

Dawson County, Georgia
Where Quality of Life Matters



2022 Budget Guide

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2022 Budget Guide





Distinguished Budget Presentation Award

**Dawson County
Georgia**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morrill

Executive Director

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 01, 2021**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

Board of Commissioners District Map



Billy Thurmond
Chairman



Sharon Fausett
District 1



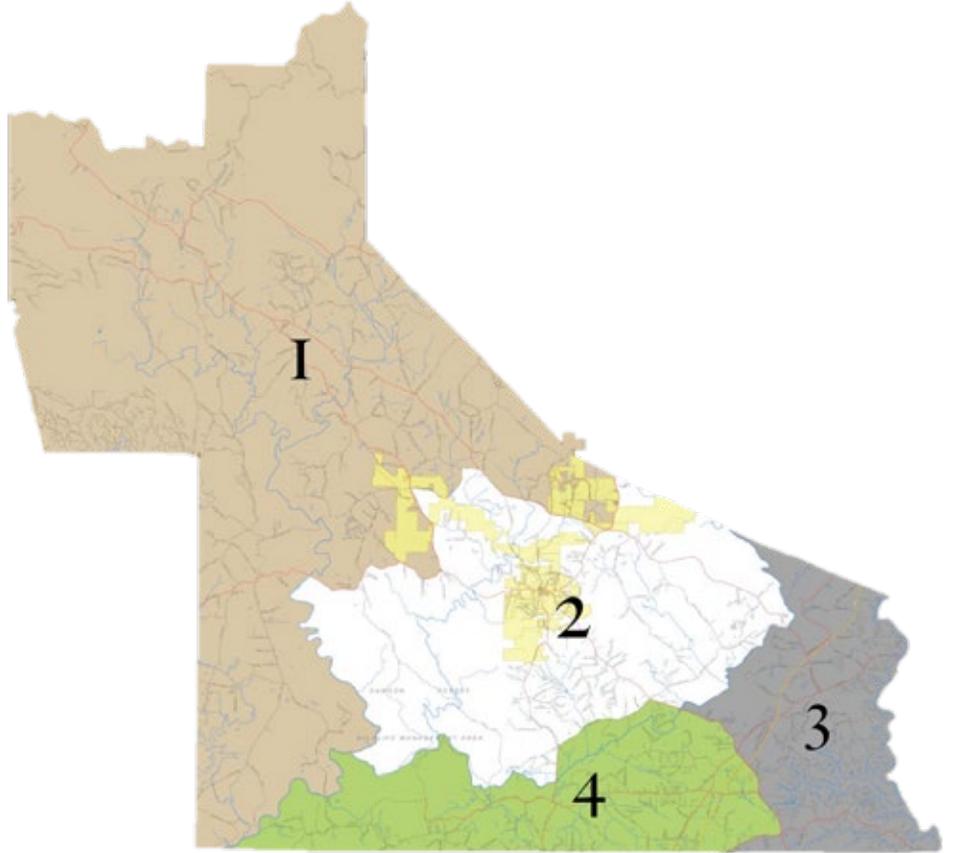
Chris Gaines
District 2



Tim Satterfield
District 3



Emory Dooley
District 4



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Introduction and Overview

Chairman's Message

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

It was my pleasure to work with each of you in the preparation of the 2022 Budget. Dawson County continues to be faced with Covid-19 pandemic challenges. There is still uncertainty on how long it will last and how long it will impact our local economy and revenue sources. With all of us working together, this budget still allows us to meet the needs of our county. Along with the rest of the nation, Dawson County is experiencing inflation and resource shortages, which will affect the cost of providing services and obtaining goods for the County operations. The 2022 budget is a balanced budget with the use of some fund balance. The Board of Commissioners continues to look at alternative funding sources that will allow us to meet new service delivery demands. The County continues to strive to maximize the use of all available resources.

Goals:

- **Transparent process**- All of the meetings with elected officials, department heads, and agencies were advertised and open to the public.
- **Revenue based balanced budget**- The budget was balanced based on attainable revenue numbers and the use of some fund balance.
- **Single year budget adoption.**
- **Steady reserve**- The 2022 General Fund budget includes a use of fund balance in the amount of \$844,684. The projected general fund total fund balance at the end of 2022 is approximately \$9,291,416 which is 28% of general fund expenditures.
- **Priority based requests**- Beyond the daily operation and maintenance cost of each agency and department, we asked everyone to provide the Board with a priority list of needs to enhance their ability to provide quality service to the citizens of Dawson County.

Priorities:

Personnel - The Board recognizes that our employees are our greatest asset. The approved 2022 budget includes a \$1.00 per hour increase for each employee who did not receive an increase from the ARPA funding in 2021. Eleven (11) new full-time positions were approved for FY 2022. In addition, two (2) part time positions were upgraded to full time. These positions were spread across the County in the areas that needed more personnel, including IT, Planning, Courts and Fleet.

Capital - Capital funding continues to be a major consideration for the Board of Commissioners. For fiscal year 2022, \$53,000 (not including SPLOST) in capital expenditures were approved in the budget. It was decided to use remaining SPLOST VI funds to provide funding for many requested capital purchases. More detail concerning these items is included later in this report.

Scheduled Debt -The County has minimal debt that it will be obligated to pay in future years. The County is obligated to pay \$345,902 for the Etowah Water Authority Bond Issue in 2022. In 2018, the County purchased a new fire truck through a lease purchase agreement. This is one of the uses of the SPLOST VI remaining funds. The total to pay off this debt in 2022 is \$267,812.50. This brings the total in debt service obligations for 2022 to \$613,714.50.

Chairman's Message

2022 SPLOST (Special Purpose Local Option Sales Tax):

SPLOST VI - SPLOST VI collections began July 1, 2015 and ceased June 30, 2021. The SPLOST VI resolution estimated that Dawson County would collect \$46,000,000. The list of approved projects was based on that collection amount. Once collections were completed, a total of \$51,783,274 was collected. The County voted during the FY 22 budget process to use remaining SPLOST VI funds (above the amount allocated by the resolution) to fund various capital projects. Remaining projects according to the resolution include: Vehicles for the Sheriff's Office, park improvements and road improvements.

The use of the excess funds was approved as follows:

Payoff of Firetruck Debt	\$268,000
Ladder Truck	\$1,068,086
Park & Rec Improvements	\$1,595,000
Fleet Vehicles	\$307,000
Lift Truck	\$40,000
Emergency Services Equipment	\$126,000
IT Improvements/Upgrades	\$521,241
Sheriff Equipment	\$242,002
Public Works Equipment	\$430,400
Contingency	\$318,054

A total of \$7,000,000 is budgeted in the SPLOST VI fund for 2022. The source of revenue will be from accumulated collections (fund balance).

SPLOST VII-SPLOST VII was voted on and approved by the Citizens on March 16, 2021. Collections began on July 1, 2021 and collections are estimated at \$60,000,000 for the 6 years it will be in effect. After funding Level 2 Countywide projects, the County will receive 88% and the City of Dawsonville will get 12%. The County must collect enough funds to pay for the County-wide Level 2 projects before funds can be spent on other projects. The Level 2 projects are a new Emergency Operations Center and a new E-911 Communications System. Estimated costs for these two projects total \$8,500,000.

Chairman's Message

Other projects scheduled to be completed using SPLOST VII funds are:

IT Infrastructure	\$1,500,000
Administrative Building Renovation	\$500,000
Public Safety Vehicles and Equipment:	
Fire Engine Replacements	\$2,250,000
Ambulance Replacement	\$2,300,000
Fire Station Replacement	\$3,000,000
Burn Building Replacement	\$1,000,000
Sheriff Services:	
New Roof on Law Enforcement Center	\$400,000
Courthouse Security Upgrades	\$1,500,000
Sheriff Vehicles & Equipment	\$1,500,000
Public Works:	
Vehicles & Equipment	\$2,500,000
County Road & Culvert Projects	\$16,400,000
County Administration:	
Vehicle & Equipment Replacement	\$1,500,000
Fuel Center	\$600,000
Parks & Recreation:	
Veterans Park Improvements	\$2,550,000
Rock Creek Park Improvements	\$2,025,000
War Hill Park Improvements	\$1,195,000
Etowah River Road Canoe Park	\$100,000
Public Health Building	\$2,500,000
Development Authority	\$2,000,000
Total County Projects	\$45,320,000
Total City Projects	\$6,180,000
Level 2 Projects	\$8,500,000
Total	\$60,000,000

There is \$9,500,000 budgeted for SPLOST VII in FY 2022.

Upcoming Residential and Commercial Developments - Since 2018, the County has seen 139 commercial projects permitted and completed. And since 2019, there have been 563 single family homes permitted.

In 2022, that growth trend is expected to continue. There are 2,432 single family homes, 262 town homes, 320 apartments and 1,356,700 sq feet of commercial space in the pipeline to be permitted. This rapid growth results in an increased need for public services and infrastructure improvement as well as an increase of County staff to facilitate regulatory compliance.

Infrastructure Upgrades - In 2021, approximately 18.95 miles of County roads were rehabilitated. Designs for the SR 136 at Shoal Creek Intersection and SR 53 at Dawson County Intersection will be completed in early 2022. Construction is scheduled to begin Spring 2022.

Annual Local Maintenance Improvement Grant (LMIG) projects were completed during 2021, and will continue in 2022. The installation of the roundabout at Lumpkin Campground and Harry Sosebee; as well as, the intersection improvement project at the intersection of SR 53 and Hugh Stowers were completed in 2021. Dawson County will continue to work toward the completion of the SPLOST VI capital improvement program with the construction of traffic calming incentives (roundabouts), road rehabilitations, and the installation of stormwater conveyance systems.

Other Projects - In 2021, Fire Station 8 was completed and opened to provide fire and emergency services. The County received the aerial ladder truck purchased in 2020 and it was put into service during 2021. In 2022, there are planned projects to be completed for Parks and Public Works.

I want to thank our Chief Financial Officer, Vickie Neikirk and Budget Manager, Natalie Johnson for all of their hard work and dedication throughout the budget process. I also want to thank the Board of Commissioners, elected officials, department directors, agency leaders, County Manager and staff for their hard work in the production of the 2022 balanced budget.

Respectfully,



Billy Thurmond

Chairman

Dawson County Board of Commission

Executive Summary

Dawson County, Georgia Executive Summary Approved Budget for Fiscal Year 2022

General Information

- The FY 2021 county government tax rate is 7.6250 mills countywide. The incorporated area of the county did not levy a separate tax, nor have a separate millage rate. The rate was reduced from 7.8850 from the prior year. The 2021 tax levy provides revenue for FY 2022. The total tax levy for 2021 is \$12,999,505.
- The 2021 total tax digest value increased by 1.85%, to \$12,999,505 over the 2020 digest. The total tax levy for 2021 increased by \$235,610 from 2020.
- The FY 2022 total annual budget (all funds) is \$57,339,342, an increase of \$9,940,010 or 20.97% from original FY 2021. This increase is largely attributed to the addition of a new SPLOST VII fund that went into effect July 1, 2021. The amount budgeted for this new capital projects fund in FY 2022 is \$9.5 million.
- The FY 2022 adopted General Fund budget is \$32,486,680 and represents an increase of \$1,698,649 or 5.52%, from FY 2021 primarily due to an increase in salaries and benefits as well as increased operational needs funding. These increases are expected to improve service levels.

Factors considered when balancing the FY 2022 budget

- a. The FY 2022 budget includes continued funding for salary increases implemented in 2021 for first responders/emergency services, and an increase for all other full time and part time employees not included in those increases.
- b. The continued COVID-19 pandemic created concern for potential decline in revenues and the impact to service delivery.
- c. The FY 2022 General Fund budget was balanced with the use of \$844,684 from fund balance. This amount is much lower than the \$2,068,526 that was budgeted for FY 2021. This represents a \$1,223,842, or 59%, decrease in use of fund balance from FY 2021.
- d. The FY 2022 budget also includes \$345,902 for scheduled debt payments on 2012 Etowah Water and Sewer Authority Bonds.
- e. In FY 2022, the County will use funds from SPLOST VI to pay off the existing fire truck debt in the amount of \$267,812.50.



Executive Summary

- Transfers out from the General Fund total \$1,732,945, which represents a decrease of \$404,545, or 18.9%, from 2021. Budgeted transfers to other funds are as follows:
 - \$742,772 transfer out to Multiple Grant Fund
 - \$53,000 transfer out to Capital Projects Fund
 - \$347,942 transfer out to Fleet/Fuel Fund
 - \$464,700 transfer out to E-911 Fund
 - \$80,043 transfer out to GIS Fund
 - \$44,488 transfer out to Family Connection
- The FY 2022 Capital Fund budget includes funding for these projects
 - \$28,000 for vehicle for Tax Assessor
 - \$25,000 for Sheriff x-ray machine/metal detector

Personnel

- General Fund salaries and benefits total \$21,576,787. This increase of \$1,387,301, or 6.87%, from 2021 is primarily because of salary increases and the addition of new personnel. \$100,000 was put into the budget to offset any potential increases in health insurance. The FY 2022 budget also includes an additional \$341,615 for salary increases for personnel who were not included in the Covid-related salary increases that were provided in 2021.
- For 2022, eleven (11) full-time positions were added and two (2) part time positions were upgraded to fulltime.

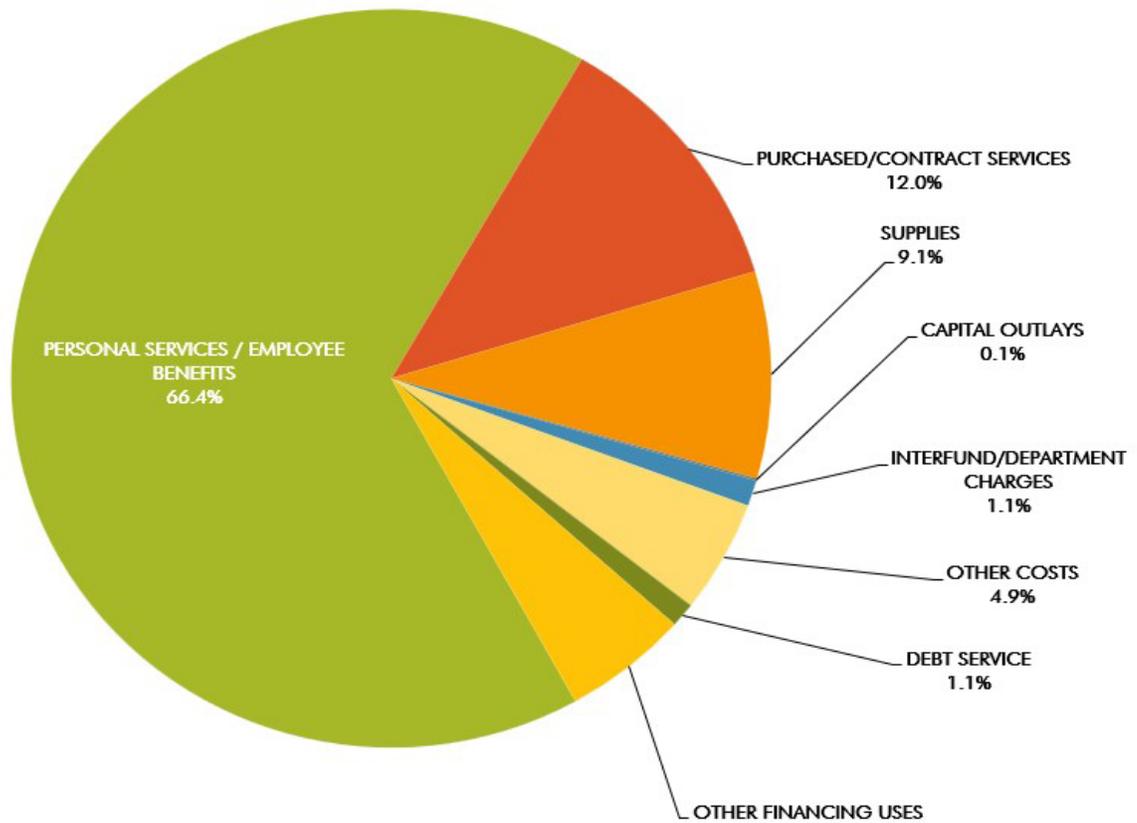
Additional Information

- The FY 2022 General Fund budget was balanced with the use of fund balance in the amount of \$844,684. Fund balance is projected to be \$9.2 million, or 28%, of General Fund expenditures, at 12/31/2022.
- 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 ended June 2021. All the projects that were part of the resolution are expected to be completed over the next couple of years, and the excess of funds collected will be used to fund other capital projects that are further detailed in this document. For FY 2022, \$7,000,000 has been budgeted for capital projects to be funded by SPLOST VI.
- In March of 2021, the citizens voted to continue the \$.01 sales tax and it will be known as SPLOST VII. Proceeds of this tax will be used to fund capital projects across the County. For FY 2022, the County budgeted \$9.5 million to be expended from SPLOST VII funds.
- Impact fees have been re-instated since FY 2018. It is anticipated with the continued growth of the County that these fees will help offset the cost of new infrastructure. \$1,250,000 was added to the FY 2022 budget for this purpose. These fees can be used for Library, Parks, Fire, and Roads expansion.

2022 Expenditures by Category

	2021	2022	% CHANGE
PERSONAL SERVICES / EMPLOYEE BENEFITS	20,189,486	21,576,787	7%
PURCHASED/CONTRACT SERVICES	3,436,098	3,884,177	13%
SUPPLIES	2,808,281	2,942,252	5%
CAPITAL OUTLAYS	25,000	29,560	18%
INTERFUND/DEPARTMENT CHARGES	289,000	370,000	28%
OTHER COSTS	1,558,486	1,605,057	3%
DEBT SERVICE	344,190	345,902	0%
OTHER FINANCING USES	2,137,490	1,732,945	-19%
	<u>30,788,031</u>	<u>32,486,680</u>	<u>6%</u>

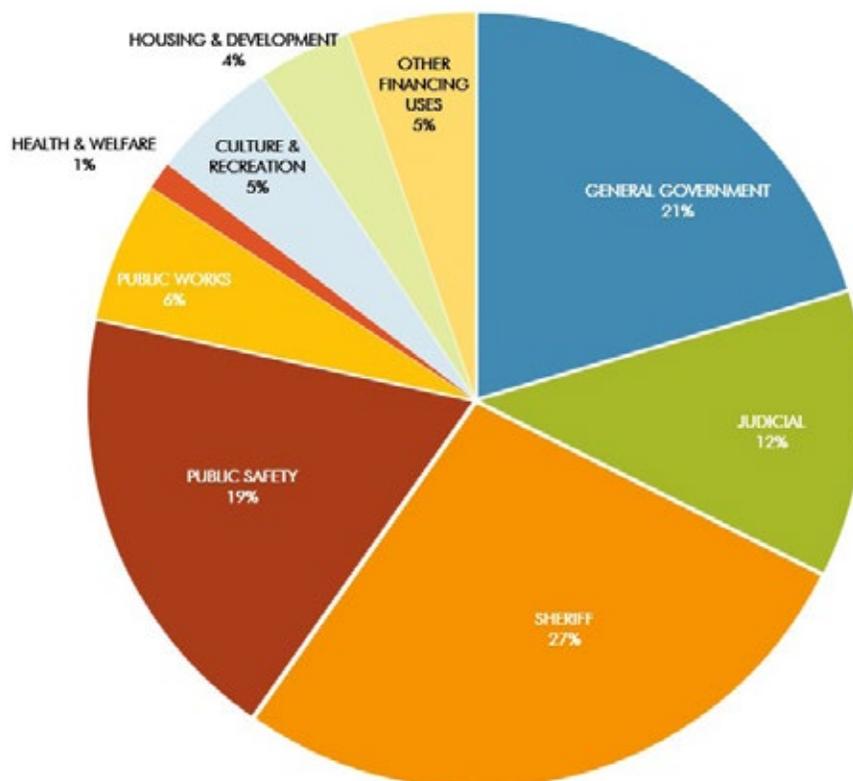
2022 GENERAL FUND EXPENDITURES BY CATEGORY



2022 Expenditures by Function

	2021	2022	% CHANGE
GENERAL GOVERNMENT	5,778,646	6,646,131	15%
JUDICIAL	3,522,132	3,873,181	10%
SHERIFF	8,478,523	8,887,258	5%
PUBLIC SAFETY	5,821,844	6,054,459	4%
PUBLIC WORKS	1,974,171	1,910,536	-3%
HEALTH & WELFARE	354,732	373,304	5%
CULTURE & RECREATION	1,706,447	1,735,485	2%
HOUSING & DEVELOPMENT	1,014,046	1,273,381	26%
OTHER FINANCING USES	2,137,490	1,732,945	-19%
	30,788,031	32,486,680	6%

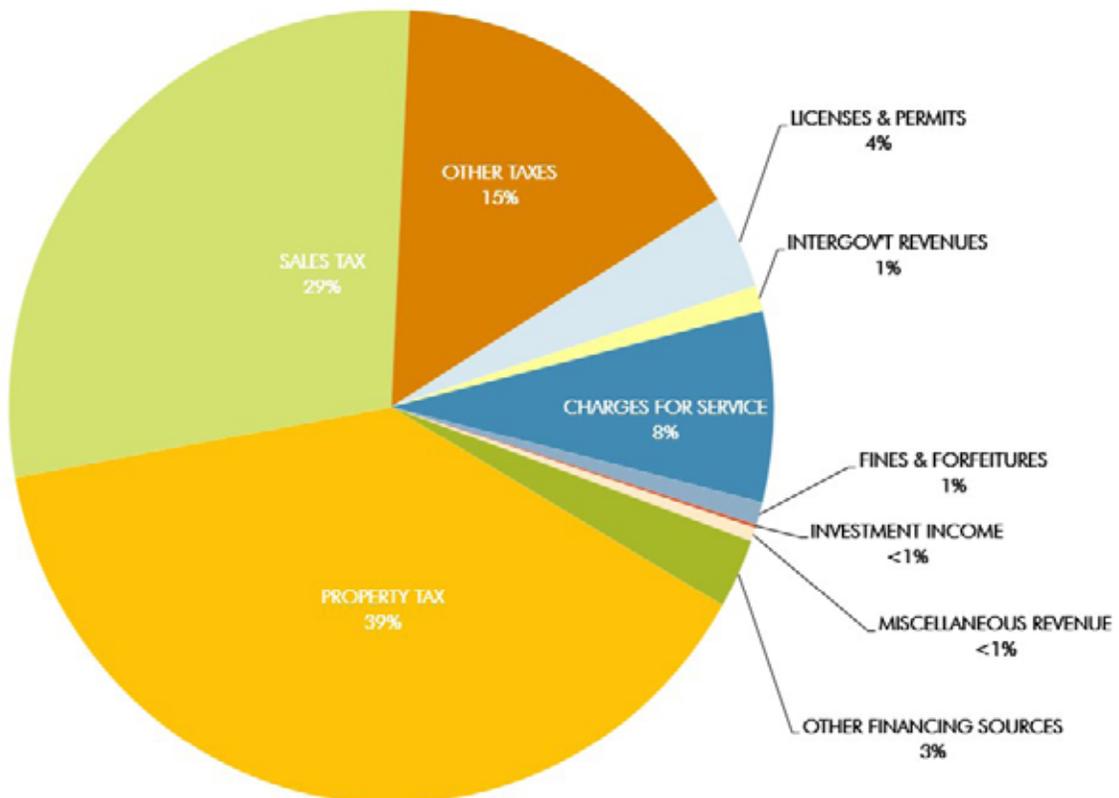
2022 GENERAL FUND EXPENDITURES BY FUNCTION



2022 Revenues by Category

	2021	2022	% CHANGE
PROPERTY TAX	12,274,473	12,604,780	3%
SALES TAX	8,000,000	9,300,000	16%
OTHER TAXES	4,311,200	5,035,200	17%
LICENSES & PERMITS	1,001,350	1,240,550	24%
INTERGOV'T REVENUES	309,800	338,500	9%
CHARGES FOR SERVICE	2,272,472	2,523,116	11%
FINES & FORFEITURES	254,500	301,000	18%
INVESTMENT INCOME	129,150	42,050	-67%
MISCELLANEOUS REVENUE	79,950	181,800	127%
OTHER FINANCING SOURCES	2,155,136	919,684	-57%
	30,788,031	32,486,680	6%

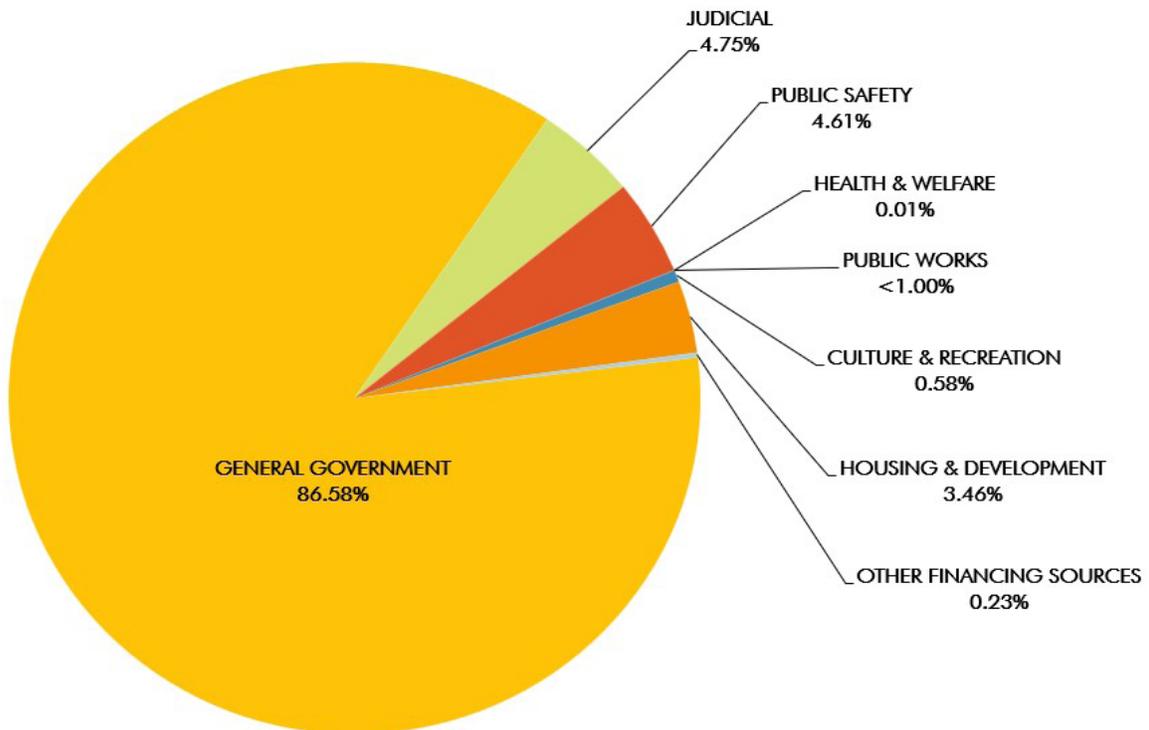
2022 GENERAL FUND REVENUES BY CATEGORY



2022 Revenues by Function

	2021	2022	% CHANGE
GENERAL GOVERNMENT	27,019,349	28,053,735	4%
JUDICIAL	1,225,450	1,544,725	26%
PUBLIC SAFETY	1,375,222	1,496,770	9%
PUBLIC WORKS	-	500	0%
HEALTH & WELFARE	4,000	3,000	-25%
CULTURE & RECREATION	195,700	188,050	-4%
HOUSING & DEVELOPMENT	881,700	1,124,900	28%
OTHER FINANCING SOURCES	86,610	75,000	-13%
	30,788,031	32,486,680	6%

2022 GENERAL FUND REVENUES BY FUNCTION

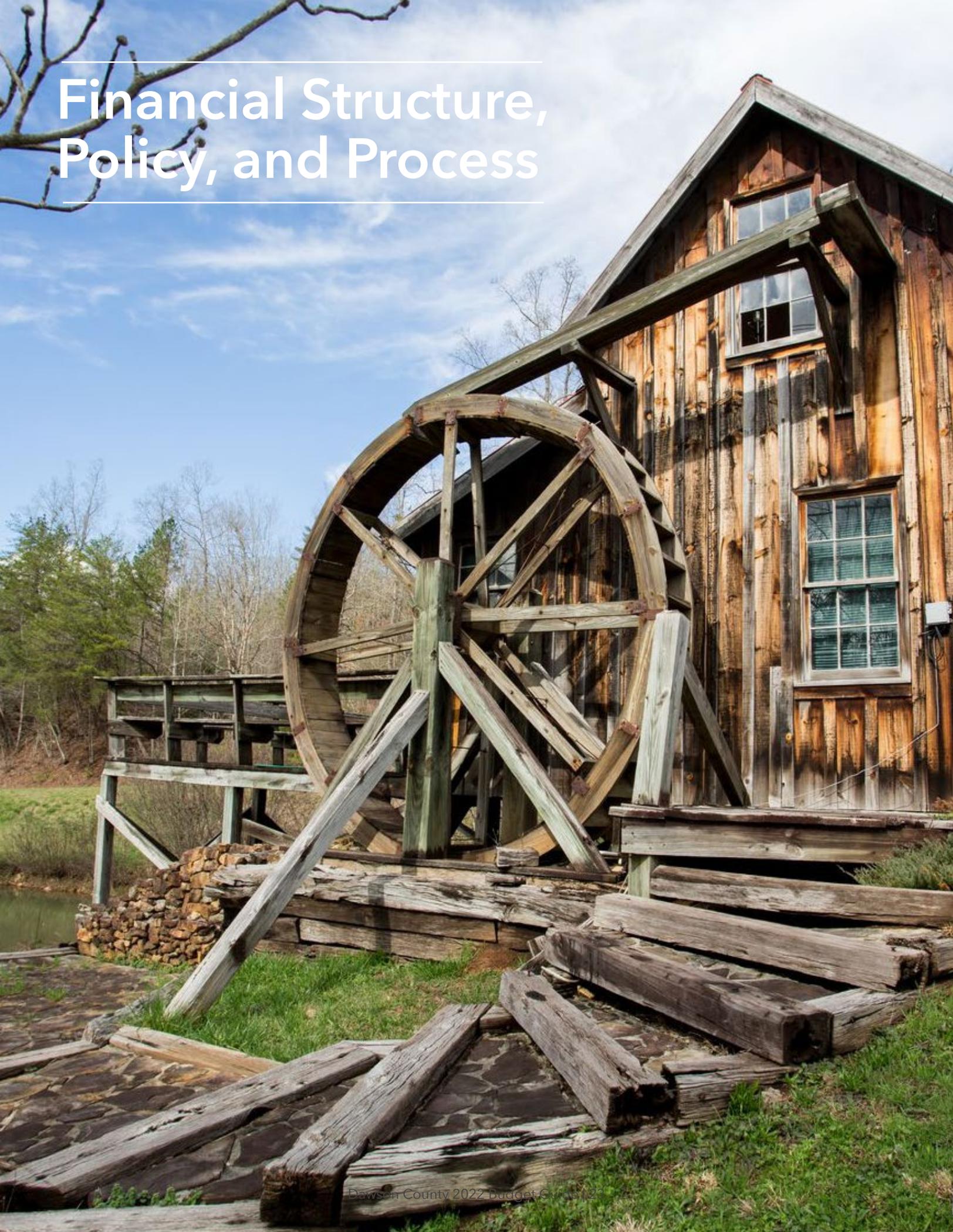


Position Summary

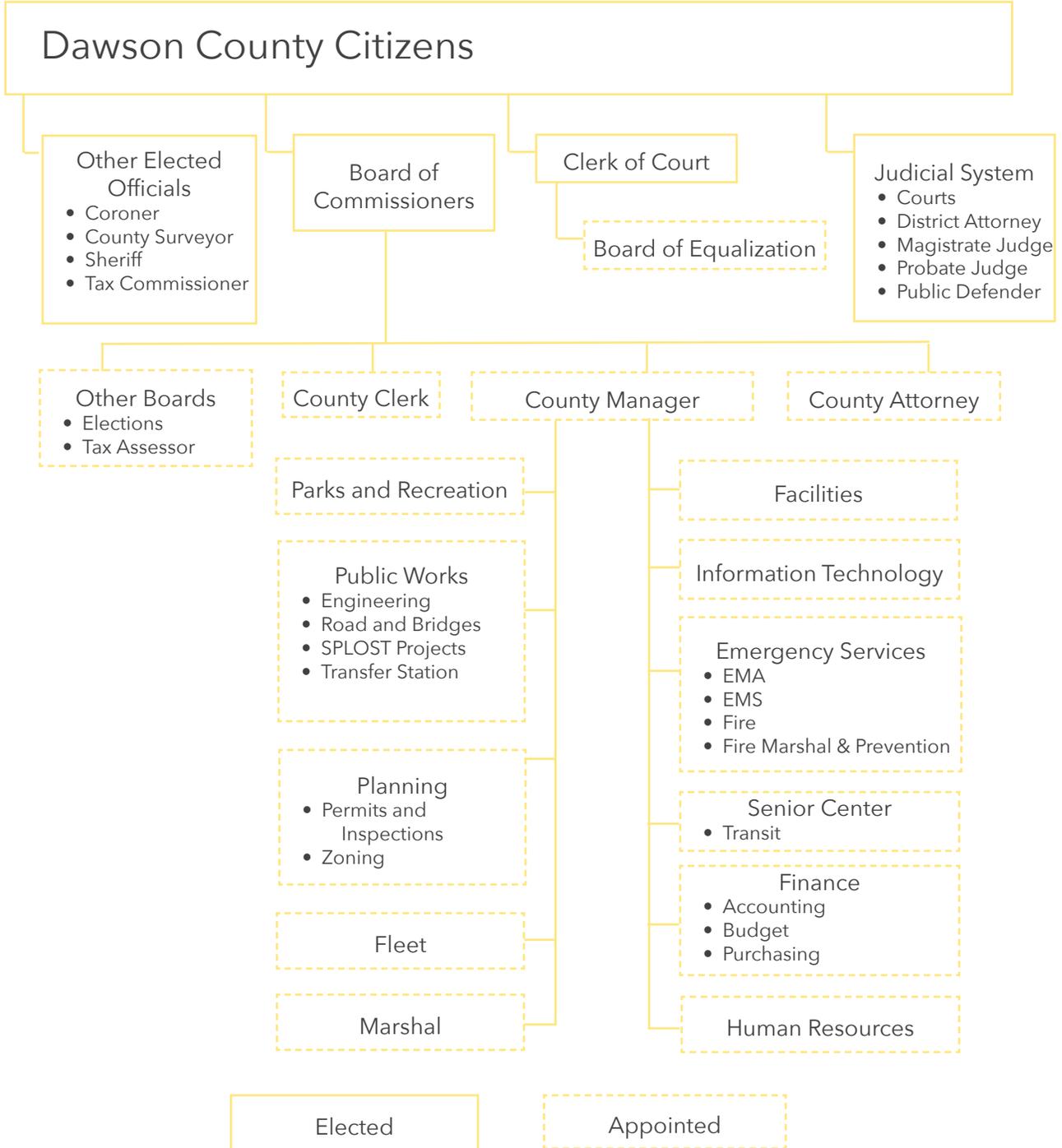
DEPARTMENTS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
BOARD OF COMMISSIONERS	5	5	5	5	5
COUNTY ADMINISTRATION	3	3	2	2	2
ELECTIONS/REGISTRAR	3	3	3	3	3
FINANCE	7	7	7	7	7
COUNTY ATTORNEY	1	2	-	-	-
INFORMATION TECHNOLOGY	3	4	4	4	6
HUMAN RESOURCES	2	3	3	3	3
TAX COMMISSIONER	6	6	6	6	7
TAX ASSESSOR	8	8	8	8	8
PUBLIC INFORMATION	-	1	1	1	1
FACILITIES	8	8	8	8	9
SUPERIOR COURT	2	2	2	2	3
DISTRICT ATTORNEY	9	9	9	9	9
MAGISTRATE COURT	5	6	6	6	6
PROBATE COURT	4	4	4	4	4
JUVENILE COURT	-	-	-	-	1
CLERK OF COURT	9	9	9	9	9
PUBLIC DEFENDER	1	2	2	2	3
TREATMENT COURT	3	3	3	3	3
FAMILY TREATMENT COURT	-	1	1	1	1
SHERIFF ADMIN	10	9	9	9	9
PATROL	26	30	30	30	30
CID	10	10	10	10	10
DETENTION	37	36	36	36	36
SCHOOL RESOURCE OFFICERS	5	7	7	7	7
MARSHAL	2	3	3	3	4
SHERIFF SERVICES	12	12	12	12	12
FIRE	29	29	29	35	36
EMA	1	1	1	1	1
EMS	34	32	32	32	32
E911 COMMUNICATIONS	12	13	13	13	13
PUBLIC WORKS ADMIN	4	4	3	3	3
PUBLIC WORKS ROADS	11	17	17	17	17
FLEET	2	3	3	3	4
PARK & REC	11	13	13	13	13
TRANSFER STATION	1	3	3	3	3
SENIOR CENTER/TRANSIT	8	9	9	9	9
EXTENSION	1	1	1	1	1
PLANNING & DEVELOPMENT	6	8	9	10	13
FAMILY CONNECTION	2	2	2	2	2
TOTAL FULL TIME APPROVED POSITIONS	303	328	325	332	345

The FY 2022 budget includes the addition of eleven full time positions and two upgrades from part time to full time. The new positions are: County Marshal (Marshal), General Mechanic (Fleet), Network Administrator (IT), IT Technician (IT), Senior Judicial Assistant (Juvenile Court), Permit Technician (Planning), Building Inspector (Planning), Senior Plan Reviewer (Planning), Legal Assistant (Public Defender), Pretrial Officer (Superior Court) and Fire Inspector (Fire). A part time Custodian (Facilities) and Clerk (Tax Commissioner) were upgraded to full time positions.

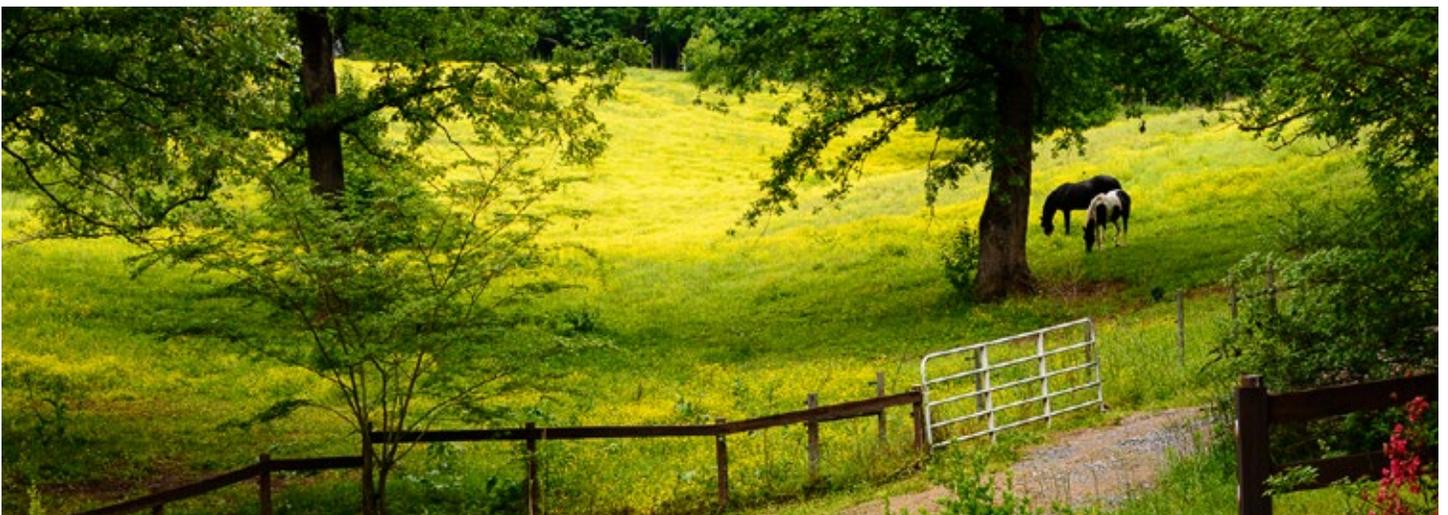
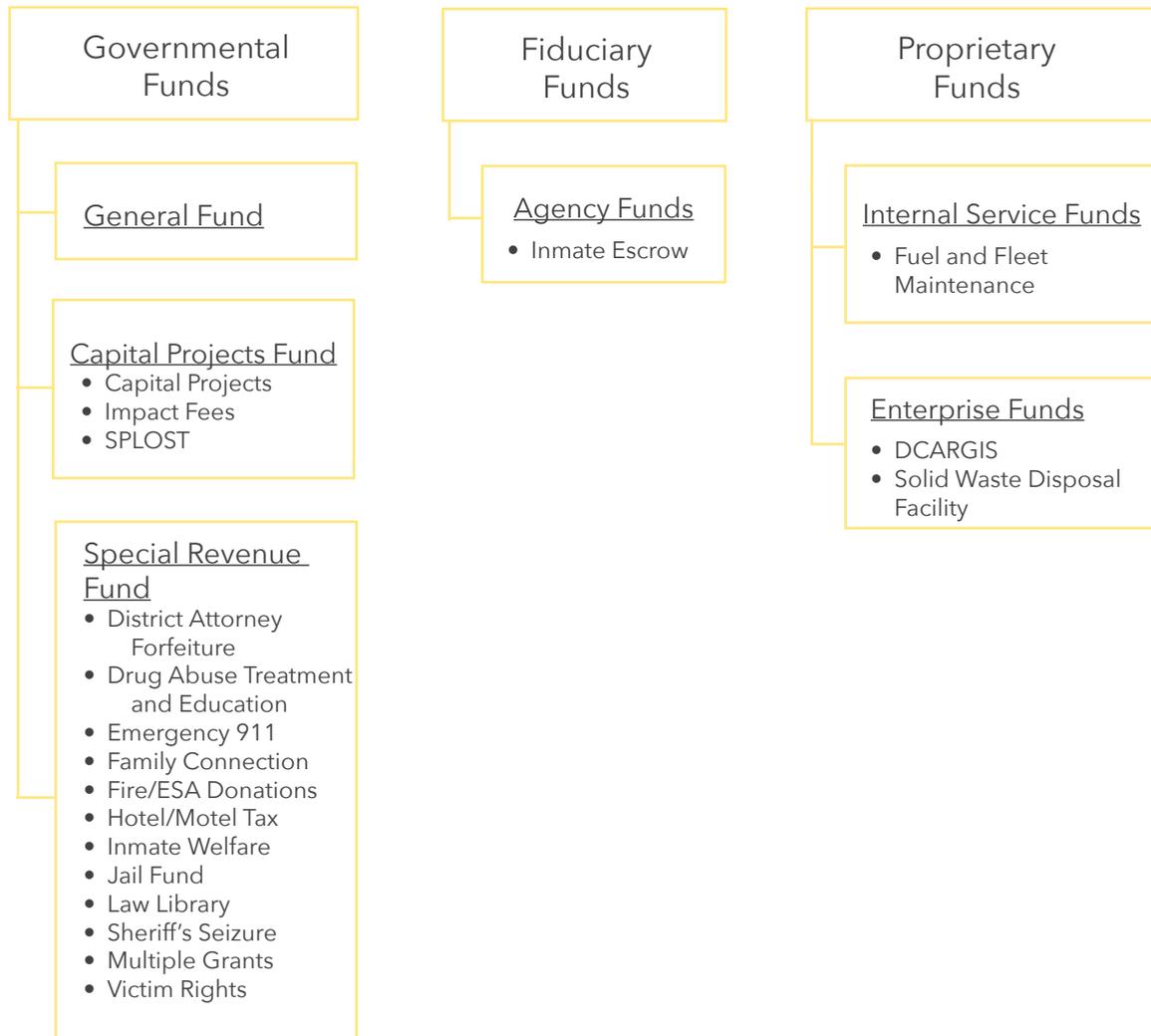
Financial Structure, Policy, and Process



Organizational Chart



Fund Structure



Fund and Department Relationship

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

Solid Waste Fund
Transfer Station

E-911 Fund
Sheriff - E-911

Internal Service Fund
Fuel Facility
Fleet Maintenance

DCARGIS Fund
GIS Department

Fund Descriptions

Governmental Funds

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

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
GENERAL FUND	28,937,102	30,788,031	26,643,416	32,486,680
	28,937,102	30,788,031	26,643,416	32,486,680



Fund Descriptions

Capital Projects Funds

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

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

Financial Structure, Policy, and Process

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
SPLOST IV	40,436	-	-	-
SPLOST V	45	-	-	-
SPLOST VI	9,847,248	8,985,000	-	7,000,000
SPLOST VII	-	-	-	9,500,000
CAPITAL PROJECTS	1,447,836	659,445	53,000	53,000
PAULINE S IVEY SENIOR CENTER	732,958	-	-	-
IMPACT FEES	668,013	1,250,000	1,250,000	1,308,174
	12,736,536	10,894,445	1,303,000	17,861,174



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.

ARPA Local Fiscal Recovery Fund

This fund is used to account for the American Rescue Plan Act funding which is used to aid public health and economic recovery from the COVID-19 pandemic.

CARES Fund

This fund is used to account for the Coronavirus Aid, Relief, and Economic Security Act funding which provides fast and direct economic aid to the American people negatively impacted by the COVID-19 pandemic.

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

Financial Structure, Policy,
and Process

	2020	2021	2022	2022
	ACTUAL	BUDGET	REQUESTED	BUDGET
DATE	18,048	30,000	25,000	25,000
JAIL	-	39,500	34,900	34,900
CRIME VICTIMS	13,308	17,750	17,350	17,350
LAW LIBRARY	23,639	24,360	24,360	24,360
FIRE/ESA DONATIONS ACCOUNT	5,653	-	-	-
FAMILY CONNECTION	258,176	222,050	92,488	92,488
INMATE WELFARE FUND	96,356	85,000	85,000	85,000
DA FORFEITURE	2,504	3,000	2,000	3,000
DCSO SEIZURE FUND	6,073	10,700	10,700	10,700
EMERGENCY 911	980,430	1,016,408	1,090,015	1,139,900
CARES FUND	1,196,773	-	-	-
ARPA LOCAL FISCAL RECOVERY FUND	-	-	-	1,527,654
MULTIPLE GRANTS	3,372,145	2,643,822	2,448,541	2,392,011
HOTEL/MOTEL TAX	446,832	450,000	450,000	450,000
	6,419,937	4,542,590	4,280,354	5,802,363



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.

	2020	2021	2022	2022
	ACTUAL	BUDGET	REQUESTED	BUDGET
INMATE ESCROW	(21,889)	80,000	80,000	80,000
	<u>(21,889)</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</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.

	2020	2021	2022	2022
	ACTUAL	BUDGET	REQUESTED	BUDGET
FUEL/FLEET MAINTENANCE	263,908	337,979	349,412	404,669
	<u>263,908</u>	<u>337,979</u>	<u>349,412</u>	<u>404,669</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 activities related to geographical data related to Dawson County, as well as, Etowah Water and Sewer Authority and the Board of Education.

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
SOLID WASTE	642,898	693,674	633,979	619,413
DCARGIS	60,759	62,613	85,168	85,043
	703,657	756,287	719,147	704,456



Financial Planning Policies

FINANCIAL POLICIES AND PROCEDURES

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

BALANCED BUDGET

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

LEVEL OF BUDGET ADOPTION

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

BUDGETARY CONTROL/REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS

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

budgets, increases in the level of authorized positions, or changes to capital outlay items greater than \$25,000. As outlined in the annual budget resolution, the County Manager is authorized to approve changes to capital outlay budgets in amounts up to \$25,000. The Chief Financial Officer/designee is authorized to approve budget transfers within the department, except transfers within a department to or from salaries and benefits accounts, to or from fixed assets, to or from vehicle repair and maintenance accounts, or transfers to any travel or training account. All these exceptions shall require the approval of the County Manager.

BUDGET AMENDMENT PROCESS

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

BUDGET LAPSES AT YEAR END

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

make a reappropriation to resolve unusual situations or hardships caused by this policy.

BUDGET BASIS

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

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

LEGAL AUTHORITY OVERVIEW

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

Financial Planning Policies

LONG-RANGE PLANNING

STRATEGIC PLANNING

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

INVESTMENT POLICY

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

INVESTMENT AUTHORITY

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

LEGAL INVESTMENT INSTRUMENTS

Dawson County is empowered by Georgia Law to invest in the following type of securities: direct and agency obligations of the United States, obligations of the State of Georgia, Georgia Extended Asset Pool, Georgia Fund I, repurchase agreements, certificates of deposit and prime bankers' acceptances.

However, the County will diversify use of instruments to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities.

INVESTMENT REPORTING

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

ASSET INVENTORY

CAPITAL ASSET INVENTORY

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

and Computers, Infrastructure, Machinery and Equipment, Nonstructural Improvements and Vehicles.

ASSETS BELOW THRESHOLD

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

MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

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

DEPRECIATION

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

Financial Planning Policies

REVENUE

REVENUE ESTIMATION

The County will estimate its annual revenues by an objective, analytical process, wherever practical. All existing and potential revenue sources will be reevaluated annually.

USE OF ONE-TIME REVENUES

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

USE OF UNPREDICTABLE REVENUES

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

FEDERAL AND STATE GRANTS

The Board of Commissioners shall approve all grants and grant

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

CONTRIBUTIONS

Unless authorized by the Board of Commissioners, contributions to programs operated by County departments shall be subject to the County's accounting and budgetary policies. The County welcomes both unrestricted and restricted

contributions compatible with the County's programs and objectives. Any material contributions shall be appropriated by the Board of Commissioners prior to expenditure.

FUND BALANCE

If projected revenue in future years is not sufficient to support projected requirements, use of unreserved fund balance may be budgeted to compensate for revenue short-falls in the current fiscal year. The 2022 budget has been analyzed with respect to how the decisions made this year will affect the County's revenues and expenditures in the future years.



Expenditure Policies

DEBT CAPACITY, ISSUANCE & MANAGEMENT

PURPOSE OF DEBT ISSUANCE

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

LEGAL DEBT LIMITATIONS

In issuing debt, the County meets all state laws and requirements and follows a number of budgetary and fiscal policies to ensure the

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

TYPES OF DEBT

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

- General Obligation (GO) Bonds
- Revenue Bonds

- Lease Purchases
- Certificates of Participation
- Loans

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

RESERVE FOR STABILIZATION ACCOUNTS

UNASSIGNED FUND BALANCE

Dawson County's unassigned fund balance target for the General Fund shall not be less than 15% of regular General Fund operating expenditures. It is the County's goal to maintain an unassigned fund balance of 15 - 25% or 3 months of operating expenditures. At the end of 2020, the County's unassigned fund balance was 32% of General Fund operating expenditures.

UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

Unassigned fund balance can be used for nonrecurring capital expenditures. Also, if projected revenue in future years is not sufficient to support projected requirements, use of unreserved fund balance may be budgeted to compensate for revenue short-falls in the current fiscal year. The 2022 budget has been analyzed with respect to how the decisions made this year will affect the County's revenues and expenditures in the future years.



Expenditure Policies

CONTINGENCY BUDGET

Dawson County shall include a contingency amount in the General Fund budget for emergency type expenditures which cannot be foreseen when the budget is adopted. The contingency amount shall be subject to annual appropriation. For FY 2022, \$676,615 has been appropriated for contingencies (\$100,000 for increased health insurance benefits, \$100,000 for salary adjustments based on merit at the County Manager's discretion, \$341,615 for \$1 per hour increases for PT and FT employees, \$100,000 for general contingencies, \$25,000 for legal & professional fees, and \$10,000 for Georgia Underground Storage Tank (GUST) Trust Fund).

OPERATING/CAPITAL EXPENDITURE ACCOUNTABILITY

BUDGETARY CONTROL

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

Management of the County is responsible for establishing and maintaining an internal structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate data is compiled to allow for the preparation of the financial statements in conformity

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

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

Budget Process

BUDGET DEVELOPMENT AND MANAGEMENT

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

DEPARTMENT RESPONSIBILITY

Departments calculate a budget for FY 2022 and utilize prior years' actual expenditures as a starting point to determine the historical costs to continue current levels of service. However, this does not guarantee continued funding at prior year levels. This starting point is commonly referred to as the "baseline budget."

FINANCE DEPARTMENT RESPONSIBILITY

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

BOARD OF COMMISSIONERS RESPONSIBILITY

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

BASELINE BUDGETING

The County utilizes a baseline budget approach. This approach sets conservative spending for the proposed budget by closely examining the historical spending patterns of all County departments.

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

AMENDMENT PROCESS

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

FY 2022 Budget Calendar



JUNE

June 17, 2021

BOC Chairman's FY 2022 Kick-off Budget Message

JULY

JULY 15, 2021

All departments finalize FY 2022 budget requests with Finance Department

AUG

AUGUST 5, 2021

2021 Millage Rate Presentation (Tax Levy History) / Millage Rate and Property Tax Public Hearing #1 (4:00 pm)

County Tax Levy and Millage Rate Adoption at 7.625 (6:00 pm)

AUGUST 24, 2021

Administrative hearings begin with elected officials, departments and subsidies

OCT

OCTOBER 7, 2021

Chairman's FY 2022 Proposed Budget Presentation

OCTOBER 21, 2021

Public Budget Hearing #1 conducted (4:00 pm)

Public Budget Hearing #2 conducted (6:00 pm)

NOV

NOVEMBER 4, 2021

Public Budget Hearing #3 conducted (6:00 pm)

NOVEMBER 18, 2021

FY 2022 Budget Adoption

Long Range Planning

Dawson County strives to make the most efficient use of its financial resources. This is best accomplished by long range planning. Typically, the County uses a 5- year capital improvement plan, but this plan also encompasses the use of SPLOST funding which can last up to 6 years.

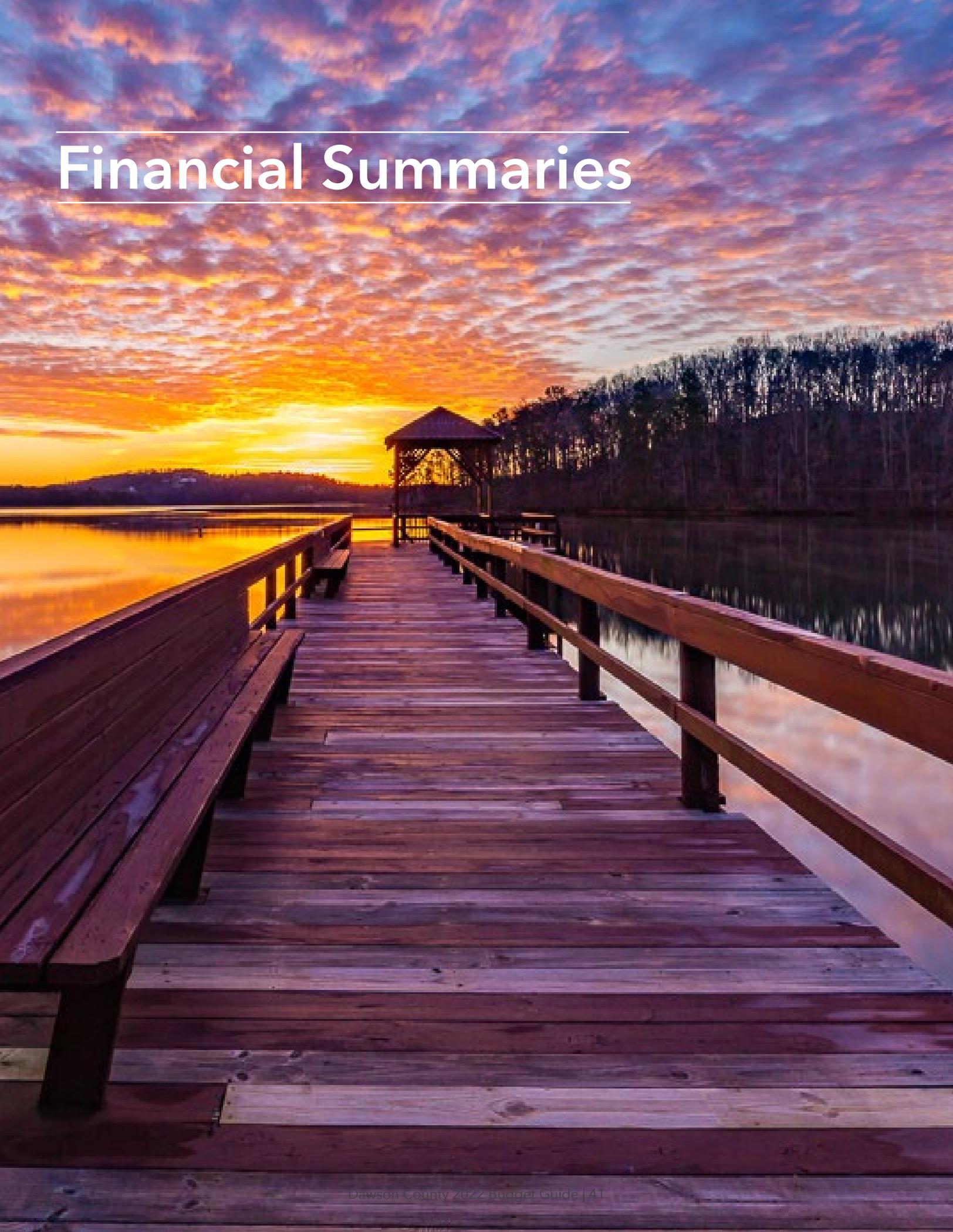
The County has 4 main sources of funding for long range planning: General Fund, SPLOST Fund, Capital Projects Fund and Impact Fees Fund. The combination of all these sources makes up the available funding for the Capital Projects Plan. The largest source of funding is SPLOST (Special Purpose Local Option Sales Tax). SPLOST VII was approved in 2021 and will provide funding for capital projects over the next 6 years.

Each year, the County is required by the Georgia Department of Community Affairs (DCA) to update their list of projects for upcoming years. Based on available funding and other priorities that may change by the Board, this list is a guide, but is subject to change and is continually evolving.

A summary of the next 5 years is below:

YEAR	CAPITAL PROJECTS	GENERAL FUND	IMPACT FEES	SPLOST	TOTAL
2022	53,000	29,560	1,308,174	16,500,000	17,890,734
2023	200,000	100,000	1,313,409	15,000,000	16,613,409
2024	200,000	500,000	1,088,561	9,000,000	10,788,561
2025	200,000	500,000	1,188,474	9,000,000	10,888,474
2026	200,000	500,000	1,413,736	10,000,000	12,113,736

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							
	2018 Actual	8,233,052	27,261,675	25,868,992	9,625,735	1,392,683	5%
	2019 Actual	9,625,735	28,532,095	29,217,402	8,940,428	(685,307)	-2%
	2020 Actual	8,940,428	32,203,605	28,939,407	12,204,626	3,264,198	11%
	2021 Budget	12,204,626	28,719,505	30,788,031	10,136,100	(2,068,526)	-7%
	2022 Budget	10,136,100	31,641,996	32,486,680	9,291,416	(844,684)	-3%
Capital Projects Funds 300s							
	2018 Actual	6,630,424	8,890,157	4,382,882	11,137,699	4,507,275	103%
	2019 Actual	11,137,699	11,986,400	12,178,091	10,946,008	(191,691)	-2%
	2020 Actual	10,946,008	11,343,777	12,062,279	10,227,506	(718,502)	-6%
	2021 Budget	10,227,506	4,259,445	9,644,445	4,842,506	(5,385,000)	-56%
	2022 Budget	4,842,506	9,553,000	16,553,000	(2,157,494)	(7,000,000)	-42%

Fund Balance

PROJECTED CHANGES IN FUND BALANCE CONTINUED

Fund	Year	Fund Balance January 1	Revenues	Expenditures	Fund Balance December 31	Increase / (Decrease)	% Change
Nonmajor Governmental Funds 200s, 600s, 700s							
	2018 Actual	250,408	5,981,653	5,241,729	990,332	739,924	14%
	2019 Actual	990,332	6,013,024	5,102,413	1,900,943	910,611	18%
	2020 Actual	1,900,943	9,524,077	7,600,789	3,824,231	1,923,288	25%
	2021 Budget	3,824,231	6,193,759	6,210,569	3,807,421	(16,810)	0%
	2022 Budget	3,807,421	5,867,568	7,595,206	2,079,783	(1,727,638)	-23%
Proprietary Funds 500s							
	2018 Actual	2,692,446	922,978	669,513	2,945,911	253,465	38%
	2019 Actual	2,945,911	758,022	991,023	2,712,910	(233,001)	-24%
	2020 Actual	2,712,910	706,951	703,656	2,716,205	3,295	0%
	2021 Budget	2,716,205	661,200	756,287	2,621,118	(95,087)	-13%
	2022 Budget	2,621,118	704,456	704,456	2,621,118	-	0%



Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
 BUDGET SUMMARY BY FUND
 FOR FISCAL YEAR ENDING DECEMBER 31, 2022

Financial Summaries

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Revenues							
Property Taxes	12,604,780	-	-	-	-	-	12,604,780
Sales Taxes	9,300,000	-	9,500,000	-	-	-	18,800,000
Other Taxes	5,035,200	450,000	1,250,000	-	-	-	6,735,200
Licenses & Permits	1,240,550	-	-	-	-	-	1,240,550
Intergovernmental Revenue	338,500	1,611,024	-	-	1,070	-	1,950,594
Charges for Service	2,523,116	701,000	-	624,413	55,657	80,000	3,984,186
Fines & Forfeitures	301,000	108,480	-	-	-	-	409,480
Other Revenues	223,850	3,220	-	-	-	-	227,070
Sub-total Revenues	31,566,996	2,873,724	10,750,000	624,413	56,727	80,000	45,951,860
Other Financing Sources							
Operating Transfers In	75,000	1,259,175	53,000	80,043	347,942	-	1,815,160
Prior Year Fund Balance	844,684	1,669,464	7,058,174	-	-	-	9,572,322
Sub-total Other Financing Sources	919,684	2,928,639	7,111,174	80,043	347,942	-	11,387,482
Total Revenues & Other Sources	32,486,680	5,802,363	17,861,174	704,456	404,669	80,000	57,339,342

Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
 BUDGET SUMMARY BY FUND CONTINUED
 FOR FISCAL YEAR ENDING DECEMBER 31, 2022

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Expenditures							
Total General Government	6,646,131	-	16,898,674	85,043	-	-	23,629,848
Total Public Safety	6,054,459	1,827,331	150,000	-	-	-	8,031,790
Total Sheriff	8,887,258	1,169,640	25,000	-	-	80,000	10,161,898
Total Judicial	3,873,181	654,951	-	-	-	-	4,528,132
Total Public Works	1,910,536	695,469	50,000	619,413	404,669	-	3,680,087
Total Health & Welfare	373,304	872,624	-	-	-	-	1,245,928
Total Housing & Development	1,273,381	470,738	-	-	-	-	1,744,119
Total Culture & Recreation	1,735,485	-	737,500	-	-	-	2,472,985
Sub-total Expenditures	30,753,735	5,690,753	17,861,174	704,456	404,669	80,000	55,494,787
Other Financing Uses							
Operating Transfers Out	1,732,945	111,610	-	-	-	-	1,844,555
Sub-total Other Financing Uses	1,732,945	111,610	-	-	-	-	1,844,555
Total Expenditures & Other Uses	32,486,680	5,802,363	17,861,174	704,456	404,669	80,000	57,339,342
Excess (Deficiency) of Revenues	-	-	-	-	-	-	-

Five Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
 BUDGET SUMMARY BY YEAR
 FOR FISCAL YEAR ENDING DECEMBER 31, 2022

Financial Summaries

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues					
Property Taxes	11,915,562	11,859,962	11,299,551	12,274,473	12,604,780
Sales Taxes	16,142,199	17,353,811	18,512,572	11,600,000	18,800,000
Other Taxes	4,202,442	4,853,132	5,707,322	6,011,200	6,735,200
License & Permits	668,707	786,189	1,203,910	1,001,350	1,240,550
Intergovernmental Revenue	1,914,848	2,618,831	4,400,987	2,154,315	1,950,594
Charges for Service	4,405,831	4,841,022	4,930,565	3,956,772	3,984,186
Fines & Forfeitures	502,441	501,464	372,189	371,525	409,480
Other Revenues	418,185	521,506	781,753	231,985	227,070
Sub-total Revenues	40,170,215	43,335,916	47,208,849	37,601,620	45,951,860
Other Financing Sources					
Operating Transfers In	2,812,306	3,654,133	6,497,192	2,249,099	1,815,160
Proceeds Surplus Sale	73,939	283,474	63,680	-	-
Prior Year Fund Balance	-	-	-	7,548,613	9,572,322
Sub-total Other Financing Sources	2,886,245	3,937,608	6,560,871	9,797,712	11,387,482
Total Revenues & Other Sources	43,056,459	47,273,524	53,769,720	47,399,332	57,339,342

Five Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
 BUDGET SUMMARY BY YEAR CONTINUED
 FOR FISCAL YEAR ENDING DECEMBER 31, 2022

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Expenditures					
Total General Government	5,027,678	5,513,895	5,527,481	6,490,759	23,629,848
Total Public Safety	6,300,294	6,702,114		6,171,129	8,031,790
Total Sheriff	8,309,932	10,207,753		10,892,202	10,161,898
Total Judicial	3,400,193	3,821,547	3,981,890	4,177,289	4,528,132
Total Public Works	5,560,384	10,274,289	10,139,569	11,070,992	3,680,087
Total Health & Welfare	1,153,399	1,128,975	3,064,779	1,134,568	1,245,928
Total Housing & Development	1,374,197	1,443,337	1,674,462	1,614,346	1,744,119
Total Culture & Recreation	2,679,114	3,737,374	2,599,362	3,058,947	2,472,985
Sub-total Expenditures	33,805,192	42,829,283	26,987,542	44,610,232	55,494,787
Other Financing Uses					
Operating Transfers Out	2,362,864	3,637,914		2,789,100	1,844,555
Sub-total Other Financing Uses	2,362,864	3,637,914	-	2,789,100	1,844,555
Total Expenditures & Other Uses	36,168,056	46,467,197	26,987,542	47,399,332	57,339,342
Excess (Deficiency) of Revenues	6,888,403	806,327	26,782,178	-	-

Revenue Sources

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

TOTAL BUDGET-ALL FUNDS

Dawson County's total budgeted revenue (including all funds) for FY 2022 is \$57,339,342, which represents a 20.9% increase of \$9,940,010 compared to the FY 2021 budget. This change is mainly due to the addition of a new fund - SPLOST VII, which has an approved budget of \$9,500,000 for FY 2022. For 2022, approximately 64% of the total budget is funded by taxes. Taxes include sales, property, and other taxes, all of which are discussed in detail below. The County's second largest revenue source is other financing sources, which includes use of fund balance. Other financing sources makes up 22.63% of the total budget. During the budget process, the estimation of revenues was greatly impacted by the COVID-19 pandemic. Several revenue sources could be affected by economic recession or just a reduction or closure of some county functions.

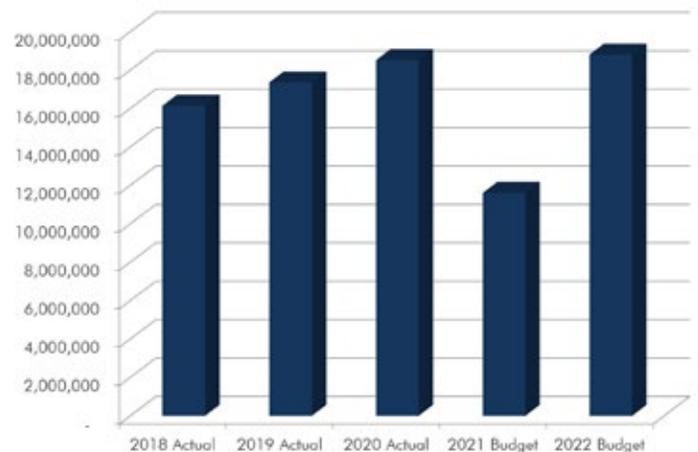
GENERAL FUND

Revenue projections for the General Fund for FY 2022 total \$32,486,680 which represents a \$1,698,649 (5.5%) increase compared to the FY 2021 budget. The largest General Fund revenue source is property taxes at 38.80% of the General Fund budget. Sales tax (LOST) is the second largest General Fund revenue source at 28.63%. Other taxes make up the third largest revenue source at 15.50% of total budget. At 7.77%, charges for services provides the fourth largest revenue source of the General Fund.

SALES TAX

Dawson County's largest revenue stream is sales tax, which includes both Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST). The major retail establishments, including the North Georgia Premium Outlets, Wal-Mart and Home Depot, located along the commercial highway 400 corridor are the biggest contributors to sales tax. Since 2016, when the Kroger and Publix shopping complexes were completed, they continue to be an addition to the inflow of sales tax collections, as

well as a draw for other commercial development. In the span of 4 years, from 2019 to 2021, there have been 139 commercial projects permitted, and in 2022, it is expected that over a million square feet of commercial space will be permitted. Sales tax makes up 32.79% of the total revenue budget in 2022. For FY 2022, LOST and SPLOST budgeted revenues are 57.98% higher than 2021. The reason for this increase is SPLOST VI was only budgeted for half the year in 2021, because it ended June 30. Also, adding to the increase is the full year of expected revenue budgeted for new SPLOST VII. Prior to March 2013, sales tax proceeds were collected on the sale of motor vehicles, and property tax on these motor vehicles was collected annually. However, with the introduction of TAVT (Title Ad Valorem Tax), sales tax is no longer collected on motor vehicle sales. Rather, a one-time TAVT is collected each time the title (vehicle) changes ownership. Therefore, sales tax proceeds decreased the year TAVT began but has shown growth since 2015 with the improved economic conditions. Additionally, changes in transportation tax with the implementation of House Bill 170 have resulted in less sales tax collected on motor fuel sales. Over the past few years, the County has seen a decrease each year in the Motor Vehicle Property Tax as older vehicles are sold or traded. But, along with that decrease, collections of the TAVT have seen

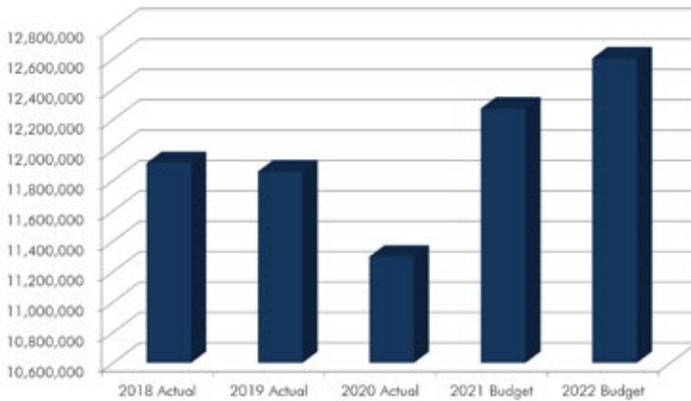


Revenue Sources

a significant increase. Sales taxes estimates for 2022 were based on historical trends and future analysis with consideration for the changes discussed above.

PROPERTY TAX

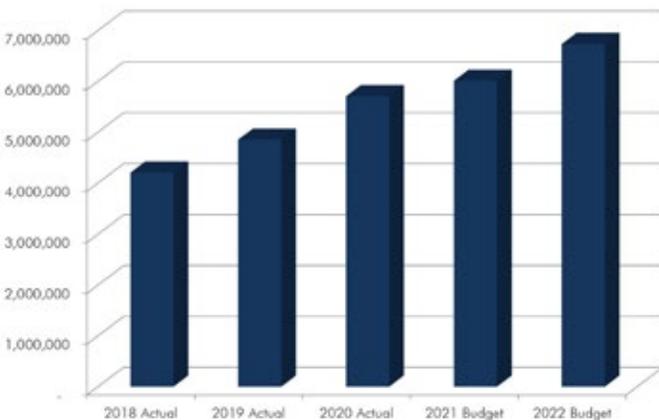
Property tax revenues are 21.98% of the total budget. For the FY 2022 budget, property tax revenues increased by \$330,307, or 2.69%, compared to the FY 2021 budget. This increase is related to growth in the commercial and personal property tax digest. During 2021, the net digest value increased for the eighth year in a row. Property values and taxes are expected to experience marginal increases in the coming years. Estimates for this revenue stream were based on the valuation of the tax digest, historical



trend analysis and current economic conditions.

OTHER TAXES

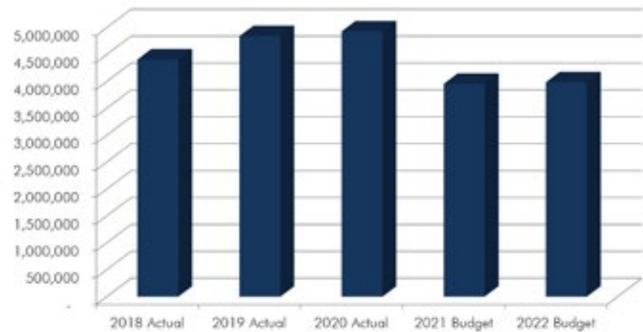
The other taxes category includes Hotel/Motel Tax, Impact fees, Franchise Tax, Alcohol Tax, Insurance Premium Tax, Title Ad Valorem Tax (TAVT), Intangible



Tax, Real Estate Transfer Tax, and Financial Institution Tax. This category makes up 11.75% of total revenue budget. For the FY 2022 budget, this category increased by \$726,000, or by 12%, compared to the FY 2021 budget. The largest increase in this category comes from Impact fees. FY 2022 budgeted revenues for this source were based on historical trend analysis and current economic conditions.

CHARGES FOR SERVICE

Charges for service include recreation participation fees, property tax collection fees and commissions, civil and criminal fees, inmate housing fees, and plan review fees. This revenue category makes up 6.95% of total revenue in FY 22. In FY 2022, this

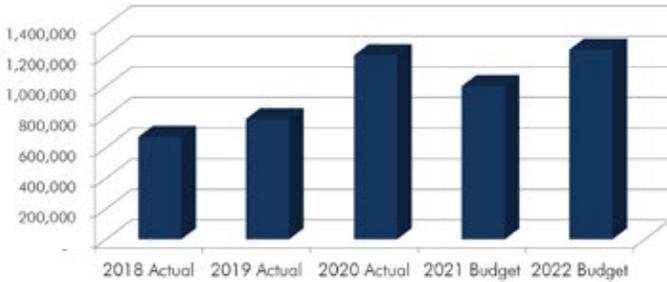


revenue stream is projected to increase slightly by \$27,464, or .69%, from the FY 2021 budget. The biggest factor for this projected increase comes from an expected return to use of county facilities and programs after the slowdown from COVID-19. In FY 2021, these revenues saw a significant increase from FY 2020 because of the return of services being provided that were closed during the pandemic. FY 2022 budgeted revenues for this source were based on historical and future trend analysis.

Revenue Sources

LICENSE AND PERMITS

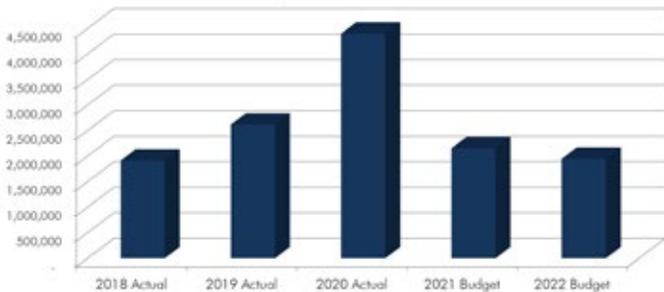
License and permit revenue is received from businesses, as well as private citizens, in the form of business licenses, grading permits, building permits, and rezoning permits. The FY 2022 budget



for this revenue stream represents a \$239,200 or 23.9%, increase from the FY 2021 budget. This change is attributed to an expected increase in estimated building permits for large-scale new building projects in the coming year. At the time of budget preparation, it was unclear what impact the pandemic would continue to have in 2022, so these revenues were budgeted conservatively.

INTERGOVERNMENTAL REVENUES

Intergovernmental revenues are revenues received from other governmental entities for governmental services and operations. For Dawson County, the

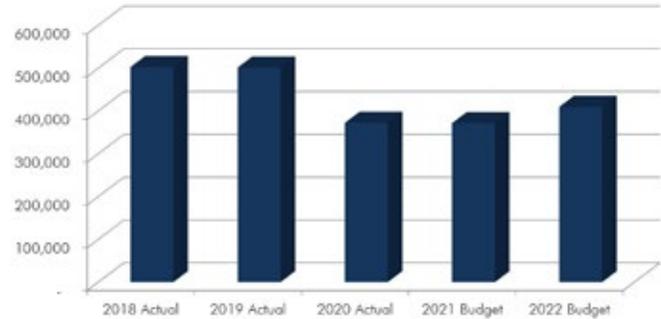


intergovernmental revenue comes from the Board of Education as reimbursement for Sheriff Services. These services are in the form of School Resource Officers, Traffic Management at the schools, and providing

police protection at other school functions. In the FY 2022 budget, intergovernmental revenues comprise .59% of the total budget. There was a \$28,545, or 9.2%, increase in this category for the FY 2022 budget. The largest portion of this increase comes from pay increases provided to the Sheriff Officers, as well as the increased need of police services related to the schools in the county due to growth.

FINES AND FORFEITURES

The fines and forfeitures category represents revenue generated through the court system. This revenue stream funds .71% of the total budget

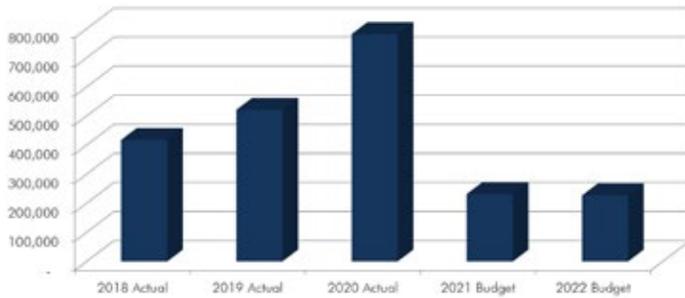


and is \$37,955 more than the FY 2021 budget. Treatment-based court sentences, in place of monetary fines, have resulted in reduced revenues collected by the courts, but have improved final outcomes for those who have been adjudicated. In addition, the COVID-19 pandemic shut down the courts for several months and it continues to create a backlog of cases to be adjudicated. This revenue source is also budgeted conservatively for 2022.

Revenue Sources

OTHER REVENUES

Other revenues include investment income, rent revenue, and other miscellaneous revenue

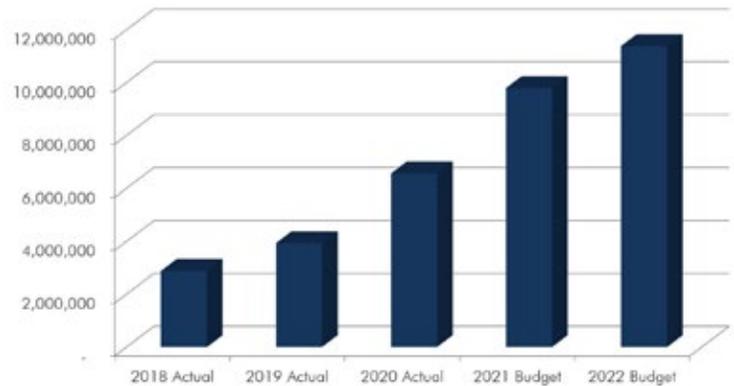


sources. This revenue source is .40% of total budgeted revenues and is estimated based on historical trends and economic factors.

OTHER FINANCING SOURCES

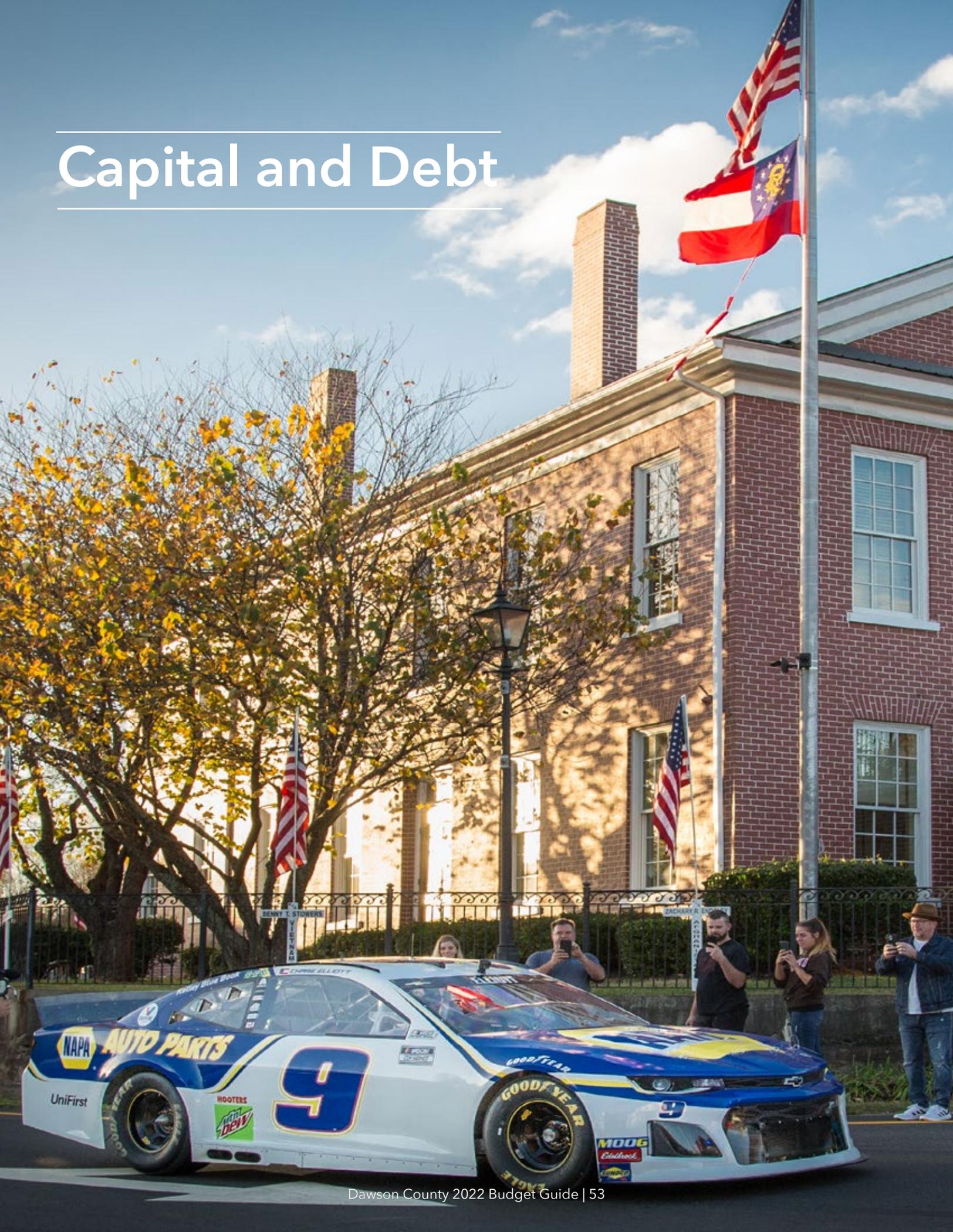
Other financing sources include use of fund balance and transfers in. For the FY 2022 budget, this revenue source is approximately 19.86% of the entire budget. Transfers in provide the matching funds to the grants the county will participate in during FY 22. In FY 21, the County received notification that it was the recipient of \$5,071,173 in funding from the American Rescue Plan Act (ARPA). The County made the decision to use that funding to provide pay increases to first responders, and this funding would pay for those increases for the next three years.

Additionally, this category includes use of fund balance. This revenue source is estimated based on known obligations and needs, as well as efficient use of accumulated fund balance. The use of fund balance increases dramatically in the SPLOST VI fund budget for 2022. The reason for this increase is because all the collections have been received/accumulated and will be used on planned projects. Revenue collection for SPLOST VI ended June 30, and the only source of revenue for this fund is what has been accumulated as fund balance. For FY 22, \$7,000,000 has been budgeted to be used from the SPLOST VI fund balance. In the General Fund FY 22 budget, there is \$844,684 budgeted to be used from fund balance.



Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Property Tax	11,915,562	11,859,962	11,299,551	12,274,473	12,604,780
Sales Tax	16,142,199	17,353,811	18,512,572	11,600,000	18,800,000
Other Taxes	4,202,442	4,853,132	5,707,322	6,011,200	6,735,200
License & Permits	668,707	786,189	1,203,910	1,001,350	1,240,550
Intergovernmental Revenue	1,914,848	2,618,831	4,400,987	2,154,315	1,950,594
Charges for Service	4,405,831	4,841,022	4,930,565	3,956,772	3,984,186
Fines & Forfeitures	502,441	501,464	372,189	371,525	409,480
Other Revenues	418,185	521,506	781,753	231,985	227,070
Other Financing Sources	2,886,245	3,937,608	6,560,871	9,797,712	11,387,482
	43,056,459	47,273,524	53,769,720	47,399,332	57,339,342

Capital and Debt



Capital Improvement Program

A capital budget is the portion of the operating budget that funds capital costs. To effectively manage debt and project cash flows, the County shall strive to maintain a Capital Improvement Program, or CIP, for a five year period. As resources are available, the most current year of CIP will be incorporated into the current year's operating budget. For the purposes of this policy, the project requested under the CIP should have an anticipated life of more than three (3) years following its purchase, construction or other acquisition and have a total project cost of \$25,000 or more. The County's objective is to meet the capital needs of the County in a manner that is most beneficial to the Citizens.

The Capital Improvement Program is a five year program and details anticipated expenditures as well as the approved sources of funding. Capital requests are funded through fund balance, bond proceeds, grants, impact fees, or other specially designated revenue sources. All proposals for funding of capital projects shall be formulated and presented to the Board of Commissioners within the framework of the Capital Improvements Program. The Capital Budget is the County's annual appropriation for capital spending and authorizes specific

projects and appropriates specific funding for these projects. The subsequent or outlying years of the CIP are updated and revised each year to reflect the changing needs and priorities of Dawson County. Projects and financing sources listed in the CIP for years other than the first year are not authorized until the annual budget for that future year is legally adopted. The outlying years serve only as a guide for future planning and are subject to further review and modification in subsequent years.

Dawson County uses the CIP forecasts as a major financing and planning tool. The funding for new projects will be reviewed for future impact; therefore, all requests should be considered carefully and prioritized before departmental budgets are submitted. The following criteria were considered when prioritizing projects:

- Is the project mandatory?
- Does the project improve efficiency?
- Does the project provide a new service?
- How will the final project be used?
- What is the project's expected useful life?
- What is the effect on operation and maintenance costs for the project?
- What are the available state and federal grants for the projects?

- What hazards will the project eliminate?
- What are the prior commitments for the project?

The County shall strive to allocate funding from the annual General Fund Budget toward the addition and replacement of capital assets. Funding decisions are based upon the type of project. Recurring or maintenance projects are funded using operating revenues and are considered an operating expense. One time projects can use undesignated, unreserved fund balance as a funding source. Other funding sources such as federal and state grants, impact fees, bond issues, and enterprise funds may also be used. In order to effectively manage and track items and projects, capital projects funds have been established. With the exception of enterprise and E-911 funds, acquisition of all capital assets, including all capital projects, will be conducted through the capital projects fund. At the completion of the annual audit, the unspent and unencumbered balances of each capital project approved in the current year's budget will be re-allocated in the following fiscal year to their respective projects.

Capital Improvement Program

CAPITAL PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED)

Capital Project Name	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
	APPROVED	REQUESTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED
FIRE & EMERGENCY SERVICES							
SCBA Air Cylinder Replacement		\$25,000	\$25,000	-	\$25,000	-	\$75,000
SCBA 4.5 Replacement		\$76,000	-	-	-	\$76,000	\$152,000
Station Security Upgrades		-	\$30,000	-	-	-	\$30,000
Boat Replacement		-	\$70,000	\$70,000	-	-	\$140,000
Front Apparatus Ramp Station 1		-	-	\$50,000	\$50,000	-	\$100,000
Replace Fire Station 1 Floors		-	-	\$47,000	-	-	\$47,000
Staff Vehicle Replacement		-	-	-	\$90,000	-	\$90,000
Land Acquisition Fire Station 5		-	-	-	-	\$100,000	\$100,000
Turnout Gear		\$25,000	-	\$25,000	-	-	\$50,000
Lucas CPR Device		-	\$50,000	-	-	-	\$50,000
		\$126,000	\$175,000	\$192,000	\$165,000	\$176,000	\$834,000
FLEET SERVICES							
Lift Truck (Fork Lift)		\$40,000	-	-	-	-	\$40,000
		\$40,000	-	-	-	-	\$40,000
INFORMATION TECHNOLOGY							
System-Wide Data Backup Upgrade		\$175,000	-	-	-	-	\$175,000
Wired Network Infrastructure Upgrade		\$100,000	-	-	-	-	\$100,000
Conference Rooms Technology Upgrade		\$75,000	-	-	-	-	\$75,000
Desk Phone Upgrades		\$30,000	-	-	-	-	\$30,000
Server Upgrades		-	\$250,000	-	-	-	\$250,000
Computer Upgrades		-	\$150,000	\$150,000	\$150,000	-	\$450,000
Move to Office 365 from Microsoft Exchange		-	\$88,000	-	-	-	\$88,000
		\$380,000	\$488,000	\$150,000	\$150,000	-	\$1,168,000

Capital and Debt

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Capital Improvement Program

CAPITAL PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED)

Capital Project Name	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
	APPROVED	REQUESTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED
PARK & RECREATION							
Mower Replacement (4)		-	\$75,000	-	-	-	\$75,000
Baby Pool Replacement / SplashPad		-	\$125,000	-	-	-	\$125,000
Veterans Park Fence Replacement		-	-	\$130,000	-	-	\$130,000
Rock Creek Walking Trail Repavement		\$100,000	-	-	-	-	\$100,000
Rock Creek Parking Lot Repavement		\$400,000	-	-	-	-	\$400,000
		\$500,000	\$200,000	\$130,000	-	-	\$830,000
PUBLIC RELATIONS							
Assembly Room Technology		\$76,241	-	-	-	-	\$76,241
		\$76,241	-	-	-	-	\$76,241
PUBLIC WORKS							
Storm Truck		\$230,000	-	-	-	-	\$230,000
Staff Vehicles		\$135,000	-	-	-	-	\$135,000
Leasing of Equipment		\$65,400	\$65,400	\$85,000	\$85,000	\$85,000	\$385,800
2 Tipping Trailers		\$135,000	-	-	-	-	\$135,000
Transfer Station Storage		\$125,000	-	-	-	-	\$125,000
Soil Vapor Extraction (Transfer Station)		\$350,000	-	-	-	-	\$350,000
Culvert Repair		\$850,000	\$1,100,000	\$850,000	\$750,000	\$750,000	\$4,300,000
Structural Integrity Verification		\$1,100,000	-	-	-	-	\$1,100,000
Full Depth Reclamation of Roadways		-	\$2,000,000	\$2,000,000	\$2,500,000	\$2,500,000	\$9,000,000
		\$2,990,400	\$3,165,400	\$2,935,000	\$3,335,000	\$3,335,000	\$15,760,800

Capital and Debt

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Capital Improvement Program

CAPITAL PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED)

Capital Project Name	FY 2022 APPROVED	FY 2022 REQUESTED	FY 2023 REQUESTED	FY 2024 REQUESTED	FY 2025 REQUESTED	FY 2026 REQUESTED	TOTAL REQUESTED
SHERIFF'S OFFICE							
Solacom		\$190,000	-	-	-	-	\$190,000
Riot Gear		\$118,364	-	-	-	-	\$118,364
Taser Program		\$33,638	\$44,850	\$44,850	\$44,850	\$44,850	\$213,038
Body Cameras		\$70,000	-	-	-	-	\$70,000
Swat Vehicle		\$263,000	-	-	-	-	\$263,000
Laptops for Patrol		\$20,000	\$20,000	\$20,000	-	-	\$60,000
Range		\$90,000	-	-	-	-	\$90,000
Active Shooter Kits		\$20,000	\$20,000	-	-	-	\$40,000
Roof for K-9 Building & Kennel		\$25,000	-	-	-	-	\$25,000
		\$830,002	\$84,850	\$64,850	\$44,850	\$44,850	\$1,069,402
SHERIFF SERVICES							
X-Ray Machine & Walk Thru Metal Detectors	\$25,000	\$25,000	-	-	-	-	\$25,000
		\$25,000	-	-	-	-	\$25,000
SUPERIOR COURT							
AV Upgrades - Courtroom C		\$45,000	-	-	-	-	\$45,000
		\$45,000	-	-	-	-	\$45,000
TAX ASSESSOR							
Vehicle	\$28,000	\$400,000	-	-	-	-	\$400,000
		\$400,000	-	-	-	-	\$400,000
TAX COMMISSIONER							
Building		\$400,000	-	-	-	-	\$400,000
		\$400,000	-	-	-	-	\$400,000
	\$53,000	\$5,412,643	\$4,113,250	\$3,471,850	\$3,694,850	\$3,555,850	\$20,248,443

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.

SPLOST VI collections began July 1, 2015 and continued until June 30, 2021. More than \$5.7 million was collected above the initial estimate of \$46,000,000. The Board of Commissioners voted during the FY 22 budget process to use those funds to fund various capital projects. Those projects as well projects already in progress to be funded during 2022 from SPLOST VI are listed below. SPLOST VII was voted on and approved by the Citizens on March 16, 2021. Collections began on July 1, 2021 and collections are estimated at \$60,000,000 for the 6 years it will be in effect. After funding Level 2 Countywide projects, the County will receive 88% and the City of Dawsonville will get 12%. The County must collect enough funds to pay for the County-wide Level 2 projects before funds can be spent on other projects. Projects to be funded during 2022 from SPLOST VII are listed here.

FY 2022 County Projects Funded by SPLOST VI

Department	Project	Estimated Cost
Emergency Services	Fire Truck Debt Payoff	\$268,000
	Ladder Truck	\$1,068,086
	Equipment	\$126,000
Fleet Services	Vehicles	\$307,000
	Lift Truck	\$40,000
Information Technology	IT Improvements/Upgrades	\$521,241
Park & Recreation	Park Improvements	\$1,595,000
Public Works	Equipment	\$430,400
Sheriff	Equipment	\$242,002
Contingency		\$318,054
Projects in Progress		\$2,084,217
TOTAL SPLOST VI FUND BUDGET		\$7,000,000

FY 2022 County Projects Funded by SPLOST VII

Department	Project	Estimated Cost
Public Safety	Emergency Operations Center	\$5,500,000
	E-911 Communications Center	\$3,000,000
Contingency		\$1,000,000
TOTAL SPLOST VII FUND BUDGET		\$9,500,000

Debt

DAWSON COUNTY, GA LEGAL DEBT MARGIN INFORMATION

Amounts expressed in thousands

	2018	2019	2020	2021	2022 (estimated)
Assessed value of property	\$1,480,437	\$1,505,570	\$1,618,756	\$1,704,853	\$1,755,999
Debt limit (10% of total assessed value)	148,044	150,557	161,876	170,485	175,600
Amount of debt applicable to limit:					
General obligation bonds and contracts payable	4,569	4,569	4,280	2,468	2,200
Less: Resources restricted to paying principal	-	-	-	-	-
Total net debt applicable to limit	4,569	4,569	4,280	2,468	2,200
Legal debt margin	143,475	145,988	157,596	168,017	173,400
Total net debt applicable to the limit as a percentage of debt limit	3.09%	3.03%	2.64%	1.45%	1.25%

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.

ANNUAL DEBT SERVICE SCHEDULE

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Water Authority Bonds	345,902	342,392	338,734	344,780	340,530	715,434	2,427,772
Fire Pumper Lease	71,894	71,894	71,894	71,894			287,576
Total Debt Service	417,796	414,286	410,628	416,674	340,530	715,434	2,715,348

Note: It was approved to pay off the Fire Pumper lease debt as part of the FY 2022 Budget process. This will be paid off January 2022 in the amount of \$267,812.50.

Departmental Information



Avita Community Partners

MISSION STATEMENT

Avita’s mission is to improve quality of life for persons with behavioral health and developmental disabilities. Our mission is achieved by providing person-centered care, partnering with families and communities, and nurturing the unique skills of our dedicated staff members.

DESCRIPTION

Avita’s role is to serve the “most in need” clients with serious, persistent mental illness, substance use and developmental disabilities. A wide range of services are offered to individuals in their home community. Behavioral Health services include diagnostic assessment, medication management, nursing, HIV early intervention, peer support, individual counseling, group services, substance use counseling, supported employment, and community living support, family support services, respite services and host family services.

GOALS & OBJECTIVES

Avita envisions all individuals served participating in a variety of relationships, having a home, a job, and a natural support system. Avita envisions communities which are knowledgeable and accepting of individuals with disabilities; act responsibly toward all citizens; are resourceful in providing support and comprehensive services; and have a plan to assist individuals in crisis.

BUDGET HIGHLIGHTS

The 2022 budget did not change compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
Total Dawson County Residents Served	592	646	597
Dawson County Residents Served by Age Group:			
Adult	84.18%	83.83%	80.90%
Youth	15.82%	16.17%	19.10%
Dawson County Residents Served by Primary Diagnosis Type:			
Serious Emotional & Mental Disorders	59.29%	59.65%	45.82%
Addictive Diseases & Substance Abuse	17.23%	17.84%	8.97%
Other Mental & Emotional Disorders	20.10%	19.74%	43.27%
Developmental Disabilities	3.21%	2.77%	1.82%
Undiagnosed	0.17%	0.00%	0.12%

Departmental Information

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
57 OTHER COSTS	-	7,500	15,000	7,500
	-	7,500	15,000	7,500

Board of Commissioners

MISSION STATEMENT

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

DESCRIPTION

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

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

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

GOALS & OBJECTIVES

- The primary goal of the Dawson County Board of Commissioners is to govern the County in a ethical, legal and fair manner.
- To provide management and oversight of the funds given to the County to provide services to the Citizens.
- To provide the Citizens with a sense of safety and security.

BUDGET HIGHLIGHTS

The 2022 budget increased by 0.7% compared to the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	100,743	142,473	139,875	143,722
52 PURCH/CONTRACT SERVICES	14,680	23,033	23,033	23,033
53 SUPPLIES	11,526	9,451	9,451	9,451
	126,949	174,957	172,359	176,206

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.

GOALS & OBJECTIVES

To provide fair and unbiased decisions in reviewing the appeals from Citizens regarding the value of their properties.

BUDGET HIGHLIGHTS

The 2022 budget increased by 15% compared to the 2021 budget. This change is attributed to additional meetings and increased cost for services.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
Total number of cases (appeals) reviewed	646	136	196

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	7,320	13,457	15,071	15,071
52 PURCH/CONTRACT SERVICES	2,810	5,150	6,350	6,350
53 SUPPLIES	150	200	200	200
	10,280	18,807	21,621	21,621

Chamber of Commerce

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Increase the amount of Hotel/Motel tax revenue received in Dawson County by increasing the overnight hotel stays in our county.

Objective:

- Continue our partnerships with lodging facilities to ensure that their occupied rates are always increasing.
- Work to ensure that organizations hosting local events are promoting local lodging partners for overnight stays.
- Work with neighboring counties to utilize our lodging partners when theirs are full. (Currently work with Hall, Forsyth and Lumpkin Counties)
- Remain aware of neighboring counties large events and promote our lodging as options for overnight stays.

Goal #2: Increase awareness of Dawson County as a tourism destination to attract increased visitor investment.

Objective:

- Promote our local tourism attractions, encouraging visitors to stay overnight and enjoy multiple attractions during their visit.
- Expand marketing campaign to additional markets by using the Mobilytics data to pinpoint markets outside the 100-mile radius.

- Work with local attractions to ensure their visitors have adequate information and access to our local hotel availability and contact information.

Goal #3: Increase awareness how Dawson County is a retail destination and hub

- Promote the 400 corridor as an overnight excursion as an ever-growing quarter of retail options.
- Work with North Georgia Premium Outlets to help generate high traffic throughout the center, which will intern maintain our county's strong sales tax base.

BUDGET HIGHLIGHTS

The 2022 budget did not change compared to the 2021 budget.

PERFORMANCE MEASURES

Direct economic impact from tourism spending in 2019 was 57.29 million with 528 jobs supported through tourism. Local Tax revenues from tourism was 1.6 million saving Dawson County households an additional \$477 per year in taxes.* According to the US Census travel, tourism and outdoor recreation jobs make up approximately 4%-5% of total private employment in most states. Dawson County currently employs approximately 8% in this sector.

	FY 2018	FY 2019	FY 2020
Hotel Motel Tax Collection	\$135,135	\$134,045	\$90,678

*Source 2019 Travel Economic Impact on Georgia State Counties.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
OTHER AGENCY-CHAMBER (LOCAL)*	293,873	300,750	372,500	300,750
OTHER AGENCY-CHAMBER (STATE)	293,873	300,750	372,500	300,750
	309,864	300,750	393,342	300,750

Clerk of Court

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1:

Keep customer service the main priority for this office.

- Treat people with respect and assist them, as needed.
- Listen to the needs of those who interact with our office and always look for ways to improve our current system.

Goal #2:

Keep current with new laws being passed. Attend training seminars offered to Clerks and Deputy Clerks.

- Utilize the knowledge and experience of other Clerk offices.

Goal #3:

Continue cross-training of employees.

- Offer online training to employees outside their department.
- When possible, have employees train one another in their respective departments.

BUDGET HIGHLIGHTS

The 2022 budget increased by 3.7% compared to the 2021 budget

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
# Criminal Cases Opened	654	742	438
# Criminal Cases Closed	833	649	464
# Civil Cases Opened	428	577	461
# Civil Cases Closed	432	487	389

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	560,854	563,468	579,510	584,458
52 PURCH/CONTRACT SERVICES	36,588	47,448	49,748	49,748
53 SUPPLIES	20,472	17,500	17,500	17,500
57 OTHER COSTS	305	-	-	-
	618,219	628,416	646,758	651,706

Coroner

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

BUDGET HIGHLIGHTS

The 2022 budget increased by 2.8% compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
Coroner Calls	85	86	95

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	92,815	94,948	96,077	96,077
52 PURCH/CONTRACT SERVICES	31,610	29,395	31,775	31,775
53 SUPPLIES	1,413	1,500	1,500	1,500
	<u>125,838</u>	<u>125,843</u>	<u>129,352</u>	<u>129,352</u>

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 2022 budget did not change compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
#Indigent Burials	10	5	8

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
57 OTHER COSTS	11,200	7,000	7,000	7,000
	11,200	7,000	7,000	7,000

County Administration

MISSION STATEMENT

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

DESCRIPTION

The County Administration budget includes the County Manager and staff. The County Manager serves as the Chief Operating Officer and reports to the Board of Commissioners. The County Manager's responsibilities include managing nine administrative departments, implementing management standards and operating procedures, and coordinating departmental activities to support goals and initiatives set by the Board.

Goal 2:

Continue to improve communication both internally and externally by holding regular department head meetings to share information and leverage the county's Public Affairs office.

BUDGET HIGHLIGHTS

The 2022 budget decreased by 4.00% compared to the 2021 budget.

GOALS & OBJECTIVES

Goal 1:

To operate as efficiently and cost effectively as possible while maintaining a high-quality level of service by continuing to meet regularly with senior staff members and engage with other department heads and elected officials to discuss services and any needs.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	240,148	244,642	234,368	234,368
52 PURCH/CONTRACT SERVICES	3,254	9,170	9,625	9,225
53 SUPPLIES	4,016	4,700	4,700	4,700
	247,418	258,512	248,693	248,293

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.

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

Goal #3:

Positive youth development.

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

BUDGET HIGHLIGHTS

The 2022 budget decreased by 4.00% compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
4-H Club Members seen on a monthly basis:	777	765	807
Office calls, emails, face-to-face contact by Extension Coordinator:	1,009	1,338	1,790
On-site consultations performed:	165	187	188
Laboratory samples processed by County Extension Administrative Assistant:	221	183	288

GOALS & OBJECTIVES

Goal #1:

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

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

Goal #2:

Increase citizen knowledge of gardening and home landscape care.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	74,981	75,578	78,339	76,738
52 PURCH/CONTRACT SERVICES	6,174	8,318	7,900	7,900
53 SUPPLIES	7,580	11,182	11,100	11,100
	88,735	95,078	97,339	95,738

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.

Goal #3:

Well-being: Families will have the enhanced capacity to provide safe, nurturing, violence-free, and Drug-free environments for their children and provide for their children's needs. Family function will increase and the likelihood of permanency will increase with individualized supervision by the Volunteer Supervisor and well-trained CASA Volunteers. Measurable outcomes are recorded in the post assessment and the CASA's report.

BUDGET HIGHLIGHTS

The 2022 budget did not change compared to the 2021 budget.

GOALS & OBJECTIVES

Goal #1:

Safety: Children are first and foremost protected from abuse and neglect, and safely maintained in their homes whenever possible. The risk of harm will be minimized. Measurable Outcomes are recorded in the post assessment and the CASA's report to the court.

Goal #2:

Permanency: Children will have stability and permanency in their living situations. They will not lose the continuity of family relationships and connections. Children will be protected from abuse and safely maintained in their homes whenever possible. Measurable Outcomes are recorded in the post assessment and the CASA report.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
# of Dawson County Children Served	97	63	44
# of Dawson County Cases (sibling groups) Served	57	35	24
# of CASA Volunteers Serving Dawson County Children	22	16	13
Total # of Children Served (including Hall County)	541	409	365
Total # of new CASA Volunteers	19	32	21

Departmental Information

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
57 OTHER COSTS	9,000	9,000	9,000	9,000
	9,000	9,000	9,000	9,000

Courts - Juvenile Court

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

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

- Use the same attorneys for cases on a given calendar so that multiple attorneys are not billing for time waiting on their cases.
- Use of "duty" attorneys will continue so as not to delay cases and will keep

overall attorney fees down.

- Continued use of Indigent Defense to interview all parents applying for counsel.

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

- Use of the new position to develop Community Resource Guide.
- Regular stakeholder meetings that include DFCS, DJJ and other community partners.
- Use of new position to work with DJJ to ensure funding is available for grants is used to benefit the youth on probation and reduce recidivism rate.
- Use of new position to seek out grant funding for tutoring for youth of probation, particularly for truancy.

BUDGET HIGHLIGHTS

The 2022 budget increased by 29.00% compared to the 2021 budget. This increase is mainly attributed to the addition of a Senior Judicial Assistant position.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
CHINS Petitions Filed (per year)	26	42	30
Delinquency Petitions Filed (per year)	49	41	58

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51PERS SVC/EMPBENEFITS	-	-	-	74,190
52 PURCH/CONTRACT SERVICES	208,936	204,509	205,009	205,009
53 SUPPLIES	1,612	300	400	5,400
57 OTHER COSTS	66,329	70,000	70,000	70,000
	<u>276,877</u>	<u>274,809</u>	<u>275,409</u>	<u>354,599</u>

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.

Objective:

Ensure our judges and clerks receive the proper education and training necessary

BUDGET HIGHLIGHTS

The 2022 budget increased by 7.50% compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
Basic Criminal & Civil Case Counts	2,061	2,374	2,494

GOALS & OBJECTIVES

Goal:

To continue providing the public with a competent and professional Magistrate Court.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	432,284	423,537	415,068	453,825
52 PURCH/CONTRACT SERVICES	16,389	24,150	27,845	28,445
53 SUPPLIES	12,211	12,105	12,105	12,105
	460,884	459,792	455,018	494,375

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 2022 budget increased by 2.8% compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
#Traffic Citations filed	3,370	4,209	4,296
#Weapons Carry Permit applications	1,067	975	1,412
#Marriage license applications	206	202	208
#Probate filings	245	304	234

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	279,930	297,783	294,208	302,599
52 PURCH/CONTRACT SERVICES	29,706	35,873	49,573	38,873
53 SUPPLIES	7,322	4,200	6,700	5,700
	<u>316,958</u>	<u>337,856</u>	<u>350,481</u>	<u>347,172</u>

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:

Provide a safe, fair court system where Dawson County citizens can place their trust and confidence.

Objective:

Handle calendars and juries in an organized and efficient manner so that cases are resolved and disputes fairly settled.

BUDGET HIGHLIGHTS

The 2022 budget increased by 16.2% compared to the 2021 budget. This increase is mainly attributed to the addition of a Pretrial Officer position.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
# Criminal Cases Opened	640	362	697
# Criminal Cases Closed	930	1,001	577
# Civil Cases Opened	327	448	371
# Civil Cases Closed	437	479	400

	2020	2021	2022	2022
	ACTUAL	BUDGET	REQUESTED	BUDGET
51 PERS SVC/EMP BENEFITS	355,030	359,066	357,556	464,651
52 PURCH/CONTRACT SERVICES	91,387	131,458	118,789	114,290
53 SUPPLIES	8,022	5,800	9,800	9,200
57 OTHER COSTS	67,160	72,000	72,000	72,000
	<u>521,599</u>	<u>568,324</u>	<u>558,145</u>	<u>660,141</u>

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: Encourage staff development

- Objective #1: Provide ample in-house training opportunities targeting counseling and case management techniques and education.
- Objective #2: Provide in-house clinical supervision to all staff to assist in professional development and meet requirement for clinical staff seeking credential or licensure by the state.

- Objective #3: Provide outside training opportunities for staff to encourage professional development such as conferences specific to addictions counseling, accountability courts, trauma, and case management certification programs.

Goal #2: Develop programming and procedures to support program growth

- Objective #1: Streamline P&P manual across all treatment tracks to provide consistency among participants.
- Objective #2: Generate better connections with outside community (jail, law enforcement, local bar, local hospitals) to increase referrals for mental health track.
- Objective #3: Continue to streamline treatment schedule to best utilize available staff while increasing treatment options to support program growth.

BUDGET HIGHLIGHTS

The 2022 budget increased by 8.19% compared to the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	158,162	166,427	173,417	179,616
52 PURCH/CONTRACT SERVICES	4,713	9,240	13,984	10,282
53 SUPPLIES	5,080	4,100	5,453	4,600
	167,955	179,767	192,854	194,498

Department of Family and Children Services

MISSION STATEMENT

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

DESCRIPTION

The Dawson County Division of Family and Children Services (DFACS) is located within Region 2 of the State’s 15 regions. It, along with 12 other northern counties, make up this region. Dawson County DFACS receives State funding and a County subsidy. The Division of Family and Children Services provides welfare and employment support, child protective services, foster care, and other services to strengthen families.

our foster children have the ability to participate in sports and receive tutoring as needed, provide diapers and wipes for our foster children, provide additional support to foster families who are caring for our children, provide for medical expenses not covered by the State and provide additional clothing and shoes that our children need.

GOALS & OBJECTIVES

Our goal with County funds is to meet the needs of children and families that we serve, including foster children and foster parents. We will do this by using the funds graciously provided by the County to provide for the needs of our children and families which includes but not limited to: ensuring

BUDGET HIGHLIGHTS

The 2022 budget increased by 2.92% compared to the 2021 budget.

BUDGET SUMMARY	2020	2021	2022	2022
	ACTUAL	BUDGET	REQUESTED	BUDGET
57 OTHER COSTS	23,398	34,300	36,300	35,300
	23,398	34,300	36,300	35,300

District Attorney

MISSION STATEMENT

Seeking justice in our community with fairness and integrity.

DESCRIPTION

The District Attorney represents the citizens of Dawson County in the prosecution of all criminal cases in a manner that protects the public and best preserves justice for each citizen. The prosecution of criminal cases includes the preparation of an accusation for misdemeanor and felony cases or in the case of more serious offenses, the presentation of an indictment to the Grand Jury. The District Attorney also litigates criminal cases from the arrest of an accused person and throughout the appellate process.

BUDGET HIGHLIGHTS

The 2022 budget increased by 4.36% compared to the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	676,552	686,014	684,713	688,963
52 PURCH/CONTRACT SERVICES	11,989	23,179	24,705	23,925
53 SUPPLIES	20,123	14,946	15,000	19,100
57 OTHER COSTS	81,704	72,000	98,840	98,840
	790,368	796,139	823,258	830,828

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.

- Use all means available to notify and encourage voting public of absentee/advance voting opportunities to minimize wait on election day.

GOALS & OBJECTIVES

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

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

Goal #2 To uphold Goal #1 with no changes of polling locations & increase of voting population.

- Do preparation of polling place instructional tasks that can be done in advance.
- Prepare cost effective ways to utilize available space and parking.

BUDGET HIGHLIGHTS

The 2022 budget increased by 29.69% compared to the 2021 budget. This increase is mainly attributed to increased personnel costs and maintenance on voting machines.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
New Registrations/Transfers In	3,180	3,716	3,819
Cancellations/Transfers Out	1,840	2,453	1,778
Changes/Duplicates*	31,889	8,926	60,040
Totals	36,909	15,095	65,637

*every touch to the voter record is counted reflecting the large numbers in the changes/duplicates line

2019 numbers are lower due to only one election held versus the five elections in 2018. 2020 Presidential election year included five to six elections and audits.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	329,474	255,625	284,152	330,230
52 PURCH/CONTRACT SERVICES	26,124	34,141	48,505	48,300
53 SUPPLIES	10,587	9,639	9,775	9,775
	<u>366,185</u>	<u>299,405</u>	<u>342,432</u>	<u>388,305</u>

Emergency Services - Emergency Management Agency

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2022 budget increased by 3.5% compared to the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	113,347	113,051	115,097	115,097
52 PURCH/CONTRACT SERVICES	7,089	11,785	16,110	12,910
53 SUPPLIES	2,199	3,100	5,150	4,400
	<u>122,635</u>	<u>127,936</u>	<u>136,357</u>	<u>132,407</u>

Emergency Services - Emergency Medical Services

MISSION STATEMENT

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

DESCRIPTION

The Dawson County Emergency Medical Services Department, or EMS, currently operates three (3) Advanced Cardiac Life Support Units based throughout the County. This department responds to all calls for help related to medical or trauma incidents. EMS also provides public education, blood pressure screenings and medical pre-plans for businesses.

BUDGET HIGHLIGHTS

The 2022 budget increased by 2.60% compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
EMS Calls	2,826	3,019	2,987

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	1,423,796	2,448,994	2,494,810	2,494,810
52 PURCH/CONTRACT SERVICES	131,825	144,108	159,725	154,425
53 SUPPLIES	190,807	178,400	216,900	194,400
	1,746,428	2,771,502	2,871,435	2,843,635

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 eight (8) 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.

BUDGET HIGHLIGHTS

The 2022 budget increased by 1.35% compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
Fire Calls	655	882	1,107

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	947,965	2,051,928	2,059,233	2,059,233
52 PURCH/CONTRACT SERVICES	164,248	180,750	209,150	200,150
53 SUPPLIES	161,956	220,700	267,700	227,100
54 CAPITAL OUTLAYS	3,810	-	100,000	-
	1,277,979	2,453,378	2,636,083	2,486,483

Departmental Information



Facilities

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2022 budget increased by 7.46% compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
# Work orders	472	384	387

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	493,495	486,134	510,853	557,103
52 PURCH/CONTRACT SERVICES	183,047	193,450	198,250	198,250
53 SUPPLIES	264,779	321,755	322,514	322,514
54 CAPITAL OUTLAYS	9,650	25,000	25,000	25,000
	950,971	1,026,339	1,056,617	1,102,867



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.

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

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

BUDGET HIGHLIGHTS

The 2022 budget increased by 1.09% compared to the 2021 budget.

GOALS & OBJECTIVES

Goal #1: Continue to provide excellent financial accounting and budgetary functions to the County.

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

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

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
# Purchase orders issued	498	298	321
# contracts managed	57	66	60
# of bids	37	39	20
# A/P transactions	4,061	4,233	4,398
# payroll transactions	9,620	9,769	10,683
# P card transactions	2,314	2,380	2,212
GFOA Certificate of Excellence	yes	yes	yes
GFOA Budget Book Award	yes	yes	yes

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	512,228	533,857	533,452	533,452
52 PURCH/CONTRACT SERVICES	61,047	79,252	86,360	86,360
53 SUPPLIES	4,742	4,150	4,150	4,150
	578,017	617,259	623,962	623,962

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 2022 budget increased by 24.17% compared to the 2021 budget. This increase is mainly attributed to approved salary increases as well as an increase in contract services.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	5,555	402,763	100,000	541,615
52 PURCHASED/CONTRACT SVCS.	400,975	320,299	470,299	470,299
53 SUPPLIES	-	-	46,020	46,020
54 CAPITAL OUTLAYS	15,114	-	-	-
57 OTHER COSTS	-	135,000	135,000	135,000
58 DEBT SERVICE	491,909	344,190	345,902	345,902
	913,553	1,202,252	1,097,221	1,538,836

Good Shepherd Clinic

MISSION STATEMENT

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

DESCRIPTION

As a 501 (c) 3 non-profit organization, the Clinic provides free medical, dental, women’s wellness, mental health counseling, vision, and audio services to adult citizens of Dawson County who have an income at or below the 200% Federal Poverty Level and have no access to any medical, dental or vision insurance. Also provided to maintain and improve health are free medications, lab tests, referrals to other charity services, and patient health education. The Clinic depends solely on donations and grants received from individuals, corporations and community organizations. The clinic also depends on the generous donation of time by the professionals in the medical, vision, and dental fields --who provide care to our patients.

GOALS & OBJECTIVES

Goal #1: Continue to provide lab testing and medications to patients in our service area.

- Objective: Obtain funding to continue to provide lab tests and medications for patients to keep our community healthy by keeping patients out of the ER. Invest a minimum of \$0.90 out of every \$1 donated in providing high quality healthcare for our patients.

Goal #2: Provide medical services to reduce ambulance and ER visits to our hospitals in our service area.

- Objective: Being open for patient care to provide services to those that cannot afford it and would not seek care if we were not open.

Goal #3: Extend the hours of the clinic back

to at least one more day a week for medical services and rebuild dental services to pre-Covid days.

- Objective: Recruit additional medical, dental and pharmaceutical personnel.

Goal #4: Expand the reach of service area to those citizens without transportation who cannot otherwise come to the clinic.

- Objective: Integrating telemedicine with services offered. Expand specialty services such as Cardiology, smoking cessation, diabetic management, mental health counseling and others.

Goal #5: Continue to invest in IT infrastructure to improve operations of the clinic.

- Objective: Continue to improve/upgrade our electronic health records, telemedicine, dental records and donor management systems.

Goal #6: Increase community awareness through active participation and marketing on our website, social media (Facebook, Linked In, Instagram, Pinterest) and full-scale marketing.

- Objective: Recruit a part-time social media coordinator.

BUDGET HIGHLIGHTS

The 2022 budget increased by 50% compared to the 2021 budget. The Board felt that this agency needed additional financial support, so they increased their allocation.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
# Patients Served	358	417	319
# of Visits to Clinic	2,786	2,548	3,989
\$ Amount of Medications Provided	\$910,000	\$1,007,000	\$1,336,777

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
57 OTHER COSTS	3,000	20,000	40,000	30,000
	3,000	20,000	40,000	30,000

Health Department

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal: Construction of a new Health Department building

- Objective: Working together with Board of Health members, Health Department staff, Board of Commissioners, County government, and other experts to present a proposed plan to the Board of Commissioners in FY 2022.

Goal: Community outreach

- Objective: Expand collaboration with schools, civic groups, and businesses.

Goal: Service Expansion

- Objective: Expand services by opening a Pre-exposure Prophylaxis for HIV clinic as well as a hypertension and diabetes clinic.

Goal: Improve Service Delivery

- Objective: Improve electronic medical records software to maximize services provided per visit, reduce charting time, and increase available scheduling slots.

BUDGET HIGHLIGHTS

The 2022 budget did not change compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
Patient Visits	4,643	5,019	4,386
Patient Services	17,599	17,841	15,175
Change in Net Position	\$(361,815)	\$(186,205)	\$36,253

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
57 OTHER COSTS	162,000	162,000	162,000	162,000
	162,000	162,000	162,000	162,000

Human Resources

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2022 budget decreased by 2.83% compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
Applications received	569	587	492
New hires processed	89	122	111
Terminations processed*	77	71	76

* Terminations include resignations and retirements

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	202,430	223,511	216,505	216,505
52 PURCH/CONTRACT SERVICES	7,914	24,550	24,500	22,375
53 SUPPLIES	7,419	6,060	8,185	8,060
	217,763	254,121	249,190	246,940

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.

priced, quality merchandise in an environment where the customer and volunteer feels appreciated and thanked for their support.

Goal: Continue to fund the free spay/neuter program offered to low-income residents of Dawson County. We continue to seek grants and specific donations to help fund this important program.

GOALS & OBJECTIVES

Goal: Continue to attract, hire and retain a well-trained staff by offering competitive wages and work environment that reflects the appreciation we have for our dedicated staff. Examples include summer staff picnics hosted by board members, annual Holiday luncheon with awards, staff dinner/movie night outs, etc.

Goal: Ensure we have the capacity to accept animals from the County's Animal Control and our growing community through funding that meets our operational needs and by increasing our adoptions.

Goal: Continue to attract and retain dedicated volunteers for our Resale Shop. Maintain our excellent reputation for providing reasonably

BUDGET HIGHLIGHTS

The 2022 budget increased 6.67% from the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
# Intakes	799	736	953
# Adoptions	648	667	811

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
52 PURCH/CONTRACT SERVICES	150,000	150,000	165,000	160,000
	150,000	150,000	165,000	160,000

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.

Goal #1: County Data Back-up Upgrade

- Objective: The amount of data created by the county as a whole increases daily. Data (video data specifically) created by the DCSO is about to increase exponentially as they add more and better quality body cams, car cams and etc. We have increased our data storage to handle the influx of data but we do not have the backup capacity to cover the data we will have and be able to retain multiple copies. Currently we are only able to retain about 5 sequential days of back-ups. We need to increase that to greater than 30 days not including monthly backups. We want to use a hybrid of on-prem and cloud-based secure backups with the air gap required for security in the event of a hack. I would consider failure to address this issue as a potential cyber security risk and risk to day-to-day business continuity.

Goal #2: Upgrade county-wide wired network infrastructure to increase staff productivity and security.

- Objective: Our wired network infrastructure is aging (average 7-10 years old) and in order to maintain county-wide uptime and staff productivity we have to upgrade our equipment. This includes upgrading core

network devices to 10GB from the current 1 GB. We have already identified areas in need of upgrades and have requested funds as part of the CIP.

Goal #3: Upgrade county-wide conference / meeting room technology

- Objective: Similar to the upgrades done in the courtrooms and the assembly room we need to upgrade our aging conference and meeting room technology to go from all analog to modern digital (HDMI) technology. All of the existing equipment is original to the building. We have to use adapters and other devices to make modern laptops work with existing projectors. This project would replace projectors with large screen TVs as well which are better for the viewers eyes.

Goal #4: Upgrade remaining older Avaya phones to current model

- Objective: Replace the remaining older (silver/grey) Avaya phones still in use with the newer phones. The older phones have more issues and are failing on a regular basis.

BUDGET HIGHLIGHTS

The 2022 budget increased by 45.24% compared to the 2021 budget. This increase is mainly attributed to the addition of two new positions in 2022.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
Work orders	1,886	1,704	1,723

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	308,842	325,233	330,711	473,162
52 PURCH/CONTRACT SERVICES	147,349	200,085	194,700	253,425
53 SUPPLIES	41,329	10,300	56,800	51,360
	497,520	535,618	582,211	777,947

Keep Dawson County Beautiful

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2022 budget decreased by 12.72% compared to the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	5,383	5,383	5,383	5,383
52 PURCH/CONTRACT SERVICES	875	2,750	3,850	1,850
53 SUPPLIES	3,457	6,800	6,300	5,800
	9,715	14,933	15,533	13,033



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.

engage in literacy activities and has been shown to reduce summer slide. The library sponsors 6 performers each summer at the main branch and 2 at the Annex. There is a need for increased programs at the Annex and programs specifically for teens. Teens are very active at the main branch where upwards of 25-30 teens attend SRP activities.

BUDGET HIGHLIGHTS

The 2022 budget did not change compared to 2021.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
Circulation	93,040	92,105	69,316
# of patrons	9,698	9,716	9,578
Reference questions	6,602	6,414	3,406
Door count	64,799	69,614	41,162

GOALS & OBJECTIVES

The library systems goal for programs is to have regular programs at the Library Annex and the main branch each summer for the Summer Reading Program (SRP) and throughout the year. SRP is so important because it encourages students to

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
57 OTHER COSTS	425,000	425,000	449,566	425,000
	425,000	425,000	449,566	425,000

Marshal

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2022 budget increased by 63.27% compared to the 2021 budget. This increase is mainly attributed to the addition of the County Marshal position in 2022.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
# Animal Control Cases	143	324	565
# Code Enforcement Cases	184	319	321
# Citations for Court Issued	1	20	21

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	155,370	155,975	181,443	260,987
52 PURCH/CONTRACT SERVICES	5,409	4,900	15,780	6,935
53 SUPPLIES	8,641	10,050	15,800	11,150
	169,420	170,925	213,023	279,072

No One Alone - NOA

MISSION STATEMENT

No One Alone (NOA) provides safe haven and support services for victims of domestic violence. Through educational programs, NOA works to foster attitudes in the community that violence is not acceptable.

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

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

counties.

- Objective: Provide trained advocates in the DC outreach office and LC Sheriff's office, as well as the Opportunity center in both Dawson and Lumpkin Counties to allow immediate access to legal and outreach assistance.

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

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

BUDGET HIGHLIGHTS

The 2022 budget did not change from the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
57 OTHER COSTS	4,250	5,000	5,000	5,000
	4,250	5,000	5,000	5,000

Parks and Recreation

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2022 budget increased by 2.33% compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
Youth Sports Participation	14,763	15,857	15,144
Facility Rentals/Use	20,936	23,372	17,123
Specialty Programs Participation	19,434	19,210	8,496

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	709,789	744,560	732,044	732,044
52 PURCH/CONTRACT SERVICES	125,103	154,820	192,360	187,960
53 SUPPLIES	295,433	310,200	320,700	317,700
54 CAPITAL OUTLAYS	21,497			
	1,151,822	1,209,580	1,245,104	1,237,704



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 2022 budget increased by 2.00% compared to the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	27,543	17,763	21,530	21,530
52 PURCH/CONTRACT SERVICES	11,872	10,000	10,000	10,000
53 SUPPLIES	7,842	10,500	7,500	7,500
	47,257	38,263	39,030	39,030



Parks and Recreation - War Hill Park

DESCRIPTION

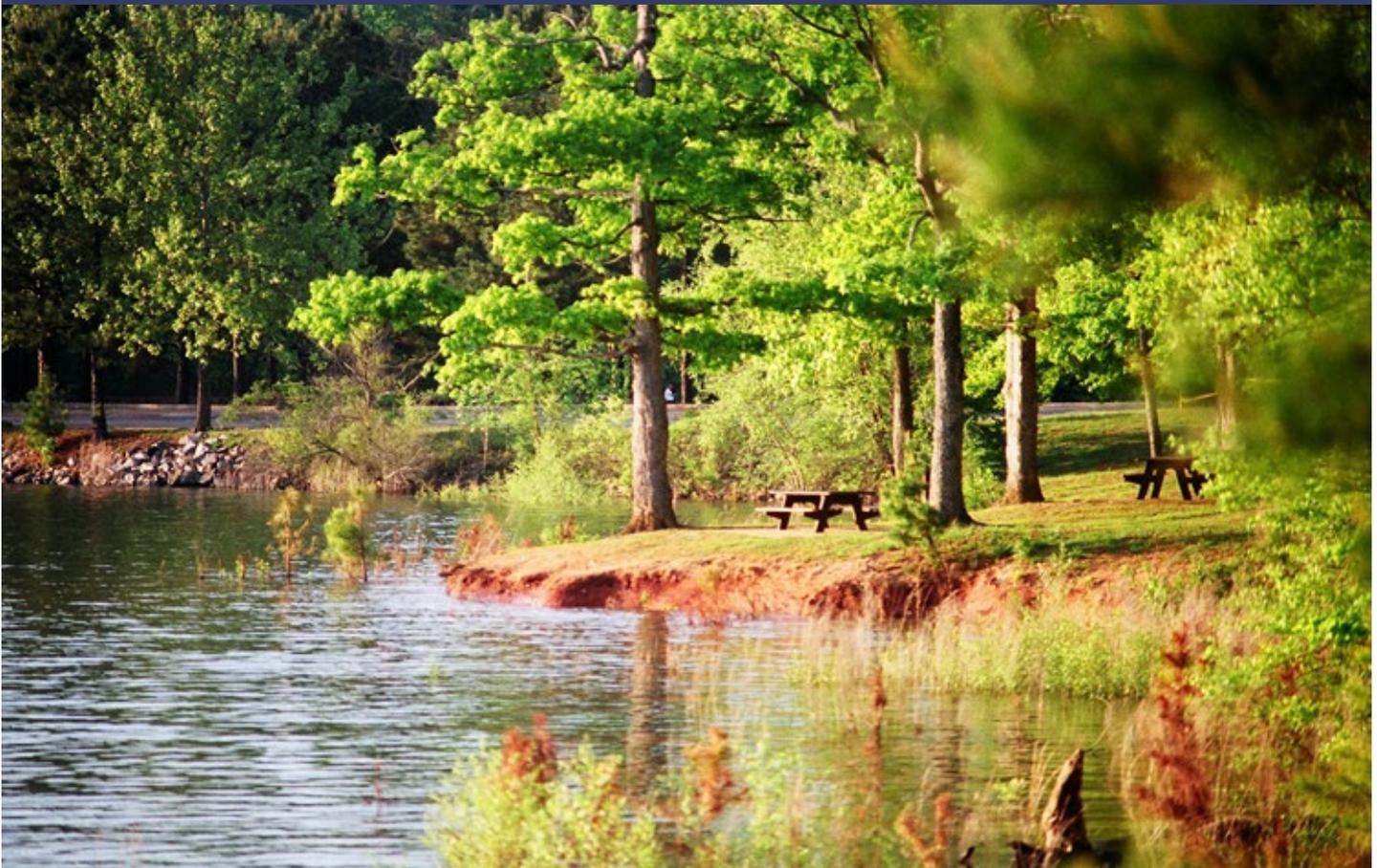
The Parks and Recreation Department oversees operation of War Hill Park. War Hill Park is a passive park located on War Hill Park Road, off of Highway 53 East. War Hill Park consists of 14 primitive campsites, day-use areas, and boat launches.

BUDGET HIGHLIGHTS

The 2022 budget increased .44% from the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	8,304	7,404	7,551	7,551
52 PURCH/CONTRACT SERVICES	19,234	8,700	8,700	8,700
53 SUPPLIES	12,359	12,500	12,500	12,500
57 OTHER COSTS	5,000	5,000	5,000	5,000
	44,897	33,604	33,751	33,751



Planning and Development

MISSION STATEMENT

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

DESCRIPTION

The Planning & Development department is responsible for many land planning functions such as rezoning and variance applications and processing, providing documentation to both the Planning Commission as well as the Board of Commissioners on such applications. The department is also responsible for maintenance and implementation of the Comprehensive Plan. They require and enforce building codes and other County building and development regulations. Planning and Development also responds to citizen requests regarding the

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

BUDGET HIGHLIGHTS

The 2022 budget increased by 31.32% compared to the 2021 budget. This increase is mainly attributed to the addition of three new positions in 2022.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
# building permits	756	632	681
# zoning & variances	21	44	57
# plan reviews	212	304	190
# business licenses	1,956	2,074	2,035

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	462,559	561,687	606,740	770,641
52 PURCH/CONTRACT SERVICES	38,787	100,031	97,742	93,997
53 SUPPLIES	11,997	17,250	24,300	26,985
	513,343	678,968	728,782	891,623

Public Defender

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

The overarching goal for the Dawson County Public Defender’s Office is two-fold: (1) provide high-quality legal representation for our indigent clients and (2) assist in the efficient, orderly operation of Dawson County’s Magistrate, Juvenile and Superior Courts-including all related and overlapping departments and personnel (including, but not limited to, the Dawson County Sheriff’s Office, the Dawson County Detention Center, Dawson County Accountability Courts and the Dawson County Clerk of Court’s Office). The Dawson County Public Defender’s Office can continue to meet these dual goals by working diligently and thoroughly to ensure that our office provides clients the caliber of legal assistance necessary so as to be an asset to the operation

of Dawson County Courts and related departments, rather than an impediment. Diligent legal representation from the Public Defender’s Office can help reduce the financial strain on other departments related to and involved in the operation of Dawson County Courts. For example, an individual that is identified quickly as client wishing to plead guilty early in the lifecycle of a criminal case will reduce the expense paid by the Dawson County District Attorney’s Office as relates to that case, as well as such costs as those borne by the Dawson County Sheriff in regard to the individuals in their custody at the Dawson County Detention Center.

BUDGET HIGHLIGHTS

The 2022 budget increased by 16.98% compared to the 2021 budget. This increase is mainly attributed the addition of the Legal Assistant position for 2022.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
Cases opened	526	451	507
Conflict cases	68	80	86

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	176,628	180,360	177,918	252,463
52 PURCH/CONTRACT SERVICES	3,346	5,890	6,320	6,320
53 SUPPLIES	1,623	2,860	2,860	4,610
57 OTHER COSTS	227,704	267,686	270,967	270,967
	409,301	456,796	458,065	534,360

Public Relations

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal 1: Communicate information regarding County programs and services consistently and professionally through a system of unified and layered communication methods.

- Objective 1: Communicate Dawson County Board of Commissioners decisions and actions on a regular and consistent basis.
- Objective 2: Make information readily available and easy to understand about County programs and services.
- Objective 3: Enhance awareness, engagement, commitment and involvement of citizens, corporations and community leaders in programs and events of the County Government.
- Objective 4: Produce communication of value that adheres to best practices and standards of industry.
- Objective 5: Unify efforts to encourage

communication within the County under a shared concept.

- Objective 6: Increase awareness of employees and build organizational trust with core service values of Dawson County.

Goal 2: Establish and maintain positive working connections with members of the media and community on all facets of County services, projects, events and reporting.

- Objective 1: To achieve accurate coverage, provide accurate and consistent news releases and public services announcements.
- Objective 2: Provide prompt response to inquiries and questions from the press.
- Objective 3: Align the policy on media relations to current trends in the communications industry.
- Objective 4: Engage with community on various projects and clubs to enhance Dawson County Government presence.

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

- Objective 1: Assess our preparedness for crisis communication situations.
- Objective 2: Identify protocols, tools and training to facilitate communication in emergency situations.
- Objective 3: Develop a communication strategy for emergency situations as an addendum to the marketing and communication plan.

BUDGET HIGHLIGHTS

The 2022 budget decreased by 4.1% compared to the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	68,579	67,949	72,174	72,174
52 PURCH/CONTRACT SERVICES	4,933	32,425	18,000	17,064
53 SUPPLIES	5,852	13,000	22,700	19,500
	79,364	113,374	112,874	108,738

Public Works - Administration

MISSION STATEMENT

The Public Works - Administration Department is responsible for the oversight and administrative support of Engineering, Solid Waste, and Roads. Dawson County taxpayers benefit as their public infrastructure is maintained, rehabilitated or replaced both with cost-effective and longevity in mind.

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: to maintain a seventy percent or higher rating on all asphalt roads. In order to reach this goal, Public Works will utilize a road rating software system; as well as, visually inspecting the existing road system. The Department will attempt to repair and repave 15 miles of paved roads, utilizing LMIG and SPLOST VI funding. An additional employee (Storm / Construction Inspector) will be required to assist in road assessment and management.

Goal #2: to locate, catalog (GIS), assess the operational and functional capacity, repair and/or replacement of pipes and piping systems as related to the MS4 requirements or creek conveyance systems. In order to reach this goal, Public Works will work with our GIS department in regards to cataloging the information. An additional employee (Storm / Construction Inspector) will be required to assist in locating and accessing the operational integrity of the piping systems. Replacement of the larger pipes will require additional material funding. The

newly purchased Storm Truck will be utilized for the installation/replacement of larger pipes.

Goal #3: to improve the frequency of mowing, limbing and ditch maintenance along the County road system. Mowing frequency will be improved as the mowing of the major and minor connector roads within the County will be performed by an independent contractor. County crews will have additional time to focus on the remaining roads. Limbing and tree removal frequency will be improved due to an increase in personnel and the addition of the newly purchased Storm Truck. Crew members usually assigned to the mowing of the major and minor roads can be reassigned to limbing crews as needed. Proactive rather than reactive responses to ditch maintenance can be accomplished utilizing additional personnel (Storm / Construction Inspector) and the newly purchased Storm Truck. Ditch maintenance can be deterred due to fallen trees and tree debris. The Storm Truck will assist in the removal of these.

Goal #4: to reinforce the loading structure and improve the operational efficiency of the Transfer Station. In order to reach this goal, PW will issue an RFP for structural inspection and repair services for the loading area of the Transfer Station. Efficiencies will be improved by increasing the loading area (due to structural improvements), providing reliable and safe packing equipment (leased equipment), and ensuring that the equipment is equipped with a "packing" and separating apparatus

BUDGET HIGHLIGHTS

The 2022 budget increased by .07% compared to the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	190,650	213,657	225,914	184,825
52 PURCH/CONTRACT SERVICES	5,641	9,620	40,120	38,620
53 SUPPLIES	2,447	3,750	5,450	3,750
	198,738	227,027	271,484	227,195

Public Works - Roads

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2022 budget decreased by 4.40% compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
#mowed miles of road	1,371.88	1,579.44	1,159.00
#paved center line miles	9.16	9.19	13.65
#work orders	1,077	1,089	6,246*

*higher number due to storm damage

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	752,034	881,024	832,532	780,388
52 PURCH/CONTRACT SERVICES	235,746	247,425	371,400	262,700
53 SUPPLIES	346,239	618,695	632,770	627,220
54 CAPITAL OUTLAYS	157,024	-	-	-
	1,491,043	1,747,144	1,836,702	1,670,308

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 2022 budget increased by 26.00% compared to the 2021 budget. This increase is mainly attributed to insurance increases.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	11,211	25,000	25,000	25,000
52 PURCH/CONTRACT SERVICES	368	2,500	10,517	3,800
53 SUPPLIES	10,057	-	-	-
55 INTER FUND/DEPT CHARGES	329,895	289,000	414,108	370,000
	351,531	316,500	449,625	398,800

Senior Services

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

BUDGET HIGHLIGHTS

The 2022 budget increased by 7.30% compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
Home delivered meals	17,626	21,759	26,920
Congregate meals	6,585	5,688	3,698
Lifestyle Management	3,381	4,474	6,937

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	26,183	28,966	28,966	33,088
52 PURCH/CONTRACT SERVICES	14,129	16,416	16,416	16,416
53 SUPPLIES	37,340	46,300	48,300	49,300
57 OTHER COSTS	11,450	12,000	12,450	12,450
	89,102	103,682	106,132	111,254

Senior Services – Medicare Silver Sneakers

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2022 budget did not change compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
Physical activity participants	5,683	4,579	1,239*

* Senior Center closed much of 2020 due to COVID -19

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
52 PURCH/CONTRACT SERVICES	1,590	6,000	6,000	6,000
53 SUPPLIES	242	250	330	250
	1,832	6,250	6,330	6,250



Sheriff's Office - E-911

MISSION STATEMENT

Ensure that every communications officer exemplifies a standard surpassed by non, so that they can and will respond immediately to any situation with professional pride, expert skill, undaunted responsibility, and dedicated customer service.

BUDGET HIGHLIGHTS

The 2022 budget increased by 12.15% compared to the 2021 budget. This increase is mainly attributed to increases in contract services.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	736,744	751,703	718,810	776,695
52 PURCH/CONTRACT SERVICES	237,409	260,705	367,205	357,705
53 SUPPLIES	2,467	4,000	4,000	5,500
54 CAPITAL OUTLAYS	3,810			
	980,430	1,016,408	1,090,015	1,139,900

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 2022 budget increased by 4.90% compared to the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	1,933,222	2,011,527	2,139,334	2,093,779
52 PURCH/CONTRACT SERVICES	475,385	502,255	748,055	567,555
53 SUPPLIES	442,259	520,200	520,000	521,200
54 CAPITAL OUTLAYS	8,295			
	2,859,161	3,033,982	3,407,389	3,182,534

Sheriff's Office - K-9

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2022 budget increased 4.57% compared to the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
52 PURCH/CONTRACT SERVICES	4,424	12,850	12,550	12,750
53 SUPPLIES	22,525	20,000	18,597	21,600
	26,949	32,850	31,147	34,350



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 2022 budget decreased by 3.40% compared to the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	471,139	483,991	483,940	467,556
	471,139	483,991	483,940	467,556



Sheriff's Office - School Traffic Management

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2022 budget did not change compared to the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	30,206	60,000	60,000	60,000
	30,206	60,000	60,000	60,000

Sheriff's Office - Special Event Officers

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2022 budget decreased 33.93% compared to the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	9,530	33,495	22,130	22,130
	9,530	33,495	22,130	22,130

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 2022 budget increased by 6.22% compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
# of calls for service	45,717	42,434	61,125*

*increase in calls due to COVID-19

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	3,388,418	3,351,937	3,560,714	3,563,883
52 PURCH/CONTRACT SERVICES	268,429	276,350	297,767	298,475
53 SUPPLIES	381,599	359,000	373,975	369,000
54 CAPITAL OUTLAYS	54,507	-	-	-
57 OTHER COSTS	12,782	15,000	25,000	20,000
	<u>4,105,735</u>	<u>4,002,287</u>	<u>4,257,456</u>	<u>4,251,358</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 2022 budget increased by 4.50% compared to the 2021 budget.

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	799,909	808,722	819,690	843,134
52 PURCH/CONTRACT SERVICES	20,018	19,396	22,396	22,396
53 SUPPLIES	1,759	3,800	26,800	3,800
	821,686	831,918	868,886	869,330

Departmental Information



Tax Assessor

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2022 budget increased by 6.99% compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
# Senior exemptions processed	586	581	673
# Personal property returns processed	1,768	1,879	1,895
# Real property field visits/reviews	1,376	1,894	4,214
# Personal property audits/reviews	159	1,433	5,325

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	470,138	447,431	451,337	455,516
52 PURCH/CONTRACT SERVICES	66,029	72,740	108,820	100,820
53 SUPPLIES	11,135	6,260	12,300	6,900
	547,302	526,431	572,457	563,236

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 2022 budget increased by 14.10% compared to the 2021 budget. This increase is mainly attributed to upgrading a part time position to full time and the associated cost of benefits.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
Motor Vehicle Digest value	\$22,786,170	\$18,911,590	\$16,256,800
% Real Property tax paid	99.93%	99.47%	97.32%
% Personal Property Tax Paid	99.62%	99.61%	95.53%
% Mobile Home Property Tax Paid	100.00%	100.00%	100.00%
% Timber Tax Paid	100.00%	100.00%	100.00%

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	343,953	365,976	389,652	422,826
52 PURCH/CONTRACT SERVICES	66,859	63,685	71,506	67,302
53 SUPPLIES	4,930	5,410	6,272	6,272
	415,742	435,071	467,430	496,400

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 2022 budget decreased by 8.74% compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
# tons of Municipal Solid Waste	7,386.42	7,029.09	7,238.40
# tons of recycling	264.16	251.24	247.14
# tons of scrap metal	158.26	132.04	100.74

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	237,561	193,591	149,129	186,463
52 PURCH/CONTRACT SERVICES	320,358	315,350	315,050	313,150
53 SUPPLIES	30,032	44,800	44,800	44,800
54 CAPITAL OUTLAYS	-	75,000	75,000	25,000
56 DEPREC. & AMMORTIZATION	45,232	50,000	50,000	50,000
	633,183	678,741	633,979	619,413

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 2022 budget did not change compared to the 2021 budget.

PERFORMANCE MEASURES

	FY 2018	FY 2019	FY 2020
DOT trips	3,472	3,296	1,445
Senior trips	9,267	7,744	2,619
# miles	90,268	83,954	36,116
Gallons of fuel	10,739	9,508	4,431

BUDGET SUMMARY

	2020 ACTUAL	2021 BUDGET	2022 REQUESTED	2022 BUDGET
51 PERS SVC/EMP BENEFITS	231,925	265,494	265,494	265,494
52 PURCH/CONTRACT SERVICES	9,818	-	-	-
53 SUPPLIES	12,121	-	-	-
	<u>253,864</u>	<u>265,494</u>	<u>265,494</u>	<u>265,494</u>

Other Financing Uses

BUDGET HIGHLIGHTS

The 2022 budget decreased by 18.9% compared to the 2021 budget.

BUDGET SUMMARY				
	2020	2021	2022	2022
	ACTUAL	BUDGET	REQUESTED	BUDGET
61 OTHER FINANCING USES	2,781,286	2,137,490	1,732,945	1,732,945
	2,781,286	2,137,490	1,732,945	1,732,945



Supplemental Information

History

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

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

the city limits of Dawsonville - were located throughout the area. Remnants of these mines and small mining projects can still be found within the County.

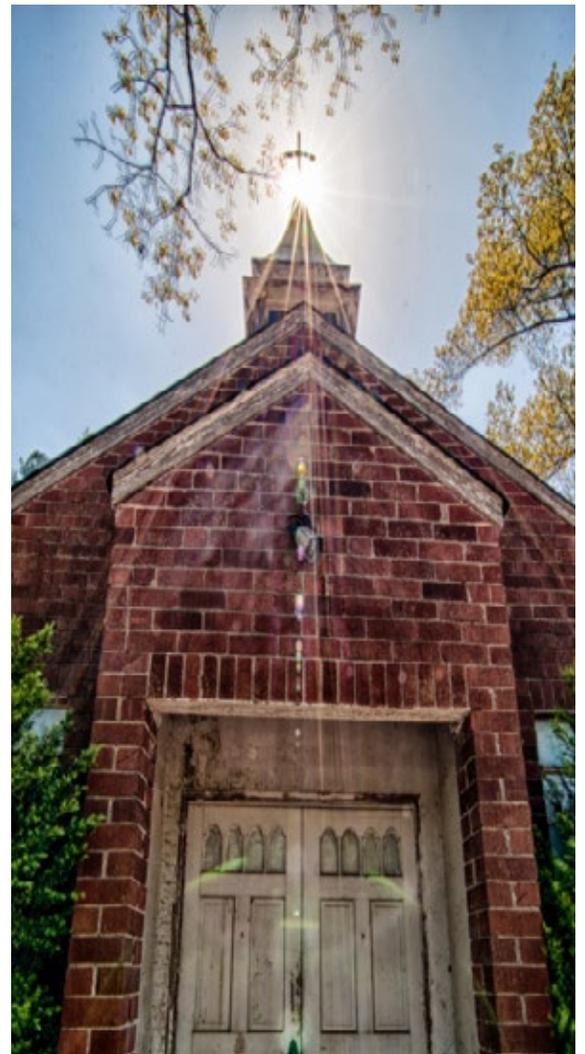
By April 28, 1858, all county officers had the books that were necessary for the records of the county, and these were placed in a log structure which had been built for the temporary use of the court and other officials of the county. The log courthouse was built by James Foster for the sum of \$30.00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

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

Harrison Summerour, John McAfee and R. N. McClure secured a bond for \$9,600.00 to erect the courthouse. As

the money came in to the county treasurer, the contractors were to be paid. A difficulty arose, however, and an additional \$2,500.00 was borrowed from Mr. Summerour to meet the deadline of the contract payment. N. H. Goss made chairs for the new building for \$4.95.

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



History

Company in Dawsonville. It is thought that other bricks were made at John Hockenhull's for "paving and fixing the courthouse outside walls."

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

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

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

Bill Elliott, one of NASCAR's most successful drivers, was born in Dawsonville. "Awesome Bill from Dawsonville" won 44 races on the NASCAR circuit, including two Daytona 500 victories and the 1988 NASCAR Winston Cup championship. Elliott won NASCAR's Most Popular Driver Award a record 16 times between 1984 and 2002. Chase Elliott, son of Bill Elliott, is doing his part in keeping the Elliott name prominently featured in NASCAR. In 2014, Chase won the Nationwide Series championship, becoming the first rookie to win a national series championship in NASCAR. He was also named the NASCAR Xfinity Series Most Popular Driver for 2014 and 2015.

In 2016, Elliott began competing full-time in the NASCAR Sprint Cup Series, driving the No. 24 Chevrolet for Hendrick Motorsports. Though he didn't get a first place finish, he finished 10th overall and also took home the 2016 Rookie of the Year title. In 2017, he took home numerous 2nd place finishes and finished 5th overall. In 2018, Hendrick Motorsports



History

switched Elliott back to the No. 9, the number his father drove during most of his racing career and Chase's number earlier in his career. On August 5, 2018, Elliott won his first Monster Energy Cup Series (formerly Sprint Cup Series) race in Watkins Glen, New York. Just like his father, Chase took home eight second place finishes before getting his first win on a road course. Elliott took home two more first place finishes before ending the season sixth overall in the points standings. Chase was also voted the 2018 NASCAR Cup Series Most Popular Driver. In 2019, Elliott brought home first place finishes at Talladega, Watkins Glen and the Charlotte Roval and for the second year in a row, was voted NASCAR's Most Popular Driver.

In 2020, Chase Elliott had twenty-two Top 10 finishes, fifteen Top 5 finishes and won a career-high five races including the 2020 NASCAR All-Star Race. On November 8, 2020 Elliott led 153 laps at Phoenix Raceway to win the Season Finale 500 and the 2020 NASCAR Cup Series Championship. In 2020, he was also voted NASCAR's Most Popular Driver for the third consecutive year.

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.



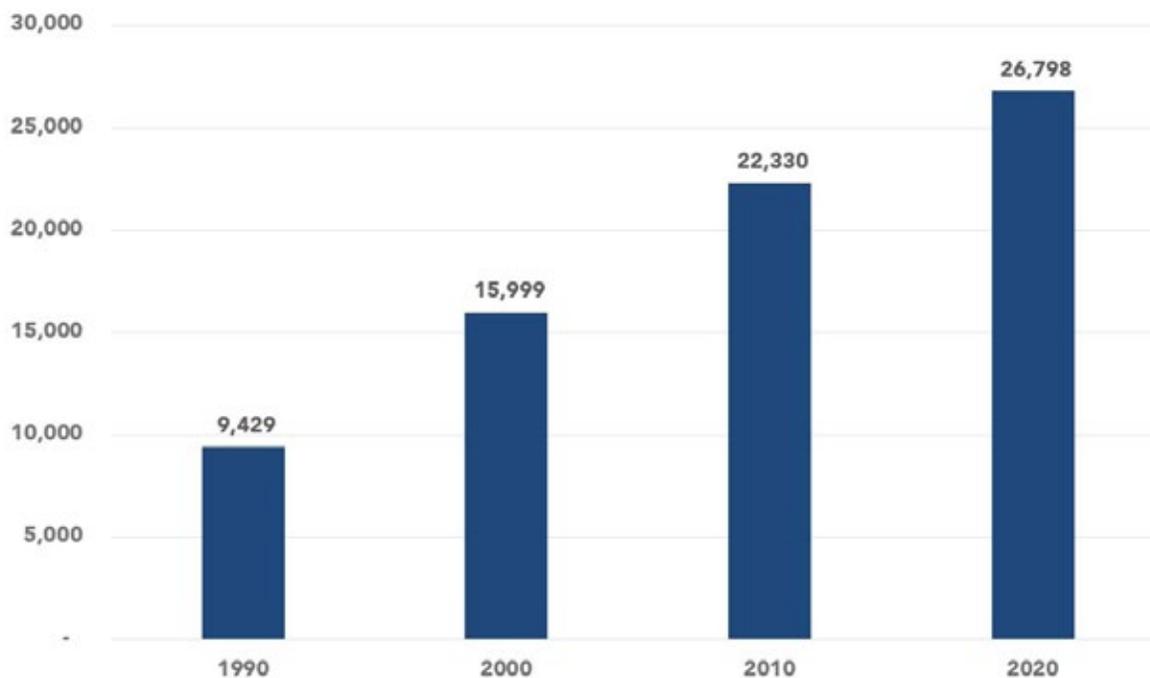
Demographics

As of the 2020 Census, the County was comprised of 26,798 people with 9,041 households. This represents a 20% change in population from the 2010 Census. In 2020, the racial makeup of the County was 95.9% White, 1.1% Black or African American, 0.5% Native American, 5.2% Hispanic, 0.9% Asian, and 1.5% from two or more races. The average household size was 2.70. The median income for a household in the County was \$66,281. While the per capita income for the County was \$34,239, about 8.7% of the population was below the poverty line.

	2020 Census	2020 Rank	% Change 2010-2020
Dawson	26,798	67	20.0
City of Dawsonville	3,729		47.0
Georgia	10,711,908		10.6
United States	331,449,281		7.4

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

Population Estimates



Labor Statistics

Dawson County's labor force consisted of approximately 12,319 workers for 2020. Some of the County's largest employers (excluding all government agencies) are:

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

The County's unemployment rate was 2.9% at the beginning of 2020 and ended the year with a rate of 3.9%. 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 2020.



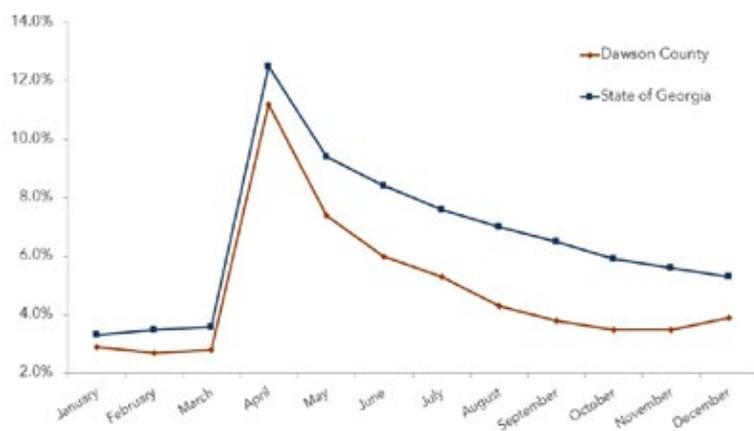
Labor Statistics

Labor Force Activity

2020 Annual Averages				
County	Labor Force	Employed	Unemployed	Rate
Dawson	12,319	11,735	584	4.7%
Cherokee	133,045	126,581	6,464	4.9%
Fannin	11,066	10,542	524	4.7%
Forsyth	120,904	115,371	5,533	4.6%
Gilmer	11,963	11,401	562	4.7%
Hall	101,949	97,133	4,816	4.7%
Lumpkin	16,463	15,671	792	4.8%
Pickens	14,927	14,210	717	4.8%
Dawson Area	422,636	402,644	19,992	4.7%
Georgia	5,072,155	4,741,191	330,964	6.5%
United States	160,742,000	147,795,000	12,947,000	8.1%

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

Unemployment Rates 2020



Rate per Month 2020

	Dawson	State of Georgia
January	2.9%	3.3%
February	2.7%	3.5%
March	2.8%	3.6%
April	11.2%	12.5%
May	7.4%	9.4%
June	6.0%	8.4%
July	5.3%	7.6%
August	4.3%	7.0%
September	3.8%	6.5%
October	3.5%	5.9%
November	3.5%	5.6%
December	3.9%	5.3%

SOURCE: Georgia Department of Labor

Geography

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

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



Glossary



Glossary

Accrual Basis of Accounting:

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

Adopted (Approved) Budget:

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

Ad Valorem Tax:

A tax based on the value of the property.

Appropriation:

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

Assessment:

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

Assessed Value:

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

Audit:

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

Authorized Personnel:

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

Bond:

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

Budget:

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

Budget Adjustment:

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

Budget Amendment:

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

Budget Calendar:

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

Budget Document:

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

Budget Resolution:

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

Budget Year:

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

Budget Control:

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

Capital Outlay:

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

Capital Projects:

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

Cash Basis:

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

Glossary

Code of Ordinances:

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

Contingency:

Funds set aside for unforeseen future needs and budgeted in 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.

Glossary

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.

Governmental Funds:

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

Grant:

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

Intergovernmental Revenue:

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

Legal level of control:

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

Levy:

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

Liabilities:

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

Line-item budget:

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

Local Option Sales Tax (LOST):

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

Long-term debt:

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

Mill:

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

Millage Rate:

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

Modified Accrual Basis:

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

Operating Budget:

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

Personnel Services:

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



Glossary

Property Taxes:

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

Proprietary Funds:

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

Public Hearing:

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

Purchased/Contract Services:

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

Resolution:

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



