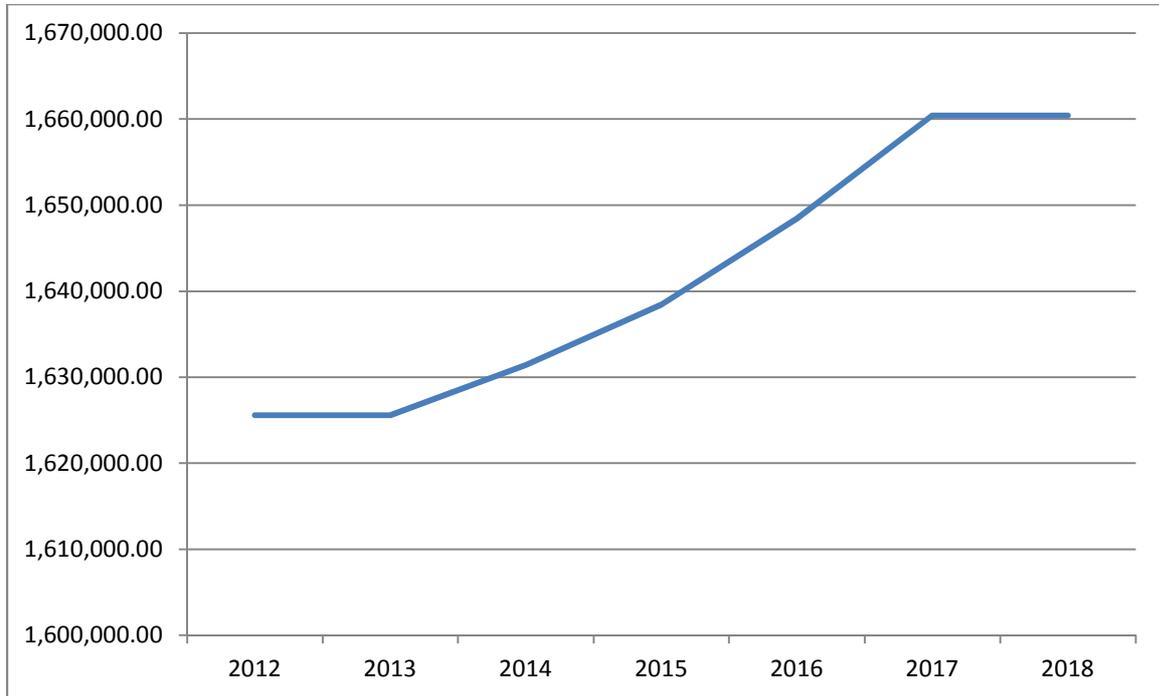
	Actual 2018	Adopted 2019	Proposed 2020
Salaries & Fringe Benefits	\$ 324,789	\$ 396,300	\$ 467,800
Fringe Benefits	\$ 111,976	\$ 166,700	\$ 195,100
Operating Expense	\$ 869,064	\$ 1,019,100	\$ 1,018,100
Capital Outlay	\$ 70,113	\$ 215,327	\$ 225,000
Total Department Budget	\$ 1,375,942	\$ 1,797,427	\$ 1,906,000

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Facilities Manager	1	1	1
Custodial Supervisor	1	1	1
SR Maintenance Service Tech	1	1	2
General Service Tech.	2	2	5
HVAC Tech.	1	1	1
Electrical Tech	1	1	1
Custodians	2	2	0
PT Custodians	2	2	2
PT Maintenance Worker	2	2	2
Admin. Secretary	1	1	1
Total	14	14	16

Paulding County Budget

Statistics



Paulding County Budget

Human Resources

Mission

To provide citizens, applicants, employees, department heads, and elected officials accurate, up to date information and quality assistance in a confidential and professional manner regarding:

Employee/Management Relations, Policy Development and Interpretation, Recruitment and Selection, Classification and Compensation, Benefits Administration, and Workers' Compensation.

Functions

- **EMPLOYEE/MANAGEMENT RELATIONS:** Advise employees and supervisors regarding personnel issues, disciplinary actions, employee allegations, complaints, and grievances.
- **POLICY DEVELOPMENT AND INTERPRETATION:** Develop, administer, and communicate personnel practices, policies, and procedures.
- **RECRUITMENT AND SELECTION:** Prepare postings; receive, and screen applications; assist with interview and selection process; conduct new employee orientations.
- **CLASSIFICATION AND 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.
- **WORKER'S 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

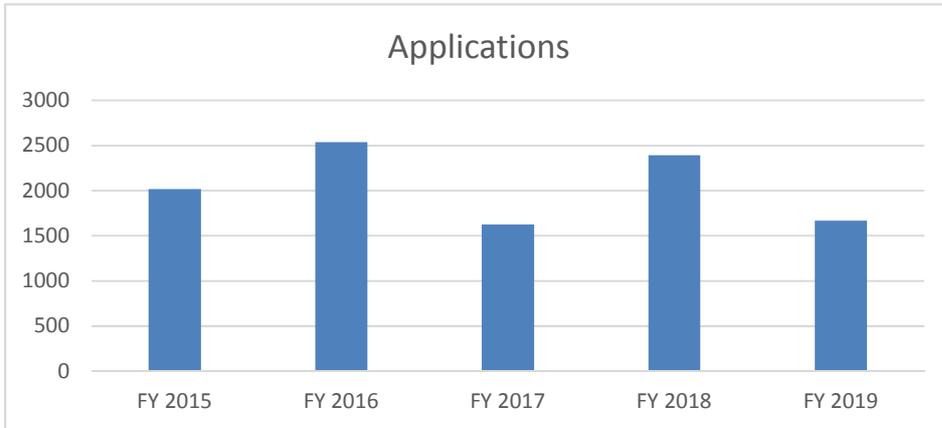
	Actual 2018	Adopted 2019	Proposed 2020
Salaries & Fringe Benefits	\$ 261,979	\$ 311,900	\$ 303,900
Fringe Benefits	\$ 58,717	\$ 94,600	\$ 123,800
Operating Expense	\$ 26,317	\$ 61,890	\$ 51,790
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 347,013	\$ 468,390	\$ 479,490

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Director	1	1	1
HR Specialists	3	3	4
PT Admin. Assistant	1	1	0
Total	5	5	5

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 are complemented and confirmed by annual external security audit.

Paulding County Budget

Department Budget

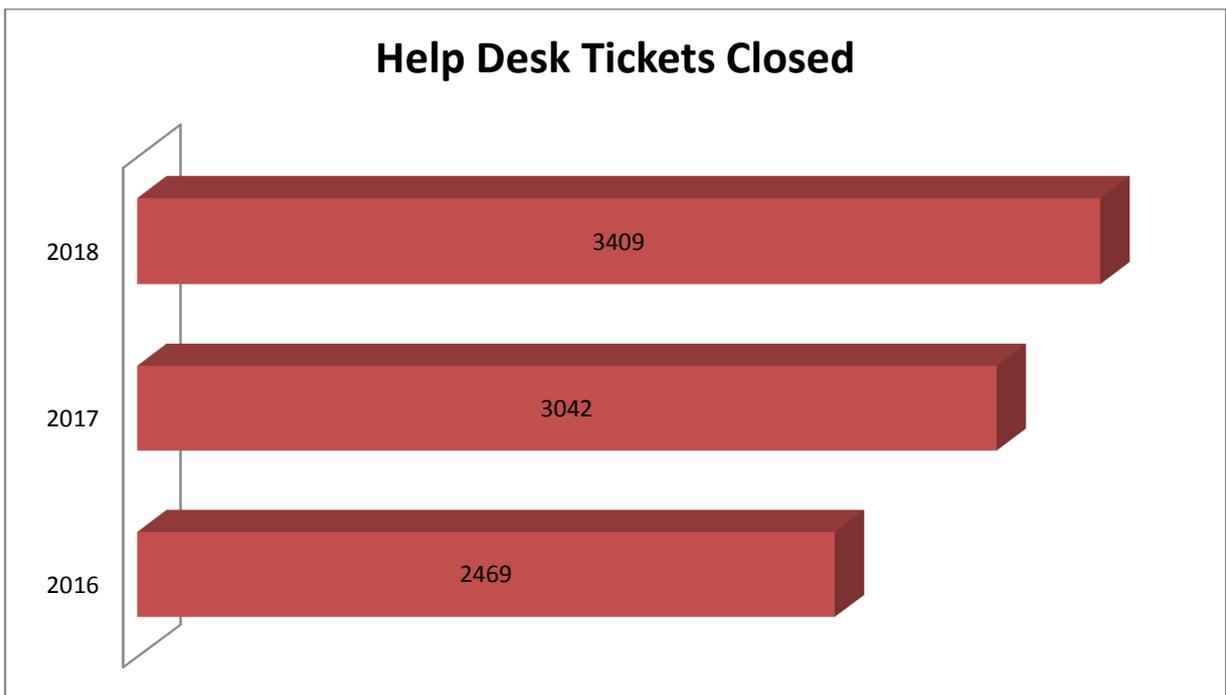
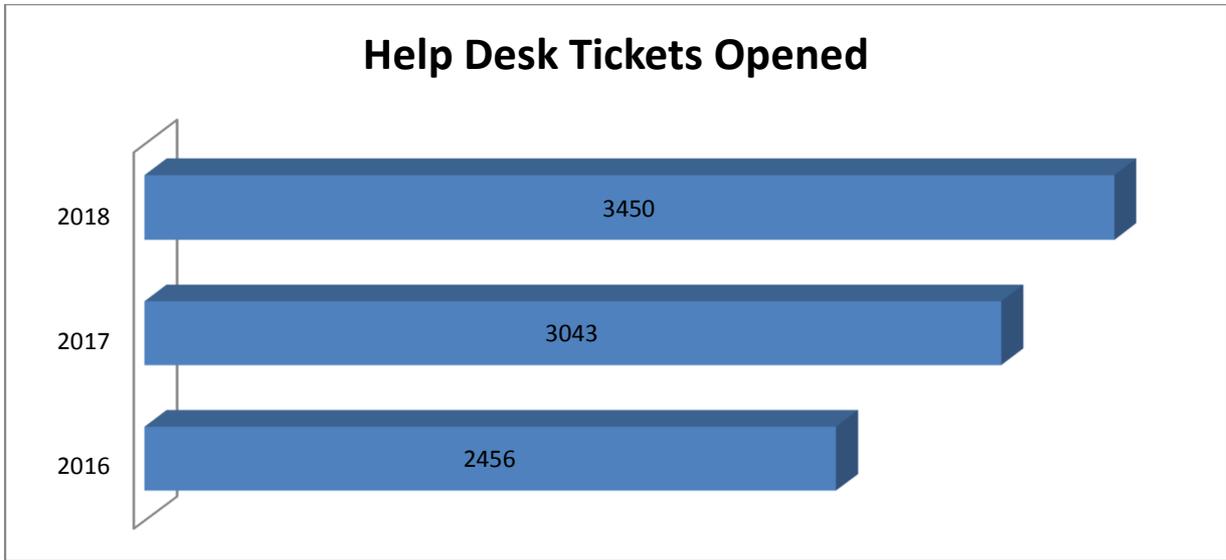
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 422,923	\$ 430,800	\$ 535,100
Fringe Benefits	\$ 133,001	\$ 150,600	\$ 214,600
Operating Expense	\$ 538,918	\$ 734,800	\$ 603,300
Capital Outlay	\$ 477,654	\$ 828,069	\$ 888,000
Total Department Budget	\$ 1,572,495	\$ 2,144,269	\$ 2,241,000

Personnel Schedule

	Actual 2017	Adopted 2018	Proposed 2019
Director	1	1	1
Support Division Manager	0	0	0
Technical Coordinator	1	1	1
Desktop Support Tech.	2	2	2
Network Administrator	1	1	1
GIS Tech.	1	1	2
Systems Analyst	0	0	1
Communication System Tech.	1	1	1
Addressing Tech.	1	1	1
Total	8	8	10

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. We are dedicated to serving our community by providing equal access to justice through the fair, timely and efficient resolution of all cases.

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.
- Establish a Mental Health Court.

Paulding County Budget

Department Budget

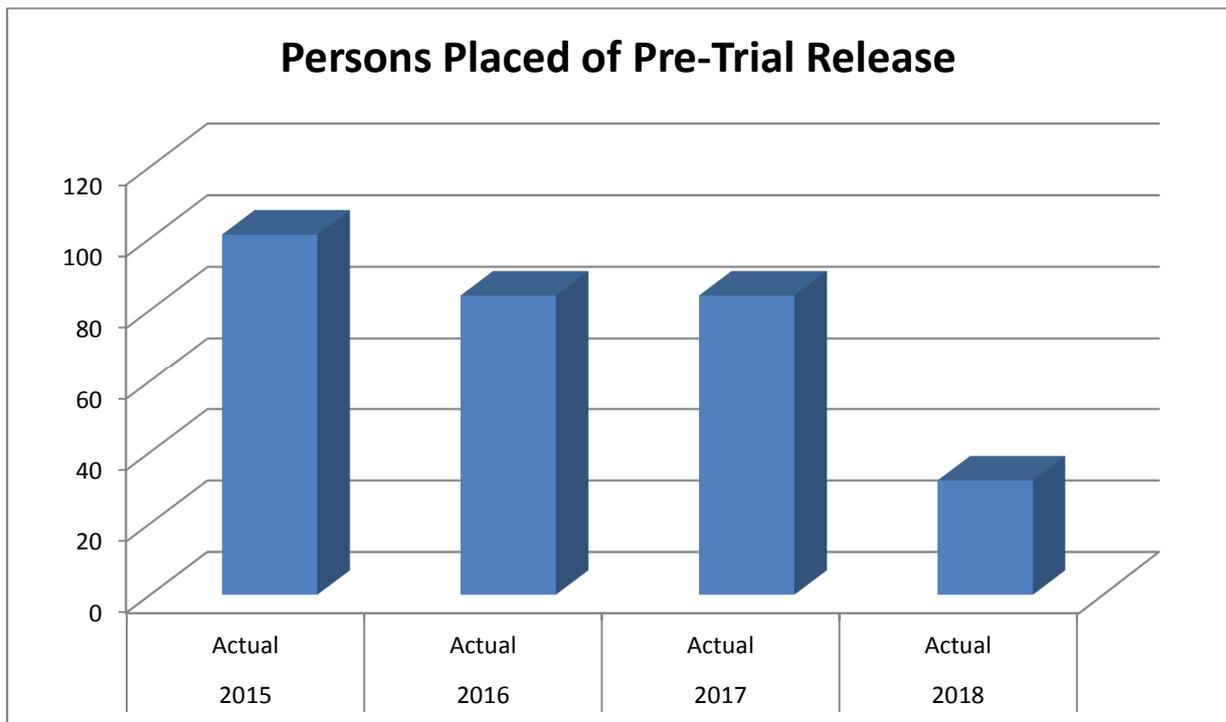
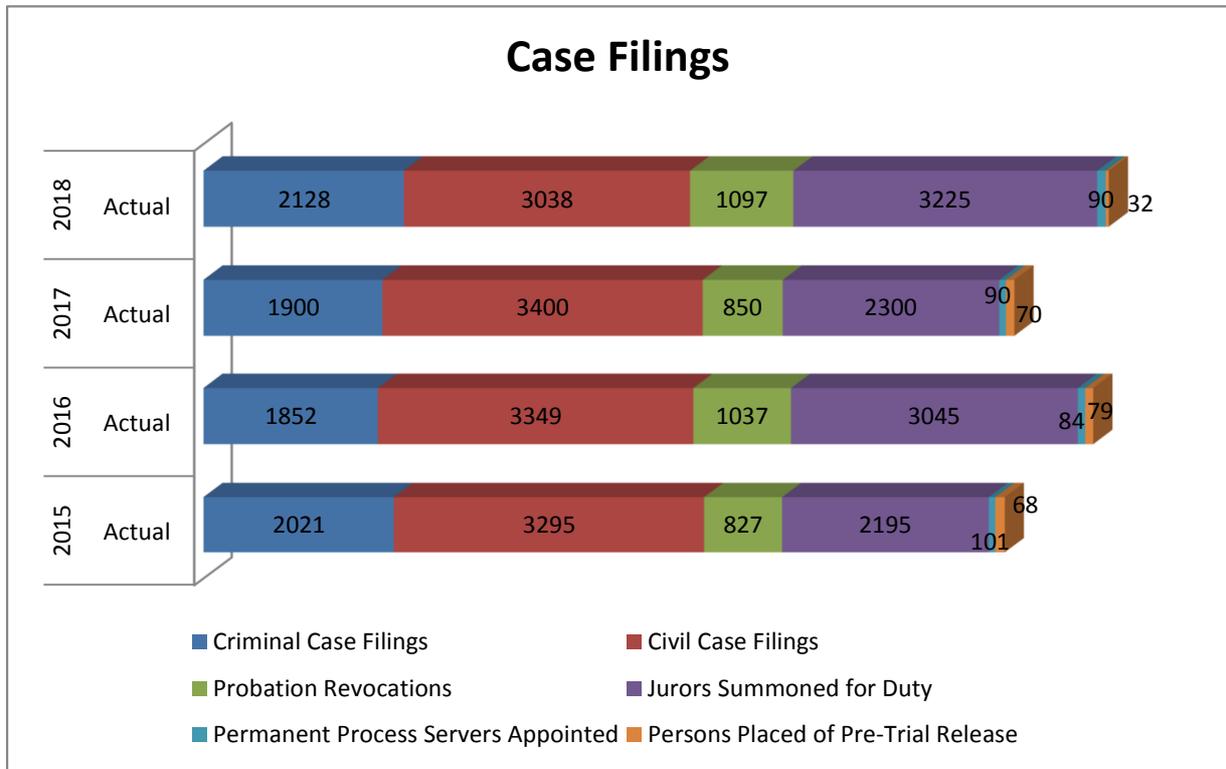
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 381,172	\$ 340,000	\$ 367,500
Fringe Benefits	\$ 97,411	\$ 100,000	\$ 101,800
Operating Expense	\$ 169,218	\$ 211,000	\$ 211,000
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 647,801	\$ 651,000	\$ 680,300

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Judges	3	3	3
Law Clerk	1	1	3
Senior Judge Secretary	1	1	1
Court Administrator	1	1	1
Pre-Trial Release Coordinator	1	1	0
PT Admin	1	1	1
Court Reporters	3	3	3
Bailiffs	5	5	5
Total	16	16	17

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

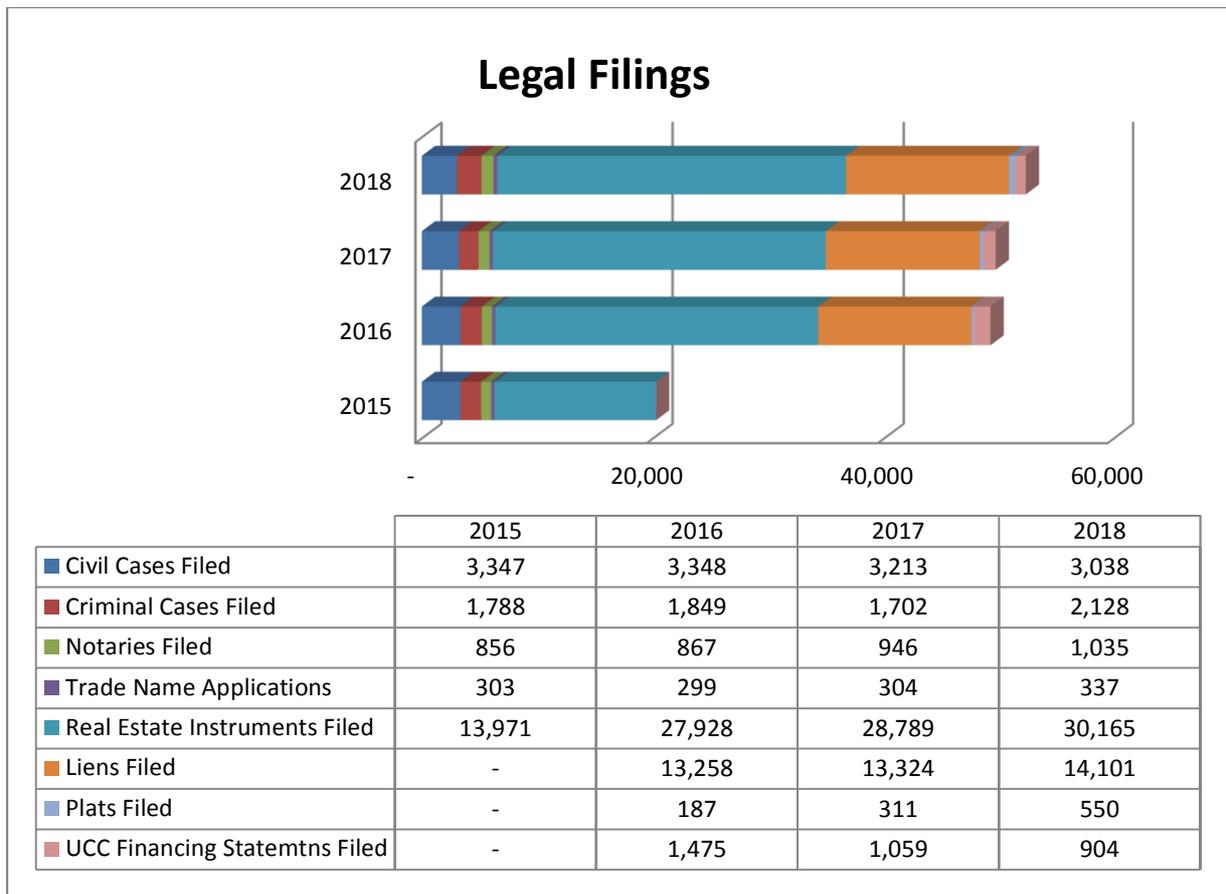
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 765,180	\$ 818,850	\$ 797,900
Fringe Benefits	\$ 282,327	\$ 330,700	\$ 338,200
Operating Expense	\$ 49,973	\$ 52,794	\$ 55,294
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 1,097,480	\$ 1,202,344	\$ 1,191,394

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Clerk of Court	1	1	1
Chief Deputy Clerk	1	1	1
Deputy Clerks	9	8	8
Sr. Deputy Clerks	10	10	10
PT Deputy Clerks	0	2	2
Total	21	22	22

Paulding County Budget

Statistics



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

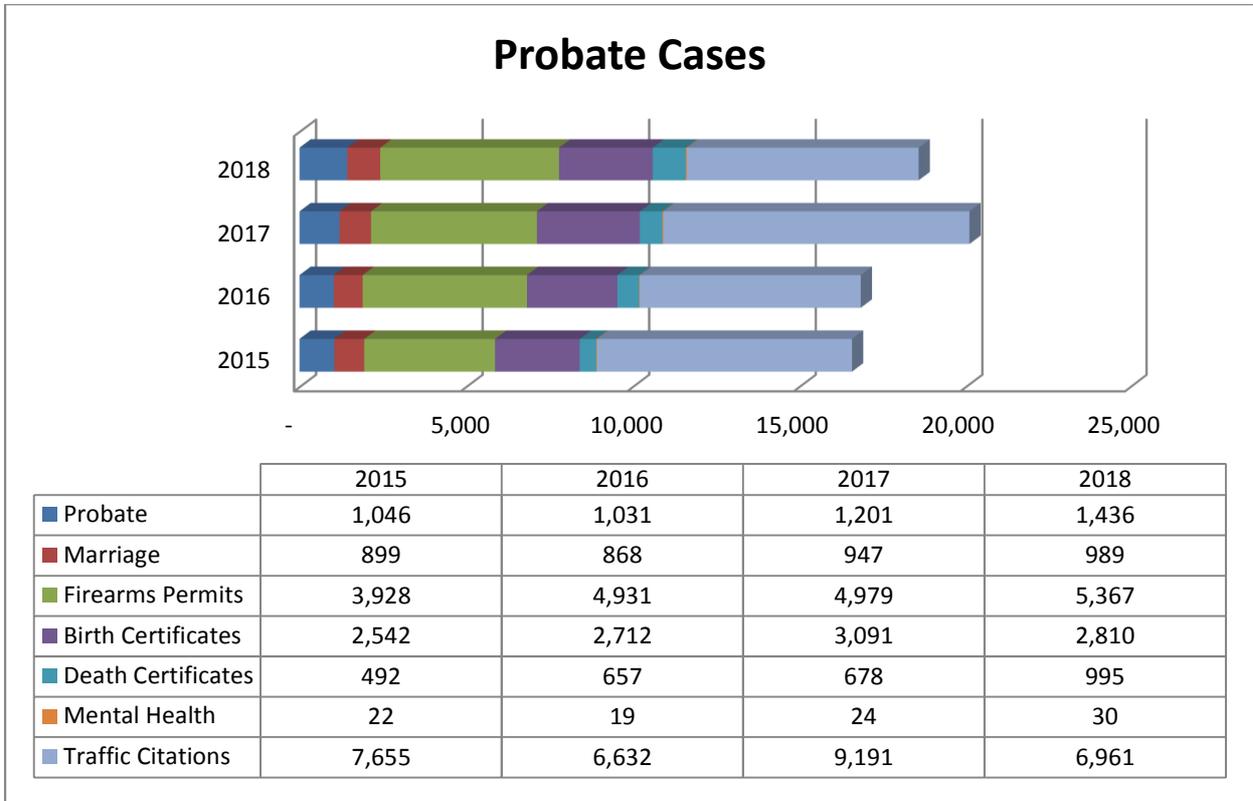
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 539,372	\$ 564,200	\$ 567,400
Fringe Benefits	\$ 203,814	\$ 222,600	\$ 233,400
Operating Expense	\$ 127,915	\$ 103,500	\$ 103,500
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 871,101	\$ 890,300	\$ 904,300

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
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	4
Sr. Accounting Clerk	1	1	1
PT Recording Clerks	2	2	1
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

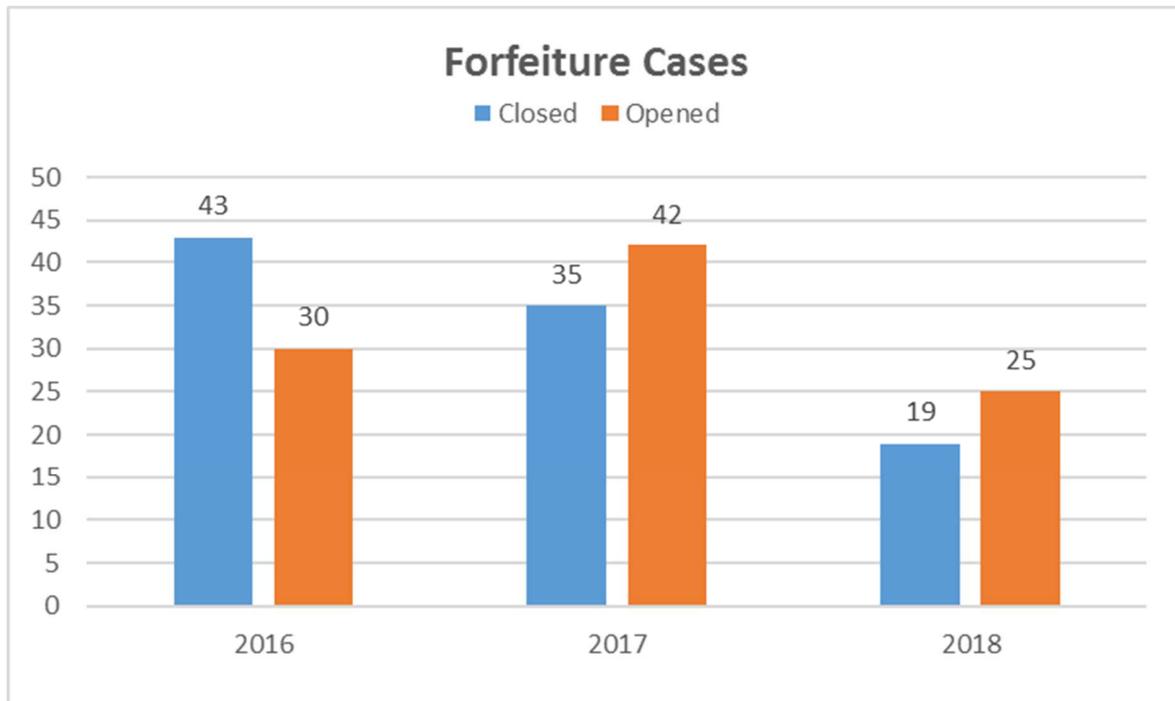
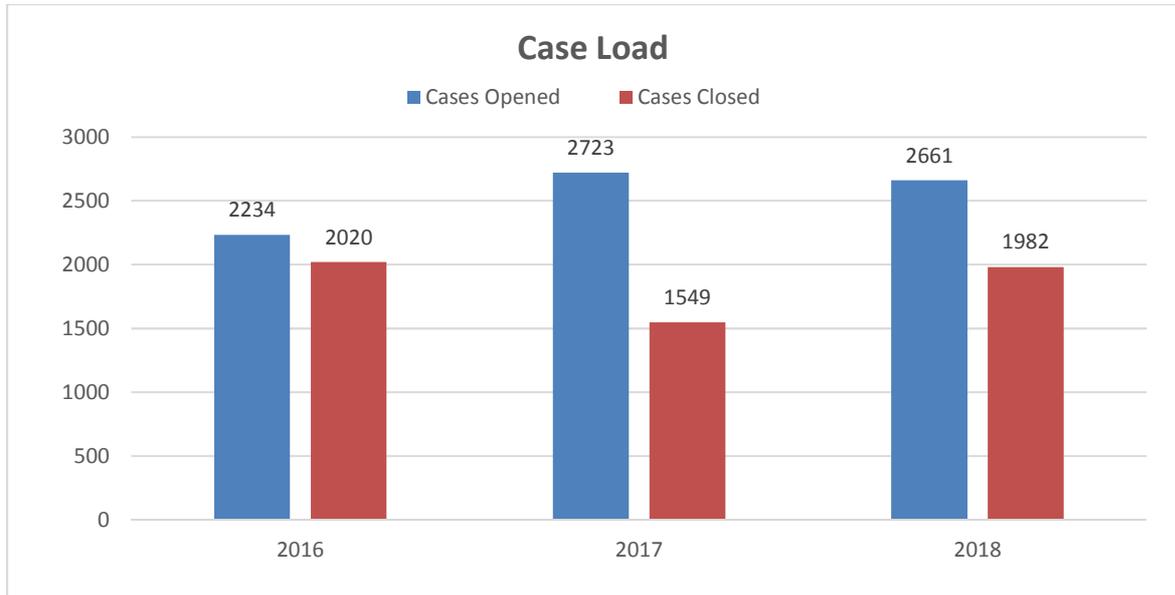
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 975,821	\$ 1,223,600	\$ 1,218,900
Fringe Benefits	\$ 335,571	\$ 444,400	\$ 467,000
Operating Expense	\$ 264,134	\$ 81,851	\$ 77,350
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 1,575,526	\$ 1,749,851	\$ 1,763,250

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
District Attorney	1	1	1
Admin. Secretary	7	7	7
Victim/Witness Secretary	6	6	6
Assistant District Attorneys	9	9	9
Investigator	2	2	2
PT Victim/Witness Secretary	1	1	1
Total	26	26	26

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 every dollar of taxpayer funds is used 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 property owners 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 caseload 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 2018	Adopted 2019	Proposed 2020
Salaries	\$ 347,196	\$ 404,000	\$ 407,700
Fringe Benefits	\$ 105,074	\$ 114,000	\$ 122,600
Operating Expense	\$ 33,268	\$ 44,300	\$ 29,300
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 485,537	\$ 562,300	\$ 559,600

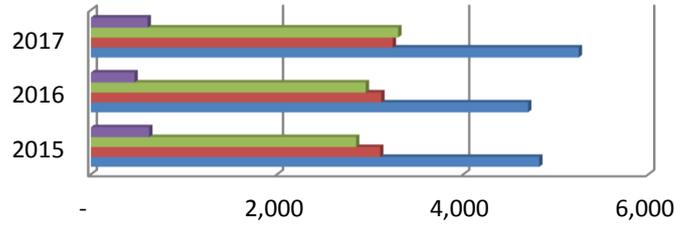
Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Chief Magistrate	1	1	1
Associate Magistrates	1	1	1
Sr. Deputy Clerk	2	2	2
Deputy Clerks	2	3	3
Chief Clerk	1	1	1
PT Associate Judge	1	1	1
PT Deputy Clerk	2	2	1
Total	10	11	10

Paulding County Budget

Statistics

Magistrate Work Load



	2015	2016	2017
■ Ordinance Cases Filed	626	468	609
■ Criminal Hearings Held	2,848	2,952	3,300
■ Warrants Issued	3,106	3,119	3,242
■ Civil Cases Filed	4,815	4,695	5,243

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

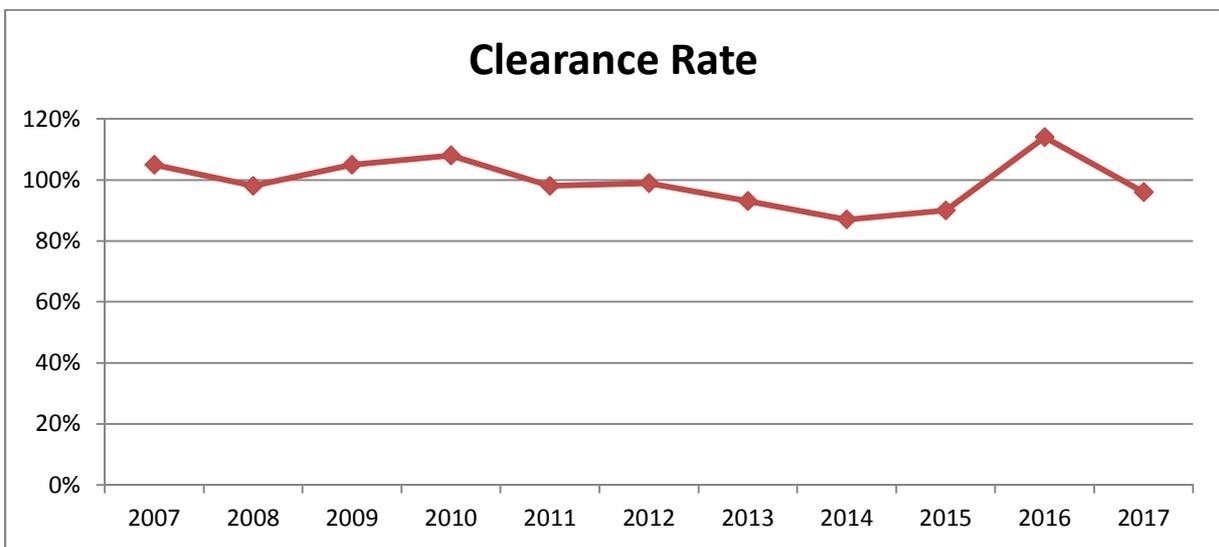
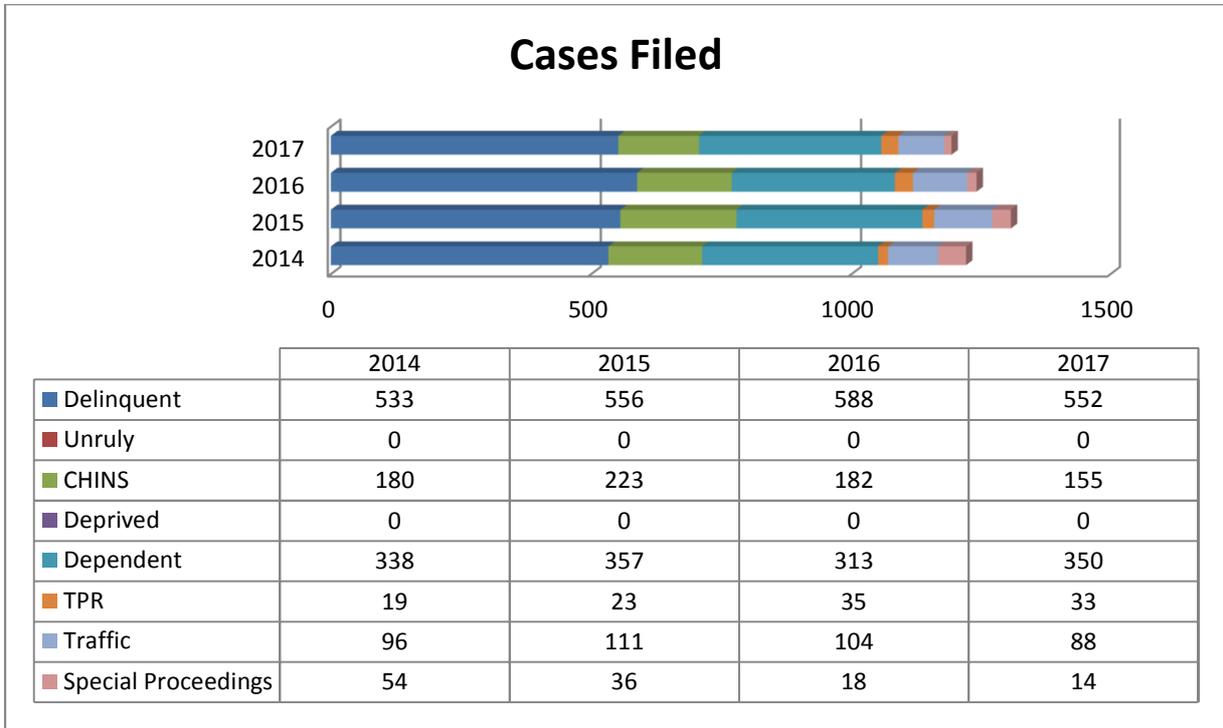
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 228,050	\$ 262,400	\$ 282,500
Fringe Benefits	\$ 121,419	\$ 136,100	\$ 144,200
Operating Expense	\$ 219,992	\$ 335,752	\$ 348,192
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 569,461	\$ 734,252	\$ 774,892

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
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	3	3	3
PT CHINS Coordinator	0	0	0
Director of Treatment Services	1	1	1
Total	9	9	9

Paulding County Budget

Statistics



***2017 Clearance Rate = 96%**

Sum of outgoing cases (1156) divided by Sum of incoming cases (1192)

Clearance rate measures whether the court is keeping up with its incoming caseload. If cases are not disposed in a timely manner, a backlog of cases will grow. Courts should aspire to clear (i.e., dispose of) at least as many cases as have been filed in a period by having a clearance rate of 100 percent or higher.

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

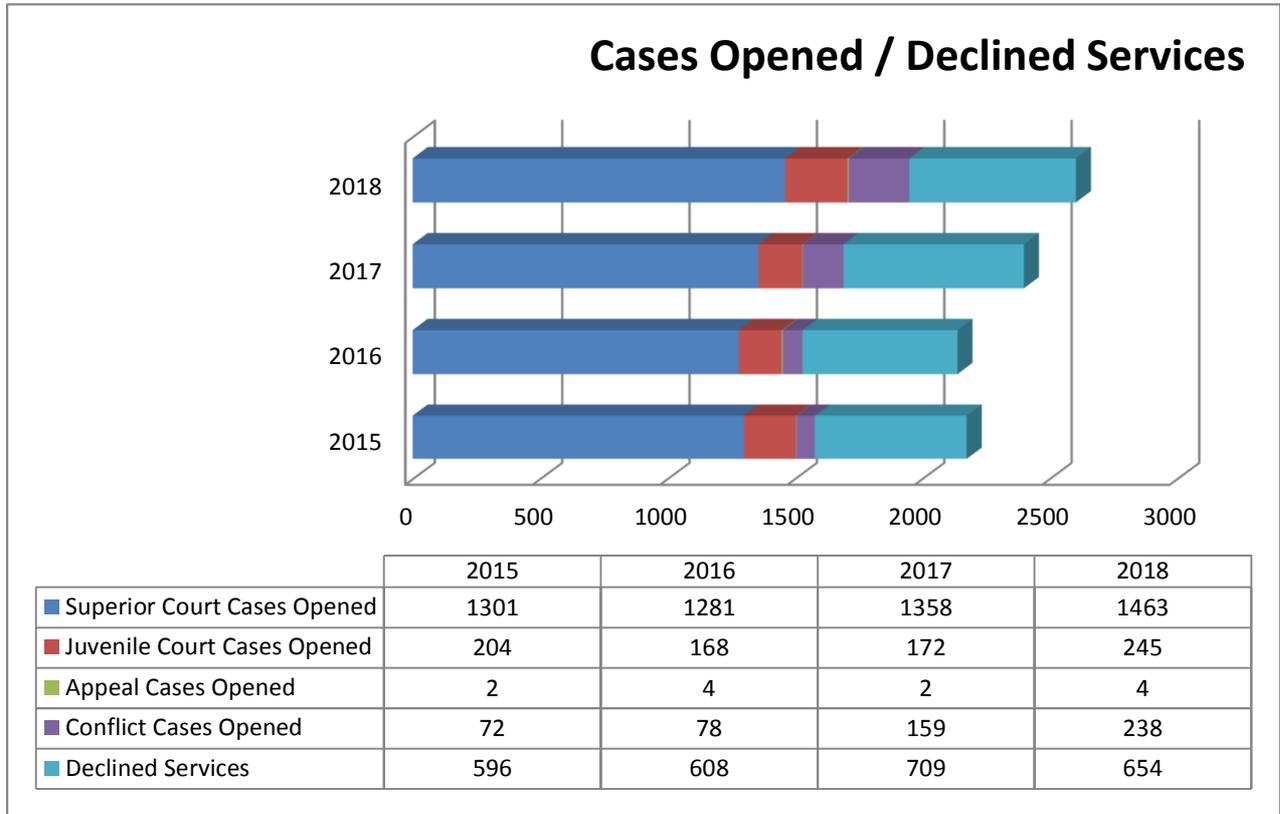
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 356,431	\$ 530,100	\$ 579,300
Fringe Benefits	\$ 87,171	\$ 135,500	\$ 172,400
Operating Expense	\$ 266,892	\$ 87,100	\$ 87,100
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 710,494	\$ 752,700	\$ 838,800

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Public Defender	1	1	1
Asst. Public Defender	1	1	2
Investigator	3	3	3
Indigent Verification Officer	1	1	1
Admin. Secretary	1	1	3
PT Admin. Secretary	2	2	2
Legal Secretary	1	1	1
Total	12	12	14

Paulding County Budget

Statistics



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

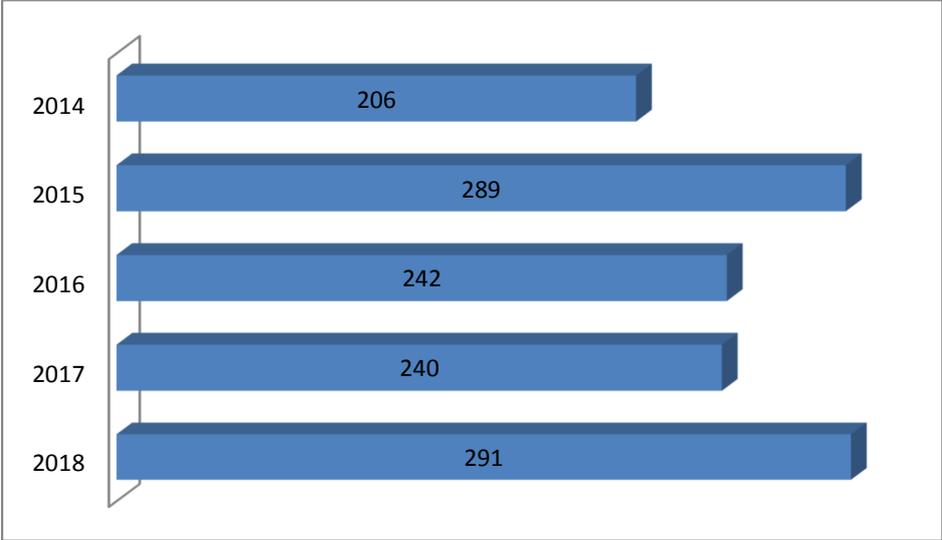
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 48,300	\$ 60,000	\$ 60,000
Fringe Benefits	\$ 10,505	\$ 12,200	\$ 12,200
Operating Expense	\$ 35,759	\$ 35,600	\$ 42,600
Capital Outlay	\$ -	\$ 19,200	\$ 19,200
Total Department Budget	\$ 94,564	\$ 127,000	\$ 134,000

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
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

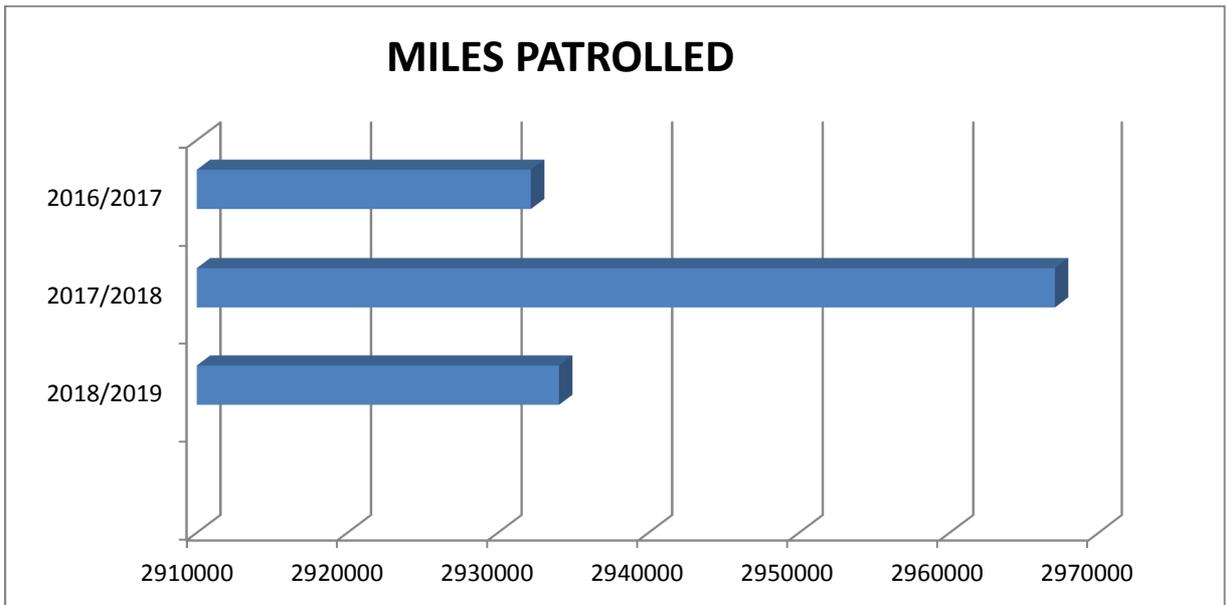
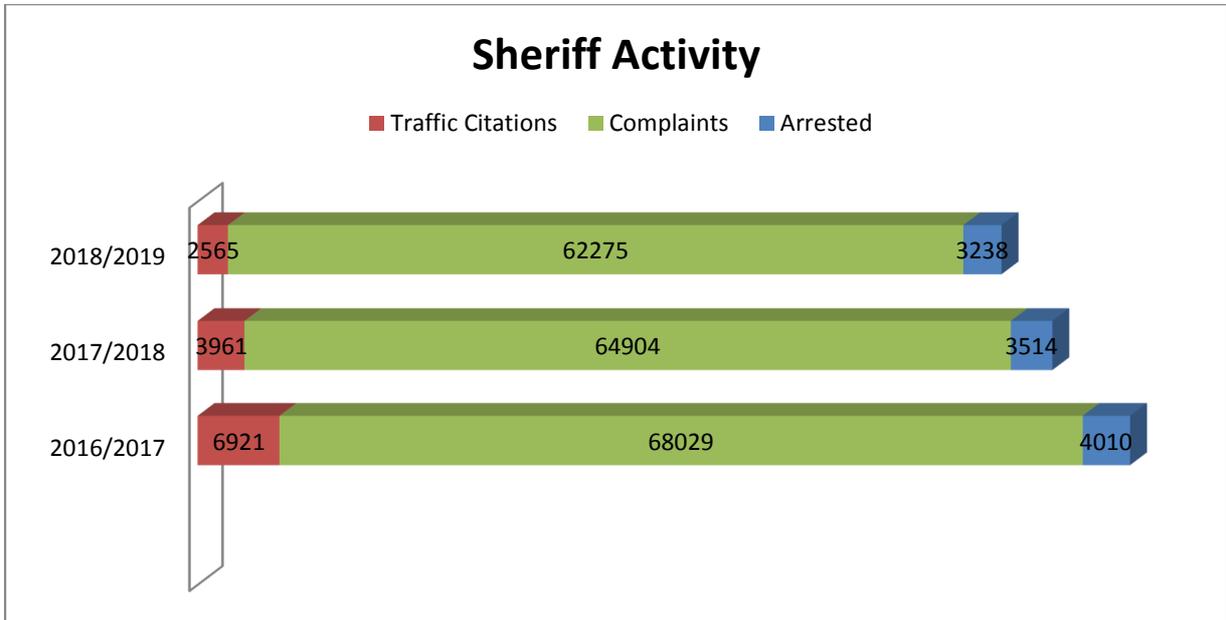
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 9,768,600	\$10,283,500	\$10,753,300
Fringe Benefits	\$ 3,542,000	\$ 4,132,840	\$ 4,408,000
Operating Expense	\$ 1, 841,582	\$ 2,300,682	\$ 2,327,100
Capital Outlay	\$ 209,945	\$ 152,625	\$ 194,100
Total Department Budget	\$15,362,128	\$16,869,647	\$17,682,500

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Sheriff	1	1	1
Colonel	1	1	1
Lt. Colonel	1	1	1
Majors	4	4	4
Captains	7	9	9
Lieutenants	6	7	7
Sergeants	15	16	16
Corporals	8	10	10
Investigators	34	36	36
Evidence Technician	1	2	2
Crime Scene Tech.	2	2	2
Deputies	112	103	106
Communications Operators	13	13	13
Admin. Secretaries	6	6	7
CID Secretaries	8	9	9
Records Tech.	2	2	2
Office Manager	1	1	1
Purchasing Tech.	1	1	1
Chaplain	1	1	1
Part-Time	2	3	3
Total	226	229	233

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

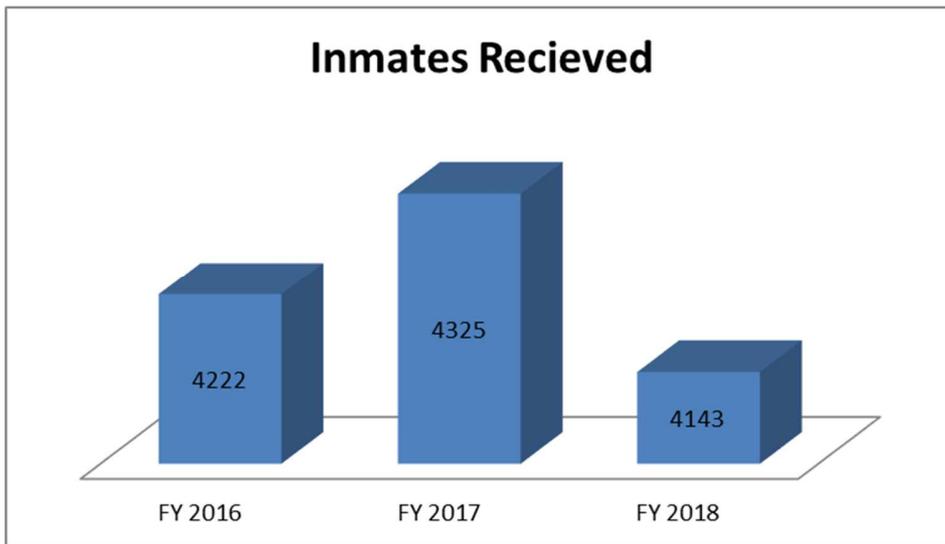
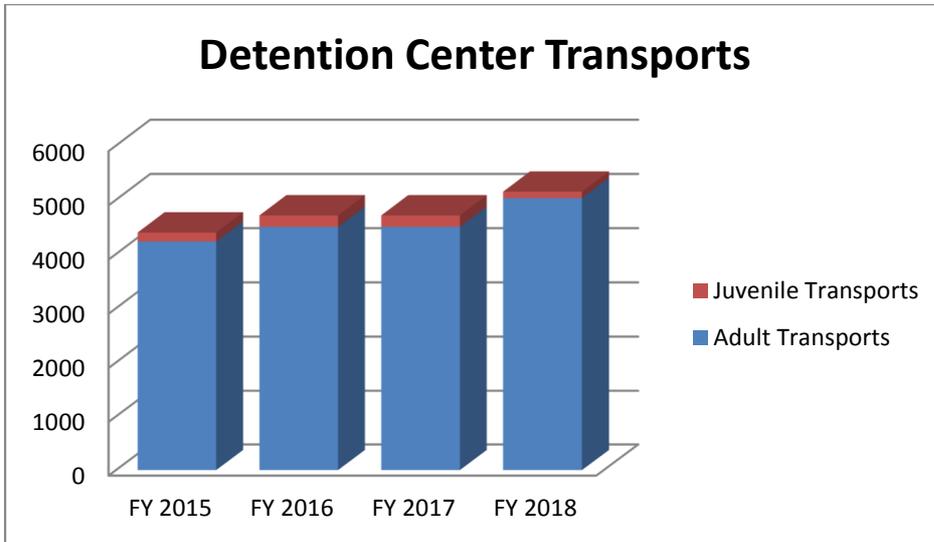
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 3,138,075	\$ 3,540,000	\$ 3,991,100
Fringe Benefits	\$ 991,441	\$ 1,367,300	\$ 1,622,300
Operating Expense	\$ 1,812,532	\$ 1,898,384	\$ 2,065,400
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 5,942,048	\$ 6,805,684	\$ 7,678,800

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Jail Administrator	1	1	1
Asst. Jail Administrator	1	1	1
Admin. Asst.	1	1	1
Admin. Officer	3	3	3
Lieutenant	4	4	4
Captain	0	1	1
Sergeants	6	6	6
Corporal	6	6	6
Transport Deputies	8	5	5
Transport Officer	0	3	3
Detention Officers	47	52	67
EMT	3	3	3
Civilian Employees	0	0	4
Building Maintenance	1	1	2
Part-Time	1	1	1
Total	82	87	110

Paulding County Budget

Statistics



Paulding County Budget

E-911

Mission

Our mission statement “Keeping Our Community Safe, One Call at a Time”, reflects the primary mission of the Paulding County E-911 Communications Center which 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

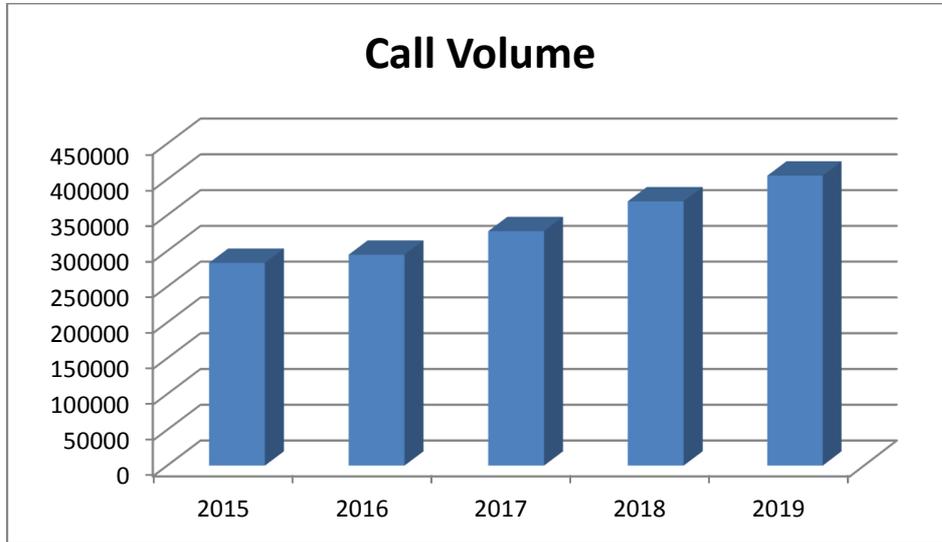
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 1,381,627	\$ 1,707,700	\$ 1,734,000
Fringe Benefits	\$ 514,406	\$ 771,500	\$ 709,000
Operating Expense	\$ 679,823	\$ 825,600	\$ 866,000
Capital Outlay	\$ 87,809	\$ 28,500	\$ -
Total Department Budget	\$ 2,663,665	\$ 3,333,300	\$ 3,309,000

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Director	1	1	1
Deputy Director	1	1	1
Admin. Assistant	1	1	1
Telecom Operators	28	28	28
Lead Operators	4	4	4
Training Section Manager	1	1	1
Part-Time Operators	4	4	4
Part-Time Custodian	1	1	1
Total	41	41	41

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, 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 focus 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

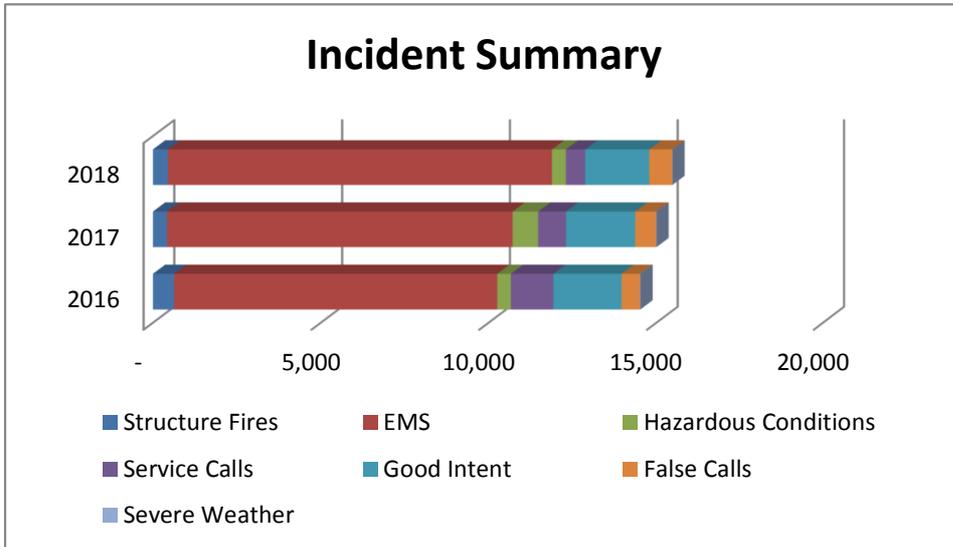
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 6,924,600	\$ 6,929,600	\$ 7,316,200
Fringe Benefits	\$ 2,807,324	\$ 2,853,500	\$ 3,645,400
Operating Expense	\$ 1,804,236	\$ 1,916,545	\$ 2,086,000
Capital Outlay	\$ 44,610	\$ 103,900	\$ 500,000
Total Department Budget	\$11,580,770	\$11,803,545	\$13,547,600

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Chief	1	1	1
Deputy Chief	1	1	1
Admin. Assistant	1	1	1
Admin. Secretary	1	1	1
Captains	11	11	11
EMA Specialist	1	1	1
EMA Assistant	1	1	1
Major	2	2	2
Sergeants	0	0	0
Lieutenants	26	26	26
Fire Specialist	1	1	1
Firefighters	88	97	106
Firefighter Trainees	31	31	31
PT Firefighters	4	8	8
Total	169	178	187

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 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

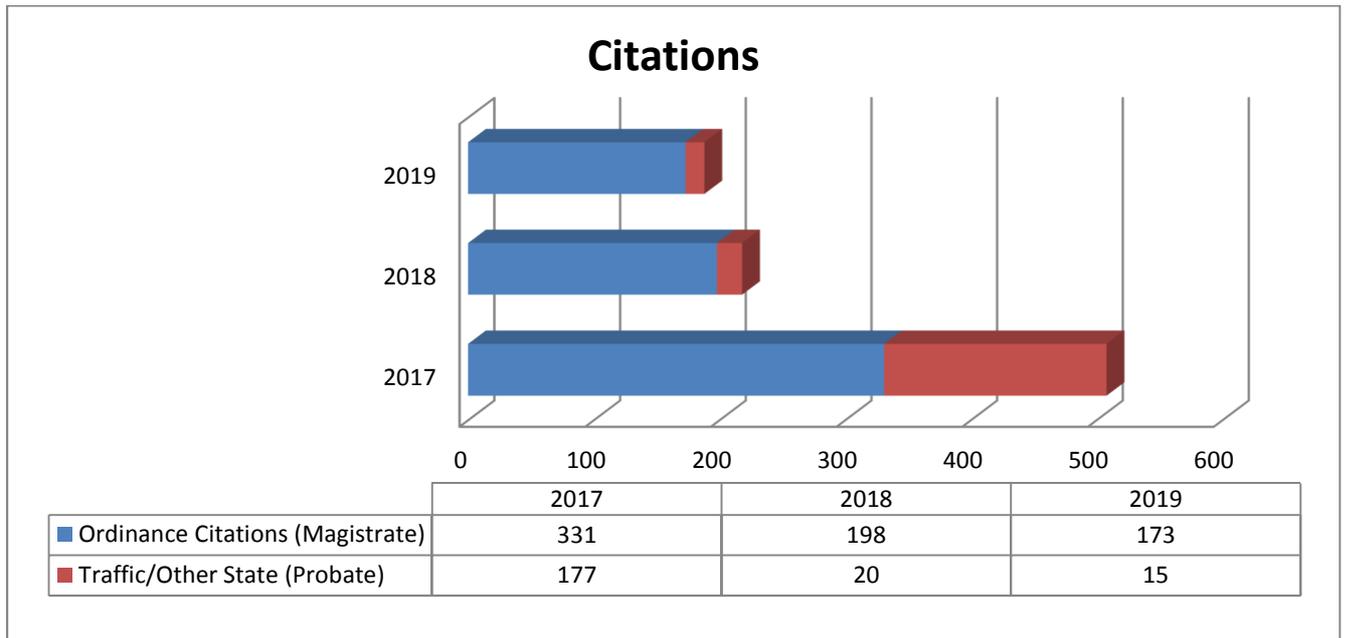
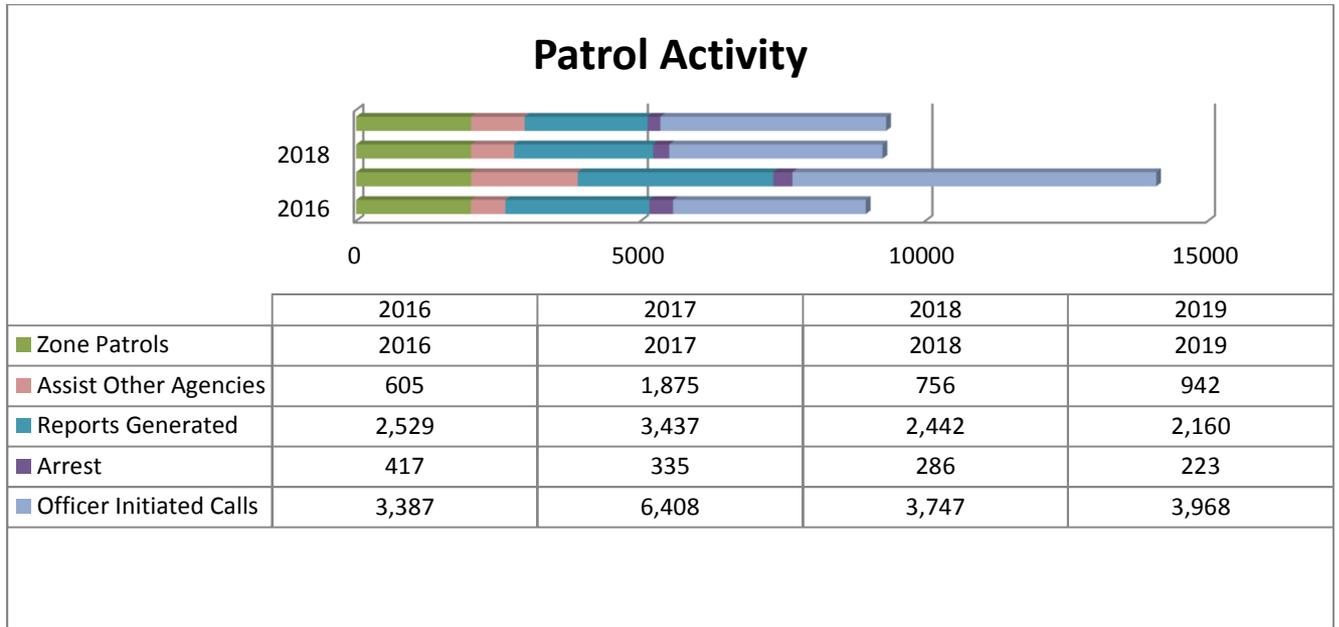
	Actual 2018	Adopted 2019	Proposed 2020
Salaries & Fringe Benefits	\$ 473,054	\$ 520,400	\$ 478,300
Fringe Benefits	\$ 184,188	\$ 230,700	\$ 155,500
Operating Expense	\$ 70,141	\$ 84,203	\$ 93,000
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 727,383	\$ 835,303	\$ 726,800

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Chief Marshal	0	0	1
Captain	1	1	0
Admin. Assistant	1	1	1
Deputy Marshals	7	8	6
Sergeants	2	2	1
Business License Tech.	1	1	0
Receptionist	1	1	1
Part time Receptionist	1	1	1
Total	14	14	11

Paulding County Budget

Statistics



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 adoption, 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

- Continue to expand the TNVR Program by increasing access to traps and adding new vet partners.
- Work with Paulding County Schools to offer a program to educate responsible pet ownership to the students.
- Set up a Visiting Program with the Paulding County Senior Center and Nursing Home.
- Continue to utilize social media and other outreach programs to reach more citizens in Paulding County.

Paulding County Budget

Department Budget

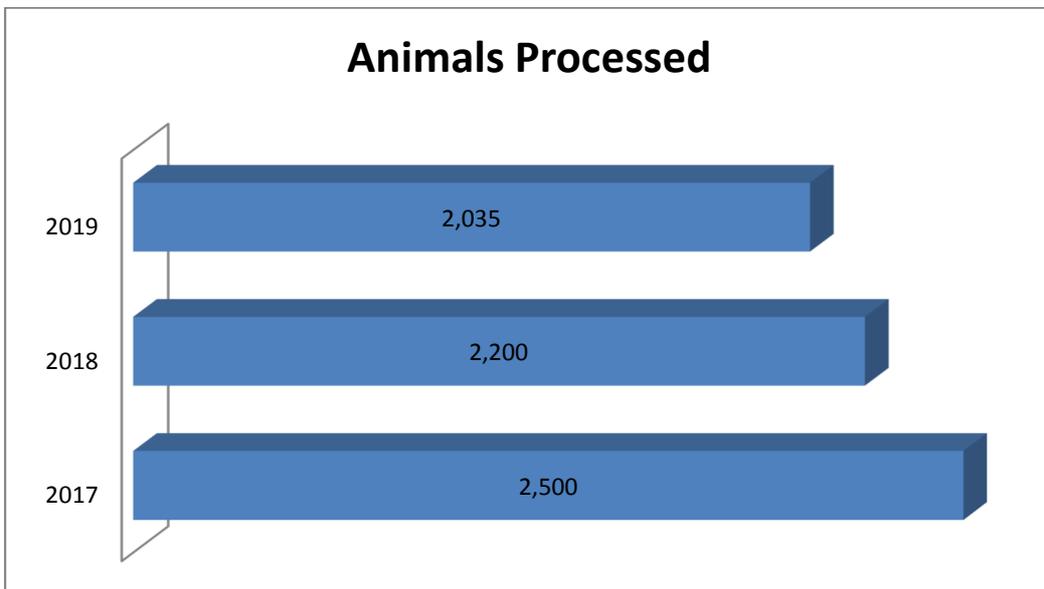
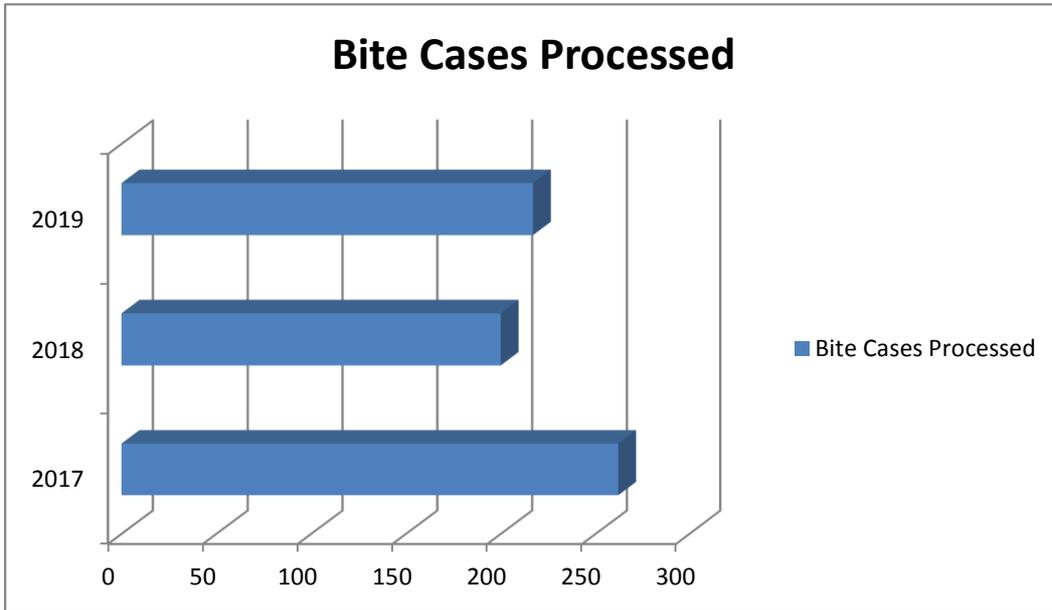
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 457,141	\$ 452,200	\$ 452,300
Fringe Benefits	\$ 141,597	\$ 143,400	\$ 196,100
Operating Expense	\$ 160,429	\$ 195,018	\$ 239,700
Capital Outlay	\$ -	\$ 12,000	\$ -
Total Department Budget	\$ 759,168	\$ 802,618	\$ 888,100

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
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	5
Total	14	14	16

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 999 miles of road, 55 bridges, 46 signalized intersections, 49 school flashing beacons and 9 flashing beacon assemblies. The Paulding County Department of Transportation performs this duty with 66 full-time personnel.

Functions

Paulding County DOT consists of four 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

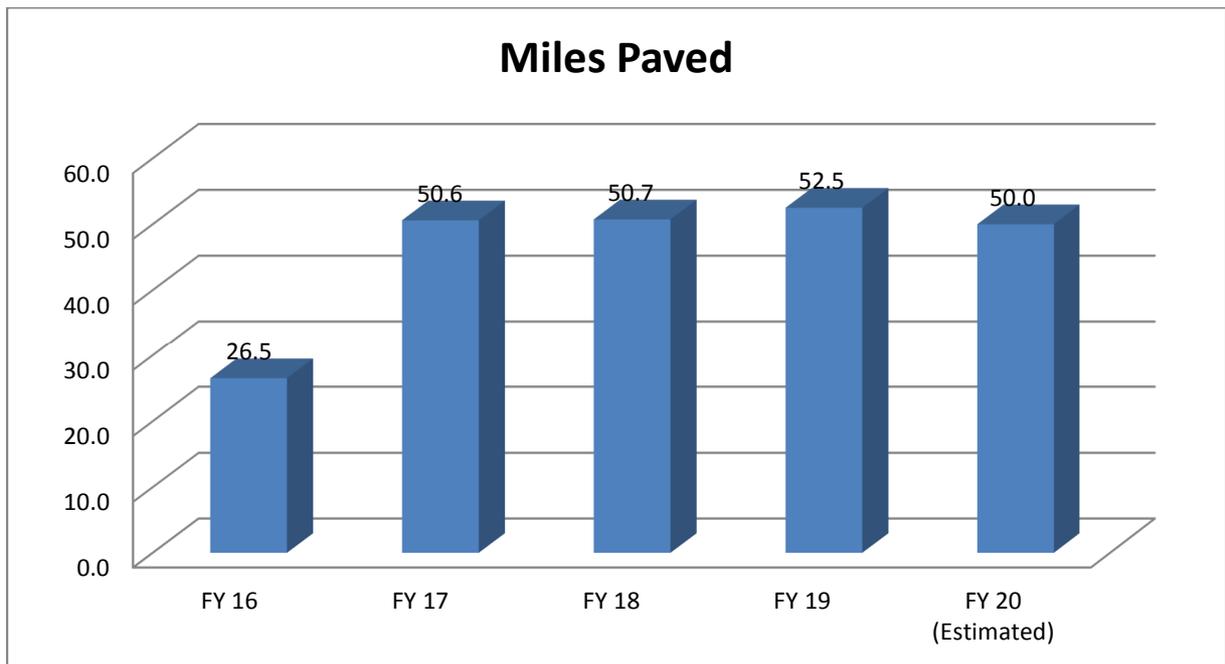
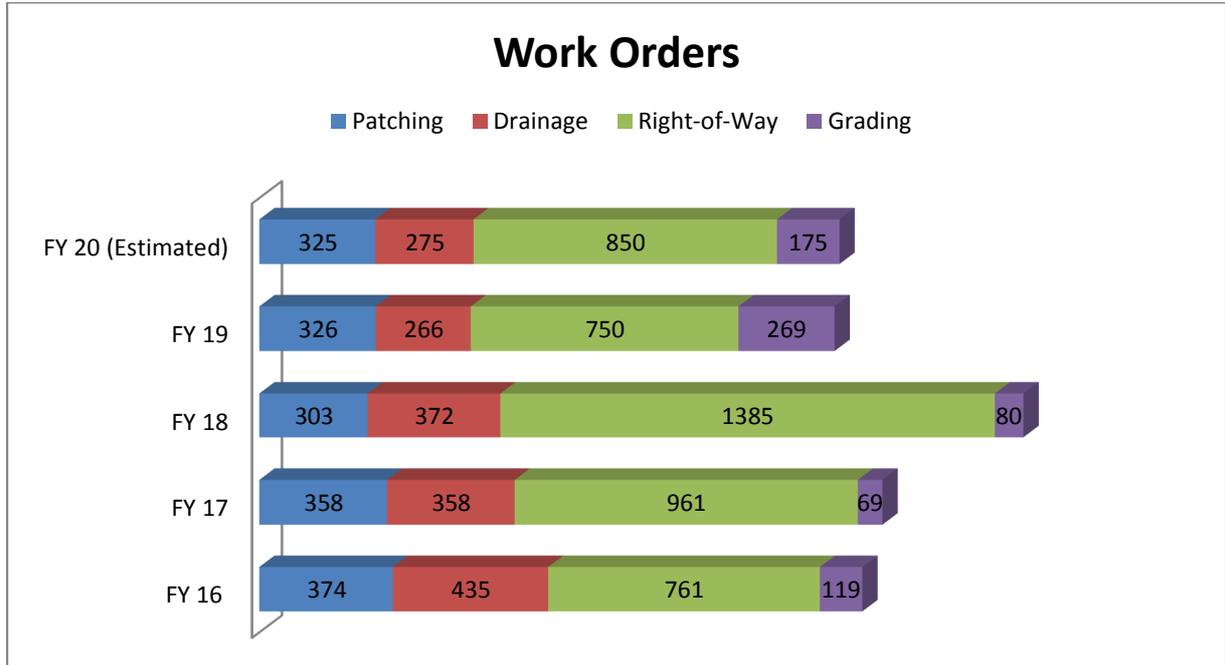
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 2,528,110	\$ 2,629,400	\$ 2,694,300
Fringe Benefits	\$ 986,579	\$ 1,155,100	\$ 1,189,300
Operating Expense	\$ 9,653,376	\$ 8,477,029	\$10,052,300
Capital Outlay	\$ 889,874	\$ 840,500	\$ 299,000
Total Department Budget	\$14,054,940	\$13,102,029	\$14,234,900

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Director	1	1	1
Asst. Director	1	1	1
Sr. Admin. Asst	1	1	1
Admin. Secretary	2	2	2
Construction Manager	1	1	1
Pre-Construction Manager	1	1	1
Pre-Construction Engineer	2	2	2
Construction Inspector	2	2	2
Sr. Construction Inspector	2	2	2
ROW Coordinator	1	1	1
Utility Inspector	0	0	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	34	34	34
Truck Drivers	2	2	2
Sr. Traffic Analyst	1	1	1
Traffic Analyst	1	1	1
Traffic Operations Manager	1	1	1
Traffic Operations Crew	8	8	8
CAD/GIS Tech.	1	1	1
Total	67	67	67

Paulding County Budget

Statistics



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. 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

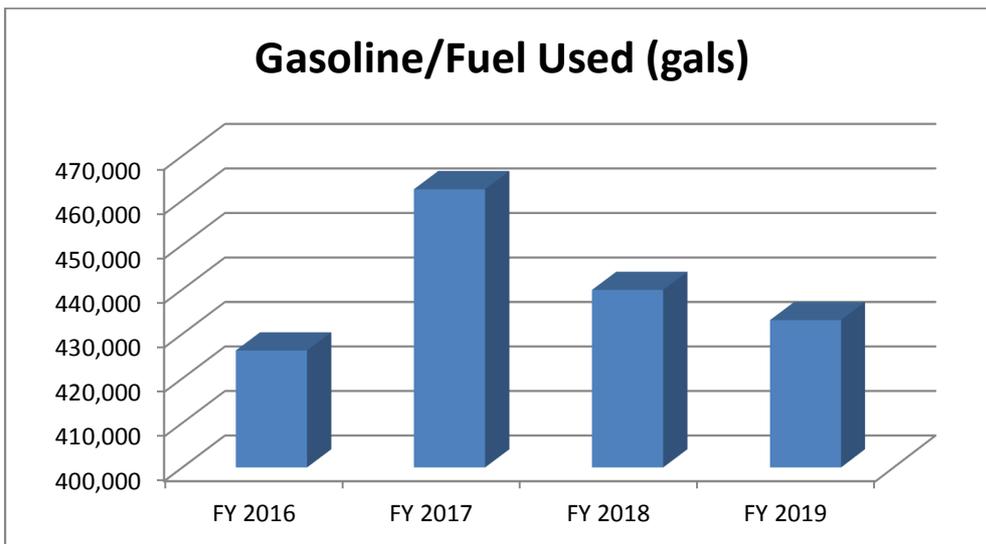
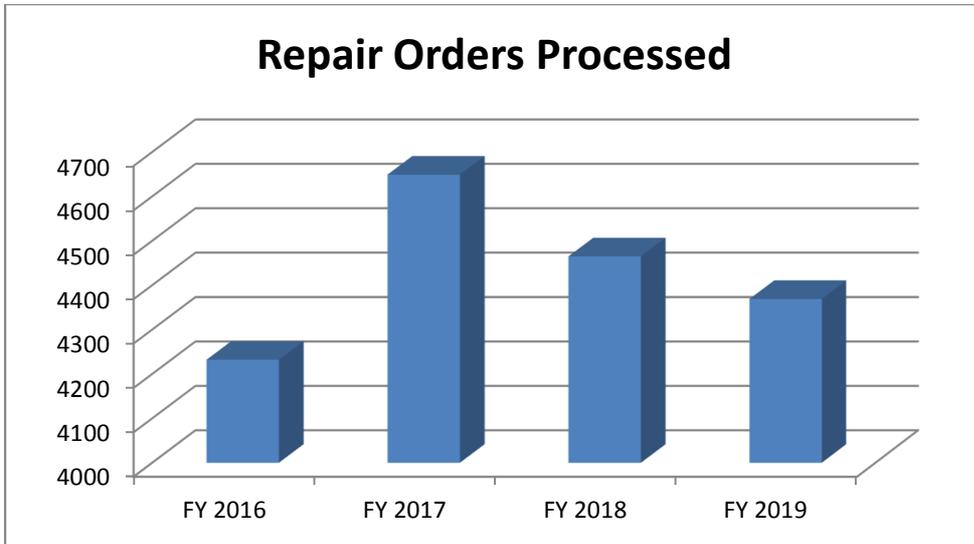
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 448,589	\$ 523,100	\$ 523,900
Fringe Benefits	\$ 185,317	\$ 236,300	\$ 244,700
Operating Expense	\$ 77,633	\$ 51,065	\$ 83,265
Capital Outlay	\$ 31,840	\$ 64,400	\$ -
Total Department Budget	\$ 743,379	\$ 874,865	\$ 851,865

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Fleet Manager	1	1	1
Admin. Assistant	1	1	1
Shop Foreman	1	1	1
Mechanics	7	7	7
Equipment Service Worker	1	1	1
Welder	1	1	1
PT Admin. Secretary	1	1	1
Total	13	13	13

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. Recycling materials are sold to a proper recycling vendor.

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

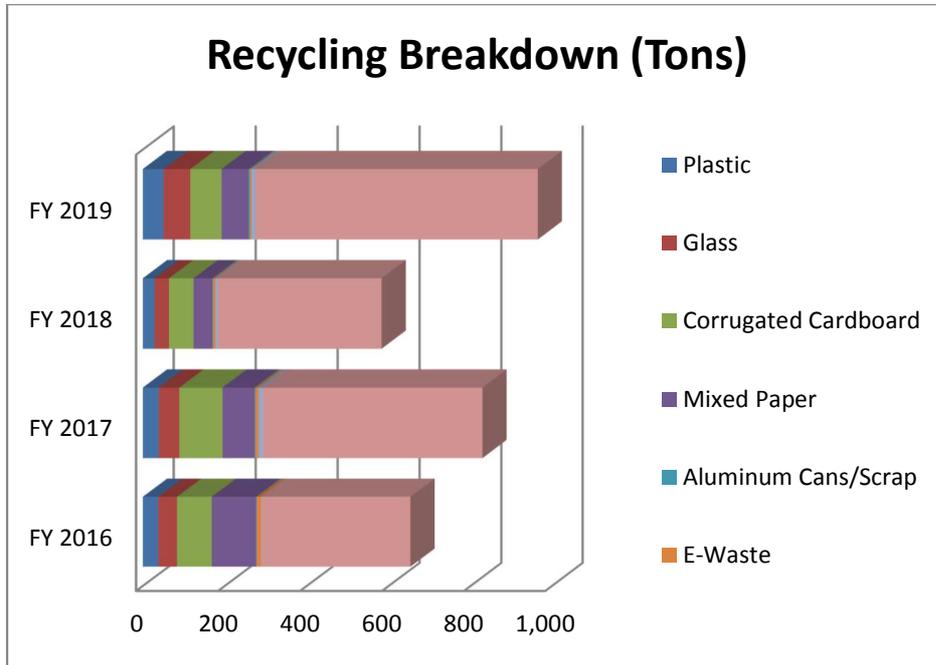
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 134,543	\$ 131,200	\$ 147,100
Fringe Benefits	\$ 33,433	\$ 45,600	\$ 44,900
Operating Expense	\$ 27,864	\$ 39,800	\$ 39,200
Capital Outlay	\$ 13,020	\$ 38,000	\$ -
Total Department Budget	\$ 208,859	\$ 254,600	\$ 231,200

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Coordinator	1	1	1
Asst. Coordinator	1	1	1
PT Worker	2	2	3
Total	4	4	5

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

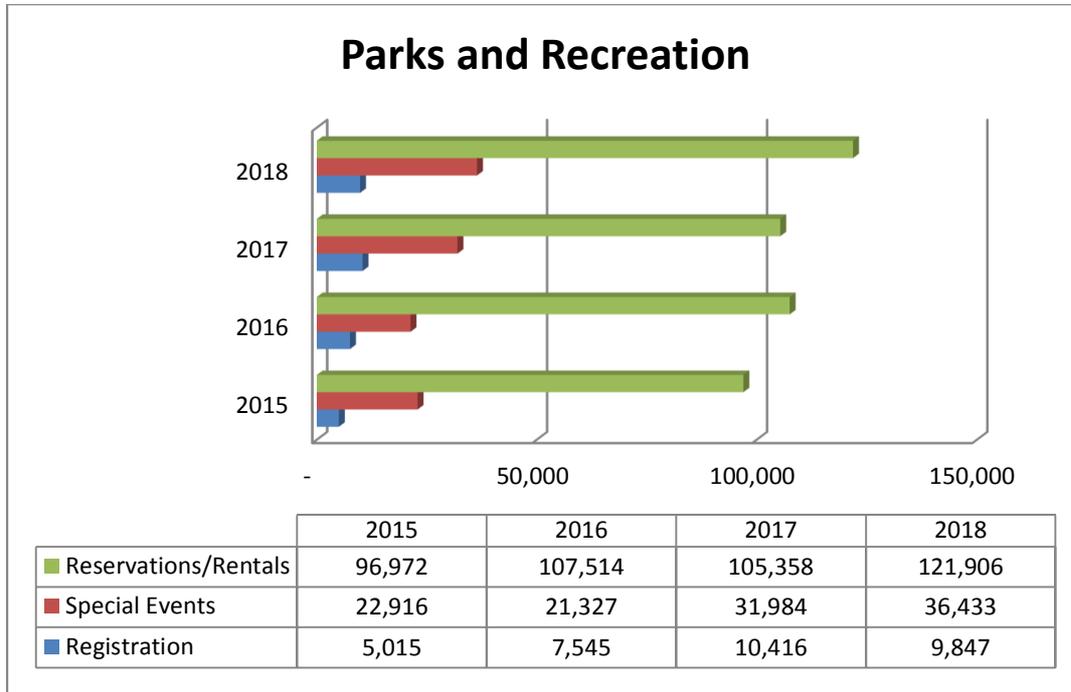
	Actual 2018	Adopted 2019	Proposed 2019
Salaries	\$ 1,194,409	\$ 1,220,700	\$ 1,214,200
Fringe Benefits	\$ 414,386	\$ 444,000	\$ 565,500
Operating Expense	\$ 980,079	\$ 1,081,028	\$ 1,084,700
Capital Outlay	\$ 83,990	\$ 158,300	\$ 84,000
Total Department Budget	\$ 2,672,864	\$ 2,904,028	\$ 2,948,400

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Director	1	1	1
Superintendent	1	3	3
Admin. Assistant	3	1	1
Admin. Secretary	1	3	3
Athletic Coordinator	2	2	2
Athletic Superintendent	1	1	1
Horticulture Crew Leader	1	1	1
Maint. Crew Leaders	6	4	4
Maint. Workers	7	9	10
Program Coordinators	4	4	4
Program Superintendent	1	1	1
PT Receptionist	0	0	0
Total	28	30	31

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 West Georgia Regional Library System.
 - 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, www.paulding.gov , 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

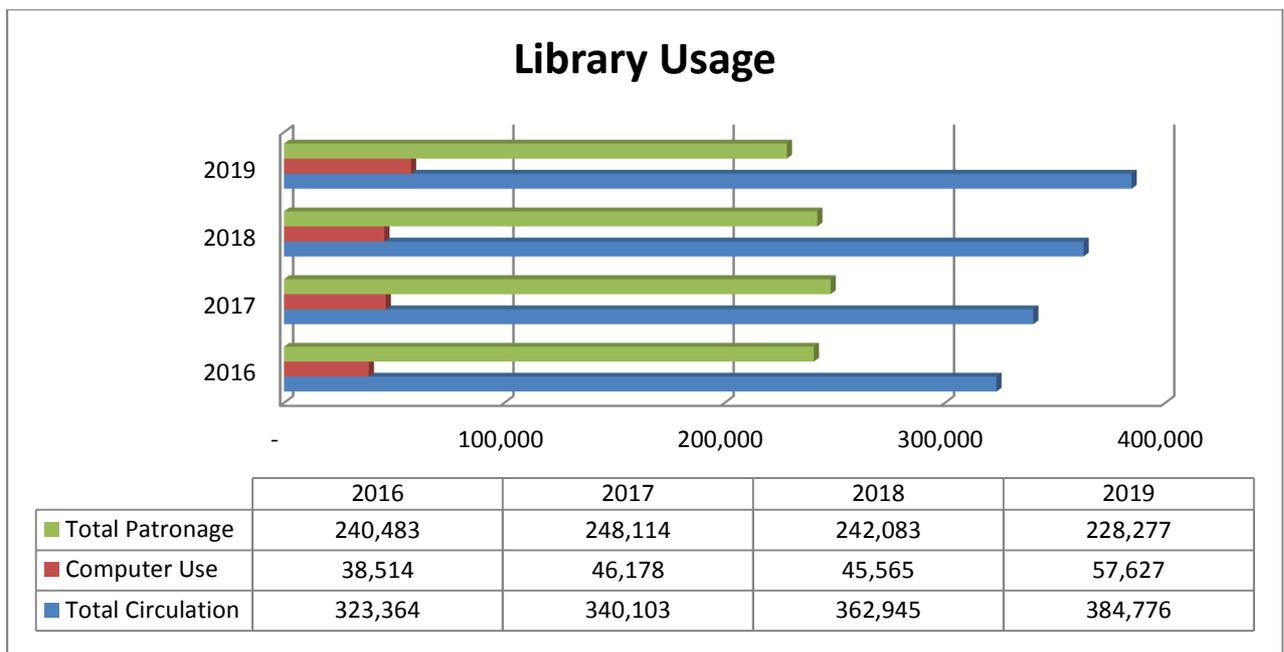
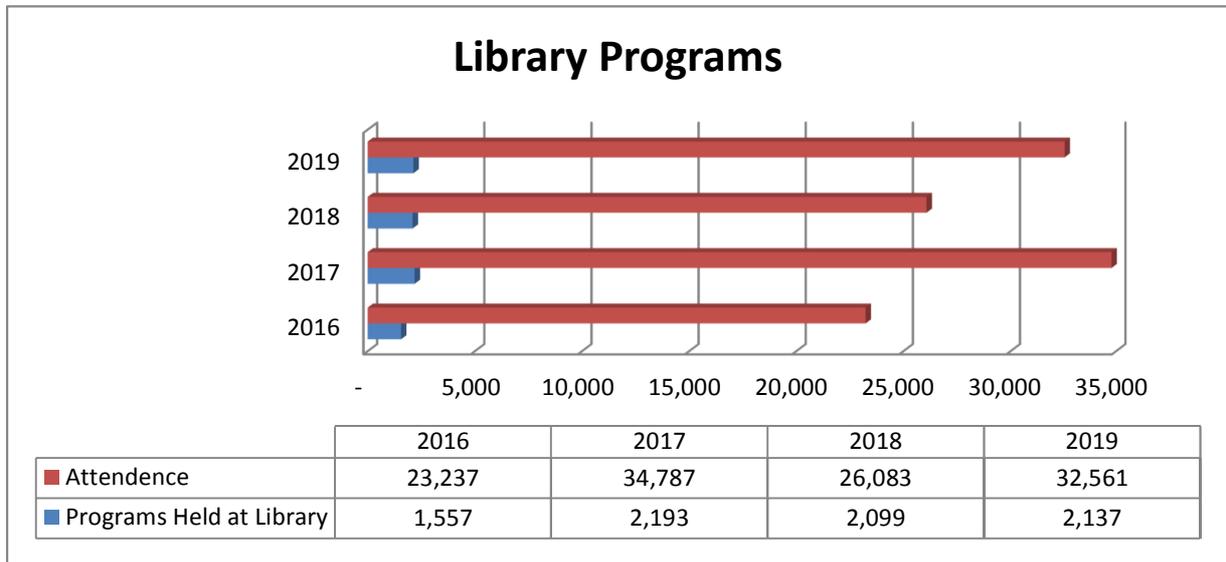
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 718,828	\$ 771,700	\$ 804,000
Fringe Benefits	\$ 218,665	\$ 254,100	\$ 244,900
Operating Expense	\$ 247,563	\$ 325,908	\$ 371,400
Capital Outlay	\$ 117,488	\$ -	\$ 25,000
Total Department Budget	\$ 1,302,535	\$ 1,351,708	\$ 1,445,300

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Coordinator	1	1	1
Branch Managers	4	4	4
Children's Specialists	4	4	4
Reference Specialist	2	2	2
PT Reference Specialist	2	0	0
Library Assistants	4	4	4
PT Library Clerks	7	9	11
Library Custodians	1	1	1
Total	25	25	27

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

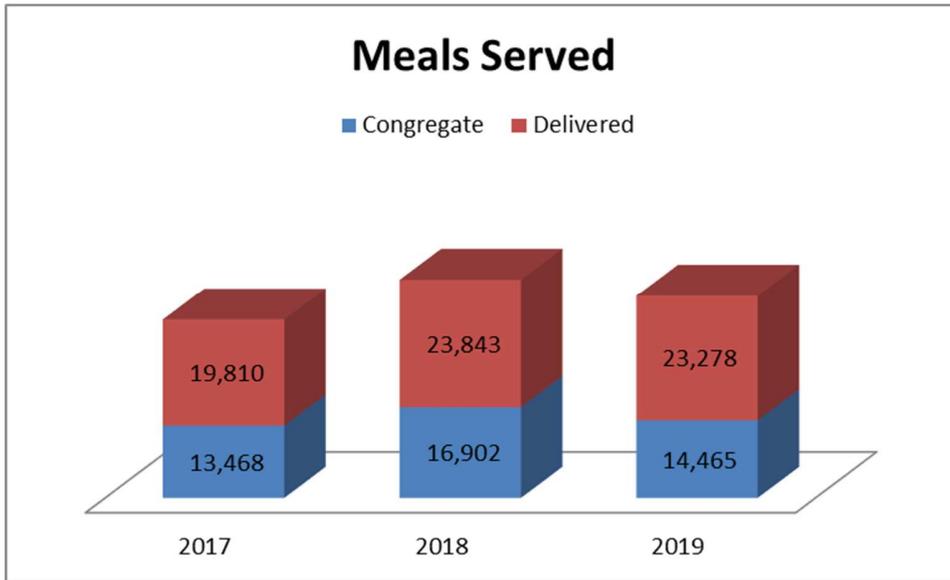
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 74,671	\$ 108,900	\$ 108,900
Fringe Benefits	\$ 6,109	\$ 28,200	\$ 29,500
Operating Expense	\$ 13,064	\$ 20,100	\$ 20,100
Capital Outlay	\$ -	\$ -	\$ -
Total Department Budget	\$ 93,844	\$ 157,200	\$ 158,500

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
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 to provide maximum value to those we serve.

Paulding County Budget

Department Budget

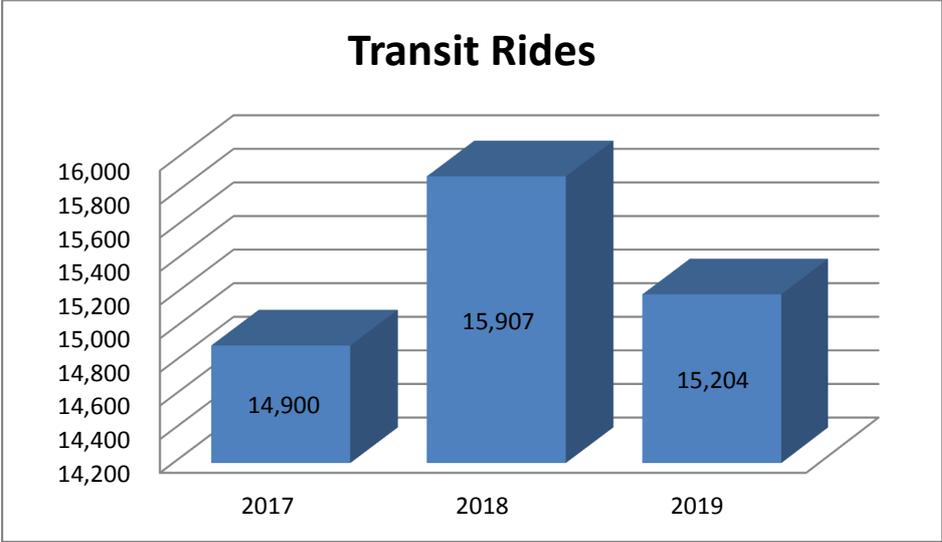
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 153,777	\$ 150,500	\$ 161,400
Fringe Benefits	\$ 48,487	\$ 47,900	\$ 61,300
Operating Expense	\$ 53,137	\$ 42,500	\$ 42,500
Capital Outlay	\$ 9,064	\$ -	\$ -
Total Department Budget	\$ 264,465	\$ 240,900	\$ 265,200

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
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

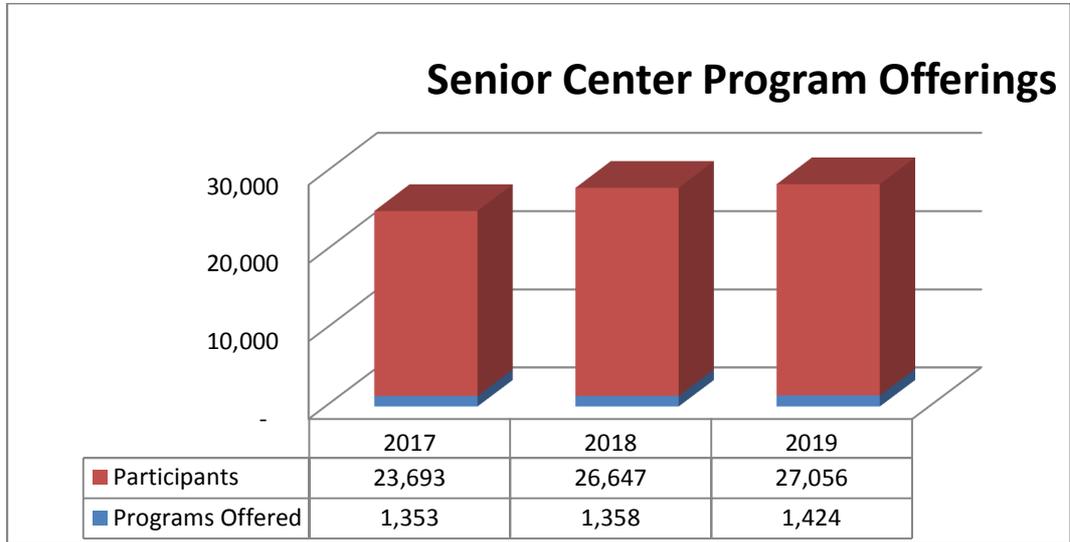
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 104,951	\$ 124,500	\$ 122,800
Fringe Benefits	\$ 37,107	\$ 46,900	\$ 48,500
Operating Expense	\$ 81,097	\$ 91,534	\$ 91,600
Capital Outlay	\$ 24,167	\$ 15,000	\$ 15,000
Total Department Budget	\$ 247,322	\$ 277,934	\$ 277,900

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
Center Manager	1	1	1
Program Coordinator	1	1	1
Center Assistant	1	1	1
PT Security	2	1	1
Total	5	4	4

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

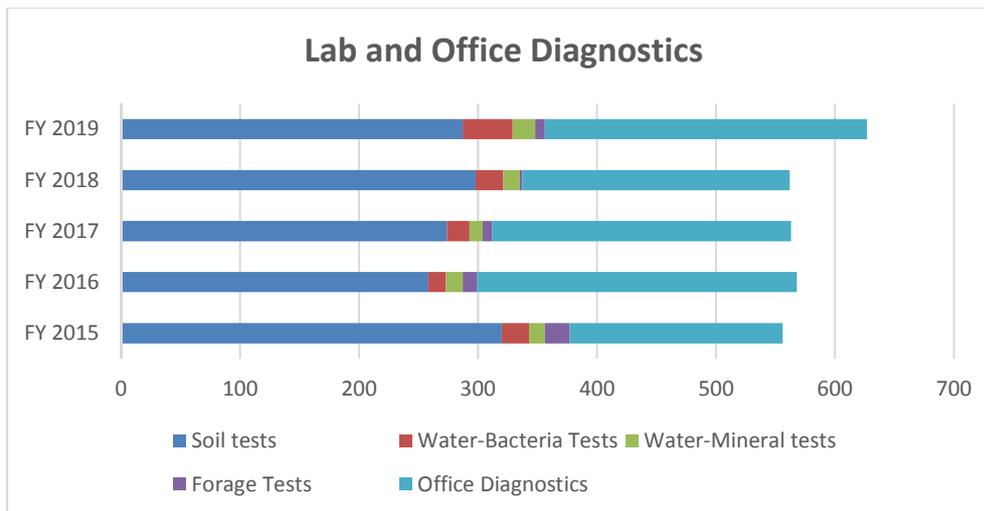
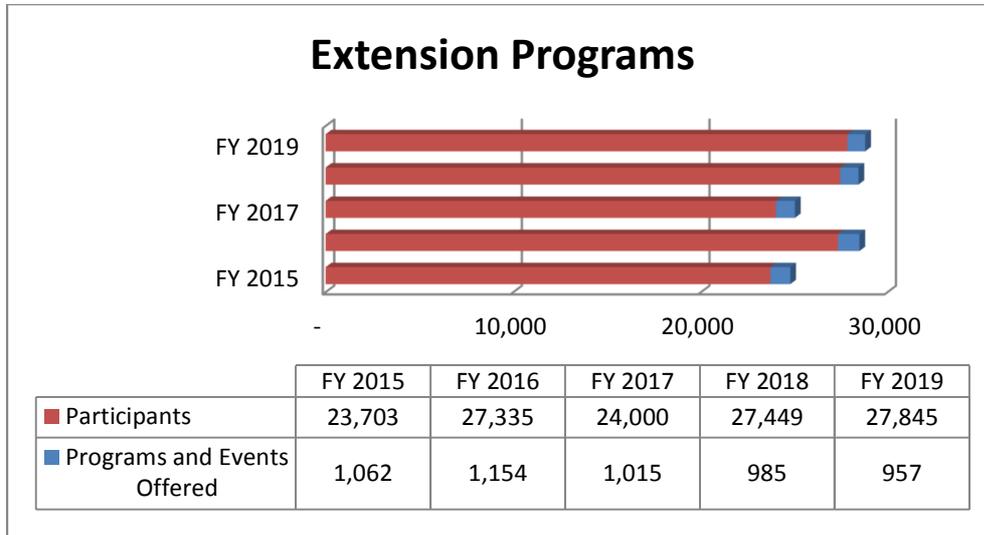
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 40,887	\$ 44,700	\$ 52,100
Fringe Benefits	\$ 3,139	\$ 3,500	\$ 11,200
Operating Expense	\$ 24,537	\$ 28,300	\$ 21,300
Capital Outlay	\$ 22,769	\$ 49,100	\$ 6,000
Total Department Budget	\$ 91,333	\$ 125,600	\$ 90,600

Personnel Schedule

	Actual 2018	Adopted 2019	Proposed 2020
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 regarding:
 - 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.
- The Business License Office reviews, processes, and administers Occupation Tax Certificates for unincorporated Paulding County. The Occupation Tax Certificate is valid for the calendar year and tax is due and payable by December 31 of every year. Business License staff assists individuals and businesses establish a business in Paulding County. Assistance is available in navigating them through the application and the building occupancy inspection process in issuance of the Occupation Tax Certificate.

Goals

- Review fee schedule of all divisions
- Review records retention schedules for compliance with State Archives recommendations
- 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

Paulding County Budget

- Consider technology upgrades to allow all divisions to conduct plan review, issue permits and track inspections electronically in the field to speed up the inspection process

Department Budget

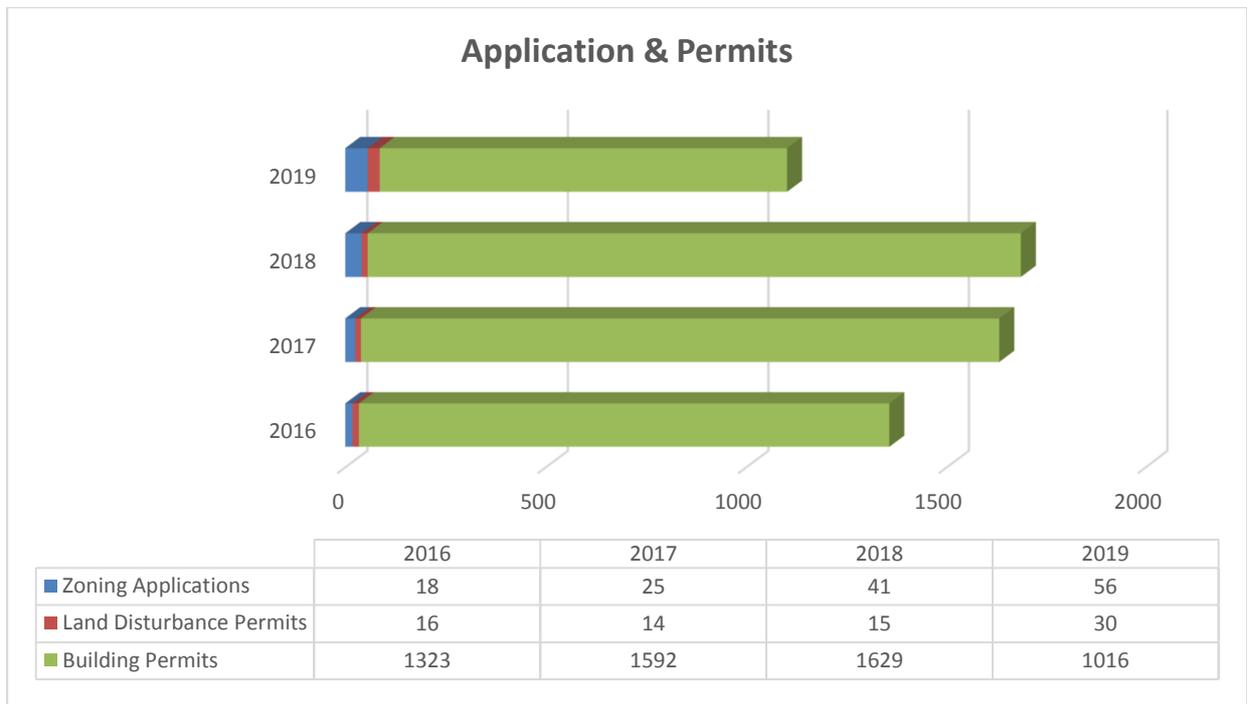
	Actual 2018	Adopted 2019	Proposed 2020
Salaries	\$ 1,007,177	\$ 1,081,000	\$ 1,245,000
Fringe Benefits	\$ 334,118	\$ 405,700	\$ 529,500
Operating Expense	\$ 118,114	\$ 136,767	\$ 180,800
Capital Outlay	\$ 33,382	\$ 49,000	\$ 117,500
Total Department Budget	\$ 1,492,790	\$ 1,672,467	\$ 2,072,800

Personnel Schedule

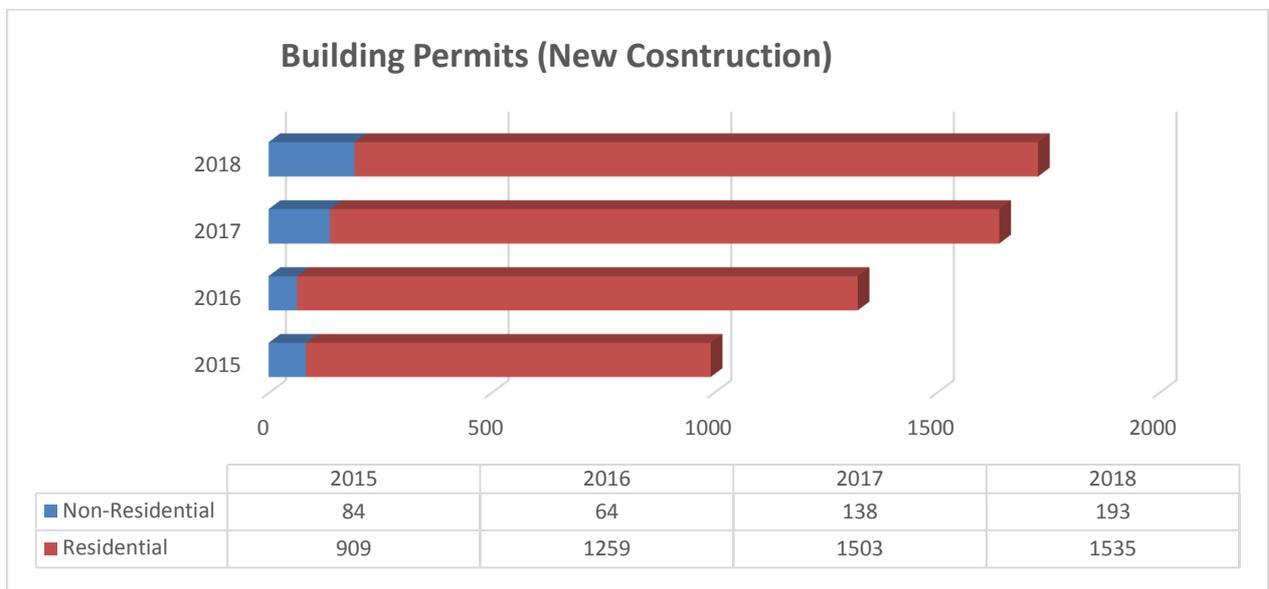
	Actual 2018	Adopted 2019	Proposed 2020
Director	1	1	1
Sr. Admin. Secretary	1	1	1
Sr. Building Inspectors	2	2	3
Building Permit Division Manager	1	1	1
Building Inspector	2	2	3
Development Division Manager	0	0	0
Sr. Development Inspectors	2	2	3
Permit Tech.	2	2	4
Planner	2	2	2
Planning & Zoning Division Manager	1	1	1
County Engineer	1	1	1
PT Admin. Secretary	1	1	1
Board Members	7	7	7
Total	23	23	26

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 public. Legal Resources are available 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 one year and a value exceeding \$5,000. Land is always considered a capital expenditure. The 2019/2020 Adopted Budget contains \$52.1 million in capital expenditures. The majority of these expenditures \$19 million are funded with SPLOST revenues and \$33.1 million in bond proceeds to construct the Adult Detention Facility. Currently, the SPLOST funds are providing funding annually for the majority of the capital improvement program in Paulding County. The following table lists the entire capital improvement plan as approved in the 2019/2020 budget. The following pages contain detailed discussion about the projects by department. We included the Reservoir in this budget discussion because the funds were bonded in early fiscal year 2017 and the project will be completed in FY 2020. 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 utilized in making decisions regarding the period 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 occurs when 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. Funding for Capital Projects occur 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 when 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 in determining the need for replacement or continue maintenance. For Capital Projects, the present condition is also a determining factor. Facilities and infrastructure are reviewed and needs are prioritized accordingly.
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 evaluated 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	Qty	New/Replacement	Price/Item	Budget	Department Total
General Fund - General Government						
Tax Commissioner						
Web design improvements	General Fund	1	Replacement	\$ 4,000.00	\$ 4,000.00	
To purchase new equipment required by state mandate	General Fund	1	Replacement	\$ 80,000.00	\$ 80,000.00	
To replace AS-400 which reaches end of life April 2019	General Fund	1	Replacement	\$ 40,000.00	\$ 40,000.00	\$124,000
Information Tech						
Cisco Swith Supervisor Cards	General Fund	1	Replacement	\$ 342,724.00	\$ 342,724.00	
Computers (replacement plan)	General Fund	1	Replacement	\$ 165,000.00	\$ 165,000.00	
Microsoft Enterprise Software Agreement	General Fund	1	Replacement	\$ 170,345.67	\$ 170,345.67	
Back up Hard Drive Disk	General Fund	1	New	\$ 75,000.00	\$ 75,000.00	
Production Hard Drive Disk	General Fund	1	New	\$ 75,000.00	\$ 75,000.00	\$828,070
Gov't Buildings						
Tools	General Fund	1	New	\$ 8,000.00	\$ 8,000.00	
4 WD Truck	General Fund	1	Replacement	\$ 36,100.00	\$ 36,100.00	
LED Lighting upgrade	General Fund	1	Replacement	\$ 30,000.00	\$ 30,000.00	
PM'ING PROGRAM	General Fund	1	New	\$ 80,000.00	\$ 5,000.00	
Fountain Renovations	General Fund	1	Replacement	\$ 20,000.00	\$ 15,000.00	
Groundfloor reovations & Waterproofing - Historic Courthouse	General Fund	1	Replacement	\$ 100,000.00	\$ 100,000.00	
Dock Leveler @ Admin Building	General Fund	1	New	\$ 9,887.00	\$ 9,887.00	
Dock Leveler@ Justice Bldg	General Fund	1	New	\$ 11,340.00	\$ 11,340.00	\$ 215,327.00
General Fund - Public Safety						
Sheriff						
CISCO, Mobil Vision, Watch Guard Service Agreements and Support	General Fund	1	Replacement	\$ 43,000.00	\$ 43,000.00	
Radio system Maintenance UHF and VHF Analog	General Fund	1	Replacement	\$ 66,500.00	\$ 66,500.00	
LPR System, TSU Forensic Light Source, Court Security X-Ray machine (o	General Fund	1	Replacement	\$ 43,125.00	\$ 43,125.00	\$ 152,625.00
Animal Control						
Lighting and Cameras at front gate/building	General Fund	1	New	\$ 2,000.00	\$ 2,000.00	
Sound Control Inside	General Fund	1	New	\$ 5,000.00	\$ 5,000.00	
Laptops for Trucks	General Fund	1	New	\$ 5,000.00	\$ 5,000.00	\$ 12,000.00
General Fund - Public Works						
Transportation						
Tandem dump trucks - Maintenance	General Fund	2	Replacement	\$ 150,000.00	\$ 300,000.00	
F-250 4 x 4 pickups - Maintenance	General Fund	3	Replacement	\$ 30,000.00	\$ 90,000.00	
Flatbed truck - maintenance	General Fund	1	Replacement	\$ 95,000.00	\$ 95,000.00	
DOT Maintenance building addition	General Fund	1	Replacement	\$ 70,000.00	\$ 70,000.00	
Large copier - Admin	General Fund	1	Replacement	\$ 9,000.00	\$ 9,000.00	
Snow plow / Salt-Dogg system - Maintenance	General Fund	1	New	\$ 25,000.00	\$ 25,000.00	
track loader - Maintenance	General Fund	1	Replacement	\$ 65,000.00	\$ 65,000.00	
Snow / Ice pretreat system - Maintenance	General Fund	1	New	\$ 150,000.00	\$ 50,000.00	
Trash Pump - Maintenance	General Fund	1	New	\$ 35,000.00	\$ 35,000.00	
Batwing cutter - Maintenance	General Fund	1	Replacement	\$ 11,500.00	\$ 11,500.00	
Brush chipper - Maintenance	General Fund	1	Replacement	\$ 60,000.00	\$ 60,000.00	
3 sided shed / with awning - Maintenance	General Fund	1	New	\$ 30,000.00	\$ 30,000.00	\$ 840,500.00
Fleet						
Vehicle Diagnostic Equipment		1	New			
F-450 Service Truck		1	Replacement			
LED Lighting (Fleet Shop)		1	Replacement			
LED Lighting (Fuel Canopy)	General Fund	1	Replacement		\$ 64,400.00	\$64,400
Recycling						
Lawnmower	General Fund	1	Replacement	\$ 7,000.00	\$ 7,000.00	
F-250 4 x 4 pickups - Maintenance	General Fund	1	Replacement	\$ 28,000.00	\$ 28,000.00	
Lighting	General Fund	1	Replacement	\$ 3,000.00	\$ 3,000.00	\$ 38,000.00
General Fund - Health and Welfare						
Senior Center						
Kitchen & Bathroom Remodel	General Fund	1	Replacement	\$ 15,000.00	\$ 15,000.00	\$15,000
General Fund - Culture and Recreation						
Recreation						
F-150 (Replacement vehicle) (Per Tim Atcheson)	General Fund	1	Replacement	\$ 21,000.00	\$ 21,000.00	
Ford Explorer (replace 1998 Jeep Cherokee)(per Tim Atcheson)	General Fund	1	Replacement	\$ 30,000.00	\$ 30,000.00	
Zero turn mowers	General Fund	2	New	\$ 24,000.00	\$ 48,000.00	
RicoH copier (replacement for unit at Braly)	General Fund	1	Replacement	\$ 8,300.00	\$ 8,300.00	
Gym floor drumsanding and refinishing (Also to include racquetball and aerobics rooms) Mt. Tabor (per Jimmy Renfro)	General Fund	1	Replacement	\$ 13,000.00	\$ 13,000.00	
Gym floor drumsanding and refinishing (Taylor Farm Park						
Structural repairs and painting to the tennis restroom area at Taylor Farm Park (per Jimmy Renfro)	General Fund	1	Replacement	\$ 8,000.00	\$ 8,000.00	
Replace metal halide lamps in Mt Tabor gym with LED to reduce wattage and power demand (per Jimmy Renfro)	General Fund	1	Replacement	\$ 5,000.00	\$ 5,000.00	
Replace metal halide lamps in Taylor Farm gym with LED to reduce wattage and power demand (per Jimmy Renfro)	General Fund	1	Replacement	\$ 5,000.00	\$ 5,000.00	\$ 158,300.00
General Fund - Housing and Development						
Extension						
Replace Ceiling tiles, insulation and light fixtures	General Fund	1	Replacement	\$ 49,100.00	\$ 49,100.00	\$ 49,100.00
Community Dev						
F-150 Pickup	General Fund	1	Replacement	\$ 25,000.00	\$ 25,000.00	
Printer/Copier Building & Permitting	General Fund	1	Replacement	\$ 7,000.00	\$ 7,000.00	
Printer/Copier Planing & Zoning	General Fund	1	Replacement	\$ 7,000.00	\$ 7,000.00	
Plotter/Scanner (Planning & Zoning)	General Fund	1	Replacement	\$ 10,000.00	\$ 10,000.00	\$ 49,000.00
Total Cost of Capital Outlay approved purchases - General Fund						\$2,546,322

Paulding County Budget

Capital Expenditures				
Department/Description	Fund	New/Replacement	Budget	Department Total
General Fund General Government				
Commissioners				
Campus Christmas Decorations - One time expense	General Fund	New	\$ 20,000.00	
Electronic Agenda Software System	General Fund	New	\$ 12,000.00	
Information for Citizens (Minutes and Codes)	General Fund	New	\$ -	\$ 32,000.00
Tax Assessor				
Qpublic - Homestead and agriculture exemption application	General Fund	New	\$ 14,750.00	
Qpublic-Online module for public to view how tax dollars are	General Fund	New	\$ 6,750.00	\$ 21,500.00
Government Facilities				
Painter Van & Tools	General Fund	New	\$ 38,000.00	
Pressure Washer on trailer and accessories	General Fund	New	\$ 20,000.00	
Bucket Truck	General Fund	New	\$ -	
General Maintenance Van & Tools	General Fund	New	\$ 38,000.00	
Engineering for Chiller Replacement	General Fund	Replacement	\$ 25,000.00	
LED Upgrades for Admin & Justice	General Fund	Replacement	\$ 30,000.00	
Engineering for Water Proofing	General Fund	Replacement	\$ 40,000.00	
Sidewalk and Crosswalk Improvements	General Fund	Replacement	\$ 34,000.00	
Maintenance Facility Building	General Fund	New	\$ -	
Marquee Sign for Watson Complex	General Fund	New	\$ -	\$ 225,000.00
Information Technology				
New Desktop/Laptop/Tablets	General Fund	Replacement	\$ 200,000.00	
Production Disk Space	General Fund	New	\$ 75,000.00	
Backup Disc Space	General Fund	New	\$ 65,000.00	
Aerials	General Fund	Replacement	\$ 75,000.00	
Microsoft License Agreement (2nd Year)	General Fund	Replacement	\$ 223,000.00	
Server Blade Cassis	General Fund	Replacement	\$ 250,000.00	\$ 888,000.00
Public Information				
Media room 3 ton split and install	General Fund	Replacement	\$ -	
Media Room Ceiling and Light work	General Fund	Replacement	\$ -	\$ -
General Fund Judicial				
Superior Court				
A/V Equipment/Superior Courtrooms	General Fund	Replacement	\$ -	\$ -
District Attorney				
Update Cubicles	General Fund	New	\$ -	\$ -
General Fund Public Safety				
Coroner				
Mortuary Tables	General Fund	New	\$ 19,200.00	\$ 19,200.00
Sheriff				
Sheriff's Office Copy Machine	General Fund	Replacement	\$ 5,205.00	
Juvenile-Gray Shift/IOS Phone analysis Equip	General Fund	New	\$ 15,030.00	
Courthouse Security-X-ray scanner (Auto Clear Model 5333)	General Fund	Replacement	\$ 14,200.00	
Courthouse Security-Metal Detector (Garrett MN6100)	General Fund	Replacement	\$ 3,000.00	
Warrants - Fireproof file cabinets 4 drawer	General Fund	Replacement	\$ 12,000.00	
Motorola UHF Digital Radio System Infrastructure Maintenance	General Fund	Replacement	\$ 95,000.00	
Motorola VHF Analog System Maintenance	General Fund	Replacement	\$ 6,500.00	
CISCO, Mobile Vision, Watch Guard Service Agreements & Supp	General Fund	Replacement	\$ 43,125.00	\$ 194,060.00
Detention				
Explorers to replace crown vics	Jail	Replacement	\$ 72,600.00	
Officer worn camera system	Jail	New	\$ 12,600.00	
Tahoe for transport	jail	Replacement	\$ 42,859.00	
Floor machine for the new facility	Jail	New	\$ 9,908.00	\$ -
Animal Control				
2020 Fort Transit T-150 Van	SPLOST	Replacement	\$ 100,716.00	\$ -

Paulding County Budget

Capital Expenditures				
Department/Description	Fund	New/Replacement	Budget	Department Total
General Fund - Public Works				
Department of Transportation				
F-150 truck for use by Utility Inspector position (requested in FY	New	General Fund	\$ 30,000.00	
RPM equipment trailer to install raised pavement markers on road	New	General Fund	\$ 30,000.00	
Broom, replace 1999 model broom	Replacement	General Fund	\$ 60,000.00	
Right of way tractor, replace tractor stolen in 2018	Replacement	General Fund	\$ 70,000.00	
Batwing bush hog	New	General Fund	\$ 14,000.00	
attachment for skid steer, would allow for a 10" diameter cut, cut	New	General Fund	\$ 13,000.00	
Trench box, used in below ground safety for workers	New	General Fund	\$ 13,000.00	
Used to haul skid steer / other equipment, with grapple attachment	New	General Fund	\$ 9,000.00	
Ford F-150 Truck, replace existing unit 98	Replacement	General Fund	\$ 30,000.00	
Ford F-150 Truck, replace existing unit 173	Replacement	General Fund	\$ 30,000.00	\$ 299,000.00
Recycling				
Parking Lot Improvement	Replacement	General Fund	\$ -	\$ -
Stormwater				
Capital Projects & Equipment		General Fund	\$ 127,500.00	\$ 127,500.00
General Fund - Culture and Recreation				
Recreation				
Zero Turn Mower	Replacement	General Fund	\$ 12,000.00	
Stand on Blower	New	General Fund	\$ 9,000.00	
Exterior Repairs to gymnasium at Taylor Farm Park	Replacement	SPLOST	\$ 90,000.00	
Exterior Repairs to Community Building at Union Park	Replacement	SPLOST	\$ 22,000.00	
Tear down and replace existing concessions/restroom area	Replacement	SPLOST	\$ -	
Replacement shingled roofs on four pavilions at Earl Duncan	Replacement	General Fund	\$ 21,000.00	
F-150	Replacement	General Fund	\$ 42,000.00	\$ 84,000.00
Library				
Sliding doors at Hiram Library	New	General Fund	\$ 25,000.00	\$ 25,000.00
General Fund - Health and Welfare				
Senior Center	Replacement	General Fund	\$ 15,000.00	\$15,000
Bathroom remodel, adding ADA stall				
General Fund - Housing and Development				
Extension				
Replace Copier	General Fund	Replacement	\$ 6,000.00	\$ 6,000.00
Community Dev				
Replacement Vehicle	General Fund	Replacement	\$ 50,000.00	
New Inspector Vehicle	General Fund	New	\$ 50,000.00	
Munis Field Inspector Module	General Fund	New	\$ 10,000.00	
"Rough" Tablets for Inspectors	General Fund	New	\$ 7,500.00	\$ 117,500.00
Total Cost of Capital Outlay approved purchases - General				\$2,053,760

Paulding County Budget

Capital Impact on Operating Budget

The 2020 budget includes a number of capital items that will continue to help us recover from the impact the sluggish economy 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 the need for repair to the County facilities will also extend the life of our facilities and a maintenance schedule will allow us to plan for needed repairs.

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 end. Such projects include replacement of vehicles that will reduce operating maintenance cost and fuel cost, as vehicles are more fuel-efficient. Many of the capital budget purchases focus on reducing operational cost as well as improved service. SPLOST funds are utilized 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 influence 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 in 2017. Currently Paulding County DOT are designing and constructing 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 was completed in 2019; Bill Carruth Parkway provides 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 Douglasville 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, are being replaced and widened to address Bridge safety and capacity
 - These are 75 year old bridges which were meant to only last 50 years
 - Work began in 2017 and will complete in 2020

Paulding County Budget

Lastly, the DOT has to prepare 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.

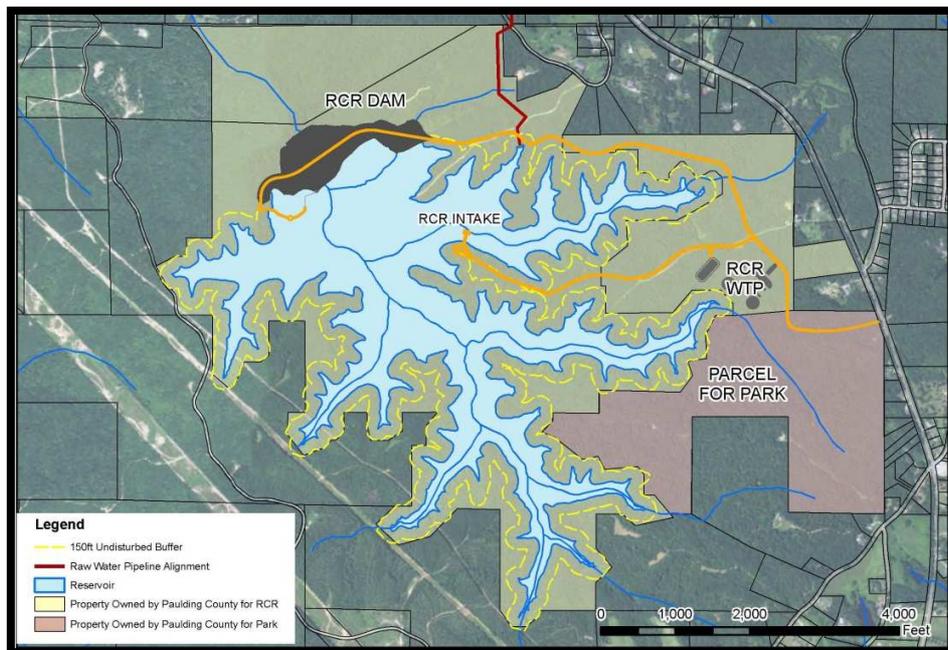


Paulding County Budget

Water System Capital Project - Richland Creek Reservoir

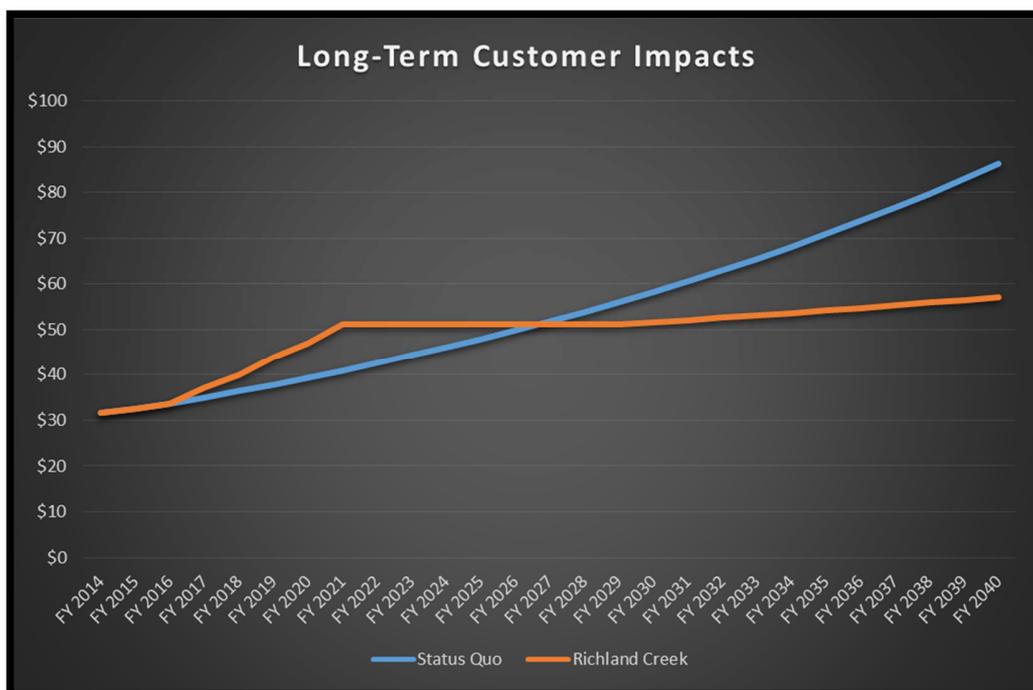
The Richland Creek Reservoir (RCR) is a new 305-acre reservoir that once completed, will store up to three billion gallons of water to supply drinking water to existing and future population in Paulding County. Located on approximately 700 acres of County-owned land in northern Paulding County, plans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

The RCR will help 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 over development of needed infrastructure. This "just-in-time" development type of approach makes the project more efficient.



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 are 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 a drinking water supply and shall 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 in November 2016, a referendum passed approving the issuance of bonds to fund 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 millions, and would still only be temporary facility due to the inability to expand the number of beds.

The new detention facility is currently under construction behind the Courthouse on the Watson Government Complex. The new facility will cost an estimated \$75,000,000.00, and can be expanded in the future. The new facility will allow for easier and more secure inmate transportation, as well as more room to house a growing number of inmates.



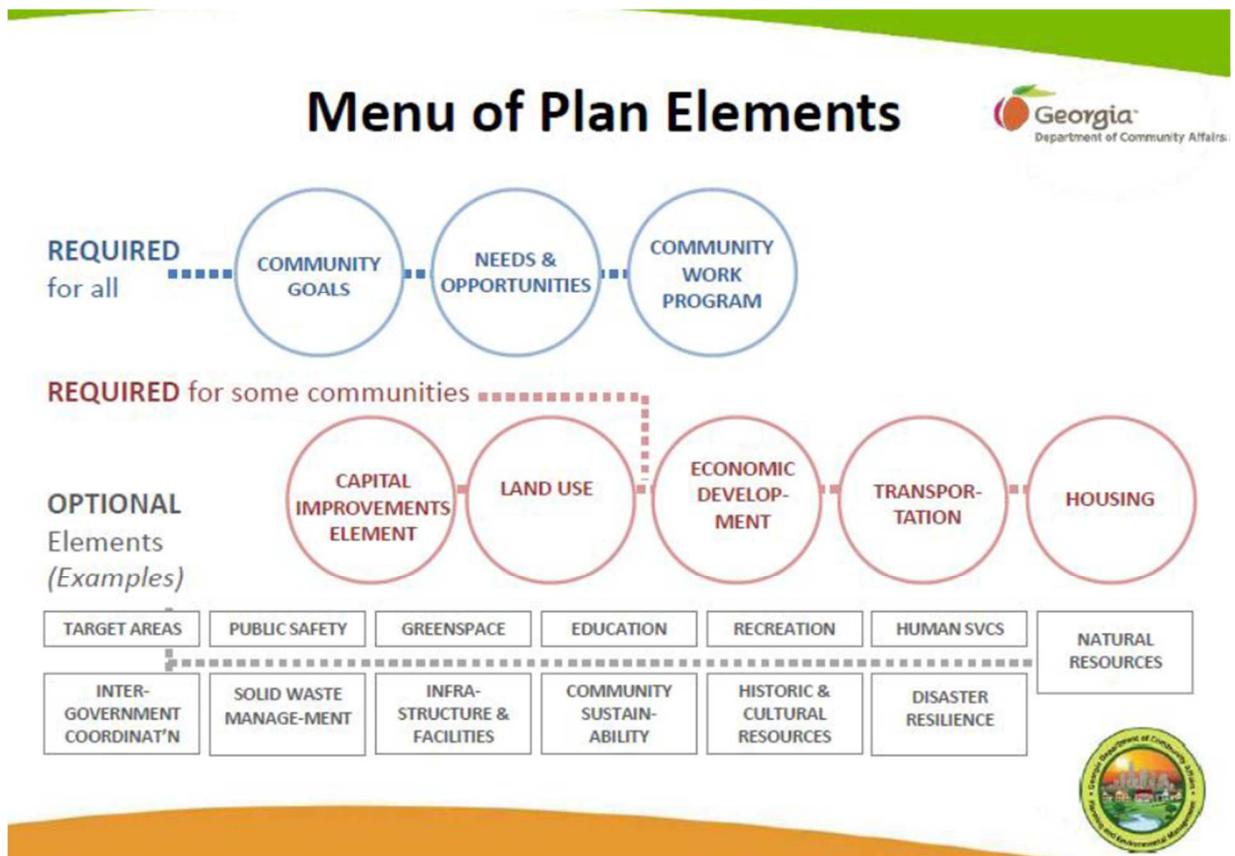
Paulding County Budget

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 approved 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 was submitted June 30, 2017. This is a living document that changes periodically, but the next full revision is due to DCA in 2027.



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) Ensures future development aligns 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?

The responsibility for completing a Comprehensive Plan falls to each local government, Paulding submitted a plan in 2017, and the next update is due in 2027.

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 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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	0	1	0	0
Administrative Asst	0	0	0	1	1	1	0
PT Admin Asst.	1	1	1	3	4	4	1
Total	8	8	8	10	12	11	1
Finance	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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
Payroll/ Accts Rec	0	1	1	1	1	1	0
Sr. 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	2	2	2	0
Purchasing Techs	1	1	1	1	1	1	0
Total	8	9	9	9	9	9	0
Tax Commissioner	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
Chief Appraiser/Director	1	1	1	1	1	1	0
Asst. Chief Appraiser	1	1	1	1	1	1	0
G10 Appraisers	6	6	6	3	3	3	0
G12 Appraiser	4	4	4	4	4	4	0
G14 Appraisers	5	5	5	4	4	4	0
G16 Appraisers	2	2	2	3	3	3	0
G18 Appraisers	1	1	1	1	1	1	0
Cartographers	2	2	2	5	5	5	0
Admin Clerk	0	0	0	1	1	1	0
Board Members	5	5	5	5	5	5	0
Total	27	27	27	28	28	28	0
Government Services	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
Director	1	1	0	0	0	0	0
Total	1	1	0	0	0	0	0
Channel 23	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
Media Production Coordinator	1	1	1	1	1	1	0
Video Production Specialist	0	0	1	2	2	2	0
Total	1	1	2	3	3	3	0

Paulding County Budget

Board of Elections	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
Elections supervisor	1	1	1	1	1	1	0
Asst. Elections Supervisor	1	1	1	1	1	1	0
Elections Specialist	1	2	2	2	2	2	0
PT Support clerks	2	2	2	2	2	2	0
Board Members	5	5	5	5	5	5	0
Total	10	11	11	11	11	11	0
Government Facilities	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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	1	1	2	2	1
General Service Techs	3	1	2	2	5	5	3
HVAC Tech	0	1	1	1	2	1	0
Electrical Tech	0	0	1	1	1	1	0
Custodians	3	3	2	2	0	0	-2
Part time Custodians	2	2	2	2	2	2	0
Part time Maintenance Wkr	0	0	2	2	2	2	0
FT Admin Secretary	0	0	1	1	1	1	0
PT Admin Secretary	1	1	0	0	0	0	0
Total	11	10	14	14	17	16	2
Human Resources	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
Director	1	1	1	1	1	1	0
HR Specialists	3	3	4	4	5	5	1
Part time Admin Asst	1	1	1	1	0	0	-1
Total	5	5	6	6	6	6	0
Administration	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
County Administrator	0	0	1	1	1	1	0
Operations Manager	0	0	1	1	1	1	0
Sr. Admin. Asst	0	0	0	1	1	1	0
Total	0	0	2	3	3	3	0
Information Technology	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
Director	1	1	1	1	1	1	0
Support Division Manager	1	1	0	0	0	0	0
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
Systems Analyst	0	0	0	0	1	1	0
GIS Techs	1	1	1	1	2	2	0
GIS Manager	0	0	0	0	0	0	0
Communication System Tech	1	1	1	1	1	1	0
Addressing Tech	1	1	1	1	1	1	0
Total	9	9	8	8	10	10	0
Superior Court	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/(Dec)
Judicial supplements	3	3	3	3	3	3	0
Law Clerk	1	1	1	1	3	3	2
Senior Judge Secretary (contract with)	1	1	1	1	1	1	0
Court Administrator	1	1	1	1	1	1	0
Deputy Court Administrator	0	0	0	1	1	0	-1
Pre-Trial Release	1	1	1	0	0	0	0
PT Admin Clerk	0	0	1	1	1	1	0
Court Reporters	3	3	3	3	3	3	0
Baliffs	5	5	5	5	5	5	0
Total	15	15	16	16	18	17	1

0158

Paulding County Budget

Clerk of Court	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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	8	8	8	0
Sr. Deputy Clerks	10	10	10	10	10	10	0
PT Clerk	0	0	0	2	2	2	0
Total	21	21	21	22	22	22	0
Board of Equalization	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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	
Probate Court	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
Probate Judge	1	1	1	1	1	1	0
Chief Clerk	1	1	1	1	1	1	0
Sr. Deputy Clerk	5	5	5	5	5	5	0
Sr. Deputy Clerk - PT	1	1	1	1	1	1	0
Deputy Clerks	3	3	3	3	4	4	1
Recording Clerk	0	0	0	0	0	0	0
Sr. Accounting Clerk	1	1	1	1	1	1	0
PT Recording Clerks	2	2	2	2	1	1	-1
Total	14	14	14	14	14	14	0
District Attorney	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
<i>County Funded:</i>							
District Attorney supplement	1	1	1	1	1	1	0
Admin (Legal) Secretary	7	4	4	4	4	4	0
Victim/Witness Secretary (grant)	3	3	3	3	3	3	0
Victim Witness Advocates	6	6	6	9	9	9	0
Assistant District Attorneys	6	8	8	9	9	9	0
Investigator	3	2	3	3	4	3	0
PT Victim Witness Secretary (grant)	1	1	1	0	0	0	0
<i>State Funded:</i>							0
ADA's w/ County Supplement	3	3	3	4	4	4	0
Secretaries	1	1	1	1	1	1	0
Investigator	1	1	1	1	1	1	0
Total	26	26	26	26	27	26	0
Magistrate Court	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
Chief Magistrate	1	1	1	1	1	1	0
Associate Magistrates, 2 FT	2	1	1	1	1	1	0
PT Admin Assistant	0	0	0	0	0	0	0
SR Deputy Clerk	1	1	1	1	2	2	1
Financial Clerk	0	0	1	1	1	1	0
Deputy Clerks	2	2	2	3	3	3	0
Chief Clerk	1	1	1	1	1	1	0
PT Associate Judge	0	1	1	1	1	1	0
PT Deputy Clerk	1	2	2	2	1	1	-1
Total	8	9	10	11	11	11	0

Paulding County Budget

Juvenile Court	Budget 2016	Budget 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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 (contracted)	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	3	3	2	2	-1
Chims Coordinator	0	0	0	0	1	1	1
PT Deputy Clerk	0	0	0	0	0	0	0
Director of Treatment Services	1	1	1	1	1	1	0
Total	8	8	9	9	9	9	0
Public Defender	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
County Funded							
Supplement - Public Defender	1	1	1	1	1	1	0
Asst. Public Defender	1	1	1	1	2	2	1
Investigator	0	1	1	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	2	2	1
Social Worker	0	0	0	0	0	0	0
PT Admin. Secretary	1	2	2	2	1	1	-1
State Funded							
Public Defender	1	1	1	1	1	1	0
Asst. Public Defender	1	1	1	1	1	1	0
Investigator	1	2	2	2	2	2	0
Legal Secretary	1	1	1	1	1	1	0
Total	9	12	12	12	13	13	1
Coroner	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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	9	9	9	0
Lieutenants	6	6	6	7	7	7	0
Sergeants	15	15	15	16	16	16	0
Corporals	8	8	8	10	10	10	0
Investigators	28	30	34	34	34	34	0
Evidence Technician	1	1	1	2	2	2	0
Crime Scene Tech	2	2	2	2	2	2	0
Deputies	100	105	112	99	102	102	3
Communications Operators	13	13	13	13	14	14	1
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	1	1	1	1	1	1	0
Part-time	2	2	2	2	2	2	0
Total	208	215	226	220	224	224	4

Paulding County Budget

Detention Center	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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	4	4	5	5	5	0
Captain	1	0	0	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	8	8	3
Transport Officer (POST)	3	3	3	3	0	0	-3
Detention Officers	47	47	47	52	67	67	15
Civilian Employee	0	0	0	0	6	4	4
EMT	2	3	3	3	3	3	0
Temp. Clerks	0	0	0	0	0	0	0
Building Maintenance	1	1	1	1	2	2	1
Part time	1	1	1	1	1	1	0
Total	80	82	82	88	110	108	20
E-911	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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	26	26	28	28	28	0
Lead Operators	4	4	4	4	4	4	0
Training Section Manager	1	1	1	1	1	1	0
PT Custodian	0	0	0	1	1	1	0
Part-time Operators	2	4	4	4	4	4	0
Total	34	38	38	41	41	41	0
Fire	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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	11	11	11	0
EMA Specialist	1	1	1	1	1	1	0
EMA Assistant	1	1	1	1	1	1	0
Major	2	2	2	2	0	0	0
Sergeants	15	15	15	0	0	0	3
Lieutenants	8	8	8	26	26	26	0
Fire Specialist	1	1	1	1	1	1	0
Training Officer	0	0	0	0	0	0	0
Firefighter I's	31	34	34	34	41	41	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	31	31	31	31	31	31	0
Part-time Firefighters	8	8	8	4	8	8	0
Part-time Training Officers	0	0	0	0	0	0	0
Supplements to State Forestry Employ	2	2	2	2	2	2	0
Total	160	163	163	169	178	178	6

Paulding County Budget

Marshal	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
Chief Marshal	0	0	0	1	1	1	0
Captain	1	1	1	0	0	0	0
Admin Assistant	1	1	1	1	1	1	0
Deputy Marshals	6	7	7	7	6	6	-1
Sgt's	2	2	2	2	1	1	-1
Business Lic Tech	1	1	1	1	0	0	-1
Receptionist	1	1	1	1	1	1	0
PT Receptionist	1	1	1	1	1	1	0
Total	13	14	14	14	11	11	-3
Animal Control	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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	3	3	3	3	5	5	2
Total	14	14	14	14	16	16	2
Department of Transportation	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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	1	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	2	2	2	0
Construction Insp	2	2	2	2	2	2	0
Construction Engineer	0	0	0	0	0	0	0
Sr. Construction Insp	2	2	2	2	2	2	0
Utility Inspector	0	0	0	0	1	1	1
ROW Coordinator	1	1	1	1	1	1	0
Sr. Traffic Analyst	1	1	1	1	1	1	0
Traffic Analyst	0	0	0	1	1	1	0
Construction Project Manager	2	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	3	4	4	4	4	4	0
Crew Leaders	7	8	8	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	1	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	6	6	6	6	6	0
EO III's	10	10	10	10	10	10	0
EO IV	0	0	0	0	0	0	0
EO's	2	2	2	2	2	2	0
Truck Drivers	0	0	0	2	2	2	0
Crew Workers	4	4	4	4	4	4	0
Traffic Tech	1	1	1	1	1	1	0
CAD/GIS Tech	1	1	1	1	1	1	0
Total	60	63	63	67	68	68	1

Paulding County Budget

Fleet	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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	6	6	7	7	7	0
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	12	12	13	13	13	0
Recycling	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
Coordinator	1	1	1	1	1	1	0
Asst Coordinator	1	1	1	1	1	1	0
PT Worker	1	1	1	2	3	3	1
Total	3	3	3	4	5	5	1
Storm Water	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
Engineer	0	0	0	0	1	1	1
Inspector	0	0	0	0	2	2	2
Crew Superintendent	0	0	1	1	1	1	0
Crew Leader	0	0	1	1	1	1	0
Equipment Operators	0	0	2	2	2	2	0
Total	0	0	4	4	7	7	3
Parks & Recreation	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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	3	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	5	5	6	6	7	6	0
Maint Workers	7	7	7	9	12	11	2
Program Coordinators	4	4	4	4	4	4	0
Program Superintendent	1	1	1	1	1	1	0
PT Receptionist	1	1	0	0	0	0	0
Total	27	27	28	30	34	32	2
Library	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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	2	2	2	2	0
PT Reference Specialist	2	2	2	2	2	2	0
Library Assistants	4	4	4	4	4	4	0
Part-time Library Clerks	10	10	7	7	11	9	2
Library Custodians	1	1	1	1	1	1	0
Total	26	26	25	25	29	27	2
Community Services	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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

Bus Services	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
Van Drivers	4	4	4	4	4	4	0
PT Van Driver	2	2	2	2	2	2	0
Total	6	6	6	6	6	6	0
Senior Center	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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	1	1	0
Total	5	5	5	5	4	4	0
Extension	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
PT Ag Resource Program Assistant	0	0	0	0	1	1	1
Supplements	4	4	4	4	4	4	0
Total	4	4	4	4	4	4	1
Community Development	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	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	3	2	2	2	2	0
Bldg Permit Division Mgr	1	1	1	1	1	1	0
Bldg Inspector	0	1	2	2	2	2	0
Development Division Manager	1	0	0	0	0	0	0
Sr. Development Inspectors	2	2	2	2	2	2	0
Development Insp	0	1	0	0	1	1	1
Office manager	0	0	0	0	0	0	0
Permit Techs	3	2	2	2	4	4	2
Business License	0	0	0	2	2	2	0
SR. Planner	0	0	0	0	0	0	0
Planner	1	2	2	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/ Marsha	1	1	1	1	1	1	0
Board Members	7	7	7	7	7	7	0
Total	21	24	23	25	28	28	3
Airport	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Requested FY 2020	Proposed FY 2020	Inc/Dec
Director	0	0	0	0	0	0	0
Admin Assistant	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
Total all Regular FT and PT	892	921	944	970	1030	1020	

Paulding County Budget

Debt Obligations

The Constitutional debt limit for direct general obligation tax bonds issued by the Commissioners of Paulding County is 10% of the assessed valuation of taxable property within the County. As a result, of principal and interest payments due in 2020 for the most recent bond issue to fund the jail construction, the 2019/2020 increased the millage rate to 2.20 mills from 2.07 mills.

PAULDING COUNTY, GEORGIA

LEGAL DEBT MARGIN INFORMATION Last Ten Fiscal Years

	2015	2016	2017	2018	2019
Assessed Value of Property	\$3,418,312,210	\$3,765,916,177	\$3,993,847,069	\$4,380,718,757	\$4,782,091,272
Less: Special Homestead Exemption	(150,396,514)	(160,501,024)	(168,378,439)	(172,252,267)	(179,677,028)
Assessed Value for Bond Purposes	<u>\$3,267,915,696</u>	<u>\$3,605,415,153</u>	<u>\$3,825,468,630</u>	<u>\$4,208,466,490</u>	<u>\$4,602,414,244</u>
Debt Limit - 10% of Assessed Value	<u>\$ 326,791,570</u>	<u>\$ 360,541,515</u>	<u>\$ 382,546,863</u>	<u>\$ 420,846,649</u>	<u>\$ 460,241,424</u>
Amount of Debt Applicable to Debt Limit:					
General Obligation Bonds	\$ 74,670,176	\$ 70,518,668	\$ 66,215,000	\$ 134,468,727	\$ 129,633,084
Less: Available in Debt Service Fund	(3,370,229)	(5,125,839)	(6,096,361)	(7,138,204)	(5,779,486)
Net Debt Applicable to Debt Limit	<u>\$ 71,299,947</u>	<u>\$ 65,392,829</u>	<u>\$ 60,118,639</u>	<u>\$ 127,330,523</u>	<u>\$ 123,853,598</u>
Legal Debt Margin	<u>\$ 255,491,623</u>	<u>\$ 295,148,686</u>	<u>\$ 322,428,224</u>	<u>\$ 293,516,126</u>	<u>\$ 336,387,826</u>
Total net debt applicable to the limit as a percentage of debt limit	21.82%	18.14%	15.72%	30.26%	26.91%

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. The increase in millage is for the FY 2020 budget year.

Paulding County Budget

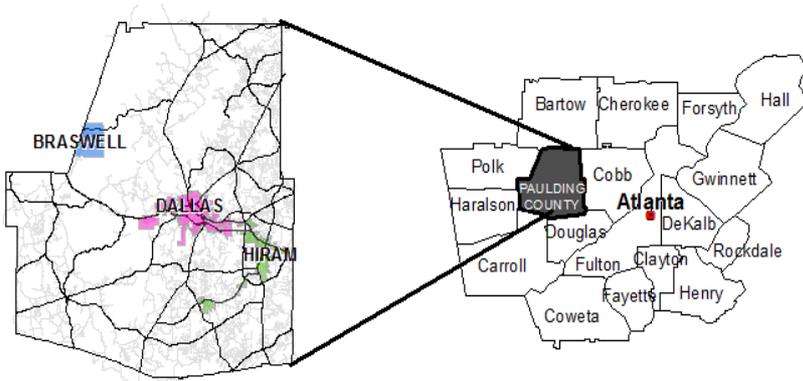
GENERAL OBLIGATION DEBT					
General Obligation Bonds/Maturity Date	Original Amount	Interest Rate	6/30/2019 Outstanding		2020 Debt Service
Series 2013 Refunding/2028	\$ 41,030,000	2.45%	\$ 35,775,000	P	\$3,280,000
				I	\$ 798,088.00
Series 2015 Conservation Refunding/2023	\$ 7,760,000	1.777% - 2.601%	\$ 5,125,000	P	\$ 1,255,000.00
				I	\$ 79,920.00
Series 2015 Courthouse Refunding/2032	\$ 20,015,000	1.777% - 2.601%	\$ 19,525,000	P	\$ 120,000.00
				I	\$ 507,845.00
Series 2017 Jail Bonds/2048	\$ 67,385,000	3.0% - 5.0%	\$ 66,175,000	P	\$ 1,245,000.00
				I	\$ 2,559,288.00
			\$ 126,600,000		\$9,845,141
Legal Limit GO Debt Limit			FY 2020		
Assessed Value of Property			5,262,818,876		
Less Special Homestead Exemption			<u>(183,419,168)</u>		
Assessed Value for Bond Purposes			5,079,399,708		
Debt Limit - 10% of Assessed Value			A \$ 507,939,971		
Amount of Debt Applicable to Debt Limit					
Total Long Term Debt			\$ 126,600,000		
Less: Available in Debt Service Fund			<u>(5,400,000)</u>		
Total Amount Applicable to Debt Limit			B \$ <u>121,200,000</u>		
Legal Debt Margin			(A - B) \$ <u>386,739,971</u>		
Refunded Debt					
General Obligations					
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 UNIT						
Component Unit Debt (Economic Development)	Original Amount	Interest Rate	6/30/2019 Outstanding		2020 Debt Service	
2012 A (taxable)/2024	\$ 2,225,000	1.0%-3.0%	\$ 1,045,000	P	\$	200,000.00
				I	\$	28,407.00
2012 B (tax-exempt)/2024-Paid by W&S**	\$ 5,090,000	2.0%-2.125%	\$ 2,495,000	P	\$	475,000.00
				I	\$	58,075.00
2012 Revenue Bonds-Total	\$ 7,315,000		\$ 3,540,000			
 **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)/2031	\$ 1,100,000	2.00% - 4.75%	\$ 825,000	P	\$	50,000.00
				I	\$	36,275.00
Series B (taxable)/2031	\$ 6,800,000	1.57% - 5.47%	\$ 5,200,000	P	\$	295,000.00
				I	\$	276,189.00
	\$ 7,900,000		\$ 6,025,000		\$	657,464.00
2013 Revenue Bonds/2024	\$ 4,590,000	2.25%	\$ 2,425,000	P	\$	465,000.00
Legal Limit for Economic Development				I	\$	54,563.00
Assessed Value of Property			5,262,818,876			
Less: Special Homestead Exemption			<u>(235,807,356)</u>			
Assessed Value for M & O Purposes			5,027,011,520			
Divided by 1,000+ Value of 1 mill			\$ 5,027,012			
Current Annual Debt Service			\$ 1,935,560			
Legal Margin			\$ 3,091,451			
Series A	\$ 3,085,000		Refunded by 2012A			
Series B	\$ 4,800,000		Refunded by 2012B			
Series C	\$ 3,110,000		Refunded by 2012B			
2014 Airport Revenue Bonds/2024	\$ 3,600,000	2.35%	\$ 1,325,305	P	\$	360,000
				I	\$	44,298
Total Revenue Bond Component Unit					\$	1,809,732.00
Grand Total Debt Payments					\$	11,654,873.00

Paulding County Budget

Statistical Section



Paulding County Profile:

Established: December 3rd 1832

2019 Population Estimate: 164,044

Land Area: 312.22 sq. mi.

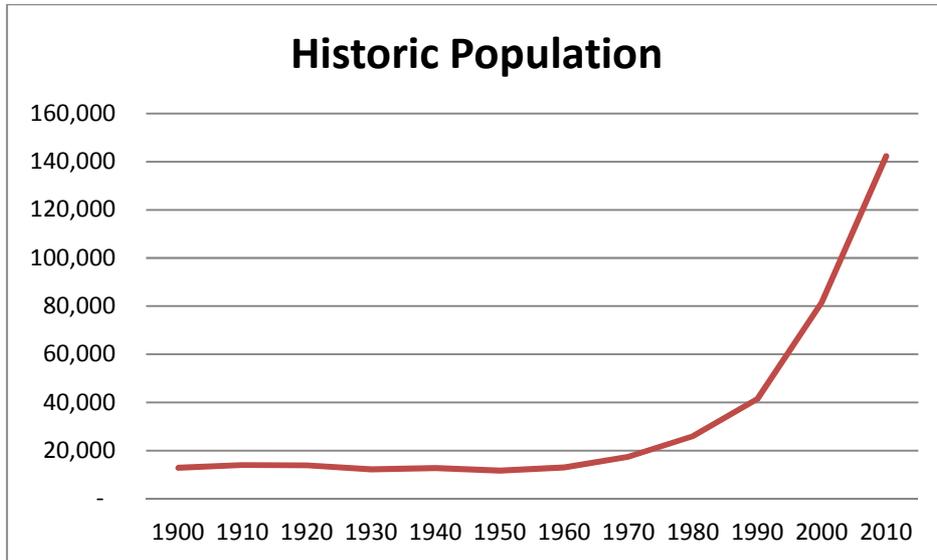
County Seat: City of Dallas

Named for: John Paulding (1758 – 1818)

City Populations (2018):	
Dallas	13,607
Hiram	4,102
Braswell	381

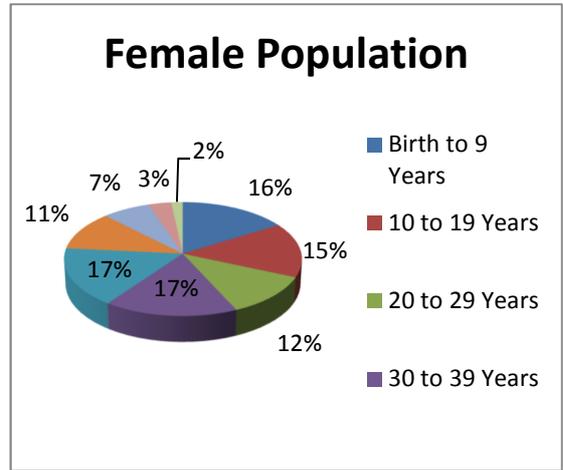
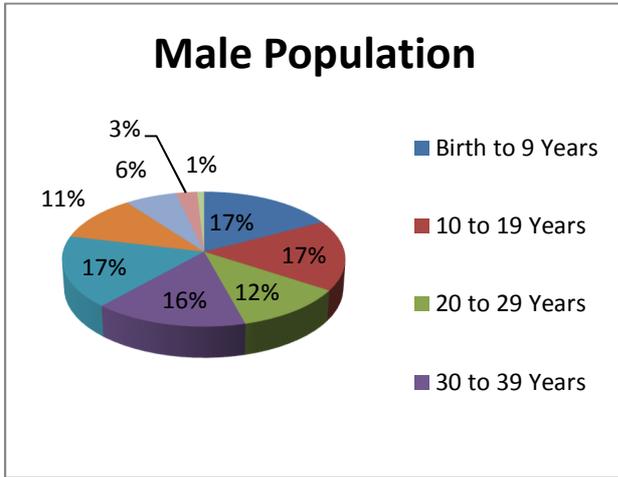
Paulding County Budget

Population:

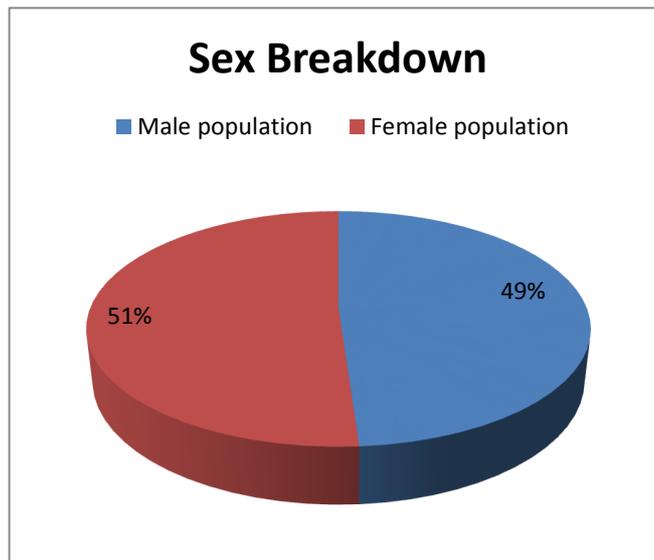


State of Georgia Population Projections: Paulding County				
2010	2015	2020	2025	2030
143,722	169,702	200,653	236,668	275,726

Paulding County Budget



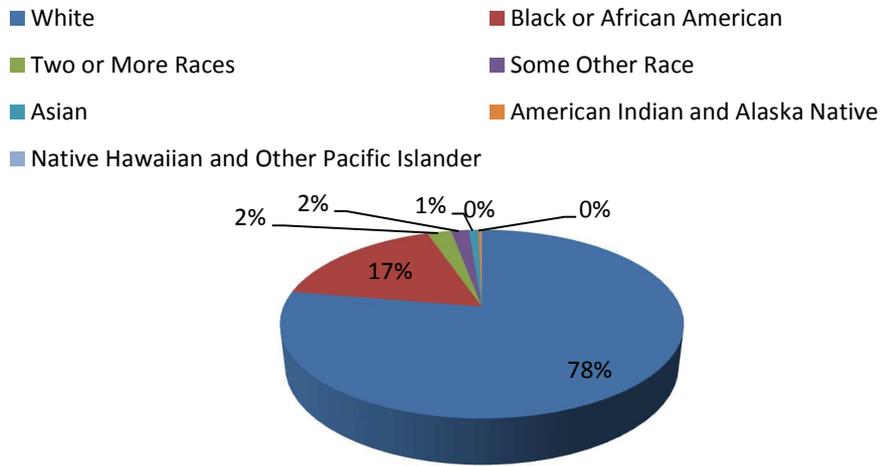
Age and Gender



Breakdown:

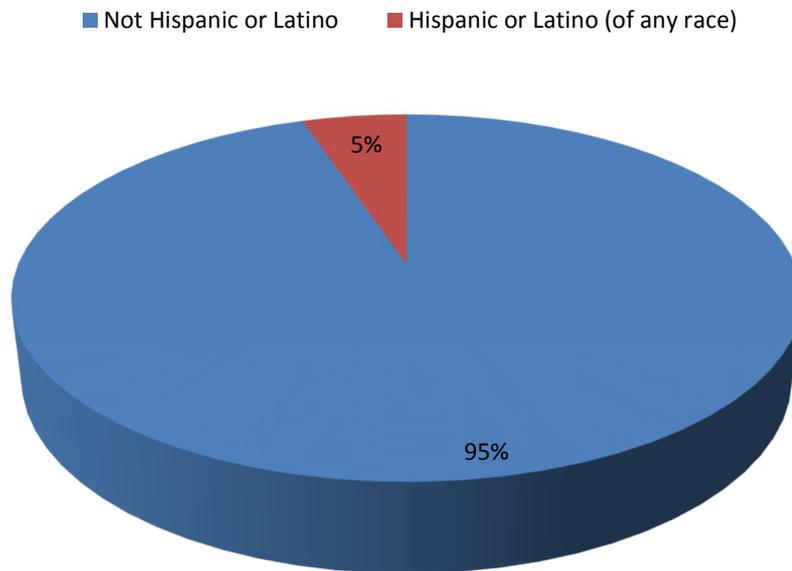
Paulding County Budget

Racial Breakdown



Racial & Ethnic Breakdown:

Hispanic or Latino Racial Breakdown



Paulding County Budget

Household Breakdown:

Households by Type:	Amount:	Percentage of Whole:
<u>Family Households</u>	<u>38,103</u>	<u>79.2</u>
<i>With Own Children Under 18 Years</i>	22,691	43.4
Husband-Wife Family	29,597	61.5
<i>With Own Children Under 18 Years</i>	15,848	32.9
Male Householder	2,333	4.8
<i>With Own Children Under 18 Years</i>	1,274	2.6
Female Householder	6,173	12.8
<i>With Own Children Under 18 Years</i>	3,740	7.8
<u>Nonfamily Households</u>	<u>10,002</u>	<u>20.8</u>
Householder Living Alone	7,966	16.6
Male	3,542	7.4
<i>65 Year or Older</i>	555	1.2
Female	4,424	9.2
<i>65 Years or Older</i>	1,609	3.3
<u>Total Households</u>	<u>48,105</u>	<u>100</u>

Paulding County Budget

Labor force:

<i>Civilian Labor Force Estimates (Not Seasonally Adjusted) For June 2018</i>					
Area Name	Civilian Labor Force	Employment	Unemployment	Unemployment Rate	Preliminary Data
<i>Georgia</i>	5,099,799	4,911,313	188,486	3.7%	Yes
<i>Paulding County</i>	83,792	81,101	2,691	3.2%	Yes

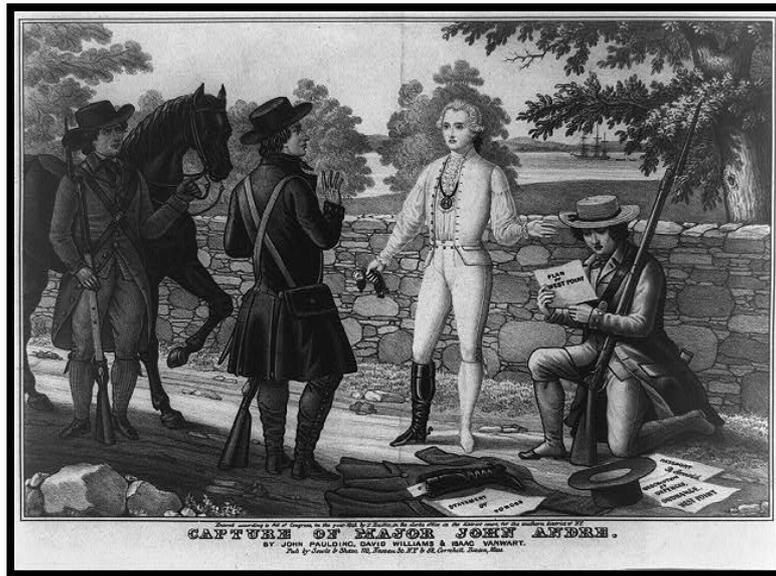
Paulding County Top 10 Employers of 2018
<i>Employer Name (Alphabetically Listed)</i>
Chick-Fil-A
Learning Bridge ASP. LLC
McDonalds
Metromont Corporation
Paulding County
Paulding County School System
Publix Super Markets, Inc
The Kroger Company
Walmart
Wellstar Health Systems, Inc

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 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