



Triennial Budget Guide

2016 – 2018



Dawson County, Georgia

Where Quality of Life Matters

Photography Credits

Cover and Title Page photo by Rick Cannon

Other photos by:

David Gray

Herman Thompson

Jim Francis

Rick Cannon

Dawson County Government

Dawson County Chamber of Commerce

Georgia Department of Natural Resources

Triennial Budget Guide 2016 - 2018



Prepared by:
Dawson County Finance Department
Dena B. Bosten, CPA
Chief Financial Officer



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, 2015. 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.

The 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.

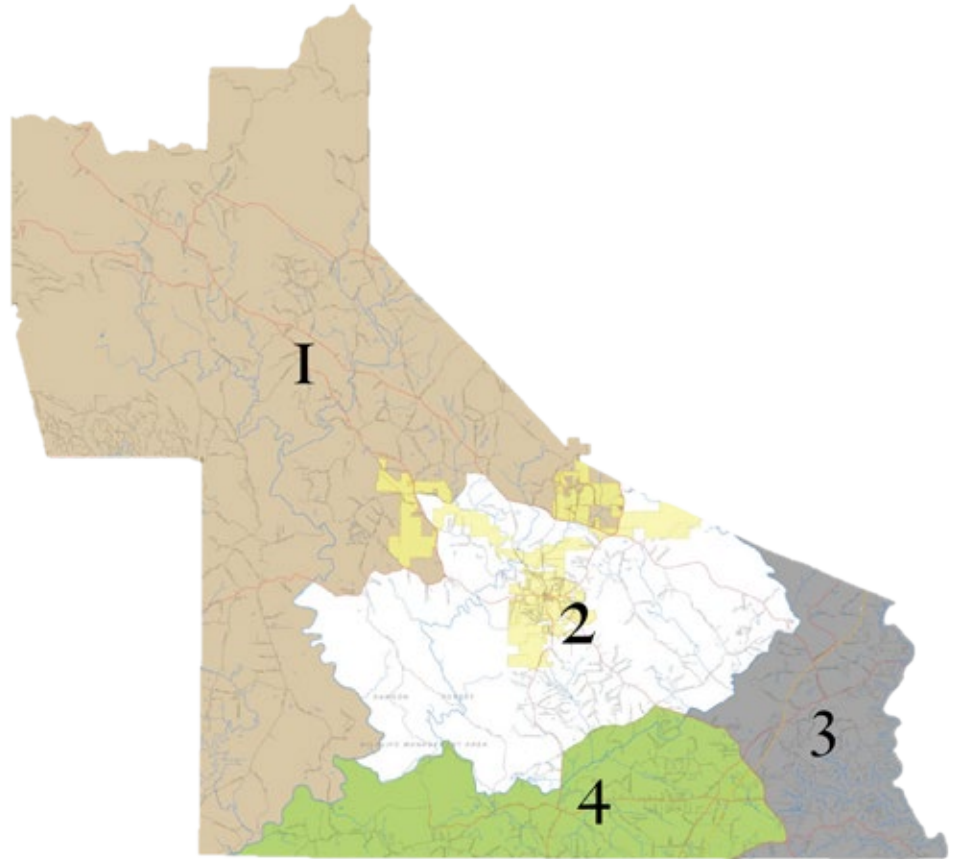
I Board of Commissioners District Map



Mike Berg
Chairman



Sharon Fausett
District 1



James Swafford
District 2



Jimmy Hamby
District 3



Julie Hughes Nix
District 4

Table of Contents

Introduction and Overview II

Chairman's Message	12
Executive Summary	15
2016 Expenditures Summaries	17
2016 Revenues Summaries	19
2016 Revenues by Object Group	20
Position Summary	21

Financial Structure, Policy, and Process 23

Organizational Chart	24
Fund Structure	25
Fund Descriptions	26
Financial Planning Policies	32
Revenue Policies	34
Expenditure Policies	35
Budget Process	37
Budget Calendar	39

Financial Summaries 4I

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

Capital and Debt 5I

Capital Improvement Program	52
SPLOST	55
Debt	56

Departmental Information 57

Board of Commissioners	58
Board of Equalization	59
Chamber of Commerce	60
Clerk of Court	61
Conservation	62

Coroner	63
Coroner - Indigent Welfare	64
County Administration	65
County Extension	66
Court Appointed Special Advocate – CASA	67
Courts - Help Court	68
Courts - Juvenile Court	69
Courts - Magistrate Court	70
Courts - Probate Court	71
Courts - Superior Court	72
Courts - Treatment Court	73
Department of Family and Children’s Services	74
Development Authority	75
District Attorney	76
Elections/Registrar	77
Emergency Services - Emergency Management Agency	78
Emergency Services - Emergency Medical Services	79
Emergency Services	79
Emergency Services - Administration	80
Emergency Services - Fire	81
Facilities	82
Finance	83
General Government	84
Health Department	85
Human Resources	86
Humane Society	87
Information Technology	88
Keep Dawson County Beautiful	89
Library	90
Marshal	91
No One Alone – NOA	92
Parks and Recreation	93
Parks and Recreation - Pool	94
Parks and Recreation - War Hill Park	95
Planning and Development	96
Public Defender	97
Public Works - Administration & Engineering	98
Public Works - Roads	99
Risk Management	100
Senior Center	101
Senior Center	102
Senior Center – Medicare Silver Sneakers	103
Sheriff’s Office - E-911	104
Sheriff’s Office - Detention Center	105

Sheriff's Office - K-9	106
Sheriff's Office - School Resource Officers	107
Sheriff's Office - Sheriff	108
Sheriff's Office - Sheriff Services	109
Tax Assessor	110
Tax Commissioner	111
Transfer Station	112
Transit	113
Other Financing Uses	114

Supplemental Information II5

History	116
Demographics	119
Labor Statistics	120
Geography	122

Glossary I23

Introduction and Overview



I Chairman's Message

Dear Dawson County Board of Commissioners,

Although this is my 10th budget proposal for Dawson County Government, the FY 2016 budget process has been one of the more challenging ones. For the second year in a row, we saw an increase in the total tax digest. Additionally, other major revenue sources, including sales tax and Title Ad Valorem Tax, have steadily increased. These positive revenue changes are a welcomed relief from the difficult economic times we experienced in recent years.

However, with increased revenues, we were faced with the difficult task of allocating these funds when all departments have endured budget cuts and done more with less over the last several years. During the FY 2016 budget process, we considered all budget requests and the following goals, priorities, and future projects.

Goals

- Paperless process – In an effort to save time and resources, all budgets and forms were submitted electronically.
- Balanced budget – As in the past, this budget is balanced.
- Triennial budget – All departments completed budget requests for FY 2016, FY 2017, and FY 2018. The triennial budget process aids the long-term planning process and helps us prepare for upcoming changes.
- Steady reserve – The FY 2016 budget includes a use of fund balance of \$408,068. Projected General Fund unassigned fund balance at the end of 2016 is \$3.9 million, which is 2 months, or 17.5%, of General Fund expenditures.
- Sound reasoning – Each department, subsidy, and constitutional officer had an opportunity to present their rationale for each request.

Priorities

- Personnel – Although the FY 2016 budget doesn't include an additional increase for personnel costs, it does include continued funding for pay for performance increases that were given in mid-2015. These increases amounted to approximately \$524,000, or 4.38%, of the salaries and taxes budget. Budget was also included for employee health incentives and tuition reimbursement. The FY 2016 budget includes a state-mandated 1% COLA for all elected officials. Compensation for members of the Board of Equalization, Board of Assessors, and Board of Election increased to \$100 per meeting in FY 2016. Health insurance costs increased with the County absorbing most of the increase while employees experienced a minor increase in their premiums. Nine new positions were added for FY 2016: a part-time Magistrate Judge, one full-time Facilities Maintenance position, one Park Maintenance position, three Firefighter/EMT positions, and three Firefighter/Paramedic positions.
- Capital – During these past few budget years, capital expenditures have been limited to critical needs. Although the FY 2016 budget doesn't include funding for all capital requests, capital funding has increased over previous years. In an effort to restore an aging fleet, \$150,000 was included for the purchase of approximately five vehicles. Budget was also included for Parks and Recreation repairs, IT Pool, and Senior Center floor replacement.

Chairman's Message

- Scheduled debt payoff – During FY 2015, the County paid off the 2007 bonds that were issued for the construction of the Courthouse building. The only remaining major debt includes fire truck and vehicle lease payments. The FY 2016 budget includes scheduled debt payments for the vehicle lease payments. The County plans to pay off the fire truck leases early with SPLOST VI proceeds during FY 2016.
- Unfunded state mandates – As mentioned above, the State of Georgia approved a 1% COLA for all constitutional officers. This COLA will be fully funded by the County. Additionally, changes in transportation tax with House Bill 170 will result in higher fuel costs for the County. Although trends for these expenditures are still uncertain, the FY 2016 budget includes a contingency for these unknown increases in fuel costs.

Future Projects

- SPLOST – On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections began July 2015 and continue until June 2021. Total SPLOST VI collections are estimated to be \$46 million. As established in an Intergovernmental Agreement with the City of Dawsonville dated June 26, 2014, the County will receive 85% of SPLOST VI collections and the City will receive 15% of SPLOST VI collections. FY 2016 County projects funded from SPLOST VI include:

<u>Department</u>	<u>Project</u>	<u>Estimated Cost</u>
Public Works	Dawson Forest Road	\$1,000,000
	Kelly Bridge Road	\$1,200,000
	Steve Tate Road	\$1,750,000
	Equipment	\$1,200,000
Park & Recreation	Field Rehabilitation/Soccer Field Lights	\$ 480,000
	Pool House Demo & Reconstruction	\$ 350,000
Fire/EMS	Fire Truck Debt Payoff	\$ 745,000
	Ambulance Purchase	\$ 220,000
Sheriff	Sheriff Vehicles & Equipment	\$ 845,000
Information Technology	Equipment Purchase	\$ 70,000



Chairman's Message

- Upcoming residential and retail developments – Construction of two major residential and retail developments began in 2015. Once completed, there will be over 600,000 square footage of retail space and 300 residential units. These developments will generate additional revenue for the County and likely result in a greater need for public safety services. The total budget impact is still unknown at this time but will be evaluated in future budget years.
- Infrastructure upgrades – In 2015, the Georgia Department of Transportation (GDOT) began construction of the Continuous Flow Intersection (CFI) at the intersection of state route 400 and state route 53. In the near future, GDOT will also begin replacing an aging bridge on highway 9 at the Etowah River. Both of the projects are scheduled to be completed in 2016. Other GDOT projects that are still in the planning phases include bridge replacements, intersection improvements, and trail way enhancements. Although GDOT will be funding the majority of these projects, the County will benefit from these scheduled improvements. Needs for additional services and potential budget implications will be monitored in the future.

I want to thank Chief Financial Officer Dena Bosten, and Accounting and Budget Manager Natalie Johnson for their hard work and patience throughout the budget process. Also, I have a great deal of respect for the Department Directors, Constitutional Officers, and other budget participants who have sacrificed to achieve a balanced budget during the difficult economic times. I am hopeful that we will continue to see economic improvements in the coming years.

Respectively,

Mike Berg, Chairman
Dawson County Board of Commissioners



Executive Summary

Dawson County, Georgia
Executive Summary
Approved Budget for Fiscal Year 2016
November 5, 2015

General Information

- The FY 2015 tax rate is 8.138 mills for unincorporated areas and 0.0 mills for incorporated areas. This is the same millage rate as FY 2014.
- The 2015 total digest value increased by 6.71%, or \$608,145, over the 2014 digest.
- The FY 2016 total annual budget is \$36,972,470 a decrease of \$10,978,452, or 22.9%, from FY 2015. This decrease is largely attributed to the retirement of debt. During 2015, the 2007 Bonds were paid off with the last debt payment of \$8,258,250.
- The FY 2016 adopted General Fund budget is \$22,458,521 and represents an increase of \$799,216, or 3.69%, from FY 2015 primarily due to an increase in salaries and benefits.
- Several major factors went into balancing the FY 2016 budget.
 - a. The FY 2016 budget includes continued funding for pay for performance increases that were given out mid-2015 totaling approximately \$524,000.
 - b. The County absorbed \$346,000 of increases in partially self-funded insurance premiums; employees did experience minimum increases to their portion of the premiums.
 - c. The budget was balanced with the use of \$408,068 from fund balance for various items. This represents a \$203,068, or 99.1%, increase in use of fund balance from FY 2015. The FY 2015 adopted budget was balanced with the use of \$205,000 from fund balance.
 - d. The FY 2016 budget also includes \$211,775 for scheduled debt payments on leased vehicles, 2012 Etowah Water and Sewer Authority Bonds, and lease payments on the Etowah Water and Sewer Authority Sprayfield lease.
- Transfers out from the General Fund are \$1,115,891 which represents a decrease of \$252,795, or 18.5%, over 2015. This is mainly due to the \$212,700 decrease in transfer to capital projects fund. For FY 2016, fund balance for the Capital Projects Fund will be used instead of transferring money from the General Fund as described below.
- Transfers out from the General Fund to the Capital Projects Fund totals \$67,300 and will be used for debt service on leased vehicles. For FY 2016, \$230,000 from fund balance in the Capital Projects Fund will be allocated as follows:
 - \$150,000 for the purchase of five vehicles
 - \$30,000 for IT Pool

Executive Summary

- \$25,000 for Park Repairs
- \$25,000 for Senior Center Floor Replacement
- Other capital purchases budgeted in the General Fund budget include:
 - \$57,830 for the Fire Department to purchase eleven self-contained breathing apparatuses
 - \$6,700 for the Fire Department to purchase a thermal camera
 - \$10,000 for the Park to purchase a John Deere Gator
 - \$9,000 for the Clerk of Court’s software upgrade
 - \$6,500 for the Library’s satellite office remodel

Personnel

- General Fund salaries and benefits have increased \$1,170,587, or 8.8%, primarily because funding was continued for pay for performance increases given in mid-2015 and health insurance premiums increased. Additionally, the following positions were added:
 - Magistrate Court: add one part-time position
 - Fire and EMS: added three full-time Firefighter/EMT positions
 - Fire and EMS: added three full-time Firefighter/Paramedic positions
 - Facilities: added one full-time Maintenance position
 - Park: added one full-time Maintenance position

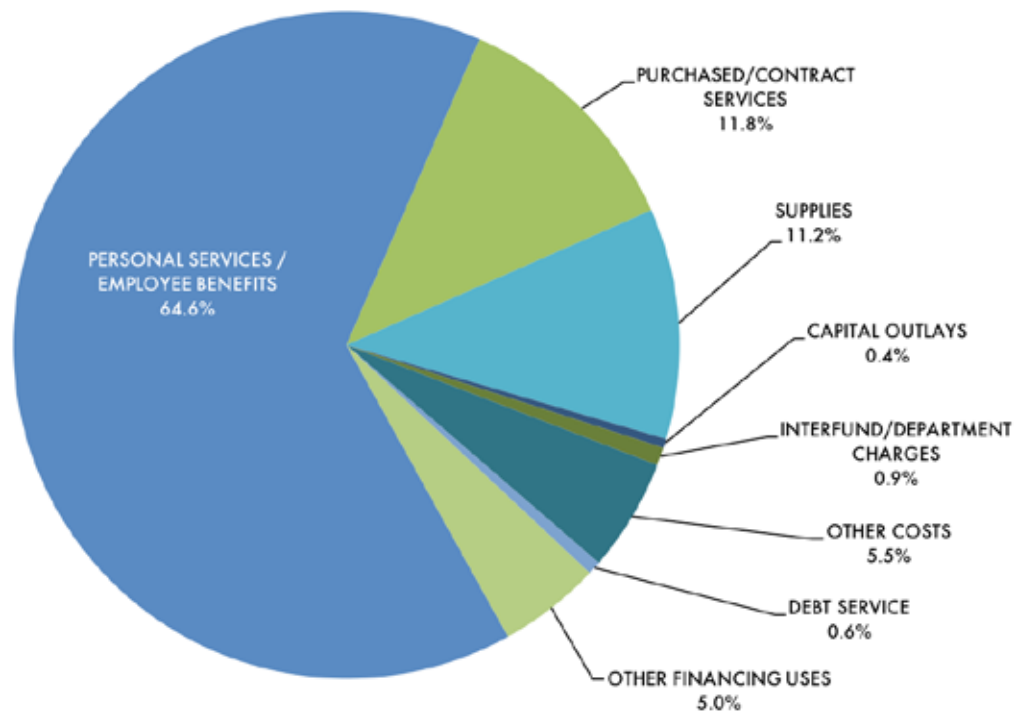
Other Information

- Unassigned Fund Balance, based on budget, at the end of FY 2015 is expected to equal \$4,340,849, or 20.04%, of the budgeted General Fund Expenditures. The FY 2016 budget was balanced with the use of fund balance in the amount of \$408,068 and is projected to be \$3,932,781, or 17.51%, of General Fund Expenditures at 12/31/2016.
- 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 2016 from SPLOST VI include: roads projects, field rehabilitation, soccer field lights, pool house demolition and reconstruction, ambulance purchase, Sheriff vehicles and equipment purchases, and equipment purchase for Information Technology.

2016 Expenditures by Category

	2015 BUDGET	2016 BUDGET	% CHANGE
PERSONAL SERVICES / EMPLOYEE BENEFITS	13,336,374	14,506,961	9%
PURCHASED/CONTRACT SERVICES	2,653,746	2,657,392	0%
SUPPLIES	2,587,767	2,509,675	-3%
CAPITAL OUTLAYS	38,000	99,530	162%
INTERFUND/DEPARTMENT CHARGES	205,000	195,000	-5%
OTHER COSTS	1,205,886	1,229,602	2%
DEBT SERVICE	263,846	144,470	-45%
OTHER FINANCING USES	1,368,686	1,115,891	-18%
	<u>21,659,305</u>	<u>22,458,521</u>	<u>4%</u>

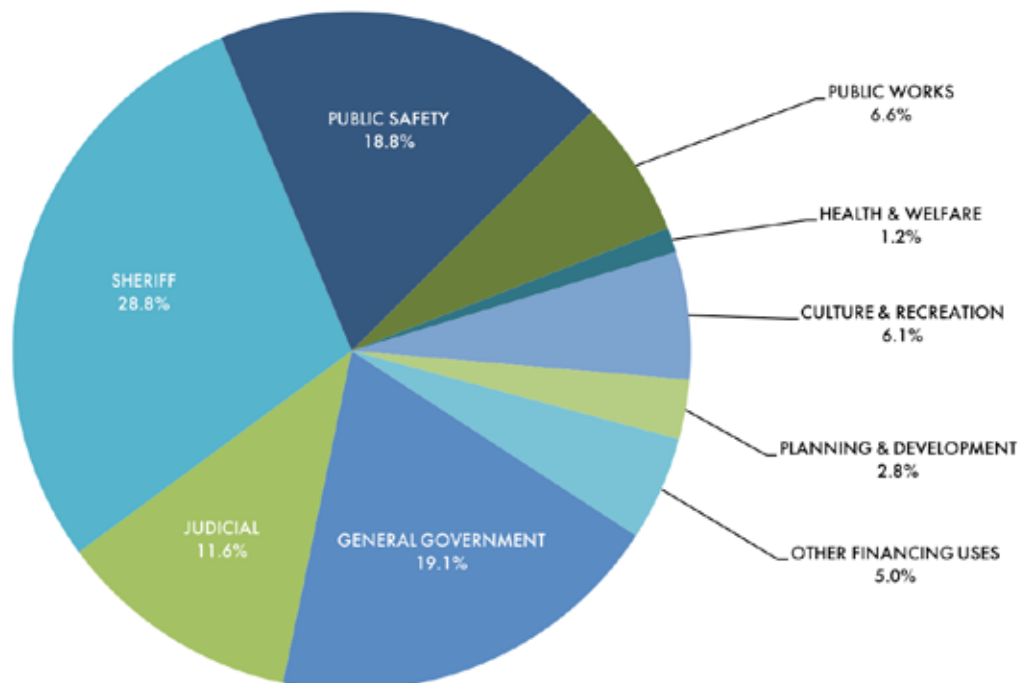
2016 EXPENDITURES BY CATEGORY



2016 Expenditures by Function

	2015	2016	% CHANGE
GENERAL GOVERNMENT	4,208,410	4,287,257	2%
JUDICIAL	2,509,596	2,612,200	4%
SHERIFF	6,189,706	6,472,244	5%
PUBLIC SAFETY	3,724,584	4,230,735	14%
PUBLIC WORKS	1,530,405	1,473,506	-4%
HEALTH & WELFARE	263,069	267,389	2%
CULTURE & RECREATION	1,263,916	1,362,475	8%
PLANNING & DEVELOPMENT	600,933	636,824	6%
OTHER FINANCING USES	1,368,686	1,115,891	-18%
	<u>21,659,305</u>	<u>22,458,521</u>	<u>4%</u>

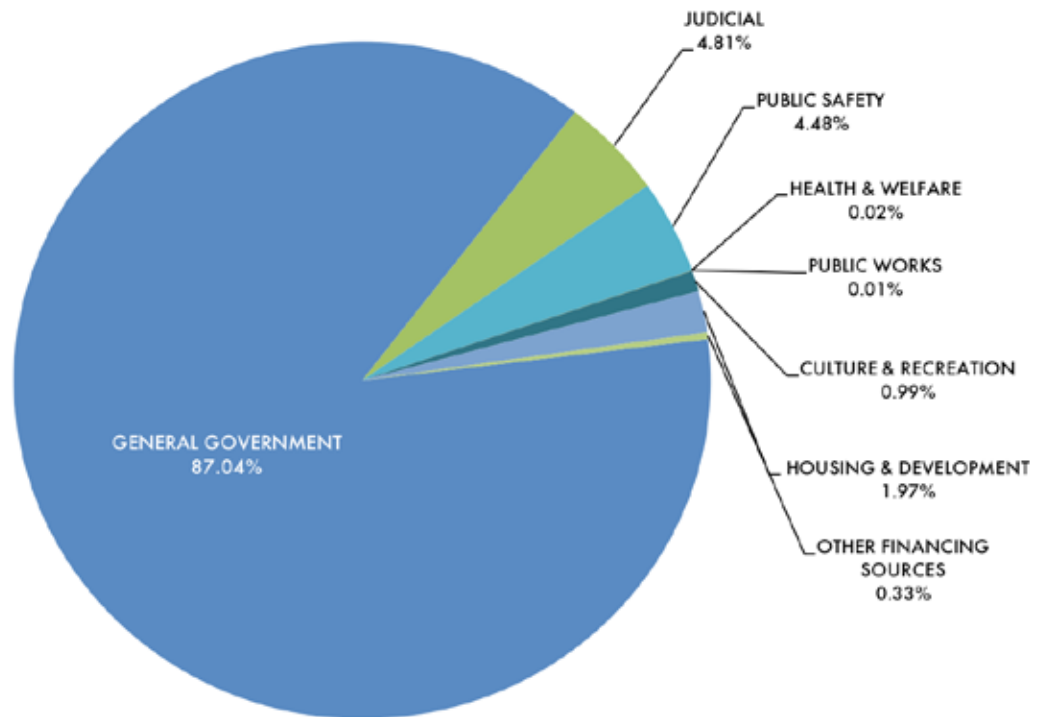
2016 EXPENDITURES BY FUNCTION



2016 Revenues by Function

	2015	2016	% CHANGE
GENERAL GOVERNMENT	19,038,700	19,626,966	3%
JUDICIAL	1,099,805	1,080,280	-2%
PUBLIC SAFETY	858,250	1,007,150	17%
PUBLIC WORKS	600	1,200	100%
HEALTH & WELFARE	5,000	5,000	0%
CULTURE & RECREATION	192,600	221,800	15%
HOUSING & DEVELOPMENT	378,100	443,000	17%
OTHER FINANCING SOURCES	86,250	73,125	-15%
	<u>21,659,305</u>	<u>22,458,521</u>	<u>4%</u>

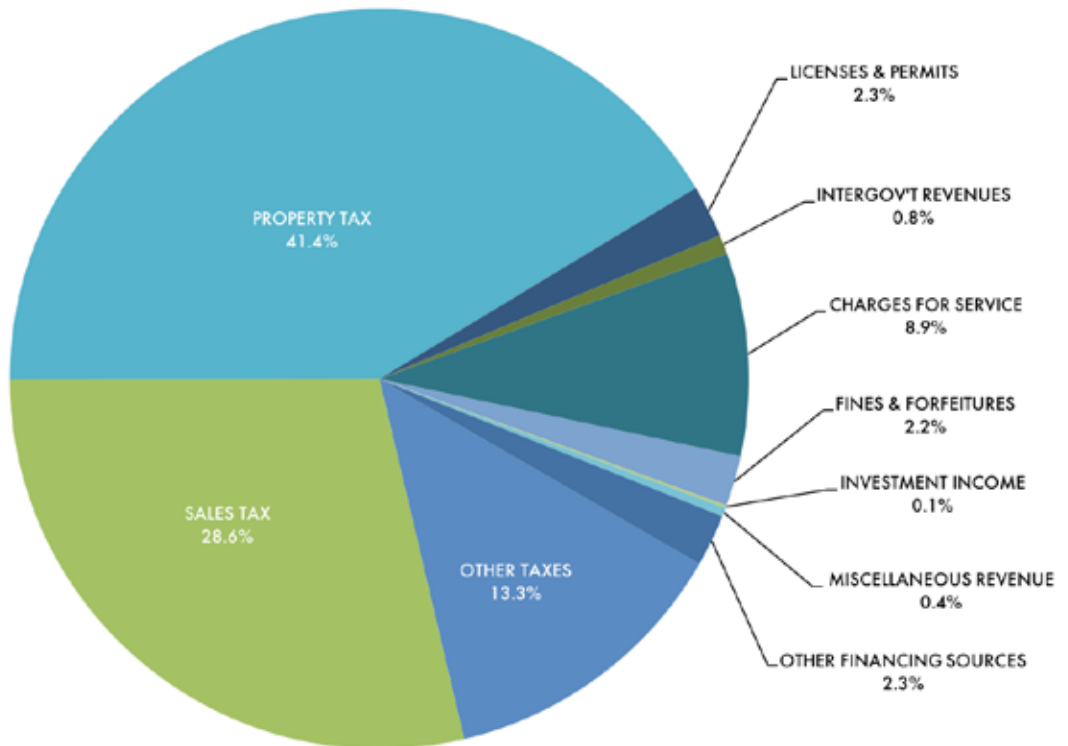
2016 REVENUES BY FUNCTION



2016 Revenues by Object Group

	2015	2016	% CHANGE
OTHER TAXES	2,569,000	2,915,000	13%
SALES TAX	6,400,000	6,432,989	1%
PROPERTY TAX	9,257,500	9,300,109	0%
LICENSES & PERMITS	462,000	516,900	12%
INTERGOV'T REVENUES	215,000	186,300	-13%
CHARGES FOR SERVICE	1,843,750	1,990,350	8%
FINES & FORFEITURES	502,600	492,300	-2%
INVESTMENT INCOME	21,830	26,655	22%
MISCELLANEOUS REVENUE	68,375	86,725	27%
OTHER FINANCING SOURCES	319,250	511,193	60%
	21,659,305	22,458,521	4%

Revenues by Object Group

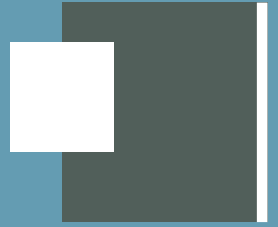


Position Summary

DEPARTMENTS	FY 2013	FY2014	FY2015	FY 2016	FY 2017	FY 2018
BOARD OF COMMISSIONERS	5	5	5	5	5	5
COUNTY ADMINISTRATION	4	4	4	4	4	4
ELECTIONS/REGISTRAR	2	2	3	3	3	3
FINANCE	7	7	7	7	7	7
INFORMATION TECHNOLOGY	1	1	1	1	1	1
HUMAN RESOURCES	1	2	2	2	2	2
TAX COMMISSIONER	6	6	6	6	6	6
TAX ASSESSOR	6	6	7	7	7	7
FACILITIES	7	7	7	8	8	8
SUPERIOR COURT	2	2	2	2	2	2
DISTRICT ATTORNEY	8	8	9	9	9	9
MAGISTRATE	5	5	5	5	5	5
PROBATE	4	4	4	4	4	4
CLERK OF COURT	9	9	9	9	9	9
DRUG COURT	3	3	3	3	3	3
HELP COURT	1	1	1	1	1	1
SHERIFF ADMIN	7	7	7	7	7	7
PATROL	26	26	26	26	26	26
CID	10	10	10	10	10	10
DETENTION	38	38	38	37	37	37
SCHOOL RESOURCE OFFICERS	4	4	4	4	4	4
MARSHAL	2	2	2	2	2	2
SHERIFF SERVICES	12	12	12	12	12	12
FIRE	16	17	14	17	17	17
ESA	1	1	1	1	1	1
EMS	23	25	27	30	30	30
E911 COMMUNICATIONS	12	12	12	12	12	12
PUBLIC WORKS ADMIN	3	3	3	3	3	3
PUBLIC WORKS ROADS	9	9	9	9	9	9
FLEET	2	2	2	2	2	2
PARK & REC	10	10	10	11	11	11
TRANSFER STATION	1	1	1	1	1	1
SENIOR CENTER/TRANSIT	9	9	8	8	8	8
EXTENSION	1	1	1	1	1	1
PLANNING & DEVELOPMENT	6	5	6	6	6	6
FAMILY CONNECTION	1	1	2	2	2	2
TOTAL FULL TIME APPROVED POSITIONS	264	267	270	277	277	277

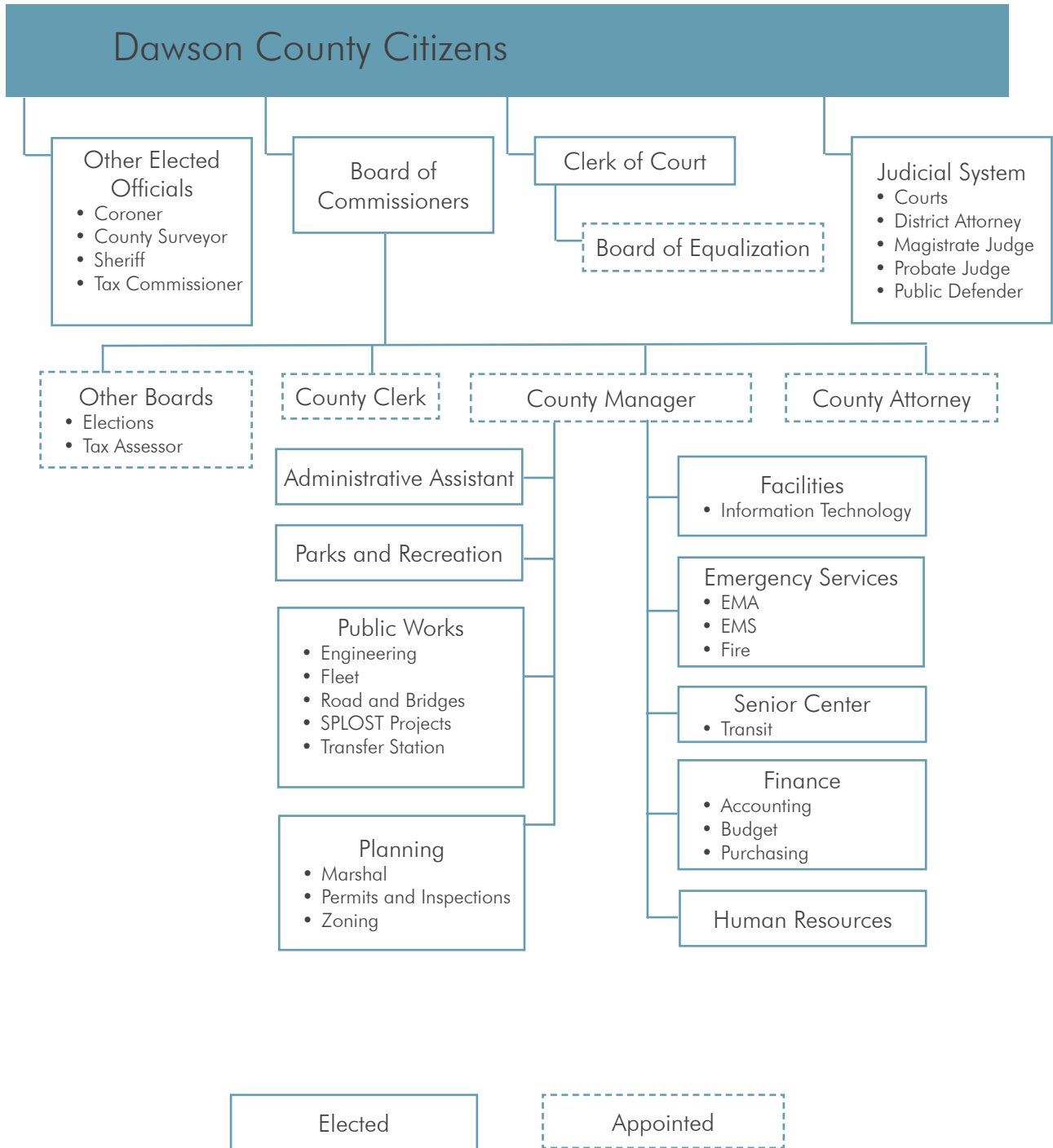
The FY 2016 budget includes the addition of eight full time positions. Fire includes the addition of two FF/Paramedic positions and one FF/EMT while EMS includes two FF/EMT positions and one FF/Paramedic position. All six of these positions were added as a result of reopening Fire Station 3. Facilities and Park and Recreation each have an additional Maintenance Worker position. Both of these positions were necessary to keep up with the maintenance of aging structures as demand for facilities have increased. The FY 2016 budget also includes a part-time Magistrate Judge position. Detention's figure was reduced by one position with the transfer of inmate medical services to a third party provider during 2014

Financial Structure, Policy, and Process

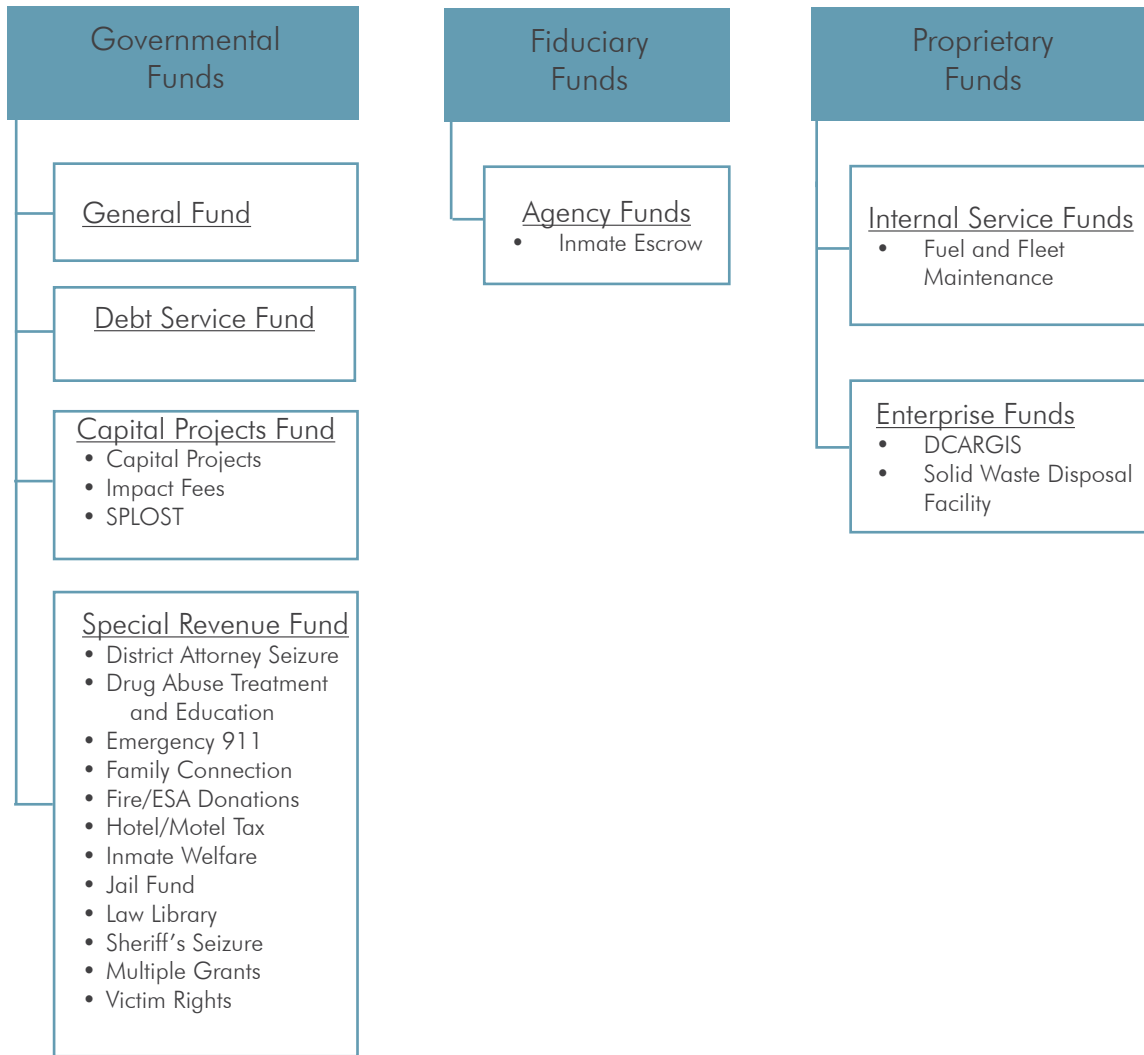


Organizational Chart

Financial Structure, Policy, and Process



Fund Structure



Fund Descriptions

Governmental Funds

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

	<u>2014</u> ACTUAL	<u>2015</u> BUDGET	<u>2016</u> REQUESTED	<u>2016</u> BUDGET	<u>2017</u> REQUESTED	<u>2018</u> REQUESTED
GENERAL FUND	19,927,725	21,659,305	24,406,303	22,458,521	23,166,878	24,327,177
	19,927,725	21,659,305	24,406,303	22,458,521	23,166,878	24,327,177

Financial Structure, Policy, and Process



Fund Descriptions

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of specifically planned projects (other than those financed by enterprise funds).

- SPLOST (Special Purpose Local Option Sales Tax Funds): These funds are used to account for long-term projects financed by the passage of the special purpose local option sales tax.
- Capital Projects Fund: This fund is used to account for the financial resources to be used for the construction of major capital facilities.
- Impact Fees: This fund is used to account for impact fees restricted for the acquisition or construction of specific capital projects.

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
GO BOND SERIES 2007 (SP5)	2,146,055	2,304,707	5,395,500		725,000		
SPLOST V	6,404,104	6,569,427	3,900,000		565,000		
SPLOST VI			3,165,000	7,440,000	7,442,519	7,820,000	8,200,000
CAPITAL PROJECTS	307,770	1,356,057	280,000	205,000	297,304	67,300	67,300
IMPACT FEES	50,000						
	<u>8,907,929</u>	<u>10,230,191</u>	<u>12,740,500</u>	<u>7,645,000</u>	<u>9,029,823</u>	<u>7,887,300</u>	<u>8,267,300</u>

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

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
DATE	21,000	21,000	30,100	30,100	30,100	30,100
JAIL		47,500	50,800	50,000	55,000	55,000
CRIME VICTIMS	21,043	24,300	24,300	24,300	24,300	24,300
LAW LIBRARY	25,398	29,590	29,590	16,820	18,650	18,650
FIRE/ESA DONATIONS ACCOUNT	35,669					
FAMILY CONNECTION	236,870	300,794	283,081	286,795	272,512	268,782
INMATE WELFARE FUND	98,625	75,000	79,000	90,050	90,050	90,050
DA FORFEITURE	2,245	5,000	7,000	2,000	2,000	2,000
DCSO SEIZURE FUND	42,828	43,000	43,000	43,000	43,000	43,000
EMERGENCY 911	913,807	708,827	858,120	757,927	766,153	771,156
MULTIPLE GRANTS	1,696,414	1,651,181	1,703,083	1,711,376	1,709,745	1,709,745
HOTEL/MOTEL TAX	320,735	340,000	419,375	385,000	395,000	400,000
	3,414,634	3,246,192	3,527,449	3,397,368	3,406,510	3,412,783



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.

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
INMATE ESCROW	97,336	100,000	100,000	100,000	100,000	100,000
	<u>97,336</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

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.

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
FUEL/MAINTENANCE	1,220,300	1,316,700	1,432,844	1,310,812	1,326,749	1,336,899
	<u>1,220,300</u>	<u>1,316,700</u>	<u>1,432,844</u>	<u>1,310,812</u>	<u>1,326,749</u>	<u>1,336,899</u>

| Fund Descriptions

Proprietary Funds | Enterprise Funds

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

Solid Waste Disposal Facility Fund

This fund is used to account for activities connected with the disposal of residential and commercial solid waste at the County's solid waste transfer station.

DCARGIS (The Dawson County Area Regional Geographic Information System)

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

	2014	2015	2016	2016	2017	2018
	ACTUAL		REQUESTED	BUDGET	REQUESTED	REQUESTED
SOLID WASTE	594,468	597,150	638,332	658,492	659,009	659,009
DCARGIS	14,198	32,825	16,939	17,454	22,553	22,553
	<u>608,666</u>	<u>629,975</u>	<u>655,271</u>	<u>675,946</u>	<u>681,562</u>	<u>681,562</u>

Financial Planning Policies

FINANCIAL POLICIES AND PROCEDURES

The County has developed financial policies to ensure that the County's financial resources are managed in a prudent manner. The County maintains the goal of a structurally balanced budget to achieve long-term financial stability for the community. Current revenue will be sufficient to support current operating expenditures and capital expenditures, which reflects a balanced budget.

BALANCED BUDGET

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

LEVEL OF BUDGET ADOPTION

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

BUDGETARY CONTROL/REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS

The budget is a dynamic, rather than static revenue and spending plan, which requires adjustments from time to time. The Board of Commissioners must approve increases in total department budgets, increases in

the level of authorized positions, or changes to capital outlay items greater than \$50,000. As outlined in the annual budget resolution, the County Manager is authorized to approve changes to capital outlay budgets in amounts up to \$50,000. The Chief Financial Officer/designee is authorized to approve budget transfers within the department, except transfers within a department to or from salaries and benefits accounts, to or from fixed assets, to or from vehicle repair and maintenance accounts, or transfers to any travel or training account. All these exceptions shall require the approval of the County Manager.

BUDGET AMENDMENT PROCESS

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

BUDGET LAPSES AT YEAR END

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

situations or hardships caused by this policy.

BUDGET BASIS

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

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

LEGAL AUTHORITY OVERVIEW

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

LONG-RANGE PLANNING

STRATEGIC PLANNING

Dawson County employs various

Financial Planning Policies

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

INVESTMENT POLICY

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

INVESTMENT AUTHORITY

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

LEGAL INVESTMENT INSTRUMENTS

Dawson County is empowered by Georgia Law to invest in the following type of securities: direct and agency obligations of the United

States, obligations of the State of Georgia, Georgia Extended Asset Pool, Georgia Fund I, repurchase agreements, certificates of deposit and prime bankers' acceptances. However, the County will diversify use of instruments to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities.

INVESTMENT REPORTING

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

ASSET INVENTORY

FIXED ASSET INVENTORY

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

ASSETS BELOW THRESHOLD

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

MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

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

DEPRECIATION

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



Revenue Policies

REVENUE

REVENUE ESTIMATION

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

USE OF ONE-TIME REVENUES

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

USE OF UNPREDICTABLE REVENUES

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

FEDERAL AND STATE GRANTS

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

CONTRIBUTIONS

Unless authorized by the Board of Commissioners, contributions

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

FUND BALANCE

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



Expenditure Policies

DEBT CAPACITY, ISSUANCE & MANAGEMENT

PURPOSE OF DEBT ISSUANCE

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

LEGAL DEBT LIMITATIONS

In issuing debt, the County meets all state laws and requirements

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

TYPES OF DEBT

Dawson County is permitted to issue any form of debt that does not contradict the existing Constitution

and laws of the State of Georgia. These include but are not limited to:

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

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

RESERVE FOR STABILIZATION ACCOUNTS

UNASSIGNED FUND BALANCE

Dawson County's unassigned fund balance target for the General Fund shall not be less than 15% of regular General Fund operating expenditures. It is the County's goal to maintain an unassigned fund balance of 25% or 3 months of operating expenditures. At the end of 2014, the County's unassigned fund balance was 20.67% of General Fund operating expenditures. This is within the County's target of 15%-25%.

UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

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



Expenditure Policies

County's revenues and expenditures in the future years.

CONTINGENCY BUDGET

Dawson County shall include a contingency amount in the General Fund budget for emergency type expenditures which cannot be foreseen when the budget is adopted. The contingency amount shall be subject to annual appropriation. For FY 2016, \$150,000 has been appropriated for contingencies (\$50,000 for increased fuel costs, \$50,000 for increased health insurance benefits, and \$50,000 for general contingencies).

OPERATING/CAPITAL EXPENDITURE ACCOUNTABILITY

BUDGETARY CONTROL

The County Manager and the Finance Department monitor the

County's budget throughout the year. Each month, a monthly budget report is submitted to the County Manager and the County Commissioners as an update on actual revenue and expenditures compared to the budget. The Finance Department is also responsible for reviewing and processing any budget change requests in accordance with the County's approved budget resolution.

Management of the County is responsible for establishing and maintaining an internal structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate data compiled to allow for the preparation of the financial statements in conformity with Generally Accepted Accounting Principles (GAAP). The internal control structure is designed to

provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

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



Budget Process

BUDGET DEVELOPMENT AND MANAGEMENT

The development and management of the Dawson County's annual budget is governed by formal policies, accepted practices, and the County's budget principles. These principles guide the development of Dawson County's budget and include a balanced budget where operating revenues equal operating expenditures. It is Dawson County's policy to maintain unassigned fund balance of not less than 15% of total yearly expenditures. Our goal, however, is to maintain a reserve of 25% or three (3) months of operating expenditures.

MULTI-YEAR BUDGETING

The practice of multi-year budget projecting is a financial management/planning tool which provides management on all levels with long-term fiscal implications. Use of a long term financial forecast requires departments to understand the County's current policies and programs as well as any economic or planning assumptions. Dawson County's budget process involves forecasting revenues and expenditures for a period of three (3) fiscal years. The County Commission Chairman directs this process allowing citizens and employees alike an opportunity to foresee the County's projected financial status. Moreover, these forecasts correspond with each department's submitted five-year plan, which serves as a benchmark for the budgeting process.

MULTI-YEAR BUDGET IMPLEMENTATION

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

- Advanced notice of potential budget imbalances;
- Improved knowledge of all revenue and spending decisions by elected officials/department heads through information about financial conditions beyond the current fiscal year; and
- A better understanding of Dawson County's financial condition and its implications for specific policy decisions.

By implementing this multi-year budget format, the County Commissioners encourage elected officials and department heads to address long-term planning. This ensures the short-term outlook is more comprehensive since budget issues and decisions generally have long-term effects.

Multi-year budgeting is not a replacement for the County's annual budget process nor does it mean the budget is "set in stone" for three years. Rather, the multi-year budget process recognizes the inherent dynamics of the County and the long range planning required for future growth as well as compliments the mandated annual approval process.

ADVANTAGES

The immediate advantages of the multi-year format include cost savings associated with reduced work hours

and paperwork during the budget preparation process. It focuses on each department's strategic planning process, which minimizes the effect of fluctuations on services, while allowing for flexibility for changes in the second and third fiscal budget years prior to their final acceptance.

TRIENNIAL BUDGET PROCESS

BUDGET ONLINE ENTRY

Departments prepare complete budgets with justification for each of the three fiscal years and input their requested budget data into the County's financial software, CSI+ SmartFusion. For the current budget cycle, departments update and fine-tune their requested budgets for FY 2016 and FY 2017 since these years had been tentatively entered during previous years' triennial processes. Departments also key their tentative requests for FY 2018, the third year of the triennial budgeting process. This rolling three-year budget cycle enables the Commission Chairman to present a balanced spending plan covering three fiscal years in a rolling calendar format (FY 2016-2018). The BOC shall, in turn, review a three-year budget while adopting an annual appropriations ordinance for FY 2016 only.

DEPARTMENT RESPONSIBILITY

Departments calculate a budget for FY 2018 and make revisions to the FY 2016 and FY 2017 budgets as necessary. They utilize FY 2015 actual expenditures as a starting point to determine the historical costs to continue current levels of service. However, this does not guarantee

Budget Process

continued funding at prior year levels. This starting point is commonly referred to as the “baseline budget.”

FINANCE DEPARTMENT RESPONSIBILITY

The Finance Department processes the requested budget inputs from departments to provide the recommended balanced budget to the BOC Chairman for approval. Once approved by the Chairman, the Finance Department compiles the County’s budget in the prescribed format for presentation to the Board of Commissioners during a regularly scheduled work session. The prescribed format includes the budget for the upcoming year, the County millage rate and budget requests for the following two years.

BOARD OF COMMISSIONERS RESPONSIBILITY

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

BASELINE BUDGETING

The FY 2016-2018 budget is a reflection of changes that began in the FY 2015-2017 triennial budget process. The County utilizes a baseline budget approach. This approach sets conservative spending for the proposed budget by closely examining the historical spending patterns of all County departments. For this budget cycle, historical operating expenditures and known

obligations were used to create an operating baseline budget. The operating baseline budget is the level of funding that allows the department to maintain their existing level of service. Each department reviewed its spending priorities to ensure they were making the best use of taxpayer dollars. By following the baseline budget method, the County identified funding that could be used for immediate needs in these current economic conditions without sacrificing service.

AMENDMENT PROCESS

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



| Budget Calendar

FY2016-FY2018

JUNE **JUNE 3**
BOC Chairman's FY2016-2018 kick-off budget meeting with departments & subsidies

JULY **JULY 1**
All departments finalize FY2016-2018 budget requests in accounting system

JULY 16
County Tax Levy and Millage Rate Adoption at 8.138

JULY 20
Administrative hearings begin with elected officials, departments & subsidies

SEPT **SEPTEMBER 24**
BOC Chairman presents Budget to Board of Commissioners

OCT **OCTOBER 1**
Public Budget Hearing conducted

NOV **NOVEMBER 5**
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							
	2014 Actual	4,900,109	19,862,351	19,927,700	4,834,760	(65,349)	-0%
	2015 Budget	4,834,760	21,454,305	21,659,305	4,629,760	(205,000)	-1%
	2016 Budget	4,629,760	22,050,453	22,458,521	4,221,692	(408,068)	-2%
	2017 Budget	4,221,692	23,166,878	23,166,878	4,221,692	-	0%
	2018 Budget	4,221,692	24,327,177	24,327,177	4,221,692	-	0%
Debt Service Fund 400s							
	2014 Actual	3,189,251	8,543,479	8,425,750	3,306,980	117,729	1%
	2015 Budget	3,306,980	8,258,250	8,258,250	3,306,980	-	
	2016 Budget	3,306,980	-	-	3,306,980	-	
	2017 Budget	3,306,980	-	-	3,306,980	-	
	2018 Budget	3,306,980	-	-	3,306,980	-	
Capital Projects Fund 300s							
	2014 Actual	7,273,966	7,133,078	10,230,822	4,176,222	(3,097,744)	-30%
	2015 Budget	4,176,222	7,350,000	12,740,500	(1,214,278)	(5,390,500)	-42%
	2016 Budget	(1,214,278)	7,509,819	9,029,823	(2,734,282)	(1,520,004)	-17%
	2017 Budget	(2,734,282)	7,887,300	7,887,300	(2,734,282)	-	0%
	2018 Budget	(2,734,282)	8,267,300	8,267,300	(2,734,282)	-	0%

FY2015 Budgeted Use of Fund Balance was approximately \$5.7 million too much. Therefore, the beginning 2016 fund balance amount is understated.



| Fund Balance

PROJECTED CHANGES IN FUND BALANCE CONTINUED

Fund	Year	Fund Balance January 1	Revenues	Expenditures	Fund Balance December 31	Increase / (Decrease)	% Change
Non major Governmental Funds 200s, 600s, 700s							
	2014 Actual	757,638	4,566,398	4,732,250	591,786	(165,852)	-4%
	2015 Budget	591,786	4,566,521	4,662,892	495,415	(96,371)	-2%
	2016 Budget	495,415	4,642,186	4,808,180	329,421	(165,994)	-3%
	2017 Budget	329,421	4,733,322	4,833,259	229,484	(99,937)	-2%
	2018 Budget	229,484	4,753,472	4,849,682	133,274	(96,210)	-2%
Proprietary Funds 500s							
	2014 Actual	1,825,050	692,955	608,666	1,909,339	84,289	14%
	2015 Budget	1,909,339	611,475	629,975	1,890,839	(18,500)	-3%
	2016 Budget	1,890,839	674,446	675,946	1,889,339	(1,500)	-0%
	2017 Budget	1,889,339	681,562	681,562	1,889,339	-	0%
	2018 Budget	1,889,339	681,562	681,562	1,889,339	-	0%



Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY FUND
FOR FISCAL YEAR ENDING DECEMBER 31, 2016

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Revenues								
Property Taxes	9,300,109							9,300,109
Sales Taxes	6,432,989		7,442,519					13,875,508
Other Taxes	2,915,000	385,000						3,300,000
License & Permits	516,900							516,900
Intergovernmental Revenue	186,300	1,088,277				219,700		1,494,277
Charges for Service	1,990,350	671,000			662,492	941,201	100,000	4,365,043
Fines & Forfeitures	492,300	157,900						650,200
Other Revenues	113,380	17,470						130,850
Sub-total Revenues	21,947,328	2,319,647	7,442,519		662,492	1,160,901	100,000	33,632,887
Other Financing Sources								
Operating Transfers In	73,125	911,727	67,300		11,954	149,911		1,214,017
Proceeds Surplus Sale	30,000							30,000
Prior Year Fund Balance	408,068	165,994	1,520,004		1,500			2,095,566
Sub-total Other Financing Sources	511,193	1,077,721	1,587,304		13,454	149,911		3,339,583
Total Revenues & Other Sources	22,458,521	3,397,368	9,029,823		675,946	1,310,812	100,000	36,972,470

Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
 BUDGET SUMMARY BY FUND CONTINUED
 FOR FISCAL YEAR ENDING DECEMBER 31, 2016

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Expenditures								
Total General Government	4,287,257	50,000	7,646,519		85,485			12,069,261
Total Emergency Services	4,230,735	17,400	26,266					4,274,401
Total Sheriff	6,472,244	1,111,444					100,000	7,683,688
Total Judicial	2,612,200	464,167						3,076,367
Total Public Works	1,473,506	405,000	1,299,259		590,461	1,310,812		5,079,038
Total Health & Welfare	267,389	637,562	7,779					912,730
Total Housing & Development	636,824	598,670						1,235,494
Total Parks & Recreation	1,362,475	15,000	50,000					1,427,475
Sub-total Expenditures	21,342,630	3,299,243	9,029,823		675,946	1,310,812	100,000	35,758,454
Other Financing Uses								
Operating Transfers Out	1,115,891	98,125						1,214,016
Sub-total Other Financing Uses	1,115,891	98,125						1,214,016
Total Expenditures & Other Uses	22,458,521	3,397,368	9,029,823		675,946	1,310,812	100,000	36,972,470
Excess (Deficiency) of Revenues	-	-	-	-	-	-	-	-

Financial Summaries

I Six Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
 BUDGET SUMMARY BY YEAR
 FOR FISCAL YEAR ENDING DECEMBER 31, 2016

Financial Summaries

	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Revenues						
Property Taxes	8,841,154	8,102,494	9,257,500	9,300,109	10,017,358	10,788,747
Sales Taxes	12,013,275	12,397,994	13,465,000	13,875,508	14,545,200	15,252,000
Other Taxes	2,839,784	3,147,549	2,909,000	3,300,000	3,316,000	3,327,000
License & Permits	449,059	484,129	462,000	516,900	538,100	550,835
Intergovernmental Revenue	1,678,590	2,003,243	1,471,352	1,494,277	1,514,962	1,521,462
Charges for Service	3,867,857	4,182,253	4,147,408	4,365,043	4,394,063	4,442,538
Fines & Forfeitures	566,462	604,910	652,600	650,200	667,850	672,050
Other Revenues	232,962	276,869	134,505	130,850	136,455	140,805
Sub-total Revenues	30,489,143	31,199,441	32,499,365	33,632,887	35,129,988	36,695,437
Other Financing Sources						
Operating Transfers In	9,669,553	9,584,808	9,713,186	1,214,017	1,314,074	1,314,074
Proceeds Surplus Sale	10,129	14,016	28,000	30,000	25,000	20,000
Prior Year Fund Balance			5,710,371	2,095,566	99,937	96,210
Sub-total Other Financing Sources	9,679,682	9,598,824	15,451,557	3,339,583	1,439,011	1,430,284
Total Revenues & Other Sources	40,168,825	40,798,265	47,950,922	36,972,470	36,568,999	38,125,721

I Six Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
 BUDGET SUMMARY BY YEAR CONTINUED
 FOR FISCAL YEAR ENDING DECEMBER 31, 2016

	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Expenditures						
Total General Government	11,785,848	12,094,393	16,539,015	12,069,261	11,360,300	11,918,333
Total Emergency Services	4,126,668	4,356,348	3,741,484	4,274,401	4,048,817	4,063,335
Total Sheriff	7,181,534	7,539,846	7,816,022	7,683,688	7,968,886	8,771,620
Total Judicial	2,752,306	2,775,160	2,896,954	3,076,367	3,114,535	3,118,986
Total Public Works	4,342,487	4,668,491	3,849,255	5,079,038	5,255,822	5,318,973
Total Health & Welfare	759,679	730,638	914,613	912,730	911,527	911,525
Total Housing & Development	830,935	927,327	1,155,477	1,235,494	1,208,780	1,239,014
Total Parks & Recreation	1,260,964	1,327,721	1,303,916	1,427,475	1,436,259	1,519,862
Sub-total Expenditures	33,040,421	34,419,924	38,216,736	35,758,454	35,304,926	36,861,648
Other Financing Uses						
Operating Transfers Out	9,659,715	9,505,289	9,734,186	1,214,016	1,264,073	1,264,073
Sub-total Other Financing Uses	9,659,715	9,505,289	9,734,186	1,214,016	1,264,073	1,264,073
Total Expenditures & Other Uses	42,700,136	43,925,213	47,950,922	36,972,470	36,568,999	38,125,721
Excess (Deficiency) of Revenues	(2,531,311)	(3,126,948)	-	-	-	-

Financial Summaries

Revenue Sources

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

Total Budget

Dawson County's total budgeted revenue for FY 2016 is \$36,972,470, which represents a 23% decrease compared to the FY 2015 budget. This large decrease is mostly related to the debt retirement. During 2015, the 2007 courthouse construction bonds were paid off with the last debt payment of \$8,258,250. Approximately 72% of the total budget is funded by taxes. Taxes include sales, property, and other taxes, all of which are discussed in detail below. The County's second largest revenue source is Charges for Service at 12% of the total budget.

General Fund

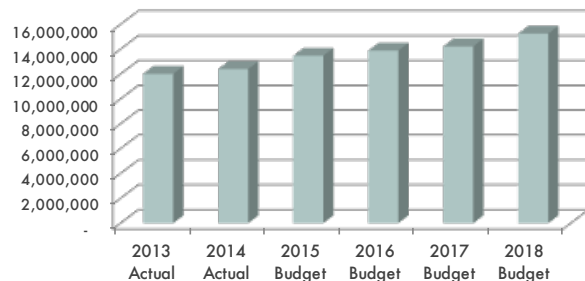
Revenue projections for the General Fund for FY 2016 total \$22,458,521, which represents a 3.7% increase compared to the FY 2015 budget. The largest General Fund revenue source is taxes at 83% of the General Fund budget. Charges for Service is the second largest General Fund revenue source at 8.9%. At 2.3%, Licenses and Permits is the third largest revenue source of the General Fund.

Sales Tax

Dawson County's largest revenue stream is sales tax, which includes both Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST). The major retail establishments, including the North Georgia Premium Outlets, Wal-Mart and Home Depot, located along the 400 corridor are the biggest contributors to sales tax. During the downturn of the economy, LOST revenue helped stabilize General Fund revenues when property values and taxes drastically declined. For FY 2016, LOST and SPLOST revenues are expected to increase by \$410,508, or 3%, compared to the FY 2015 budget. Although this is a marginal increase given the expected growth in retail developments, the trends of this revenue stream have been harder to analyze over the past two years with the introduction of the Title Ad Valorem Tax (TAVT). 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, sales tax is no longer collected on motor vehicle sales. Rather, a one-time TAVT is collected each time the title (vehicle) changes ownership. Therefore, sales tax proceeds decreased the year TAVT began but showed growth during 2015 with the improved economic conditions. Additionally, changes in transportation tax with the implementation of House Bill 170 will result in less sales tax collected on motor fuel sales. Sales taxes estimates for the budgeted years were based on historical trends and analysis with consideration for the changes discussed above.

Sales Taxes

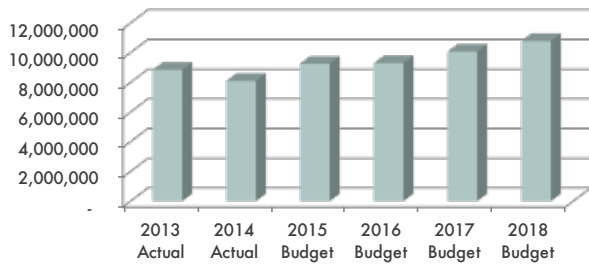


Property Tax

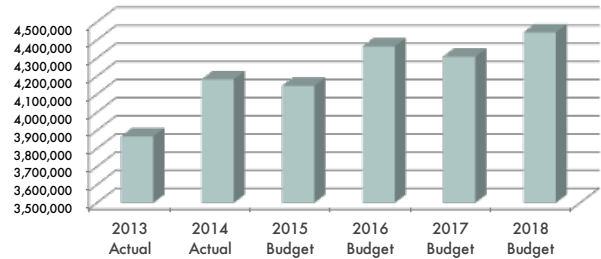
Property tax revenues are 25% of the total budget. For the FY 2016 budget, property tax revenues increased by \$42,609 compared to the FY 2015 budget. This minimal increase is related to the Title Ad Valorem Tax changes mentioned above. Under the new law, the one-time revenue collection from the sale of a vehicle is now recorded as other taxes. During 2015, the net digest value increased for the second year in a row. Property values and taxes are expected to experience marginal increases in the coming years. Estimates for this revenue stream were based on historical trend analysis and current economic conditions.

Revenue Sources

Property Taxes



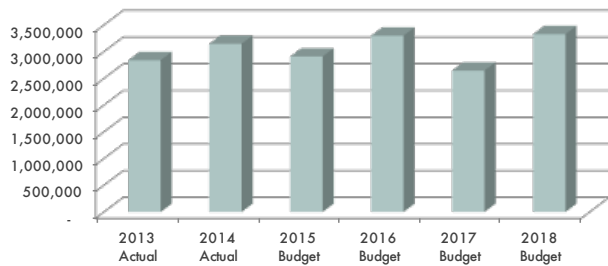
Charges for Service



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. For the FY 2016 budget, this category increased by \$391,000, or 13%, compared to the FY 2015 budget. FY 2016 budgeted revenues for the source were based on historical trend analysis and current economic conditions.

Other Taxes



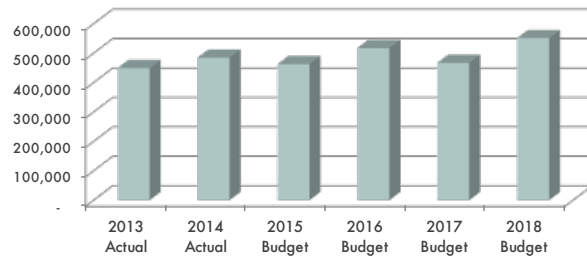
Charges for Service

Charges for service include recreation participation fees, property tax collection fees and commissions, civil and criminal fees, inmate housing fees, and plan review fees. In FY 2016, this revenue stream increased by \$217,635, or 5%, over the FY 2015 budget. This increase is largely attributed to an increase in property tax collection fees and commissions associated with an increase in property tax values, ambulance transport collections, Drug Court participation fees, War Hill Park fees, and Eagle Point Landfill revenue. This revenue stream is expected to increase during the budget period based on historical trends and analysis.

License and Permits

License and permit revenue is received from businesses in the form of business licenses, grading permits, and rezoning permits. The FY 2016 budget for this revenue stream represents a \$54,900, or 12%, increase over the FY 2015 budget. This increase is attributed to an increase in estimated building permits due to plans for major residential and retail developments in the coming years. This revenue stream is estimated to increase marginally in the coming years based on historical trends and economic conditions.

License & Permits

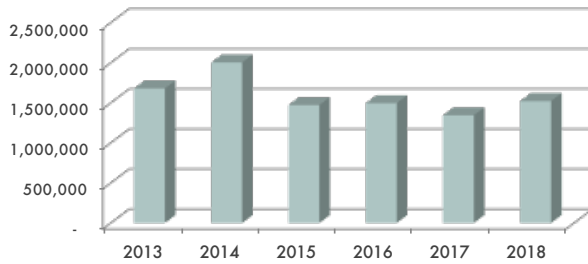


Intergovernmental Revenues

Intergovernmental revenues are revenues received from other governmental entities and normally take the form of grants. Grant funds are used to fund important programs and projects for governmental services and operations. For the FY 2016 budget, intergovernmental revenues comprise 4% of the total budget. There was a \$22,925, or 2%, increase in this category for the FY 2015 budget. 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.

Revenue Sources

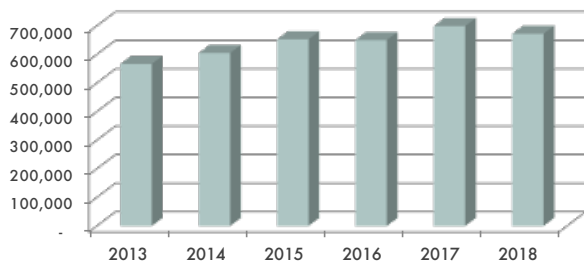
Intergovernmental Revenue



Fines and Forfeitures

The fines and forfeitures category represents revenue generated through the court system. This revenue stream funds 2% of the total budget and is \$2,400 less than the FY 2015 budget. Budgeted revenues declined in FY 2016 to be more in line with historical trend analysis.

Fines & Forfeitures

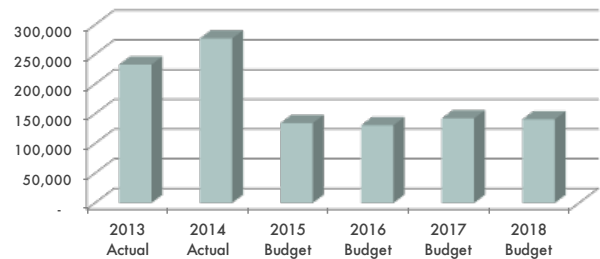


Other Income

Other income includes investment income, rent revenue, and other miscellaneous revenue sources. This revenue source is less than one percent of total budgeted

revenues and is estimated based on historical trends and economic factors.

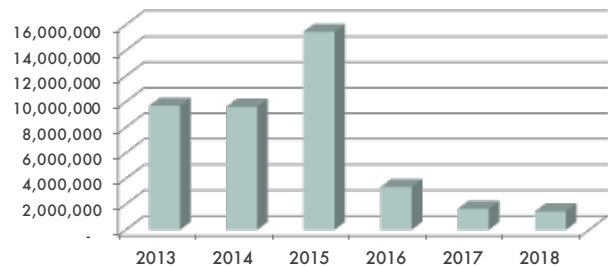
Other Revenues



Other Financing Sources

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

Other Financing Sources



Revenue Source	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Property Taxes	8,841,154	8,102,494	9,257,500	9,300,109	10,075,000	10,788,747
Sales Taxes	12,013,275	12,397,994	13,465,000	13,875,508	14,219,579	15,252,000
Other Taxes	2,839,784	3,147,549	2,909,000	3,300,000	2,646,000	3,327,000
License & Permits	449,059	484,129	462,000	516,900	466,500	550,835
Intergovernmental Revenue	1,678,590	2,003,243	1,471,352	1,494,277	1,343,595	1,521,462
Charges for Service	3,867,857	4,182,253	4,147,408	4,365,043	4,308,036	4,442,538
Fines & Forfeitures	566,462	604,910	652,600	650,200	698,950	672,050
Other Revenues	232,962	276,869	134,505	130,850	142,485	140,805
Other Financing Sources	9,679,682	9,598,824	15,451,557	3,339,583	1,636,614	1,430,284
	40,168,825	40,798,265	47,950,922	36,972,470	35,536,759	38,125,721

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)

Requested by Fiscal Year

Capital Project Name	Funding Source	FY2016 Approved	FY2016	FY2017	FY2018	FY2019	FY2020
District Attorney							
Vehicles (3)	Capital Projects Fund Balance	30,000	54,480	28,602			
Facilities							
Historic Courthouse Restoration			119,418				
Vehicle (1)	Capital Projects Fund Balance	30,000	30,000				
Fire & EMS							
Med Units (3)			250,000	262,500	275,625		
Staff Cars (5)	Capital Projects Fund Balance	30,000	65,000	73,500	38,588		
Engines (2)				420,000	441,000		
Ladder Truck with Equipment (1)					771,750		
Tenders (2)					\$275,625	289,400	
New Fire Station/Community Room				315,000	1,598,625		
Station #3 Land Acquisition						231,520	
EOC/E-911 Center							3,038,750
Station #3 Upgrades			70,000				
Fleet							
Mobile Repair Truck			95,000				
Information Technology							
Document & Mail Servers			140,000				170,170
Vehicle (1)	Capital Projects Fund Balance	30,000					
Pool	Capital Projects Fund Balance	30,000					

Capital and Debt

Capital Improvement Program

CAPITAL PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED) CONTINUED

Requested by Fiscal Year

Capital Project Name	Funding Source	FY2016 Approved	FY2016	FY2017	FY2018	FY2019	FY2020
Park & Recreation							
RCP gym floor refinishing			35,000				
Alternative: replacement of gym floors			200,000				
VMP pool house renovations			350,000				
VMP restroom and concessions			200,000				
Soccer field lights & artificial turf x 3				1,590,750			
Alternative: sprinklers for RCP soccer fields					66,150		
VMP improvements and reno				1,191,750			
RCP improvements/reno				787,500			
Land acquisition for future park			500,000				12,331,248
Replace pier at WHP					66,150		
General Repairs	Capital Projects Fund Balance	25,000					
Planning/Marshal							
Vehicles (4)				55,000	55,000		
Public Works							
Storm Truck with Boom & Grapple			180,000				
Roads							
Vehicle (1)	Capital Projects Fund Balance	30,000					
Senior Center							
Senior Center Flooring	Capital Projects Fund Balance	25,000	50,000				
Sheriff							
E-911 Console Replacement			98,034				
Cars for DCSO			992,446	78,750	82,688	86,820	91,163
Tax Assessor							
Total County Re-Val			525,000				
Vehicle (1)				25,000			
		230,000	3,954,378	4,828,352	3,671,201	607,740	15,631,331

Capital and Debt

| 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 will end 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 will begin in July 2015 and continue until June 2021. Projects to be funded during 2016 from SPLOST VI are listed below.

FY 2016 County Projects Funded by SPLOST VI

Department	Project	Estimated Cost
Public Works		
	Dawson Forest Road	\$1,000,000
	Kelly Bridge Road	\$1,200,000
	Steve Tate Road	\$1,750,000
	Equipment	\$1,200,000
Park & Recreation		
	Field Rehabilitation / Soccer Field Lights	\$480,000
	Pool House Demo & Reconstruction	\$350,000
Fire/EMS		
	Fire Truck Debt Payoff	\$745,000
	Ambulance Purchase	\$220,000
Sheriff		
	Sheriff Vehicles & Equipment	\$845,000
Information Technology		
	Equipment Purchase	\$70,000
		\$7,860,000

Debt

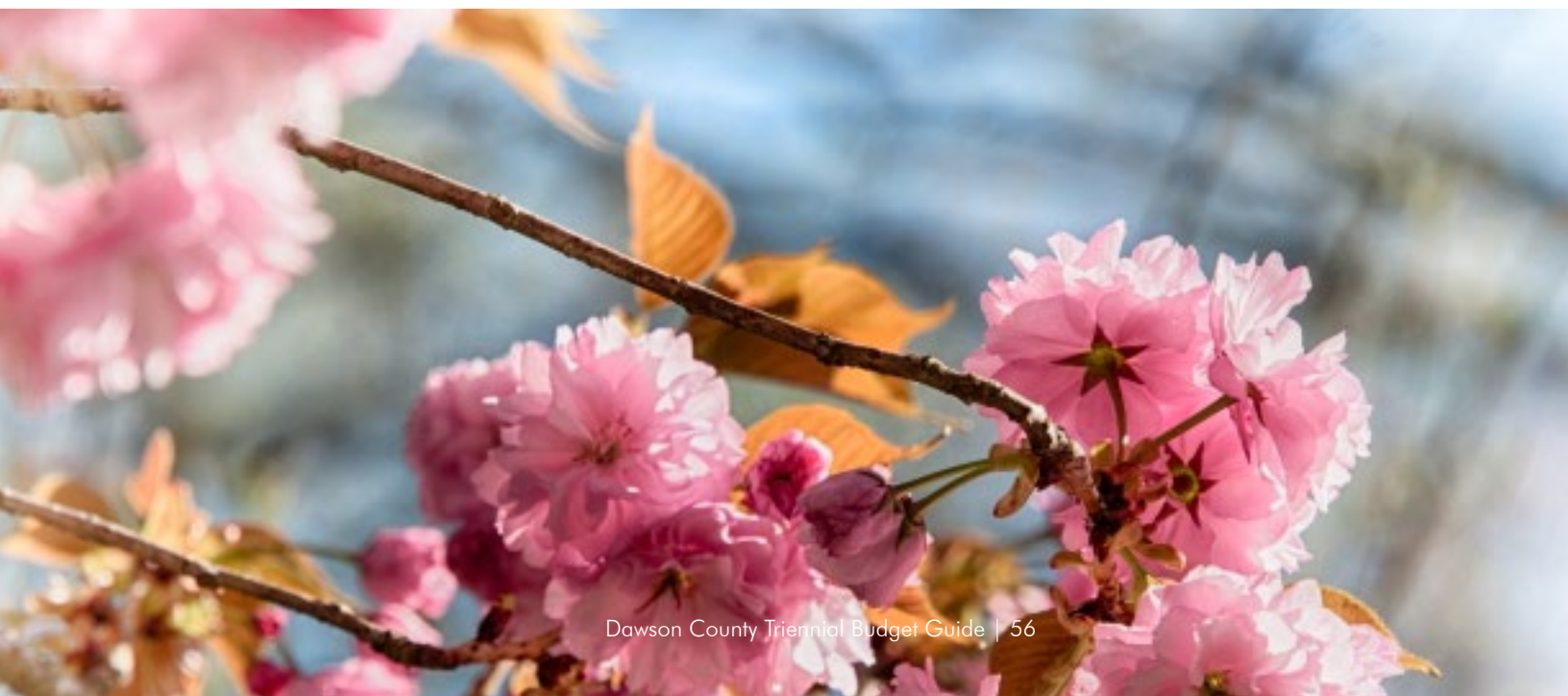
DAWSON COUNTY, GA LEGAL DEBT MARGIN INFORMATION

Amounts expressed in thousands

	2012	2013	2014	2015	2016	2017	2018
Assessed value of property	1,265,905	1,137,139	1,035,854	1,087,647	1,142,029	1,199,130	1,259,087
Debt limit (10% of total assessed value)	126,591	113,714	103,585	108,765	114,203	119,913	125,909
Amount of debt applicable to limit:							
General obligation bonds and contracts payable	(25,455)	(18,430)	(10,770)	(2,895)	(2,880)	(2,865)	(2,865)
Less: Resources restricted to paying principal	-	-	-	-	-	-	-
Total net debt applicable to limit	25,455	18,430	10,770	2,895	2,880	2,865	2,865
Legal debt margin	101,136	95,284	92,815	105,870	111,323	117,048	123,044
Total net debt applicable to the limit as a percentage of debt limit	20.11%	16.21%	10.40%	2.66%	2.52%	2.39%	2.28%

RATING AGENCIES

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



Departmental Information



Board of Commissioners

MISSION STATEMENT

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

DESCRIPTION

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

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

Dawson County has a five member board with a commissioner for each of the four districts and a Chairman at large. All members are elected at large. The County Clerk reports to the BOC. The County Clerk is responsible for keeping records, maintaining and updating the county codes, recording official minutes, and corresponding on behalf of the Board of Commissioners.

GOALS & OBJECTIVES

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

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

BUDGET HIGHLIGHTS

The 2016 budget increased by 7.7% compared to the 2015 budget.



Departmental Information

BUDGET SUMMARY

	2014	2015	2016	2016	2017	2018
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	92,450	87,410	98,122	100,898	102,970	102,970
52 PURCH/CONTRACT SERVICES	92,822	116,900	131,025	120,500	131,025	131,025
53 SUPPLIES	800	11,600	6,360	16,560	6,360	6,360
54 CAPITAL OUTLAYS		5,000				
	186,072	220,910	235,507	237,958	240,355	240,355

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 2016 budget increased by 18.5% compared to the 2015 budget. This increase is mainly attributed to salary and benefit increases as well as training for new board members.

BUDGET SUMMARY

	2014	2015	2016	2016	2017	2018
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	5,167	9,150	10,800	10,765	10,800	10,800
52 PURCH/CONTRACT SERVICES	3,185	3,975	6,300	4,800	6,100	6,100
53 SUPPLIES	1	50	50	50	50	50
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	8,353	13,175	17,150	15,615	16,950	16,950

Chamber of Commerce

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

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

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

BUDGET HIGHLIGHTS

The 2016 budget increased by 22.9% compared to the 2015 budget. This increase is mainly attributed to an increase in expected revenues.

BUDGET SUMMARY

	2014	2015	2016	2016	2017	2018
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
INTER'GOVT- ST OF GA	48,407	55,000	55,000	55,000	60,000	65,000
OTHER AGENCY-CHAMBER (LOCAL)	165,018	143,750	206,250	201,875	171,875	171,875
OTHER AGENCY-CHAMBER (STATE)	48,407	55,000	55,000	55,000	60,000	60,000
	261,832	253,750	316,250	311,875	291,875	296,875

Clerk of Court

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Keep customer service the main priority.

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

Goal #2: Keep current with new laws.

- Attend training seminars offered to Clerks and Deputy Clerks.

Goal #3: Continue cross-training of employees.

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

BUDGET HIGHLIGHTS

The 2016 budget increased by 1.6% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	421,162	485,997	491,487	489,547	505,032	505,032
52 PURCH/CONTRACT SERVICES	48,291	53,100	60,700	58,550	47,400	48,500
53 SUPPLIES	26,863	15,000	15,500	15,000	16,000	17,000
	496,316	554,097	567,687	563,097	568,432	570,532

I 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 2016 budget increased by 7.1% compared to the 2015 budget.

BUDGET SUMMARY

	2014	2015	2016	2016	2017	2018
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
52 PURCH/CONTRACT SERVICES	721	700	700	750	750	750
	721	700	700	750	750	750

Coroner

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2016 budget increased by 16.0% compared to the 2015 budget. This increase is attributed to salary and benefit increases as well as morgue expenses based on recent history.

BUDGET SUMMARY

	2014	2015	2016	2016	2017	2018
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	43,949	38,063	38,574	42,973	42,973	42,973
52 PURCH/CONTRACT SERVICES	24,273	19,290	25,470	23,770	19,470	19,470
53 SUPPLIES	984	1,500	1,500	1,500	1,500	1,500
	69,206	58,853	65,544	68,243	63,943	63,943

I 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 2016 budget did not change compared to the 2015 budget.

BUDGET SUMMARY

	2014	2015	2016	2016	2017	2018
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
57 OTHER COSTS	5,950	4,000	4,000	4,000	4,000	4,000
	<u>5,950</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>

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 2016 budget decreased by 14.2% compare to the 2015 budget. This decrease is attributed to salary and benefit expenditures related to SPLOST being removed from this department's budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	269,978	267,904	270,823	210,530	277,916	277,916
52 PURCH/CONTRACT SERVICES	88,136	108,854	113,525	111,025	112,725	112,725
53 SUPPLIES	9,677	9,000	10,500	9,300	10,500	10,500
	<u>367,791</u>	<u>385,758</u>	<u>394,848</u>	<u>330,855</u>	<u>401,141</u>	<u>401,141</u>

I County Extension

MISSION STATEMENT

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

DESCRIPTION

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

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

GOALS & OBJECTIVES

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

- Soil/water testing and on-site consultations

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

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

Goal #3: Positive youth development.

- 4-H programs and projects

BUDGET HIGHLIGHTS

The 2016 budget decreased by 12.0% compared to the 2015 budget. This decrease is attributed to decreased insurance costs.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	58,975	75,070	75,953	63,904	79,393	79,406
52 PURCH/CONTRACT SERVICES	6,221	7,310	7,500	7,500	7,724	7,875
53 SUPPLIES	6,715	6,950	7,200	7,200	7,316	7,560
	71,911	89,330	90,653	78,604	94,433	94,841

I Court Appointed Special Advocate – CASA

MISSION STATEMENT

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

DESCRIPTION

The Hall-Dawson CASA Program is a non-profit organization that serves abused and neglected children in the Northeastern Judicial Juvenile Courts Circuit. Court Appointed Special Advocate provides criminal justice Guardian ad Litem representation and advocacy to children involved in the juvenile courts who are victims of physical, sexual and emotional abuse and/or neglect. The courts of Hall and Dawson utilize screened, trained

and supervised CASA Volunteers to meet that need. The CASA program is supported by Hall and Dawson County governments, United Way of Hall and Dawson Counties, State CASA funding and state and federal grants.

BUDGET HIGHLIGHTS

The 2016 budget increased by 20.0% compared to the 2015 budget. This increase is attributed to restoring funding to the 2014 level.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
57 OTHER COSTS	6,000	5,000	10,000	6,000	6,000	6,000
	6,000	5,000	10,000	6,000	6,000	6,000

I Courts - Help Court

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2016 budget increased by 14.6% compared to the 2015 budget. This increase is attributed to salary and benefit increases.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	64,168	81,580	118,009	118,009	118,009	118,009
52 PURCH/CONTRACT SERVICES	5,322	7,128	1,000	1,000	1,000	1,000
53 SUPPLIES	1,802					
57 OTHER COSTS	9,619	15,180				
	80,911	103,888	119,009	119,009	119,009	119,009

I 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, runaway 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.

- Utilize scanners so that documents can be quickly returned to Dawson County for filing.
- Expand our mediation program to divert disputes from formal court.

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

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

GOALS & OBJECTIVES

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

- Maintain the computerization of all records and document preparation activity with all staff having networked computers.

BUDGET HIGHLIGHTS

The 2016 budget decreased by 5.9% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	3,188	3,230	13,456		13,456	13,456
52 PURCH/CONTRACT SERVICES	40,555	32,180	28,625	28,625	28,625	28,625
53 SUPPLIES	88	50	125	125	125	125
57 OTHER COSTS	63,069	64,200	64,200	65,062	64,200	64,200
	106,900	99,660	106,406	93,812	106,406	106,406

I 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 2016 budget increased by 13.0% compared to the 2015 budget. This increase is attributed to salary and benefit increases as well as the addition of a part time Magistrate judge position.

BUDGET SUMMARY

Departmental Information

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	231,842	243,067	293,029	274,842	278,345	278,345
52 PURCH/CONTRACT SERVICES	12,257	14,393	14,393	15,917	14,393	14,393
53 SUPPLIES	3,809	6,000	6,129	7,055	6,272	6,423
	247,908	263,460	313,551	297,814	299,010	299,161

I 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 2016 budget increased by 5.2% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	224,203	229,525	232,596	237,438	240,796	240,796
52 PURCH/CONTRACT SERVICES	26,125	27,300	29,550	28,550	29,550	29,550
53 SUPPLIES	3,109	2,950	7,600	7,350	3,800	3,800
	253,437	259,775	269,746	273,338	274,146	274,146

I 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 2016 budget decreased by 0.5% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	293,819	307,484	301,044	306,673	307,784	307,784
52 PURCH/CONTRACT SERVICES	128,683	102,950	112,850	103,100	106,850	106,850
53 SUPPLIES	3,529	6,200	6,100	5,900	6,100	6,100
57 OTHER COSTS	32,968	34,000	34,000	32,502	34,000	34,000
	458,999	450,634	453,994	448,175	454,734	454,734

I Courts - Treatment Court

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

- Implement more evidence-based treatment curriculum to work in tandem with the 12 Steps.
- Implement trauma focused counseling services.

- Hire licensed and certified counselors and attend all relevant trainings.

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

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

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

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

BUDGET HIGHLIGHTS

The 2016 budget increased by 32.2% compared to the 2014 budget. This increase is attributed to salary and benefit increases.

Departmental Information

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	133,410	157,209	275,147	289,297	289,297	289,297
52 PURCH/CONTRACT SERVICES	39,776	27,680	5,945	4,241	4,241	4,241
53 SUPPLIES	8,095	9,589	9,184	3,400	3,400	3,400
57 OTHER COSTS	23,373	30,102				
	204,654	224,580	290,276	296,938	296,938	296,938

Department of Family and Children's 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.

BUDGET HIGHLIGHTS

The 2016 budget did not change compared to the 2015 budget.

BUDGET SUMMARY

Departmental Information

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
57 OTHER COSTS	13,371	17,161	17,161	17,161	17,161	17,161
	13,371	17,161	17,161	17,161	17,161	17,161

Development Authority

DESCRIPTION

The Development Authority of Dawson County (DADC) is charged with attracting new businesses to Dawson County. The Authority is also responsible for working with existing Dawson County firms to retain and assist them with any expansion plans they might have. The Authority acts as a separate government entity for financing, through various programs allowed under the law, of any new or existing companies that desire conduit or other types of financing for relocating to the County, expanding their operations, reducing their environmental impacts or increasing their productivity. The Authority serves as an economic information source by collecting, refining, vetting and reporting on all pertinent economic data, statistics and demographics.

GOALS & OBJECTIVES

Goal #1: Business Attraction

- Utilize the industry growth and attraction study to target discrete firms fitting the DADC criteria to encourage them to consider the county for relocation.

Goal #2: Business Retention

- Provide information regarding changes in

business oriented regulations and lobby on behalf of County firms with the local government(s) regarding adverse or desired regulatory issues.

- Provide local firms with state and federal contract information and work to submit documentation that will qualify County firms for federal contracts.
- Work with all local businesses to help promote their firms at national trade shows, state and regional industry tours and through international trade shows via the Georgia Department of Economic Development international trade offices.

Goal #3: Business Conduit Financing.

- Continue to provide all local firms with timely interest rate and fee structure information regarding Industrial Revenue Bonds and the availability of other financing instruments.

BUDGET HIGHLIGHTS

The 2016 budget did not change compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
57 OTHER COSTS	75,000	150,000	150,000	150,000	150,000	154,000
	75,000	150,000	150,000	150,000	150,000	154,000

| 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 2016 budget increased by 6.3% compared to the 2015 budget.

BUDGET SUMMARY

Departmental Information

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	505,404	520,635	540,124	557,302	558,488	558,488
52 PURCH/CONTRACT SERVICES	15,109	19,550	20,950	19,550	20,950	20,950
53 SUPPLIES	12,868	12,000	14,500	12,000	14,500	14,500
57 OTHER COSTS	57,424	57,000	60,000	58,607	60,000	62,000
	<u>590,805</u>	<u>609,185</u>	<u>635,574</u>	<u>647,459</u>	<u>653,938</u>	<u>655,938</u>

Elections/Registrar

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

Goal #2: To uphold the Elections/Registrar’s Mission Statement through the 2016 Presidential election cycle,

with 5 (possibly 6) elections throughout 2016.

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

BUDGET HIGHLIGHTS

The 2016 budget increased by 34.9% compared to the 2015 budget. This increase is mostly attributed to additional salaries and personnel required for an election year.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	163,834	162,961	230,265	230,854	213,555	241,495
52 PURCH/CONTRACT SERVICES	18,393	30,100	38,400	29,675	36,795	45,295
53 SUPPLIES	7,646	4,310	30,250	5,750	28,875	30,250
	189,873	197,371	298,915	266,279	279,225	317,040

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.

- Hold one tabletop and one full-scale exercise annually to test abilities.
- Update disaster resource and shelter lists annually.

Goal #2: Train all personnel associated with each Essential Support Function in the LEOP.

- Set and conduct meetings on each ESF separately on an annual basis.

Goal #3: Performance Partnership Association (PPA) and NIMS compliant with Georgia Emergency Management Agency (GEMA).

- Provide required documentation to GEMA quarterly.

GOALS & OBJECTIVES

Goal #1: Enhance and update LEOP.

- Update all 15 Emergency Support Functions with current information annually.

BUDGET HIGHLIGHTS

The 2016 budget increased by 22.7% compared to the 2015 budget. This increase is attributed to salary and benefit increases.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
52 PURCH/CONTRACT SERVICES	4,957	21,389	26,458	26,400	26,950	26,975
53 SUPPLIES	1,207	700	750	700	750	750
	6,164	22,089	27,208	27,100	27,700	27,725

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.

Emergency Medical Services Information System (GEMSIS).

Goal #2: Respond to all calls for assistance in a timely and safe manner.

- Remain in a state of readiness and follow all state traffic laws.

GOALS & OBJECTIVES

Goal #1: Timely reporting of data to state agencies.

- Weekly downloads of reports to Georgia

BUDGET HIGHLIGHTS

The 2016 budget increased by 11.1% compared to the 2015 budget. This increase is attributed to salary and benefit increases as well as the addition of new personnel.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	1,694,549	1,791,613	1,811,187	2,006,312	1,905,358	1,907,340
52 PURCH/CONTRACT SERVICES	126,127	119,235	122,450	121,475	121,200	126,250
53 SUPPLIES	115,007	125,000	129,100	134,100	130,700	132,800
54 CAPITAL OUTLAYS	11,089					
	1,946,772	2,035,848	2,062,737	2,261,887	2,157,258	2,166,390

Emergency Services - Administration

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Meet all recertification requirements for all personnel.

- In-house and on-line training opportunities.

Goal #2: Manage departmental budget to meet service

delivery.

- Use County purchasing policies and monitor line item budget usages.

Goal #3: Daily completion and filing of all run reports to in-house collections.

- Quality control by leadership personnel.

BUDGET HIGHLIGHTS

The 2016 budget increased by 2.4% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	96,997	98,496	98,368	102,500	102,279	102,279
52 PURCH/CONTRACT SERVICES	4,715	6,887	7,202	6,827	7,477	7,802
53 SUPPLIES	56,016	59,900	59,900	59,900	60,000	60,050
	157,728	165,283	165,470	169,227	169,756	170,131

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: Meet the new Insurance Services Office (ISO) requirements that went into effect July 1, 2013.

- Review ISO processes and make recommendations to County.

Goal #2: Maintain a high level of customer service.

- Through training and preparation.

BUDGET HIGHLIGHTS

The 2016 budget increased by 24.6% compared to the 2015 budget. This increase is attributed to salary and benefit increases as well as the addition of new personnel.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	841,129	784,504	1,359,193	1,124,186	985,666	986,666
52 PURCH/CONTRACT SERVICES	124,075	129,010	136,035	129,285	140,200	142,285
53 SUPPLIES	126,167	129,700	134,300	136,200	136,600	138,500
54 CAPITAL OUTLAYS			64,530	64,530	6,750	6,750
58 DEBT SERVICE	124,005	124,006	124,006			
	<u>1,215,376</u>	<u>1,167,220</u>	<u>1,818,064</u>	<u>1,454,201</u>	<u>1,269,216</u>	<u>1,274,201</u>

Facilities

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

- Provide course refreshers, incentives and trainings.

BUDGET HIGHLIGHTS

The 2016 budget increased by 7.2% compared to the 2015 budget.

BUDGET SUMMARY

Departmental Information

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	400,944	403,449	453,172	470,418	460,963	460,963
52 PURCH/CONTRACT SERVICES	173,623	167,300	174,058	169,700	177,537	181,095
53 SUPPLIES	319,040	365,200	379,954	365,200	387,552	395,307
54 CAPITAL OUTLAYS	5,300	25,000	38,010	25,000	26,530	27,061
	898,907	960,949	1,045,194	1,030,318	1,052,582	1,064,426

Finance

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

Goal #2: Update financial policies and procedures.

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

Goal #3: Streamline records management process.

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

BUDGET HIGHLIGHTS

The 2016 budget increased by 3.2% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	397,814	422,932	426,165	435,373	436,604	439,196
52 PURCH/CONTRACT SERVICES	62,218	70,250	73,750	73,562	73,750	73,750
53 SUPPLIES	5,005	6,500	6,500	6,500	6,500	6,500
	465,037	499,682	506,415	515,435	516,854	519,446

I 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 2016 budget decreased by 23.8% compared to the 2015 budget. This decrease is attributed to the Salary Contingency account being reduced due to the implementation of the Pay for Performance plan.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS		150,000	151,000	50,000	107,250	227,250
52 PURCH/CONTRACT SERVICES	77,034	95,900	75,900	75,900	75,900	75,900
57 OTHER COSTS		100,000	100,000	100,000	100,000	100,000
58 DEBT SERVICE	139,664	139,840	139,470	144,470	144,026	143,582
	216,698	485,740	466,370	370,370	427,176	546,732

Health Department

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Clinic Services

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

Goal #2: Environmental Health

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

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

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

BUDGET HIGHLIGHTS

The 2016 budget did not change compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
57 OTHER COSTS	162,000	162,000	187,000	162,000	162,000	162,000
	162,000	162,000	187,000	162,000	162,000	162,000

I Human Resources

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goals:

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

Objectives:

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 19.3% compared to the 2014 budget. This increase is mainly attributed to salary and benefit increases.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	91,554	114,736	115,969	136,506	136,677	136,677
52 PURCH/CONTRACT SERVICES	5,367	9,250	10,250	10,250	10,250	10,250
53 SUPPLIES	1,117	3,150	4,900	4,900	4,900	4,900
	98,038	127,136	131,119	151,656	151,827	151,827

I Humane Society

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Provide Homes.

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

for adoption.

- Foster care is an essential part of that dream.

Goal #2: Aggressive Spay/Neuter Plans.

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

Goal #3: Teach Responsible Pet Ownership.

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

BUDGET HIGHLIGHTS

The 2016 budget decreased by 4.8% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
52 PURCH/CONTRACT SERVICES	126,000	126,000	132,000	120,000	132,000	132,000
	126,000	126,000	132,000	120,000	132,000	132,000

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.

GOALS & OBJECTIVES

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

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

Goal #2: Develop an inventory tracking system to inventory, maintain service history and recommend

replacement dates for equipment.

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

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

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

BUDGET HIGHLIGHTS

The 2016 budget increased by 14.6% compared to the 2015 budget. This increase is mainly attributed to benefit increases.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	138,906	141,103	142,679	176,232	176,562	176,562
52 PURCH/CONTRACT SERVICES	80,793	93,560	94,135	94,135	95,460	91,560
53 SUPPLIES	1,341	10,300	11,300	10,300	7,450	7,450
	221,040	244,963	248,114	280,667	279,472	275,572

Keep Dawson County Beautiful

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: To increase membership and public awareness.

- KDCB will provide promotional materials, advertisements and public announcements through media, other organizations and public programs.

Goal #2: To expand our outreach through the Adopt-A-Mile program.

- KDCB will promote the Adopt-A-Mile program through advertisement and public announcements to other organizations and the public.

Goal #3: Rock Creek Conservation Plan

- Work with Dawson County Public Works and Park Staff to establish an earth friendly solution for securing the creek and controlling the erosion problem surrounding the creek that will eliminate flooding.

BUDGET HIGHLIGHTS

The 2016 budget decreased by 11.1% compared to the 2015 budget. This decrease is mainly attributed to the Supplies from Donations account that was included in the 2015 budget but not in 2016. Budget for donations are now added as donations are received.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	5,962	12,521	12,662	11,131	12,789	12,789
52 PURCH/CONTRACT SERVICES	3,712	6,860	6,660	6,660	6,660	6,660
53 SUPPLIES	4,832	16,610	14,290	14,200	14,290	14,290
	14,506	35,991	33,612	31,991	33,739	33,739

Library

MISSION STATEMENT

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

DESCRIPTION

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

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

GOALS & OBJECTIVES

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

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

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

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

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

- Expand access and marketing of online classes and resources.

BUDGET HIGHLIGHTS

The 2016 budget increased by 1.8% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
57 OTHER COSTS	366,530	366,530	397,530	373,030	370,000	419,453
	366,530	366,530	397,530	373,030	370,000	419,453

Marshal

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Decrease the number of illegal signs within the unincorporated areas of Dawson County.

- Through aggressive investigation, education and enforcement and through mutual knowledge and training with other County agencies and by cross training the new Marshal.

Goal #2: To provide an equal or greater level of service

and quality of service for Animal Control.

- Continuing to cross train the Marshals, cross training with the Sheriff's Office, maintaining the excellent working relationship with the Sheriff's Office, and educating citizens.

Goal #3: Aid other departments with enforcement of their related ordinances and/or policies.

- Through open and clear communication with other departments to ensure their needs are being met, along with clear policies and forms denoting when it is appropriate to request service from the Marshal's Office.

BUDGET HIGHLIGHTS

The 2016 budget decreased by 12.9% compared to the 2015 budget. This decrease is mainly attributed to salary and benefit changes within this department.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	120,998	131,541	135,384	112,127	138,829	138,829
52 PURCH/CONTRACT SERVICES	2,830	6,950	6,650	6,650	5,150	5,150
53 SUPPLIES	10,284	10,800	11,300	11,300	11,300	11,300
					30,000	30,000
	134,112	149,291	153,334	130,077	185,279	185,279

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.

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

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

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

GOALS & OBJECTIVES

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

BUDGET HIGHLIGHTS

The 2016 budget increased by 100% compared to the 2015 budget. This increase is attributed to restoring funding to the 2014 level.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
57 OTHER COSTS	2,500	1,250	6,000	2,500	2,500	2,500
	2,500	1,250	6,000	2,500	2,500	2,500

| Parks and Recreation

MISSION STATEMENT

Dawson County Parks and Recreation’s mission is to enrich the lives of our citizens through the stewardship of the County’s natural resources and by providing safe and quality recreation programs, activities, parks, amenities and leisure opportunities which create recognizable economic, tourism and health related benefits.

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2016 budget increased by 11.1% compared to the 2015 budget. This increase is mainly attributed to salary increases.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	418,318	450,818	498,768	520,056	517,803	517,803
52 PURCH/CONTRACT SERVICES	142,128	137,980	156,550	146,850	167,900	185,050
53 SUPPLIES	273,173	261,100	296,900	267,300	304,900	318,900
54 CAPITAL OUTLAYS	6,944		98,000	10,000	10,000	10,000
	840,563	849,898	1,050,218	944,206	1,000,603	1,031,753

| 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 2016 budget did not change compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	16,885	16,148	18,159	16,148	18,194	19,194
52 PURCH/CONTRACT SERVICES	4,445	4,800	5,000	4,800	5,500	5,000
53 SUPPLIES	9,335	6,500	6,500	6,500	8,000	9,500
	<u>30,665</u>	<u>27,448</u>	<u>29,659</u>	<u>27,448</u>	<u>31,694</u>	<u>33,694</u>

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 2016 budget decreased 11.2% compared to the 2015 budget. This decrease is attributed to funding for solar lights at War Hill Park included in the 2015 budget but not in 2016.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	5,374	5,490	5,545	5,491	5,712	5,712
52 PURCH/CONTRACT SERVICES	2,154	3,200	6,550	5,500	5,650	5,750
53 SUPPLIES	6,318	11,350	7,200	6,800	7,600	8,500
	13,846	20,040	19,295	17,791	18,962	19,962



Planning and Development

MISSION STATEMENT

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

DESCRIPTION

The Planning & Development department is responsible for many land planning functions such as rezoning and variance applications and processing, providing documentation to both the Planning Commission as well as the Board of Commissioners on such applications. The department is also responsible for maintenance and implementation of the Comprehensive Plan. They require and enforce building codes and other County building and development regulations. Planning and Development also responds to citizen request regarding the building environment. The department is responsible for issuing building permits, business licenses, alcohol licenses, and schedules many different kinds of development inspections. Planning and Development also implements the Impact Fee Ordinance. Lastly, the department is responsible for Geographic Information System (GIS) support to other County departments as well as the Dawson County Area Regional Geographic Information System (DCARGIS) program, and citizens.

GOALS & OBJECTIVES

Goal #1: Provide clear and current regulations.

- Create regulations and information that is easy

for the public to find and use.

- Maintain appropriate and enforceable legal language throughout regulations documents.

Goal #2: Maintain the highest ethical and professional standards.

- Employ and retain qualified professional personnel within their respective fields.
- Staff maintains all appropriate professional certifications.

Goals #3: Employ certified personnel.

- Increase library of construction/planning related reference material for inspection and planning staff.
- Provide for additional training for inspection and planning staff.

BUDGET HIGHLIGHTS

The 2016 budget increased by 12.9% compared to the 2015 budget. This increase is mainly attributed to salary and benefit increases.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	246,023	304,553	311,642	344,270	347,360	347,416
52 PURCH/CONTRACT SERVICES	25,265	43,400	49,500	50,200	39,000	38,500
53 SUPPLIES	9,705	12,950	14,700	13,000	12,850	12,850
54 CAPITAL OUTLAYS						25,000
	280,993	360,903	375,842	407,470	399,210	423,766

Public Defender

MISSION STATEMENT

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

DESCRIPTION

The Public Defender’s Office, an independent agency within the judicial branch of state government, was created by the General Assembly in 2003 and is appropriated state and local funding to deliver indigent defense services to all 49 judicial circuits within the State. The Public Defender and staff provide constitutionally mandated effective legal counsel to indigent persons who are incapable of hiring their own attorneys and are accused of crimes or subject to probation revocation proceedings in Superior Court.

GOALS & OBJECTIVES

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

- Maintain a good working relationship with court personnel, the Sheriff’s Department, Probation

and the District Attorney’s office.

- Work together as a cohesive group, pitching in wherever needed.

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

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

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

BUDGET HIGHLIGHTS

The 2016 budget increased 5.8% compared to the 2015 budget.

Departmental Information

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	39,750	38,754	40,824	39,379	41,449	41,449
52 PURCH/CONTRACT SERVICES	4,488	5,636	5,210	5,236	5,410	5,410
53 SUPPLIES	3,218	2,600	2,900	2,600	2,900	3,100
57 OTHER COSTS	220,700	225,795	242,113	241,290	242,113	242,113
	268,156	272,785	291,047	288,505	291,872	292,072

Public Works - Administration & Engineering

MISSION STATEMENT

The mission of the Administration and Engineering Department is to support Dawson County with innovative design and practices. 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 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 2016 budget increased by 5.2% compared to the 2015 budget.

BUDGET SUMMARY

Departmental Information

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	169,705	172,655	174,515	182,274	182,198	182,198
52 PURCH/CONTRACT SERVICES	4,513	12,686	34,600	11,630	36,100	36,100
53 SUPPLIES	949	3,400	3,400	4,700	3,400	3,400
	<u>175,167</u>	<u>188,741</u>	<u>212,515</u>	<u>198,604</u>	<u>221,698</u>	<u>221,698</u>

Public Works - Roads

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

BUDGET HIGHLIGHTS

The 2016 budget decreased by 5.0% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	406,077	470,844	475,969	491,782	517,778	517,778
52 PURCH/CONTRACT SERVICES	280,242	262,720	318,380	274,620	318,380	318,380
53 SUPPLIES	387,081	608,100	656,100	508,500	670,100	666,100
54 CAPITAL OUTLAYS	161,500					
58 DEBT SERVICE						
	1,234,900	1,341,664	1,450,449	1,274,902	1,506,258	1,502,258

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 2016 budget decreased by 4.9% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
52 PURCH/CONTRACT SERVICES	2,225					
54 CAPITAL OUTLAYS						
55 INTER FUND/DEPT CHARGES	193,228	205,000	195,000	195,000	225,000	230,000
57 OTHER COSTS						
	195,453	205,000	195,000	195,000	225,000	230,000

Senior Center

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Increase clients that come to the center each day that receive a hot meal and include them in our daily activities.

- Seek out clients by developing a new brochure

and placing those in areas visited by seniors.

- Inform local civic groups about activities and functions that the center offers.

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

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

BUDGET HIGHLIGHTS

The 2016 budget increased by 3.0% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	10,639	14,318	14,318	14,318	14,318	14,318
52 PURCH/CONTRACT SERVICES	10,646	12,100	11,700	11,200	11,700	11,700
53 SUPPLIES	32,387	32,790	35,690	35,760	35,690	35,690
57 OTHER COSTS	8,950	9,450	9,450	9,450	9,450	9,450
	62,622	68,658	71,158	70,728	71,158	71,158

| Senior Center

SENIOR CENTER ACTIVITY 2014

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Meals Served	1,888	1,774	2,087	2,086	2,089	2,163	2,428	2,489	2,079	2,301	1,758	2,300
Physical Activity Participants	253	293	287	286	299	327	494	488	374	299	213	208
Lifestyle Activity Participants	144	141	214	182	247	212	267	206	227	196	172	120



Departmental Information

Senior Center – Medicare Silver Sneakers

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2016 budget did not change compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS						
52 PURCH/CONTRACT SERVICES	4,475	4,000	4,750	4,750	4,750	4,750
53 SUPPLIES		1,000	250	250	250	250
	4,475	5,000	5,000	5,000	5,000	5,000

I Sheriff's Office - E-911

MISSION STATEMENT

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

GOALS & OBJECTIVES

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

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

Goal #2: Foster professionalism within E-911.

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

Communications Center.

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

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

BUDGET HIGHLIGHTS

The 2016 budget increased by 6.9% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	569,059	569,759	690,002	593,209	598,035	603,138
52 PURCH/CONTRACT SERVICES	132,628	133,379	162,029	159,129	162,029	161,929
53 SUPPLIES	6,777	5,689	6,089	5,589	6,089	6,089
54 CAPITAL OUTLAYS	205,343					
	913,807	708,827	858,120	757,927	766,153	771,156

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 2016 budget increased by 3.4% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	1,597,150	1,633,936	1,898,586	1,748,798	1,862,539	2,303,501
52 PURCH/CONTRACT SERVICES	363,763	397,700	411,604	369,301	431,770	438,270
53 SUPPLIES	497,952	514,400	517,800	514,800	518,500	391,500
	<u>2,458,865</u>	<u>2,546,036</u>	<u>2,827,990</u>	<u>2,632,899</u>	<u>2,812,809</u>	<u>3,133,271</u>

| Sheriff's Office - K-9

DESCRIPTION

The North Georgia K-9 Task Force serves nine counties including Forsyth, Lumpkin, White, Union, Towns, Gilmer, Fannin, Pickens and Dawson and two police departments, Cleveland Police Department and Cumming Police Department. Currently, the North Georgia K-9 Task Force consists of one narcotic detection team and one narcotic detection/tracking team. The North Georgia K-9 Task Force has recently partnered with the Dawson County Emergency Services

Department, which currently has six canine teams. These teams include canines specializing in evidence recovery, tracking, cadaver and live search dogs.

BUDGET HIGHLIGHTS

The 2016 budget increased by 1.7% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	342					
52 PURCH/CONTRACT SERVICES	7,870	7,650	11,000	8,150	11,000	11,000
53 SUPPLIES	16,623	21,750	21,750	21,750	21,750	21,750
	<u>24,835</u>	<u>29,400</u>	<u>32,750</u>	<u>29,900</u>	<u>32,750</u>	<u>32,750</u>

Departmental Information



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 2016 budget increased by 8.7% compared to the 2015 budget.

BUDGET SUMMARY

	2014	2015	2016	2016	2017	2018
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	223,851	223,800	226,450	243,379	243,409	243,409
	223,851	223,800	226,450	243,379	243,409	243,409

| Sheriff's Office - Sheriff

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2016 budget increased by 3.4% compared to the 2015 budget.

BUDGET SUMMARY

Departmental Information

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	2,203,531	2,215,370	2,567,030	2,338,455	2,401,786	2,632,786
52 PURCH/CONTRACT SERVICES	290,807	261,705	307,415	256,410	257,415	257,415
53 SUPPLIES	282,944	309,017	295,875	293,875	297,075	296,075
54 CAPITAL OUTLAYS		8,000				
57 OTHER COSTS	7,960	8,000	8,000	8,000	8,000	8,000
58 DEBT SERVICE						
	<u>2,785,242</u>	<u>2,802,092</u>	<u>3,178,320</u>	<u>2,896,740</u>	<u>2,964,276</u>	<u>3,194,276</u>

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 2016 budget increased by 13.8% compared to the 2015 budget. This increase is mainly attributed to salary and benefit increases.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	566,244	568,478	706,146	649,426	669,072	916,341
52 PURCH/CONTRACT SERVICES	9,576	15,400	17,400	15,400	17,400	17,400
53 SUPPLIES	2,598	4,500	4,500	4,500	4,500	4,500
	<u>578,418</u>	<u>588,378</u>	<u>728,046</u>	<u>669,326</u>	<u>690,972</u>	<u>938,241</u>

| Tax Assessor

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Avoid \$5.00 per parcel penalty from the State.

- Use outside contractor to do a re-valuation of rural, urban and agricultural land.

Goal #2: To have a more knowledgeable and productive workforce.

- Give incentives for additional certifications from the state and increased productivity.

- Implement cross-training of employees.

Goal #3: To make sure property taxes for businesses are equitable.

- Continue audits of some of these accounts to ensure they are paying taxes as necessary.

BUDGET HIGHLIGHTS

The 2016 budget increased by 3.8% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	312,003	387,185	458,275	401,144	447,312	457,049
52 PURCH/CONTRACT SERVICES	40,558	53,290	582,500	56,950	57,300	57,800
53 SUPPLIES	5,402	7,550	8,150	7,050	7,300	7,300
54 CAPITAL OUTLAYS					25,000	
	357,963	448,025	1,048,925	465,144	536,912	522,149

| 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.

BUDGET HIGHLIGHTS

The 2016 budget increased by 2.0% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	355,250	365,155	380,569	372,661	378,103	454,867
52 PURCH/CONTRACT SERVICES	45,343	49,146	54,390	49,899	58,000	57,025
53 SUPPLIES	5,225	5,400	11,300	5,400	8,000	9,100
	405,818	419,701	446,259	427,960	444,103	520,992

|Transfer Station

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

The 2016 budget decreased by 0.5% compared to the 2015 budget.

BUDGET SUMMARY

	2014	2015	2016	2016	2017	2018
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	152,576	152,862	183,383	170,533	168,183	168,183
52 PURCH/CONTRACT SERVICES	143,133	227,687	234,237	240,837	240,837	240,837
53 SUPPLIES	37,235	45,100	47,100	47,100	47,100	47,100
54 CAPITAL OUTLAYS		25,000				
56 DEPREC. & AMORTIZATION	97,018	95,000	95,000	100,000	100,000	100,000
57 OTHER COSTS		15,510				
	429,962	561,159	559,720	558,470	556,120	556,120

| 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 2016 budget decreased by 3.8% compared to the 2015 budget.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
51 PERS SVC/EMP BENEFITS	156,542	275,000	263,724	264,539	263,724	263,724
52 PURCH/CONTRACT SERVICES	14,396					
53 SUPPLIES	35,250					
	<u>206,188</u>	<u>275,000</u>	<u>263,724</u>	<u>264,539</u>	<u>263,724</u>	<u>263,724</u>

Departmental Information

TRANSIT ACTIVITY 2014

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
People Served	619	671	846	845	782	856	912	836	938	953	791	829
Miles Traveled	7,446	7,207	7,007	7,224	8,099	7,159	7,526	7,752	7,290	9,149	7,132	6,963

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 2016 budget decreased 87.5% compared to the 2015 budget. This decrease is largely attributed to the retirement of debt. In prior years transfers were made for debt service but with the retirement of the bond debt in 2015, those transfers are no longer necessary.

BUDGET SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 REQUESTED	2016 BUDGET	2017 REQUESTED	2018 REQUESTED
61 OTHER FINANCING USES	9,505,289	9,734,186	1,363,514	1,214,016	1,264,073	1,264,073
	9,505,289	9,734,186	1,363,514	1,214,016	1,264,073	1,264,073

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 Hockenull and Anderson Wilson. In August of 1858, the plans were changed by the recommendation of the grand jury. The new plans for the structure called for an enlarged building of 54 feet by 38 feet, two gables, the use of good bricks or other materials "such as the [courthouse] in Gainesville," and window sills were to be made of granite, soapstone or marble.

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

The bricks, which were purchased at \$8.00 per thousand, were made by



History

the slaves of John Hockenhull on the east side of Old Georgia 19 (now Highway 9), across the highway from the building that housed Standard Telephone Company in Dawsonville. It is thought that other bricks were made at John Hockenhull's for "paving and fixing the courthouse outside walls."

In February of 1860, the grand jury commented on the "abused and defaced condition of the building by persons unknown." The damage was repaired and as time passed, the building was kept in good condition through the efforts of the grand jury and its recommendations.

Some of the more interesting recommendations implemented by the grand jury: William Hollingshed ceiled the building, old shingles were removed (and sold for \$5.00) and the building was recovered, the lathing was removed, the northwest

room (which had been rented for \$10.00 per month) was fitted for the commissioner's office, the windows were glazed (paned with glass), and from time to time the building was painted. A fence was built around the courthouse and painted (there was no stock law in effect). A well, which had been dug earlier on the courthouse grounds, was included inside the fencing. Sawdust was kept on the floor until carpeting was installed, printed material was purchased for the making of curtains for the windows, and shutters were made and added to the windows. In a contract given to H.C. Thompson, the building was plastered, and later the plaster was removed and re-plastering was completed through a contract awarded to Mr. Finger. Throughout the years, the building received many coats of whitewash to keep it "spic-and-span".

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

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



History

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

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 will compete full-time in the NASCAR Sprint Cup Series, driving the No. 24 Chevrolet for Hendrick Motorsports.

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.

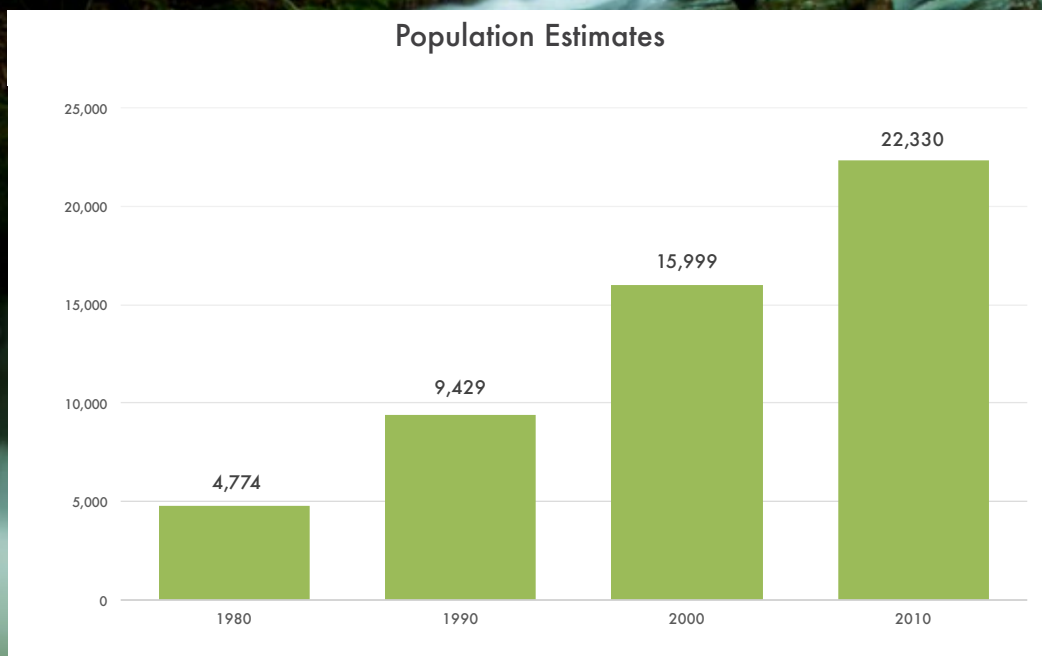


Demographics

As of the 2010 Census, the County comprises 22,330 people with 7,652 households, and 4,685 families residing in the County. This represents a 40% change in population from the 2000 Census. In 2010, the population density was 105.8 residents per square mile. The racial makeup of the County was 95.6% White, 0.5% Black or African American, 0.4% Native American, 4.1 % Hispanic, 0.6% Asian, and 1.4% from two or more races. The average household size was 2.79. The median income for a household in the County was \$53,215. While the per capita income for the County was \$24,750, about 11.9% of the population was below the poverty line.

	2010 Census	2014 Rank	2014 Estimate	% Change 2000-2014	2025 Projected*	% Change 2010-2025
Dawson	22,330	77	22,957	2.8	39,231	75.7
City of Dawsonville	2,536					
Dawson Area	703,242		762,760	8.5	1,203,188	71.1
Georgia	9,687,653		10,097,343	4.2	13,426,590	38.6
United States	308,745,538		318,857,056	3.3	349,439,199	13.2

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



Supplemental Information

| Labor Statistics

Dawson County's labor force consisted of approximately 10,832 workers for 2014. Some of the County's largest employers (excluding all government agencies) are:

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

The County's unemployment rate was 6.3% at the beginning of 2014 and ended the year with a rate of 5.3%. 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 2015.

Labor Statistics

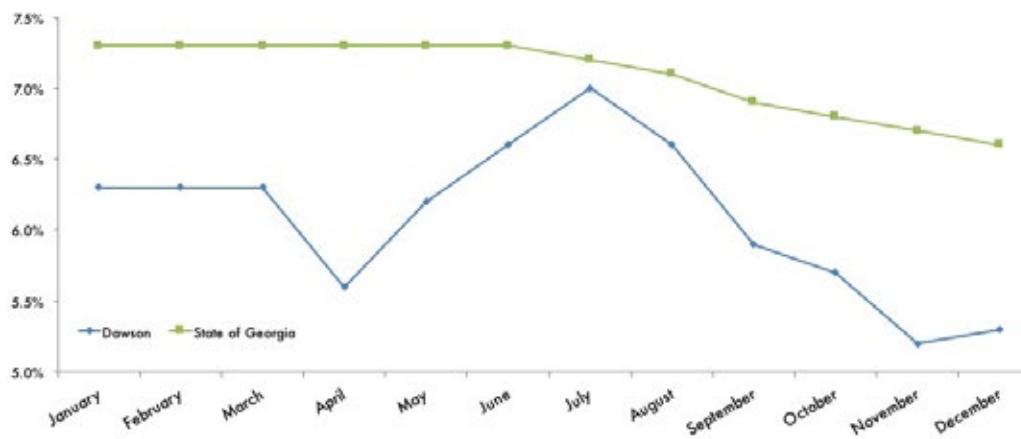
LABOR FORCE ACTIVITY

2014 Annual Averages

County	Labor Force	Employed	Unemployed	Rate
Dawson	10,832	10,171	661	6.1%
Cherokee	116,873	110,370	6,503	5.6%
Fannin	9,760	9,003	757	7.8%
Forsyth	97,533	92,362	5,171	5.3%
Gilmer	11,909	11,029	880	7.4%
Hall	90,087	84,749	5,338	5.9%
Lumpkin	15,184	14,187	997	6.6%
Pickens	13,842	12,921	921	6.7%
Dawson Area	366,020	344,792	21,228	5.8%
Georgia	4,756,708	4,414,343	342,365	7.2%
United States	155,922,000	146,305,000	9,617,000	6.2%

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

Unemployment Rates 2014



I Geography

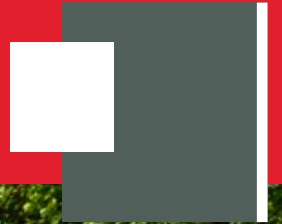
The county seat of Dawson County is Dawsonville, Georgia. According to the U.S. Census Bureau, Dawson County covers 214 square miles. Of this area, 211 square miles of the County are land and 3 square miles are water. Part of Lake Sidney Lanier is located in the southeastern portion of the County, and the boundary lines with neighboring counties pass through the lake.

The 729-foot Amicalola Falls are not only the highest falls in Georgia, but the highest falls east of the Mississippi River and are considered one of the Seven Natural Wonders of Georgia. The highest elevation point in the county is Black Mountain, with an elevation of 3,600 feet. The Amicalola, Chestatee and Etowah Rivers flow through Dawson County.



Supplemental Information

Glossary



Glossary

Accrual Basis of Accounting:

A method of accounting where revenues are recorded when they are earned and expenditures are recorded when goods or services are received.

Adopted (Approved) Budget:

The funds appropriated from the Board of Commissioners at the beginning of each fiscal year.

Ad Valorem Tax:

A tax based on the value of the property.

Appropriation:

An authorization made by the Board of Commissioners which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

Assessment:

The process of making the official valuation of property for taxes.

Assessed Value:

The value placed on the property for tax purposes. The assessed value of property is 40% of the fair market value.

Audit:

A comprehensive review of the manner in which the County's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of the financial statements and to test the controls over the safekeeping of assets while making any recommendations for improvement where necessary.

Authorized Personnel:

The number of positions and titles of those positions authorized for a department or function.

Bond:

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

Budget:

The financial plan for the operations of a department, program or project for the current year or for the duration of the project.

Budget Adjustment:

The transfer of funds within a budget by a department to reallocate resources. A budget adjustment cannot increase the total budget without approval from the Board of Commissioners.

Budget Amendment:

The transfer of funds or increase/decrease of an appropriation, generally associated with unforeseen events that occur after the budget is adopted. An amendment requires the approval from the Board of Commissioners.

Budget Calendar:

The schedule of key dates or milestones which the County follows in the preparation, adoption and administration of the budget.

Budget Document:

The instrument prepared by the County staff and presented to the Board of Commissioners as a comprehensive financial program for

consideration and adoption.

Budget Resolution:

The official enactment by the Board of Commissioners legally authorizing County officials to obligate and expend resources within the approved budget.

Budget Year:

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

Budget Control:

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

Capital Outlay:

An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than \$5,000 are not considered capital outlay by the County.

Capital Projects:

Items for which the purchase, construction or other acquisition will represent a public betterment to the community and adds to the total assets of Dawson County.

Cash Basis:

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

Code of Ordinances:

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

Glossary

Contingency:

Funds set aside for unforeseen future needs and budgeted in a “Non-Departmental” account. Contingency funds can be transferred to a departmental budget only by action of Board of Commissioners or approval by the County Manager.

DCARGIS (Dawson County Area Regional Geographic Information System):

A regional system that collect specific data and ties it to a mapping system.

Debt Service:

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

Department:

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

Depreciation:

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

Encumbrance:

A commitment of funds against appropriations in which the expenditure has not actually been made at the time of the recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

Enterprise Fund:

A fund in which the activities are supported wholly or primarily by fees and charges paid by the users of the services.

Expenditure (Expense):

This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. “Expenditure” applies to governmental funds and “Expense” refers to proprietary funds.

Fiscal Year:

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

Full Time Employee (FTE):

A value assigned to personnel. Full time personnel are assigned a value of one while part time personnel are assigned a value of one-half.

Fund:

An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

Fund Balance (assigned):

Amounts a government intends to

use for a particular purpose.

Fund Balance (committed):

Amounts constrained by a government using its highest level of decision-making authority.

Fund Balance (non-spendable):

Amounts that cannot be spent because they are either not in spendable form (e.g. inventories and prepaids) or legally or contractually required to be maintained intact.

Fund Balance (restricted):

Amounts constrained by external parties, constitutional provision or enabling legislation.

Fund Balance (unassigned):

Amounts that are not constrained and will be reported in the general fund.

General Fund:

The fund used to account for all financial resources except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP):

Uniform minimum standards and guidelines for financial accounting and recording. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Governing Authority:

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

Glossary

Governmental Funds:

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except for those accounted for in a proprietary funds and fiduciary funds.

Grant:

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

Intergovernmental Revenue:

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

Legal level of control:

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

Levy:

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

Liabilities:

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

Line-item budget:

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

Local Option Sales Tax (LOST):

A one cent sales tax imposed based on an agreement renegotiated every ten years and used for property tax relief.

Long-term debt:

Debt with a maturity of more than one year after the date of issuance.

Mill:

A tax rate equal to one one-thousandth of a dollar of assessed value.

Millage Rate:

The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of the property. One mill is equal to one dollar per thousand.

Modified Accrual Basis:

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

Operating Budget:

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

Personal Services:

For purposes of budgeting, this term refers to the expenditures relating to salaries and benefits.

Property Taxes:

The revenues from current and delinquent taxes and the penalties and interest on delinquent taxes. These taxes are levied on real and personal property according to the property's assessed value and tax rate.

Proprietary Funds:

Used to account for the government's ongoing organizations and activities that are similar to those found in the private sector.

Public Hearing:

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

Purchased/Contract Services:

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

Glossary

Resolution:

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

Special Revenue Fund:

A fund in which the revenues are designated to be used for specific purposes.

Special Purpose Local Option Sales Tax (SPLOST):

A one percent sales tax levied and used by local governments for capital improvements. The tax may be levied with voter approval and must be used for specific capital projects.

Statutory:

For purposes of budgeting, this term refers to expenditure for items that are statutory in nature including court costs, prisoner maintenance, indigent care, and elections.

Supplies:

For purposes of budgeting, this term refers to expenditures for items such as office supplies, postage, parts and other such items.

Tax Digest:

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

Tax Levy:

The resultant product when the millage rate is applied to the tax digest.

Tax Rate:

The amount of tax stated in terms of a unit of the tax digest.

Taxes:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

END OF GLOSSARY

