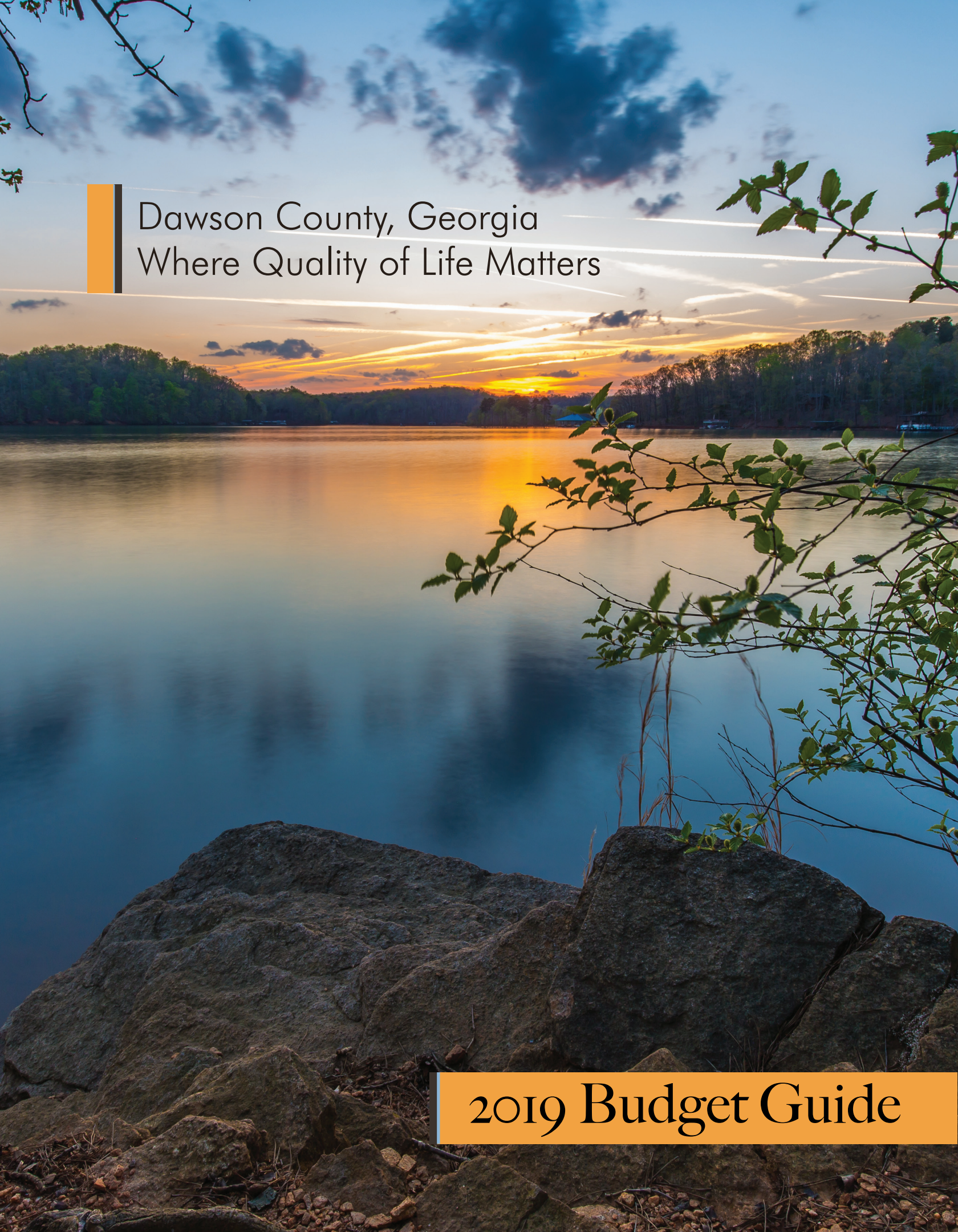


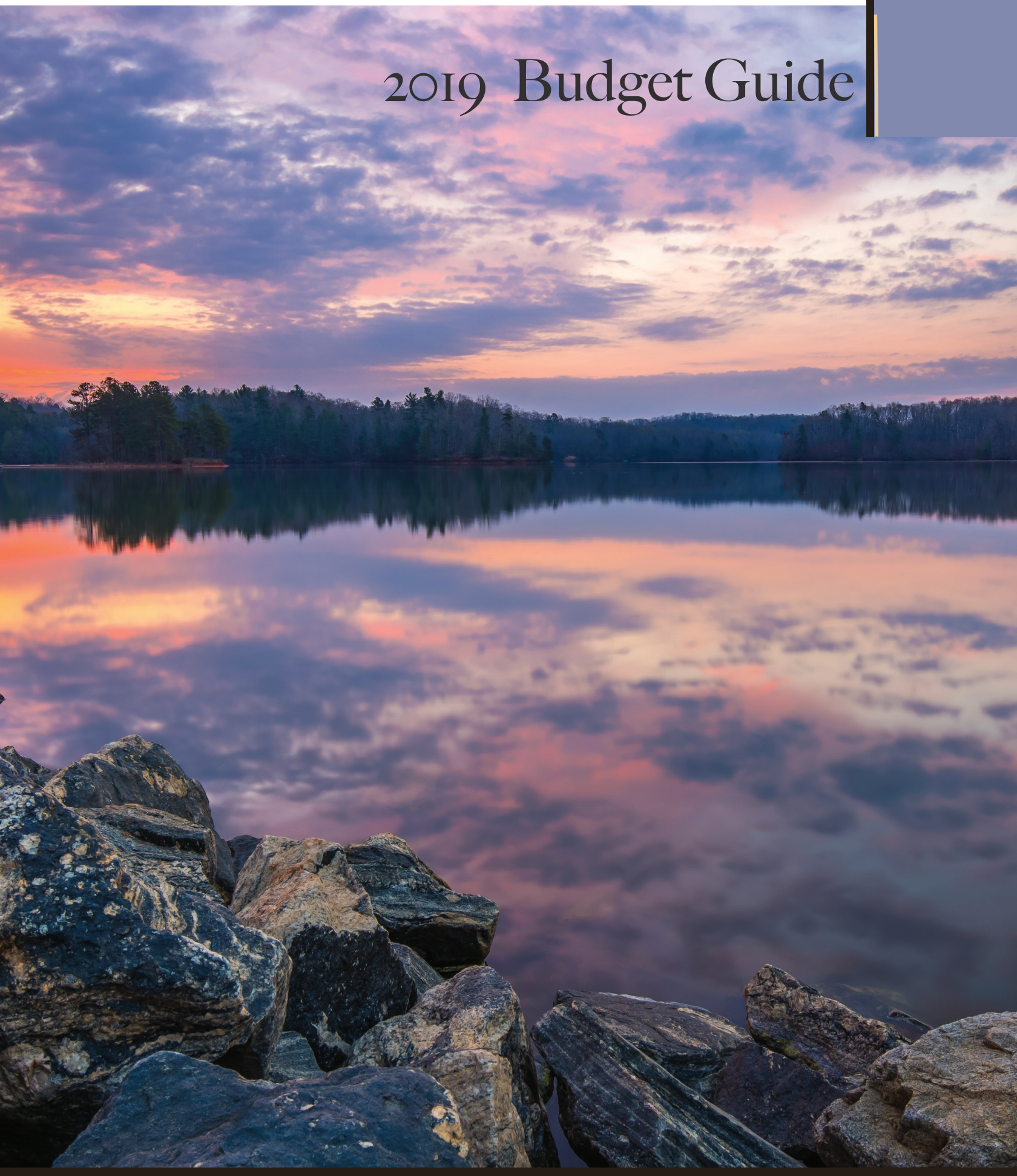
Dawson County, Georgia
Where Quality of Life Matters

2019 Budget Guide

Photography Credits

Cover photo & title page photos by Michelle Wittmer Grabowski
Other photos by:
David Gray
Herman Thompson
John Lees
Jim Francis
Rick Cannon
Dawson County Government
Dawson County Chamber of Commerce
Georgia Department of Natural Resources

2019 Budget Guide



Prepared by: Dawson County Finance Department



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Dawson County

Georgia

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morrill

Executive Director

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, 2018. 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



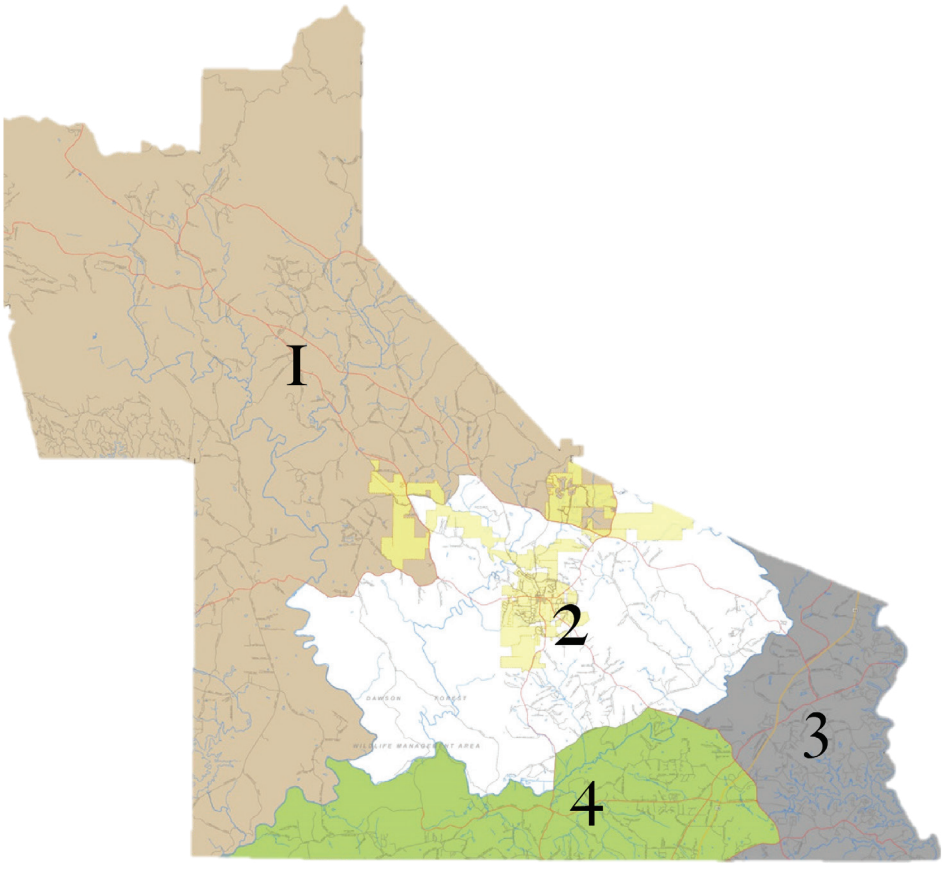
Billy Thurmond

Chairman



Sharon Fausett

District 1





Chris Gaines

District 2



Jimmy Hamby

District 3



Julie Hughes Nix

District 4

Table of Contents

Introduction and Overview 11

- Chairman's Message 12
- Executive Summary 15
- 2019 Expenditures by Category 17
- 2019 Expenditures by Function 18
- 2019 Revenues by Category 19
- 2019 Revenues by Function 20
- Position Summary 21

Financial Structure, Policy, and Process 23

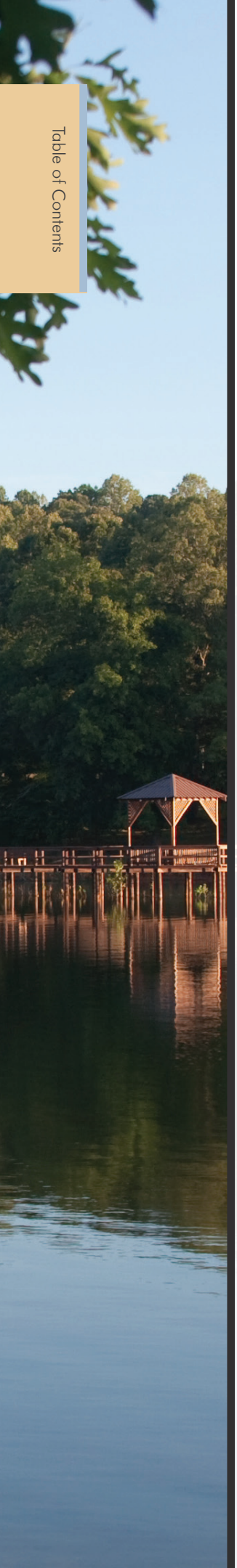
- Organizational Chart 24
- Fund Structure 25
- Fund and Department Relationship 26
- Fund Descriptions 27
- Financial Planning Policies 33
- Revenue Policies 35
- Expenditure Policies 36
- Budget Process 38
- Budget Calendar 39

Financial Summaries 41

- Fund Balance 42
- Consolidated Financial Schedule 44
- Five Year Consolidated Financial Schedule 46
- Revenue Sources 48

Capital and Debt 51

- Capital Improvement Program 52
- SPLOST 55
- Debt 56



Departmental Information 57

Board of Commissioners 58
Board of Equalization 59
Chamber of Commerce 60
Clerk of Court 61
Conservation 62
Coroner 63
Coroner - Indigent Welfare 64
County Administration 65
County Attorney 66
County Extension 67
Court Appointed Special Advocate – CASA 68
Courts - Juvenile Court 69
Courts - Magistrate Court 70
Courts - Probate Court 71
Courts - Superior Court 72
Courts - Treatment Court 73
Department of Family and Children Services 74
District Attorney 75
Elections/Registrar 76
Emergency Services - Emergency Management Agency 77
Emergency Services - Emergency Medical Services 78
Emergency Services - Fire 79
Facilities 80
Finance 81
General Government 82
Good Shepherd Clinic 83
Health Department 84
Human Resources 85
Humane Society 86
Information Technology 87
Keep Dawson County Beautiful 88
Library 89

Marshal 90
No One Alone – NOA 91
Parks and Recreation 92
Parks and Recreation - Pool 93
Parks and Recreation - War Hill Park 94
Planning and Development 95
Public Defender 96
Public Works - Administration 97
Public Works - Roads 98
Risk Management 99
Senior Services 100
Senior Services – Medicare Silver Sneakers 102
Sheriff's Office - E-911 103
Sheriff's Office - Detention Center 104
Sheriff's Office - K-9 105
Sheriff's Office - School Resource Officers 106
Sheriff's Office - School Traffic Management 107
Sheriff's Office - Special Event Officers 108
Sheriff's Office - Sheriff 109
Sheriff's Office - Sheriff Services 110
Tax Assessor 111
Tax Commissioner 113
Transfer Station 114
Transit 115
Other Financing Uses 116

Supplemental Information 117

History 118
Demographics 121
Labor Statistics 122
Geography 124

Glossary 125

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 2019 Budget. The improvements we have seen in our local economy allowed us the opportunity to address many of the service delivery demands of a growing community. The 2019 budget is a balanced budget with the use of some fund balance. The Board of Commissioners continues to look at alternative funding sources that will allow us to meet new service delivery demands.

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 adoption.
- Steady reserve- The 2019 General Fund budget includes a use of fund balance in the amount of $655,609. The projected general fund total fund balance at the end of 2019 is $6,111,870 which is 22% 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. The approved 2019 budget includes an employee pay raise of 2%. The 2019 budget also includes an increase for employee health coverage due to the continued rising cost of health care. There were 18 new full time positions (detailed in the Executive Summary section) approved in the 2019 budget, as well as 3 part time positions.

Capital – Capital funding continues to be a major consideration for the Board of Commissioners. For fiscal year 2019, $391,071 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 $173,559 for annual debt service during 2019. Also, the County is obligated to pay $187,806 for the Etowah Water Authority Bond Issue in 2019. In 2018, the County purchased a new fire truck through a lease purchase agreement. The debt service (from SPLOST VI funds) for 2019 is $71,895.

This brings the total in debt service obligations for 2019 to $433,259.

Chairman's Message

2019 Future Projects:

SPLOST VI – Vehicles for the Sheriff's office, Park renovations, approximately $700K in road improvements, construction of new fire station, additional information

Department	Project	Estimated Cost
Public Works	Road Projects	$ 700,000
	Public Works Facility	$ 2,500,000
Parks & Recreation	Park Facilities	$ 800,000
Fire/EMS	Fire Station 9/Community Ctr.	$ 1,315,000
	Fire Truck Lease Purchase	$ 71,895
Information Tech.	Computers	$ 145,000
Sheriff	Vehicles and Equipment	$ 700,000
2019 TOTAL		**$6,231,895**

A total of $7,500,000 was budgeted in the SPLOST VI fund for 2019. This includes contingency ($143,106) and intergovernmental payments to the City of Dawsonville ($1,125,000).

Upcoming Residential and Commercial developments – 2018 saw the completion of over 124 commercial building projects and projects currently under construction will be adding more than 339,069 square feet of retail development in 2018/2019. 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 2019, 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 2018, approximately 15 miles of County roads were rehabilitated. GDOT completed the replacement of SR 136 and SR 9 S Bridges. In 2019, Dawson County Public Works will complete the Public Works and Fleet Maintenance Buildings as part of the SPLOST VI Capital Improvement Program. Dawson County Public Works plans to contract the design of Shoal Creek Bridge rehabilitation plans as well as Shoal Creek SR 136 intersection redesign and construction. Annual Local Maintenance Improvement Grant (LMIG) projects will be completed throughout the year.

Chairman's Message

Georgia Department of Transportation (GDOT) plans to rehab approximately 6 miles of roadway and replace 3 large culverts in 2019. GDOT is planning to start the Route 9 South round-a-bout at Dawson Forest.

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 2019 balanced budget.

Respectfully,

Billy Thurmond
Chairman
Dawson County Board of Commission



Executive Summary

Dawson County, Georgia
Executive Summary
Approved Budget for Fiscal Year 2019

General Information

- The FY 2018 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 2018 total tax digest value increased by 12.86%, or $1,372,343 over the 2017 digest.
- The FY 2019 total annual budget (all funds) is $42,520,137, an increase of $3,897,448 or 10% from FY 2018. This increase is largely attributed to the additional personnel costs associated with the addition of new positions and increased operational costs. Also, included in this budget is the continued cost of a 2% salary increase the Board implemented in April 2018.
- The FY 2019 adopted General Fund budget is $27,170,235 and represents an increase of $1,653,923 or 6.4%, from FY 2018 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 2019 budget.
    a. The FY 2019 budget includes funding for salary increases based on the updated salary study completed in early 2017. A 2% salary increase for all employees was budgeted for 2019.
    b. The County absorbed over $44,000 of increases in partially self-funded insurance premiums. Because of this, most employees did not experience increases to their portion of the premiums depending on their type of coverage.
    c. The 2019 General Fund budget was balanced with the use of $655,609 from fund balance for various items. This represents an $809,964, or 55%, decrease in use of fund balance from FY 2018. The FY 2018 budget was balanced with $1,465,573 in use of fund balance.
    d. The FY 2019 budget also includes $361,365 for scheduled debt payments on 2012 Etowah Water and Sewer Authority Bonds, and lease payments on the Etowah Water and Sewer Authority Spray-field lease.
- Transfers out from the General Fund are $1,543,280 which represents a decrease of $26,677, or 1.7%, from 2018. No transfers from General Fund to the Capital Improvement Fund are budgeted for 2019. All expenditures from that fund will come from prior year fund balance. Items budgeted from the Capital Improvement Fund total $391,071, and are as follows:
    - $100,000 for Vehicle replacements
    - $50,000 for HVAC replacement at the Jail
    - $100,000 for Courthouse audio visual system replacement

Executive Summary

  - $10,000 for security cameras in Tax Commissioner 's office
  - $100,000 for paving the parking lot at the KH Long Building
  - $31,071 for emergency call buttons for Sheriff deputies

Personnel:

- General Fund salaries and benefits total $18,118,851. This increase of $1,223,218, or 7.2%, from 2018 is primarily because of new positions approved for 2019 as well as a 2% increase for all employees. The increase from 2018 in health insurance premiums resulted in an addition to the county's general fund of $44,000.

- For 2019, the following full time positions were added (all funds):
  - Public Relations Specialist added in County Administration
  - HR Specialist added in Human Resources
  - Assistant Public Defender added in Public Defender office
  - Building Inspector added in Planning and Development
  - (2) Parks Maintenance positions added in Parks and Recreation
  - IT Coordinator added in Information Technology
  - Administrative Assistant added in Fleet Maintenance
  - Administrative Assistant added in County Attorney
  - Public Works Supervisor added in Public Works
  - (3) Equipment Operators added in Public Works
  - Respite Care Coordinator added in Senior Center
  - (2) Patrol Deputies added in Sheriff's Office
  - (2) Equipment Operators added in the Transfer Station
- Part time positions were also added in the following departments:
  - Part time Clerk added in Probate Court
  - Part time Judge added in Magistrate Court
  - Part time Deputy Coroner added in Coroner
- Additional funding was put into the budget for training overtime in Emergency Services ($15,000). Also included in personnel budget is funding for an increase for the current weekend judge in Magistrate Court ($1,482).

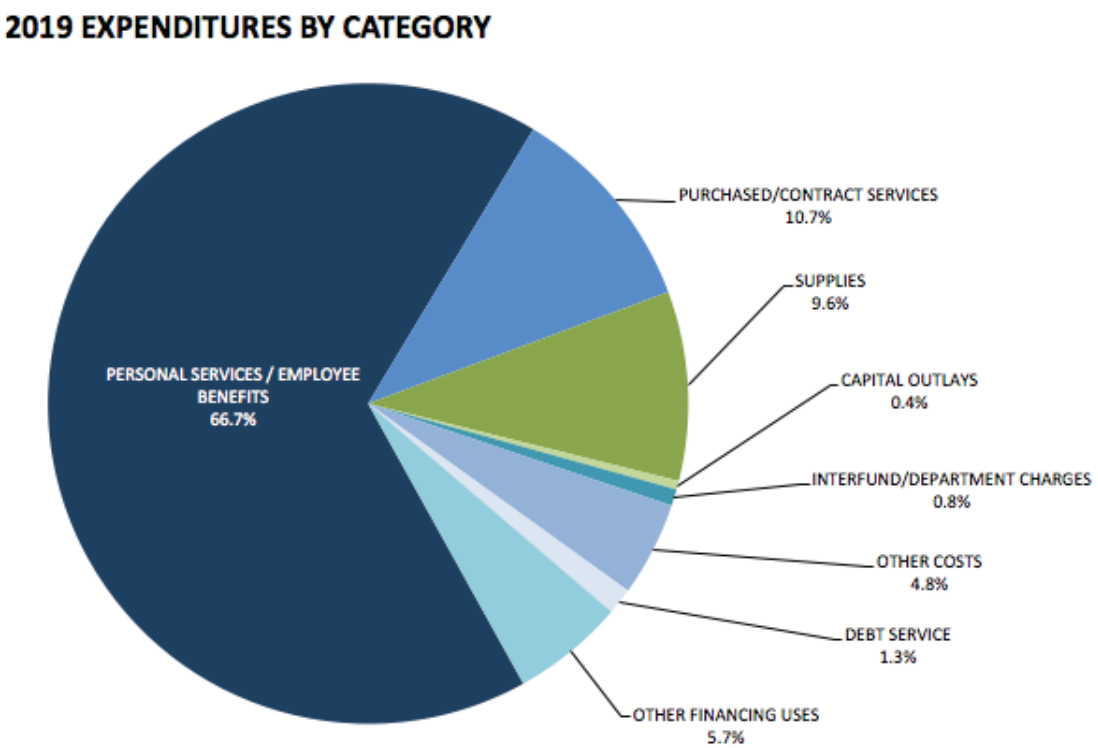
Other Information:

- Total (General Fund) Fund Balance, based on budget, at the end of FY 2018 is expected to equal approximately $6,767,479, or 26%, of the budgeted General Fund Expenditures. The FY 2019 budget was balanced with the use of fund balance in the amount of $655,609 and is projected to be $6,111,870, or 22%, of General Fund Expenditures, at 12/31/2019

- 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 2019 from SPLOST VI include: roads projects, public works building, technology equipment, public works equipment, recreation facilities, Fire Station 9/Community Center, fire truck lease purchase, and Sheriff vehicles and equipment purchases. For 2019, the County budgeted $7.5 million to be expended from SPLOST VI funds.

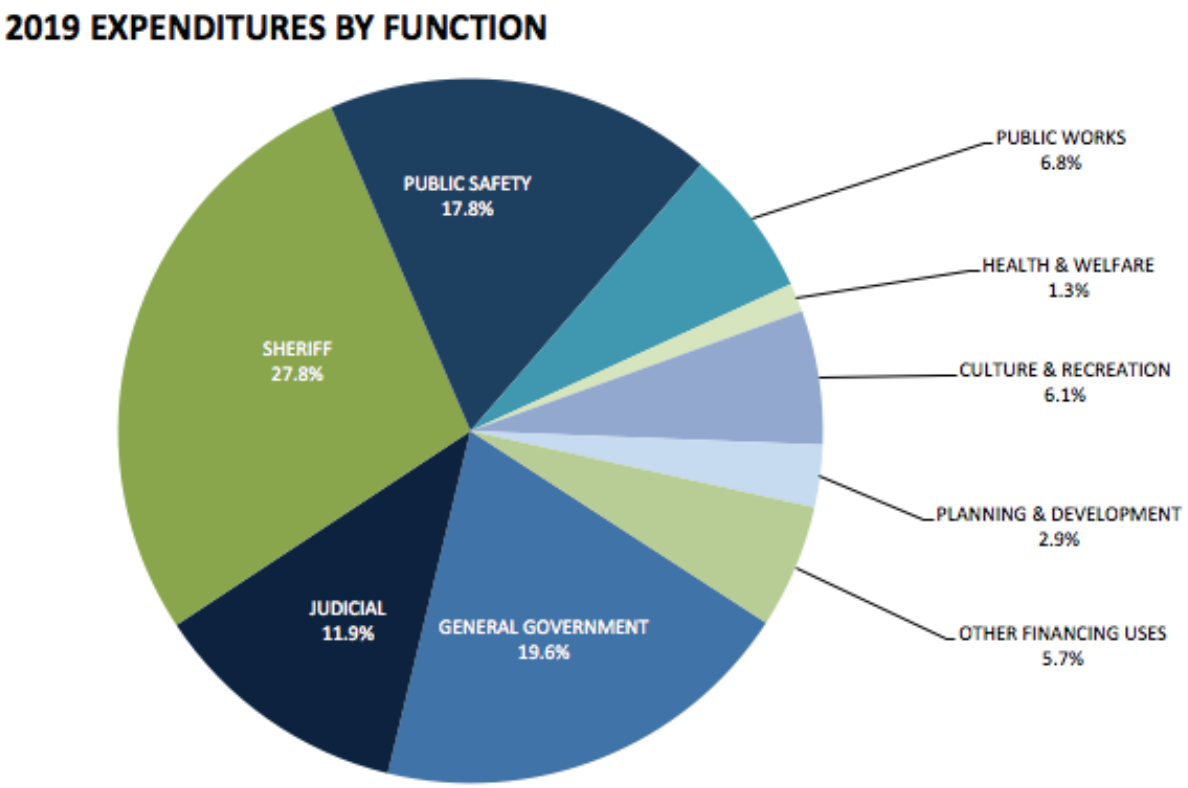
2019 Expenditures by Category

	2018 BUDGET	2019 BUDGET	% CHANGE
PERSONAL SERVICES / EMPLOYEE BENEFITS	16,895,633	18,118,851	7%
PURCHASED/CONTRACT SERVICES	2,690,048	2,908,711	8%
SUPPLIES	2,536,119	2,595,796	2%
CAPITAL OUTLAYS	49,500	119,490	141%
INTERFUND/DEPARTMENT CHARGES	236,650	226,650	-4%
OTHER COSTS	1,264,846	1,296,092	2%
DEBT SERVICE	273,559	361,365	32%
OTHER FINANCING USES	1,569,957	1,543,280	-2%
	25,516,312	27,170,235	6%



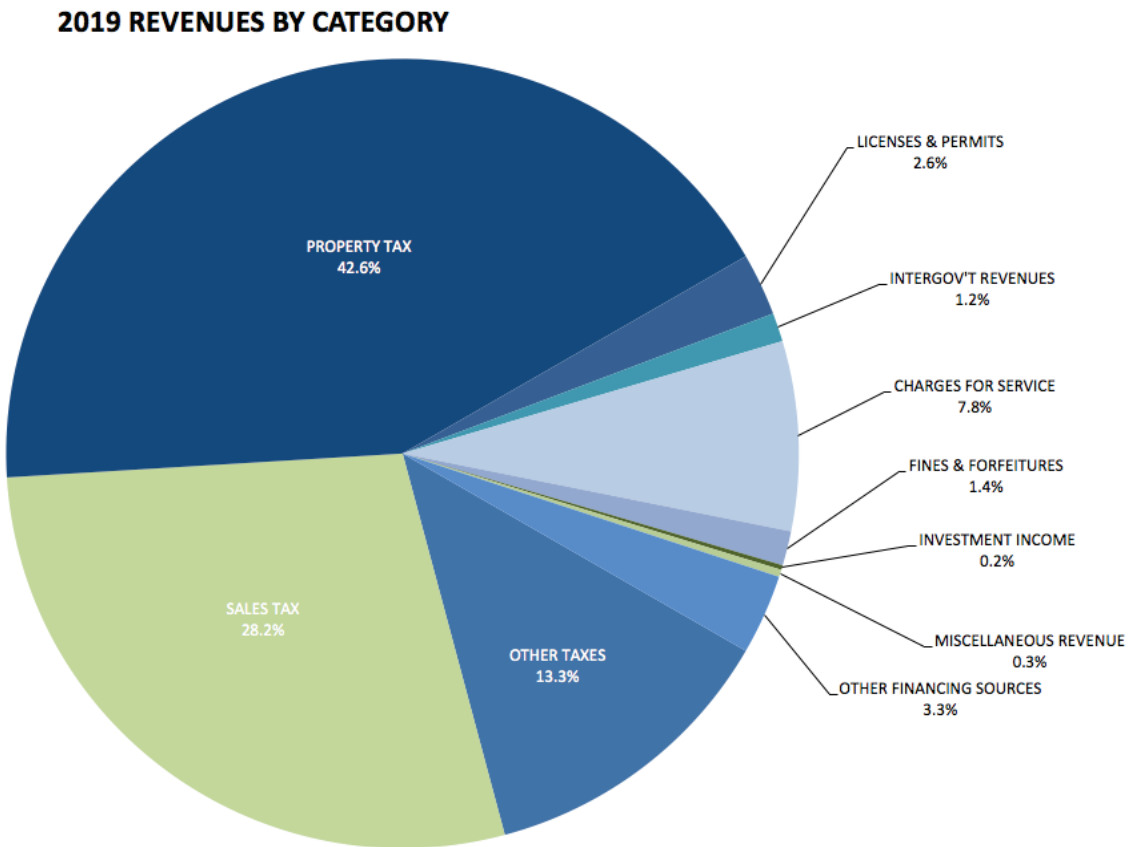
2019 Expenditures by Function

	2018	2019	% CHANGE
GENERAL GOVERNMENT	4,822,102	5,328,058	10%
JUDICIAL	2,964,322	3,242,798	9%
SHERIFF	7,365,547	7,558,324	3%
PUBLIC SAFETY	4,684,985	4,843,335	3%
PUBLIC WORKS	1,670,906	1,847,524	11%
HEALTH & WELFARE	291,076	359,534	24%
CULTURE & RECREATION	1,567,673	1,669,940	7%
PLANNING & DEVELOPMENT	579,744	777,442	34%
OTHER FINANCING USES	1,569,957	1,543,280	-2%
	25,516,312	27,170,235	6%



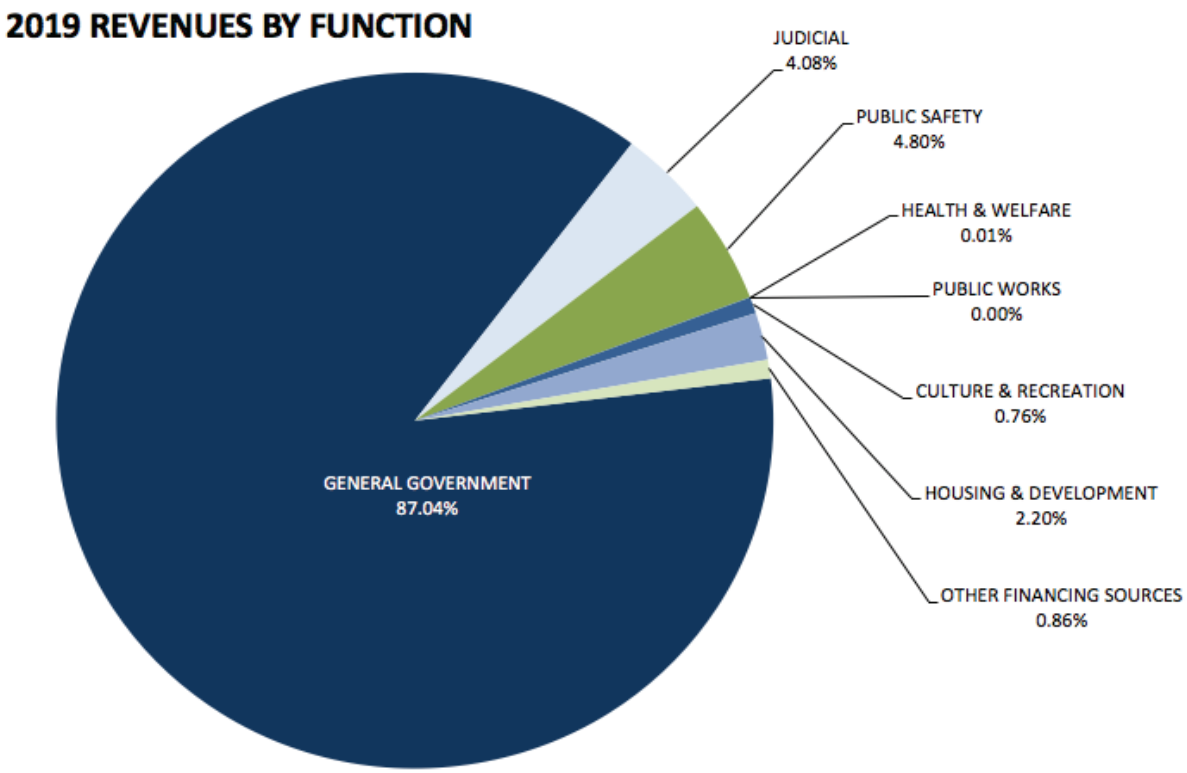
2019 Revenues by Category

	2018	2019	% CHANGE
OTHER TAXES	3,008,000	3,399,050	13%
SALES TAX	6,528,055	7,659,700	17%
PROPERTY TAX	10,692,212	11,583,998	8%
LICENSES & PERMITS	751,422	696,000	-7%
INTERGOV'T REVENUES	200,000	318,074	59%
CHARGES FOR SERVICE	2,185,605	2,108,655	-4%
FINES & FORFEITURES	467,500	382,650	-18%
INVESTMENT INCOME	33,870	51,615	52%
MISCELLANEOUS REVENUE	94,075	80,650	-14%
OTHER FINANCING SOURCES	1,555,573	889,843	-43%
	25,516,312	27,170,235	6%



2019 Revenues by Function

	2018	2019	% CHANGE
GENERAL GOVERNMENT	22,179,265	23,715,915	7%
JUDICIAL	1,091,090	1,109,735	2%
PUBLIC SAFETY	1,293,650	1,303,966	1%
PUBLIC WORKS	1,000	400	-60%
HEALTH & WELFARE	3,500	3,100	-11%
CULTURE & RECREATION	210,735	205,885	-2%
HOUSING & DEVELOPMENT	647,072	597,000	-8%
OTHER FINANCING SOURCES	90,000	234,234	160%
	25,516,312	27,170,235	6%



Position Summary

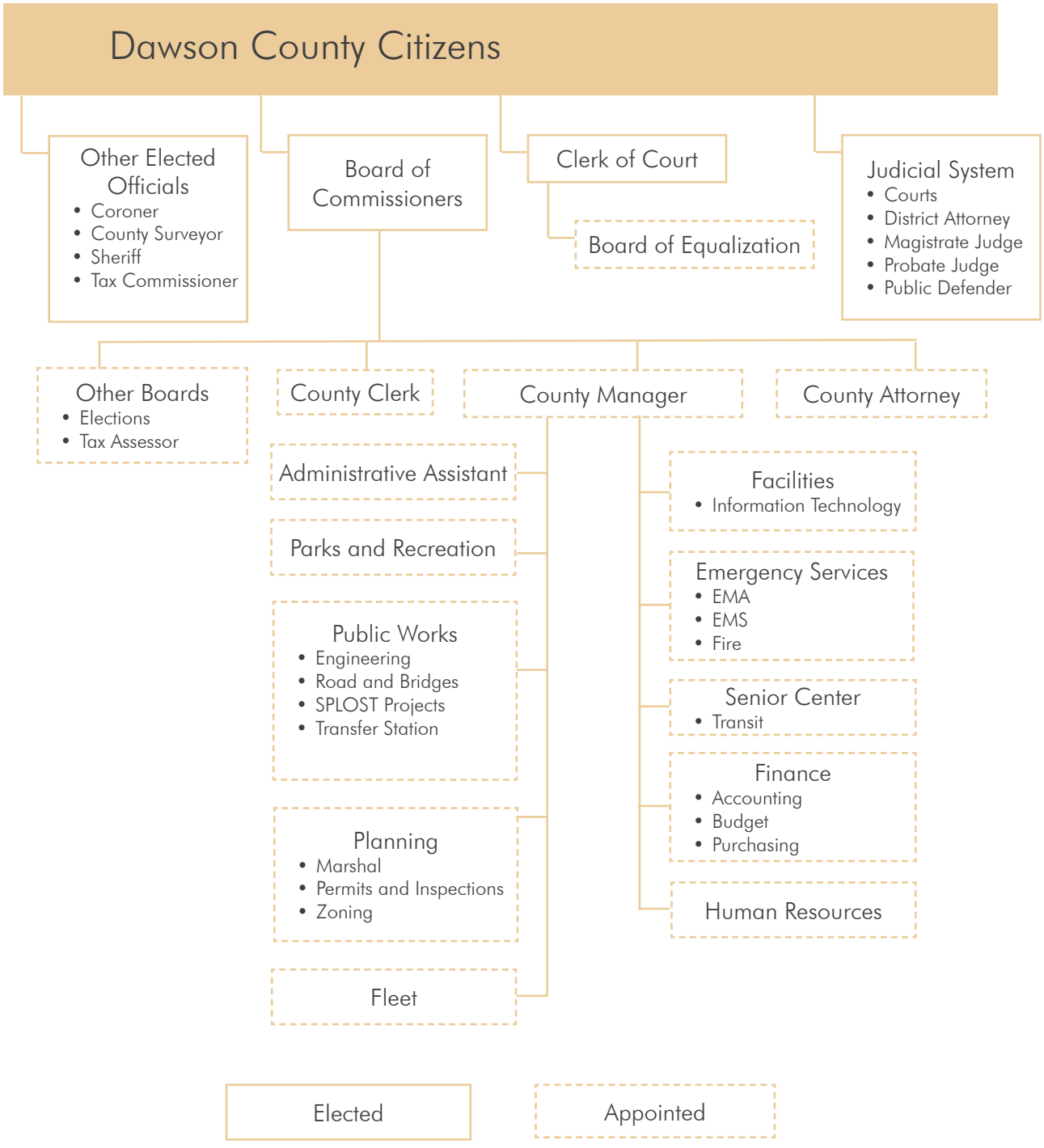
DEPARTMENTS	FY2015	FY 2016	FY 2017	FY 2018	FY 2019
BOARD OF COMMISSIONERS	5	5	5	5	5
COUNTY ADMINISTRATION	4	4	3	3	4
ELECTIONS/REGISTRAR	3	3	3	3	3
FINANCE	7	7	7	7	7
COUNTY ATTORNEY	-	-	1	1	2
INFORMATION TECHNOLOGY	1	1	3	3	4
HUMAN RESOURCES	2	2	2	2	3
TAX COMMISSIONER	6	6	6	6	6
TAX ASSESSOR	7	7	8	8	8
FACILITIES	7	8	8	8	8
SUPERIOR COURT	2	2	2	2	2
DISTRICT ATTORNEY	9	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
SHERIFF ADMIN	7	7	10	10	10
PATROL	26	26	26	26	28
CID	10	10	10	10	10
DETENTION	38	37	37	37	37
SCHOOL RESOURCE OFFICERS	4	4	4	5	7
MARSHAL	2	2	2	2	2
SHERIFF SERVICES	12	12	12	12	12
FIRE	14	17	20	29	29
ESA	1	1	1	1	1
EMS	27	30	34	34	34
E911 COMMUNICATIONS	12	12	12	12	12
PUBLIC WORKS ADMIN	3	3	3	3	3
PUBLIC WORKS ROADS	9	9	9	9	11
FLEET	2	2	2	2	3
PARK & REC	10	11	11	11	13
TRANSFER STATION	1	1	1	1	2
SENIOR CENTER/TRANSIT	8	8	8	8	9
EXTENSION	1	1	1	1	1
PLANNING & DEVELOPMENT	6	6	6	6	7
FAMILY CONNECTION	2	2	2	2	2
TOTAL FULL TIME APPROVED POSITIONS	269	276	289	299	315

The FY 2019 budget includes the addition of sixteen full time positions and two part time positions. Other additions include one new Deputy Coroner, $15,000 for training duties in Emergency Services, one rate increase in Fleet Maintenance, two part time to full time upgrades in Public Works, one part time to full time upgrade in the Transfer Station and a funding increase for Magistrate Court for a weekend judge.

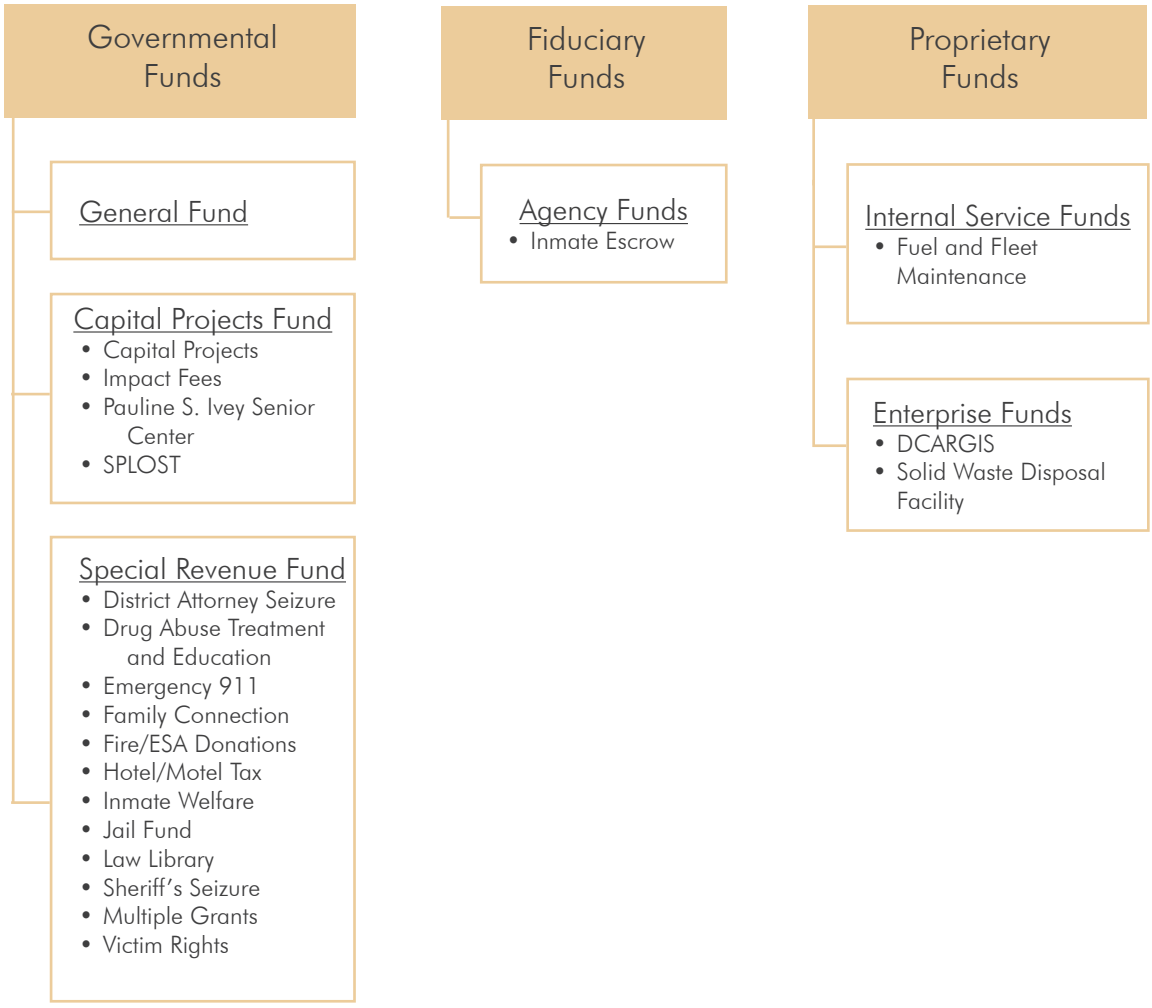
Financial Structure, Policy, and Process



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 Services - 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 & Patrol
- Sheriff - Detention Center
- Sheriff - K-9
- Sheriff - School Resource Officers
- Sheriff - School Traffic Management
- Sheriff - Special Event Officers
- Sheriff - Sheriff 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.

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
GENERAL FUND	22,857,120	25,516,312	27,907,356	27,170,235
	22,857,120	25,516,312	27,907,356	27,170,235



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.
- Pauline S. Ivey Senior Center Fund: This fund is used to account for the donation of funds to be used for the construction of a new senior center facility.
- Impact Fees: This fund is used to account for impact fees restricted for the acquisition or construction of specific capital projects.

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
SPLOST V	-	-	-	-
SPLOST VI	8,192,838	6,000,000	7,500,000	7,500,000
CAPITAL PROJECTS	1,644,024	672,304	3,589,423	391,071
PAULINE S. IVEY SENIOR CENTER	2,985	-	1,000,000	1,000,000
IMPACT FEES	28,350	-	-	-
	9,868,197	6,672,304	12,089,423	8,891,071



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

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
DATE	28,675	34,222	34,750	34,750
JAIL	25,250	55,000	45,150	45,150
CRIME VICTIMS	21,973	24,300	16,550	16,550
LAW LIBRARY	14,401	15,500	15,500	17,000
FIRE/ESA DONATIONS ACCOUNT	47,696	-	-	-
FAMILY CONNECTION	216,647	253,197	243,774	245,404
INMATE WELFARE FUND	147,293	110,000	90,000	90,000
DA FORFEITURE	4,565	3,500	3,075	3,075
DCSO SEIZURE FUND	20,877	10,000	10,350	10,350
EMERGENCY 911	751,237	907,533	1,066,357	1,035,650
MULTIPLE GRANTS	1,661,855	2,459,953	1,826,075	2,862,729
HOTEL/MOTEL TAX	478,602	425,000	550,274	442,000
	3,419,071	4,298,205	3,901,855	4,802,658



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.

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
INMATE ESCROW	74,206	100,000	80,000	80,000
	74,206	100,000	80,000	80,000

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.

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
FUEL/FLEET MAINTENANCE	989,746	1,147,970	1,128,271	585,150
	989,746	1,147,970	1,128,271	585,150

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.

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
SOLID WASTE	560,470	797,000	914,800	910,000
DCARGIS	75,788	90,898	81,023	81,023
	636,258	887,898	995,823	991,023



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 this policy.

BUDGET BASIS

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

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

LEGAL AUTHORITY OVERVIEW

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

LONG-RANGE PLANNING

STRATEGIC PLANNING

Dawson County employs various

Financial Planning Policies

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

INVESTMENT POLICY

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

INVESTMENT AUTHORITY

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

LEGAL INVESTMENT INSTRUMENTS

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

INVESTMENT REPORTING

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

ASSET INVENTORY

CAPITAL ASSET INVENTORY

Capital 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 2019 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 2017, the County's unassigned fund balance was 27.7% 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 2019 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 2019, $135,000 has been appropriated for contingencies ($100,000 for increased health insurance benefits, $25,000 for legal & professional fees, and $10,000 for Georgia Underground Storage Tank (GUST) Trust Fund).

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 is compiled to allow for the preparation of the financial statements in conformity with Generally Accepted Accounting Principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

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



Budget Process

BUDGET DEVELOPMENT AND MANAGEMENT

The development and management of 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 2019 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 amounts 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

FY2019

JUNE

JUNE 11
BOC Chairman's FY 2019 Kick-off Budget Meeting with departments and subsidies

JULY

JULY 20
All departments finalize FY 2019 budget requests with Finance Department

AUG

AUGUST 2
2018 Millage Rate Presentation (Tax Levy History) / Millage Rate and Property Tax Public Hearing #1

AUGUST 6
Administrative hearings begin with elected officials, departments and subsidies

AUGUST 9
Millage Rate and Property Tax Public Hearing #2

AUGUST 16
Millage Rate and Property Tax Public Hearing #3 / County Tax Levy and Millage Rate Adoption at 8.138

SEPT

SEPTEMBER 27
Chairman's FY 2019 Proposed Budget Presentation

OCT

OCTOBER 4
Public Budget Hearing #1 conducted

OCTOBER 11
Public Budget Hearing #2 conducted

OCTOBER 18
Public Budget Hearing #3 conducted

NOV

NOVEMBER 1
FY 2019 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 Actual	7,465,569	23,660,092	22,892,609	8,233,052	767,483	3%
	2018 Budget	8,233,052	24,050,739	25,516,312	6,767,479	(1,465,573)	-6%
	2019 Budget	6,767,479	26,514,626	27,170,235	6,111,870	(655,609)	-2%
Capital Projects Fund 300s							
	2015 Actual	4,235,533	7,260,746	6,421,108	5,075,171	839,638	13%
	2016 Actual	5,075,171	7,364,083	6,536,948	5,902,306	827,135	13%
	2017 Actual	5,902,306	10,957,266	10,229,147	6,630,424	728,118	7%
	2018 Budget	6,630,424	6,122,304	6,672,304	6,080,424	(550,000)	-8%
	2019 Budget	6,080,424	8,500,000	8,891,071	5,689,353	(391,071)	-4%



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 Actual	(63,097)	4,824,875	4,511,370	250,408	313,505	7%
	2018 Budget	250,408	5,422,780	5,574,002	99,186	(151,222)	-3%
	2019 Budget	99,186	5,436,492	5,467,808	67,870	(31,316)	-1%
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 Actual	2,315,684	1,013,019	636,257	2,692,445	376,762	59%
	2018 Budget	2,692,445	887,898	887,898	2,692,445	-	0%
	2019 Budget	2,692,445	991,023	991,023	2,692,445	-	0%



Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY FUND
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Revenues							
Property Taxes	11,583,998	-	-	-	-	-	11,583,998
Sales Taxes	7,659,700	-	7,500,000	-	-	-	15,159,700
Other Taxes	3,399,050	442,000	-	-	-	-	3,841,050
License & Permits	696,000	-	-	-	-	-	696,000
Intergovernmental Revenue	318,074	2,132,413	-	-	160,150	-	2,610,637
Charges for Service	2,108,655	663,400	-	910,000	425,000	80,000	4,187,055
Fines & Forefeitures	382,650	124,950	-	-	-	-	507,600
Other Revenues	132,265	57,441	-	-	-	-	189,706
Sub-total Revenues	26,280,392	3,420,204	7,500,000	910,000	585,150	80,000	38,775,746
Other Financing Sources							
Operating Transfers In	234,234	1,382,454		81,023		-	1,697,711
Prior Year Fund Balance	655,609		1,391,071	-	-	-	2,046,680
Sub-total Other Financing Sources	889,843	1,382,454	1,391,071	81,023	-	-	3,744,391
Total Revenues & Other Sources	27,170,235	4,802,658	8,891,071	991,023	585,150	80,000	42,520,137

Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY FUND CONTINUED
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Expenditures							
Total General Government	5,328,058		598,105	81,023	-	-	6,007,186
Total Public Safety	4,843,335	549,250	1,386,895	-	-	-	6,779,480
Total Sheriff	7,558,324	1,233,935	781,071	-	-	80,000	9,653,330
Total Judicial	3,242,798	716,463	-	-	-	-	3,959,261
Total Public Works	1,847,524	416,667	3,200,000	765,766	585,150	-	6,815,107
Total Health & Welfare	359,534	669,189	1,000,000	-	-	-	2,028,723
Total Housing & Development	777,442	622,904				-	1,400,346
Total Parks & Recreation	1,669,940	-	800,000	-	-	-	2,469,940
Sub-total Expenditures	25,626,955	4,208,408	7,766,071	846,789	585,150	80,000	39,113,373
Other Financing Uses							
Operating Transfers Out	1,543,280	594,250	1,125,000	144,234	-		3,406,764
Sub-total Other Financing Uses	1,543,280	594,250	1,125,000	144,234	-	-	3,406,764
Total Expenditures & Other Uses	27,170,235	4,802,658	8,891,071	991,023	585,150	80,000	42,520,137
Excess (Deficiency) of Revenues	-	-	-	-	-	-	-

Five Year Consolidated Financial Schedule

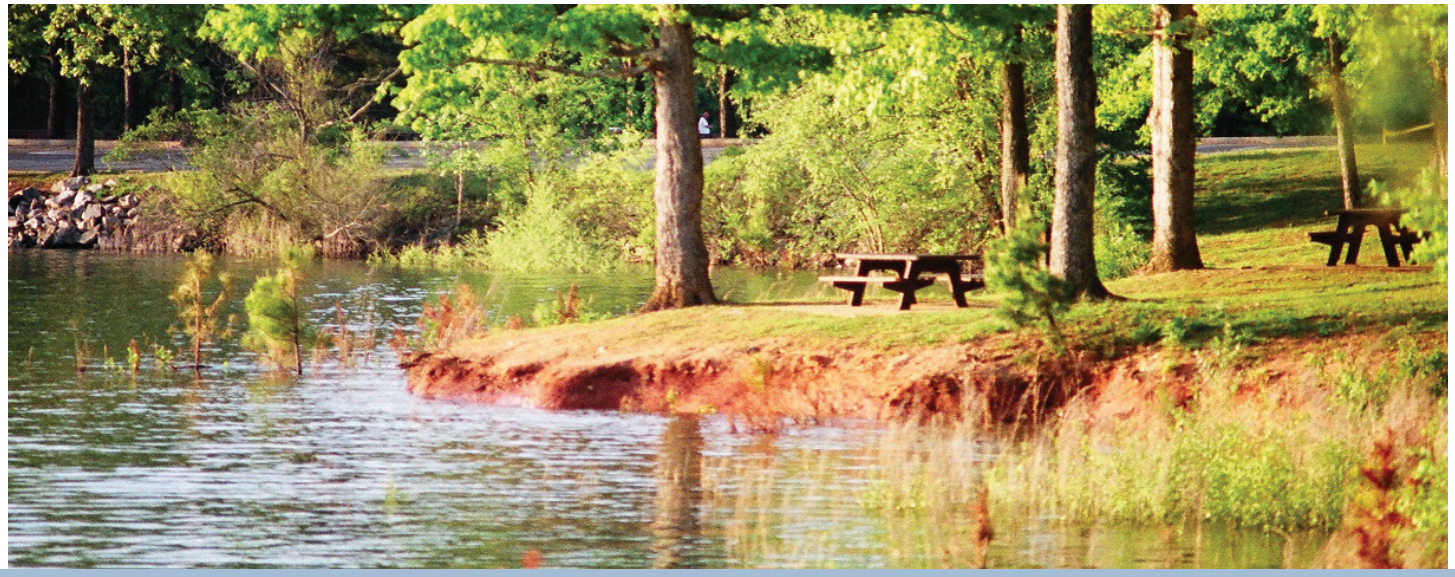
DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY YEAR
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Revenues					
Property Taxes	8,822,202	9,442,646	9,914,298	10,692,212	11,583,998
Sales Taxes	12,617,128	13,282,081	14,876,546	12,528,055	15,159,700
Other Taxes	3,598,805	3,471,316	3,929,519	3,433,000	3,841,050
License & Permits	503,206	644,302	674,922	751,422	696,000
Intergovernmental Revenue	1,855,342	2,166,477	1,948,686	1,980,038	2,610,637
Charges for Service	3,895,556	4,234,891	4,133,389	4,487,515	4,187,055
Fines & Forfeitures	608,764	630,287	561,968	609,300	507,600
Other Revenues	251,594	375,162	1,367,305	857,089	189,706
Sub-total Revenues	32,152,599	34,247,162	37,406,634	35,338,631	38,775,746
Other Financing Sources					
Operating Transfers In	6,378,521	1,901,250	2,941,308	1,798,285	1,697,711
Proceeds Surplus Sale	11,477	28,971	103,720	20,200	-
Prior Year Fund Balance	-	-	-	1,465,573	2,046,680
Sub-total Other Financing Sources	6,389,998	1,930,221	3,045,028	3,284,058	3,744,391
Total Revenues & Other Sources	38,542,597	36,177,383	40,451,662	38,622,689	42,520,137

Five Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY YEAR CONTINUED
FOR FISCAL YEAR ENDING DECEMBER 31, 2019

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Expenditures					
Total General Government	11,993,443	4,547,744	4,327,324	11,163,000	6,007,186
Total Public Safety	4,086,138	6,071,919	5,287,004	6,341,654	6,779,480
Total Sheriff	7,716,815	7,270,581	8,522,107	7,976,884	9,653,330
Total Judicial	2,779,026	3,197,454	3,182,496	3,512,316	3,959,261
Total Public Works	4,813,402	6,901,919	10,271,764	4,129,007	6,815,107
Total Health & Welfare	783,557	851,032	945,565	969,635	2,028,723
Total Housing & Development	1,095,502	1,182,788	1,172,841	1,222,941	1,400,346
Total Parks & Recreation	1,353,940	1,801,643	1,612,498	1,567,673	2,469,940
Sub-total Expenditures	34,621,822	31,825,079	35,321,600	36,883,110	39,113,373
Other Financing Uses					
Operating Transfers Out	5,964,145	1,963,228	2,941,308	1,739,579	3,406,764
Sub-total Other Financing Uses	5,964,145	1,963,228	2,941,308	1,739,579	3,406,764
Total Expenditures & Other Uses	40,585,967	33,788,307	38,262,908	38,622,689	42,520,137
Excess (Deficiency) of Revenues	(2,043,370)	2,389,076	2,188,754	-	-



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, General Government, and Parks and Recreation. Over the last decade, Dawson County has historically experienced strong financial strength due to sound financial management.

Total Budget - All Funds

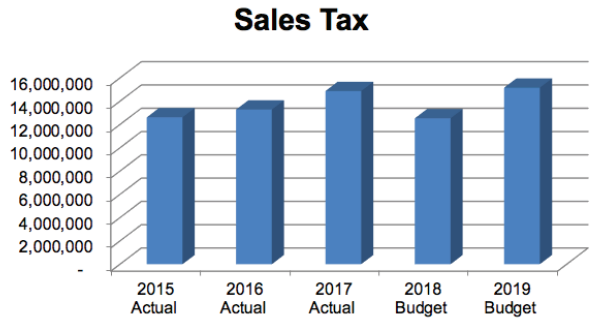
Dawson County's total budgeted revenue for FY 2019 is $42,520,137, which represents a 10% increase compared to the FY 2018 budget. This change is mainly due to an increase in expected sales tax and property tax. For 2019, approximately 71% of the total budget is funded by taxes. Taxes include sales, property, and other taxes, all of which are discussed in detail below. The County's second largest revenue source is Charges for Services which makes up 9.84% of the total budget.

General Fund

Revenue projections for the General Fund for FY 2019 total $27,170,235, which represents a $1,653,923 (6.4%) increase compared to the FY 2018 budget. The largest General Fund revenue source is taxes at 83% of the General Fund budget. Charges for Services is the second largest General Fund revenue source at 7.76%. Other Financing Sources make up the third largest revenue source 3.27% of total budget. At 2.56%, Licenses and Permits is the fourth largest revenue source of the General Fund.

Sales Tax

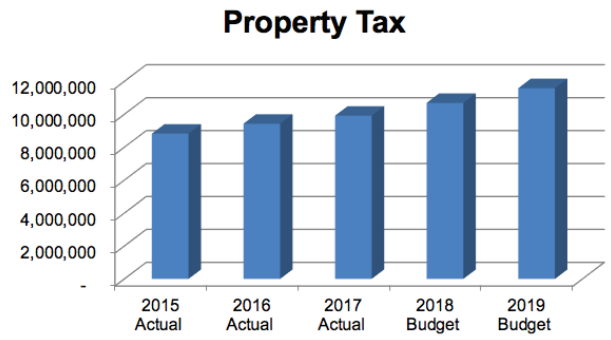
Dawson County's largest revenue stream is sales tax, which includes both Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST). The major retail establishments, including the North Georgia Premium Outlets, Wal-Mart and Home Depot, located along the 400 corridor are the biggest contributors to sales tax. In 2016, Kroger and Publix shopping complexes were completed and they continue to be an addition to the inflow of sales tax collections, as well as a draw for other commercial development. Commercial growth is expected to continue in Dawson County. Sales tax makes up 35.6% of the total revenue budget in 2019. For FY 2019, LOST and SPLOST budgeted revenues are 21% higher than 2018 due to the expansion of 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 tax estimates for 2019 were based on historical trends and analysis with consideration for the changes discussed above.



Property Tax

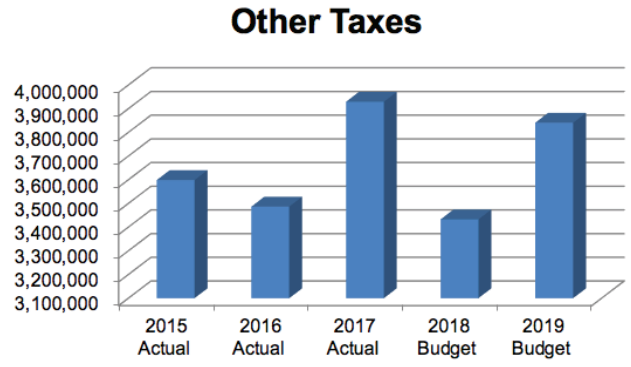
Property tax revenues are 27.2% of the total budget. For the FY 2019 budget, property tax revenues increased by $891,786 compared to the FY 2018 budget. This increase is related to growth in the commercial and personal property tax digest. During 2018, the net digest value increased for the fifth year 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 the valuation of the tax digest, historical trend analysis and current economic conditions.

Revenue Sources



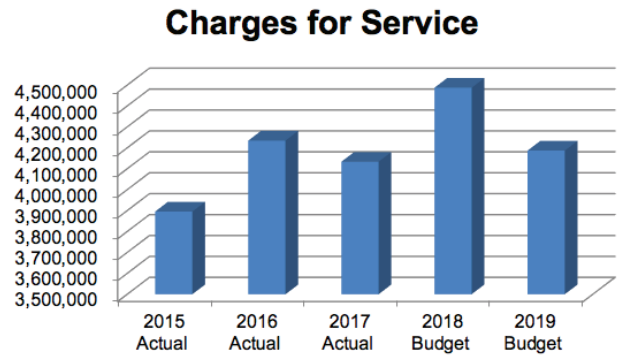
Other Taxes

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 2019 budget, this category increased by $408,050, or by 11%, compared to the FY 2018 budget. FY 2019 budgeted revenues for this source were based on historical trend analysis and current economic conditions.



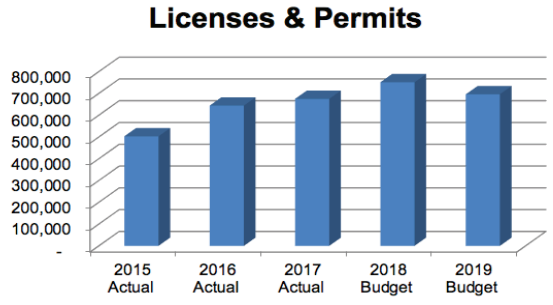
Charges for Service

Charges for service include recreation participation fees, property tax collection fees and commissions, civil and criminal fees, inmate housing fees, and plan review fees. In FY 2019, this revenue stream is projected to decrease by $300,460, or 6.7%, from the FY 2018 budget. FY 2019 budgeted revenues for this source were based on historical trend analysis.



Licenses and Permits

License and permit revenue is received from businesses in the form of business licenses, grading permits, and rezoning permits. The FY 2019 budget for this revenue stream represents a $55,422, or 7%, decrease from the FY 2018 budget. This change is attributed to an expected decrease in estimated building permits for large-scale new building projects in the coming year. This revenue stream is estimated to remain stable in the coming years based on historical trends and economic conditions.



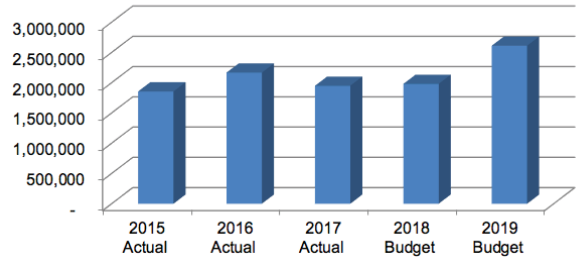
Intergovernmental Revenues

Intergovernmental revenues are revenues received from other governmental entities and normally take the form of grants. Grant funds are used to fund important programs and projects for governmental services and operations. For the FY 2019 budget, intergovernmental revenues comprise 6.14% of the total budget. There was a $630,599, or 31%, increase in this category for the FY 2018 budget. The largest portion of this increase comes from additional public safety grants that were 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 budget are based on known grant awards and historical funding trends for recurring grant awards.

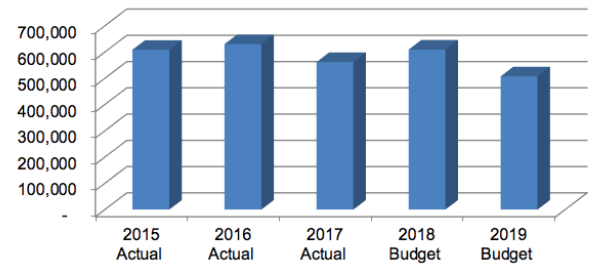
Intergovernmental Revenue



Fines and Forfeitures

The fines and forfeitures category represents revenue generated through the court system. This revenue stream funds 1.1% of the total budget and is $101,700 less than the FY 2018 budget. Treatment-based court sentences, in place of monetary fines, have reduced revenues collected by the courts, but have improved final outcomes for those who have been adjudicated.

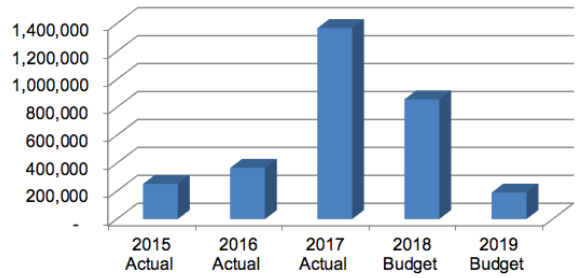
Fines & Forfeitures



Other Income

Other income includes investment income, rent revenue, and other miscellaneous revenue sources. This revenue source is .45% of total budgeted revenues and is estimated based on historical trends and economic factors.

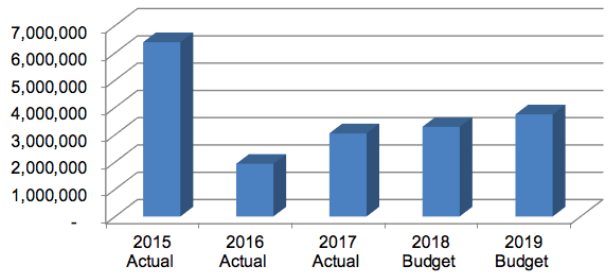
Other Revenues



Other Financing Sources

Other financing sources include use of fund balance and transfers. For the FY 2019 budget, this revenue source is approximately 8.8% 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. This revenue source is estimated based on known obligations and needs, as well as efficient use of accumulated fund balance

Other Financing Sources



Revenue Source	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Property Taxes	8,822,202	9,427,179	9,914,298	10,692,212	11,583,998
Sales Taxes	12,617,128	13,282,081	14,876,546	12,528,055	15,159,700
Other Taxes	3,598,805	3,486,782	3,929,519	3,433,000	3,841,050
License & Permits	503,206	644,302	674,922	751,422	696,000
Intergovernmental Revenue	1,855,342	2,166,477	1,948,686	1,980,038	2,610,637
Charges for Service	3,895,556	4,234,892	4,133,389	4,487,515	4,187,055
Fines & Forfeitures	608,764	630,286	561,968	609,300	507,600
Other Revenues	251,594	366,630	1,367,305	857,089	189,706
Other Financing Sources	6,389,998	1,930,223	3,045,028	3,284,058	3,744,391
	38,542,597	36,168,852	40,451,662	38,622,689	42,520,137

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	FY 2019 APPROVED	FY 2019 REQUESTED	FY 2020 REQUESTED	FY 2021 REQUESTED	FY 2022 REQUESTED	FY 2023 REQUESTED	TOTAL REQUESTED
County Administration							
New Vehicle	$100,000	$35,000	$-	$-	$-	$-	$35,000
		$35,000	$-	$-	$-	$-	$35,000
DISTRICT ATTORNEY							
New Vehicle		$30,000	$-	$-	$-	$-	$30,000
		$30,000	$-	$-	$-	$-	$30,000
FACILITIES							
KH Long Parking Lot Reconstruction/Paving	$100,000	$100,000	$-	$-	$-	$-	$100,000
		$100,000	$-	$-	$-	$-	$100,000
FIRE & EMS							
Ladder Truck/Quint Purchase		$1,200,000	$-	$-	$-	$1,500,000	$2,700,000
Staff Vehicle Replacement		$80,000	$-	$-	$90,000	$-	$170,000
Fire Engine Replacement		$925,000	$400,000	$-	$771,750	$810,338	$2,907,088
Station 3 Land Acquisition		$-	$2,550,000	$-	$-	$-	$2,550,000
Fire Station 1 Resurface		$-	$56,000	$-	$-	$-	$56,000
Fire Hydrants		$100,000	$100,000	$100,000	$100,000	$100,000	$500,000
		$2,305,000	$3,106,000	$100,000	$961,750	$2,410,338	$8,883,088
INFORMATION TECHNOLOGY							
Computer Replacement		$145,000	$145,000	$150,000	$-	$-	$440,000
Audio Visual Replacement	$100,000	$100,000	$150,000	$-	$-	$-	$250,000
Reserve		$30,000	$-	$-	$-	$-	$30,000
		$275,000	$295,000	$150,000	$-	$-	$720,000
PARKS & RECREATION							
Vehicle Replacement (2003 F150)		$34,000	$-	$-	$-	$-	$34,000
Vehicle Replacement (2005 Ford Ranger)		$30,000	$-	$-	$-	$-	$30,000
		$64,000	$-	$-	$-	$-	$64,000

Capital Improvement Program

CAPITAL PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED) CONTINUED

Capital Project Name	FY 2019 APPROVED	FY 2019 REQUESTED	FY 2020 REQUESTED	FY 2021 REQUESTED	FY 2022 REQUESTED	FY 2023 REQUESTED	TOTAL REQUESTED
PLANNING / MARSHAL							
2 Vehicles (Marshal)		$59,000	$-	$-	$-	$-	$59,000
3 Vehicles (Planning)		$86,000	$-	$-	$-	$-	$86,000
SaaS Migration		$108,058	$42,808	$42,808	$42,808	$42,808	$279,290
		$253,058	$42,808	$42,808	$42,808	$42,808	$424,290
SENIOR SERVICES							
Vehicle		$30,000	$-	$-	$-	$-	$30,000
		$30,000	$-	$-	$-	$-	$30,000
SHERIFF							
Motorola Emergency Button	$31,071	$31,071	$-	$-	$-	$-	$31,071
Roofing		$346,000	$-	$-	$-	$-	$346,000
HVAC Unit Replacements	$50,000	$50,000	$-	$-	$-	$-	$50,000
		$427,071	$-	$-	$-	$-	$427,071
TAX ASSESSOR							
Appraiser Vehicles		$27,000	$27,000	$27,000	$-	$-	$81,000
		$27,000	$27,000	$27,000	$-	$-	$81,000
TAX COMMISSIONER							
Camera System	$10,000	$43,294	$-	$-	$-	$-	$43,294
Second Office Location		$-	$400,000	$-	$-	$-	$400,000
		$43,294	$400,000	$-	$-	$-	$443,294
TOTAL	$391,071	$3,589,423	$3,870,808	$319,808	$1,004,558	$2,453,146	$11,237,743

NOTE: All Projects approved for 2019 will be paid by Capital Project fund balance



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 2019 from SPLOST VI are listed below.

FY 2019 County Projects Funded by SPLOST VI

Department	Project	Estimated Cost
Public Works		
	Road Projects	$700,000
	Public Works Facility	$2,500,000
Information Technology		
	Computers	$145,000
Park & Recreation		
	Recreation Facilities	$800,000
Fire/EMS		
	Fire Station 9/Community Center	$1,315,000
	Fire Truck Lease Purchase	$71,895
Sheriff		
	Vehicles & Equipment	$700,000
TOTAL BUDGETED PROJECTS		**$6,231,895**
Contingency		$143,105
City of Dawsonville Allocation (15%)		$1,125,000
TOTAL SPLOST VI FUND BUDGET		**$7,500,000**

Debt

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

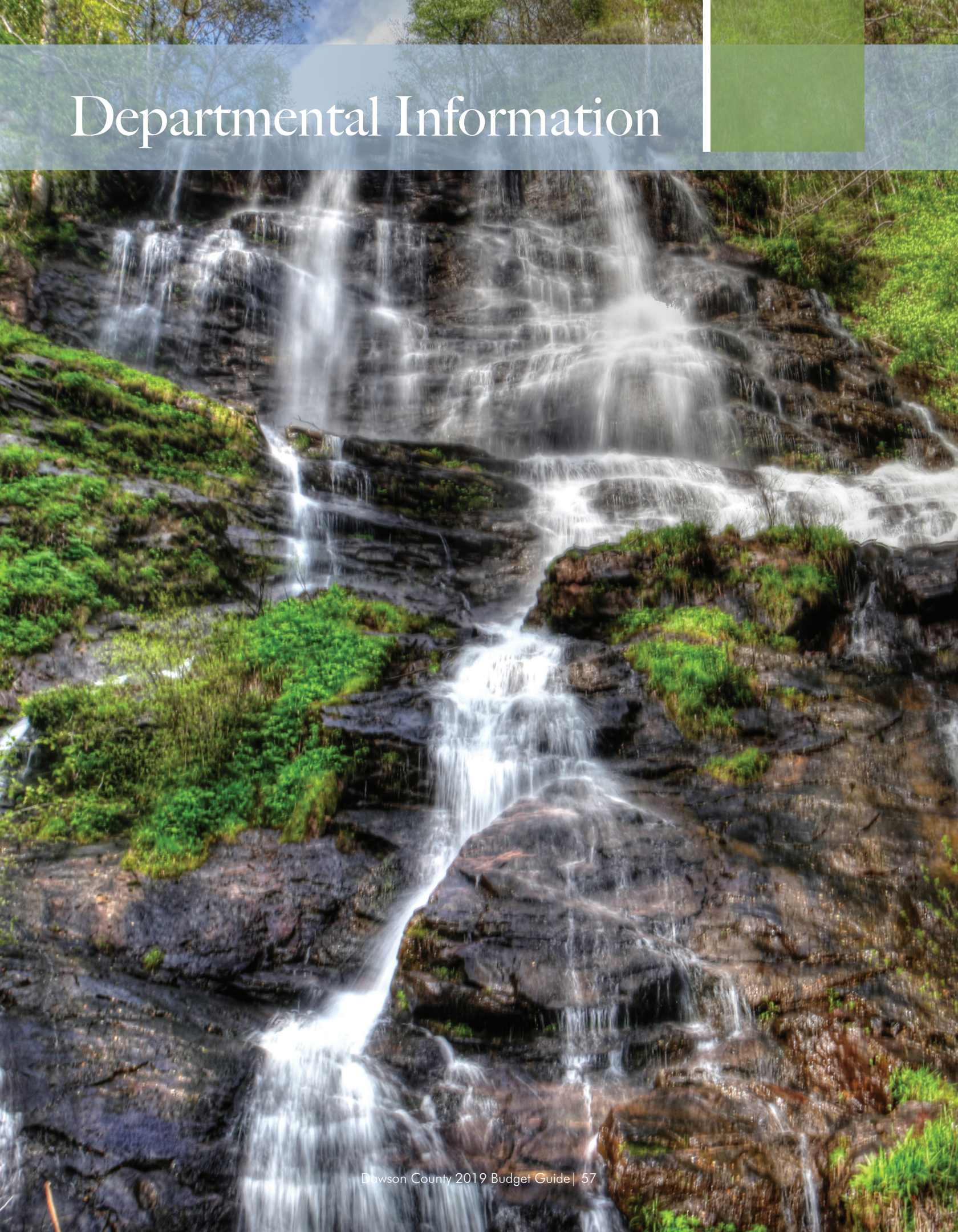
	2015	2016	2017	2018	2019 estimated
Assessed value of property	$1,185,708	$1,238,741	$1,311,803	$1,480,437	$1,554,459
Debt limit (10% of total assessed value)	118,571	123,874	131,180	148,044	155,446
Amount of debt applicable to limit:					
General obligation bonds and contracts payable	2,895	2,880	2,865	4,569	4,569
Less: Resources restricted to paying principal	-	-	-	-	-
Total net debt applicable to limit	2,895	2,880	2,865	4,569	4,569
Legal debt margin	115,676	120,994	128,315	143,475	150,877
Total net debt applicable to the limit as a percentage of debt limit	2.44%	2.32%	2.18%	3.09%	2.94%

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 2019 budget increased by 4.7% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	102,644	119,194	131,169	133,169
52 PURCH/CONTRACT SERVICES	32,555	31,835	29,335	25,335
53 SUPPLIES	7,997	7,800	7,800	7,800
	143,196	158,829	168,304	166,304

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 2019 budget increased by 16.0% compared to the 2018 budget. This change is attributed to the expected increase in appeals related to the recent property revaluation.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	10,313	10,765	16,148	13,265
52 PURCH/CONTRACT SERVICES	2,566	5,750	5,750	5,750
53 SUPPLIES	365	50	200	200
	13,244	16,565	22,098	19,215

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 events are promoting local lodging facilitates 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 tourism destination to attract increased visitor investment.

- Promote our local tourism attractions, encouraging visitors to visit several attractions through multi-day excursions.
- Increase time spent on partnerships with groups such as Hospitality Highway and Bus Tour Operators to reach larger audiences.
- Expand marketing campaign to additional markets that are not currently saturated or reached.
- Work with local attractions to ensure their event guests have access to our local hotel/motel availability and contacts.
- Attend events at Georgia Welcome Centers to promote tourism in Dawson County.

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

- Promote the ever-growing list of retail options that exist in Dawson County, particularly along the 400 corridor 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 2019 budget increased by 14.2% compared to the 2018 budget. The allocation remained the same as 2018 at 75%.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
OTHER AGENCY-CHAMBER (LOCAL)	241,816	195,000	323,774	217,500
OTHER AGENCY-CHAMBER (STATE)	80,893	70,000	75,000	75,000
OTHER AGENCY-ARTS COUNCIL	-	-	12,000	10,000
	322,709	265,000	410,774	302,500

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 2019 budget decreased by 2.2% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	486,792	558,275	534,737	534,737
52 PURCH/CONTRACT SERVICES	46,613	52,350	50,900	55,900
53 SUPPLIES	16,630	15,500	21,500	21,500
	550,035	626,125	607,137	612,137

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 2019 budget did not change compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
52 PURCH/CONTRACT SERVICES	749	800	800	800
	749	800	800	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 2019 budget increased by 18.0% compared to the 2018 budget. This change is attributed to the addition of a deputy coroner position.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	36,123	83,404	95,681	96,359
52 PURCH/CONTRACT SERVICES	31,292	22,770	31,240	29,240
53 SUPPLIES	1,882	1,500	1,500	1,500
	69,297	107,674	128,421	127,099

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 2019 budget did not change compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
57 OTHER COSTS	8,400	7,000	7,000	7,000
	8,400	7,000	7,000	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 2019 budget increased by 21.7% compared to the 2018 budget. This change is mainly attributed to the addition of the Public Relations position.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	193,594	219,715	208,139	274,565
52 PURCH/CONTRACT SERVICES	24,751	15,575	15,575	14,075
53 SUPPLIES	3,972	9,200	9,100	8,800
	222,317	244,490	232,814	297,440

County Attorney

BUDGET HIGHLIGHTS

The 2019 budget increased by 45.2% compared to the 2018 budget. This change is mainly attributed to the addition of the Legal Assistant position.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	81,901	100,798	132,803	152,253
52 PURCH/CONTRACT SERVICES	1,931	5,160	3,860	3,860
53 SUPPLIES	1,457	4,500	5,180	4,300
	85,289	110,458	141,843	160,413

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 2019 budget increased by 6.6% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	62,712	68,291	70,011	70,011
52 PURCH/CONTRACT SERVICES	6,973	7,000	8,195	8,195
53 SUPPLIES	6,800	8,135	11,235	11,235
57 OTHER COSTS	-	500	-	-
	76,485	83,926	89,441	89,441

Court Appointed Special Advocate – CASA

MISSION STATEMENT

Provide trained, screened and supervised community volunteers to advocate for the best interests of abused and neglected children requiring court intervention. CASA's are trained to promote and protect the best interest of abused and neglected children with the goal of reaching a permanent resolution as quickly as possible

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Safety - Children are first and foremost protected from abuse and neglect, and safely maintained in their homes whenever possible. The risk of harm will be minimized. Measurable Outcomes are recorded in the post assessment and the CASA's report to the court.
Goal #2: Permanency - Children will have stability and permanency in their living situations. They will not lose the continuity of family relationships and connections. Children will be protected from abuse and safely maintained in their homes whenever possible. Measurable outcomes are recorded in the post assessment and the CASA report.
Goal #3: Well-being - Families will have the enhanced capacity to provide safe, nurturing, violence-free, and drug-free environments for their children and provide for their children's needs. Family function will increase and the likelihood of permanency will increase with individualized supervision by the Volunteer Supervisor and well-trained CASA Volunteers. Measurable outcomes are recorded in the post assessment and the CASA's report.

BUDGET HIGHLIGHTS

The 2019 budget increased by 33.3% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
57 OTHER COSTS	6,000	6,000	10,000	8,000
	6,000	6,000	10,000	8,000

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

Goal #1: Concentrate our efforts to organize and streamline operations to make the maximum use of the resources available to us.

- Maintain the JCATS system (free to Dawson County) to count all cases and keep records electronically.
- Maximize efficient scheduling of trials (many trials have mandatory short time lines).

Goal #2: Coordinate appointment of attorneys to reduce overall costs.

- Use the same attorneys for cases on a given calendar so that multiple attorneys are not billing for time waiting on their cases.
- Calendar construction shall include consideration of which attorneys are involved in a given set of cases.
- Use of "duty" attorneys will continue so as not to delay cases and will keep overall attorney fees down.
- Continued use of Indigent Defense to interview all parents applying for counsel.
- Utilizing the Indigent Defense Handbook for Juvenile Court to ensure bills are submitted in a timely, uniform manner.

Goal #3: Continued outreach to develop prevention programs for children and families.

- Regular stakeholder meetings that include DFCS, DJJ and other community partners.
- Working with DJJ to ensure funding available for grants is used to benefit the youth on probation and reduce recidivism rate.
- Partnering with Dawson County Schools and regularly conduct truancy reviews for youth who are not attending school regularly.
- Developing additional programs with community partners to assist Dawson youth.

BUDGET HIGHLIGHTS

The 2019 budget increased by 54.0% compared to the 2018 budget. This change is attributed to increased attorney fees for both children and parents and the addition of a protem judge to assist in the new Family Treatment Court.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	77,425	65,159	133,714	131,034
52 PURCH/CONTRACT SERVICES	122	300	300	300
53 SUPPLIES	63,593	62,000	70,000	65,000
	141,140	127,459	204,014	196,334

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 alternate weekends with current on-call judge.

BUDGET HIGHLIGHTS

The 2019 budget increased by 5.5% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	335,444	371,290	370,718	391,455
52 PURCH/CONTRACT SERVICES	16,850	19,587	19,717	19,717
53 SUPPLIES	6,057	5,565	7,153	7,153
	358,351	396,442	397,588	418,325

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 2019 budget increased by 8.9% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	256,214	271,878	277,918	299,125
52 PURCH/CONTRACT SERVICES	28,449	33,350	34,350	33,750
53 SUPPLIES	4,306	3,800	3,800	3,700
	288,969	309,028	316,068	336,575

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 2019 budget increased by 3.9% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	298,360	336,564	345,900	345,900
52 PURCH/CONTRACT SERVICES	126,905	124,610	133,810	133,810
53 SUPPLIES	4,827	4,500	5,400	5,400
57 OTHER COSTS	34,602	35,000	35,000	35,000
	464,694	500,674	520,110	520,110

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 2019 budget increased by 2.5% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	135,884	183,758	188,640	188,640
52 PURCH/CONTRACT SERVICES	6,089	8,010	8,010	8,010
53 SUPPLIES	2,264	2,544	2,544	2,544
	144,237	194,312	199,194	199,194

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.

GOALS & OBJECTIVES

Goal:

- To keep children safe and serve individuals and families in need.

Objective:

- By providing timely responsive assessment and services to reports of abuse and/or neglect.
- By providing referrals to individuals and families in need of services
- By providing benefits including SNAP, Medicaid and TANF to qualifying individuals and families.
- By collaboration with community partners to include Dawson County Family Connection, Dawson County Schools, Dawson County Health Department, local faith-based organizations, the Sheriff's Office, AVITA Community Partners and others.

BUDGET HIGHLIGHTS

The 2019 budget did not change compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
57 OTHER COSTS	21,779	29,800	29,800	29,800
	21,779	29,800	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 2019 budget decreased by 0.3% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	571,935	599,600	592,674	592,674
52 PURCH/CONTRACT SERVICES	18,617	20,025	22,025	21,025
53 SUPPLIES	14,058	12,400	11,500	10,300
57 OTHER COSTS	60,195	60,100	66,000	66,000
	664,805	692,125	692,199	689,999

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.

Goal #2: Purchase and implementation of "Easy Vote" modules.

Goal #3: Continue to research potential facilities for West and East Precinct voting.

BUDGET HIGHLIGHTS

The 2019 budget decreased by 11.6% compared to the 2018 budget. This change is mostly attributed to the decreased salaries and personnel associated with a non-election year.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	182,619	227,921	206,205	199,209
52 PURCH/CONTRACT SERVICES	19,523	25,550	32,913	25,313
53 SUPPLIES	43,237	7,220	5,900	5,900
	245,379	260,691	245,018	230,422

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.

BUDGET HIGHLIGHTS

The 2019 budget increased by 2.0% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	-	102,845	107,772	107,772
52 PURCH/CONTRACT SERVICES	2,464	16,110	16,910	16,810
53 SUPPLIES	8,500	5,750	6,800	2,650
	10,964	124,705	131,482	127,232

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.

BUDGET HIGHLIGHTS

The 2019 budget increased by 2.0% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	2,123,919	2,261,790	2,708,164	2,310,554
52 PURCH/CONTRACT SERVICES	109,547	137,200	154,056	137,350
53 SUPPLIES	99,975	154,200	174,000	157,000
	2,333,441	2,553,190	3,036,220	2,604,904

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: Addition of 10 new firefighter positions.

Goal #2: NFPA 1582 Physicals
Heart disease is the leading cause of death in firefighters across the country. Many of these deaths could have been prevented with an annual physical and physical fitness screenings. Healthy firefighters help reduce workers compensation costs, by reducing the number of annual claims and extended sick leave. The physicals will provide various forms of cancer screening to further augment our aggressive efforts to reduce cancer exposure to our personnel.

BUDGET HIGHLIGHTS

The 2019 budget increased by 5.4% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	1,251,427	1,295,208	1,980,817	1,381,538
52 PURCH/CONTRACT SERVICES	127,641	130,850	188,745	142,150
53 SUPPLIES	130,528	205,550	319,800	203,600
54 CAPITAL OUTLAYS	34,786	7,500	-	-
	1,544,382	1,639,108	2,489,362	1,727,288

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 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.

BUDGET HIGHLIGHTS

The 2019 budget decreased by 0.7% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	432,719	481,838	491,474	488,439
52 PURCH/CONTRACT SERVICES	162,775	173,000	186,460	177,550
53 SUPPLIES	287,022	339,700	346,494	321,755
54 CAPITAL OUTLAYS	8,704	25,000	25,500	25,000
	891,220	1,019,538	1,049,928	1,012,744

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 2019 budget increased by 6.3% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	417,320	444,049	475,930	475,930
52 PURCH/CONTRACT SERVICES	66,735	77,300	78,602	78,602
53 SUPPLIES	2,933	4,250	4,200	4,200
	486,988	525,599	558,732	558,732

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 2019 budget increased by 29.7% compared to the 2018 budget. This change is mainly attributed the addition of a 2% increase for employees and increased debt service payments in 2019.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	-	75,000	75,000	364,540
52 PURCH/CONTRACT SERVICES	58,171	58,500	58,600	58,600
57 OTHER COSTS	-	225,000	235,000	35,000
58 DEBT SERVICE	185,502	273,559	361,365	361,365
	243,673	632,059	729,965	819,505

Good Shepherd Clinic

MISSION STATEMENT

Good Shepherd Clinic of Dawson County strives to make Dawson County a better place by providing health care for those who have none.

DESCRIPTION

As a 501 (c) 3 non-profit organization, the Clinic provides free medical, dental, women's wellness, mental health counseling, vision, and audio services to adult citizens of Dawson County who have an income at or below the 200% Federal Poverty Level and have no access to any medical, dental or vision insurance. Also provided to maintain and improve health are free medications, lab tests, referrals to other charity services, and patient health education.

The Clinic depends solely on donations and grants received from individuals, corporations and community organizations. The clinic also depends on the generous donation of time by the professionals in the medical, vision, and dental fields --who provide care to our patients.

GOALS & OBJECTIVES

Goal #1: Provide non-emergent medical, women's wellness, vision and dental care to the adult citizens of Dawson County who are below the 200% Federal Poverty Level and have no access to medical, dental or vision insurance. Possible population of unreached Dawsonians - estimated 1,576 people.

Goal #2: Provide basic preventative and maintenance medications to the eligible patients of Good Shepherd Clinic at the lowest cost to the clinic and its patients.

BUDGET HIGHLIGHTS

The 2019 budget increased by 100% compared to the 2018 budget as this was the first year funding was budgeted for this organization by the Dawson County Board of Commissioners.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
57 OTHER COSTS	-	-	2,000	2,000
	-	-	2,000	2,000

Health Department

MISSION STATEMENT

The Dawson County Health Department's mission is to prevent disease, injury, and disability, promote health and well being, and 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 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 2019 budget did not change compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 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 in better health for our employees, lower claims, and hopefully a reduction in insurance premiums. It is our plan to come up with a tiered system similar to Forsyth County's which would reward those employees who strive to remain healthy with lower insurance premiums.

Goal #2: Department heads and elected officials are in need of an instruction manual to walk them through different processes such as hiring, firing, workers compensation, progressive discipline, evaluations, FMLA, etc. We would compile this, host training sessions, and update as needed.

Goal #3: Investigate the possibility of providing an on-site health clinic for our employees and their families. When time permits, we would like to begin conversations with different companies that provide this type of service and then eventually 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 2019 budget increased by 38.6% compared to the 2018 budget. This change is mostly attributed to the salary and benefits related to the addition of a Human Resources Specialist position.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	140,217	158,749	172,045	225,904
52 PURCH/CONTRACT SERVICES	18,461	24,509	30,395	30,095
53 SUPPLIES	1,117	5,750	10,533	5,894
	159,795	189,008	212,973	261,893

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 count 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 2019 budget increased by 3.0% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
52 PURCH/CONTRACT SERVICES	126,000	133,000	141,000	137,000
	126,000	133,000	141,000	137,000

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 2019 budget increased by 53.4% compared to the 2018 budget. This change is attributed to the salary and benefits related to the addition of an IT Coordinator position and funding for replacement of 18 copiers throughout the county.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	193,046	210,532	253,742	267,982
52 PURCH/CONTRACT SERVICES	97,707	136,108	177,830	174,835
53 SUPPLIES	4,203	10,300	10,506	10,300
54 CAPITAL OUTLAYS	6,247	-	-	94,490
	301,203	356,940	442,078	547,607

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.

BUDGET HIGHLIGHTS

The 2019 budget decreased by 18.2% compared to the 2018 budget. This change is mostly attributed to the funding of a one-time project in 2018 that was not funded in 2019.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	5,383	5,635	5,383	5,383
52 PURCH/CONTRACT SERVICES	1,666	4,710	4,710	4,710
53 SUPPLIES	7,706	13,050	9,050	9,050
	14,755	23,395	19,143	19,143

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.

BUDGET HIGHLIGHTS

The 2019 budget increased by 3.3% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
57 OTHER COSTS	378,280	390,000	442,000	402,716
	378,280	390,000	442,000	402,716

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.

BUDGET HIGHLIGHTS

The 2019 budget decreased by 5.9% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	102,418	108,608	104,512	104,512
52 PURCH/CONTRACT SERVICES	4,387	6,400	8,100	5,300
53 SUPPLIES	8,045	12,300	14,750	10,000
	114,850	127,308	127,362	119,812

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 and Lumpkin County Sheriff's offices, as well as the Opportunity center in both Dawson and Lumpkin Counties to allow immediate access to legal and outreach assistance.

Goal #3: Expand availability of critical trauma counseling, life skills and parent education classes to victims of domestic violence and their children.

- Provide full-time licensed counselor and trained parent educator advocate a minimum of three days a week at the NOA Opportunity Center in the Dawson County office, two days a week at the emergency shelter, and four days a week at the NOA Opportunity Center in Lumpkin County, ensuring clients can readily access necessary support services.

BUDGET HIGHLIGHTS

The 2019 budget increased by 40.0% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
57 OTHER COSTS	2,500	2,500	5,000	3,500
	2,500	2,500	5,000	3,500

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 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.



BUDGET HIGHLIGHTS

The 2019 budget increased by 7.2% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	560,669	643,776	659,938	720,390
52 PURCH/CONTRACT SERVICES	158,992	155,800	177,716	166,332
53 SUPPLIES	293,147	303,300	309,366	311,300
54 CAPITAL OUTLAYS	22,750	15,000	35,000	-
	1,035,558	1,117,876	1,182,020	1,198,022

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 2019 budget increased by 24.1% compared to the 2018 budget. This change is attributed to the need to contract with an outside company for pool maintenance.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	18,733	17,224	17,568	17,763
52 PURCH/CONTRACT SERVICES	5,685	4,800	10,000	10,000
53 SUPPLIES	7,801	8,000	8,160	9,500
	32,219	30,024	35,728	37,263

Parks and Recreation - War Hill Park

DESCRIPTION

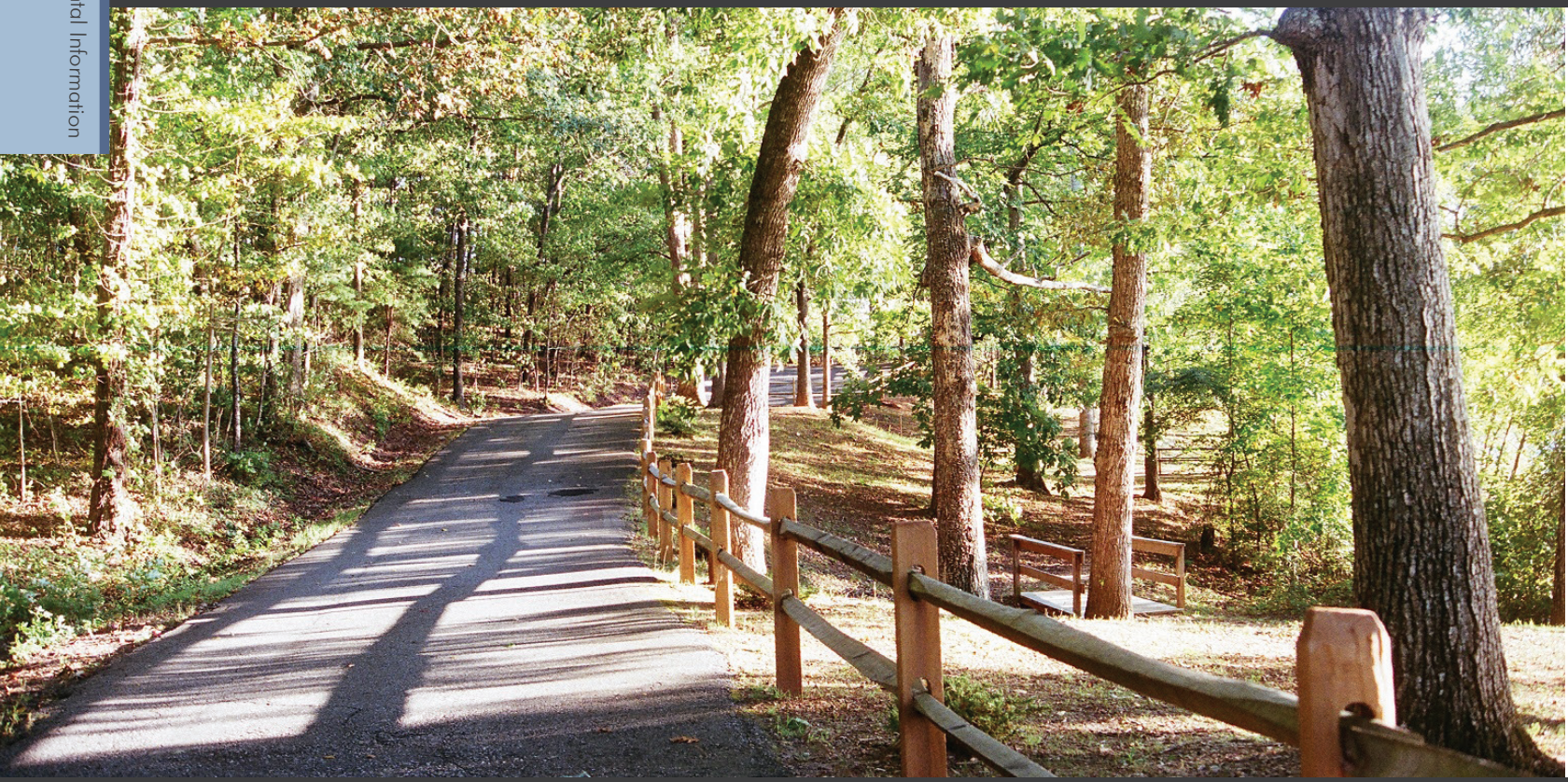
The Parks and Recreation Department oversees operation of War Hill Park. War Hill Park is a passive park located on War Hill Park Road, off of Highway 53 East. War Hill Park consists of 14 primitive campsites, day-use areas, and boat launches.

BUDGET HIGHLIGHTS

The 2019 budget increased by 7.3% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	7,997	7,123	7,265	7,256
52 PURCH/CONTRACT SERVICES	7,695	7,650	9,683	9,183
53 SUPPLIES	9,567	10,000	10,200	10,500
57 OTHER COSTS	5,000	5,000	5,100	5,000
	30,259	29,773	32,248	31,939



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 requests regarding the building environment. The department is responsible for issuing building permits, business licenses, alcohol licenses, and schedules many different kinds of development inspections. Planning and Development also implements the Impact Fee Ordinance.

BUDGET HIGHLIGHTS

The 2019 budget increased by 2.5% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	403,445	437,618	403,472	462,526
52 PURCH/CONTRACT SERVICES	34,534	44,000	26,650	30,625
53 SUPPLIES	11,644	13,400	18,000	14,050
	449,623	495,018	448,122	507,201

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: Provide excellence in indigent defense.
Goal #2:Protect the constitutional right to a fair trial for all clients.
Goal #3: Maintain an efficient, cohesive Public Defender office that provides service to the community in the most financially efficient way feasible.
Goal #4: Maintain a support staff that will maximize the productivity of our attorneys at a cost-effective budget level.
Goal #5: Work with the Georgia Public Defender Standards Council so as to maximize its benefit to the County.
Goal #6: Comply with State statutory mandates, as well as the mandates of the GPDSC.
Goal #7: Cultivate an environment of learning for our young attorneys so that they may become valuable members of our legal community.
Goal #8: Foster good relationships with prosecution, law enforcement and local and state leaders.

BUDGET HIGHLIGHTS

The 2019 budget increased by 50.2% compared to the 2018 budget. This change is mostly attributed to the salary and benefits related to the addition of a Legal Assistant position (implemented in late 2018) and an Assistant Public Defender position.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	44,305	48,443	107,158	188,732
52 PURCH/CONTRACT SERVICES	4,579	6,220	8,220	8,150
53 SUPPLIES	2,131	2,860	2,900	2,860
57 OTHER COSTS	250,245	254,946	269,576	269,576
	301,260	312,469	387,854	469,318

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 benefit 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 for 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.

BUDGET HIGHLIGHTS

The 2019 budget increased by 31.4% compared to the 2018 budget. This change is attributed to the Storm Water Manager position transferred from Planning & Development to Public Works Administration.

GOALS & OBJECTIVES

Goal #1: Construct a new Public Works facility.

Goal #2: Improve overall county road network.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	117,320	133,671	185,568	180,498
52 PURCH/CONTRACT SERVICES	4,902	10,130	12,630	9,030
53 SUPPLIES	690	1,750	1,750	1,750
	122,912	145,551	199,948	191,278

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 2019 budget increased by 8.6% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	516,799	737,841	685,948	830,182
52 PURCH/CONTRACT SERVICES	215,582	263,425	283,425	273,425
53 SUPPLIES	296,510	524,089	630,889	552,639
	1,028,891	1,525,355	1,600,262	1,656,246

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: Offer 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, 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 updated forms, training for all County departments, and presentations at local medical facilities, especially to the 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 2019 budget decreased by 8.9% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	-	40,000	25,000	25,000
52 PURCH/CONTRACT SERVICES	552	2,750	2,750	2,750
53 SUPPLIES	21,086	-	-	-
55 INTER FUND/DEPT CHARGES	164,977	236,650	226,650	226,650
	186,615	279,400	254,400	254,400

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 2019 budget increased by 81.9% compared to the 2018 budget. This change is attributed to the salary and benefits related to the addition of a Respite Coordinator position.



Departmental Information

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	22,927	20,901	21,319	72,059
52 PURCH/CONTRACT SERVICES	14,126	13,075	15,275	13,875
53 SUPPLIES	30,821	33,550	44,750	44,550
57 OTHER COSTS	9,950	10,000	10,450	10,500
	77,824	77,526	91,794	140,984

Senior Services (continued)

SENIOR CENTER ACTIVITY 2017

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Meals Served	1,964	1,881	2,133	1,743	1,878	1,948	1,751	2,037	1,671	1,916	1,716	1,691
Physical Activity Participants	556	487	513	395	460	608	486	656	357	498	396	310
Lifestyle Activity Participants	227	245	275	236	289	261	190	254	164	305	288	270



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 2019 budget did not change compared to the 2018 budget.



BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
52 PURCH/CONTRACT SERVICES	4,850	6,000	6,000	6,000
53 SUPPLIES	472	250	250	250
	5,322	6,250	6,250	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.

BUDGET HIGHLIGHTS

The 2019 budget increased by 14.1% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	592,134	675,483	804,707	775,500
52 PURCH/CONTRACT SERVICES	154,121	225,500	255,100	254,100
53 SUPPLIES	4,982	6,550	6,550	6,050
	751,237	907,533	1,066,357	1,035,650

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.

BUDGET HIGHLIGHTS

The 2019 budget decreased by 2.5% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	1,690,982	1,977,237	2,155,237	1,882,912
52 PURCH/CONTRACT SERVICES	431,903	464,675	479,725	479,725
53 SUPPLIES	407,689	529,400	535,960	535,160
54 CAPITAL OUTLAYS	102,088	-	-	-
	2,632,662	2,971,312	3,170,922	2,897,797

Sheriff's Office - K-9

DESCRIPTION

The Sheriff's Department maintains a K-9 Unit made up of four highly trained canines and their handlers. These teams provide a multitude of services to the community. They perform search and rescue, drug detection, explosive detection and evidence recovery.

BUDGET HIGHLIGHTS

The 2019 budget increased by 15.3% compared to the 2018 budget. This change is attributed to the need for additional supplies to operate the K-9 program.



BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
52 PURCH/CONTRACT SERVICES	5,242	12,750	20,000	11,000
53 SUPPLIES	14,133	15,000	21,500	21,000
	19,375	27,750	41,500	32,000

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 2019 budget increased by 18.9% compared to the 2018 budget. This change is attributed to the salary and benefits related to the addition of two School Resource Officers in mid-2018.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	230,600	305,340	363,182	363,182
	230,600	305,340	363,182	363,182



Sheriff's Office - School Traffic Management

DESCRIPTION

The Dawson County Sheriff's Office provides traffic management services to the Dawson County School System. Services include deputies providing traffic control daily at schools throughout the county before and after school. The Dawson County Board of Education reimburses the county for 50% of the cost to provide these services.

BUDGET HIGHLIGHTS

The 2019 budget increased by 100% compared to the 2018 budget as this is a new department.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	-	-	64,590	60,000
	-	-	64,590	60,000

Sheriff's Office - Special Event Officers

DESCRIPTION

The Dawson County Sheriff's Office provides officers for sporting events and other school-sponsored special events throughout the school year as requested by the Dawson County Board of Education. The Dawson County Board of Education reimburses the county for 100% of the cost to provide these services.

BUDGET HIGHLIGHTS

The 2019 budget increased by 100% compared to the 2018 budget as this is a new department.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	-	-	33,495	33,495
	-	-	33,495	33,495

Sheriff's Office - Sheriff

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2019 budget increased by 3.5% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	2,413,092	2,794,957	3,128,878	2,871,583
52 PURCH/CONTRACT SERVICES	300,821	243,425	268,425	268,300
53 SUPPLIES	464,110	257,500	288,000	270,500
54 CAPITAL OUTLAYS	10,500	-	-	-
57 OTHER COSTS	14,003	15,000	15,000	15,000
	3,202,526	3,310,882	3,700,303	3,425,383

Sheriff's Office - Sheriff Services

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2019 budget decreased by 0.5% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	619,897	729,213	789,805	714,667
52 PURCH/CONTRACT SERVICES	13,521	15,300	29,300	26,050
53 SUPPLIES	4,008	5,750	5,750	5,750
	637,426	750,263	824,855	746,467



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.



Tax Assessor (continued)

management and accuracy of data. Every week, deeds/PT61 transfers are reviewed by employees to verify ownership changes and splits are 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 discusses 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 2019 budget decreased by 1.0% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	478,775	509,153	498,596	494,158
52 PURCH/CONTRACT SERVICES	166,509	60,650	71,645	69,770
53 SUPPLIES	6,632	7,050	7,975	7,050
	651,916	576,853	578,216	570,978

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.

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.

- The Tax Commissioner's website offers the ability to sign up for online billing.

Goal #3: Provide easier access to the Tax Commissioner's office.

- Obtain a location in the future with a drive-thru for easier access.

BUDGET HIGHLIGHTS
The 2019 budget decreased by 5.2% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	343,852	386,822	364,555	364,555
52 PURCH/CONTRACT SERVICES	58,241	56,900	65,000	58,400
53 SUPPLIES	13,132	5,950	5,950	5,450
54 CAPITAL OUTLAYS	-	2,000	2,000	-
	415,225	451,672	437,505	428,405

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 2019 budget decreased by 3.5% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	125,351	185,274	156,554	231,041
52 PURCH/CONTRACT SERVICES	305,066	279,350	304,350	302,250
53 SUPPLIES	45,855	42,000	42,000	43,400
56 DEPREC & AMMORTIZATION	69,443	95,000	95,000	95,000
57 OTHER COSTS		171,981	297,753	74,932
	545,715	773,605	895,657	746,623

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 2019 budget decreased by 0.01% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
51 PERS SVC/EMP BENEFITS	208,402	224,402	224,370	224,370
52 PURCH/CONTRACT SERVICES	25,246	-	-	-
53 SUPPLIES	23,277	-	-	-
	256,925	224,402	224,370	224,370

TRANSIT ACTIVITY 2017

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
People Served	761	732	963	950	914	1023	958	1110	818	1115	900	855
Miles Traveled	7,037	5,514	8,626	7,646	6,050	9,150	7,369	8,733	5,579	8,605	7,091	6,793

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 2019 budget decreased by 1.7% compared to the 2018 budget.

BUDGET SUMMARY

	2017 ACTUAL	2018 BUDGET	2019 REQUESTED	2019 BUDGET
61 OTHER FINANCING USES	1,502,041	1,569,957	913,405	1,543,280
	1,502,041	1,569,957	913,405	1,543,280

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



History

the slaves of John Hockenhull on the east side of Old Georgia 19 (now Highway 9), across the highway from the building that housed Standard Telephone Company in Dawsonville. It is thought that other bricks were made at John Hockenhull's for "paving and fixing the courthouse outside walls."
In February of 1860, the grand jury commented on the "abused and defaced condition of the building by persons unknown." The damage was repaired and as time passed, the building was kept in good condition through the efforts of the grand jury and its recommendations.

Some of the more interesting recommendations implemented by the grand jury: William Hollingshed ceiled the building, old shingles were removed (and sold for $5.00) and the building was recovered, the lathing was removed, the northwest room (which had been rented for $10.00 per month) was fitted for the commissioner's office, the windows were glazed (paned with glass), and from time to time the building was painted. A fence was built around the courthouse and painted (there was no stock law in effect). 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 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.

History

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 began competing full-time in the NASCAR Sprint Cup Series, driving the No. 24 Chevrolet for Hendrick Motorsports. Though he didn't get a first place finish, he finished 10th overall and also took home the 2016 Rookie of the Year title. Elliott won the pole in the first race of the 2017 season at Daytona. He took home numerous 2nd place finishes and finished 5th overall.
In 2018, Hendrick Motorsports switched Elliott back to the No. 9, the number his father drove during most of his racing career and Chase's number earlier in his career. On August 5, 2018, Elliott won his first Monster Energy Cup Series (formerly Sprint Cup Series) race in Watkins Glen, New York. Just like his father, Chase took home eight second place finishes before getting his first win on a road course. Elliott took home two more first place finishes before ending the season sixth overall in the points standings. Chase was also voted the 2018 NASCAR Cup Series Most Popular Driver.

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.



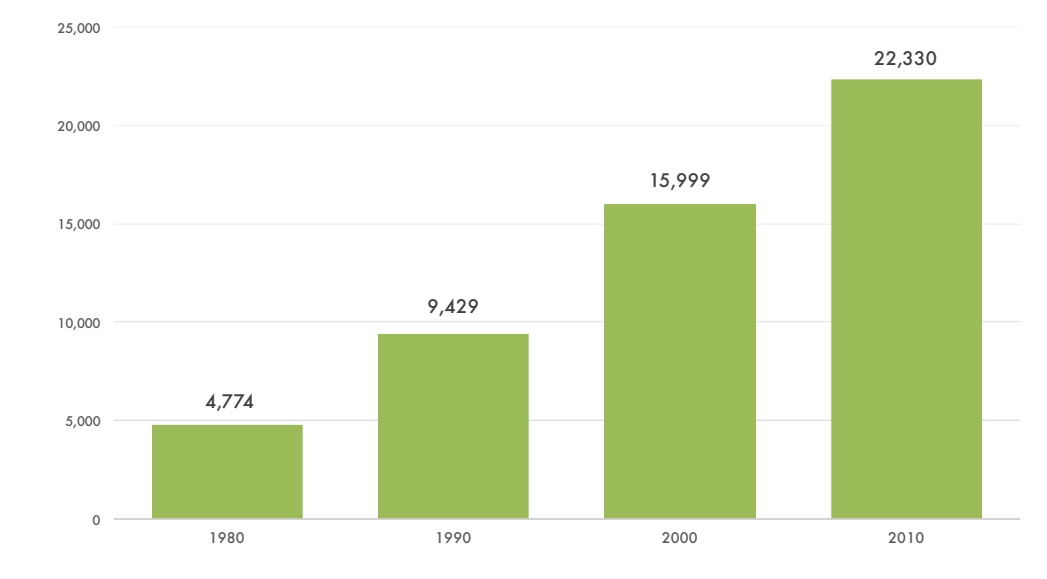
Demographics

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	2017 Rank	2017 Estimate	% Change 2010-2017	2025 Projected*	% Change 2010-2025
Dawson	22,330	76	24,379	9.2	27,977	25.3
City of Dawsonville	2,536					
Dawson Area	703,242		819,711	16.6	963,039	36.9
Georgia	9,687,653		10,429,379	7.7	11,538,707	19.1
United States	308,745,538		325,719,178	5.5	349,439,199	13.2

Source: Population Division, U.S. Census Bureau, Governor's Office of Planning and Budget.
**Population Estimates chart remains the same as last year*

Population Estimates



Labor Statistics

Dawson County's labor force consisted of approximately 11,688 workers for 2017. Some of the County's largest employers (excluding all government agencies) are:

- BTD Manufacturing
- Caretenders Visiting Services
- Fort Dearborn Company
- Gold Creek Foods
- Home Depot
- Kroger
- North Georgia Premium Outlets
- Publix
- Walmart

The County's unemployment rate was 4.4% at the beginning of 2017 and ended the year with a rate of 3.5 %. 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

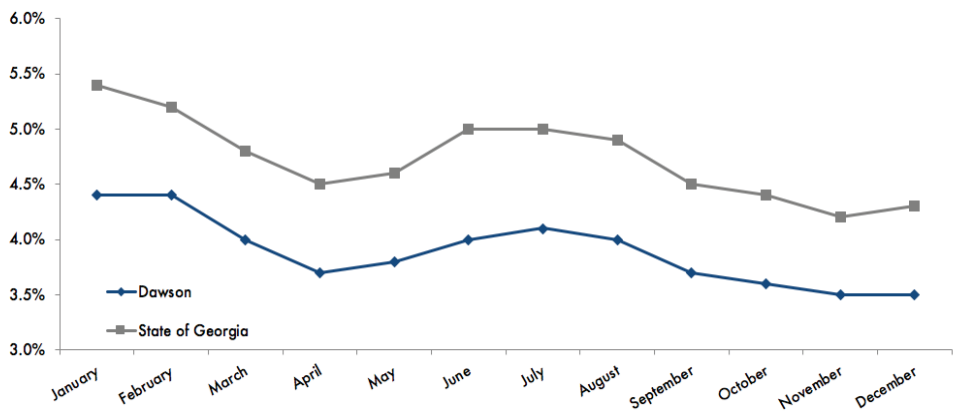
LABOR FORCE ACTIVITY

2017 Annual Averages

County	Labor Force	Employed	Unemployed	Rate
Dawson	11,688	11,231	457	3.9%
Cherokee	129,987	125,131	4,856	3.7%
Fannin	11,006	10,481	525	4.8%
Forsyth	114,728	110,421	4,307	3.8%
Gilmer	11,988	11,387	601	5.0%
Hall	100,338	96,413	3,925	3.9%
Lumpkin	16,756	16,083	673	4.0%
Pickens	14,857	14,220	637	4.3%
Dawson Area	411,348	395,367	15,981	3.9%
Georgia	5,061,399	4,821,622	239,777	4.7%
United States	160,320,000	153,337,000	6,982,000	4.4%

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

Unemployment Rates 2017



Rate per Month 2017

	Dawson	State of Georgia
January	4.4%	5.4%
February	4.4%	5.2%
March	4.0%	4.8%
April	3.7%	4.5%
May	3.8%	4.6%
June	4.0%	5.0%
July	4.1%	5.0%
August	4.0%	4.9%
September	3.7%	4.5%
October	3.6%	4.4%
November	3.5%	4.2%
December	3.5%	4.3%

SOURCE: Georgia Department of Labor

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

