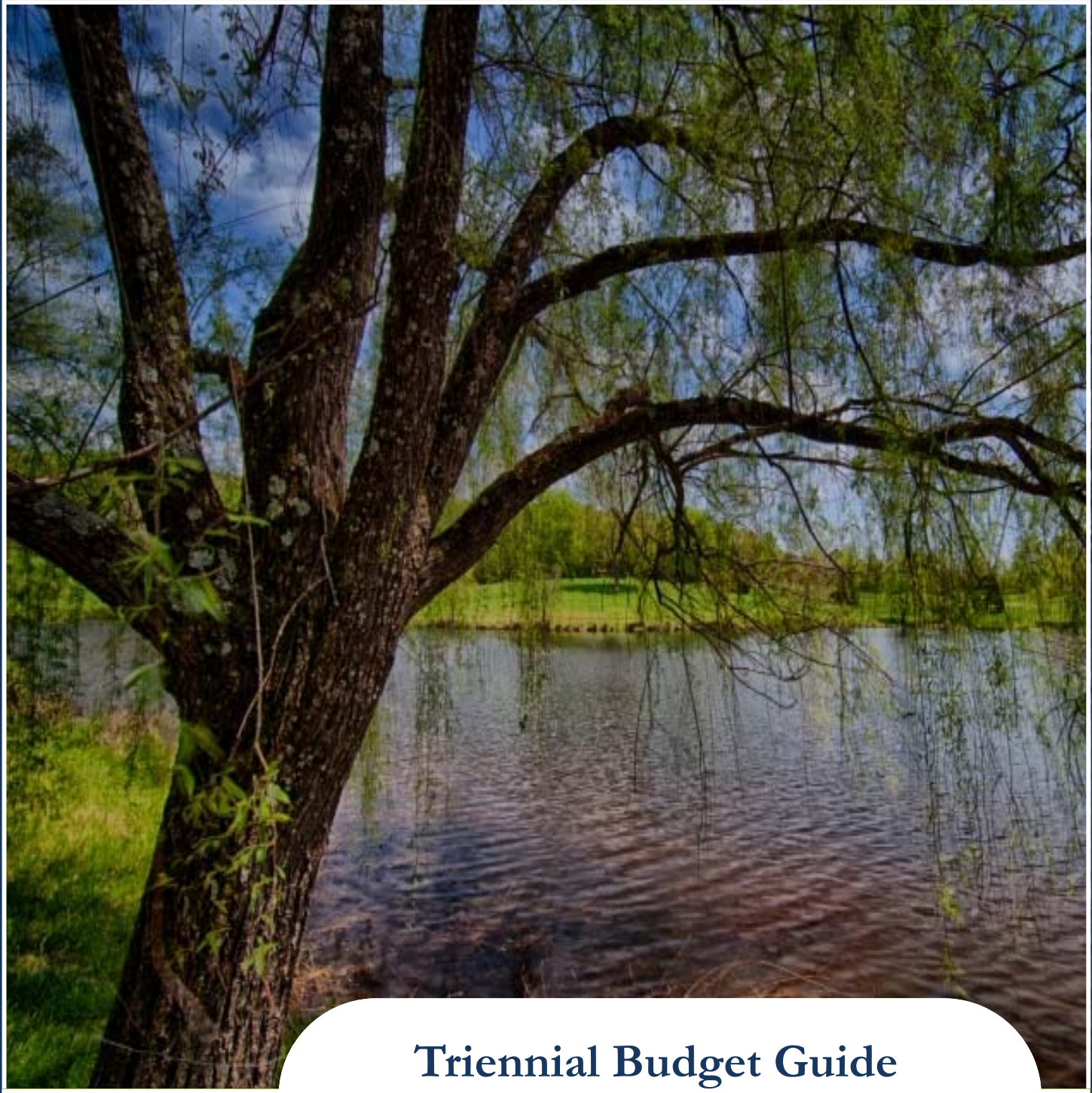


Triennial Budget Guide

2014 - 2016

Dawson County, Georgia

Where Quality of Life Matters

Photos courtesy of Rick Cannon

&

Dawson County

CHAIRMAN'S MESSAGE

August 8, 2013

Dear Dawson County Board of Commissioners,

This is my 8th 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. This year, 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 $4.1 million. This will enable us to have reserve for approximately two months of 2014 budgeted expenditures.
- ***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. Our concerns for 2014 continue to be declining property taxes and changing patterns in sales tax revenues. I asked all to consider these revenue assumptions while preparing each budget request. The budget proposal you have before you accomplishes the following:

- Use of fund balance for FY 2014 to maintain budget consistent with FY 2013
- Four (4) new 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)
- A new ambulance for Emergency Services – due to age/mileage and condition of current ambulances
- A total of 35 positions remain unfunded in the FY 2014 budget
- No Cost of Living Allowance for the 6th consecutive year
- No employee furloughs

I want to thank County Manager Cindy Campbell, Chief Financial Officer Dena Bosten, and Accounting and Budget Manager Natalie Johnson for their hard work and patience. 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

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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.



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Board of Commissioners

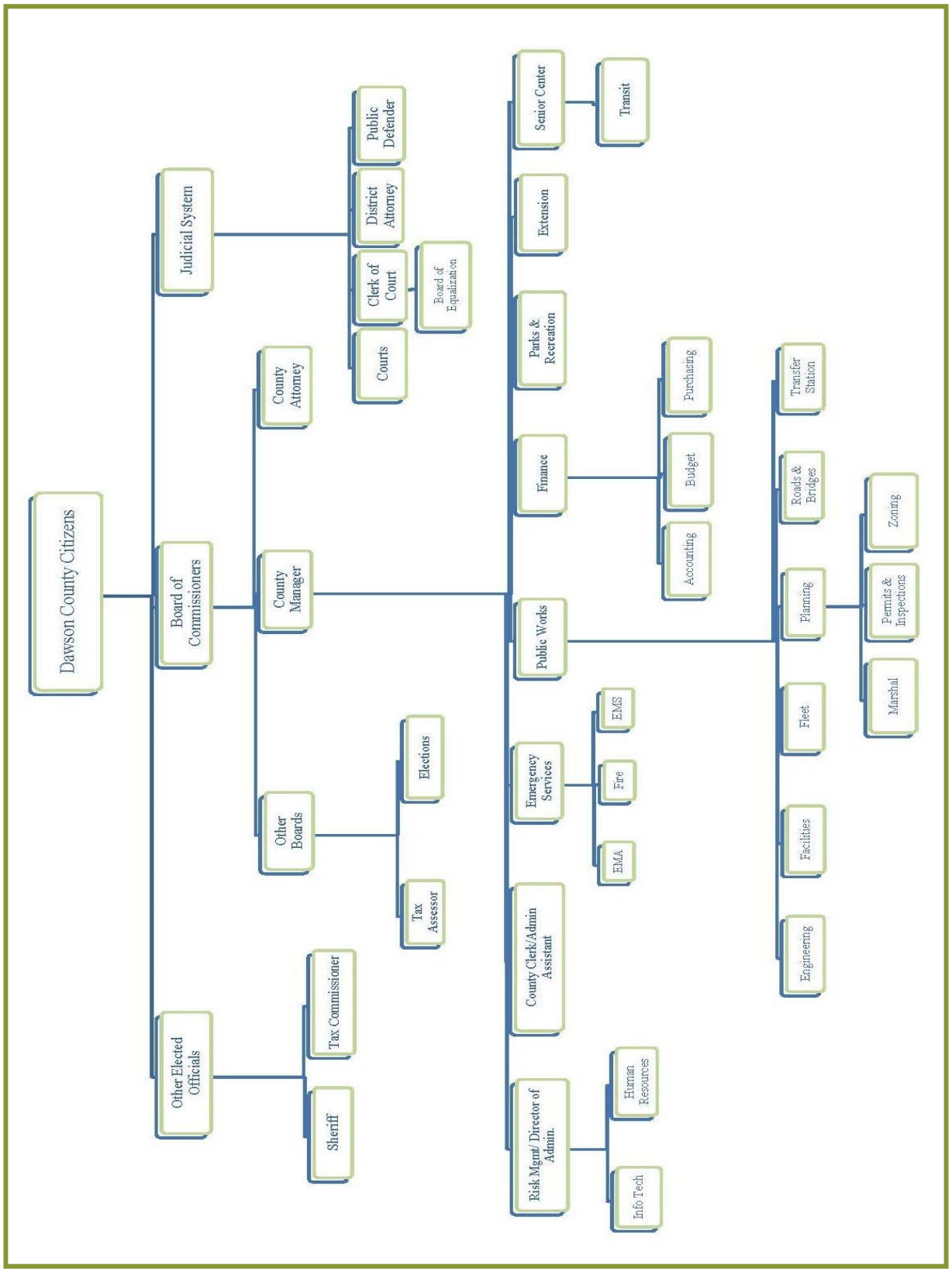


Mike Berg, Chairman

Gary Pichon, District 1 — **James Swafford, District 2**

Jimmy Hamby, District 3 — **Julie Hughes-Nix, District 4**

Organization Chart



FY2014-2016 Budget Calendar

June 2013

10th

BOC Chairman's FY2014-2016 budget kick-off meeting with Departments and Subsidies

24th

All departments finalize FY2014-2016 Budget in CSI

July 2013

8th - 12th

Administrative hearings with Elected Officials, Departments and Subsidies conducted with BOC Chairman, County Manager and Finance Department

18th

County Tax Levy and Millage Rate Adoption at 8.138

August 2013

8th

BOC Chairman presents Budget to Board of Commissioners

15th

Budget Public Hearing #1

September 2013

5th

Budget Public Hearing #2

Budget Adoption



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Dawson County

Budget Overview



Budget Overview

This 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:

- Maintains long-range planning efforts
- Focuses on developing and budgeting for significant objectives
- Encourages more conservative spending patterns
- Sets realistic schedules for completing program objectives
- Saves time and resources allocated for preparing annual budgets

This document represents a budget proposal for the County's three-year budget, with the adoption of the period January 1, 2014 to December 31, 2014. Staff concentrated on the first year, 2014, of the three-year budget, and developed the second and third years, 2015 and 2016, from the first year's funding and revenue levels.

Amendments to this document may be necessary, depending on economic circumstances, and will be addressed throughout the year. For that reason, the budget summary schedules, financial tables, and graphic presentations in this document only show 2014 budget year data.



The County's annual budget document serves as a financial plan, policy document, operations guide, and information tool. To meet these roles, the budget document is organized into the following sections:

Budget Overview

The Budget Overview section summarizes the FY2014 budget process and information contained within the 2014 budget document.

Budget Management

The Budget Management section provides an explanation of the budget development and management process.

Budget Overview

Financial Policies
The Financial Policies section provides an overview of the County's financial policies.

General Fund Budget Summaries
The General Fund Budget Summaries section provides charts and tables that summarize County revenues and expenditures for the General Fund.

General Fund Budget Detail
The General Fund Budget Detail section presents the adopted budget for each department. All County departments, elected officials and County subsidies are within this section. General Fund reports for each department provide the following information:

- *Department Description* - the department's purpose and function
- *Budget Highlights* - a summary of significant operating changes from the prior year's budget period
- *Budget Summary* - a summary of the department's expenditures by category for the FY2014 budget, approved FY2013 budget, and actual expenditures for FY2012 and FY2011
- *Department Expenditures* - historical and projected expenditure information (2011-2016) is detailed by account

Other Funds and Capital Improvement
The Other Funds section provides a brief description and budget summary of the historical and projected expenditure information (2011-2016) for each fund. This section also outlines the County's Capital Improvement Plan (CIP), which includes all of the County's construction and maintenance projects to be funded from various sources. Through the CIP, the County systematically plans, schedules, and finances capital projects to ensure cost-effectiveness and conformity with policy.

Supplemental Information
The Supplemental Information section contains the history of Dawson County and statistical and demographic information for the County.

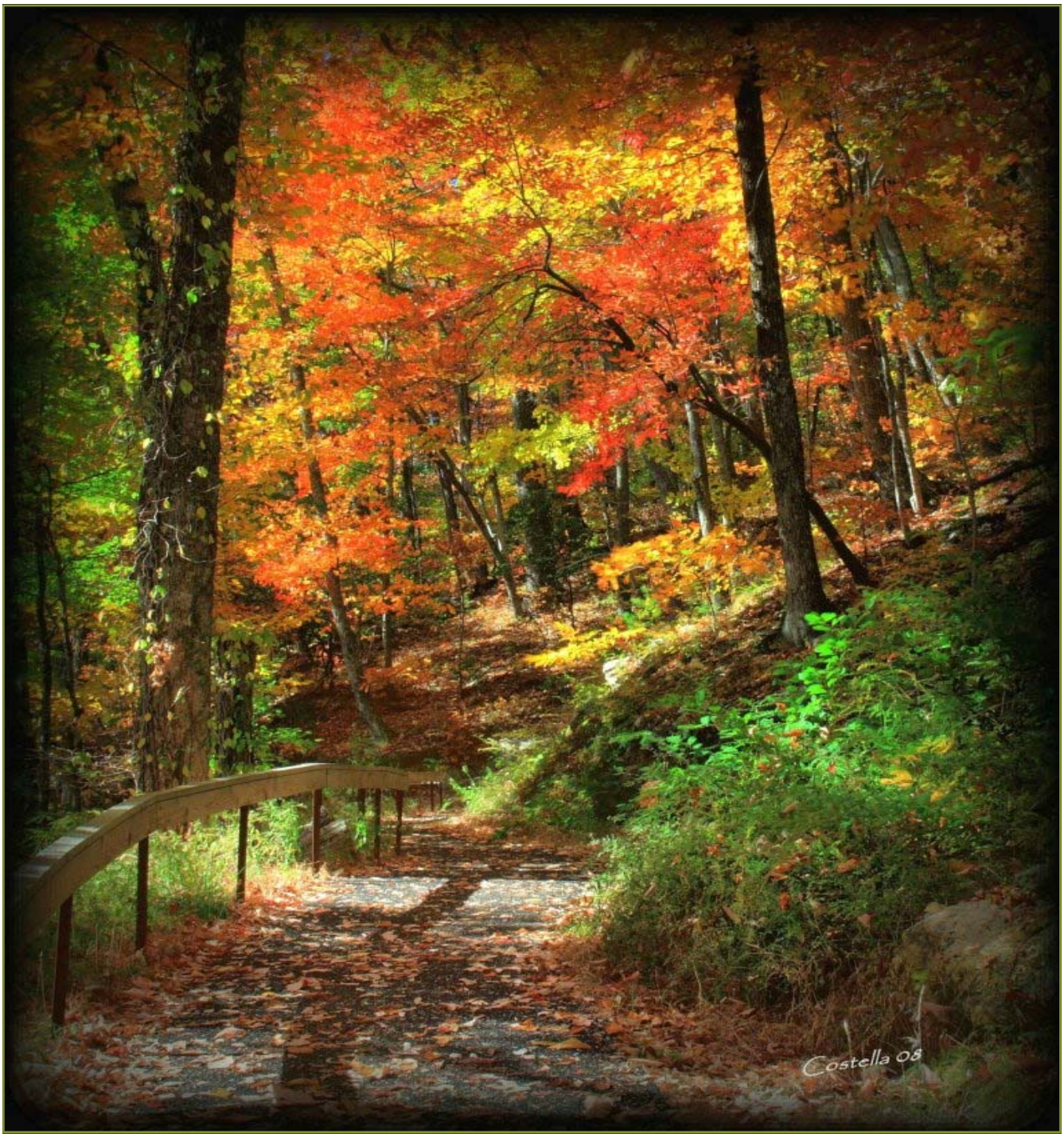
Glossary
The Glossary section lists the specialized words and definitions to aide the reader in understanding this budget document.



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Dawson County

Budget Management



Budget Management

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. It is Dawson County's policy to maintain unassigned fund balance of not less than 15% of total yearly expenditures. Our goal, however, is to maintain a reserve of 25% or three (3) months of operating expenditures.

Multi-Year Budgeting

The practice of 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 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 (3) fiscal years. 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 a benchmark for the budgeting process.



Budget Management

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

- Advanced notice 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
- A better understanding of Dawson County's financial condition and its implications for specific policy decisions

By implementing this multi-year budget format, the County Commissioners encourage elected officials and department heads to address long-term planning. This ensures the short-term outlook is more comprehensive 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. Rather, the multi-year budget process recognizes the inherent dynamics of the County and the long range planning required for 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 associated with reduced work hours and paperwork during the budget preparation process. It focuses on each department's strategic planning process, which minimizes the effect of fluctuations on services, 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 SmartFusion. For the current budget cycle, departments updated and fine-tuned their requested budgets for FY2014 and FY2015 since these years had been tentatively entered during previous years' triennial processes. Departments also keyed their tentative requests for FY2016, the third year of the triennial budgeting process. This rolling three-year budget cycle enables the Board of Commissioners (BOC) Chairman to present a balanced spending plan covering three fiscal years in a rolling calendar format (FY2014-2016). The BOC shall, in turn, review a three-year budget while adopting an annual appropriations ordinance for FY2014 only.

Budget Management

Department Responsibility

Departments shall calculate a budget for FY2016 and make revisions to the FY2014 and FY2015 budgets as necessary. They will utilize FY2013 actual expenditures as a starting point to determine the historical costs to continue current levels of service. However, this does not guarantee continued funding at prior year levels. This starting point is commonly referred to as the "baseline budget."

Finance Responsibility

The Finance Department shall process the budget inputs from the departments to provide the recommended balanced budget to 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 Board of Commissioners at a work session and public hearings. The prescribed format includes the budget for the upcoming year, the County millage rate and budget requests for the following two years to be reviewed by the BOC.

Board of Commissioners Responsibility

All budgets are presented annually to the Board of Commissioners by the Chairman for approval. These budgets are presented during a BOC work session and appropriate public hearings are held prior to the start of the fiscal year for which the budget is to be adopted.

Baseline Budgeting

The FY2014-2016 budget is a reflection of changes that began in the FY2012-2014 triennial budget process. The County utilizes a baseline budget 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 and known obligations were used to create an operating baseline budget. The operating baseline 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 requests at or under this operating baseline budget amount. Each department reviewed its spending priorities to assure they were making the best use of taxpayer dollars. By following the baseline budget method, 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 kick-off announcement on April 15, 2013 regarding the FY2014-2016 triennial budget. At that time, departments began reviewing budget forms and the submittal process, including:

Budget Management

- Baseline budgeting
- New personnel requests
- Capital requests

During the month of May, department budgets and capital requests were reviewed by the Finance Department to make a decision as to what should be included in the initial FY2014-2016 recommended budget. Based on the FY2014 revenue estimates, the Finance staff projected approximately $20,125,435 would be available without the use of fund balance from the General Fund for FY2014 departmental budget requests. An additional $756,546 use of fund balance was recommended to fund capital purchases, maintain fuel and health insurance contingency accounts, and maintain current service levels.

On June 10th, the BOC Chairman held a budget kick-off meeting with department heads and staff . The Chairman presented historical trends of revenues and expenditures and reviewed the budget process. Evidence was presented indicating that there would be a continued decline in revenue as experienced over the past several years of economic recession meaning that new endeavors could not be funded.

In late June, the Finance Department met with departments individually to discuss the FY2014-2016 budget. Departments were encouraged to move expenditures between line items to ensure items were budgeted in the appropriate category. Also, department heads were requested to provide justifications for any increases to the amount budgeted.



Budget Management

Departments were not responsible for entering 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.

In early July, budget hearings with department heads, the BOC Chairman, County Manager, Chief Financial Officer and Accounting and Budget Manager were held to finalize what would be funded in the initial FY2014-2016 proposed triennial budget cycle.

On July 18, 2013, the BOC adopted the millage rate at 8.138. On August 8th, the BOC Chairman presented the Budget and Capital Improvement Plan for FY2014-2016 to the County Commissioners for consideration of public hearings and adoption. Public Hearings regarding the Budget adoption were held on August 15th and September 5th. The Budget was adopted on September 5, 2013.

Budget Process

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 the County Commissioners as an update on actual revenue and expenditures compared to the budget. The Finance Department is also responsible for reviewing and processing any budget change requests in accordance with the County's approved budget resolution.

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 is 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 and training) account shall require the approval of the County Manager;

(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;

(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 the 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 of 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 Manger 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 Request 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;

Other

(13) The Board of Commissioners has not appropriated any funds for COLA for 2014;

(14) The Board of Commissioners has approved for any revenues in excess of operations cost for the general fund 2014 to be designated as "reserve" toward the goal of accumulating the recommended three month's operating cost reserve;

(15) The County Manager is granted authority to allocate funds to the appropriate Department from the contingency reserves approved by the Board of Commissioners for increased cost of fuel in the amount of $50,000 and/or health insurance benefits in the amount of $25,000;

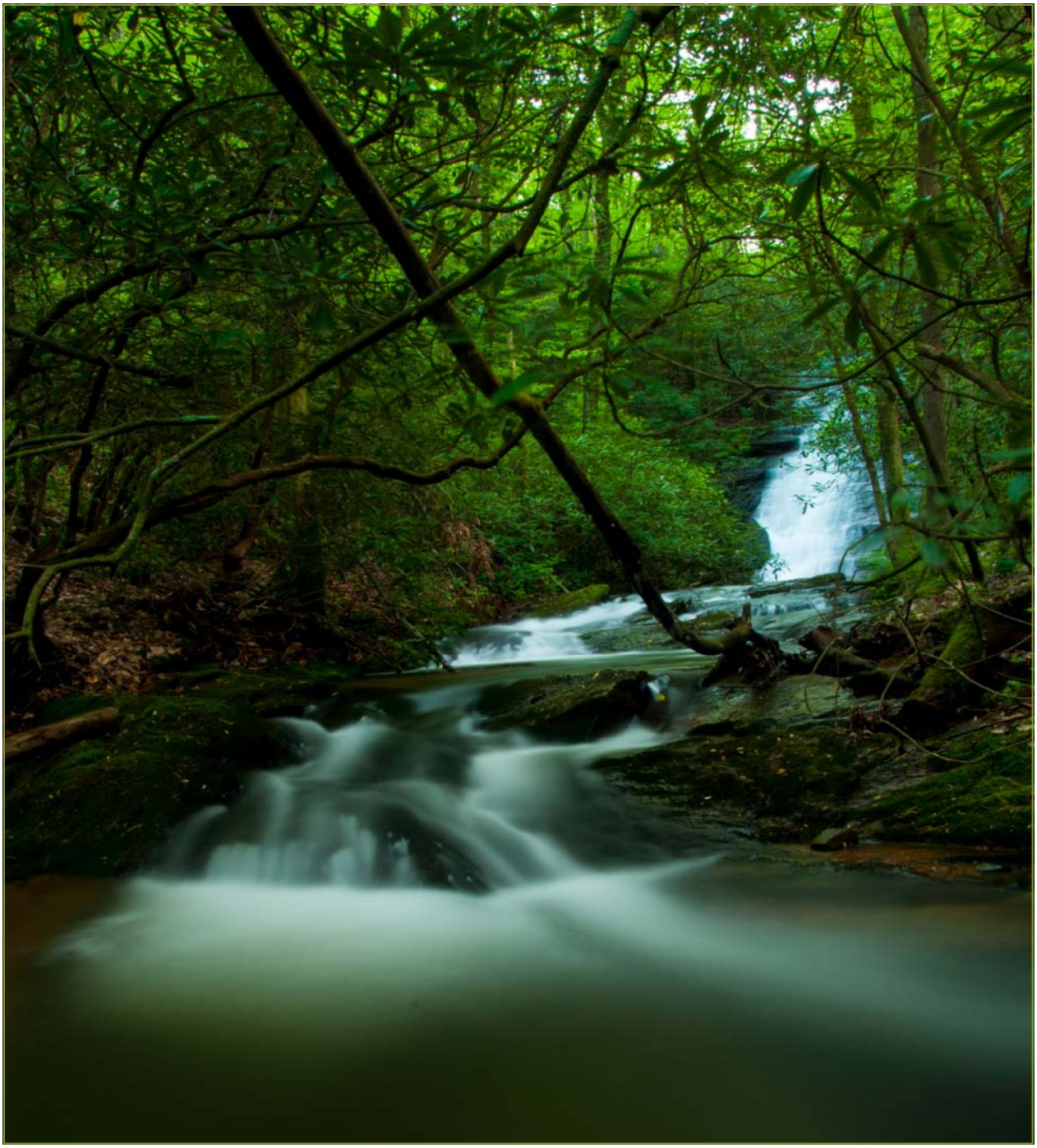
(16) For Elected Officials and/or department heads, the Chief Financial Officer/Designee is authorized to transfer operating funds from one budget line item to another within all divisions operated by Elected Official/Department Head with the approval of the County Manager.

Budget Basis

Our budget is balanced, where revenues meet or exceed expenditures. Revenues and expenditures for budgetary purposes are recognized on the modified accrual basis of accounting for the governmental funds to include encumbrances. The County's integrated accounting and budget system is equipped to perform encumbrance accounting.

Dawson County

Financial Policies



Financial Policies

Financial Policies and Procedures

Dawson County has financial policies and procedures that govern the financial management of the various County funds. Practicing 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 and capital expenditures, which reflects a balanced budget.

Fund Balance

Dawson County's fund balance policy states that the County's unassigned "fund balance target for the General Fund shall be not less than 15% of regular General Fund operating expenditures." It is the County's goal to maintain an unassigned fund balance of 25% or 3 months of operating expenditures. At the end of 2012, the County's unassigned fund balance was 22.2% of general fund operating expenditures. This is within the County's target of 15% – 25%.

Unreserved fund balance can be used for nonrecurring capital expenditures. Also, if projected revenue in future years is not sufficient to support projected requirements, use of unreserved fund balance may be budgeted to compensate for revenue short-falls in the current fiscal year. The year's triennial budget has been analyzed with respect to how the decisions made this year will affect the County's revenues and expenditures in the future years.

Financial Policies

Dawson County Fund Balance

Summary by Fund

As of December 31, 2012

	FUND DESCRIPTION	FUND BALANCE
100	GENERAL FUND - NONSPENDABLE	567,885.81
100	GENERAL FUND - RESTRICTED	21,713.02
100	GENERAL FUND - ASSIGNED	651,859.28
100	GENERAL FUND - UNASSIGNED	4,396,095.03
200	DATE	22,623.90
201	JAIL	33,451.19
202	LVAP (CRIME VICTIMS)	13,245.14
205	LAW LIBRARY	33,823.17
206	FIRE/ESA DONATIONS ACCOUNT	14,785.37
207	FAMILY CONNECTION-(FC)	48,735.34
209	MENTORING	2,400.00
211	INMATE WELFARE FUND	20,025.57
212	CONFISCATED ASSETS DA	16,328.71
213	CONFISCATED ASSETS DCSO	55,105.21
215	EMERGENCY 911	363,105.11
250	MULTIPLE GRANTS	0.01
275	HOTEL/MOTEL TAX	1,224.72
315	GO BOND SERIES 2007 (SP5)	7,361,047.87
322	SPLOST IV	266,585.34
323	SPLOST V	727,429.30
350	CAPITAL PROJECTS	1,007,354.84
421	DEBT SVC GO BONDS 2007 SERIES	3,286,980.13
540	SOLID WASTE ENTERPRISE	1,644,370.88
565	DCAR GIS ENTERPRISE	165,778.09
615	FLEET FUEL & MAINT	-
771	INMATE ESCROW (KEEFE) 2008	-
785	IMPACT FEES	171,494.65
	TOTAL	**20,893,447.68**

Financial Policies

Legal Authority Overview

Annually, the Chairman must submit 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 by the governing authority, public review, public 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. This system is designed to ensure the County is protected from loss, theft, or misuse, and to ensure adequate accounting data is 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 (GASB). 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.

Financial Policies

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 objectively measurable and earned. Expenses are recorded at the time that goods have been received and consumed or services have been performed. The focus of accounting for proprietary funds is on economic resources measurement focus.

Debt Management

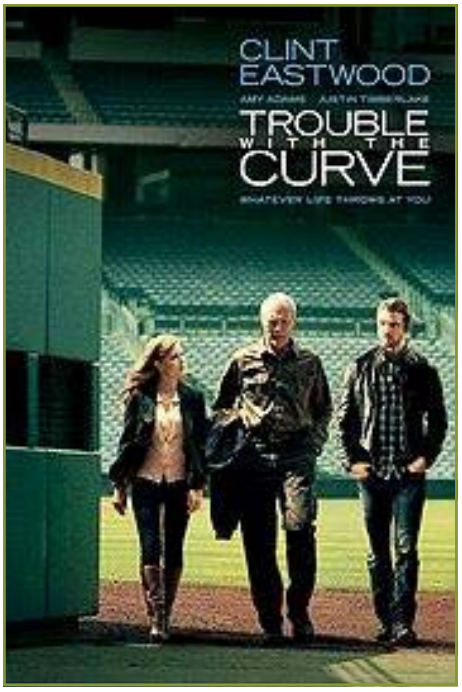
Debt Management, which includes the bond issuance process, is another function coordinated by the Finance Department. When issuing debt, the County meets all state laws and requirements and follows budgetary and fiscal policies to ensure the preservation of a sound financial position and favorable credit 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 to minimize risks and protect from fraud or malicious misappropriation. Only the Chief Financial Officer, 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 accounted for in another fund.



Financial Policies

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specified purposes. Special Revenue Funds include: Emergency 911 Fund, Fire/ESA Donations Fund, Multiple Grants Fund, Family Connection Fund, Jail Fund, Hotel/Motel Tax Fund, Law Library Fund, Victim Rights and Assistance Fund, Drug Abuse Treatment and Education Fund, District Attorney Seizure Fund, Sheriff's Seizure Fund, and Inmate Welfare Fund.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of specifically planned projects (other than those financed by enterprise funds). The Capital Projects Funds include SPLOST funds, Capital Projects Fund, and Impact Fees Capital Project Fund.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges. Dawson County's enterprise funds are Solid Waste Fund and DCARGIS Fund.

Internal Service Funds

Internal Service funds are used to account for the financing of goods and services provided to the departments of the government on a cost reimbursement basis. Dawson County's internal service fund is the Fuel and Fleet Maintenance Fund.

Agency Funds

Agency funds are used to account for assets held by the County as an agent to be expended in accordance with the conditions of its agency capacity. Dawson County's agency fund is the Inmate Escrow Fund. Other agency funds include those maintained by the Tax Commissioner, Magistrate Court, Probate Court, and Clerk of Court.

Financial Policies

Overview and Debt Financing Principles

Due to its rapid growth, Dawson County has used long term general obligation and limited liability revenue debts 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. These goals are achieved through effective internal controls and prudent accounting, budgeting, and planning procedures. An independent auditing firm performs an annual audit and reviews the standardized financial statements prepared by the County that are distributed for public and rating use. A strong credit rating from Moody's and Standard & Poor's (S&P) ensures the bonds are well accepted in the marketplace. Taxpayer money is saved by obtaining the lowest possible interest rates at the time of sale and eliminating the need to purchase municipal bond insurance for credit enhancement. Dawson County's bond rating is A+ with Standard & Poor's (S&P) and Aa2 with Moody's Rating Group.

Bond ratings are an assessment of credit quality or 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 capital 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 buy unissued debt, and the debt as a percentage of debt margin.



Financial Policies

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 Officers Association Certificate of Achievement of Excellence in Financial Reporting for the past five years (FY2007, FY2008, FY2009, FY2010 and FY2011) for the Comprehensive Annual Financial Report (CAFR). The Finance Department fully expects to receive this prestigious award for FY2012 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 sales tax; others are backed only by specific revenue sources. Historically, voter approval has been required to authorize the issuance of GO bonds.

Financial Policies

Revenue Bonds

Revenue bonds are secured by 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.

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 time 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 financial 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.

Investment Grade Rating Designations of Major Rating Agencies Investment Grade Category

	Fitch	Moody's	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 of "+" and "-" to indicate relative quality with a major category. Moody's indicate better quality within a category by numerical modifiers 1, 2 and 3.

Financial Policies

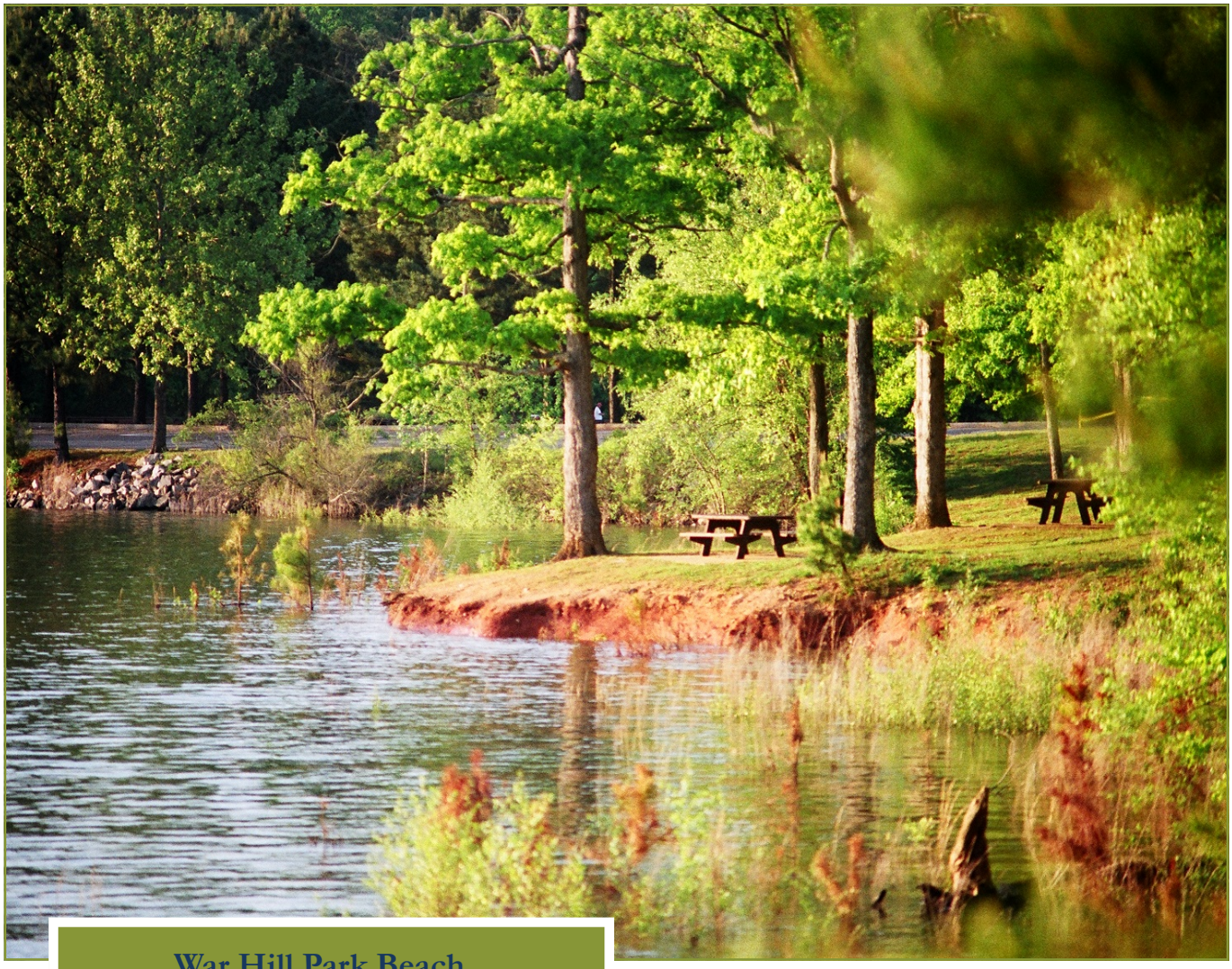
Contributions for 2014 will be $205,000 from the General Fund ($75,000 for Parks and Recreation repairs and $130,000 for Vehicle Purchases). The voter-approved Special Propose Local Option Sales Tax (SPLOST) is another pay-as-you-go method that works well for Dawson County due to the retail sales generated in the County.

The County has used SPLOST revenues to fund capital needs including a new public safety facility, a justice and administration center, and road system expansion. SPLOST revenues have also funded the construction of parks and recreation facilities. In 2007, 87.4% of voters approved SPLOST V, which began in 2009. In 2011, the new Dawson County Government Center was constructed and opened on January 3, 2012. This construction was funded by proceeds from issuing general obligation bonds with debt service on the bonds being paid by SPLOST V revenue. Upgrades for the County's communication system began in 2013. This project is also funded by SPLOST V revenue. SPLOST V will end in 2015. SPLOST VI is tentatively scheduled to appear on the 2014 ballot.



Dawson County

General Fund Budget Summaries



War Hill Park Beach

REVENUES BUDGET SUMMARY

Dawson County's operations are funded through a variety of revenue sources. The largest revenue source is taxes, which includes Property Tax, Local Option Sales Tax, Franchise Tax, and Alcohol Tax. Charges for Service include recreation participation fees, civil and criminal fees, inmate housing fees, and plan review fees. Other Financing Sources include use of fund balance and transfers in to the General Fund from other funds. Fines and Forfeitures revenues represent revenue generated through the court system. License and Permit revenue is received from businesses in the form of Business Licenses, Grading Permits, and Rezoning Permits. All of these revenue sources are applied toward General Fund services to fund the County Government operations including Law Enforcement, Fire Protection, and Parks and Recreation. Over the last decade, Dawson County has historically experienced strong financial strength and sound financial management.

Revenue projections for the General Fund for Fiscal Year 2014 total $20,881,981 which includes the use of the County's fund balance. The FY 2014 revenue budget increased by 0.01% compared to the FY 2013 budget. However, revenues remained similar to FY 2013 budget because a significant portion of fund balance was used to compensate for declining Property Tax revenues. Sales Tax revenues are expected to increase for FY 2014 but will not make up the entire loss of Property Tax revenues. It is anticipated that County revenues will remain constant in 2015 but increase in 2016. All revenues were estimated by trend analysis using historical data from Dawson County and by using the current economic conditions.

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - REVENUE

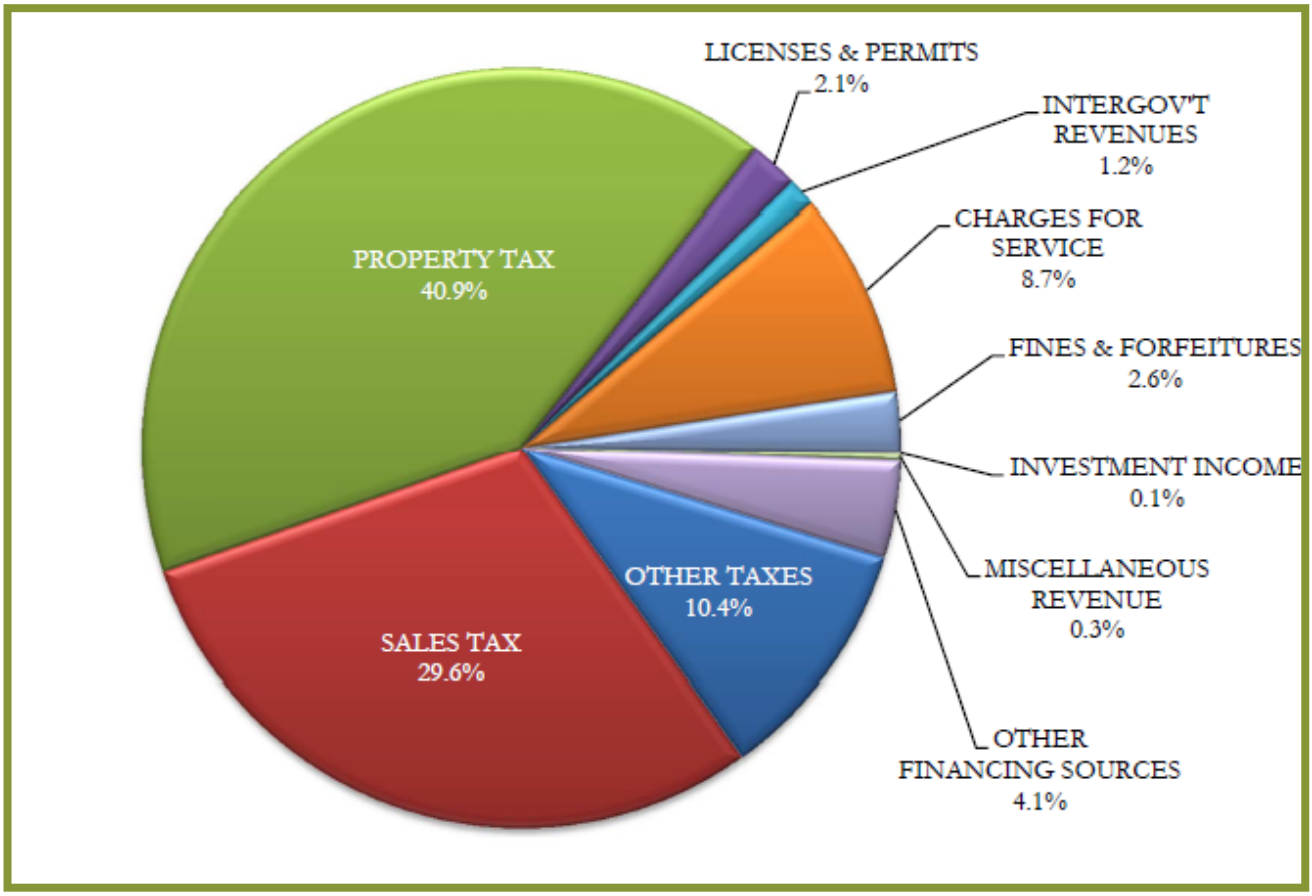
TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
FY 2014 - 2016	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
31 TAXES	18,603,793	17,660,424	16,816,838	17,034,750	16,883,900	17,387,500	17,751,000
32 LICENSES & PERMITS	392,057	391,756	400,600	437,600	431,500	425,200	434,500
33 INTERGOV'T REVENUES	465,643	363,348	458,375	323,200	252,000	258,500	265,000
34 CHARGES FOR SERVICE	1,863,556	1,556,301	1,709,700	1,808,300	1,825,390	1,865,020	1,896,275
35 FINES & FORFEITURES	520,701	510,451	592,300	597,600	542,500	547,600	552,600
36 INVESTMENT INCOME	17,504	18,008	18,730	19,900	19,695	23,830	28,960
37 CONT/DON FR PRIVATE SRC	75,446	55,263	-	-	-	-	-
38 MISCELLANEOUS REVENUE	134,984	1,196,134	88,200	81,125	60,450	65,975	67,500
39 OTHER FINANCING SOURCES	66,319	144,320	795,500	217,000	866,546	161,000	120,000
	22,140,003	21,896,005	20,880,243	20,519,475	20,881,981	20,734,625	21,115,835
					% Change FY2013 Budget Compared to FY2014 Recommended		0.01%

Revenues Budget Summary

FY2014 General Fund Budgeted Revenue Type

By Percentage



EXPENDITURES BUDGET SUMMARY

DAWSON COUNTY'S OPERATIONS EXPENDITURES are categorized by object groups. The largest object group expenditure is personal/employee benefits. This object group includes all salary accounts, health and life insurance, retirement contributions, flex benefits, and overtime. The supplies object group includes expenditures for general supplies, utility costs, and telephone. The purchased/ contract services object group includes expenditures for administration/technical services, repair and maintenance, training, and travel. Other object groups of the General Fund budget are capital outlays, debt service, inter-fund/interdepartmental charges, other costs, and other financing uses (i.e., transfers to other funds, grants, and capital transfers). FY2014 General Fund recommended budgeted expenditures total $20,881, 981, which represents a $1,738 increase or 0.01% compared to the FY2013 approved budget of $20,880,243.



COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

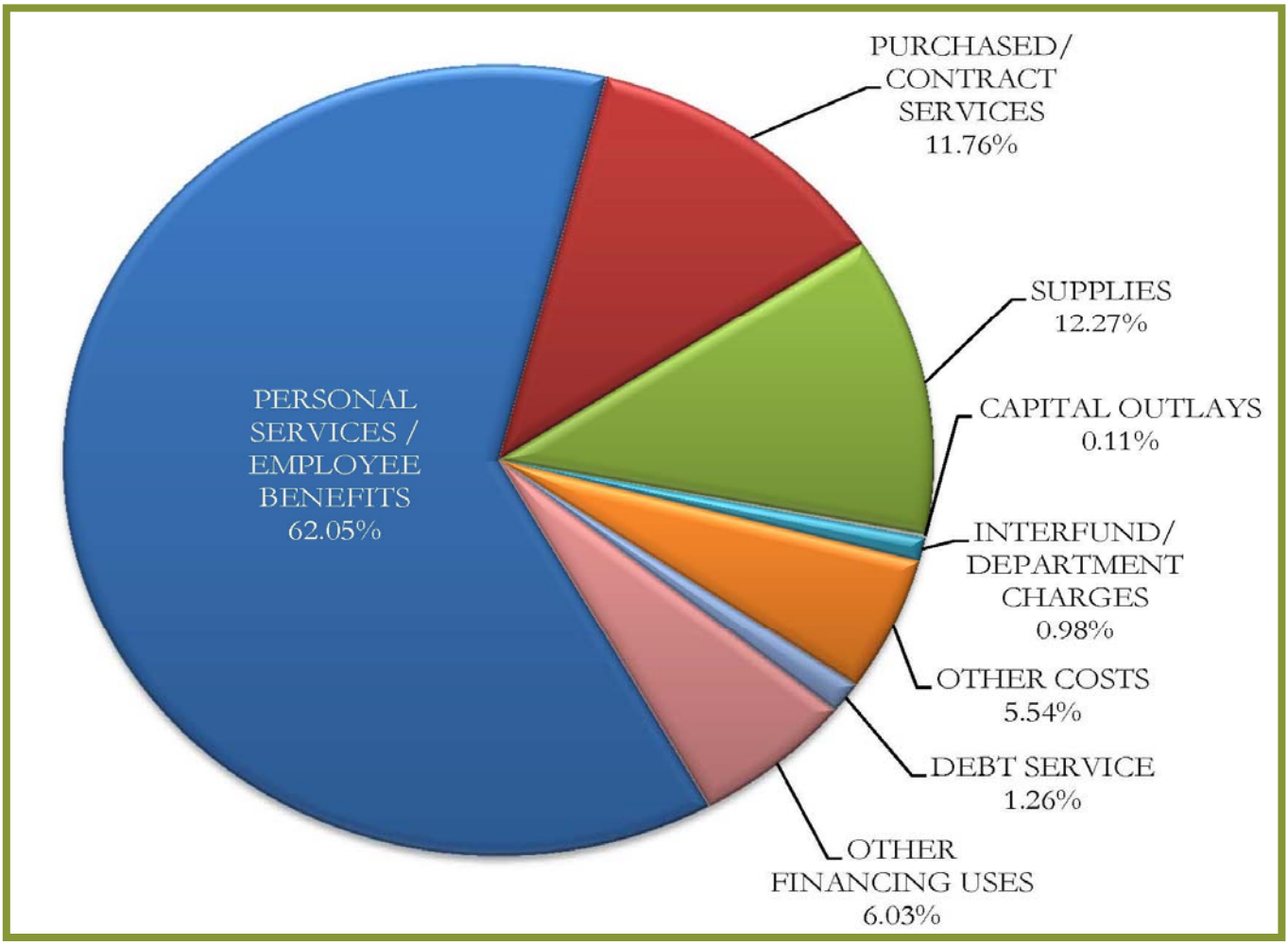
TRIENNIAL BUDGET WITH HISTORY

FY 2014 - 2016	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED	2015 REQUESTED	2016 REQUESTED
51 PERS SVC/EMP BENEFITS	12,864,296	12,496,004	12,839,303	12,612,525	12,957,008	12,927,857	12,989,460
52 PURCH/CONTRACT SERVICES	2,467,004	2,299,054	2,409,908	2,778,164	2,455,116	2,468,532	2,615,591
53 SUPPLIES	2,390,864	2,313,170	2,606,973	2,705,160	2,562,213	2,575,956	2,687,222
54 CAPITAL OUTLAYS	41,727	40,307	31,000	40,000	25,000	25,000	25,000
55 INTERFUND/DEPT CHARGES	190,767	179,019	205,000	205,000	205,000	205,000	205,000
57 OTHER COSTS	1,701,119	1,007,359	1,056,983	1,185,886	1,165,318	1,166,818	1,188,418
58 DEBT SERVICE	345,695	1,353,928	397,435	253,143	263,143	262,846	219,474
61 OTHER FINANCING USES	1,288,242	1,621,729	1,333,641	1,325,383	1,249,183	1,102,616	1,185,670
	21,289,714	21,310,570	20,880,243	21,105,261	20,881,981	20,734,625	21,115,835
					% Change FY2013 Budget Compared to FY2014 Recommended		0.01%

EXPENDITURES BUDGET SUMMARY

FY2014 General Fund Budgeted Expenditures

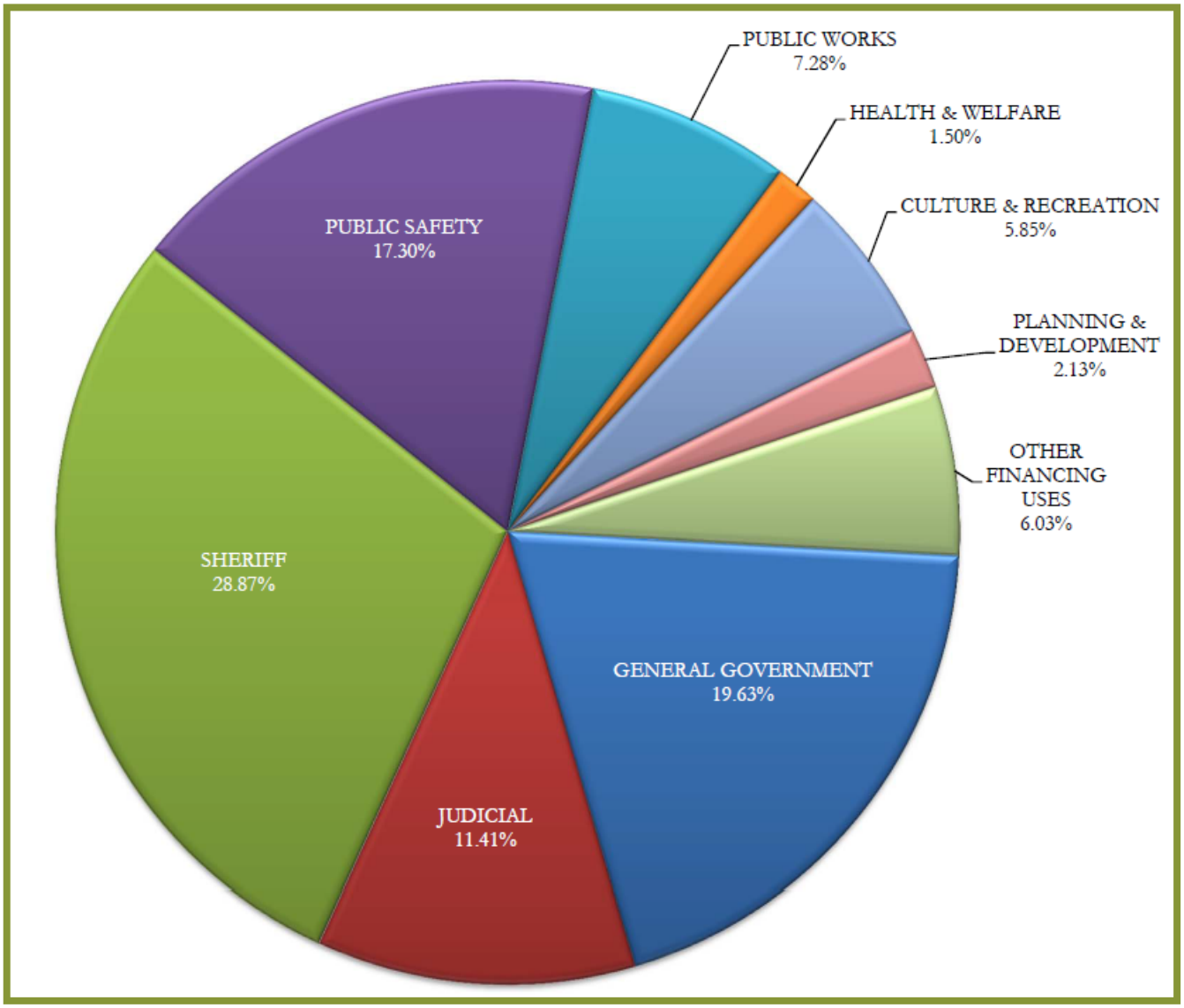
By Percentage



EXPENDITURES BUDGET SUMMARY

FY2014 General Fund Budgeted Expenditures

By Service Area



Dawson County

General Fund Budget Detail



Spring Farm Scene on Hwy 53

General Fund Budget Detail

The Board of Commissioners is the governing authority of the County. The general duties of the Board are:

- To enact resolutions and ordinances for the general health, safety and welfare of the citizens of Dawson County
- To levy taxes when necessary to finance the operation of the County government
- To plan for future public needs
- To provide necessary services to safeguard the well-being and safety of the citizens

Dawson County has a five member board with a commissioner for each of the four districts and a Chairman. All members are elected at large.

Budget Highlights

The 2014 recommended budget for the Board of Commissioners represents a 6% decrease compared to the FY 2013 budget. This decrease is mainly attributed to changes in Employee Benefits. The savings in this account were offset by an increase in Workers' Compensation based on current 2013 trends.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
1310 BOARD OF COMMISSIONERS				
51 PERS SVC/EMP BENEFITS	93,150	105,286	98,069	91,604
52 PURCH/CONTRACT SERVICES	98,802	127,123	126,328	126,225
53 SUPPLIES	3,772	3,860	3,860	4,360
	195,724	**236,269**	**228,257**	**222,189**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
1310 BOARD OF COMMISSIONERS	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	106,975	71,095	79,817	72,600	72,600	72,600	72,600
GROUP INSURANCE	16,987	13,989	16,916	16,916	8,500	8,500	8,500
FICA/MEDICARE	7,677	5,132	6,106	6,106	5,554	5,554	5,554
RETIREMENT CONTRIBUTIONS	1,493	29	1,537	1,537	-	-	-
WORKERS' COMPENSATION	282	2,364	300	300	4,350	4,350	4,350
LIFE INSURANCE	603	541	610	610	600	600	600
PROFESSIONAL SERVICES	-	-	898	898	-	-	-
PROF SVCS-ATTORNEY	87,390	75,327	100,000	100,000	100,000	100,000	100,000
PROPERTY R&M	1,355	821	1,000	1,000	1,000	1,000	1,000
EQUIPMENT RENTAL	2,201	544	300	300	300	300	300
TELEPHONE	5,097	3,573	5,200	3,200	3,200	3,200	3,200
POSTAGE	251	48	125	125	125	125	125
ADVERTISING	4,129	1,486	2,000	2,000	2,000	2,000	2,000
PRINTING & BINDING	666	292	1,000	205	1,000	1,000	1,000
TRAVEL	9,574	10,356	10,000	12,000	12,000	12,000	12,000
DUES & FEES	590	585	600	600	600	600	600
EDUCATION & TRAINING	4,375	5,770	6,000	6,000	6,000	6,000	6,000
GENERAL SUPPLIES / MATERIALS	2,548	808	1,000	1,000	1,000	1,000	1,000
MISC OTHER SUPPLIES	88	-	-	-	-	-	-
COMPUTER SUPPLIES	205	80	200	200	200	200	200
GASOLINE/DIESEL/OIL	120	213	500	500	500	500	500
FOOD	1,365	2,523	2,000	2,000	2,500	2,500	2,500
BOOKS & PERIODICALS	148	148	160	160	160	160	160
1310 BOARD OF COMMISSIONERS	254,119	195,724	236,269	228,257	222,189	222,189	222,189

General Fund Budget Detail

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

Department Mission

Dawson County Government is committed to serve the public efficiently, preserve our heritage, safeguard the environment, protect citizens and improve the quality of life.

Budget Highlights

The 2014 recommended budget for County Administration represents a 6% decrease compared to the FY 2013 budget. This decrease is mainly attributed to changes in Employee Benefits. The savings in this account were offset by a slight increase in Education and Training for required training for the County Manager.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
1320 COUNTY ADMINISTRATION				
51 PERS SVC/EMP BENEFITS	218,448	311,359	279,776	278,915
52 PURCH/CONTRACT SERVICES	83,633	118,796	117,796	124,796
53 SUPPLIES	6,368	9,000	9,000	9,000
	308,449	**439,155**	**406,572**	**412,711**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
1320 COUNTY ADMINISTRATION	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	169,970	172,712	245,600	220,600	219,800	219,800	219,800
GROUP INSURANCE	27,385	19,653	29,688	25,000	25,000	25,000	25,000
FICA/MEDICARE	12,330	12,681	18,789	16,876	16,815	16,815	16,815
RETIREMENT CONTRIBUTIONS	12,098	12,226	15,900	15,900	15,900	15,900	15,900
WORKERS' COMPENSATION	982	884	1,000	1,150	1,150	1,150	1,150
LIFE INSURANCE	302	289	302	250	250	250	250
FLEX BENEFIT ADMIN FEES	48	3	80	-	-	-	-
PROF SVCS-ATTORNEY	91,067	75,082	105,000	105,000	105,000	105,000	105,000
PROPERTY R&M	865	464	300	300	300	300	300
VEHICLE R&M	1,199	331	1,000	1,000	1,000	1,000	1,000
EQUIPMENT RENTAL	1,539	93	154	154	154	154	154
TELEPHONE	2,796	680	2,442	2,442	2,442	2,442	2,442
POSTAGE	118	32	100	100	100	100	100
ADVERTISING	219	110	200	200	200	200	200
PRINTING & BINDING		394	500	500	500	500	500
TRAVEL	651	2,195	3,000	3,000	3,000	3,000	3,000
DUES & FEES	1,114	1,697	1,600	1,600	1,600	1,600	1,600
EDUCATION & TRAINING	1,010	2,555	4,500	3,500	10,500	10,500	10,500
GENERAL SUPPLIES / MATERIALS	1,385	1,624	2,500	2,500	2,500	2,500	2,500
COMPUTER SUPPLIES	573	271	300	300	300	300	300
GASOLINE / DIESEL / OIL	4,948	3,924	5,000	5,000	5,000	5,000	5,000
FOOD	406	549	1,000	1,000	1,000	1,000	1,000
BOOKS & PERIODICALS	143	-	200	200	200	200	200
1320 COUNTY ADMINISTRATION	10,230	308,449	439,155	406,572	412,711	412,711	412,711

General Fund Budget Detail

The Elections/Registrar Office is responsible for maintaining all voter registration files, updating registration information with the State and maintaining hard copy files. The Elections/Registrar Office conducts efficient, secure and convenient elections for the voting public, keeps all precinct/commission maps current, and serves as the ethics filing officer for the State Ethics Commission.

Mission Statement

The Board of Elections and Registration is committed to nurture and protect democracy for the citizens of Dawson County through the voter registration and electoral process and to provide impartial elections in accordance with state and federal laws in an efficient, effective and timely manner.

Budget Highlights

The 2014 recommended budget for Elections/ Registrar represents a 54.4% increase compared to the FY 2013 budget. The majority of this increase is in the salary and associated benefits accounts because 2014 is an election year and election workers at voting precincts will be required. Whereas, the number of election workers required in 2013 was not as great. Various other operating expenditure accounts were increased for the same reason.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
1400 ELECTIONS/REGISTRAR				
51 PERS SVC/EMP BENEFITS	171,603	108,521	180,289	180,924
52 PURCH/CONTRACT SERVICES	26,307	28,307	35,900	31,600
53 SUPPLIES	5,368	4,500	16,100	5,650
	203,278	**141,328**	**232,289**	**218,174**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
1400 ELECTIONS/REGISTRAR	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	80,931	141,539	80,931	145,000	145,000	91,000	145,000
SALARY-BOARD OF ELECTIONS	4,880	5,734	5,200	8,300	8,300	5,200	8,300
GROUP INSURANCE	8,342	8,394	8,458	8,458	8,458	8,458	8,458
FICA/MEDICARE	5,769	10,479	6,589	11,093	11,728	7,360	11,728
RETIREMENT CONTRIBUTIONS	4,654	4,683	4,587	4,700	4,700	4,587	4,700
UNEMPLOYMENT INSURANCE	1,859	-	-	-	-	-	-
WORKERS' COMPENSATION	2,421	442	2,400	2,400	2,400	2,400	2,400
LIFE INSURANCE	210	224	206	228	228	206	228
FLEX BENEFIT ADMIN FEES	123	108	150	110	110	110	110
PROFESSIONAL SERVICES	506	107	600	1,000	1,000	600	1,000
PROF SVCS-ATTORNEY	770	3,185	3,000	3,500	3,500	3,000	3,500
TECHNICAL SVCS COMPUTER	3,499	1,199	750	1,200	1,200	750	1,200
TECH SERVICES - ALARM	112	48	200	200	-	-	-
PROPERTY R&M	11,565	1,961	8,200	8,200	4,100	8,200	4,100
EQUIPMENT RENTAL - TRUCK	-	451	400	900	900	400	900
EQUIPMENT RENTAL	1,303	377	1,057	400	400	1,057	400
TELEPHONE	1,214	1,241	1,300	1,300	1,300	1,300	1,300
POSTAGE	1,347	2,654	1,500	3,000	3,000	1,500	3,000
ADVERTISING	496	3,015	900	3,000	3,000	900	3,000
PRINTING & BINDING	326	3,261	1,000	3,500	3,500	1,000	3,500
TRAVEL	5,002	6,054	6,000	6,300	6,300	6,000	6,300
DUES & FEES	393	304	400	400	400	400	400
EDUCATION & TRAINING	2,635	2,450	3,000	3,000	3,000	3,000	3,000
GENERAL SUPPLIES / MATERIALS	1,796	4,139	3,400	4,200	4,200	3,400	4,200
COMPUTER SUPPLIES	-	-	-	-	-	-	-
GASOLINE/DIESEL/OIL	-	109	500	250	250	500	250
SMALL EQUIPMENT	271	1,120	600	11,650	1,200	600	1,200
1400 ELECTIONS/REGISTRAR	140,424	203,278	141,328	232,289	218,174	151,928	218,174

General Fund Budget Detail

The General Government function is managed solely by the County Manager. The expenditures are used for general County management functions. All County contingency funding is budgeted within this function.



Budget Highlights

The 2014 recommended budget for General Government represents an 11.4% increase compared to the FY 2013 budget. This increase is mainly attributed to the Salary-Contingency account, which was created to allow for salary adjustments after the salary study is complete. This budget increase was partially offset by a decrease in Group Insurance.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
1500 GENERAL GOVERNMENT				
51 PERS SVC/EMP BENEFITS	-	50,000	50,000	97,000
52 PURCH/CONTRACT SERVICES	75,959	95,700	95,700	98,700
57 OTHER COSTS	-	100,000	100,000	100,000
58 DEBT SERVICE	1,101,115	144,506	129,136	139,136
	1,177,074	**390,206**	**374,836**	**434,836**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
1500 GENERAL GOVERNMENT	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY - CONTINGENCY	-	-	-	-	72,000	100,000	100,000
GROUP INSURANCE	-	-	50,000	50,000	25,000	25,000	25,000
BANK CHARGES - CREDIT CARD	120	103	-	-	-	-	-
PROFESSIONAL SERVICES	17,325	6,895	50,000	50,000	48,000	25,000	25,000
PROFESSIONAL SVCS ATTORNEY	4,830	-	-	-	-	-	-
TECHNICAL SERVICES	10,000	5,339	-	-	-	-	-
HISTORY SOC PHONE	726	828	700	700	700	700	700
ADVERTISING	200	-	-	-	-	-	-
DUES & FEES	52,985	62,794	45,000	45,000	50,000	50,000	50,000
EDUCATION & TRAINING	776	-	-	-	-	-	-
PAYMENTS TO OTHERS	275,000	-	-	-	-	-	-
CONTINGENCIES	-	-	50,000	50,000	50,000	50,000	50,000
CONTINGENCY- FUEL	-	-	50,000	50,000	50,000	50,000	50,000
PRINCIPAL PAYMENT - WETLANDS	-	1,000,000	-	-	-	-	-
PRINCIPAL PAYMENT - 2012 EWSA BONDS	-	-	-	-	10,000	10,000	10,000
ETOWAH LEASE INT PAYMENT	92,882	75,049	43,000	43,000	43,000	43,000	-
INTEREST PMT - 02 EWSA BONDS	-	26,066	101,506	-	-	-	-
INTEREST PAYMENT - 2012 EWSA BONDS	-	-	-	86,136	86,136	85,840	85,470
1500 GENERAL GOVERNMENT	454,844	1,177,074	390,206	374,836	434,836	439,540	396,170

General Fund Budget Detail

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.

Mission Statement

The mission of the Dawson County Finance Department is to provide the citizens, the Board of Commissioners (BOC), and the departments of the County with responsible financial management of County funds with the priorities and major goals established by the BOC.

Budget Highlights

The 2014 recommended budget for Finance represents a 1.5% decrease compared to the FY 2013 budget. The majority of this decrease is attributed to a reduction in Professional Services – Audit. There was a small increase related to changes in Employee Benefits.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
1510 FINANCE				
51 PERS SVC/EMP BENEFITS	402,423	411,212	411,212	415,560
52 PURCH/CONTRACT SERVICES	61,225	79,070	77,550	67,050
53 SUPPLIES	7,612	6,500	6,500	6,500
	471,260	**496,782**	**495,262**	**489,110**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
1510 FINANCE	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	404,433	319,529	323,796	323,796	316,000	316,000	316,000
GROUP INSURANCE	35,370	39,283	46,776	46,776	60,000	60,000	60,000
FICA/MEDICARE	29,786	23,319	24,770	24,770	24,175	24,175	24,175
RETIREMENT CONTRIBUTIONS	12,579	8,739	12,500	12,500	12,500	12,500	12,500
UNEMPLOYMENT INSURANCE	8,580	8,580	-	-	-	-	-
WORKERS' COMPENSATION	2,435	2,209	2,500	2,500	2,000	2,000	2,000
LIFE INSURANCE	664	661	670	670	785	785	785
FLEX BENEFIT ADMIN FEES	194	103	200	200	100	100	100
PROF SVCS-AUDIT	28,585	27,838	40,000	40,000	30,000	30,000	30,000
TECHNICAL SERVICES	25,137	21,922	25,000	25,000	25,000	25,000	25,000
PROPERTY R&M	958	910	1,000	1,000	1,000	1,000	1,000
EQUIPMENT RENTAL	1,258	804	570	150	150	150	150
TELEPHONE	2,839	1,056	3,000	1,100	1,100	1,100	1,100
POSTAGE	2,572	3,127	2,500	3,000	3,000	3,000	3,000
ADVERTISING	953	437	1,000	800	800	800	800
PRINTING & BINDING	655	680	1,000	1,000	1,000	1,000	1,000
TRAVEL	1,546	1,259	1,500	1,500	1,500	1,500	1,500
DUES & FEES	1,413	1,063	1,000	1,000	1,000	1,000	1,000
EDUCATION & TRAINING	2,531	2,129	2,500	3,000	2,500	2,500	2,500
GENERAL SUPPLIES / MATERIALS	5,347	6,903	5,500	5,500	5,500	5,500	5,500
GASOLINE/DIESEL/OIL	214	217	500	500	500	500	500
FOOD	416	177	500	500	500	500	500
SMALL EQUIPMENT	133	315	-	-	-	-	-
1510 FINANCE	568,598	471,260	496,782	495,262	489,110	489,110	489,110

General Fund Budget Detail

The Information Technology Department provides computing, applications management, IT procurements, network, and telecommunications services to all Dawson County Government offices.



Mission Statement

To support all internal county departments needs through the use of efficient technology and maintenance.

Budget Highlights

The 2014 recommended budget for Information Technology represents a 1.3% decrease compared to the FY 2013 budget. This decrease is mainly attributed to changes in Employee Benefits.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
1535 INFORMATION TECHNOLOGY				
51 PERS SVC/EMP BENEFITS	136,308	137,404	137,467	135,231
52 PURCH/CONTRACT SERVICES	81,718	93,150	100,210	92,810
53 SUPPLIES	2,654	6,500	7,450	5,950
	220,680	**237,054**	**245,127**	**233,991**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
1535 INFORMATION TECHNOLOGY	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	111,487	113,044	113,677	113,677	111,600	113,677	113,677
GROUP INSURANCE	12,799	12,887	12,890	12,890	12,890	12,890	12,890
FICA/MEDICARE	8,244	8,349	8,696	8,697	8,538	8,697	8,697
RETIREMENT CONTRIBUTIONS	1,251	1,253	1,300	1,260	1,260	1,260	1,260
UNEMPLOYMENT INSURANCE	660	-	-	-	-	-	-
WORKERS' COMPENSATION	736	663	736	830	830	830	830
LIFE INSURANCE	105	112	105	113	113	113	113
TECHNICAL SVCS COMPUTER	23,589	13,325	19,000	18,210	18,210	10,790	10,790
PROPERTY R&M	229	58	200	7,600	200	200	200
VEHICLE R&M	336	60	300	300	300	300	300
EQUIPMENT RENTAL	741	3,297	-	-	-	-	-
TELEPHONE	2,519	4,408	3,000	3,000	3,000	3,500	3,500
INTERNET	62,778	54,526	60,000	60,000	60,000	60,000	60,000
POSTAGE	68	1	150	-	-	150	150
EDUCATION & TRAINING	-	-	500	500	500	-	-
LICENSES	5,937	6,043	10,000	10,600	10,600	10,600	10,600
GENERAL SUPPLIES / MATERIALS	378	565	500	650	650	500	500
COMPUTER SUPPLIES	3,894	1,317	3,000	4,500	3,000	4,500	4,500
GASOLINE / DIESEL / OIL	612	411	1,000	800	800	800	800
SMALL EQUIPMENT	15,018	361	2,000	1,500	1,500	1,500	1,500
1535 INFORMATION TECHNOLOGY	251,381	220,680	237,054	245,127	233,991	230,307	230,307

General Fund Budget Detail

The Human Resources Department provides support and guidance for all Dawson County Government offices regarding employment policies and procedures. Additionally, the Human Resources Department assists employees with any issues that may arise concerning insurance, benefits, and employment practices.

Budget Highlights

The 2014 recommended budget for Human Resources represents an 18.9% increase compared to the FY 2013 budget. This increase includes additional salaries and benefits for upgrading an existing position from part-time to full-time to accommodate an increased workload with the implementation of new health care laws.

Mission Statement

As a strategic partner with Dawson County's leadership, the Human Resources (HR) Department develops and delivers innovated human resource programs and services designed to support the mission of the County. Services and competencies include recruitment, staffing, employee relations, organizational and employee development, risk management, compensation and benefits, payroll, HR information management, and regulatory compliance.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
1540 HUMAN RESOURCES				
51 PERS SVC/EMP BENEFITS	66,693	76,573	76,692	93,001
52 PURCH/CONTRACT SERVICES	7,232	8,655	33,175	8,655
53 SUPPLIES	1,428	1,650	1,650	1,650
	75,353	**86,878**	**111,517**	**103,306**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
1540 HUMAN RESOURCES	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	85,550	58,593	68,720	68,720	75,040	75,040	75,040
GROUP INSURANCE	19,741	1,074	-	-	8,394	8,394	8,394
FICA/MEDICARE	6,020	4,454	5,257	5,260	5,742	5,742	5,742
RETIREMENT CONTRIBUTIONS	2,753	2,271	2,038	2,039	3,039	3,039	3,039
TUITION REIMBURSEMENT	4,999	-	-	-	-	-	-
WORKERS' COMPENSATION	491	221	352	560	560	560	560
LIFE INSURANCE	205	75	206	113	226	226	226
FLEX BENEFIT ADMIN FEES	62	5	-	-	-	-	-
OFFICIAL / ADMINISTRATIVE SVCS	145	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	1,000	750	23,000	750	750	750
DRUG TESTING	1,930	1,880	2,510	4,000	2,655	2,655	4,000
PROPERTY R&M	493	285	525	525	525	525	525
EQUIPMENT RENTAL	514	113	195	475	50	50	100
TELEPHONE	1,020	353	750	750	500	500	750
POSTAGE	394	379	500	500	500	500	500
ADVERTISING	60	67	175	175	175	175	215
TRAVEL	241	388	500	1,000	750	750	1,000
DUES & FEES	893	289	700	700	700	700	700
EDUCATION & TRAINING	250	2,478	2,050	2,050	2,050	2,050	2,355
GENERAL SUPPLIES / MATERIALS	1,591	845	1,000	1,000	1,000	1,000	1,000
MISC OTHER SUPPLIES	-	18	-	-	-	-	-
COMPUTER SUPPLIES	250	115	200	200	200	200	200
FOOD	120	-	100	100	100	100	100
BOOKS & PERIODICALS	-	450	350	350	350	350	350
CONTINGENCY (WELLNESS)	1,500	-	-	-	-	-	1,500
1540 HUMAN RESOURCES	129,222	75,353	86,878	111,517	103,306	103,306	107,046

General Fund Budget Detail

The Tax Commissioner is an elected Constitutional Officer. The Tax Commissioner's responsibilities include billing, collecting and disbursing all taxes as prescribed by the laws of the State of Georgia. The Tax Commissioner also serves as the motor vehicle tag and title agent for the State of Georgia.

Mission Statement

To fulfill the duties of this office in the best interest of the Citizens and the levying authorities we serve in an efficient and courteous manner.

Budget Highlights

The 2014 recommended budget for Tax Commissioner represents a 0.9% increase compared to the FY 2013 budget. This increase includes additional salaries and benefits for upgrading an existing position from part-time to full-time to accommodate an increased workload associated with the implementation of new Title Ad Valorem Tax laws.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
1545 TAX COMMISSIONER				
51 PERS SVC/EMP BENEFITS	375,098	356,187	350,599	360,711
52 PURCH/CONTRACT SERVICES	51,033	48,197	50,000	47,772
53 SUPPLIES	7,587	6,050	6,850	5,750
	433,718	**410,434**	**407,449**	**414,233**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
1545 TAX COMMISSIONER	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	281,536	281,254	258,579	259,000	267,200	267,200	267,200
SALARY - SECURITY GUARDS	938	-	-	-	-	-	-
GROUP INSURANCE	50,002	47,109	55,176	47,000	47,000	47,000	47,000
FICA/MEDICARE	19,994	20,097	19,781	19,814	20,446	20,446	20,446
RETIREMENT CONTRIBUTIONS	19,864	18,684	20,000	22,000	23,100	23,100	23,100
UNEMPLOYMENT INSURANCE	-	5,610	-	-	-	-	-
WORKERS' COMPENSATION	1,718	1,546	1,700	2,000	2,000	2,000	2,000
LIFE INSURANCE	709	613	710	620	740	740	740
FLEX BENEFIT ADMIN FEES	241	185	241	165	225	225	225
OFFICIAL / ADMINISTRATIVE SVCS	178	416	-	500	500	500	500
PROFESSIONAL SERVICES	1,347	1,347	1,347	1,500	1,347	1,347	1,347
PROF SVCS-ATTORNEY	2,863	1,820	2,000	2,000	2,000	2,000	2,060
TECHNICAL SVCS COMPUTER	10,174	13,500	13,300	13,700	13,700	13,700	14,534
PROPERTY R&M	1,764	1,191	1,000	700	1,000	1,000	2,334
EQUIPMENT RENTAL	5,808	3,301	1,500	1,500	1,000	1,000	1,591
TELEPHONE	6,028	1,054	2,000	1,000	900	900	955
POSTAGE	12,905	12,783	6,500	13,300	11,500	12,000	13,000
ADVERTISING	149	-	125	100	125	125	133
PRINTING & BINDING	8,983	10,024	15,000	10,000	10,000	10,000	10,609
TRAVEL	3,608	3,728	3,250	3,500	3,500	3,500	3,713
DUES & FEES	565	609	575	600	600	600	637
EDUCATION & TRAINING	1,060	1,260	1,600	1,600	1,600	1,600	1,700
GENERAL SUPPLIES / MATERIALS	2,856	4,270	3,000	2,800	2,700	2,700	2,900
COMPUTER SUPPLIES	2,188	3,289	2,000	2,800	2,000	2,000	3,000
BOOKS & PERIODICALS	57	28	650	650	650	650	700
SMALL EQUIPMENT	319	-	400	600	400	400	650
1545 TAX COMMISSIONER	435,854	433,718	410,434	407,449	414,233	414,733	421,074

General Fund Budget Detail

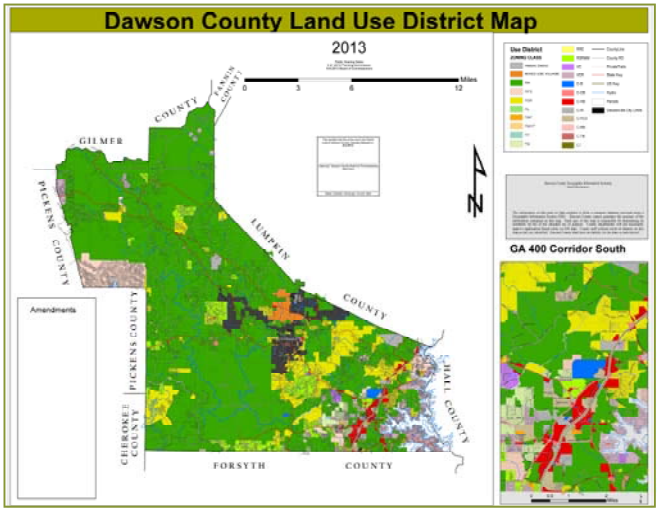
The Tax Assessor's Office is responsible for assessing values for all real and personal property for Dawson County and ensuring that assessments are compliant with the laws of the State of Georgia.

Mission Statement

The mission of the Dawson County Board of Assessors is to annually appraise at fair market value all real and personal property subject to taxation in Dawson County.

Budget Highlights

The 2014 recommended budget for Tax Assessor represents a 6.7% increase compared to the FY 2013 budget. This increase is mainly attributed to an increase in Professional Services – Attorney because the number of property valuation appeals has increased. Additionally, there is an increase in Professional Services – Audit for a Hotel/Motel audit.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
1550 TAX ASSESSOR				
51 PERS SVC/EMP BENEFITS	315,921	308,485	325,380	318,202
52 PURCH/CONTRACT SERVICES	56,129	38,900	102,040	53,040
53 SUPPLIES	5,801	7,000	7,850	7,000
	377,851	**354,385**	**435,270**	**378,242**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
1550 TAX ASSESSOR	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	244,460	233,839	229,136	245,531	232,000	232,000	232,000
SALARY-BOARD OF ASSESSORS	3,450	3,450	3,500	4,000	3,500	3,500	3,500
GROUP INSURANCE	49,214	45,335	38,376	38,376	45,000	45,000	45,000
FICA/MEDICARE	17,607	16,868	17,800	17,800	17,749	17,749	17,749
RETIREMENT CONTRIBUTIONS	16,797	13,470	16,800	16,800	15,500	15,500	15,500
WORKERS' COMPENSATION	2,212	2,269	2,212	2,212	3,750	3,750	3,750
LIFE INSURANCE	545	603	545	545	603	603	603
FLEX BENEFIT ADMIN FEES	116	87	116	116	100	100	100
PROFESSIONAL SERVICES	-	-	-	46,000	-	-	-
PROF SVCS-ATTORNEY	16,146	22,818	14,000	18,000	18,000	18,000	18,000
PROF SVCS-AUDIT	-	5,272	-	5,500	5,000	5,000	5,000
TECHNICAL SVCS COMPUTER	5,000	5,734	5,000	5,500	5,500	5,500	5,500
PROPERTY R&M	882	579	900	800	800	800	800
VEHICLE R&M	767	618	1,000	1,000	1,000	1,000	1,000
EQUIPMENT RENTAL	1,639	435	1,000	1,000	1,000	1,000	1,000
TELEPHONE	2,754	1,062	1,500	1,300	1,300	1,300	1,300
POSTAGE	6,665	8,503	7,000	8,500	8,500	8,500	8,500
ADVERTISING	219	119	-	140	140	140	140
PRINTING & BINDING	2,656	3,322	2,000	5,500	3,500	3,500	3,500
TRAVEL	2,121	2,737	2,500	3,500	3,000	3,000	3,000
DUES & FEES	1,694	3,227	2,500	3,300	3,300	3,300	3,300
EDUCATION & TRAINING	1,145	1,703	1,500	2,000	2,000	2,000	2,000
GENERAL SUPPLIES / MATERIALS	1,706	1,939	2,000	2,500	2,000	2,000	2,000
COMPUTER SUPPLIES	209	310	500	500	450	450	450
GASOLINE / DIESEL / OIL	3,140	2,904	3,500	3,500	3,500	3,500	3,500
BOOKS & PERIODICALS	445	61	500	500	500	500	500
SMALL EQUIPMENT	-	-	-	300	-	-	-
UNIFORMS	609	587	500	550	550	550	550
1550 TAX ASSESSOR	382,198	377,851	354,385	435,270	378,242	378,242	378,242

General Fund Budget Detail

The Board of Equalization is an 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 assessor's and taxpayer's positions, the Board of Equalization renders a decision on the valuation.



Budget Highlights

The 2014 recommended budget for Board of Equalization represents a 16% increase compared to the FY 2013 budget. This increase is attributed to changes in Employee Benefits as well as an increase in Postage, both of which are related to the increased number of property valuation appeals.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
1551 BOARD OF EQUALIZATION				
51 PERS SVC/EMP BENEFITS	7,024	9,150	9,150	9,150
52 PURCH/CONTRACT SERVICES	4,487	3,025	4,975	4,975
53 SUPPLIES	-	50	50	50
	11,511	**12,225**	**14,175**	**14,175**

General Fund Budget Detail

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

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
1551 BOARD OF EQUALIZATION	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY -BOARD OF EQUALIZATION	2,700	6,525	8,500	8,500	8,500	8,500	8,500
FICA/MEDICARE	207	499	650	650	650	650	650
PROF SVCS-ATTORNEY	1,225	4,280	1,500	3,000	3,000	2,000	2,000
EQUIPMENT RENTAL	62	-	200	150	150	150	150
POSTAGE	66	-	1,000	1,500	1,500	1,500	1,500
TRAVEL	82	102	125	125	125	125	125
EDUCATION & TRAINING	-	105	200	200	200	200	200
GENERAL SUPPLIES / MATERIALS	153	-	50	50	50	50	50
1551 BOARD OF EQUALIZATION	4,495	11,511	12,225	14,175	14,175	13,175	13,175

General Fund Budget Detail

The Risk Management function serves as a resource to departments and elected officials on risk management, including employee safety.



Budget Highlights

The 2014 recommended budget for Risk Management did not change from the 2013 budget.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
1555 RISK MANAGEMENT				
52 PURCH/CONTRACT SERVICES	4,114	-	-	-
55 INTER FUND/DEPT CHARGES	179,019	205,000	205,000	205,000
	183,133	**205,000**	**205,000**	**205,000**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
1555 RISK MANAGEMENT	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
VEHICLE R&M	2,596	4,114	-	-	-	-	-
INSURANCE - PROPERTY & LIABILITY	162,379	162,309	100,000	100,000	100,000	100,000	100,000
INSURANCE - WORKER'S COMP	-	16,680	80,000	80,000	80,000	80,000	80,000
INSURANCE CLAIMS-ACCG	28,388	30	25,000	25,000	25,000	25,000	25,000
1555 RISK MANAGEMENT	193,363	183,133	205,000	205,000	205,000	205,000	205,000

General Fund Budget Detail

Facility Management is a division of the Public Works Department and is responsible for repairs and preventive maintenance for all County facilities.

Mission Statement

To maintain the buildings and grounds that are property of Dawson County in a timely and efficient manner to promote extended life expectancy of mechanical equipment and facilities, and to ensure safety of occupants.

Budget Highlights

The 2014 recommended budget for Facility Management represents a 2% decrease compared to the FY 2013 budget. The Professional Services – Exterminator and General Supplies accounts based on current trends in 2013 were decreased.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
1565 FACILITY MANAGEMENT				
51 PERS SVC/EMP BENEFITS	395,925	416,391	411,814	412,799
52 PURCH/CONTRACT SERVICES	142,522	173,300	173,300	167,300
53 SUPPLIES	304,164	375,200	375,200	365,200
54 CAPITAL OUTLAYS	28,344	25,000	25,000	25,000
	870,955	**989,891**	**985,314**	**970,299**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

1565 FACILITY MANAGEMENT	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED	2015 REQUESTED	2016 REQUESTED
SALARY	222,510	297,059	306,585	306,585	307,500	307,500	307,500
GROUP INSURANCE	46,823	59,721	64,152	60,000	60,000	60,000	60,000
FICA/MEDICARE	16,056	21,484	23,454	23,454	23,524	23,524	23,524
RETIREMENT CONTRIBUTIONS	11,024	11,385	14,000	14,000	14,000	14,000	14,000
UNEMPLOYMENT INSURANCE	6,600	-	-	-	-	-	-
WORKERS' COMPENSATION	7,491	5,520	7,500	7,000	7,000	7,000	7,000
LIFE INSURANCE	679	756	700	775	775	775	775
PROFESSIONAL SERVICES	-	-	1,000	1,000	1,000	1,000	1,020
TECH SVC EXTERMINATORS	9,069	8,734	16,000	16,000	10,000	10,000	13,000
TECHNICAL SVCS - ALARM	849	903	1,200	1,200	1,200	1,200	1,224
TECHNICAL SVCS INSPECTIONS	1,115	1,158	3,200	3,200	3,200	3,200	3,264
PROPERTY R&M	92,306	105,357	135,000	135,000	135,000	135,000	136,000
VEHICLE R&M	6,774	2,985	7,000	7,000	7,000	7,000	7,140
RENT LAND & BLDG	117,719	9,780	-	-	-	-	-
EQUIPMENT RENTAL	1,860	1,361	1,000	1,000	1,000	1,000	1,020
TELEPHONE	13,035	11,112	7,800	7,800	7,800	7,800	7,800
POSTAGE	-	1	-	-	-	-	-
ADVERTISING	369	295	400	400	400	400	408
TRAVEL	233	241	300	300	300	300	306
DUES & FEES	12	-	100	100	100	100	102
EDUCATION & TRAINING	300	595	300	300	300	300	306
GENERAL SUPPLIES / MATERIALS	18,536	26,612	40,000	40,000	30,000	30,000	35,000
ENERGY - WATER / SEWER	10,000	12,192	15,000	15,000	15,000	15,000	15,300
ENERGY - NATURAL GAS	744	21,773	20,000	20,000	20,000	20,000	20,400
ENERGY - ELECTRICITY	158,380	222,233	280,500	280,500	280,500	280,500	285,000
ENERGY - PROPANE	-	111	200	200	200	200	204
GASOLINE / DIESEL / OIL	12,957	10,694	15,000	15,000	15,000	15,000	15,300

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED	2015 REQUESTED	2016 REQUESTED
SMALL EQUIPMENT	11,945	8,584	2,500	2,500	2,500	2,500	2,550
UNIFORMS	1,796	1,965	2,000	2,000	2,000	2,000	2,040
BUILDINGS	6,284	-	25,000	25,000	25,000	25,000	25,000
MACHINERY	-	28,344	-	-	-	-	-
1565 FACILITY MANAGEMENT	775,466	870,955	989,891	985,314	970,299	970,299	985,183

General Fund Budget Detail

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 and Dawson County Superior Courts are members of the judicial branch of State Government and not a department of Dawson County Government. State law, however, dictates that counties are responsible for most of the operating expenditures of Superior Court.

Mission Statement

The Superior Court's mission is to effectively administer justice in civil and criminal matters over which the Superior Court is granted jurisdiction by the Constitution and laws of the State of Georgia, ensure equal access to justice, provide expeditious case processing, ensure equality and fairness, maintain independence and accountability, while instilling public trust and confidence in the judiciary.

Budget Highlights

The 2014 recommended budget for Superior Court represents a 2.3% decrease compared to the FY 2013 budget. The budget decrease is the result of a reduction in the Salary Supplements account to be more consistent with 2012 actual figures and trends for the first six months of 2013.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
2150 SUPERIOR COURT				
51 PERS SVC/EMP BENEFITS	297,953	318,735	304,770	302,943
52 PURCH/CONTRACT SERVICES	95,998	100,550	100,460	100,460
53 SUPPLIES	4,638	2,800	5,600	5,600
57 OTHER COSTS	39,187	31,500	31,500	34,000
	437,776	**453,585**	**442,330**	**443,003**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
2150 SUPERIOR COURT	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	84,837	86,737	86,470	86,470	84,900	86,470	86,470
SALARY SUPPLEMENTS	144,810	144,810	155,000	145,000	144,900	145,000	145,000
SALARY-JURY COMMISSION	3,300	-	5,000	2,000	2,000	2,000	2,000
SALARY - BAILIFF	22,290	20,650	21,700	21,700	21,700	21,700	21,700
GROUP INSURANCE	19,314	19,261	21,300	21,300	21,300	21,300	21,300
FICA/MEDICARE	19,076	18,815	20,515	19,550	19,393	19,550	19,550
RETIREMENT CONTRIBUTIONS	6,792	7,031	8,000	8,000	8,000	8,000	8,000
WORKERS' COMPENSATION	491	442	550	550	550	550	550
LIFE INSURANCE	195	207	200	200	200	200	200
ADMIN SVCS -JURY SCRIPTS	46,930	51,750	55,000	55,000	55,000	55,000	55,000
PROF SVCS-ATTORNEY	225	-	600	600	600	600	600
PROF SVCS-INDIG DEF	3,495	1,349	3,500	3,500	3,500	3,500	3,500
TECHNICAL-COURT REPORTER	33,220	40,190	37,500	37,500	37,500	37,500	37,500
PROPERTY R&M	1,764	575	550	550	550	550	550
EQUIPMENT RENTAL	5,157	644	1,200	1,200	1,200	1,200	1,200
TELEPHONE	1,842	439	900	660	660	660	660
POSTAGE	687	584	1,000	1,000	1,000	1,000	1,000
ADVERTISING	-	150	-	150	150	150	150
PRINTING & BINDING	-	-	-	-	-	-	1,000
TRAVEL	125	266	200	200	200	200	200
DUES & FEES	54	51	100	100	100	100	100
GENERAL SUPPLIES / MATERIALS	2,170	3,811	2,400	2,400	2,400	2,400	2,400
SUPPLIES - JURY	55	172	100	900	900	900	900
COMPUTER SUPPLIES	308	349	-	1,000	1,000	1,000	1,000
FOOD JURY	201	54	300	300	300	300	300
SMALL EQUIPMENT	128	252	-	1,000	1,000	1,000	1,000
INTERGOVT - HALL COUNTY	23,983	39,187	31,500	31,500	34,000	31,500	31,500
2150 SUPERIOR COURT	421,449	437,776	453,585	442,330	443,003	442,330	443,330

General Fund Budget Detail

The Clerk of Court's Office maintains all Superior and Juvenile Court records, transmits them to the appropriate entities, and maintains and records all land records, including deeds, plats, liens, and miscellaneous filings. The Clerk, or a deputy clerk, must be present in the courtroom for both Superior and Juvenile Courts. The Clerk of Court's Office files and maintains military discharge papers, accepts notary applications and processes passport applications. The Clerk of Court is also responsible for jury management including calling jurors for service and administering payment for jury services. The Clerk of Court oversees the Board of Equalization and assists the Board with clerical duties.

Mission Statement

The Dawson County Clerk of Court's office mission is to provide exceptional customer service to all that enter the office and to do so in a manner that not only meets the mandatory requirements, but goes above and beyond what is required with the highest level of ethics and honesty.

Budget Highlights

The 2014 recommended budget for Clerk of Court represents a 0.2% increase compared to the FY 2013 budget. This increase is the result of adjusting multiple accounts to be more consistent with current trends in 2013.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
2180 CLERK OF COURT				
51 PERS SVC/EMP BENEFITS	436,590	438,888	438,488	437,577
52 PURCH/CONTRACT SERVICES	51,682	56,050	57,305	57,305
53 SUPPLIES	23,380	14,000	15,000	15,000
	511,652	**508,938**	**510,793**	**509,882**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
2180 CLERK OF COURT	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	330,321	337,788	336,840	336,840	336,000	336,000	336,000
GROUP INSURANCE	54,488	52,454	52,000	52,000	52,000	52,000	52,000
FICA/MEDICARE	23,515	24,132	25,768	25,768	25,697	25,697	25,697
RETIREMENT CONTRIBUTIONS	20,003	18,716	20,000	20,000	20,000	20,000	20,000
UNEMPLOYMENT INSURANCE	663	-	700	-	-	-	-
WORKERS' COMPENSATION	2,700	2,430	2,500	2,800	2,800	2,800	2,800
LIFE INSURANCE	980	935	980	980	980	980	980
FLEX BENEFIT ADMIN FEES	93	135	100	100	100	100	100
PROFESSIONAL SERVICES	2,167	2,296	2,400	2,400	2,400	2,400	2,400
PROF SVCS-ATTORNEY	3,185	1,572	2,000	2,000	2,000	2,000	2,000
TECHNICAL SVCS COMPUTER	13,275	10,750	11,000	12,000	12,000	12,000	15,000
PROPERTY R&M	3,129	1,988	2,000	2,000	2,000	2,000	2,400
EQUIPMENT RENTAL	11,829	7,300	10,200	9,000	9,000	9,000	10,000
TELEPHONE	4,488	1,568	3,500	3,500	3,500	3,500	4,000
INTERNET	479	355	250	355	355	355	355
POSTAGE	11,031	12,705	11,000	12,000	12,000	12,000	12,000
ADVERTISING	345	97	200	200	200	200	250
PRINTING & BINDING	20,664	9,349	9,500	9,500	9,500	9,500	10,000
TRAVEL	2,399	1,937	2,500	2,500	2,500	2,500	3,000
DUES & FEES	924	1,015	1,000	1,100	1,100	1,100	1,200
EDUCATION & TRAINING	625	750	500	750	750	750	1,000
GENERAL SUPPLIES / MATERIALS	14,046	17,055	14,000	15,000	15,000	15,000	17,000
SUPPLIES FROM PASSPORT FEES	630	6,316	-	-	-	-	-
COMPUTER SUPPLIES	188	-	-	-	-	-	-
BOOKS & PERIODICALS	17	9	-	-	-	-	-
SMALL EQUIPMENT	761	-	-	-	-	-	-
2180 CLERK OF COURT	522,945	511,652	508,938	510,793	509,882	509,882	518,182

General Fund Budget Detail

The District Attorney represents the citizens of Dawson County in the prosecution of all criminal cases in a manner that protects the public and best preserves justice for each citizen. The prosecution of criminal cases includes the preparation of an accusation for misdemeanor and felony cases or in the case of more serious offenses, the presentation of an indictment to the Grand Jury. The District Attorney also litigates criminal cases from the arrest of an accused person and throughout the appellate process.

Mission Statement

The mission of the Northeastern Judicial Circuit District Attorney is to seek justice in our community with fairness and integrity.

Budget Highlights

The 2014 recommended budget for District Attorney represents a 2.2% increase compared to the FY 2013 budget. This increase is mainly attributed to changes in Salary and Employee Benefits. Additionally, Workers' Compensation was adjusted based on current 2013 trends.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
2200 DISTRICT ATTORNEY				
51 PERS SVC/EMP BENEFITS	497,598	496,629	510,120	509,949
52 PURCH/CONTRACT SERVICES	21,272	21,560	21,010	21,010
53 SUPPLIES	9,855	10,050	10,050	10,050
57 OTHER COSTS	54,451	54,000	54,000	54,000
	583,176	**582,239**	**595,180**	**595,009**

General Fund Budget Detail

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

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
2200 DISTRICT ATTORNEY	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	361,950	380,091	384,909	395,909	395,750	395,750	395,750
GROUP INSURANCE	60,242	70,952	63,864	63,864	63,864	63,864	63,864
FICA/MEDICARE	26,313	27,619	29,446	30,287	30,275	30,275	30,275
RETIREMENT CONTRIBUTIONS	15,490	16,082	15,500	16,000	16,000	16,000	16,000
WORKERS' COMPENSATION	1,965	1,861	2,000	3,100	3,100	3,100	3,100
LIFE INSURANCE	733	831	750	800	800	800	800
FLEX BENEFIT ADMIN FEES	154	162	160	160	160	160	160
PROFESSIONAL SERVICES	900	-	500	450	450	450	500
TECHNICAL-COURT REPORTER	1,076	627	1,500	1,000	1,000	1,000	1,500
PROPERTY R&M	882	665	1,000	1,000	1,000	1,000	1,000
VEHICLE R&M	2,681	4,367	3,000	3,000	3,000	3,000	3,500
EQUIPMENT RENTAL	2,110	1,099	1,560	1,560	1,560	1,560	2,000
TELEPHONE	5,627	2,832	3,000	3,000	3,000	3,000	3,500
POSTAGE	4,756	4,045	5,000	5,000	5,000	5,000	5,500
PRINTING & BINDING	549	852	1,000	1,000	1,000	1,000	1,200
TRAVEL	4,087	2,123	1,000	1,000	1,000	1,000	1,500
TRAVEL-NONEMPLOYEE	5,066	2,648	2,000	2,000	2,000	2,000	2,000
DUES & FEES	1,881	799	1,000	1,000	1,000	1,000	1,200
EDUCATION & TRAINING	391	1,215	1,000	1,000	1,000	1,000	1,200
GENERAL SUPPLIES / MATERIALS	2,248	3,916	3,500	3,500	3,500	3,500	4,000
GASOLINE / DIESEL / OIL	6,421	5,922	6,500	6,500	6,500	6,500	7,000
BOOKS & PERIODICALS	26	17	50	50	50	50	300
INTERGOVT - HALL COUNTY	56,758	54,451	54,000	54,000	54,000	54,000	56,000
2200 DISTRICT ATTORNEY	562,306	583,176	582,239	595,180	595,009	595,009	601,849

General Fund Budget Detail

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

Mission Statement

The mission of the Magistrate Court is to provide citizens and visitors to the County with a professional and efficient court while following the guidelines, rules, laws, and procedures as directed by the Uniform Rules of Magistrate Court, the Official Code of Georgia, and the Georgia Constitution.

Budget Highlights

The 2014 recommended budget for Magistrate Court represents a 0.8% increase compared to the FY 2013 budget. This increase is mainly attributed to changes in Employee Benefits and Workers' Compensation based on current 2013 trends.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
2400 MAGISTRATE COURT				
51 PERS SVC/EMP BENEFITS	188,069	216,092	220,218	217,735
52 PURCH/CONTRACT SERVICES	13,043	15,452	22,099	15,263
53 SUPPLIES	4,228	3,688	4,800	4,088
	205,340	**235,232**	**247,117**	**237,086**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
2400 MAGISTRATE COURT	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	159,687	164,034	181,267	185,011	178,100	178,100	178,100
GROUP INSURANCE	4,171	4,197	12,628	12,628	16,800	16,800	16,800
FICA/MEDICARE	11,935	12,255	13,867	14,403	13,625	13,625	13,625
RETIREMENT CONTRIBUTIONS	5,845	5,992	7,501	7,501	7,160	7,160	7,160
WORKERS' COMPENSATION	985	1,105	190	190	1,400	1,400	1,400
LIFE INSURANCE	378	405	485	485	542	542	542
FLEX BENEFIT ADMIN FEES	92	81	154	-	108	108	108
OFFICIAL / ADMINISTRATIVE SVCS	1,375	739	1,500	1,500	1,500	1,500	1,500
BANK CHARGES - CREDIT CARD	200	-	-	-	-	-	-
PROFESSIONAL SERVICES	449	449	500	500	500	500	500
PROF SVCS-ATTORNEY	336	105	700	700	700	700	700
TECHNICAL SVCS COMPUTER	1,000	3,300	3,652	3,863	3,863	3,863	3,863
PROPERTY R&M	882	606	1,000	1,000	1,000	1,000	1,000
EQUIPMENT RENTAL	1,303	363	500	100	100	500	500
TELEPHONE	2,242	2,625	3,200	9,036	3,200	3,200	9,036
POSTAGE	1,136	1,027	1,200	1,200	1,200	1,200	1,200
PRINTING & BINDING	51	507	200	200	200	200	200
TRAVEL	785	1,962	1,500	2,500	1,500	2,000	2,000
DUES & FEES	661	460	600	600	600	600	600
EDUCATION & TRAINING	804	900	900	900	900	900	900
GENERAL SUPPLIES / MATERIALS	1,344	2,138	2,000	2,000	2,000	2,000	2,000
COMPUTER SUPPLIES	1,025	481	1,000	500	500	500	500
ENERGY - WATER / SEWER	1,642	-	-	-	-	-	-
ENERGY -ELECTRICITY	3,635	-	-	-	-	-	-
SMALL EQUIPMENT	1,084	1,609	688	2,300	1,588	2,300	2,300
2400 MAGISTRATE COURT	203,047	205,340	235,232	247,117	237,086	238,698	244,534

General Fund Budget Detail

The Probate Court processes wills, administers estates and guardianships and issues marriage and firearm licenses for Dawson County. The Court also presides over misdemeanor traffic citations.

Mission Statement

The Dawson County Probate Court's mission is to provide efficient, fair and quality service to the Citizens of Dawson County following the laws set forth in the Georgia Constitution and by the State of Georgia and to resolve matters before the Court in a timely and unbiased manner ensuring fairness; and to protect the rights and safety of our citizens.

Budget Highlights

The 2014 recommended budget for Probate Court represents a 5.2% increase compared to the FY 2013 budget. This increase is mainly attributed to changes in Employee Benefits and Workers' Compensation based on current 2013 trends.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
2450 PROBATE COURT				
51 PERS SVC/EMP BENEFITS	175,539	203,396	218,836	217,959
52 PURCH/CONTRACT SERVICES	27,143	28,300	28,300	26,900
53 SUPPLIES	2,879	3,800	3,800	2,950
	205,561	**235,496**	**250,936**	**247,809**

General Fund Budget Detail

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

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
2450 PROBATE COURT	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	148,194	130,494	151,177	152,000	151,100	152,000	152,000
SALARY - BAILIFF	1,190	980	1,200	1,200	1,200	1,200	1,200
GROUP INSURANCE	33,939	24,552	29,688	42,860	42,860	42,860	42,860
FICA/MEDICARE	10,492	9,438	11,656	11,628	11,651	11,628	11,628
RETIREMENT CONTRIBUTIONS	7,825	8,855	8,000	9,300	9,300	9,300	9,300
WORKERS' COMPENSATION	1,224	884	1,250	1,400	1,400	1,400	1,400
LIFE INSURANCE	421	336	425	448	448	448	448
ADMIN SVCS	1,171	1,764	1,200	-	-	-	-
PROFESSIONAL SERVICES	3,125	4,153	3,000	4,200	4,200	4,200	4,200
PROF SVCS-INDIG DEF	2,525	2,007	3,000	3,000	3,000	3,000	3,000
TECHNICAL SERVICES	9,818	13,172	12,500	12,500	12,500	12,500	12,500
PROPERTY R&M	1,161	337	800	800	400	800	800
EQUIPMENT RENTAL	1,257	365	450	450	450	450	450
TELEPHONE	3,356	1,670	2,000	2,000	2,000	2,000	2,000
POSTAGE	929	1,092	800	800	800	800	800
PRINTING & BINDING	587	701	2,000	2,000	1,000	2,000	2,000
TRAVEL	1,636	1,122	1,500	1,500	1,500	1,500	1,500
DUES & FEES	300	300	300	300	300	300	300
EDUCATION & TRAINING	650	460	750	750	750	750	750
GENERAL SUPPLIES / MATERIALS	2,745	2,634	3,200	3,200	2,600	3,200	3,200
COMPUTER SUPPLIES	280	-	100	100	100	100	100
SMALL EQUIPMENT	-	245	500	500	250	500	500
2450 PROBATE COURT	232,825	205,561	235,496	250,936	247,809	250,936	250,936

General Fund Budget Detail

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, runway from home without permission) of children under the age of 18, delinquency (criminal acts), and any traffic violations concerning children under the age of 17.

Mission Statement

The mission of the Juvenile Court of Dawson County is to ensure that children whose well-being is threatened shall be assisted and protected and restored, if possible, as secure law-abiding members of society; that each child coming within the jurisdiction of the Court shall receive, preferably in the child's own home, the care, guidance, and control that will be conducive to the child's welfare and the best interests of the state; and that when a child is removed from the control of his/her parents, the Court shall secure care for the child as nearly as possible equivalent to that which his parents should have given the child.

Budget Highlights

The 2014 recommended budget for Juvenile Court represents a 6.8% increase compared to the FY 2013 budget. This increase is mainly in Professional Services – Indigent Defense, which was increased to accommodate new legislative requirements.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
2600 JUVENILE COURT				
51 PERS SVC/EMP BENEFITS	3,216	5,582	3,284	3,984
52 PURCH/CONTRACT SERVICES	14,739	11,650	19,662	18,565
53 SUPPLIES	23	50	50	50
57 OTHER COSTS	77,525	60,600	60,600	60,600
	95,503	**77,882**	**83,596**	**83,199**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
2600 JUVENILE COURT	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	10	-	2,186	-	-	-	-
SALARY - BAILIFF	2,800	2,940	3,000	3,000	3,700	3,000	3,000
GROUP INSURANCE	202	-	-	-	-	-	-
FICA/MEDICARE	250	276	396	284	284	284	284
LIFE INSURANCE	2	-	-	-	-	-	-
OFFICIAL / ADMINISTRATIVE SVCS	250	35	300	300	300	300	300
PROF SVCS-INDIG DEF	9,519	13,148	8,000	15,000	15,000	15,000	15,000
PROF SVCS-JUDGE PROTEM	-	-	350	350	350	350	350
TECHNICAL-COURT REPORTER	-	160	200	200	200	200	200
TECHNICAL SVCS COMPUTER	748	91	800	800	800	800	800
PROPERTY R&M	882	227	180	180	765	180	180
EQUIPMENT RENTAL	2,020	224	720	720	50	720	720
TELEPHONE	-	-	-	312	-	312	312
POSTAGE	356	336	600	600	600	600	600
TRAVEL	405	518	500	1,200	500	1,200	1,200
GENERAL SUPPLIES / MATERIALS	17	23	50	50	50	50	50
INTERGOVT - HALL COUNTY	48,065	77,525	60,600	60,600	60,600	60,600	60,600
2600 JUVENILE COURT	65,526	95,503	77,882	83,596	83,199	83,596	83,596

General Fund Budget Detail

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 and local funding to deliver indigent defense services to all 49 judicial circuits within the State. The Public Defender and staff are 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.

Mission Statement

The mission of the Dawson County Public Defender's Office is to ensure, independently of political considerations or private interests, that each client whose cause has been entrusted to a circuit public defender receives zealous, adequate, effective, timely, and ethical legal representation, consistent with the guarantees of the Constitution of the State of Georgia, the Constitution of the United States and the mandates of the Georgia Indigent Defense Act of 2003; to provide all such legal services in a cost efficient manner; and to conduct that representation in such a way that the criminal justice system operates effectively to achieve justice.

Budget Highlights

The 2014 recommended budget for Public Defender represents a 2.7% increase compared to the FY 2013 budget. This increase is mostly attributed to increases in the Dues & Fees, Education & Training and Intergovernmental – Hall County accounts.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
2800 PUBLIC DEFENDER				
51 PERS SVC/EMP BENEFITS	37,489	38,754	38,754	38,754
52 PURCH/CONTRACT SERVICES	4,856	7,111	6,560	6,560
53 SUPPLIES	2,479	2,350	2,350	2,350
57 OTHER COSTS	225,172	211,530	225,553	218,985
	269,996	**259,745**	**273,217**	**266,649**

General Fund Budget Detail

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

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
2800 PUBLIC DEFENDER	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY-TEMP	31,597	34,825	36,000	36,000	36,000	36,000	36,000
FICA/MEDICARE	2,417	2,664	2,754	2,754	2,754	2,754	2,754
TECHNICAL-COURT REPORTER	23	-	300	300	300	300	300
PROPERTY R&M	882	433	850	500	500	500	500
EQUIPMENT RENTAL	1,303	229	1,300	100	100	100	100
TELEPHONE	3,041	2,840	3,100	3,000	3,000	3,000	3,000
POSTAGE	242	196	300	200	200	200	200
TRAVEL	632	598	900	900	900	900	900
DUES & FEES	415	560	236	1,060	1,060	1,060	1,060
EDUCATION & TRAINING	133	-	125	500	500	500	500
GENERAL SUPPLIES / MATERIALS	1,709	2,279	2,000	2,000	2,000	2,000	900
BOOKS & PERIODICALS	93	200	350	350	350	400	400
INTERGOVT - HALL COUNTY	44,043	74,642	61,000	63,285	63,285	63,285	63,285
INTERGOVT - STATE OF GA	147,768	150,530	150,530	162,268	155,700	155,700	173,800
2800 PUBLIC DEFENDER	234,298	269,996	259,745	273,217	266,649	266,699	283,699

General Fund Budget Detail

The Sheriff of Dawson County is an elected constitutional 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.

Mission Statement

The role of the Dawson County Sheriff's Office is to work in partnership with our community in providing excellence of service, criminal justice education and to promote mutual trust and respect.

Budget Highlights

The 2014 recommended budget for the Sheriff's Office represents a 4.8% decrease compared to the FY 2013 budget. This decrease is mainly attributed to changes in Employee Benefits. The budget decrease is also the result of decreasing multiple accounts to be more consistent with current trends in 2013. The overall decrease is partially offset by an increase in Vehicle Repairs and Maintenance account, which was moved from the Sheriff Services budget. Narrowbanding maintenance was also added in 2014.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
3300 SHERIFF				
51 PERS SVC/EMP BENEFITS	2,267,431	2,336,918	2,336,908	2,226,864
52 PURCH/CONTRACT SERVICES	41,276	243,690	339,850	273,105
53 SUPPLIES	269,106	283,875	331,700	293,875
57 OTHER COSTS	8,671	8,000	8,000	8,000
58 DEBT SERVICE	69,887	70,000	-	-
	2,856,371	**2,942,483**	**3,016,458**	**2,801,844**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

3300 SHERIFF	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED	2015 REQUESTED	2016 REQUESTED
SALARY	1,780,482	1,696,657	1,654,854	1,654,854	1,652,000	1,652,000	1,652,000
SALARY-OVERTIME	21,564	23,303	24,000	24,000	24,000	24,000	24,000
GROUP INSURANCE	346,792	295,963	358,291	358,291	285,000	285,000	285,000
FICA/MEDICARE	127,623	122,721	128,432	128,432	128,214	128,214	128,214
RETIREMENT CONTRIBUTIONS	83,375	69,511	101,499	101,489	72,000	72,000	72,000
UNEMPLOYMENT INSURANCE	-	-	4,410	4,410	-	-	-
WORKERS' COMPENSATION	50,573	54,390	59,930	59,930	60,800	60,800	60,800
LIFE INSURANCE	4,489	4,470	4,502	4,502	4,500	4,500	4,500
FLEX BENEFIT ADMIN FEES	703	416	1,000	1,000	350	350	350
ALCOHOL LICENSE GCIC	317	668	650	660	650	650	650
PROFESSIONAL SERVICES	11,775	7,365	9,000	18,000	9,000	9,000	15,000
PROF SVCS-ATTORNEY	6,412	2,607	6,500	7,000	6,500	6,500	7,000
TECHNICAL SVCS COMPUTER	13,461	13,834	13,600	14,000	13,800	13,800	14,000
DISPOSAL SERVICE	3,600	2,076	1,260	1,260	1,260	1,260	1,260
PROPERTY R&M	12,084	14,561	12,300	25,000	15,000	15,000	20,000
VEHICLE R&M	122,813	112,576	100,000	150,000	125,000	125,000	130,000
NARROWBANDING MAINTENANCE	-	-	-	-	8,145	20,356	20,845
EQUIPMENT RENTAL	2,455	594	2,730	2,730	150	150	150
TELEPHONE	76,905	70,990	78,600	80,000	75,000	75,000	80,000
POSTAGE	1,749	1,560	1,700	1,700	1,700	1,700	1,700
ADVERTISING	346	429	300	600	350	350	600
PRINTING & BINDING	1,663	1,881	1,500	1,700	1,700	1,700	1,700
TRAVEL	2,574	2,787	4,700	8,000	4,000	4,000	5,000
TRAVEL - NON EMPLOYEE	-	266	-	300	-	-	-
DUES & FEES	2,759	3,119	3,000	3,500	3,000	3,000	3,500
EDUCATION & TRAINING	5,517	5,963	7,500	25,000	7,500	7,500	10,000
LICENSES	-	-	350	400	350	350	400
GENERAL SUPPLIES / MATERIALS	14,774	19,629	12,000	20,000	15,000	15,000	18,000
SUPPLIES - CHAMPS	8,467	8,850	8,875	9,200	8,875	8,875	9,000
SUPPLIES - GENERAL DONATIONS	-	1,370	-	-	-	-	-

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED	2015 REQUESTED	2016 REQUESTED
TRAINING SUPPLIES	-	-	-	-	27,000	-	-
COMPUTER SUPPLIES	5,074	3,641	4,500	5,000	4,500	4,500	5,500
ENERGY - ELECTRICITY	-	113	-	-	-	-	-
GASOLINE / DIESEL / OIL	237,552	220,064	240,000	250,000	220,000	220,000	230,000
SMALL EQUIPMENT	6,968	4,468	7,000	26,000	7,000	7,000	10,000
UNIFORMS	8,714	10,971	11,500	21,500	11,500	11,500	12,000
MACHINERY	1,270	-	-	-	-	-	-
INVESTIGATIONS CONTING	7,255	8,671	8,000	8,000	8,000	8,000	8,000
CAPITAL LEASE PRINCIPAL	69,887	66,924	68,390	-	-	-	-
CAPITAL LEASE INTEREST	-	2,963	1,610	-	-	-	-
3300 SHERIFF	3,039,992	2,856,371	2,942,483	3,016,458	2,801,844	2,787,055	2,831,169

General Fund Budget Detail

The North Georgia K-9 Task Force serves nine counties including Forsyth, Lumpkin, White, Union, Towns, Gilmer, Fannin, Pickens and Dawson and two police departments, Cleveland Police Department and Cumming Police Department. Currently, the North Georgia K-9 Task Force consists of one narcotic detection team and one narcotic detection/tracking team. The North Georgia K-9 Task Force has recently partnered with the Dawson County Emergency Services Department, which currently has six canine teams. These teams include canines specializing in evidence recovery, tracking, cadaver and live search dogs.





Budget Highlights

The 2014 recommended budget for K-9 represents a 16.6% decrease compared to the FY 2013 budget. This budget decrease is the result of decreasing multiple accounts to be more consistent with current trends in 2013.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
3322 K9				
52 PURCH/CONTRACT SERVICES	200	12,700	12,700	11,000
53 SUPPLIES	(113)	31,040	31,040	25,500
	87	**43,740**	**43,740**	**36,500**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

		2011	2012	2013	2014	2014	2015	2016
3322 K9		ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
	VETERINARY SERVICES	-	-	2,400	2,400	2,200	2,400	2,400
	EXTERMINATOR	-	-	200	200	200	200	200
	REPAIRS & MAINTENANCE	-	200	4,000	4,000	3,000	4,000	4,000
	TELEPHONE	-	-	1,400	1,400	1,400	1,400	1,400
	TRAVEL	-	-	900	900	900	900	900
	EDUCATION AND TRAINING	-	-	3,500	3,500	3,000	3,000	3,500
	LICENSE	-	-	300	300	300	300	300
	GENERAL SUPPLIES	-	-	8,000	8,000	6,000	8,000	8,000
	WATER/SEWER	-	-	400	400	400	400	400
	ELECTRICITY	-	(113)	3,000	3,000	3,000	3,000	3,000
	GASOLINE/DIESEL/OIL	-	-	18,140	18,140	14,600	14,600	14,600
	SMALL EQUIPMENT	-	-	1,500	1,500	1,500	1,500	1,500
3322 K9		-	87	43,740	43,740	36,500	39,700	40,200

General Fund Budget Detail

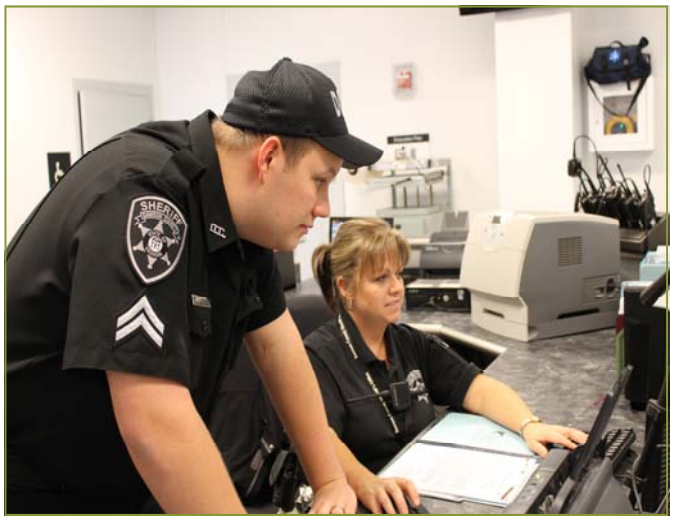
The Dawson County Sheriff is mandated through legislation to operate a county jail. The Office of the Sheriff is responsible for supervising inmates, protecting their rights and providing inmates with food, clothing, exercise, and medical care.

Mission Statement

The Dawson County Detention Center strives to operate and maintain a facility that exceeds all constitutional requirements, provides for the safety and security of those incarcerated, ensures the safety and security of the general public, and provides avenues of rehabilitation for inmates that choose to participate.

Budget Highlights

The 2014 recommended budget for the Jail represents a 9.7% increase compared to the FY 2013 budget. The increase is attributed to changes in the Salary, Employee Benefit accounts, Property Repair and Maintenance and General Supplies – Inmates accounts to be more consistent with prior year actuals and 2013 trends.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
3326 JAIL				
51 PERS SVC/EMP BENEFITS	1,737,019	1,522,142	1,524,452	1,727,203
52 PURCH/CONTRACT SERVICES	210,746	189,600	242,000	210,400
53 SUPPLIES	500,591	525,700	556,000	516,400
	2,448,356	**2,237,442**	**2,322,452**	**2,454,003**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

3326 JAIL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED	2015 REQUESTED	2016 REQUESTED
SALARY	1,650,641	1,294,947	1,133,748	1,133,748	1,281,800	1,281,800	1,281,800
SALARY-OVERTIME	30,003	42,313	30,000	30,000	30,000	30,000	30,000
GROUP INSURANCE	279,912	215,373	180,474	180,474	235,000	235,000	235,000
FICA/MEDICARE	120,429	95,945	89,027	89,027	100,353	100,353	100,353
RETIREMENT CONTRIBUTIONS	39,766	32,626	42,084	42,084	33,000	33,000	33,000
UNEMPLOYMENT INSURANCE	6,270	2,310	-	2,310	-	-	-
WORKERS' COMPENSATION	44,520	49,751	42,806	42,806	43,500	43,500	43,500
LIFE INSURANCE	4,610	3,457	3,253	3,253	3,400	3,400	3,400
FLEX BENEFIT ADMIN FEES	587	297	750	750	150	150	150
PROF SVCS-INMATE MEDICAL	132,686	136,314	136,000	150,000	130,000	130,000	145,000
PROPERTY R&M	35,907	61,311	40,000	75,000	65,000	65,000	75,000
VEHICLE R&M		1,848	2,000	2,000	2,000	2,000	3,000
EQUIPMENT RENTAL	2,701	2,162	500	500	500	500	500
COMMUNICATIONS	-	-	-	200	200	200	200
ADVERTISING	351	669	400	800	700	700	750
PRINTING & BINDING	1,572	1,063	1,000	1,500	1,000	1,000	1,500
TRAVEL	7,359	4,039	8,000	9,000	8,000	8,000	9,000
TRAVEL - EXTRADITIONS	2,754	203	-	-	-	-	-
EDUCATION & TRAINING	1,372	3,137	1,700	3,000	3,000	3,000	3,000
GENERAL SUPPLIES / MATERIALS	17,588	14,364	16,000	20,000	16,000	16,000	18,000
GENERAL SUPPLIES - INMATE	13,116	19,591	17,000	25,000	25,000	20,000	25,000
COMPUTER SUPPLIES	3,483	2,265	2,300	3,500	2,300	2,300	3,000
ENERGY - WATER / SEWER	56,784	52,927	56,600	60,000	56,600	57,000	60,000
ENERGY - NATURAL GAS	25,045	24,104	26,000	30,000	26,000	26,000	30,000
ENERGY - ELECTRICITY	138,470	128,250	137,000	140,000	137,000	137,000	140,000
INMATE MEALS	248,704	248,622	257,000	260,000	240,000	257,000	260,000
SMALL EQUIPMENT	2,410	2,027	2,500	3,000	2,500	2,500	3,000
UNIFORMS	7,808	4,416	5,000	6,500	5,000	5,000	6,500
PRISONER CLOTHING	4,270	4,025	6,300	8,000	6,000	7,000	8,000
3326 JAIL	533,787	2,448,356	2,237,442	2,322,452	2,454,003	2,467,403	2,518,653

General Fund Budget Detail

Dawson County Sheriff's School Resource Officers provide direct service to the Dawson County School System. Services 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 2014 recommended budget for School Resource Officers represents a 32.9% increase compared to the FY 2013 budget. This increase is attributed to changes in Salary and Employee Benefits accounts. In prior years, two of the four Resource Officers salary and benefits were recorded in the Sheriff's Office. The 2014 budget represents salary and benefits for all four resource officers.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
3350 SCHOOL RESOURCE OFFICERS				
51 PERS SVC/EMP BENEFITS	113,521	163,368	163,368	217,163
	113,521	**163,368**	**163,368**	**217,163**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
3350 SCHOOL RESOURCE OFFICERS	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	110,275	75,384	113,447	113,447	155,000	155,000	155,000
GROUP INSURANCE	25,311	21,281	25,655	25,655	38,400	38,400	38,400
FICA/MEDICARE	7,898	5,264	8,679	8,679	11,858	11,858	11,858
RETIREMENT CONTRIBUTIONS	11,032	11,368	9,575	9,575	11,400	11,400	11,400
WORKERS' COMPENSATION	4,802	-	5,703	5,703	-	-	-
LIFE INSURANCE	315	224	309	309	450	450	450
FLEX BENEFIT ADMIN FEES	-	-	-	-	55	55	55
3350 SCHOOL RESOURCE OFFICERS	159,633	113,521	163,368	163,368	217,163	217,163	217,163

General Fund Budget Detail

The Marshal is responsible for County code enforcement including, but not limited to, soil erosion, animal control, alcohol licensing and enforcement and adult business licensing and enforcement. The Marshal also ensures the safety and welfare of the Planning Commissioners while engaged in commission meetings. The Marshal assists other County departments with ordinance violations, educates the public and assists with certain law enforcement activities upon request.

Mission Statement

The Marshal's mission is to ensure the health, safety and welfare of the citizens of Dawson County through proactive enforcement and effectively adjudicating all complaints from citizens and other departments regarding alleged ordinance violations without bias and serve as an educator and liaison between the county government and the general public to explain and effectively defend the ideals embodied in the ordinances of the county.

Budget Highlights

The 2014 recommended budget for the Marshal represents a 1.5% increase compared to the FY 2013 budget. This increase is attributed to changes in Employee Benefits as well as increases in Vehicle Repair and Maintenance and Gasoline/Diesel/Oil to be more consistent with current trends in 2013.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
3351 MARSHAL				
51 PERS SVC/EMP BENEFITS	120,103	121,285	119,661	121,318
52 PURCH/CONTRACT SERVICES	3,782	6,450	7,050	6,950
53 SUPPLIES	10,504	9,300	10,800	10,800
	134,389	**137,035**	**137,511**	**139,068**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
3351 MARSHAL	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	133,866	80,973	78,361	78,361	79,900	79,900	79,900
GROUP INSURANCE	34,403	26,125	25,780	25,780	25,780	25,780	25,780
FICA/MEDICARE	9,372	5,616	5,995	5,995	6,113	6,113	6,113
RETIREMENT CONTRIBUTIONS	10,298	6,373	10,000	7,500	7,500	7,500	7,500
WORKERS' COMPENSATION	737	757	800	1,800	1,800	1,800	1,800
LIFE INSURANCE	376	232	349	225	225	225	225
FLEX BENEFIT ADMIN FEES	123	27	-	-	-	-	-
VEHICLE R&M	4,147	1,931	2,000	3,000	3,000	3,000	3,000
TELEPHONE	920	1,607	2,000	1,500	1,500	1,500	1,500
POSTAGE	-	9	50	50	50	50	50
PRINTING & BINDING	308	145	200	200	200	200	200
TRAVEL	-	-	500	500	500	500	500
DUES & FEES	37		100	200	100	100	100
EDUCATION & TRAINING	-	90	1,500	1,500	1,500	1,500	1,500
OTHER SVCS-ANIMAL BD & TREATMENT	110	-	100	100	100	100	100
GENERAL SUPPLIES / MATERIALS	1,621	1,710	2,000	2,000	2,000	2,000	2,000
COMPUTER SUPPLIES	-	-	300	-	-	-	-
GASOLINE / DIESEL / OIL	6,738	7,839	6,000	7,800	7,800	7,800	7,800
UNIFORMS	1,209	955	1,000	1,000	1,000	1,000	1,000
3351 MARSHAL	204,265	134,389	137,035	137,511	139,068	139,068	139,068

General Fund Budget Detail

The Sheriff Services Department reports to the Dawson County Sheriff and provides a variety of services. The Sheriff Services Department serves criminal warrants, subpoenas and civil papers for all Courts. Additionally, the Sheriff Services Department is responsible for security for the Dawson County Government Center, courtrooms, Board of Commissioners meetings, and Planning and Zoning meetings. The Sheriff Services Department also transports wanted persons from the arresting agency to the Dawson County Detention Center.



Budget Highlights

The 2014 recommended budget for Sheriff Services represents a 12.8% decrease compared to the FY 2013 budget. The decrease is attributed to changes in Salary and Employee Benefit accounts to be more consistent with prior year actuals and 2013 trends. Additionally, the budget for the Vehicle Repairs and Maintenance account was moved to the Sheriff budget. The overall decrease was partially offset by an increase in the Technical Services budget for the Courthouse security maintenance contract.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
3360 SHERIFF SERVICES				
51 PERS SVC/EMP BENEFITS	494,282	554,341	554,341	499,715
52 PURCH/CONTRACT SERVICES	2,037	35,900	47,800	15,900
53 SUPPLIES	3,634	6,500	7,500	4,500
	499,953	**596,741**	**609,641**	**520,115**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
3360 SHERIFF SERVICES	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	-	402,043	437,250	437,250	383,900	383,900	383,900
SALARY-OVERTIME	-	-	5,000	5,000	2,500	2,500	2,500
GROUP INSURANCE	-	56,613	73,579	73,579	60,000	60,000	60,000
FICA/MEDICARE	-	29,125	33,832	33,832	29,560	29,560	29,560
RETIREMENT CONTRIBUTIONS	-	5,254	2,600	2,600	9,000	9,000	9,000
WORKERS' COMPENSATION	-	-	1,000	1,000	13,300	13,300	13,300
LIFE INSURANCE	-	1,142	1,080	1,080	1,300	1,300	1,300
FLEX BENEFIT ADMIN FEES	-	105	-	-	155	155	155
TECHNICAL SERVICES	-	-	-	10,000	10,000	10,000	13,000
PROPERTY R&M	-	56	1,000	1,000	1,000	1,000	1,000
VEHICLE R&M	-	375	25,000	25,000	-	-	-
PRINTING & BINDING	-	235	400	600	400	400	500
TRAVEL	-	21	1,000	2,000	1,000	1,000	2,000
TRAVEL EXTRADITIONS	-	1,101	8,000	8,000	3,000	3,000	5,000
DUES & FEES	-	37	200	200	200	200	200
EDUCATION & TRAINING	-	212	300	1,000	300	300	500
GEN SUPPLIES / MATERIALS	-	1,232	1,500	2,000	1,500	1,500	2,000
COMPUTER SUPPLIES	-	99	500	1,000	500	500	1,000
SMALL EQUIPMENT	-	1,395	1,000	1,000	1,000	1,000	1,000
UNIFORMS	-	908	3,500	3,500	1,500	3,500	3,500
3360 SHERIFF SERVICES	-	499,953	596,741	609,641	520,115	522,115	529,415

General Fund Budget Detail

The Dawson County Fire Department currently operates seven (7) stations throughout the County. This Department responds to all matters of fire suppression, rescue incidents and medical assist calls. Additionally, the Fire Department conducts fire inspections and educates the public on the dangers of fire through fire prevention techniques and offers assistance with installing smoke detectors.

Mission Statement

Dawson County Emergency Services is committed to the preservation of life and property of Dawson County.

Budget Highlights

The 2014 recommended budget for Fire represents a 1.8% increase compared to the FY 2013 budget. This increase is attributed to changes in Salary and Employee Benefits accounts to be more consistent with prior year actuals and current trends in 2013. The Uniforms account was also increased to allow for the purchase of new turn-out gear, which needs to be replaced due to normal wear and tear.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
3500 FIRE				
51 PERS SVC/EMP BENEFITS	877,065	848,068	796,341	876,344
52 PURCH/CONTRACT SERVICES	102,163	117,070	166,800	111,170
53 SUPPLIES	115,858	122,000	136,600	122,000
58 DEBT SERVICE	124,006	124,007	124,007	124,007
	1,219,092	**1,211,145**	**1,223,748**	**1,233,521**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
3500 FIRE	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	640,427	600,327	588,221	561,200	633,100	633,100	633,100
SALARY-OVERTIME	34,070	35,757	34,000	34,000	34,000	34,000	34,000
GROUP INSURANCE	125,485	117,288	127,440	115,000	115,000	115,000	115,000
FICA/MEDICARE	48,130	45,367	47,600	42,931	51,034	51,034	51,034
RETIREMENT CONTRIBUTIONS	27,008	25,902	27,000	27,000	27,000	27,000	27,000
WORKERS' COMPENSATION	21,955	50,734	22,000	14,400	14,400	14,400	14,400
LIFE INSURANCE	1,691	1,636	1,697	1,750	1,750	1,750	1,750
FLEX BENEFIT ADMIN FEES	110	54	110	60	60	60	60
OFFICIAL / ADMINISTRATIVE SVCS	2,584	3,505	3,500	3,550	3,500	3,500	3,600
TECHNICAL SVCS COMPUTER	-	-	-	4,500	-	-	-
PROPERTY R&M	22,791	12,592	15,000	61,000	15,000	15,000	18,000
VEHICLE R&M	62,454	40,245	45,000	47,500	45,000	45,000	48,000
RENT LAND & BLDG	500	500	500	500	500	500	500
INSURANCE (NONEMPLOYEE)	4,033	4,035	4,050	4,100	4,050	4,050	4,100
TELEPHONE	19,293	15,835	18,400	16,500	16,500	16,500	17,000
INTERNET	1,259	1,304	1,320	1,350	1,320	1,320	1,350
TRAVEL	2,148	2,199	2,000	2,300	2,000	2,000	2,400
DUES & FEES	1,736	2,134	1,800	2,000	1,800	1,800	2,000
EDUCATION & TRAINING	3,488	2,214	3,500	3,500	3,500	3,500	3,500
CONTRACT LABOR	21,623	17,600	22,000	20,000	18,000	18,000	19,000
GENERAL SUPPLIES / MATERIALS	11,696	10,644	12,000	12,500	12,000	12,000	13,000
SUPPLIES - AWARDS	594	439	500	500	500	500	500
COMPUTER SUPPLIES	2,357	1,112	1,200	1,250	1,200	1,200	1,350
ENERGY - WATER / SEWER	4,574	4,547	4,600	4,650	4,600	4,600	4,700
ENERGY - NATURAL GAS	2,987	2,441	3,700	3,200	3,200	3,200	3,200
ENERGY - PROPANE	8,983	6,092	9,000	9,000	9,000	9,000	9,000
GASOLINE / DIESEL / OIL	70,497	64,538	71,000	71,000	65,000	65,000	70,000
FOOD	791	486	500	500	500	500	500
BOOKS & PERIODICALS	443	484	500	500	500	500	500

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED	2015 REQUESTED	2016 REQUESTED
SMALL EQUIPMENT	14,240	5,252	2,500	3,500	2,500	2,500	3,500
UNIFORMS	26,696	19,823	16,500	30,000	23,000	23,000	25,000
CAPITAL LEASE PRINCIPAL	92,671	80,637	83,855	87,201	87,201	90,680	94,296
CAPITAL LEASE INTEREST	31,335	43,369	40,152	36,806	36,806	33,326	29,708
3500 FIRE	1,308,649	1,219,092	1,211,145	1,223,748	1,233,521	1,233,520	1,251,048

General Fund Budget Detail

The Emergency Services Administration Department, or ESA, is responsible for the daily management of Fire, Emergency Medical Services and Emergency Management Agency. ESA establishes and implements approved short and long-term plans, policies, procedures and corrective actions. ESA also serves as a liaison to the County Manager, BOC and other County departments.



Budget Highlights

The 2014 recommended budget for ESA represents a 3.4% decrease compared to the FY 2013 budget. This decrease is mainly attributed to changes in Employee Benefits. Additionally, the Workers' Compensation account was decreased based on current 2013 trends. Amounts allocated to each expenditure account, were adjusted to be more consistent with actual figures in prior years as well.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
3610 ESA				
51 PERS SVC/EMP BENEFITS	93,351	99,292	95,144	95,197
52 PURCH/CONTRACT SERVICES	7,397	8,050	15,993	6,483
53 SUPPLIES	54,767	59,800	60,000	59,800
	155,515	**167,142**	**171,137**	**161,480**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
3610 ESA	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	75,980	73,240	75,980	73,601	73,650	73,650	73,650
GROUP INSURANCE	7,600	7,698	8,400	8,400	8,400	8,400	8,400
FICA/MEDICARE	5,662	5,450	5,812	5,631	5,635	5,635	5,635
RETIREMENT CONTRIBUTIONS	5,892	6,100	6,000	6,200	6,200	6,200	6,200
UNEMPLOYMENT	1,044	-	-	-	-	-	-
WORKERS' COMPENSATION	2,620	757	3,000	1,200	1,200	1,200	1,200
LIFE INSURANCE	91	106	100	112	112	112	112
PROFESSIONAL SERVICES	798	798	-	-	-	-	-
PROF SVCS-AUDIT	-	-	500	798	798	798	798
TECHNICAL SERVICES	553	1,000	1,100	500	500	500	500
PROPERTY R&M	7,929	1,221	1,500	5,985	1,500	1,500	2,000
VEHICLE R&M	3,573	1,545	1,500	1,750	1,000	1,500	1,800
EQUIPMENT RENTAL	3,949	1,242	500	500	500	500	500
TELEPHONE	-	-	600	4,200	400	600	1,000
POSTAGE	475	430	500	460	460	460	475
ADVERTISING	233	575	300	400	300	300	500
PRINTING & BINDING	799	108	1,000	750	500	500	750
TRAVEL	98	168	150	200	150	150	300
DUES & FEES	25	25	100	75	75	75	75
EDUCATION & TRAINING	270	285	300	300	300	300	300
LICENSES	-	-	-	75	-	-	75
GENERAL SUPPLIES / MATERIALS	980	443	500	600	500	500	650
ENERGY - ELECTRICITY	53,844	50,707	55,000	55,000	55,000	55,000	55,000
GASOLINE / DIESEL / OIL	3,130	3,617	4,000	4,000	4,000	4,000	4,200
UNIFORMS	204	-	300	400	300	300	400
3610 ESA	175,749	155,515	167,142	171,137	161,480	162,180	164,520

General Fund Budget Detail

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

Budget Highlights

The 2014 recommended budget for EMS represents a 0.9% decrease compared to the FY 2013 budget. This decrease is mainly attributed to changes in Salary and Employee Benefits accounts.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
3630 EMS				
51 PERS SVC/EMP BENEFITS	1,571,477	1,662,093	1,512,624	1,644,980
52 PURCH/CONTRACT SERVICES	133,021	125,350	130,250	124,600
53 SUPPLIES	113,552	114,150	119,200	114,150
	1,818,050	**1,901,593**	**1,762,074**	**1,883,730**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
3630 EMS	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	1,160,392	1,204,523	1,242,215	1,110,659	1,229,700	1,229,700	1,229,700
SALARY-OVERTIME	55,045	53,461	58,000	55,000	55,000	55,000	55,000
GROUP INSURANCE	195,999	188,185	189,019	180,000	180,000	180,000	180,000
FICA/MEDICARE	87,022	90,272	99,466	84,965	98,280	98,280	98,280
RETIREMENT CONTRIBUTIONS	35,565	31,716	37,296	35,000	35,000	35,000	35,000
WORKERS' COMPENSATION	33,254	536	33,245	44,200	44,200	44,200	44,200
LIFE INSURANCE	2,306	2,420	2,352	2,500	2,500	2,500	2,500
FLEX BENEFIT ADMIN FEES	444	364	500	300	300	300	300
OFFICIAL / ADMINISTRATIVE SVCS	37,434	35,491	36,400	36,400	36,400	36,400	36,400
TECHNICAL SERVICES	9,774	8,927	12,500	10,100	10,100	10,100	10,500
PROPERTY R&M	5,692	4,725	4,500	4,750	4,750	4,750	5,000
VEHICLE R&M	34,933	51,231	37,500	42,000	37,500	37,500	40,000
EQUIPMENT RENTAL	6,097	6,643	6,250	6,800	6,400	6,250	6,900
COMMUNICATIONS	1,432	1,442	1,450	1,550	1,450	1,450	1,550
TELEPHONE	9,499	8,945	9,500	9,250	9,250	9,250	9,350
TRAVEL	709	997	1,000	1,250	1,000	1,000	1,300
DUES & FEES	650	450	750	650	650	650	650
EDUCATION & TRAINING	4,564	2,115	5,000	5,000	5,000	5,000	5,000
LICENSES	10,475	12,055	10,500	12,500	12,100	10,500	12,500
GENERAL SUPPLIES / MATERIALS	54,142	47,656	55,000	55,000	55,000	56,000	57,500
COMPUTER SUPPLIES	-	42	-	-	-	-	-
ENERGY - WATER / SEWER	3,090	3,080	3,150	3,200	3,150	3,150	3,200
GASOLINE / DIESEL / OIL	39,438	45,411	38,000	42,500	38,000	38,000	45,000
FOOD	227	-	500	500	500	500	500
BOOKS & PERIODICALS	134	-	-	-	-	-	-
SMALL EQUIPMENT	5,062	2,400	2,500	2,500	2,500	2,500	2,500
UNIFORMS	18,005	14,963	15,000	15,500	15,000	15,000	15,750
BAD DEBTS - UNCOLLECTABLE	272,417	-	-	-	-	-	-
3630 EMS	2,083,801	1,818,050	1,901,593	1,762,074	1,883,730	1,882,980	1,898,580

Emergency Medical Services - EMS

General Fund Budget Detail

The Dawson County Coroner is an elected official who serves four-year terms. The Coroner's Office investigates all deaths to determine the cause and manner of death in the cases where jurisdiction applies. When necessary, the Coroner coordinates with the Dawson County Sheriff's Office, the Medical Examiner's Office, the Georgia Bureau of Investigations, and the District Attorney's Office.



Budget Highlights

The 2014 recommended budget for the Coroner represents a 3.3% decrease compared to the FY 2013 budget. This decrease is mainly attributed to changes in Employee Benefits.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
3700 CORONER				
51 PERS SVC/EMP BENEFITS	32,090	38,442	36,499	36,500
52 PURCH/CONTRACT SERVICES	16,925	19,290	19,290	19,290
53 SUPPLIES	-	1,500	1,500	1,500
	49,015	**59,232**	**57,289**	**57,290**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
3700 CORONER	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	17,056	16,696	20,905	20,905	20,905	20,905	20,905
GROUP INSURANCE	14,110	13,934	15,716	13,000	13,000	13,000	13,000
FICA/MEDICARE	1,276	1,255	1,599	1,599	1,600	1,600	1,600
RETIREMENT CONTRIBUTIONS	177	191	120	120	120	120	120
WORKERS' COMPENSATION	-	-	-	875	875	875	875
LIFE INSURANCE	64	14	102	-	-	-	-
DRUG TESTING	-	-	1,000	1,000	1,000	1,000	1,000
PAGERS	141	143	165	165	165	165	165
TRAVEL	1,752	2,337	2,000	2,000	2,000	2,000	2,000
DUES & FEES	225	225	225	225	225	225	225
EDUCATION & TRAINING	900	900	900	900	900	900	900
OTHER SVCS - MORGUE	14,520	13,320	15,000	15,000	15,000	15,000	15,000
GENERAL SUPPLIES / MATERIALS	2,159	-	1,500	1,500	1,500	1,500	1,500
3700 CORONER	52,380	49,015	59,232	57,289	57,290	57,290	57,290

General Fund Budget Detail

The Dawson County Humane Society, which began operations in 2008, provides shelter and basic needs to Dawson County's stray or displaced pets. The Humane Society strives to find loving homes for all pets and educates the general public about humane animal care.

Mission Statement

The Dawson County Humane Society's mission is to provide shelter and basic needs to Dawson County's homeless dogs and cats.

Budget Highlights

The 2014 recommended budget for the Humane Society remained the same as the FY 2013 budget.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
3915 HUMANE SOCIETY				
52 PURCH/CONTRACT SERVICES	120,000	126,000	126,000	126,000
	120,000	**126,000**	**126,000**	**126,000**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
3915 HUMANE SOCIETY	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
HUMANE SOCIETY	120,000	120,000	126,000	126,000	126,000	126,000	126,000
3915 HUMANE SOCIETY	120,000	120,000	126,000	126,000	126,000	126,000	126,000

General Fund Budget Detail

The Emergency Management Agency Department, or EMA, is responsible for planning, mitigating and coordinating response and recovery operations for any natural or manmade disaster that might affect the citizens of Dawson County. These goals are accomplished by reviewing and updating the County's Local Emergency Operations Plan, conducting tabletop and full-scale exercises to test strengths and weaknesses of the Department, and maintaining a National Incident Management System and hazardous mitigation documentation. EMA also ensures all Department staff and volunteers receive appropriate and adequate training to perform essential duties.

Budget Highlights

The 2014 recommended budget for EMA represents a 235.5% increase compared to the FY 2013 budget. The increase is mainly attributed to maintenance expense for the Narrowbanding system. Amounts allocated to various expenditure accounts were adjusted to be more consistent with actual figures in prior years as well.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
3920 EMA				
52 PURCH/CONTRACT SERVICES	2,809	2,950	3,600	11,545
53 SUPPLIES	1,007	700	950	700
	3,816	**3,650**	**4,550**	**12,245**

General Fund Budget Detail

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

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
3920 EMA	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
TECHNICAL SVCS COMPUTER	1,686	499	1,800	1,000	1,000	1,000	1,000
PROPERTY R&M	287	873	400	600	400	400	600
VEHICLE R&M	-	956	250	1,500	1,500	1,500	1,525
NARROWBANDING MAINTENANCE	-	-	-	-	8,145	20,356	20,845
TRAVEL	390	481	500	500	500	500	500
GASOLINE / DIESEL / OIL	122	625	450	650	450	450	650
FOOD	-	382	250	300	250	250	300
3920 EMA	2,485	3,816	3,650	4,550	12,245	24,456	25,420

General Fund Budget Detail

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





Budget Highlights

The 2014 recommended budget for Public Works Administration represents a 1.6% decrease compared to the FY 2013 budget. This decrease is mainly attributed to changes in Salary and Employee Benefits accounts.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
4100 PUBLIC WORKS ADMIN				
51 PERS SVC/EMP BENEFITS	186,094	194,471	193,996	191,160
52 PURCH/CONTRACT SERVICES	10,732	12,686	12,686	12,686
53 SUPPLIES	3,988	3,400	3,400	3,400
	200,814	**210,557**	**210,082**	**207,246**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
4100 PUBLIC WORKS ADMIN	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	147,298	151,315	150,335	150,335	147,700	147,700	147,700
GROUP INSURANCE	23,776	16,176	23,831	23,831	23,831	23,831	23,831
FICA/MEDICARE	10,577	10,872	11,501	11,501	11,300	11,300	11,300
RETIREMENT CONTRIBUTIONS	7,255	7,446	7,700	7,700	7,700	7,700	7,700
WORKERS' COMPENSATION	726	-	825	350	350	350	350
LIFE INSURANCE	289	238	279	279	279	279	279
FLEX BENEFIT ADMIN FEES	55	47	-	-	-	-	-
OFFICIAL / ADMIN SVCS	880	7,075	7,286	7,286	7,786	7,786	25,000
PROPERTY R&M	-	-	150	150	150	150	150
TELEPHONE	3,722	3,120	3,700	3,700	3,200	3,200	3,700
POSTAGE	46	12	-	-	-	-	-
PRINTING & BINDING	-	-	500	500	500	500	1,000
TRAVEL	-	-	-	-	30	30	30
DUES & FEES	150	-	250	250	250	250	350
EDUCATION & TRAINING	200	525	800	800	770	770	1,000
GENERAL SUPPLIES / MATERIALS	1,301	1,094	1,000	1,000	1,000	1,000	1,000
COMPUTER SUPPLIES	3,565	2,637	2,100	2,100	2,100	2,100	2,100
UNIFORMS	245	257	300	300	300	300	300
4100 PUBLIC WORKS ADMIN	200,085	200,814	210,557	210,082	207,246	207,246	225,790

General Fund Budget Detail

The Public Works - Roads Department is responsible for maintaining and constructing all County Roads. Additionally, the Roads Department maintains County rights-of-ways, unpaved roads, and bridges. 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.



Mission Statement

It is the mission of this department to implement guidelines that will enhance the safety, health, and welfare of the citizens of

Budget Summary

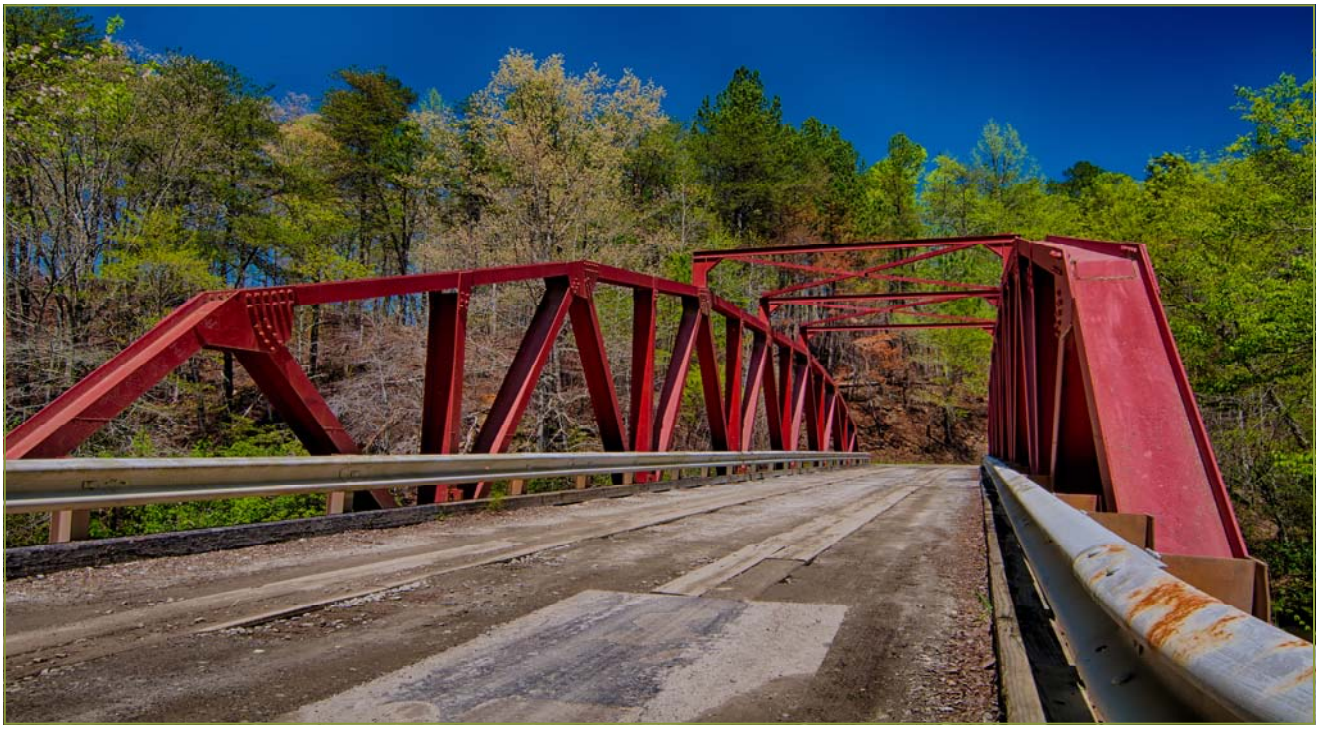
	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
4220 ROADS DEPT				
51 PERS SVC/EMP BENEFITS	409,678	488,994	451,714	443,933
52 PURCH/CONTRACT SERVICES	331,866	246,720	272,720	252,470
53 SUPPLIES	499,801	652,500	627,000	616,500
54 CAPITAL OUTLAYS	5,300	-	-	-
58 DEBT SERVICE	58,920	58,922	-	-
	1,305,565	**1,447,136**	**1,351,434**	**1,312,903**

Dawson County. Our mission will provide a free flowing transportation system that is directed towards improving the infrastructure for all citizens to enjoy.



Budget Highlights

The 2014 recommended budget for the Roads Department represents a 9.3% decrease compared to the FY 2013 budget. This decrease is mainly attributed to changes in Salary and Employee Benefits accounts. Amounts allocated to various expenditures were increased or decreased to be more consistent with actual figures in prior years as well.



General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
4220 ROADS DEPT	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	316,201	296,128	339,068	320,000	313,700	313,700	313,700
SALARY-OVERTIME	6,754	357	-	-	-	-	-
GROUP INSURANCE	65,972	56,846	74,725	67,000	67,000	67,000	67,000
FICA/MEDICARE	23,117	21,540	25,939	25,480	23,999	23,999	23,999
RETIREMENT CONTRIBUTIONS	11,180	11,661	12,190	12,190	12,190	12,190	12,190
UNEMPLOYMENT INSURANCE	5,200	-	-	-	-	-	-
WORKERS' COMPENSATION	24,516	22,298	36,028	26,000	26,000	26,000	26,000
LIFE INSURANCE	995	848	969	969	969	969	969
FLEX BENEFIT ADMIN FEES	-	-	75	75	75	75	75
PROF SVCS-ATTORNEY	700	2,037	420	420	420	420	430
PROPERTY R&M	23,669	31,337	40,000	45,000	35,000	45,000	50,000
VEHICLE R&M	168,747	228,101	130,000	145,000	145,000	145,000	145,000
EQUIPMENT RENTAL	710	8,707	14,000	20,000	10,000	15,000	20,000
TRUCK RENTAL / HAULING	48,235	53,344	55,000	55,000	55,000	55,000	55,000
TELEPHONE	6,268	6,586	5,600	5,600	5,600	5,600	5,600
POSTAGE	55	89	100	100	100	100	100
ADVERTISING	373	323	500	500	500	500	500
DUES & FEES	3	37	100	100	100	100	100
EDUCATION & TRAINING	115	1,305	1,000	1,000	750	1,000	1,000
GENERAL SUPPLIES / MATERIALS	21,433	21,659	16,000	16,000	16,000	17,000	17,000
SUPPLIES - ASPHALT	172,411	197,990	240,000	245,000	220,000	235,000	245,000
SUPPLIES - DRAIN PIPES	10,307	15,439	38,500	39,000	38,500	40,000	41,000
SUPPLIES - STABILIZER	23,895	9,842	55,000	40,000	30,000	35,000	40,000
SUPPLIES - PATCHING COMPOUND	901	3,189	3,000	3,000	3,000	3,000	3,000
SUPPLIES - GRAVEL	167,911	115,284	160,000	165,000	160,000	165,000	170,000
SUPPLIES - STREET SIGNS	22,270	23,481	8,000	16,000	16,000	16,000	16,000
SUPPLIES - TRAFFIC STRIPING	6,645	5,265	8,500	8,500	8,500	8,500	8,500
SUPPLIES - SALT	11,779	4,975	12,000	8,000	8,000	8,000	8,000
ENERGY - WATER / SEWER	409	1,362	400	400	400	400	400

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED	2015 REQUESTED	2016 REQUESTED
ENERGY - ELECTRICITY	3,138	2,684	3,200	3,200	3,200	3,200	3,200
ENERGY - ELEC / HWY SIGNALS	4,915	5,247	5,000	5,000	5,000	5,000	5,000
ENERGY - PROPANE	734	100	1,400	1,400	1,400	1,400	1,400
GASOLINE / DIESEL / OIL	107,420	84,396	95,000	70,000	100,000	95,000	97,000
SMALL EQUIPMENT	2,010	3,817	2,000	2,000	2,000	2,000	2,000
UNIFORMS	4,623	5,071	4,500	4,500	4,500	4,500	4,500
MACHINERY	13,783	5,300	-	-	-	-	-
MACHINERY - SNOW PLOW	20,390	-	-	-	-	-	-
CAPITAL LEASE PRINCIPAL	58,920	56,422	56,423	-	-	-	-
CAPITAL LEASE INTEREST	-	2,498	2,499	-	-	-	-
4220 ROADS DEPT	1,356,704	1,305,565	1,447,136	1,351,434	1,312,903	1,350,653	1,383,663

General Fund Budget Detail

The Dawson County Health Department is located within District 2 of the State's 18 health districts. It, along with 12 other northern counties, comprises the North District. The Dawson County Health Department receives State funding and a County subsidy. Services provided by the Health Department include general health services such as heath screenings, prenatal care, pediatric services, and immunizations. Additionally, the Health Department provides environmental and community health services.

Mission Statement

The Dawson County Health Department's mission is to prevent disease, injury and disability, promote health and wellbeing, and prepare for disaster.

Budget Highlights

The 2014 recommended budget for the Health Department represents a 10.2% increase compared to the FY 2013 budget. This increase is to restoring funding back to the FY 2012 budget amount.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
5110 HEALTH				
57 OTHER COSTS	162,000	147,000	167,000	162,000
	162,000	**147,000**	**167,000**	**162,000**

General Fund Budget Detail

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

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
5110 HEALTH	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
PAY OTHER AGENCY- HEALTH DEPT	222,000	162,000	147,000	167,000	162,000	162,000	162,000
5110 HEALTH	222,000	162,000	147,000	167,000	162,000	162,000	162,000

General Fund Budget Detail

The Court Appointed Special Advocate (CASA) Program is a non-profit organization that protects and promotes 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 innocent victims.

Mission Statement

The Hall-Dawson CASA Program's mission to provide trained, screened and supervised community volunteers to advocate for the best interests of abused and neglected children requiring court intervention. CASA's are trained to promote and protect the best interest of abused and neglected children with the goal of reaching a permanent resolution as quickly as possible. We have support from Hall and Dawson County governments, United Way of Hall and Dawson Counties, State CASA funding, state and federal grants.

Budget Highlights

The 2014 recommended budget for CASA remained the same as the FY 2013 budget.

CASA
Court Appointed Special Advocates
FOR CHILDREN

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
5433 CASA				
57 OTHER COSTS	6,000	6,000	10,000	6,000
	6,000	**6,000**	**10,000**	**6,000**

General Fund Budget Detail

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

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
5433 CASA	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
PAY OTHER AGENCY - CASA	6,000	6,000	6,000	10,000	6,000	10,000	10,000
5433 CASA	6,000	6,000	6,000	10,000	6,000	10,000	10,000

Court Appointed Special Advocate - CASA

General Fund Budget Detail

The Dawson County Division of Family and Children Services (DFACS) is located within Region 2 of the State's 15 regions. It, along with 12 other northern counties make up this region. Dawson County DFACS receives State funding and a County subsidy. The Division of Family and Children Services provides welfare and employment support, child protective services, foster care, and other services to strengthen families.

Mission Statement

The Mission of the Division of Family and Children Services is to enable families and individuals to provide the care, protection, and experiences essential to their well-being.

Budget Highlights

The 2014 recommended budget for DFACS represents a 1% decrease compared to the FY 2013 budget. This decrease is attributed to personnel changes; a vacant position was filled at a lower rate.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
5440 DFACS				
57 OTHER COSTS	60,553	65,123	64,503	64,503
	60,553	**65,123**	**64,503**	**64,503**

General Fund Budget Detail

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

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
5440 DFACS	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
PAY OTHER AGENCY- DFACS	50,072	60,553	65,123	64,503	64,503	64,503	64,503
5440 DFACS	50,072	60,553	65,123	64,503	64,503	64,503	64,503

General Fund Budget Detail

No One Alone (NOA) is a non-profit organization providing emergency shelter for women and children who are victims of domestic violence.



Mission Statement

NOA provides safe haven and support services for victims of domestic violence. Through educational programs, NOA works to foster attitudes in the community that violence is not acceptable.

Budget Highlights

The 2014 recommended budget for NOA remained the same as the FY 2013 budget.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
5450 NOA-NO ONE ALONE				
57 OTHER COSTS	2,500	2,500	10,000	2,500
	2,500	**2,500**	**10,000**	**2,500**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
5450 NOA-NO ONE ALONE	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
PAY OTHER AGENCY - NOA	2,500	2,500	2,500	10,000	2,500	2,500	2,500
5450 NOA-NO ONE ALONE	2,500	2,500	2,500	10,000	2,500	2,500	2,500

General Fund Budget Detail

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 2014 recommended budget for Indigent Welfare remained the same as the FY 2013 budget.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
5452 INDIGENT WELFARE				
57 OTHER COSTS	4,550	4,000	4,000	4,000
	4,550	**4,000**	**4,000**	**4,000**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
5452 INDIGENT WELFARE	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
PAY OTHER AGENCY - PAUPER	4,200	4,550	4,000	4,000	4,000	4,000	4,000
5452 INDIGENT WELFARE	4,200	4,550	4,000	4,000	4,000	4,000	4,000

General Fund Budget Detail

The Dawson County Senior Center provides a variety of programs and services for seniors. These programs are designed to enhance the quality of life for senior citizens and promote independence. The Senior Center also assists families of seniors with care giving duties.

Mission Statement

The Dawson County Senior Center's primary mission is to provide programs that address the nutritional, emotional, mental, physical and social needs of the senior population while recognizing that aging is a normal process and senior adults have a right to have a voice in determining matters in which they have a vital interest. We provide a number of activities and services for Dawson County Seniors.

Budget Highlights

The 2014 recommended budget for the Senior Center remained the same as the FY 2013 budget. Although overall budget did not change, the amounts allocated to each expenditure account were adjusted to be more consistent with actual figures in prior years and 2013 trends.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
5520 SENIOR CENTER				
51 PERS SVC/EMP BENEFITS	18,961	14,000	14,000	13,995
52 PURCH/CONTRACT SERVICES	13,667	13,225	13,325	13,250
53 SUPPLIES	31,404	34,560	34,460	34,540
54 CAPTIAL OUTLAYS	-	-	8,000	-
57 OTHER COSTS	8,450	8,450	8,450	8,450
	72,482	**70,235**	**78,235**	**70,235**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
5520 SENIOR CENTER	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY- NURSE SR CTR	17,166	12,096	13,000	13,000	13,000	13,000	13,000
GROUP INSURANCE	716	-	-	-	-	-	-
FICA/MEDICARE	1,283	925	1,000	1,000	995	995	995
UNEMPLOYMENT INSURANCE	-	5,940	-	-	-	-	-
PROFESSIONAL SERVICES	-	250	250	1,500	250	250	250
PROPERTY R&M	2,873	7,916	4,700	3,525	4,700	4,700	4,700
VEHICLE R&M	1,908	1,496	3,900	3,900	3,900	3,900	3,900
EQUIPMENT RENTAL	2,514	643	800				
COMMUNICATIONS	1,048	889	1,050	600	600	600	600
TELEPHONE	1,769	1,960	1,700	2,200	2,200	2,200	2,200
POSTAGE	247	146	400	450	450	450	450
ADVERTISING	55	113	100	100	100	100	100
PRINTING & BINDING	52	-	-	-	-	-	-
TRAVEL	98	-	225	500	500	500	500
DUES & FEES	-	94	-	50	50	50	50
DUES & FEES	75	-	-	-	-	-	-
EDUCATION & TRAINING	30	160	100	500	500	500	500
GENERAL SUPPLIES / MATERIALS	4,482	6,587	5,500	6,500	6,580	6,500	6,500
GEN SUPPLIES / MATERIALS	6,230	-	-	-	-	-	-
COMPUTER SUPPLIES	855	370	600	500	500	500	500
ENERGY - NATURAL GAS	2,277	1,929	3,100	2,100	2,100	2,100	2,100
ENERGY - ELECTRICITY	13,991	13,315	14,000	14,000	14,000	14,000	14,000
GASOLINE / DIESEL / OIL	8,013	6,999	8,360	8,360	8,360	8,360	8,360
FOOD	1,528	1,773	2,000	2,000	2,000	2,000	2,000
SMALL EQUIPMENT	3,050	431	1,000	1,000	1,000	1,000	1,000
VEHICLES	-	-	-	8,000	-	-	-
PAYMENTS TO OTHER AGENCIES	8,865	8,450	8,450	8,450	8,450	8,450	8,450
5520 SENIOR CENTER	79,125	72,482	70,235	78,235	70,235	70,155	70,155

General Fund Budget Detail

Medicare Silver Sneakers Fitness Program is an innovative health, exercise and wellness program helping older adults live healthy, active lifestyles. The program helps seniors in our community take greater control of their health by encouraging physical activity and offering social events.



Budget Highlights

Silver Sneakers expenditures have not been budgeted in prior years. Therefore, the 2014 recommended budget represents a 100% increase compared to the FY 2013 budget. The 2014 recommended budget is based on prior year actuals and 2013 trends.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
5522 MEDICARE SILVER SNEAKERS				
51 PERS SVC/EMP BENEFITS	3,431	-	-	-
52 PURCH/CONTRACT SERVICES	829	-	4,000	4,000
53 SUPPLIES	-	-	1,000	1,000
	4,260	**-**	**5,000**	**5,000**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
5522 MEDICARE SILVER SNEAKERS	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	3,686	3,187	-	-	-	-	-
FICA/MEDICARE	282	244	-	-	-	-	-
TRAVEL	223	54	-	500	500	500	500
EDUCATION & TRAINING	210	200	-	500	500	500	500
CONTRACT LABOR	525	575	-	3,000	3,000	3,000	3,000
GENERAL SUPPLIES / MATERIALS	39	-	-	1,000	1,000	1,000	1,000
5522 MEDICARE SILVER SNEAKERS	4,965	4,260	-	5,000	5,000	5,000	5,000

General Fund Budget Detail

The Parks and Recreation Department offers a variety of facilities for both active and passive recreational activities. The Department operates Rock Creek Park, Veterans Memorial Park, River Park, and War Hill Park. Dawson County operates a community pool within Veterans Memorial Park. The pool opens seasonally from Memorial Day to Labor Day.

Mission Statement

Dawson County Parks and Recreation's mission is to enrich the lives of our citizens through the stewardship of the county's natural resources and by providing safe and quality recreation programs and activities, as well as parks and facilities for leisure, while creating recognizable economic, tourism and health related benefits.

Budget Highlights

The 2014 recommended budget for the Park represents a 0.3% decrease compared to the FY 2013 budget. The main decrease is attributed to a decrease in the Machinery account.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
6120 PARK				
51 PERS SVC/EMP BENEFITS	403,480	401,182	409,717	410,599
52 PURCH/CONTRACT SERVICES	129,515	142,931	139,980	139,531
53 SUPPLIES	239,865	275,100	273,800	272,600
54 CAPITAL OUTLAYS	6,663	6,000	7,000	-
	779,523	**825,213**	**830,497**	**822,730**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

6120 PARK	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED	2015 REQUESTED	2016 REQUESTED
SALARY	320,975	304,761	300,975	306,748	306,800	306,800	306,800
SALARY-TEMP	11,334	7,504	10,200	10,200	10,200	10,200	10,200
SALARY-OVERTIME	226	443	300	600	600	600	600
GROUP INSURANCE	46,540	46,335	46,794	46,760	46,760	46,760	46,760
FICA/MEDICARE	24,068	23,109	23,897	23,467	24,297	24,297	24,297
RETIREMENT CONTRIBUTIONS	12,974	11,623	11,929	12,000	12,000	12,000	12,000
WORKERS' COMPENSATION	6,154	8,626	6,200	9,000	9,000	9,000	9,000
LIFE INSURANCE	990	1,025	887	887	887	887	887
FLEX BENEFIT ADMIN FEES	32	54	-	55	55	55	55
BANK CHARGES - CREDIT CARD	3,456	3,264	3,400	3,600	3,400	3,400	4,400
PROFESSIONAL SERVICES	331	331	331	330	331	330	330
TECHNICAL SERVICES	3,000	3,049	3,000	3,250	3,000	3,000	3,250
DISPOSAL SERVICE	4,901	3,192	4,500	4,500	4,500	4,500	4,750
PROPERTY R&M	47,519	48,428	45,000	48,000	48,000	48,000	50,000
VEHICLE R&M	1,219	1,882	1,200	2,000	2,000	2,000	3,000
EQUIPMENT RENTAL	4,926	5,609	5,000	5,500	5,500	5,500	6,000
INSURANCE (NONEMPLOYEE)	2,148	1,249	2,150	1,300	1,300	1,300	1,800
COMMUNICATIONS	904	896	950	950	950	950	1,200
TELEPHONE	10,063	9,322	9,700	9,000	9,000	9,000	9,500
POSTAGE	1,224	264	750	500	500	500	750
ADVERTISING	2,728	533	250	250	250	250	250
TRAVEL	280	405	1,000	1,000	1,000	1,000	1,000
DUES & FEES	8,900	7,597	8,900	8,900	8,900	8,900	8,900
EDUCATION & TRAINING	700	875	800	900	900	900	900
CONTRACT LABOR	56,494	42,619	56,000	50,000	50,000	50,000	52,000
GENERAL SUPPLIES / MATERIALS	47,845	35,315	49,000	49,000	49,000	49,000	52,000
SUPPLIES - SPORTING EQUIPMENT	10,985	8,625	20,000	15,000	15,000	15,000	15,000
ENERGY - WATER / SEWER	20,338	20,693	21,000	22,000	22,000	22,000	23,000
ENERGY - NATURAL GAS	3,050	2,285	3,500	3,000	3,000	3,000	4,000

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED	2015 REQUESTED	2016 REQUESTED
ENERGY - ELECTRICITY	111,979	103,444	111,000	111,000	111,000	111,000	113,000
ENERGY - PROPANE	1,251	1,053	1,300	1,300	1,300	1,300	1,700
GASOLINE / DIESEL / OIL	10,848	12,033	10,000	13,000	12,000	12,000	13,000
FOOD	1,643	1,044	1,500	1,500	1,500	1,500	1,500
SMALL EQUIPMENT	5,541	9,293	4,800	5,000	4,800	4,800	5,000
UNIFORMS	52,040	46,080	53,000	53,000	53,000	53,000	55,000
MACHINERY	-	6,663	6,000	7,000	-	-	-
6120 PARK	837,606	779,523	825,213	830,497	822,730	822,729	841,829

General Fund Budget Detail

The Parks and Recreation Department operates a community swimming pool within Veterans Memorial Park. The pool opens seasonally from Memorial Day and closes Labor Day weekend. It is staffed by part-time temporary/seasonal personnel.



Budget Highlights

The 2014 recommended budget for the Park Pool represents a 10% increase compared to the FY 2013 budget. The increase is attributed to a change in the Small Equipment account for the purchase of necessary equipment.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
6124 PARK POOL				
51 PERS SVC/EMP BENEFITS	16,367	18,193	18,193	18,193
52 PURCH/CONTRACT SERVICES	250	1,000	5,000	1,000
53 SUPPLIES	4,838	4,700	7,400	7,100
	21,455	**23,893**	**30,593**	**26,293**

General Fund Budget Detail

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

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
6124 PARK POOL	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY-TEMP	16,888	15,204	16,900	16,900	16,900	16,900	16,900
FICA/MEDICARE	1,292	1,163	1,293	1,293	1,293	1,293	1,293
PROPERTY R&M	1,508	250	1,000	5,000	1,000	5,000	5,000
GENERAL SUPPLIES / MATERIALS	4,661	4,838	4,700	5,000	4,700	5,000	5,000
SMALL EQUIPMENT	-	-	-	2,400	2,400	-	-
6124 PARK POOL	24,349	21,455	23,893	30,593	26,293	28,193	28,193

General Fund Budget Detail

The Parks and Recreation Department oversees operation of War Hill Park. War Hill Park is a passive park located on War Hill Park Road, off of Highway 53 East. War Hill Park consists of 14 primitive campsites, day-use areas, and boat launches.



Budget Highlights

The 2014 recommended budget for War Hill represents a 97.8% increase compared to the FY 2013 budget. The increase is mainly attributed to the Salary and Employee Benefit accounts for the host camper that was previously included in the Park budget.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
6180 WAR HILL PARK				
51 PERS SVC/EMP BENEFITS	-	-	5,383	5,383
52 PURCH/CONTRACT SERVICES	3,184	2,700	3,300	3,300
53 SUPPLIES	5,908	5,000	6,550	6,550
	9,092	**7,700**	**15,233**	**15,233**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
6180 WAR HILL PARK	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY - TEMPORARY	-	-	-	5,000	5,000	5,000	5,000
FICA/MEDICARE	-	-	-	383	383	383	383
DISPOSAL SERVICE		492	700	600	600	700	800
PROPERTY R&M	980	2,692	2,000	2,700	2,700	2,850	3,000
EQUIPMENT RENTAL	978	-	-	-	-	-	-
GENERAL SUPPLIES / MATERIALS	1,098	1,809	800	1,800	1,800	1,800	2,000
ENERGY - WATER / SEWER	1,561	2,426	2,000	2,500	2,500	2,600	2,700
ENERGY - ELECTRICITY	1,569	1,673	2,200	1,750	1,750	1,900	2,150
SMALL EQUIPMENT	-	-	-	500	500	250	250
6180 WAR HILL PARK	6,186	9,092	7,700	15,233	15,233	15,483	16,283

General Fund Budget Detail

The Dawson County Library is a member of the Chestatee Regional Library System, which is comprised of Dawson and Lumpkin Counties. The Dawson County Library receives State funding and 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 10,000 items including bestsellers, paperbacks, large print materials, audio books, popular DVDs, newspapers, magazines, video games, online databases and popular electronic books known as E-Books.



Mission Statement

Chestatee Regional Library System enhances our community's quality of life by offering lifelong learning opportunities, family and local history resources, and recreational materials to everyone in Dawson and Lumpkin counties.

Budget Highlights

The 2014 recommended budget for the Library represents a 2.5% increase compared to the FY 2013 budget. This increase is attributed to increasing funds to alleviate furloughs.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
6510 LIBRARY				
57 OTHER COSTS	357,550	357,530	366,530	366,530
	357,550	**357,530**	**366,530**	**366,530**

General Fund Budget Detail

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

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
6510 LIBRARY	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
INTERGOV'T- LIBRARY	377,530	357,550	357,530	366,530	366,530	366,530	366,530
6510 LIBRARY	377,530	357,550	357,530	366,530	366,530	366,530	366,530

General Fund Budget Detail

Dawson County provides a phone line to the local **Soil Conservationist** with the United State Department of Agriculture. The Soil Conservationist provides technical assistance to home and landowners to help protect natural resources that are located on their property. These services are offered free of charge to local citizens.



Budget Highlights

The 2014 recommended budget for Conservation remained the same as the FY 2013 budget.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
7100 CONSERVATION				
52 PURCH/CONTRACT SERVICES	678	700	700	700
	678	**700**	**700**	**700**

General Fund Budget Detail

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

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
7100 CONSERVATION	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
TELEPHONE	661	678	700	700	700	700	700
7100 CONSERVATION	661	678	700	700	700	700	700

General Fund Budget Detail

The Dawson County Extension is part of the University of Georgia's Cooperative Extension in the College of Agriculture and Environmental Sciences. County Extension Agents help keep farmers abreast of the latest agricultural technology, research and marketing strategies. Their mission is to extend **lifelong** learning to Georgia citizens through unbiased, research-based education in agriculture, the environment, communities, youth and families.

Mission Statement

The mission of the Dawson County Extension Office is to extend lifelong learning to the people of Georgia through unbiased, research-based education in agriculture, the environment, communities, youth and families.

Budget Highlights

The 2014 recommended budget for County Extension represents a 0.3% increase compared to the FY 2013 budget. This increase is attributed to changes in Employee Benefits.



Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
7130 COUNTY EXTENSION				
51 PERS SVC/EMP BENEFITS	61,707	61,898	62,260	62,048
52 PURCH/CONTRACT SERVICES	5,848	7,050	7,150	7,150
53 SUPPLIES	6,890	7,150	7,150	7,150
	74,445	**76,098**	**76,560**	**76,348**

General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

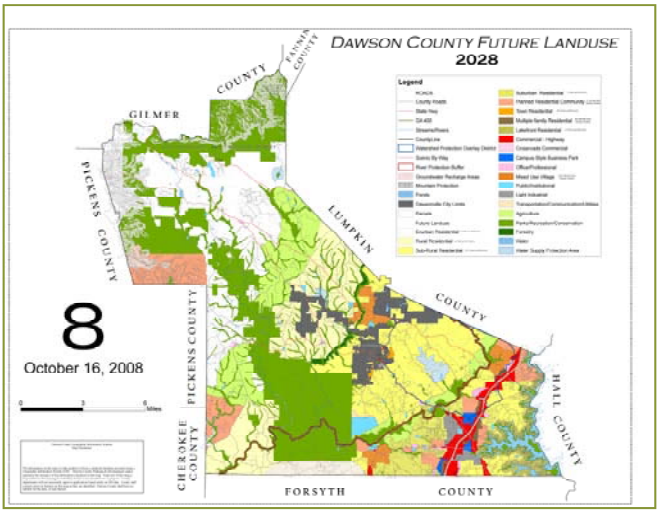
	2011	2012	2013	2014	2014	2015	2016
7130 COUNTY EXTENSION	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	49,544	51,167	50,497	50,497	50,300	50,497	50,497
SALARY-OVERTIME	462	-	-	-	-	-	-
GROUP INSURANCE	2,772	4,197	4,235	4,200	4,200	4,200	4,200
FICA/MEDICARE	2,968	3,280	3,863	3,863	3,848	3,863	3,863
RETIREMENT CONTRIBUTIONS	1,253	2,528	2,700	3,000	3,000	3,000	3,000
WORKERS' COMPENSATION	491	442	500	600	600	600	600
LIFE INSURANCE	59	93	103	100	100	100	100
FLEX BENEFIT ADMIN FEES	30	-	-	-	-	-	-
PROPERTY R&M	882	404	350	350	350	360	368
EQUIPMENT RENTAL	1,075	546	-	-	-	-	-
TELEPHONE	1,855	1,952	2,000	2,000	2,000	2,060	2,100
POSTAGE	600	400	600	600	600	618	630
ADVERTISING	104	-	-	-	-	-	-
TRAVEL	4,032	2,546	3,900	3,900	3,900	4,017	4,095
DUES & FEES	-	-	-	100	100	100	100
EDUCATION & TRAINING	-	-	200	200	200	206	210
GENERAL SUPPLIES / MATERIALS	1,013	1,010	1,000	1,000	1,000	1,030	1,050
COMPUTER SUPPLIES	-	297	300	300	300	306	315
ENERGY - WATER / SEWER	833	680	850	850	850	875	893
ENERGY - ELECTRICITY	4,451	4,438	4,800	4,800	4,800	4,944	5,040
SMALL EQUIPMENT	849	465	200	200	200	206	210
7130 COUNTY EXTENSION	73,273	74,445	76,098	76,560	76,348	76,982	77,271

General Fund Budget Detail

The Planning and Development Department is responsible for issuing all commercial and residential building permits, as well as conducting inspections for each permit. The Department also issues and maintains the County Business and Alcohol Licenses. Both licenses must be renewed on an annual basis. In addition, Planning and Development maintains the DCAR GIS program which is a compilation of data from several agencies that provides citizens with useful information regarding, but not limited to, school and voting districts, zoning classifications, and property tax information.

The Department reviews and processes the applications for rezoning and variance requests. Following the review, staff provides

the Planning Commission and the Board of Commissioners with all documentation regarding each application prior to a public hearing. The current Land Use Plan and Future Land Use Plan are implemented through this process.



Mission Statement

Promoting conservation and land development in a complimentary manner, maintaining the environmental quality and natural beauty of the county while effectively serving the citizens and improving the tax base.

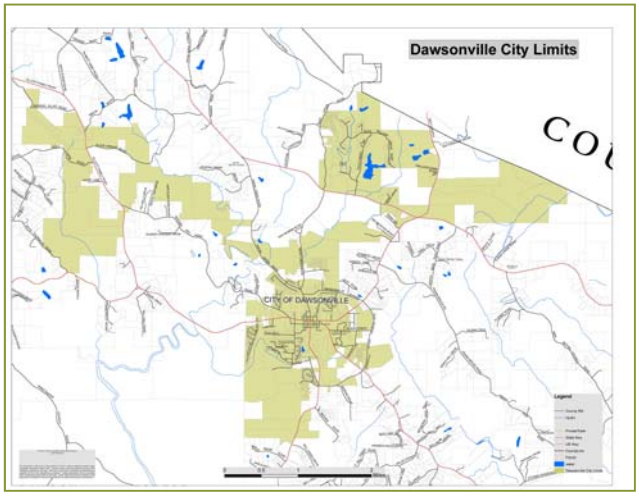
Budget Summary

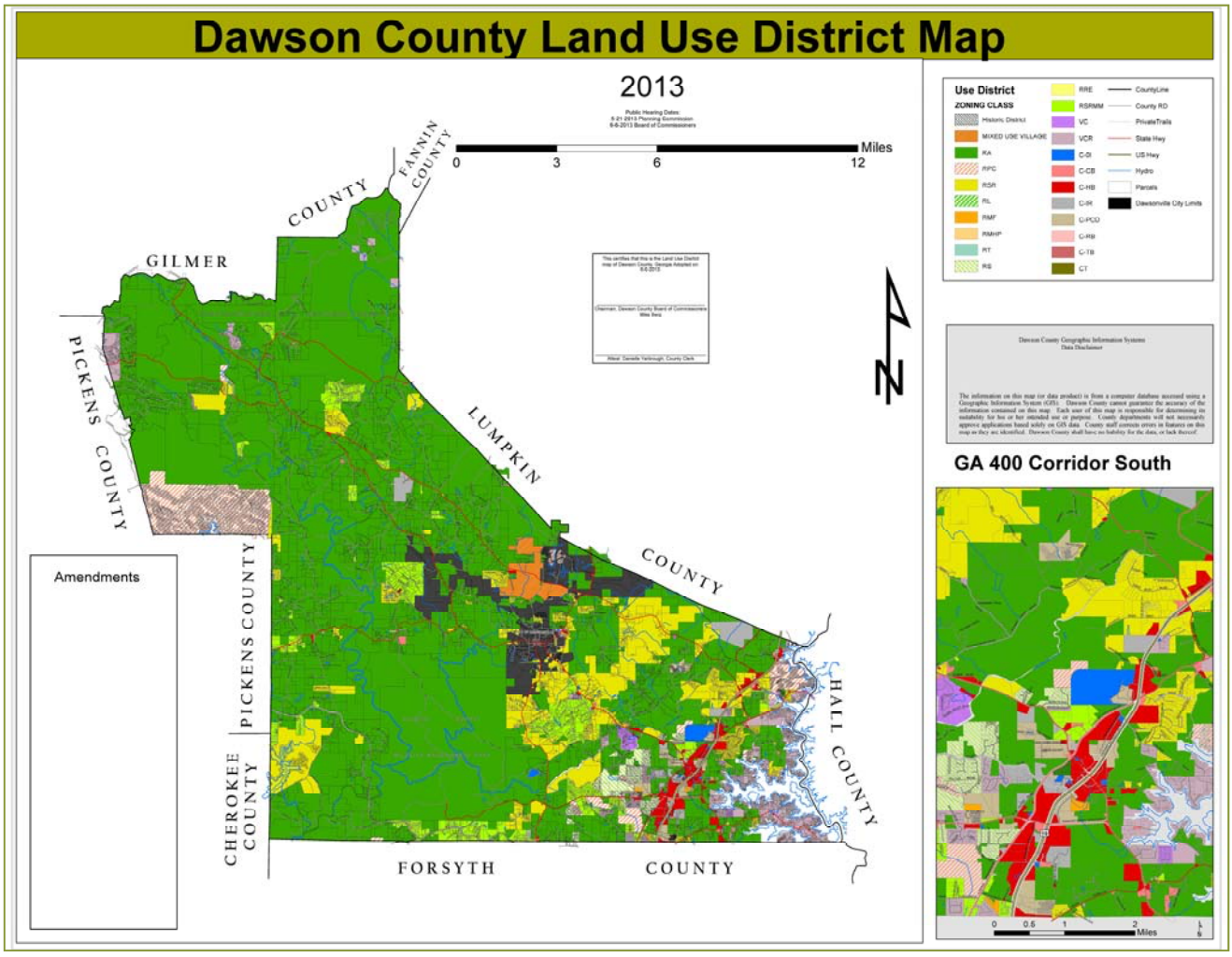
	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
7410 PLANNING & DEVELOPMENT				
51 PERS SVC/EMP BENEFITS	261,827	305,972	253,006	244,415
52 PURCH/CONTRACT SERVICES	31,097	40,950	35,600	35,600
53 SUPPLIES	11,369	12,950	12,950	12,950
	304,293	**359,872**	**301,556**	**292,965**

General Fund Budget Detail

Budget Highlights

The 2014 recommended budget for Planning & Development represents an 18.6% decrease compared to the FY 2013 budget. This decrease is attributed to changes Salary and Employee Benefits related to restructuring. Amounts allocated to other expenditure accounts were decreased to be more consistent with actual figures in prior years and the figures for the first half of 2013.





General Fund Budget Detail

COMM OF ROADS & REVENUE DAWSON CO

ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
7410 PLANNING & DEVELOPMENT	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
SALARY	190,559	188,559	213,762	187,000	178,700	178,700	178,700
SALARY-PLANNING COMMISSION	2,900	3,400	4,500	4,500	4,500	4,500	4,500
GROUP INSURANCE	50,766	49,193	62,507	38,365	38,365	38,365	38,365
FICA/MEDICARE	13,560	13,541	16,698	14,306	14,015	14,015	14,015
RETIREMENT CONTRIBUTIONS	4,890	5,405	6,307	6,307	6,307	6,307	6,307
WORKERS' COMPENSATION	1,228	1,198	1,500	2,000	2,000	2,000	2,000
LIFE INSURANCE	477	531	598	528	528	528	528
FLEX BENEFIT ADMIN FEES	50	-	100	-	-	-	-
BANK CHARGES - CREDIT CARD	1,446	1,023	1,400	1,000	1,000	1,000	1,000
PROFESSIONAL SERVICES	2,298	4,318	7,500	7,500	7,500	7,500	7,500
PROF SVCS-ATTORNEY	5,131	3,038	3,000	3,000	3,000	3,000	3,000
TECHNICAL SERVICES	7,310	7,310	7,800	7,600	7,600	7,600	7,600
PROPERTY R&M	4,164	1,167	2,200	1,500	1,500	1,500	1,500
VEHICLE R&M	2,658	1,307	2,000	2,000	2,000	2,000	2,000
EQUIPMENT RENTAL	5,860	1,609	2,050	500	500	500	500
TELEPHONE	8,730	2,997	5,000	2,000	2,000	2,000	2,000
POSTAGE	2,283	1,845	2,000	2,000	2,000	2,000	2,000
ADVERTISING	1,165	730	1,200	1,200	1,200	1,200	1,200
PRINTING & BINDING	2,325	725	1,500	1,500	1,500	1,500	1,500
TRAVEL	742	209	700	700	700	700	700
DUES & FEES	1,360	1,924	2,100	2,100	2,100	2,100	2,100
EDUCATION & TRAINING	2,967	2,895	2,500	3,000	3,000	3,000	3,000
GENERAL SUPPLIES / MATERIALS	2,041	3,769	4,000	4,000	4,000	4,000	4,000
MISC OTHER SUPPLIES	467	1,113	600	600	600	600	600
COMPUTER SUPPLIES	112	1,000	600	600	600	600	600
GASOLINE / DIESEL / OIL	6,531	4,767	6,000	6,000	6,000	6,000	6,000
BOOKS & PERIODICALS	1,098	395	750	750	750	750	750
SMALL EQUIPMENT	1,415	-	600	600	600	600	600
UNIFORMS	263	325	400	400	400	400	400
7410 PLANNING & DEVELOPMENT	324,796	304,293	359,872	301,556	292,965	292,965	292,965

General Fund Budget Detail

The Development Authority of Dawson County (DADC) is charged with both actively and passively attracting and locating new businesses to Dawson County. The DADC is also responsible for working with existing Dawson County companies to retain them in our County and assisting with any expansion plans. The DADC also acts as a separate government entity; DADC may finance, through various programs allowed under the law, any new or existing businesses that desire bonds, conduits, or other types **of** financing for relocating to Dawson County, expanding their operations, reducing their environmental impacts, or increasing their productivity.



Mission Statement

By direction of the Authority Board of Directors and the Executive Director, the Authority does not have a written mission statement. The two employees of the Authority in conjunction with the Board have a crystal clear understanding of the roles, missions and goals of the Authority. For better or worse our client/customer base is not interested in having a copy of a DADC mission statement.

Budget Highlights

The 2014 recommended budget for the Development Authority represents a 100% increase compared to the 2013 budget and partially restores funding that was suspended in 2012.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
7520 DEVELOPMENT AUTHORITY				
57 OTHER COSTS	-	-	75,000	75,000
	-	-	**75,000**	**75,000**

General Fund Budget Detail

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

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
7520 DEVELOPMENT AUTHORITY	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
PAY OTHER AGENCY - DEVELOP AUTH	152,413	-	-	75,000	75,000	75,000	75,000
7520 DEVELOPMENT AUTHORITY	152,413	-	-	75,000	75,000	75,000	75,000

General Fund Budget Detail

The Reading Education Association of Dawson County, or R.E.A.D, is a program that offers financial assistance for students completing their GED.



Mission Statement

To work as a collaborative organization with community, government, schools, and business leaders to coordinate, promote and advocate for families who do not possess the literacy skills necessary to achieve their full potential. To that end, R.E.A.D. recognizes that increasing community literacy levels must incorporate a multi-pronged approach which has intervention and support emphases at both adult and early childhood levels.

Budget Highlights

The 2014 recommended budget for Adult Literacy remained the same as the FY 2013 budget.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
7640 ADULT LITERACY				
57 OTHER COSTS	750	750	750	750
	750	**750**	**750**	**750**

General Fund Budget Detail

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

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
7640 ADULT LITERACY	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
PAYMENT TO OTHER AGENCIES - READ	750	750	750	750	750	750	750
7640 ADULT LITERACY	750	750	750	750	750	750	750

General Fund Budget Detail

All transfers to other County funds are budgeted in Other Financing Uses. Funds that receive transfers from the General Fund include: the Multiple Grants Fund, Capital Projects Fund, E911 Fund, DCARGIS Fund, and the Fuel and Fleet Fund. All these other funds provide general government services and receive revenues from sources other than the Dawson County General Fund.



Budget Highlights

The 2014 recommended budget for Other Financing Uses represents a 6.3% decrease compared to the 2013 budget. This decrease is mainly attributed to the decrease in transfers to the Capital Projects Fund and E911 Fund.

Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED
9000 OTHER FINANCING USES				
61 OTHER FINANCING USES	1,621,729	1,333,641	1,334,383	1,249,183
	1,621,729	**1,333,641**	**1,334,383**	**1,249,183**

General Fund Budget Detail

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

TRIENNIAL BUDGET WITH HISTORY

	2011	2012	2013	2014	2014	2015	2016
9000 OTHER FINANCING USES	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
TRANSFER OUT TO CRIME VICTIM	10,439	-	-	-	-	-	-
TRANSFER OUT TO FAMILY CONNECTION	22,109	23,319	23,152	23,152	21,952	21,952	21,952
TRANSFER OUT TO GRANTS	487,833	465,264	673,448	668,940	668,940	522,373	605,427
TRANSFER OUT TO CAPITAL	273,288	741,814	222,200	220,000	205,000	205,000	205,000
TRANSFER OUT TO EWSA BONDS	-	25,122	-	-	-	-	-
TRANSFER OUT TO FLEET	42,256	109,027	143,000	143,000	143,000	143,000	143,000
TRANSFER OUT TO E911	420,965	255,379	261,550	260,000	200,000	200,000	200,000
TRANSFER OUT TO DCAR/GIS	31,352	1,804	10,291	10,291	10,291	10,291	10,291
9000 OTHER FINANCING USES	1,288,242	1,621,729	1,333,641	1,325,383	1,249,183	1,102,616	1,185,670

Dawson County

Special Revenue Funds



Children playing at War Hill Park Beach

Special Revenue Funds

Fund Descriptions

Drug Abuse Treatment and Education Fund: This fund is used to account for funds collected from fines and forfeitures to be used to create and maintain drug education programs in the County.

Jail Fund: This fund is used to account for fines and fees received that are restricted for the maintenance of the County Jail.

Victim Rights and Assistance Fund: This fund is used to account for funds collected from fines and forfeitures that are used to assist victims of crime.

Law Library Fund: This fund is used to account for the fines and forfeitures received that are reserved for providing a County Law Library.

Fire/ESA Donations Fund: This fund is used to account for donations used to provide emergency services programs to the County.

Family Connection: This fund is used to account for grant funds and private contributions used to provide Family Connection programs to the County.

Inmate Welfare Fund: This fund is used to account for funds collected from sale of goods and services to inmates. These monies are legally restricted for the benefit of detainees in the County Jail.

District Attorney Seizure Fund: This fund is used to account for funds collected from 10% of all funds subject to forfeiture laws as specified in the Sheriff's Condemnation Funds. These funds are used to supplement victim-witness assistance programs.

Sheriff's Seizure Fund: This fund is used to account for funds seized in acts of violation of specific laws, such as controlled substance violations. Up to 33 1/3% of the amount of local funds appropriated may be spent for law enforcement purposes with the exception of salaries or rewards to law enforcement personnel at the discretion of the chief officer of the local law enforcement agency, or may be used to fund victim-witness assistance programs.

Emergency 911 Fund: This fund is used to account for the County's share of revenue from telephone fees that are used for the operation of the 911 emergency system.

Multiple Grants Fund: This fund is used to account for all reimbursement grants from state, federal and local grantors.

Hotel/Motel Tax Fund: This fund is used to account for Hotel/Motel tax collections which are used to support tourism in Dawson County.

Special Revenue Funds



Budget Summary

DAWSON COUNTY FY 2014 - 2016
BUDGET SUMMARY BY FUND
SPECIAL REVENUE FUNDS

FUND DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED	2015 REQUESTED	2016 REQUESTED
200 DATE	21,011	21,663	-	21,000	21,000	21,000	21,000
201 JAIL	54,904	28,848	70,000	55,000	55,000	55,000	55,000
202 LVAP (CRIME VICTIMS)	45,210	21,562	22,000	24,300	24,300	24,300	24,300
205 LAW LIBRARY	44,215	38,233	33,390	36,590	36,590	36,590	36,590
206 FIRE/ESA DONATIONS ACCOUNT	32,815	39,373	-	-	-	-	-
207 FAMILY CONNECTION-(FC)	58,356	248,084	238,253	306,911	306,911	299,563	292,906
211 INMATE WELFARE FUND	58,275	79,301	50,000	60,000	60,000	60,000	60,000
212 CONFISCATED ASSETS DA	1,622	10,013	20,000	11,000	11,000	11,000	11,000
213 CONFISCATED ASSETS DCSO	45,019	73,917	42,050	43,000	43,000	43,000	43,000
215 EMERGENCY 911	699,048	679,822	884,842	685,527	685,527	685,527	685,527
250 MULTIPLE GRANTS	1,679,478	1,137,504	1,659,033	2,094,140	2,094,140	1,573,274	1,573,274
275 HOTEL/MOTEL TAX	304,879	311,076	295,000	325,000	325,000	325,000	325,000
	3,044,832	2,689,396	3,314,568	3,662,468	3,662,468	3,134,254	3,127,597

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Dawson County

Capital Projects Funds



Capital Projects Funds

Fund Descriptions

Special Purpose Local Option Sales Tax Funds: These funds are used to account for long-term projects financed by the passage of the special purpose local option sales tax.

Capital Projects Fund: This fund is used to account for the financial resources to be used for the construction of major capital facilities.

Impact Fees Capital Projects Fund: This fund is used to account for impact fees restricted for the acquisition or construction of specific capital projects.



Budget Summary

DAWSON COUNTY FY 2014 - 2016
BUDGET SUMMARY BY FUND
CAPITAL PROJECTS FUNDS

FUND DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED	2015 REQUESTED	2016 REQUESTED
315 GO BOND SERIES 2007 (SP5)	15,070,477	7,324,756	11,500,000	5,750,000	5,750,000	3,785,000	-
323 SPLOST V	6,034,966	6,505,926	6,525,179	6,525,179	6,525,179	3,900,000	-
350 CAPITAL PROJECTS	1,843,818	488,826	222,200	100,000	791,000	205,000	205,000
785 IMPACT FEES	513,010	30,000	50,000	-	-	-	-
	23,462,271	14,349,508	18,297,379	12,375,179	13,066,179	7,890,000	205,000

Capital Improvement Program

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, or 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, 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 $25,000 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 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 Improvements Program.

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 that future year 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 funding for new projects will be reviewed for future impact; therefore, all requests should be considered carefully and prioritized before departmental budgets are submitted. The following criteria were considered when prioritizing projects:

- Is the project mandatory?
- Does the project improve efficiency?
- Does the project provide a new service?
- How will the final project be used?
- What is the project's expected useful life?
- What is the effect on operation and maintenance costs for the project?
- What are the available state and federal grants for the projects?
- What hazards will the project eliminate?
- What are the prior commitments for the project?

Capital Improvement Program

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 and are considered an operating expense. One time projects can use undesignated, unreserved fund balance as a funding source. Other funding sources such as federal and state grants, impact fees, bond issues, and enterprise funds may also be used. In order to effectively manage and track items and projects, capital projects funds have been established. With the exception of enterprise and E-911 funds, acquisition of all capital assets, including all capital projects, will be conducted through the capital projects fund. At the completion of the annual audit, 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.



Dawson County
Capital Projects
12/31/2014

Project Description	Project Amount	Funding Source: General Fund	Funding Source: Capital Projects Fund Balance	Funding Source: Solid Waste Fund
Patrol Cars	$ 141,000	130,000	11,000	-
Ambulances	$ 300,000	-	150,000	150,000
Park Repairs	$ 75,000	75,000	-	-
Computers	$ 25,000	-	25,000	-
Totals	**$ 541,000**	**$ 205,000**	**$ 186,000**	**$ 150,000**

Dawson County

Debt Service Funds



Dawson County Law Enforcement Center Deed Burning

December 2012

Debt Service Fund

Fund Description

The Debt Service Fund is used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

The County's total debt decreased by $11.8 million during 2012, primarily due to debt reductions via scheduled payments on existing debt. Additionally, the Jail and Courthouse Parking Lot debt was paid off during 2012.



Budget Summary

DAWSON COUNTY FY 2014 - 2016
BUDGET SUMMARY BY FUND
DEBT SERVICE FUNDS

FUND DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED	2015 REQUESTED	2016 REQUESTED
421 DEBT SVC GO BONDS 2007 SERIES	7,721,150	7,721,150	8,116,150	8,425,750	8,425,750	8,258,250	-
	7,721,150	7,721,150	8,116,150	8,425,750	8,425,750	8,258,250	-

DEBT SERVICE
GO BONDS 2007 SERIES
COURTHOUSE BONDS

	PRINCIPAL	INTEREST	DEBT SERVICE	ANNUAL DEBT SERVICE	PRINCIPAL BALANCE
12/27/07					38,325,000
07/01/08		951,254	951,254		
12/31/08				951,254	
01/01/09		930,575	930,575		
07/01/09		930,575	930,575		
12/31/09				1,861,150	
01/01/10		930,575	930,575		
07/01/10	3,500,000	930,575	4,430,575		
12/31/10				5,361,150	34,825,000
01/01/11		860,575	860,575		
07/01/11	6,000,000	860,575	6,860,575		
12/31/11				7,721,150	28,825,000
01/01/12		710,575	710,575		
07/01/12	6,300,000	710,575	7,010,575		
12/31/12				7,721,150	22,525,000
01/01/13		553,075	553,075		
07/01/13	7,010,000	553,075	7,563,075		
12/31/13				8,116,150	15,515,000
01/01/14		387,875	387,875		
07/01/14	7,650,000	387,875	8,037,875		
12/31/14				8,425,750	7,865,000
01/01/15		196,625	196,625		
07/01/15	7,865,000	196,625	8,061,625		
12/31/15				8,258,250	-
	38,325,000	10,091,004	48,416,004	48,416,004	-

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Dawson County

Enterprise/Internal Service Funds



Downtown Dawsonville

ENTERPRISE/INTERNAL SERVICE FUNDS

Fund Descriptions

Solid Waste Disposal Facility Fund: This enterprise fund is used to account for activities connected with the disposal of residential and commercial solid waste at the County's solid waste transfer station.



DCARGIS Fund: The Dawson County Area Regional Geographic Information System (DCARGIS) enterprise fund is used to account for the activities related to geographical data related to Dawson County, as well as, Etowah Water & Sewer Authority.

Fuel and Fleet Maintenance Fund: This internal service fund is used to account for the cost of providing fuel, maintenance, and repairs on all County owned vehicles.

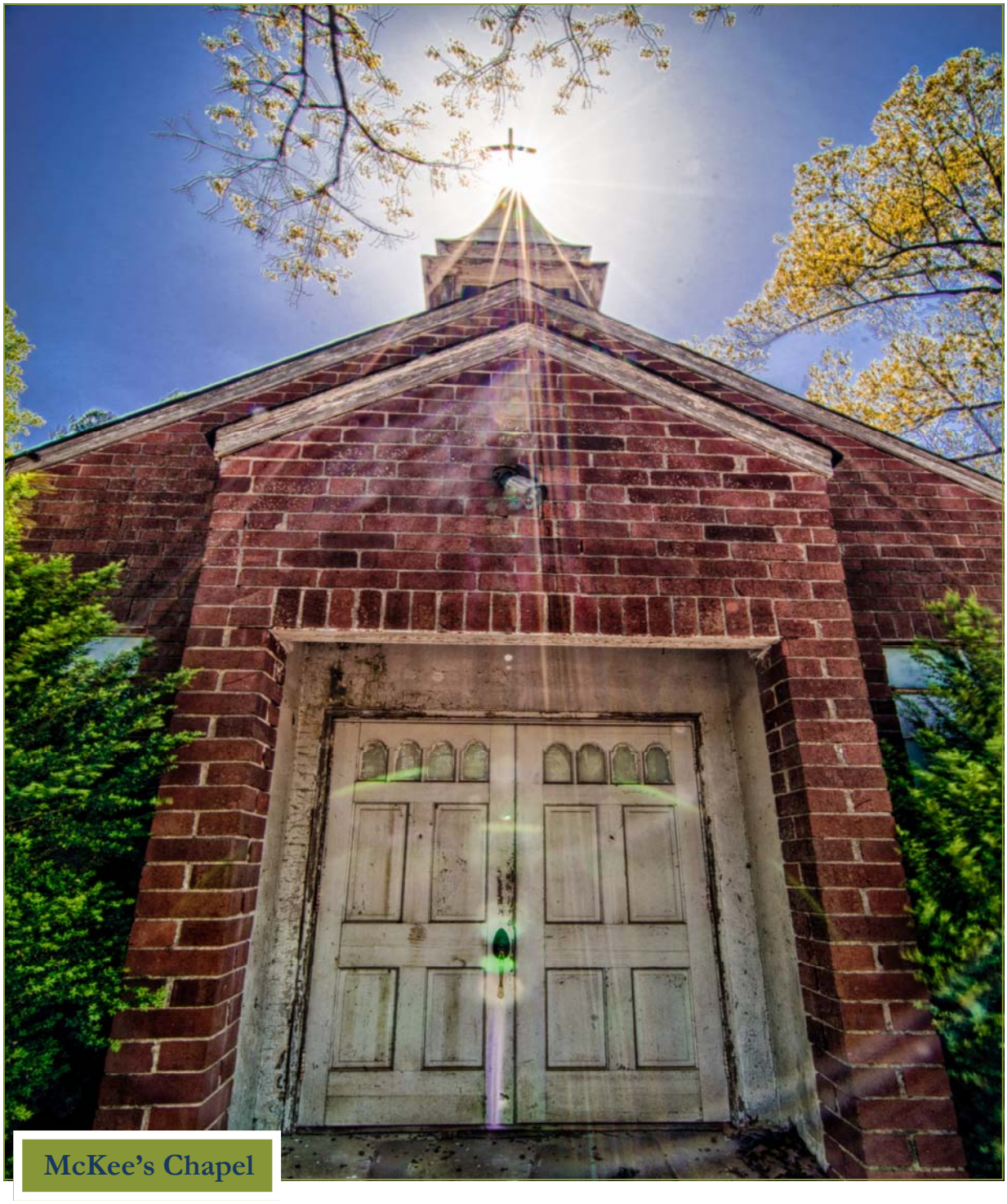
Budget Summary

DAWSON COUNTY FY 2014 - 2016
BUDGET SUMMARY BY FUND
ENTERPRISE / INTERNAL SERVICE FUNDS

FUND DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED	2015 REQUESTED	2016 REQUESTED
540 SOLID WASTE ENTERPRISE	447,438	545,734	641,095	637,029	756,003	598,003	598,003
565 DCAR GIS ENTERPRISE	143,577	142,828	154,241	15,154	153,791	153,791	153,791
615 FLEET FUEL AND MAINTENANCE FUND	1,154,892	1,251,556	1,285,300	1,309,922	1,299,443	1,299,443	1,299,443
	1,745,907	1,940,118	2,080,636	1,962,105	2,209,237	2,051,237	2,051,237

Dawson County

Agency Funds

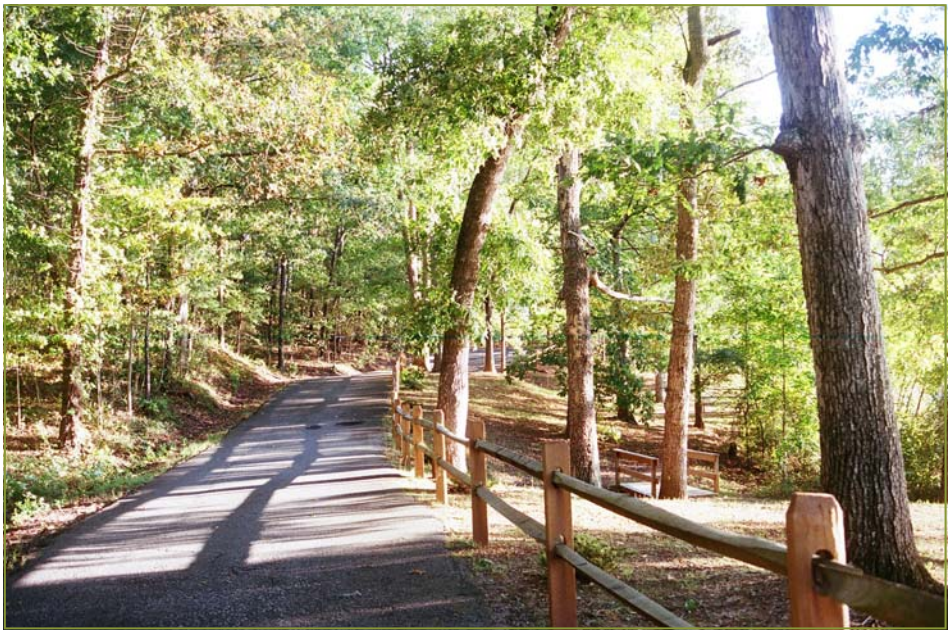


McKee's Chapel

Agency Funds

Fund Descriptions

Inmate Escrow*:* This fund accounts for the collection and disbursement of cash for inmates incarcerated at the Dawson County Detention Center.



Budget Summary

DAWSON COUNTY FY 2014 - 2016
BUDGET SUMMARY BY FUND
AGENCY FUNDS

FUND DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 REQUESTED	2014 RECOMMENDED	2015 REQUESTED	2016 REQUESTED
770 INMATE TRUST FUND	439	-	-	-	-	-	-
771 INMATE ESCROW (KEEFE) 2008	118,079	100,709	110,000	100,000	100,000	100,000	100,000
	118,518	100,709	110,000	100,000	100,000	100,000	100,000

Dawson County

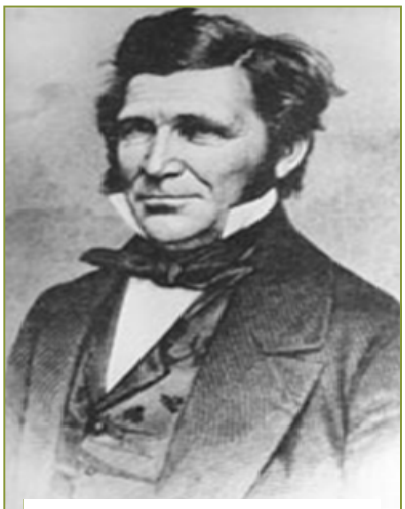
Supplemental Information



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 118th 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.



William Crosby Dawson

By April 28, 1858, all county officers had the books that were necessary for the records of the county, and these 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 for a building 50 feet by 30 feet, with four gables, and the window sills and steps were

History



to be made of "good plant". The contract was made with 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 feet 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. A difficulty arose, however, and an additional $2,500.00 was borrowed from Mr. Summerour to meet the deadline of the contract payment. N. H. Goss made chairs for the new building for $4.95.

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 was recovered, the lathing was removed, the northwest room (which had been rented for $10.00 per month) was fitted for the commissioner's 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).

History

A well, which had been dug earlier on the courthouse grounds, was included inside 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.

Bill Elliott, one of NASCAR's most successful drivers, was born in Dawsonville. "Awesome Bill from Dawsonville" won 44 races on the NASCAR circuit, including two Daytona 500 victories and the 1988 NASCAR Winston Cup championship. Elliott won NASCAR's Most Popular Driver Award a record 16 times between 1984 and 2002.

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 one hundred and twenty years. This transportation route, combined 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.

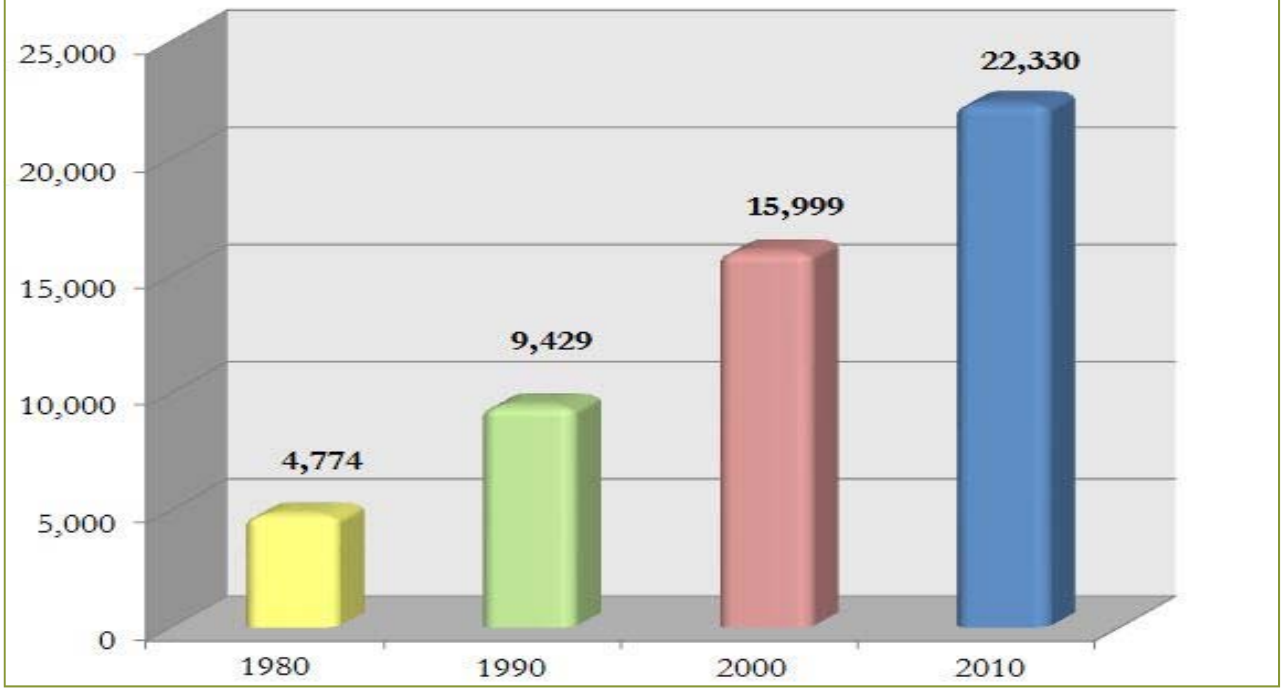


Dawson County, 1880s-90s. McClure Mercantile Store. Left to Right: Harben, Colonel Bishop, A. Carney, J. Byrd, Jim McClure, Dave McKee, Dale McClure, Jim Martin, Horatio Tatum, John Wilder, Dr. Kitchens." — from field notes. Photo courtesy of Georgia Department of Archives

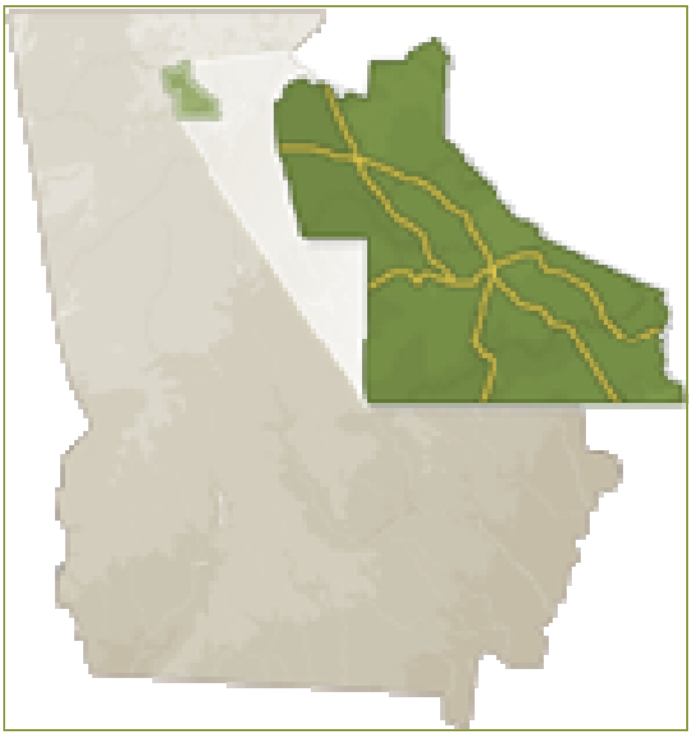
Demographics

As of the 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. In 2010, the population density was 105.8 residents 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. 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. Of this area, 212 square miles of the County is land and 3 square miles is water. Part of Lake Sydney Lanier is located in the southeastern portion of the County, and the boundary lines with neighboring counties pass through the lake.

The 729-foot Amicalola Falls are not only the highest falls in Georgia, but the highest falls east of the Mississippi River and are considered one of the Seven Natural Wonders of Georgia. The highest elevation 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 approximately 11,397 workers. The County's largest employers are: North Georgia Premium Outlets, Gold Creek Foods, Wal-Mart, Impulse Manufacturing, Kroger and Home Depot excluding all government agencies. The County's unemployment rate dropped to 7.7% at the end of 2012 as compared to a rate of 7.9% at the end of 2011. The County's unemployment rate increased slightly to 7.8% in January 2013 but was still lower than the State's rate of 9.1% for the same time period.

Each year, the Georgia Department of Community Affairs (DCA) ranks counties based on economic factors such as employment, income level and business. This report ranks Georgia into four (4) tiers, as required by the Georgia Job Tax Credit Law. Counties receiving Tier 1 ranking are the poorest while those receiving a Tier 4 ranking are the most





prosperous. Dawson County improved from the Tier 3 Category in 2012 to the Tier 4 Category in 2013. Dawson County is one of eighteen counties listed in the Tier 4 Category.

Late 2012 and early 2013 had several significant economic developments including the Northside Hospital Dawson Campus, Northeast Georgia Medical Plaza 400 and Popeye's. Dunkin Donuts and O'Reilly Auto Parts are scheduled to be complete in late 2013 or early 2014. Plans are also underway for a major retail center to be built in the next few years which would provide additional jobs and revenue for the County.

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Dawson County

Budget Glossary



Budget Glossary

A

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.

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 the 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 the 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.

B

Bond: A written promise to pay a specified sum of money at a specified future date or dates together with periodic interest at specified rates. Bonds are typically used for long-term debt.

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 from 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 from 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 Control: The control or management of a governmental unit for purposes of operating within the approved budget.

Budget Glossary

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 within the approved budget.

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

C

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 by the County.

Capital Projects: Items for which the purchase, construction or other acquisition will represent a public betterment to the community and add 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.

D

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.

Budget Glossary

E

Encumbrance: A commitment of funds against appropriations in which the expenditure has not actually been made at the time of the 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.

F

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

Full Time Employee (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 (assigned): Amounts a government intends to use for a particular purpose.

Fund Balance (committed): Amounts constrained by a government using its highest level of decision-making authority.

Fund Balance (non-spendable): Amounts that cannot be spent because they are either not in spendable form (e.g. inventories and prepaids) or legally or contractually required to be maintained in-tact.

Fund Balance (restricted): Amounts constrained by external parties, constitutional provision or enabling legislation.

Fund Balance (unassigned): Amounts that are not constrained at all and will be reported in the general fund.

Budget Glossary

G

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 recording. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Governing Authority: The group of officials (Board of Commissioners) responsible for governance of the County.

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 a proprietary funds and fiduciary funds.

Grant: A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal government to be used for specific purposes and require distinctive reporting.

I

Intergovernmental Revenue: Funds received from another governmental unit, such as federal, state or city governments.

L

Legal level of control: Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

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

Liabilities: Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Budget Glossary

Line-item budget: A budget prepared along departmental lines that focuses on what is to be bought. It lists each category of expenditures and revenues by fund, agency, department, division, and cost center.

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

Long-term debt: Debt with a maturity of more than one year after the date of issuance.

M

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 the property. One mill is equal to one dollar per thousand.

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

O

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

P

Personal Services: For purposes of budgeting, this term refers to the 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.

Public Hearing: A public hearing is a specifically designated time, place, and opportunity for citizens, community groups, businesses, and other stakeholders to address the legislative body on a particular issue. It allows interested parties to express their opinions and the legislative body and/or staff to hear their concerns and advice.

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

Budget Glossary

R

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

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

S

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 specific capital projects.

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

Statutory: For purposes of budgeting, this term refers to expenditure 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.

T

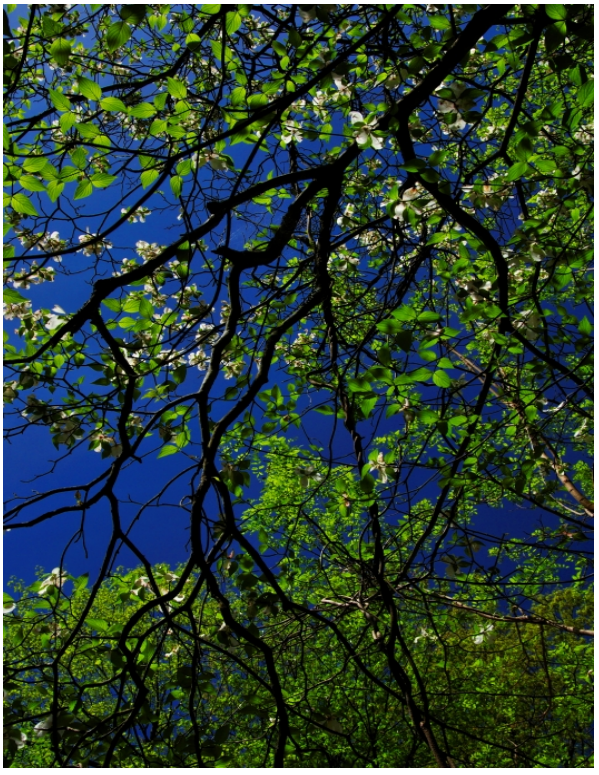
Tax Digest: Official list of all property owners, the assessed value and the taxes due on their properties.

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.

END OF GLOSSARY



In Memoriam



Margie Weaver

Dawson County Senior Center Director

1938 - 2013