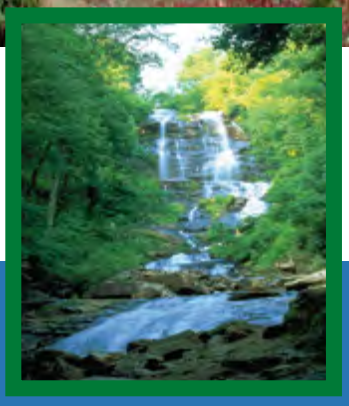
Dawson County

Where the Quality of Life Matters









DAWSON COUNTY TRIENNIAL BUDGET GUIDE

2012-2014

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To: Dawson County Board of Commissioners
Date: August 11, 2011
Subject: 2012-2014 Budget Proposal

This is my 6th budget proposal for Dawson County Government. I have continued to follow the goals I set in 2004:

- ***Paperless Budget process***- Each year we strive to use less paper- all budgets were submitted online with very little paperwork.
- ***Balanced Budget***-As in the past, this budget is balanced.
- ***Triennial Budget***- This creates longer-term vision and planning.
- ***A Steady Reserve***- We will start the year with a fund balance around $3.7 million. This will enable us to have about two month's reserve-$100,000 in fund balance has been identified for increases in fuel, $50,000 for Health Insurance increases and $70,000 for capital vehicle lease.
- ***Sound Reasoning***- Each Department, Subsidy and Constitutional Officer had an opportunity to present their budget expectations.

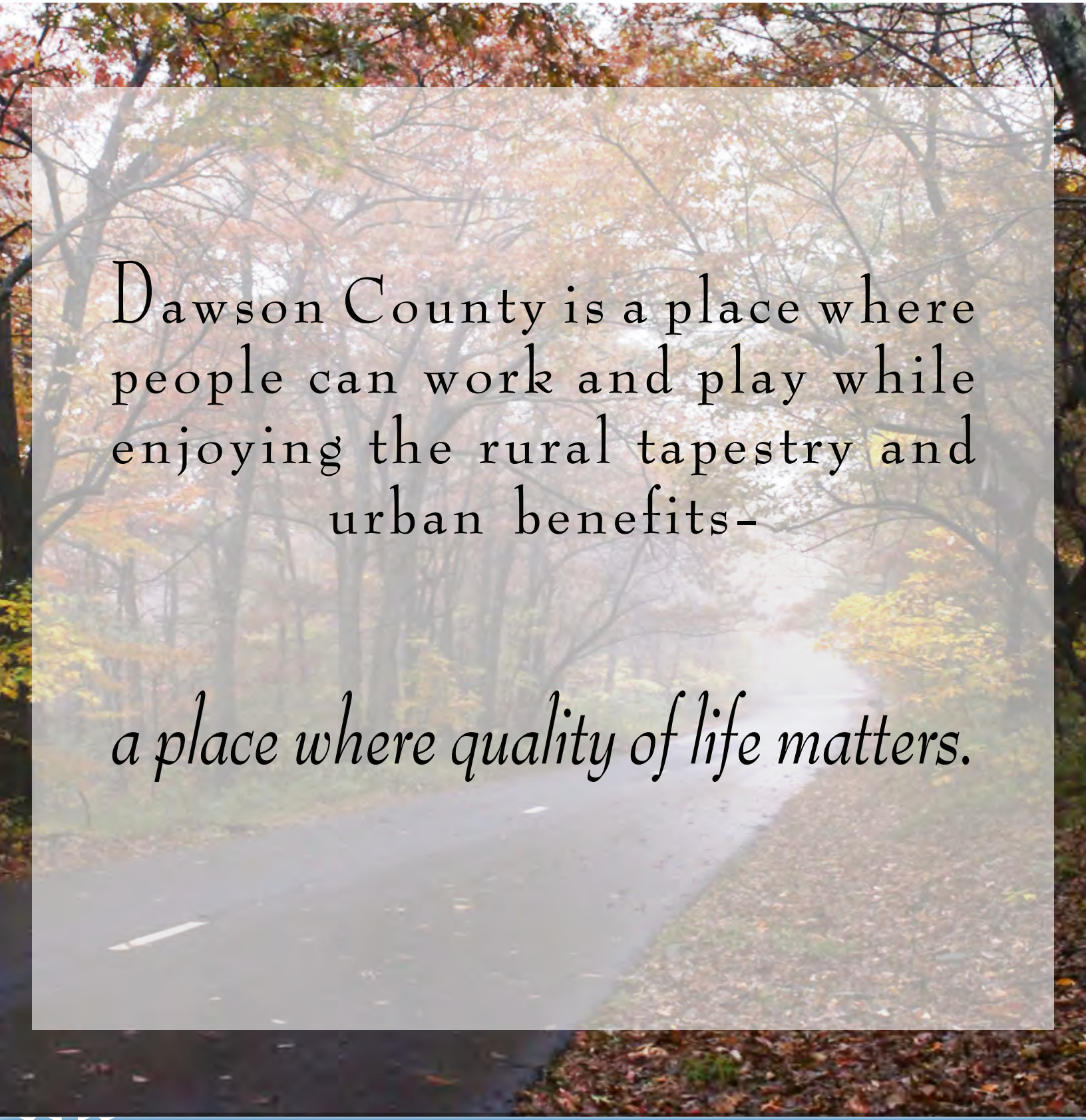
I stated these goals while speaking to all budget participants during the first budget meeting. I discussed Dawson's current economic conditions and that our best estimate was for FY 2012 revenues to be 5% below the FY 2011 budget and will remain at that level for this triennial budget cycle. Our concerns for 2012 continue to be declining property taxes and increasing fuel and health care costs. I asked all to consider these revenue assumptions while preparing each budget request. The budget proposal you have before you accomplishes the following:

- 4% reduction from FY2011 to meet 2012 revenue projections;
- Six (6) new leased patrol vehicles for the Sheriff's Office- due to the age/mileage of the current fleet (many are over 200,000 miles and have costly repair records);
- Increased funding for roads *(last year's funds came from SPLOST IV which will be unavailable in FY 12);*
- A total of 16 positions remain unfunded. An additional 10.5 positions were added to that list for 2012;
- For the first time, some partial funding for non-governmental entities was significantly reduced;
- No Cost of Living Allowance; and,
- No employee furlough's.

I want to thank County Manager Kevin Tanner, Chief Financial Officer Cindy Campbell and especially departing Budget Director Christina Palacios for their hard work and patience. I appreciate Accounting Manager Lori Sayers' work as she begins to budget for County Government. Also, I have a great deal of respect for the Department Directors, Constitutional Officers and other budget participants who understand the implications of a declining economy and have sacrificed to achieve a balanced budget.

Respectively,
Mike Berg
Mike Berg, Chairman
Dawson County Board of Commissioners

Our Mission



Dawson County is a place where people can work and play while enjoying the rural tapestry and urban benefits–

a place where quality of life matters.

Dawson County
FY 2012-2014 Board of Commissioners



Gary Pichon
District One



Mike Berg
Chairman



James Swafford
District Two

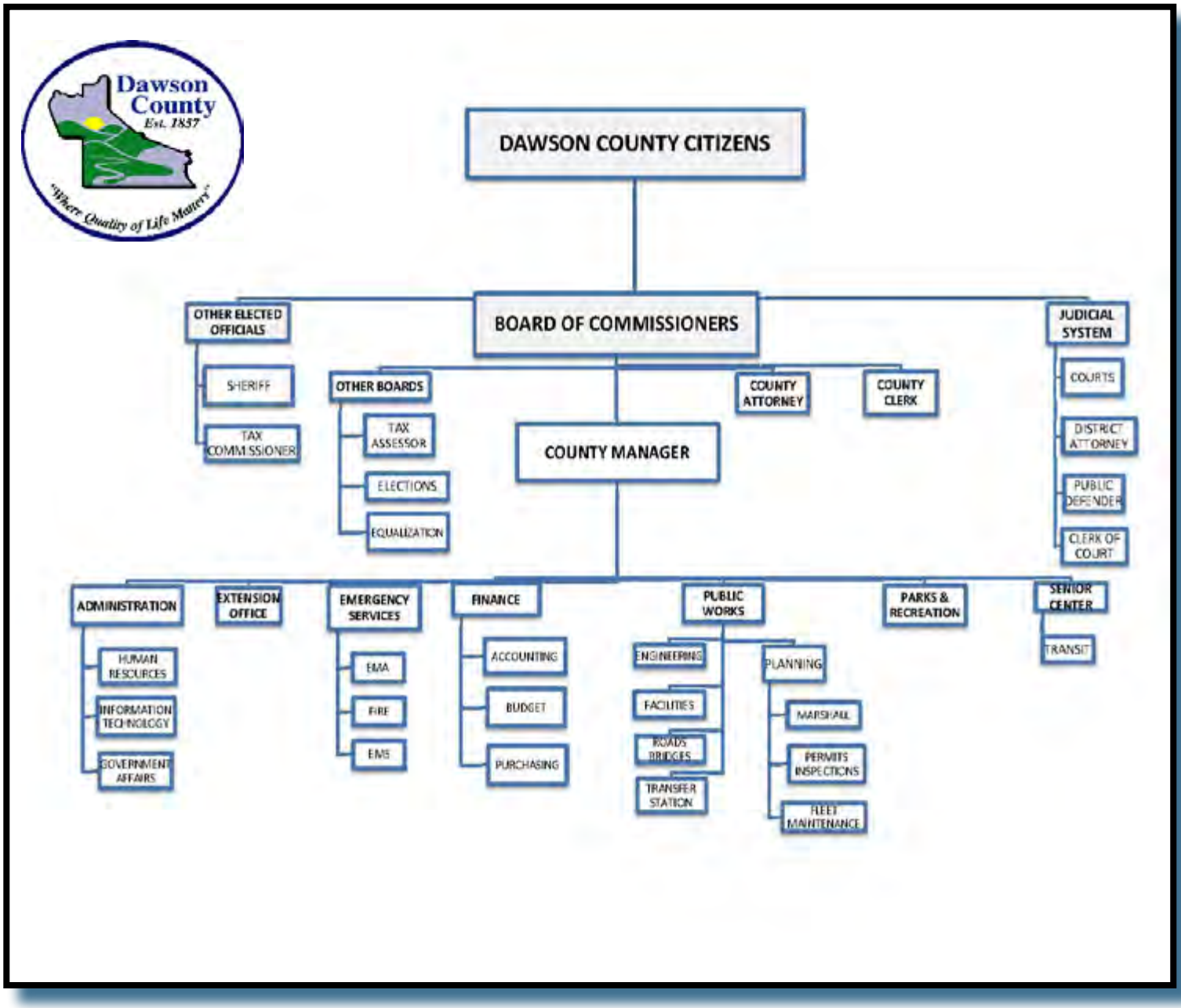


Jimmy Hamby
District Three



Julie Hughes Nix
District Four

Dawson County
FY 2012-2014 Organization Chart



Dawson County
FY 2012-2014 Budget Calendar

June1
BOC Chairman's FY 12-14 budget meeting with departments and subsidies.

June 4-June 24
All Department's finalize FY2012-FY2014 budgets requests through CSI online.

July12-July 22
Administrative meetings with Departments conducted with BOC Chairman, County Manager and Finance Department.

July 21
Public Hearing conducted on Millage Rate.
Millage Rate Set and Adopted.

August 12
BOC Chairman presents budget to Commissioners.

Aug 18
Budget Public Hearing #1 conducted.

September 1
Budget Public Hearing #2 conducted.
Budget Adoption

**Note- Budget calendar dates are subject to change.*



Dawson County
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FY 2012-2014 Budget Overview

*T*his document reflects the County's continued use of a three-year budget, which emphasizes long-range financial planning and effective program management. The benefits of a three-year plan include:

- Ability to maintain long-range planning efforts;
- Ability to focus on developing and budgeting for significant objectives;
- Encourage more orderly spending patterns;
- Ability to set realistic schedules for completing program objectives; and
- Save time and resources allocated to preparing annual budgets.



Rock Creek Park

This document represents a budget proposal for the County's three-year budget, with the adoption of the period January 1, 2012 to December 31, 2012. As done in the past, staff concentrated on the first year of the three-year budget (2012-14). The second year and third year of the three-year budget has been developed from the first year's funding and revenue levels.

This budget is proposed as a "triennial budget" with 2012 annual budget up for adoption. Amendments to this document may be necessary, depending on economic circumstances, and will be addressed during the mid-year Budget Review. For that reason, the budget summary schedules, financial tables, and graphic presentations in this document only show proposals for the 2012 budget year.

In 2012, each department, constitutional officer and county subsidy budgets are shown in the General Fund Budget Section. The County's annual budget document serves four primary roles:

1. Financial Plan;
2. Policy Document;
3. Operations Guide; and
4. Information Tool.

To meet these roles, the budget document is organized into the following sections:

Section One: Budget Overview

The Overview section contains the budget message from the County Chairman which provides an overview of the FY2012 budget, a summary of the major operating program changes, and policy issues requiring County direction. In addition, the overview section provides the county's mission and organization chart, the annual budget calendar, table of contents, a brief history of Dawson County, Dawson County's geography and its labor statistics.

Section Two: Budget Management
The Budget Management section provides an explanation of the Budget development and management process.

Section Three: Financial Policies
The Fincial Policies section provides an overview of the county's financial policies.

Section Four: Fund Summaries:
The Fund Summaries section provides charts and tables, which highlight county revenue/ expenses and summarize the overall budget document.



Burts Pumpkin Farm

Section Five: General Fund Budget
The General Fund Budget section presents the adopted budget for each department. All county departments, elected officials and county subsidies are within this section.

Funding proposals for each department provide the following information:

Department Description
The Department's purpose and function is shown under this section.

Budget Highlights
Significant operating changes from the prior budget period are summarized.

Budget Summary
A summary of the department's expenses by category for the proposed FY12 budget, approved FY12 budget and actual expenses for FY10.

Department Expenses
Five years of historical and projected expenditure information (2009-2014) is detailed by account.

Section Six Capital Improvement and Special Revenue Funds

The Capital projects section presents the County's Capital Improvement Plan (CIP), which includes all of the County's construction and maintenance projects to be funded from various funding sources. Through the CIP, the County systematically plans schedules and finances capital projects to ensure cost-effectiveness and conformance with policy. Additionally, this section provides the recommended budget for all special purpose/revenue funds.

Section Seven: Debt- Service Schedules

The Debt Service Schedules sections summarized the County's debt obligations and outlines the repayment periods.

Section Eight: Glossary

The Glossary section lists specialized words and definitions to aid the reviewer in reading this budget document.



History

Dawson County was created by a legislative Act on December 3, 1857, primarily out of Lumpkin County and smaller parts of Gilmer, Pickens and Forsyth counties. Georgia's 128th county, and the county seat of Dawsonville, were named for Judge William C. Dawson, a compiler of the laws of Georgia and commander of a brigade in the Creek Indian War of 1836. Dawson served in both houses of the Georgia state legislature, in Congress from 1836 to 1842 and in the U.S. Senate from 1849 until 1855.

Prior to the creation of Dawson County, the area enjoyed a rich history. Originally settled by the Cherokee Indians at about the time of the American Revolution, the river valleys were dotted with farms, orchards and numerous modern log structures. Native Americans thrived in the area until the discovery of gold in 1829. By 1832, prospectors had over run much of the area and Georgia claimed the region as a new territory. During 1838, those Native Americans who had not voluntarily moved west were forcibly removed to Oklahoma along the Trail of Tears. Although absent as a people from the area for more than 150 years, the legacy of the Cherokee remains in many names found throughout Dawson County: Amicalola, which means "tumbling waters", Etowah, Toto Creek - named for the Cherokee Toter family, and a host of other local names. Throughout the 1830's and 1840's the area that was to become Dawson County was in the midst of the first gold rush in America. Numerous mines and mining operations - some within the city limits of Dawsonville - were located throughout the area. Remnants of these mines and small mining projects can still be found within the county.



By April 28, 1858, all county officers had the books that were necessary for the records of the county, and they were placed in a log structure which had been built for the temporary use of the court and other officials of the county. The log courthouse was built by James Foster for the sum of $30.00 and the benches by James Jackson for an additional $1.25.

.

Plans for a permanent courthouse were not long postponed, and by May 1858 plans were accepted to have a building 50 by 30 feet, with four gables, and the window sills and steps were to be made of "good plant". The contract was made to Wesley McGuire, John Hockenhull and Anderson Wilson. In August of 1858 the plans were changed by the recommendation of the grand jury. The new plans for the structure called for an enlarged building of 54 by 38 feet, two gables, the use of good bricks or other materials "such as the [courthouse] in Gainesville" and window sills were to be made of granite, soapstone or marble.

Harrison Summerour, John McAfee and R. N. McClure secured a bond for $9,600.00 to erect the courthouse. As the money came in to the county treasurer, the contractors were to be paid, but a difficulty arose and $2,500.00 was borrowed from Mr. Summerour to meet the deadline of a contract payment. N. H. Goss made chairs for the new building for $4.95.



Dawson County, 1880s-90s. McClure Mercantile Store . L to R: Harben, Colonel Bishop, A. Carney, J. Byrd, Jim McClure, Dave McKee, Dale McClure, Jim Martin, Horatio Tatum, John Wilder, Dr. Kitchens."--from field notes. Photo Courtsy of Georgia Department of Archives

The bricks, which were purchased at $8.00 per thousand, were made by the slaves of John Hockenhull on a branch on the east side of Old Georgia 19 (now Highway 9), across the highway from the building that housed Standard Telephone Company in Dawsonville. It is thought that other bricks were made at John Hockenhull's for "paving and fixing the courthouse outside walls".

In February of 1860, the grand jury commented on the "abused and defaced condition of the building by persons unknown." The damage was repaired and as time passed, the building was kept in good condition through the efforts of the grand jury and its recommendations.

Some of the more interesting recommendations implemented by the grand jury: William Hollingshed ceiled the building, old shingles were removed (and sold for $5.00) and the building recovered, the lathing was removed, the northwest room (which had been rented for $10.00 per month) was fitted for the commissioners' office, the windows were glazed (paned with glass), and from time to time the building was painted. A fence was built around the courthouse and painted (there was no stock law in effect). A well, which had been dug earlier on the courthouse grounds, was included inside the fencing. Sawdust was kept on the floor until carpeting was installed, printed material was purchased for the making of curtains for the windows, and shutters were made and added to the windows. In a contract given to H. C. Thompson, the building was plastered, and later the plaster was removed and re-plastering done through a contract awarded to Mr. Finger. Throughout the years the building received many coats of whitewash to keep it "spic-and-span".

The county's original jail was destroyed by fire soon after it was completed during a failed escape attempt. The county was without a jail until 1881 when a new jail was completed. The old jail is located west of the courthouse and, along with the historic courthouse, is listed in the National Register of Historic Places. Both the jail and the courthouse have undergone extensive renovation to restore them to their original appearance. The Dawson County/Dawsonville Welcome Center is currently housed in the historic jail.

For the first hundred years of its existence Dawson County remained primarily an agricultural economy, largely due to the lack of railroads or major highways in the area. Dawson County was however a significant source of illegal corn whiskey (known as 'moonshine') for Atlanta during and after the prohibition era. During prohibition, many bootleggers would modify their cars for better speed and handling in order to evade police when delivering their illegal cargo. Even after prohibition the trend continued, as bootleggers were on the run from state revenue agents who sought to tax their illicit operations. Eventually these cars were raced for entertainment (and profit), leading to the birth of modern stock car racing and NASCAR.



DAWSON COUNTY HISTORIC COURTHOUSE

In 1957, the Appalachian Trail was re-routed to a new endpoint about 8 miles north of Amicalola Falls State Park, establishing the county as a major destination for hikers. At the same time the flooding of the Chattahoochee River plain to form nearby Lake Lanier was completed, resulting in Georgia's largest lake at 39,000 acres. The lake forms the southern end of Dawson County.

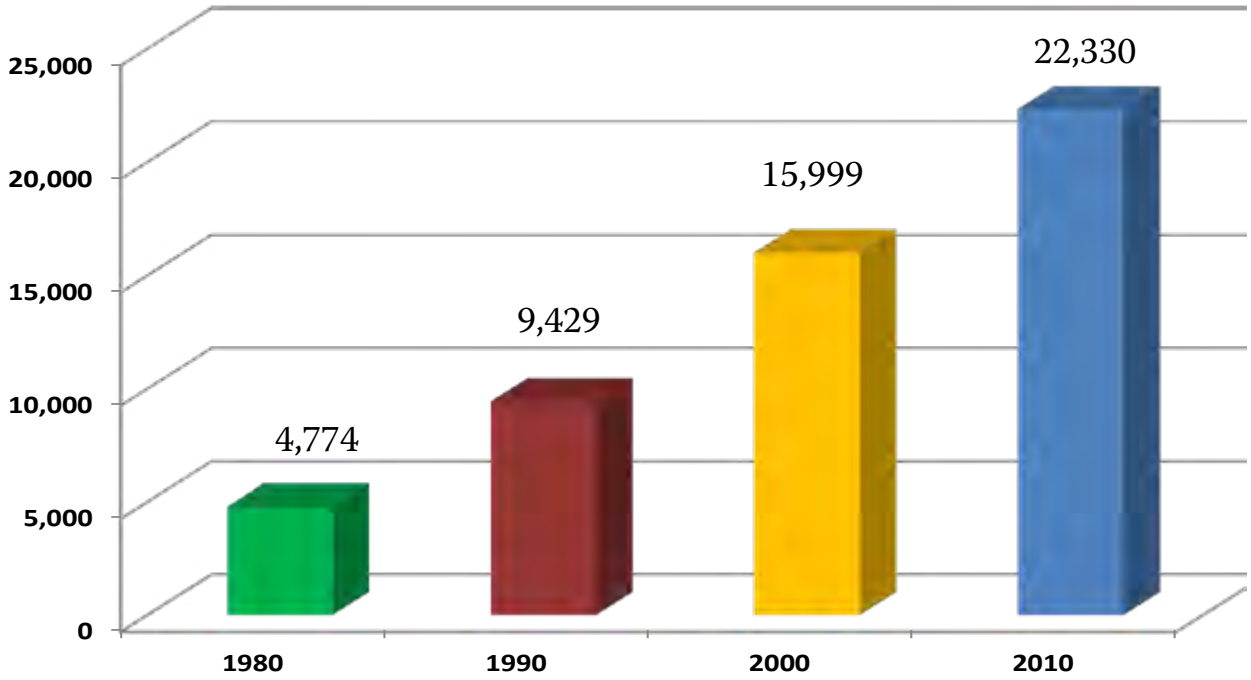
With the construction of the Georgia 400 highway to Atlanta in the 1980's, the county finally had the major highway that it had lacked for a hundred and twenty years. This transportation route, cFinance Departmentined with Lake Lanier, Amicalola Falls and the recent development of the North Georgia Premium Outlets have helped Dawson County transition from a quiet mountain enclave to one of Georgia's fastest growing communities.

DEMOGRAPHICS

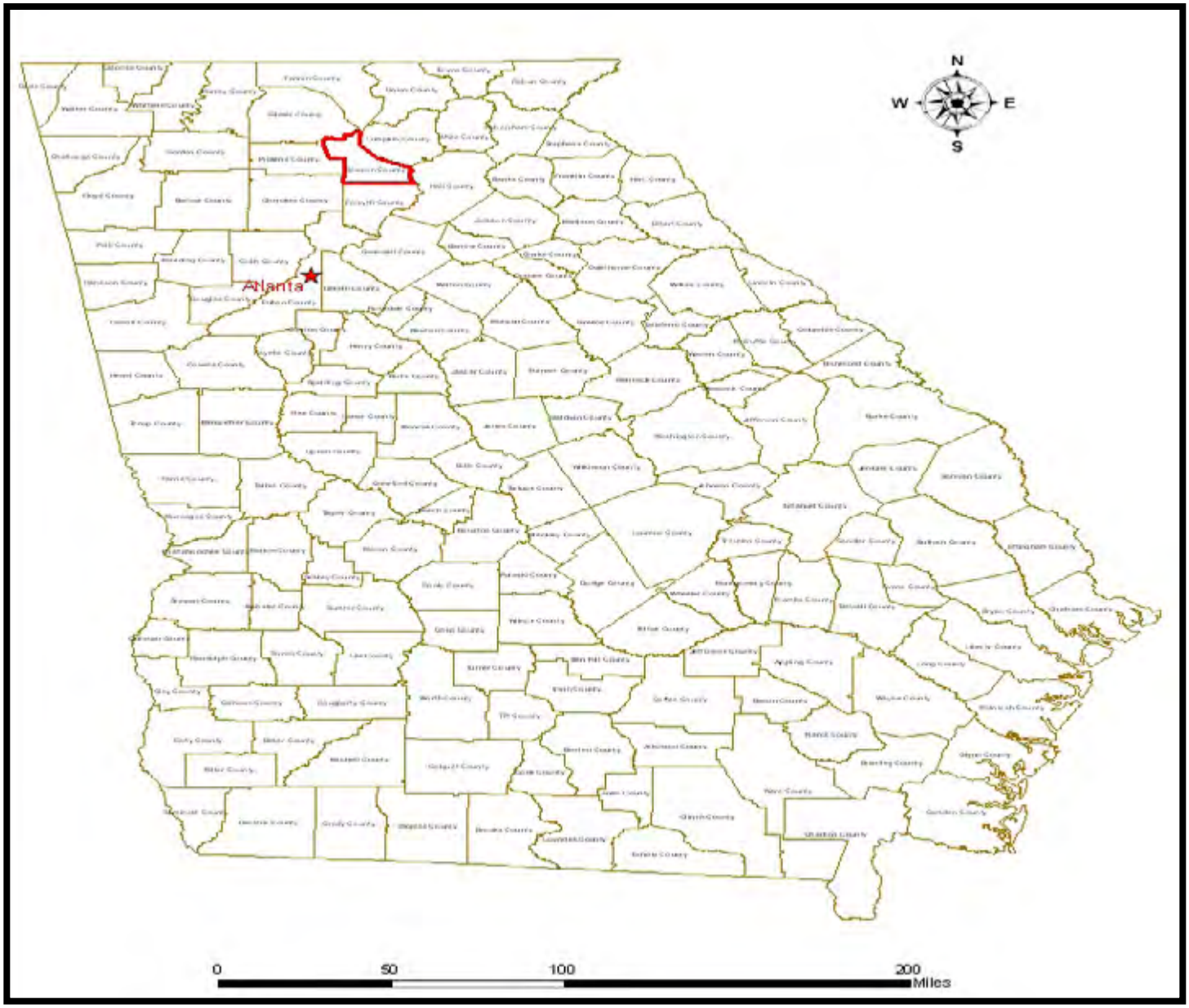
As of the new 2010 Census, the county comprises 22,330 people with 7,652 households, and 4,685 families residing in the County. This represents a 40% change in population from the 2000 Census. The population density was 105.8 residents per square mile. There were 10,234 housing units at an average density of 34 per square mile. The racial makeup of the county was 95.6.% White, 0.5% Black or African American, 0.4% Native American, 4.1 % Hispanic, 0.6% Asian, and 1.4% from two or more races.

The average household size was 2.79. And, the median income for a household in the county was $53,215. While the per capita income for the county was $24,750. about 11.9% of the population was below the poverty line.

DAWSON COUNTY CENSUS POPULATION 1980-2010



Geography



The county seat of Dawson County is Dawsonville, Georgia. According to the U.S. Census Bureau, Dawson County covers 214 square miles. 212 square miles of the County is land and 3 square miles (1.36%) is water.

Part of Lake Lanier is in the southeastern part of the county and the boundary line with neighboring counties passes through the lake. The 729-foot Amicalola Falls are the highest not only in Georgia, but the highest falls east of the Mississippi River and are considered one of the Seven Natural Wonders of Georgia. The highest point in the county is Black Mountain, with an elevation of 3,600 feet. The Amicalola, Chestatee and Etowah rivers flow through Dawson County.

LABOR STATISTICS

Dawson County 's labor force consists of approximaetely 12,0000 workers . According to the Georgia Department of Labor, Dawson County's five (5) largest employers are North Georgia Premium Outlets, Gold Creek Foods, Walmart, Nordson Corporation and Kroger excluding all government agencies.

Dawson County ranked eighth in a recent Georgia Department of Community Affairs report of Georgia's most prosperous counties. Each year DCA ranks each of he state's counties based on economic factors such as employment, income level and business . This report ranks Georgia into four ties, as required bytthe Georgia Job Tax Credit Law. Counties revieving Tier 1 ranking are the poorest while those recieving the Tier 4 ranking are the most prosporous- Dawson County ranks one of eighteen counties listed in the Tier 4 catagory.



Budget Managment



Where Quality of Life Matters

BUDGET DEVELOPMENT AND MANAGEMENT

The development and management of the Dawson County's annual budget is governed by formal policies, accepted practices and the County's budget principles. These principles guide the development of Dawson County's budget and include a balanced budget where operating revenues equal operating expenditures and recurring capital. The fund balance may be used to maintain the current level of service. It is however, our goal to maintain a reserve in the fund balance that is equal to or exceeds three months of operating expenditures.

The County's budget process begins each year with the distribution of a budget manual prepared by the Finance Department. This budget manual includes the budget calendar, chart of accounts, forms for requesting new or additional items and the general budget policy and instructions for developing a multi-year budget.

MULTI-YEAR BUDGETING

Multi-year budget projecting is a financial management/planning tool which provides management on all levels with long-term fiscal implications. Use of a long term financial forecast requires the many departments to understand the County's current policies and programs as well as any economic or planning assumptions. Dawson County's budget process involves forecasting revenues and expenditures for a period of three fiscal years at one time. The County Commission Chairman directs this process allowing citizens and employees alike an opportunity to foresee the County's projected financial status. Moreover, these forecasts correspond with each department's submitted five-year plan which serves as the benchmark for the budgeting process.



MULTI-YEAR BUDGET IMPLEMENTATION

Through the multi-year budget process, Dawson County residents will be provided:

- Advanced warning of potential budget imbalances;
- Improved knowledge of all revenue and spending decisions by elected officials/department heads through information about financial conditions beyond the current fiscal year; and,
- A better understanding of Dawson County's financial condition and its implications for specific policy deci sions.

By adopting this multi-year format, the County Commissioners encourage elected officials and departments to address long-term planning. This ensures the short-term outlook is more encompassing since budget issues and decisions generally have long-term effects.

Multi-year budgeting is not a replacement for the County's annual budget process nor does it mean the budget is "set in stone" for three years. Instead, the multi-year budget process recognizes the inherent dynamics of the County and the long range planning required due to future growth as well as compliments the mandated annual Board of Commissioners approval process.

ADVANTAGES

The immediate advantages of this multi-year format include cost savings through reduced work hours spent preparing an annual budget and paperwork reduction through an automated budget preparation process. It focuses on each department's strategic planning process, minimizing the effect of fluctuations on services because of the prior planning conducted by each department, while allowing for flexibility for changes in the second and third fiscal budget years prior to their final acceptance.

The triennial budget process requires the following:

BUDGET ONLINE ENTRY

Departments prepare complete budgets with justification for each of the three fiscal years and input their requested budget data into the County's financial software, CSI-Budget Prep module. For FY 2012, departments initially submitted their proposed budgets in the FY 2010-FY 2012 cycle. For the FY 2012-FY 2014 budget cycle, departments will be able to adjust their proposed FY 2012 budget along with submitting a proposed budget for FY 2014. By doing so, this will enable the Board of Commissioners (BOC) Chairman to present to the BOC a balanced spending plan covering three fiscal years in a rolling calendar format (FY 2012-FY 2014). The BOC shall, in turn, review a three-year budget while adopting an annual appropriations ordinance for FY 2012 only. During July to August of each fiscal year, the Finance Department shall provide the BOC with a mid-year review of fiscal conditions and recommend any amendments, as necessary, to the current fiscal year's budget.

DEPARTMENT RESPONSIBLITY

Departments shall calculate a budget for FY 2014 and make revisions to the FY 2012 and FY 2013 budgets as necessary. They will utilize the FY 2010 actual expenditure numbers within the CSI-Budget Prep module as a starting point to determine the historical costs to continue current levels of services, however, this does not to guarantee continued funding at prior year levels. This starting point is commonly referred to as the "baseline budget."

BUDGET RESPONSIBLITY

The Finance Department shall process the CSI inputs from the departments to provide the recommended balanced budget for the BOC Chairman for approval. Once approved by the Chairman, the Finance Department compiles the County's budget in the prescribed format to be presented to the full Board of Commissioners at a work session and public hearings. The prescribed format includes the budget for the upcoming year as well as the county millage rate and budget requests for the following two years to be reviewed by the BOC.

BOC RESPONSIBLITY

All budgets are presented annually to the Board of Commissioners by the Chairman for approval. These are presented during the BOC work sessions and appropriate public hearings prior to the start of the upcoming fiscal year.

BASE-LINE BUDGETING

The FY 2012-FY 2014 budget is a reflection of changes begun in the FY 2010-FY 2013 or the fourth triennial budget process. The County utilizes a base-line budgeting approach. This approach sets conservative spending for the proposed budget by closely examining the historical spending patterns of all County departments.

For this budget cycle, historical operating expenditures coupled with known obligations were used to create an operating base-line budget. The operating base-line budget is the level of funding that allows the department to maintain their existing level of service. Every County department was instructed to keep their operating budget request at or under this operating base-line budget amount. Due to the economic downturn, departments were requested to make a 3% or more reduction from their FY 2011 approved budget. Each department reviewed its spending priorities to assure they were making the best use of taxpayer dollars allotted to them. By following the base-line budgeting approach the County identified funding that could be used for immediate needs in these current economic conditions without sacrificing service.

BUDGET SCHEDULE

The County Manager released a budget kickoff announcement on March 28, 2011 regarding the FY 2012-FY 2014 triennial budget. The kick-off meeting was then held with department heads and staff in April and June. The budget kickoff presented historical trends of revenues and expenditures as well as reviewed the budget process. The departments were provided with evidence indicating that historical trends of increased growth were no longer valid meaning that new endeavors could not be funded. The departments also reviewed the budget forms and submittal process i.e.:

- Base-line budget,
- New personnel requests,
- Travel and training requests, and
- Capital requests.

The base-line budget is the amount of money that the department requires, by cost center line item, to continue the department's present operations. Departments were encouraged to move expenditures between line items and cost centers to assure the money was spent in the appropriate category. Also, department heads were requested to provide explicit justifications for any increases to the amount budgeted.

Departments were not responsible for the entry of their salary/benefits costs. Instead, the Finance department in cooperation with the County's Human Resources department utilized the County's Position Control Report and Employee Benefits Report to allocate these costs within departmental budgets.

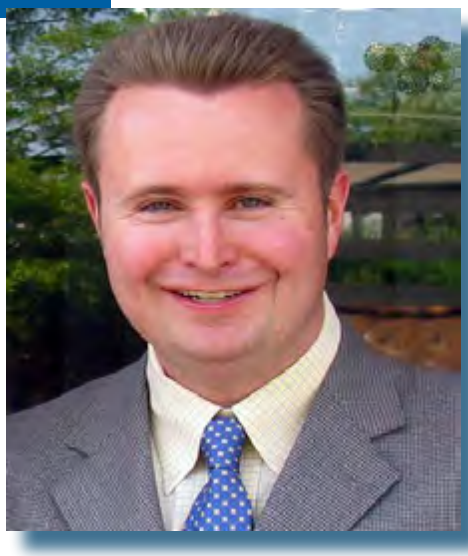
During the month of April, the departmental budget and capital requests were reviewed by department heads and the Finance department to make a decision as to what should be included in the initial FY 2012-FY 2014 recommended budget. Based on the FY 2012 revenue estimates, the Finance staff determined that approximately $20,712,956 would be available without the use of fund balance from the General Fund for FY 2012 departmental budget requests. An additional $220,000 use of fund balance was recommended to fund capital purchases and maintain fuel and health insurance contingency accounts.

Meetings with department heads, the BOC Chairman, County Manager, Chief Financial Officer and Budget Director were held to finalize what would be funded in the initial FY 2012-FY 2014 proposed triennial budget cycle.

On July 21, 2011, the required reading of the millage rate ordinance was held. On August 11th, the BOC Chairman's Budget and Capital Improvement Plan for FY 2012-FY 2014 was presented to County Commissioners for consideration of public hearings and adoption. On August 18th a public hearing for the Budget adoption will be conducted. The Budget will be adopted on September 1, 2011.



BUDGET PROCESS BUDGET PROCESS



County Manger Kevin Tanner

The County Manager and the Finance department monitor the County's budget throughout the year. Each month, a monthly budget report is submitted to the County Manager and County Commissioners as an update on actual revenue and expenditures compared to the budget. The Finance department also responsible for reviewing and processing any budget change requests in accordance with the County's approved budget resolution.

Dawson County's budget resolution in accordance with O.C.G.A. 36-81-3(d)(1) states:

(1) Any increase in Appropriations in any Fund for a Department, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments, shall require the approval of the Board of Commissioners, except in the case of 1) insurance reimbursements for vehicle collisions and other equipment losses, in which instance the Chief Financial Officer/Designee and the County Manager are granted authority to allocate funds to the appropriate Department from insurance proceeds and/or from the contingency/reserves for the replacement or repair of damaged equipment items; 2)donations received by departments for specific purposes, in which instance the Chief Financial Officer/Designee are granted authority to increase the appropriations for that Department; and 3) Chief Financial Officer/Designee is authorized to establish budgets pursuant to approved grant contracts and adjust so that grant budgets are balanced.

TRANSFERS

(2) Transfers of Appropriations in any Fund among the various accounts within a Department shall require only the approval of the Chief Financial Officer/Designee, except that transfer of Appropriations within a Department to or from salaries/benefits, to or from fixed assets, to or from any vehicle repair/maintenance account, or transfers to any conference (travel) account shall require the approval of the County Manager;



CFO Cindy Campbell

(3) The Chief Financial Officer/Designee is granted authority to allocate funds from established reserves/contingencies for salary adjustments (annual leave payout/reclassifications approved and recommended by the Department of Human Resources/County Manager) to Department budgets as necessary to provide funding for actions approved by the Board of Commissioners;

(4) The Chief Financial Officer/Designee is granted authority to allocate funds from departmental budgets to Contributions to Capital Projects for capital projects which have been approved by the County Manager and/or Board of Commissioners; and

(5) The County Manager is granted authority to allocate funds from departmental programs to establish new projects and/or fixed assets for amounts up to $25,000;

(6) The County Manager is granted authority to allocate funds within a Capital Project Fund from fund or program contingencies to establish new projects, and/or fixed assets for amounts up to $50,000;

(7) Transfers of Appropriations in any Capital Project Fund among the projects and contingencies within the Department/Program shall require the approval of the County Manager;

(8) For each continuing Capital Project, the Chief Financial Officer/Designee is granted authority to allocate from funds previously approved for that project amounts necessary to cover existing obligations/expenses;

(9) Any transfer of appropriations within a Capital Project Fund other than those described in paragraphs (7) and (8) shall require the approval of the Board of Commissioners;

(10) The authority for transfers of appropriations for Capital Projects authorized in paragraphs (7) and (8) shall not be used as an alternative to the normal budget process and is intended to be used only when operational necessity requires. Neither shall transfers approved under this authority change the approved scope of any Capital Project;

11) The County Manager is granted authority to reallocate dollars to provide funding for projects approved by the Board of Commissioners;

TRAVEL REGULATIONS

(12) Travel: Travel regulations adopted by the Board shall be followed by all departments. The following are primary items for this budget:

a. All out-of-state travel shall be approved in advance by the County Manager with only the exceptions as detailed in the policy;

b. Mileage Rate: Reimbursed in accordance with IRS guidelines and requires a properly completed Reimbursement Certification form and execution by Department Director or authorized designee;

c. Lodging: Follow established procedures as outlined in the policy; and

d. Meals: Follow established procedures as outlined in the policy.

(13) The Board of Commissioners has not appropriated any funds for a COLA for 2012.

The Board of Commissioners has approved for any revenues in excess of operations cost for the general fund 2012 to be designated as "reserve" toward the goal of accumulating the recommended three month's operating cost reserve.

BUDGET BASIS

All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Our budget is balanced, where revenues meet or exceed expenditures. Revenues and expenditures for budgetary purposes are recognized on the modified accrual basis to include encumbrances. The County's integrated accounting and budget system (CSI) is equipped to perform encumbrance accounting.



Financial Policies



Where Quality of Life Matters

FINANCIAL POLICIES AND PROCEDURES

Dawson County has financial policies and procedures to govern the financial management of the various County funds. The practice of these policies has enabled the County to maintain an A+/Stable uninsured rating with Standard and Poor's. Moody's Rating Group recalibrated their local government ratings to a Global Scale in 2010. Dawson County's "A1" rating under the Municipal Scale is now an "Aa2" under the Global Scale. These bond ratings clearly indicate a sound financial condition for the County.



The County has developed financial policies to ensure that the County's financial resources are managed in a prudent manner. The County maintains the goal of a structurally balanced budget to achieve long-term financial stability for the community. Current revenue will be sufficient to support current operating expenditures plus recurring capital (defined as "balanced budget").

FUND BALANCE

The County's goal is to accomplish and maintain an unreserved fund balance of three months operating expenditures in the General Fund. At present, due to the economic downturn over the course of the past year, the County's current non-reserved fund balance is approximately 15% of the 25% mark as recommended by the Government Finance Officers Association (GFOA).

Additional fund balance can be used for nonrecurring capital expenses. However, if projected revenue in future years is not sufficient to support projected requirements, an unreserved ending balance may be budgeted to achieve structural balance. This year's triennial budget is also reviewed in respect to how the decisions made this year will affect the County's revenues and expenditures in the future years.

DAWSON COUNTY FUND BALANCE
SUMMARY BY FUND
As of December 31,2010

FUND DESCRIPTION	FUND BALANCE
100 DAWSON COUNTY GENERAL- Unreserved	3,733,016
100 DAWSON COUNTY GENERAL- Reserved	468,788
200 DATE	25,709
201 JAIL	4,650
202 LVAP (CRIME VICTIMS)	12,497
203 FC-BIG CANOE	10,950
204 FC-UNITED WAY	6,115
205 LAW LIBRARY	79,356
206 FIRE/ESA DONATIONS ACCOUNT	15,224
207 FAMILY CONNECTION-(FC)	14,204
208 PREVENT CHILD ABUSE	3,010
209 MENTORING	9,532
210 FC-METH TASK FORCE	4,041
211 INMATE WELFARE FUND	26,125
212 CONFISCATED ASSETS DA	12,911
213 CONFISCATED ASSETS DCSO	14,280
214 CONFISCATED ASSETS FEDERAL	-
215 EMERGENCY 911	200,021
250 MULTIPLE GRANTS	-
275 HOTEL/MOTEL TAX	-
315 GO BOND SERIES 2007 (SP5)	29,482,572
321 SPLOST III	1,803,427
322 SPLOST IV	1,947,361
323 SPLOST V	621,277
350 CAPITAL PROJECTS	206,079
420 EWSA 2002 BONDS	229,026
421 DEBT SVC GO BONDS 2007 SERIES	2,900,512
540 SOLID WASTE ENTERPRISE	1,397,990
565 DCAR GIS ENTERPRISE	413,850
615 FLEET FUEL AND MAINTENANCE	-
770 INMATE TRUST FUND*	439
771 INMATE ESCROW (KEEFE) 2008	-
785 IMPACT FEES	712,635
*Fund moved to 771	
TOTAL	**44,355,597**

Legal Authority Overview

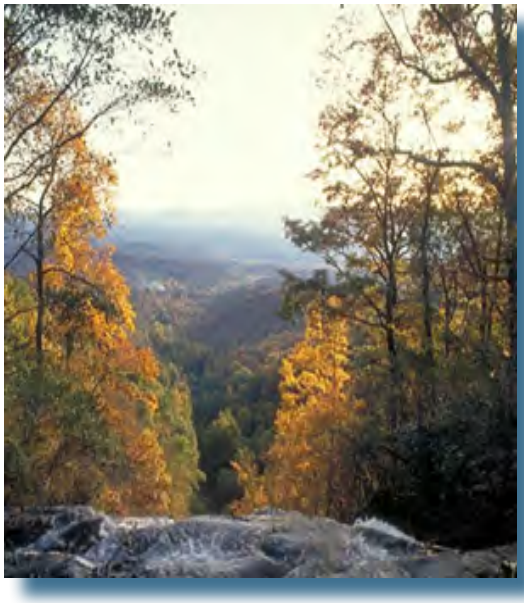
Under Georgia Code 36-5-22.1, amended by House Bill No. 1815, the County Government Authority (Board of Commissioners) has original and exclusive jurisdiction over the following:



- The levy of general and special taxes;
- The appropriation of funds;
- The fixing of rates of all other charges;
- The authorization to incur indebtedness;
- The completion of work where cost is to be assessed against benefited property and establishment of the basis for such assessment;
- The authorization and provision for contracts;
- The control of public roads, private ways, bridges, and ferries, according to law,

giving the Chairman authority to accept subdivision plats when specified requirements are met;

- The establishment or alteration of election precincts and militia districts according to law;
- The acceptance of the provisions of optional statutes (when statute legally permits acceptance);
- The carrying out of requirements previously required of the Commissioner of Roads and Revenues in respect to zoning and planning;
- The creation or modification of boundaries of special taxing district authorized by law;
- The bonding of County officers, if not fixed by statute;
- The enactment of ordinances or other authorized legislation, as necessary;
- The determination of priorities of capital improvements;
- The calling of elections for voting of bonds; and,
- The appointment of retained legal counsel and independent county auditor, providing for their compensation.



Under this amendment to the state law, the Chairman must submit annually a proposed balanced budget governing expenditures of all County funds, including capital outlay and public works projects before December 1. The fiscal year runs from January through December. The procedures for budget preparation, submission and review of the governing authority, public review, notice, and hearings are provided in Chapter 81 of Title 36 of the Georgia Code. Compliance with these laws is reflected in the budget process calendar.

ACCOUNTING AND DEBT MANAGEMENT

County management is responsible for establishing and maintaining an internal accounting control system. TCounty management is responsible for establishing and maintaining an internal accounting control system. This system is designed to ensure the County is protected from loss, theft, or misuse, and to ensure adequate accounting data are compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Internal accounting controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of an accounting control should not exceed the benefits likely to be derived, and 2) the evaluation of costs and benefits require estimates and judgments by management.

Beginning with fiscal year 2003, Dawson County follows Statement No. 34 of the Governmental Accounting Standards Board. This statement substantially changes the financial reporting model for governments. In addition to the fund financial statements, government wide statements (including all funds) are presented using the economic resources measurement focus and the full accrual basis of accounting along with reconciliation to the fund financial statements. The individual funds, however, will continue to be maintained on the traditional basis of accounting depending on the fund type. Governmental funds are reported using the current financial resources measurement focus and are maintained on the modified accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the liability is incurred. Proprietary funds and agency funds are maintained using the accrual basis of accounting.

Under this method, revenues are recorded when earned and expenses are recorded at the time goods or services have been received. The focus of accounting for proprietary funds is on economic resources measurement focus.

DEBT MANAGEMENT

Debt Management, which includes the bond issuance process, is another function coordinated by the Finance department. When issuing debt, the County meets all state laws and requirements and follows budgetary and fiscal policies to ensure the preservation of a sound financial position and favorable credit rating.



COUNTY INVESTMENTS

Investments are safeguarded in accordance with sound business principles and applicable laws to provide that prudent investment decisions are made in an effort to protect public funds, minimize market and security risks, and maximize utilization of funds with respect to liquidity and yield. All investments are made in accordance with the laws of the State of Georgia and Dawson County's Investment Policy, which was adopted by the Board of Commissioners in 2008, providing for minimum risks on the basis of protection from fraud or malicious misappropriation. Only the Director of Finance with authority from the County Manager is authorized to make investments from the County's monies. All investments are secured in accordance with the County's investment policy.

GENERAL FUND

The general fund is the general operating fund of the County. It is used to account for all financial resources, except those required to be accountedfor in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. *Special Revenue Funds are the Jail Fund, Crime Victims Fund, Family Connection Fund (eg., United Way, Big Canoe, Child Abuse, Mentoring, Meth Task Force), Law Library Fund, Fire/ESA Donation Fund, , Confiscated Assets Fund, Hotel/Motel Fund, Grant Fund, Inmate Trust (e.g., Welfare and Commissary) Fund.*

CAPITAL ROJECTS FUND

The Capital Projects funds account for financial resources to be used for the acquisition or construction of major capital facilities. The Capital Project Funds are SPLOST III Fund, SPLOST IV Fund, SPLOST V Fund, Capital Projects Fund, GO Bond 2007 Fund, EWSA 2002 Bond Fund, Impact Fee Fund.

DEBT SERVICE FUND

The Debt Service Fund is used to account for debt service transactions for bonds and other debts issued by the County. The Debt Service funds are Sales Tax GO Bond Series 2002 and 2007 Debt Fund.

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis are to be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control or accountability of other purposes. The Enterprise funds are Solid Waste Fund and DCAR GIS Fund.

Internal Service Funds account for the financing of services provided by one department or agency to other departments or agencies of the Government on a cost reimbursement basis. The County uses an internal service fund to account for its Fuel and Fleet Maintenance Fund.



OVERVIEW AND DEBT FINANCING PRINCIPLES

Due to its rapid growth, Dawson County has used long term general obligation and limited liability revenue debt to fund the expansion of major capital facilities and infrastructure. In issuing debt, the County meets all state laws and requirements and follows a number of budgetary and fiscal policies to ensure the preservation of a sound financial position and favorable credit rating. The County protects its financial position and attempts to provide the best service to its citizens for the least cost, achieved through effective internal controls and prudent accounting, budgeting, and planning procedures. An independent auditing firm performs annual audits and reviews the standardized financial statements prepared by the County that are distributed for public and rating use. An excellent credit rating from Moody's and Standard & Poor's (S& P) insures the bonds are well accepted in the marketplace. Taxpayer money is saved due to obtaining the lowest possible interest rates at the time of sale and elimination of the need to purchase municipal bond insurance for credit enhancement. Dawson County's bond rating is A+/Aa2.

Bond ratings are an assessment of credit quality or, conversely, the risk that the borrower will not make scheduled payments of principal and interest. Rating agencies base their ratings on a number of key economic, debt, financial, and governmental factors.

ECONOMIC FACTORS

Rating agencies focus on major employers and taxpayers, regional economic factors, the impact of national and international economic developments on the local economy, and demographic data regarding the county's population (such as per capita income, average age, educational attainment, etc.).

DEBT FACTORS

Rating agencies evaluate debt per capita, debt as a percentage of the assessed value of property, debt service as a percentage of annual revenues, payout rate, use of short term or variable rate debt, authorized but unissued debt and the debt as a percentage of debt margin.

FINANCIAL FACTORS

Rating agencies analyze the County's financial statements, annual budgets, revenue and expenditure composition and growth rates, accounting methods, contingent obligations (such as pension liabilities), intergovernmental transfers, and cash liquidity levels. Dawson County was awarded the Government Finance Officer's Association Certificate of Achievement for Excellence in Financial Reporting for the past three years (FY 2007, FY 2008 and FY 2009) for the Comprehensive Annual Financial Report (CAFR). The Finance department fully expects to receive this prestigious award for FY 2010 as well.

ADMINISTRATIVE FACTORS

Rating agencies assess the County's management professionalism, ability to respond to economic adversity, willingness of elected officials to make unpopular financial decisions, the County's stated objectives relating to debt management, economic development activities, tax policies, capital improvement planning, employee relationships (e.g., unions), and the County's willingness to adhere to long range financial plans.

MAJOR FORMS OF DEBT SECURITIES

General Obligation (GO) Bonds are the most common form of debt issuance by state and local governments. These securities are commonly referred to as "full-faith-and-credit" bonds because they are based on the pledge of a governmental unit to levy the necessary taxes to pay the interest and retire the principal. Unlimited-tax GO bonds legally obligate the County to levy taxes on all assessed property within its jurisdiction at whatever level necessary to meet the debt service payments. Limited-tax GO bonds are backed only by special taxes such as a sales tax; others are backed only by specific revenue sources. Historically, voter approval has been required to authorize the issuance of GO bonds.

REVENUE BONDS

The security for revenue bond issues is provided by a pledge of a specific revenue stream - usually derived from the project being funded or the enterprise system of which the project is a part. This ensures equitable distribution of the debt burden. These bonds are not backed by the taxing power, and as a result, they are not included in the usual debt limits. Unlike GO bonds, revenue bonds typically do not require voter approval.

Investment Grade Rating Designations of Major Rating Agencies Investment Grade Category- Fitch, Moody's, and Standard & Poor's

Highest quality	AAA	Aaa	AAA
Very high quality	AA	Aa	AA
High or strong quality	A	A	A
Adequate or satisfactory quality	BBB	Baa	BBB

Note: Fitch and Standard & Poor's use "+" and "-" to indicate relative quality with a major category. Moody's indicates better quality within a category by the symbols Aa1, A1 and Baa1.

Dawson County's bond rating allows the County to obtain funding for major capital projects. Major capital projects are funded through the issuance of long-term debt and pay-as-you-go methods. The capital needs are identified and addressed in the capital budgeting process. This process assesses the purpose, size, and timing of borrowing needs. There are also other factors considered such as the budget impact of ongoing support of capital improvements, legal constraints on capacity, other financing alternatives, the urgency of needs, the cost of delay, the willingness of the community to pay, current interest rates, market conditions, and availability of other monies to fund the projects.



The County has issued both general obligation and revenue debt to fund capital needs. The County has also utilized pay-as-you-go methods for capital improvements. Pay-as-you-go funding of capital improvements include contributions from the County's tax funds into capital funds. Contributions for 2012 will be approximately $145,000 from the General Fund ($50,000 IT Pool, $25,000 for Park/Rec, $70,000 Vehicle Lease). The voter-approved Special Purpose Local Option Sales Tax (SPLOST) is another pay-as-you-go method that works well for Dawson County due to the retail sales generated in the County.

The County has used SPLOST revenues to fund capital needs including a new public safety facility and justice and administration center and expansion of the road system. SPLOST revenues have also funded the construction of parks and recreation facilities. Voters approved SPLOST IV in 2004 and SPLOST V which began collection in 2009 was approved in 2007. SPLOST IV went into effect in 2005 and was used for the construction of the Dawson County Detention Center, roads and continued improvements to public safety and parks. In 2011, a new government administration building and courthouse is being constructed from SPLOST V funding.



Dawson County Government Building

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Fund Summaries



Where Quality of Life Matters

County Revenues

Dawson County's operations are funded through a variety of revenue sources. The largest revenue source is through Taxes which include Property Tax, Local Option Sales Tax, Franchise Tax and Alcohol Tax. The second largest revenue source is Charges for Services which include recreation participation fees, civil and criminal fees, inmate housing fees and plan review fees. The third largest revenue source is through Fines and Forfeitures which are all fees received through the court system. The fourth largest revenue source is the Licenses and Permit fees which is primarily revenue from businesses which include Business Licenses, Grading Permits, and Rezoning Permits. All of these revenue sources are applied toward General Fund services to fund the operations of county government to include Law Enforcement, Fire and Park and Recreation. Over the last decade, Dawson County has historically experienced strong financial strength and sound financial management. This is exhibited by the fact that Dawson County has been awarded an A+ bond rating.

Revenue Projections for the General Fund for Fiscal Year 2012 total $20,932,956 which includes the use of $225,000 of the county's fund balance. Without the use of fund balance, the county's FY 12 revenues decreased $1,103,476 or 5% of its FY 11 adopted budget. With the use of $225,000 from county reserves, this brings the decreased revenue projection amount to $878,476 or 4% from the FY 2011 approved revenue budget of $23,915,185. Decreases in County revenues for FY 12 are primarily due to the property reassessments completed in FY 2011. The property tax adjustments comprise the majority of the 6% reduction in Tax revenues. It is anticipated County revenues will remain flat through the FY 2012-2014 budget cycle. All revenues were estimated by trend analysis using historical data from Dawson County and by using the current economic conditions. On Spetember 1, 2011, the BOC adopted the FY 12 Budget at $20,902,956.

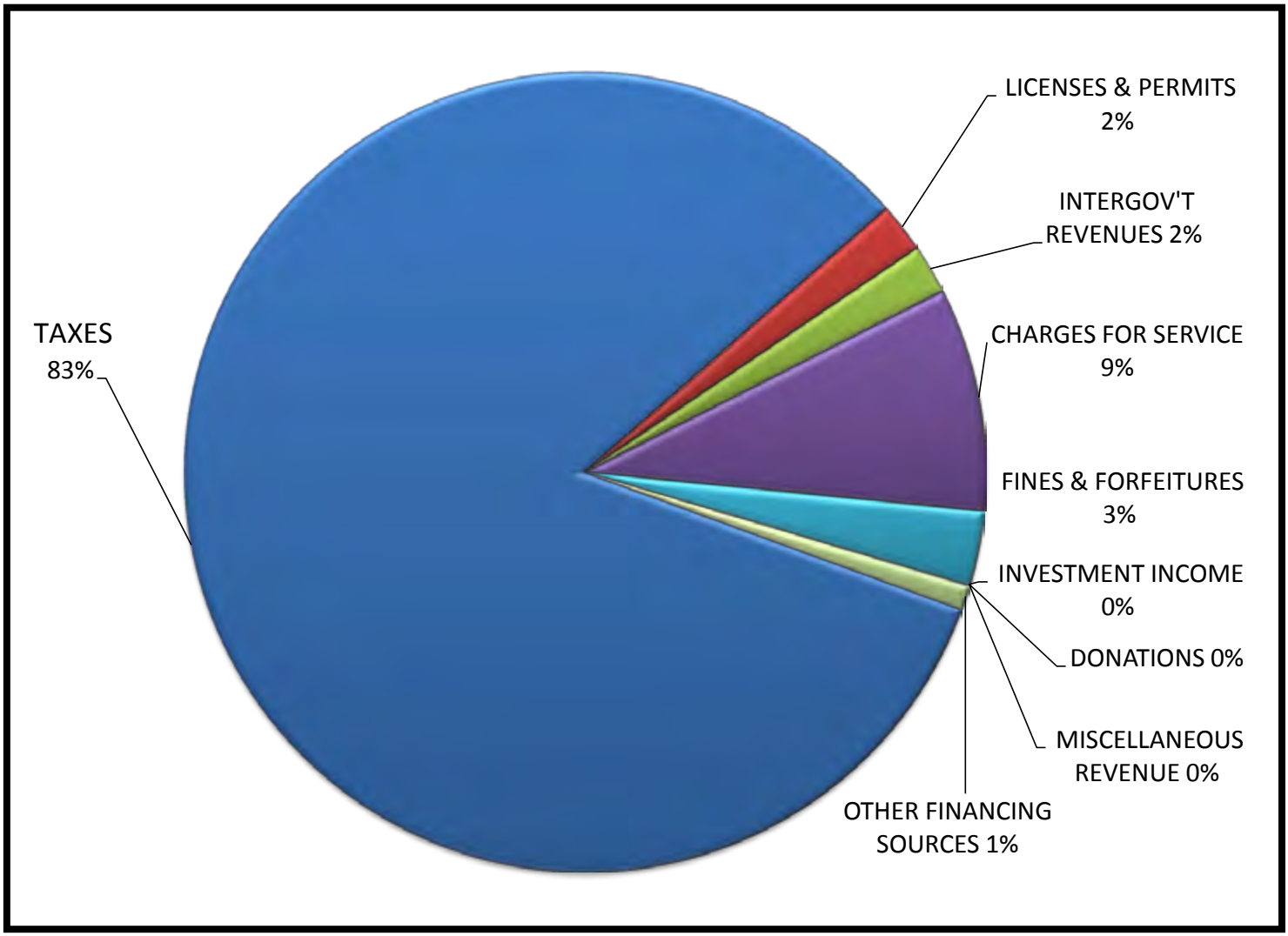
DAWSON COUNTY FY 2012-2014
GENERAL FUND REVENUE BUDGET SUMMARY

FY2012-FY2014

	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012	% Difference	2012 RECOMMEND	2013	2014
31 TAXES	18,162,782	18,188,958	18,478,000	17,335,750	-6%	17,335,750	17,335,750	17,335,750
32 LICENSES & PERMITS	407,403	412,224	422,350	420,250	0%	420,250	420,250	420,250
33 INTERGOV'T REVENUES	910,341	465,380	462,300	461,000	0%	461,000	461,000	461,000
34 CHARGES FOR SERVICE	1,760,581	1,856,025	1,774,282	1,827,700	3%	1,827,700	1,827,700	1,827,700
35 FINES & FORFEITURES	580,388	600,961	613,500	562,800	-8%	562,800	562,800	562,800
36 INVESTMENT INCOME	23,279	17,020	25,000	17,500	-30%	17,500	17,500	17,500
37 CONT/DON FR PRIVATE SRC	100,014	116,082	-	-	-	-	-	-
38 MISCELLANEOUS REVENUE	348,157	350,168	36,000	9,500	-74%	9,500	9,500	9,500
39 OTHER FINANCING SOURCES	54,828	6,291	-	298,456	-	268,456	268,456	268,456
100 GENERAL FUND TOTAL	22,348,732	22,013,129	21,811,432	20,932,956	-4%	20,902,956	20,902,956	20,902,956

% Change FY 11 Budget Compared to FY 12 Recommended -4%

FY2012 REVENUE TYPE BY PERCENT



County Expenses

Dawson County's operations are expensed through object groups. The largest object group expense is Personnel/ Employee Benefits. This object group includes all Salary accounts, Health and Life Insurance, Retirement contributions, Flex Benefits and Overtime. Roughly 62% of the General Fund budget is allocated to this object group. The second largest object group is Purchased /Contract Services which include Administrative/Technical Services accounts, Repair and Maintenance and Training/Travel Accounts. This object group represents 12% of the General Fund budget. The third largest expense object group is Supplies. All general supplies purchases, utility costs (i.e., Electricity, Water, Gas and Fuel) and telephone expenses account for 12% of the County's budget. The remaining 14% of the General Fund budget is allocated to debt service, Interfund /interdepartmental charges such as Self-funded insurance and Other Financing Uses (i.e., Transfer to other funds, grants and capital transfers).

FY 2012 General Fund recommended expenses total $20,932,956, which is a decrease of $878,476 or 4% from the FY 2011 approved budget of $21,811,432. On Spetember 1, 2011, the BOC adopted the FY 12 Budget at $20,902,956.

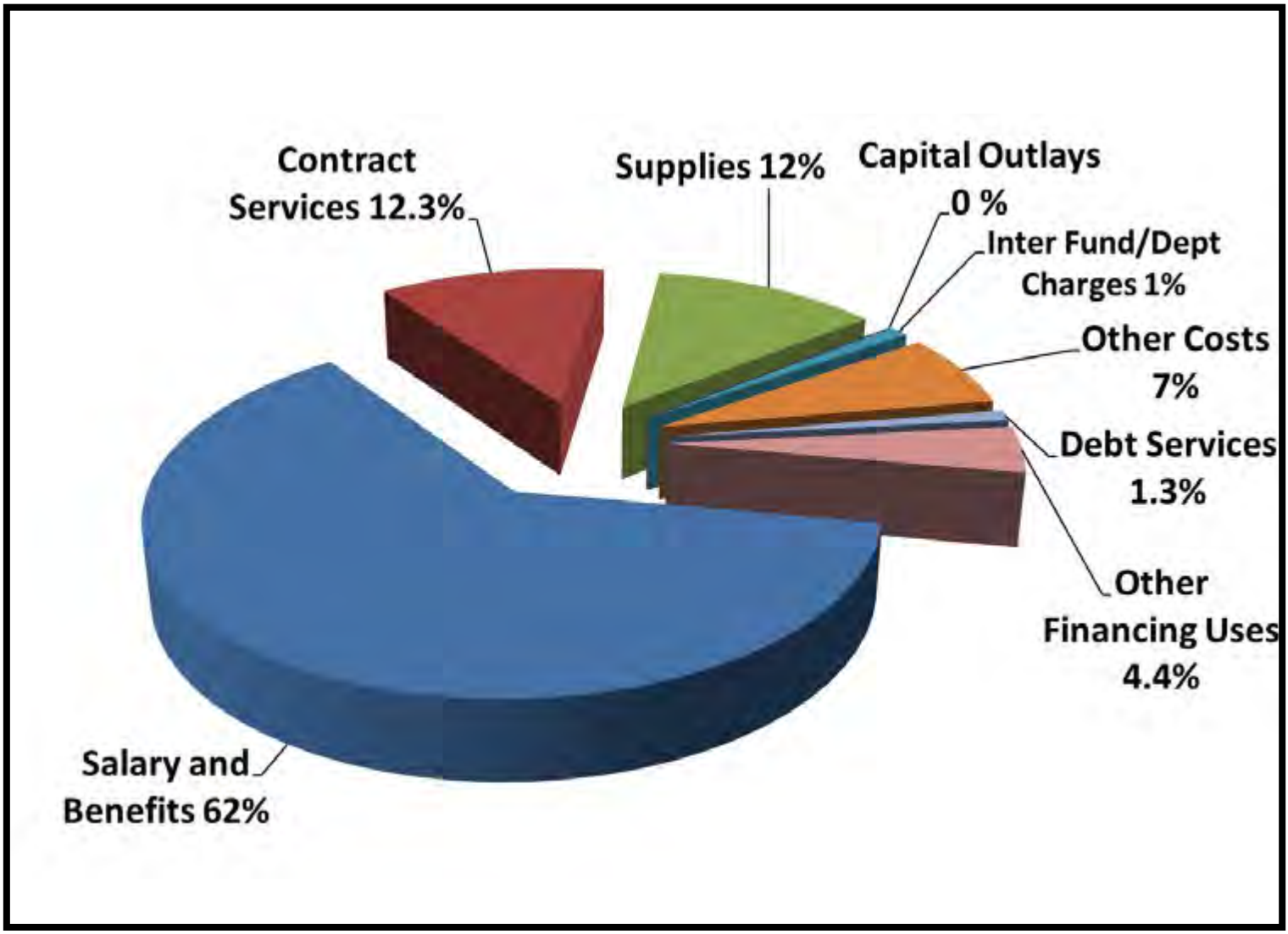
DAWSON COUNTY FY 2012-2014
GENERAL FUND EXPENSE BUDGET SUMMARY

FY2012-FY2014

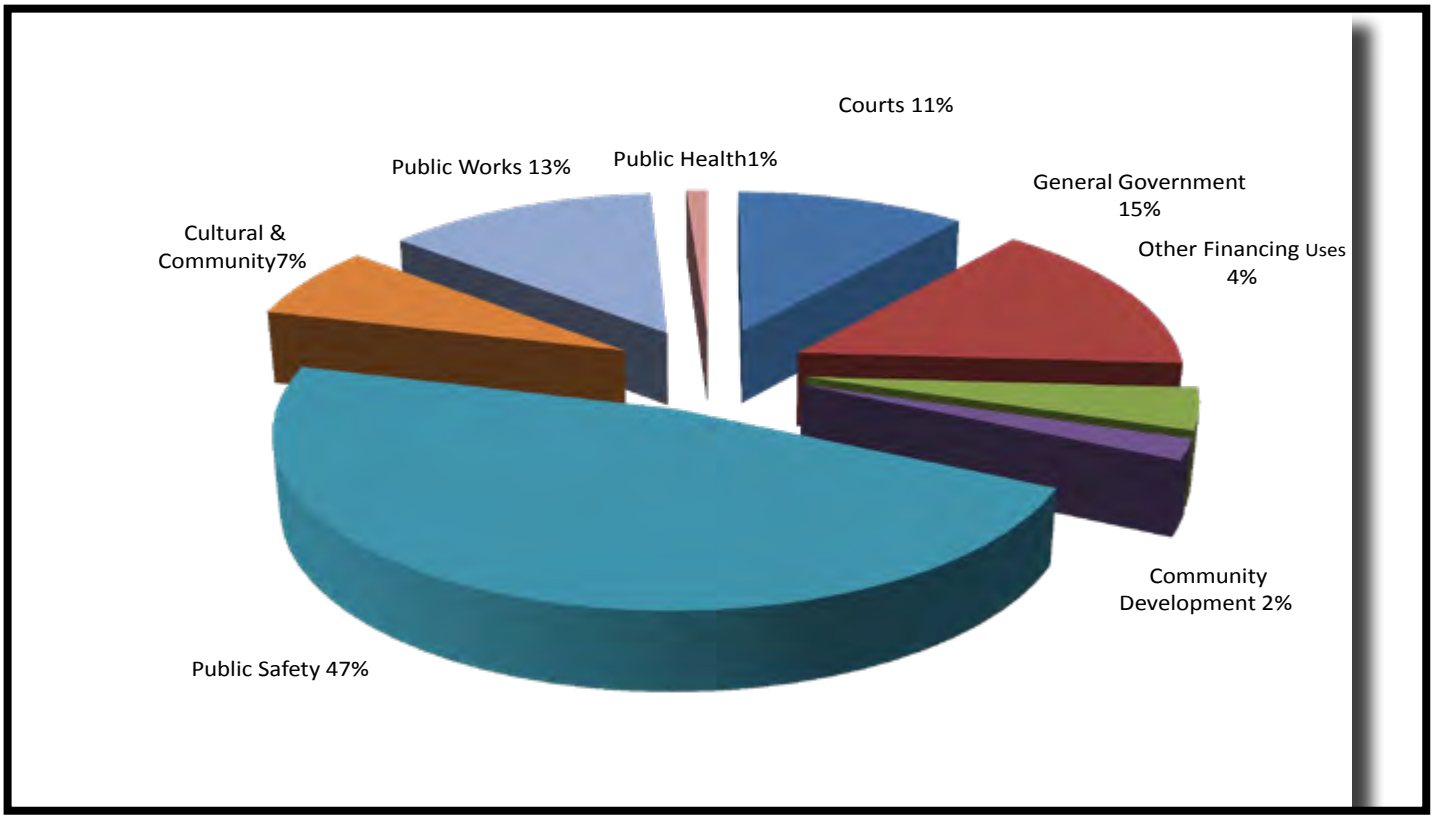
	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
51 PERS SVC/EMP BENEFITS	13,066,419	13,111,211	12,966,544	12,949,074	0%	12,949,074	12,921,118	12,914,848
52 PURCH/CONTRACT SERVICES	2,955,414	2,948,056	2,858,893	2,568,380	-10%	2,568,380	3,056,096	3,149,117
53 SUPPLIES	2,162,136	2,299,720	2,600,989	2,532,120	-3%	2,532,120	2,691,639	2,706,070
54 CAPITAL OUTLAYS	10,285	35,000	85,000	35,000	-59%	35,000	195,000	195,000
55 INTER FUND/DEPT CHARGES	165,866	225,000	205,000	205,000	0%	205,000	225,000	225,000
57 OTHER COSTS	1,529,329	1,556,683	1,455,893	1,440,697	-1%	1,300,477	1,468,708	1,490,108
58 DEBT SERVICE	1,143,244	349,650	353,650	275,922	-	325,922	334,650	334,650
61 OTHER FINANCING USES	1,227,808	1,191,500	926,763	926,763	0%	986,983	938,821	938,821
					-			
100 GENERAL FUND TOTAL	**22,260,501**	**22,013,129**	**21,811,432**	**20,932,956**	-4%	**20,902,956**	**21,831,032**	**21,953,614**

% Change FY 11 Budget Compared to FY 12 Recommended -4%

FY12 EXPENSE TYPE BY PERCENT



General Fund as a Percent by Service Area



General Fund



Where Quality of Life Matters

Department Description

The governing authority of the County is the Board of Commissioners. The general duties of the Board of Commissioners are: to enact resolutions and ordinances for the general health, safety and welfare of the citizens of Dawson County; to levy taxation when necessary to finance the operation of the county government ; to plan for future public needs; and to provide necessary services to safeguard the well-being and safety of the citizens . Dawson County has a five member board with four district commissioners and a chairman who are all elected at large.

Budget Highlights

The Board of Commissioners budget is reduced by 12% from its FY11 approved budget. The major reductions occurred in Salary/benefit and Supplies accounts due to the department's restructure. The increase within Health Insurance is due to the election of plan coverage for Commissioners.

Budget Summary

1310 BOARD OF COMMISSIONERS	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	132,873	126,910	98,928	98,853
52 PURCH/CONTRACT SERVICES	155,563	154,453	149,069	149,069
53 SUPPLIES	4,149	3,040	2,625	2,625
1310 BOARD OF COMMISSIONERS	292,585	284,403	250,622	250,547

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
1310 BOARD OF COMMISSIONERS								
100-00-1310-511100-000 SALARY	107,699	107,929	107,234	74,061	-30.9	74,061	74,061	74,061
100-00-1310-512100-000 GROUP INSURANCE	22,965	15,191	9,203	16,916	83.8	16,916	9,203	9,203
100-00-1310-512200-000 FICA/MEDICARE	7,530	7,672	8,203	5,666	-30.9	5,666	5,666	5,666
100-00-1310-512400-000 RETIREMENT CONTRIBUTIONS	1,464	1,235	1,537	1,537	-	1,537	1,537	1,537
100-00-1310-512700-000 WORKERS' COMPENSATION	81	240	82	82	-	82	82	82
100-00-1310-512900-000 LIFE INSURANCE	468	570	576	591	2.6	591	576	576
100-00-1310-512901-000 FLEX BENEFIT ADMIN FEES	72	36	75	75	-	-	75	75
100-00-1310-521200-000 PROFESSIONAL SERVICES	-	-	-	2,000	-	2,000	2,000	2,000
100-00-1310-521201-000 PROF SVCS-ATTORNEY	123,884	125,625	119,000	119,000	-	119,000	119,000	119,000
100-00-1310-522200-000 PROPERTY R&M	1,049	780	1,049	1,049	-	1,049	1,049	1,049
100-00-1310-522320-000 EQUIPMENT RENTAL	2,415	2,219	2,415	2,415	-	2,415	2,415	2,415
100-00-1310-523205-000 TELEPHONE	8,396	6,022	6,500	6,340	-2.5	6,340	6,340	6,340
100-00-1310-523208-000 POSTAGE	126	101	126	125	-0.8	125	125	125
100-00-1310-523300-000 ADVERTISING	4,600	4,826	4,600	5,000	8.7	5,000	5,000	5,000
100-00-1310-523400-000 PRINTING & BINDING	223	654	1,000	700	-30.0	700	1,000	700
100-00-1310-523500-000 TRAVEL	13,883	9,341	13,883	8,630	-37.8	8,630	10,000	10,000
100-00-1310-523600-000 DUES & FEES	590	515	590	535	-9.3	535	535	535
100-00-1310-523700-000 EDUCATION & TRAINING	5,290	5,480	5,290	3,275	-38.1	3,275	4,500	4,500
100-00-1310-531100-000 GENERAL SUPPLIES / MATERIALS	771	1,098	1,000	400	-60.0	400	500	400
100-00-1310-531101-000 MISC OTHER SUPPLIES	123	50	120	-	-100.0	-	-	-
100-00-1310-531109-000 COMPUTER SUPPLIES	439	55	200	100	-50.0	100	100	100
100-00-1310-531270-000 GASOLINE/DIESEL/OIL	-	-	-	-	-	-	-	-
100-00-1310-531300-000 FOOD	553	2,788	1,500	2,000	33.3	2,000	2,500	2,000
100-00-1310-531400-000 BOOKS & PERIODICALS	126	158	200	125	-37.5	125	125	125

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-1310-531600-000 SMALL EQUIPMENT	20	-	20	-	-100.0	-	-	-
1310 BOARD OF COMMISSIONERS	302,767	292,585	284,403	250,622	-11.9	250,547	246,389	245,489

Department Description

The County Administration budget includes the County Manager, his staff and the County Clerk. The County Manager serves as chief operations officer reporting to the Board of Commissioners. His responsibilities include managing nine administrative departments, implementing management standards and operating procedures, and coordinating departmental activities to support goals and initiatives set by the Board of Commissioners. Within the County Administration budget is the County Clerk. The County Clerk is responsible for keeping records, maintaining and updating county codes, recording official minutes and corresponding on behalf of the Board of Commissioners.

Budget Highlights

The County Administration budget is reduced by 13% from its FY11 approved budget. The major reductions occurred in Salary/benefit accounts due to the department's restructure. Previously, the County's PIO function was included within the County Administration budget. It is now in its own separate function (1570- Public Information).

Budget Summary

1320 COUNTY ADMINISTRATION	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	225,837	242,390	193,793	193,793
52 PURCH/CONTRACT SERVICES	132,643	132,350	130,400	130,400
53 SUPPLIES	4,801	7,950	7,600	7,600
54 CAPITAL OUTLAYS	-	-	-	-
57 OTHER COSTS	-	-	-	-
58 DEBT SERVICE	6,928	-	-	-
61 OTHER FINANCING USES	-	-	-	-
1320 COUNTY ADMINISTRATION	370,209	382,690	331,793	331,793

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
1320 COUNTY ADMINISTRATION								
100-00-1320-511100-000 SALARY	166,938	169,735	184,111	151,055	-18.0	151,055	151,055	151,055
100-00-1320-511102-000 SALARY - INTERN	-	-	-	-	-	-	-	-
100-00-1320-512100-000 GROUP INSURANCE	37,149	25,466	28,274	14,207	-49.8	14,207	14,207	14,207
100-00-1320-512200-000 FICA/MEDICARE	11,849	12,268	14,085	11,556	-18.0	11,556	11,556	11,556
100-00-1320-512400-000 RETIREMENT CONTRIBUTIONS	14,257	17,176	14,813	15,900	7.3	15,900	14,813	14,813
100-00-1320-512700-000 WORKERS' COMPENSATION	703	846	703	703	-	703	703	703
100-00-1320-512900-000 LIFE INSURANCE	296	274	324	292	-9.9	292	324	324
100-00-1320-512901-000 FLEX BENEFIT ADMIN FEES	78	72	80	80	-	80	78	78
100-00-1320-521200-000 PROFESSIONAL SERVICES	-	327	-	-	-	-	-	-
100-00-1320-521201-000 PROF SVCS-ATTORNEY	123,884	122,123	119,000	115,000	-3.4	115,000	115,000	115,000
100-00-1320-521304-000 TECHNICAL SVCS COMPUTER	-	-	-	-	-	-	350	350
100-00-1320-522200-000 PROPERTY R&M	1,187	822	1,200	1,000	-16.7	1,000	700	700
100-00-1320-522201-000 VEHICLE R&M	59	816	500	1,000	100.0	1,000	1,000	1,000
100-00-1320-522320-000 EQUIPMENT RENTAL	2,150	2,203	2,200	2,200	-	2,200	2,200	2,200
100-00-1320-523205-000 TELEPHONE	3,013	2,738	3,100	3,300	6.5	3,300	6,000	6,000
100-00-1320-523208-000 POSTAGE	221	65	300	100	-66.7	100	250	250
100-00-1320-523300-000 ADVERTISING	308	330	600	400	-33.3	400	700	700
100-00-1320-523400-000 PRINTING & BINDING	1,311	135	1,750	1,500	-14.3	1,500	1,500	1,500
100-00-1320-523500-000 TRAVEL	1,283	565	1,400	2,000	42.9	2,000	1,400	1,400
100-00-1320-523600-000 DUES & FEES	1,020	1,494	1,100	1,600	45.5	1,600	700	700
100-00-1320-523700-000 EDUCATION & TRAINING	1,185	1,025	1,200	2,300	91.7	2,300	1,400	1,400
100-00-1320-531100-000 GENERAL SUPPLIES / MATERIALS	3,432	1,415	3,500	2,000	-42.9	2,000	3,000	3,000
100-00-1320-531109-000 COMPUTER SUPPLIES	252	132	250	200	-20.0	200	1,600	1,600
100-00-1320-531270-000 GASOLINE / DIESEL / OIL	1,493	2,814	1,500	3,900	160.0	3,900	3,500	3,500

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-1320-531300-000 FOOD	1,140	440	1,500	1,500	-	1,500	1,700	1,700
100-00-1320-531400-000 BOOKS & PERIODICALS	104	-	200	-	-100.0	-	200	200
100-00-1320-531600-000 SMALL EQUIPMENT	719	-	1,000	-	-100.0	-	1,000	1,000
100-00-1320-542200-000 VEHICLE	-	-	-	-	-	-	-	-
100-00-1320-573000-000 PAYMENTS TO OTHERS	-	-	-	-	-	-	-	-
100-00-1320-581200-000 CAPITAL LEASE PRINCIPAL	6,932	6,802	-	-	-	-	-	-
100-00-1320-582200-000 CAPITAL LEASE INTEREST	126	126	-	-	-	-	-	-
100-00-1320-611100-000 TRANSFER TO VRF	-	-	-	-	-	-	7,058	7,058
1320 COUNTY ADMINISTRATION	381,089	370,209	382,690	331,793	-13.3	331,793	341,994	341,994

Department Description

The Elections & Registration office is responsible for maintaining all voter registration files; update any and all information relating to registrations into the State computer system as well as maintain hard copy files; to hold efficient, secure, convenient elections for the voting public; to keep all precinct/commission maps current and is the ethics filing officer for the State Ethics Commission.

Budget Highlights

The Elections/Registrar's budget is increased by 53% from its FY11 approved budget. The increase occurred due to 2012 being an election year. Because of this, increases were mandatory in salary accounts for Poll workers along with the Printing and Binding account for required Absentee ballots. It is important to note, Contract Labor (523850) is now within the Salary (511100) account due to IRS requirements.

Budget Summary

1400 ELECTIONS/REGISTRAR	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	173,967	97,627	195,304	190,004
52 PURCH/CONTRACT SERVICES	65,852	53,900	144,950	42,500
53 SUPPLIES	3,330	2,900	18,700	4,000
54 CAPITAL OUTLAYS	33,933	-	-	-
1400 ELECTIONS/REGISTRAR	277,082	154,427	358,954	236,504

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
1400 ELECTIONS/REGISTRAR								
100-00-1400-511100-000 SALARY	80,381	147,152	78,452	160,864	105.0	160,864	160,864	160,864
100-00-1400-511102-000 SALARY-BOARD OF ELECTIONS	-	2,806	-	8,300	-	3,000	6,300	-
100-00-1400-511300-000 SALARY-OVERTIME	-	-	-	-	-	-	-	-
100-00-1400-512100-000 GROUP INSURANCE	5,443	8,031	7,932	8,458	6.6	8,458	7,932	7,932
100-00-1400-512200-000 FICA/MEDICARE	5,426	10,000	6,002	12,306	105.0	12,306	12,306	12,306
100-00-1400-512400-000 RETIREMENT CONTRIBUTIONS	4,397	5,141	4,454	4,587	3.0	4,587	4,454	4,454
100-00-1400-512600-000 UNEMPLOYMENT INSURANCE	5,020	-	-	-	-	-	-	-
100-00-1400-512700-000 WORKERS' COMPENSATION	432	487	433	433	-	433	433	433
100-00-1400-512900-000 LIFE INSURANCE	206	206	204	206	1.0	206	204	204
100-00-1400-512901-000 FLEX BENEFIT ADMIN FEES	144	144	150	150	-	150	144	144
100-00-1400-521105-000 ADMIN SVCS - BOARD	5,551	3,965	5,400	-	-100.0	-	9,300	9,300
100-00-1400-521200-000 PROFESSIONAL SERVICES	-	2,206	2,000	2,800	40.0	2,800	2,000	2,800
100-00-1400-521201-000 PROF SVCS-ATTORNEY	-	3,171	-	7,250	-	3,000	2,175	7,250
100-00-1400-521306-000 TECH SERVICES - ALARM	180	256	200	200	-	200	200	210
100-00-1400-522200-000 PROPERTY R&M	11,446	8,742	9,000	11,300	25.6	8,800	14,250	11,300
100-00-1400-522301-000 EQUIPMENT RENTAL	-	1,050	-	2,000	-	1,000	400	1,600
100-00-1400-522320-000 EQUIPMENT RENTAL	1,455	2,403	1,500	2,400	60.0	2,400	2,400	2,600
100-00-1400-523205-000 TELEPHONE	2,313	1,607	1,600	1,700	6.3	1,700	2,000	1,800
100-00-1400-523208-000 POSTAGE	1,611	7,187	6,300	5,700	-9.5	5,700	3,000	6,000
100-00-1400-523300-000 ADVERTISING	384	2,964	1,000	3,000	200.0	3,000	900	3,150
100-00-1400-523400-000 PRINTING & BINDING	374	4,264	1,400	6,000	328.6	5,000	1,000	6,300
100-00-1400-523500-000 TRAVEL	7,485	5,567	7,500	10,000	33.3	6,000	10,000	10,500
100-00-1400-523600-000 DUES & FEES	353	351	400	450	12.5	400	450	450
100-00-1400-523700-000 EDUCATION & TRAINING	2,946	2,083	3,000	4,150	38.3	2,500	4,150	4,150

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-1400-523850-000 CONTRACT LABOR	11,008	20,036	14,600	88,000	502.7	-	15,800	88,000
100-00-1400-531100-000 GENERAL SUPPLIES / MATERIALS	3,247	2,360	2,900	4,000	37.9	4,000	3,400	4,000
100-00-1400-531109-000 COMPUTER SUPPLIES	29	-	-	1,500	-	-	1,500	1,500
100-00-1400-531400-000 BOOKS & PERIODICALS	-	-	-	-	-	-	-	-
100-00-1400-531600-000 SMALL EQUIPMENT	-	970	-	13,200	-	-	13,200	13,200
100-00-1400-541200-C42 SITE IMPROVEMENTS	-	33,933	-	-	-	-	-	-
1400 ELECTIONS/REGISTRAR	149,831	277,082	154,427	358,954	132.4	236,504	278,762	360,447

Department Description

TThe General Government function is managed solely by the County Manager. ts purpose is for expenseing general management functions for the county. It is also where county contingency funding is allocated. All County contingency funding is budgeted within this function.

Budget Highlights

The General Government budget decreased 5% from its FY11 approved budget. The major reduction occurred within the Dues and Fees account. FY11 Contingency funding is within the Fuel and Health Insurance accounts only.

Budget Summary

1500 GENERAL GOVERNMENT	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	212	50,000	50,000	50,000
52 PURCH/CONTRACT SERVICES	52,759	117,900	112,700	95,700
53 SUPPLIES	-	-	-	-
57 OTHER COSTS	-	100,000	100,000	100,000
58 DEBT SERVICE	333,861	90,000	94,000	94,000
61 OTHER FINANCING USES	-	-	-	-
1500 GENERAL GOVERNMENT	386,832	357,900	356,700	339,700

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
1500 GENERAL GOVERNMENT								
100-00-1500-512100-000 GROUP INSURANCE	58,331	212	50,000	50,000		50,000	50,000	50,000
100-00-1500-512901-000 FLEX BENEFIT ADMIN FEES	1,109	-	-	-		-	-	-
100-00-1500-521110-000 BANK FEES	10	-	-	-		-	-	-
100-00-1500-521111-000 BANK CHARGES - CREDIT CARD	110	120	-	-		-	-	-
100-00-1500-521200-000 PROFESSIONAL SERVICES	7,086	8,122	67,200	50,000	-25.6	50,000	100,000	100,000
100-00-1500-521300-000 TECHNICAL SERVICES	-	-	-	-		-	-	-
100-00-1500-523205-000 HISTORY SOC PHONE	712	716	700	700		700	700	700
100-00-1500-523600-000 DUES & FEES	36,122	43,801	50,000	62,000	24.0	45,000	62,000	62,000
100-00-1500-523700-000 EDUCATION & TRAINING	-	-	-	-		-	-	-
100-00-1500-523850-000 CONTRACT LABOR	-	-	-	-		-	-	-
100-00-1500-531108-000 SUPPLIES - POSTAGE MACHINE	-	-	-	-		-	-	-
100-00-1500-573000-000 PAYMENTS TO OTHERS	-	-	-	-		-	-	-
100-00-1500-579000-000 CONTINGENCIES	-	-	100,000	100,000		100,000	100,000	100,000
100-00-1500-581300-000 PRINCIPAL PAYMENT - WETLANDS	280,500	240,432	-	-		-	-	-
100-00-1500-582300-000 ETOWAH LEASE INT PAYMENT	52,677	93,429	90,000	94,000	4.4	94,000	145,000	145,000
100-00-1500-611000-000 OPERATING TRANSFERS OUT	-	-	-	-		-	-	-
1500 GENERAL GOVERNMENT	436,657	386,832	357,900	356,700	-0.3	339,700	457,700	457,700

Department Description

The Finance Department administers and coordinates financial services for all Dawson County Government offices through cash management, investments, budgeting, purchasing, fixed asset tracking, debt management, and financial reporting.

Budget Highlights

The Finance Department has an overall decrease of 25% from its FY11 approved budget. The major reductions occurred within the Salary/Benefit accounts. The Finance Department's reductions include the freezing of 2.5 FTE positions, the Purchasing Director, Payroll and Receivables Accountant, and a P/T Account. Other positions within the department have been restructured which also lead to a reduction in Salary/Benefit accounts.

Budget Summary

	2010	2011	2012	2012
1510 FINANCE	ACTUAL	BUDGET	REQUESTED	RECOMMEND
51 PERS SVC/EMP BENEFITS	414,267	561,132	404,182	404,182
52 PURCH/CONTRACT SERVICES	83,725	93,270	87,600	87,600
53 SUPPLIES	5,339	8,250	5,000	5,000
58 DEBT SERVICE	-	-	-	-
1510 FINANCE	503,331	662,652	496,782	496,782

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
1510 FINANCE								
100-00-1510-511100-000 SALARY	330,088	341,451	449,771	328,706	-26.9	328,706	328,706	328,706
100-00-1510-512100-000 GROUP INSURANCE	26,099	33,704	59,217	42,314	-28.5	42,314	42,314	42,314
100-00-1510-512200-000 FICA/MEDICARE	24,211	24,799	34,407	25,146	-26.9	25,146	25,146	25,146
100-00-1510-512400-000 RETIREMENT CONTRIBUTIONS	11,223	11,531	15,947	6,582	-58.7	6,582	6,582	6,582
100-00-1510-512600-000 UNEMPLOYMENT INSURANCE	6,270	-	-	-	-	-	-	-
100-00-1510-512700-000 WORKERS' COMPENSATION	568	1,912	700	568	-18.9	568	568	568
100-00-1510-512900-000 LIFE INSURANCE	607	654	925	701	-24.2	701	701	701
100-00-1510-512901-000 FLEX BENEFIT ADMIN FEES	162	216	165	165	-	165	165	165
100-00-1510-521200-000 PROFESSIONAL SERVICES	-	130	-	-	-	-	-	-
100-00-1510-521203-000 PROF SVCS-AUDIT	41,840	45,918	50,000	50,000	-	50,000	50,000	50,000
100-00-1510-521300-000 TECHNICAL SERVICES	24,480	22,972	25,000	23,000	-8.0	23,000	25,000	25,000
100-00-1510-522200-000 PROPERTY R&M	811	850	1,500	1,000	-33.3	1,000	1,500	1,500
100-00-1510-522320-000 EQUIPMENT RENTAL	979	1,046	1,300	1,100	-15.4	1,100	1,300	1,300
100-00-1510-523205-000 TELEPHONE	2,973	2,213	3,600	2,300	-36.1	2,300	3,600	3,600
100-00-1510-523208-000 POSTAGE	2,074	2,173	2,400	2,200	-8.3	2,200	2,400	2,400
100-00-1510-523300-000 ADVERTISING	420	759	420	800	90.5	800	420	420
100-00-1510-523400-000 PRINTING & BINDING	3,886	2,109	4,000	2,200	-45.0	2,200	4,000	4,000
100-00-1510-523500-000 TRAVEL	1,125	1,361	1,500	1,500	-	1,500	1,500	1,500
100-00-1510-523600-000 DUES & FEES	1,014	773	1,050	1,000	-4.8	1,000	1,050	1,050
100-00-1510-523700-000 EDUCATION & TRAINING	2,280	3,421	2,500	2,500	-	2,500	2,500	2,500
100-00-1510-531100-000 GENERAL SUPPLIES / MATERIALS	5,011	4,892	7,500	5,000	-33.3	5,000	7,500	7,500
100-00-1510-531101-000 MISC OTHER SUPPLIES	-	-	-	-	-	-	-	-
100-00-1510-531109-000 COMPUTER SUPPLIES	2,938	60	-	-	-	-	-	-
100-00-1510-531270-000 GASOLINE/DIESEL/OIL	-	-	-	-	-	-	-	-

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-1510-531300-000 FOOD	182	162	250	-	-100.0	-	250	250
100-00-1510-531400-000 BOOKS & PERIODICALS	-	-	-	-	-	-	-	-
100-00-1510-531600-000 SMALL EQUIPMENT	-	225	500	-	-100.0	-	500	500
100-00-1510-581200-000 CAPITAL LEASE PRINCIPAL	-	-	-	-	-	-	-	-
100-00-1510-582200-000 CAPITAL LEASE INTEREST	-	-	-	-	-	-	-	-
1510 FINANCE	489,241	503,331	662,652	496,782	-25.0	496,782	505,702	505,702

Department Description

The Information Technology department provides computing, applications management, IT procurement, network, and telecommunications services to all Dawson County departments and elected offices.

Budget Highlights

The Information Technology budget has an overall decrease of 17% from its FY11 approved budget. The major reductions occurred within the Technical Services and Licenses accounts. With the replacement of much of the computer equipment for county departments in FY11 due to the new County Government Center, it is anticipated the IT department will be able operate with the reductions of those accounts.

Budget Summary

1535 INFORMATION TECHNOLOGY	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	142,779	140,532	132,388	132,388
52 PURCH/CONTRACT SERVICES	82,252	118,000	96,900	87,900
53 SUPPLIES	6,792	13,400	9,100	6,500
54 CAPITAL OUTLAYS	-	-	-	-
1535 INFORMATION TECHNOLOGY	231,823	271,932	238,388	226,788

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
1535 INFORMATION TECHNOLOGY								
100-00-1535-511100-000 SALARY	129,503	115,793	116,600	104,004	-10.8	104,004	104,004	104,004
100-00-1535-512100-000 GROUP INSURANCE	18,194	8,188	14,592	12,890	-11.7	12,890	12,890	12,890
100-00-1535-512200-000 FICA/MEDICARE	9,172	8,574	8,920	7,957	-10.8	7,957	7,957	7,957
100-00-1535-512400-000 RETIREMENT CONTRIBUTIONS	2,516	1,445	-	6,519	-	6,519	6,519	6,519
100-00-1535-512600-000 UNEMPLOYMENT INSURANCE	-	7,920	-	-	-	-	-	-
100-00-1535-512700-000 WORKERS' COMPENSATION	176	718	176	676	284.1	676	676	676
100-00-1535-512900-000 LIFE INSURANCE	193	105	108	206	90.7	206	206	206
100-00-1535-512901-000 FLEX BENEFIT ADMIN FEES	136	36	136	136	-	136	136	136
100-00-1535-521304-000 TECHNICAL SVCS COMPUTER	18,425	11,214	18,000	11,000	-38.9	11,000	11,000	11,000
100-00-1535-522200-000 PROPERTY R&M	263	197	300	200	-33.3	200	200	200
100-00-1535-522201-000 VEHICLE R&M	18	463	100	300	200.0	300	300	300
100-00-1535-522320-000 EQUIPMENT RENTAL	782	705	800	800	-	800	800	800
100-00-1535-523205-000 TELEPHONE	2,833	2,546	3,000	3,000	-	3,000	3,000	3,000
100-00-1535-523207-000 INTERNET	63,507	59,139	65,000	60,000	-7.7	60,000	60,000	60,000
100-00-1535-523208-000 POSTAGE	145	91	150	150	-	150	150	150
100-00-1535-523300-000 ADVERTISING	60	-	-	-	-	-	-	-
100-00-1535-523400-000 PRINTING & BINDING	-	165	-	150	-	150	150	150
100-00-1535-523500-000 TRAVEL	624	244	500	150	-70.0	150	150	150
100-00-1535-523600-000 DUES & FEES	150	-	150	150	-	150	150	150
100-00-1535-523700-000 EDUCATION & TRAINING	-	134	-	2,000	-	2,000	2,000	2,000
100-00-1535-523800-000 LICENSES	29,597	7,354	30,000	19,000	-36.7	10,000	3,000	6,000
100-00-1535-531100-000 GENERAL SUPPLIES / MATERIALS	1,417	1,408	1,500	1,500	-	1,500	1,500	1,500
100-00-1535-531109-000 COMPUTER SUPPLIES	9,600	1,919	10,000	6,000	-40.0	2,000	6,000	6,000
100-00-1535-531270-000 GASOLINE / DIESEL / OIL	554	636	500	500	-	1,000	500	500

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-1535-531400-000 BOOKS & PERIODICALS	-	-	-	100	-	-	100	100
100-00-1535-531600-000 SMALL EQUIPMENT	1,405	2,829	1,400	1,000	-28.6	2,000	1,000	1,000
100-00-1535-542100-C56 MACHINERY & EQUIPMENT	-	-	-	-	-	-	-	-
100-00-1535-542400-000 COMPUTERS	-	-	-	-	-	-	-	-
100-00-1535-542500-C56 OTHER EQUIPMENT	-	-	-	-	-	-	-	-
1535 INFORMATION TECHNOLOGY	289,270	231,823	271,932	238,388	-12.3	226,788	222,388	225,388

Department Description

The Human Resources Department provides overall policy direction on human resource management issues and administrative support functions related to the management of employees for all Dawson County departments and elected offices.

Budget Highlights

The Human Resources budget has an overall reduction of 4%. The major reductions occurred within Tuition Reimbursement and Professional Services. For FY12, the employee Tuition Reimbursement program will be suspended. Additionally, the Human Resources department will reach out to health professionals to provide a donation of services for the County Health Fair, which allows for the decrease with the Professional Services account.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
1540 HUMAN RESOURCES				
51 PERS SVC/EMP BENEFITS	118,390	120,675	124,811	118,311
52 PURCH/CONTRACT SERVICES	9,616	8,410	8,475	7,040
53 SUPPLIES	2,634	2,650	2,650	2,650
57 OTHER COSTS	67	1,500	1,500	-
1540 HUMAN RESOURCES	130,707	133,235	137,436	128,001

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
1540 HUMAN RESOURCES								
100-00-1540-511100-000 SALARY	83,758	82,231	83,614	86,152	3.0	86,152	86,152	86,152
100-00-1540-512100-000 GROUP INSURANCE	21,315	19,739	20,086	21,420	6.6	21,420	20,086	20,086
100-00-1540-512200-000 FICA/MEDICARE	5,588	5,713	6,396	6,591	3.0	6,591	6,591	6,591
100-00-1540-512400-000 RETIREMENT CONTRIBUTIONS	3,335	3,037	3,366	3,445	2.3	3,445	3,445	3,445
100-00-1540-512500-000 TUITION REIMBURSEMENT	10,074	6,907	6,500	6,500	-	-	-	-
100-00-1540-512700-000 WORKERS' COMPENSATION	351	485	352	352	-	352	352	352
100-00-1540-512900-000 LIFE INSURANCE	206	206	216	206	-4.6	206	216	216
100-00-1540-512901-000 FLEX BENEFIT ADMIN FEES	144	72	145	145	-	145	144	144
100-00-1540-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	2,550	-	3,000	-	-100.0	-	-	-
100-00-1540-521200-000 PROFESSIONAL SERVICES	16	2,803	-	3,000	-	1,965	3,000	3,000
100-00-1540-521201-000 PROF SVCS-ATTORNEY	-	-	-	-	-	-	-	-
100-00-1540-521207-000 DRUG TESTING	650	1,485	900	900	-	900	900	900
100-00-1540-521304-000 TECHNICAL SVCS COMPUTER	-	-	-	-	-	-	-	-
100-00-1540-522200-000 PROPERTY R&M	528	425	525	525	-	525	525	525
100-00-1540-522320-000 EQUIPMENT RENTAL	475	537	475	475	-	475	475	475
100-00-1540-523205-000 TELEPHONE	1,679	1,234	1,700	1,700	-	1,300	1,300	1,300
100-00-1540-523208-000 POSTAGE	508	566	500	500	-	500	500	500
100-00-1540-523300-000 ADVERTISING	157	60	175	175	-	175	175	175
100-00-1540-523400-000 PRINTING & BINDING	-	60	-	-	-	-	-	-
100-00-1540-523500-000 TRAVEL	297	1,272	500	500	-	500	500	500
100-00-1540-523600-000 DUES & FEES	635	705	635	700	10.2	700	700	700
100-00-1540-523700-000 EDUCATION & TRAINING	10	469	-	-	-	-	-	-
100-00-1540-531100-000 GENERAL SUPPLIES / MATERIALS	1,752	1,836	2,000	2,000	-	2,000	2,000	2,000
100-00-1540-531101-000 MISC OTHER SUPPLIES	-	61	-	-	-	-	-	-

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-1540-531109-000 COMPUTER SUPPLIES	148	516	200	200	-	200	200	200
100-00-1540-531300-000 FOOD	41	221	100	100	-	100	100	100
100-00-1540-531400-000 BOOKS & PERIODICALS	329	-	350	350	-	350	350	350
100-00-1540-579000-000 CONTINGENCY (WELLNESS)	1,350	67	1,500	1,500	-	-	1,500	1,500
1540 HUMAN RESOURCES	135,896	130,707	133,235	137,436	3.2	128,001	129,211	129,211

Department Description

The Tax Commissioner is an elected Constitutional Officer. The Tax Commissioner responsibilities include billing, collecting, and disbursing all taxes as prescribed by the laws of the State of Georgia and to act as the Motor Vehicle tag and title agent for the State.

Budget Highlights

The Tax Commissioner's budget had a 1% increase from its FY11 approved budget. The major increase occurred within the Technical Services Computer account due to an increase in the software maintenance contract for the departments Tax Billing system. Additionally, in FY12, the Tax Commissioner will implement a new web based services for all citizens to obtain copies of their property tax notices online when a replacement copy is necessary. This service will not replace the traditional method of mailing tax bills.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
1545 TAX COMMISSIONER				
51 PERS SVC/EMP BENEFITS	375,263	368,288	372,943	372,708
52 PURCH/CONTRACT SERVICES	54,252	59,050	62,435	57,935
53 SUPPLIES	6,076	4,550	5,200	5,200
54 CAPITAL OUTLAYS	-	-	40,000	-
1545 TAX COMMISSIONER	435,591	431,888	480,578	435,843

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
1545 TAX COMMISSIONER								
100-00-1545-511100-000 SALARY	283,606	281,715	281,976	286,200	1.5	286,200	286,200	286,200
100-00-1545-511101-000 SALARY - SECURITY GUARDS	-	1,000	-	-	-	-	-	-
100-00-1545-511300-000 SALARY-OVERTIME	-	-	-	-	-	-	-	-
100-00-1545-512100-000 GROUP INSURANCE	50,797	45,614	45,790	42,558	-7.1	42,558	45,790	45,790
100-00-1545-512200-000 FICA/MEDICARE	20,379	20,091	21,571	21,894	1.5	21,894	21,894	21,894
100-00-1545-512400-000 RETIREMENT CONTRIBUTIONS	17,133	21,246	17,128	20,573	20.1	20,573	17,128	17,128
100-00-1545-512600-000 UNEMPLOYMENT INSURANCE	3,575	2,925	-	-	-	-	-	-
100-00-1545-512700-000 WORKERS' COMPENSATION	892	1,688	892	892	-	892	892	892
100-00-1545-512900-000 LIFE INSURANCE	749	696	696	591	-15.1	591	696	696
100-00-1545-512901-000 FLEX BENEFIT ADMIN FEES	235	288	235	235	-	-	235	235
100-00-1545-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	3,230	1,224	3,250	1,500	-53.8	1,500	2,000	2,000
100-00-1545-521201-000 PROF SVCS-ATTORNEY	1,645	560	1,650	2,000	21.2	2,000	2,000	2,000
100-00-1545-521300-000 TECHNICAL SERVICES	-	-	-	-	-	-	-	-
100-00-1545-521304-000 TECHNICAL SVCS COMPUTER	6,581	7,385	6,600	13,300	101.5	13,300	13,300	13,300
100-00-1545-522200-000 PROPERTY R&M	936	1,049	1,000	1,000	-	1,000	1,000	1,000
100-00-1545-522320-000 EQUIPMENT RENTAL	6,219	6,492	6,200	3,000	-51.6	3,000	3,500	4,000
100-00-1545-523205-000 TELEPHONE	5,210	5,149	7,000	7,000	-	3,500	7,000	7,000
100-00-1545-523208-000 POSTAGE	5,599	6,206	5,600	6,200	10.7	6,200	6,500	7,000
100-00-1545-523300-000 ADVERTISING	-	-	-	-	-	-	-	-
100-00-1545-523400-000 PRINTING & BINDING	21,590	21,777	21,500	23,000	7.0	22,000	24,000	25,000
100-00-1545-523500-000 TRAVEL	3,318	2,584	3,300	3,225	-2.3	3,225	3,250	3,300
100-00-1545-523600-000 DUES & FEES	440	603	450	610	35.6	610	650	650
100-00-1545-523700-000 EDUCATION & TRAINING	1,573	985	1,600	1,600	-	1,600	1,600	1,650
100-00-1545-523850-000 CONTRACT LABOR	763	238	900	-	-100.0	-	-	-

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-1545-531100-000 GENERAL SUPPLIES / MATERIALS	3,416	2,791	3,500	3,600	2.9	3,600	4,000	4,400
100-00-1545-531109-000 COMPUTER SUPPLIES	1,043	2,602	1,000	1,250	25.0	1,250	1,250	1,250
100-00-1545-531400-000 BOOKS & PERIODICALS	32	48	50	50	-	50	50	50
100-00-1545-531600-000 SMALL EQUIPMENT	-	635	-	300	-	300	400	400
100-00-1545-531700-000 UNIFORMS	309	-	-	-	-	-	-	-
100-00-1545-542100-000 MACHINERY	-	-	-	40,000	-	-	-	-
1545 TAX COMMISSIONER	439,270	435,591	431,888	480,578	11.3	435,843	443,335	445,835

Department Description

The Tax Assessors Office is responsible for the assement of all real and personal property for Dawson County in compliance with Georgia Law.

Budget Highlights

The Tax Assessors Office budget is reduced by 9% from its FY11 approved budget. The major reductions occurred within the Salary/Benefit accounts due to the changeover of the Chief Tax Assessor. Many accounts remained flat from 2011 due to the unfunded state mandate of mailing out property assessment notice requirements for all property owners compared to only one-third as in prior years (2010- before).

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
1550 TAX ASSESSOR				
51 PERS SVC/EMP BENEFITS	331,400	336,873	306,162	306,162
52 PURCH/CONTRACT SERVICES	40,915	46,450	52,200	43,100
53 SUPPLIES	5,403	6,400	9,300	7,100
58 DEBT SERVICE	-	-	-	-
1550 TAX ASSESSOR	377,718	389,723	367,662	356,362

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
1550 TAX ASSESSOR								
100-00-1550-511100-000 SALARY	237,953	239,903	243,675	220,710	-9.4	220,710	220,710	220,710
100-00-1550-511102-000 SALARY-BOARD OF ASSESSORS	-	1,100	-	3,000	-	3,000	3,000	3,000
100-00-1550-512100-000 GROUP INSURANCE	59,372	54,042	54,725	47,075	-14.0	47,075	54,725	54,725
100-00-1550-512200-000 FICA/MEDICARE	16,770	16,872	18,641	17,114	-8.2	17,114	17,114	17,144
100-00-1550-512400-000 RETIREMENT CONTRIBUTIONS	13,474	16,223	13,544	12,086	-10.8	12,086	13,544	13,544
100-00-1550-512700-000 WORKERS' COMPENSATION	5,568	2,440	5,568	5,568	-	5,568	5,568	5,568
100-00-1550-512900-000 LIFE INSURANCE	604	604	612	501	-18.1	501	612	612
100-00-1550-512901-000 FLEX BENEFIT ADMIN FEES	108	216	108	108	-	108	108	108
100-00-1550-521201-000 PROF SVCS-ATTORNEY	9,933	16,526	11,000	11,000	-	11,000	15,000	15,000
100-00-1550-521203-000 PROF SVCS-AUDIT	294	285	300	5,000	1,566.7	300	5,000	5,000
100-00-1550-521304-000 TECHNICAL SVCS COMPUTER	7,333	1,666	5,000	5,000	-	5,000	5,000	5,000
100-00-1550-522200-000 PROPERTY R&M	872	788	900	800	-11.1	800	800	800
100-00-1550-522201-000 VEHICLE R&M	869	1,285	1,000	1,000	-	1,000	1,000	1,000
100-00-1550-522320-000 EQUIPMENT RENTAL	1,377	1,292	1,400	1,400	-	1,400	1,400	1,400
100-00-1550-523205-000 TELEPHONE	2,325	2,626	2,400	2,400	-	2,400	2,400	2,400
100-00-1550-523207-000 INTERNET	200	-	-	-	-	-	-	-
100-00-1550-523208-000 POSTAGE	2,511	2,615	7,500	7,500	-	7,500	7,500	7,500
100-00-1550-523300-000 ADVERTISING	-	-	-	400	-	-	400	400
100-00-1550-523400-000 PRINTING & BINDING	1,969	2,055	5,500	5,500	-	5,500	5,500	5,500
100-00-1550-523500-000 TRAVEL	4,111	3,882	4,000	4,000	-	4,000	4,700	4,700
100-00-1550-523600-000 DUES & FEES	2,137	2,144	2,200	2,200	-	2,200	2,200	2,200
100-00-1550-523700-000 EDUCATION & TRAINING	1,855	4,301	2,000	2,000	-	2,000	2,000	2,000
100-00-1550-523850-000 CONTRACT LABOR	3,150	1,450	3,250	4,000	23.1	-	4,000	4,000
100-00-1550-531100-000 GENERAL SUPPLIES / MATERIALS	1,981	1,344	2,500	2,500	-	2,500	2,500	2,500

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-1550-531109-000 COMPUTER SUPPLIES	1,074	615	1,000	2,000	100.0	500	2,000	2,000
100-00-1550-531270-000 GASOLINE / DIESEL / OIL	2,013	2,687	2,100	4,000	90.5	3,500	4,000	4,000
100-00-1550-531400-000 BOOKS & PERIODICALS	68	238	100	100	-	100	100	100
100-00-1550-531700-000 UNIFORMS	582	519	700	700	-	500	700	700
100-00-1550-581200-000 CAPITAL LEASE PRINCIPAL	9,078	-	-	-	-	-	-	-
100-00-1550-582200-000 CAPITAL LEASE INTEREST	276	-	-	-	-	-	-	-
1550 TAX ASSESSOR	387,857	377,718	389,723	367,662	-5.7	356,362	381,581	381,611

Department Description

The Board of Equalization is a independent three-person board appointed by the Dawson County Grand Jury. Its specific function is to hear unresolved appeals from taxpayers. After hearing both the assessors and the taxpayer's position, the Board of Equalization renders a decision on the valuation.

Budget Highlights

The Board of Equalization budget is reduced by 9% from its FY11 approved budget. The major reductions occurred in the operating accounts due to the restructure of the Board which is now reporting to the Clerk of Court. It is important to note, Contract Labor (523850) is now within the Salary (511100) account due to IRS requirements.

Budget Summary

	2010	2011	2012	2012
1551 BOARD OF EQUALIZATION	ACTUAL	BUDGET	REQUESTED	RECOMMEND
51 PERS SVC/EMP BENEFITS	4,441	-	9,600	9,600
52 PURCH/CONTRACT SERVICES	4,576	12,995	2,100	2,100
53 SUPPLIES	49	325	200	200
1551 BOARD OF EQUALIZATION	9,066	13,320	11,900	11,900

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
1551 BOARD OF EQUALIZATION								
100-00-1551-511102-000 SALARY -BOARD OF EQUALIZATION	-	4,125	-	8,800	-	8,800	-	-
100-00-1551-512200-000 FICA/MEDICARE	-	316	-	800	-	800	800	800
100-00-1551-521201-000 PROF SVCS-ATTORNEY	-	-	245	-	-100.0	-	-	-
100-00-1551-522320-000 EQUIPMENT RENTAL	582	150	750	200	-73.3	200	200	200
100-00-1551-523208-000 POSTAGE	903	133	1,000	500	-50.0	500	1,000	1,000
100-00-1551-523500-000 TRAVEL	2,066	78	1,200	1,200	-	1,200	1,200	1,200
100-00-1551-523700-000 EDUCATION & TRAINING	120	240	200	200	-	200	200	200
100-00-1551-523850-000 CONTRACT LABOR	9,600	3,975	9,600	-	-100.0	-	9,600	9,600
100-00-1551-531100-000 GENERAL SUPPLIES / MATERIALS	104	49	325	200	-38.5	200	325	325
1551 BOARD OF EQUALIZATION	13,375	9,066	13,320	11,900	-10.7	11,900	13,325	13,325

Department Description

The Risk Management function is overseen by the Human Resources and Finance departments. The function serves as a resource to departments and elected officials on risk management, including employee safety.

Budget Highlights

The Risk Management budget is decreased by 9% from its FY11 approved budget. The major reduction was from Self-Insurance. It is anticipated the County's self-funded insurance will have only a slight increase from its FY10 actuals.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
1555 RISK MANAGEMENT				
52 PURCH/CONTRACT SERVICES	-	-	-	-
55 INTER FUND/DEPT CHARGES	220,311	225,000	205,000	205,000
57 OTHER COSTS	-	-	-	-
1555 RISK MANAGEMENT	220,311	225,000	205,000	205,000

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
1555 RISK MANAGEMENT								
100-00-1555-522201-000 VEHICLE R&M	-	-	-	-	-	-	-	-
100-00-1555-552000-000 SELF FUNDED INSURANCE	153,714	175,039	200,000	180,000	-10.0	180,000	200,000	200,000
100-00-1555-552200-000 INSURANCE CLAIMS-ACCG	12,152	15,240	25,000	25,000	-	25,000	25,000	25,000
100-00-1555-552201-000 OTHER INSURANCE CLAIMS	-	30,032	-	-	-	-	-	-
100-00-1555-573000-000 PMT TO OTHERS - SETTLEMENT	12,000	-	-	-	-	-	-	-
1555 RISK MANAGEMENT	177,866	220,311	225,000	205,000	-8.9	205,000	225,000	225,000

Department Description

The Facilities Maintenance Department is part of the Public Works Department and is responsible for repairs, preventive maintenance, and construction on all county facilities.

Budget Highlights

The Facilities budget increased 14% from its FY11 approved budget. The increases occurred primarily within the Salary/Benefits accounts due to budgeting for the full year for the three (3) P/T custodial workers approved during the FY11. Additional increases are Included within the Facilities budget for fixed costs associated with the new County Government Center; however, many of these fixed costs increases were offset with the reduction of Rent (522310) due to the County no longer needing Administrative Offices leased space.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
1565 FACILITY MANAGEMENT				
51 PERS SVC/EMP BENEFITS	322,637	347,061	415,666	415,667
52 PURCH/CONTRACT SERVICES	284,017	286,109	184,800	184,800
53 SUPPLIES	244,202	232,975	394,450	394,450
54 CAPITAL OUTLAYS	9,566	35,000	35,000	35,000
58 DEBT SERVICE	-	-	-	-
1565 FACILITY MANAGEMENT	860,422	901,145	1,029,916	1,029,917

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
1565 FACILITY MANAGEMENT								
100-00-1565-511100-000 SALARY	257,421	239,506	252,048	314,182	24.7	314,182	314,182	314,182
100-00-1565-511300-000 SALARY-OVERTIME	742	-	-	-	-	-	-	-
100-00-1565-512100-000 GROUP INSURANCE	62,062	48,950	50,111	51,298	2.4	51,298	51,298	51,298
100-00-1565-512200-000 FICA/MEDICARE	18,705	17,308	19,323	24,034	24.4	24,035	24,035	24,035
100-00-1565-512400-000 RETIREMENT CONTRIBUTIONS	13,790	12,426	13,831	14,520	5.0	14,520	14,520	14,520
100-00-1565-512600-000 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-
100-00-1565-512700-000 WORKERS' COMPENSATION	11,027	3,744	11,028	11,028	-	11,028	11,028	11,028
100-00-1565-512900-000 LIFE INSURANCE	818	703	720	604	-16.1	604	604	604
100-00-1565-521200-000 PROFESSIONAL SERVICES	-	-	1,000	1,000	-	1,000	1,000	1,000
100-00-1565-521301-000 TECH SVC EXTERMINATORS	10,371	9,112	12,000	16,000	33.3	16,000	16,000	16,000
100-00-1565-521306-000 TECHNICAL SVCS - ALARM	276	448	300	300	-	300	300	300
100-00-1565-521307-000 TECHNICAL SVCS INSPECTIONS	3,209	2,745	3,200	3,200	-	3,200	3,200	3,200
100-00-1565-522200-000 PROPERTY R&M	157,294	127,271	160,000	135,000	-15.6	135,000	160,000	160,000
100-00-1565-522201-000 VEHICLE R&M	7,631	10,019	7,500	7,500	-	7,500	7,500	7,500
100-00-1565-522310-000 RENT LAND & BLDG	144,674	120,585	93,309	12,000	-87.1	12,000	1,000	1,000
100-00-1565-522320-000 EQUIPMENT RENTAL	984	1,988	1,000	1,000	-	1,000	1,000	1,000
100-00-1565-523205-000 TELEPHONE	7,831	11,550	7,800	7,800	-	7,800	7,800	7,800
100-00-1565-523208-000 POSTAGE	6	17	-	-	-	-	-	-
100-00-1565-523300-000 ADVERTISING	200	140	-	-	-	-	-	-
100-00-1565-523400-000 PRINTING & BINDING	12	-	-	-	-	-	-	-
100-00-1565-523500-000 TRAVEL	20	120	-	1,000	-	1,000	1,000	1,000
100-00-1565-523600-000 DUES & FEES	-	22	-	-	-	-	-	-
100-00-1565-523700-000 EDUCATION & TRAINING	-	-	-	-	-	-	-	-
100-00-1565-523850-000 CONTRACT LABOR	-	-	-	-	-	-	-	-

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-1565-531100-000 GENERAL SUPPLIES / MATERIALS	37,562	50,602	41,500	50,000	20.5	50,000	50,000	50,000
100-00-1565-531101-000 MISC OTHER SUPPLIES (PUB WORK)	17	-	-	-	-	-	-	-
100-00-1565-531210-000 ENERGY - WATER / SEWER	8,134	9,239	10,250	14,250	39.0	14,250	14,250	14,250
100-00-1565-531220-000 ENERGY - NATURAL GAS	464	388	-	20,000	-	20,000	20,000	20,000
100-00-1565-531230-000 ENERGY - ELECTRICITY	128,993	156,252	164,000	290,500	77.1	290,500	290,500	290,500
100-00-1565-531240-000 ENERGY - PROPANE	226	109	225	200	-11.1	200	200	200
100-00-1565-531270-000 GASOLINE / DIESEL / OIL	10,147	11,240	10,000	15,000	50.0	15,000	15,000	15,000
100-00-1565-531600-000 SMALL EQUIPMENT	4,630	14,026	5,000	2,500	-50.0	2,500	2,500	2,500
100-00-1565-531700-000 UNIFORMS	1,904	2,346	2,000	2,000	-	2,000	2,000	2,000
100-00-1565-541300-000 BUILDINGS	-	-	25,000	25,000	-	25,000	25,000	25,000
100-00-1565-542100-000 MACHINERY	10,285	9,566	10,000	10,000	-	10,000	10,000	10,000
100-00-1565-542200-000 VEHICLES	-	-	-	-	-	-	-	-
100-00-1565-542300-000 FURNITURE FIXTURES &EQUIPMENT	-	-	-	-	-	-	-	-
100-00-1565-581200-000 CAPITAL LEASE PRINCIPAL	9,078	-	-	-	-	-	-	-
100-00-1565-582200-000 CAPITAL LEASE INTEREST	276	-	-	-	-	-	-	-
1565 FACILITY MANAGEMENT	908,789	860,422	901,145	1,029,916	14.3	1,029,917	1,043,917	1,043,917

Department Description

The Public Information Office provides information to citizens, employees and the media about county government, initiatives and programs. The director is responsible for the county website, social media, intranet, publications, and event planning. All county civic engagement programs including Citizens Academy, Jr. Fire Academy, BEST, and internships are supervised through this department.

The Office markets and promotes the county through the Tourism fund and the county's recycling efforts through the Solid Waste fund.

Budget Highlights

The Public Information function is a new function for FY12. These accounts were transferred from the County Administration function (1320). No increases or decreases occurred within this account for FY12. Funding for this function is split equally between the Tourism Fund (275 Fund) and the Solid Waste Fund (540).

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
1570 PUBLIC INFORMATION				
51 PERS SVC/EMP BENEFITS	-	-	66,912	66,912
1570 PUBLIC INFORMATION	-	-	66,912	66,912

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
1570 PUBLIC INFORMATION								
100-00-1570-511100-000 SALARY	-	-	-	47,808		47,808	47,808	47,808
100-00-1570-512100-000 GROUP INSURANCE	-	-	-	12,888		12,888	12,888	12,888
100-00-1570-512200-000 FICA/MEDICARE	-	-	-	3,658		3,658	3,658	3,658
100-00-1570-512400-000 RETIREMENT CONTRIBUTIONS	-	-	-	1,913		1,913	1,913	1,913
100-00-1570-512700-000 WORKERS' COMPENSATION	-	-	-	488		488	488	488
100-00-1570-512900-000 LIFE INSURANCE	-	-	-	103		103	103	103
100-00-1570-512901-000 FLEX BENEFIT ADMIN FEES	-	-	-	54		54	54	54
1570 PUBLIC INFORMATION	-	-	-	66,912		66,912	66,912	66,912

Department Description

Superior Court conducts hearings and trials, both jury and non-jury, in civil and criminal cases. Hall County and Dawson County comprise the Northeastern Judicial Circuit. Under the Georgia Constitution, Hall/Dawson County Superior Court is a part of the judicial branch of State Government and not a department of Dawson County Government. State law, however, makes each county in the state responsible for most of the operating expenses of Superior Court.

Budget Highlights

The Superior Court budget decreased by 7% from its FY11 approved budget. The major decrease was within Jury Scripts (521102). Though this account varies with the number of jury trials conducted by the Court, it is anticipated the Court's case load will continue at the same rate as FY 2010.

Budget Summary

2150 SUPERIOR COURT	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	306,247	288,457	327,268	323,468
52 PURCH/CONTRACT SERVICES	114,889	180,026	131,500	106,600
53 SUPPLIES	2,642	2,800	2,800	2,800
57 OTHER COSTS	31,371	30,000	31,500	31,500
2150 SUPERIOR COURT	455,149	501,283	493,068	464,368

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
2150 SUPERIOR COURT								
100-00-2150-511100-000 SALARY	83,478	85,164	86,469	86,469		86,469	86,469	86,469
100-00-2150-511101-000 SALARY SUPPLEMENTS	156,579	161,662	156,579	162,000	3.5	162,000	156,579	156,579
100-00-2150-511102-000 SALARY-JURY COMMISSION	1,157	2,570	-	5,000		5,000	5,000	5,000
100-00-2150-511103-000 SALARY - BAILIFF	-	12,370	-	25,500		21,700	25,500	25,500
100-00-2150-512100-000 GROUP INSURANCE	15,175	16,306	18,715	18,715		18,715	18,715	18,715
100-00-2150-512200-000 FICA/MEDICARE	18,076	19,612	18,593	20,844	12.1	20,844	20,844	20,844
100-00-2150-512400-000 RETIREMENT CONTRIBUTIONS	6,410	7,851	6,410	8,000	24.8	8,000	6,410	6,410
100-00-2150-512700-000 WORKERS' COMPENSATION	1,487	517	1,487	550	-63.0	550	1,487	1,487
100-00-2150-512900-000 LIFE INSURANCE	198	195	204	190	-6.9	190	204	204
100-00-2150-512901-000 FLEX BENEFIT ADMIN FEES	-	-	-	-		-	-	-
100-00-2150-521101-000 ADMIN SVCS / BAILIFFS	25,480	8,330	25,500	-	-100.0	-	35,000	35,000
100-00-2150-521102-000 ADMIN SVCS -JURY SCRIPTS	93,021	54,290	93,000	73,000	-21.5	55,000	110,000	110,000
100-00-2150-521103-000 ADMIN SVCS-JURY COMMISSION	-	2,700	5,000	-	-100.0	-	5,000	5,000
100-00-2150-521201-000 PROF SVCS-ATTORNEY	1,023	584	1,000	1,000		600	1,000	1,000
100-00-2150-521202-000 PROF SVCS-INDIG DEF	923	1,244	-	-		-	-	-
100-00-2150-521303-000 TECHNICAL-COURT REPORTER	42,233	34,142	44,000	44,000		37,500	64,000	64,000
100-00-2150-522200-000 PROPERTY R&M	3,058	2,951	3,100	3,100		3,100	1,900	1,900
100-00-2150-522320-000 EQUIPMENT RENTAL	8,039	7,102	5,126	7,100	38.5	7,100	5,126	5,126
100-00-2150-523205-000 TELEPHONE	1,972	1,842	2,000	2,000		2,000	3,000	3,000
100-00-2150-523207-000 INTERNET	45	-	-	-		-	-	-
100-00-2150-523208-000 POSTAGE	869	877	1,000	1,000		1,000	1,000	1,000
100-00-2150-523300-000 ADVERTISING	-	-	-	-		-	400	400
100-00-2150-523400-000 PRINTING & BINDING	-	435	-	-		-	900	900
100-00-2150-523500-000 TRAVEL	241	348	200	200		200	200	200

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-2150-523600-000 DUES & FEES	144	44	100	100	-	100	100	100
100-00-2150-531100-000 GENERAL SUPPLIES / MATERIALS	2,276	2,153	2,500	2,400	-4.0	2,400	2,000	2,000
100-00-2150-531107-000 SUPPLIES - JURY	-	-	-	100	-	100	500	500
100-00-2150-531109-000 COMPUTER SUPPLIES	-	489	-	-	-	-	500	500
100-00-2150-531300-000 FOOD JURY	299	-	300	300	-	300	100	100
100-00-2150-531400-000 BOOKS & PERIODICALS	-	-	-	-	-	-	25	25
100-00-2150-531600-000 SMALL EQUIPMENT	-	-	-	-	-	-	500	500
100-00-2150-571000-000 INTERGOVT - HALL COUNTY	29,688	31,371	30,000	31,500	5.0	31,500	26,825	26,825
2150 SUPERIOR COURT	491,871	455,149	501,283	493,068	-1.6	464,368	579,284	579,284

Department Description

The Clerk of Court's office is responsible for many duties; custodian of all Superior and Juvenile Court records and transmitting them to the appropriate entities, maintaining and recording all land records, including deeds, plats, liens, and miscellaneous filings. Also, transmitting said documents to the Clerk's Authority. The Clerk or a deputy clerk must be present in the court room for both Superior and Juvenile Courts. This office files and maintains military discharge papers, accepts notary applications, processes passport applications, maintains jury lists and responsible for calling jurors in for service and sending them payment for said service. Starting January 1, 2011 there are new duties given to the office of the Clerk of Court, which include oversight of the Board of Equalization, assisting with clerical duties.

Budget Highlights

The Clerk of Court budget decreased by 10% from its FY11 approved budget. The major reduction is within the Health Insurance account due to employee coverage elections. Additionally, due to the Office's software upgrade in FY11, the Technical Services Computer (521304) saw a 28% reduction.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
2180 CLERK OF COURT				
51 PERS SVC/EMP BENEFITS	444,347	454,948	418,289	418,289
52 PURCH/CONTRACT SERVICES	78,460	79,965	61,125	65,125
53 SUPPLIES	18,599	24,000	17,000	17,000
2180 CLERK OF COURT	541,406	558,913	496,414	500,414

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
2180 CLERK OF COURT								
100-00-2180-511100-000 SALARY	353,365	338,065	332,840	332,840	-	332,840	332,840	332,840
100-00-2180-511300-000 SALARY-OVERTIME	-	-	-	-	-	-	-	-
100-00-2180-512100-000 GROUP INSURANCE	81,417	58,418	80,576	47,075	-41.6	47,075	80,576	80,576
100-00-2180-512200-000 FICA/MEDICARE	25,002	24,091	25,462	25,462	-	25,462	25,462	25,462
100-00-2180-512400-000 RETIREMENT CONTRIBUTIONS	19,278	17,620	13,929	10,775	-22.6	10,775	1,393	1,393
100-00-2180-512600-000 UNEMPLOYMENT INSURANCE	-	2,431	-	-	-	-	-	-
100-00-2180-512700-000 WORKERS' COMPENSATION	1,054	2,643	1,055	1,055	-	1,055	1,055	1,055
100-00-2180-512900-000 LIFE INSURANCE	913	953	924	932	0.9	932	924	924
100-00-2180-512901-000 FLEX BENEFIT ADMIN FEES	162	126	162	150	-7.4	150	162	162
100-00-2180-521201-000 PROF SVCS-ATTORNEY	1,505	1,050	1,500	2,000	33.3	2,000	2,000	2,000
100-00-2180-521203-000 PROF SVCS-AUDIT	2,638	12,739	2,400	2,400	-	2,400	2,400	2,400
100-00-2180-521304-000 TECHNICAL SVCS COMPUTER	13,250	14,800	13,500	9,600	-28.9	9,600	13,500	13,500
100-00-2180-522200-000 PROPERTY R&M	2,392	2,675	2,400	2,400	-	2,400	2,400	2,400
100-00-2180-522320-000 EQUIPMENT RENTAL	17,052	17,279	17,000	16,750	-1.5	16,750	17,000	17,000
100-00-2180-523205-000 TELEPHONE	4,957	4,704	5,000	-	-100.0	5,000	5,000	5,000
100-00-2180-523207-000 INTERNET	242	313	265	275	3.8	275	265	265
100-00-2180-523208-000 POSTAGE	10,777	11,965	11,000	11,000	-	11,000	11,000	11,000
100-00-2180-523300-000 ADVERTISING	137	40	1,000	200	-80.0	200	1,000	1,000
100-00-2180-523400-000 PRINTING & BINDING	12,466	10,405	18,000	11,500	-36.1	10,500	18,000	18,000
100-00-2180-523500-000 TRAVEL	4,361	1,695	6,500	4,000	-38.5	4,000	6,500	6,500
100-00-2180-523600-000 DUES & FEES	365	470	400	500	25.0	500	400	400
100-00-2180-523700-000 EDUCATION & TRAINING	310	325	1,000	500	-50.0	500	1,000	1,000
100-00-2180-523850-000 CONTRACT LABOR	545	-	-	-	-	-	-	-
100-00-2180-531100-000 GENERAL SUPPLIES / MATERIALS	18,363	16,788	22,000	17,000	-22.7	17,000	20,000	20,000

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-2180-531109-000 COMPUTER SUPPLIES	-	1,051	500	-	-100.0	-	500	500
100-00-2180-531400-000 BOOKS & PERIODICALS	-	18	-	-	-	-	-	-
100-00-2180-531600-000 SMALL EQUIPMENT	1,487	742	1,500	-	-100.0	-	1,500	1,500
2180 CLERK OF COURT	572,038	541,406	558,913	496,414	-11.2	500,414	544,877	544,877

Department Description

The District Attorney represents the citizens of Hall County in the prosecution of all criminal cases in a manner which best protects the public and best preserves justice for each citizen. The prosecution of any criminal case includes the presentation of a criminal case to the Grand Jury, and the litigation of a criminal case from the arrest of an accused throughout the appellate process conducted in each case.

Budget Highlights

The District Attorney's budget increased 6% from its FY11 approved budget. The increase was due to the transfer of funding for (1) Victim Witness Coordinator. This position in FY 11 was funded from the Victim Witness Fund (Fund 202) through a 75/25 split until all fund balance was exhausted.

Budget Summary

2200 DISTRICT ATTORNEY	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	443,862	461,450	494,351	494,351
52 PURCH/CONTRACT SERVICES	31,554	20,800	24,800	22,550
53 SUPPLIES	10,011	9,100	11,100	11,100
57 OTHER COSTS	52,631	55,000	54,000	52,000
58 DEBT SERVICE	-	-	-	-
2200 DISTRICT ATTORNEY	538,058	546,350	584,251	580,001

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
2200 DISTRICT ATTORNEY								
100-00-2200-511100-000 SALARY	351,102	347,423	369,675	384,250	3.9	384,250	384,250	384,250
100-00-2200-512100-000 GROUP INSURANCE	65,451	52,092	48,152	61,592	27.9	61,592	48,152	48,152
100-00-2200-512200-000 FICA/MEDICARE	25,541	25,229	28,280	29,395	3.9	29,395	29,395	29,395
100-00-2200-512400-000 RETIREMENT CONTRIBUTIONS	15,514	16,045	13,833	16,000	15.7	16,000	13,833	13,833
100-00-2200-512700-000 WORKERS' COMPENSATION	757	2,233	757	2,250	197.2	2,250	757	757
100-00-2200-512900-000 LIFE INSURANCE	761	696	648	759	17.1	759	648	648
100-00-2200-512901-000 FLEX BENEFIT ADMIN FEES	104	144	105	105	-	105	104	104
100-00-2200-521303-000 TECHNICAL-COURT REPORTER	1,094	5,950	1,000	3,000	200.0	1,500	3,000	3,000
100-00-2200-522200-000 PROPERTY R&M	936	788	1,000	1,000	-	1,000	1,000	1,000
100-00-2200-522201-000 VEHICLE R&M	3,929	6,051	1,000	3,000	200.0	2,500	3,000	3,000
100-00-2200-522310-000 RENT LAND & BLDG	-	-	-	-	-	-	-	-
100-00-2200-522320-000 EQUIPMENT RENTAL	2,397	2,603	2,400	2,400	-	2,400	2,400	2,400
100-00-2200-523205-000 TELEPHONE	5,501	5,763	5,500	5,500	-	5,500	5,500	5,500
100-00-2200-523208-000 POSTAGE	5,128	5,273	5,200	5,200	-	5,200	5,200	5,200
100-00-2200-523300-000 ADVERTISING	-	-	-	-	-	-	-	-
100-00-2200-523400-000 PRINTING & BINDING	958	804	1,000	1,000	-	750	1,000	1,000
100-00-2200-523500-000 TRAVEL	2,084	1,295	1,000	1,000	-	1,000	1,000	1,000
100-00-2200-523501-000 TRAVEL-NONEMPLOYEE	1,382	712	500	500	-	500	500	500
100-00-2200-523600-000 DUES & FEES	1,537	1,138	1,200	1,200	-	1,200	1,200	1,200
100-00-2200-523700-000 EDUCATION & TRAINING	700	1,177	1,000	1,000	-	1,000	1,000	1,000
100-00-2200-531100-000 GENERAL SUPPLIES / MATERIALS	4,457	5,573	5,000	5,000	-	5,000	5,000	5,000
100-00-2200-531270-000 GASOLINE / DIESEL / OIL	2,891	4,411	4,000	6,000	50.0	6,000	6,000	6,000
100-00-2200-531400-000 BOOKS & PERIODICALS	32	27	100	100	-	100	100	100
100-00-2200-571000-000 INTERGOVT - HALL COUNTY	56,431	52,631	55,000	54,000	-1.8	52,000	54,000	54,000

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-2200-581200-000 CAPITAL LEASE PRINCIPAL	9,078	-	-	-		-	-	
100-00-2200-582200-000 CAPITAL LEASE INTEREST	276	-	-	-		-	-	
2200 DISTRICT ATTORNEY	558,041	538,058	546,350	584,251	6.9	580,001	567,039	567,039

Department Description

Magistrate Court is the small claims court of the judicial system. The court's civil jurisdictional limit in small claims cases is 15,000. In dispossessory eviction cases there is no monetary limit. Magistrate Court also presides over foreclosures of personal property, garnishment cases, Interrogatories, county ordinances, warrant applications, search warrants, extradition hearings, preliminary hearing, and first appearance hearings.

Budget Highlights

The Magistrate Court budget decreased 6% from its FY11 approved budget. Magistrate Court has reduced costs in its 2012 budget by reducing the costs of travel, printing, and software maintenance fees. Judges are trying to enroll in online classes for mandatory training, and the court has cut all non-mandatory travel.

Budget Summary

2400 MAGISTRATE COURT	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	190,597	187,970	188,567	188,567
52 PURCH/CONTRACT SERVICES	19,923	26,444	19,147	18,750
53 SUPPLIES	11,641	10,700	10,700	4,800
2400 MAGISTRATE COURT	222,161	225,114	218,414	212,117

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
2400 MAGISTRATE COURT								
100-00-2400-511100-000 SALARY	162,182	162,484	165,468	164,512	-0.6	164,512	164,512	164,512
100-00-2400-511103-000 SALARY - BAILIFF	-	420	-	-	-	-	-	-
100-00-2400-512100-000 GROUP INSURANCE	10,967	4,016	3,966	4,235	6.8	4,235	3,966	3,966
100-00-2400-512200-000 FICA/MEDICARE	11,742	12,167	12,658	12,585	-0.6	12,585	12,658	12,658
100-00-2400-512400-000 RETIREMENT CONTRIBUTIONS	5,315	5,630	5,300	6,572	24.0	6,572	5,300	5,300
100-00-2400-512600-000 UNEMPLOYMENT INSURANCE	3,300	4,290	-	-	-	-	-	-
100-00-2400-512700-000 WORKERS' COMPENSATION	189	1,193	190	190	-	190	190	190
100-00-2400-512900-000 LIFE INSURANCE	349	313	288	373	29.5	373	288	288
100-00-2400-512901-000 FLEX BENEFIT ADMIN FEES	102	84	100	100	-	100	102	102
100-00-2400-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	1,345	695	1,345	1,500	11.5	1,500	1,500	1,500
100-00-2400-521101-000 ADMIN SVCS / BAILIFFS	4,270	1,470	4,900	-	-100.0	-	-	-
100-00-2400-521111-000 BANK CHARGES - CREDIT CARD	105	140	200	-	-100.0	-	-	-
100-00-2400-521200-000 PROFESSIONAL SERVICES	428	816	493	493	-	500	493	493
100-00-2400-521201-000 PROF SVCS-ATTORNEY	-	805	500	500	-	500	500	500
100-00-2400-521304-000 TECHNICAL SVCS COMPUTER	6,000	6,000	6,000	3,348	-44.2	3,350	3,348	3,348
100-00-2400-522200-000 PROPERTY R&M	1,026	788	1,500	1,500	-	1,000	1,500	1,500
100-00-2400-522320-000 EQUIPMENT RENTAL	1,515	1,404	1,520	1,520	-	1,500	1,520	1,520
100-00-2400-523205-000 TELEPHONE	2,070	1,976	2,100	3,200	52.4	3,200	3,200	3,200
100-00-2400-523208-000 POSTAGE	1,643	1,388	1,700	1,700	-	1,700	1,700	1,700
100-00-2400-523300-000 ADVERTISING	217	-	200	200	-	-	200	200
100-00-2400-523400-000 PRINTING & BINDING	591	845	500	200	-60.0	500	200	200
100-00-2400-523500-000 TRAVEL	3,275	1,640	4,000	3,500	-12.5	3,500	3,500	3,500
100-00-2400-523600-000 DUES & FEES	822	373	586	586	-	600	586	586
100-00-2400-523700-000 EDUCATION & TRAINING	630	1,583	900	900	-	900	900	900

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-2400-531100-000 GENERAL SUPPLIES / MATERIALS	3,110	2,283	3,300	3,300		3,300	3,300	3,300
100-00-2400-531109-000 COMPUTER SUPPLIES	663	517	1,000	1,000		1,000	1,000	1,000
100-00-2400-531210-000 ENERGY - WATER / SEWER	1,392	1,990	2,300	2,300		-	2,300	2,300
100-00-2400-531230-000 ENERGY -ELECTRICITY	3,209	3,593	3,600	3,600		-	3,600	3,600
100-00-2400-531600-000 SMALL EQUIPMENT	1,171	3,258	500	500		500	500	500
2400 MAGISTRATE COURT	227,628	222,161	225,114	218,414	-3.0	212,117	216,863	216,863

Department Description

This Probate court processes wills, estate administrations, guardianships, and issues marriage and firearms licenses for Dawson County.

Budget Highlights

The Probate Court budget remained flat from its FY11 approved budget. Funding was reallocated between accounts to accommodate for any increases.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
2450 PROBATE COURT				
51 PERS SVC/EMP BENEFITS	202,657	204,564	206,762	206,762
52 PURCH/CONTRACT SERVICES	26,344	28,400	24,650	24,650
53 SUPPLIES	3,278	2,400	3,800	3,800
2450 PROBATE COURT	232,279	235,364	235,212	235,212

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
2450 PROBATE COURT								
100-00-2450-511100-000 SALARY	141,336	147,870	151,024	151,024	-	151,024	151,024	151,024
100-00-2450-511103-000 SALARY - BAILIFF	-	840	-	-	-	-	-	-
100-00-2450-512100-000 GROUP INSURANCE	22,588	33,643	34,260	34,394	0.4	34,394	34,260	34,260
100-00-2450-512200-000 FICA/MEDICARE	10,434	10,520	11,553	11,553	-	11,553	11,553	11,553
100-00-2450-512400-000 RETIREMENT CONTRIBUTIONS	6,577	8,402	6,577	8,400	27.7	8,400	8,400	8,400
100-00-2450-512700-000 WORKERS' COMPENSATION	730	971	730	980	34.2	980	980	980
100-00-2450-512900-000 LIFE INSURANCE	351	411	420	411	-2.1	411	420	420
100-00-2450-512901-000 FLEX BENEFIT ADMIN FEES	-	-	-	-	-	-	-	-
100-00-2450-521101-000 ADMIN SVCS	1,555	980	1,200	1,200	-	1,200	1,200	1,200
100-00-2450-521200-000 PROFESSIONAL SERVICES	29	2,328	-	-	-	-	-	-
100-00-2450-521202-000 PROF SVCS-INDIG DEF	5,438	2,134	5,500	3,500	-36.4	3,500	3,500	3,500
100-00-2450-521203-000 PROF SVCS-AUDIT	760	-	750	-	-100.0	-	-	-
100-00-2450-521300-000 TECHNICAL SERVICES	11,947	9,756	12,000	10,000	-16.7	10,000	10,000	10,000
100-00-2450-522200-000 PROPERTY R&M	783	788	800	800	-	800	800	800
100-00-2450-522320-000 EQUIPMENT RENTAL	1,287	1,309	1,300	1,300	-	1,300	1,300	1,300
100-00-2450-523205-000 TELEPHONE	3,408	3,588	3,400	3,600	5.9	3,600	3,600	3,600
100-00-2450-523208-000 POSTAGE	752	969	800	800	-	800	800	800
100-00-2450-523400-000 PRINTING & BINDING	1,686	3,031	1,500	2,000	33.3	2,000	2,000	2,000
100-00-2450-523500-000 TRAVEL	695	731	700	1,000	42.9	1,000	1,200	1,200
100-00-2450-523600-000 DUES & FEES	218	230	200	250	25.0	250	300	300
100-00-2450-523700-000 EDUCATION & TRAINING	235	200	250	200	-20.0	200	650	650
100-00-2450-523850-000 CONTRACT LABOR	250	300	-	-	-	-	-	-
100-00-2450-531100-000 GENERAL SUPPLIES / MATERIALS	2,202	3,169	2,200	3,200	45.5	3,200	3,200	3,200
100-00-2450-531109-000 COMPUTER SUPPLIES	207	109	200	100	-50.0	100	100	100

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-2450-531400-000 BOOKS & PERIODICALS	-	-	-	-		-	25	25
100-00-2450-531600-000 SMALL EQUIPMENT	-	-	-	500		500	-	-
2450 PROBATE COURT	213,468	232,279	235,364	235,212	-0.1	235,212	235,312	235,312

Department Description

The Dawson County Juvenile Court is an independent juvenile court organized under Chapter 12 of Title 15 of the Official Code of Georgia. The Court hears all cases involving allegations of deprivation (abuse and neglect), unruly conduct (truancy, habitually disobedient of the reasonable commands of parents, runaway from home w/o permission) of children under the age of 18, delinquency (criminal acts), and any traffic violations concerning children under the age of 17 found within Dawson County.

Budget Highlights

The Juvenile Court budget remained flat from its FY11 approved budget. Funding was reallocated between accounts to accommodate for any increases.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
2600 JUVENILE COURT				
51 PERS SVC/EMP BENEFITS	4,077	2,855	6,084	6,084
52 PURCH/CONTRACT SERVICES	27,500	17,175	18,175	14,175
53 SUPPLIES	116	50	50	50
57 OTHER COSTS	63,056	60,600	60,600	60,600
2600 JUVENILE COURT	94,749	80,680	84,909	80,909

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
2600 JUVENILE COURT								
100-00-2600-511100-000 SALARY	110	1,570	2,186	2,186	-	2,186	2,186	2,186
100-00-2600-511100-011 SALARY	-	-	-	-	-	-	-	-
100-00-2600-511103-000 SALARY - BAILIFF	-	1,750	-	3,000	-	3,000	3,000	3,000
100-00-2600-512100-000 GROUP INSURANCE	22	510	490	490	-	490	490	490
100-00-2600-512200-000 FICA/MEDICARE	8	243	167	396	137.1	396	396	396
100-00-2600-512900-000 LIFE INSURANCE	-	4	12	12	-	12	12	12
100-00-2600-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	-	123	300	300	-	300	300	300
100-00-2600-521101-000 ADMIN SVCS / BAILIFFS	2,940	1,190	3,000	-	-100.0	-	3,000	3,000
100-00-2600-521202-000 PROF SVCS-INDIG DEF	7,860	21,192	8,000	12,000	50.0	8,000	19,000	19,000
100-00-2600-521204-000 PROF SVCS-JUDGE PROTEM	-	-	350	350	-	350	500	500
100-00-2600-521303-000 TECHNICAL-COURT REPORTER	-	-	200	200	-	200	200	200
100-00-2600-521304-000 TECHNICAL SVCS COMPUTER	-	748	800	800	-	800	800	800
100-00-2600-522200-000 PROPERTY R&M	1,474	1,162	1,125	1,125	-	1,125	1,125	1,125
100-00-2600-522320-000 EQUIPMENT RENTAL	2,285	2,044	2,300	2,300	-	2,300	2,300	2,300
100-00-2600-523208-000 POSTAGE	614	461	600	600	-	600	600	600
100-00-2600-523400-000 PRINTING & BINDING	-	-	-	-	-	-	-	-
100-00-2600-523500-000 TRAVEL	545	580	500	500	-	500	500	500
100-00-2600-531100-000 GENERAL SUPPLIES / MATERIALS	-	116	50	50	-	50	50	50
100-00-2600-571000-000 INTERGOVT - HALL COUNTY	60,573	63,056	60,600	60,600	-	60,600	53,790	53,790
2600 JUVENILE COURT	76,431	94,749	80,680	84,909	5.2	80,909	88,249	88,249

Department Description

The Public Defender's Office, an independent agency within the judicial branch of state government, was created by the General Assembly in 2003 and is appropriated state/local funding to deliver indigent defense services to all of the 49 judicial circuits within the state. The Public Defender and the staff is responsible for providing constitutionally mandated effective legal counsel to indigent persons who are incapable of hiring their own attorneys and are accused of crimes or subject to probation revocation proceedings in Superior Court.

Budget Highlights

The Public Defender budget increased 2% from its FY11 approved budget. Increases occurred within the County's contract with the state due to rising state health insurance costs and within the County supplements. The supplement paid to an Assistant Public Defender was adjusted to reduce the pay inequity within other county paid supplements.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
2800 PUBLIC DEFENDER				
51 PERS SVC/EMP BENEFITS	33,730	34,335	42,448	38,754
52 PURCH/CONTRACT SERVICES	7,182	7,550	6,811	6,811
53 SUPPLIES	3,117	2,200	2,000	2,000
57 OTHER COSTS	200,028	202,500	204,887	204,887
2800 PUBLIC DEFENDER	244,057	246,585	256,146	252,452

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
2800 PUBLIC DEFENDER								
100-00-2800-511100-000 SALARY	-	-	-	-	-	-	-	-
100-00-2800-511200-000 SALARY-TEMP	31,823	31,333	31,823	40,000	25.7	36,000	40,000	40,000
100-00-2800-512200-000 FICA/MEDICARE	2,434	2,397	2,512	2,448	-2.5	2,754	2,448	2,448
100-00-2800-521303-000 TECHNICAL-COURT REPORTER	551	-	500	300	-40.0	300	300	300
100-00-2800-522200-000 PROPERTY R&M	783	788	800	850	6.3	850	850	850
100-00-2800-522320-000 EQUIPMENT RENTAL	1,337	1,306	1,300	1,300	-	1,300	1,300	1,300
100-00-2800-523205-000 TELEPHONE	4,079	3,090	3,300	3,100	-6.1	3,100	3,520	3,520
100-00-2800-523208-000 POSTAGE	243	257	250	300	20.0	300	300	300
100-00-2800-523500-000 TRAVEL	1,487	1,496	900	600	-33.3	600	600	600
100-00-2800-523600-000 DUES & FEES	396	236	300	236	-21.3	236	236	236
100-00-2800-523700-000 EDUCATION & TRAINING	100	9	200	125	-37.5	125	125	125
100-00-2800-531100-000 GENERAL SUPPLIES / MATERIALS	2,780	2,965	2,200	2,000	-9.1	2,000	2,000	2,000
100-00-2800-531230-000 ENERGY - ELECTRICITY	-	-	-	-	-	-	-	-
100-00-2800-531400-000 BOOKS & PERIODICALS	109	152	-	-	-	-	-	-
100-00-2800-571000-000 INTERGOVT - HALL COUNTY	60,015	58,229	60,000	60,000	-	60,000	60,000	60,000
100-00-2800-571001-000 INTERGOVT - STATE OF GA	142,484	141,799	142,500	144,887	1.7	144,887	144,887	144,887
2800 PUBLIC DEFENDER	248,621	244,057	246,585	256,146	3.9	252,452	256,566	256,566

Department Description

The Sheriff of Dawson County is a constitutional elected officer. The Sheriff's responsibility is to maintain peace, protect life, protect property and provide service to the community. Specific duties of the Office of Sheriff include: providing law enforcement and traffic safety services, operating the county jail, serving as an officer of the court and serving criminal warrants, subpoenas and civil papers.

Budget Highlights

The Sheriff's Office overall budgets decreased by 3% from its FY11 approved budget. The Sheriff's budgets include the Sheriff function (3300), Jail (3326), Sheriff Services (3360) and the E-911 Fund (215). Major reductions were met primarily within the Salary/Benefit accounts by freezing four (4) positions for the FY 2012 budget cycle. Additionally, reductions were made in the Vehicle Repair and Maintenance account (521101) due to the purchasing of six (6) new patrol vehicles through the Capital Fund (Fund 350).

Budget Summary

3300 SHERIFF	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	2,412,496	2,389,336	2,333,591	2,331,477
52 PURCH/CONTRACT SERVICES	296,465	270,950	254,090	250,580
53 SUPPLIES	244,812	216,225	299,375	295,375
54 CAPITAL OUTLAYS	2,500	-	-	-
57 OTHER COSTS	10,002	11,500	8,000	8,000
58 DEBT SERVICE	46,984	70,000	70,000	70,000
3300 SHERIFF	3,013,259	2,958,011	2,965,056	2,955,432

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
3300 SHERIFF								
100-00-3300-511100-000 SALARY	1,759,920	1,796,774	1,749,000	1,653,629	-5.5	1,651,505	1,651,505	1,651,505
100-00-3300-511300-000 SALARY-OVERTIME	24,332	30,793	24,000	24,000	-	24,000	24,720	24,720
100-00-3300-512100-000 GROUP INSURANCE	299,985	308,837	318,156	358,291	12.6	358,291	358,291	358,291
100-00-3300-512200-000 FICA/MEDICARE	127,343	129,595	133,799	126,340	-5.6	126,340	126,340	126,340
100-00-3300-512400-000 RETIREMENT CONTRIBUTIONS	96,033	96,652	98,591	101,489	2.9	101,499	101,489	101,489
100-00-3300-512600-000 UNEMPLOYMENT INSURANCE	-	-	-	4,410	-	4,410	4,410	4,410
100-00-3300-512700-000 WORKERS' COMPENSATION	60,313	44,597	60,314	59,930	-0.6	59,930	59,930	59,930
100-00-3300-512900-000 LIFE INSURANCE	4,325	4,444	4,476	4,502	0.6	4,502	4,502	4,502
100-00-3300-512901-000 FLEX BENEFIT ADMIN FEES	982	804	1,000	1,000	-	1,000	1,000	1,000
100-00-3300-521100-000 ALCOHOL LICENSE GCIC	-	240	-	660	-	650	660	660
100-00-3300-521200-000 PROFESSIONAL SERVICES	11,965	20,390	12,000	10,000	-16.7	10,000	10,300	10,300
100-00-3300-521201-000 PROF SVCS-ATTORNEY	13,448	3,500	13,000	10,000	-23.1	10,000	11,000	11,000
100-00-3300-521304-000 TECHNICAL SVCS COMPUTER	9,015	13,538	12,600	13,600	7.9	13,600	14,008	14,008
100-00-3300-522110-000 DISPOSAL SERVICE	3,600	3,600	3,600	3,600	-	3,600	3,600	3,600
100-00-3300-522200-000 PROPERTY R&M	12,836	28,698	13,000	25,000	92.3	25,000	25,750	25,750
100-00-3300-522201-000 VEHICLE R&M	109,847	127,202	115,000	90,000	-21.7	90,000	90,000	90,000
100-00-3300-522320-000 EQUIPMENT RENTAL	2,548	2,505	2,600	2,730	5.0	2,730	2,730	2,730
100-00-3300-523205-000 TELEPHONE	76,195	76,823	80,000	80,000	-	77,000	80,000	80,000
100-00-3300-523208-000 POSTAGE	1,762	1,957	1,700	1,700	-	1,700	1,700	1,700
100-00-3300-523300-000 ADVERTISING	321	225	300	300	-	300	400	400
100-00-3300-523400-000 PRINTING & BINDING	1,705	1,572	1,700	1,700	-	1,500	1,700	1,700
100-00-3300-523500-000 TRAVEL	5,170	4,361	5,200	5,000	-3.8	5,000	6,000	6,000
100-00-3300-523600-000 DUES & FEES	2,904	2,205	3,000	3,000	-	3,000	3,500	3,500
100-00-3300-523700-000 EDUCATION & TRAINING	7,210	9,599	7,250	6,500	-10.3	6,500	6,500	6,500

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-3300-523800-000 LICENSES	-	50	-	300		-	300	300
100-00-3300-531100-000 GENERAL SUPPLIES / MATERIALS	18,782	17,663	20,000	17,000	-15.0	17,000	18,000	18,000
100-00-3300-531101-000 SUPPLIES - CHAMPS	9,365	8,866	8,875	8,875		8,875	9,200	9,200
100-00-3300-531109-000 COMPUTER SUPPLIES	5,346	3,752	5,350	5,000	-6.5	4,000	6,000	6,000
100-00-3300-531210-000 ENERGY - WATER / SEWER	-	-	-	-		-	-	-
100-00-3300-531230-000 ENERGY - ELECTRICITY	-	-	-	-		-	-	-
100-00-3300-531270-000 GASOLINE / DIESEL / OIL	151,933	190,560	156,000	246,000	57.7	246,000	258,300	258,300
100-00-3300-531400-000 BOOKS & PERIODICALS	-	-	-	-		-	-	-
100-00-3300-531600-000 SMALL EQUIPMENT	7,175	7,804	16,000	11,000	-31.3	8,000	14,000	14,000
100-00-3300-531700-000 UNIFORMS	9,342	16,167	10,000	11,500	15.0	11,500	13,000	13,000
100-00-3300-542200-000 VEHICLES	-	2,500	-	-		-	-	-
100-00-3300-573000-000 PAYMENTS TO OTHERS	-	-	-	-		-	-	-
100-00-3300-579000-000 INVESTIGATIONS CONTING	8,172	10,002	11,500	8,000	-30.4	8,000	8,000	8,000
100-00-3300-581200-000 CAPITAL LEASE PRINCIPAL	103,633	45,108	65,500	65,500		65,500	-	-
100-00-3300-582200-000 CAPITAL LEASE INTEREST	8,396	1,876	4,500	4,500		4,500	-	-
3300 SHERIFF	2,953,903	3,013,259	2,958,011	2,965,056	0.2	2,955,432	2,916,835	2,916,835

Department Description

The Dawson County Sheriff is mandated through legislation to operate a county jail. The Office of the Sheriff is responsible for supervising inmates, protecting their rights and providing inmates with food, clothing, exercise, and medical services.

Budget Highlights

The Sheriff's Office overall budget decreased by 3% from its FY11 approved budget. The Sheriff's budgets include: the Sheriff function (3300), Jail (3326), SRO (3350), Sheriff Services (3360) and the E-911 Fund (215). The Sheriff's Jail function experienced an overall 26% reduction; however, a portion of this reduction was due to the restructuring of the Sheriff's Office accounts which established the new Sheriff Services function (3360). No additional funding was requested through this new function.

Budget Summary

3326 JAIL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	2,156,703	2,172,552	1,518,827	1,518,827
52 PURCH/CONTRACT SERVICES	219,763	302,400	289,300	226,100
53 SUPPLIES	507,981	486,700	529,100	529,100
58 DEBT SERVICE	-	-	-	-
3326 JAIL	2,884,447	2,961,652	2,337,227	2,274,027

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
3326 JAIL								
100-00-3326-511100-000 SALARY	1,552,469	1,622,215	1,612,900	1,133,748	-29.7	1,133,748	1,133,748	1,133,748
100-00-3326-511300-000 SALARY-OVERTIME	26,305	45,248	35,000	30,000	-14.3	30,000	30,900	30,900
100-00-3326-512100-000 GROUP INSURANCE	345,104	283,420	312,500	180,474	-42.2	180,474	179,939	179,939
100-00-3326-512200-000 FICA/MEDICARE	112,938	120,038	123,387	85,712	-30.5	85,712	85,712	85,712
100-00-3326-512400-000 RETIREMENT CONTRIBUTIONS	39,045	32,265	39,649	42,084	6.1	42,084	41,084	41,084
100-00-3326-512600-000 UNEMPLOYMENT INSURANCE	-	8,580	-	-	-	-	-	-
100-00-3326-512700-000 WORKERS' COMPENSATION	43,805	39,795	43,806	42,806	-2.3	42,806	42,806	42,806
100-00-3326-512900-000 LIFE INSURANCE	4,499	4,458	4,560	3,253	-28.7	3,253	3,253	3,253
100-00-3326-512901-000 FLEX BENEFIT ADMIN FEES	747	684	750	750	-	750	747	747
100-00-3326-521205-000 PROF SVCS-INMATE MEDICAL	206,195	153,468	210,000	180,000	-14.3	136,000	200,000	200,000
100-00-3326-522200-000 PROPERTY R&M	37,530	34,794	62,500	89,400	43.0	74,400	95,000	95,000
100-00-3326-522201-000 VEHICLE R&M	5,832	298	6,000	6,000	-	2,000	6,000	6,000
100-00-3326-522320-000 EQUIPMENT RENTAL	2,659	2,765	2,700	2,800	3.7	2,600	2,800	2,800
100-00-3326-523100-000 INSURANCE (NONEMPLOYEE)	-	-	-	-	-	-	-	-
100-00-3326-523205-000 TELEPHONE	-	-	-	-	-	-	-	-
100-00-3326-523300-000 ADVERTISING	603	258	400	400	-	400	430	430
100-00-3326-523400-000 PRINTING & BINDING	1,385	1,383	1,400	1,000	-28.6	1,000	1,500	1,500
100-00-3326-523500-000 TRAVEL	9,349	15,767	10,400	8,000	-23.1	8,000	10,000	10,000
100-00-3326-523501-000 TRAVEL - EXTRADITIONS	2,197	9,271	7,000	-	-100.0	-	-	-
100-00-3326-523600-000 DUES & FEES	25	87	-	-	-	-	-	-
100-00-3326-523700-000 EDUCATION & TRAINING	1,586	1,672	2,000	1,700	-15.0	1,700	2,000	2,000
100-00-3326-523800-000 LICENSES	-	-	-	-	-	-	-	-
100-00-3326-531100-000 GENERAL SUPPLIES / MATERIALS	35,334	34,140	35,500	33,000	-7.0	33,000	35,000	35,000
100-00-3326-531101-000 MISC OTHER SUPPLIES - INMATE	-	-	-	-	-	-	-	-

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-3326-531109-000 COMPUTER SUPPLIES	3,848	2,763	3,400	2,300	-32.4	2,300	3,500	3,500
100-00-3326-531210-000 ENERGY - WATER / SEWER	39,291	47,483	40,000	57,000	42.5	57,000	60,000	60,000
100-00-3326-531220-000 ENERGY - NATURAL GAS	32,745	31,340	33,000	33,000	-	33,000	35,000	35,000
100-00-3326-531230-000 ENERGY - ELECTRICITY	120,122	132,160	121,000	133,000	9.9	133,000	135,000	135,000
100-00-3326-531300-000 INMATE MEALS	248,718	236,022	235,000	257,000	9.4	257,000	260,000	260,000
100-00-3326-531600-000 SMALL EQUIPMENT	2,695	9,122	2,700	2,500	-7.4	2,500	3,000	3,000
100-00-3326-531700-000 UNIFORMS	7,152	8,761	8,000	5,000	-37.5	5,000	8,000	8,000
100-00-3326-531702-000 PRISONER CLOTHING	8,565	6,190	8,100	6,300	-22.2	6,300	8,000	8,000
100-00-3326-581300-000 OTHER DEBT - JAIL PRINCIPAL	355,000	-	-	-	-	-	-	-
100-00-3326-582300-000 OTH DEBT INT JAIL LOAN	229,969	-	-	-	-	-	-	-
3326 JAIL	3,475,712	2,884,447	2,961,652	2,337,227	-21.1	2,274,027	2,383,419	2,383,419

Department Description

Dawson County' Sheriff's Office School Resource Officers provide direct service to Dawson County schools which include campus safety inspections, classroom presentations, criminal investigations, student and parent conferences, along with a variety of other activities including traditional law enforcement duties .

Budget Highlights

The Sheriff's Office overall budget decreased by 3% from its FY11 approved budget. The Sheriff's budgets include: the Sheriff function (3300), Jail (3326), SRO (3350), Sheriff Services (3360) and the E-911 Fund (215). The Sheriff's Office SRO budget has remained flat from its FY11 approved budget. Dawson County BOE reimburses the county for 50% of all personnel costs for three (3) School Resource Officers and 100% of the costs for (1) School Resource officer.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
3350 SCHOOL RESOURCE OFFICERS				
51 PERS SVC/EMP BENEFITS	165,048	162,032	163,368	163,368
3350 SCHOOL RESOURCE OFFICERS	165,048	162,032	163,368	163,368

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
3350 SCHOOL RESOURCE OFFICERS								
100-00-3350-511100-000 SALARY	111,259	118,039	113,447	113,447	-	113,447	113,447	113,447
100-00-3350-511300-000 SALARY-OVERTIME	-	366	-	-	-	-	-	-
100-00-3350-512100-000 GROUP INSURANCE	27,124	24,361	24,052	25,655	6.7	25,655	24,052	24,052
100-00-3350-512200-000 FICA/MEDICARE	7,933	8,535	8,679	8,679	-	8,679	8,679	8,679
100-00-3350-512400-000 RETIREMENT CONTRIBUTIONS	9,526	11,390	9,601	9,575	-0.3	9,575	9,601	9,601
100-00-3350-512700-000 WORKERS' COMPENSATION	5,703	2,028	5,703	5,703	-	5,703	5,703	5,703
100-00-3350-512900-000 LIFE INSURANCE	309	329	420	309	-26.4	309	420	420
100-00-3350-512901-000 FLEX BENEFIT ADMIN FEES	-	-	130	-	-100.0	-	-	-
3350 SCHOOL RESOURCE OFFICERS	161,854	165,048	162,032	163,368	0.8	163,368	161,902	161,902

Department Description

The Marshal's Department is responsible for county code enforcement including but not limited to soil erosion, animal control, alcohol licensing and enforcement; adult business licensing and enforcement; ensuring the safety and welfare of the Board of Commissioners while engaged in commission meetings, ensuring the safety and welfare of the Planning Commission while engaged in commission meetings; assisting other county departments with ordinance violations, educating the public, and assisting with certain law enforcement activities upon request.

Budget Highlights

The Marshal budget increased 39% from its FY11 approved budget. This increase occurred due to the restructuring of the Animal Control function (3910) from the Sheriff's Office to the Marshal's Office. No additional funding was requested through this restructure.

Budget Summary

3351 MARSHAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	147,926	147,147	204,673	204,673
52 PURCH/CONTRACT SERVICES	2,529	6,250	10,100	9,000
53 SUPPLIES	6,818	6,650	10,300	8,800
58 DEBT SERVICE	6,255	-	-	-
3351 MARSHAL	163,528	160,047	225,073	222,473

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
3351 MARSHAL								
100-00-3351-511100-000 SALARY	110,398	107,200	108,843	147,367	35.4	147,367	147,367	147,367
100-00-3351-512100-000 GROUP INSURANCE	22,795	24,361	24,052	38,605	60.5	38,605	38,605	38,605
100-00-3351-512200-000 FICA/MEDICARE	7,847	7,529	8,327	11,274	35.4	11,274	11,274	11,274
100-00-3351-512400-000 RETIREMENT CONTRIBUTIONS	3,568	7,715	3,814	5,137	34.7	5,137	5,137	5,137
100-00-3351-512700-000 WORKERS' COMPENSATION	1,811	681	1,811	1,811	-	1,811	1,811	1,811
100-00-3351-512900-000 LIFE INSURANCE	287	296	300	349	16.3	349	349	349
100-00-3351-512901-000 FLEX BENEFIT ADMIN FEES	132	144	-	130	-	130	132	132
100-00-3351-522200-000 PROPERTY R&M	-	-	-	-	-	-	-	-
100-00-3351-522201-000 VEHICLE R&M	3,093	1,245	3,000	4,000	33.3	4,000	4,000	4,000
100-00-3351-522320-000 EQUIPMENT RENTAL	-	1	-	-	-	-	-	-
100-00-3351-523205-000 TELEPHONE	2,668	847	1,200	2,000	66.7	2,000	2,000	2,000
100-00-3351-523208-000 POSTAGE	188	8	300	300	-	300	300	300
100-00-3351-523400-000 PRINTING & BINDING	623	36	600	600	-	600	600	600
100-00-3351-523500-000 TRAVEL	-	22	500	1,500	200.0	500	1,500	1,500
100-00-3351-523600-000 DUES & FEES	189	50	200	200	-	100	200	200
100-00-3351-523700-000 EDUCATION & TRAINING	115	320	450	1,500	233.3	1,500	1,500	1,500
100-00-3351-523900-000 OTHER SVCS-ANIMAL BD & TREATMENT	-	-	-	-	-	-	-	-
100-00-3351-531100-000 GENERAL SUPPLIES / MATERIALS	3,099	600	2,500	4,000	60.0	2,500	4,000	4,000
100-00-3351-531109-000 COMPUTER SUPPLIES	128	2,260	150	300	100.0	300	300	300
100-00-3351-531270-000 GASOLINE / DIESEL / OIL	3,748	2,988	3,000	5,000	66.7	5,000	5,000	5,000
100-00-3351-531700-000 UNIFORMS	2,619	970	1,000	1,000	-	1,000	1,000	1,000
100-00-3351-581200-000 CAPITAL LEASE PRINCIPAL	-	5,978	-	-	-	-	-	-
100-00-3351-582200-000 CAPITAL LEASE INTEREST	-	277	-	-	-	-	-	-
3351 MARSHAL	163,308	163,528	160,047	225,073	40.6	222,473	225,075	225,075

Department Description

The Sheriff of Dawson County is a constitutional elected officer. The Sheriff's responsibility is to maintain peace, protect life, protect property and provide service to the community. Specific duties of the Office of Sheriff include: providing law enforcement and traffic safety services, operating the county jail, serving as an officer of the court and serving criminal warrants, subpoenas and civil papers.

Budget Highlights

The Sheriff's Office overall budget decreased by 3% from its FY11 approved budget. The Sheriff's budgets include: the Sheriff function (3300), Jail (3326), SRO (3350), Sheriff Services (3360) and the E-911 Fund (215). The Sheriff Services function is a new function from FY 2011 comprised from the transfer of funding from accounts primarily from the Jail function (3326). No additional funding was requested through the establishment of this new function.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
3360 SHERIFF SERVICES				
51 PERS SVC/EMP BENEFITS	-	-	559,666	559,666
52 PURCH/CONTRACT SERVICES	-	-	35,900	35,900
53 SUPPLIES	-	-	6,500	6,500
3360 SHERIFF SERVICES	-	-	602,066	602,066

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
3360 SHERIFF SERVICES								
100-00-3360-511100-000 SALARY	-	-	-	438,445		438,445	438,445	438,445
100-00-3360-511300-000 SALARY-OVERTIME	-	-	-	5,000		5,000	5,000	5,000
100-00-3360-512100-000 GROUP INSURANCE	-	-	-	78,000		78,000	78,000	78,000
100-00-3360-512200-000 FICA/MEDICARE	-	-	-	33,541		33,541	33,541	33,541
100-00-3360-512400-000 RETIREMENT CONTRIBUTIONS	-	-	-	2,600		2,600	2,600	2,600
100-00-3360-512700-000 WORKERS' COMPENSATION	-	-	-	1,000		1,000	1,000	1,000
100-00-3360-512900-000 LIFE INSURANCE	-	-	-	1,080		1,080	1,080	1,080
100-00-3360-512901-000 FLEX BENEFIT ADMIN FEES	-	-	-	-		-	-	-
100-00-3360-522200-000 PROPERTY R&M	-	-	-	1,000		1,000	1,000	1,000
100-00-3360-522201-000 VEHICLE R&M	-	-	-	25,000		25,000	25,000	25,000
100-00-3360-523400-000 PRINTING & BINDING	-	-	-	400		400	400	400
100-00-3360-523500-000 TRAVEL	-	-	-	1,000		1,000	2,000	-
100-00-3360-523501-000 TRAVEL EXTRADITIONS	-	-	-	8,000		8,000	8,000	8,000
100-00-3360-523600-000 DUES & FEES	-	-	-	200		200	200	200
100-00-3360-523700-000 EDUCATION & TRAINING	-	-	-	300		300	300	300
100-00-3360-531100-000 GEN SUPPLIES / MATERIALS	-	-	-	1,500		1,500	1,500	1,500
100-00-3360-531109-000 COMPUTER SUPPLIES	-	-	-	500		500	500	500
100-00-3360-531600-000 SMALL EQUIPMENT	-	-	-	1,000		1,000	1,000	1,000
100-00-3360-531700-000 UNIFORMS	-	-	-	3,500		3,500	4,000	4,000
3360 SHERIFF SERVICES	-	-	-	602,066		602,066	603,566	601,566

Department Description

The Dawson County Fire/Rescue Division currently operates seven (7) stations throughout the county. This division responds to all matters of fire suppression, rescue incidents, medical assist calls and conducts fire inspections. The Fire/Rescue Division also works to educate the public on the dangers of fire through fire prevention techniques, and offers assistance in installation of smoke detectors.

Budget Highlights

The Emergency Services overall budget decreased by 4% from its FY11 approved budget. The Emergency Services budgets include: Fire (3500), ESA (3610), EMS (3630), and EMA (3920). The major reductions within the Fire department were in the Salary/Benefits accounts due to the freezing of one (1) Administrative Assistant position and the off-set of its capital lease debt (581200) from the Impact Fee fund (785). Additionally, the Fire Department has established new policies regarding departmental overtime to further reduce its FY12 budget.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
3500 FIRE				
51 PERS SVC/EMP BENEFITS	919,397	938,184	919,919	919,919
52 PURCH/CONTRACT SERVICES	149,272	114,425	112,958	117,958
53 SUPPLIES	120,152	96,650	113,000	112,000
58 DEBT SERVICE	-	133,000	133,000	53,000
3500 FIRE	1,188,821	1,282,259	1,278,877	1,202,877

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
3500 FIRE								
100-00-3500-511100-000 SALARY	605,781	659,897	666,025	661,096	-0.7	661,096	661,096	661,096
100-00-3500-511300-000 SALARY-OVERTIME	48,675	35,350	50,000	33,000	-34.0	33,000	33,000	33,000
100-00-3500-512100-000 GROUP INSURANCE	113,263	122,281	120,221	124,016	3.2	124,016	124,016	124,016
100-00-3500-512200-000 FICA/MEDICARE	47,373	49,729	50,951	50,574	-0.7	50,574	50,574	50,574
100-00-3500-512400-000 RETIREMENT CONTRIBUTIONS	28,429	28,306	28,081	28,346	0.9	28,346	28,346	28,346
100-00-3500-512700-000 WORKERS' COMPENSATION	21,190	21,911	21,190	21,190	-	21,190	21,190	21,190
100-00-3500-512900-000 LIFE INSURANCE	1,642	1,818	1,716	1,697	-1.1	1,697	1,697	1,697
100-00-3500-512901-000 FLEX BENEFIT ADMIN FEES	-	105	-	-	-	-	-	-
100-00-3500-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	4,889	3,081	5,000	3,700	-26.0	3,700	3,700	3,700
100-00-3500-521304-000 TECHNICAL SVCS COMPUTER	-	-	500	-	-100.0	-	-	-
100-00-3500-522200-000 PROPERTY R&M	11,060	10,527	9,000	10,000	11.1	10,000	10,000	10,000
100-00-3500-522201-000 VEHICLE R&M	60,404	74,933	40,000	40,000	-	45,000	40,000	40,000
100-00-3500-522310-000 RENT LAND & BLDG	500	500	500	500	-	500	500	500
100-00-3500-523100-000 INSURANCE (NONEMPLOYEE)	3,898	4,034	4,000	4,033	0.8	4,033	4,033	4,033
100-00-3500-523205-000 TELEPHONE	16,090	18,470	17,700	19,000	7.3	19,000	19,000	19,000
100-00-3500-523207-000 INTERNET	689	944	725	1,225	69.0	1,225	1,225	1,225
100-00-3500-523208-000 POSTAGE	-	-	-	-	-	-	-	-
100-00-3500-523500-000 TRAVEL	1,740	3,041	2,000	2,000	-	2,000	2,000	2,000
100-00-3500-523600-000 DUES & FEES	1,437	2,455	1,500	1,500	-	1,500	1,500	1,500
100-00-3500-523700-000 EDUCATION & TRAINING	3,355	5,512	3,500	3,500	-	3,500	3,500	3,500
100-00-3500-523800-000 LICENSES	-	-	-	-	-	-	-	-
100-00-3500-523850-000 CONTRACT LABOR	29,750	25,775	30,000	27,500	-8.3	27,500	27,500	27,500
100-00-3500-531100-000 GENERAL SUPPLIES / MATERIALS	14,190	16,752	15,000	12,500	-16.7	12,500	12,500	12,500
100-00-3500-531102-000 SUPPLIES - AWARDS	323	613	300	300	-	300	300	300

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-3500-531109-000 COMPUTER SUPPLIES	1,184	1,371	1,200	1,000	-16.7	1,000	1,000	1,000
100-00-3500-531210-000 ENERGY - WATER / SEWER	1,553	2,419	1,650	4,100	148.5	4,100	4,100	4,100
100-00-3500-531220-000 ENERGY - NATURAL GAS	4,879	4,201	5,500	5,500	-	5,500	5,500	5,500
100-00-3500-531240-000 ENERGY - PROPANE	10,798	7,201	11,500	9,100	-20.9	9,100	9,100	9,100
100-00-3500-531270-000 GASOLINE / DIESEL / OIL	33,600	53,643	35,000	60,000	71.4	60,000	60,000	60,000
100-00-3500-531300-000 FOOD	1,160	1,997	1,000	1,000	-	-	1,000	1,000
100-00-3500-531400-000 BOOKS & PERIODICALS	545	458	500	500	-	500	500	500
100-00-3500-531600-000 SMALL EQUIPMENT	34,305	13,937	5,000	2,500	-50.0	2,500	2,500	2,500
100-00-3500-531700-000 UNIFORMS	28,558	17,560	20,000	16,500	-17.5	16,500	16,500	16,500
100-00-3500-581200-000 CAPITAL LEASE PRINCIPAL	9,078	-	133,000	133,000	-	53,000	133,000	133,000
100-00-3500-582200-000 CAPITAL LEASE INTEREST	276	-	-	-	-	-	-	-
3500 FIRE	1,140,614	1,188,821	1,282,259	1,278,877	-0.3	1,202,877	1,278,877	1,278,877

Note: FY 12 Adopted Fire (3500) budget is $ 1,252,877. Increased 581200 to $103,000 from $53,000.

Department Description

The Emergency Services Administrative Department is responsible for the daily management of Fire, EMS, EMA, and Training Division. Administration is responsible for establishing and implementing approved short and long-term plans, establishing policies, procedures and corrective actions. Also, ESA serves as a liaison to County Manager, BOC, and other County Departments.

Budget Highlights

The Emergency Services overall budget decreased by 4% from its FY11 approved budget. The Emergency Services budgets include: Fire (3500), ESA (3610), EMS (3630), and EMA (3920). The ESA budget increased 4% for the rising costs of fuel. ESA has implemented a 5% fuel reduction per vehicle within this department to manage these costs in FY12.

Budget Summary

3610 ESA	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	118,915	125,659	131,415	131,415
52 PURCH/CONTRACT SERVICES	8,341	12,900	11,865	11,865
53 SUPPLIES	48,789	50,500	53,800	53,800
58 DEBT SERVICE	9,096	-	-	-
3610 ESA	185,141	189,059	197,080	197,080

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
3610 ESA								
100-00-3610-511100-000 SALARY	95,750	96,299	99,163	99,165	0.0	99,165	99,165	99,165
100-00-3610-512100-000 GROUP INSURANCE	9,003	8,264	9,204	14,958	62.5	14,958	14,958	14,958
100-00-3610-512200-000 FICA/MEDICARE	7,043	7,075	7,586	7,586	-	7,586	7,586	7,586
100-00-3610-512400-000 RETIREMENT CONTRIBUTIONS	5,274	6,326	5,165	5,165	-	5,165	5,165	5,165
100-00-3610-512700-000 WORKERS' COMPENSATION	4,324	751	4,325	4,325	-	4,325	4,325	4,325
100-00-3610-512900-000 LIFE INSURANCE	201	200	216	216	-	216	216	216
100-00-3610-512901-000 FLEX BENEFIT ADMIN FEES	-	-	-	-	-	-	-	-
100-00-3610-521201-000 PROF SVCS-ATTORNEY	1,330	-	1,500	500	-66.7	500	500	500
100-00-3610-521203-000 PROF SVCS-AUDIT	570	475	600	500	-16.7	500	500	500
100-00-3610-521300-000 TECHNICAL SERVICES	553	811	750	750	-	750	750	750
100-00-3610-522200-000 PROPERTY R&M	1,662	1,778	1,700	1,290	-24.1	1,290	1,290	1,290
100-00-3610-522201-000 VEHICLE R&M	3,365	383	2,500	1,500	-40.0	1,500	1,500	1,500
100-00-3610-522320-000 EQUIPMENT RENTAL	2,236	2,683	2,500	4,100	64.0	4,100	4,100	4,100
100-00-3610-523205-000 TELEPHONE	91	-	500	500	-	500	500	500
100-00-3610-523208-000 POSTAGE	404	390	400	400	-	400	400	400
100-00-3610-523300-000 ADVERTISING	880	450	550	550	-	550	550	550
100-00-3610-523400-000 PRINTING & BINDING	2,017	896	1,000	1,000	-	1,000	1,000	1,000
100-00-3610-523500-000 TRAVEL	54	135	300	300	-	300	300	300
100-00-3610-523600-000 DUES & FEES	100	60	100	100	-	100	100	100
100-00-3610-523700-000 EDUCATION & TRAINING	260	280	500	300	-40.0	300	300	300
100-00-3610-523800-000 LICENSES	-	-	-	75	-	75	75	75
100-00-3610-531100-000 GENERAL SUPPLIES / MATERIALS	1,615	891	1,000	500	-50.0	500	500	500
100-00-3610-531230-000 ENERGY - ELECTRICITY	35,980	47,007	46,500	49,000	5.4	49,000	49,000	49,000
100-00-3610-531270-000 GASOLINE / DIESEL / OIL	2,369	397	2,750	4,000	45.5	4,000	4,000	4,000

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-3610-531700-000 UNIFORMS	174	494	250	300	20.0	300	300	300
100-00-3610-581200-000 CAPITAL LEASE PRINCIPAL	9,078	8,819	-	-	-	-	-	-
100-00-3610-582200-000 CAPITAL LEASE INTEREST	276	277	-	-	-	-	-	-
3610 ESA	184,609	185,141	189,059	197,080	4.2	197,080	197,080	197,080

Department Description

The Dawson County Emergency Medical Services Division currently operates three (3) Advanced Cardiac Life Support Units based throughout the county. This division responds to all calls for help related to medical or trauma incidents. The EMS Division also provides public education, blood pressure screenings, and medical pre-plans for businesses.

Budget Highlights

The Emergency Services overall budget decreased by 4% from its FY 11 approved budget. The Emergency Services budgets include: Fire (3500), ESA (3610), EMS (3630), and EMA (3920). The EMS budget decreased 6% primarily due to the increased collection efforts for emergency medical services. As these collection efforts increase, the requirement to charge off the bad debt accounts (574000) can be decreased.

Budget Summary

3630 EMS	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	1,607,058	1,630,461	1,580,689	1,580,689
52 PURCH/CONTRACT SERVICES	123,712	121,950	122,900	122,900
53 SUPPLIES	106,571	119,400	107,150	105,700
57 OTHER COSTS	254,253	250,000	240,000	240,000
3630 EMS	2,091,594	2,121,811	2,050,739	2,049,289

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
3630 EMS								
100-00-3630-511100-000 SALARY	1,120,607	1,189,089	1,146,745	1,170,717	2.1	1,170,717	1,170,717	1,170,717
100-00-3630-511300-000 SALARY-OVERTIME	145,179	59,821	125,000	58,000	-53.6	58,000	58,000	58,000
100-00-3630-512100-000 GROUP INSURANCE	227,948	189,291	198,104	189,019	-4.6	189,019	189,019	189,019
100-00-3630-512200-000 FICA/MEDICARE	90,243	89,197	87,726	89,560	2.1	89,560	89,560	89,560
100-00-3630-512400-000 RETIREMENT CONTRIBUTIONS	40,530	36,326	36,681	37,296	1.7	37,296	37,296	37,296
100-00-3630-512700-000 WORKERS' COMPENSATION	33,244	40,451	33,245	33,245	-	33,245	33,245	33,245
100-00-3630-512900-000 LIFE INSURANCE	2,435	2,376	2,460	2,352	-4.4	2,352	2,352	2,352
100-00-3630-512901-000 FLEX BENEFIT ADMIN FEES	528	507	500	500	-	500	500	500
100-00-3630-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	37,161	31,365	35,000	35,000	-	35,000	35,000	35,000
100-00-3630-521111-000 BANK CHARGES - CREDIT CARD	-	26	-	-	-	-	-	-
100-00-3630-521200-000 PROFESSIONAL SERVICES	50	1,032	100	-	-100.0	-	-	-
100-00-3630-521207-000 DRUG TESTING	-	-	-	-	-	-	-	-
100-00-3630-521300-000 TECHNICAL SERVICES	12,645	8,076	12,500	12,500	-	12,500	12,500	12,500
100-00-3630-522200-000 PROPERTY R&M	7,136	4,981	6,000	4,000	-33.3	4,000	4,000	4,000
100-00-3630-522201-000 VEHICLE R&M	33,454	37,504	35,000	35,000	-	35,000	35,000	35,000
100-00-3630-522320-000 EQUIPMENT RENTAL	5,122	6,332	5,700	6,250	9.6	6,250	6,250	6,250
100-00-3630-523200-000 COMMUNICATIONS	1,125	1,439	1,400	1,400	-	1,400	1,400	1,400
100-00-3630-523205-000 TELEPHONE	8,768	9,324	9,500	9,500	-	9,500	9,500	9,500
100-00-3630-523500-000 TRAVEL	307	1,377	1,000	1,000	-	1,000	1,000	1,000
100-00-3630-523600-000 DUES & FEES	720	485	750	750	-	750	750	750
100-00-3630-523700-000 EDUCATION & TRAINING	5,062	9,766	5,000	5,000	-	5,000	5,000	5,000
100-00-3630-523800-000 LICENSES	9,625	12,005	10,000	12,500	25.0	12,500	10,000	12,500
100-00-3630-531100-000 GENERAL SUPPLIES / MATERIALS	66,246	46,849	60,000	50,000	-16.7	50,000	50,000	50,000
100-00-3630-531109-000 COMPUTER SUPPLIES	30	530	-	-	-	50	-	-

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-3630-531210-000 ENERGY - WATER / SEWER	3,019	2,990	3,150	3,150	-	3,150	3,150	3,150
100-00-3630-531230-000 ENERGY - ELECTRICITY	-	-	-	-	-	-	-	-
100-00-3630-531270-000 GASOLINE / DIESEL / OIL	29,483	30,220	30,000	35,000	16.7	35,000	35,000	35,000
100-00-3630-531300-000 FOOD	812	-	1,000	1,000	-	-	1,000	1,000
100-00-3630-531400-000 BOOKS & PERIODICALS	-	-	250	500	100.0	-	500	500
100-00-3630-531600-000 SMALL EQUIPMENT	6,789	4,865	5,000	2,500	-50.0	2,500	2,500	2,500
100-00-3630-531700-000 UNIFORMS	34,310	21,117	20,000	15,000	-25.0	15,000	15,000	15,000
100-00-3630-574000-000 BAD DEBTS - UNCOLLECTABLE	271,060	254,253	150,000	140,000	-6.7	140,000	140,000	140,000
100-00-3630-574001-000 BAD DEBT-MANDATED (MC/MCD)	-	-	100,000	100,000	-	100,000	100,000	100,000
3630 EMS	2,193,638	2,091,594	2,121,811	2,050,739	-3.3	2,049,289	2,048,239	2,050,739

Department Description

The voters elect the Coroner for four year terms. The Dawson County Coroner's Office investigates all deaths reported to this office to determine the cause and manner of death in the cases where we have jurisdiction. When necessary, we coordinate investigations with local law enforcement, the medical examiner's office, the G.B.I. and the District Attorney's office.

Budget Highlights

The Coroner's budget increased 6% from its FY11 approved budget. The major increase occurred with the group insurance account.

Budget Summary

3700 CORONER	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	35,825	34,378	36,392	36,391
52 PURCH/CONTRACT SERVICES	20,448	18,290	19,290	19,290
53 SUPPLIES	1,320	1,500	1,500	1,500
3700 CORONER	57,593	54,168	57,182	57,181

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
3700 CORONER								
100-00-3700-511100-000 SALARY	17,347	19,621	18,000	19,000	5.6	19,000	19,000	19,000
100-00-3700-511200-000 SALARY-TEMP	-	-	-	-		-	-	-
100-00-3700-512100-000 GROUP INSURANCE	12,724	14,467	14,737	15,716	6.6	15,715	14,737	14,737
100-00-3700-512200-000 FICA/MEDICARE	1,309	1,471	1,377	1,453	5.5	1,453	1,453	1,453
100-00-3700-512400-000 RETIREMENT CONTRIBUTIONS	116	151	120	120		120	120	120
100-00-3700-512700-000 WORKERS' COMPENSATION	-	-	-	-		-	-	-
100-00-3700-512900-000 LIFE INSURANCE	102	115	144	103	-28.5	103	144	144
100-00-3700-521207-000 DRUG TESTING	-	-	-	1,000		1,000	1,000	1,000
100-00-3700-523205-000 TELEPHONE	-	-	-	-		-	-	-
100-00-3700-523206-000 PAGERS	165	164	165	165		165	165	165
100-00-3700-523500-000 TRAVEL	1,935	1,719	2,000	2,000		2,000	2,000	2,000
100-00-3700-523600-000 DUES & FEES	225	225	225	225		225	225	225
100-00-3700-523700-000 EDUCATION & TRAINING	900	900	900	900		900	900	900
100-00-3700-523900-000 OTHER SVCS - MORGUE	15,000	17,440	15,000	15,000		15,000	15,000	15,000
100-00-3700-531100-000 GENERAL SUPPLIES / MATERIALS	662	1,320	1,500	1,500		1,500	1,500	1,500
3700 CORONER	50,485	57,593	54,168	57,182	5.6	57,181	56,244	56,244

Department Description

Dawson County has its first animal shelter. Your Dawson County Humane Society (DCHS) opened its new doors on April 1, 2008. The citizens of Dawson County have taken responsibility for sheltering our own stray pets. Your DCHS is prepared to make adoption the rule rather than the exception for these displaced pets.

Budget Highlights

The Humane Society's budget remained flat from its FY11 approved budget. Appropriations for this function are in accordance with their County contract.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
3915 Animal Shelter-Humane Soc				
52 PURCH/CONTRACT SERVICES	152,500	120,000	120,000	120,000
3915 Animal Shelter-Humane Soc	152,500	120,000	120,000	120,000

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
3915 Animal Shelter-Humane Soc								
100-00-3915-523900-000 HUMANE SOCIETY	144,170	152,500	120,000	120,000		120,000	120,000	120,000
3915 Animal Shelter-Humane Soc	144,170	152,500	120,000	120,000		120,000	120,000	120,000

Department Description

The EMA Department is responsible for planning, mitigating, coordinating response and recovery operations for any natural or manmade disaster that might affect the citizens of Dawson County. This is accomplished through review and update of County's LEOP, conducting tabletop and full-scale exercises to test strengths and weaknesses of department, maintaining NIMS and hazardous mitigation documentation and exercise compliance, and training of all department and volunteer organizations of their roles in each essential support function.

Budget Highlights

The Emergency Services overall budget decreased by 4% from its FY11 approved budget. The Emergency Services budgets include: Fire (3500), ESA (3610), EMS (3630), and EMA (3920). The EMA budget increased 25% primarily within its Vehicle Repair and Maintenance (521100) account due to an aging fleet. Additionally, an increase in the Travel (523500) account is due to state Emergency Management mandated training.

Budget Summary

	2010	2011	2012	2012
3920 EMA	ACTUAL	BUDGET	REQUESTED	RECOMMEND
52 PURCH/CONTRACT SERVICES	5,209	2,789	2,789	3,200
53 SUPPLIES	800	400	400	800
3920 EMA	6,009	3,189	3,189	4,000

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
3920 EMA								
100-00-3920-521304-000 TECHNICAL SVCS COMPUTER	2,774	4,637	1,789	1,789	-	1,800	1,789	1,789
100-00-3920-522200-000 PROPERTY R&M	259	280	300	300	-	400	300	300
100-00-3920-522201-000 VEHICLE R&M	95	-	300	300	-	500	300	300
100-00-3920-523500-000 TRAVEL	374	292	400	400	-	500	400	400
100-00-3920-531270-000 GASOLINE / DIESEL / OIL	112	732	200	200	-	600	200	200
100-00-3920-531300-000 FOOD	202	68	200	200	-	200	200	200
3920 EMA	3,816	6,009	3,189	3,189	-	4,000	3,189	3,189

Department Description

The Public Works- Administrative department is responsible for the oversight and administrative support of Facility Management, Engineering, Fleet Maintenance, Solid Waste, Community Development and Roads.

Budget Highlights

The Public Works- Administration budget decreased 2% from its FY 11 approved budget. These decreases occurred within the Salary/Benefits accounts due to employee transfers within the County.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
4100 PUBLIC WORKS ADMIN				
51 PERS SVC/EMP BENEFITS	183,470	203,458	194,471	194,471
52 PURCH/CONTRACT SERVICES	3,859	9,600	12,686	12,686
53 SUPPLIES	4,362	2,800	3,400	3,400
4100 PUBLIC WORKS ADMIN	191,691	215,858	210,557	210,557

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
4100 PUBLIC WORKS ADMIN								
100-00-4100-511100-000 SALARY	136,088	148,322	167,401	150,335	-10.2	150,335	150,335	150,335
100-00-4100-512100-000 GROUP INSURANCE	14,921	15,576	12,167	23,831	95.9	23,831	23,831	23,831
100-00-4100-512200-000 FICA/MEDICARE	9,856	10,776	12,806	11,501	-10.2	11,501	11,501	11,501
100-00-4100-512400-000 RETIREMENT CONTRIBUTIONS	7,228	7,677	6,726	7,700	14.5	7,700	7,700	7,700
100-00-4100-512700-000 WORKERS' COMPENSATION	3,919	822	3,920	825	-79.0	825	825	825
100-00-4100-512900-000 LIFE INSURANCE	292	225	312	279	-10.6	279	279	279
100-00-4100-512901-000 FLEX BENEFIT ADMIN FEES	126	72	126	-	-100.0	-	-	-
100-00-4100-521100-000 OFFICIAL / ADMIN SVCS	6,122	319	6,200	7,286	17.5	7,286	7,286	7,286
100-00-4100-522200-000 PROPERTY R&M	50	-	-	150	-	150	150	150
100-00-4100-523205-000 TELEPHONE	3,210	3,084	3,400	3,700	8.8	3,700	3,700	3,700
100-00-4100-523208-000 POSTAGE	22	-	-	-	-	-	-	-
100-00-4100-523400-000 PRINTING & BINDING	-	131	-	500	-	500	500	500
100-00-4100-523600-000 DUES & FEES	-	100	-	250	-	250	250	250
100-00-4100-523700-000 EDUCATION & TRAINING	-	225	-	800	-	800	800	800
100-00-4100-531100-000 GENERAL SUPPLIES / MATERIALS	478	94	500	1,000	100.0	1,000	1,000	1,000
100-00-4100-531109-000 COMPUTER SUPPLIES	-	4,180	-	2,100	-	2,100	2,100	2,100
100-00-4100-531270-000 GASOLINE / DIESEL / OIL	2,035	-	2,000	-	-100.0	-	-	-
100-00-4100-531700-000 UNIFORMS	125	88	300	300	-	300	300	300
4100 PUBLIC WORKS ADMIN	184,472	191,691	215,858	210,557	-2.5	210,557	210,557	210,557

Department Description

The Public Works Roads department is responsible for, but not limited to: pothole patching, milling and deep-patching operations in conjunction with LARP and county resurfacing contracts, rights-of-way mowing and tree trimming/removal/chipping, drainage ditch, shoulder construction and repair, application of calcium chloride to gravel roads, and bridge repair (as needed). Department personnel also respond to emergencies 24 hours a day, seven days a week by removing roadway debris, clearing storm-related debris from roadways, plowing and spreading salt during ice and snow events, and closing and barricading roads which have been determined to pose a danger to drivers.

Budget Highlights

The Public Works- Roads budget decreased 2% from its FY11 approved budget. Major reductions occurred within the Gravel Supplies account (53116). However, increases occurred within its Vehicle Repair and Maintenance (521100) account due to an aging fleet.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
4100 PUBLIC WORKS ADMIN				
51 PERS SVC/EMP BENEFITS	183,470	203,458	194,471	194,471
52 PURCH/CONTRACT SERVICES	3,859	9,600	12,686	12,686
53 SUPPLIES	4,362	2,800	3,400	3,400
4100 PUBLIC WORKS ADMIN	191,691	215,858	210,557	210,557

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
4220 ROADS DEPT								
100-00-4220-511100-000 SALARY	366,952	325,847	361,142	339,068	-6.1	339,068	339,068	339,068
100-00-4220-511300-000 SALARY-OVERTIME	324	11,762	-	-		-	-	-
100-00-4220-512100-000 GROUP INSURANCE	77,256	61,995	71,628	74,725	4.3	74,725	71,628	71,628
100-00-4220-512200-000 FICA/MEDICARE	26,469	24,248	27,627	25,939	-6.1	25,939	25,939	25,939
100-00-4220-512400-000 RETIREMENT CONTRIBUTIONS	10,719	10,278	15,900	12,190	-23.3	12,190	15,900	15,900
100-00-4220-512600-000 UNEMPLOYMENT INSURANCE	-	8,580	-	-		-	-	-
100-00-4220-512700-000 WORKERS' COMPENSATION	36,028	28,294	36,028	36,028		36,028	36,028	36,028
100-00-4220-512900-000 LIFE INSURANCE	1,233	1,037	1,260	969	-23.1	969	1,260	1,260
100-00-4220-512901-000 FLEX BENEFIT ADMIN FEES	72	18	75	75		75	75	75
100-00-4220-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	-	-	-	-		-	-	-
100-00-4220-521200-000 PROFESSIONAL SERVICES	8,720	-	5,000	-	-100.0	-	-	-
100-00-4220-521201-000 PROF SVCS-ATTORNEY	259	735	420	420		420	420	420
100-00-4220-522200-000 PROPERTY R&M	159,752	45,367	80,000	50,000	-37.5	50,000	50,000	50,000
100-00-4220-522201-000 VEHICLE R&M	39,875	114,705	40,000	130,000	225.0	130,000	130,000	130,000
100-00-4220-522320-000 EQUIPMENT RENTAL	20,600	2,197	35,000	35,000		27,763	35,000	35,000
100-00-4220-522322-000 TRUCK RENTAL / HAULING	48,639	13,990	65,000	65,000		55,000	65,000	65,000
100-00-4220-523205-000 TELEPHONE	4,538	5,399	5,600	5,600		5,600	5,600	5,600
100-00-4220-523208-000 POSTAGE	113	76	100	100		100	100	100
100-00-4220-523300-000 ADVERTISING	513	604	500	500		500	500	500
100-00-4220-523400-000 PRINTING & BINDING	-	-	-	-		-	-	-
100-00-4220-523500-000 TRAVEL	-	714	-	-		-	-	-
100-00-4220-523600-000 DUES & FEES	94	38	100	100		100	100	100
100-00-4220-523700-000 EDUCATION & TRAINING	60	725	-	1,000		1,000	1,000	1,000
100-00-4220-531100-000 GENERAL SUPPLIES / MATERIALS	18,966	16,872	20,000	17,000	-15.0	17,000	17,000	17,000

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-4220-531101-000 MISC OTHER SUPPLIES	-	-	-	-		-	-	-
100-00-4220-531109-000 COMPUTER SUPPLIES	437	135	-	-		-	-	-
100-00-4220-531110-000 SUPPLIES - ASPHALT	127,820	30,213	250,000	250,000		240,000	250,000	250,000
100-00-4220-531111-000 SUPPLIES - DRAIN PIPES	9,167	1,668	10,000	40,000	300.0	38,500	40,000	40,000
100-00-4220-531112-000 SUPPLIES - STABILIZER	8,295	-	65,000	65,000		55,000	65,000	65,000
100-00-4220-531114-000 SUPPLIES - PATCHING COMPOUND	1,295	3,885	3,000	3,000		3,000	3,000	3,000
100-00-4220-531115-000 SUPPLIES - LIQUID ASPHALT	-	400	-	-		-	-	-
100-00-4220-531116-000 SUPPLIES - GRAVEL	211,376	57,838	225,000	170,000	-24.4	160,000	170,000	170,000
100-00-4220-531117-000 SUPPLIES - STREET SIGNS	10,054	- 2,244	10,000	10,000		8,000	10,000	10,000
100-00-4220-531118-000 SUPPLIES - TRAFFIC STRIPING	8,427	20,879	8,500	8,500		8,500	8,500	8,500
100-00-4220-531119-000 SUPPLIES - SALT	2,050	13,698	2,000	12,000	500.0	12,000	12,000	12,000
100-00-4220-531210-000 ENERGY - WATER / SEWER	375	401	375	400	6.7	400	400	400
100-00-4220-531230-000 ENERGY - ELECTRICITY	2,193	3,172	2,200	3,200	45.5	3,200	3,200	3,200
100-00-4220-531231-000 ENERGY - ELEC / HWY SIGNALS	5,032	4,541	5,000	5,000		5,000	5,000	5,000
100-00-4220-531240-000 ENERGY - PROPANE	3,396	1,313	1,400	1,400		1,400	1,400	1,400
100-00-4220-531270-000 GASOLINE / DIESEL / OIL	53,269	47,894	70,000	70,000		70,000	70,000	70,000
100-00-4220-531271-000 FUEL SURCHARGE	-	-	-	-		-	-	-
100-00-4220-531600-000 SMALL EQUIPMENT	2,404	9,194	-	2,000		2,000	2,000	2,000
100-00-4220-531700-000 UNIFORMS	8,930	5,566	4,500	4,500		4,500	4,500	4,500
100-00-4220-542100-C51 MACHINERY - SNOW PLOW	-	-	-	-		-	-	-
100-00-4220-542200-000 VEHICLES	-	19,000	-	-		-	-	-
100-00-4220-581200-000 CAPITAL LEASE PRINCIPAL	35,243	-	55,000	55,000		56,423	55,000	55,000
100-00-4220-582200-000 CAPITAL LEASE INTEREST	1,368	-	1,650	1,650		2,499	1,650	1,650
4220 ROADS DEPT	1,312,313	891,034	1,479,005	1,495,364	1.1	1,446,899	1,496,268	1,496,268

Department Description

The Dawson County Health Department is located within District 2 of the state's eighteen (18) health districts. It, along with twelve other northern counties, comprises the North district. The Dawson County Health Department is provided funding through the state and as a county subsidy. Services provided by the Health Department include general health services such as prenatal and health screenings, health services for special health needs such as Children's Medical Services and General Nursing Services and Community Health services such as environmental health and immunizations.

Budget Highlights

The Health Department budget decreased 27% from its FY11 approved budget. Through this reduction, Dawson County now provides subsidy funding equitable to the number of visits Dawson County citizens utilize compared to the Health Department's overall budget. In prior years, Dawson County provided a higher percent compared to number of visits made by its citizens. This reduction now brings us more in-line with funding supplied to the Health Department by all District 2 counties.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
5110 HEALTH				
53 SUPPLIES	-	-	-	-
57 OTHER COSTS	234,012	222,000	162,000	162,000
5110 HEALTH	234,012	222,000	162,000	162,000

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
5110 HEALTH								
100-00-5110-531270-000 GASOLINE / DIESEL / OIL	577	-	-	-	-	-	5,000	5,000
100-00-5110-572000-000 PAY OTHR AGENCY- HEALTH DEPT	225,922	234,012	222,000	162,000	-27.0	162,000	162,000	162,000
5110 HEALTH	226,499	234,012	222,000	162,000	-27.0	162,000	167,000	167,000

Department Description

The Court Appointed Special Advocate (CASA) Program is a non-profit organization with the mission to protect and promote the best interest of abused and neglected children involved in the juvenile courts by utilizing trained, screened, and supervised community volunteers that provide quality advocacy and representation to these innocent victims.

Budget Highlights

The CASA budget remained flat from its FY 11 approved budget.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
5433 CASA				
57 OTHER COSTS	6,120	6,000	6,000	6,000
5433 CASA	6,120	6,000	6,000	6,000

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
5433 CASA								
100-00-5433-572000-000 PAY OTHR AGENCY - CASA	6,120	6,120	6,000	6,000		6,000	6,000	6,000
5433 CASA	6,120	6,120	6,000	6,000		6,000	6,000	6,000

Department Description

Dawson County's Division of Family and Children Services (DFACS) is located within Region 2 of the state's seventeen (17) regions. It, along with twelve other northern counties, are a part of this region. The Dawson County DFACS is provided funding through the state and as a county subsidy. The Division of Family and Children Services (DFCS) is responsible for welfare and employment support, protecting children, foster care and other services to strengthen families.

Budget Highlights

The DFCS budget decreased 6% from its FY11 approved budget. This decrease maintains the DFACS within its FY 2010 actuals.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
5440 DFACS				
57 OTHER COSTS	59,882	64,000	61,638	60,000
5440 DFACS	59,882	64,000	61,638	60,000

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
5440 DFACS								
100-00-5440-572001-000 PAY OTHR AGENCY- DFACS	65,311	59,882	64,000	61,638	-3.7	60,000	61,638	61,638
5440 DFACS	65,311	59,882	64,000	61,638	-3.7	60,000	61,638	61,638

Department Description

NOA (No One Alone) is a non-profit organization providing emergency shelter for women and children who are victims of domestic violence. We also provide services to women, children and men who are experiencing domestic violence in their lives but don't need to come into shelter. NOA serves Dawson and Lumpkin counties. Not only are victims sheltered from physical and emotional violence, they are provided with food, clothing, transportation, medicine and personal necessities.

Budget Highlights

The No One Alone budget remained flat from its FY11 approved budget.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
5450 NOA-NO ONE ALONE				
57 OTHER COSTS	2,550	2,500	2,500	2,500
5450 NOA-NO ONE ALONE	2,550	2,500	2,500	2,500

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
5450 NOA-NO ONE ALONE								
100-00-5450-572000-000 PAY OTHR AGENCY - NOAS ARK	2,550	2,550	2,500	2,500	-	2,500	2,500	2,500
5450 NOA-NO ONE ALONE	2,550	2,550	2,500	2,500	-	2,500	2,500	2,500

Department Description

Dawson County Indigent Welfare provides funeral services for county residents who are unable to do so. This service is coordinated through the County Coroner.

Budget Highlights

The Indigent Welfare budget decreased 6% from its FY11 approved budget.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
5452 INDIGENT WELFARE				
57 OTHER COSTS	3,150	5,000	4,000	4,000
5452 INDIGENT WELFARE	3,150	5,000	4,000	4,000

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
5452 INDIGENT WELFARE								
100-00-5452-572000-000 PAY OTHR AGENCY - PAUPER	5,600	3,150	5,000	4,000	-20.0	4,000	5,000	5,000
5452 INDIGENT WELFARE	5,600	3,150	5,000	4,000	-20.0	4,000	5,000	5,000

Department Description

The Dawson County Senior Center provides a variety of programs and services for our seniors, designed to enhance the quality of their lives and maintain their independence. These services also assist the families of seniors with their care giving duties.

Budget Highlights

The Senior Center budget increased 15% from its FY11 budget. Rising costs within its Electricity (531230) account and Fuel (531270) comprise the majority of this increase.

Budget Summary

5520 SENIOR CENTER	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	8,181	-	14,000	14,000
52 PURCH/CONTRACT SERVICES	18,057	31,875	33,175	19,775
53 SUPPLIES	37,616	26,750	33,560	33,560
54 CAPITAL OUTLAYS	-	-	10,000	-
57 OTHER COSTS	8,450	7,450	8,450	8,450
5520 SENIOR CENTER	72,304	66,075	99,185	75,785

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
5520 SENIOR CENTER								
100-00-5520-511104-000 SALARY- NURSE SR CTR	-	7,600	-	13,000		13,000	13,000	13,000
100-00-5520-512200-000 FICA/MEDICARE	-	581	-	1,000		1,000	1,000	1,000
100-00-5520-521100-000 OFFICIAL / ADMIN SVCS	-	-	-	-		-	-	-
100-00-5520-521101-000 PROFESSIONAL SERVICES	19,845	4,578	19,850	18,800	-5.3	5,000	29,900	29,900
100-00-5520-522200-000 PROPERTY R&M	4,747	3,447	4,700	4,700		4,700	6,500	6,500
100-00-5520-522201-000 VEHICLE R&M	3,408	3,876	3,400	3,400		3,900	5,500	5,500
100-00-5520-522320-000 EQUIPMENT RENTAL	2,603	2,546	2,600	2,600		2,600	2,800	2,800
100-00-5520-523200-000 COMMUNICATIONS	-	564	-	1,050		1,050	-	-
100-00-5520-523205-000 TELEPHONE	731	1,635	750	1,700	126.7	1,700	850	850
100-00-5520-523208-000 POSTAGE	-	460	50	400	700.0	400	1,500	1,500
100-00-5520-523300-000 ADVERTISING	-	199	100	100		100	350	350
100-00-5520-523300-C28 ADVERTISING	-	150	-	-		-	-	-
100-00-5520-523400-000 PRINTING & BINDING	-	-	100	100		-	100	100
100-00-5520-523500-000 TRAVEL	237	497	225	225		225	600	600
100-00-5520-523600-C28 DUES & FEES	75	75	-	-		-	-	-
100-00-5520-523700-000 EDUCATION & TRAINING	90	30	100	100		100	1,000	1,000
100-00-5520-531100-000 GENERAL SUPPLIES / MATERIALS	5,131	7,255	5,500	5,500		5,500	12,100	12,100
100-00-5520-531100-C28 GEN SUPPLIES / MATERIALS	3,917	4,325	-	-		-	-	-
100-00-5520-531109-000 COMPUTER SUPPLIES	600	666	350	600	71.4	600	1,500	1,500
100-00-5520-531220-000 ENERGY - NATURAL GAS	3,080	2,866	3,100	3,100		3,100	4,500	4,500
100-00-5520-531230-000 ENERGY - ELECTRICITY	11,092	13,087	11,000	13,000	18.2	13,000	11,700	11,700
100-00-5520-531270-000 GASOLINE / DIESEL / OIL	5,856	6,655	5,800	8,360	44.1	8,360	10,000	10,000
100-00-5520-531300-000 FOOD	-	1,844	500	2,000	300.0	2,000	800	800
100-00-5520-531600-000 SMALL EQUIPMENT	1,509	918	500	1,000	100.0	1,000	200	200

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-5520-541300-000 BUILDINGS	-	-	-	10,000		-	10,000	10,000
100-00-5520-542500-C28 OTHER EQUIPMENT	-	-	-	-		-	-	-
100-00-5520-572000-000 PAYMENTS TO OTHER AGENCIES	8,507	8,450	7,450	8,450	13.4	8,450	7,450	7,450
5520 SENIOR CENTER	71,428	72,304	66,075	99,185	50.1	75,785	121,350	121,350

Department Description

The Parks & Recreation Department offers a variety of facilities for those who like to take advantage of the passive recreational activities. The Park and Recreation Division operates Rock Hill Park, Veterans Memorial Park and War Hill Park. Dawson County operates a community pool within Veterans Memorial Park. The pool opens seasonally around Memorial Day and closes around Labor day.

Through these facilities and their programs and amenities our citizens enjoy youth sports leagues, adult sports leagues, exercise and wellness classes and amenities, camping, canoeing, swimming, boating, fishing, walking, jogging, playgrounds, trails, and special community events.

Budget Highlights

The Park and Recreation overall budget decreased 5% from its FY11 approved budget. The Parks budgets include: Park (6120), Park Pool (6124), War Hill Park (6180). Major reductions occurred within its Salary/ Benefits accounts due to the freezing of one (1) Support Staff position. Additionally, reductions occurred within the Disposal (521110) account due to a renegotiated contract for the disposal services for all parks.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
5120 PARK				
51 PERS SVC/EMP BENEFITS	432,346	436,275	400,385	400,310
52 PURCH/CONTRACT SERVICES	185,971	141,450	138,388	138,388
53 SUPPLIES	273,386	246,700	246,310	245,810
54 CAPITAL OUTLAYS	-	-	-	-
58 DEBT SERVICE	7,705	-	-	-
5120 PARK	899,408	824,425	785,083	784,508

COMM OF ROADS & REVENUE DAWSON CO
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TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
6120 PARK								
100-00-6120-511100-000 SALARY	296,562	319,310	324,194	300,975	-7.2	300,975	300,975	300,975
100-00-6120-511200-000 SALARY-TEMP	10,183	17,810	10,200	10,200	-	10,200	10,200	10,200
100-00-6120-511300-000 SALARY-OVERTIME	1,230	249	1,200	1,200	-	1,200	1,200	1,200
100-00-6120-512100-000 GROUP INSURANCE	53,298	48,515	57,308	46,794	-18.3	46,794	57,308	57,308
100-00-6120-512200-000 FICA/MEDICARE	22,245	24,472	24,801	23,025	-7.2	23,025	23,025	23,025
100-00-6120-512400-000 RETIREMENT CONTRIBUTIONS	8,233	13,988	9,035	8,823	-2.3	8,823	9,035	9,035
100-00-6120-512600-000 UNEMPLOYMENT INSURANCE	6,930	-	-	-	-	-	-	-
100-00-6120-512700-000 WORKERS' COMPENSATION	8,406	6,972	8,406	8,406	-	8,406	8,406	8,406
100-00-6120-512900-000 LIFE INSURANCE	868	1,006	1,056	887	-16.0	887	1,056	1,056
100-00-6120-512901-000 FLEX BENEFIT ADMIN FEES	72	24	75	75	-	-	75	75
100-00-6120-521111-000 BANK CHARGES - CREDIT CARD	2,838	3,048	1,500	2,838	89.2	2,838	2,838	2,838
100-00-6120-521201-000 PROF SVCS-ATTORNEY	-	-	-	-	-	-	-	-
100-00-6120-521300-000 TECHNICAL SERVICES	3,250	3,000	3,250	3,250	-	3,250	3,250	3,250
100-00-6120-522110-000 DISPOSAL SERVICE	6,624	7,692	6,700	5,000	-25.4	5,000	5,000	5,000
100-00-6120-522200-000 PROPERTY R&M	42,363	80,871	45,000	45,000	-	45,000	60,000	60,000
100-00-6120-522201-000 VEHICLE R&M	698	1,336	800	800	-	800	800	800
100-00-6120-522320-000 EQUIPMENT RENTAL	11,164	10,872	10,350	10,350	-	10,350	9,160	9,160
100-00-6120-523100-000 INSURANCE (NONEMPLOYEE)	1,477	1,436	1,500	1,500	-	1,500	1,500	1,500
100-00-6120-523200-000 COMMUNICATIONS	900	936	950	950	-	950	950	950
100-00-6120-523205-000 TELEPHONE	10,958	10,484	10,700	9,700	-9.3	9,700	10,700	10,700
100-00-6120-523208-000 POSTAGE	2,189	393	700	750	7.1	750	750	750
100-00-6120-523300-000 ADVERTISING	224	2,886	-	250	-	250	250	250
100-00-6120-523400-000 PRINTING & BINDING	7,120	-	2,000	-	-100.0	-	-	-
100-00-6120-523500-000 TRAVEL	4,054	3,896	1,000	1,000	-	1,000	1,000	1,000

COMM OF ROADS & REVENUE DAWSON CO
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TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-6120-523600-000 DUES & FEES	6,195	6,958	6,200	6,200	-	6,200	6,200	6,200
100-00-6120-523700-000 EDUCATION & TRAINING	859	575	800	800	-	800	800	800
100-00-6120-523850-000 CONTRACT LABOR	48,972	51,588	50,000	50,000	-	50,000	60,000	60,000
100-00-6120-531100-000 GENERAL SUPPLIES / MATERIALS	51,961	48,025	52,000	49,000	-5.8	49,000	55,000	55,000
100-00-6120-531104-000 SUPPLIES FROM DONATIONS	-	-	-	-	-	-	-	-
100-00-6120-531109-000 COMPUTER SUPPLIES	-	1,587	-	500	-	-	500	500
100-00-6120-531122-000 SUPPLIES - SPORTING EQUIPMENT	14,594	27,107	12,000	12,000	-	12,000	20,000	22,250
100-00-6120-531210-000 ENERGY - WATER / SEWER	17,212	18,100	16,000	18,000	12.5	18,000	22,000	25,000
100-00-6120-531220-000 ENERGY - NATURAL GAS	3,628	3,518	5,000	3,500	-30.0	3,500	4,000	5,000
100-00-6120-531230-000 ENERGY - ELECTRICITY	96,809	101,394	97,000	97,000	-	97,000	100,000	103,000
100-00-6120-531240-000 ENERGY - PROPANE	1,911	1,728	2,000	2,000	-	2,000	2,000	2,000
100-00-6120-531270-000 GASOLINE / DIESEL / OIL	3,461	6,983	3,400	8,000	135.3	8,000	8,000	8,000
100-00-6120-531300-000 FOOD	1,456	1,271	1,500	1,500	-	1,500	1,500	1,500
100-00-6120-531400-000 BOOKS & PERIODICALS	10	-	-	10	-	10	10	10
100-00-6120-531500-000 PURCHASED FOR RESALE	-	-	-	-	-	-	500	500
100-00-6120-531600-000 SMALL EQUIPMENT	4,808	4,497	4,800	4,800	-	4,800	6,000	6,000
100-00-6120-531700-000 UNIFORMS	52,545	59,176	53,000	50,000	-5.7	50,000	53,000	55,000
100-00-6120-541200-000 SITE IMPROVEMENTS	-	-	-	-	-	-	150,000	150,000
100-00-6120-581200-000 CAPITAL LEASE PRINCIPAL	-	7,579	-	-	-	-	-	-
100-00-6120-582200-000 CAPITAL LEASE INTEREST	-	126	-	-	-	-	-	-
6120 PARK	806,307	899,408	824,425	785,083	-4.8	784,508	996,988	1,008,238

Department Description

The Dawson County Park and Recreation Division operates a community pool within Veterans Memorial Park. The pool opens seasonally around Memorial Day and closes around Labor day. It is staffed by part-time tmporary/seasonal personnel.

Budget Highlights

The Park and Recreation overall budget decreased 5% from its FY11 approved budget. The Parks budgets include: Park (6120), Park Pool (6124), War Hill Park (6180). The Pool budget remained flat from its FY 11 approved budget.

Budget Summary

6124 PARK POOL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	18,649	16,150	16,150	16,150
52 PURCH/CONTRACT SERVICES	-	300	300	300
53 SUPPLIES	9,915	4,700	4,700	4,700
57 OTHER COSTS	1,357	2,240	2,240	2,240
6124 PARK POOL	29,921	23,390	23,390	23,390

COMM OF ROADS & REVENUE DAWSON CO
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TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
6124 PARK POOL								
100-00-6124-511200-000 SALARY-TEMP	14,902	17,324	15,000	15,000	-	15,000	15,000	15,000
100-00-6124-512200-000 FICA/MEDICARE	1,140	1,325	1,150	1,150	-	1,150	1,150	1,150
100-00-6124-521200-000 PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-
100-00-6124-522200-000 PROPERTY R&M	310	-	300	300	-	300	1,000	1,000
100-00-6124-531100-000 GENERAL SUPPLIES / MATERIALS	4,685	9,915	4,700	4,700	-	4,700	5,000	7,500
100-00-6124-571000-000 INTERGOV - GA SALES TAX	1,737	1,357	2,240	2,240	-	2,240	2,240	2,240
6124 PARK POOL	22,774	29,921	23,390	23,390	-	23,390	24,390	26,890

Department Description

The Dawson County Park and Recreation Division operates War Hill Park. The Park is located on War Hill Park Road, off of Hwy 53 East. War Hill Park consists of 14 primitive campsites, day-use areas, and boat launches.

Budget Highlights

The Park and Recreation overall budget decreased 5% from its FY11 approved budget. The Parks budgets include: Park (6120), Park Pool (6124), War Hill Park (6180). The Pool budget remained flat from its FY11 approved budget. The Park and Recreation-War Hill Park budget increased 22% from its FY11 approved budget. All costs are based upon current usage of the park facilities during normal and peak season.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
6180 WAR HILL PARK				
52 PURCH/CONTRACT SERVICES	2,112	2,000	2,700	2,700
53 SUPPLIES	7,069	4,300	4,800	5,000
6180 WAR HILL PARK	9,181	6,300	7,500	7,700

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
6180 WAR HILL PARK								
100-00-6180-522110-000 DISPOSAL SERVICE	-	787	-	700		700	700	700
100-00-6180-522200-000 PROPERTY R&M	2,070	1,325	2,000	2,000		2,000	3,000	3,000
100-00-6180-522320-000 EQUIPMENT RENTAL	-	-	-	-		-	-	-
100-00-6180-531100-000 GENERAL SUPPLIES / MATERIALS	715	767	1,200	1,200		800	1,500	1,500
100-00-6180-531210-000 ENERGY - WATER / SEWER	2,102	4,134	1,600	2,000	25.0	2,000	2,000	2,000
100-00-6180-531230-000 ENERGY - ELECTRICITY	1,505	2,168	1,500	1,500		2,200	1,500	1,500
100-00-6180-531600-000 SMALL EQUIPMENT	-	-	-	100		-	100	100
6180 WAR HILL PARK	6,392	9,181	6,300	7,500	19.0	7,700	8,800	8,800

Department Description

The Dawson County library is a part of the Chestatee Regional Library System. The Chestatee region is a two- county region comprising of Dawson and Lumpkin counties. The Dawson County library is provided funding through the state and as a county subsidy. Chestatee Regional Library System is dedicated to providing a current collection of popular materials for users of all ages and interests. Patrons enjoy free access to more than 100,000 items including bestsellers, paperbacks, large print materials, audio books, as well as popular DVDs, newspapers, magazines, video games, and online databases.

Budget Highlights

The Library budget decreased 5% from its FY11 approved budget. This decrease maintains the Library within its FY 2010 actuals.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
6510 LIBRARY				
57 OTHER COSTS	377,530	377,530	360,000	357,550
6510 LIBRARY	377,530	377,530	360,000	357,550

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
6510 LIBRARY								
100-00-6510-571000-000 INTER'GOVT- LIBRARY	413,484	377,530	377,530	360,000	-4.6	357,550	383,600	405,000
6510 LIBRARY	413,484	377,530	377,530	360,000	-4.6	357,550	383,600	405,000

Department Description

The Dawson County Extension is part of the University of Georgia's Cooperative Extension in the College of Agricultural and Environmental Sciences. County Extension agents help keep farmers abreast of the latest agricultural technology, research and marketing strategies. Some agents help parents cope with the pressures of balancing home, work and children; others help keep families healthy with information on nutrition and food safety. The Dawson County Extension Department is provided funding through the University of Georgia and as a county subsidy.

Budget Highlights

The County Extension budget decreased 4% from its FY11 approved budget. Major reductions occurred within its Salary/Benefits accounts due to a change in personnel. Additionally, reductions occurred within its General Supply account (531100).

Budget Summary

	2010	2011	2012	2012
7130 COUNTY EXTENSION	ACTUAL	BUDGET	REQUESTED	RECOMMEND
51 PERS SVC/EMP BENEFITS	57,393	64,128	61,826	61,826
52 PURCH/CONTRACT SERVICES	8,019	8,490	8,050	7,550
53 SUPPLIES	8,294	7,030	6,070	7,150
57 OTHER COSTS	-	-	-	-
7130 COUNTY EXTENSION	73,706	79,648	75,946	76,526

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
7130 COUNTY EXTENSION								
100-00-7130-511100-000 SALARY	43,892	48,156	52,283	50,497	-3.4	50,497	52,283	52,283
100-00-7130-511300-000 SALARY-OVERTIME	-	-	-	-		-	-	-
100-00-7130-512100-000 GROUP INSURANCE	4,471	4,016	3,966	4,235	6.8	4,235	3,966	3,966
100-00-7130-512200-000 FICA/MEDICARE	2,416	3,127	4,000	4,174	4.4	4,174	4,174	4,174
100-00-7130-512400-000 RETIREMENT CONTRIBUTIONS	1,829	1,681	3,604	2,650	-26.5	2,650	3,604	3,604
100-00-7130-512700-000 WORKERS' COMPENSATION	92	238	92	92		92	92	92
100-00-7130-512900-000 LIFE INSURANCE	94	103	108	103	-4.6	103	108	108
100-00-7130-512901-000 FLEX BENEFIT ADMIN FEES	72	72	75	75		75	75	75
100-00-7130-522200-000 PROPERTY R&M	726	788	700	350	-50.0	350	700	728
100-00-7130-522320-000 EQUIPMENT RENTAL	1,084	1,077	1,100	1,100		1,100	1,100	1,144
100-00-7130-523205-000 TELEPHONE	2,365	2,149	2,000	2,000		2,000	2,000	2,080
100-00-7130-523208-000 POSTAGE	999	600	600	600		600	600	624
100-00-7130-523300-000 ADVERTISING	-	-	-	-		-	-	-
100-00-7130-523400-000 PRINTING & BINDING	-	-	-	-		-	-	-
100-00-7130-523500-000 TRAVEL	5,745	3,405	4,000	4,000		3,500	4,000	4,160
100-00-7130-523600-000 DUES & FEES	150	-	-	-		-	100	100
100-00-7130-523700-000 EDUCATION & TRAINING	-	-	90	-	-100.0	-	90	90
100-00-7130-531100-000 GENERAL SUPPLIES / MATERIALS	1,293	1,342	1,200	540	-55.0	1,000	1,000	1,040
100-00-7130-531109-000 COMPUTER SUPPLIES	854	331	600	300	-50.0	300	600	624
100-00-7130-531210-000 ENERGY - WATER / SEWER	836	846	830	830		850	830	863
100-00-7130-531230-000 ENERGY - ELECTRICITY	3,848	4,790	4,200	4,200		4,800	4,200	4,368
100-00-7130-531600-000 SMALL EQUIPMENT	200	985	200	200		200	400	416
100-00-7130-572000-000 PAY OTHR AGENCY- UGA COOP	-	-	-	-		-	-	-
7130 COUNTY EXTENSION	70,966	73,706	79,648	75,946	-4.6	76,526	79,922	80,539

Department Description

The Planning & Development department is responsible for many land planning functions such as rezoning and variance applications and processing, providing documentation to both the Planning Commission as well as the Board of Commissioners on such applications. The department is also responsible for maintenance and implementation of the Comprehensive Plan.

The department is responsible for issuing Building permits, Business licenses, Alcohol Licenses, schedule many difference kinds of development inspections. Planning and development also implements the Impact fee ordinance and is responsible for GIS support to other county departments as well as the DCAR GIS program, and citizens.

Budget Highlights

The Planning & Zoning budget decreased 7% from its FY11 approved budget. Major Reductions occurred within its Technical Services (521300) and its Attorney Fees (521201) accounts.

Budget Summary

7410 PLANNING & DEVELOPMENT	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
51 PERS SVC/EMP BENEFITS	206,886	251,724	287,720	292,043
52 PURCH/CONTRACT SERVICES	53,047	109,420	78,145	52,200
53 SUPPLIES	16,025	18,750	16,749	13,550
57 OTHER COSTS	2,297	5,000	-	-
58 DEBT SERVICE	7,052	-	-	-
7410 PLANNING & DEVELOPMENT	285,307	384,894	382,614	357,793

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
7410 PLANNING & DEVELOPMENT								
100-00-7410-511100-000 SALARY	266,316	139,692	191,252	200,473	4.8	200,473	191,252	191,252
100-00-7410-511102-000 SALARY-PLANNING COMMISSION	-	2,500	-	-	-	6,000	-	-
100-00-7410-511300-000 SALARY-OVERTIME	-	-	-	1,677	-	-	1,677	1,677
100-00-7410-512100-000 GROUP INSURANCE	59,443	35,674	32,252	64,823	101.0	64,823	32,252	32,252
100-00-7410-512200-000 FICA/MEDICARE	18,988	9,923	14,631	13,483	-7.8	13,483	13,483	13,483
100-00-7410-512400-000 RETIREMENT CONTRIBUTIONS	10,132	4,843	7,755	5,000	-35.5	5,000	7,755	7,755
100-00-7410-512600-000 UNEMPLOYMENT INSURANCE	2,970	12,120	-	-	-	-	-	-
100-00-7410-512700-000 WORKERS' COMPENSATION	5,351	1,648	5,352	1,700	-68.2	1,700	5,352	5,352
100-00-7410-512900-000 LIFE INSURANCE	688	450	432	514	19.0	514	432	432
100-00-7410-512901-000 FLEX BENEFIT ADMIN FEES	48	36	50	50	-	50	50	50
100-00-7410-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	6,633	3,300	7,000	7,000	-	3,400	7,000	7,000
100-00-7410-521105-000 ADMIN SVCS - BOARD	4,800	2,500	6,000	6,000	-	-	6,000	6,000
100-00-7410-521111-000 BANK CHARGES - CREDIT CARD	572	806	600	572	-4.7	600	572	572
100-00-7410-521200-000 PROFESSIONAL SERVICES	9,635	6,800	10,000	9,635	-3.7	7,000	9,634	9,634
100-00-7410-521201-000 PROF SVCS-ATTORNEY	13,576	2,492	13,500	3,500	-74.1	3,000	3,500	3,500
100-00-7410-521300-000 TECHNICAL SERVICES	30,812	7,310	31,000	11,000	-64.5	7,500	11,000	11,000
100-00-7410-521304-000 TECHNICAL SVCS COMPUTER	-	-	-	-	-	-	-	-
100-00-7410-522200-000 PROPERTY R&M	3,875	2,111	3,300	3,875	17.4	2,200	3,875	3,875
100-00-7410-522201-000 VEHICLE R&M	2,875	1,441	4,400	2,875	-34.7	2,000	2,875	2,875
100-00-7410-522320-000 EQUIPMENT RENTAL	6,571	7,078	7,520	6,571	-12.6	7,000	6,571	6,571
100-00-7410-523205-000 TELEPHONE	10,967	9,517	9,700	10,967	13.1	9,500	10,967	10,967
100-00-7410-523207-000 INTERNET	-	-	-	-	-	-	-	-
100-00-7410-523208-000 POSTAGE	2,178	1,953	2,200	2,178	-1.0	2,000	2,178	2,178
100-00-7410-523300-000 ADVERTISING	1,387	923	1,400	1,387	-0.9	1,000	1,387	1,387

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
100-00-7410-523400-000 PRINTING & BINDING	1,709	1,405	2,000	2,000	-	1,500	2,000	2,000
100-00-7410-523500-000 TRAVEL	324	161	500	324	-35.2	200	324	324
100-00-7410-523600-000 DUES & FEES	2,261	2,767	2,300	2,261	-1.7	2,800	2,261	2,261
100-00-7410-523700-000 EDUCATION & TRAINING	3,760	2,483	4,000	4,000	-	2,500	4,000	4,000
100-00-7410-523800-000 LICENSES	-	-	4,000	4,000	-	-	4,000	4,000
100-00-7410-531100-000 GENERAL SUPPLIES / MATERIALS	5,223	4,236	7,000	5,223	-25.4	4,500	5,223	5,223
100-00-7410-531101-000 MISC OTHER SUPPLIES	531	598	500	531	6.2	600	531	531
100-00-7410-531109-000 COMPUTER SUPPLIES	603	4,798	600	603	0.5	600	603	603
100-00-7410-531270-000 GASOLINE / DIESEL / OIL	5,061	4,319	5,000	4,770	-4.6	5,500	4,770	4,770
100-00-7410-531400-000 BOOKS & PERIODICALS	2,288	656	2,300	2,288	-0.5	750	2,288	2,288
100-00-7410-531600-000 SMALL EQUIPMENT	2,284	1,147	2,300	2,284	-0.7	1,200	2,284	2,284
100-00-7410-531700-000 UNIFORMS	675	271	1,050	1,050	-	400	1,050	1,050
100-00-7410-573000-000 PAYMENTS TO OTHERS(REFUNDS)	2,802	2,297	5,000	-	-100.0	-	-	-
100-00-7410-581200-000 CAPITAL LEASE PRINCIPAL	22,117	6,775	-	-	-	-	-	-
100-00-7410-582200-000 CAPITAL LEASE INTEREST	513	277	-	-	-	-	-	-
7410 PLANNING & DEVELOPMENT	507,968	285,307	384,894	382,614	-0.6	357,793	347,146	347,146

Department Description

The Development Authority of Dawson County is charged with both actively and passively attracting and locating new businesses to Dawson County. The Authority is also responsible for working with existing Dawson County firms to retain them in our county and assist them with any expansion plans they might have The Authority acts as a separate government entity in financing, through various programs allowed under the law, of any new or existing companies that desire bond, conduit or other types of financing for relocating to the county, expanding their operations, reducing their environmental impacts or increasing their productivity.

The Authority is the economic information source for the county collecting, refining, providing and reporting on all pertinent economic data, statistics and demographics used by the federal, state, regional and local government agencies as well as for private entities that request or utilize such data.

Budget Highlights

The Development Authority budget decreased 8% from its FY11 approved budget.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
7520 DEVELOPMENT AUTHORITY				
57 OTHER COSTS	163,000	152,413	147,828	140,220
7520 DEVELOPMENT AUTHORITY	163,000	152,413	147,828	140,220

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
7520 DEVELOPMENT AUTHORITY								
100-00-7520-572001-000 PAY OTHR AGENCY - DEVELOP AUTH	155,523	163,000	152,413	147,828	-3.0	140,220	147,828	147,828
7520 DEVELOPMENT AUTHORITY	155,523	163,000	152,413	147,828	-3.0	140,220	147,828	147,828

Note: FY 12 Adopted Development Authority (7520) budget is $ 0. All funding was removed for FY 12.

Department Description

A Dawson County literacy association which offers financial assistance for student completing their GED.

Budget Highlights

The Adult Literacy budget remained flat from its FY11 approved budget.

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
7640 ADULT LITERACY				
57 OTHER COSTS	750	750	750	750
7640 ADULT LITERACY	750	750	750	750

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
7640 ADULT LITERACY								
100-00-7640-572000-000 PAYMENT TO OTHER AGENCIES	-	750	750	750		750	750	750
7640 ADULT LITERACY	-	750	750	750		750	750	750

Department Description

The Other Financing Uses function is a part of the General Government department. It includes all transfer funds for Grants, capital, E-911, DCARGIS and other funds. This account is for the general fund's contribution for the operation of these other county funds.

Budget Highlights

The Other Financing Uses budget decreased 22% from its FY11 approved budget. The decreases occurred primarily within the transfers to Other Funds (61102) account due to the E-911 Center freezing two (2) positions. Additionally, reductions in the Transfer Out to Capital (611100-350) occurred due to the reduction of approved Capital expenses within the Capital Fund (Fund 350).

Budget Summary

	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	2012 RECOMMEND
9000 OTHER FINANCING USES				
61 OTHER FINANCING USES	1,232,434	1,191,500	926,763	926,763
9000 OTHER FINANCING USES	1,232,434	1,191,500	926,763	926,763

COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2012-FY2014

ACCOUNT NUMBER/DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	% Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
9000 OTHER FINANCING USES								
100-00-9000-611000-000 TRANSFER OUT TO GRANTS	500,493	525,586	494,500	435,000	-12.0	435,000	435,000	435,000
100-00-9000-611000-204 TRANSFER OUT TO FUND 204	-	-	-	-	-	-	-	-
100-00-9000-611000-214 TRANSFER OUT TO FED CONFIS ASSETS	-	5,089	-	-	-	-	-	-
100-00-9000-611000-350 TRANSFER OUT TO CAPITAL	150,743	150,000	150,000	145,000	-3.3	145,000	150,000	150,000
100-00-9000-611000-615 TRANSFER OUT FLEET	-	47,883	-	-	-	-	-	-
100-00-9000-611000-785 TRANSFER OUT TO IMPACT FEES	-	-	-	-	-	-	-	-
100-00-9000-611002-000 TRANSFER TO OTHER FUNDS	509,579	467,328	488,000	324,413	-33.5	324,413	324,413	324,413
100-00-9000-611003-000 TRANSFER OUT TO DCAR/GIS	66,993	36,548	59,000	22,350	-62.1	22,350	22,350	22,350
100-00-9000-614000-000 RESIDUAL EQUITY TRANSFER OUT	-	-	-	-	-	-	-	-
9000 OTHER FINANCING USES	1,227,808	1,232,434	1,191,500	926,763	-22.2	926,763	931,763	931,763

Note: FY 12 Adopted budget for Other Financing Sources (9000) is $986,983. Funding for the Transfer out to Capital increased to $205,000.

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Special Revenue



The New

Dawson County Government Center

Funded by SPLOST V

Opening 2011

Dawson County Board of Commissioners

Mike Berg	Chairman
Gary Pichon	District 1
James Swafford	District 2
Mike Connor	District 3
Julie Hughes Nix	District 4
Kevin Tanner	County Manager
Bob Ivey	Special Projects Director

Where Quality of Life Matters

FY 2012-2014 Capital Improvement



A capital budget is the portion of the operating budget that funds capital costs. To effectively manage debt and project cash flows, the County shall strive to maintain a Capital Improvement Program (CIP) for a five year period. As resources are available, the most current year of CIP will be incorporated into the current year's operating budget. For the purposes of this policy,t he project requested under the CIP should have an anticipated life of more than three (3) years following its purchase, construction or other acquisition and have a total project cost of $50,000 or more. The County's objective is to meet the capital needs of the County in a manner that is most beneficial to the citizens

CAPITAL IMPROVEMENT PROGRAM-

The Capital Improvement Program (CIP) is a five-year program and details anticipated expenditures as well as the approved sources of funding. Capital requests are funded through fund balance, bond proceeds, grants, impact fees or other specially designated revenue sources. All proposals for funding of capital projects shall be formulated and presented to the Board of Commissioners within the framework of the Capital Improvement Program (CIP).

The Capital Budget is the County's annual appropriation for capital spending and authorizes specific projects and appropriates specific funding for these projects. The subsequent or outlying years of the CIP are updated and revised each year to reflect the changing needs and priorities of Dawson County. Projects and financing sources listed in the CIP for years other than the first year are not authorized until the annual budget for those out years is legally adopted. The outlying years serve only as a guide for future planning and are subject to further review and modification in subsequent years.

Dawson County uses the CIP forecasts as a major financing and planning tool. The project requested under the CIP should have an anticipated life of more than three (3) years following its purchase, construction or other acquisition and have a total project cost of $50,000 or more. The funding for new projects will be reviewed for future impact; therefore, all requests should be considered carefully (and prioritized) before your budget is submitted. The following criteria shall be considered in prioritizing projects:

- Is the project mandatory?
- Does the project improve efficiency?
- Does the project provide a new service?
- What is the extent of the projects usage?
- What is the projects expected useful life?
- What is the effect on operation and maintenance costs for the project?
- What are the available state/federal grants for the project?
- What hazards will the project eliminate?
- What are the prior commitments for the project?



2012 Sheriff"s Office Patrol Vehicle

The County shall strive to allocate funding from the annual General Fund budget toward the addition and replacement of capital assets. Funding decisions are based upon the type of project. Recurring or maintenance projects are funded using operating revenues just like an operating expense. One time projects can use undesignated unreserved fund balance as a funding source or may use other funding sources such as federal and state grants, impact fees, bond issues, and enterprise funds. In order to effectively manage and track items and projects, capital projects funds have been established. With the exception of enterprise funds and E-912 fund, acquisition of all capital assets including all capital projects will be conducted through a capital projects fund. After the annual audit has been completed the unspent and unencumbered balances of each capital project approved in the current year's budget will be re-allocated in the following fiscal year to their respective projects.

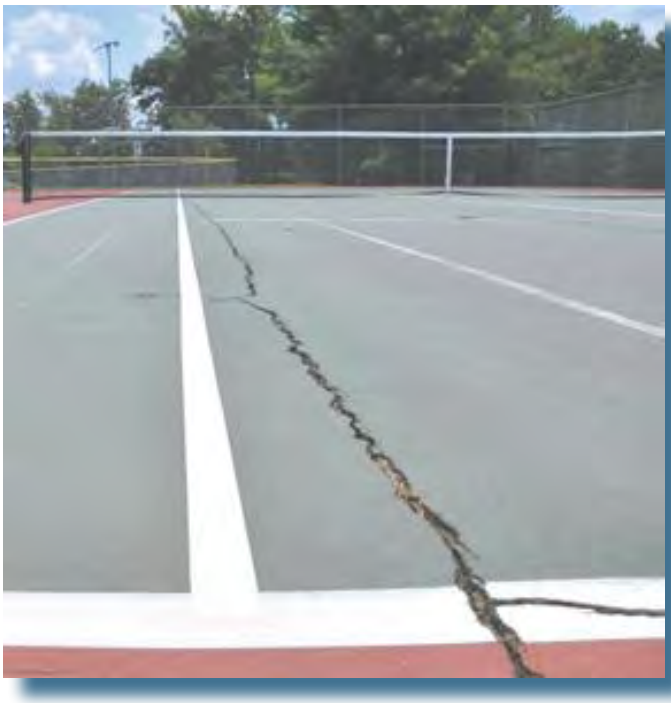
FY 2012-2014 Capital Improvement

The Capital projects recommended for approval in the FY 2012 budget cycle is as follows:



Sheriff's Office- Six (6) Patrol Vehicles
$200,000
Budget Adopted (4) Four Patrol Vehicles
$130,000

Park and Recreation- Park Improvement
$25,000



DAWSON COUNTY FY 2012-2014
BUDGET SUMMARY BY FUND

FUND DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2012 REQUESTED	Difference	2012 RECOMMEND	2013 REQUESTED	2014 REQUESTED
200 DATE	58,141	28,000	28,000	28,000	0%	28,000	28,000	28,000
201 JAIL	70,259	119,504	70,000	70,000	0%	70,000	70,000	70,000
202 LVAP (CRIME VICTIMS)	47,582	50,100	61,063	34,718	-43%	34,718	32,450	32,450
205 LAW LIBRARY	33,415	26,698	28,500	25,950	-9%	25,950	25,950	25,950
206 FIRE/ESA DONATIONS ACCOUN	19,974	30,700	-	-	-	-	-	-
207 FAMILY CONNECTION-(FC)	60,261	61,693	23,152	23,152	0%	23,152	27,506	27,506
209 MENTORING	30,116	51,534	-	-	-	-	-	-
211 INMATE WELFARE FUND	30,171	44,663	-	24,000	-	24,000	24,000	24,000
212 CONFISCATED ASSETS DA	403	1,541	1,875	10,000	433%	10,000	1,875	1,875
213 CONFISCATED ASSETS DCSO	24,361	43,295	21,865	21,865	0%	-	21,865	21,865
214 CONFISCATED ASSETS FEDERA	-	2,868	-	-	-	-	-	-
215 EMERGENCY 911	757,782	766,073	789,165	960,454	22%	655,724	851,363	851,363
250 MULTIPLE GRANTS	765,954	1,401,299	1,238,685	1,362,100	10%	1,362,100	969,578	969,578
275 HOTEL/MOTEL TAX	234,597	301,359	260,000	295,000	13%	295,000	260,000	260,000
300 COURTHOUSE EXPANSION/RENO	90,579	-	90,580	0	-100%	-	90,580	90,580
315 GO BOND SERIES 2007 (SP5)	3,504,675	7,874,425	25,005,412	18,049,859	-28%	2,879,440		
321 SPLOST III	632,775	408,587	1,685,473	1,803,427	7%	1,803,427	1,803,427	1,803,427
322 SPLOST IV	5,954,872	2,326,253	2,001,000	900000	-55%	900,000	-	-
323 SPLOST V	2,815,480	4,693,011	7,721,150	6,794,097	-12%	6,794,097	6,794,097	6,794,097
350 CAPITAL PROJECTS	305,812	70,074	1,708,000	205,000	-88%	205,000	150,000	150,000
420 EWSA 2002 BONDS	387,463	386,614	380,454	229,026	-40%	229,026	378,734	378,734
421 DEBT SVC GO BONDS 2007 SE	1,861,150	5,361,150	7,721,150	7,721,150	0%	7,721,150	7,721,150	7,721,150
430 GO BONDS SERIES 2004 DBT	2,861,250	3,054,842	-	-	-	-	-	-
540 SOLID WASTE ENTERPRISE	483,748	457,482	430,000	445,826	4%	445,826	437,012	437,776
560 DAY CARE	253,439	-	-	-	-	-	-	-
565 DCAR GIS ENTERPRISE	29,500	42,838	61,902	22,350	-64%	22,350	22,350	22,350
615 FLEET FUEL AND MAINTENANC	337,325	985,249	639,328	786,449	23%	786,449	786,449	786,449
770 INMATE TRUST FUND	-	-	-	-	-	-	-	-
771 INMATE ESCROW (KEEFE) 200	97,618	100,320	100,000	100,000	0%	100,000	100,000	100,000
785 IMPACT FEES	56,305	158,960	630,982	712635	13%	712,635	632,635	632,635
TOTAL	21,805,007	28,849,132	50,697,736	40,625,058		25,128,044	21,229,021	21,229,785

% Change FY2011 Budget/FY2012 Recommended	-50%

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Debt Service



Where Quality of Life Matters

Schedule of Future Debt Service Payments

Fiscal Year	Principal	Interest	Total
2011	6,602,638	2,174,807	8,777,246
2012	6,930,114	1,849,472	8,779,586
2013	7,667,696	1,507,684	9,175,383
2014	8,340,390	1,149,014	9,489,404
2015-2019	11,806,566	1,783,850	13,568,035
2020 - 2024	2,126,932	598,782	2,725,714
2025 - 2029	1,405,000	156,011	1,561,010
	44,879,336	9,219,620	54,076,378

Schedule of Legal Debt Limits- Five Years

DAWSON COUNTY, GEORGIA
LEGAL DEBT MARGIN INFORMATION
Last Five Fiscal Years
(amounts expressed in thousands)

	FISCAL YEAR				
	2006	**2007**	**2008**	**2009**	**2010**
Assessed value of property	$ 1,314,741	$ 1,412,478	$ 1,694,481	$ 1,711,096	$ 1,678,390
Debt limit (10% of total assessed value)	131,474	141,248	169,448	171,110	167,839
Amount of Debt applicable to limit:					
General obligation bonds and contracts payable	15,465	51,405	48,765	45,910	39,400
Less: Resources restricted to paying principal	(3,042)	(2,637)	(2,887)	(3,830)	(2,039)
Total net debt applicable to limit	12,423	48,768	45,878	42,080	37,361
Legal debt margin	$ 119,051	$ 92,480	$ 123,570	$ 129,030	$ 130,478
Total net debt applicable to the limit as a percentage of debt limit	9.45%	34.53%	27.07%	24.59%	22.26%

Dawson County does not have any Business Type Activities debt service.

Schedule of Capital Lease Payments

Fiscal Year	Principal	Interest	Total
2011	$ 57,639	$ 32,940	$ 90,579
2012	60,114	30,465	90,579
2013	62,696	27,880	90,576
2014	65,389	25,190	90,579
2015-2019	371,565	81,330	452,895
2020 - 2024	171,933	9,230	181,163
	$ 789,336	$ 207,035	$ 996,371

Budget Glossary



Where Quality of Life Matters

Glossary of Terms

Accrual Basis of Accounting: A method of accounting where revenues are recorded when they are earned and expenditures are recorded when goods or services are received.

Activity: Includes all capital improvements required to perform one type of service for the public. It may encompass one or more development programs and one or more projects.

Adopted (Approved) Budget: The funds appropriated from the Board of Commissioners at the beginning of each fiscal year.

Ad Valorem Tax: A tax based on the value of property.

Appropriation: An authorization made by the Board of Commissioners which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

Assessment: The process of making the official valuation of property for taxes.

Assessed Value: The value placed on property for tax purposes. The assessed value of property is 40% of the fair market value.

Audit: A comprehensive review of the manner in which the County's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of the financial statements and to test the controls over the safekeeping of assets while making any recommendations for improvement where necessary.

Authorized Personnel: The number of positions and titles of those positions authorized for a department or function.

Bond: A written promise to pay a specified amount of money at a specified date or dates together with periodic interest at specified rates.

Budget: The financial plan for the operations of a department, program or project for the current year or for the duration of the project.

Budget Adjustment: The transfer of funds within a budget by a department to reallocate resources. A budget adjustment cannot increase the total budget without approval of the Board of Commissioners.

Budget Amendment: The transfer of funds or increase/decrease of an appropriation, generally associated with unforeseen events that occur after the budget is adopted. An amendment requires the approval of the Board of Commissioners.

Budget Calendar: The schedule of key dates or milestones which the County follows in the preparation, adoption and administration of the budget.

Budget Document: The instrument prepared by the County staff and presented to the Board of Commissioners as a comprehensive financial program for consideration and adoption.

Budget Resolution: The official enactment by the Board of Commissioners legally authorizing County officials to obligate and expend resources.

Budget Year: The fiscal year of the County, beginning January 1st and ending December 31st.

Budgetary Control: The control or management of a governmental unit for purposes of operating within the approved budget.
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Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than $5,000 are not considered capital outlay.

Capital Projects: Items for which the purchase, construction or other acquisition will represent a public betterment to the community and adds to the total assets of Dawson County.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Code of Ordinances: The set of ordinances or "local laws" approved by the Board of Commissioners in accordance with the powers established under the laws of the State of Georgia

Contingency: Funds set aside for unforeseen future needs and budgeted in a "Non-Departmental" account. Contingency funds can be transferred to a departmental budget only by action of Board of Commissioners or approval by the County Manager.
Personal Services: For purposes of budgeting, this term refers to expenditures relating to salaries and benefits.

DCARGIS (Dawson County Area Regional Geographic Information System): A regional system that collects specific data and ties it to a mapping system.

Debt Service: An expenditure to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

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

Depreciation: The portion of the cost of a fixed asset charged as an expense during a particular period. The cost of a fixed asset, less any salvage value, is prorated over the estimated service life of an asset.

Encumbrance: A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

Enterprise Fund: A fund in which the activities are supported wholly or primarily by fees and charges paid by the users of the services.

Expenditure (Expense): This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid.

"Expenditure" applies to governmental funds and "Expense" refers to proprietary funds.

Fiscal Year: The twelve month period designated by the County signifying the beginning and ending period for recording financial transactions. The County has specified the calendar year January 1 through December 31 as its fiscal year.

Full Time Equivalent (FTE): A value assigned to personnel. Full time personnel are assigned a value of one while part time personnel are assigned a value of one-half.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

Fund Balance, Undesignated or Unreserved: Refers to the excess of assets over liabilities and is, therefore, generally known as amount available for appropriation.

Fund Balance, Designated or Reserved: Refers to the excess of assets over liabilities and is designated or reserved for a particular item.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Governmental Funds: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities-except for those accounted for in proprietary funds and fiduciary funds.

Intergovernmental Revenue: The funds received from another governmental unit, such as the Federal, State or City governments.

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

Local Option Sales Tax (LOST): A one cent sales tax imposed and remitted to each government based on an agreement renegotiated every ten years and used for property tax relief.

Mill: A tax rate equal to one one-thousandth of a dollar of assessed value.

Millage Rate: The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property.

Modified Accrual Basis: A basis of accounting where revenues and expenditures are recorded when they become "measurable" and "available".

Operating Budget: The portion of the budget pertaining to daily operations that provide basic governmental services.

Other: For purposes of budgeting, this term refers to expenditures of a miscellaneous nature including items such as travel.

Personal Services: For purposes of budgeting, this term refers to expenditures relating to salaries and benefits.

Property Taxes: The revenues from current and delinquent taxes and the penalties and interest on delinquent taxes. These taxes are levied on real and personal property according to the property's assessed value and tax rate.

Proprietary Funds: Used to account for the government's ongoing organizations and activities that are similar to those found in the private sector.

Purchased/Contract Services: For purposes of budgeting, this term refers to expenditures relating to professional/contracted services, advertising, travel and training, utility costs and similar items.

Reserve: An account used to indicate that a portion of funds has been legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Special Revenue Fund: A fund in which the revenues are designated to be used for specific purposes.

Special Purpose Local Option Sales Tax (SPLOST): A one percent sales tax levied and used by local governments for capital improvements. The tax may be levied with voter approval and must be used for specified capital projects.

Statutory: For purposes of budgeting, this term refers to expenditures for items that are statutory in nature including court costs, prisoner maintenance, indigent care and elections.

Supplies: For purposes of budgeting, this term refers to expenditures for items such as office supplies, postage, parts, and other such items.

Tax Digest: Official list of all property owners, the assessed value and the taxes due on their properties.

Tax Levy: The resultant product when the millage rate is applied to the tax digest.

Tax Rate: The amount of tax stated in terms of a unit of the tax digest.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.