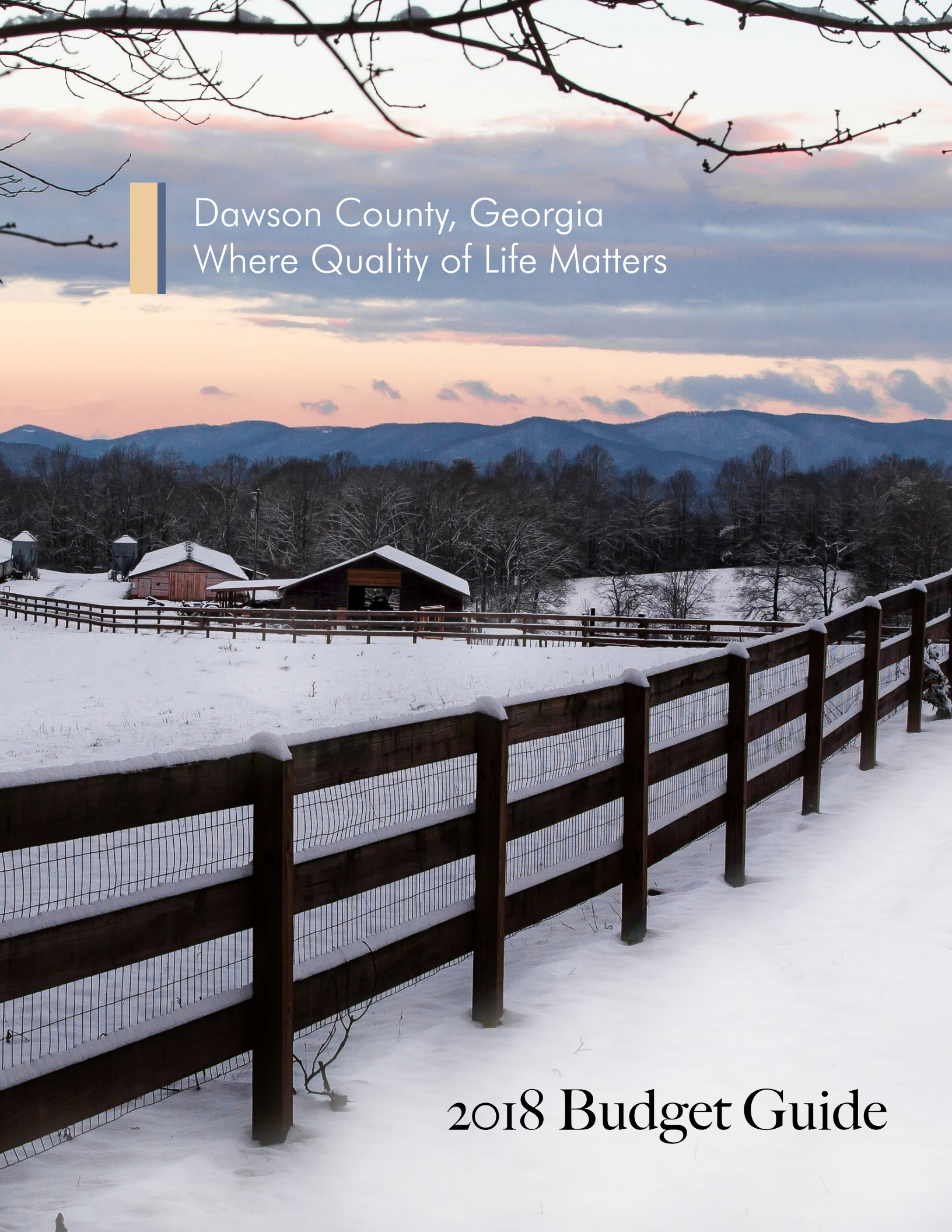


Dawson County, Georgia
Where Quality of Life Matters

2018 Budget Guide

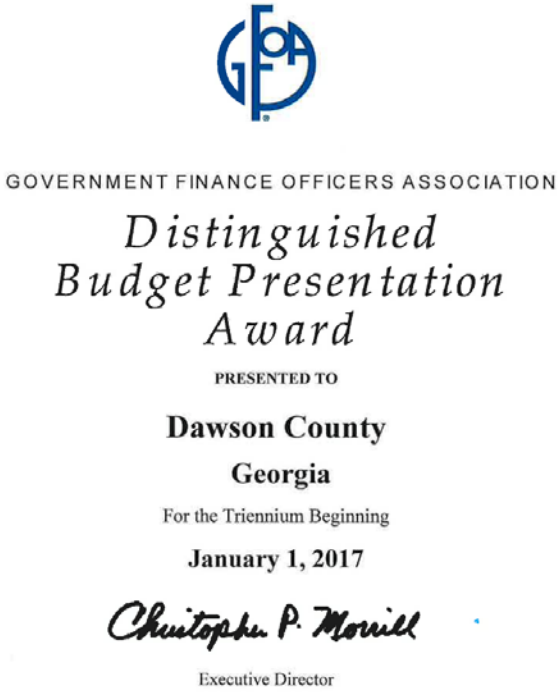
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2018 Budget Guide



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, 2017. 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



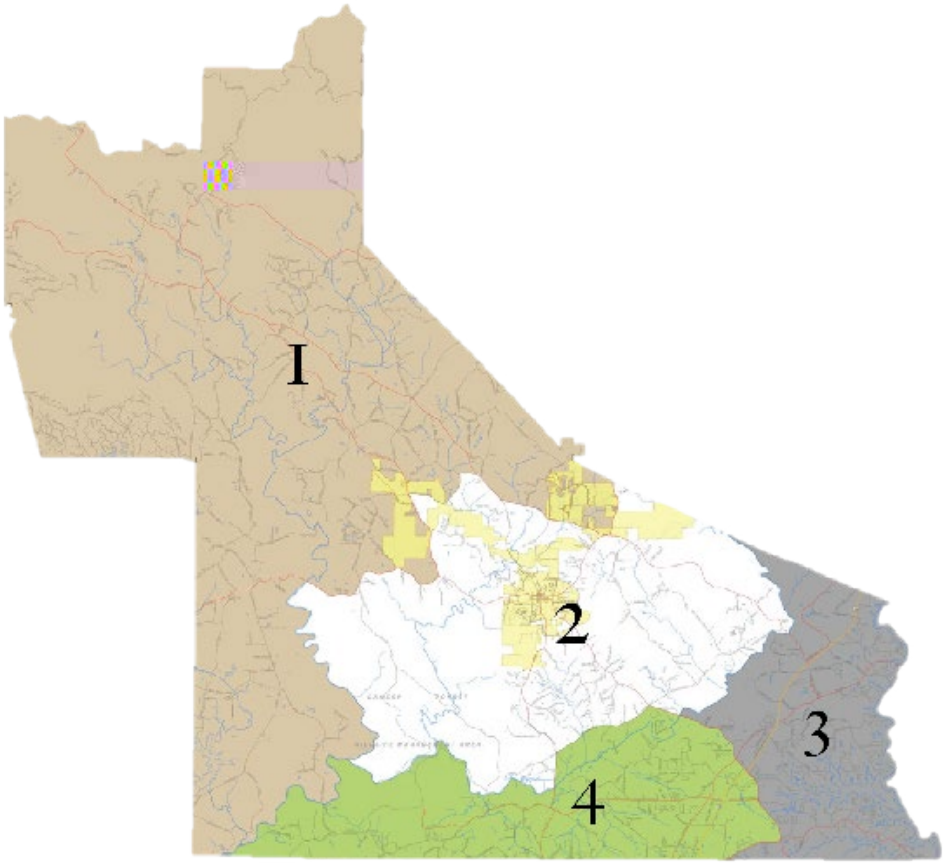
Billy Thurmond

Chairman



Sharon Fausett

District 1





Chris Gaines

District 2



Jimmy Hamby

District 3



Julie Hughes Nix

District 4

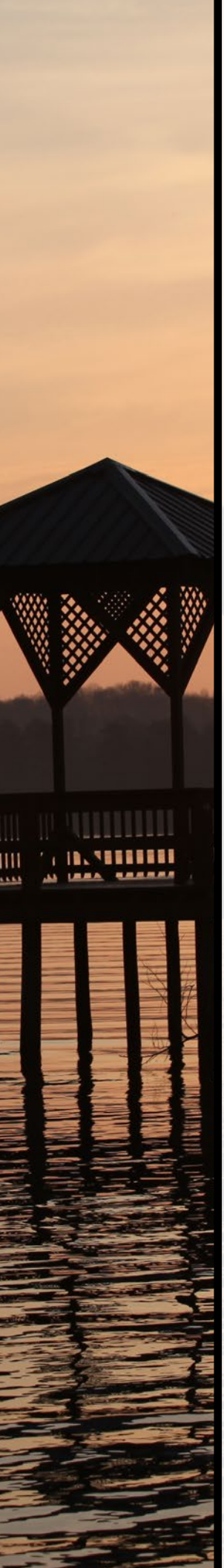


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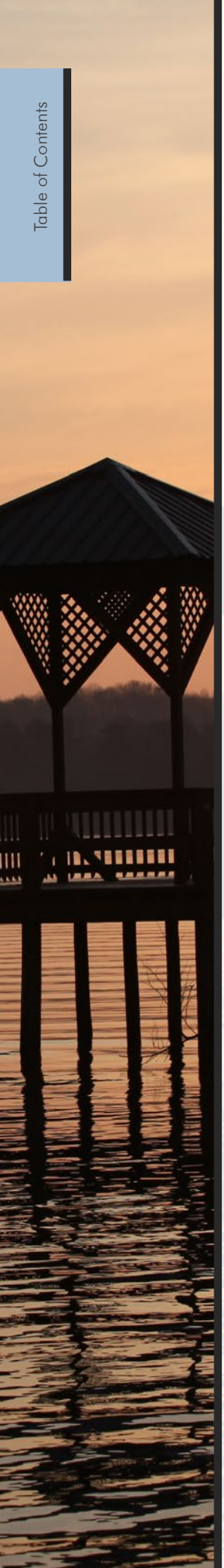
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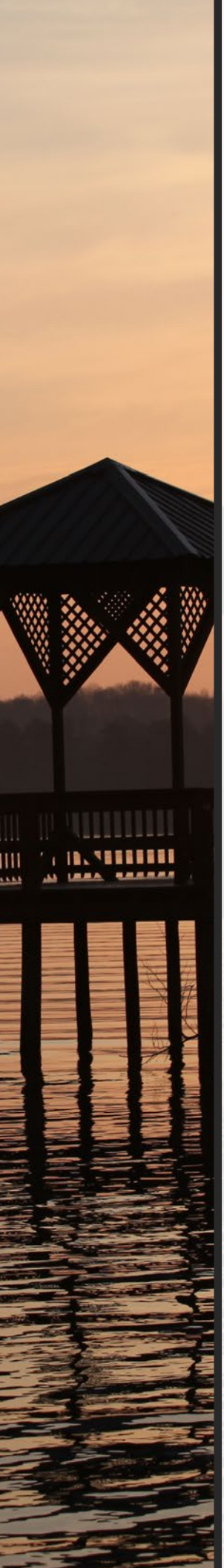
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Introduction and Overview



Chairman's Message

To: Commissioners, Elected Officials, County Administration, Staff and Citizens of Dawson County,

It was my pleasure to work with each of you in the preparation of the 2018 Budget. Although we continue to see improvement in our local economy, the County continues to face many challenges in keeping up with the service delivery demands of a growing community. The 2018 budget is a balanced budget with the use of some fund balance revenue. The Board of Commissioners are looking at other alternative funding sources that will allow us to better meet the new service delivery demands that all departments are experiencing.

Goals:

- Transparent process- All of the meetings with elected officials, department heads, and agencies were advertised and open to the public
- Revenue based balanced budget- The budget was balanced based on attainable revenue numbers and the use of some fund balance
- Single year budget- Changed from a triennial budget
- Steady reserve- The 2018 General Fund budget includes a use of fund balance in the amount of $1,465,573. The projected general fund unassigned fund balance at the end of 2018 is $3,827,000 which 15% of general fund expenditures.
- Priority based requests- Beyond the daily operation and maintenance cost of each agency and department, we asked everyone to provide the Board with a priority list of needs to enhance their ability to provide quality service to the citizens of Dawson County.

Priorities:

Personnel - The Board recognizes that our employees are our greatest asset. In 2017, the Board approved a new salary scale to make the County more competitive in the job market in an effort to retain our employees. The approved 2018 budget does not currently include an employee pay raise, but the Board has agreed to look at revenue trends in 2018, and if favorable, then consider a possible increase. The 2018 budget does include an increase for employee health coverage due to the continued rising cost of health care. There were 10 new positions approved in the 2018 budget: (1) School Resource Officer (50% funded by the County and 50% funded by the Board of Education) and (9) Firefighter/EMT positions. (The County received a Federal grant that covers 75 % of the cost for these new positions leaving the County to cover the remaining 25%.) The 2018 budget also includes a state mandated 2% COLA for all elected officials.

Capital – Capital funding continues to be a major consideration for the Board of Commissioners. For fiscal year 2018, $1,957,999 in capital expenditures was approved in the budget. More detail concerning these items is included later in this report.

Scheduled Debt – In 2017, the Etowah Water Authority entered into a new agreement to re-finance old debt. The new arrangement will require the County to pay $173,557.92 for annual debt service during 2018. Also, the County is obligated to pay $84,582 for the Etowah Water Authority Bond Issue in 2018. The County is scheduled to pay off a 2015 lease purchase agreement for vehicles (in the amount of $67,299.18) in 2018. This brings the total in debt service obligations for 2018 to $325,439.10.

Chairman's Message

Unfunded state mandates – 2% COLA for all elected officials. An additional Superior Court Judge will be appointed in 2018.

2018 Future Projects:
SPLOST VI – Vehicles for the Sheriff's office, Pool House for the Park, approximately $6 million in road improvements, purchase of land and planning for new fire station, additional information technology and communication equipment.

Department	Project	Estimated Cost
Public Works	Road Projects	$ 275,000
	Public Works Facility	$ 2,500,000
	Equipment	$ 200,000
Parks & Recreation	Recreation Facilities	$ 300 000
	Pool House Demo/Rebuild	$ 350,000
Fire/EMS	Fire Station 9/Community Ctr.	$ 1,700,000
	Fire Truck Lease Purchase	$ 75,000
Sheriff	Vehicles and Equipment	$ 600,000
TOTAL		**$6,000,000**

Upcoming Residential and Commercial developments – 2017 saw the completion of over 60 commercial building projects and projects currently under construction will be adding more than 120,000 square feet of retail development in 2018. Two new residential developments have been approved and are under construction. Phased construction of the two major commercial developments originally permitted in 2016 has continued. An uptick in residential development is projected to continue into 2018, resulting in increased need for public services and infrastructure improvement as well as augmentation of County staff to facilitate regulatory compliance. Finally, an increased interest in several areas where past development efforts have faltered may be an indication of new life for these areas.

Infrastructure upgrades – In 2017, the Georgia Department of Transportation (GDOT) completed the first Continuous Flow Intersection in the State of Georgia in Dawson County. This new intersection will improve traffic flow in the very heavily travelled GA 400 Corridor. In 2018, a bridge on State Route 9 will be completed. Georgia Department of Transportation (GDOT) will construct two round-a-bout intersections- one at State Route 53 and Route 183 and the other at Route 183 and Route 52. GDOT will also complete resurfacing projects on State Routes 53 and 136.



Chairman's Message

I want to thank our Chief Financial Officer, Vickie Neikirk and Budget Manager, Natalie Johnson for all of their hard work and dedication throughout the budget process. I also want to thank the Board of Commissioners, elected officials, department directors, agency leaders, County Manager and staff for their hard work in the production of the 2018 balanced budget.

Respectfully,

Billy Thurmond
Chairman
Dawson County Board of Commission



Executive Summary

Dawson County, Georgia
Executive Summary
Approved Budget for Fiscal Year 2018

General Information

- The FY 2017 tax rate is 8.138 mills for unincorporated areas and 0.0 mills for incorporated areas. The rate remains unchanged from the prior year.
- The 2017 total tax digest value increased by 5.4%, or $513,944 over the 2016 digest.
- The FY 2018 total annual budget (all funds) is $38,622,689 an increase of $2,631,122 or 7.3% from FY 2017. This increase is largely attributed to the additional personnel costs associated with an updated salary scale that was adopted by the County in 2017.
- The FY 2018 adopted General Fund budget is $25,516,312 and represents an increase of $1,288,899 or 5.3%, from FY 2017 primarily due to an increase in salaries and benefits as well as increased operational needs funding. These increases are expected to improve service levels.
- Several major factors went into balancing the FY 2018 budget.
    a. The FY 2018 budget includes funding for salary increases based on the updated salary study completed in early 2017.
    b. The County absorbed over $500,000 of increases in partially self-funded insurance premiums; most 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 $1,465,573 from fund balance for various items. This represents a $353,170, or 31.7%, increase in use of fund balance from FY 2017. The FY 2017 budget was balanced with $1,112,403 in use of fund balance.
    d. The FY 2018 budget also includes $273,559 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 $1,569,957 which represents a decrease of $20,462, or 1.2%, from 2017. Transfers out from the General Fund to the Capital Projects Fund totals $122,304 and will be used for debt service on leased vehicles as well as additional needed capital items allocated as follows:
        – $250,000 for required telephone upgrades throughout the county
        – $40,000 for HVAC replacement at the Jail
        – $260,000 for E-911 CAD system upgrade
        – $55,000 for Comp Plan Update

Executive Summary

Personnel:

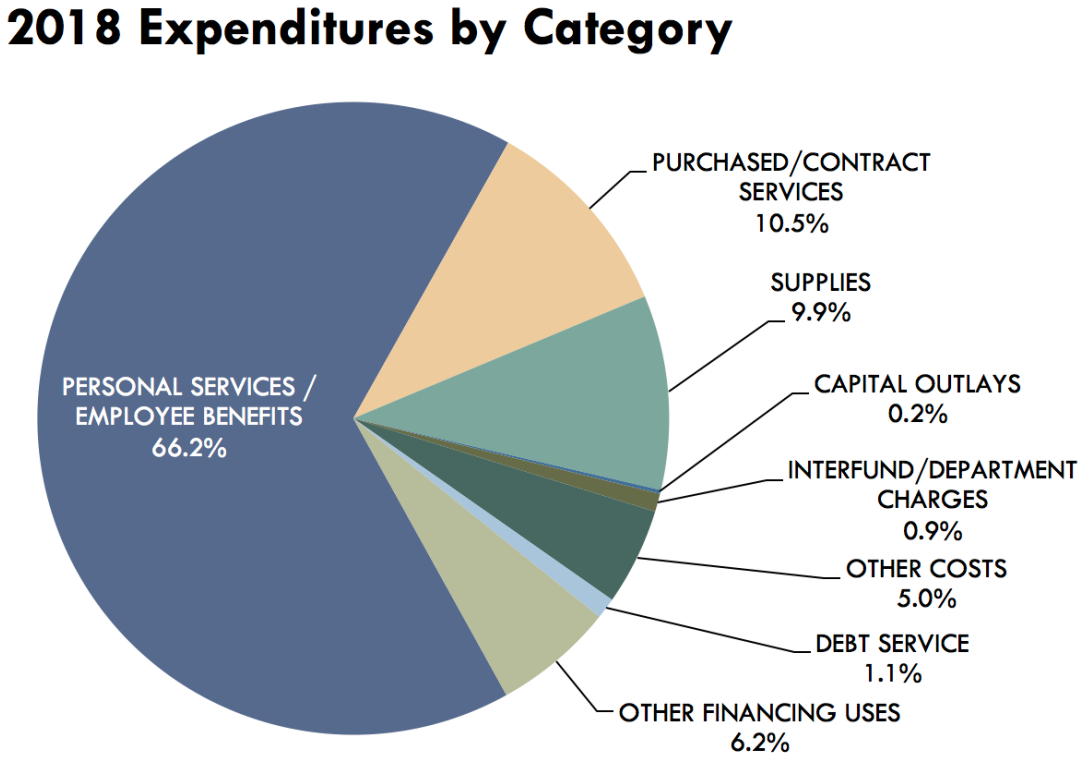
- General Fund salaries and benefits increased $1,393,953, or 8.9%, primarily because the Board of Commissioners adopted an updated salary scale based on a salary study completed in 2017. Additionally, the County and health insurance premiums increased. The increase from 2017 in health insurance premium resulted in an addition to the county's general fund of $380,547.
- Additionally, the following positions were added:
  - Fire and EMS: added nine full-time Firefighter/EMT positions. These positions will be partially funded by grant sources
  - Sheriff: added one School Resource Officer (SRO)
  - Public Defender: added supplement for Attorney

Other Information:

- Total (General Fund) Fund Balance, based on budget, at the end of FY 2017 is expected to equal approximately $6,353,166, or 26%, of the budgeted General Fund Expenditures. The FY 2018 budget was balanced with the use of fund balance in the amount of $1,465,573 and is projected to be $4,887,593, or 19%, of General Fund Expenditures, at 12/31/2018.
- 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 2018 from SPLOST VI include: roads projects, public works building, public works equipment, pool house demolition and reconstruction, recreation facilities, Fire Station 9/Community Center, fire truck lease purchase, and Sheriff vehicles and equipment purchases.

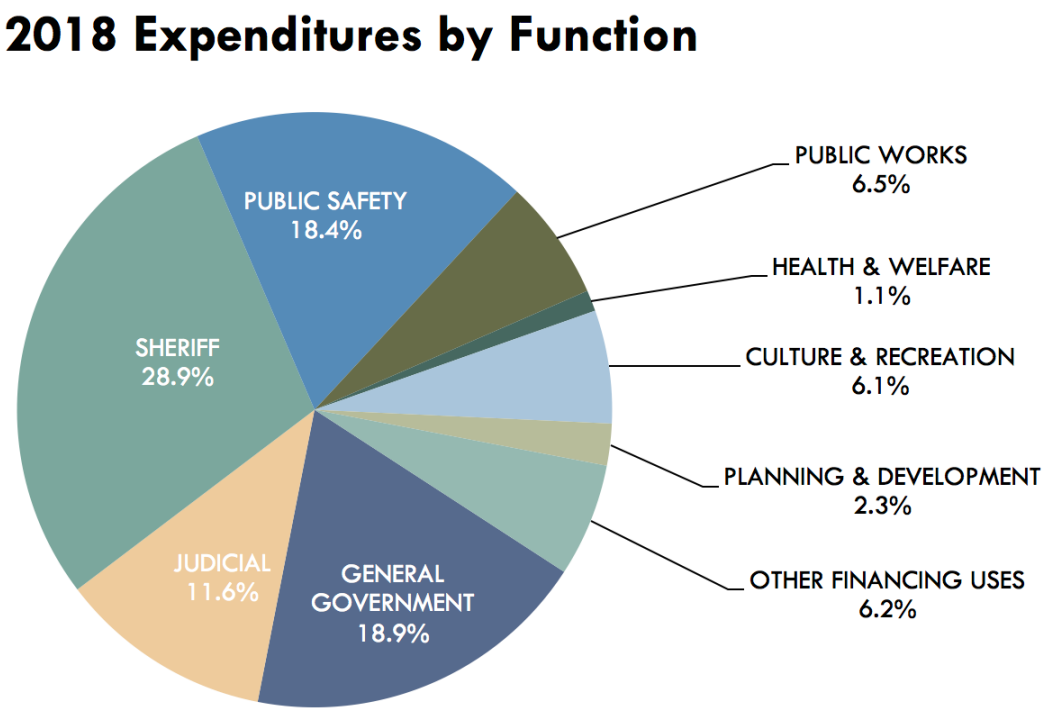
2018 Expenditures by Category

	2017 BUDGET	2018 BUDGET	% CHANGE
PERSONAL SERVICES / EMPLOYEE BENEFITS	15,501,680	16,895,633	9%
PURCHASED/CONTRACT SERVICES	2,886,617	2,690,048	-7%
SUPPLIES	2,626,218	2,536,119	-3%
CAPITAL OUTLAYS	84,262	49,500	-41%
INTERFUND/DEPARTMENT CHARGES	235,000	236,650	1%
OTHER COSTS	1,159,217	1,264,846	9%
DEBT SERVICE	144,000	273,559	90%
OTHER FINANCING USES	1,590,419	1,569,957	-1%
	24,227,413	25,516,312	5%



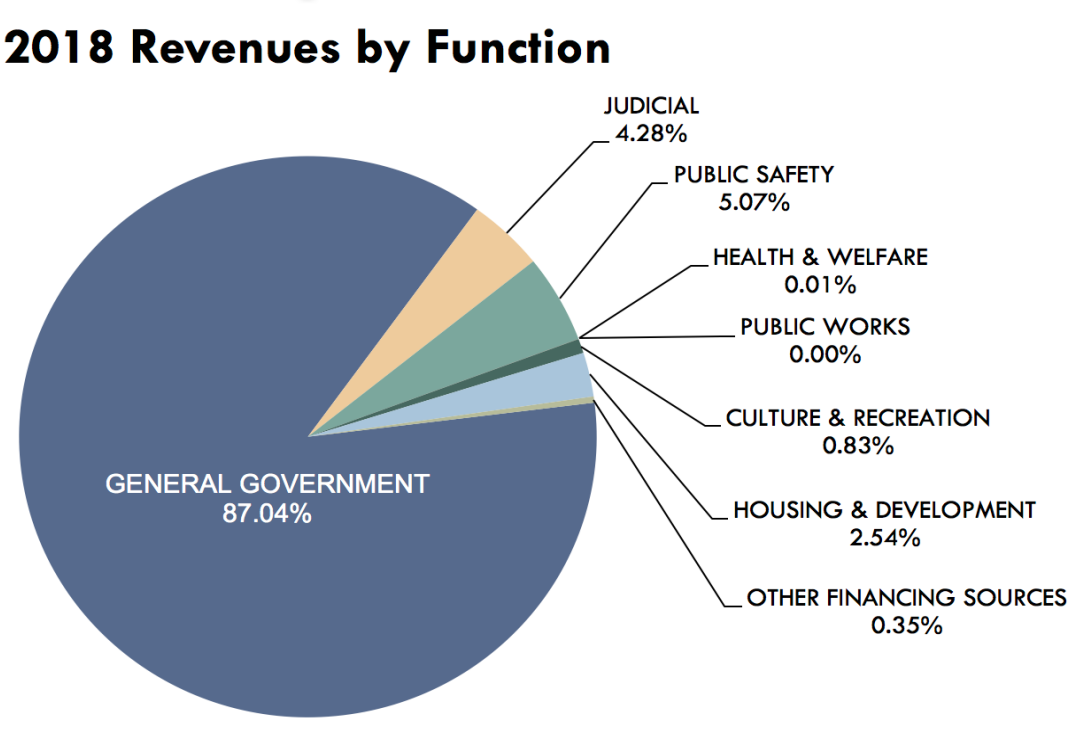
2018 Expenditures by Function

	2017 BUDGET	2018 BUDGET	% CHANGE
GENERAL GOVERNMENT	4,772,304	4,822,102	1%
JUDICIAL	2,763,101	2,964,322	7%
SHERIFF	6,822,566	7,365,547	8%
PUBLIC SAFETY	4,450,684	4,684,985	5%
PUBLIC WORKS	1,604,055	1,670,906	4%
HEALTH & WELFARE	284,122	291,076	2%
CULTURE & RECREATION	1,432,211	1,567,673	9%
PLANNING & DEVELOPMENT	507,951	579,744	14%
OTHER FINANCING USES	1,590,419	1,569,957	-1%
	24,227,413	25,516,312	5%



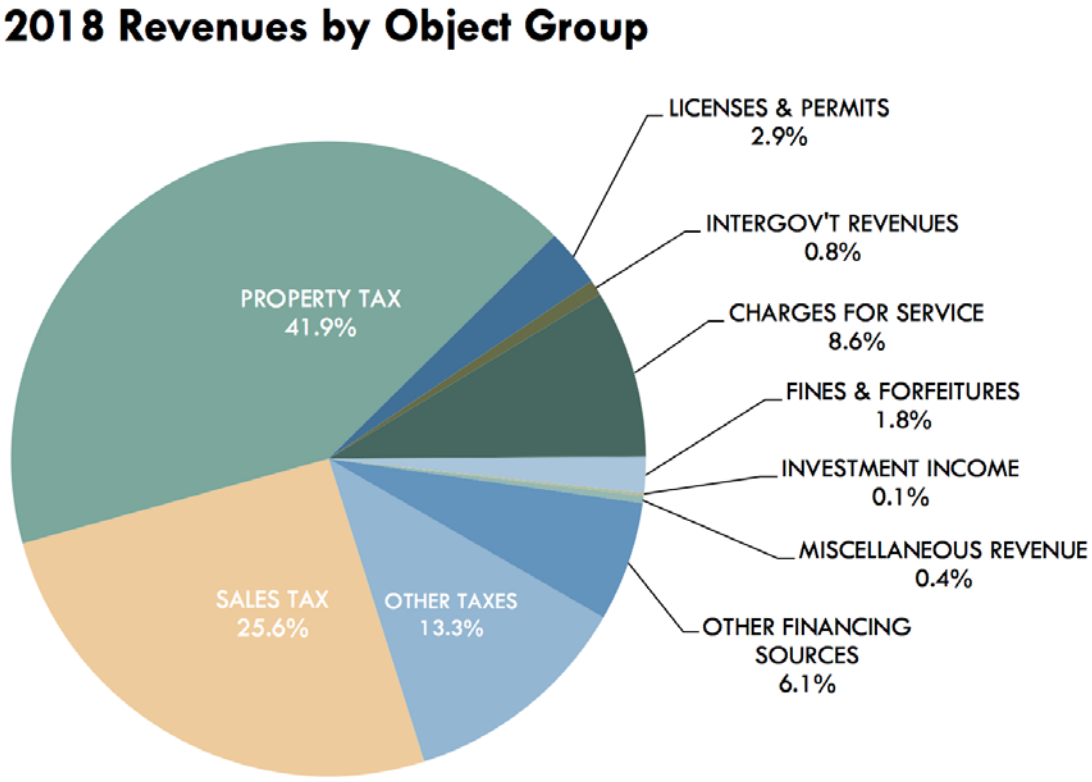
2018 Revenues by Function

	2017 BUDGET	2018 BUDGET	% CHANGE
GENERAL GOVERNMENT	21,060,512	22,179,265	5%
JUDICIAL	1,051,526	1,091,090	4%
PUBLIC SAFETY	1,352,075	1,293,650	-4%
PUBLIC WORKS	800	1,000	25%
HEALTH & WELFARE	4,000	3,500	-13%
CULTURE & RECREATION	219,300	210,735	-4%
HOUSING & DEVELOPMENT	449,200	647,072	44%
OTHER FINANCING SOURCES	90,000	90,000	0%
	24,227,413	25,516,312	5%



2018 Revenues by Object Group

	2017 BUDGET	2018 BUDGET	% CHANGE
OTHER TAXES	3,006,000	3,008,000	0%
SALES TAX	6,600,000	6,528,055	-1%
PROPERTY TAX	9,817,909	10,692,212	9%
LICENSES & PERMITS	541,850	751,422	39%
INTERGOV'T REVENUES	194,056	200,000	3%
CHARGES FOR SERVICE	2,290,875	2,185,605	-5%
FINES & FORFEITURES	442,500	467,500	6%
INVESTMENT INCOME	21,645	33,870	56%
MISCELLANEOUS REVENUE	90,175	94,075	4%
OTHER FINANCING SOURCES	1,222,403	1,555,573	27%
	24,227,413	25,516,312	5%

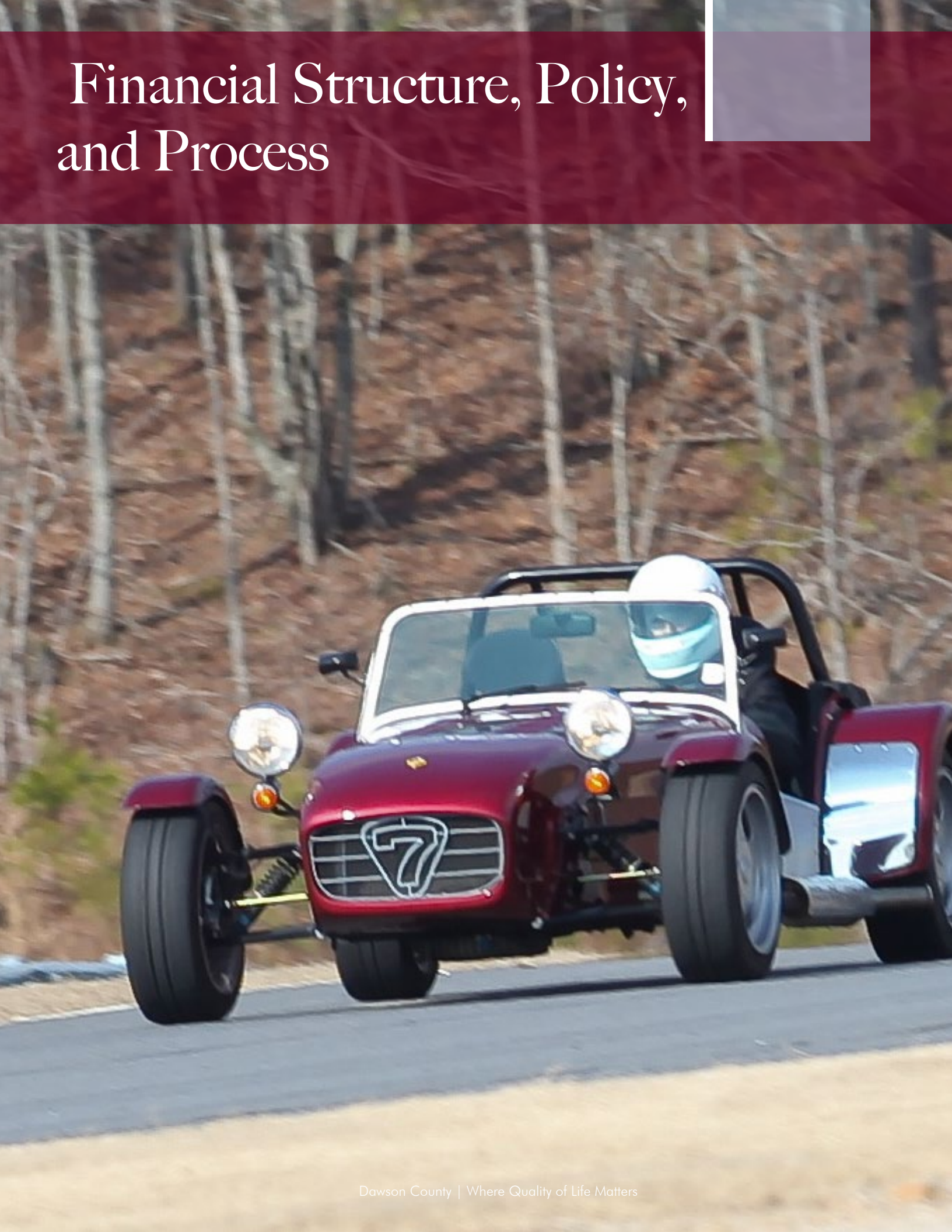


Position Summary

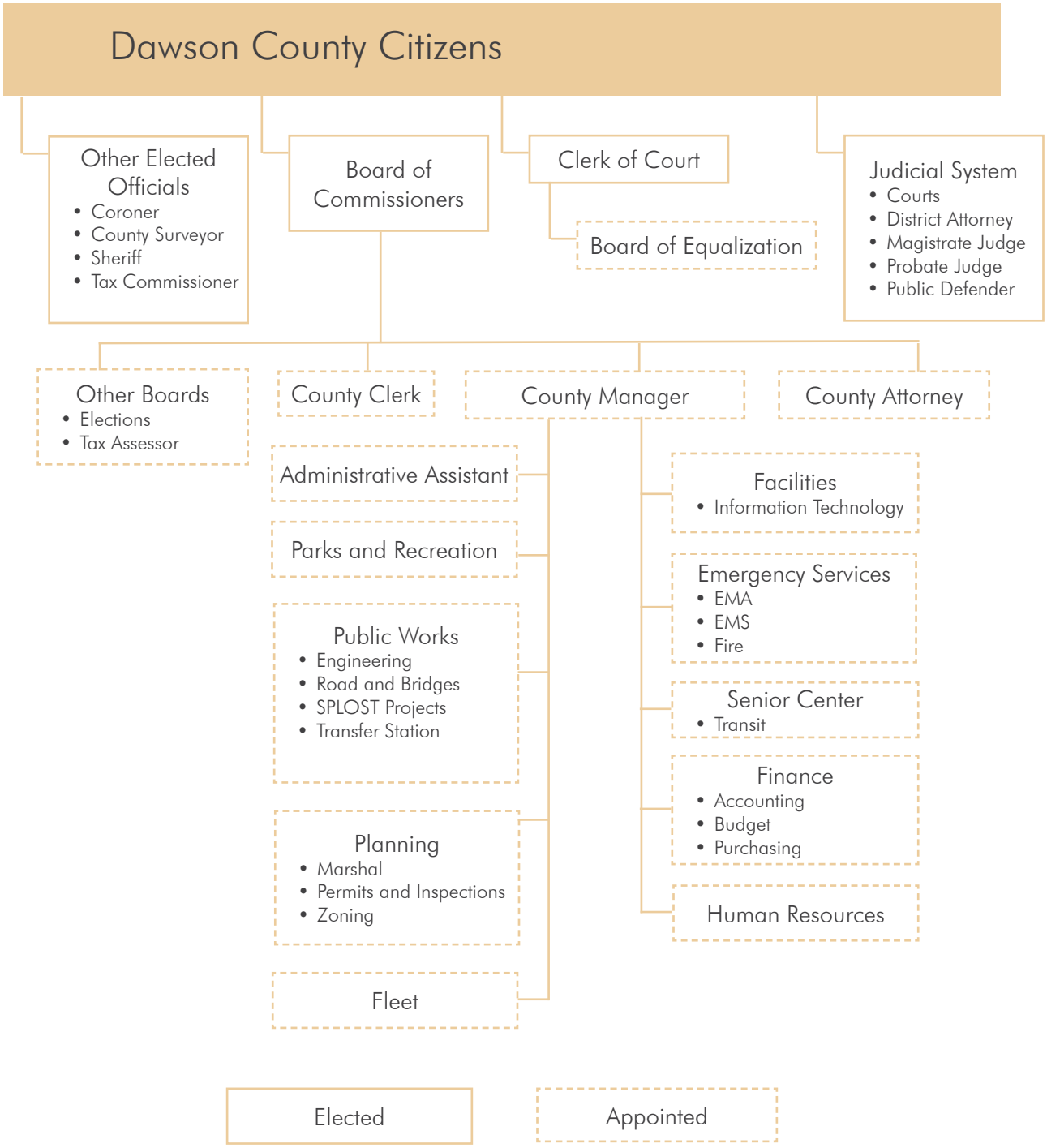
DEPARTMENTS	FY2014	FY2015	FY 2016	FY 2017	FY 2018
BOARD OF COMMISSIONERS	5	5	5	5	5
COUNTY ADMINISTRATION	4	4	4	3	3
ELECTIONS/REGISTRAR	2	3	3	3	3
FINANCE	7	7	7	7	7
COUNTY ATTORNEY	-	-	-	1	1
INFORMATION TECHNOLOGY	1	1	1	3	3
HUMAN RESOURCES	2	2	2	2	2
TAX COMMISSIONER	6	6	6	6	6
TAX ASSESSOR	6	7	7	8	8
FACILITIES	7	7	8	8	8
SUPERIOR COURT	2	2	2	2	2
DISTRICT ATTORNEY	8	9	9	9	9
MAGISTRATE	5	5	5	5	5
PROBATE	4	4	4	4	4
CLERK OF COURT	9	9	9	9	9
DRUG COURT	3	3	3	3	3
HELP COURT	1	1	1	1	1
SHERIFF ADMIN	7	7	7	10	10
PATROL	26	26	26	26	26
CID	10	10	10	10	10
DETENTION	38	38	37	37	37
SCHOOL RESOURCE OFFICERS	4	4	4	4	5
MARSHAL	2	2	2	2	2
SHERIFF SERVICES	12	12	12	12	12
FIRE	17	14	17	20	29
ESA	1	1	1	1	1
EMS	25	27	30	34	34
E911 COMMUNICATIONS	12	12	12	12	12
PUBLIC WORKS ADMIN	3	3	3	3	3
PUBLIC WORKS ROADS	9	9	9	9	9
FLEET	2	2	2	2	2
PARK & REC	10	10	11	11	11
TRANSFER STATION	1	1	1	1	1
SENIOR CENTER/TRANSIT	9	8	8	8	8
EXTENSION	1	1	1	1	1
PLANNING & DEVELOPMENT	5	6	6	6	6
FAMILY CONNECTION	1	2	2	2	2
TOTAL FULL TIME APPROVED POSITIONS	267	270	277	290	300

The FY 2018 budget includes the addition of ten full time positions. Fire includes the addition of nine Firefighter/EMT positions. Seventy-five percent of the 2018 funding for these positions is provided by the SAFER (Staffing for Adequate Fire and Emergency Response) Grant. The Sheriff's School Resource Officer program includes the addition of one School Resource Officer. Fifty percent of the funding for this position is reimbursed to the County by the Dawson County Board of Education.

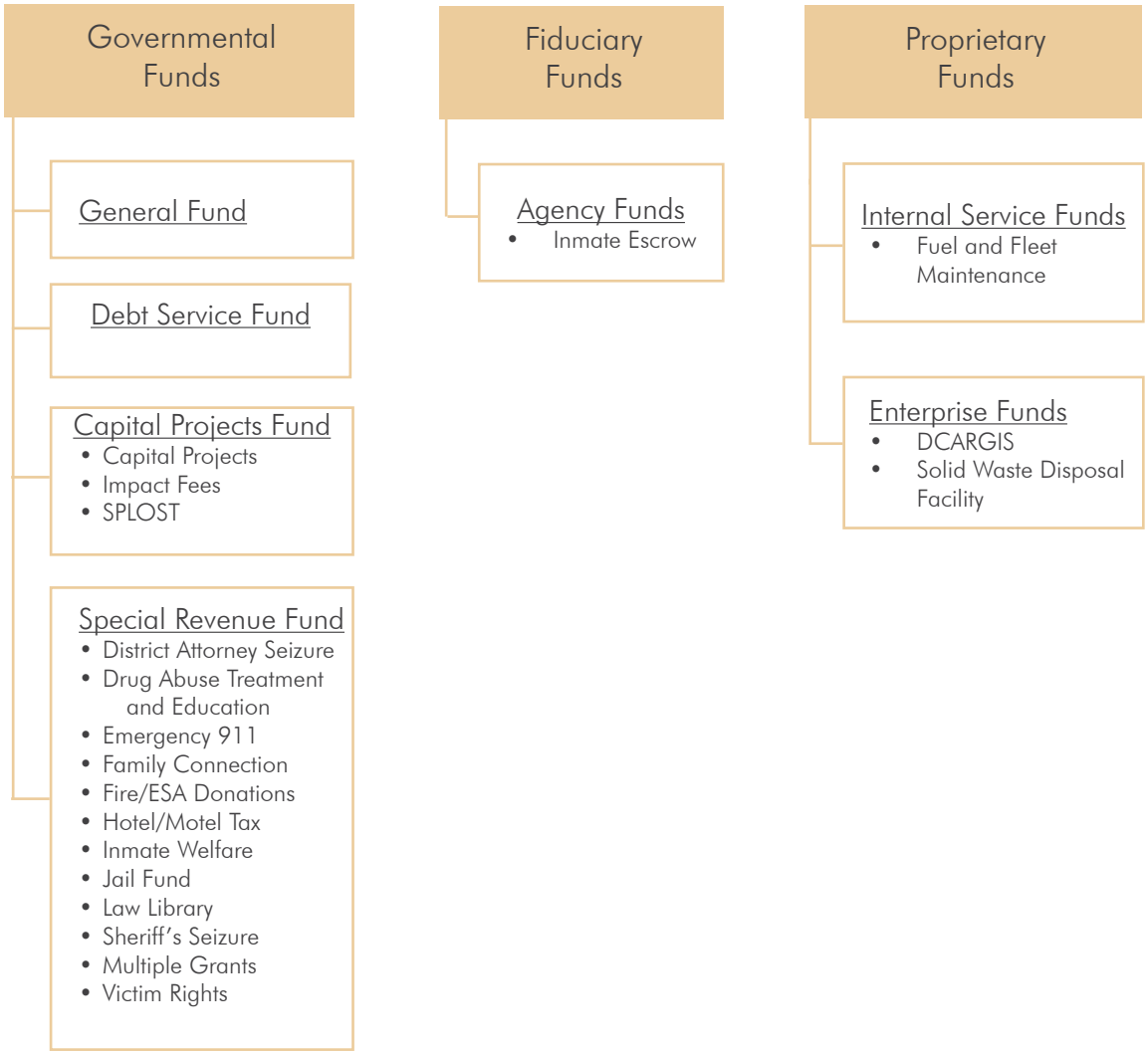
Financial Structure, Policy, and Process



Organizational Chart



Fund Structure



Fund and Department Relationship

General Fund

- Board of Commissioners
- Administration
- Board of Equalization
- Clerk of Court
- Conservation
- Coroner
- Coroner-Indigent Welfare
- County Extension Office
- CASA
- HELP Court
- Juvenile Court
- Magistrate Court
- Probate Court
- Superior Court
- Treatment Court
- DFACS
- District Attorney
- Elections/Registrar
- Emergency Services - Emergency Management
- Emergency Services-Medical Services
- Emergency Serivces-Fire
- Facilities Management
- Finance
- General Government
- Health Department
- Human Resources
- Humane Society
- Information Technology
- Library
- Marshal
- No One Alone
- Parks and Recreation
- Parks and Recreation-Pool
- Parks and Recreation-War Hill Park
- Planning and Development
- Public Defender
- Public Works - Administration
- Public Works - Roads
- Risk Management
- Senior Center
- Sheriff - Administration
- Sheriff-Detention Center
- Sheriff-K-9
- Sheriff-School Resource Officers
- Sheriff-Court Services
- Tax Assessor
- Tax Commissioner
- Transit

Solid Waste Fund

- Transfer Station
- Keep Dawson County Beautiful

E-911 Fund

- Sheriff-E-911

Internal Service Fund

- Fuel Facility
- Fleet Maintenance

DCARGIS Fund

- GIS Department

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.

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
GENERAL FUND	21,734,273	24,227,413	26,078,124	25,516,312
	21,734,273	24,227,413	26,078,124	25,516,312



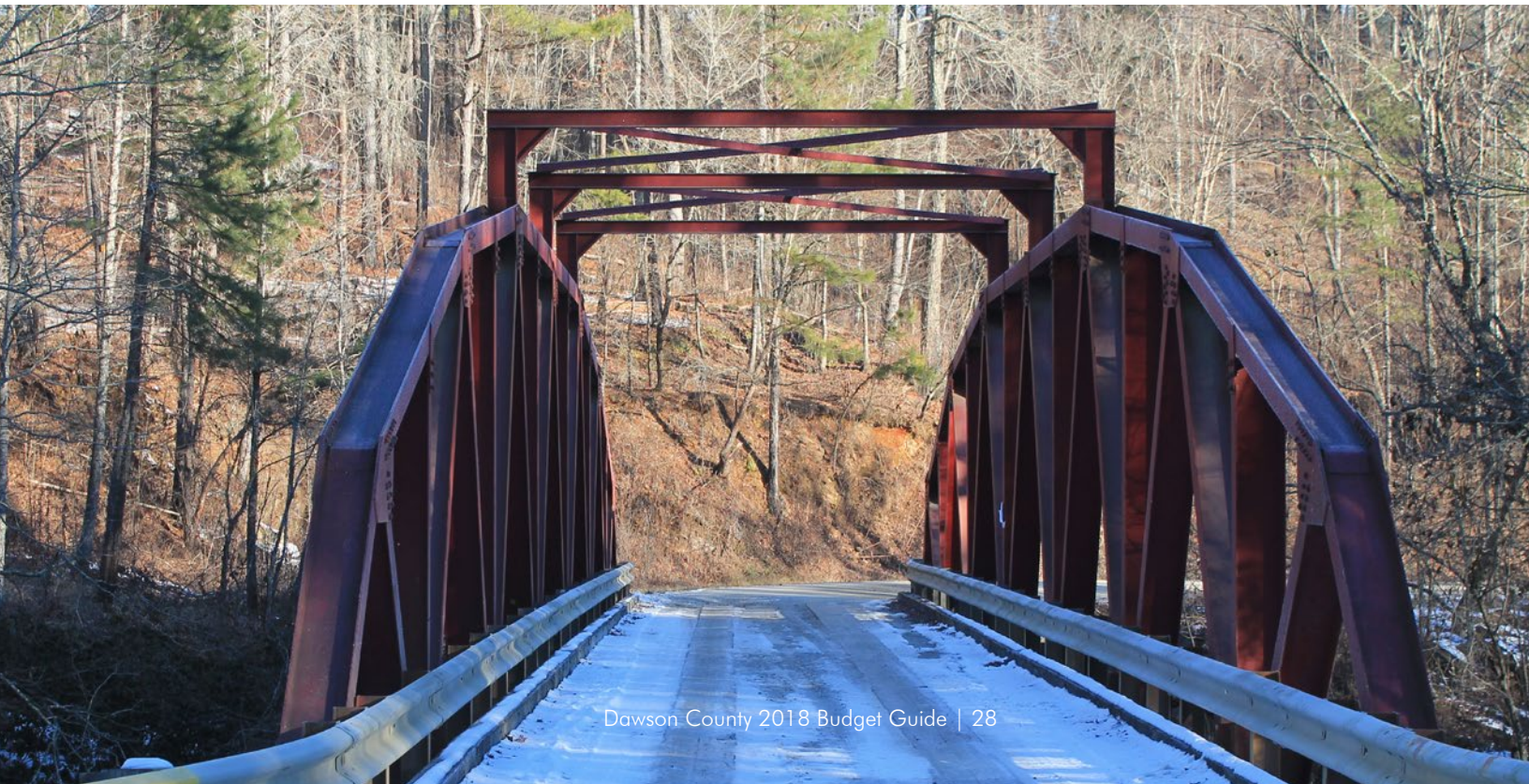
Fund Descriptions

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.

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
GO BOND SERIES 2007 (SP5)	478,463			
SPLOST V	364,997			
SPLOST VI	5,410,294	5,800,000	6,000,000	6,000,000
CAPITAL PROJECTS	283,195	491,062	142,304	672,304
IMPACT FEES				
	6,536,949	6,291,062	6,142,304	6,672,304



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

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
DATE	25,000	33,775	34,222	34,222
JAIL	19,405	55,000	55,550	55,000
CRIME VICTIMS	21,352	24,300	24,543	24,300
LAW LIBRARY	13,399	15,127	2,000	15,500
FIRE/ESA DONATIONS ACCOUNT	41,377			
FAMILY CONNECTION	206,042	222,757	253,197	253,197
INMATE WELFARE FUND	17,721	90,050	90,951	110,000
DA FORFEITURE	1,175	2,000	2,020	3,500
DCSO SEIZURE FUND	9,323	43,000	33,230	10,000
EMERGENCY 911	749,775	840,237	997,722	907,533
MULTIPLE GRANTS	2,262,869	1,707,162	1,926,271	2,459,953
HOTEL/MOTEL TAX	467,597	422,500	430,876	425,000
	3,835,035	3,455,908	3,850,582	4,298,205



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.

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
INMATE ESCROW	125,612	100,000	100,000	100,000
	125,612	100,000	100,000	100,000

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.

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
FUEL/FLEET MAINTENANCE	994,069	1,331,533	1,350,768	1,147,970
	994,069	1,331,533	1,350,768	1,147,970

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.

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
SOLID WASTE	539,193	511,487	625,154	797,000
DCARGIS	14,669	74,164	93,398	90,898
	553,862	585,651	718,552	887,898

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 $25,000. As outlined in the annual budget resolution, the County Manager is authorized to approve changes to capital outlay budgets in amounts up to $25,000. 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 thi 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. 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 2018 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 15 - 25% or 3 months of operating expenditures. At the end of 2016, the County's unassigned fund balance was 23.4% of General Fund operating expenditures.

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. The 2018 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 2018, $300,000 has been appropriated for contingencies ($100,000 for increased fuel costs, $75,000 for increased health insurance benefits, $25,000 for legal & professional fees, $10,000 for Georgia Underground Storage Tank (GUST) Trust Fund and $90,000 for general contingencies).

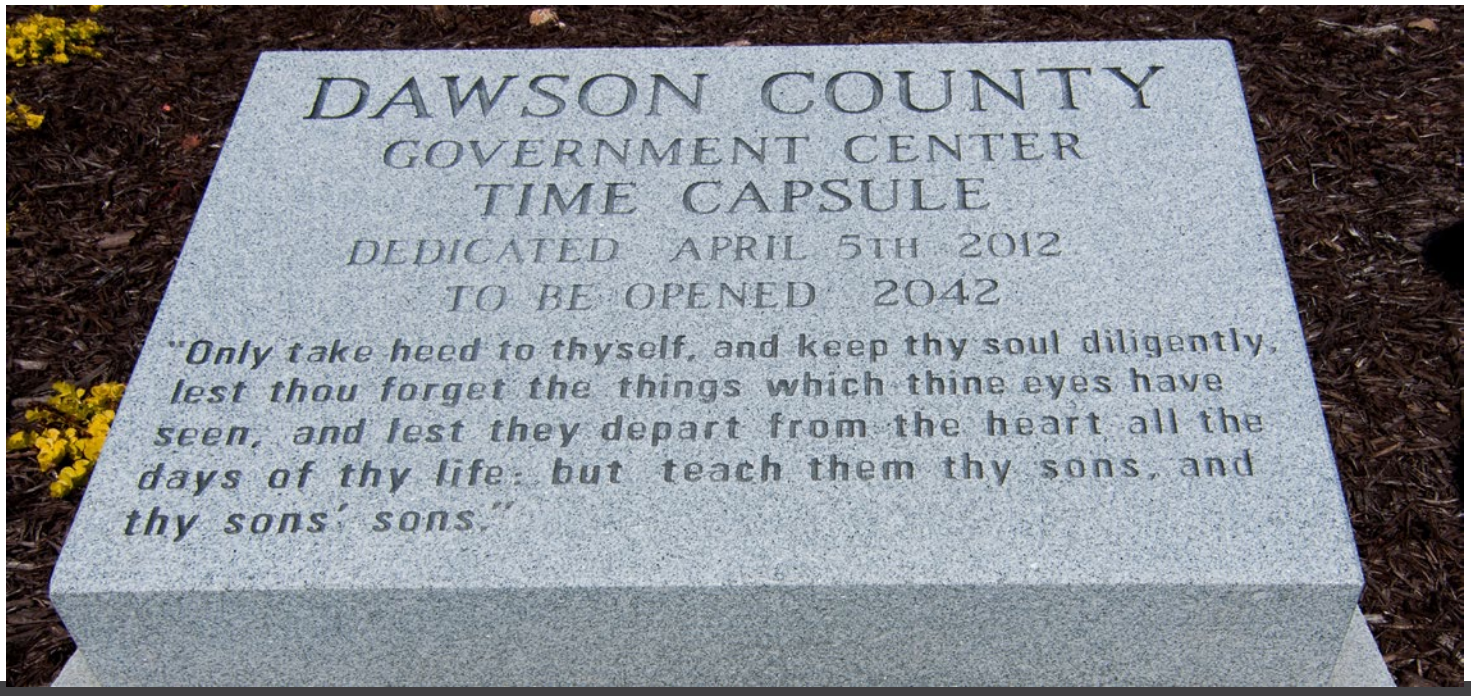
OPERATING/CAPITAL EXPENDITURE ACCOUNTABILITY

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 absolut 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 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 15 – 25% or three (3) months of operating expenditures.

DEPARTMENT RESPONSIBILITY

Departments calculate a budget for FY 2018 and utilize prior years' actual expenditures as a starting point to determine the historical costs to continue current levels of service. However, this does not guarantee continued funding at prior year levels. This starting point is commonly referred to as the "baseline budget."

FINANCE 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 and the County millage rate.

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 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.

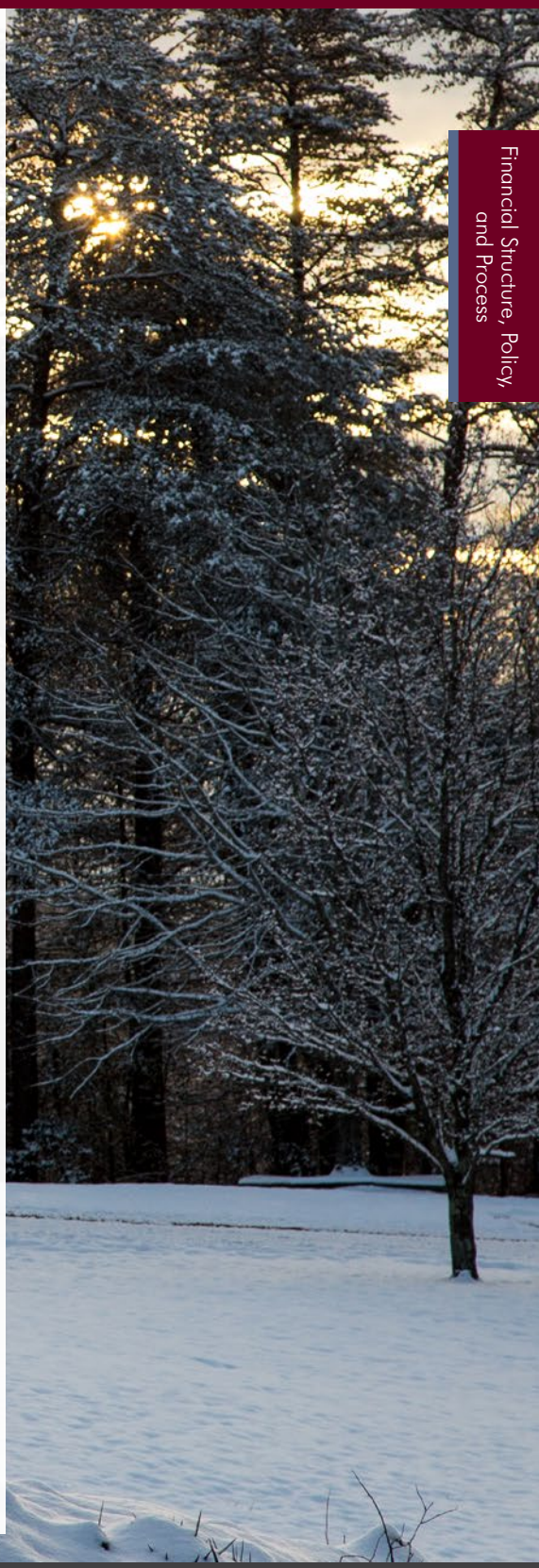
AMENDMENT PROCESS

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

FY2018



MAY

MAY 18
BOC Chairman's FY2018 kick-off budget meeting with departments and subsidies

JUNE

JUNE 16
All departments finalize FY2018 budget requests in accounting system

JUNE 26
Administrative hearings begin with elected officials, departments and subsidies

AUG

AUGUST 10
2017 Millage Rate Presentation (Tax Levy History), Millage Rate and Property Tax Public Hearing #1, Chairman's FY 2018 Proposed Budget Presentation

AUGUST 17
Millage Rate and Property Tax Public Hearing #2, Millage Rate and Property Tax Public Hearing #3, County Tax Levy and Millage Rate Adoption at 8.138, Public Budget Hearing #1 conducted

AUGUST 24
Public Budget Hearing #2 conducted

SEPT

SEPTEMBER 7
Public Budget Hearing#3 conducted

SEPTEMBER 19
Special Called Meeting / Public Budget Discussion

SEPTEMBER 21
FY 2018 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 Actual	6,224,630	22,975,193	21,734,254	7,465,569	1,240,939	6%
	2017 Budget	7,465,569	23,115,010	24,227,413	6,353,166	(1,112,403)	-5%
	2018 Budget	6,353,166	24,050,739	25,516,312	4,887,593	(1,465,573)	-6%
Capital Projects Fund 300s							
	2015 Actual	4,357,399	7,260,746	6,421,108	5,197,037	839,638	13%
	2016 Actual	5,197,037	7,364,083	6,536,948	6,024,172	827,135	13%
	2017 Budget	6,024,172	6,291,062	6,291,062	6,024,172	-	0%
	2018 Budget	6,024,172	6,122,304	6,672,304	5,474,172	(550,000)	-8%



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 Actual	(173,793)	5,073,935	4,963,239	(63,097)	110,696	2%
	2017 Budget	(63,097)	4,786,441	4,887,441	(164,097)	(101,000)	-2%
	2018 Budget	(164,097)	5,422,175	5,546,175	(288,097)	(124,000)	-2%
Proprietary Funds 500s							
	2015 Actual	1,891,984	707,766	494,372	2,105,378	213,394	43%
	2016 Actual	2,105,378	764,168	553,862	2,315,684	210,306	38%
	2017 Budget	2,315,684	724,493	724,493	2,315,684	-	0%
	2018 Budget	2,315,684	887,898	887,898	2,315,684	-	0%



Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY FUND
FOR FISCAL YEAR ENDING DECEMBER 31, 2018

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Revenues							
Property Taxes	10,692,221	-	-	-	-	-	10,692,221
Sales Taxes	6,528,055	-	6,000,000	-	-	-	12,528,055
Other Taxes	3,007,991	425,000	-	-	-	-	3,432,991
License & Permits	751,422	-	-	-	-	-	751,422
Intergovernmental Revenue	200,000	2,684,028	-	-	143,400	-	3,027,428
Charges for Service	2,185,605	583,700	-	800,200	705,000	100,000	4,374,505
Fines & Forefeitures	467,500	138,300	-	-	-	-	605,800
Other Revenues	127,945	722	-	-	-	-	128,667
Sub-total Revenues	23,960,739	3,831,750	6,000,000	800,200	848,400	100,000	35,541,089
Other Financing Sources							
Operating Transfers In	90,000	322,655	122,304	87,698	299,570	-	922,227
Proceeds Surplus Sale	-	-	-	-	-	-	-
Prior Year Fund Balance	1,465,573	143,800	550,000	-	-	-	2,159,373
Sub-total Other Financing Sources	1,555,573	466,455	672,304	87,698	299,570	-	3,081,600
Total Revenues & Other Sources	25,516,312	4,298,205	6,672,304	887,898	1,147,970	100,000	38,622,689

Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY FUND CONTINUED
FOR FISCAL YEAR ENDING DECEMBER 31, 2018

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Expenditures							
Total General Government	4,822,102	50,500	5,650,000	-	-	-	10,522,602
Total Emergency Services	4,684,985	590,178	286,266	-	-	-	5,561,429
Total Sheriff	7,365,547	1,198,777	640,000	-	-	100,000	9,304,324
Total Judicial	2,964,322	600,779	-	-	-	-	3,565,101
Total Public Works	1,670,906	479,872	33,259	797,000	1,147,970	-	4,129,007
Total Health & Welfare	291,076	923,977	7,779	-	-	-	1,222,832
Total Housing & Development	579,744	335,000	-	90,898	-	-	1,005,642
Total Parks & Recreation	1,567,673	-	55,000	-	-	-	1,622,673
Sub-total Expenditures	23,946,355	4,179,083	6,672,304	887,898	1,147,970	100,000	36,933,610
Other Financing Uses							
Operating Transfers Out	1,569,957	119,122	-	-	-		1,689,079
Sub-total Other Financing Uses	1,569,957	119,122	-	-	-	-	1,689,079
Total Expenditures & Other Uses	25,516,312	4,298,205	6,672,304	887,898	1,147,970	100,000	38,622,689
Excess (Deficiency) of Revenues	-	-	-	-	-	-	-

Five Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY YEAR
FOR FISCAL YEAR ENDING DECEMBER 31, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Revenues					
Property Taxes	8,102,494	8,822,202	9,442,646	9,817,909	10,692,212
Sales Taxes	12,397,994	12,617,128	13,282,081	12,400,000	12,528,055
Other Taxes	3,147,549	3,598,805	3,471,316	3,428,500	3,433,000
License & Permits	484,129	503,206	644,302	541,850	751,422
Intergovernmental Revenue	2,003,243	1,855,342	2,166,477	2,183,425	1,980,038
Charges for Service	4,182,253	3,895,556	4,234,891	4,525,813	4,487,515
Fines & Forfeitures	604,910	608,764	630,287	603,457	609,300
Other Revenues	276,869	251,594	375,162	137,540	857,089
Sub-total Revenues	31,199,441	32,152,599	34,247,162	33,638,494	35,338,631
Other Financing Sources					
Operating Transfers In	9,584,808	6,378,521	1,901,250	1,101,889	1,798,285
Proceeds Surplus Sale	14,016	11,477	28,971	20,000	20,200
Prior Year Fund Balance	-	-	-	1,231,184	1,465,573
Sub-total Other Financing Sources	9,598,824	6,389,998	1,930,221	2,353,073	3,284,058
Total Revenues & Other Sources	40,798,265	38,542,597	36,177,383	35,991,567	38,622,689

Five Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY YEAR CONTINUED
FOR FISCAL YEAR ENDING DECEMBER 31, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Expenditures					
Total General Government	12,094,393	11,993,443	4,547,744	11,035,228	11,163,000
Total Emergency Services	4,356,348	4,086,138	6,071,919	4,494,349	6,341,654
Total Sheriff	7,539,846	7,716,815	7,270,581	8,144,842	7,976,884
Total Judicial	2,775,160	2,779,026	3,197,454	3,240,311	3,512,316
Total Public Works	4,668,491	4,813,402	6,901,919	3,885,333	4,129,007
Total Health & Welfare	730,638	783,557	851,032	926,991	969,635
Total Housing & Development	927,327	1,095,502	1,182,788	1,063,208	1,222,941
Total Parks & Recreation	1,327,721	1,353,940	1,801,643	1,492,211	1,567,673
Sub-total Expenditures	34,419,924	34,621,822	31,825,079	34,282,473	36,883,110
Other Financing Uses					
Operating Transfers Out	9,505,289	5,964,145	1,963,228	1,709,094	1,739,579
Sub-total Other Financing Uses	9,505,289	5,964,145	1,963,228	1,709,094	1,739,579
Total Expenditures & Other Uses	43,925,213	40,585,967	33,788,307	35,991,567	38,622,689
Excess (Deficiency) of Revenues	(3,126,948)	(2,043,370)	2,389,076	-	-



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

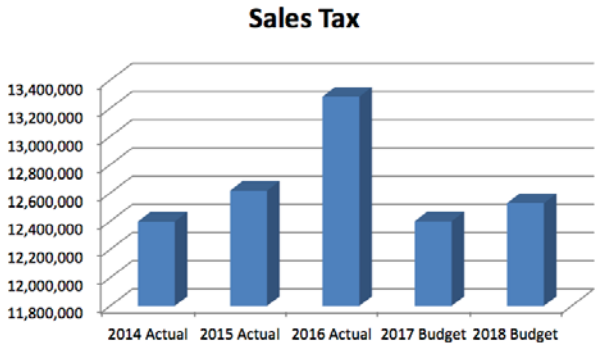
Dawson County's total budgeted revenue for FY 2018 is $38,622,689, which represents a 7.31% increase compared to the FY 2017 budget. This change is due to an increase in the total use of fund balance, and an increase in property tax revenue. For 2018, approximately 69% of the total budget is funded by 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 11% of the total budget.

General Fund

Revenue projections for the General Fund for FY 2018 total $25,516,312, which represents a $1,288,899 (5.3%) increase compared to the FY 2017 budget. The largest General Fund revenue source is taxes at 79% of the General Fund budget. Charges for Service is the second largest General Fund revenue source at 8.6%. At 2.9%, Licenses and Permits is the fourth largest revenue source of the General Fund. Other Financing Sources make up the third largest revenue source at 6.1% 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 have been an addition to the inflow of sales tax collections. Continued commercial growth is expected to continue in Dawson County. Sales tax makes up 32% of the total revenue budget in 2018. For FY 2018, LOST and SPLOST budgeted revenues are slightly higher than 2017 due to the expansion of the retail business in the county. 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 has shown growth since 2015 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.

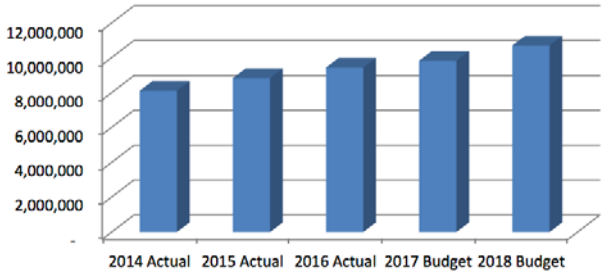


Property Tax

Property tax revenues are 28% of the total budget. For the FY 2018 budget, property tax revenues increased by $874,303 compared to the FY 2017 budget. This increase is related to growth in the commercial and personal property tax digest. During 2017, the net digest value increased for the fourth 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

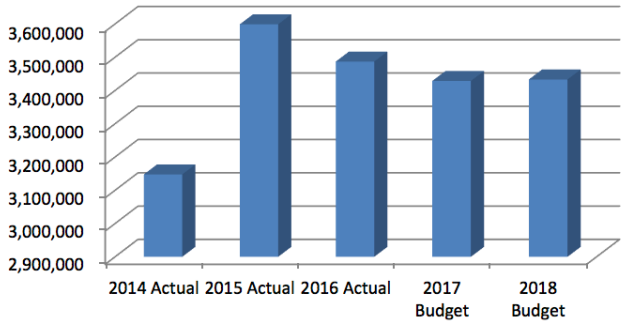
Property Tax



Other Taxes

The other taxes category includes Hotel/Motel Tax, Franchise Tax, Alcohol Tax, Insurance Premium Tax, Title Ad Valorem Tax (TAVT), Intangible Tax, Real Estate Transfer Tax, and Financial Institution Tax. This category makes up 9% of total revenue budget. For the FY 2018 budget, this category increased by $4,500, or less than 1%, compared to the FY 2017 budget. FY 2018 budgeted revenues for this source were based on historical trend analysis and current economic conditions.

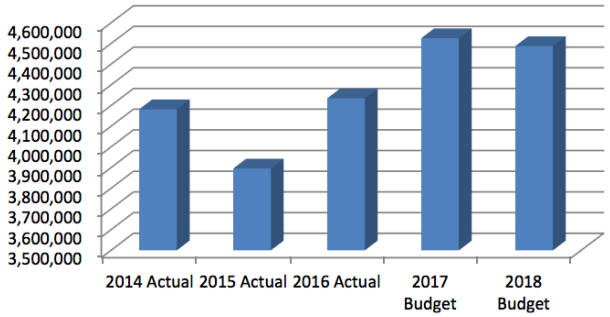
Other Taxes



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 2018, this revenue stream is projected to decrease by $38,298, or 1%, over the FY 2017 budget. FY 2018 budgeted revenues for this source were based on historical trend analysis.

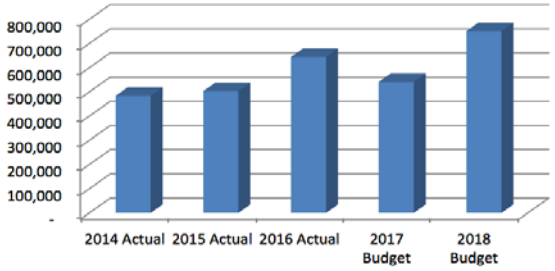
Charges for Service



License and Permits

License and permit revenue is received from businesses in the form of business licenses, grading permits, and rezoning permits. The FY 2018 budget for this revenue stream represents a $209,572, or 39%, increase over the FY 2017 budget. This increase is attributed to an increase in estimated building permits due to plans for major residential and retail developments in the coming year. This revenue stream is estimated to increase in the coming years based on historical trends and economic conditions.

License & Permits



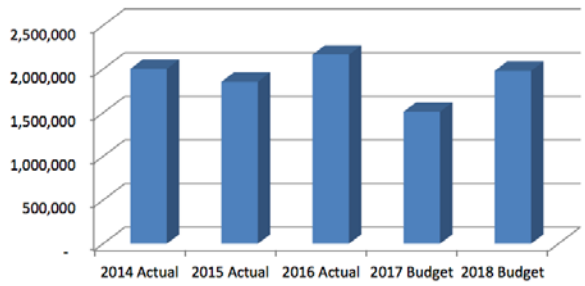
Intergovernmental Revenues

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 2018 budget, intergovernmental revenues comprise 5% of the total budget. There was an $18,159, or 30%, increase in this category for the FY 2018 budget. The largest portion of this increase comes from additional public safety grants that will be utilized in 2018. Intergovernmental revenues are difficult to estimate given that potential grants for future years are often unknown. Therefore, estimates

Revenue Sources

for the budgeted are based known grant awards and historical funding trends for recurring grant awards.

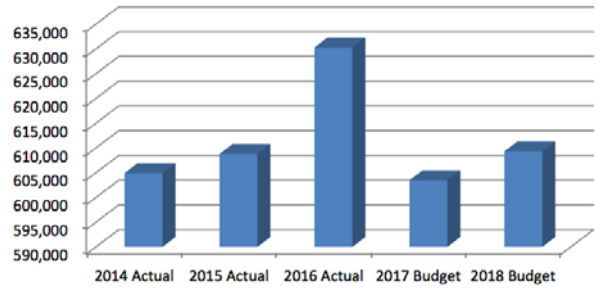
Intergovernmental Revenue



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 $5,843 more than the FY 2017 budget. Budgeted revenues increased slightly based on historical trend.

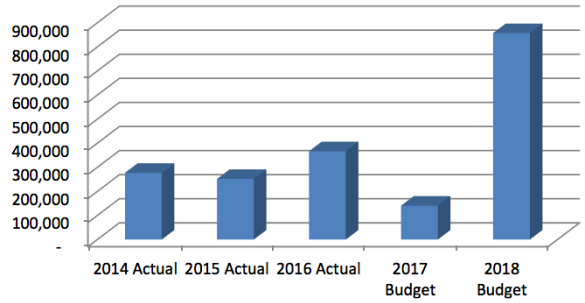
Fines & Forefeitures



Other Income

Other income includes investment income, rent revenue, and other miscellaneous revenue sources. This revenue source is 2% of total budgeted revenues and is estimated based on historical trends and economic factors.

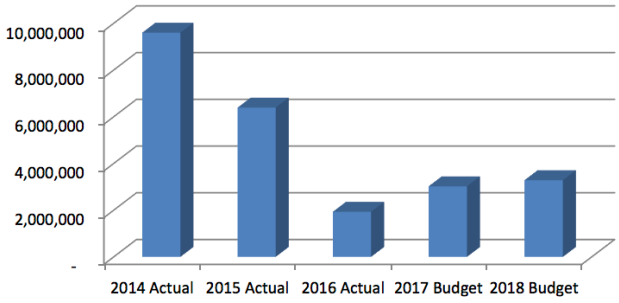
Other Revenues



Other Financing Sources

Other financing sources include use of fund balance and transfers. For the FY 2018 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 was increased for FY 2018 in order to provide for employee and capital needs that were not funded during the downturn in the economy. This revenue source is estimated based on known obligations and needs.

Other Financing Sources



Revenue Source	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Property Taxes	8,102,494	8,822,202	9,427,179	9,817,909	10,692,212
Sales Taxes	12,397,994	12,617,128	13,282,081	12,400,000	12,528,055
Other Taxes	3,147,549	3,598,805	3,486,782	3,428,500	3,433,000
License & Permits	484,129	503,206	644,302	541,850	751,422
Intergovernmental Revenue	2,003,243	1,855,342	2,166,477	1,512,436	1,980,038
Charges for Service	4,182,253	3,895,556	4,234,892	4,525,813	4,487,515
Fines & Forfeitures	604,910	608,764	630,286	603,457	609,300
Other Revenues	276,869	251,594	366,630	140,540	857,089
Other Financing Sources	9,598,824	6,389,998	1,930,223	3,021,062	3,284,058
	40,798,265	38,542,597	36,168,852	35,991,567	38,622,689

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	FY2018 Approved	Requested by Fiscal Year FY2018	FY2019	FY2020	FY2021	FY2022
District Attorney							
Vehicle (1)			$30,000				
Facilities							
Vehicle (1)			$34,000				
KH Long Building Parking Lot Reconstruction			$92,000				
Fire & EMS							
Staff Cars (7)			$122,850	$78,000			$125,000
Station #9			$80,000	$1,670,000			
Ladder Truck (1)					$850,000		
Ambulance Replacement				$275,000	$275,000	$275,000	$275,000
Apparatus Replacement (Squad/ Engine)			$176,850	$400,000	$750,000	$500,000	$1,000,000
Station #1 Parking Lot Partial Resurfacing				$65,000			
EOC/E-911 Center						$6,000,000	
Replace Station #4 & #5 / Construct Station #10					$1,750,000	$1,750,000	$1,750,000
Land Acquisition					$200,000	$150,000	
Burn Building Renovation				$150,000			
Information Technology							
County-wide Phone System Upgrade	Capital Projects Fund Balance	**$250,000**	$250,000				
PC Replacement			$145,000	$145,000	$145,000	$150,000	
Audio Visual Replacement			$100,000	$150,000			
Park & Rec							
VMP Restrooms & Pavilion Demo & Rebuild			$280,000				
Gym Floor Replacement at Rock Creek Park			$225,000				
Replace Pier at WHP			$77,500				
Bobcat				$55,000			
Vehicles (2)			$60,000				
Artificial Turf for Soccer Fields				$1,275,000			
VMP Improvements & Renovation				$900,000			
RCP Improvements & Renovation				$700,000			
Land Acquisition for Future Park					$800,000		

Capital Improvement Program

CAPITAL PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED) CONTINUED

Capital Project Name	Funding Source	FY2018 Approved	Requested by Fiscal Year FY2018	FY2019	FY2020	FY2021	FY2022
Planning/Marshal							
Vehicles (5)			$120,000	$32,000			
2018 Comprehensive Plan	Transfer from General Fund	**$55,000**	$55,000				
Public Works/Roads							
Low Boy Trailer (1)			$40,000				
Public Works Building			$500,000	$2,000,000			
Mini Excavator (1)			$60,000				
LMIG Road Projects			$479,872	$479,872	$479,872		
SPLOST Road Projects				$3,200,000	$3,700,000		
Transfer Station Permanent Scale House			$70,000				
Senior Center							
Pauline Ivey Senior Center			$10,000	$2,275,000			
Sheriff							
AC Units	Capital Projects Fund Balance	**$40,000**	$43,600				
Shooting Simulator			$71,612				
E911 CAD Upgrade	Capital Projects Fund Balance	**$260,000**	$521,487				
Painting of Jail			$115,600				
Booking Area Remodel			$50,000				
Multiple							
Final Lease Payment for Vehicles Purchased in 2016 (Fire, Roads, Fleet, Senior Services)	Transfer from General Fund	**$67,304**	$67,304				
		$672,304	$3,877,675	$13,849,872	$8,949,872	$8,825,000	$3,150,000



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 2018 from SPLOST VI are listed below.

FY 2018 County Projects Funded by SPLOST VI

Department	Project	Estimated Cost
Public Works		
	Road Projects	$275,000
	Public Works Facility	$2,500,000
	Equipment	$200,000
Park & Recreation		
	Recreation Facilities	$300,000
	Pool House Demo/Rebuild	$350,000
Fire/EMS		
	Fire Station 9/Community Center	$1,700,000
	Fire Truck Lease Purchase	$75,000
Sheriff		
	Vehicles & Equipment	$600,000
	Total	$6,000,000

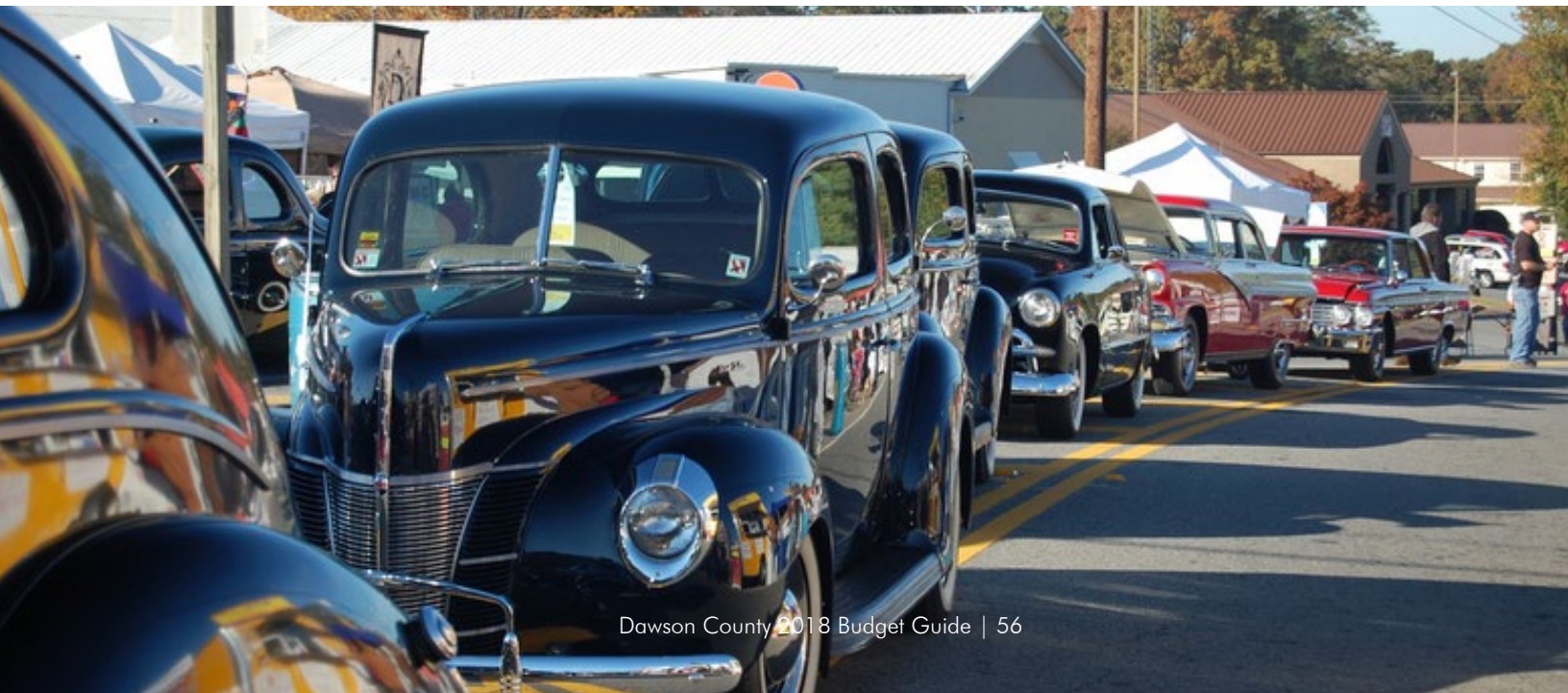
Debt

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

	2014	2015	2016	2017	2018 estimated
Assessed value of property	$1,035,854	$1,185,708	$1,238,741	$1,311,803	$1,377,393
Debt limit (10% of total assessed value)	103,585	118,571	123,874	131,180	137,739
Amount of debt applicable to limit:					
General obligation bonds and contracts payable	10,770	2,895	2,880	2,865	2,865
Less: Resources restricted to paying principal	-	-	-	-	-
Total net debt applicable to limit	10,770	2,895	2,880	2,865	2,865
Legal debt margin	92,815	115,676	120,994	128,315	134,874
Total net debt applicable to the limit as a percentage of debt limit	10.40%	2.44%	2.32%	2.18%	2.08%

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 2018 budget decreased by 33.1% compared to the 2017 budget. This change is attributed to the addition of the County Attorney position. This change eliminated the need for the Professional Services - Attorney line item, which was budgeted at $100,000 in 2017.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	103,686	95,399	119,194	119,194
52 PURCH/CONTRACT SERVICES	110,593	129,835	34,835	31,835
53 SUPPLIES	5,924	12,200	11,800	7,800
	220,203	237,434	165,829	158,829

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 2018 budget increased by 0.2% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	8,827	10,765	21,530	10,765
52 PURCH/CONTRACT SERVICES	2,118	5,725	7,600	5,750
53 SUPPLIES	8	50	50	50
	10,953	16,540	29,180	16,565

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 hotel/motel tax revenue received by Dawson County by increasing overnight hotel stays in our county.

- Continue our partnership with lodging facilities to ensure that their occupied rates are always increasing
- Work to ensure that organizations hosting local evens are promoting local lodging facilities for overnight stays
- Work with neighboring counties to utilize our lodging partners when theirs are full (currently there is a very successful partnership with Forsyth County to do this) and to remain aware of large events in neighboring counties so that we can alert our lodging partners about upcoming opportunities.

Goal #2: 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 as an overnight excursion.
- Provide support to the North Georgia Premium Outlets to help generate high traffic through the center which helps maintain our county's strong sales tax base.

BUDGET HIGHLIGHTS

The 2018 budget decreased by 0.9% compared to the 2017 budget. The allocation remained the same as 2017 at 75%.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
OTHER AGENCY-CHAMBER (LOCAL)	208,223	202,500	281,502	195,000
OTHER AGENCY-CHAMBER (STATE)	74,687	65,000	74,687	70,000
	282,910	267,500	356,189	265,000

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 current system.

Goal #2: Keep current with new laws being passed.

- Attend training seminars offered to Clerks and Deputy Clerks.
- Utilize the knowledge and experience of other Clerk offices.

Goal #3: Continue cross-training of employees.

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

BUDGET HIGHLIGHTS

The 2018 budget increased by 5.9% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	507,910	524,611	558,275	558,275
52 PURCH/CONTRACT SERVICES	44,823	51,550	52,350	52,350
53 SUPPLIES	25,178	15,000	15,500	15,500
57 OTHER COSTS	4,950			
	582,861	591,161	626,125	626,125

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 2018 budget did not change compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
52 PURCH/CONTRACT SERVICES	729	800	808	800
	729	800	808	800

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 2018 budget increased by 51.1% compared to the 2017 budget. This increase is attributed to the change from per-call pay to a fixed salary.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	35,750	46,008	83,399	83,404
52 PURCH/CONTRACT SERVICES	25,785	23,770	22,770	22,770
53 SUPPLIES	35	1,500	1,500	1,500
	61,570	71,278	107,669	107,674

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 2018 budget increased by 75.0% compared to the 2017 budget. This change is attributed to the increased expenditures in 2016 and 2017.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
57 OTHER COSTS	4,200	4,000	6,000	7,000
	4,200	4,000	6,000	7,000

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 2018 budget decreased by 24.0% compared to the 2017 budget. This change is attributed to the addition of the County Attorney position. This change eliminated the need for the Professional Services - Attorney line item, which was budgeted at $90,000 in 2017.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	226,167	202,113	208,330	219,715
52 PURCH/CONTRACT SERVICES	77,451	108,825	18,825	15,575
53 SUPPLIES	4,706	10,800	12,000	9,200
	308,324	321,738	239,155	244,490

County Attorney

BUDGET HIGHLIGHTS

The 2018 budget increased by 100.0% compared to the 2017 budget. This change is attributed to the addition of the County Attorney position, which was not budgeted in 2017.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS			100,798	100,798
52 PURCH/CONTRACT SERVICES			5,160	5,160
53 SUPPLIES			4,500	4,500
			110,458	110,458

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
- Farm production meetings
- Promotion of Dawson County agri-tourism

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

- Well water testing
- Soil testing
- On-site house/plant insect and disease diagnosis
- Brochures on home gardening and insect control
- Introduce larger farmers market

Goal #3: Positive youth development.

- 4-H classroom programs and club meetings
- 4-H project work
- 4-H summer camp programs
- 4-H judging team

BUDGET HIGHLIGHTS

The 2018 budget increased by 7.8% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	62,766	62,426	68,498	68,291
52 PURCH/CONTRACT SERVICES	7,041	6,900	6,900	7,000
53 SUPPLIES	6,224	8,000	12,428	8,135
57 OTHER COSTS	300	500	500	500
	76,331	77,826	88,326	83,926

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.

BUDGET HIGHLIGHTS

The 2018 budget did not change compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
57 OTHER COSTS	6,000	6,000	10,000	6,000
	6,000	6,000	10,000	6,000

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

Juvenile Court continues to concentrate efforts on efficiency so that costs can be kept as low as possible.

Given the greatest expense in the budget is attorney costs, the judges work together to keep conflicts at a minimum. A dedicated group of attorneys are used to keep waiting times at a minimum and they work closely with the Indigent Defense office in regards to billing procedures.

BUDGET HIGHLIGHTS

The 2018 budget increased by 9.2% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
52 PURCH/CONTRACT SERVICES	76,423	54,425	65,709	65,159
53 SUPPLIES	329	250	300	300
57 OTHER COSTS	79,868	62,000	62,000	62,000
	156,620	116,675	128,009	127,459

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.

GOALS & OBJECTIVES

Goal #1: Part-time on-call magistrate to handle two weekends per month.

Goal #2: Upgrade part-time clerk to full time.

Goal #3: Accounting Technician upgrade to Executive Assistant/Financial Manager.

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

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	295,446	335,956	371,290	371,290
52 PURCH/CONTRACT SERVICES	14,705	17,149	19,587	19,587
53 SUPPLIES	6,455	6,693	7,065	5,565
	316,606	359,798	397,942	396,442

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 2018 budget increased by 10.1% compared to the 2017 budget. This change is attributed to an increase in employee benefit costs as well as a COLA and longevity increases for judges (as applicable).

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	242,884	244,370	271,578	271,878
52 PURCH/CONTRACT SERVICES	30,629	32,600	33,850	33,350
53 SUPPLIES	6,763	3,800	3,800	3,800
	280,276	280,770	309,228	309,028

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 2018 budget increased by 8.5% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	304,708	303,715	344,001	336,564
52 PURCH/CONTRACT SERVICES	134,387	119,110	137,832	124,610
53 SUPPLIES	5,116	5,700	6,300	4,500
57 OTHER COSTS	33,755	33,000	34,000	35,000
	477,966	461,525	522,133	500,674

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: Move toward more focus on risk/needs of our clientel

- Restructure program to include drug track, DUI track, and mental health track
- Increase the number of counseling sessions provided to give participants more opportunities to attend treatment while being able to have a choice in work opportunities/shifts

Goal #2: Help participants build their vocational skills for career placement

- Continue the collaboration with Vocational Rehabilitation and the Department of Labor to help participants overcome employment obstacles and to locate employers supportive of our efforts
- Partner with Georgia Mountains Workforce Development to help participants with resume building, job searching skills, and tuition assistance

Goal #3: Implement family-oriented activities to promote healthy relationships/parenting skills

- Organize an annual Halloween trunk-or-treat event
- Provide an annual Christmas party for the participants and their families

Goal #4: Increase community service work to promote pro-social behaviors and give back to the Dawson County community

- Utilize Keep Dawson County Beautiful, Ric-Rack, and the Humane Society for community service locations
- Identify volunteer and service opportunities at the Senior Center

BUDGET HIGHLIGHTS

The 2018 budget increased by 49.2% compared to the 2017 budget. This change is mainly attributed to the elimination of the separate HELP Court program. Beginning 2018, the HELP Court program will be combined with Treatment Court and therefore increase expenditures in this program.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	178,529	325,691	489,040	489,040
52 PURCH/CONTRACT SERVICES	43,324	6,710	8,010	8,010
53 SUPPLIES	11,752	2,544	2,544	2,544
57 OTHER COSTS	43,376			
	276,981	334,945	499,594	499,594
	227,057	296,938	334,945	334,945

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 2018 budget increased by 3.7% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
57 OTHER COSTS	21,161	28,740	29,800	29,800
	21,161	28,740	29,800	29,800

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 2018 budget increased by 6.6% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	562,416	556,717	562,254	599,600
52 PURCH/CONTRACT SERVICES	21,255	20,325	22,775	20,025
53 SUPPLIES	12,713	12,600	23,900	12,400
57 OTHER COSTS	58,815	59,500	60,100	60,100
	655,199	649,142	669,029	692,125

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: Nurture and protect democracy for the citizens of Dawson County in accordance with State and Federal laws

- To provide ease and availability of voter registration to the citizens of Dawson County and to maintain secure, precise voting records.
- To provide impartial elections in an efficient, effective, and timely manner

Goal #2: With approval of attaining the remainder of the Chappell Building, draft logistics and set up prior to April 2018

- Relieve voter flow congestion in the existing limited area during Advance Voting and Election Day
- Allow greater privacy to the voter for certificate sign in and problematic situation discussions with staff
- Relieve the crowded space for election night upload team (all advance units, tables, and paper ballots in one room)
- Office staff restructuring for inevitable growth, as needed

Goal #3: Purchase, implement and train all staff by March 2018 on "Easy Vote" modules

- To mainstream and increase ease in the election process for both employees and the voting public
- To benefit the flow and efficiency of the day to day operations of the office
- To allow the voting public to review ethics reports without open records requests

Goal #4: Continue to research potential facilities for West Precinct voting

- To offer both voters and polling staff a more sufficient place to vote
- Provide more parking with improved lighting Alleviate expensive air unit rentals
- Provide better security of voting units

BUDGET HIGHLIGHTS

The 2018 budget increased by 20.8% compared to the 2017 budget. This increase is mostly attributed to additional salaries and personnel required for an election year.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	232,747	185,214	255,031	227,921
52 PURCH/CONTRACT SERVICES	17,270	23,650	36,220	25,550
53 SUPPLIES	6,626	7,000	8,370	7,220
	256,643	215,864	299,621	260,691

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: Complete the Hazard Mitigation Plan update

Goal #2: Ongoing maintenance of the Local Emergency Operations Plan

Goal #3: Ongoing planning for and scheduling of EMA classes and exercises for departmental and county staff and departments

Goal #4: Meet and exceed recertification requirements for all personnel, services, and equipment

Goal #5: Manage department budget to operate efficiently and effectively

Goal #6: Foster an atmosphere within the department of trust, honesty, safety, and ability

BUDGET HIGHLIGHTS

The 2018 budget increased by 162.0% compared to the 2017 budget. This increase is attributed to the elimination of the ESA budget. Beginning 2018, ESA will be combined with EMA and therefore increase expenditures in this department.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS			102,845	102,845
52 PURCH/CONTRACT SERVICES	26,500	36,750	48,160	16,110
53 SUPPLIES	168	850	5,900	5,750
54 CAPITAL OUTLAYS		10,000		
	26,668	47,600	156,905	124,705

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

Goal #2: Encourage EMTs to pursue Paramedic Training

Goal #3: Reduce the amount of calls turned over to other agencies

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

Goal #5: To become Georgia EMS of the Year in 2018

BUDGET HIGHLIGHTS
The 2018 budget increased by 4.9% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	1,890,146	2,140,341	2,276,790	2,261,790
52 PURCH/CONTRACT SERVICES	120,156	145,400	137,748	137,200
53 SUPPLIES	144,347	148,900	173,000	154,200
	2,154,649	2,434,641	2,587,538	2,553,190

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: To attract and retain the highest quality employees and volunteers

Goal #2: Improve department efficiencies at every level

Goal #3: Provide professional development opportunities for all employees

Goal #4: Continue to establish, develop, and enhance a multi-faceted community-wide Community Risk Reduction Program to reduce the risk of unintentional and arson fires, injuries, and certain medical conditions

Goal #5: Complete design phase and begin construction work for Fire Station 9

Goal #6: With collections from Impact Fees, design and begin renovation to the Burn Building if deemed eligible and other possible projects

BUDGET HIGHLIGHTS

The 2018 budget increased by 10.3% compared to the 2017 budget. This increase is mostly attributed to the addition of 9 Fire Fighter/EMT positions. For 2018, the SAFER (Staffing for Adequate Fire and Emergency Response) Grant will fund 75% of the cost for these employees, while Dawson County will fund the remaining 25%.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	1,110,135	1,205,365	1,295,939	1,295,208
52 PURCH/CONTRACT SERVICES	118,138	123,070	137,100	130,850
53 SUPPLIES	175,353	157,150	237,900	205,550
54 CAPITAL OUTLAYS			7,570	7,500
	1,403,626	1,485,585	1,678,509	1,639,108

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 2018 budget increased by 0.3% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	443,553	455,064	481,938	481,838
52 PURCH/CONTRACT SERVICES	168,175	170,900	174,318	173,000
53 SUPPLIES	300,635	365,200	372,504	339,700
54 CAPITAL OUTLAYS		25,000	25,500	25,000
	912,363	1,016,164	1,054,260	1,019,538

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: Continue to provide excellent financial accounting and budgetary functions to the County

Goal #2: Continue to look for ways to improve all financial reporting activities and streamline processes

Goal #3: Improve communication regarding financial matters to the Board of Commissioners and Administration

Goal #4: Continue to promote an environment within the Finance Department of cooperation and service to other departments

Goal #5: Continue to provide training and growth opportunities for Finance staff members

BUDGET HIGHLIGHTS

The 2018 budget increased by 1.4% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	437,139	438,469	444,049	444,049
52 PURCH/CONTRACT SERVICES	69,420	75,665	77,300	77,300
53 SUPPLIES	4,582	4,250	4,750	4,250
	511,141	518,384	526,099	525,599

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 2018 budget decreased by 17.9% compared to the 2017 budget. This decrease is mainly attributed to the $350,000 for salary adjustments in 2017 that is not included in the 2018 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS		400,000	50,000	75,000
52 PURCH/CONTRACT SERVICES	53,292	75,900	76,000	58,500
57 OTHER COSTS		150,000	150,000	225,000
58 DEBT SERVICE	144,114	144,000	144,000	273,559
	197,406	769,900	420,000	632,059

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 2018 budget did not change compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2 017 BUDGET	2018 REQUESTED	2018 BUDGET
57 OTHER COSTS	162,000	162,000	162,000	162,000
	162,000	162,000	162,000	162,000

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:

Goal #1: Develop a county-wide wellness program which would result with better health for our employees, lower claims, and hopefully a reduction in insurance premiums. We intend to develop a tiered system, similar to other counties, which would reward those employees that strive to remain healthy with lower insurance premiums.

Goal #2: Develop an instruction manual to walk department heads and elected officials through different processes, such as hiring, terminating, workers compensation, progressive discipline, evaluations, FLMA, etc. We would also host training sessions and update, as needed.

Goal #3: The Employee Handbook was last updated in 2015. A revision is needed, which would involve meetings with department heads and finally a review by a labor attorney.

Goal #4: Research the possibility of providing an on-site health clinic for our employees and their families. As time permits, we would like to begin conversations with different companies that provide this service, secure funding, and put the item out for bid.

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 2018 budget increased by 14.5% compared to the 2017 budget. This increase is mainly attributed to the salary increases implemented in 2017 and related benefits.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	131,311	136,555	158,749	158,749
52 PURCH/CONTRACT SERVICES	15,086	23,975	26,017	24,509
53 SUPPLIES	4,308	4,600	14,650	5,750
	150,705	165,130	199,416	189,008

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: Maintain a low shelter animal county by continuing our aggressive campus and off-site adoption efforts.

Goal #2: Continue to transfer animals to other rescue organizations whenever possible and establish new relationships with other rescue organizations.

Goal #3: Continue our ability to accept animals from the County's Animal Control and the residents of Dawson County by increasing operational funding, increasing the adoption rate, and educating the public on the importance of spay/neuter.

Goal #4: Continue to fund the free neuter/spay program offered to Dawson County low income residents through fundraising efforts.

Goal #5: Continue to operate the Humane Society Resale Shop by maintaining and building the volunteer base.

Goal #6: Increase the use of our surgery clinic by other rescue organizations to assist in funding the costs of our part-time vet and clinic operational costs.

BUDGET HIGHLIGHTS

The 2018 budget increased by 5.6% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
52 PURCH/CONTRACT SERVICES	120,000	126,000	140,000	133,000
	120,000	126,000	140,000	133,000

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.

BUDGET HIGHLIGHTS

The 2018 budget increased by 12.3% compared to the 2017 budget. This increase is mainly attributed to increases in service contracts and licensing.

GOALS & OBJECTIVES

Goal #1: Implement and complete FY 2018 Capital Improvement Program projects

- County-wide telephone system upgrade
- Computer replacement
- Audio visual replacement

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	180,441	196,791	210,538	210,532
52 PURCH/CONTRACT SERVICES	81,068	110,658	133,658	136,108
53 SUPPLIES	11,429	10,300	10,300	10,300
	272,938	317,749	354,496	356,940

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: Increase awareness of the organization via roadside signage.

Goal #2: Increase recycling in government buildings by providing recycling containers for offices.

BUDGET HIGHLIGHTS
The 2018 budget increased by 20.4% compared to the 2017 budget. This increase is attributed to the approval to purchase

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	7,220	5,633	5,635	5,635
52 PURCH/CONTRACT SERVICES	4,937	6,660	4,710	4,710
53 SUPPLIES	10,045	7,140	13,050	13,050
	22,202	19,433	23,395	23,395

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 Satellite Branch library hours to 31 which meets GPLS-Georgia Public Library Service minimum standard

- Hire 2 part-time staff members to expand the hours of the facility

Goal #2: Increase new materials to meet demand

- Purchase additional materials

BUDGET HIGHLIGHTS

The 2018 budget increased by 3.1% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
54 CAPITAL OUTLAYS	6,286			
57 OTHER COSTS	366,530	378,280	428,303	390,000
	372,816	378,280	428,303	390,000

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 2018 budget decreased by 1.2% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	106,968	111,192	108,608	108,608
52 PURCH/CONTRACT SERVICES	1,659	6,400	6,400	6,400
53 SUPPLIES	7,280	11,300	12,300	12,300
	115,907	128,892	127,308	127,308

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: Continue providing safe shelter and support services to victims of domestic violence and their children

- Provide 24/7/365 emergency shelter and other supportive services to victims in Dawson and Lumpkin counties

Goal #2: Continue seeking opportunities to provide critical outreach services to Dawson and Lumpkin counties

- Provide trained advocates in the Dawson County and Lumpkin County Sheriff's offices to allow immediate access to legal and outreach assistance

Goal #3: Expand availability of critical trauma counseling and parent education to victims of domestic violence and their children

- Provide full-time licensed associate counselor and trained parent educator two days a week at the NOA Opportunity Center in the Dawson County office, one day a week at the shelter, and two days a week at the NOA Opportunity Center in Lumpkin County.

BUDGET HIGHLIGHTS

The 2018 budget did not change compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
57 OTHER COSTS	2,500	2,500	5,000	2,500
	2,500	2,500	5,000	2,500

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 2018 budget increased by 12.1% compared to the 2017 budget. This change is mainly attributed to the salary increases and related benefits implemented in 2017.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	503,370	515,365	628,827	643,776
52 PURCH/CONTRACT SERVICES	145,911	156,300	174,150	155,800
53 SUPPLIES	272,809	301,500	321,600	303,300
54 CAPITAL OUTLAYS	7,898	24,000	24,000	15,000
	929,988	997,165	1,148,577	1,117,876

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 2018 budget did not change compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	19,390	17,224	18,736	17,224
52 PURCH/CONTRACT SERVICES	2,035	4,800	4,800	4,800
53 SUPPLIES	4,539	8,000	8,000	8,000
	25,964	30,024	31,536	30,024

Parks and Recreation - War Hill Park

DESCRIPTION

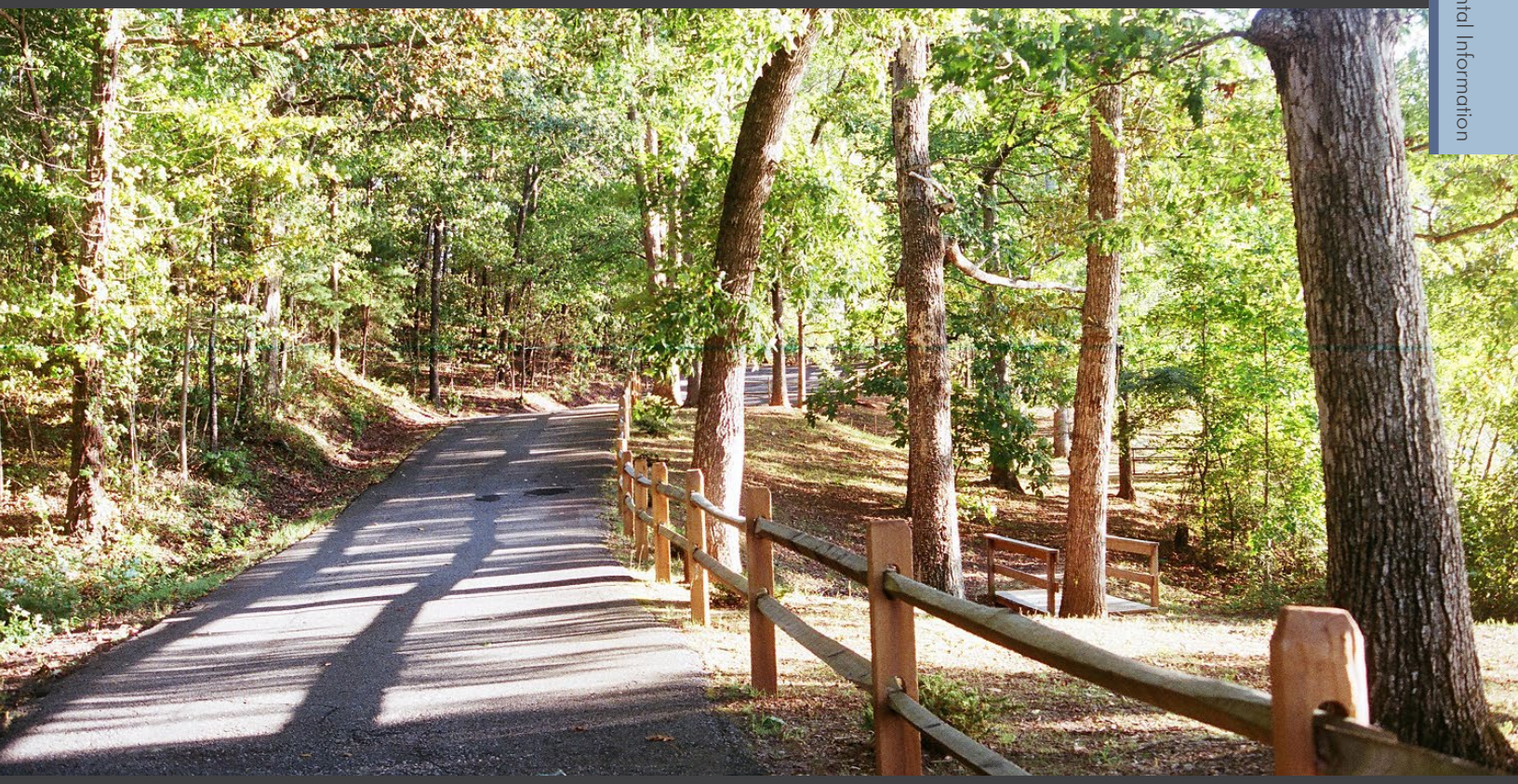
The Parks and Recreation Department oversees operation of War Hill Park. War Hill Park is a passive park located on War Hill Park Road, off of Highway 53 East. War Hill Park consists of 14 primitive campsites, day-use areas, and boat launches.

BUDGET HIGHLIGHTS

The 2018 budget increased by 11.3% compared to the 2017 budget. This change is mainly attributed to increased use of the park facilities.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	6,750	6,392	6,456	7,123
52 PURCH/CONTRACT SERVICES	6,245	6,650	7,650	7,650
53 SUPPLIES	8,367	8,700	10,000	10,000
54 CAPITAL OUTLAYS			8,000	
57 OTHER COSTS		5,000	5,000	5,000
	21,362	26,742	37,106	29,773



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.

BUDGET HIGHLIGHTS

The 2018 budget increased by 15.3% compared to the 2017 budget. This increase is mainly attributed to salary and related benefit increases implemented in 2017.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	342,777	359,625	431,547	437,618
52 PURCH/CONTRACT SERVICES	38,694	57,300	45,150	44,000
53 SUPPLIES	10,621	12,400	20,000	13,400
	392,092	429,325	496,697	495,018

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 2018 budget increased by 2.8% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	38,444	45,213	53,028	48,443
52 PURCH/CONTRACT SERVICES	4,473	5,970	7,580	6,220
53 SUPPLIES	2,258	2,600	3,055	2,860
57 OTHER COSTS	241,311	250,247	254,946	254,946
	286,486	304,030	318,609	312,469

Public Works - Administration

MISSION STATEMENT

The Public Works - Administration Department is responsible for the oversight and administrative support of Engineering, Solid Waste, and Roads. 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: Rate all paved roads

- Completed by current staff utilizing COPACES-CC software

Goal #2: Build a new building

- Design and build bid to be released in late 2017 and construction to be completed in 2018

Goal #3: Improve overall county road network

- LMIG, SPLOST, and General Fund road improvement budgets shall be utilized to rehabilitate substandard roads

BUDGET HIGHLIGHTS

The 2018 budget increased by 21.0% compared to the 2017 budget. This change is mainly attributed to salary and related benefit increases implemented in 2017 as well as an increase in service contracts.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	119,817	110,420	133,671	133,671
52 PURCH/CONTRACT SERVICES	5,668	8,130	12,130	10,130
53 SUPPLIES	2,752	1,750	2,000	1,750
	128,237	120,300	147,801	145,551

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.

BUDGET HIGHLIGHTS

The 2018 budget increased by 2.8% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	440,012	648,510	744,768	737,841
52 PURCH/CONTRACT SERVICES	329,430	259,645	269,492	263,425
53 SUPPLIES	344,104	569,600	598,838	524,089
54 CAPITAL OUTLAYS	39,731	6,000	41,000	
	1,153,277	1,483,755	1,654,098	1,525,355

Risk Management

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Off a county-wide risk management training program, offering classes on a monthly basis along with incentives for completing these classes. By having better-trained and well-informed employees in our work force, this will in-turn reduce our claims in everything from Workers' Compensation to Property and Liability

Goal #2: Update the Risk Management reporting process

- Formatting new packets with all updated forms, training for all County departments, and presentations at local medical facilities, especially our panel of physicians.
- Provide instruction on how to best report and respond to Workers' Compensation and Property and Liability incidents to ensure compliance with applicable laws and regulations.

Goal #3: Implement an Incident Review Committee.

- Risk Management would structure these meetings and serve as non-voting advisors.
- Incorporate non-supervisory members from select departments (mainly safety-sensitive departments) to serve on a review panel for all major incidents (Property & Liability and Workers' Compensation). The facts of the case would be reviewed and rated to determine the true nature/cause of an incident, determine liability, to recommend corrective measures, and if applicable, what level of reprimand should be applied if an employee is found to be negligent.

BUDGET HIGHLIGHTS

The 2018 budget increased by 18.9% compared to the 2017 budget. This increase is attributed to the addition of Fire Fighters Cancer coverage.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS			40,000	40,000
52 PURCH/CONTRACT SERVICES			2,750	2,750
53 SUPPLIES	18,779			
55 INTER FUND/DEPT CHARGES	185,118	235,000	236,650	236,650
	203,897	235,000	279,400	279,400

Senior Services



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 2018 budget increased by 3.0% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	14,238	19,032	20,901	20,901
52 PURCH/CONTRACT SERVICES	13,980	11,300	17,170	13,075
53 SUPPLIES	32,413	35,500	36,500	33,550
57 OTHER COSTS	9,450	9,450	10,000	10,000
	70,081	75,282	84,571	77,526

Senior Services (continued)

SENIOR CENTER ACTIVITY 2016

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Meals Served	1,738	2,009	2,415	2,286	2,319	2,337	2,111	2,428	2,250	2,287	2,038	2,001
Physical Activity Participants	294	325	363	315	344	536	412	455	365	341	350	281
Lifestyle Activity Participants	231	231	313	273	252	261	277	316	280	283	343	80



Senior Services – 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 2018 budget increased by 11.6% compared to the 2017 budget. This change is attributed to the increase in participation.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
52 PURCH/CONTRACT SERVICES	5,400	5,350	6,000	6,000
53 SUPPLIES	9	250	400	250
	5,409	5,600	6,400	6,250

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: Work towards NextGEN 911 compliance Continually monitor legislative updates governing NextGEN 911
- Begin writing policies and procedures specifically related to NextGEN 911
- Prepare CAD and addressing data for NextGEN 911 conversion
- Begin providing legislative, administrative, and operational training governing forthcoming 911 changes

Goal #2: Continue reviewing all information governing access to the Criminal Justice Information System (CJIS) and the Georgia Crime Information Center (GCIC) to ensure compliancy

- Stay informed and ensure compliance with newly established policy and procedures
- Continue reviewing existing policies and procedures as established by the Federal Bureau of Investigation and Georgia Bureau of Investigation
- Conduct quality assessment to monitor adherence to policies and procedures

Goal #3: Finalize a basic and continued education training program for all employees assigned to the 911 Center

- Establish required courses for communications officers
- Establish required courses for communications supervisors
- Establish required courses for the 911 Assistant Director and the 911 Director
- Partner with the Association of Public-Safety Communications Officials (APCO) to provide communications specific training for employees of the 911 Center

BUDGET HIGHLIGHTS

The 2018 budget increased by 8.0% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	615,332	665,012	736,193	675,483
52 PURCH/CONTRACT SERVICES	131,178	168,975	250,529	225,500
53 SUPPLIES	3,265	6,250	11,000	6,550
	749,775	840,237	997,722	907,533

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: Remodel booking to decrease inmate opportunities to assault officers in the booking area

Goal #2: Paint all areas of the secure facility since an "in order" environment invites "order"

Goal #3: Replace glass as needed

BUDGET HIGHLIGHTS

The 2018 budget increased by 6.0% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	1,722,269	1,788,399	2,074,238	1,977,237
52 PURCH/CONTRACT SERVICES	398,648	462,720	500,423	464,675
53 SUPPLIES	466,105	534,500	554,450	529,400
54 CAPITAL OUTLAYS		7,762	17,940	
	2,587,022	2,803,381	3,147,051	2,971,312

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.

BUDGET HIGHLIGHTS

The 2018 budget increased by 27.6% compared to the 2017 budget. This change is mainly attributed to the addition of funding for equipment as well as increases in Education & Training and Travel.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
52 PURCH/CONTRACT SERVICES	7,273	10,350	22,000	12,750
53 SUPPLIES	13,833	11,400	15,400	15,000
	21,106	21,750	37,400	27,750

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 2018 budget increased by 26.0% compared to the 2017 budget. This increase is attributed to the addition of one full-time School Resource Officer position.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	232,288	242,294	287,344	305,340
	232,288	242,294	287,344	305,340

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.

GOALS & OBJECTIVES

Goal #1: The agency will work diligently to reduce crime and provide professional law enforcement services to the citizens of Dawson County

- Focus on proactive patrol techniques in areas of concern throughout the County
- Analyze data from reports and self-initiated activities to identify problems and crime trends
- Assign personnel as needed to regions of elevated activity during critical times

Goal #2: The agency will develop a working partnership and foster positive interaction with community leaders and business owners

- Officers will meet with business owners in their respective zones and address concerns and establish open lines of communication with the agency
- Uniform Patrol will maintain a positive role in the community through interaction with community leaders in attempts to share information and reduce crime
- Officers will be provided with the necessary resources and information to educate citizens in techniques to reduce crime in their areas

Goal #3: Establish procedures and provide resources for officer career development

- A required list of valuable training will be established for all officers
- Supervisors will assist officers in managing a career development tract
- A training program will be created and applied to all new supervisors to better prepare them for their new responsibilities
- Ensure officers are provided consistent training and are given the resources for advanced training

Goal #4: Create a tactical response element within the Uniform Patrol Component to deal with situations of a higher risk nature

- Establish a "Tactical Patrol Officer" program
- Provided specialized training to officers for high risk incidents
- Provide each shift with specialized tools and equipment to assist in the reduction of officer risk and incident de-escalation

BUDGET HIGHLIGHTS

The 2018 budget increased by 7.2% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	2,283,569	2,535,137	3,066,210	2,794,957
52 PURCH/CONTRACT SERVICES	254,044	269,610	291,500	243,425
53 SUPPLIES	249,941	275,875	476,700	257,500
57 OTHER COSTS	2,990	8,000	30,000	15,000
	2,790,544	3,088,622	3,864,410	3,310,882

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.

GOALS & OBJECTIVES

Goal #1: Employ the highest quality and best trained law enforcement officers to serve the visitors and employees of the Government Center.

- Select a POST certified officer who is assigned to Sheriff Services to serve as the division FTO. If the selected employee is not already certified as an FTO, he/she will complete a 40 hour POST approved Field Training Officer program.
- Develop and implement a new/updated field training program for new civilian and POST certified members of Sheriff Services.
- Require POST certified members of Sheriff Services to attend training that is specific to the protection of the visitors and employees of the Government Center. Training may include but is not limited to:
- In-house scenario training that includes officer response to hostage situations, courtroom disruptions, active shooter and other identified violent or non-violent threats to the courthouse.
- Patrol Rifle class for Sheriff Services deputies

Goal #2: Make certain that all civil and criminal documents received for service are processed in accordance with agency policy, procedures, state and federal law, and GCIC/NCIC rules and regulations. Enhance both civilian employees and POST certified officer's knowledge of how to receive, serve, and complete data entry of all documents received for services.

- Require Sheriff Services certified officers, civil clerk, and warrant clerk, attend the Georgia Sheriff's Association Civil Process class. This class will be provided locally and taught by DCSO instructors.



Sheriff's Office - Sheriff Services (continued)

- Revise and implement agency policy that is in accordance with all state, federal, and local laws that relate to the handling of all civil and criminal documents received.
- Meet with stakeholders, who will outline procedures for receiving, service, and retention of Temporary Protective Orders in compliance with all state, federal, and local laws, including GCIC/NCIC rules and regulations.
- Conduct monthly audits of civil and criminal documents received to ensure accurate entry, service, and retention of records.

Goal #3: Provide a safe and secure environment for the visitors and employees of the Government Center.

- Revise the court security plan that was implemented in 2011 and make the necessary changes that will strengthen the plan.
- Perform random safety sweeps of the Government Center, utilizing the agency K9's for the detection of drugs, weapons, and explosives.
- Perform daily perimeter security sweeps of the Government Center to include the parking lots and public access areas, clearing these areas of weapons, contraband, and noting any suspicious activities

BUDGET HIGHLIGHTS

The 2018 budget increased by 12.6% compared to the 2017 budget. This change is mainly attributed to the salary and related benefit increases implemented in 2017.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	653,613	646,969	757,172	729,213
52 PURCH/CONTRACT SERVICES	11,195	15,300	27,600	15,300
53 SUPPLIES	2,731	4,250	9,500	5,750
	667,539	666,519	794,272	750,263

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 real and personal property in Dawson County

- Each year we run multiple studies for potential influences or changes on all types of properties; changing schedules and factors accordingly. For the next two years, all real property will be reassessed with assistance of an outside contractor. Personal property accounts are regularly audited and reviewed for accuracy. This is done in-house and using outside auditors. We also now use personal property appraisal software to help estimate business personal property. We also use the most up-to-date appraisal information to value watercraft located in our county.

Goal #2: Satisfy all the mandates and regulations Georgia state law places upon the Assessor's office

- Some of these are handled in the above objective. Other mandates and regulations that would deal with appeals are handled through a system of checks and organization to ensure all appeals comply with all new and old laws surrounding appeals. Every May, both the Chief and Deputy Chief attend CAVEAT, which is a course put on by the Department of Revenue dealing with legislative updates and suggestions on how to meet new or existing mandates.

Goal #3: Ensure all new real property is accounted for in the correct digest, property splits are reflected in the digest, and ownership changes are correctly reported to the Tax Commissioner

- Retrieve all permits from the city and county permitting offices. Organize and distribute permits in a manner to ensure efficient time management and accuracy of data. Every week, deeds/PT61 transfers are reviewed by employees to verify ownership changes and splits are



Tax Assessor (continued)

reflected.

Goal #4: Review and approve state and local exemptions. Exemptions include, but are not limited to: Senior, homestead, Conservation use, Forest Land Protection, Historical, Veteran, Freeport, tax exempt applications, and disability.

- The staff reviews and discussed potential qualifications and requests assistance from the state if needed before making the recommendation to the Board of Assessors for approval.

Goal #5: Keep or maintain a website with the most up-to-date digest information for taxpayers and other departments to utilize

- After review, ownership changes are made to the website on a weekly basis. Plats are received from the Clerk of Court office on a weekly or biweekly basis and those plats that can be used are reflected on the website generally within two weeks. We maintain the GIS parcel layer and want all departments to have the most up-to-date parcel lines/data. The tax digest year often determines if the parcel shape files will be reflected on the website, but we will maintain this data for other departments that may need this information.

Goal #6: Assist taxpayers, county departments and others in a timely fashion

- All of the Assessor's employees are very familiar with all of the responsibilities of this office. In smaller counties, such as Dawson, the employees often help, share, or have had different responsibilities in the office. This helps get the right assistance, quickly to the individual or organization that has made a request of us. The Assessor's office genuinely wants to help everyone, regardless of whose department is responsible for assisting them. We often have dialogue to discuss to whom we should send someone or if we can provide that assistance without the need of passing them from one department to the next.

BUDGET HIGHLIGHTS

The 2018 budget increased by 10.8% compared to the 2017 budget. This change is mainly attributed to salary and related benefit increases implemented in 2017.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	419,002	455,140	509,153	509,153
52 PURCH/CONTRACT SERVICES	51,032	58,550	62,240	60,650
53 SUPPLIES	6,193	7,050	7,050	7,050
	476,227	520,740	578,443	576,853

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: Make it easier for citizens to pay

- Continue to update technology so citizens can pay online, by mobile device, and in office.
- Evaluate office hours

Goal #2: Collect and create a file of email addresses for Dawson County property owners, therefore reducing printing and postage costs by offering electronic billing

- Provide online billing sign up through the Tax Commissioner's website

Goal #3: We are currently participating in the Kiosk program but still pursuing a Kiosk Service Center located within Dawson County (currently closest location is in Gainesville)

- Eventually place Kiosk Service Centers strategically in convenient locations for Dawson County citizens

BUDGET HIGHLIGHTS

The 2018 budget increased by 3.2% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	376,280	371,511	386,930	386,822
52 PURCH/CONTRACT SERVICES	58,964	58,950	65,452	56,900
53 SUPPLIES	9,681	5,700	20,700	5,950
54 CAPITAL OUTLAYS		1,500	17,000	2,000
	444,925	437,661	490,082	451,672

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.

GOALS & OBJECTIVES

Goal #1: Reduce leachate outbreaks at landfill
Pump existing wells and add new dry wells as needed
Goal #2: Reconfigure recycling drop-off point
Relocate compactor to a more easily accessible drop-off location

BUDGET HIGHLIGHTS

The 2018 budget increased by 57.2% compared to the 2017 budget. This change is mainly attributed to increases in Group Insurance, contract services based on increased usage, and funding for unanticipated costs.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	150,907	165,854	205,559	185,274
52 PURCH/CONTRACT SERVICES	238,560	189,350	259,350	279,350
53 SUPPLIES	35,170	41,850	41,850	42,000
56 DEPREC. & AMMORTIZATION	92,354	95,000	95,000	95,000
57 OTHER COSTS				171,981
	516,991	492,054	601,759	773,605

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 2018 budget decreased by 9.6% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
51 PERS SVC/EMP BENEFITS	191,788	248,232	224,402	224,402
52 PURCH/CONTRACT SERVICES	15,540			
53 SUPPLIES	21,229			
	228,557	248,232	224,402	224,402

TRANSIT ACTIVITY 2016

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
People Served	712	910	1,127	995	971	925	726	710	846	869	785	977
Miles Traveled	6,323	7,509	9,591	8,598	8,023	8,142	6,780	7,899	8,031	7,987	7,234	7,486

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 2018 budget decreased by 1.3% compared to the 2017 budget.

BUDGET SUMMARY

	2016 ACTUAL	2017 BUDGET	2018 REQUESTED	2018 BUDGET
61 OTHER FINANCING USES	1,963,229	1,709,094	974,303	1,689,079
	1,963,229	1,709,094	974,303	1,689,079

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.



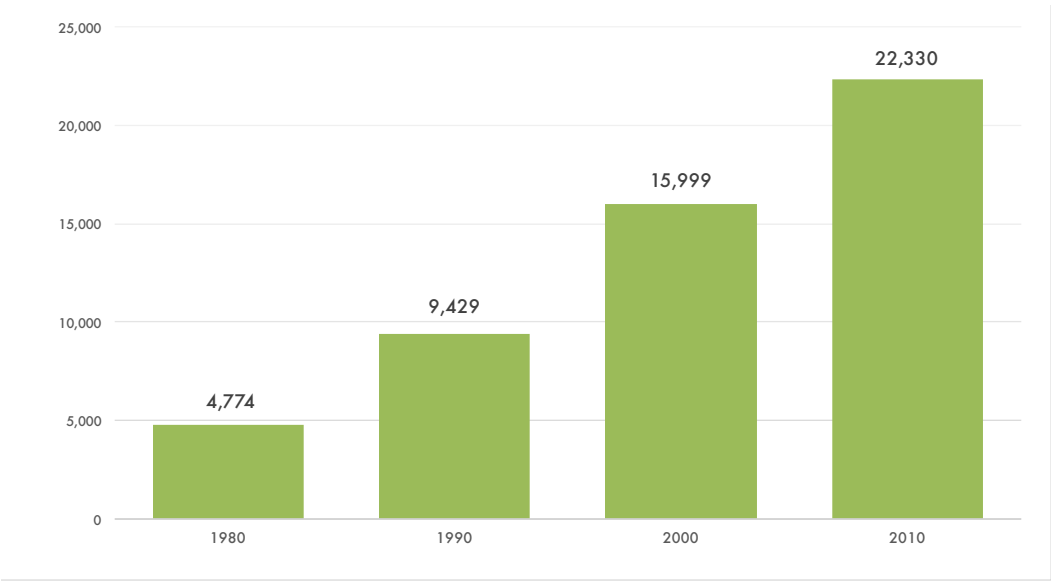
Demographics

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	2016 Rank	2016 Estimate	% Change 2000-2016	2025 Projected*	% Change 2010-2025
Dawson	22,330	77	23,604	5.7	27,977	25.3
City of Dawsonville	2,536					
Dawson Area	703,242		799,849	13.7	963,039	36.9
Georgia	9,687,653		10,310,371	6.4	11,538,707	19.1
United States	308,745,538		323,127,513	4.7	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 11,332 workers for 2016. Some of the County's largest employers (excluding all government agencies) are:

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

The County's unemployment rate was 4.9% at the beginning of 2016 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 2017.



Labor Statistics

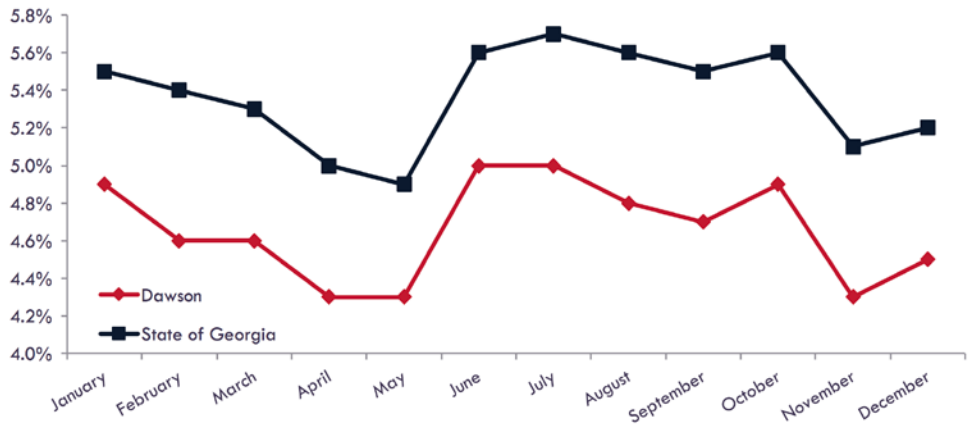
LABOR FORCE ACTIVITY

2016 Annual Averages

County	Labor Force	Employed	Unemployed	Rate
Dawson	11,332	10,802	530	4.7%
Cherokee	124,452	119,163	5,289	4.2%
Fannin	10,745	10,172	573	5.3%
Forsyth	108,078	103,561	4,517	4.2%
Gilmer	11,880	11,212	668	5.6%
Hall	96,105	91,805	4,300	4.5%
Lumpkin	15,815	15,038	777	4.9%
Pickens	14,344	13,644	700	4.9%
Dawson Area	392,751	375,397	17,354	4.4%
Georgia	4,920,464	4,656,255	264,209	5.4%
United States	159,187,000	151,436,000	7,751,000	4.9%

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

Unemployment Rates 2016



Rate per Month 2016

	Dawson	State of Georgia
January	4.9%	5.5%
February	4.6%	5.4%
March	4.6%	5.3%
April	4.3%	5.0%
May	4.3%	4.9%
June	5.0%	5.6%
July	5.0%	5.7%
August	4.8%	5.6%
September	4.7%	5.5%
October	4.9%	5.6%
November	4.3%	5.1%
December	4.5%	5.2%

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.

Personnel 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

