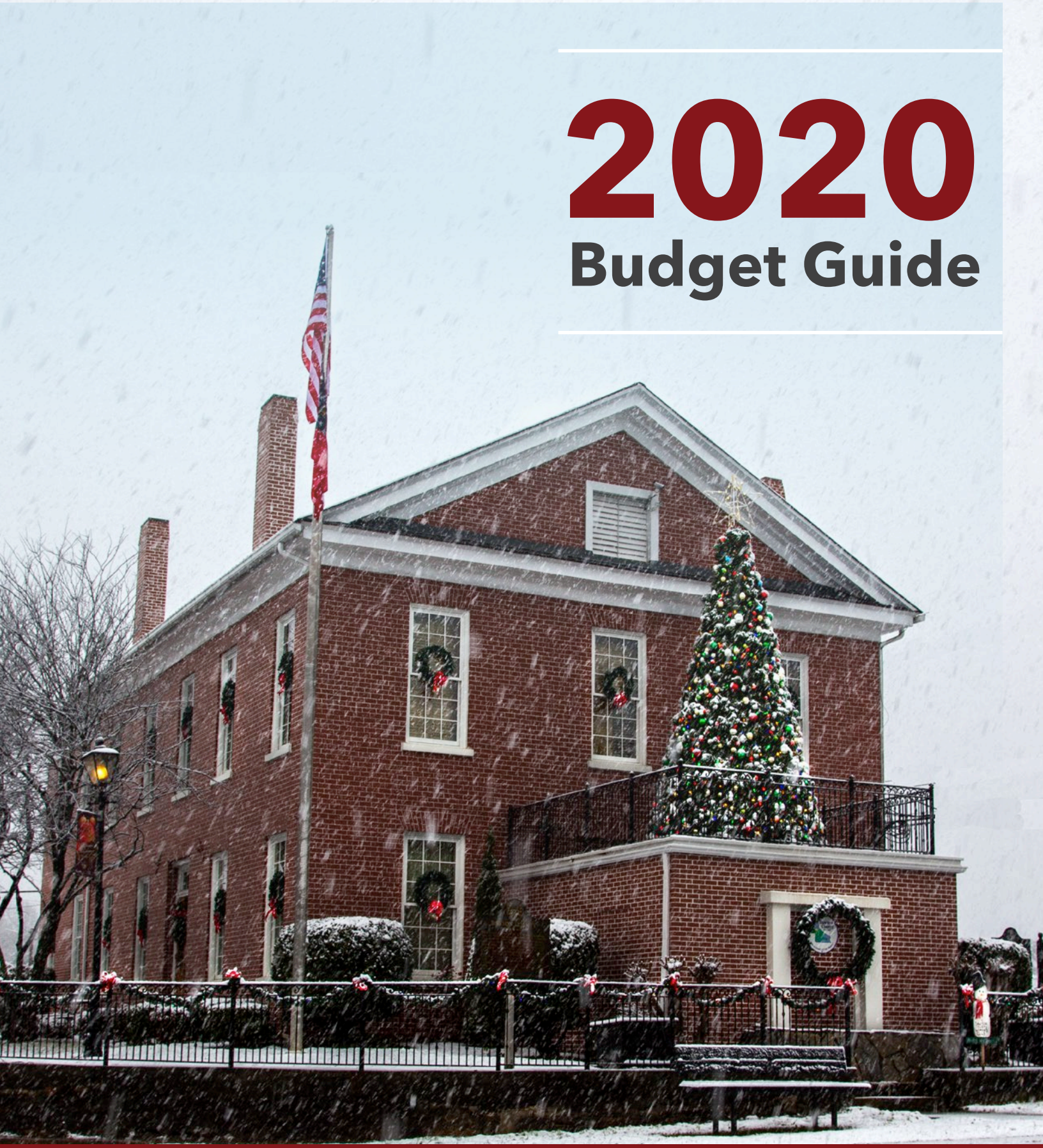
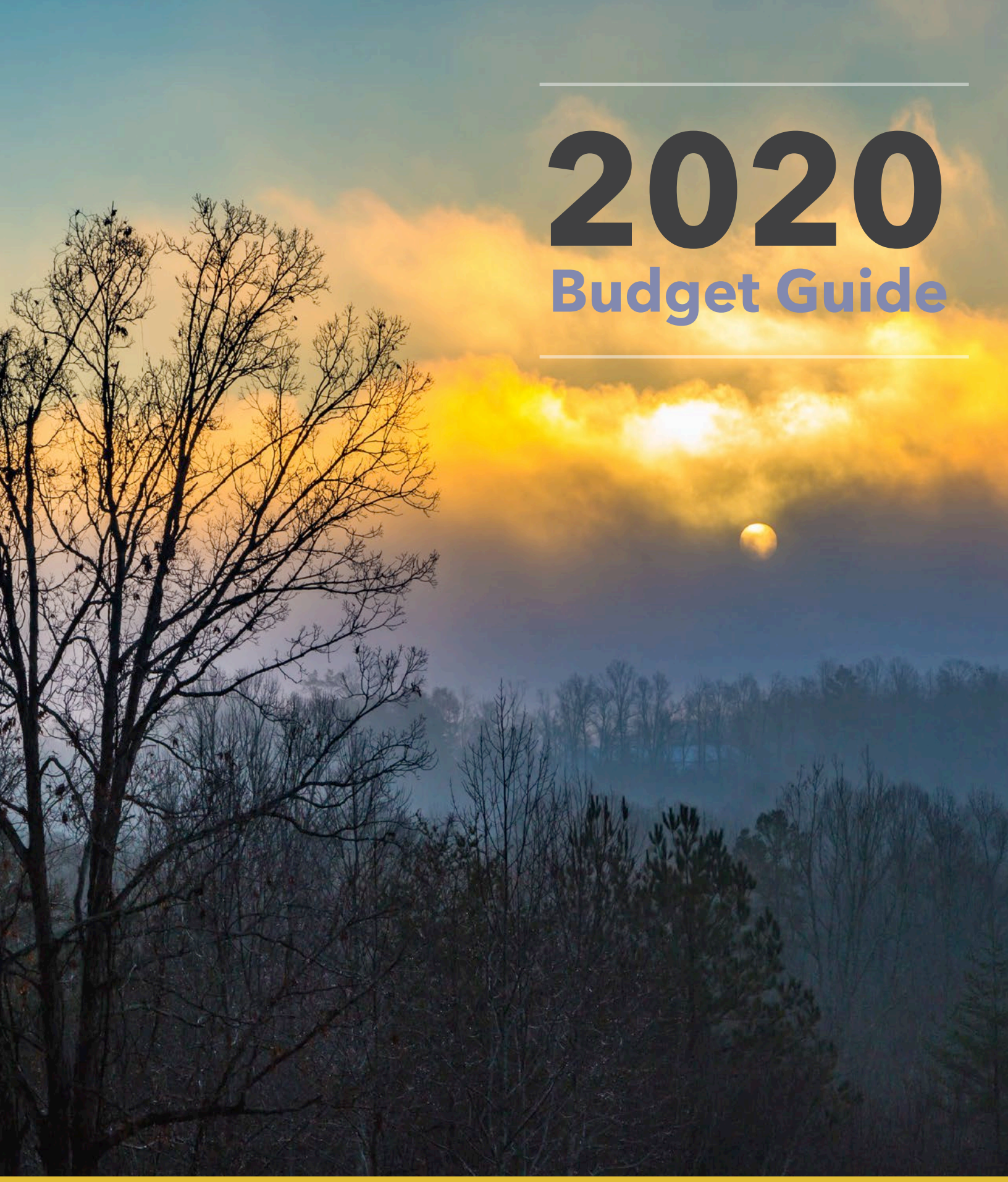
2020
Budget Guide



Dawson County, Georgia
Where Quality of Life Matters

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2020
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, 2019

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, 2019. 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.

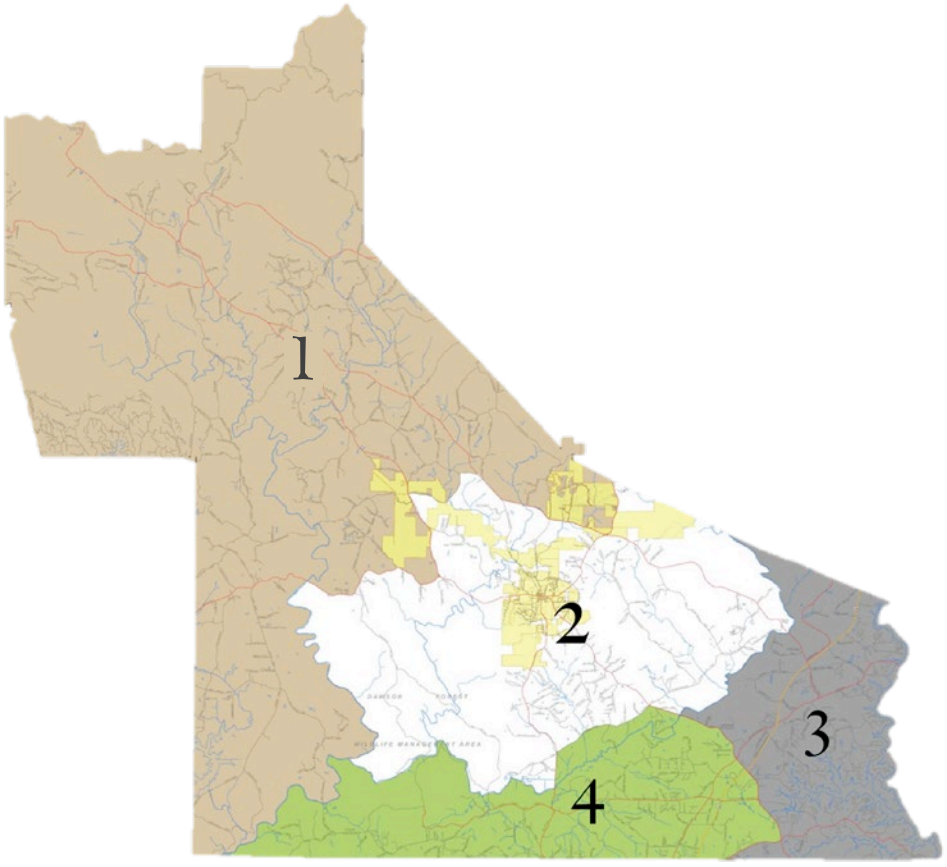
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Board of Commissioners District Map



Billy Thurmond

Chairman





Sharon Fausett

District 1



Chris Gaines

District 2



Tim Satterfield

District 3



Julie Hughes Nix

District 4

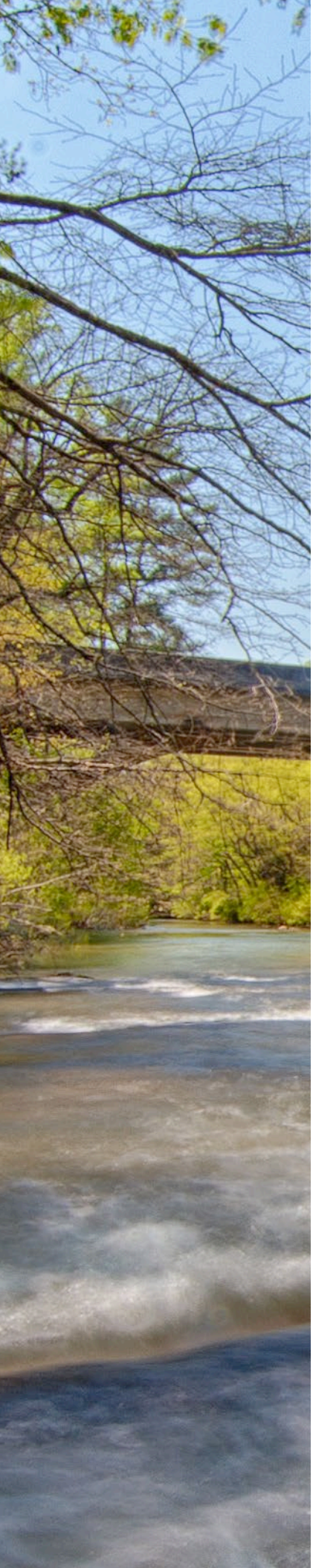


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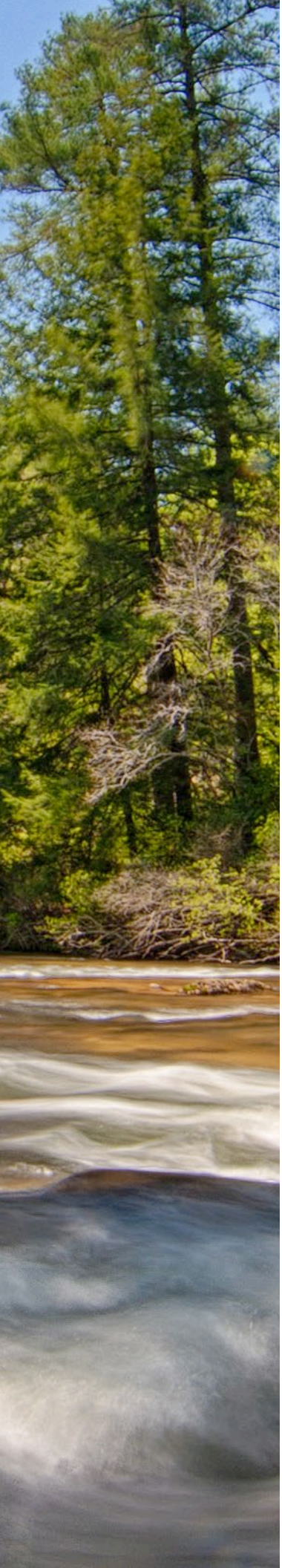
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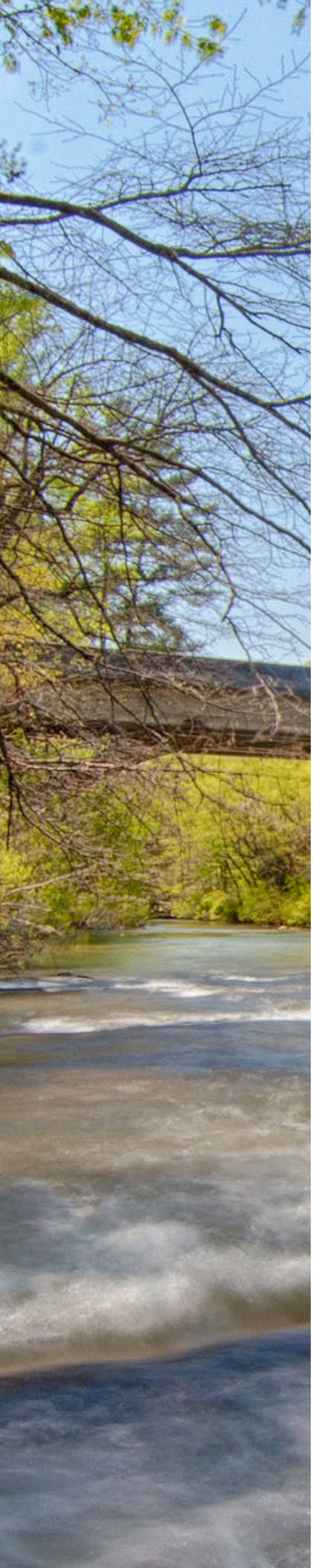
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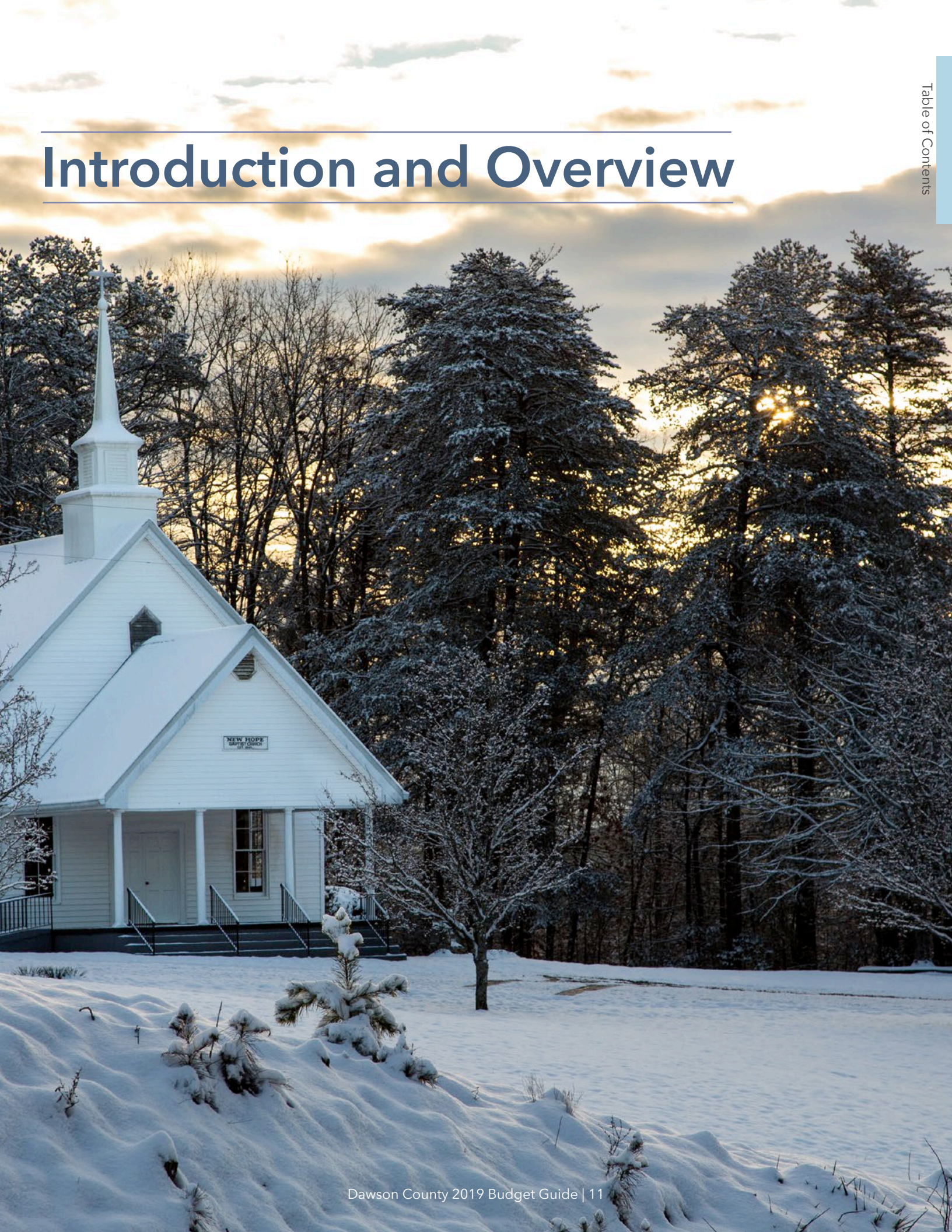
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Introduction and Overview



Chairman's Message

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

It was my pleasure to work with each of you in the preparation of the 2020 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 2020 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 2020 General Fund budget includes a use of fund balance in the amount of $1,874,529. The projected general fund total fund balance at the end of 2020 is $4,949,263 which is 17% 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 2020 budget does not currently include an employee pay raise due to the fact the county is in the process of doing a salary study. Employee pay raises will be considered by the Board and added at a later date through a budget amendment. The 2020 budget also includes an increase for employee health coverage due to the continued rising cost of health care. No new full- time positions were approved for FY 2020.

Capital – Capital funding continues to be a major consideration for the Board of Commissioners. For FY 2020, $250,000 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 2020. Also in 2020, the County is obligated to pay $347,256 for the Etowah Water Authority Bond Issue. In 2018, the County purchased a new fire truck through a lease purchase agreement. The debt service (from SPLOST VI funds) for 2020 is $71,895.

This brings the total in debt service obligations for 2020 to $592,710.

Chairman's Message

2020 PROJECTS:

SPLOST VI – Vehicles for the Sheriff's office, debt service for a fire truck, computer replacement and approximately $5.5 million in road improvements.

Department	Project	Estimated Cost
Public Works	Road Projects	$ 5,573,105
Fire/EMS	Fire Truck Lease Purchase	71,895
Information Tech.	Computers	80,000
Sheriff	Vehicles and Equipment	650,000
2020 PROJECT TOTAL		**$6,375,000**
City of Dawsonville		1,125,000
2020 TOTAL		**$7,500,000**

A total of $7,500,000 was budgeted in the SPLOST VI fund for 2020. This includes intergovernmental payments to the City of Dawsonville ($1,125,000).

Upcoming Residential and Commercial Developments – 2019 saw the completion of over 50 commercial building projects and projects currently under construction will be adding more than 569,324 square feet of retail development in 2019/2020. Two new residential developments have been approved and are under construction. Six additional potential residential developments could be added in 2020. Phased construction of the two major commercial developments originally permitted in 2016 has continued. An uptick in residential development is projected to continue into 2020 and beyond, 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 2019, approximately 9.2 miles of County roads were rehabilitated. GDOT completed the replacement of SR 136 and SR 9 S Bridges. In 2020, 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. Dawson County will continue to work toward the completion of the SPLOST VI capital improvement road rehabilitation program with the construction of stormwater culverts

Chairman's Message

and road rehabilitation. Georgia Department of Transportation (GDOT) plans to rehab SR 53 throughout Dawson County with estimated completion in 2020. GDOT started the Route 9 South round-a-bout at Dawson Forest in 2019, and is scheduled for completion in 2021.

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 2020 balanced budget.
Respectfully,

Billy Thurmond
Chairman
Dawson County Board of Commission



Executive Summary

Dawson County, Georgia
Executive Summary
Approved Budget for Fiscal Year 2020

General Information

- The FY 2019 tax rate is 8.089 mills countywide. Incorporated area of the county did not levy a separate tax, nor have a separate millage rate. The rate was reduced from 8.138 from the prior year. The 2019 tax levy provides revenue for FY 2020. The total tax levy for 2019 is $12,178,562.
- The 2019 total tax digest value increased by 1.15%, to $12,178,562 over the 2018 digest. The total tax levy for 2019 increased by $138,055 from 2018.
- The FY 2020 total annual budget (all funds) is $45,402,720, an increase of $2,882,583 or 6.78% from FY 2019. This increase is largely attributed to the additional personnel costs associated with the addition of new positions in 2019 and increased operational costs. Also, included in this budget is the continued cost of a 2% salary increase the Board implemented in April 2019.
- The FY 2020 adopted General Fund budget is $29,911,503 and represents an increase of $2,741,268 or 10%, from FY 2019 primarily due to an increase in salaries and benefits as well as increased operational needs funding. These increases are expected to improve service levels.

Factors considered when balancing the FY 2020 budget

a. The FY 2020 budget includes continued funding for the 2% salary increase for all employees implemented in 2019.
b. The County absorbed over $47,000 of increases in the County Health Insurance plan provided to employees. Because of this, most employees did not experience increases to their portion of the premiums depending on their type of coverage.
c. The 2020 General Fund budget was balanced with the use of $1,874,529 from fund balance for various items. This represents a $1,218,920, or 185%, increase in use of fund balance from FY 2019. The FY 2019 budget was balanced with $655,609 in use of fund balance.
d. The FY 2020 budget also includes $520,815 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.

Executive Summary

- Transfers out from the General Fund total $2,310,782, which represents an increase of $767,502, or 49.7%, from 2019. Budgeted transfers to other funds are as follows:
    - $1,202,531 transfer out to grant fund
    - $250,000 transfer out to capital fund
    - $288,263 transfer out to Fleet/Fuel fund
    - $502,661 transfer out to E-911 fund
    - $43,008 transfer out to GIS fund
    - $24,319 transfer out to Family Connection

  The FY 2020 Capital Fund budget includes funding for these projects:

    - $51,000 for Information Technology
    - $40,000 for HVAC unit at Jail
    - $29,000 for floor epoxy at new Fleet shop
    - $45,000 for van for senior center
    - $33,010 for van for 4-H (County extension office)
    - $25,000 for vehicle for Fire Marshal
    - $32,000 for vehicle for Planning and Development

Personnel

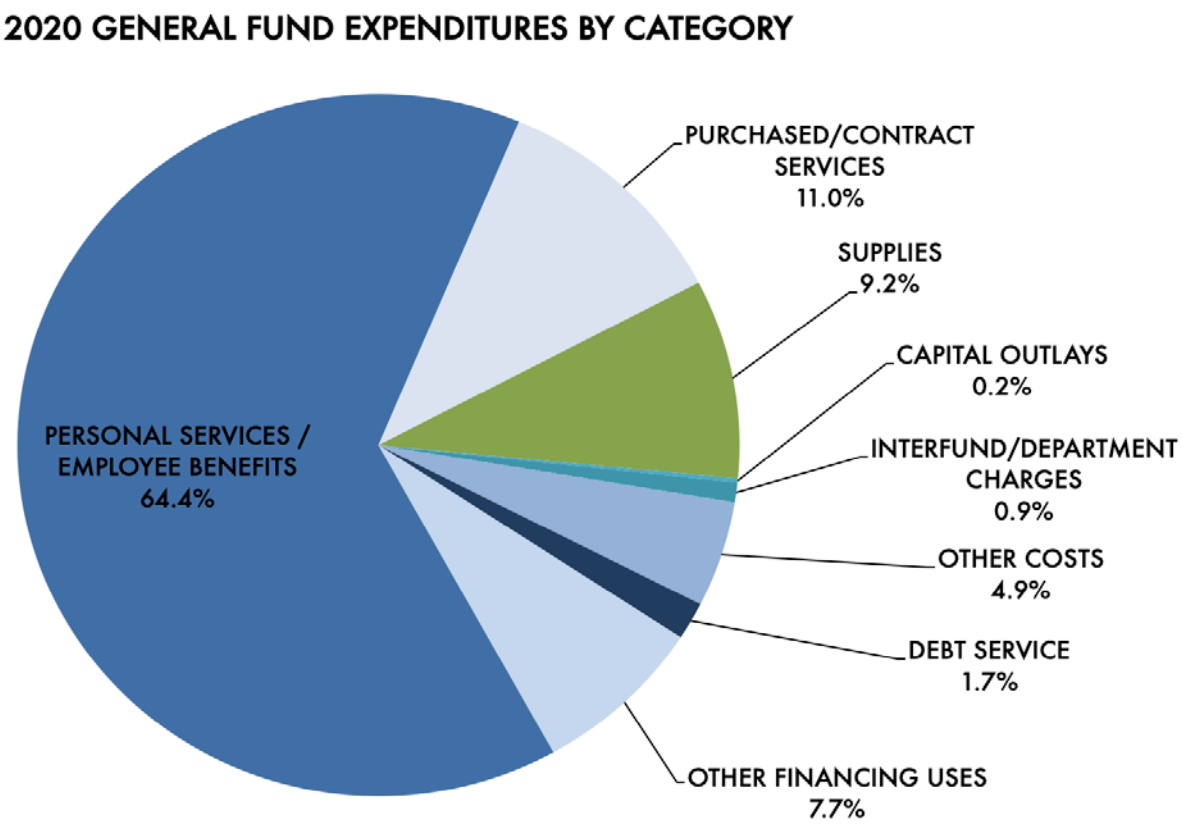
- General Fund salaries and benefits total $19,269,128. This increase of $1,150,277, or 6.3%, from 2019 is primarily because of 2% salary increases approved in 2019 for all employees. The increase from 2019 in health insurance premiums resulted in an addition to the county's general fund of $47,000. $100,000 was put into the budget to offset any potential increases in health insurance.
- For 2020, no full- time positions were added (all funds). Eighteen new positions were approved in 2019. It was decided that potential new positions would be considered on an as-needed basis for FY 2020.
- $12,000 was put into the Park & Recreation budget for part time concession workers.

Additional Information

- Total (General Fund) Fund Balance, based on budget, at the end of FY 2019 is expected to equal approximately $6,823,792, or 29%, of the budgeted General Fund Expenditures. The FY 2020 budget was balanced with the use of fund balance in the amount of $1,874,529 and is projected to be $4,949,263, or 17%, of General Fund Expenditures, at 12/31/2020.
- 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 8/Community Center, fire truck lease purchase, and Sheriff vehicles and equipment purchases. For FY 2020, the County budgeted $7.5 million to be expended from SPLOST VI funds.
- Impact fees were re-instated in FY 2018. It is anticipated with the continued growth of the County these fees will help offset the cost of new infrastructure. $436,000 was added to the FY 2020 budget for this purpose. These fees can be used for Library, Parks, Fire, and Roads expansion.

2020 Expenditures by Category

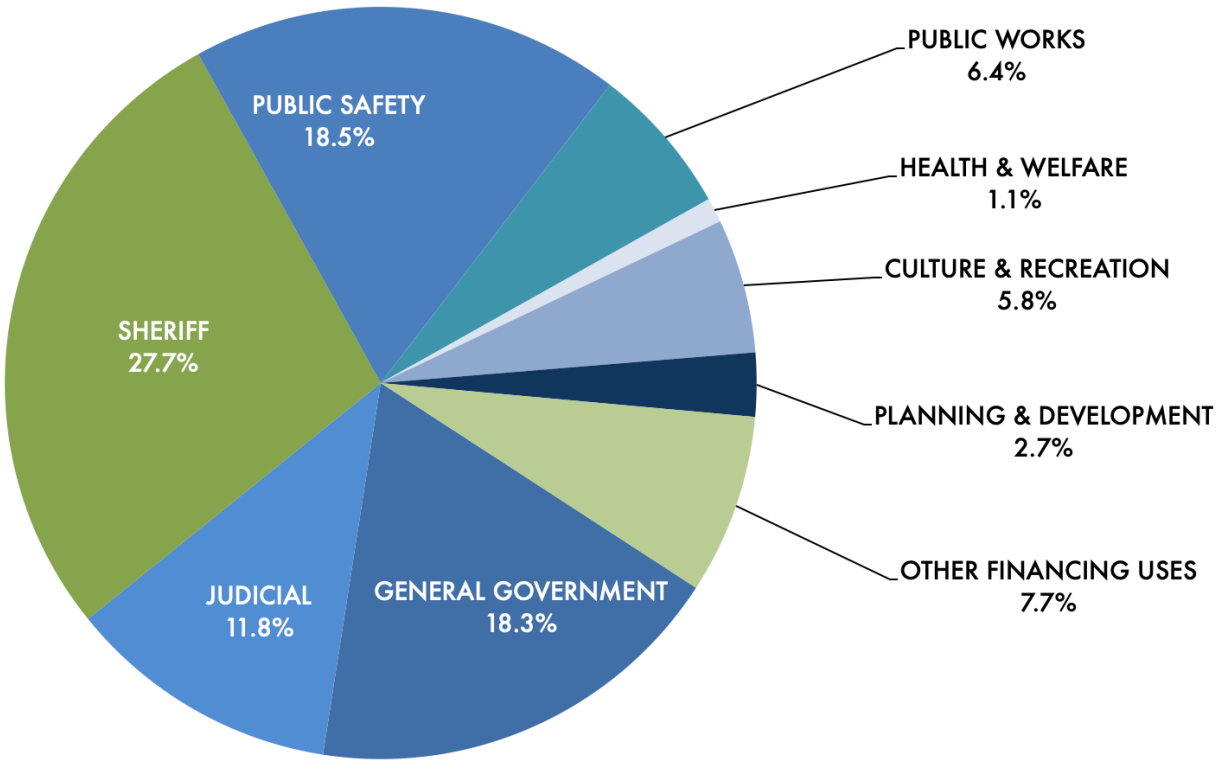
	2019 BUDGET	2020 BUDGET	% CHANGE
PERSONAL SERVICES / EMPLOYEE BENEFITS	18,118,851	19,269,128	6%
PURCHASED/CONTRACT SERVICES	2,908,711	3,283,537	13%
SUPPLIES	2,595,796	2,744,867	6%
CAPITAL OUTLAYS	119,490	54,949	-54%
INTERFUND/DEPARTMENT CHARGES	226,650	272,000	20%
OTHER COSTS	1,296,092	1,455,425	12%
DEBT SERVICE	361,365	520,815	44%
OTHER FINANCING USES	1,543,280	2,310,782	50%
	27,170,235	29,911,503	10%



2020 Expenditures by Function

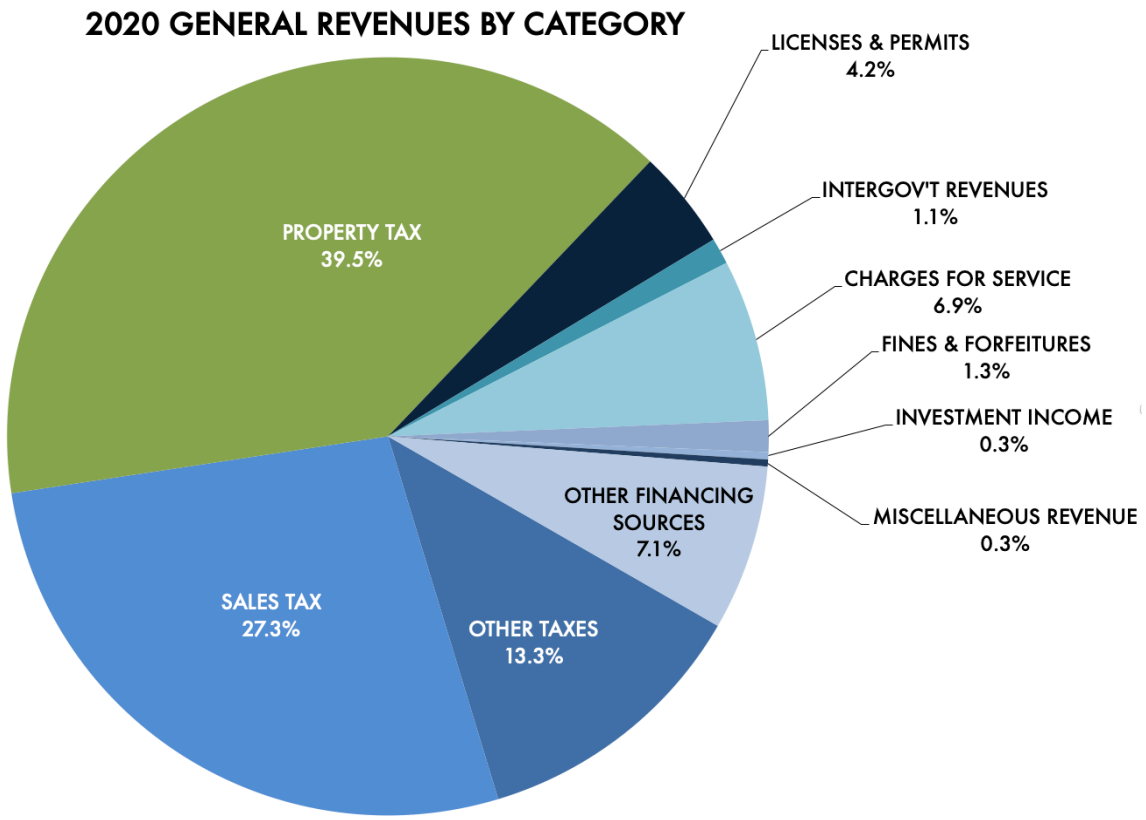
	2019	2020	% CHANGE
GENERAL GOVERNMENT	5,328,058	5,470,220	3%
JUDICIAL	3,242,798	3,514,714	8%
SHERIFF	7,558,324	8,293,962	10%
PUBLIC SAFETY	4,843,335	5,536,684	14%
PUBLIC WORKS	1,847,524	1,922,615	4%
HEALTH & WELFARE	359,534	316,229	-12%
CULTURE & RECREATION	1,669,940	1,725,648	3%
PLANNING & DEVELOPMENT	777,442	820,649	6%
OTHER FINANCING USES	1,543,280	2,310,782	50%
	27,170,235	29,911,503	10%

2020 GENERAL FUND EXPENDITURES BY FUNCTION



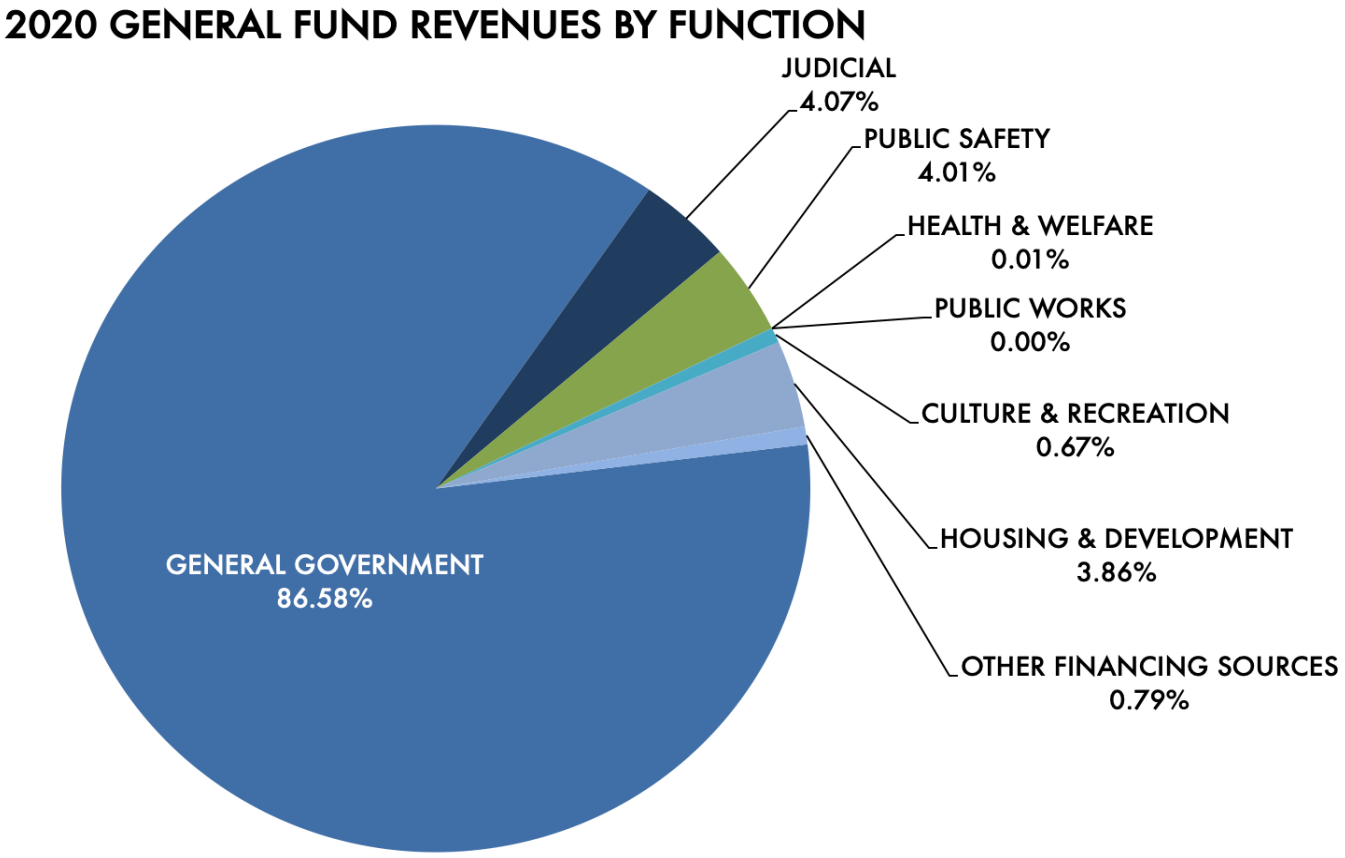
2020 Revenues by Category

	2019	2020	% CHANGE
OTHER TAXES	3,399,050	3,586,500	6%
SALES TAX	7,659,700	8,158,806	7%
PROPERTY TAX	11,583,998	11,810,161	2%
LICENSES & PERMITS	696,000	1,265,050	82%
INTERGOV'T REVENUES	318,074	334,678	5%
CHARGES FOR SERVICE	2,108,655	2,059,720	-2%
FINES & FORFEITURES	382,650	402,500	5%
INVESTMENT INCOME	51,615	92,950	80%
MISCELLANEOUS REVENUE	80,650	89,999	12%
OTHER FINANCING SOURCES	889,843	2,111,139	137%
	27,170,235	29,911,503	10%



2020 Revenues by Function

	2019	2020	% CHANGE
GENERAL GOVERNMENT	23,715,915	25,898,133	9%
JUDICIAL	1,109,735	1,217,400	10%
PUBLIC SAFETY	1,303,966	1,200,660	-8%
PUBLIC WORKS	400	-	-100%
HEALTH & WELFARE	3,100	3,200	3%
CULTURE & RECREATION	205,885	201,600	-2%
HOUSING & DEVELOPMENT	597,000	1,153,900	93%
OTHER FINANCING SOURCES	234,234	236,610	1%
	27,170,235	29,911,503	10%

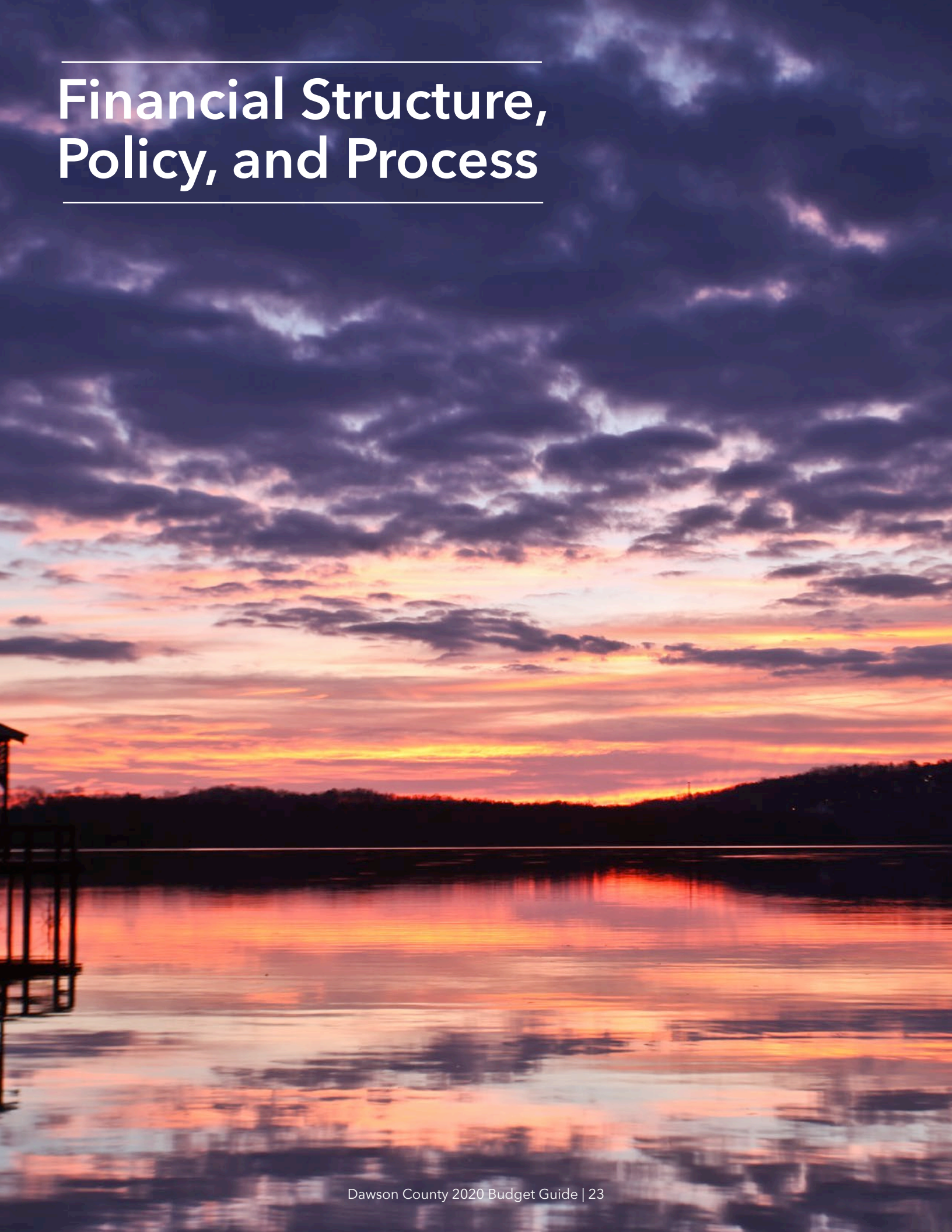


Position Summary

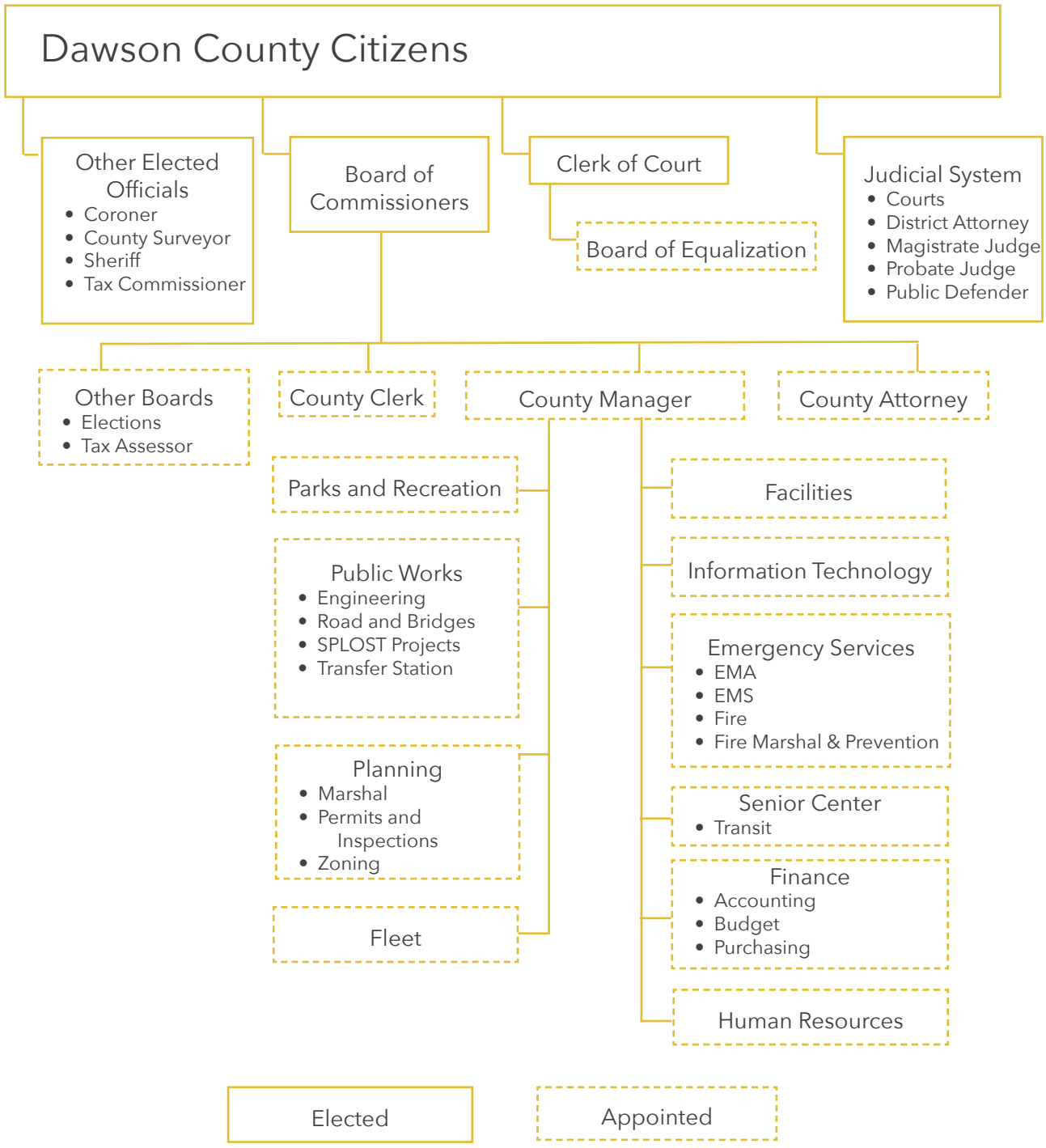
DEPARTMENTS	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
BOARD OF COMMISSIONERS	5	5	5	5	5
COUNTY ADMINISTRATION	4	3	3	3	3
ELECTIONS/REGISTRAR	3	3	3	3	3
FINANCE	7	7	7	7	7
COUNTY ATTORNEY	-	1	1	2	-
INFORMATION TECHNOLOGY	1	3	3	4	4
HUMAN RESOURCES	2	2	2	3	3
TAX COMMISSIONER	6	6	6	6	6
TAX ASSESSOR	7	8	8	8	8
PUBLIC INFORMATION	-	-	-	1	1
FACILITIES	8	8	8	8	8
SUPERIOR COURT	2	2	2	2	2
DISTRICT ATTORNEY	9	9	9	9	9
MAGISTRATE	5	5	5	6	6
PROBATE	4	4	4	4	4
CLERK OF COURT	9	9	9	9	9
PUBLIC DEFENDER	-	-	1	2	2
TREATMENT COURT	3	3	3	3	3
FAMILY TREATMENT COURT	-	-	-	1	1
SHERIFF ADMIN	7	10	10	9	9
PATROL	26	26	26	30	30
CID	10	10	10	10	10
DETENTION	37	37	37	36	36
SCHOOL RESOURCE OFFICERS	4	4	5	7	7
MARSHAL	2	2	2	3	3
SHERIFF SERVICES	12	12	12	12	12
FIRE	17	20	29	29	29
EMA	1	1	1	1	1
EMS	30	34	34	32	32
E911 COMMUNICATIONS	12	12	12	13	13
PUBLIC WORKS ADMIN	3	3	4	4	4
PUBLIC WORKS ROADS	9	9	11	17	17
FLEET	2	2	2	3	3
PARK & REC	11	11	11	13	13
TRANSFER STATION	1	1	1	3	3
SENIOR CENTER/TRANSIT	8	8	8	9	9
EXTENSION	1	1	1	1	1
PLANNING & DEVELOPMENT	6	6	6	8	8
FAMILY CONNECTION	2	2	2	2	2
TOTAL FULL TIME APPROVED POSITIONS	276	289	303	328	326

No new full time positions were approved in the FY 2020 budget.

Financial Structure, Policy, and Process



Organizational Chart



Fund Structure

Governmental Funds

General Fund

Capital Projects Fund
- Capital Projects
- Impact Fees
- Pauline S. Ivey Senior Center
- SPLOST

Special Revenue Fund
- District Attorney Seizure
- Drug Abuse Treatment and Education
- Emergency 911
- Family Connection
- Fire/ESA Donations
- Hotel/Motel Tax
- Inmate Welfare
- Jail Fund
- Law Library
- Sheriff's Seizure
- Multiple Grants
- Victim Rights

Fiduciary Funds

Agency Funds
- Inmate Escrow

Proprietary Funds

Internal Service Funds
- Fuel and Fleet Maintenance

Enterprise Funds
- DCARGIS
- Solid Waste Disposal Facility

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

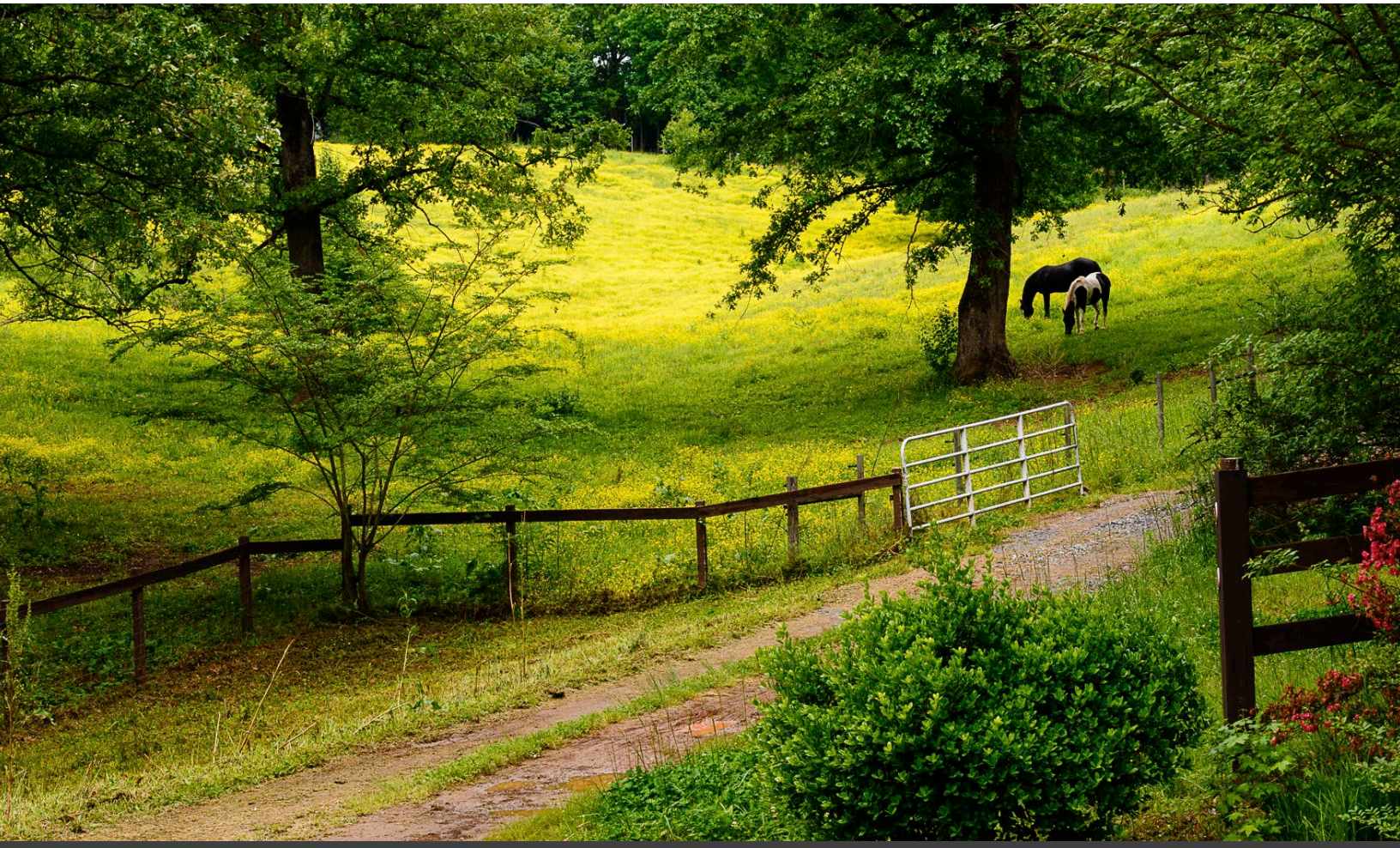
- GIS Department

Fund Descriptions

Governmental Funds

The General Fund is the main operating fund of the County. It is used to account for all financial resources, except those required to be accounted for in another fund.

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
GENERAL FUND	25,873,956	27,170,235	30,951,811	29,911,503
	25,873,956	27,170,235	30,951,811	29,911,503



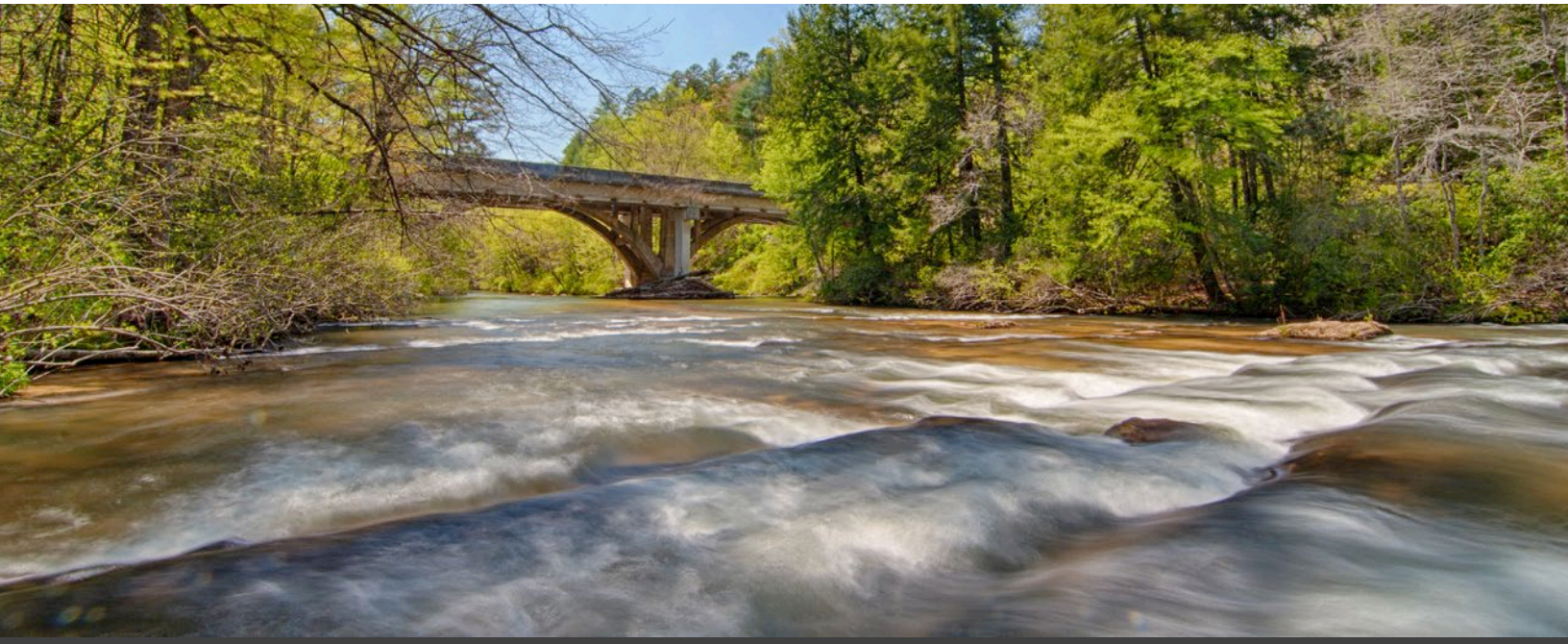
Fund Descriptions

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.

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
SPLOST V	447,466	-	-	-
SPLOST VI	3,401,296	7,500,000	7,500,000	7,500,000
CAPITAL PROJECTS	310,332	391,071	231,990	265,000
PAULINE S IVEY SENIOR CENTER	223,792	1,000,000	600,000	600,000
IMPACT FEES	18,900	-	436,000	436,000
	4,401,786	8,891,071	8,767,990	8,801,000



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

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
DATE	29,122	34,750	30,000	30,000
JAIL	-	45,150	39,500	39,500
CRIME VICTIMS	22,719	16,550	17,750	17,750
LAW LIBRARY	18,479	17,000	12,585	20,360
FIRE/ESA DONATIONS ACCOUNT	39,789	-	-	-
FAMILY CONNECTION	248,565	245,404	221,216	220,112
INMATE WELFARE FUND	103,839	90,000	85,000	85,000
DA FORFEITURE	6,655	3,075	3,600	3,600
DCSO SEIZURE FUND	9,880	10,350	10,700	10,700
EMERGENCY 911	878,560	1,035,650	1,023,336	1,011,324
MULTIPLE GRANTS	2,420,943	2,862,729	3,465,085	3,460,946
HOTEL/MOTEL TAX	471,793	442,000	535,842	450,000
	4,250,344	4,802,658	5,444,614	5,349,292



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.

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
INMATE ESCROW	66,780	80,000	80,000	80,000
	66,780	80,000	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.

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
FUEL/FLEET MAINTENANCE	907,058	585,150	652,966	289,788
	907,058	585,150	652,966	289,788

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 activities related to geographical data related to Dawson County, as well as, Etowah Water and Sewer Authority and the Board of Education.

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
SOLID WASTE	601,352	910,000	866,400	913,729
DCARGIS	68,162	81,023	56,190	57,408
	669,514	991,023	922,590	971,137



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.

Financial Planning Policies

LONG-RANGE PLANNING

STRATEGIC PLANNING

Dawson County employs various 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.

Financial Planning 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

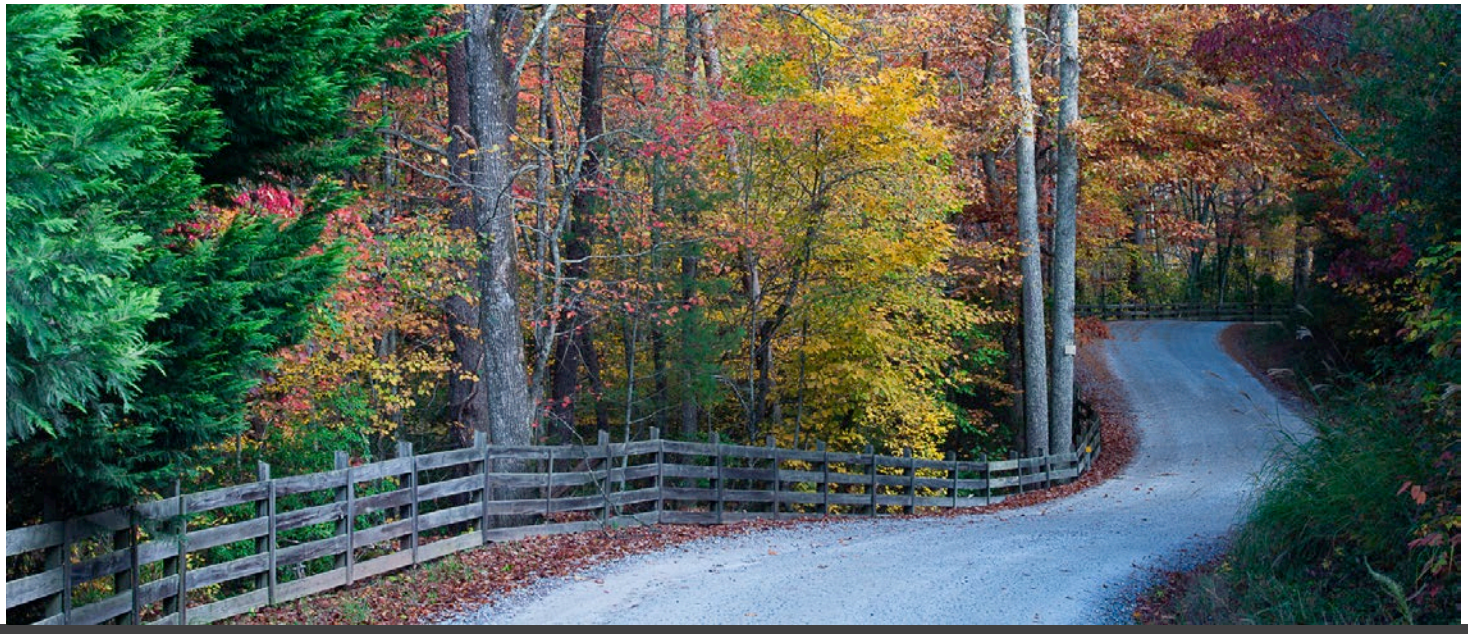
The Board of Commissioners shall approve all grants and grant applications. All Federal and State grants shall be subject to the County's accounting and budgetary policies. All key financial provisions, including required local match, shall be included in the approval process. Accounting and budgeting 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 2020 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 2018, the County's unassigned fund balance was 31.7% 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 2020 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

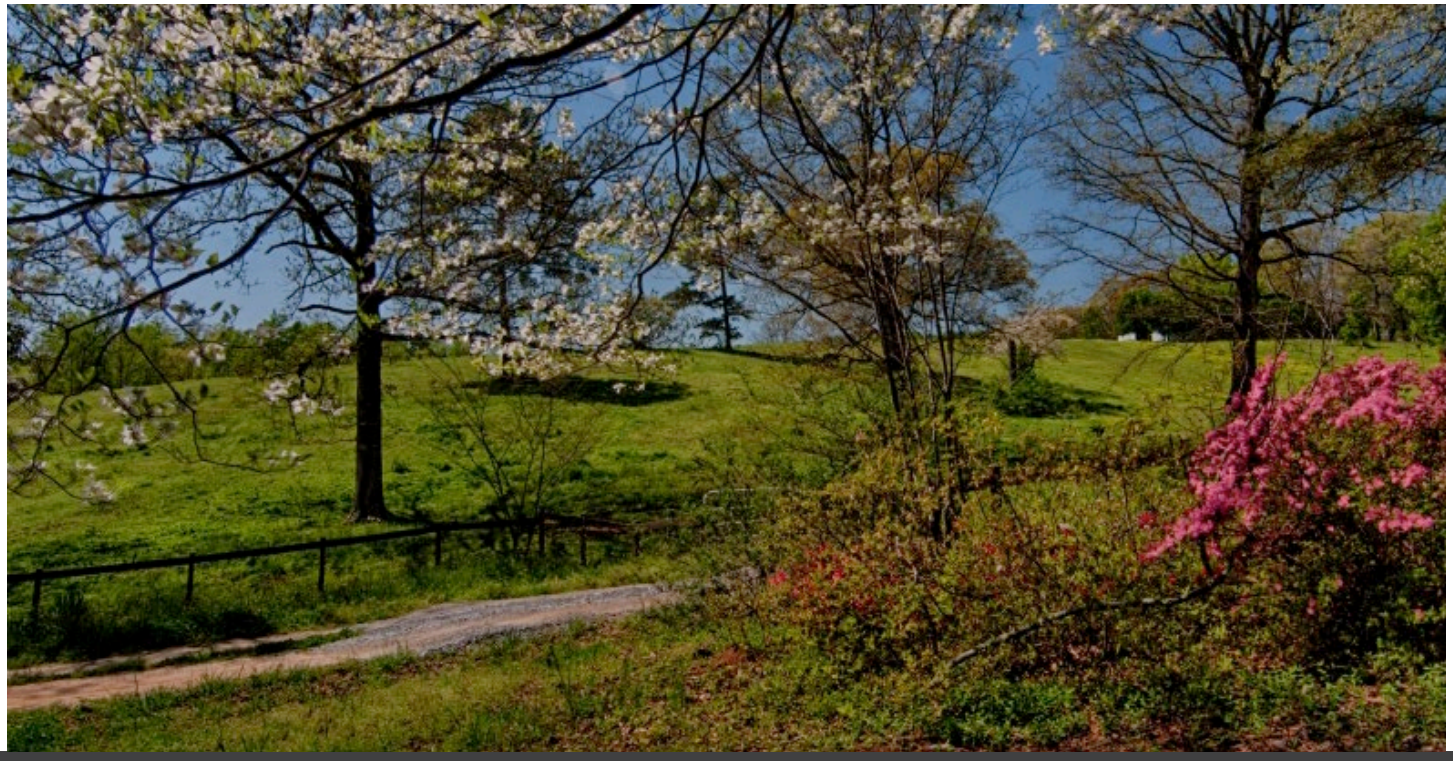
CONTINGENCY BUDGET
Dawson County shall include a contingency amount in the General Fund budget for emergency type expenditures which cannot be foreseen when the budget is adopted. The contingency amount shall be subject to annual appropriation. For FY 2020, $235,000 has been appropriated for contingencies ($100,000 for increased health insurance benefits, $100,000 for general contingencies, $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 2020 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.

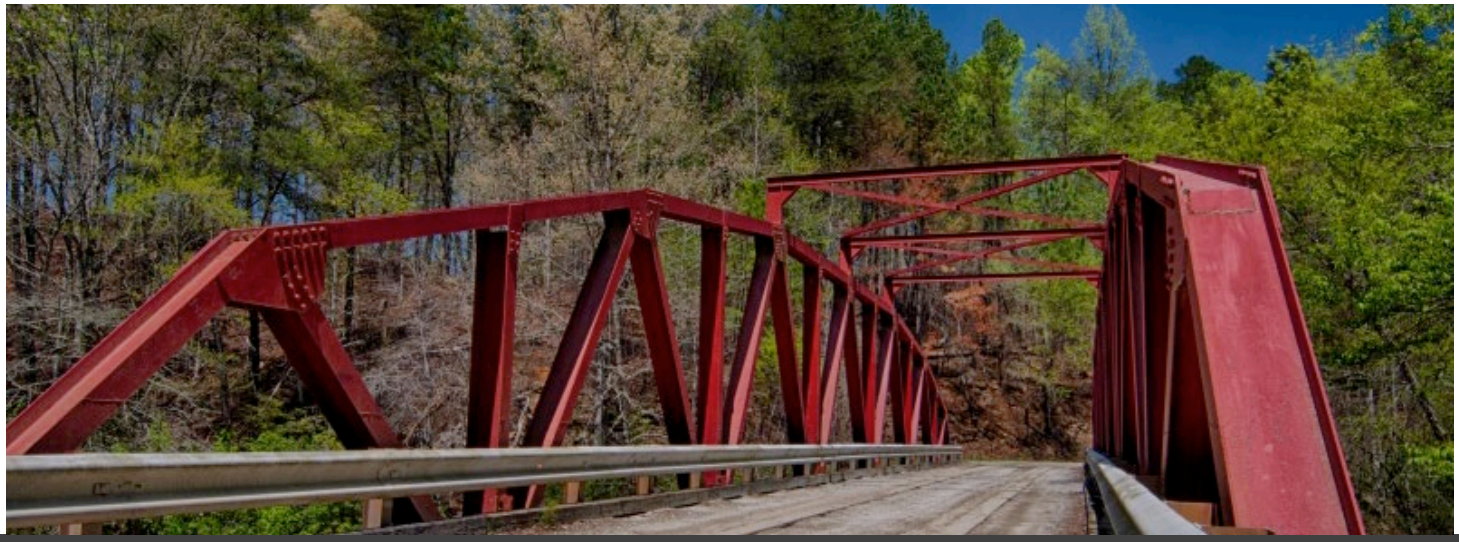
BASELINE BUDGETING

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.



FY 2020 Budget Calendar

JUNE

June 20, 2019
BOC Chairman's FY 2020 Kick-off Budget Meeting with departments and subsidies

JULY

JULY 19, 2019
All departments finalize FY 2020 budget requests with Finance Department

AUG

AUGUST 5, 2019
Administrative hearings begin with elected officials, departments and subsidies

AUGUST 22, 2019
2019 Millage Rate Presentation (Tax Levy History) / Millage Rate and Property Tax Public Hearing #1/ County Tax Levy and Millage Rate Adoption at 8.0890

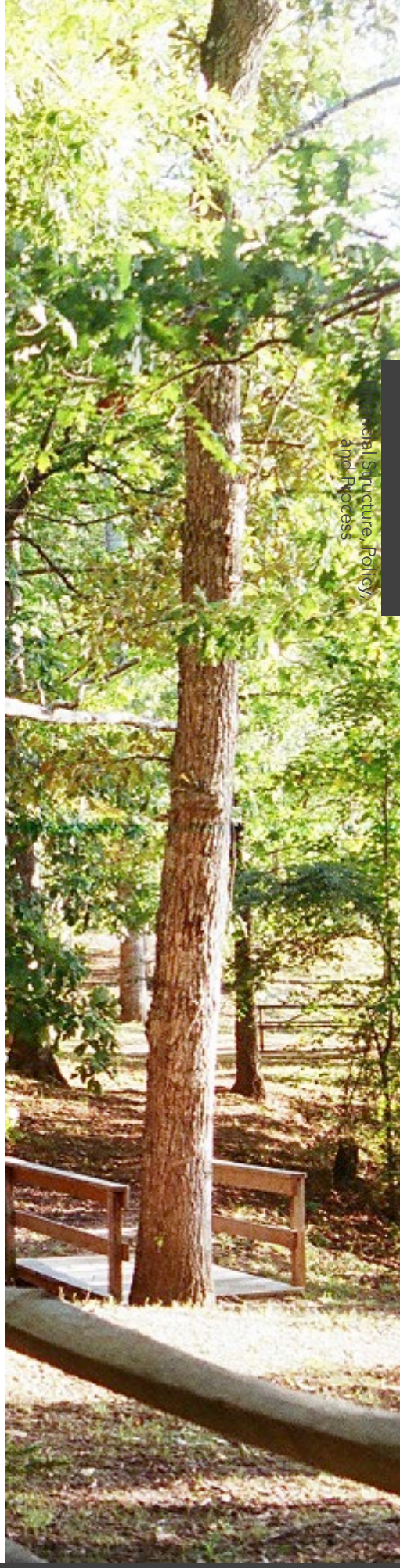
SEPT

SEPTEMBER 19, 2019
Chairman's FY 2020 Proposed Budget Presentation

OCT

OCTOBER 3, 2019
Public Budget Hearing #1 conducted (4:00pm)
Public Budget Hearing #2 conducted (6:00pm)

OCTOBER 17, 2019
Public Budget Hearing #3 conducted (6:00 pm)
FY 2020 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							
	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 Actual	8,233,052	27,261,675	25,868,992	9,625,735	1,392,683	5%
	2019 Budget	9,625,735	26,514,626	27,170,235	8,970,126	(655,609)	-2%
	2020 Budget	8,970,126	28,036,974	29,911,503	7,095,597	(1,874,529)	-6%
Capital Projects Funds 300s							
	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 Actual	6,630,424	8,890,157	4,382,882	11,137,699	4,507,275	103%
	2019 Budget	11,137,699	8,500,000	8,891,071	10,746,628	(391,071)	-4%
	2020 Budget	10,746,628	7,515,000	8,365,000	9,896,628	(850,000)	-10%



Fund Balance

PROJECTED CHANGES IN FUND BALANCE CONTINUED

Fund	Year	Fund Balance January 1	Revenues	Expenditures	Fund Balance December 31	Increase / (Decrease)	% Change
Nonmajor Governmental Funds 200s, 600s, 700s							
	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 Actual	250,408	5,981,653	5,241,729	990,332	739,924	14%
	2019 Budget	990,332	5,436,492	5,467,808	959,016	(31,316)	-1%
	2020 Budget	(31,316)	6,141,770	6,155,080	(44,626)	(13,310)	0%
Proprietary Funds 500s							
	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 Actual	2,692,445	922,978	669,513	2,945,910	253,465	38%
	2019 Budget	2,945,910	991,023	991,023	2,945,910	-	0%
	2020 Budget	2,945,910	921,137	971,137	2,895,910	(50,000)	-5%



Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY FUND
FOR FISCAL YEAR ENDING DECEMBER 31, 2020

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Revenues							
Property Taxes	11,796,320	-	-	-	-	-	11,796,320
Sales Taxes	8,158,806	-	7,500,000	-	-	-	15,658,806
Other Taxes	3,600,341	450,000	-	-	-	-	4,050,341
Licenses & Permits	1,265,050	-	-	-	-	-	1,265,050
Intergovernmental Revenue	334,678	2,347,102	-	-	1,525	-	2,683,305
Charges for Service	2,059,720	662,769	436,000	878,129	-	80,000	4,116,618
Fines & Forfeitures	402,500	117,050	-	-	-	-	519,550
Other Revenues	182,949	4,550	15,000	-	-	-	202,499
Sub-total Revenues	27,800,364	3,581,471	7,951,000	878,129	1,525	80,000	40,292,489
Other Financing Sources							
Operating Transfers In	236,610	1,754,511	250,000	43,008	288,263	-	2,572,392
Prior Year Fund Balance	1,874,529	13,310	600,000	50,000	-	-	2,537,839
Sub-total Other Financing Sources	2,111,139	1,767,821	850,000	93,008	288,263	-	5,110,231
Total Revenues & Other Sources	29,911,503	5,349,292	8,801,000	971,137	289,788	80,000	45,402,720

Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY FUND CONTINUED
FOR FISCAL YEAR ENDING DECEMBER 31, 2020

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Expenditures							
Total General Government	5,470,220	50,000	4,950,095	-	-	-	10,470,315
Total Public Safety	5,536,684	561,038	1,346,895	-	-	-	7,444,617
Total Sheriff	8,293,962	1,150,524	640,000	-	-	80,000	10,164,486
Total Judicial	3,514,714	729,212	-	-	-	-	4,243,926
Total Public Works	1,922,615	643,480	29,000	763,729	289,788	-	3,648,612
Total Health & Welfare	316,229	1,725,178	645,000	-	-	-	2,686,407
Total Housing & Development	820,649	378,250	65,010	-	-	-	1,263,909
Total Culture & Recreation	1,725,648	-	-	57,408	-	-	1,783,056
Sub-total Expenditures	27,600,721	5,237,682	7,676,000	821,137	289,788	80,000	41,705,328
Other Financing Uses							
Operating Transfers Out	2,310,782	111,610	1,125,000	150,000	-	-	3,697,392
Sub-total Other Financing Uses	2,310,782	111,610	1,125,000	150,000	-	-	3,697,392
Total Expenditures & Other Uses	29,911,503	5,349,292	8,801,000	971,137	289,788	80,000	45,402,720
Excess (Deficiency) of Revenues	-	-	-	-	-	-	-

Five Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY YEAR
FOR FISCAL YEAR ENDING DECEMBER 31, 2020

	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Revenues					
Property Taxes	9,442,646	9,914,298	11,915,562	11,583,998	11,796,320
Sales Taxes	13,282,081	14,876,546	16,142,199	15,159,700	15,658,806
Other Taxes	3,471,316	3,929,519	4,202,442	3,841,050	4,050,341
License & Permits	644,302	674,922	668,707	696,000	1,265,050
Intergovernmental Revenue	2,166,477	1,948,686	1,914,848	2,610,637	2,683,305
Charges for Service	4,234,891	4,133,389	4,405,831	4,187,055	4,116,618
Fines & Forfeitures	630,287	561,968	502,441	507,600	519,550
Other Revenues	375,162	1,367,305	418,185	189,706	202,499
Sub-total Revenues	34,247,162	37,406,634	40,170,215	38,775,746	40,292,489
Other Financing Sources					
Operating Transfers In	1,901,250	2,941,308	2,812,306	1,697,711	2,572,392
Proceeds Surplus Sale	28,971	103,720	73,939	-	-
Prior Year Fund Balance	-	-	-	2,046,680	2,537,839
Sub-total Other Financing Sources	1,930,221	3,045,028	2,886,245	3,744,391	5,110,231
Total Revenues & Other Sources	36,177,383	40,451,662	43,056,459	42,520,137	45,402,720

Five Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY YEAR CONTINUED
FOR FISCAL YEAR ENDING DECEMBER 31, 2020

	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Expenditures					
Total General Government	4,547,744	4,327,324	5,027,678	6,007,186	10,527,723
Total Public Safety	6,071,919	5,287,004	6,300,294	6,779,480	8,455,941
Total Sheriff	7,270,581	8,522,107	8,309,932	9,653,330	9,205,947
Total Judicial	3,197,454	3,182,496	3,400,193	3,959,261	4,191,141
Total Public Works	6,901,919	10,271,764	5,560,384	6,815,107	4,773,612
Total Health & Welfare	851,032	945,565	1,153,399	2,028,723	2,466,295
Total Housing & Development	1,182,788	1,172,841	1,374,197	1,400,346	1,484,021
Total Parks & Recreation	1,801,643	1,612,498	2,679,114	2,469,940	1,725,648
Sub-total Expenditures	31,825,079	35,321,600	33,805,192	39,113,373	42,830,328
Other Financing Uses					
Operating Transfers Out	1,963,228	2,941,308	2,362,864	3,406,764	2,572,392
Sub-total Other Financing Uses	1,963,228	2,941,308	2,362,864	3,406,764	2,572,392
Total Expenditures & Other Uses	33,788,307	38,262,908	36,168,056	42,520,137	45,402,720
Excess (Deficiency) of Revenues	2,389,076	2,188,754	6,888,403	-	-



Revenue Sources

Total Budget - All Funds

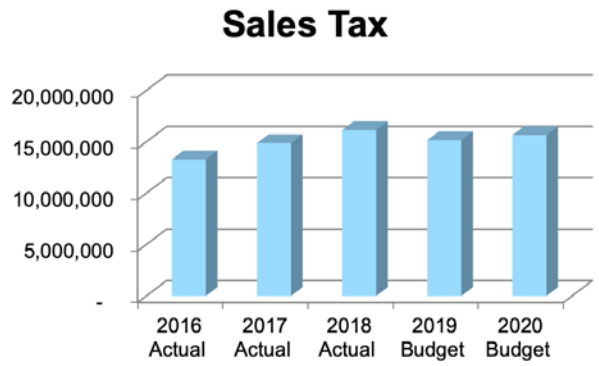
Dawson County's total budgeted revenue for FY 2020 is $45,402,720, which represents a 6.78% increase compared to the FY 2019 budget. This change is mainly due to an increase in expected sales tax, licenses and permits, property tax and other taxes; as well as an increased use of fund balance. For 2020, approximately 69% of the total budget is funded by taxes. Taxes include sales, property, and other taxes, all of which are discussed in detail below. The County's second largest revenue source is other financing sources, which includes use of fund balance, which makes up 11.26% of the total budget.

General Fund

Revenue projections for the General Fund for FY 2020 total $29,911,503, which represents a $2,741,268 (10%) increase compared to the FY 2019 budget. The largest General Fund revenue source is taxes at 78.75% of the General Fund budget. Charges for Services is the third largest General Fund revenue source at 6.89%. Other Financing Sources make up the second largest revenue source 7.06% of total budget. At 4.23%, Licenses and Permits is the fourth largest revenue source of the General Fund.

Sales Tax

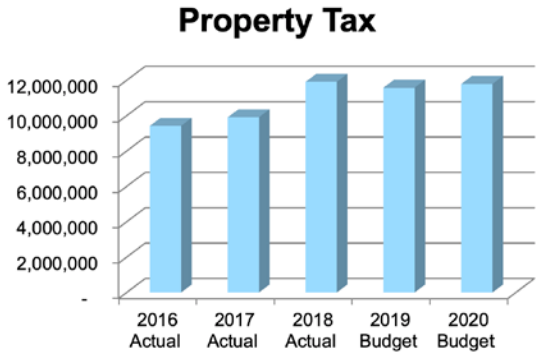
Dawson County's largest revenue stream is sales tax, which includes both Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST). The major retail establishments, including the North Georgia Premium Outlets, Wal-Mart and Home Depot, located along the highway 400 corridor are the biggest contributors to sales tax. Since 2016 when the, Kroger and Publix shopping complexes were completed, 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 34.49% of the total revenue budget in 2020. For FY 2020, LOST and SPLOST budgeted revenues are 3.29% higher than 2019 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 taxes estimates for 2020 were based on historical trends and future analysis with consideration for the changes discussed above.



Property Tax

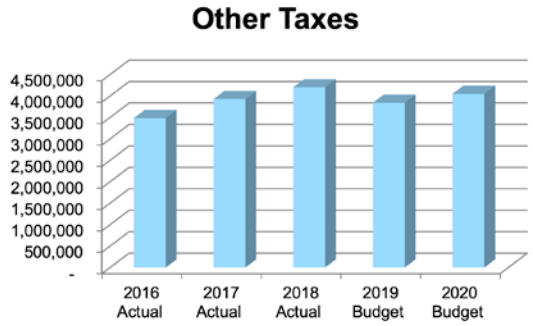
Property tax revenues are 25.98% of the total budget. For the FY 2020 budget, property tax revenues increased by $212,322 compared to the FY 2019 budget. This increase is related to growth in the commercial and personal property tax digest. During 2019, the net digest value increased for the sixth year 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



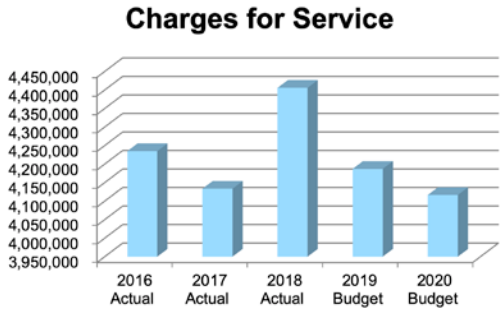
Other Taxes

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 8.92% of total revenue budget. For the FY 2020 budget, this category increased by $209,291, or by 5.45%, compared to the FY 2019 budget. FY 2020 budgeted revenues for this source were based on historical trend analysis and current economic conditions.



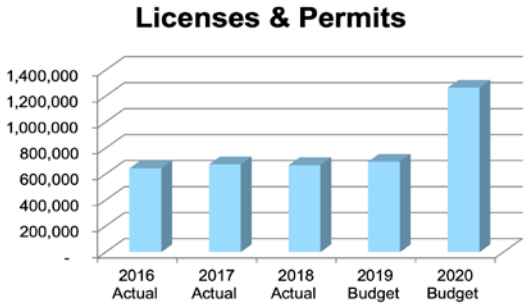
Charges for Service

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 2020, this revenue stream is projected to decrease by $70,437, or 1.68%, from the FY 2019 budget. FY 2020 budgeted revenues for this source were based on historical and future trend analysis.



Licenses and Permits

License and permit revenue is received from businesses, as well as private citizens, in the form of business licenses, grading permits, building permits, and rezoning permits. The FY 2020 budget for this revenue stream represents a $569,050 or 81%, increase from the FY 2019 budget. This change is attributed to an expected increase in estimated building permits for large-scale new building projects in the coming year. Also, the Board of Commissioners made the decision to increase planning fees for the first time in years to become more in line with other area local governments. This revenue stream is estimated to remain stable in the coming years based on historical trends and economic conditions.



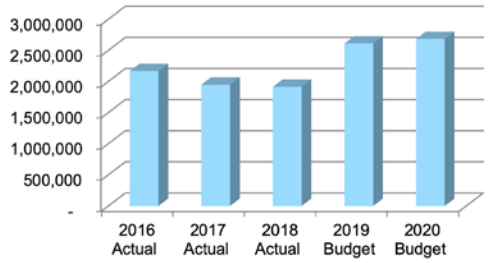
Intergovernmental Revenues

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 2020 budget, intergovernmental revenues comprise 5.91% of the total budget. There was a $72,668, or 2.78%, increase in this category for the FY 2020 budget. The largest portion of this increase comes from additional public safety grants that were utilized in 2019.

Revenue Sources

Intergovernmental revenues are difficult to estimate given that potential grants for future years are often unknown. Therefore, estimates for the budgeted are based known grant awards and historical funding trends for recurring grant awards.

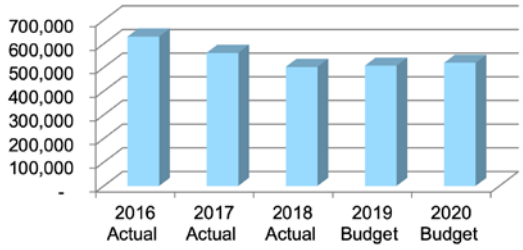
Intergovernmental Revenue



Fines and Forfeitures

The fines and forfeitures category represents revenue generated through the court system. This revenue stream funds 1.14% of the total budget and is $11,950 more than the FY 2019 budget. Treatment-based court sentences, in place of monetary fines, have resulted in reduced revenues collected by the courts, but have improved final outcomes for those who have been adjudicated.

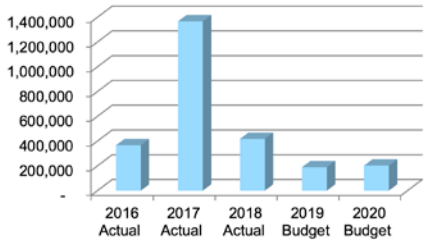
Fines & Forfeitures



Other Revenues

Other revenues include 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.

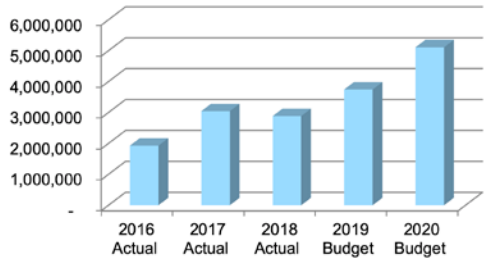
Other Revenues



Other Financing Sources

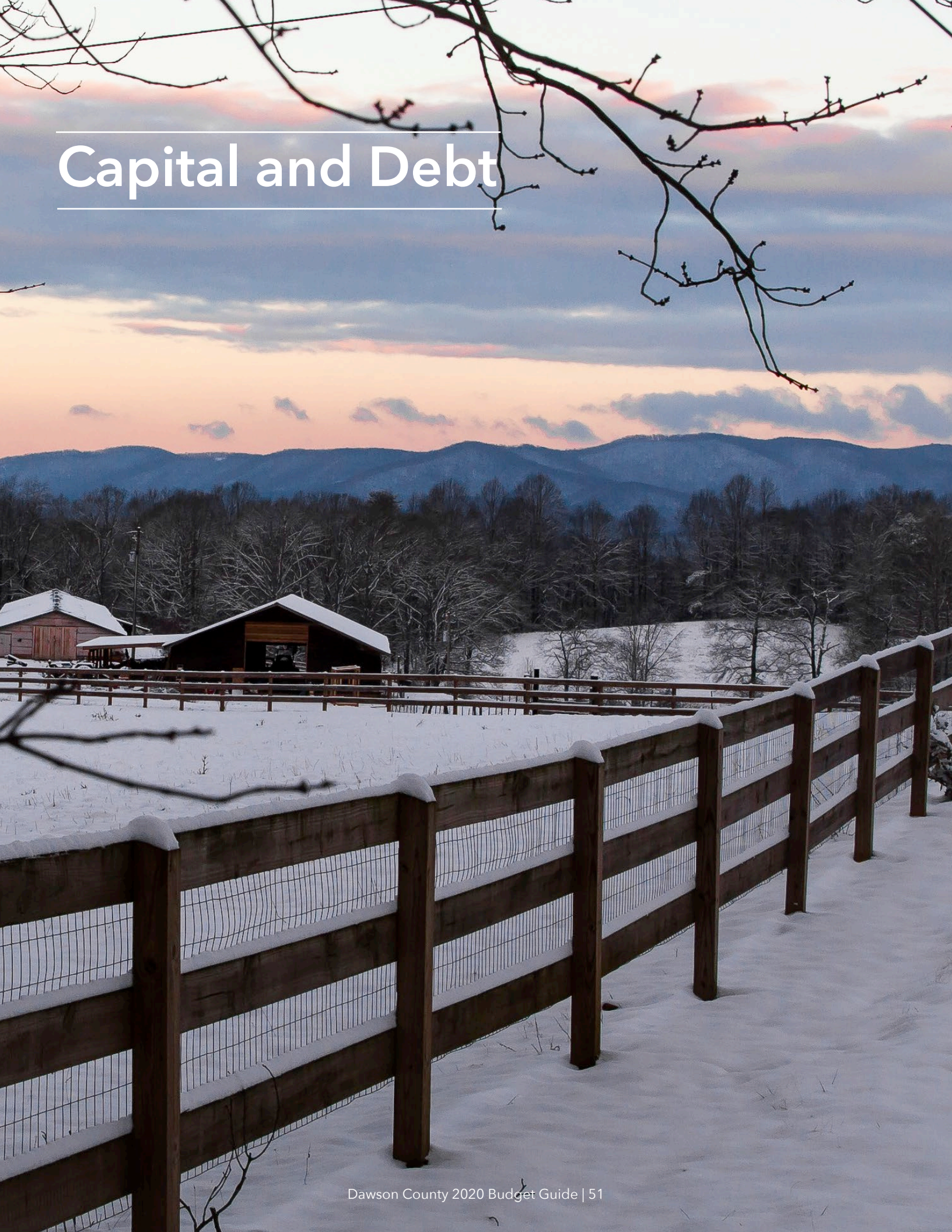
Other financing sources include use of fund balance and transfers. For the FY 2020 budget, this revenue source is approximately 11.26% of the entire budget. This is mainly the result of several transfers in from the general fund to supplement grant funds. Additionally, this category includes use of fund 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	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Property Tax	9,427,179	9,914,298	11,915,562	11,583,998	11,796,320
Sales Tax	13,282,081	14,876,546	16,142,199	15,159,700	15,658,806
Other Taxes	3,486,782	3,929,519	4,202,442	3,841,050	4,050,341
Licenses & Permits	644,302	674,922	668,707	696,000	1,265,050
Intergovernmental Revenue	2,166,477	1,948,686	1,914,848	2,610,637	2,683,305
Charges for Service	4,234,892	4,133,389	4,405,831	4,187,055	4,116,618
Fines & Forfeitures	630,286	561,968	502,441	507,600	519,550
Other Revenues	366,630	1,367,305	418,185	189,706	202,499
Other Financing Sources	1,930,223	3,045,028	2,886,245	3,744,391	5,110,231
	36,168,852	40,451,662	43,056,459	42,520,137	45,402,720

Capital and Debt



Capital Improvement Program

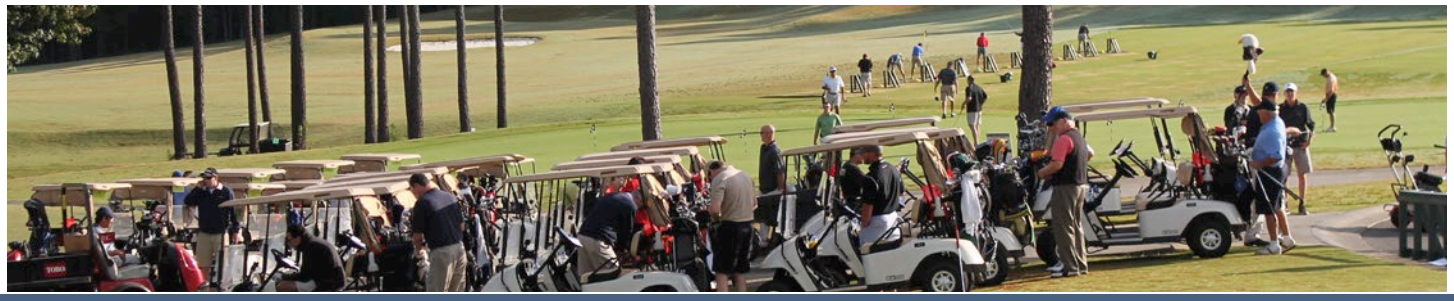
A capital budget is the portion of the operating budget that funds capital costs. To effectively manage debt and project cash flows, the County shall strive to maintain a Capital Improvement Program, or CIP, for a five year period. As resources are available, the most current year of CIP will be incorporated 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 2020 APPROVED	FY 2020 REQUESTED	FY 2021 REQUESTED	FY 2022 REQUESTED	FY 2023 REQUESTED	FY 2024 REQUESTED	TOTAL REQUESTED
DISTRICT ATTORNEY							
New Vehicle (Ford Explorer)		30,000					30,000
		$30,000					$30,000
FIRE & EMS							
Ladder Truck		1,300,000				1,550,000	2,850,000
Fire Engine Replacement			450,000	771,750		810,338	2,032,088
Ambulance Replacement		375,000	825,000		453,750		1,653,750
Rebuild Fire Station 4				3,125,000			3,125,000
Tender Replacement				450,000			450,000
Rebuild Fire Station 5					3,575,000		3,575,000
Burn Building						5,230,000	5,230,000
Emergency Operations/911 Center				5,400,000			5,400,000
Staff Vehicle Replacement	**$25,000**			45,000		45,000	90,000
Fire Station 9						4,730,000	4,730,000
		$1,675,000	$1,275,000	$9,791,750	$4,028,750	$12,365,338	$29,135,838
EXTENSION							
New Vehicle (15 Passenger Van)	**$33,010**	33,010					33,010
		$33,010					$33,010
FUEL/FLEET							
Coating/Epoxy for Fleet Shop Floors	**$29,000**	29,000					29,000
New Vehicle Purchases		321,000	137,750	138,000	139,500	141,000	877,250
		$350,000	$137,750	$138,000	$139,500	$141,000	$906,250
INFORMATION TECHNOLOGY							
Computer Replacement		90,000	150,000				240,000
Audio Visual Replacement		255,000					255,000
Copier Replacement	**$51,000**	51,000					51,000
		$396,000	$150,000				$546,000

Capital Improvement Program

CAPITAL PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED) CONTINUED

Capital Project Name	FY 2020 APPROVED	FY 2020 REQUESTED	FY 2021 REQUESTED	FY 2022 REQUESTED	FY 2023 REQUESTED	FY 2024 REQUESTED	TOTAL REQUESTED
PLANNING / MARSHAL							
Energov		101,278	42,808	42,808	42,808	42,808	272,510
Vehicles	**$32,000**	64,000					64,000
400 Corridor		40,000					40,000
		$205,278	$42,808	$42,808	$42,808	$42,808	$376,510
SENIOR SERVICES							
Vehicle (Van)	**$45,000**	45,000					45,000
		$45,000					$45,000
SHERIFF							
HVAC Unit Replacements	**$40,000**	40,000					40,000
		$40,000					$40,000
TAX ASSESSOR							
Vehicle Replacement		47,000	23,500	23,500			94,000
		$47,000	$23,500	$23,500			$94,000
TAX COMMISSIONER							
Second Office Location			500,000				500,000
			$500,000				$500,000
Unallocated Funds	**$9,990**						
Total	**$265,000**	$2,821,288	$2,129,058	$9,996,058	$4,211,058	$12,549,146	$31,706,608

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 2020 from SPLOST VI are listed below.

FY 2020 County Projects Funded by SPLOST VI

Department	Project	Estimated Cost
Public Works		
	Road Projects	$5,573,105
Information Technology		
	Computers	$80,000
Fire/EMS		
	Fire Truck Lease Purchase	$71,895
Sheriff		
	Vehicles & Equipment	$650,000
Total Budgeted Projects		**$6,375,000**
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

	2016	2017	2018	2019	2020 (estimated)
Assessed value of property	$1,238,741	$1,311,803	$1,480,437	$1,505,570	$1,580,849
Debt limit (10% of total assessed value)	123,874	131,180	148,044	150,557	158,085
Amount of debt applicable to limit:					
General obligation bonds and contracts payable	2,880	2,865	4,569	4,569	4,280
Less: Resources restricted to paying principal	-	-	-	-	-
Total net debt applicable to limit	2,880	2,865	4,569	4,569	4,280
Legal debt margin	120,994	128,315	143,475	145,988	153,805
Total net debt applicable to the limit as a percentage of debt limit	2.32%	2.18%	3.09%	3.03%	2.71%

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;
- 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 2020 budget increased by 0.6% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	108,538	133,169	141,783	134,191
52 PURCH/CONTRACT SERVICES	28,285	25,335	25,350	25,350
53 SUPPLIES	4,433	7,800	7,800	7,800
	141,256	166,304	174,933	167,341

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 2020 budget decreased by 1.6% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	8,504	13,265	13,457	13,457
52 PURCH/CONTRACT SERVICES	1,997	5,750	5,250	5,250
53 SUPPLIES	9	200	200	200
	10,510	19,215	18,907	18,907

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.
Objective:

- Work with local attractions to ensure their guests have access to our local hotel/motel availability and contacts.
- Continue to build top quality video and photography libraries to better attract and inspire potential visitors.
- Work with hotels to promote incentives to attract guests who are coming to the area for events (ex. International Singer Songwriter Association Award Show, weddings, German Fame Tour, corporate outings).
- Work with filming crews to encourage overnight stays in Dawson County when filming in Dawson County.
- Expand marketing campaign to additional markets that are not currently saturated or reached.
- Increase financial partnerships with groups such as Hospitality Highway and Bus Tour Operators to reach larger audiences.
- Promote our local tourism attractions, encouraging visitors to visit several attractions through multi-day excursions.
- Promote Dawson County with the production of video clips of our attractions that can be viewed via social media outlets, tv commercial and welcome center tv loop.
- Attend events at Georgia Welcome Centers to promote tourism in Dawson County.

Goal #2: Increase awareness of Dawson County as a retail destination and hub.
Objective:

- Promote the 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 2020 budget decreased by 0.6% compared to the 2019 budget. The allocation remained the same as 2019 at 75%.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
OTHER AGENCY-CHAMBER (LOCAL)*	241,539	227,500	315,842	223,250
OTHER AGENCY-CHAMBER (STATE)	77,627	75,000	77,500	77,500
	319,166	302,500	393,342	300,750

* includes $12,000 designated for Bowen Arts Center

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 for this office.

- Treat people with respect and assist them, as needed.
- 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 to employees outside their department.
- When possible, have employees train one another in their respective departments.

BUDGET HIGHLIGHTS

The 2020 budget increased by 3.5% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	499,278	534,737	579,807	568,811
52 PURCH/CONTRACT SERVICES	41,362	55,900	47,550	47,550
53 SUPPLIES	19,547	21,500	17,500	17,500
	560,187	612,137	644,857	633,861

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 2020 budget increased by 12.5% compared to the 2019 budget. This change is attributed to the increased cost for services.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
52 PURCH/CONTRACT SERVICES	750	800	900	900
	750	800	900	900



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.

GOALS & OBJECTIVES

Our goal is to continue to provide the best possible service to our citizens at the lowest possible cost to the tax payers of Dawson County.

BUDGET HIGHLIGHTS

The 2020 budget decreased by 1.6% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	84,155	96,359	97,484	94,323
52 PURCH/CONTRACT SERVICES	26,043	29,240	29,240	29,240
53 SUPPLIES	837	1,500	1,500	1,500
	111,035	127,099	128,224	125,063

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 2020 budget did not change compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
57 OTHER COSTS	14,000	7,000	7,000	7,000
	14,000	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 2020 budget decreased by 20.1% compared to the 2019 budget. This change is mainly attributed to moving the Public Relations position to its own department.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	207,721	274,565	218,590	222,565
52 PURCH/CONTRACT SERVICES	8,486	14,075	10,575	9,875
53 SUPPLIES	4,383	8,800	5,300	5,300
	220,590	297,440	234,465	237,740



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 and agricultural producers with the latest research which will increase. their productivity and profits.

- soil and water testing
- on-site consultations
- farm production meetings
- promotion of Dawson County agri-tourism

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

- well water testing
- soil testing
- on-site plant, insect, and disease diagnosis
- brochures on home gardening and insect control
- introduced 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 teams

BUDGET HIGHLIGHTS

The 2020 budget increased by 4.6% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	69,406	70,011	71,419	73,931
52 PURCH/CONTRACT SERVICES	5,193	8,195	8,295	8,295
53 SUPPLIES	8,980	11,235	11,300	11,300
	83,579	89,441	91,014	93,526

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 2020 budget increased by 12.5% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
57 OTHER COSTS	6,000	8,000	10,000	9,000
	6,000	8,000	10,000	9,000

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 2020 budget increased by 39.5% compared to the 2019 budget. This change is mainly attributed to increased attorney fees for both children and parents.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
52 PURCH/CONTRACT SERVICES	118,245	131,034	203,509	203,509
53 SUPPLIES	410	300	300	300
57 OTHER COSTS	63,350	65,000	70,000	70,000
	182,005	196,334	273,809	273,809

Courts - Magistrate Court

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2020 budget increased by 8% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	361,208	391,455	423,840	418,396
52 PURCH/CONTRACT SERVICES	15,298	19,717	22,626	22,626
53 SUPPLIES	17,120	7,153	10,788	10,788
	393,626	418,325	457,254	451,810

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

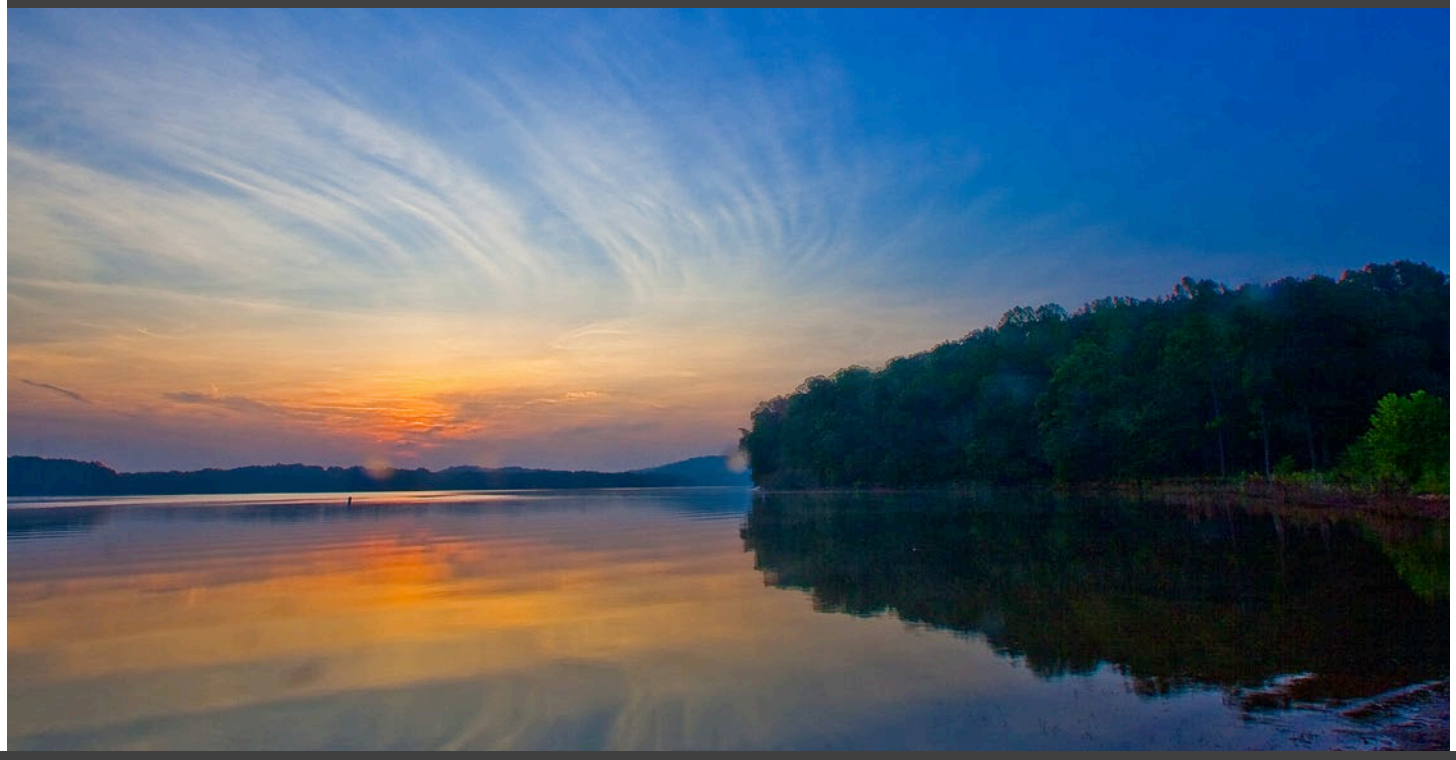
The Probate Court processes wills, administers estates and guardianships and issues marriage and firearm licenses for Dawson County. The Court also presides over misdemeanor traffic citations.

BUDGET HIGHLIGHTS

The 2020 budget increased by 5.4% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	267,790	299,125	322,072	312,230
52 PURCH/CONTRACT SERVICES	33,717	33,750	43,150	37,450
53 SUPPLIES	3,461	3,700	6,000	5,000
	304,968	336,575	371,222	354,680



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 2020 budget increased by 2.2% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	324,147	345,900	364,972	358,401
52 PURCH/CONTRACT SERVICES	110,598	133,810	137,310	132,310
53 SUPPLIES	7,647	5,400	6,780	4,800
57 OTHER COSTS	35,399	35,000	35,000	36,000
	477,791	520,110	544,062	531,511

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/need of our clientele.

- Restructure program curriculum to align with best practices and better serve participant population.
- 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 Beautiful, .Ric-Rack, and the Humane Society for community service locations.
- Identify volunteer and service opportunities at the Senior Center.

Goal #5 - Increase staff development and promote compliance with best-practices for accountability court professionals.

- Provide clinical and administrative supervision for all staff on a regular basis.
- Provide in-house trainings on various topics to include but not limited to best practices, ethics, cultural competency, etc.
- Provide staff with opportunities to attend workshops, trainings, and conferences related to the field of counseling or accountability courts throughout the year.

BUDGET HIGHLIGHTS

The 2020 budget increased by 0.2% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	114,660	188,640	182,872	182,872
52 PURCH/CONTRACT SERVICES	6,213	8,010	16,335	12,540
53 SUPPLIES	1,832	2,544	4,544	4,200
	122,705	199,194	203,751	199,612

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 2020 budget increased by 8.4% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
57 OTHER COSTS	23,571	29,800	34,800	32,300
	23,571	29,800	34,800	32,300

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 2020 budget increased by 7.3% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	566,315	592,674	668,571	632,901
52 PURCH/CONTRACT SERVICES	17,631	21,025	25,525	24,025
53 SUPPLIES	14,051	10,300	14,100	14,100
57 OTHER COSTS	63,741	66,000	69,000	69,000
	661,738	689,999	777,196	740,026

Elections/Registrar

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Nurture and protect democracy for the citizens of Dawson County in accordance with State and Federal laws.

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

Goal #2 To uphold Goal #1 through the 2020 Election year. With no changes of polling locations & increase of voting population.

- Do preparation of polling place instructional tasks that can be done in advance.
- Prepare in 2019 to have, cost effective, ways to utilize available space and parking.
- Use all means available to notify and encourage voting public of absentee/ advance voting opportunities to minimize wait on election day.

Goal #3 As time permits in 2020, continue the vision of attaining the remainder of the Chappell Building or another suitable location for the BOER office and the counties largest voting precinct (still a high priority).

- Relieve voter flow congestion in the existing limited area during Advance Voting & Election Day.
- Allow greater privacy to the voter for certificate sign in & problematic situation discussions with staff.
- Relieve the crowded space for election night upload team (all advance units, tables & paper ballots in one room).
- To move toward the previous on task goal of office staff restructures for inevitable growth, as needed.

BUDGET HIGHLIGHTS

The 2020 budget increased by 25.8% compared to the 2019 budget. This change is mainly attributed to increased salaries and personnel associated with an election year.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	244,288	199,209	257,523	256,154
52 PURCH/CONTRACT SERVICES	17,466	25,313	31,670	21,500
53 SUPPLIES	7,126	5,900	12,530	12,200
	268,880	230,422	301,723	289,854

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 2020 budget decreased by 2.3% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	139,996	107,772	112,995	113,608
52 PURCH/CONTRACT SERVICES	5,504	16,810	19,410	7,960
53 SUPPLIES	2,035	2,650	2,800	2,690
	147,535	127,232	135,205	124,258

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 2020 budget increased by 8.1% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	2,049,379	2,310,554	2,509,504	2,501,216
52 PURCH/CONTRACT SERVICES	131,214	137,350	143,857	130,400
53 SUPPLIES	185,713	157,000	196,408	183,500
	2,366,306	2,604,904	2,849,769	2,815,116

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: Purchase Ladder Truck- In 2015 DCFES had their ISO evaluation and was ranked a 3. During the four years since we have added numerous apartment buildings, have plans for two hotels and possibly a large mixed development growth.

Goal #2: Six Firefighter/EMT - New Fire Station 8 should be completed in the first quarter of 2020. We need to prepare to staff an engine assigned to this station. This area is currently an ISO 10, due to not having a fire station within 5 road mile of a fire hydrant with 5 road miles.

Goal #3: Three Firefighter/Paramedics- Dawson County needs a fourth med unit to serve it's booming population growth. We have staffed 3 fulltime med units since 1998, since then our population has doubled and the call volume has tripled. DCFES has run out of med units over 130 times, in 180 days.

Goal #4: Air cascade filling trailer- DCFES is the only fire department in the area still using Scott 2.2 air packs. This air pack is becoming obsolete and significantly hinders firefighters from doing their jobs successfully. We are phasing in the 4.5 air packs to be in line with the industry standard. The current cascade system on Squad 7 will only fill 15-20 cylinders, before needing refilling of that unit. We need to compatibility to fill air cylinders at the scene of a fire without having to stop operations to accomplish this task.

Goal #5: Two New Inspectors- The Fire Marshall's office currently is required to inspect every business in Dawson County twice annually. This is currently being done by two individuals, who must complete plan reviews of every new business coming to Dawson County. The failure to inspect businesses twice annually impacts the life safety and ISO rating.

Goal #6: Turnout Gear Replacement Program- Firefighter structural firefighting gear should be replaced every 10 years in accordance with NFPA 1971.

BUDGET HIGHLIGHTS

The 2020 budget increased by 24.2% compared to the 2019 budget. This change is contributed to increased salaries, services and supplies.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	1,136,651	1,381,538	1,760,358	1,749,297
52 PURCH/CONTRACT SERVICES	129,484	142,150	176,598	162,150
53 SUPPLIES	227,466	203,600	263,520	233,900
54 CAPITAL OUTLAYS	449,442	-	-	-
	1,943,043	1,727,288	2,200,476	2,145,347

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 2020 budget increased by 3.7% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	456,404	488,439	509,588	511,264
52 PURCH/CONTRACT SERVICES	170,938	177,550	192,550	192,550
53 SUPPLIES	315,671	321,755	321,755	321,755
54 CAPITAL OUTLAYS	-	25,000	25,000	25,000
	943,013	1,012,744	1,048,893	1,050,569



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 2020 budget increased by 2.7% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	444,494	475,930	496,448	491,671
52 PURCH/CONTRACT SERVICES	66,227	78,602	78,352	78,352
53 SUPPLIES	5,002	4,200	3,750	3,750
	515,723	558,732	578,550	573,773

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 2020 budget increased by 30.9% compared to the 2019 budget. This change is mainly attributed to debt service payments as well as bringing county attorney fees back under General Government, where in 2019 it was budgeted as a separate department.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	-	364,540	100,000	100,000
52 PURCH/CONTRACT SERVICES	48,490	58,600	301,100	301,100
53 SUPPLIES	51,967	-	-	-
54 CAPITAL OUTLAYS	-	-	15,949	15,949
57 OTHER COSTS	-	35,000	135,000	135,000
58 DEBT SERVICE	273,362	361,365	520,815	520,815
	373,819	819,505	1,072,864	1,072,864

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 2020 budget increased by 50% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
57 OTHER COSTS	-	2,000	4,000	3,000
	-	2,000	4,000	3,000

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 2020 budget did not change compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 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.

BUDGET HIGHLIGHTS

The 2020 budget decreased by 6.7% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	157,397	225,904	193,822	213,245
52 PURCH/CONTRACT SERVICES	18,680	30,095	26,000	24,925
53 SUPPLIES	4,654	5,894	6,260	6,060
	180,731	261,893	226,082	244,230

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

- Create a workplace that will enable us to attract and retain a reliable work force by offering a comprehensive benefits package and by updating/expanding our facilities.
- Maintain a low shelter animal count by expanding our campus and off-site adoption capabilities.
- Continue our ability to accept animals from the County's Animal Control and our growing community through increased operational funding, increasing our adoption rates and educating the public on the importance of spay/neuter.
- Continue to fund the free spay/neuter program offered to low income residents of Dawson County.
- Continue to attract and grow the Humane Society Resale Shop volunteer base, increasing our visibility to the community through this valuable outreach effort.
- As part of our future expansion, construct a new surgery clinic that can be made available to other rescue organizations which would provide revenue to assist in funding the expense of a part time vet and the clinics operational costs.

BUDGET HIGHLIGHTS

The 2020 budget increased by 9.5% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
52 PURCH/CONTRACT SERVICES	133,000	137,000	153,000	150,000
	133,000	137,000	153,000	150,000

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 2020 budget decreased by 16.0% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	207,676	267,982	279,981	275,077
52 PURCH/CONTRACT SERVICES	179,356	174,835	174,835	174,835
53 SUPPLIES	12,281	10,300	10,300	10,300
54 CAPITAL OUTLAYS	401	94,490	-	-
	399,714	547,607	465,116	460,212

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 2020 budget decreased by 16.7% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	3,312	5,383	5,383	5,383
52 PURCH/CONTRACT SERVICES	621	4,710	4,510	2,760
53 SUPPLIES	4,775	9,050	9,050	7,800
	8,708	19,143	18,943	15,943

Library

MISSION STATEMENT

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

DESCRIPTION

The Dawson County Library is a member of the Chestatee Regional Library System, which is comprised of Dawson and Lumpkin Counties.

The Dawson County Library receives State funding and a County subsidy. Chestatee Regional Library System is dedicated to providing a current collection of popular materials for users of all ages and interests. Patrons enjoy free access to more than 10,000 items including best-sellers, paperbacks, large print materials, audio books, popular DVDs, newspapers, magazines, video games, online databases and popular electronic books known as e-books.

GOALS & OBJECTIVES

We held a Strategic Planning Retreat in March of this year. Citizens of Dawson County stated they wanted more library access, library materials, and library programs among other things. The budget requests this year for library staff, library materials and funds for library programs all point back to our new Strategic Plan adopted by the Library Board in April.

BUDGET HIGHLIGHTS

The 2020 budget increased by 5.5% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
57 OTHER COSTS	390,000	402,716	447,832	425,000
	390,000	402,716	447,832	425,000

Marshal

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2020 budget increased by 34.8% compared to the 2019 budget. This change is mainly attributed to the salary and benefits associated with the addition of an administrative assistant during 2019.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	77,144	104,512	149,071	147,170
52 PURCH/CONTRACT SERVICES	4,917	5,300	7,700	4,800
53 SUPPLIES	7,295	10,000	11,300	9,550
	89,356	119,812	168,071	161,520

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: Enhance the safety of clients by providing them emergency shelter and legal assistance.
Goal #2: Offer clients and their children therapeutic counseling to recover from trauma and reduce PTSD symptoms.
Goal #3: Provide financial assistance to clients engaged in services, ensuring they are able to obtain housing, transportation, childcare, medical needs, food and other necessary expenses required to independent living.
Goal #4: Provide outreach and violence prevention efforts to raise awareness in the community and our school system.
OBJECTIVES:

- We anticipate housing 125 clients in our shelter and local motels this year. Of the Clients that exit our program, we are estimating that 90% will report that they have strategies to enhance their safety and have a better overall understanding of domestic violence. We anticipate serving over 175 clients in the legal program assisting/providing them protective orders and tailored safety plans. We expect to see 90% of these clients report a better understanding of their rights as a crime victim.
- Victims of domestic violence are exposed to chronic interpersonal and traumatic stress. This is also true for their children. As trauma disrupts people's lives and their ability to function, trauma counseling provides them with the opportunity to recover as well as teach them effective coping strategies to reduce anxiety, stress and improve their ability to function. We plan on serving over 125 children in the children's program, which offers support group and counseling that aims to increase their self-esteem, safety, coping skills and resiliency. We also expect to see a decrease in depression and Post-traumatic Stress Disorder in adult clients, as a result of clients attending trauma counseling and support groups allowing them to regain a sense of control over their lives. We have 4 counselors that allow us to offer these services to clients engaged in our program.
- We anticipate spending $65,000 on direct client financial assistance from grants received, donations and fundraisers. Our collaborative efforts strive to reach and educate people to break down the barriers that prevent victims of family from seeking services. We work to prevent family violence by investing in prevention efforts to educate children and adults about the dangers of abusive relationships. Not only do we anticipate reaching over 3,000 through our school prevention program, but we plan on holding at a minimum 5 domestic violence educational awareness events throughout the year.

BUDGET HIGHLIGHTS

The 2020 budget increased by 21.4% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
57 OTHER COSTS	2,500	3,500	*5,000*	4,250
	2,500	3,500	*5,000*	4,250

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 2020 budget increased by 2.5% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	622,696	720,390	722,662	738,511
52 PURCH/CONTRACT SERVICES	154,981	166,332	165,570	164,870
53 SUPPLIES	279,294	311,300	310,400	310,400
54 CAPITAL OUTLAYS	46,777	-	14,000	14,000
	1,103,748	1,198,022	1,212,632	1,227,781

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 2020 budget increased by 5.4% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	16,405	17,763	16,148	17,763
52 PURCH/CONTRACT SERVICES	8,801	10,000	12,000	10,000
53 SUPPLIES	10,816	9,500	11,500	11,500
	36,022	37,263	39,648	39,263



Parks and Recreation - War Hill Park

DESCRIPTION

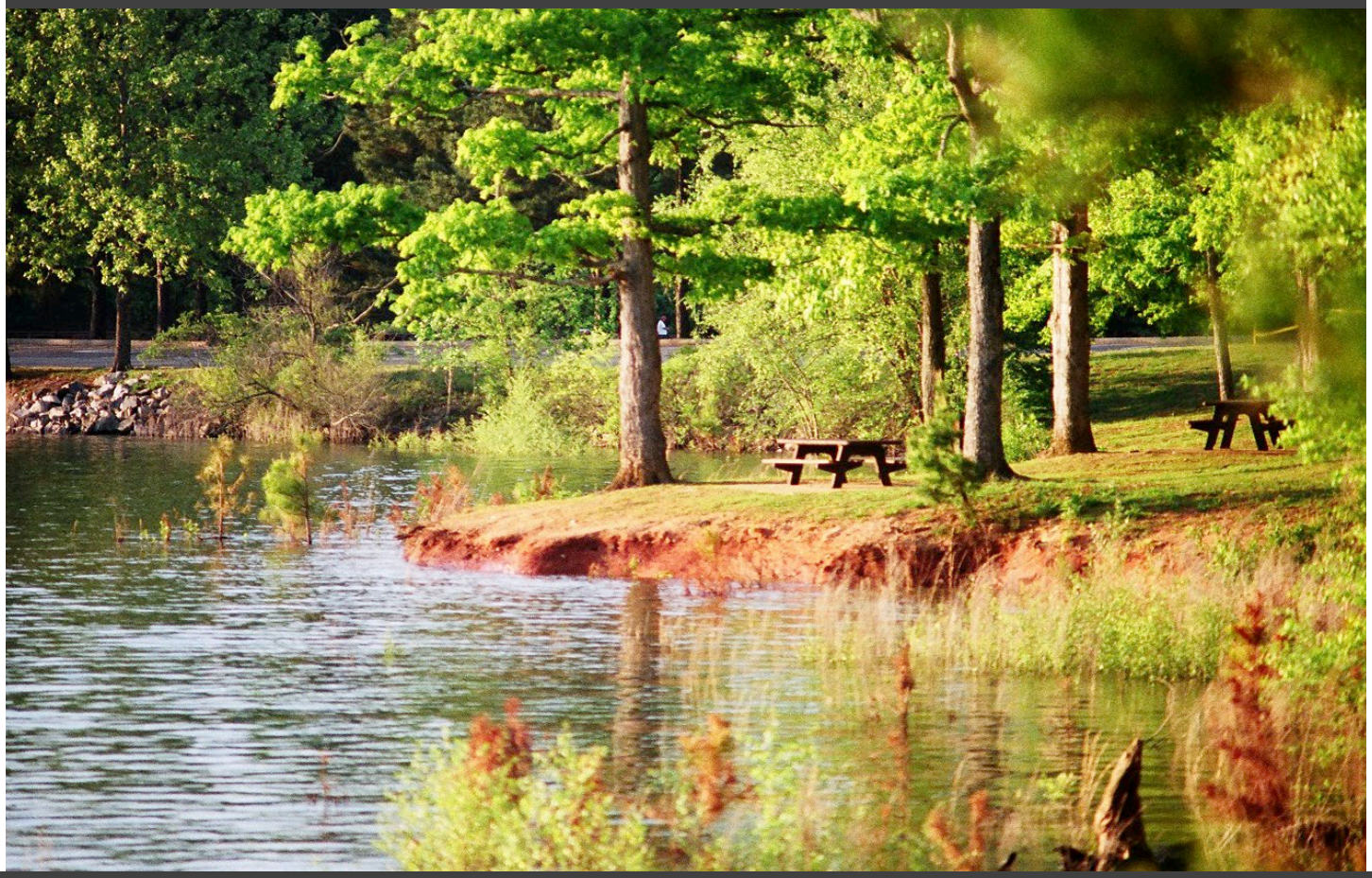
The Parks and Recreation Department oversees operation of War Hill Park. War Hill Park is a passive park located on War Hill Park Road, off of Highway 53 East. War Hill Park consists of 14 primitive campsites, day-use areas, and boat launches.

BUDGET HIGHLIGHTS

The 2020 budget increased by 5.2% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	8,362	7,256	7,404	7,404
52 PURCH/CONTRACT SERVICES	9,404	9,183	8,700	8,700
53 SUPPLIES	13,625	10,500	11,000	12,500
57 OTHER COSTS	5,000	5,000	5,000	5,000
	36,391	31,939	32,104	33,604



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 2020 budget increased by 3.8% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	438,488	462,526	463,552	462,547
52 PURCH/CONTRACT SERVICES	31,758	30,625	67,126	47,226
53 SUPPLIES	18,612	14,050	18,750	16,450
54 CAPITAL OUTLAYS	7,352	-	-	-
	496,210	507,201	549,428	526,223

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

The overarching goal for the Dawson County Public Defender's Office is two-fold: (1) provide high-quality legal representation for our indigent clients and (2) assist in the efficient, orderly operation of Dawson County's Magistrate, Juvenile and Superior Courts-including all related and overlapping departments and personnel (including, but not limited to, the Dawson County Sheriff's Office, the Dawson County Detention Center, Dawson County Accountability Courts and the Dawson County Clerk of Court's Office). The Dawson County Public Defender's Office can continue to meet these dual goals by working diligently and thoroughly to ensure that our office provides clients the caliber of legal assistance necessary so as to be an asset to the operation of Dawson County Courts and related departments, rather than an impediment. Diligent legal representation from the Public Defender's Office can help reduce the financial strain on other departments related to and involved in the operation of Dawson County Courts. For example, an individual that is identified quickly as client wishing to plead guilty early in the lifecycle of a criminal case will reduce the expense paid by the Dawson County District Attorney's Office as relates to that case, as well as such costs as those borne by the Dawson County Sheriff in regard to the individuals in their custody at the Dawson County Detention Center. Although it may at first appear counterintuitive, our office believes that providing highquality legal representation to the indigent defendants of Dawson County actually results in lower over-all costs for the taxpayers of Dawson County, while simultaneously providing a vital service to those citizens accused of crimes in Dawson County. The Dawson County Public Defender's Office works every day to ensure we do our absolute best to meet the goals described above. An additional attorney position would allow our office to work harder and more efficiently to serve Dawson County-including both those individuals accused of criminal conduct as well as the tax payer with an interest in a well-run, responsive, timely, constitutionally top-notch court system.

BUDGET HIGHLIGHTS

The 2020 budget decreased by 2.6% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	55,894	188,732	179,023	178,152
52 PURCH/CONTRACT SERVICES	6,296	8,150	6,230	5,350
53 SUPPLIES	1,540	2,860	3,600	2,860
57 OTHER COSTS	254,946	269,576	270,875	270,875
	318,676	469,318	459,728	457,237

Public Relations

MISSION STATEMENT
To proactively provide timely, accurate, coordinated and relevant public information in the way people want to receive and access information, and in a manner that elevates County staff expertise, promotes County values and produces high quality communications.

DESCRIPTION
Communicating with our community's citizens, business leaders and tourists is crucial to Dawson County's ongoing success. Dawson County has the ability to increase informed participation and enhance community pride through consistent and engaged communication. The County understands that having a communications plan in place that clearly defines this process would promote an engaged, informed community as well as retain high-quality employees, making these activities more productive and comprehensive.

VISION STATEMENT
To increase public awareness, encourage meaningful community engagement and build trust in government through the way it communicates to the public and media.

STRATEGY
1. To build a sustainable communications organizational framework;
2. Expand the County's reach to the public and media;
3. Develop proactive methods of communicating.

GOALS
Goal #1: Communicate information regarding County programs and services professionally through a system of unified methods of communication;

Goal #2: Establish and maintain positive working connections with members of the media on all facets of county services, projects, events and reporting;

Goal #3: Inform citizens and maintain the integrity and credibility of our community in times of crisis.

BUDGET HIGHLIGHTS
The 2020 budget increased by 100.0% compared to the 2019 budget. This department was newly established in 2020.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	-	-	65,135	63,930
52 PURCH/CONTRACT SERVICES	-	-	13,425	12,925
53 SUPPLIES	-	-	19,000	12,000
	-	-	97,560	88,855

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 2020 budget increased by 4.3% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	144,429	180,498	187,297	185,221
52 PURCH/CONTRACT SERVICES	8,461	9,030	10,600	10,100
53 SUPPLIES	3,671	1,750	4,250	4,250
	156,561	191,278	202,147	199,571

Public Works - Roads

MISSION STATEMENT

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

DESCRIPTION

The Public Works - Roads Department is responsible for maintaining and constructing all County roads. Additionally, the Roads Department maintains County rights-of-ways, unpaved roads, and bridges. Department personnel also respond to emergencies 24 hours a day, seven days a week by removing roadway debris, clearing storm-related debris from roadways, plowing and spreading salt during ice and snow events, and closing and barricading roads which have been determined to pose a danger to drivers.

GOALS & OBJECTIVES

Goal #1: Perform asphalt evaluation on all paved roads.

- Completed by current staff utilizing pavement evaluation software.

Goal #2: Pave 20 centerline miles of roadway.

- Adequately fund road improvements.

Goal #3: Complete digitizing of all Public Works assets.

- Culvert, road, sign, bridge, and ROW data.

BUDGET HIGHLIGHTS

The 2020 budget increased by 4.0% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	501,064	830,182	850,701	836,130
52 PURCH/CONTRACT SERVICES	394,834	273,425	284,425	265,025
53 SUPPLIES	364,135	552,639	619,889	621,889
54 CAPITAL OUTLAYS	24,861	-	-	-
	1,284,894	1,656,246	1,755,015	1,723,044

Risk Management

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2020 budget increased by 17.8% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	18,236	25,000	25,000	25,000
52 PURCH/CONTRACT SERVICES	585	2,750	2,750	2,750
53 SUPPLIES	395	-	-	-
55 INTER FUND/DEPT CHARGES	184,655	226,650	272,000	272,000
	203,871	254,400	299,750	299,750

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

Our primary goal for FY2020 is to continue to increase our senior clients and work to add new programs that seniors have requested. We would like to do a survey to ask current clients and potential clients what they would like to see offered by Senior Services.

Our other goal is to work diligently with the contractors to ensure we are in the Ivey Center by the end of 2020. We will continue to work closely with other county staff to make sure this deadline is met.

BUDGET HIGHLIGHTS

The 2020 budget decreased by 34.4% compared to the 2019 budget. This change is mainly attributed to moving the Respite Care Coordinator position to the Grant Fund for 2020.



BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	23,140	72,059	21,743	22,579
52 PURCH/CONTRACT SERVICES	13,420	13,875	16,850	15,600
53 SUPPLIES	40,833	44,550	49,450	42,250
57 OTHER COSTS	10,450	10,500	12,000	12,000
	87,843	140,984	100,043	92,429

Senior Services (continued)

SENIOR CENTER ACTIVITY 2018

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Meals Served	1,633	1,728	1,977	1,913	2,122	2,087	2,097	2,213	2,015	2,319	2,010	2,097
Physical Activity Participants	501	498	601	472	482	479	605	683	428	399	321	214
Lifestyle Activity Participants	234	302	311	309	266	268	316	281	257	298	254	285



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 2020 budget did not change compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
52 PURCH/CONTRACT SERVICES	4,925	6,000	6,000	6,000
53 SUPPLIES	638	250	250	250
	5,563	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 2020 budget decreased by 2.3% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	631,711	775,500	766,836	791,224
52 PURCH/CONTRACT SERVICES	239,571	254,100	254,000	217,600
53 SUPPLIES	7,278	6,050	2,500	2,500
	878,560	1,035,650	1,023,336	1,011,324

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 2020 budget increased by 4.5% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	1,766,673	1,882,912	2,088,735	2,006,953
52 PURCH/CONTRACT SERVICES	447,717	479,725	498,875	496,775
53 SUPPLIES	365,003	535,160	544,200	525,700
54 CAPITAL OUTLAYS	5,267	-	-	-
	2,584,660	2,897,797	3,131,810	3,029,428

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 2020 budget increased by 2.7% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
52 PURCH/CONTRACT SERVICES	6,478	11,000	14,500	12,850
53 SUPPLIES	23,425	21,000	21,500	20,000
	29,903	32,000	36,000	32,850



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 2020 budget increased by 31.0% compared to the 2019 budget. This change is attributed to salary increases made in 2019.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	359,780	363,182	446,390	475,739
	359,780	363,182	446,390	475,739



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 2020 budget did not change compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	25,600	60,000	60,000	60,000
	25,600	60,000	60,000	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 2020 budget did not change compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	12,338	33,495	33,495	33,495
	12,338	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.

GOALS & OBJECTIVES

Release frozen positions so that we have more patrol in the community as it grows.

BUDGET HIGHLIGHTS

The 2020 budget increased by 12.3% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	2,708,109	2,871,583	3,185,492	3,280,975
52 PURCH/CONTRACT SERVICES	276,810	268,300	277,000	275,450
53 SUPPLIES	425,762	270,500	275,500	275,500
54 CAPITAL OUTLAYS	219,500	-	-	-
57 OTHER COSTS	17,291	15,000	15,000	15,000
	3,647,472	3,425,383	3,752,992	3,846,925



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 2020 budget increased by 9.3% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	669,953	714,667	801,443	794,675
52 PURCH/CONTRACT SERVICES	13,213	26,050	26,050	16,850
53 SUPPLIES	2,361	5,750	6,850	4,000
	685,527	746,467	834,343	815,525

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

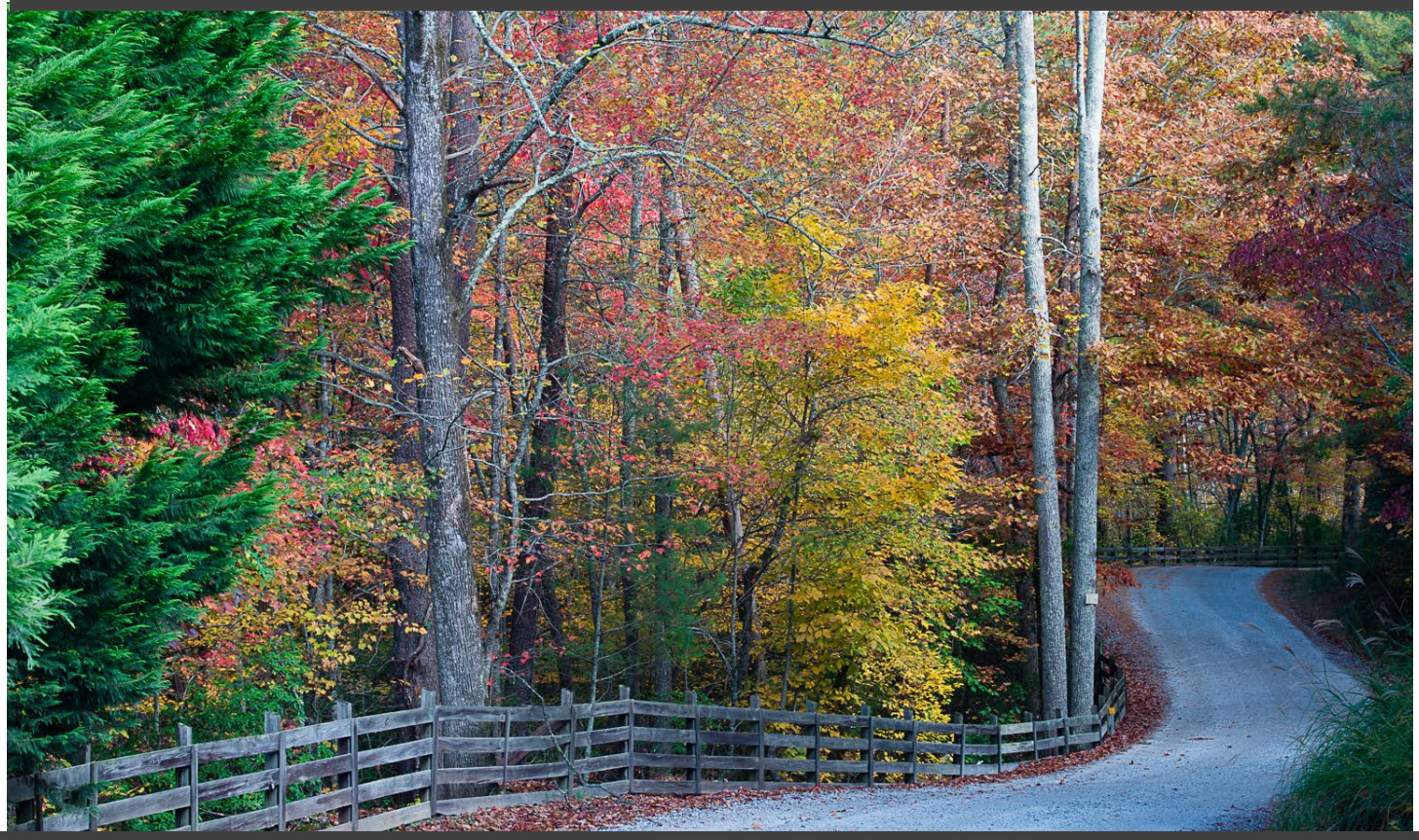
The Tax Assessor's Office is responsible for assessing values for all real and personal property for Dawson County and ensuring that assessments are compliant with the laws of the State of Georgia.

BUDGET HIGHLIGHTS

The 2020 budget decreased by 5.1% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	472,354	494,158	483,646	461,182
52 PURCH/CONTRACT SERVICES	446,680	69,770	93,395	73,350
53 SUPPLIES	13,763	7,050	11,050	7,150
	932,797	570,978	588,091	541,682



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 2020 budget decreased by 0.9% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	322,273	364,555	360,390	359,184
52 PURCH/CONTRACT SERVICES	59,642	58,400	59,809	59,809
53 SUPPLIES	25,334	5,450	5,450	5,450
	407,249	428,405	425,649	424,443

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: To complete methane extraction system.

- To utilize in house staff, and fully fund materials through Solid Waste funds to complete all work.

BUDGET HIGHLIGHTS

The 2020 budget increased by 0.2% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	110,009	231,041	205,921	207,650
52 PURCH/CONTRACT SERVICES	367,965	302,250	315,250	315,250
53 SUPPLIES	47,238	43,400	46,300	44,900
54 CAPITAL OUTLAYS	-	-	-	50,000
56 DEPREC. & AMORTIZATION	56,412	95,000	95,000	95,000
57 OTHER COSTS	-	74,932	34,986	34,986
	581,624	746,623	697,457	747,786

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 reimbursement 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 2020 budget increased by 18.3% compared to the 2019 budget.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
51 PERS SVC/EMP BENEFITS	218,179	224,370	265,494	265,494
52 PURCH/CONTRACT SERVICES	12,891	-	-	-
53 SUPPLIES	24,029	-	-	-
	255,099	224,370	265,494	265,494

TRANSIT ACTIVITY 2018

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
People Served	862	941	1,306	1146	1144	1333	1171	1102	945	1009	938	842
Miles Traveled	6,254	7,339	8,644	7,721	8,756	7,842	8,093	8,517	7,029	8,090	6,482	5,501

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 2020 budget increased by 49.7% compared to the 2019 budget. This change is attributed to increased transfers out to the Grant Fund, Capital Projects Fund and the Fuel & Fleet Maintenance Fund.

BUDGET SUMMARY

	2018 ACTUAL	2019 BUDGET	2020 REQUESTED	2020 BUDGET
61 OTHER FINANCING USES	2,073,033	1,543,280	3,064,873	2,310,782
	2,073,033	1,543,280	3,064,873	2,310,782

Supplemental Information



History

Dawson County was created by a legislative act on December 3, 1857, primarily out of Lumpkin County and smaller parts of Gilmer, Pickens and Forsyth counties. Georgia's 118th county, and the county seat of Dawsonville, were named for Judge William C. Dawson, a compiler of the laws of Georgia and commander of a brigade in the Creek Indian War of 1836. Dawson served in both houses of the Georgia state legislature, in Congress from 1836 to 1842 and in the U.S. Senate from 1849 until 1855.

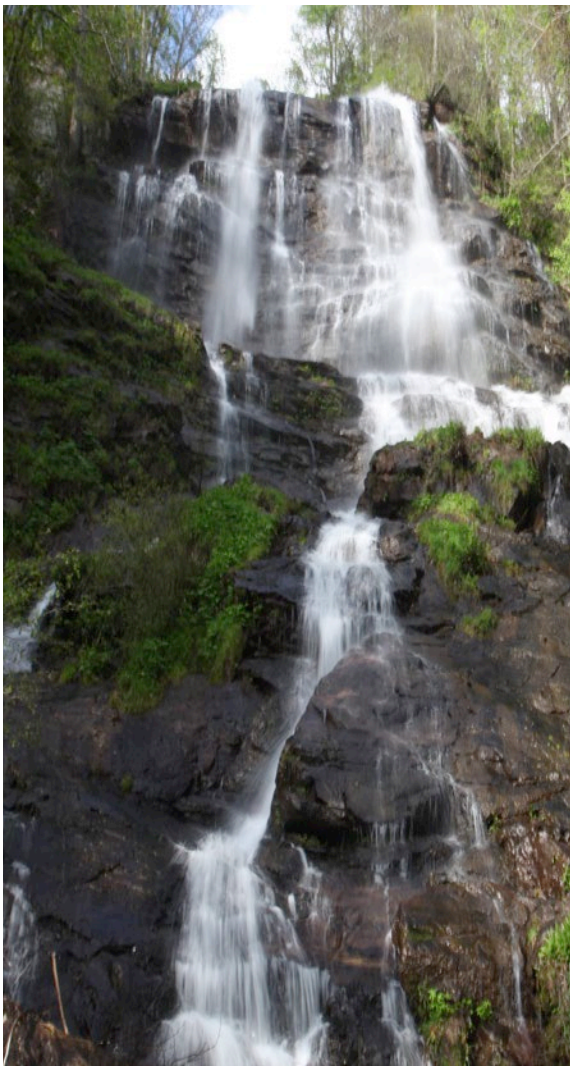
Prior to the creation of Dawson County, the area enjoyed a rich history. Originally settled by the Cherokee Indians at about the time of the American Revolution, the river valleys were dotted with farms, orchards and numerous modern log structures. Native Americans thrived in the area until the discovery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

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

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

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

The bricks, which were purchased at $8.00 per thousand, were made by the slaves of John Hockenhull on a branch on the east side of Old Georgia 19 (now Highway 9), across the highway from the building that housed Standard Telephone

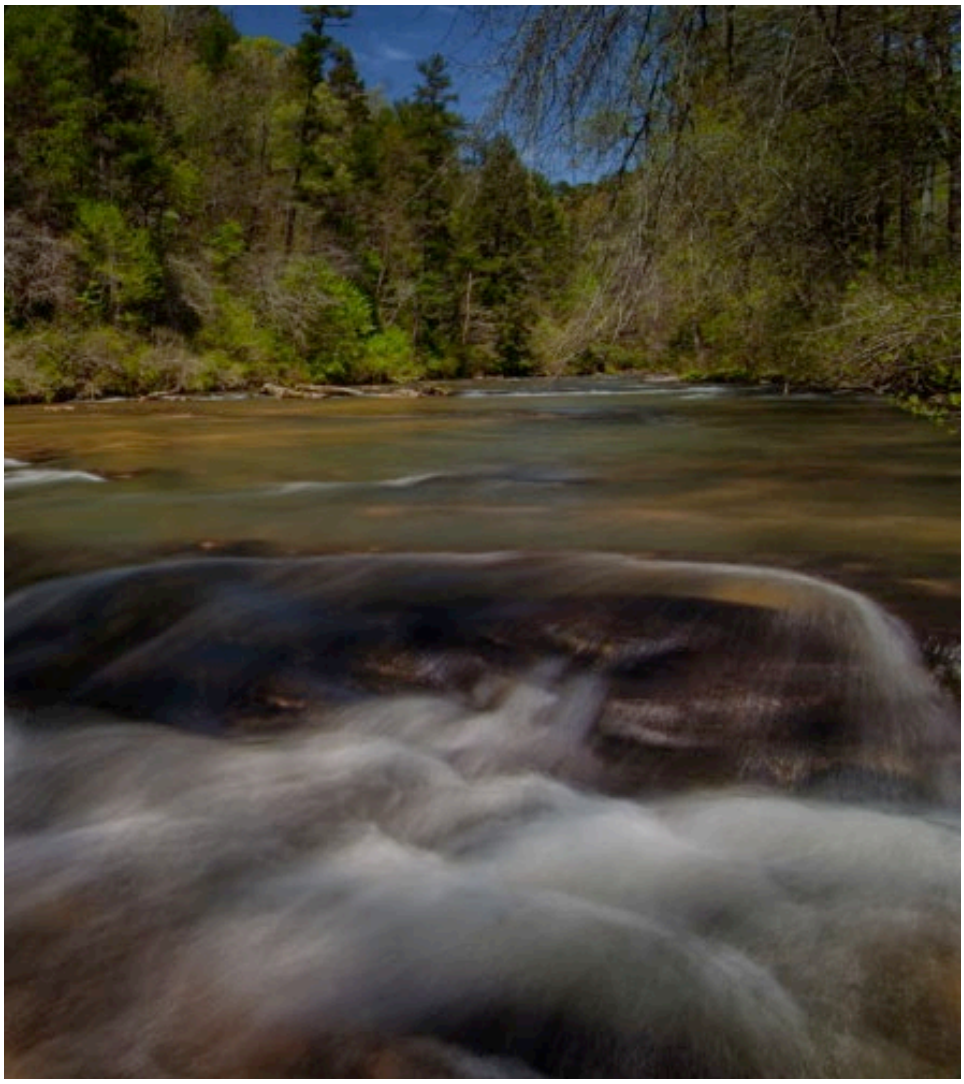


History

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 in order to evade police when delivering their illegal cargo. Even after Prohibition, the trend continued as bootleggers were on the run from state revenue agents who sought to tax their illicit operations. Eventually, these cars were raced for entertainment (and profit), leading to the birth of modern stock car racing and NASCAR.

Bill Elliott, one of NASCAR's most successful drivers, was born in Dawsonville. "Awesome Bill from Dawsonville" won 44 races on the NASCAR circuit, including two Daytona 500 victories and the 1988 NASCAR Winston Cup championship. Elliott won NASCAR's Most Popular Driver Award a record 16 times between 1984 and 2002. 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. In 2017, he took home numerous 2nd place finishes and finished 5th overall. In 2018, Hendrick Motorsports switched Elliott back to the No.

History

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 2019, Elliott brought home first place finishes at Talladega, Watkins Glen and the Charlotte Roval and for the second year in a row, was voted NASCAR's 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.

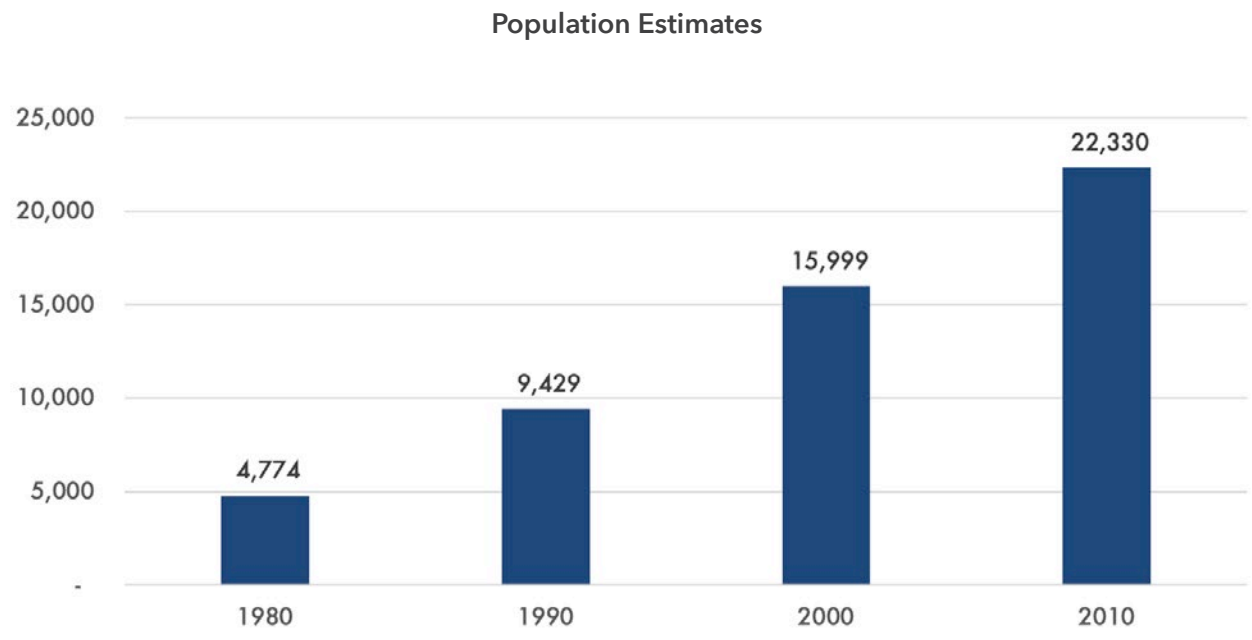


Demographics

As of the 2010 Census, the County was 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	2018 Rank	2018 Estimate	% Change 2010-2018	2025 Projected	% Change 2010-2025
Dawson	22,330	74	25,083	12.3	27,977	25.3
City of Dawsonville	2,536					
Dawson Area	703,242		839,707	19.4	963,039	36.9
Georgia	9,687,653		10,519,475	8.6	11,538,707	19.1
United States	308,745,538		327,167,434	6	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*



Labor Statistics

Dawson County's labor force consisted of approximately 12,040 workers for 2018. Some of the County's largest employers (excluding all government agencies) are:

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

The County's unemployment rate was 3.6% at the beginning of 2018 and ended the year with a rate of 3.2 %. 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 2018.



Labor Statistics

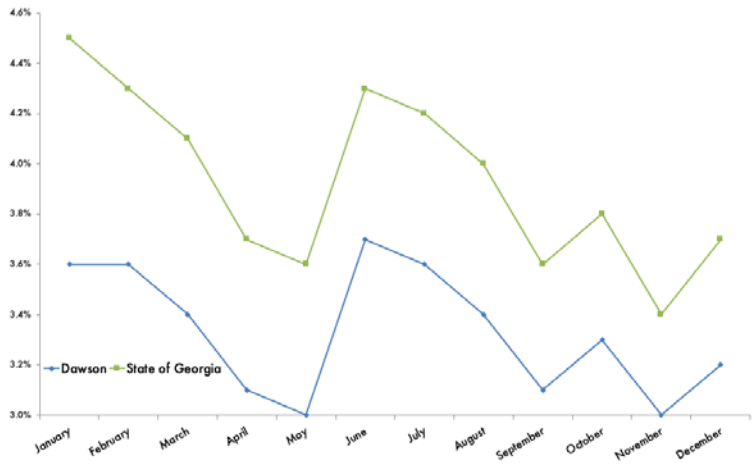
Labor Force Activity

2018 Annual Averages

County	Labor Force	Employed	Unemployed	Rate
Dawson	12,040	11,639	401	3.3%
Cherokee	132,799	128,664	4,135	3.1%
Fannin	11,207	10,765	442	3.9%
Forsyth	118,048	114,331	3,717	3.1%
Gilmer	11,992	11,485	507	4.2%
Hall	102,169	98,934	3,235	3.2%
Lumpkin	16,714	16,114	600	3.6%
Pickens	15,158	14,626	532	3.5%
Dawson Area	**420,127**	**406,558**	**13,569**	**3.2%**
Georgia	5,107,656	4,906,411	201,245	3.9%
United States	162,075,000	155,761,000	6,314,000	3.9%

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

Unemployment Rates 2018



Rate per Month 2018

	Dawson	State of Georgia
January	3.6%	4.5%
February	3.6%	4.3%
March	3.4%	4.1%
April	3.1%	3.7%
May	3.0%	3.6%
June	3.7%	4.3%
July	3.6%	4.2%
August	3.4%	4.0%
September	3.1%	3.6%
October	3.3%	3.8%
November	3.0%	3.4%
December	3.2%	3.7%

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 line 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.

Contingency:
Funds set aside for unforeseen future needs and budgeted in

Glossary

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.

Resolution:

Glossary

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

