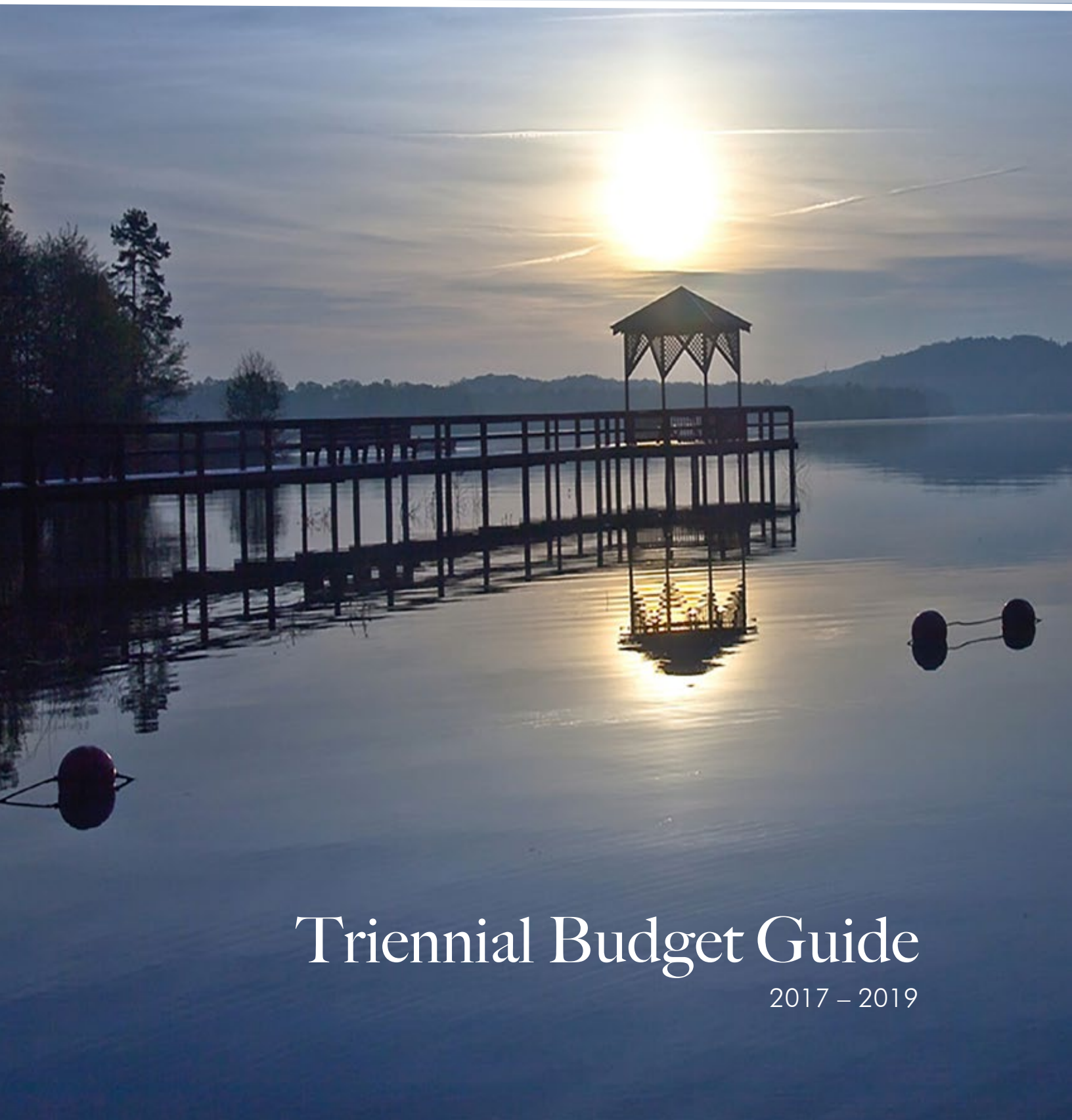
Dawson County, Georgia | Where Quality of Life Matters



Triennial Budget Guide

2017 – 2019

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Triennial Budget Guide 2017 - 2019



Prepared by: Dawson County Finance Department



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Dawson County, Georgia for its annual budget for the fiscal year beginning January 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

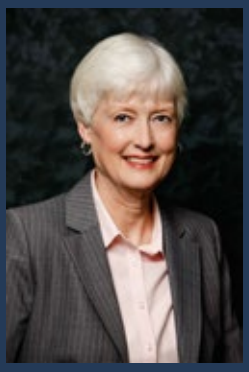
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Board of Commissioners District Map



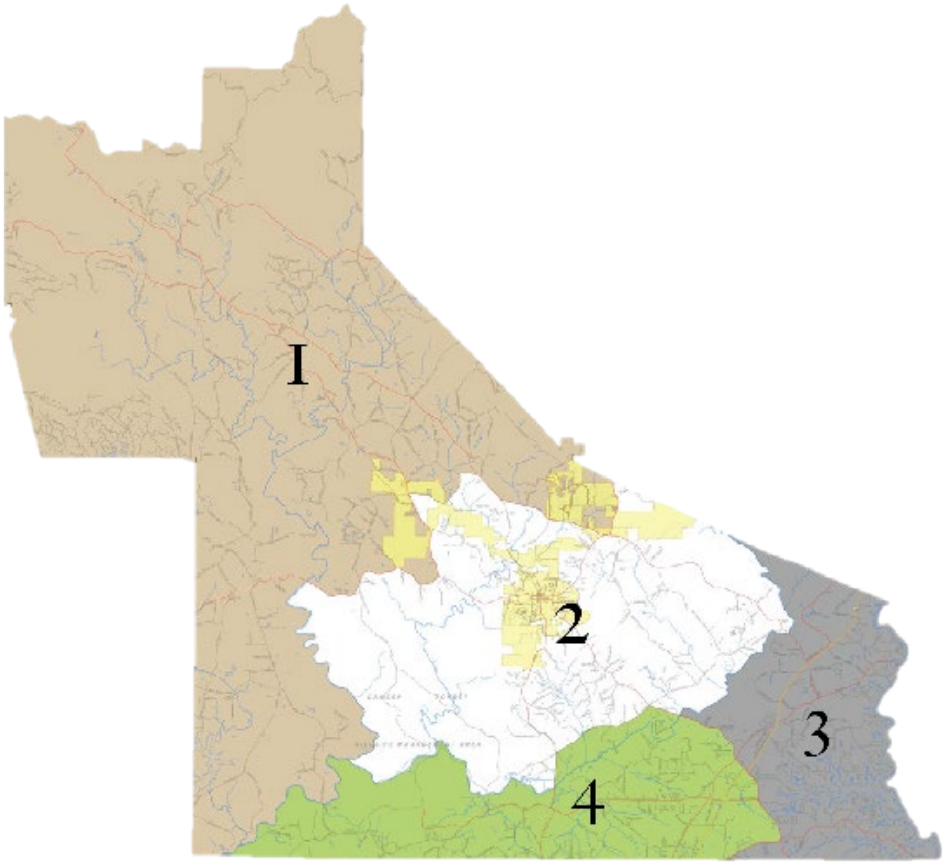
Mike Berg

Chairman



Sharon Fausett

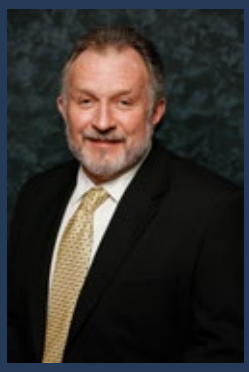
District 1





James Swafford

District 2



Jimmy Hamby

District 3



Julie Hughes Nix

District 4



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Introduction and Overview



Budget Message

Dear Dawson County Board of Commissioners,

My first budget process as County Manager proved to be one of great anticipation of the future. Because of all the recent and continual growth in Dawson County, increased sales tax revenue will help provide additional revenue to fund an improvement in services to the citizens and to provide additional much needed capital. For the third year in a row, we saw an increase in the total tax digest. Budgeted property tax revenue is projected to increase 5.5% or approximately $500,000 in 2017.

However, with increased revenues, we were faced with the difficult task of allocating these funds when all departments have endured budget cuts and done more with less over the last several years. During the FY 2017 budget process, we considered all budget requests and the following goals, priorities, and future projects.

Goals

- Paperless process – In an effort to save time and resources, all budgets and forms were submitted electronically.
- Balanced budget – As in the past, this budget is balanced.
- Triennial budget – All departments completed budget requests for FY 2017, FY 2018, and FY 2019. The triennial budget process aids the long-term planning process and helps us prepare for upcoming changes.
- Steady reserve – The FY 2017 budget includes a use of fund balance of $1,112,403. Projected General Fund unassigned fund balance at the end of 2017 is $4.1 million.
- Sound reasoning – Each department, subsidy, and constitutional officer had an opportunity to present their rationale for each request.

Priorities

- Personnel – During 2016, the County contracted with a consulting firm to re-examine a salary study that was performed in 2014. A total of $350,000 was set aside in 2017 budget to implement changes. Budget was also included for employee health incentives and tuition reimbursement. The FY 2017 budget also includes a state-mandated 1% COLA for all elected officials. Health insurance costs increased with the County absorbing $239,000 of the increase while some employees experienced a minor increase in their premiums. Seven new full time positions were added FY 2017: four in public safety; three in public works. In addition, three part time public safety positions were upgraded to full time. One part time position was added in courts along with a supplement.
- Capital – During these past few budget years, capital expenditures have been limited to critical needs. Although the FY 2017 budget doesn't include funding for all capital requests, capital funding has increased over previous years. In the 2017 budget $423,760 was included to provide funding for 8 new vehicles and other capital improvements.
- Scheduled debt payoff – During FY 2016, the County paid off the debt obligation for the new fire truck using SPLOST funds. The only remaining major debt is for a vehicle lease purchase agreement from 2015.

Chairman's Message

- Unfunded state mandates – As mentioned above, the State of Georgia approved a 1% COLA for all constitutional officers. This COLA will be fully funded by the County. Additionally, additional costs for Juvenile Court mandated by the State are expected in 2017. Although trends for these expenditures are still uncertain, the FY 2017 budget includes a contingency for unexpected costs.

Future Projects

- SPLOST – On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections began July 2015 and continue until June 2021. Total SPLOST VI collections are estimated to be $46 million. As established in an Intergovernmental Agreement with the City of Dawsonville dated June 26, 2014, the County will receive 85% of SPLOST VI collections and the City will receive 15% of SPLOST VI collections. FY 2017 County projects funded from SPLOST VI include:

Department	Project	Estimated Cost
Public Works	Road Projects	$5,700,000
	Public Works Facility	$1,500,000
	Equipment	$ 500,000
Park & Recreation	Pool House Demo and Reconstruction	$ 350,000
Fire/EMS	Ambulance Purchase	$ 215,740
Sheriff	Sheriff Vehicles & Equipment	$ 564,000
FY 2017 Total		$8,829,740

- Upcoming residential and retail developments – Construction of two major residential and retail developments were completed in 2016. These developments added over 600,000 square footage of retail space and 300 residential units. These developments will generate additional revenue for the County and likely result in a greater need for public services. Retail and commercial development is expected to continue in 2017.
- Infrastructure upgrades – In 2015, the Georgia Department of Transportation (GDOT) began construction of the Continuous Flow Intersection (CFI) at the intersection of state route 400 and state route 53. In the near future, GDOT will also begin replacing of an aging bridge



Chairman's Message

on highway 9 at the Etowah River. Both of the projects are scheduled to be completed in 2017. Other GDOT projects that are still in the planning phases include bridge replacements, intersection improvements, and trail-way enhancements. Although GDOT will be funding the majority of these projects, the County will benefit from these scheduled improvements. Needs for additional services and potential budget implications will be monitored in the future.

I want to thank County Chief Financial Officer Vickie Neikirk, and Accounting and Budget Manager Natalie Johnson for their hard work and patience throughout the budget process. Also, I want to thank all the members of the Board of Commissioners who provided guidance and leadership during this budget season. I want to express my appreciation to Elected Officials, Department Directors and other appointed officials who work hard to provide excellent services to the Citizens of Dawson County. Their input to this budget process was invaluable. With everyone working together, we can continue to move Dawson County forward into the future.

Respectfully,

David E. Headley

David E. Headley, County Manager
Dawson County Board of Commissioners



Executive Summary

Dawson County, Georgia
Executive Summary
Approved Budget for Fiscal Year 2017

General Information

- The FY 2016 tax rate is 8.138 mills for unincorporated areas and 0.0 mills for incorporated areas. This is the same millage rate as FY 2015.
- The 2016 total tax digest value increased by 4.47%, or $431,582, over the 2015 digest.
- The FY 2017 total annual budget is $35,991,567 a decrease of $980,903 or 3% from FY 2016. This decrease is largely attributed to the completion of SPLOST V projects.
- The FY 2017 adopted General Fund budget is $24,227,413 and represents an increase of $1,768,892 or 7.8%, from FY 2016 primarily due to an increase in salaries and benefits as well as increased capital projects funding. These increases are expected to improve service levels.
- Several major factors went into balancing the FY 2017 budget.
    a. The FY 2017 budget includes continued funding for pay for performance increases that were given out mid-2015 totaling approximately $524,000. This budget also includes $350,000 to be used for implementation of salary increases based on the updated salary study to be completed in early 2017
    b. The County absorbed $239,000 of increases in partially self-funded insurance premiums; some employees did experience minimum increases to their portion of the premiums depending on their type of coverage.
    c. The budget was balanced with the use of $1,112,403 from fund balance for various items. This represents a $704,335, or 172%, increase in use of fund balance from FY 2016. The FY 2016 budget was balanced with $408,068 in use of fund balance.
    d. The FY 2017 budget also includes $144,000 for scheduled debt payments on leased vehicles, 2012 Etowah Water and Sewer Authority Bonds, and lease payments on the Etowah Water and Sewer Authority Sprayfield lease.
- Transfers out from the General Fund are $1,590,419 which represents an increase of $474,528, or 42.5%, over 2016. This is mainly due to the $423,762 increase in transfer to capital projects fund. Also, an increase of $55,000 was budgeted for transfer out to E-911 for FY 2017.
- Transfers out from the General Fund to the Capital Projects Fund totals $491,062 and will be used for debt service on leased vehicles as well as additional needed capital items allocated as follows:

Executive Summary

  - $268,000 for the purchase of nine vehicles
  - $40,760 for Boom Lift for Facilities
  - $25,000 for Park Repairs/Improvements
  - $35,000 for Senior Center/Park digital sign
  - $30,000 for IT Pool
  - $25,000 for AC Units for Sheriff's Office
- Other capital purchases that are in the General Fund budget include:
  - $38,000 for the Fire Department for turnout gear
  - $21,650 for Fire Department for bunker gear
  - $20,000 for the Sheriff to purchase training room chairs
  - $17,762 for Sheriff to replace floor covering
  - $12,000 for the IT department for cloud-based back-up
  - $11,000 for the Library materials
  - $17,000 for EMA weather siren and monitoring
  - $6,000 for Roads Department to purchase a salt and calcium chloride spreader

Personnel:

- General Fund salaries and benefits have increased $1,170,587, or 8.8%, primarily because funding was continued for pay for performance increases given in mid-2015 and health insurance premiums increased. Additionally, the following positions were added:
  - Magistrate Court: added one part-time clerk
  - Fire and EMS: added three full-time Firefighter/EMT positions
  - Fire and EMS: added full time Fire Inspector
  - Public Works: added three full-time Equipment Operators
  - E-911: added full-time E-911 Supervisor
  - Sheriff: added Chief Deputy and Corporal Investigator
  - Public Defender: added supplement for Attorney

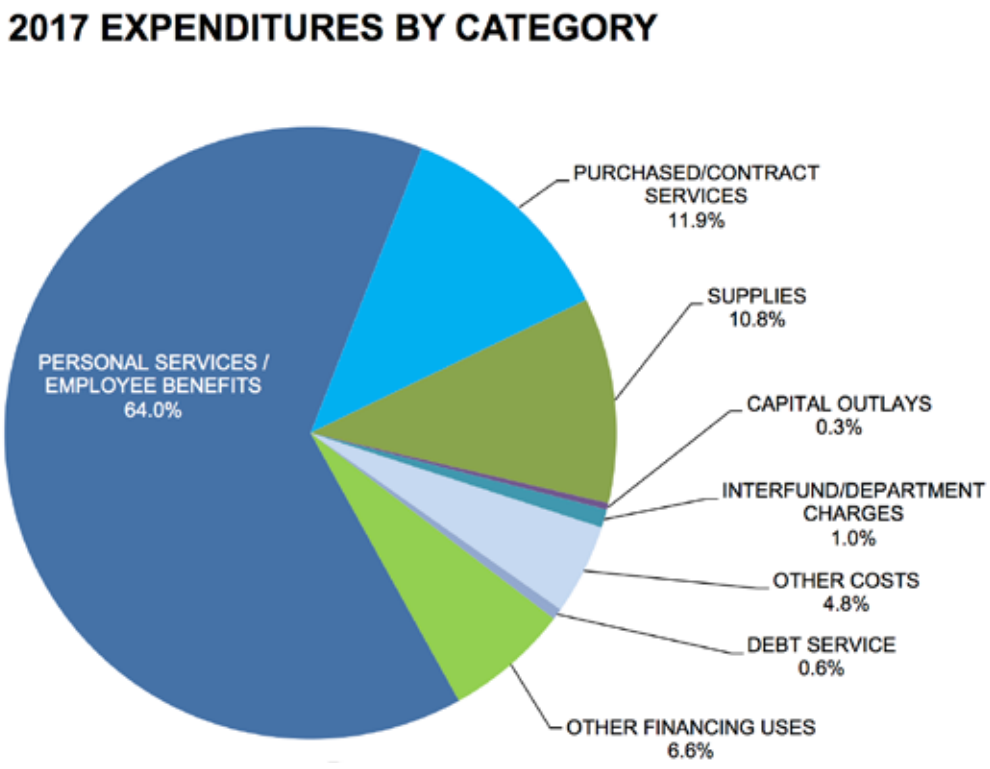
Other Information:

- Unassigned Fund Balance, based on budget, at the end of FY 2016 is expected to equal approximately $5,210,867, or 23%, of the budgeted General Fund Expenditures. The FY 2017 budget was balanced with the use of fund balance in the amount of $1,112,403 and is projected to be $4,087,597, or 16.8%, of General Fund Expenditures, at 12/31/2017.

- On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections began in July 2015 and continue until June 2021. Projects that will be funded during 2017 from SPLOST VI include: roads projects, public works building, pool house demolition and reconstruction, ambulance purchase, Sheriff vehicles and equipment purchases, and equipment purchase for Information Technology.

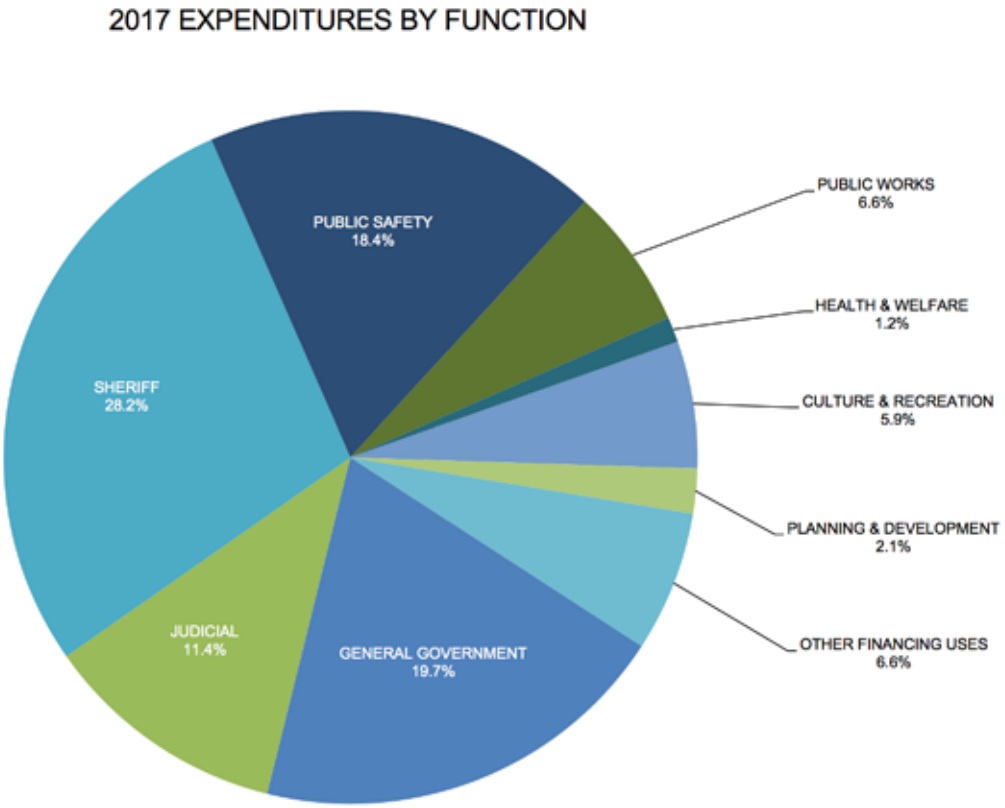
2017 Expenditures by Category

	2016 BUDGET	2017 BUDGET	% CHANGE
PERSONAL SERVICES / EMPLOYEE BENEFITS	14,506,961	15,501,680	7%
PURCHASED/CONTRACT SERVICES	2,657,392	2,886,617	9%
SUPPLIES	2,509,675	2,626,218	5%
CAPITAL OUTLAYS	99,530	84,262	-15%
INTERFUND/DEPARTMENT CHARGES	195,000	235,000	21%
OTHER COSTS	1,229,602	1,159,217	-6%
DEBT SERVICE	144,470	144,000	0%
OTHER FINANCING USES	1,115,891	1,590,419	43%
	22,458,521	24,227,413	8%



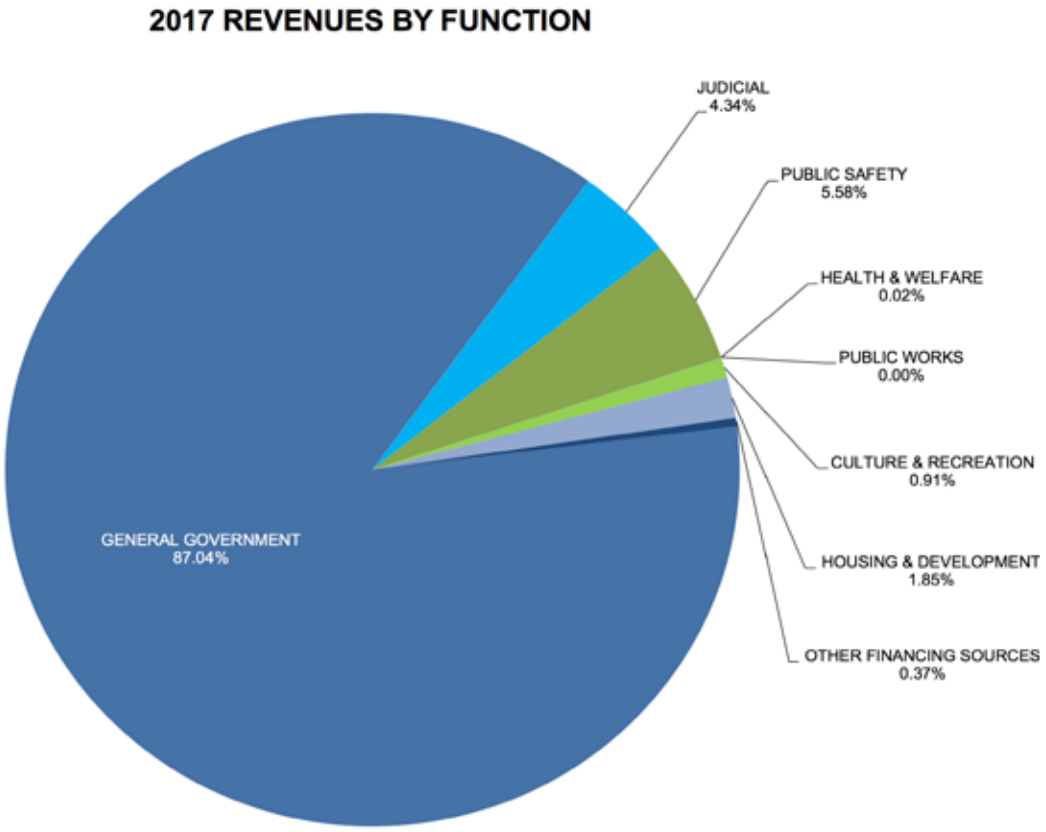
2017 Expenditures by Function

	2016	2017	% CHANGE
GENERAL GOVERNMENT	4,287,257	4,772,304	11%
JUDICIAL	2,612,200	2,763,101	6%
SHERIFF	6,472,244	6,822,566	5%
PUBLIC SAFETY	4,230,735	4,450,684	5%
PUBLIC WORKS	1,473,506	1,604,055	9%
HEALTH & WELFARE	267,389	284,122	6%
CULTURE & RECREATION	1,362,475	1,432,211	5%
PLANNING & DEVELOPMENT	636,824	507,951	-20%
OTHER FINANCING USES	1,115,891	1,590,419	43%
	22,458,521	24,227,413	8%



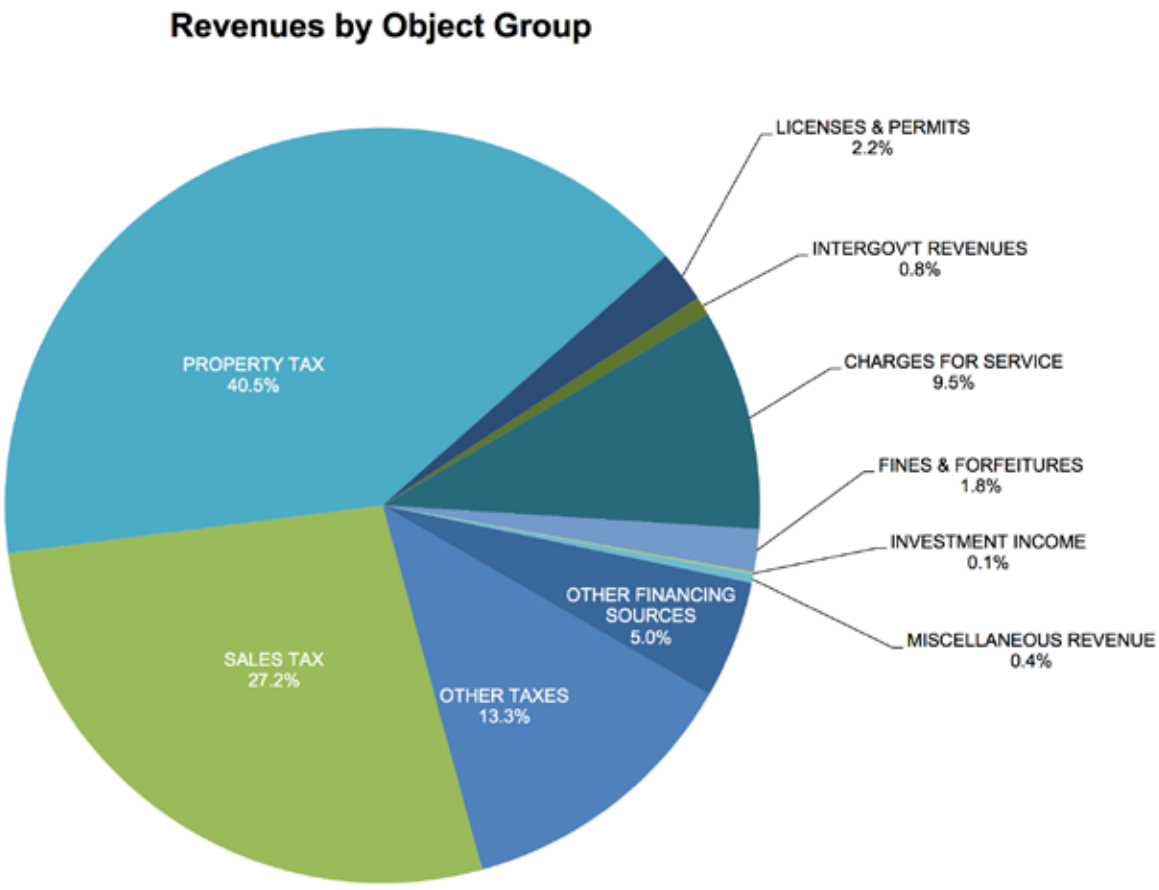
2017 Revenues by Function

	2016	2017	% CHANGE
GENERAL GOVERNMENT	19,626,966	21,060,512	7%
JUDICIAL	1,080,280	1,051,526	-3%
PUBLIC SAFETY	1,007,150	1,352,075	34%
PUBLIC WORKS	1,200	800	-33%
HEALTH & WELFARE	5,000	4,000	-20%
CULTURE & RECREATION	221,800	219,300	-1%
HOUSING & DEVELOPMENT	443,000	449,200	1%
OTHER FINANCING SOURCES	73,125	90,000	23%
	22,458,521	24,227,413	8%



2017 Revenues by Object Group

	2016	2017	% CHANGE
OTHER TAXES	2,915,000	3,006,000	3%
SALES TAX	6,432,989	6,600,000	3%
PROPERTY TAX	9,300,109	9,817,909	6%
LICENSES & PERMITS	516,900	541,850	5%
INTERGOV'T REVENUES	186,300	194,056	4%
CHARGES FOR SERVICE	1,990,350	2,290,875	15%
FINES & FORFEITURES	492,300	442,500	-10%
INVESTMENT INCOME	26,655	21,645	-19%
MISCELLANEOUS REVENUE	86,725	90,175	4%
OTHER FINANCING SOURCES	511,193	1,222,403	139%
	22,458,521	24,227,413	8%

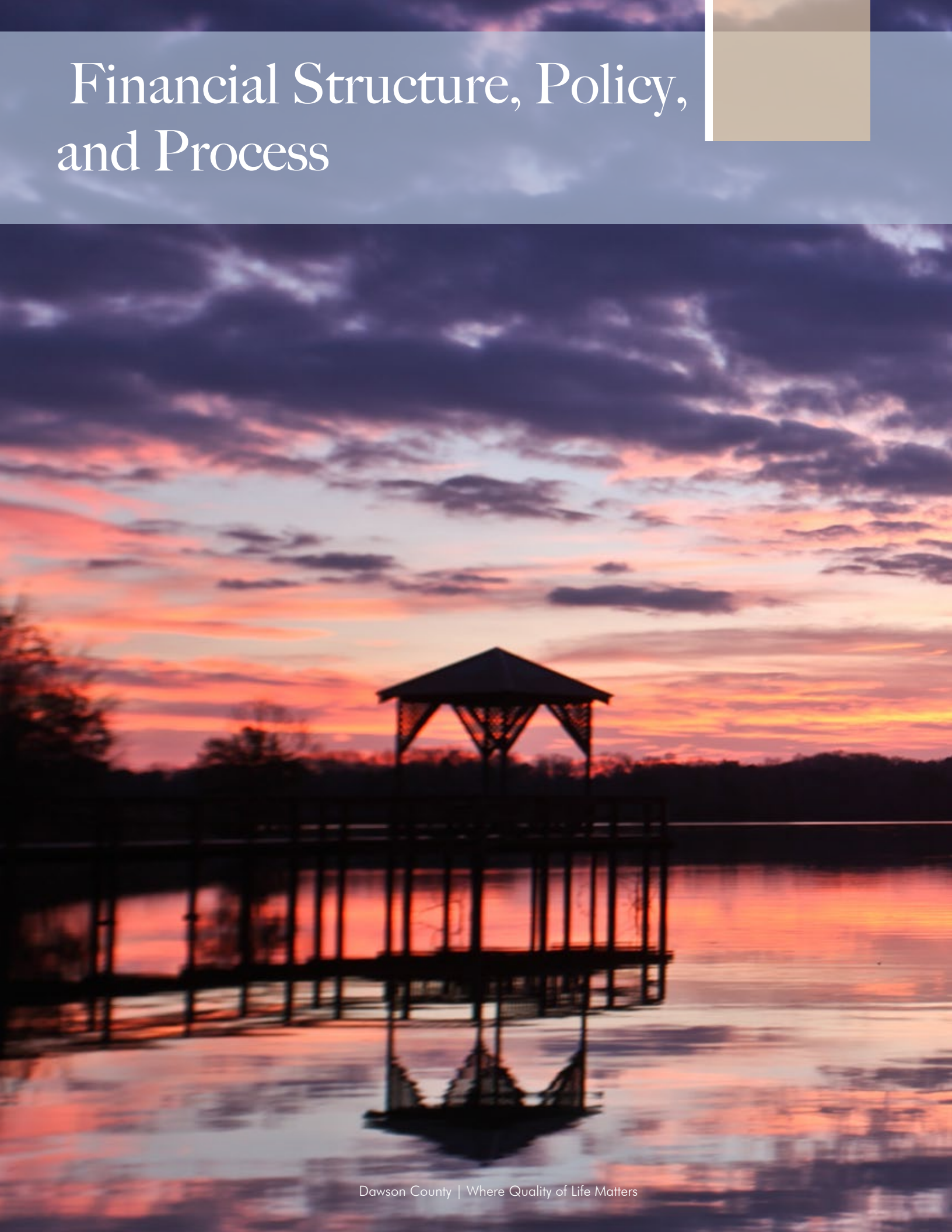


Position Summary

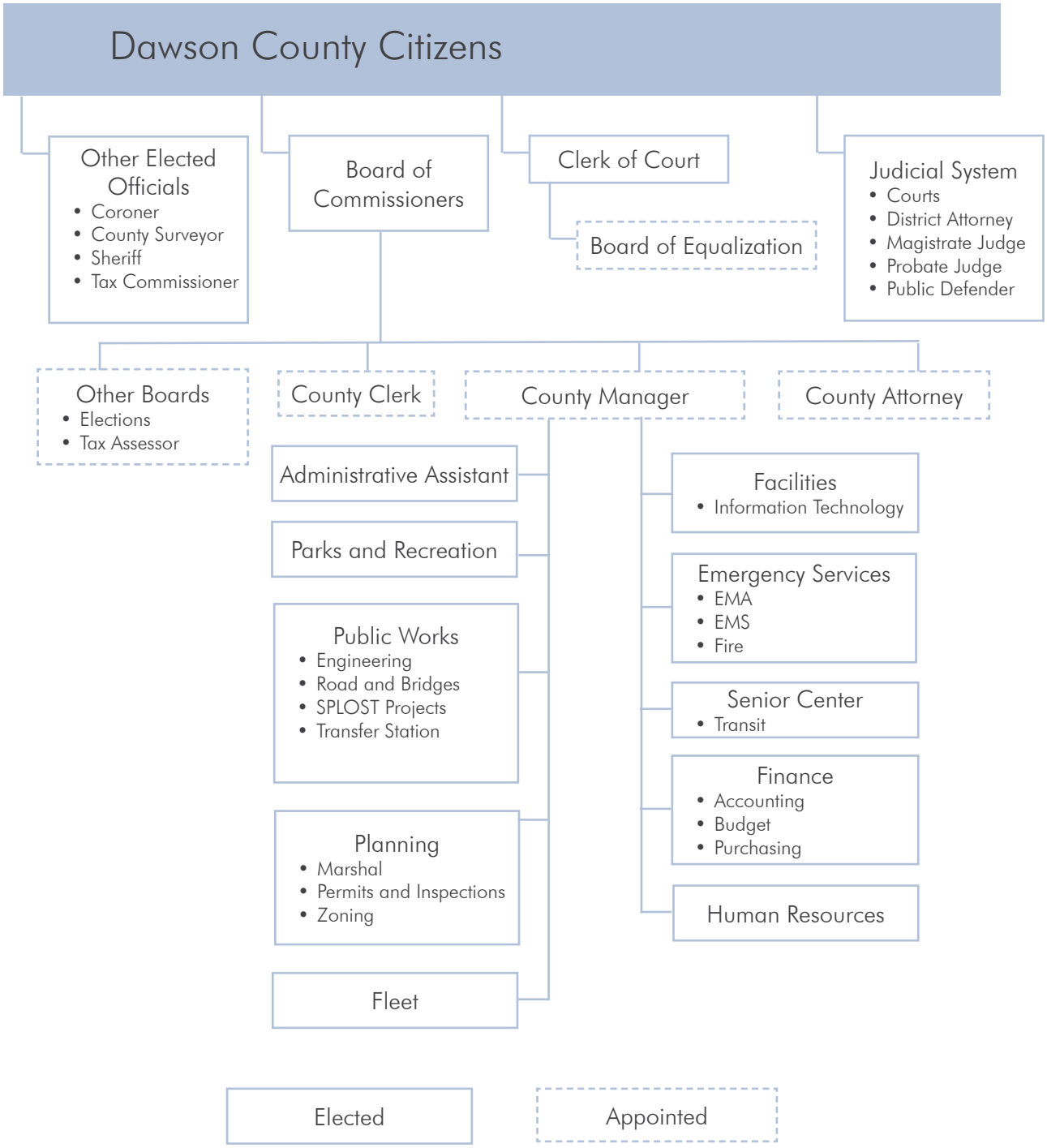
DEPARTMENTS	FY2014	FY2015	FY 2016	FY 2017	FY 2018	FY 2019
BOARD OF COMMISSIONERS	5	5	5	5	5	5
COUNTY ADMINISTRATION	4	4	4	3	3	3
ELECTIONS/REGISTRAR	2	3	3	3	3	3
FINANCE	7	7	7	7	7	7
INFORMATION TECHNOLOGY	1	1	1	3	3	3
HUMAN RESOURCES	2	2	2	2	2	2
TAX COMMISSIONER	6	6	6	6	6	6
TAX ASSESSOR	6	7	7	8	8	8
FACILITIES	7	7	8	8	8	8
SUPERIOR COURT	2	2	2	2	2	2
DISTRICT ATTORNEY	8	9	9	9	9	9
MAGISTRATE	5	5	5	5	5	5
PROBATE	4	4	4	4	4	4
CLERK OF COURT	9	9	9	9	9	9
DRUG COURT	3	3	3	3	3	3
HELP COURT	1	1	1	1	1	1
SHERIFF ADMIN	7	7	7	10	10	10
PATROL	26	26	26	26	26	26
CID	10	10	10	10	10	10
DETENTION	38	38	37	37	37	37
SCHOOL RESOURCE OFFICERS	4	4	4	4	4	4
MARSHAL	2	2	2	2	2	2
SHERIFF SERVICES	12	12	12	12	12	12
FIRE	17	14	17	20	20	20
ESA	1	1	1	1	1	1
EMS	25	27	30	34	34	34
E911 COMMUNICATIONS	12	12	12	12	12	12
PUBLIC WORKS ADMIN	3	3	3	3	3	3
PUBLIC WORKS ROADS	9	9	9	9	9	9
FLEET	2	2	2	2	2	2
PARK & REC	10	10	11	11	11	11
TRANSFER STATION	1	1	1	1	1	1
SENIOR CENTER/TRANSIT	9	8	8	8	8	8
EXTENSION	1	1	1	1	1	1
PLANNING & DEVELOPMENT	5	6	6	6	6	6
FAMILY CONNECTION	1	2	2	2	2	2
TOTAL FULL TIME APPROVED POSITIONS	267	270	277	289	289	289

The FY 2017 budget includes the addition of seven full time positions. Fire includes the addition of a Fire Inspector while the Roads Department includes three new Equipment Operator positions which allows for another full crew for road projects and maintenance. The Sheriff's Office includes the addition of the Chief Deputy and Corporal Investigator positions while E911 Communications includes the addition of a new E911 Supervisor position. (E911 Communications does not show an increase while Sheriff's Admin shows an additional position above what was approved. This difference is due to the transfer of an administrative position from E911 Communications to Sheriff Admin.) The FY 2017 budget also includes the upgrade of two positions in Information Technology and three positions in EMS from part-time to full-time as well as a new part-time clerk position in Magistrate Court.

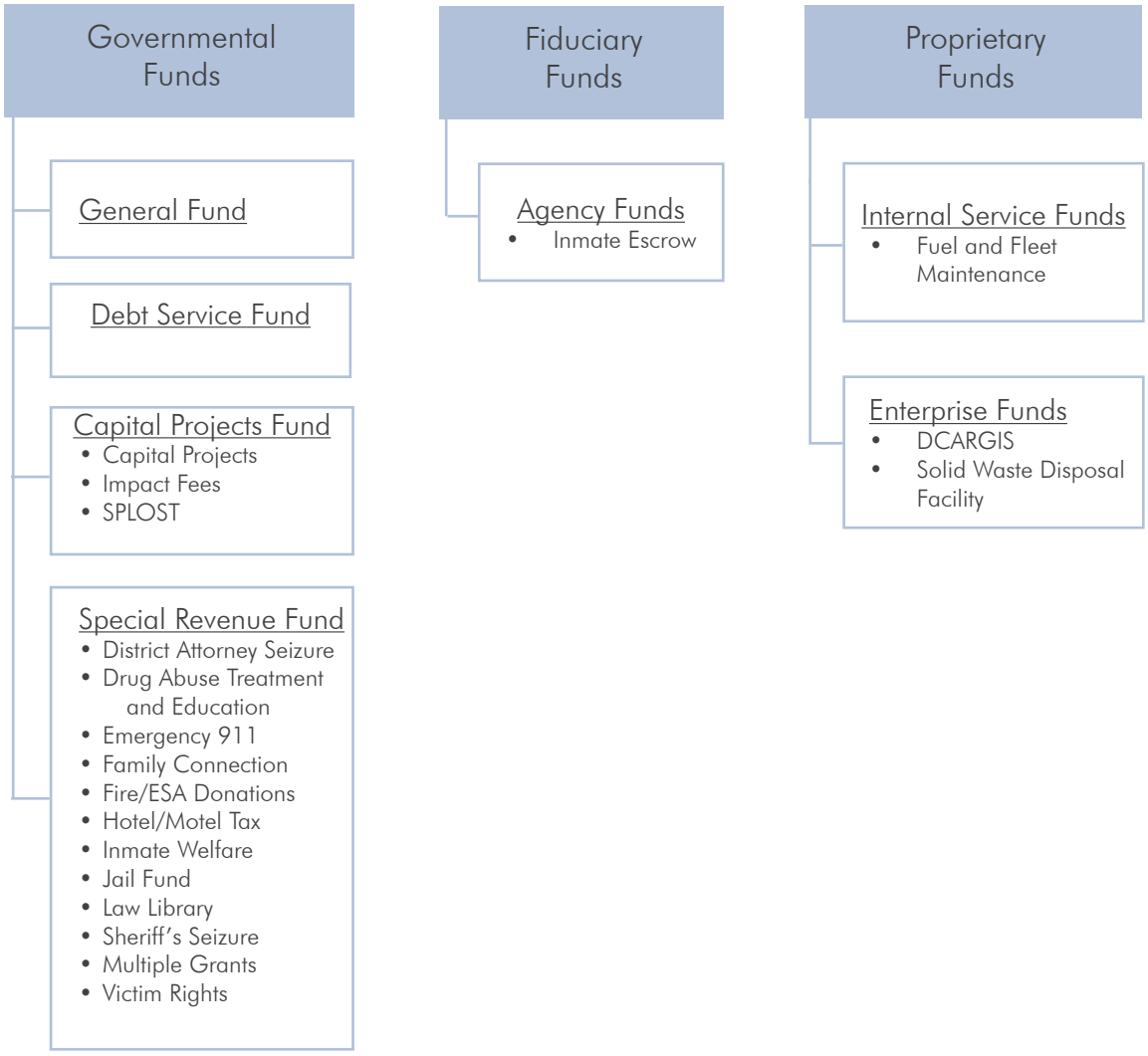
Financial Structure, Policy, and Process



Organizational Chart



Fund Structure



Fund Descriptions

Governmental Funds

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.

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
GENERAL FUND	20,186,908	22,458,521	24,702,019	24,227,413	24,957,267	25,208,056
	20,186,908	22,458,521	24,702,019	24,227,413	24,957,267	25,208,056



Fund Descriptions

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).

- SPLOST (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: This fund is used to account for impact fees restricted for the acquisition or construction of specific capital projects.

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
GO BOND SERIES 2007 (SP5)	2,064,443	725,000				
SPLOST V	3,362,065	565,000				
SPLOST VI	804,281	7,442,519	5,800,000	5,800,000	5,454,000	5,508,540
CAPITAL PROJECTS	190,319	297,304	122,302	491,062	495,972	500,932
IMPACT FEES						
	6,421,108	9,029,823	5,922,302	6,291,062	5,949,972	6,009,472



Fund Descriptions

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.

Drug Abuse Treatment & Education Fund (DATE)

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 & Assistance Fund (Crime Victims)

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 Forfeiture 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 systems.

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.

Fund Descriptions

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
DATE	21,000	30,100	33,775	33,775	34,113	34,454
JAIL		50,000	55,000	55,000	55,550	56,106
CRIME VICTIMS	20,452	24,300	24,300	24,300	24,543	24,788
LAW LIBRARY	14,327	16,820	15,127	15,127	15,278	15,431
FIRE/ESA DONATIONS ACCOUNT	46,118					
FAMILY CONNECTION	240,998	286,795	222,757	222,757	224,992	227,234
INMATE WELFARE FUND	103,909	90,050	90,050	90,050	90,951	91,860
DA FORFEITURE	1,226	2,000	2,000	2,000	2,020	2,040
DCSO SEIZURE FUND	29,640	43,000	43,000	43,000	43,430	43,866
EMERGENCY 911	732,514	757,927	840,487	840,237	848,640	857,124
MULTIPLE GRANTS	2,538,883	1,711,376	1,707,162	1,707,162	1,600,291	1,741,474
HOTEL/MOTEL TAX	425,115	385,000	458,413	422,500	426,725	430,993
	4,174,182	3,397,368	3,492,071	3,455,908	3,366,533	3,525,370



Fund Descriptions

Fiduciary Funds | 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.

Inmate Escrow

This fund accounts for the collection and disbursement of cash for inmates incarcerated at the Dawson County Detention center.

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
INMATE ESCROW	96,430	100,000	100,000	100,000	624,380	504,770
	96,430	100,000	100,000	100,000	624,380	504,770

Proprietary Funds | 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.

Fuel and Fleet Maintenance

This fund is used to account for the cost of providing fuel, maintenance, and repairs on all County owned vehicles.

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
FUEL/MAINTENANCE	954,284	1,310,812	1,330,757	1,331,533	1,337,888	1,351,215
	954,284	1,310,812	1,330,757	1,331,533	1,337,888	1,351,215

Fund Descriptions

Proprietary Funds | 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.

Solid Waste Disposal Facility Fund

This 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 (The Dawson County Area Regional Geographic Information System)

This fund is used to account for the activities related to geographical data related to Dawson County, as well as, Etowah Water and Sewer Authority and the Board of Education.

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
SOLID WASTE	464,423	658,492	651,905	511,487	516,156	522,053
DCARGIS	29,950	17,454	17,444	74,164	19,052	19,241
	494,373	675,946	669,349	585,651	535,208	541,294

Financial Planning Policies

FINANCIAL POLICIES AND PROCEDURES

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.

BALANCED BUDGET

The budget shall be balanced for each budgeted fund. Total anticipated revenues plus appropriated fund balances shall equal total estimated expenditures for each fund.

LEVEL OF BUDGET ADOPTION

All budgets shall be adopted at the legal level of budgetary control, which is the department level. Expenditures may not exceed the total budget for any department within a fund without the Board of Commissioners approval. All budgets shall be adopted on a basis consistent with the Generally Accepted Accounting Principles as promulgated by the Governmental Accounting Standards Board.

BUDGETARY CONTROL/ REPORTS

A system of budgetary controls shall be maintained to ensure adherence to the budget. Timely monthly financial reports shall be prepared comparing actual revenues, expenditures and encumbrances with budgeted amounts.

AUTHORIZATION OF BUDGET ADJUSTMENTS

The budget is a dynamic, rather than static revenue and spending plan, which requires adjustments from time to time. The Board of Commissioners must approve increases in total department budgets, increases in the level of authorized positions, or changes to capital outlay items greater than $50,000. As outlined in the annual budget resolution, the County Manager is authorized to approve changes to capital outlay budgets in amounts up to $50,000. The Chief Financial Officer/designee is authorized to approve budget transfers within the department, except transfers within a department to or from salaries and benefits accounts, to or from fixed assets, to or from vehicle repair and maintenance accounts, or transfers to any travel or training account. All these exceptions shall require the approval of the County Manager.

BUDGET AMENDMENT PROCESS

The Board of Commissioners shall authorize necessary budget adjustments by budget resolution. Any supplemental budget resolutions shall be balanced for each and every fund.

BUDGET LAPSES AT YEAR END

All operating budget appropriations, except for Capital Project Funds, shall expire at the end of a fiscal year. In accordance with Generally Accepted Accounting Principles, purchases encumbered in the current year but not received until the following year are paid from the following year's budget. However, when necessary the Board of Commissioners may make a reappropriation to resolve unusual situations or hardships caused by this policy.

BUDGET BASIS

Governmental funds recognize revenues and expenditures under the modified accrual basis of budgeting and the modified accrual basis of accounting to include encumbrances. Modified accrual basis recognizes revenue as it becomes available and measurable and recognizes expenditures when the related liability is incurred. The County's integrated accounting and budget system is equipped to perform encumbrance accounting.

Fiduciary funds and proprietary funds operate on an accrual basis of budgeting and on an accrual basis of accounting. Accrual basis accounts revenues and expenditures as they are earned or incurred, even though they may not yet have been received or actually paid in cash.

LEGAL AUTHORITY OVERVIEW

Annually, the Chairman must submit a proposed balanced budget governing expenditures of all county funds. The budget shall be adopted by the Board of Commissioners before the start of the fiscal year to which it applies

LONG-RANGE PLANNING

STRATEGIC PLANNING

Dawson County employs various

Financial Planning Policies

types of strategic planning techniques. Primarily, the County uses a Vision, Mission and Values strategy to help guide individual departments on a micro level. On a macro level, the County uses a comprehensive plan and trend analysis to help determine the overall direction of the County.

INVESTMENT POLICY

It is the policy of the Dawson County government to invest in public funds in accordance with state and local statutes governing the investment of public funds and meet the daily cash flow demands of the County in a manner which will provide the highest investment return with the maximum security. The primary objectives, in priority order, of the Dawson County investment program are legality, safety, liquidity and return on investment.

INVESTMENT AUTHORITY

Management responsibility for the investment program is delegated to the Chief Financial Officer, who shall establish written procedures for the operation of the investment program consistent with the approval of the County Manager. The Chief Financial Officer shall be responsible for all transactions undertaken and shall establish a system of internal controls to regulate the activities of subordinate officials.

LEGAL INVESTMENT INSTRUMENTS

Dawson County is empowered by Georgia Law to invest in the following type of securities: direct and agency obligations of the United States, obligations of the State of Georgia, Georgia Extended Asset Pool, Georgia Fund I, repurchase agreements, certificates of deposit and prime bankers' acceptances. However, the County will diversify use of instruments to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities.

INVESTMENT REPORTING

The Chief Financial Officer shall submit a monthly investment report to the County Manager including all transactions made for the month, a measure of the investment program to predetermined performance standards and market value information. The County Manager shall provide a quarterly investment report to the Board of Commissioners.

ASSET INVENTORY

FIXED ASSET INVENTORY

Fixed assets include items with a unit cost of $5,000 or more. Fixed assets are physical, durable items that are expected to provide service for periods that extend beyond one year of acquisition. Assets shall fall into one of the following categories: Land, Intangibles, Buildings, Furniture, Fixtures and Computers, Infrastructure, Machinery and Equipment, Nonstructural Improvements and Vehicles.

ASSETS BELOW THRESHOLD

Assets less than $5,000 will be charged to an expenditure account other than the capital outlay account.

MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

Priority shall be given in budget preparation and enactment for adequate maintenance of capital equipment and facilities, and for their orderly replacement.

DEPRECIATION

The County records depreciation yearly after the capital assets are reconciled for acquisitions, transfers, deletions, and disposals at the end of the fiscal year. Depreciation is calculated using the straight-line method with no estimated salvage values used in the computation.



Revenue Policies

REVENUE

REVENUE ESTIMATION
The County will estimate its annual revenues by an objective, analytical process, wherever practical. The County will project revenues for the next three years and will update each year's projection annually. All existing and potential revenue sources will be reevaluated annually.

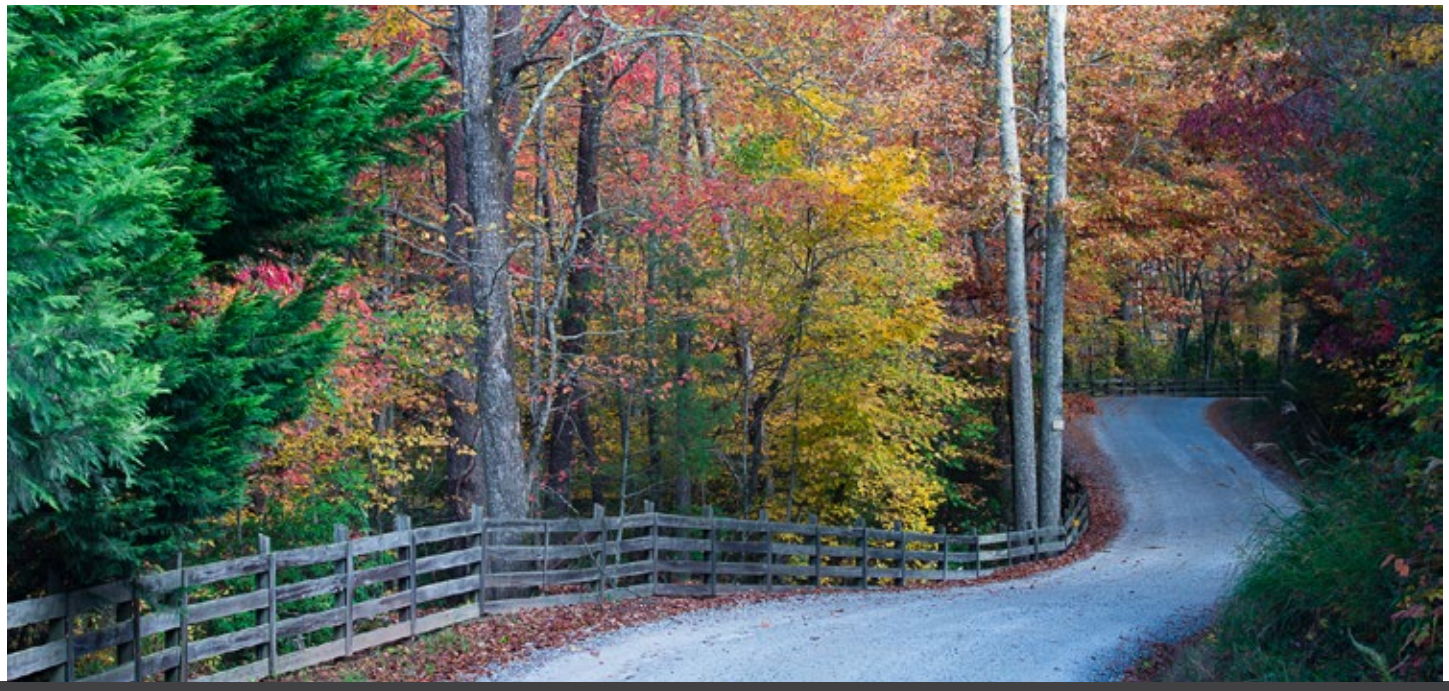
USE OF ONE-TIME REVENUES
The County welcomes the use of one-time revenues as they become available; however, the use of these funds shall not be used for reoccurring expenses.

USE OF UNPREDICTABLE REVENUES
Dawson County welcomes the use of unpredictable revenues as they become available; however, the use of these funds shall not be used for reoccurring expenses.

FEDERAL AND STATE GRANTS
The Board of Commissioners shall approve all grants and grant applications. All Federal and State grants shall be subject to the County's accounting and budgetary policies. All key financial provisions, including required local match, shall be included in the approval process. Accounting and budgeting information shall be inclusive of the Federal and State participation as well as the local participation. Provisions shall be made in the County's annual budget for anticipated grants. Through the annual budget resolution, The Chief Financial Officer/designee is authorized to establish budgets pursuant to approved grant contracts and adjust so that grant budgets are balanced.

CONTRIBUTIONS
Unless authorized by the Board of Commissioners, contributions to programs operated by County departments shall be subject to the County's accounting and budgetary policies. The County welcomes both unrestricted and restricted contributions compatible with the County's programs and objectives. Any material contributions shall be appropriated by the Board of Commissioners prior to expenditure.

FUND BALANCE
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.



Expenditure Policies

DEBT CAPACITY, ISSUANCE & MANAGEMENT

PURPOSE OF DEBT ISSUANCE

Dawson County has utilized long-term debt to fund the expansion of major capital facilities and infrastructure that are too expensive to be financed from current revenue sources. Dawson County does not use long-term debt to finance current or recurring operations.

LEGAL DEBT LIMITATIONS

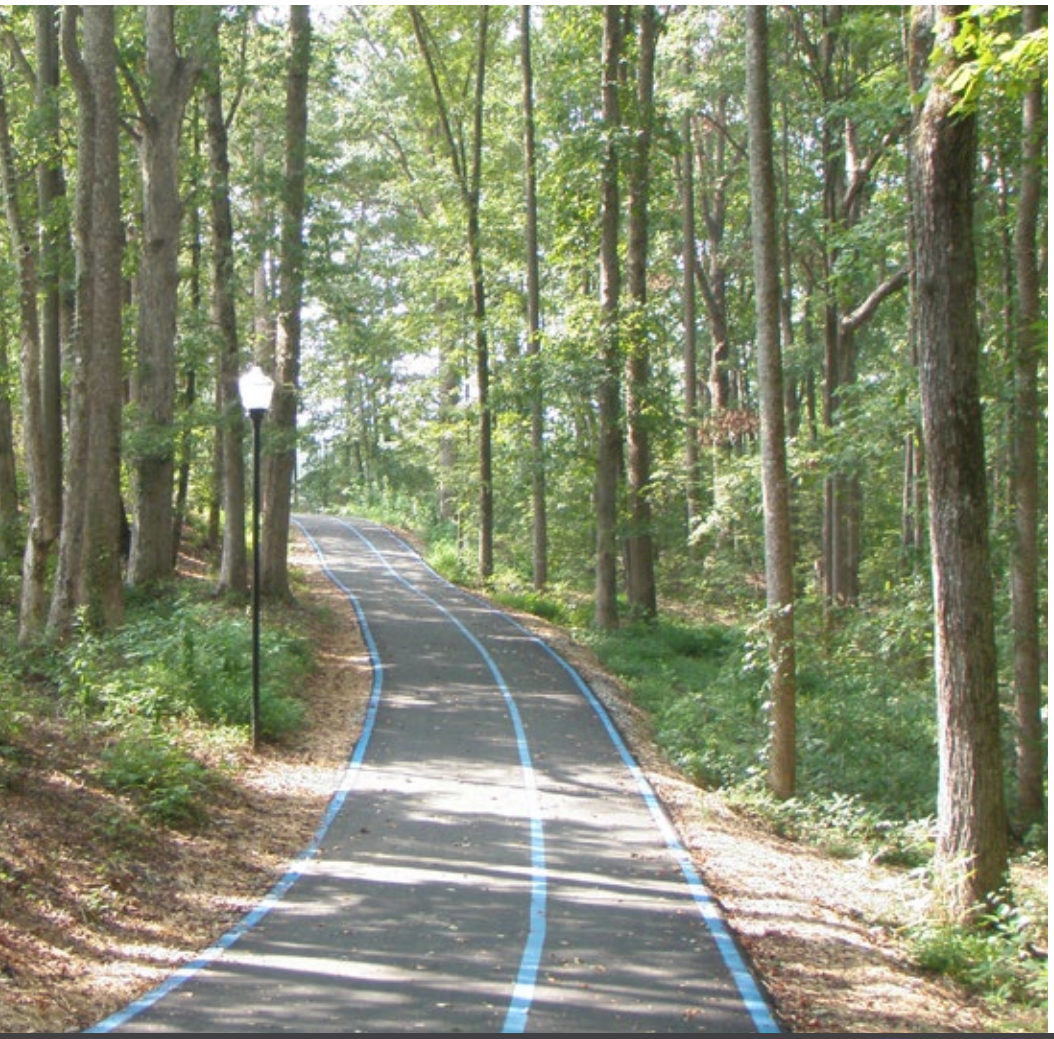
In issuing debt, the County meets all state laws and requirements and follows a number of budgetary and fiscal policies to ensure the preservation of a sound financial position and favorable credit rating. The County protects its financial position and attempts to provide the best service to its citizens for the least cost. These goals are achieved through effective internal controls and prudent accounting, budgeting, and planning procedures.

TYPES OF DEBT

Dawson County is permitted to issue any form of debt that does not contradict the existing Constitution and laws of the State of Georgia. These include but are not limited to:

- General Obligation (GO) Bonds
- Revenue Bonds
- Lease Purchases
- Certificates of Participation
- Loans

The County has issued both general obligation and revenue bonds to fund capital needs. The County has also utilized pay-as-you-go methods for capital improvements.



RESERVE FOR STABILIZATION ACCOUNTS

UNASSIGNED FUND BALANCE

Dawson County's unassigned fund balance target for the General Fund shall not be 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 2015, the County's unassigned fund balance was 25.8% of General Fund operating expenditures. This is just above the County's target of 15%-25%.

UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

Unassigned 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. This year's triennial budget has been analyzed with respect to how the decisions made this year will affect the

Expenditure Policies

County's revenues and expenditures in the future years.

CONTINGENCY BUDGET

Dawson County shall include a contingency amount in the General Fund budget for emergency type expenditures which cannot be foreseen when the budget is adopted. The contingency amount shall be subject to annual appropriation. For FY 2017, $200,000 has been appropriated for contingencies ($50,000 for increased fuel costs, $50,000 for increased health insurance benefits, and $100,000 for general contingencies).

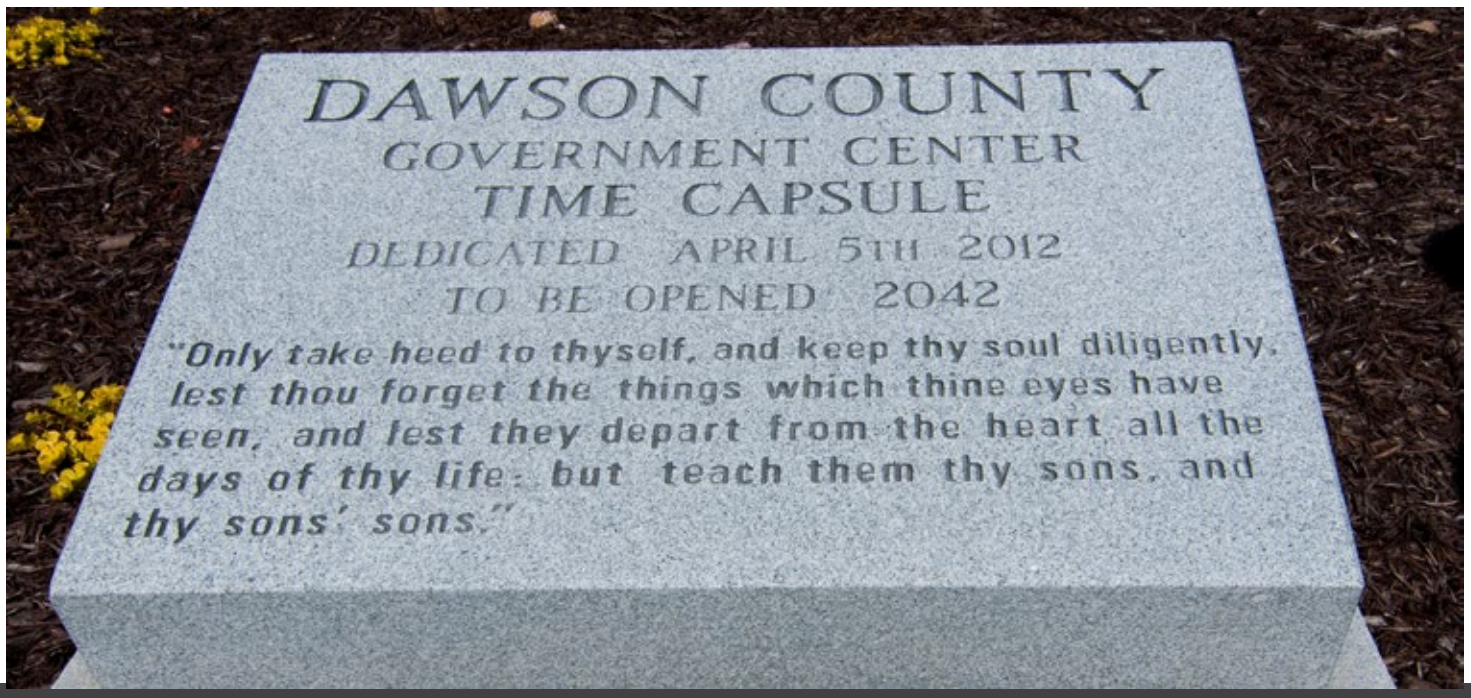
OPERATING/CAPITAL EXPENDITURE ACCOUNTABILITY

BUDGETARY CONTROL

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.

Management of the County is responsible for establishing and maintaining an internal structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate data compiled to allow for the preparation of the financial statements in conformity with Generally Accepted Accounting Principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

The level of budgetary control (the level at which expenditures cannot legally exceed the approved budget) is maintained at the departmental level. The objective of these budgetary controls is to ensure compliance with the legal provisions and mandates embodied in the approved annual budget adopted by the Board of Commissioners.



Budget Process

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.

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; and
- 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 approval process.

ADVANTAGES

The immediate advantages of the 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.

TRIENNIAL BUDGET PROCESS

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 update and fine-tune their requested budgets for FY 2017 and FY 2018 since these years had been tentatively entered during previous years' triennial processes. Departments also key their tentative requests for FY 2019, the third year of the triennial budgeting process.

This rolling three-year budget cycle enables the Commission Chairman to present a balanced spending plan covering three fiscal years in a rolling calendar format (FY 2017-2019). The BOC shall, in turn, review a three-year budget while adopting an annual appropriations ordinance for FY 2017 only.

DEPARTMENT RESPONSIBILITY

Departments calculate a budget for FY 2019 and make revisions to the FY 2017 and FY 2018 budgets as necessary. They utilize FY 2016 actual expenditures as a starting point to determine the historical costs to continue current levels of service.

Budget Process

However, this does not guarantee continued funding at prior year levels. This starting point is commonly referred to as the "baseline budget."

FINANCE DEPARTMENT RESPONSIBILITY

The Finance Department processes the requested budget inputs from 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 for presentation to the Board of Commissioners during a regularly scheduled work session. The prescribed format includes the budget for the upcoming year, the County millage rate and budget requests for the following two years.

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 FY 2017-2019 budget is a reflection of changes that began in the FY 2016-2018 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. Each department reviewed its spending priorities to ensure 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.

AMENDMENT PROCESS

The Board of Commissioners shall authorize necessary budget adjustments by budget resolution. Any supplemental budget resolutions shall be balanced for each and every fund.



Budget Calendar

FY2017-FY2019

JUNE

JUNE 27
BOC Chairman's FY2017-2019 kick-off budget meeting with departments and subsidies

JULY

JULY 15
All departments finalize FY2017-2019 budget requests in accounting system

AUG

AUGUST 11
Millage Rate and Property Tax Public Hearing #1

AUGUST 18
Millage Rate and Property Tax Public Hearing #2

AUGUST 22
Administrative hearings begin with elected officials, departments and subsidies

AUGUST 25
Millage Rate and Property Tax Public Hearing #3
County Tax Levy and Millage Rate Adoption at 8.138

SEPT

SEPTEMBER 15
BOC Chairman presents Budget to Board of Commissioners

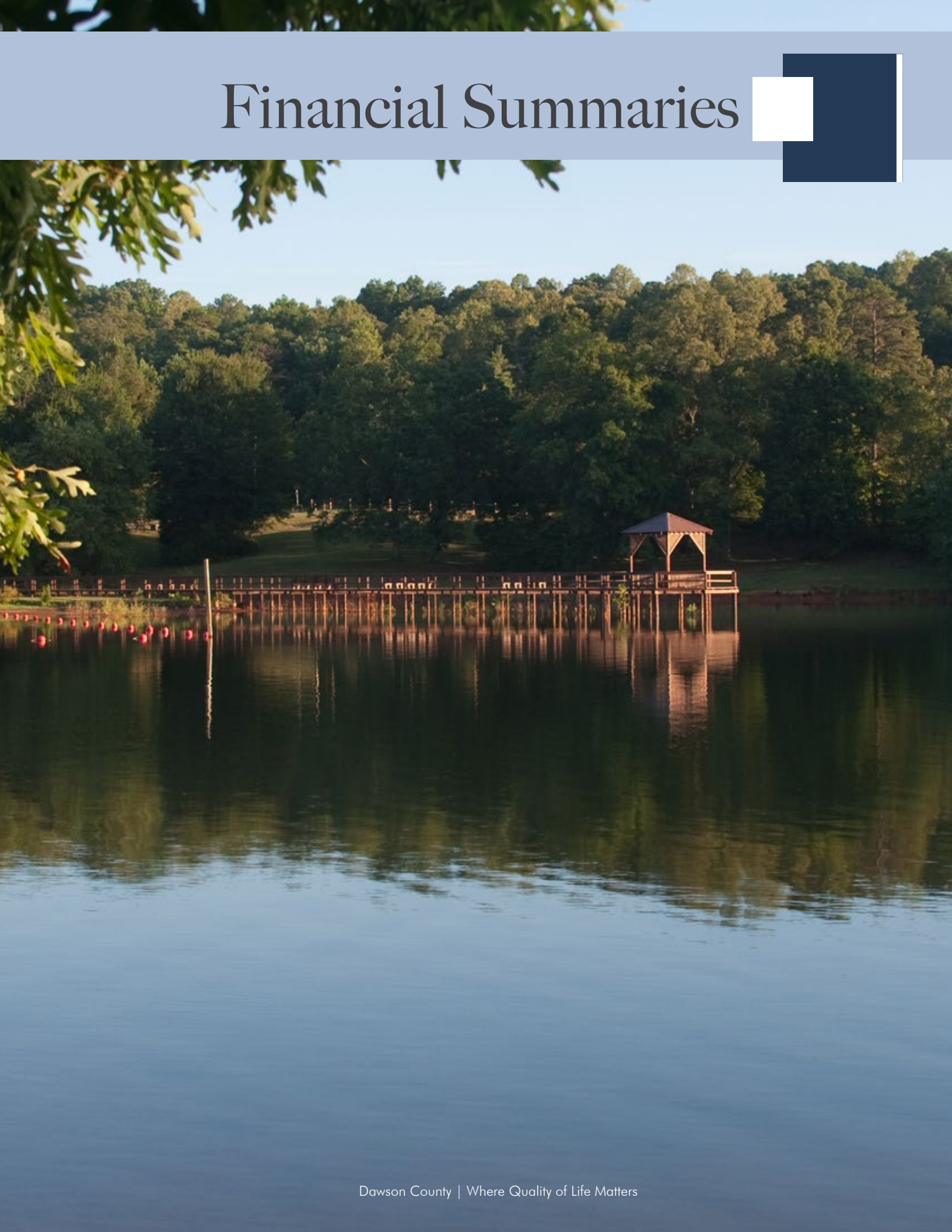
OCT

OCTOBER 20
Public Budget Hearing #1conducted

NOV

NOVEMBER 10
Public Budget Hearing #2 conducted and Budget Adoption

Financial Summaries



Fund Balance

PROJECTED CHANGES IN FUND BALANCE

Fund	Year	Fund Balance January 1	Revenues	Expenditures	Fund Balance December 31	Increase / (Decrease)	% Change
General Fund 100							
	2015 Actual	5,248,483	21,162,700	20,186,553	6,224,630	976,147	5%
	2016 Budget	6,224,630	22,050,453	22,458,521	5,816,562	(408,068)	-2%
	2017 Budget	5,816,562	23,115,010	24,227,413	4,704,159	(1,112,403)	-5%
	2018 Budget	4,704,159	24,957,267	24,957,267	4,704,159	-	0%
	2019 Budget	4,704,159	25,208,056	25,208,056	4,704,159	-	0%
Debt Service Fund 400s							
	2015 Actual	-	8,258,250	8,258,250	-	-	
	2016 Budget	-	-	-	-	-	
	2017 Budget	-	-	-	-	-	
	2018 Budget	-	-	-	-	-	
	2019 Budget	-	-	-	-	-	
Capital Projects Fund 300s							
	2015 Actual	4,357,399	7,260,746	6,421,108	5,197,037	839,638	13%
	2016 Budget	5,197,037	7,509,819	9,029,823	3,677,033	(1,520,004)	-17%
	2017 Budget	3,677,033	6,291,062	6,291,062	3,677,033	-	0%
	2018 Budget	3,677,033	5,949,972	5,949,972	3,677,033	-	0%
	2019 Budget	3,677,033	6,009,472	6,009,472	3,677,033	-	0%



Fund Balance

PROJECTED CHANGES IN FUND BALANCE CONTINUED

Fund	Year	Fund Balance January 1	Revenues	Expenditures	Fund Balance December 31	Increase / (Decrease)	% Change
Non major Governmental Funds 200s, 600s, 700s							
	2015 Actual	591,777	3,408,604	4,174,174	(173,793)	(765,570)	-18%
	2016 Budget	(173,793)	4,642,186	4,808,180	(339,787)	(165,994)	-3%
	2017 Budget	(339,787)	4,771,660	4,887,441	(455,568)	(115,781)	-2%
	2018 Budget	(455,568)	4,807,415	5,328,801	(976,954)	(521,386)	-10%
	2019 Budget	(976,954)	4,855,490	5,381,355	(1,502,819)	(525,865)	-10%
Proprietary Funds 500s							
	2015 Actual	1,891,984	707,766	494,372	2,105,378	213,394	43%
	2016 Budget	2,105,378	674,446	675,946	2,103,878	(1,500)	0%
	2017 Budget	2,103,878	585,651	585,651	2,103,878	-	0%
	2018 Budget	2,103,878	535,208	535,208	2,103,878	-	0%
	2019 Budget	2,103,878	541,294	541,294	2,103,878	-	0%



Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY FUND
FOR FISCAL YEAR ENDING DECEMBER 31, 2017

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Revenues								
Property Taxes	9,817,909							9,817,909
Sales Taxes	6,600,000		5,800,000					12,400,000
Other Taxes	3,006,000	422,500						3,428,500
License & Permits	541,850							541,850
Intergovernmental Revenue	194,056	1,769,669				219,700		2,183,425
Charges for Service	2,290,875	680,750			512,987	941,201	100,000	4,525,813
Fines & Forefeitures	442,500	160,957						603,457
Other Revenues	111,820	25,720						137,540
Sub-total Revenues	23,005,010	3,059,596	5,800,000		512,987	1,160,901	100,000	33,638,494
Other Financing Sources								
Operating Transfers In	90,000	277,531	491,062		72,664	170,632		1,101,889
Proceeds Surplus Sale	20,000							20,000
Prior Year Fund Balance	1,112,403	118,781						1,231,184
Sub-total Other Financing Sources	1,222,403	396,312	491,062		72,664	170,632		2,353,073
Total Revenues & Other Sources	24,227,413	3,455,908	6,291,062		585,651	1,331,533	100,000	35,991,567

Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY FUND CONTINUED
FOR FISCAL YEAR ENDING DECEMBER 31, 2017

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Expenditures								
Total General Government	4,772,304	50,000	6,138,760		74,164			11,035,228
Total Emergency Services	4,450,684	17,400	26,265					4,494,349
Total Sheriff	6,822,566	1,197,276	25,000				100,000	8,144,842
Total Judicial	2,763,101	477,210						3,240,311
Total Public Works	1,604,055	405,000	33,258		511,487	1,331,533		3,885,333
Total Health & Welfare	284,122	635,090	7,779					926,991
Total Housing & Development	507,951	555,257						1,063,208
Total Parks & Recreation	1,432,211		60,000					1,492,211
Sub-total Expenditures	22,636,994	3,337,233	6,291,062		585,651	1,331,533	100,000	34,282,473
Other Financing Uses								
Operating Transfers Out	1,590,419	118,675						1,709,094
Sub-total Other Financing Uses	1,590,419	118,675						1,709,094
Total Expenditures & Other Uses	24,227,413	3,455,908	6,291,062		585,651	1,331,533	100,000	35,991,567
Excess (Deficiency) of Revenues	-	-	-	-	-	-	-	-

Six Year Consolidated Financial Schedule

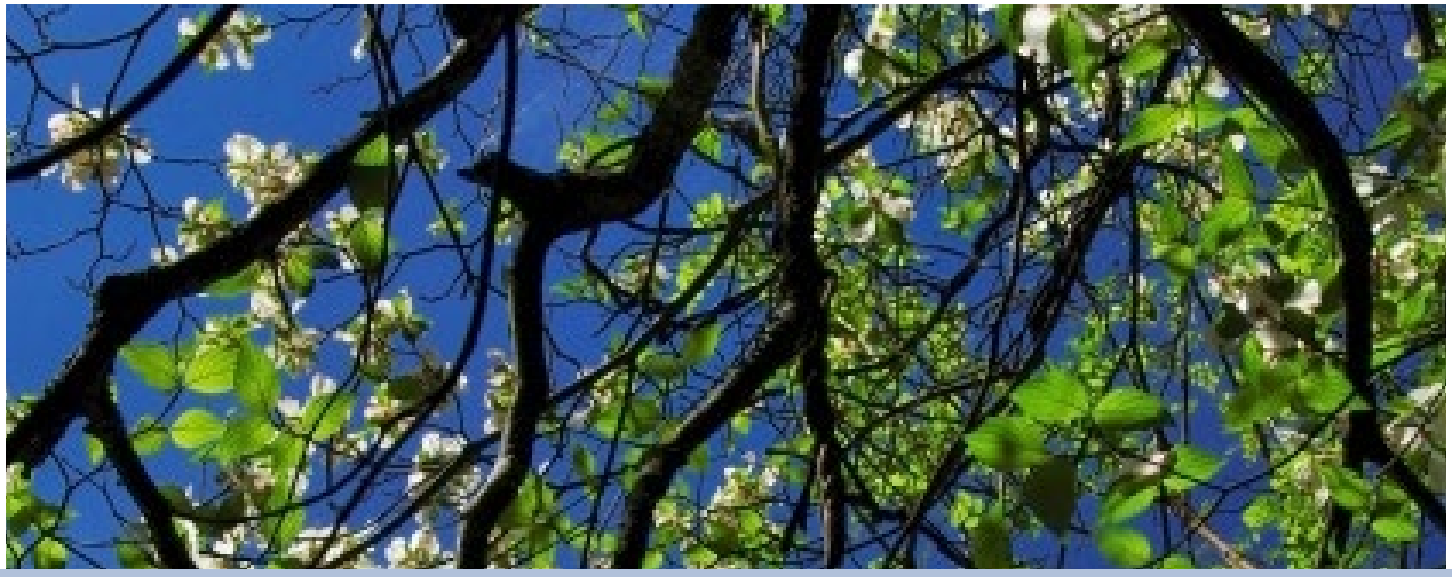
DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY YEAR
FOR FISCAL YEAR ENDING DECEMBER 31, 2017

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Revenues						
Property Taxes	8,102,494	8,822,202	9,300,109	9,817,909	9,885,687	10,015,146
Sales Taxes	12,397,994	12,617,128	13,875,508	12,400,000	12,322,000	12,445,220
Other Taxes	3,147,549	3,598,805	3,300,000	3,428,500	3,493,085	3,497,414
License & Permits	484,129	503,206	516,900	541,850	521,515	526,730
Intergovernmental Revenue	2,003,243	1,855,342	1,494,277	2,183,425	1,532,106	1,547,428
Charges for Service	4,182,253	3,895,556	4,365,043	4,525,813	4,604,648	4,735,100
Fines & Forfeitures	604,910	608,764	650,200	603,457	609,493	615,587
Other Revenues	276,869	251,594	130,850	137,540	257,976	260,555
Sub-total Revenues	31,199,441	32,152,599	33,632,887	33,638,494	33,226,510	33,643,180
Other Financing Sources						
Operating Transfers In	9,584,808	6,378,521	1,214,017	1,101,889	1,610,810	1,745,119
Proceeds Surplus Sale	14,016	11,477	30,000	20,000	20,200	20,402
Prior Year Fund Balance			2,095,566	1,231,184	1,913,728	1,731,476
Sub-total Other Financing Sources	9,598,824	6,389,998	3,339,583	2,353,073	3,544,738	3,496,997
Total Revenues & Other Sources	40,798,265	38,542,597	36,972,470	35,991,567	36,771,248	37,140,177

Six Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY YEAR CONTINUED
FOR FISCAL YEAR ENDING DECEMBER 31, 2017

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Expenditures						
Total General Government	12,094,393	11,993,443	12,069,261	11,035,228	10,880,132	10,963,344
Total Emergency Services	4,356,348	4,086,138	4,274,401	4,494,349	4,403,539	4,468,877
Total Sheriff	7,539,846	7,716,815	7,683,688	8,144,842	9,008,692	8,998,421
Total Judicial	2,775,160	2,779,026	3,076,367	3,240,311	3,245,944	3,276,850
Total Public Works	4,668,491	4,813,402	5,079,038	3,885,333	3,863,381	3,899,083
Total Health & Welfare	730,638	783,557	912,730	926,991	824,182	957,502
Total Housing & Development	927,327	1,095,502	1,235,494	1,063,208	1,227,836	1,225,388
Total Parks & Recreation	1,327,721	1,353,940	1,427,475	1,492,211	1,577,000	1,592,766
Sub-total Expenditures	34,419,924	34,621,822	35,758,454	34,282,473	35,030,706	35,382,231
Other Financing Uses						
Operating Transfers Out	9,505,289	5,964,145	1,214,016	1,709,094	1,740,542	1,757,946
Sub-total Other Financing Uses	9,505,289	5,964,145	1,214,016	1,709,094	1,740,542	1,757,946
Total Expenditures & Other Uses	43,925,213	40,585,967	36,972,470	35,991,567	36,771,248	37,140,177
Excess (Deficiency) of Revenues	(3,126,948)	(2,043,370)	-	-	-	-



Revenue Sources

Dawson County's operations are funded through a variety of revenue sources, all of which are applied toward funding government operations including, but not limited to, Law Enforcement, Fire Protection, Public Works, and Parks and Recreation. Over the last decade, Dawson County has historically experienced strong financial strength and sound financial management.

Total Budget

Dawson County's total budgeted revenue for FY 2017 is $35,991,567, which represents a 3% decrease compared to the FY 2016 budget. This change is due to a decrease in the total use of fund balance budgeted in SPLOST funds. Approximately 71% of the total budget is funded by taxes. Taxes include sales, property, and other taxes, all of which are discussed in detail below. The County's second largest revenue source is Charges for Service at 13% of the total budget.

General Fund

Revenue projections for the General Fund for FY 2017 total $24,227,413, which represents a $1,768,892 (7.8%) increase compared to the FY 2016 budget. The largest General Fund revenue source is taxes at 80% of the General Fund budget. Charges for Service is the second largest General Fund revenue source at 9.4%. At 2.2%, Licenses and Permits is the fourth largest revenue source of the General Fund. Other Financing Sources make up the third largest revenue source at 5% of total budget.

Sales Tax

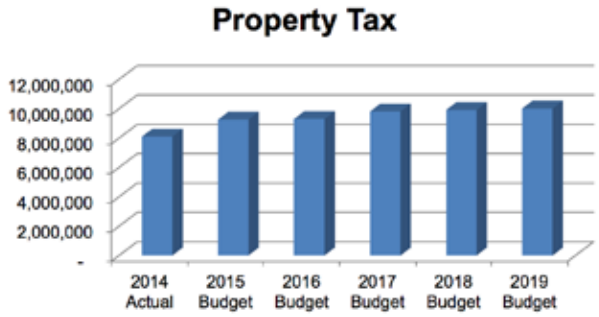
Dawson County's largest revenue stream is sales tax, which includes both Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST). The major retail establishments, including the North Georgia Premium Outlets, Wal-Mart and Home Depot, located along the 400 corridor are the biggest contributors to sales tax. In 2016, Kroger and Publix shopping complexes were completed and they are going to add significantly to the sales tax collections. Continued commercial growth is expected to continue in Dawson County. Sales tax makes up 34% of the total revenue budget in 2017. For FY 2017, LOST and SPLOST budgeted revenues are less than 2016 due to the completion of SPLOST V projects resulting in less budgeted used of fund balance for this tax fund. Prior to March 2013, sales tax proceeds were collected on the sale of motor vehicles, and property tax on these motor vehicles was collected annually. However, with the introduction of TAVT (Title Ad Valorem Tax), sales tax is no longer collected on motor vehicle sales. Rather, a one-time TAVT is collected each time the title (vehicle) changes ownership. Therefore, sales tax proceeds decreased the year TAVT began but showed growth during 2015 and 2016 with the improved economic conditions. Additionally, changes in transportation tax with the implementation of House Bill 170 have resulted in less sales tax collected on motor fuel sales. Sales taxes estimates for the budgeted years were based on historical trends and analysis with consideration for the changes discussed above.



Property Tax

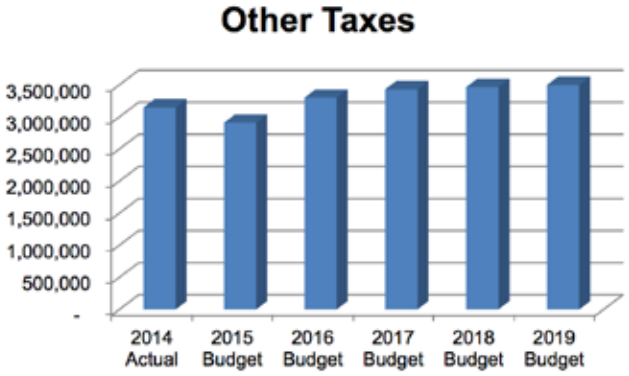
Property tax revenues are 27% of the total budget. For the FY 2017 budget, property tax revenues increased by $517,800 compared to the FY 2016 budget. This increase is related to growth in the commercial and personal property tax digest. During 2016, the net digest value increased for the third year in a row. Property values and taxes are expected to experience marginal increases in the coming years. Estimates for this revenue stream were based on historical trend analysis and current economic conditions.

Revenue Sources



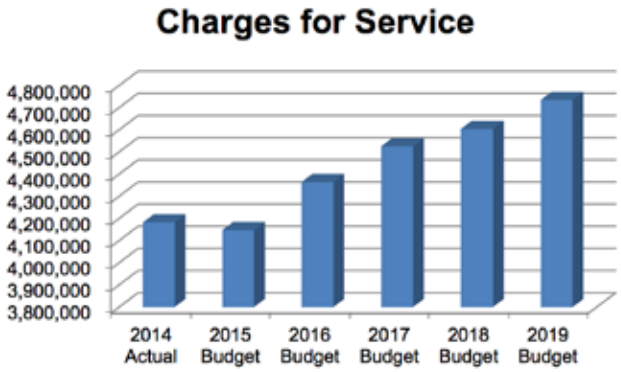
Other Taxes

Property tax revenues are 27% of the total budget. For the FY 2017 budget, property tax revenues increased by $517,800 compared to the FY 2016 budget. This increase is related to growth in the commercial and personal property tax digest. During 2016, the net digest value increased for the third year in a row. Property values and taxes are expected to experience marginal increases in the coming years. Estimates for this revenue stream were based on historical trend analysis and current economic conditions.



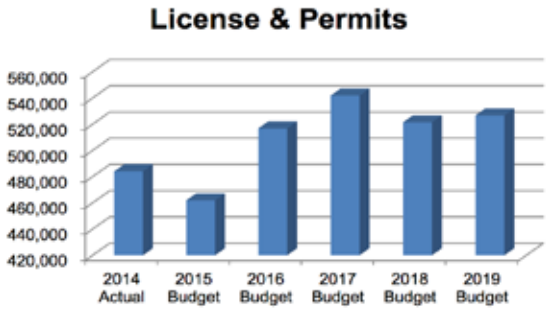
Charges for Service

Charges for service include recreation participation fees, property tax collection fees and commissions, civil and criminal fees, inmate housing fees, and plan review fees. In FY 2017, this revenue stream increased by $160,770, or 4%, over the FY 2016 budget. This increase is largely attributed to an increase in property tax collection fees and commissions associated with an increase in property tax values, ambulance transport collections, Drug Court participation fees, War Hill Park fees, and Eagle Point Landfill revenue. This revenue stream is expected to increase during the budget period based on historical trends and analysis.



License and Permits

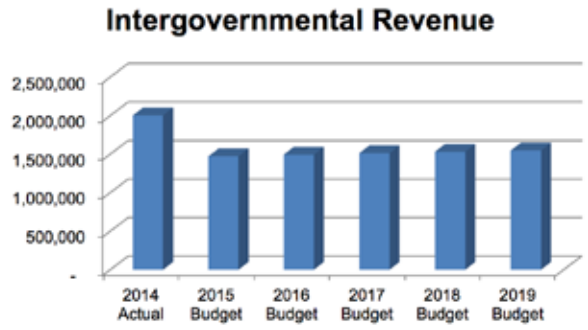
License and permit revenue is received from businesses in the form of business licenses, grading permits, and rezoning permits. The FY 2017 budget for this revenue stream represents a $24,950, or 5%, increase over the FY 2016 budget. This increase is attributed to an increase in estimated building permits due to plans for major residential and retail developments in the coming years. This revenue stream is estimated to increase marginally in the coming years based on historical trends and economic conditions.



Intergovernmental Revenues

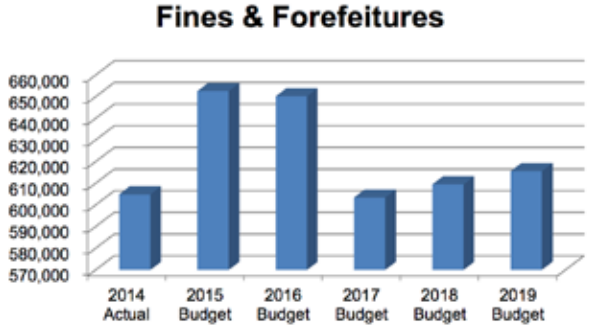
Intergovernmental revenues are revenues received from other governmental entities and normally take the form of grants. Grant funds are used to fund important programs and projects for governmental services and operations. For the FY 2017 budget, intergovernmental revenues comprise 4% of the total budget. There was an $18,159, or 1%, increase in this category for the FY 2017 budget. Intergovernmental revenues are difficult to estimate given that potential grants for future years are often unknown. Therefore, estimates for the budget are based on known grant awards and historical funding trends for recurring grant awards.

Revenue Sources



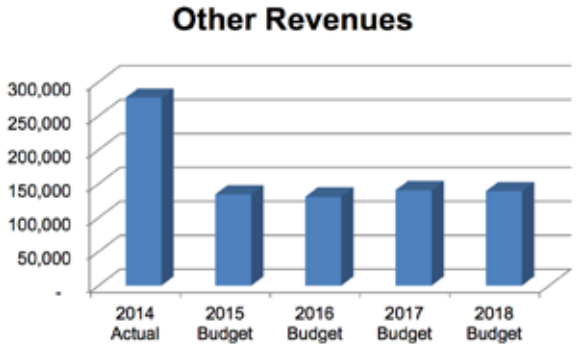
Fines and Forfeitures

The fines and forfeitures category represents revenue generated through the court system. This revenue stream funds 2% of the total budget and is $46,743 less than the FY 2016 budget. Budgeted revenues declined 7% in FY 2017 to be more in line with historical trend analysis.



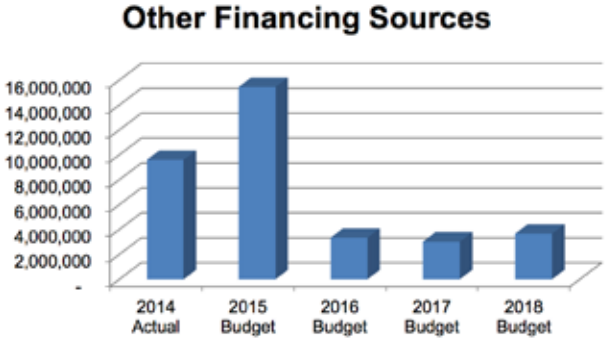
Other Revenues

Other revenues includes investment income, rent revenue, and other miscellaneous revenue sources. This revenue source is less than one percent of total budgeted revenues and is estimated based on historical trends and economic factors.



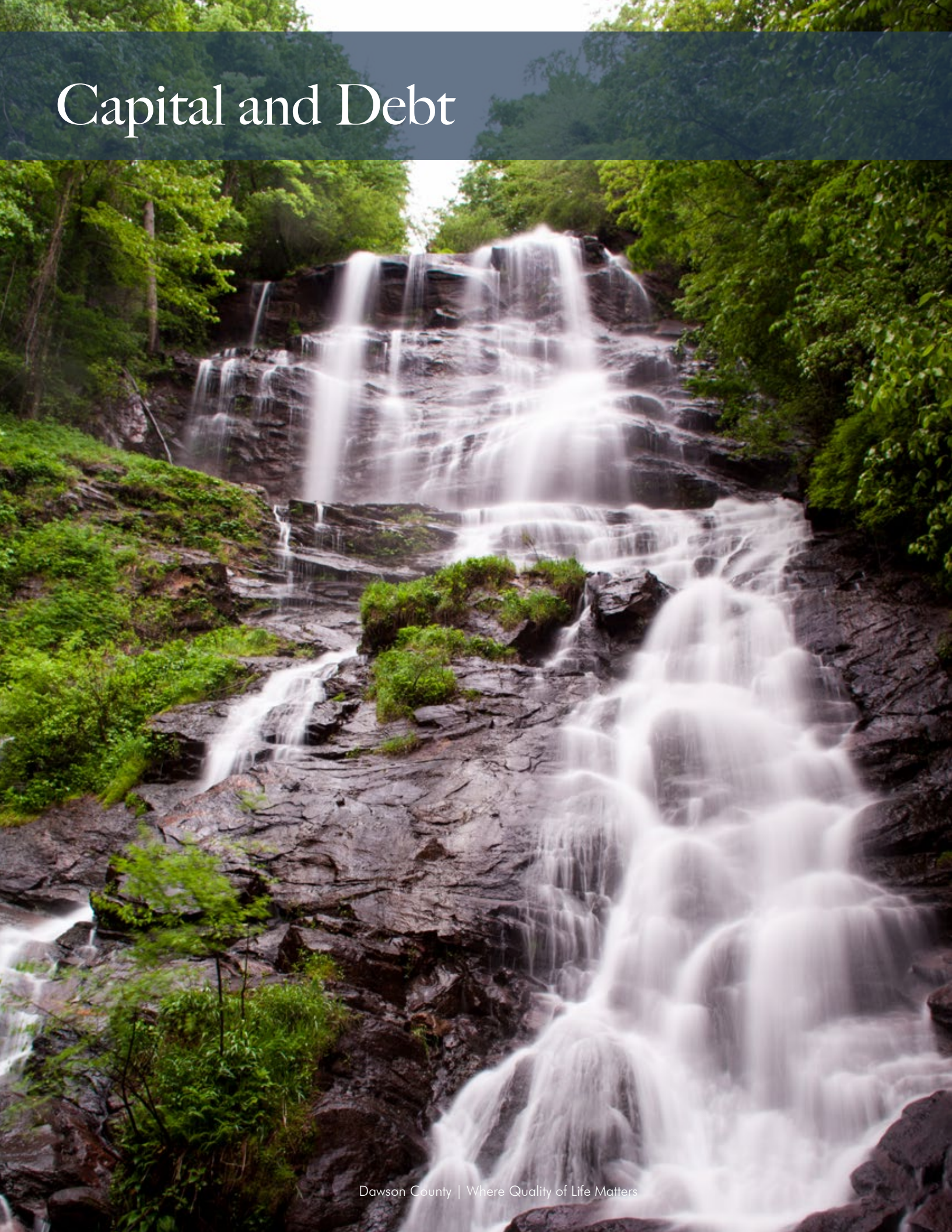
Other Financing Sources

Other financing sources include use of fund balance and transfers. For the FY 2016 budget, this revenue source is approximately 9% of the entire budget. This is mainly the result of several transfers in from the general fund to supplement grant funds. Additionally, this category includes use of fund balance, which is expected to decline over the budget period. This revenue source is estimated based on known obligations and needs.



Revenue Source	2014 Actual	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Property Taxes	8,102,494	9,257,500	9,300,109	9,817,909	9,915,987	10,015,146
Sales Taxes	12,397,994	13,465,000	13,875,508	12,400,000	12,322,000	12,445,120
Other Taxes	3,147,549	2,909,000	3,300,000	3,428,500	3,462,785	3,497,514
License & Permits	484,129	462,000	516,900	541,850	521,515	526,730
Intergovernmental Revenue	2,003,243	1,471,352	1,494,277	1,512,436	1,532,106	1,547,428
Charges for Service	4,182,253	4,147,408	4,365,043	4,525,813	4,604,648	4,735,100
Fines & Forfeitures	604,910	652,600	650,200	603,457	609,493	615,587
Other Revenues	276,869	134,505	130,850	140,540	139,017	140,406
Other Financing Sources	9,598,824	15,451,557	3,339,583	3,021,062	3,663,697	3,617,146
	40,798,265	47,950,922	36,972,470	35,991,567	36,771,248	37,140,177

Capital and Debt



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.

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?

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.



Capital Improvement Program

CAPITAL PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED)

Capital Project Name	Funding Source	FY2017 Approved	Requested by Fiscal Year FY2017	FY2018	FY2019	FY2020	FY2021
District Attorney							
Vehicle (1)	Capital Projects Fund Balance	**$30,000**	$30,000				
Environmental Health							
Vehicle (1)	Capital Projects Fund Balance	**$25,000**					
Facilities							
Boom Lift	Capital Projects Fund Balance	**$40,760**	$40,760				
Vehicles (5)	Capital Projects Fund Balance	**$30,000**	$30,000	$34,650	$37,485	$40,516	$43,758
Pave Lower Parking Lot at KH Long Building				$96,600			
Fire & EMS							
Ambulances (3)			$250,000			$318,340	$346,418
Staff Cars (6)	Capital Projects Fund Balance	**$78,000**	$78,000	$122,850	$50,715		
Tenders (2)					$303,188	$318,340	
Ladder Truck (1)					$937,125		
Station #3 Land Acquisition				$262,500			
Station #9				$315,000	$1,762,484		
Apparatus Replacement (Squad/Engine)				$577,500	$606,375	$520,920	$1,093,950
EOC/E-911 Center							$5,105,100
Station #1 Parking Lot Partial Resurfacing				$55,493			
Replace Station #4 & #5						$1,852,160	$1,914,413
Information Technology							
Phone System Upgrade			$85,000				
Server Upgrade							$150,000
PC Replacement				$145,000	$145,000	$145,000	
Pool	Capital Projects Fund Balance	**$30,000**					
Park & Rec							
Gym Floor Replacement			$225,000				
Artificial Turf for Soccer Fields				$1,338,750			
VMP Pool House Demolition & Reconstruction			$350,000				
VMP Restrooms & Concession Building				$294,000			
VMP Improvements & Renovation				$1,383,375			
RCP Improvements & Renovation					$771,750		

Capital Improvement Program

CAPITAL PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED) CONTINUED

			Requested by Fiscal Year				
Capital Project Name	Funding Source	**FY2017 Approved**	FY2017	FY2018	FY2019	FY2020	FY2021
Land Acquisition for Future Park					$826,875		
Replace Pier at WHP			$77,500				
Vehicle (1)				$31,500			
Bobcat					$60,638		
Digital Sign at VMP (split with Senior Center)	Capital Projects Fund Balance	**$17,500**	$17,500				
General Repairs	Capital Projects Fund Balance	**$25,000**					
Planning/Marshal							
Vehicles (5)	Capital Projects Fund Balance	**$55,000**	$80,000	$59,325			
Gateway Grant Landscaping			$46,690				
Public Works/Roads							
LMIG Road Projects			$479,872	$503,865	$529,058	$555,499	$583,284
SPLOST Road Projects			$2,955,000	$1,055,250	$3,528,000	$3,704,320	$3,889,600
Other Road Projects			$200,000				
Dump Trucks (2)			$300,000				
Mini Exacavtor (1)			$80,000				
Mower Tractors (2)				$315,000			
Low Boy Trailer (1)			$50,000				
Public Works Building				$2,625,000			
Senior Center							
Vehicle (1)	Capital Projects Fund Balance	**$25,000**	$25,000				
Digital Sign at VMP (split with Senior Center)	Capital Projects Fund Balance	**$17,500**	$17,500				
Sheriff							
AC Units	Capital Projects Fund Balance	**$25,000**	$89,099				
E911 CAD Upgrade			$950,000				
Tax Assesor							
Total County Re-Val			$525,000				
Vehicle (1)	Capital Projects Fund Balance	**$25,000**	$25,000				
		$423,760	$7,006,921	$9,215,658	$9,558,693	$7,455,095	$13,126,523

SPLOST

The voter-approved Special Purpose Local Option Sales Tax (SPLOST) is another pay-as-you-go method that works well for Dawson County due to the retail sales generated in the County.

The County has used SPLOST revenues to fund capital needs including a new public safety facility, 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 (GO) bonds with debt service on the bonds being paid by SPLOST V revenue. In 2013, SPLOST V funded upgrades for the County's communication system. SPLOST V collections ended in June 2015.

The Intergovernmental Agreement (IGA) for SPLOST VI between Dawson County and the City of Dawsonville was made effective on June 26, 2014. The Agreement states that the County shall receive 85%, $39.1 million, and the City shall receive 15%, $6.9 million, of the estimated total of $46 million. The Agreement also states that the County shall be responsible for any amount exceeding their SPLOST VI budget, and the City shall be responsible for any amount exceeding their SPLOST VI budget. On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections began July 2015 and continue until June 2021. Projects to be funded during 2017 from SPLOST VI are listed below.

FY 2017 County Projects Funded by SPLOST VI

Department	Project	Estimated Cost
Public Works		
	Kelly Bridge Road	$3,200,000
	Steve Tate Road	$2,000,000
	Tanner Road	$500,000
	Equipment	$500,000
	Public Works Facility (Design Build)	$1,500,000
Park & Recreation		
	Pool House Demo & Reconstruction	$350,000
Fire/EMS		
	Ambulance Purchase	$215,740
Sheriff		
	Sheriff Vehicles & Equipment (12)	$564,000
		$8,829,740

Debt

DAWSON COUNTY, GA LEGAL DEBT MARGIN INFORMATION
Amounts expressed in thousands

	2013	2014	2015	2016	2017	2018	2019
Assessed value of property	$1,137,139	$1,035,854	$1,185,708	$1,238,741	$1,300,678	$1,365,712	$1,433,998
Debt limit (10% of total assessed value)	113,714	103,585	118,571	123,874	130,068	136,571	143,400
Amount of debt applicable to limit:							
General obligation bonds and contracts payable	18,430	10,770	2,895	2,880	2,865	2,865	2,865
Less: Resources restricted to paying principal	-	-	-	-	-	-	-
Total net debt applicable to limit	18,430	10,770	2,895	2,880	2,865	2,865	2,865
Legal debt margin	95,284	92,815	115,676	120,994	127,203	133,706	140,535
Total net debt applicable to the limit as a percentage of debt limit	16.21%	10.40%	2.44%	2.32%	2.20%	2.10%	2.00%

RATING AGENCIES

An independent auditing firm performs an annual audit of the County's standardized financial statements that are distributed for public and rating use. A strong credit rating from Moody's and Standard & Poor's (S&P) ensures that bonds are well accepted in the marketplace. A strong credit rating allows the County to obtain the lowest possible interest rates at the time of sale and the need to purchase municipal bond insurance for credit enhancement. Dawson County's bond rating is AA with Standard and Poor's (S&P) and Aa2 with Moody's Rating Group.



Departmental Information



Board of Commissioners

MISSION STATEMENT

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

DESCRIPTION

The Board of Commissioners (BOC) 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; and
- 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 at large. All members are elected at large. The County Clerk reports to the BOC. 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.

GOALS & OBJECTIVES

The primary goal of the Dawson County Board of Commissioners is to present a balanced budget to the citizens of Dawson County while meeting the needs of the citizens.

The Board of Commissioners will work well with elected officials and staff to develop a balanced budget that everyone can work with.

BUDGET HIGHLIGHTS

The 2017 budget decreased by 0.2% compared to the 2016 budget.



Departmental Information

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	94,752	100,898	95,399	95,399	96,352	97,316
52 PURCH/CONTRACT SERVICES	96,406	120,500	129,835	129,835	131,134	132,444
53 SUPPLIES	13,791	16,560	12,200	12,200	12,322	12,445
	204,949	237,958	237,434	237,434	239,808	242,205

Board of Equalization

DESCRIPTION

The Board of Equalization is an independent three-person board appointed by the Dawson County Grand Jury. Its specific function is to preside over unresolved appeals from taxpayers. After hearing both the assessor's and taxpayer's positions, the Board of Equalization renders a decision on the valuation of the property in question.

BUDGET HIGHLIGHTS

The 2017 budget increased by 5.9% compared to the 2016 budget. This change is attributed to an increase in Contract Services.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	8,481	10,765	10,765	10,765	10,873	10,981
52 PURCH/CONTRACT SERVICES	3,026	4,800	6,850	5,725	6,920	6,987
53 SUPPLIES	7	50	50	50	51	51
	11,514	15,615	17,665	16,540	17,844	18,019

Chamber of Commerce

MISSION STATEMENT

To positively impact our local economy by marketing Dawson County as a travel destination and by increasing visitor business and investment.

DESCRIPTION

The Dawson County Office of Tourism Development markets all entities within our County that attract visitors. We work to make our community a known destination where visitors will want to visit, shop, stay and invest.

GOALS & OBJECTIVES

Goal #1: Increase the amount of revenue received by Dawson County from the Hotel/Motel Tax.

- Partner with lodging facilities to conduct special promotions and make sure organizations that host local events promote local lodging facilities.

Goal #2: Continue to make Dawson County a known top tourism destination in North Georgia.

- Market to potential visitors throughout the Southeast and targeted areas.
- Work with local attractions to ensure they are marketed to their fullest potential.

GOAL#3: Increase awareness of Dawson County as a retail destination and hub

- Promote the ever-growing list of retail options that exist in Dawson County, particularly along the 400 corridor

BUDGET HIGHLIGHTS

The 2017 budget increased by 9.7% compared to the 2016 budget. This change is attributed to a higher percentage of Hotel/Motel Tax revenue being allocated to the Chamber of Commerce. The allocation increased from 62.5% in 2016 to 75% in 2017.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
OTHER AGENCY-CHAMBER (LOCAL)	161,899	201,875	225,288	202,500	204,525	206,570
OTHER AGENCY-CHAMBER (STATE)	63,629	55,000	65,000	65,000	65,650	66,307
	225,528	256,875	290,288	267,500	270,175	272,877

Clerk of Court

MISSION STATEMENT

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

DESCRIPTION

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.

GOALS & OBJECTIVES

Goal #1: Keep customer service the main priority.

- Listen to the needs of those who interact with our office and always look for ways to improve our system.

Goal #2: Keep current with new laws.

- Attend training seminars offered to Clerks and Deputy Clerks.

Goal #3: Continue cross-training of employees.

- Offer online training and have employees train one another in their respective departments.

BUDGET HIGHLIGHTS

The 2017 budget increased by 5.0% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	434,396	489,547	524,611	524,611	529,857	535,156
52 PURCH/CONTRACT SERVICES	49,917	58,550	61,050	51,550	61,661	62,275
53 SUPPLIES	12,645	15,000	16,000	15,000	16,160	16,322
	496,958	563,097	601,661	591,161	607,678	613,753

Conservation

DESCRIPTION

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 2017 budget increased by 6.7% compared to the 2016 budget. This change is attributed to increased telephone expenses based on recent history.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
52 PURCH/CONTRACT SERVICES	756	750	800	800	808	816
	756	750	800	800	808	816

Coroner

MISSION STATEMENT

To thoroughly investigate all deaths reported to our office in accordance with the laws of the State of Georgia. To maintain a good working relationship with the other agencies involved in death investigations and the court system. To be ever mindful of the sensitive nature of our duties, maintain dignity and respect for the deceased, maintain respect to the families and their concerns, and administer the office at the most reasonable costs to the taxpayers of Dawson County.

DESCRIPTION

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 and Examiner's Office, the Georgia Bureau of Investigations, and the District Attorney's Office.

BUDGET HIGHLIGHTS

The 2017 budget increased by 4.4% compared to the 2016 budget. This change is attributed to salary and benefit increases.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	32,726	42,973	46,008	46,008	46,468	46,933
52 PURCH/CONTRACT SERVICES	20,246	23,770	23,770	23,770	24,008	24,248
53 SUPPLIES	1,751	1,500	1,500	1,500	1,515	1,530
	54,723	68,243	71,278	71,278	71,991	72,711

Coroner - Indigent Welfare

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2017 budget did not change compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
57 OTHER COSTS	2,800	4,000	4,000	4,000	4,040	4,080
	2,800	4,000	4,000	4,000	4,040	4,080

County Administration

MISSION STATEMENT

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

DESCRIPTION

The County Administration budget includes the County Manager 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 nine administrative departments, implementing management standards and operating procedures, and coordinating departmental activities to support goals and initiatives set by the Board.

BUDGET HIGHLIGHTS

The 2017 budget decreased by 2.8% compared to the 2016 budget. This change is attributed to elimination of the Director of Administration position.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	273,427	210,530	202,113	202,113	204,134	206,176
52 PURCH/CONTRACT SERVICES	82,355	111,025	111,525	108,825	112,640	113,766
53 SUPPLIES	6,795	9,300	11,300	10,800	11,413	11,527
	362,577	330,855	324,938	321,738	328,187	331,469

County Extension

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.

DESCRIPTION

The Dawson County Office of the University of Georgia Cooperative Extension responds to citizens' needs and interests in the areas of agriculture, the environment, families, and 4-H/youth without regard to race, color, national origin, age, sex, or disability.

The Dawson County Extension staff provides unbiased research-based information in order to benefit Dawson County's families, $60,000,000-plus agriculture industry, and the 500-plus member 4-H program. Major programming objectives in the area of agriculture will be farm profitability, alternative crops, and environmental issues including poultry litter management, water quality, and agri-tourism.

GOALS & OBJECTIVES

Goal #1: Supply farmers with the latest agricultural research which will increase their productivity.

- Soil/water testing and on-site consultations

Goal #2: Increase citizen knowledge of gardening and home care.

- Well water and soil testing
- On-site house/plant insect and disease diagnosis

Goal #3: Positive youth development.

- 4-H programs and projects

BUDGET HIGHLIGHTS

The 2017 budget decreased by 1.0% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	62,959	63,904	62,426	62,426	77,617	63,680
52 PURCH/CONTRACT SERVICES	6,374	7,500	6,900	6,900	6,970	7,038
53 SUPPLIES	7,478	7,200	11,200	8,000	11,312	11,424
57 OTHER COSTS			300	500	303	306
	76,811	78,604	80,826	77,826	96,202	82,448

Court Appointed Special Advocate – CASA

MISSION STATEMENT

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

DESCRIPTION

The Hall-Dawson CASA Program is a non-profit organization that serves abused and neglected children in the Northeastern Judicial Juvenile Courts Circuit. Court Appointed Special Advocate provides criminal justice Guardian ad Litem representation and advocacy to children involved in the juvenile courts who are victims of physical, sexual and emotional abuse and/or neglect. The courts of Hall and Dawson utilize screened, trained and supervised CASA Volunteers to meet that need. The CASA program is supported by Hall and Dawson County governments, United Way of Hall and Dawson Counties, State CASA funding and state and federal grants.

GOALS & OBJECTIVES

Goal #1: Safety

- Children are first and foremost protected from abuse and neglect, and safely maintained in their homes whenever possible. The risk of harm will be minimized.

Goal #2: Permanency

- Children will have stability and permanency in their living situations. They will not lose the continuity of family relationships and connections. Children will be protected from abuse and safely maintained in their homes whenever possible.

Goal #3: Well-being

- Families will have the enhanced capacity to provide safe, nurturing, violence-free, and drug-free environments for their children and provide for their children's needs. Family function will increase and the likelihood of permanency will increase with individualized supervision of a case manager and well trained CASA Volunteers.

BUDGET HIGHLIGHTS

The 2017 budget did not change compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
57 OTHER COSTS	5,000	6,000	10,000	6,000	10,100	10,201
	5,000	6,000	10,000	6,000	10,100	10,201

Courts - Help Court

DESCRIPTION

Health, Empowerment, Linkage, Possibilities (HELP) Court is a program that provides a link between defendants with mental health issues and resources in the community such as counseling, physicians, substance abuse treatment, and therapy.

BUDGET HIGHLIGHTS

The 2017 budget decreased by 19.6% compared to the 2016 budget. This decrease is attributed to salary and benefit changes.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	78,869	118,009	94,738	94,738	95,685	96,642
52 PURCH/CONTRACT SERVICES	4,982	1,000	1,000	1,000	1,010	1,020
53 SUPPLIES	788					
57 OTHER COSTS	17,197					
	101,836	119,009	95,738	95,738	96,695	97,662

Courts - Juvenile Court

MISSION STATEMENT

To ensure that children whose well-being is threatened shall be assisted, protected, and restored, if possible; that each child coming within the jurisdiction of the Court shall receive the care, guidance, and control that will be conducive to the child's welfare and the best interests of the state; and when a child is removed from the control of his/her parents, the Court shall secure care for the child as equivalent as possible to that which the parents should have provided.

DESCRIPTION

The Dawson County Juvenile Court is an independent juvenile court organized under Chapter 12 of Title 15 of the Official Code of Georgia. The Court hears all cases involving allegations of deprivation (abuse and neglect), unruly conduct (truancy, habitually disobedient of the reasonable commands of parents, 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.

GOALS & OBJECTIVES

Goal #1: Organize and streamline operations to make maximum use of the decreasing resources available to us.

- Maintain the computerization of all records and document preparation activity with all staff having networked computers.
- Utilize scanners so that documents can be quickly returned to Dawson County for filing.
- Expand our mediation program to divert disputes from formal court.

Goal #2: Coordinate counsel such that the same attorney for all cases is on a given calendar to eliminate unnecessary expenses.

- Consider which attorneys are involved in a given set of cases when organizing the calendar.

BUDGET HIGHLIGHTS

The 2017 budget increased by 24.4% compared to the 2016 budget. This change is attributed to increased attorney costs (for both parent and child attorneys) as well as court reporter expenses.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
52 PURCH/CONTRACT SERVICES	42,895	28,625	54,525	54,425	55,071	55,621
53 SUPPLIES	264	125	250	250	253	255
57 OTHER COSTS	48,421	65,062	58,508	62,000	59,093	59,684
	91,580	93,812	113,283	116,675	114,417	115,560

Courts - Magistrate Court

MISSION STATEMENT

The Mission of the Magistrate 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.

DESCRIPTION

Magistrate Court is the small claims court of the judicial system. The court's civil jurisdictional limit in small claims cases is $15,000. There is no monetary limit in dispossessory eviction cases. Magistrate Court also presides over foreclosures of personal property, garnishment cases, interrogatory cases, County ordinances, warrant application hearings, probable cause hearings for search and arrest warrants, extradition hearings, preliminary hearings, and first appearance hearings.

BUDGET HIGHLIGHTS

The 2017 budget increased by 20.8% compared to the 2016 budget. This change is attributed to the addition of a part-time clerk as well as a COLA and longevity increases for judges (as applicable).

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	245,300	274,842	309,879	335,956	312,977	316,108
52 PURCH/CONTRACT SERVICES	13,515	15,917	19,489	17,149	19,684	19,881
53 SUPPLIES	6,632	7,055	6,693	6,693	6,760	6,827
	265,447	297,814	336,061	359,798	339,421	342,816

Courts - Probate Court

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.

DESCRIPTION

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.

BUDGET HIGHLIGHTS

The 2017 budget increased by 2.7% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	223,368	237,438	244,370	244,370	246,814	249,282
52 PURCH/CONTRACT SERVICES	30,648	28,550	29,550	32,600	29,847	30,142
53 SUPPLIES	2,938	7,350	3,800	3,800	3,838	3,876
	256,954	273,338	277,720	280,770	280,499	283,300

Courts - 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, ensuring equal access to justice, providing expeditious case processing, ensuring equality and fairness, maintaining independence and accountability, while instilling public trust and confidence in the judiciary.

DESCRIPTION

Superior Court conducts hearings and trials, both jury and non-jury, in civil and criminal cases. Hall County and Dawson County comprise the Northeastern Judicial Circuit. Under the Georgia Constitution, Hall 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.

GOALS & OBJECTIVES

Goal #1: Administer justice timely and efficiently.

- Handle calendars and juries in an organized and efficient manner.

BUDGET HIGHLIGHTS

The 2017 budget increased by 3.0% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	287,975	306,673	304,715	303,715	307,763	310,840
52 PURCH/CONTRACT SERVICES	92,704	103,100	114,610	119,110	115,756	116,913
53 SUPPLIES	3,559	5,900	6,700	5,700	6,767	6,834
57 OTHER COSTS	36,817	32,502	33,000	33,000	33,330	33,663
	421,055	448,175	459,025	461,525	463,616	468,250

Courts - Treatment Court

MISSION STATEMENT

The Dawson County Treatment Court's mission is to hold drug/DUI offenders accountable for their actions, bringing about a behavioral change that reduces criminal recidivism and provides the tools and resources needed to stop the abuse of alcohol and other drugs; to protect the public, to treat the victims of offenders in a fair, just way; and to educate the public as to the benefits of treatment courts for the communities that they serve.

DESCRIPTION

The Dawson County Treatment Court supports offenders' placement and participation in treatment services, recognizing addiction/alcoholism as a treatable disease in which recovery is more attainable through a treatment process than personal effort alone. The program recognizes that alcoholism/addiction left untreated affects not only the individual, but also the community as a whole through the actions of the active abuser (such as drug and alcohol related offenses). Recovery is an ongoing process and not an event to be accomplished in a prescribed amount of time. Due to this, each offender admitted to the Program must be assessed for intervention services appropriate to his/her substance use history and needs. Staff provides case management services, along with individual and group counseling.

GOALS & OBJECTIVES

Goal #1: Ensure long-term recovery success of program participants.

- Implement more evidence-based treatment curriculum to work in tandem with the 12 Steps.
- Implement trauma focused counseling services.
- Hire licensed and certified counselors and attend all relevant trainings.

Goal #2: Monitor participant abstinence by frequent alcohol and drug testing.

- Expand the drug testing hours for participants to include an evening testing opportunity (will allow for less disruption to participants' jobs and responsibilities).
- Expand the method of drug testing options.
- Research confirmation laboratories to ensure we are receiving best value for our needs.

Goal #3: Create partnerships to generate local support and increase public awareness of the program

- Collaboration with Vocational Rehabilitation and the Department of Labor to help participants overcome employment obstacles and to locate employers supportive of our efforts.

BUDGET HIGHLIGHTS

The 2017 budget increased by 12.8% compared to the 2016 budget. This change is mainly attributed to salary and benefit increases.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	151,135	289,297	325,691	325,691	328,947	332,237
52 PURCH/CONTRACT SERVICES	33,605	4,241	6,710	6,710	6,938	6,844
53 SUPPLIES	10,933	3,400	2,544	2,544	2,569	2,595
57 OTHER COSTS	30,574					
	810					
	227,057	296,938	334,945	334,945	338,454	341,676

Department of Family and Children Services

MISSION STATEMENT

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

DESCRIPTION

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.

GOAL#1: Respond timely and professionally to all reports of child abuse and neglect

- Maintain a stable, professional workforce

GOAL#2: Maintain a stable, professional workforce

- Provide sound leadership, training and advocacy

GOAL#3: Maintain strong community partnerships

- Serving on community boards, regular check-ins with community leaders and partners and by being a presence – visible and accessible to the community

BUDGET HIGHLIGHTS

The 2017 budget increased by 67.5% compared to the 2016 budget. This change is attributed to filling vacancies and adding additional positions to meet the increased workload related to child abuse prevention and investigation.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
57 OTHER COSTS	13,462	17,161	25,161	28,740	25,413	25,667
	13,462	17,161	25,161	28,740	25,413	25,667

District Attorney

MISSION STATEMENT
Seeking justice in our community with fairness and integrity.

DESCRIPTION
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.

BUDGET HIGHLIGHTS
The 2017 budget increased by 0.3% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	519,110	557,302	556,687	556,717	562,254	567,875
52 PURCH/CONTRACT SERVICES	22,386	19,550	20,575	20,325	20,781	19,611
53 SUPPLIES	11,895	12,000	13,600	12,600	13,736	13,873
57 OTHER COSTS	58,155	58,607	60,000	59,500	60,600	61,206
	611,546	647,459	650,862	649,142	657,371	662,565

Elections/Registrar

MISSION STATEMENT

The Board of Elections/Registrar 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.

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: To provide ease and availability of voter registration to the citizens of Dawson County and to maintain secure, precise voting records.

Goal #2: To uphold the Elections/Registrar Mission Statement through the 2017 General Municipal Election.

- Enter an Intergovernmental Agreement between the County and City to hold the election
- Perform any preparation of tasks that can be done in advance
- Recognize any potential challenges and have a plan in place
- Utilize the newest tools to raise voter awareness (Online Voter Registration System & GA Votes app)

BUDGET HIGHLIGHTS

The 2017 budget decreased by 18.9% compared to the 2016 budget. This change is attributed to the decrease in salaries/personnel that were required in 2016 for the Presidential election cycle.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	152,585	230,919	185,214	185,214	187,066	188,937
52 PURCH/CONTRACT SERVICES	23,785	28,154	30,075	23,650	30,376	30,678
53 SUPPLIES	6,978	7,206	29,050	7,000	29,341	29,633
	183,348	266,279	244,339	215,864	246,783	249,248

Emergency Services - Emergency Management Agency

MISSION STATEMENT

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

DESCRIPTION

The Dawson County Emergency Management Agency, or EMA, is responsible for planning, mitigating, coordinating response and recovery operations for any natural or man-made disaster that might affect the citizens of Dawson County. This is accomplished through review and update of County's Local Emergency Operations Plan (LEOP), conducting tabletop and full-scale exercises to test strengths and weaknesses of department, maintaining the National Incident Management System (NIMS) and hazardous mitigation documentation and exercise compliance, and training of all department and volunteer organizations of their roles in each Essential Support Function (ESF) program.

GOALS & OBJECTIVES

Goal #1: Enhance and update LEOP.

- Update all 15 Emergency Support Functions with current information annually.
- Hold tabletop and full-scale exercise annually to test abilities.
- Update disaster resource and shelter lists annually.

GOAL#2: Meet required annual training requirements

GOAL#3: Complete the Hazard Mitigation Plan update

GOAL#4: Conduct training classes for newly elected officials, Emergency Operations Center and Emergency Support functions

- Work to build and enhance relationships with partner agencies

BUDGET HIGHLIGHTS

The 2017 budget increased by 75.6% compared to the 2016 budget. This change is attributed to the addition of a new weather siren as well as a siren maintenance contract.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
52 PURCH/CONTRACT SERVICES	16,395	26,400	36,500	36,750	36,866	37,234
53 SUPPLIES	741	700	900	850	910	918
54 CAPITAL OUTLAYS				10,000		
	17,136	27,100	37,400	47,600	37,776	38,152

Emergency Services - Emergency Medical Services

MISSION STATEMENT

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

DESCRIPTION

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.

GOALS & OBJECTIVES

GOAL#1: Reduce maintenance costs and improve readiness

- Replace the three oldest and highest mileage ambulances

GOAL#2: Encourage current Emergency Medical Technicians to pursue a Paramedic Training Program and higher levels of education

- Encourage the use of the Employee Tuition Reimbursement Program

GOAL#3: Reduce the number of calls turned over to other agencies

- With five dependable ambulances and the ability to staff both spare med units, the number of calls surrendered to other agencies through Mutual Aid is reduced and ability of increased revenue improves

GOAL#4: Continue to improve our level of professionalism and patient care

- Provide patient care education and professional development opportunities

BUDGET HIGHLIGHTS

The 2017 budget increased by 7.6% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	1,674,258	2,006,312	2,018,548	2,140,341	2,038,734	2,059,122
52 PURCH/CONTRACT SERVICES	107,791	121,475	145,400	145,400	146,855	148,322
53 SUPPLIES	132,042	134,100	148,900	148,900	147,390	151,893
	1,914,091	2,261,887	2,312,848	2,434,641	2,332,979	2,359,337

Emergency Services - Administration

MISSION STATEMENT

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

DESCRIPTION

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.

GOALS & OBJECTIVES

GOAL#1: Meet and exceed recertification requirements for all personnel, services and equipment

- While maintaining on-line and in-house training, expand to other position-specific opportunities offered outside the department

GOAL#2: Manage the department budget to operate efficiently and effectively

- Conduct effective, proactive purchasing practices to operate within the approved budget and all applicable policies

GOAL#3: Foster an atmosphere within the department of trust, honesty, safety and ability

- Cause culture changes to be attractive, exciting and beneficial creating awards and benefits for participation

BUDGET HIGHLIGHTS

The 2017 budget decreased by 7.4% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	127,769	102,500	89,378	89,378	90,272	91,174
52 PURCH/CONTRACT SERVICES	4,712	6,827	8,210	6,310	8,294	8,374
53 SUPPLIES	50,987	59,900	61,100	61,000	61,711	62,328
	183,468	169,227	158,688	156,688	160,277	161,876

Emergency Services - Fire

MISSION STATEMENT

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

DESCRIPTION

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.

GOALS & OBJECTIVES

GOAL#1: Attract and retain quality employees and volunteers

- Offer competitive pay, benefits and a positive atmosphere where people enjoy coming to work or volunteering and want to be part of a team

GOAL#2: Improve departmental efficiencies at every level

- Monitor every activity such as operations, prevention, documentation and logistics to ensure cost effectiveness and high performance at all levels

GOAL#3: Provide professional development opportunities for all employees

- Offer training and personal development opportunities to advance staff both in their personal growth and to open future opportunities for them professionally

GOAL#4: Establish a multi-facet, community-wide Community Risk Reduction Program to reduce the risk of fires and certain medical conditions

- Using statistical data, identify high risk areas and address hazards in those areas with prevention materials and activities

BUDGET HIGHLIGHTS

The 2017 budget increased by 2.2% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	886,781	1,124,186	1,149,177	1,205,365	1,160,670	1,190,638
52 PURCH/CONTRACT SERVICES	122,987	129,285	126,725	123,070	127,993	129,271
53 SUPPLIES	102,699	136,200	194,650	157,150	196,597	198,563
54 CAPITAL OUTLAYS	7,655	64,530			7,650	7,650
58 DEBT SERVICE	124,005					
	1,244,127	1,454,201	1,470,552	1,485,585	1,492,910	1,526,122

Facilities

MISSION STATEMENT

To maintain all Dawson County government-owned buildings, facilities and grounds, in a timely and efficient manner, promoting extended life expectancy of mechanical equipment and facilities, and safety of occupants.

DESCRIPTION

Facility Management (is a division of the Public Works Department and) performs maintenance and repair on all Dawson County government-owned buildings and facilities. Facility Management also provides related repair or maintenance to maintain the beautification of the surrounding government areas and preservation of historic landmarks. The areas covered consist of 47 buildings and seven parks.

GOALS & OBJECTIVES

Goal #1: Maximize the abilities and performance of the Facilities team.

- Provide course refreshers, incentives and trainings.

GOAL#2: Obtain pesticide certification/licensing

BUDGET HIGHLIGHTS

The 2017 budget decreased by 1.4% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	392,778	470,418	450,064	455,064	454,566	459,111
52 PURCH/CONTRACT SERVICES	137,376	169,700	173,094	170,900	174,824	176,575
53 SUPPLIES	314,608	365,200	382,104	365,200	385,925	389,785
54 CAPITAL OUTLAYS	14,966	25,000	25,500	25,000	25,755	26,013
	859,728	1,030,318	1,030,762	1,016,164	1,041,070	1,051,484

Finance

MISSION STATEMENT

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

DESCRIPTION

Dawson County's Finance Department tracks spending of tax dollars accurately; accounts and reports fiscal activity timely, complies with external (annual audit, bond disclosure, state and federal reporting) and internal (ordinances, resolutions, policies and procedures) requirements to protect the County rating; manages and accounts for the County's property and assets; addresses the fiscal needs and concerns of the County departments and citizens.

GOALS & OBJECTIVES

Goal #1: Carl Vinson Institute of Government's (CVIOG) Level 1 Finance Officer Certification for employees by 2018.

- Start training for two department employees each year for the next two years. Currently, three of seven employees are participating in the program.

Goal #2: Update financial policies and procedures.

- Review current financial policies and procedures, our current needs, and processes.

Goal #3: Streamline records management process.

- Review processes for records management to determine the best method available.

BUDGET HIGHLIGHTS

The 2017 budget increased by 0.6% compared to the 2016 budget.

Departmental Information

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	411,729	435,053	440,446	438,469	435,400	439,992
52 PURCH/CONTRACT SERVICES	64,376	75,732	74,315	75,665	75,059	75,807
53 SUPPLIES	4,093	4,650	5,650	4,250	5,707	5,763
	480,198	515,435	520,411	518,384	516,166	521,562

General Government

DESCRIPTION

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 2017 budget increased by 107.9% compared to the 2016 budget. This increase is mainly attributed to the addition of $350,000 for salary adjustments as determined by the Board of Commissioners.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS		50,000	50,000	400,000	50,500	51,005
52 PURCH/CONTRACT SERVICES	46,803	75,900	75,900	75,900	76,659	77,426
53 SUPPLIES	359					
57 OTHER COSTS		100,000	100,000	150,000	101,000	102,010
58 DEBT SERVICE	139,363	144,470	144,026	144,000	145,466	146,921
	186,525	370,370	369,926	769,900	373,625	377,362

Health Department

MISSION STATEMENT

The Dawson County Health Department's mission is to prevent disease, injury, and disability, promote health and well being, and to prepare for disasters - both natural and man made.

DESCRIPTION

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.

GOALS & OBJECTIVES

Goal #1: Clinic Services

- Maintain full clinic schedules.
- Utilize local staff, and supplement with District staff as available.

Goal #2: Environmental Health

- Utilize our full time Environmental Health director.
- Share an environmentalist part time with another county.

Goal #3: Women, Infants and Children (WIC) Program

- Use District WIC outreach workers to maintain the current increased caseload.
- Ensure utilization of maximum WIC hours and staffing.

BUDGET HIGHLIGHTS

The 2017 budget did not change compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
57 OTHER COSTS	162,000	162,000	162,000	162,000	163,620	165,256
	162,000	162,000	162,000	162,000	163,620	165,256

Human Resources

MISSION STATEMENT

Develop and deliver innovative human resource programs and services designed to support the mission of the County, including recruitment, staffing, employee relations, organizational and employee development, compensation and benefits, HR information management, and regulatory compliance.

DESCRIPTION

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.

GOALS & OBJECTIVES

Goals:

- Raise the standards and professionalism of the Human Resources Department through outreach, compliance, and continuous improvement.
- Begin the process of obtaining professional certification for the Director.

Objectives:

- Support talent with professional development.
- Research professional development programs designed to improve job skills, leadership, and employee productivity.
- Educate employees about self-care and behavioral change in improving wellness and productivity.

BUDGET HIGHLIGHTS

The 2017 budget increased by 8.9% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	114,207	136,506	129,454	136,555	130,752	132,056
52 PURCH/CONTRACT SERVICES	10,702	10,250	16,475	23,975	16,642	16,806
53 SUPPLIES	4,966	4,900	4,600	4,600	4,646	4,692
	129,875	151,656	150,529	165,130	152,040	153,554

Humane Society

MISSION STATEMENT

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

DESCRIPTION

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.

GOALS & OBJECTIVES

Goal #1: Provide Homes.

- Reunite lost pets with their original owners by increasing the hold period to five days that include one weekend so that working people have a better opportunity to identify their pets before someone else can adopt them.
- Find homes for every dog and cat found suitable for adoption.
- Foster care is an essential part of that dream.

Goal #2: Aggressive Spay/Neuter Plans.

- Have all animals spayed/neutered before being placed in their new forever homes.

Goal #3: Teach Responsible Pet Ownership.

- The education program includes teaching the importance of spaying/neutering, humane treatment of animals, and responsible pet ownership.

GOAL#4: Maintain low number of animals at the shelter by continuing our adoption efforts

- Create a second adoption team and foster program by recruiting more volunteers
- Continue to transfer animals to other rescue organizations and establish new relationships with other rescue organizations
- Continue to accept animals from Dawson County residents by increasing the adoption rate
- Increase sales for the Resale Shop by increasing community awareness of the store
- Increase the use of our surgery clinic by other rescue organizations

BUDGET HIGHLIGHTS

The 2017 budget increased by 5.0% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
52 PURCH/CONTRACT SERVICES	126,000	120,000	132,000	126,000	133,320	134,653
	126,000	120,000	132,000	126,000	133,320	134,653

Information Technology

MISSION STATEMENT

To support all internal County departments through the use of efficient technology and maintenance of the equipment.

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Stay abreast of new technology and ensure changes are made in advance to meet the needs of the user community.

- Replace all servers to ensure operating efficiency and systems availability.

Goal #2: Develop an inventory tracking system to inventory, maintain service history and recommend replacement dates for equipment.

- Review availability of software that automatically identifies all hardware residing on the servers.

Goal #3: Continue to identify ways to lower overall operating costs to the County for IT services.

- Work with vendors to ensure best possible products for all services.

BUDGET HIGHLIGHTS

The 2017 budget increased by 13.2% compared to the 2016 budget. This increase is mainly attributed to personnel and benefit increases as well as contract services increases.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	154,715	176,232	180,944	196,791	182,753	184,581
52 PURCH/CONTRACT SERVICES	73,486	94,195	122,207	110,658	123,431	124,663
53 SUPPLIES	6,811	10,240	10,445	10,300	10,550	10,655
	235,012	280,667	313,596	317,749	316,734	319,899

Keep Dawson County Beautiful

MISSION STATEMENT

To encourage citizens to take greater responsibility in the beautification of Dawson County.

DESCRIPTION

Keep Dawson County Beautiful (KDCB) focuses on bringing meaningful change to our community and environment through quality of life services including litter prevention, recycling and solid waste planning and coordination, environmental education, beautification and conservation

GOALS & OBJECTIVES

GOAL#1: Expand the recycling program by funding a waste reduction program

GOAL#2: Increase awareness of the Scrap Tire Amnesty program via advertisement, such as newsprint and radio

GOAL#3: Gain corporate sponsorships with local businesses by offering incentives for membership

BUDGET HIGHLIGHTS

The 2017 budget decreased by 39.3% compared to the 2016 budget. This change is attributed to one-time purchases that were funded in 2016 but are not included in the 2017 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	9,753	11,131	5,633	5,633	5,690	5,747
52 PURCH/CONTRACT SERVICES	1,773	6,660	6,660	6,660	6,728	6,793
53 SUPPLIES	4,820	14,200	14,290	7,140	7,212	7,283
	16,346	31,991	26,583	19,433	19,630	19,823

Library

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

DESCRIPTION

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 best-sellers, paperbacks, large print materials, audio books, popular DVDs, newspapers, magazines, video games, online databases and popular electronic books known as e-books.

GOALS & OBJECTIVES

Goal #1: Increase access to library materials and resources.

- Expand online audio, magazine, and e-book titles.

Goal #2: Provide residents and visitors with access to the resources they need to connect the past with the present through their family histories and to understand the history and traditions of the community.

- Collect and digitize Dawson County tax records.
- Expand access to online genealogy databases.

Goal #3: Provide people of all ages library services and resources for their learning and/or personal growth and development.

- Expand access and marketing of online classes and resources.

BUDGET HIGHLIGHTS

The 2017 budget increased by 1.4% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
54 CAPITAL OUTLAYS		6,500				
57 OTHER COSTS	366,530	366,530	417,133	378,280	421,304	425,517
	366,530	373,030	417,133	378,280	421,304	425,517

Marshal

MISSION STATEMENT

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.

DESCRIPTION

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

GOALS & OBJECTIVES

GOAL#1: Maintain or increase our level of service

- Continue to cross-train staff as needed and ensure staff is aware of ordinance requirements and/or other changes. Also, ensure that staff clearly relays information to the public to avoid unnecessary delays.

GOAL#2: Maintain professional certifications and provide continued education

- Ensure staff attends required continuing education classes and other training to improve their knowledge, skills and abilities in their position. Increase staff certifications to better serve the county and public (Chemical Immobilization of Animals certification and Code Enforcement training)

GOAL#3: Continue to decrease non-compliant signs within Dawson County

- Investigation, education and enforcement of County ordinances as well as continued coordination with the Sheriff's Office

GOAL#4: Continue to maintain or increase level of service for animal control

- Continue to education the public on animal control ordinances and state laws.
- Continue to maintain an excellent working relationship with the Dawson County Humane Society

GOAL#5: Assist other departments with enforcement of related ordinances

- Maintain clear lines of communication between departments to ensure their requests are met

BUDGET HIGHLIGHTS

The 2017 budget decreased by 0.9% compared to the 2016 budget.

Departmental Information

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	95,168	112,127	111,192	111,192	112,305	113,428
52 PURCH/CONTRACT SERVICES	3,790	6,650	6,400	6,400	6,465	6,528
53 SUPPLIES	10,365	11,300	11,300	11,300	11,413	11,527
	109,323	130,077	128,892	128,892	130,183	131,483

No One Alone – NOA

MISSION STATEMENT

No One Alone (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

DESCRIPTION

No One Alone, NOA, is a non-profit organization providing a safe, confidential location for victims of domestic violence. NOA provides shelter 24/7 year round. Key components of the program are supportive services such as food, clothing, personal necessities, medical assistance, financial assistance, and client transportation. In addition, NOA offers crisis counseling, support group for victims and their children, school presentations for community awareness and prevention, temporary protective orders, referrals and follow up services to victims of domestic violence.

GOALS & OBJECTIVES

Goal #1: Provide safe shelter and support services to victims of domestic violence and their children.

- Provide emergency shelter 24/7/365 along with other supportive services to victims in Dawson and Lumpkin Counties.

Goal #2: Work towards bringing new, different and critical services to Dawson and Lumpkin Counties.

- Provide a NOA advocate to work with/at the safe exchange and supervised visitation center.
- Provide services through a child advocacy center.

BUDGET HIGHLIGHTS

The 2017 budget did not change compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
57 OTHER COSTS	1,250	2,500	5,000	2,500	5,050	5,101
	1,250	2,500	5,000	2,500	5,050	5,101

Parks and Recreation

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, activities, parks, amenities and leisure opportunities which create recognizable economic, tourism and health related benefits.

DESCRIPTION

Dawson County Parks and Recreation, or DCPR, is responsible for providing a safe and enjoyable environment for the citizens of Dawson County to use while enjoying a quality of life atmosphere which encourages them to "get up, get out and get active." DCPR is charged with the responsibility of managing, programming, staffing and maintaining two active parks and two passive parks in Dawson County. Through the use of these parks our citizens enjoy youth sports leagues, adult leagues, exercise and wellness classes, camps, dance classes, camping canoeing, swimming, boating, fishing, jogging, playgrounds, trails, and numerous community events.

GOALS & OBJECTIVES:

GOAL#1: Increase participation numbers in all youth sports programs by 10%

- Launch a social media campaign which encourages registration /participation in all youth sports
- Research and seek approval for discounts for multiple children in a specific sports season

GOAL#2: Increase the number of non-athletic programs available

- Research and report trends in passive programming in preparation for expansion

GOAL#3: Secure grant funding to replace the fishing pier at War Hill Park

- Research available grant sources, seek BOC approval for application and complete the application process

BUDGET HIGHLIGHTS

The 2017 budget increased by 5.6% compared to the 2016 budget.

Departmental Information

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	451,922	520,056	515,136	515,365	520,287	525,489
52 PURCH/CONTRACT SERVICES	133,063	146,850	161,750	156,300	163,369	165,000
53 SUPPLIES	279,020	267,300	315,400	301,500	318,554	321,739
54 CAPITAL OUTLAYS		10,000	32,000	24,000	32,320	32,643
	864,005	944,206	1,024,286	997,165	1,034,530	1,044,871

Parks and Recreation - Pool

DESCRIPTION

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 2017 budget increased by 9.4% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	18,070	16,148	17,224	17,224	17,396	17,571
52 PURCH/CONTRACT SERVICES	1,574	4,800	5,000	4,800	5,050	5,101
53 SUPPLIES	7,121	6,500	6,500	8,000	6,565	6,631
	26,765	27,448	28,724	30,024	29,011	29,303

Parks and Recreation - War Hill Park

DESCRIPTION

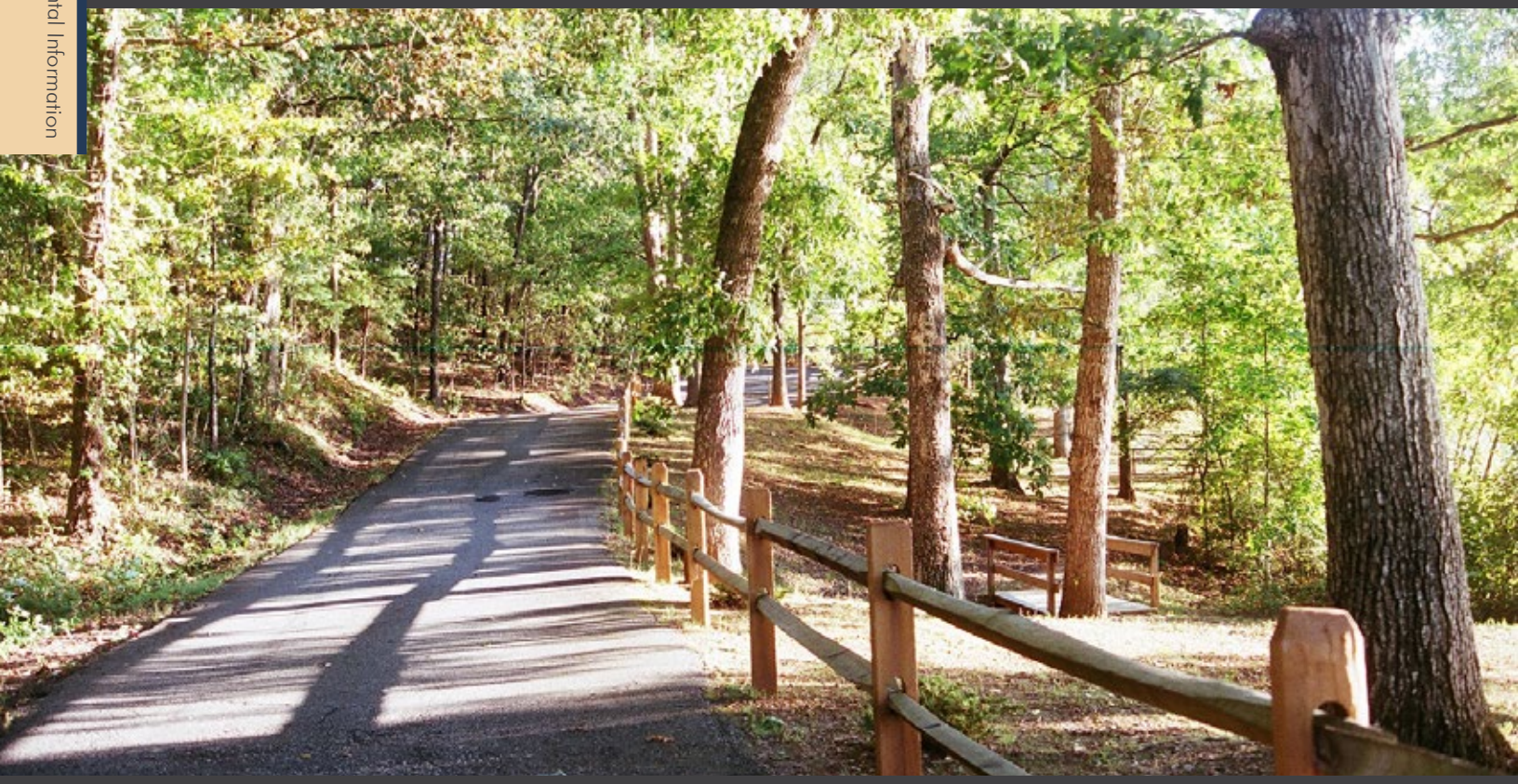
The Parks and Recreation Department oversees operation of War Hill Park. War Hill Park is a passive park located on War Hill Park Road, off of Highway 53 East. War Hill Park consists of 14 primitive campsites, day-use areas, and boat launches.

BUDGET HIGHLIGHTS

The 2017 budget increased by 50.3% compared to the 2016 budget. This change is mainly attributed to increased use of the park facilities as well as $5,000 for Lake Lanier solar lights.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	5,953	5,491	6,392	6,392	6,456	6,520
52 PURCH/CONTRACT SERVICES	8,489	5,500	7,650	6,650	7,727	7,804
53 SUPPLIES	7,865	6,800	9,200	8,700	9,292	9,384
54 CAPITAL OUTLAYS			8,000		8,080	8,161
57 OTHER COSTS				5,000		
	22,307	17,791	31,242	26,742	31,555	31,869



Planning and Development

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.

DESCRIPTION

The Planning & Development department is responsible for many land planning functions such as rezoning and variance applications and processing, providing documentation to both the Planning Commission as well as the Board of Commissioners on such applications. The department is also responsible for maintenance and implementation of the Comprehensive Plan. They require and enforce building codes and other County building and development regulations. Planning and Development also responds to citizen request regarding the building environment. The department is responsible for issuing building permits, business licenses, alcohol licenses, and schedules many difference kinds of development inspections. Planning and Development also implements the Impact Fee Ordinance.

GOALS & OBJECTIVES

GOAL#1: Maintain or increase our level of service

- Continue to cross-train staff as needed and ensure staff is aware of ordinance requirements and/or other changes. Also, ensure that staff clearly relays information to the public to avoid unnecessary delays.

GOAL#2: Maintain professional certifications and provide continuing education

- Ensure staff attends required continuing education classes and other training to improve their knowledge, skills and abilities in their position. Increase staff certifications to better serve the county and public

GOAL#3: Streamline staff duties

- Office positions can be streamlined by digitizing paperwork to reduce paper files and allow information to easily be transmitted upon request

BUDGET HIGHLIGHTS

The 2017 budget increased by 5.4% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	302,245	344,270	342,864	359,625	346,293	349,756
52 PURCH/CONTRACT SERVICES	28,210	50,200	58,100	57,300	58,682	59,266
53 SUPPLIES	6,577	13,000	13,400	12,400	13,534	13,669
	337,032	407,470	414,364	429,325	418,509	422,691

Public Defender

MISSION STATEMENT

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.

DESCRIPTION

The Public Defender's Office, an independent agency within the judicial branch of state government, was created by the General Assembly in 2003 and is appropriated state and local funding to deliver indigent defense services to all 49 judicial circuits within the State. The Public Defender and staff provide 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.

GOALS & OBJECTIVES

Goal #1: Maintain an efficient, cohesive Public Defender office that provides service to the community in the most financially efficient way feasible.

- Maintain a good working relationship with court personnel, the Sheriff's Department, Probation and the District Attorney's office.
- Work together as a cohesive group, pitching in wherever needed.

Goal #2: Maintain a support staff that will maximize the productivity of our attorneys at a cost-effective budget level.

- Hire dedicated, capable people who make indigent defense their mission.

Goal #3: Work with the Georgia Public Defender Standards Council so as to maximize its benefit to the County.

BUDGET HIGHLIGHTS

The 2017 budget increased by 5.4% compared to the 2016 budget.

Departmental Information

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	38,759	39,379	38,754	45,213	39,142	39,533
52 PURCH/CONTRACT SERVICES	3,543	4,813	5,970	5,970	6,030	6,089
53 SUPPLIES	4,241	2,200	2,850	2,600	2,879	2,907
57 OTHER COSTS	225,754	242,113	250,247	250,247	252,750	255,277
	272,297	288,505	297,821	304,030	300,801	303,806

Public Works - Administration

MISSION STATEMENT

The mission of the Administration and Engineering Department is to support Dawson County with innovative design and practices. Dawson County taxpayers benefits as their public infrastructure is maintained, rehabilitated or replaced both with cost-effective and longevity in mind.

DESCRIPTION

The Public Works - Administration Department is responsible for the oversight and administrative support Engineering, Fleet Maintenance, Solid Waste, and Roads. The Engineering Department is responsible for the design and maintenance of existing and proposed infrastructure, the review of construction drawings, the review and approval of driveway and Right-of-Way encroachments permits, Right-of-Way encroachment notifications, and general technical assistance for all other County Departments, as necessary.

GOALS & OBJECTIVES:

GOAL#1: Resurface 12-15 miles of roadway per year

- Request an increase in the General Fund paving budget, complete SPLOST projects and complete the LMIG (Local Maintenance & Improvement Grant) program

GOAL#2: Public Works and Fleet facility upgrades

- Design and build the Public Works and Fleet building as part of the SPLOST program

GOAL#3: Increase knowledge of new fleet

- Purchase new equipment and tools to diagnose and repair. Obtain certifications for Fleet employees

GOAL#4: Update all of the road signs with 911 address ranges

- Add address ranges to all crossroad signs

GOAL#5: Reduce leachate outbreaks at landfill

- Pump existing wells and add new dry wells as needed

BUDGET HIGHLIGHTS

The 2017 budget decreased by 39.4% compared to the 2016 budget. This decrease is mainly attributed to reallocating salary and benefit costs to GIS for a new position.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	144,869	182,274	162,564	110,420	162,564	165,832
52 PURCH/CONTRACT SERVICES	6,658	11,630	12,130	8,130	14,178	14,373
53 SUPPLIES	421	4,700	2,300	1,750	2,323	2,346
	151,948	198,604	176,994	120,300	179,065	182,551

Public Works - Roads

MISSION STATEMENT

Implement guidelines that will enhance the safety, health, and welfare of the citizens of Dawson County. Our mission will provide a free flowing transportation system that is directed towards improving the infrastructure for all citizens to enjoy.

DESCRIPTION

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.

GOALS & OBJECTIVES

Goal #1: Implement a data collection program to assist in developing a County-wide road program.

BUDGET HIGHLIGHTS

The 2017 budget increased by 16.4% compared to the 2016 budget. This increase is mainly attributed to the addition of three full time Equipment Operators.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	340,853	491,782	510,402	648,510	511,992	513,596
52 PURCH/CONTRACT SERVICES	274,641	274,620	280,753	259,645	283,560	286,397
53 SUPPLIES	437,243	508,500	582,000	569,600	586,020	590,083
54 CAPITAL OUTLAYS	5,571		6,000	6,000	6,060	6,121
	1,058,308	1,274,902	1,379,155	1,483,755	1,387,632	1,396,197

Risk Management

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2017 budget increased by 20.5% compared to the 2016 budget. This change is attributed to increases in insurance coverage.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
52 PURCH/CONTRACT SERVICES	5,305		1,500			
54 CAPITAL OUTLAYS	26,719					
55 INTER FUND/DEPT CHARGES	175,995	195,000	225,000	235,000	227,250	229,523
	208,019	195,000	226,500	235,000	227,250	229,523

Senior Center

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.

DESCRIPTION

The Dawson County Senior Center is a multi-purpose center that provides nutritional, health, and human services to the seniors in our community. The programs, projects, and activities are designed to help meet the individual and community needs as well as contribute to the welfare of Senior Center clients.

GOALS & OBJECTIVES

Goal #1: To continue to increase participation for qualified seniors and those that are in need in our community

- Continue to work closely with local civic groups and other organizations to help promote the Center. Discuss with senior clients their needs and new ideas to make the Center a better place to visit.

Goal #2: Continue to offer additional programs and activities for our clients.

- Understand the needs and wants of our current clients as well as prospective clients

BUDGET HIGHLIGHTS

The 2017 budget increased by 6.4% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	14,128	14,318	19,032	19,032	23,868	23,868
52 PURCH/CONTRACT SERVICES	11,398	11,200	13,180	11,300	13,314	13,444
53 SUPPLIES	34,178	35,760	36,000	35,500	36,360	36,703
54 CAPITAL OUTLAYS	5,080					
57 OTHER COSTS	9,450	9,450	9,450	9,450	9,545	9,640
	74,234	70,728	77,662	75,282	83,087	83,655

Senior Center

SENIOR CENTER ACTIVITY 2015

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Meals Served	2,129	1,674	2,380	2,372	2,181	1,877	2,226	2,126	2,168	2,289	1,929	2,166
Physical Activity Participants	337	174	234	280	270	317	669	395	302	272	234	215
Lifestyle Activity Participants	274	219	179	279	232	234	227	344	264	327	270	199



Senior Center – Medicare Silver Sneakers

DESCRIPTION

The 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

The 2017 budget increased by 12.0% compared to the 2016 budget. This increase is due to the need to pay a certified water aerobics instructor during the summer months. The previous instructor taught the class as a volunteer but is no longer available and we are unable to find someone to teach on a volunteer basis.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
52 PURCH/CONTRACT SERVICES	4,765	4,750	5,350	5,350	5,405	5,457
53 SUPPLIES	244	250	250	250	253	255
	5,009	5,000	5,600	5,600	5,658	5,712

Sheriff's Office - E-911

MISSION STATEMENT

Ensure that every communications officer exemplifies a standard surpassed by none, so that they can and will respond immediately to any situation with professional pride, expert skill, undaunted responsibility, and dedicated customer service.

GOALS & OBJECTIVES

Goal #1: Enhance the quality of the E-911 answering system.

- Ensure quality maintenance for all E-911 equipment.
- Provide training for supervisors regarding proper equipment maintenance.

Goal #2: Foster professionalism within E-911.

- Annually review structure, priorities, and resources.
- Develop E-911 Quality Assurance Standards to promote adherence to E-911 State Guidelines and provide a framework for continuous improvement of the overall operation of the Communications Center.

Goal #3: Facilitate communication between Dawson County Communications, other public safety agencies, and the community.

- Continue enhancing the agency's website and social outlets to improve communications with the public and other public safety agencies.
- Effectively train employees utilizing the Records Management System. Implement policies and procedures to standardize module usage.

BUDGET HIGHLIGHTS

The 2017 budget increased by 10.9% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	590,054	593,209	653,669	665,012	671,662	678,377
52 PURCH/CONTRACT SERVICES	139,605	159,129	179,229	168,975	170,665	172,372
53 SUPPLIES	2,855	5,589	7,589	6,250	6,313	6,375
	732,514	757,927	840,487	840,237	848,640	857,124

Sheriff's Office - Detention Center

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, provides for the safety & security of the general public, and provides avenues of rehabilitation for those inmates that choose to participate.

DESCRIPTION

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

GOALS & OBJECTIVES:

GOAL#1: To house incarcerated individuals in a humane and safe manner in accordance with all applicable laws and constitutional requirements

- Ensure that detention practices are in compliance with the Georgia Sheriff's Association (GSA), State laws and any applicable case law

GOAL#2: To provide for community safety through the operation of a safe and secure facility

- Ensure that the detention center is sound (mechanically and structurally) by routine inspections and regular maintenance
- Ensure that release and intake procedures are adhered to at all times
- Ensure that all detention staff are optimally trained and held accountable to the proper execution of their duties and responsibilities

GOAL#3: To reduce civil and criminal liability, which may be incurred through the operation of the facility

- Ensure that all inmates constitutional rights are respected and allow for the exercise of those rights
- Ensure that processes and procedures are conducted in accordance with GSA Standards, State laws and any applicable case law

BUDGET HIGHLIGHTS

The 2017 budget increased by 6.5% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	1,698,440	1,748,798	1,911,144	1,788,399	1,930,256	1,949,557
52 PURCH/CONTRACT SERVICES	382,278	369,301	458,270	462,720	462,853	467,481
53 SUPPLIES	493,936	514,800	542,800	534,500	548,228	553,713
54 CAPITAL OUTLAYS	7,800		17,762	17,762	17,940	18,119
	2,582,454	2,632,899	2,929,976	2,803,381	2,959,277	2,988,870

Sheriff's Office - K-9

DESCRIPTION

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.

GOALS & OBJECTIVES

GOAL#1: To enhance K-9 narcotics experience

- Assign additional duties to K-9 officers that include partial detachment to CID to assist internal narcotics officers and State of Georgia probations officers with fourth amendment waiver searches.

GOAL#2: Update department's fleet

- Ordering and placing into service new vehicles based on SPLOST VI allocations

GOAL#3: Enhance supervisor training

Focusing training efforts on the operational aspects of high threat/high liability incidents such as barricaded suspects and active shooters

GOAL#4: Research and plan for technological advancements

- Current in-car video systems are predicted to convert to an all-digital format within the next two years and field-based reporting (FBR) is becoming obsolete. Solutions for replacement of these critical operational elements are needed.

BUDGET HIGHLIGHTS

The 2017 budget decreased by 27.3% compared to the 2016 budget. This change is attributed to adjusting the 2017 budgeted expenditures to be more in line with prior year actuals.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
52 PURCH/CONTRACT SERVICES	4,303	8,150	10,500	10,350	10,605	10,710
53 SUPPLIES	9,315	21,750	21,750	11,400	21,968	22,186
	13,618	29,900	32,250	21,750	32,573	32,896

Sheriff's Office - School Resource Officers

DESCRIPTION

The 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 2017 budget decreased by 0.4% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	226,253	243,379	242,294	242,294	244,717	247,163
	226,253	243,379	242,294	242,294	244,717	247,163

Sheriff's Office - Sheriff

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.

DESCRIPTION

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.

BUDGET HIGHLIGHTS

The 2017 budget increased by 6.6% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	2,225,360	2,338,455	2,598,407	2,535,137	2,624,391	2,650,636
52 PURCH/CONTRACT SERVICES	267,256	256,410	282,920	269,610	285,751	288,606
53 SUPPLIES	239,682	293,875	301,200	275,875	304,212	307,254
54 CAPITAL OUTLAYS	8,322					
57 OTHER COSTS	4,117	8,000	8,000	8,000	8,080	8,161
	2,744,737	2,896,740	3,190,527	3,088,622	3,222,434	3,254,657

Sheriff's Office - Sheriff Services

DESCRIPTION

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 2017 budget decreased by 0.4% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	602,570	649,426	687,072	646,969	693,942	700,882
52 PURCH/CONTRACT SERVICES	12,524	15,400	17,400	15,300	17,574	17,749
53 SUPPLIES	6,377	4,500	4,500	4,250	4,545	4,590
	621,471	669,326	708,972	666,519	716,061	723,221

Tax Assessor

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.

DESCRIPTION

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.

GOALS & OBJECTIVES

GOAL#1: Maintain fair market and equitable values for all the real and personal property in Dawson County

- Use an outside contractor to do a county wide re-valuation of all real property
- Continue to give opportunities for staff to acquire additional training and knowledge
- Give incentives for additional certifications from the state and for increased productivity

GOAL#2: Satisfy all the mandate and regulations Georgia state law places upon the Assessor office

- Hire an additional employee to fulfill additional requirements specified in HB202
- Provide constant updates to the staff of additional requirements
- Establish a system to assist with meeting the constantly changing rules, regulations and law surrounding property taxes and our responsibilities

GOAL#3: Assist taxpayers, county departments and others with information and help in a timely fashion

- Ensure property transfer data is kept up to date
- Employ additional staff to conduct hearings requested by taxpayers in a timely fashion
- Maintain parcel maps and the Assessor's website with the most current information

BUDGET HIGHLIGHTS

The 2017 budget increased by 12.0% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	363,372	401,144	450,468	455,140	454,973	459,523
52 PURCH/CONTRACT SERVICES	64,522	56,950	583,550	58,550	589,388	595,279
53 SUPPLIES	6,621	7,050	7,050	7,050	7,122	7,191
54 CAPITAL OUTLAYS			25,000		25,250	25,503
	434,515	465,144	1,066,068	520,740	1,076,733	1,087,496

Tax Commissioner

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.

DESCRIPTION

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.

GOALS & OBJECTIVES:

GOAL#1: Obtain email addresses for Dawson County property owners and implement electronic billing which will reduce printing and postage costs

- Set up Tax Commissioner's website to enable property owners to sign up for online billing

GOAL#2: Add Kiosk Service Centers within the County (currently the closest KSC is in Gainesville)

- Eventually place Kiosk Service Centers strategically in convenient locations for Dawsonville and Big Canoe residents

BUDGET HIGHLIGHTS

The 2017 budget increased by 2.3% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	350,298	372,661	372,411	371,511	376,434	379,896
52 PURCH/CONTRACT SERVICES	38,673	49,899	64,550	58,950	65,196	65,847
53 SUPPLIES	5,338	5,400	5,700	5,700	5,757	5,814
54 CAPITAL OUTLAYS			5,500	1,500	5,555	5,611
	394,309	427,960	448,161	437,661	452,942	457,168

Transfer Station

MISSION STATEMENT

Provide a clean and friendly environment for Dawson County residents to dispose of their garbage, and meet the recycling needs of the County.

BUDGET HIGHLIGHTS

The 2017 budget decreased by 11.9% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	153,685	170,533	166,854	165,854	167,063	169,187
52 PURCH/CONTRACT SERVICES	161,543	240,837	242,168	189,350	191,244	193,442
53 SUPPLIES	42,291	47,100	47,150	41,850	42,269	42,691
56 DEPREC. & AMMORTIZATION	90,558	100,000	100,000	95,000	95,950	96,910
	448,077	558,470	556,172	492,054	496,526	502,230

Transit

MISSION STATEMENT
Provide quality, timely, and cost effective transportation services for all Dawson County citizens.

DESCRIPTION
The Transit Department is responsible for transporting Dawson County Citizens who do not have transportation or choose to utilize public transportation services. Transportation is provided with four GDOT buses that hold 10 passengers each and run routes between the hours of 8:00 a.m. and 4:00 p.m. between Dawson, Lumpkin, Forsyth, and Hall counties. Passengers 60 years and older do not have to pay a fare to ride transit and Dawson County receives rreimbursement for these rides from the Department of Human Services (DHS). Passengers below the age of 60 pay a fare for each way of trip.

BUDGET HIGHLIGHTS
The 2017 budget decreased by 6.2% compared to the 2016 budget.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
51 PERS SVC/EMP BENEFITS	169,769	264,539	248,232	248,232	126,611	253,222
52 PURCH/CONTRACT SERVICES	14,391					
53 SUPPLIES	21,538					
	205,698	264,539	248,232	248,232	126,611	253,222

TRANSIT ACTIVITY 2015

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
People Served	928	649	925	957	901	915	1056	844	1010	994	847	830
Miles Traveled	7,633	4,517	7,816	8,017	7,440	7,945	8,159	7,105	7,826	8,244	6,397	7,390

Other Financing Uses

DESCRIPTION

All transfers to other county funds are budgeted in the Other Financing Uses Fund. Funds that receive transfers from the General Fund include: the Multiple Grants Fund, Capital Projects Fund, E-911 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 2017 budget increased by 40.8% compared to the 2016 budget. This change is mainly attributed to the increase in the transfer to the Capital Projects Fund.

BUDGET SUMMARY

	2015 ACTUAL	2016 BUDGET	2017 REQUESTED	2017 BUDGET	2018 REQUESTED	2019 REQUESTED
61 OTHER FINANCING USES	5,964,954	1,214,016	1,736,433	1,709,094	1,740,542	1,757,946
	5,964,954	1,214,016	1,736,433	1,709,094	1,740,542	1,757,946

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.

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 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 the



History

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). A well, which had been dug earlier on the courthouse grounds, was included inside the fencing. Sawdust was kept on the floor until carpeting was installed, printed material was purchased for the making of curtains for the windows, and shutters were made and added to the windows. In a contract given to H.C. Thompson, the building was plastered, and later the plaster was removed and re-plastering was completed through a contract awarded to Mr. Finger. Throughout the years, the building received many coats of whitewash to keep it "spic-and-span".

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

For the first hundred year of its existence, Dawson County remained primarily an agricultural economy, largely due to the lack of railroads or major highways in the area. Dawson County was, however, a significant source of illegal corn whiskey (known as "moonshine") for Atlanta during and after the Prohibition era. During Prohibition, many bootleggers would modify their cars for better speed and handling in order to evade



History

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. Chase Elliott, son of Bill Elliott, is doing his part in keeping the Elliott name prominently featured in NASCAR. In 2014, Chase won the Nationwide Series championship, becoming the first rookie to win a national series championship in NASCAR. He was also named the NASCAR Xfinity Series Most Popular Driver for 2014 and 2015. In 2016, Elliott competed full-time in the NASCAR Sprint Cup Series, driving the No. 24 Chevrolet for Hendrick Motorsports. He had 10 top-5 and 17 top-10 finishes and finished 10th overall. Elliott also took home the 2016 Rookie of the Year title.

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 development of the North Georgia Premium Outlets have helped Dawson County transition from a quiet mountain enclave to one of Georgia's fastest growing communities.



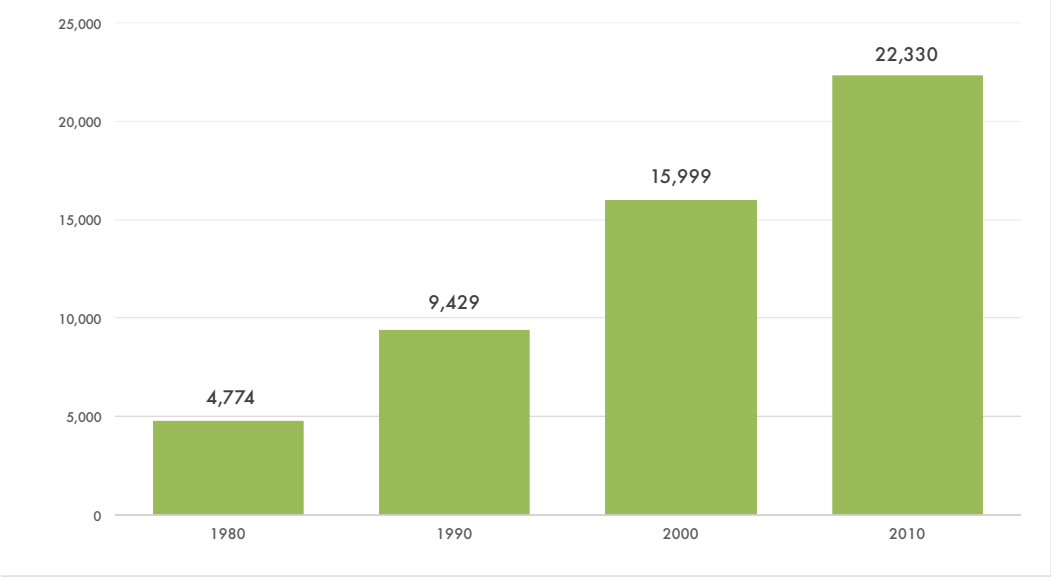
Demographics

As of the 2010 Census, the County is comprised of 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.

	2010 Census	2015 Rank	2015 Estimate	% Change 2000-2015	2025 Projected*	% Change 2010-2025
Dawson	22,330	163	23,312	4.4	27,977	25.3
City of Dawsonville	2,536					
Dawson Area	703,242		780,605	11.0	963,039	36.9
Georgia	9,687,653		10,214,860	5.4	11,538,707	19.1
United States	308,745,538		321,418,820	4.1	349,439,199	13.2

*Source: Population Division, U.S. Census Bureau, *Governor's Office of Planning and Budget.*

Population Estimates



Labor Statistics

Dawson County's labor force consisted of approximately 10,918 workers for 2015. Some of the County's largest employers (excluding all government agencies) are:

- Gold Creek Foods
- Home Depot
- BTD Manufacturing
- Ingles
- Kroger
- North Georgia Premium Outlets
- SleeveCo
- Walmart

The County's unemployment rate was 5.4% at the beginning of 2015 and ended the year with a rate of 4.5 %. 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 was ranked in Tier 4 for 2016.



Labor Statistics

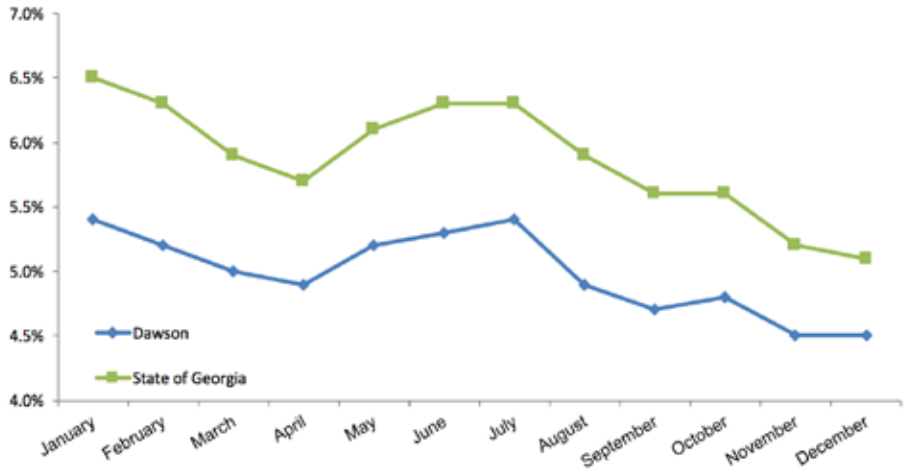
LABOR FORCE ACTIVITY

2015 Annual Averages

County	Labor Force	Employed	Unemployed	Rate
Dawson	10,918	10,376	542	5.0%
Cherokee	119,452	113,989	5,463	4.6%
Fannin	10,094	9,484	610	6.0%
Forsyth	101,774	97,273	4,501	4.4%
Gilmer	11,694	11,010	684	5.8%
Hall	92,277	87,894	4,383	4.7%
Lumpkin	15,170	14,360	810	5.3%
Pickens	13,920	13,192	728	5.2%
Dawson Area	375,299	357,578	17,721	4.7%
Georgia	4,770,873	4,490,931	279,942	5.9%
United States	157,129,917	148,833,417	8,296,333	5.3%

SOURCE: Georgia Department of Labor, U.S. Bureau of Labor Statistics

Unemployment Rates 2015



Rate per Month 2015

	Dawson	State of Georgia
January	5.4%	6.5%
February	5.2%	6.3%
March	5.0%	5.9%
April	4.9%	5.7%
May	5.2%	6.1%
June	5.3%	6.3%
July	5.4%	6.3%
August	4.9%	5.9%
September	4.7%	5.6%
October	4.8%	5.6%
November	4.5%	5.2%
December	4.5%	5.1%

SOURCE: U.S. Bureau of Labor Statistics

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, 211 square miles of the County are land and 3 square miles are water. Part of Lake Sidney 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.



Glossary



Glossary

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.

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 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.

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

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 adds to the total assets of Dawson County.

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

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

Glossary

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.

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

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

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

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

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

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 intact.

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

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

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.

Glossary

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.

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

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.

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.

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."

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

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.

Glossary

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.

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

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

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.

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

