

**WALKER COUNTY**  
**COMMISSIONER**



# WALKER COUNTY EMERGENCY SERVICES

---

# WHAT DOES THE FIRE DEPARTMENT DO?

---

- *INCIDENT RESPONSE*

- Structure Fires
- Medical Calls
- Hazardous Materials
- Fire and Medical Alarms
- Gas Leaks
- Lift Assist
- Trees Down
- Technical Rescue

# WHAT DOES THE FIRE DEPARTMENT DO?

---

- *FIRE PREVENTION & EDUCATION*

- Fire Inspections
- Fire Investigations
- Public Education

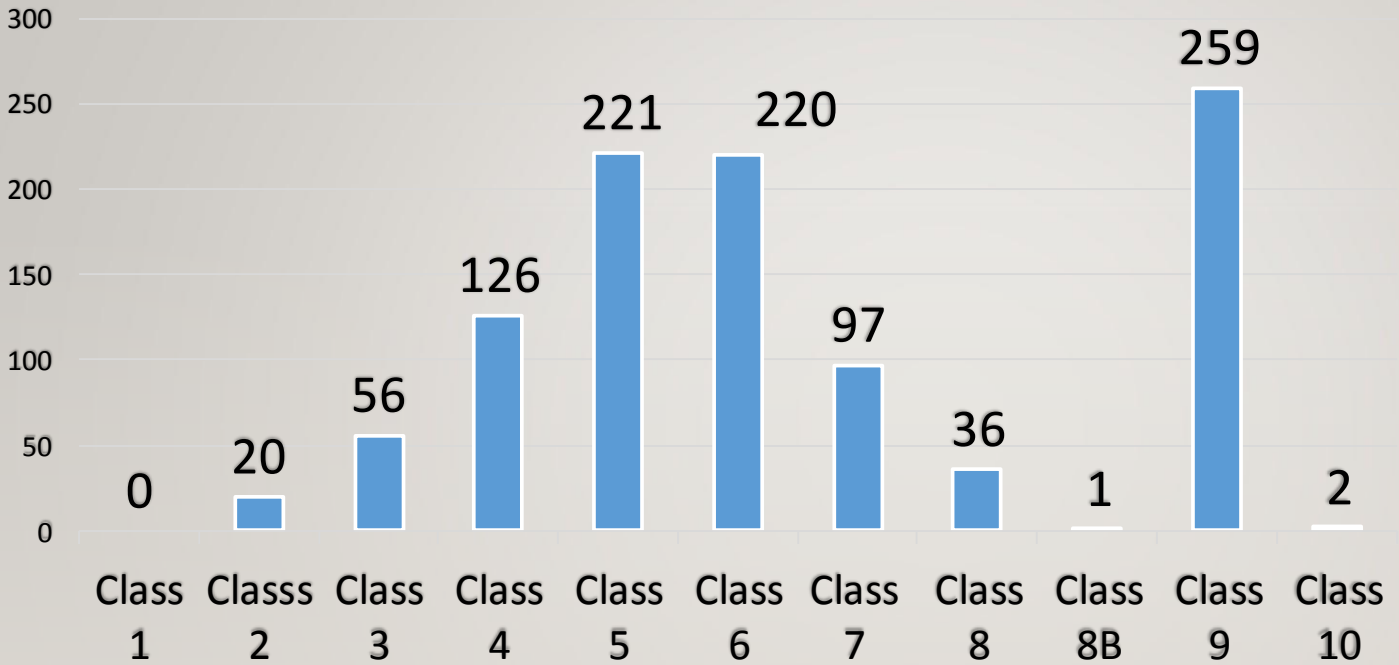


# WHAT DOES THE FIRE DEPARTMENT DO?

---

- Insurance service office (ISO) Duties
  - Personnel
  - Training
  - Fire Hydrant Testing & Maintenance
  - Improving Response Times
  - Pre-Incident Plans

# STATE OF GEORGIA ISO



Georgia  
Communities

1,038

Walker County

Top 7%





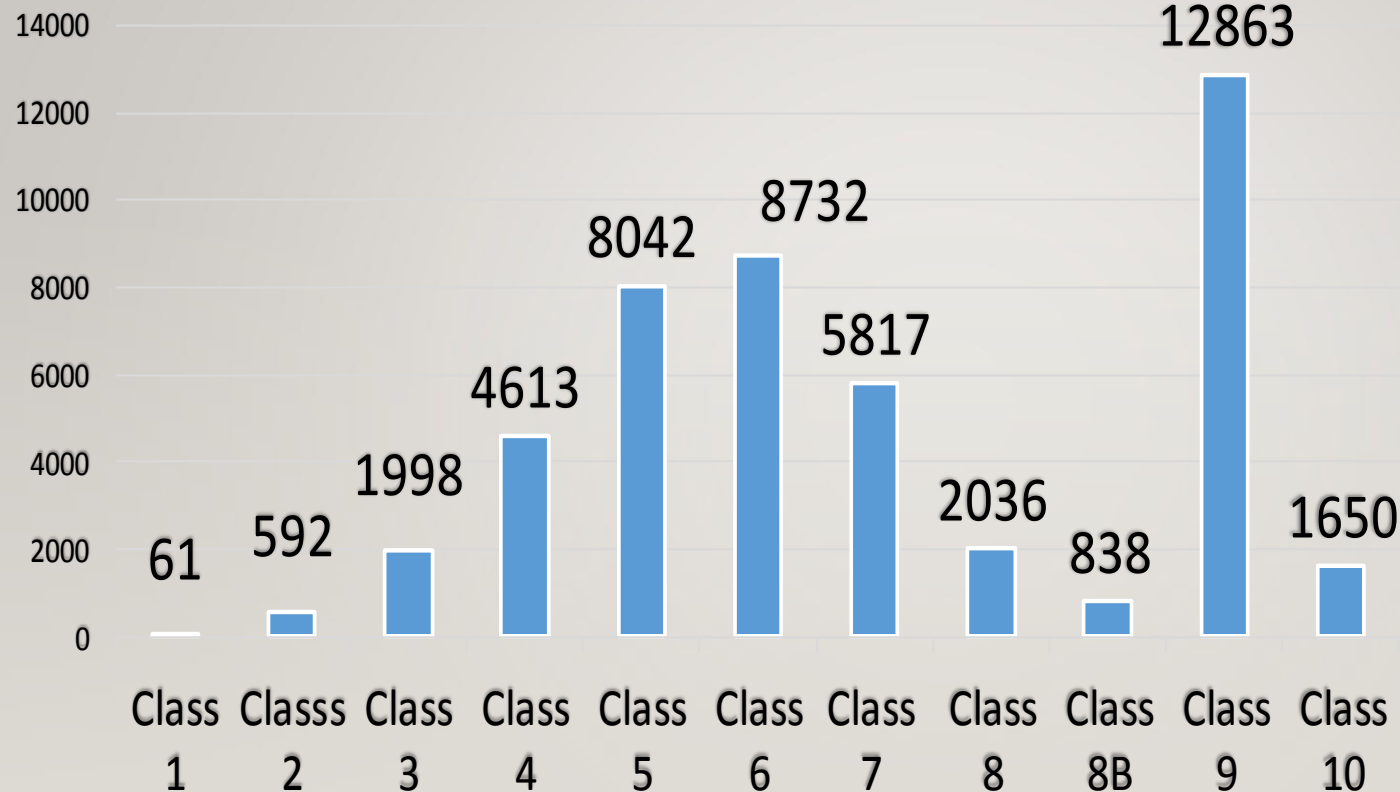
# Nationwide ISO

Nationwide  
Communities

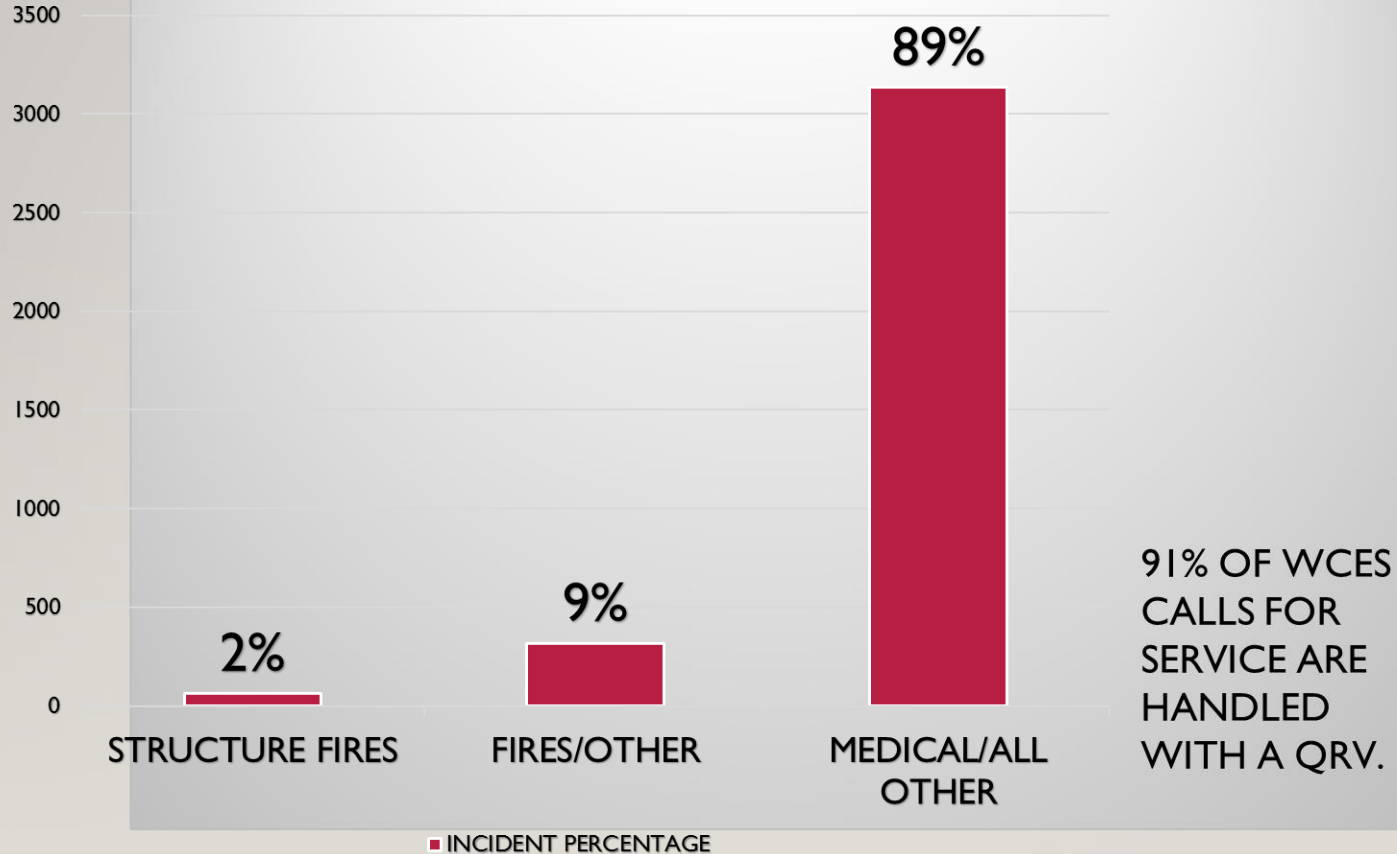
47,242

Walker County

Top 5%



## INCIDENT PERCENTAGE

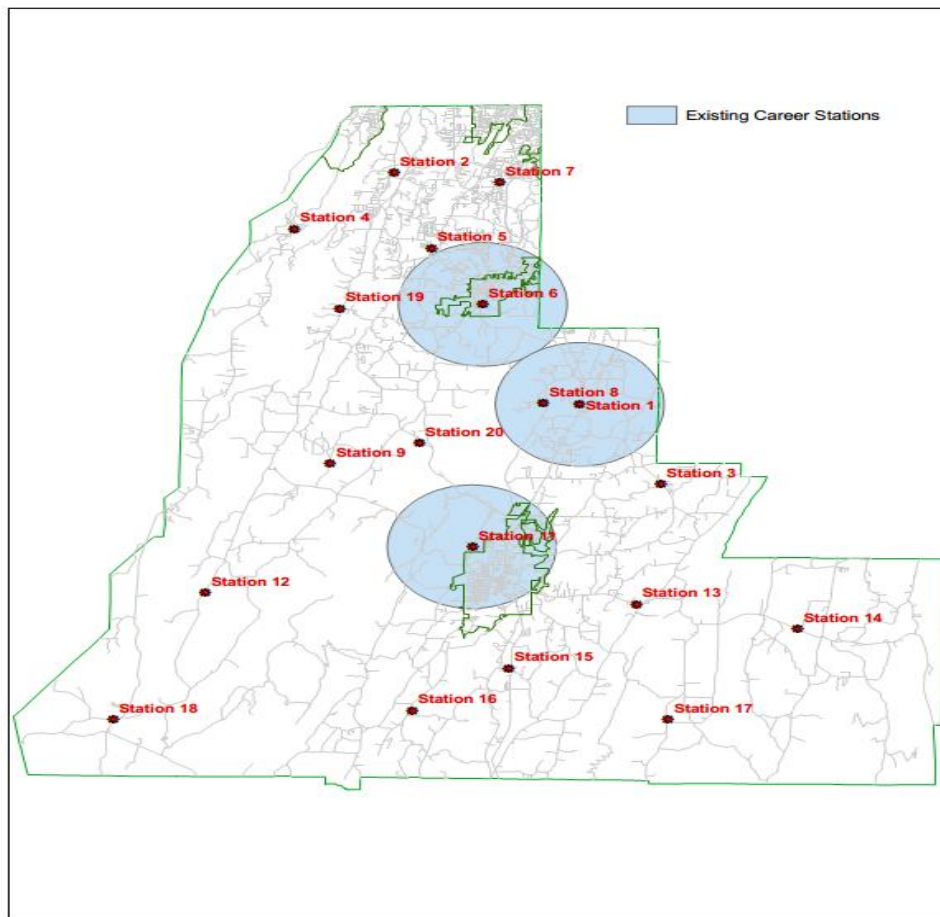




# WHAT IS “THE GREATER GOOD”?

---

*Doing what is right for the majority (Citizens), the majority of the time.*



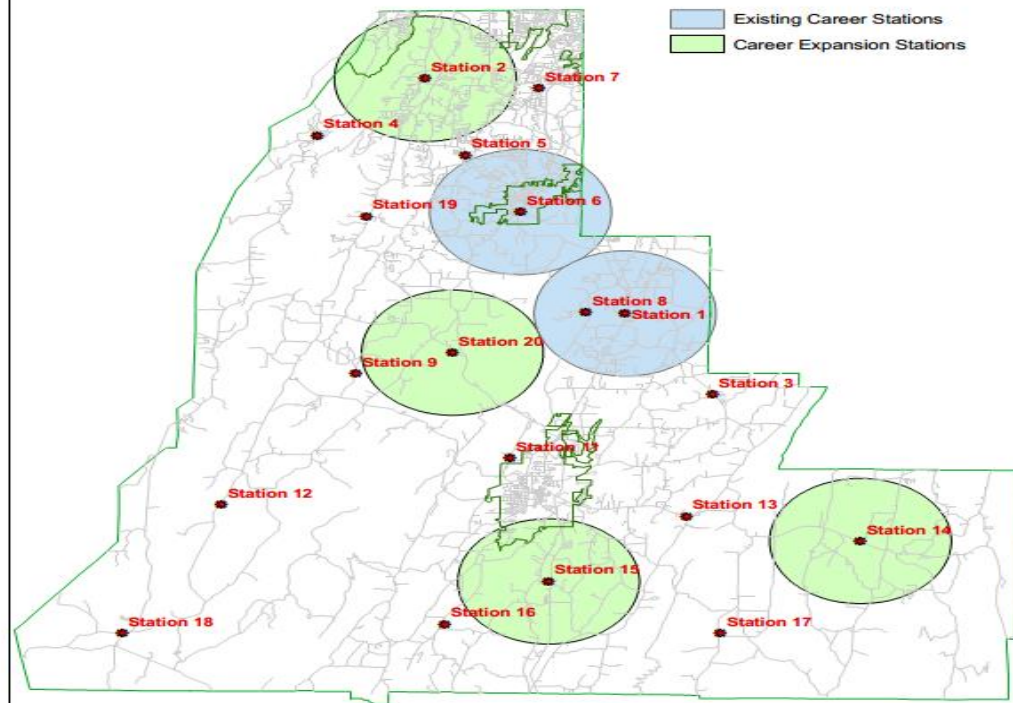














# EXPANDED COVERAGE

---

- Reduces Response Times.
- Increases the opportunity to save lives and property.
- Saves on fuel & maintenance.
- Community Relations.
- ISO duties become more efficient.
- Improves Automatic Aid Agreements with neighboring fire departments.

# PUBLIC SAFETY FEE

---

- Why Square Footage?
  - Needed Fire Flow
    - Number of Firefighters
    - Equipment
    - Hours of Work

# EXAMPLE

---

## 900 SQUARE FOOT MOBILE HOME

- 8 Firefighters
- 3 Engines
- 1 Tanker
- 1 Command Vehicle
- Less than 2 Hours

## 4,000 SQUARE FOOT HOUSE W/BASEMENT

- 29 Firefighters
- 11 Engines/Tenders
- 3 Command Vehicles
- Mutual Aid Assignments
- CERT Team
- 8 Hours

# WHAT IF THE FIRE DEPARTMENT DIDN'T EXIST?

---

- Insurance premiums could increase TEN times the Public Safety Fee.

?'s

# **Walker County Audit Report and Public Hearing**



# Financial Highlights - Year ending September 30, 2016

The assets and deferred outflows of resources of Walker County exceeded its liabilities and deferred inflows of resources at September 30, 2016 by \$60,313,769 (Net Position) a decrease of \$6,727,174 from the prior year before the effect of the blending of the Walker County County Development Authority. If the net position \$67,543,994 is restricted as to what the funds may be expended for **the remaining deficit balance of \$7,543,994 is what is available to meet the ongoing obligations to citizens and creditors.**

(Source 2016 audit page VI)

## **Financial Highlights - Year ending September 30, 2016**

**“The remaining deficit balance (\$7,543,994) is what is available to meet the ongoing obligations to citizens and creditors.”**

# Financial Highlights - Year ending September 30, 2016

“The Statement of **Net Position** and the Statement of Activities report the county’s Net Position and changes in Net Position. One can think of the county’s net position as the difference between assets and deferred outflow of resources and liabilities and deferred inflow of resources - as **one way to measure the county’s financial health, or financial position**. Over time, increase or decreases in the county’s **Net Position are one indicator of whether its financial health is improving or deteriorating**. However, other nonfinancial factors will need to be considered, such as changes in the county’s property tax base and the **condition of the county’s roads**, to assess the overall health of the county.”

(source 2016 audit page VII)

# Financial Highlights - Year ending September 30, 2016

“In the County’s business-type activities, operating expenditures exceeded operating revenues by \$1,034,086.

Revenues were **insufficient** to recoup costs largely due to high depreciation expenses, accrued post closure cost and **operating losses**. A **transfer** from the **General fund** was made to **cover** most of the **loss**.”

(Source 2016 audit page VI)

# Financial Highlights - Year ending September 30, 2016

At the County's Landfill and Mountain Cove Farms, we spent more than we took in by (\$1,034,086) million dollars.

Sales were **insufficient** to cover over spending of having too many employees, and all other expenses were out of control, due to bad management and no budget. **Operating losses** were mostly due to letting out of state companies have the key to the gate, and charging them a reduce rate during the day. A **transfer** from the **General fund**, your property tax money, was made to **cover** most of the **loss**, but some of the bills did not get paid here either.

# Financial Highlights - Year ending September 30, 2016

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Health Department
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 3,445,637	\$ 72,918	\$ 3,518,555	\$ 1,204,236
Restricted cash	1,134,801	-	1,134,801	-
Investments	3,274,925	-	3,274,925	-
Taxes receivable	10,703,428	-	10,703,428	-
Accounts receivable	701,258	125,800	827,058	32
Due from (to) other funds	(242,779)	242,779	-	-
Due from other governments	3,992,489	-	3,992,489	171,559
Inventory	-	-	-	8,057
Prepaid expenses	203,237	-	203,237	-
Note receivable	546,375	-	546,375	-
Capital assets -				
Nondepreciable	10,578,926	721,778	11,300,704	-
Depreciable, net	92,536,343	1,582,723	94,119,066	11,566
 Total assets	 126,874,640	 2,745,998	 129,620,638	 1,395,450
<b>DEFERRED OUTFLOWS OR RESOURCES:</b>				
Pension related items	1,418,707	-	1,418,707	249,952



# Financial Highlights - Year ending September 30, 2016

## LIABILITIES:

Accounts payable and accrued expenses	2,816,661	434,868	3,251,529	611
Due to other governments	1,065,490	-	1,065,490	72,154
Due to heirs, litigants and others	595,025	-	595,025	-
Accrued interest payable	394,434	-	394,434	-
Tax anticipation note	5,000,000	-	5,000,000	-
Long-term liabilities -				
Due within one year:				
Bonds payable	4,870,000	-	4,870,000	-
Capital leases	768,550	61,394	829,944	-
Compensated absences	472,715	6,900	479,615	-
Landfill closure and postclosure care costs	127,535	-	127,535	-
Due greater than one year:				
Bonds payable	32,327,811	-	32,327,811	-
Capital leases	3,128,827	260,196	3,389,023	-
Note payable	-	522,881	522,881	-
Compensated absences	352,439	-	352,439	64,674
Landfill closure and postclosure care costs	2,040,559	2,163,043	4,203,602	-
Nonexchange financial guarantee	8,705,000	-	8,705,000	-
Net pension liability	3,811,444	-	3,811,444	1,242,969
	<u>66,476,490</u>	<u>3,449,282</u>	<u>69,925,772</u>	<u>1,380,408</u>
Total liabilities				

# Financial Highlights - Year ending September 30, 2016

Total liabilities	<u>66,476,490</u>	<u>3,449,282</u>	<u>69,925,772</u>	<u>1,380,408</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unearned revenue - intergovernmental	799,804	-	799,804	-
Pension related items	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,345</u>
Total deferred inflows of resources	<u>799,804</u>	<u>-</u>	<u>799,804</u>	<u>119,345</u>
<b>NET POSITION:</b>				
Net investment in capital assets	65,295,006	1,460,030	66,755,036	11,566
Restricted for -				
SPLOST capital projects	27,578	-	27,578	-
Program purposes	1,075,149	-	1,075,149	-
Unrestricted (deficit)	<u>(5,380,680)</u>	<u>(2,163,314)</u>	<u>(7,543,994)</u>	<u>134,083</u>
Total net position	<u>\$ 61,017,053</u>	<u>\$ (703,284)</u>	<u>\$ 60,313,769</u>	<u>\$ 145,649</u>

(The accompanying notes are an integral part of these statements.)

	Governmental Activities		Business -type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
<b>Assets</b>						
Current and other assets	\$ 23,759,371	\$ 35,334,028	\$ 441,497	\$ 165,784	\$ 24,200,868	\$ 35,499,812
Capital assets	103,115,269	94,032,185	2,304,501	5,873,761	105,419,770	99,905,946
<b>Total assets</b>	<b>\$ 126,874,640</b>	<b>\$ 129,366,213</b>	<b>\$ 2,745,998</b>	<b>\$ 6,039,545</b>	<b>\$ 129,620,638</b>	<b>\$ 135,405,758</b>
<b>Deferred outflow of resources</b>	<b>\$ 1,418,707</b>	<b>\$ 667,817</b>			<b>\$ 1,418,707</b>	<b>\$ 667,817</b>
<b>Liabilities</b>						
Long-term liabilities	\$ 56,604,880	\$ 61,946,479	\$ 3,014,414	\$ 2,155,250	\$ 59,619,294	\$ 64,101,729
Other liabilities	9,871,610	4,172,843	434,868	42,681	10,306,478	4,215,524
<b>Total liabilities</b>	<b>\$ 66,476,490</b>	<b>\$ 66,119,322</b>	<b>\$ 3,449,282</b>	<b>\$ 2,197,931</b>	<b>\$ 69,925,772</b>	<b>\$ 68,317,253</b>
<b>Deferred inflow of resources</b>	<b>\$ 799,804</b>	<b>\$ 715,379</b>			<b>\$ 799,804</b>	<b>\$ 715,379</b>
<b>Net position</b>						
Net investment in capital assets	\$ 65,295,006	\$ 63,868,975	\$ 1,460,030	\$ 5,730,041	\$ 66,755,036	\$ 69,599,016
Restricted	1,102,727	864,065			1,102,727	864,065
Unrestricted	(5,380,680)	(1,533,711)	(2,163,314)	(1,888,427)	(7,543,994)	(3,422,138)
<b>Total net position</b>	<b>\$ 61,017,053</b>	<b>\$ 63,199,329</b>	<b>\$ (703,284)</b>	<b>\$ 3,841,614</b>	<b>\$ 60,313,769</b>	<b>\$ 67,040,943</b>

	Governmental Activities		Business -type Activities		Total Primary Government	
	2010	2009	2010	2009	2010	2009
<b>Assets</b>						
Current and other assets	\$ 21,928,594	\$ 29,282,451	\$ 50,024	\$ 42,202	\$ 21,978,618	\$ 29,324,653
Capital assets	90,267,309	87,134,968	2,718,094	3,014,179	92,985,403	90,149,147
<b>Total assets</b>	<b>\$ 112,195,903</b>	<b>\$ 116,417,419</b>	<b>\$ 2,768,118</b>	<b>\$ 3,056,381</b>	<b>\$ 114,964,021</b>	<b>\$ 119,473,800</b>
<b>Liabilities</b>						
Long-term liabilities	\$ 26,068,010	\$ 29,427,676	\$ 1,329,483	\$ 1,357,343	\$ 27,397,493	\$ 30,785,019
Other liabilities	2,346,737	2,024,164	18,161	15,940	2,364,898	2,040,104
<b>Total liabilities</b>	<b>\$ 28,414,747</b>	<b>\$ 31,451,840</b>	<b>\$ 1,347,644</b>	<b>\$ 1,373,283</b>	<b>\$ 29,762,391</b>	<b>\$ 32,825,123</b>
<b>Net assets</b>						
Invested in capital assets, net of related debt	\$ 67,550,952	\$ 74,453,794	\$ 2,595,781	\$ 2,782,758	\$ 70,146,733	\$ 77,236,552
Restricted					-	-
Unrestricted	16,230,204	10,511,785	(1,175,307)	(1,099,660)	15,054,897	9,412,125
<b>Total net assets</b>	<b>\$ 83,781,156</b>	<b>\$ 84,965,579</b>	<b>\$ 1,420,474</b>	<b>\$ 1,683,098</b>	<b>\$ 85,201,630</b>	<b>\$ 86,648,677</b>

	Governmental Activities		Business -type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
<b>Assets</b>						
Current and other assets	\$ 23,759,371	\$ 35,334,028	\$ 441,497	\$ 165,784	\$ 24,200,868	\$ 35,499,812
Capital assets	103,115,269	94,032,185	2,304,501	5,873,761	105,419,770	99,905,946
<b>Total assets</b>	<b>\$ 126,874,640</b>	<b>\$ 129,366,213</b>	<b>\$ 2,745,998</b>	<b>\$ 6,039,545</b>	<b>\$ 129,620,638</b>	<b>\$ 135,405,758</b>
<b>Deferred outflow of resources</b>	<b>\$ 1,418,707</b>	<b>\$ 667,817</b>			<b>\$ 1,418,707</b>	<b>\$ 667,817</b>
<b>Liabilities</b>						
Long-term liabilities	\$ 56,604,880	\$ 61,946,479	\$ 3,014,414	\$ 2,155,250	\$ 59,619,294	\$ 64,101,729
Other liabilities	9,871,610	4,172,843	434,868	42,681	10,306,478	4,215,524
<b>Total liabilities</b>	<b>\$ 66,476,490</b>	<b>\$ 66,119,322</b>	<b>\$ 3,449,282</b>	<b>\$ 2,197,931</b>	<b>\$ 69,925,772</b>	<b>\$ 68,317,253</b>
<b>Deferred inflow of resources</b>	<b>\$ 799,804</b>	<b>\$ 715,379</b>			<b>\$ 799,804</b>	<b>\$ 715,379</b>
<b>Net position</b>						
Net investment in capital assets	\$ 65,295,006	\$ 63,868,975	\$ 1,460,030	\$ 5,730,041	\$ 66,755,036	\$ 69,599,016
Restricted	1,102,727	864,065			1,102,727	864,065
Unrestricted	(5,380,680)	(1,533,711)	(2,163,314)	(1,888,427)	(7,543,994)	(3,422,138)
<b>Total net position</b>	<b>\$ 61,017,053</b>	<b>\$ 63,199,329</b>	<b>\$ (703,284)</b>	<b>\$ 3,841,614</b>	<b>\$ 60,313,769</b>	<b>\$ 67,040,943</b>

**WALKER COUNTY GEORGIA  
BUDGET WORKSHEET  
GENERAL FUND EXPENDITURES  
Fiscal Year 2016**

<b>DEPARTMENT</b>	<b>DEPT NUMBER</b>	<b>INITIAL FY 2016 BUDGET</b>
Governing Body	11100	657,907
Elections	14000	403,580
Election Poll workers	14100	41,600
Accounting	15120	272,650
Beverage Control	15160	8,000
Law	15300	177,450
Data Processing/MIS	15350	78,040
Tax Commissioner	15450	999,560
Tax Assessor	15500	1,083,307
Board of Equalization	15510	2,850
General Govt Bldg & Plant	15650	373,500
Marsh Warthen House	15670	10,900
Records Management	15800	64,291
General Administrative Fees	15950	60,000
Clerk of Courts	21100	675,383
Superior Court	21500	142,900
District Attorney	22000	377,340
State Court	23000	341,400
State Court Solicitor	23500	328,585
Magistrate Court	24000	329,971
Probate Judge	24500	276,700
Juvenile Court	26000	414,300
Grand Jury	27000	600
Public Defender	28000	228,600
Court Reporter	28600	52,576
County Police	32000	482,585



Law Enforcement Administration	33100	659,907
Criminal Investigation	33210	850,294
Vice Control	33220	88,171
Uniform Patrol	33230	2,047,655
Jail Operations	33260	2,451,159
CHAMPS Program	33290	249,554
Sheriff - Training	33400	115,487
Special Operations Group	33500	3,420
Sheriff's Office & Buildings	33550	142,500
Court Services	33600	1,025,856
Baliff	33650	16,998
Coroner	37000	81,120
Animal Control	39100	253,290
Highways & Streets Admin	42100	448,450
Paved Streets	42210	913,000
Other Street & Highway Maint	42260	480,300
Bridges, Viaducts & Grade Separations	42300	20,000
Traffic Engineering	42700	107,350
Closure & Post Closure Costs	45600	94,200
Maintenance & Shop	49000	713,050
Public Health Admin (Health dept pmts)	51100	200,000
Building & Plant (Health dept bldg)	51950	25,420
Children Crisis Center	54220	10,000
Intergovernmental welfare payments	54400	43,000
Other Welfare Payments	54520	1,500
Building & Plant (Defacs bldg)	54600	16,500
Meals on Wheels	55100	89,400
Civic Center	55200	224,084
Senior Center	55220	2,170
Special Projects	55500	70,385
AG Center	61800	31,150
Other Recreational Facilities	61490	7,476
Historical Preservation	61910	3,500
Library Administration	65100	153,824
County Agent	71350	81,150
Planning & Zoning	74100	144,910

Economic Development	75200	249,600
Debt Service	80000	1,284,757
Other financing Uses	90000	<u>1,834,721</u>
<b>TOTAL GENERAL FUND EXPENSES</b>		<u><b>23,119,882</b></u>

# FY 2018 Budget Revenue

Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Projected Amount	2018 Department Requested
Real Property - Current Year General	5,607,423.37	6,998,910.37	8,126,946.79	12,889,178.81	10,222,273.42	11,018,019.26	10,514,000.00
Real Property - Current Year Timber	3,125.14	3,142.05	2,297.35	5,451.33	5,890.78	6,349.34	7,500.00
Real Property - Prior Year General	294,463.06	129,204.02	245,167.55	184,560.68	242,820.46	261,722.65	170,000.00
Personal Property - Current Year Motor Vehicle	693,075.61	802,136.76	836,702.63	731,279.84	526,017.74	566,965.23	486,900.00
Personal Property - Current Year Motor Veh	699,520.62	1,135,182.62	953,997.66	843,995.42	838,067.53	903,306.32	842,000.00
Title Ad Val Tax Fee							
Personal Property - Current Year Mobile Home	69,049.64	65,702.28	90,715.19	105,771.10	98,671.25	106,352.25	110,000.00
Personal Property - Current Year Intangibles	230,336.15	161,370.66	222,546.06	243,801.28	251,259.12	270,818.21	258,000.00
Personal Property - Current Year Railroad Equipment	5,642.44	6,125.83	6,360.11	10,101.49	11,839.57	12,761.21	11,800.00
Real Estate Transfer General	35,650.81	36,762.39	53,445.57	61,406.32	67,491.78	72,745.63	70,000.00
Franchise Tax - Electric General	39,479.55	12,036.40	62,520.79	75,037.03	79,523.33	85,713.77	71,000.00
Franchise Tax - Television General	391,092.63	423,922.31	406,664.32	414,988.54	419,235.08	451,870.15	408,000.00
Local Option Sales/Use Tax General	3,988,272.57	3,412,307.59	3,621,678.91	3,350,978.76	2,800,259.63	3,018,243.91	3,351,600.00
Alcoholic Beverage Excise Tax General	305,357.54	286,490.10	273,481.76	270,883.70	235,959.27	254,327.36	244,400.00
Excise Tax On Energy General	40,946.45	117,596.64	156,384.44	210,218.13	193,345.90	208,396.78	223,000.00
Insurance Premium Tax General	2,441,776.18	2,577,073.01	2,759,642.90	2,936,700.68	2,936,700.68	3,165,306.12	2,937,000.00
Financial Institution Taxes General	68,155.67	69,236.00	67,087.00	57,860.00	63,884.00	68,857.01	63,900.00
Tax Penalty & Interest General	432,755.13	307,967.53	307,170.87	198,173.36	.00	.00	.00
Tax Penalty & Interest Penalties	.00	.00	.00	46,538.00	122,203.89	131,716.77	120,100.00
Tax Penalty & Interest Interest	.00	.00	.00	15,234.21	59,488.21	64,119.03	64,500.00
Tax Penalty & Interest FIFA	120,000.00	33,072.24	.00	.00	.00	.00	.00
<i>Taxes Totals</i>	\$15,466,122.56	\$16,578,238.80	\$18,192,809.90	\$22,652,158.68	\$19,174,931.64	\$20,667,591.00	\$19,953,700.00

Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Projected Amount	2018 Department Requested
<i>Charges for Services</i>							
Court Costs, Fees, and Charges Superior Court	.00	.00	.00	.00	33,395.00	35,994.61	.00
Court Costs, Fees, and Charges Civil Service Fees	22,985.00	27,148.81	26,753.00	19,206.55	16,555.00	17,843.71	18,100.00
Court Costs - Other General	14,082.82	.00	.00	.00	.00	.00	.00
Data Processing GIS Fees	2,560.00	16,465.00	.00	770.00	.00	.00	.00
Motor Vehicle Tag Collection Fees Tag Fees	181,544.30	159,236.38	161,507.13	155,959.06	137,910.82	148,646.39	153,500.00
Other TAVT Admin Fee	19,636.31	35,763.92	40,125.74	46,325.45	41,935.82	45,200.29	45,700.00
Other Sales Tax Vendor Fee	24,143.02	.00	.00	.00	.00	.00	.00
Other-Election Qual Fee General	3,151.93	6,238.99	.00	19,553.50	3,645.99	3,929.81	.00
Other - Sale of Maps and Publications Map Book	3,232.50	5,725.60	4,796.25	3,570.25	2,366.61	2,550.84	3,800.00
Other - Sale of Maps and Publications Book Revenue	1,033.30	1,056.66	157.32	79.95	299.95	323.30	.00
Other - Sale of Maps and Publications History Of Lafayette	574.03	50.00	.00	100.00	.00	.00	.00
Commission on Tax Collections General	553,916.57	517,955.47	519,778.58	499,038.49	476,995.70	514,127.10	487,000.00
Tax Collection Fees Admin & Other	.00	.00	.00	3,986.44	30,039.15	32,377.53	33,100.00
Sheriff School Police Services	12,424.32	12,663.00	13,131.72	13,131.72	.00	.00	12,500.00
Sheriff Accident Reports General	376.50	807.91	556.62	680.10	101.00	108.86	.00
Detention & Correction Services Criminal History	(4,552.50)	38,121.75	14,181.75	19,965.50	20,515.00	22,111.98	20,000.00
Detention & Correction Services CAPIAS	3,531.00	7,257.50	4,256.50	8,984.50	4,499.60	4,849.87	3,800.00
Detention & Correction Services Civil Action Condemnation	.00	.00	.00	12,421.33	.00	.00	.00
Detention & Correction Services - Inmate Medical General	.00	578.88	.00	.00	1,318.28	1,420.90	.00
Detention & Correction Services - Prisoner Housing State of GA	.00	.00	.00	375.00	2,118.00	2,282.87	3,300.00
Detention & Correction Services - Prisoner Housing Municipalities	.00	.00	.00	4,055.00	14,945.00	16,108.38	8,700.00
Animal Control & Shelter Fee General	21,165.00	19,915.00	17,507.15	20,535.57	11,996.50	12,930.36	14,900.00
Other Fees Open Records Request	279.09	367.91	156.64	3,630.76	1,164.26	1,254.89	.00
Activity Fees Fees	33,779.97	40,760.00	27,555.00	22,556.50	20,365.00	21,950.30	26,000.00
Event Admission Fees General	851.75	2,120.00	315.00	1,526.00	.00	.00	.00
Other Culture & Recreation Fees Proceeds, Plays, Etc	10,000.00	.00	2,841.02	.00	.00	.00	.00
<i>Charges for Services Totals</i>	<b>\$904,714.91</b>	<b>\$892,232.78</b>	<b>\$833,619.42</b>	<b>\$856,451.67</b>	<b>\$820,166.68</b>	<b>\$884,011.99</b>	<b>\$830,400.00</b>



*Fines & Forfeitures*

Clerk of Court Remittance Superior Ct Fees	467,863.78	465,269.25	471,093.81	421,081.65	372,598.40	401,603.07	395,500.00
Clerk of Court Remittance State Ct Fees	579,681.99	623,026.38	559,833.52	632,182.88	484,675.77	522,405.02	532,500.00
Clerk of Court Remittance Juvenile Ct Fees	1,807.44	1,795.04	5,797.25	3,331.30	1,759.11	1,896.05	2,500.00
Clerk of Court Remittance Jail Construction & Staffing	89,873.41	96,022.30	89,720.53	91,928.43	74,035.33	79,798.56	79,300.00
Clerk of Court Remittance Attorney Fees	1,205.00	166.88	721.00	.00	215.00	231.74	.00
Clerk of Court Remittance Sheriff Service Fees	41,025.00	35,350.00	28,190.00	24,500.00	15,125.00	16,302.40	16,000.00
Clerk of Court Remittance Inmate Receipts	657.36	(432.48)	2,964.38	190.46	.00	.00	.00
Clerk of Court Remittance Indigent Defense Application	11,128.96	15,441.31	15,670.60	15,016.83	12,312.05	13,270.47	11,600.00
Court - Magistrate Court Fines	9,600.50	5,390.68	4,666.00	4,114.00	2,986.00	3,218.44	3,400.00
Court - Magistrate Jail Construction & Staffing	.00	.00	.00	5.00	30.00	32.34	40.00
Court - Magistrate Court Fees	113,094.12	109,015.37	105,918.72	106,372.24	101,077.85	108,946.19	105,400.00
Court - Magistrate Sheriff's Fees	.00	.00	.00	2,000.00	7,300.00	7,868.26	6,800.00
Court - Probate General	118,261.60	105,225.32	116,175.24	125,982.07	67,307.63	72,547.15	74,500.00
Bonds Fees	38,483.50	24,310.00	19,980.00	27,275.00	20,085.00	21,648.50	16,600.00
Other Confiscation/Escheats General	(4,911.00)	(35,266.47)	108,221.50	67,135.12	.00	.00	.00
Proceed From Sale Confiscated Property General	.00	.00	.00	1.00	.00	.00	.00
Proceed From Sale Confiscated Property Judicial Sale - Sheriff	.00	.00	.00	11,525.00	.00	.00	.00
Additional Penalty Assessment General	.00	.00	250.00	.00	.00	.00	.00
Additional Penalty Assessment LVAP	(1,445.69)	1,207.28	1,681.61	11,199.62	10,835.86	11,679.37	.00
Add'l Penalties Substance Abuse Violations	230,325.80	57,628.92	228,437.13	80,423.18	73,244.50	78,946.17	69,100.00
DATE							
<i>Fines &amp; Forfeitures Totals</i>	<b>\$1,696,651.77</b>	<b>\$1,504,149.78</b>	<b>\$1,759,321.29</b>	<b>\$1,624,263.78</b>	<b>\$1,243,587.50</b>	<b>\$1,340,393.73</b>	<b>\$1,313,240.00</b>
Interest Revenues General	.00	.00	.00	.00	1,932.69	2,083.14	.00
Interest Revenues Bank Accounts	76,715.55	14,968.46	26,208.89	15,204.77	13,828.47	14,904.94	15,200.00
<i>Investment Income Totals</i>	<b>\$76,715.55</b>	<b>\$14,968.46</b>	<b>\$26,208.89</b>	<b>\$15,204.77</b>	<b>\$15,761.16</b>	<b>\$16,988.08</b>	<b>\$15,200.00</b>
Contributions & Donations - Private Sources General	188,916.57	64,775.96	123,526.77	98,936.73	9,968.00	10,743.95	.00
<i>Contributions &amp; Donations Totals</i>	<b>\$188,916.57</b>	<b>\$64,775.96</b>	<b>\$123,526.77</b>	<b>\$98,936.73</b>	<b>\$9,968.00</b>	<b>\$10,743.95</b>	<b>\$0.00</b>
Rents & Royalties Rental Income	7,102.00	10,477.47	13,502.00	12,000.00	11,000.00	11,856.29	12,000.00
Rents & Royalties Rent Income - DFCS	44,761.70	45,360.00	50,938.33	55,620.04	34,020.00	36,668.26	45,360.00
Telephone Commissions General	8,037.30	6,290.91	.00	.00	.00	.00	.00
Vending Commissions General	.00	.00	.00	.00	1,439.92	1,552.01	1,400.00
Division 0000 - Revenues Totals	<b>\$20,410,347.82</b>	<b>\$19,957,207.49</b>	<b>\$24,202,092.58</b>	<b>\$33,606,179.48</b>	<b>\$21,964,351.15</b>	<b>\$23,674,150.98</b>	<b>\$22,736,200.00</b>

# FY 2018 Budget Expenses

Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Projected Amount	2018 Department Requested
Division 1110 - Governing Body							
Personal/Services & Employee Benefits							
Salary and Wages General	.00	.00	.00	.00	544.00	586.35	.00
Salary and Wages Regular Employees	231,364.05	241,122.49	275,919.18	254,612.31	231,762.98	249,804.41	255,000.00
Salary and Wages Vacation	.00	.00	.00	.00	1,415.25	1,525.42	.00
Salary and Wages Holiday	.00	.00	.00	.00	1,870.14	2,015.72	.00
Salary and Wages Compensatory	.00	.00	.00	.00	777.75	838.29	.00
Disability General	7,200.00	10,400.00	7,200.00	.00	.00	.00	.00
Personal Pay General	.00	.00	.00	.00	2,677.50	2,885.93	.00
Salary Reimbursement General	(1,895.06)	.00	(25.00)	.00	.00	.00	.00
Overtime General	.00	.00	.00	.00	5.63	6.07	.00
Health Expense Other Expense	9,287.74	10,070.62	4,104.67	7,902.24	1,500.00	1,616.77	1,600.00
Health Expense Health Insurance	124,055.83	86,349.22	51,155.26	77,267.33	40,327.11	43,466.35	35,000.00
Life Insurance General	495.00	420.00	660.00	477.00	104.86	113.02	.00
Social Security Contribution General	16,797.45	18,179.05	20,577.45	20,256.36	15,276.57	16,465.76	15,900.00
Medicare General	.00	.00	.00	.00	2,087.17	2,249.64	3,700.00
Retirement Contributions Defined Benefit	19,685.00	21,717.00	29,357.00	16,332.00	.00	.00	5,000.00
Retirement Contributions 401(a)	.00	.00	717.17	.00	2,450.72	2,641.49	11,000.00
Unemployment Insurance General	.00	1,041.51	(1,041.51)	.00	.00	.00	2,500.00
Worker's Compensation General	4,565.00	4,352.00	5,280.00	4,043.00	2,988.05	3,220.65	3,000.00
Other Employee Benefits General	54,712.42	47,391.92	50,313.78	42,900.00	.00	.00	.00
Other Employee Benefits Fitness Club	.00	.00	.00	7,800.00	27,300.00	29,425.15	.00
Other Employee Benefits Other	.00	.00	.00	210.23	.00	.00	.00
Personal/Services & Employee Benefits Totals	\$466,267.43	\$441,043.81	\$444,218.00	\$431,800.47	\$331,087.73	\$356,861.02	\$332,700.00



Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Projected Amount	2018 Department Requested
Division 1110 - Governing Body							
<i>Purchased/Contracted Services Totals</i>	\$202,687.97	\$199,267.22	\$207,225.59	\$414,565.18	\$164,302.47	\$177,092.49	\$167,600.00
<i>Supplies</i>							
General Supplies & Materials General	263.63	1,540.66	353.35	493.49	162.02	174.63	175.00
General Supplies & Materials Office Supplies	8,672.60	13,093.82	16,044.81	13,739.31	7,855.31	8,466.80	8,000.00
General Supplies & Materials Shop Supplies	198.40	.00	.00	.00	.00	.00	.00
Energy Water/Sewerage	427.89	355.62	777.23	392.74	473.56	510.42	525.00
Energy Natural Gas	912.45	1,075.07	928.27	719.59	917.41	988.83	1,000.00
Energy Electricity	257.34	266.61	270.87	273.39	205.66	221.67	315.00
Energy Vehicle-Gasoline/Diesel	8,294.52	7,835.54	5,603.67	4,465.09	3,769.98	4,063.45	4,000.00
Food General	.00	.00	.00	.00	1,073.73	1,157.31	.00
Books & Periodicals General	705.90	560.26	843.79	564.97	160.06	172.52	200.00
Books & Periodicals Law Books	.00	505.00	.00	.00	.00	.00	.00
Other Supplies General	2,631.10	3,432.16	3,990.23	5,670.55	1,784.02	1,922.90	2,000.00
Other Supplies Operating Supplies	.00	.00	.00	.00	1,350.00	1,455.09	.00
<i>Supplies Totals</i>	\$22,363.83	\$28,664.74	\$28,812.22	\$26,319.13	\$17,751.75	\$19,133.62	\$16,215.00
<i>Capital Outlays</i>							
Capital Site Improvements Trails	.00	.00	.00	3,231.04	.00	.00	.00
Capital- Recreation Projects General	.00	.00	.00	3,725.00	(3,725.00)	(4,014.97)	.00
Capital - Furniture & Fixtures General	.00	1,340.00	.00	500.65	727.39	784.01	.00
Capital - Computers Hardware	.00	.00	.00	166.64	.00	.00	.00
Capital - Computers Software	.00	.00	.00	3,383.20	1,200.00	1,293.41	200.00
Capital - Other Equipment General	1,713.91	.00	902.00	.00	.00	.00	.00
Capital - Other Equipment Office	.00	.00	.00	2,054.11	.00	.00	.00
<i>Capital Outlays Totals</i>	\$1,713.91	\$1,340.00	\$902.00	\$13,060.64	(\$1,797.61)	(\$1,937.55)	\$200.00
<i>Interfund/Interdepartmental Charges</i>							
Self Funded Insurance - Admin Excise Tax	.00	.00	.00	.00	1,039.60	1,120.53	1,100.00
<i>Interfund/Interdepartmental Charges Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$1,039.60	\$1,120.53	\$1,100.00
<i>Other Costs</i>							
Intergovernmental Penalties And Interest	.00	29,725.49	6,024.10	257.37	.00	.00	.00
Payments To Other Agencies General	.00	.00	.00	6,821.35	.00	.00	.00
Payments to Others General	.00	.00	1,000.00	10,000.00	.00	.00	.00
Bad Debts General	.00	6,068.10	229.93	7.75	.00	.00	.00
<i>Other Costs Totals</i>	\$0.00	\$35,793.59	\$7,254.03	\$17,086.47	\$0.00	\$0.00	\$0.00
Division 1110 - Governing Body Totals	(\$693,033.14)	(\$706,109.36)	(\$688,411.84)	(\$902,831.89)	(\$512,383.94)	(\$552,270.11)	(\$517,815.00)

Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Projected Amount	2018 Department Requested
<b>Fund 100 - General Fund</b>							
Division 8000 - Debt Service							
Debt Service							
Bond Debt Principal General	.00	.00	.00	.00	532,102.00	569,663.35	500,000.00
Capital Lease Principal General	.00	.00	8,220.00	38,672.00	.00	.00	43,872.00
Capital Lease Principal Deutsche Bank	88,661.49	103,998.80	101,844.17	105,607.40	.00	.00	.00
Capital Lease Principal Capital One Public Finance	.00	.00	.00	.00	94,621.24	101,986.97	117,737.00
Capital Lease Principal Kansas St (Sheriff Cars)	.00	.00	.00	.00	.00	.00	190,216.00
Bond Debt Interest General	.00	.00	.00	.00	727,643.58	781,276.94	683,466.00
Capital Lease Interest General	.00	.00	.00	36,215.89	.00	.00	32,608.00
Capital Lease Interest Deutsche Bank	40,849.72	49,926.55	40,791.63	27,825.40	.00	.00	.00
Capital Lease Interest Capital One (Linc)	.00	.00	.00	.00	16,572.76	17,862.86	15,695.00
Capital Lease Interest Kansas St Bank	.00	.00	.00	.00	.00	.00	16,369.00
Other Debt Interest General	.00	.00	.00	.00	114,513.89	123,428.14	.00
Other Debt Interest Tax Anticipation Notes	14,811.92	(121.65)	52,851.86	.00	.00	.00	147,328.00
Other Debt Interest PNC Bank	.00	31,326.02	446,250.00	.00	.00	.00	.00
Other Debt Interest Other	.00	.00	.00	176,695.73	.00	.00	.00
Fiscal Agent's Fees General	.00	.00	112,500.00	.00	.00	.00	.00
Issuance Costs General	.00	48,000.00	.00	130,939.00	.00	.00	.00
Debt Service Totals	\$144,323.13	\$233,129.72	\$762,457.66	\$515,955.42	\$1,485,453.47	\$1,594,218.26	\$1,747,291.00
Division 8000 - Debt Service Totals	(\$144,323.13)	(\$233,129.72)	(\$762,457.66)	(\$515,955.42)	(\$1,485,453.47)	(\$1,594,218.26)	(\$1,747,291.00)



# Budget Worksheet Report

Budget Year 2018

Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Projected Amount	2018 Department Requested
<b>Division 9000 - Other Financing Uses</b>							
<i>Other Financing Uses</i>							
Interfund Transfers Out Transfer To Fire	1,381,154.87	743,043.11	1,473,424.64	.00	.00	.00	.00
Interfund Transfers Out Transfer To Landfill	45,450.95	381,649.55	276,949.56	.00	.00	.00	437,019.00
Interfund Transfers Out Transfer to SPLOST	.00	.00	.00	1,531,968.94	685,266.53	738,610.63	700,000.00
Interfund Transfers Out Op Transfer - Multigrant Fund	52,787.40	62,311.02	63,140.25	257,689.24	.00	.00	153,800.00
Interfund Transfers Out Op Transfer - Transport Grant	334,200.47	442,365.11	327,211.24	451,730.20	190,052.73	204,847.25	328,120.00
Interfund Transfers Out Op Transfer - Mountain Cove	1,402,621.95	1,033,566.32	598,879.08	.00	.00	.00	146,650.00
<i>Other Financing Uses Totals</i>	\$3,494,911.13	\$3,202,604.40	\$3,535,393.92	\$2,823,641.34	\$875,319.26	\$943,457.88	\$2,395,895.00
<b>Division 9000 - Other Financing Uses Totals</b>	(\$3,494,911.13)	(\$3,202,604.40)	(\$3,535,393.92)	(\$3,414,842.33)	(\$875,319.26)	(\$943,457.88)	(\$2,395,895.00)
<b>Fund 100 - General Fund Totals</b>	(\$2,800,246.84)	(\$2,531,500.93)	(\$6,165,281.97)	\$7,583,517.95	\$2,225,689.43	\$2,405,815.97	(\$4,239,531.00)
<b>Net Grand Totals</b>							
<b>REVENUE GRAND TOTALS</b>	\$20,410,347.82	\$19,957,207.49	\$24,202,092.58	\$33,606,179.48	\$21,964,351.15	\$23,674,150.98	\$22,736,200.00
<b>EXPENSE GRAND TOTALS</b>	\$23,210,594.66	\$22,488,708.42	\$30,367,374.55	\$26,022,661.53	\$19,738,661.72	\$21,268,335.01	\$26,975,731.00
<b>Net Grand Totals</b>	(\$2,800,246.84)	(\$2,531,500.93)	(\$6,165,281.97)	\$7,583,517.95	\$2,225,689.43	\$2,405,815.97	(\$4,239,531.00)



<b>County</b>	<b>Population (2010)</b>	<b>Unincorporated County Mill Rate (2016)</b>	<b>Schools Mill Rate (2016)</b>	<b>Unincorporated Total Mill Rate (2016)</b>
Murray	39,315	7.194	15.500	22.694
Pickens	30,832	7.950	15.980	23.930
Dade	16,257	8.391	15.509	23.900
Walker	67,896	7.838	16.631	24.469
Chattooga	24,824	11.790	13.783	25.573
Catoosa	66,398	7.295	18.692	25.987
Bartow	103,807	9.010	19.200	28.210
Gordon	56,904	9.930	20.000	29.930
Whitfield	104,589	9.561	20.756	30.317
Floyd	96,560	11.906	18.580	30.486

<b>County</b>	<b>Population (2010)</b>	<b>Unincorporated Total Mill Rate (2016)</b>	<b>Unincorporated Mill Rate - 2017 (proposed)</b>	<b>Schools - (Proposed 2017)</b>	<b>Total (proposed 2017)</b>
Pickens	30,832	23.930	7.883	15.670	23.553
Dade	16,257	23.900	8.484	15.509	23.993
Catoosa	66,398	25.987	6.950	17.756	24.706
Walker	67,896	24.469	9.838	16.622	26.460
Whitfield	104,589	30.317	9.329	18.756	28.085
Bartow	103,807	28.210	9.010	19.200	28.210
Chattooga	24,824	25.573	15.357	13.683	29.040
Gordon	56,904	29.930	9.853	19.850	29.703
Floyd	96,560	30.486	11.793	18.355	30.148
Murray	39,315	22.690	n/a	n/a	n/a

# Walker County Government Current Millage Tax Rate 2016:

Home assessed value (\$83.34 per sq. ft.) =	\$66,672
40% of assessed value =	\$26,669
<u>Homestead Exemption =</u>	<u>(\$2,000)</u>
<b>Value for taxes to be calculated from =</b>	<b>\$24,669.00</b>
Taxable value x .001 =	<b>24.669</b>
Net x County Government millage rate of 7.838 =	<b>\$193.36</b>
Net x County School Millage Rate of 16.631 =	<b>\$410.05</b>
<u>Fire Fee (example 800 sq. ft. house) =</u>	<u><b>\$130.00</b></u>
<b>Total Taxes for County Resident =</b>	<b>\$733.41</b>

# Walker County Government Current Millage Tax Rate 2017:

Home assessed value (\$83.34 per sq. ft.) =	\$66,672
40% of assessed value =	\$26,669
<u>Homestead Exemption =</u>	<u>(\$2,000)</u>
<b>Value for taxes to be calculated from =</b>	<b>\$24,669.00</b>
Taxable value x .001 =	<b>24.669</b>
Net x County Government millage rate of 9.838 =	<b>\$242.69</b>
Net x County School Millage Rate of 16.622 =	<b>\$410.27</b>
<u>Fire Fee (example 800 sq. ft. house) =</u>	<u><b>\$90.00</b></u>
<b>Total Taxes for County Resident =</b>	<b>\$742.96</b>

# Walker County Government Current Millage Tax Rate 2017:

Home assessed value (\$83.34 per sq. ft.) = \$66,672

40% of assessed value = \$26,669

Homestead Exemption = (\$2,000)

**Value for taxes to be calculated from = \$24,669.00**

**Total Taxes for County Resident = (2016) \$733.41**

**Total Taxes for County Resident = (2017) \$742.96**

**Net Tax Increase = \$9.55**



# Walker County Government Current Millage Tax Rate 2016:

Home assessed value (\$83.34 per sq. ft.) = \$100,000

40% of assessed value = \$40,000

Homestead Exemption = (\$2,000)

**Value for taxes to be calculated from = \$38,000**

Taxable value x .001 = 38

Net x County Government millage rate of 7.838 = **\$297.94**

Net x County School Millage Rate of 16.631 = **\$631.97**

Fire Fee (example 1,200 sq. ft. house) = **\$130.00**

**Total Taxes for County Resident = \$1,059.91**

# Walker County Government Current Millage Tax Rate 2017:

Home assessed value (\$83.34 per sq. ft.) = \$100,000

40% of assessed value = \$40,000

Homestead Exemption = (\$2,000)

**Value for taxes to be calculated from = \$38,000**

Taxable value x .001 = 38

Net x County Government millage rate of 9.838 = \$373.84

Net x County School Millage Rate of 16.622 = \$631.64

Fire Fee = (example 1,200 sq. ft. house) = \$120.00

**Total Taxes for County Resident = \$1,125.84**

# Walker County Government Current Millage Tax Rate 2017:

Home assessed value (\$83.34 per sq. ft.) = \$100,000

40% of assessed value = \$40,000

Homestead Exemption = (\$2,000)

**Value for taxes to be calculated from = \$38,000**

Fire Fee = (example 1,200 sq. ft. house)

**Total Taxes for County Resident = (2016) \$1,059.91**

**Total Taxes for County Resident = (2017) \$1,125.84**

**Total Tax Increase = \$65.93**

# Walker County Government Current Millage Tax Rate 2016:

Home assessed value (\$83.34 per sq. ft.) = \$166,680.00

40% of assessed value = \$66,672.00

Homestead Exemption = (\$2,000)

**Value for taxes to be calculated from = \$64,672.00**

Taxable value x .001 = **64.67**

Net x County Government millage rate of 7.838 = **\$506.88**

Net x County School Millage Rate of 16.631 = **\$1,075.53**

Fire Fee (example 2,000 sq. ft. house) = \$130.00

**Total Taxes for County Resident = \$1,712.41**

# Walker County Government Current Millage Tax Rate 2017:

Home assessed value (\$83.34 per sq. ft.) = \$166,680

40% of assessed value = \$66,672

Homestead Exemption = (\$2,000)

**Value for taxes to be calculated from = \$64,672.00**

Taxable value x .001 = **64.672**

Net x County Government millage rate of 9.838 = **\$636.24**

Net x County School Millage Rate of 16.622 = **\$1,074.98**

Fire Fee = (example 2,000 sq. ft. house) = \$200.00

**Total Taxes for County Resident = \$1,911.22**

# Walker County Government Current Millage Tax Rate 2017:

Home assessed value (\$83.34 per sq. ft.) = \$166,680

40% of assessed value = \$66,672

Homestead Exemption = (\$2,000)

**Value for taxes to be calculated from = \$64.672**

Fire Fee = (example 2,000 sq. ft. house)

**Total Taxes for County Resident = (2016) \$1,712.41**

**Total Taxes for County Resident = (2017) \$1,911.22**

**Total Tax Increase = \$198.81**

# Walker County Public Health Facilities and Service District

A flat rate of 0.14% of the fair market value, with a \$1,000 cap

- \$25k = \$35.00
  - \$50k = \$70.00
  - \$75k = \$105.00
  - \$100k = \$140.00
  - \$125k = \$175.00
  - \$150k = \$210.00
  - \$200k = \$280.00
  - \$250k = \$350.00
  - \$300k = \$420.00
  - \$400k = \$560.00
  - \$500k = \$700.00
- This should generate at least \$2.5 million a year to pay Erlanger
  - First special assessment due on December 20, 2017
  - Special District will terminate on December 31, 2019

?'s

---