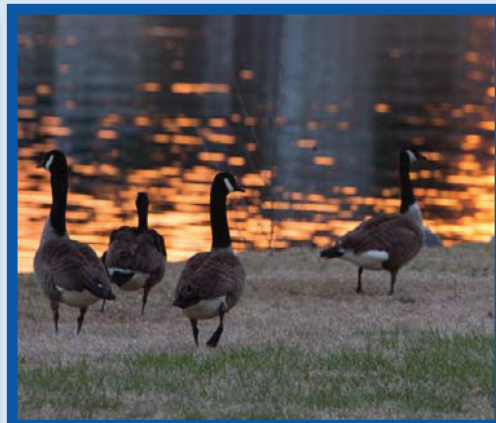
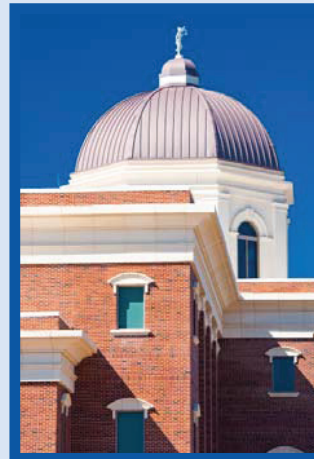
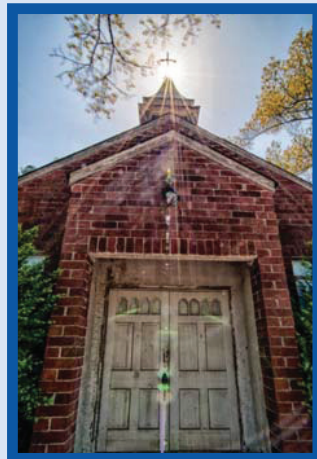
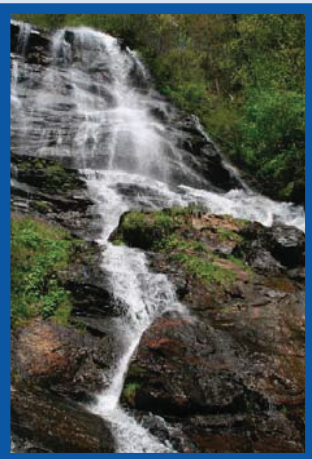




Dawson County, Georgia

WHERE QUALITY OF LIFE MATTERS

Triennial Budget Guide
2015 - 2017



Photography Credit

Cover Page



Fall Trees Faucett Lake Road by David Grey
Wagon of Pumpkins courtesy of Burt's Pumpkin Farm
Recreation Area off 183 by Rick Cannon
Amicalola Falls courtesy of Chamber of Commerce
McKee's Chapel by Rick Cannon
Dawson County Government Center Dome by Rick Cannon
Fall Tree on Faucett Lake Road by David Grey
Bailey Waters Road Sunflowers courtesy of Forrest Hills Resort
Duck Sunset courtesy of Forrest Hills Resort
Dawson Farm by David Grey

Title Page



Cherry Blossoms by Rick Cannon

Triennial Budget Guide

2015 - 2017



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

BOARD OF COMMISSIONERS DISTRICT MAP



Gary Pichon
District 1



Mike Berg
Chairman



James Swafford
District 2



Jimmy Hamby
District 3



Julie Hughes Nix
District 4

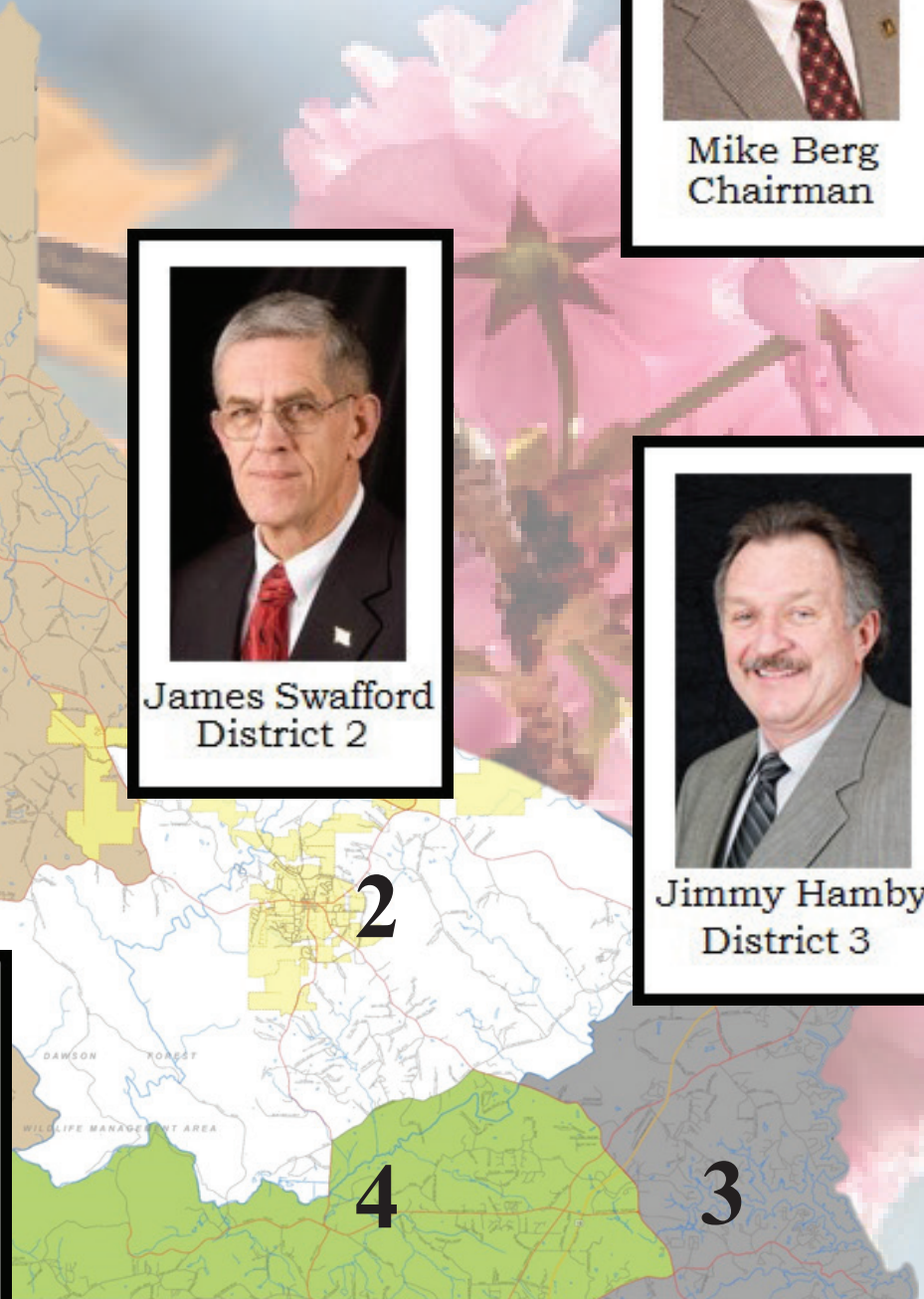


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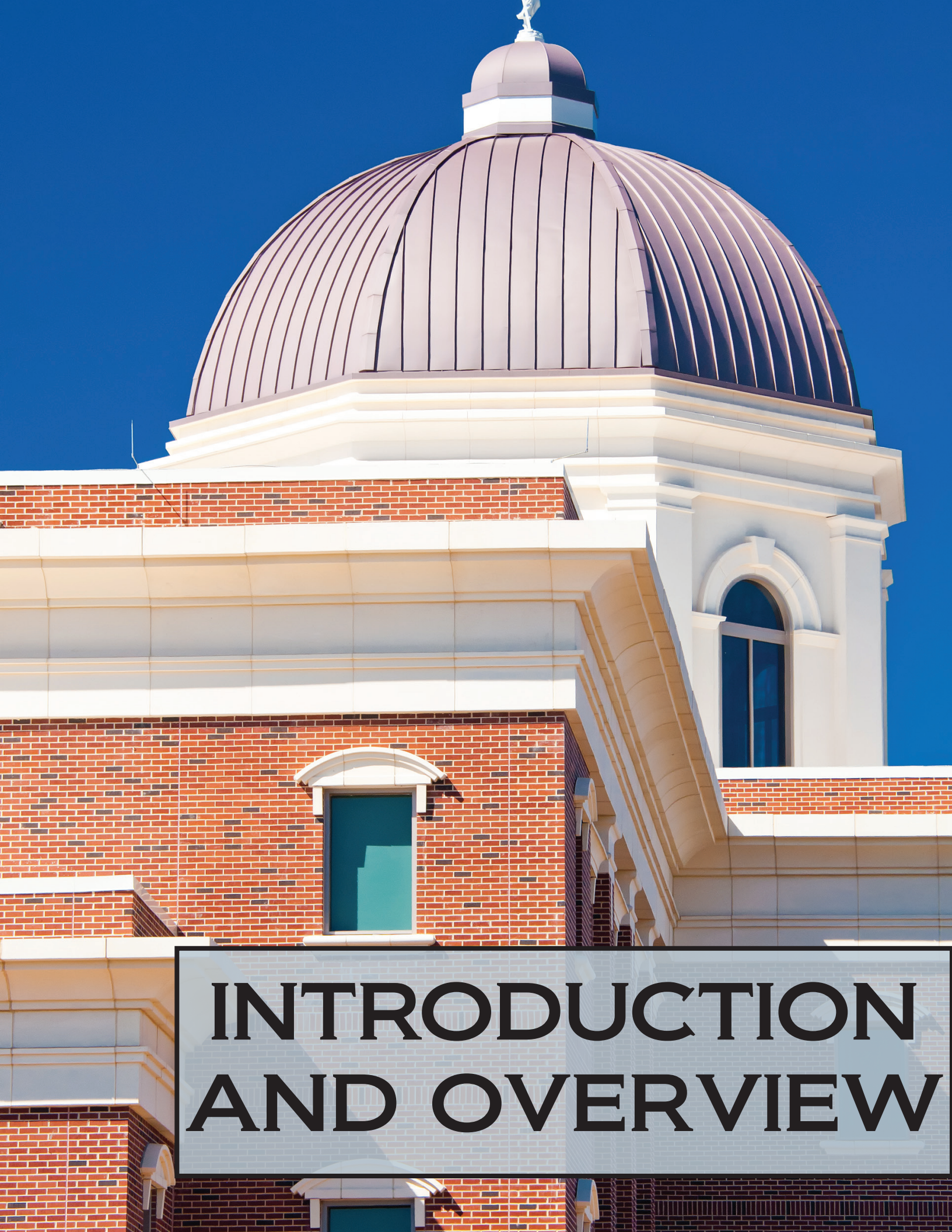
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INTRODUCTION AND OVERVIEW

CHAIRMAN'S MESSAGE

Dear Dawson County Board of Commissioners,

Although this is my ninth budget proposal for Dawson County, the FY 2015 budget process has been one of the more challenging ones. For the first time since 2008, we saw an increase in the total tax digest. Additionally, other major revenue sources, including sales tax and Title Ad Valorem Tax, have steadily increased. These positive revenue changes are a welcomed relief from the difficult economic times we experienced over the last six years.

However, with increased revenues, we were faced with the difficult task of allocating these funds when all departments have endured budget cuts and done more with less over the last several years. During the FY 2015 budget process, we considered all budget requests and the following goals, priorities, and future projects.

Goals:

- *Paperless process* - In an effort to save time and resources, all budgets and forms were submitted electronically.
- *Balanced budget* - As in the past, this budget is balanced.
- *Triennial budget* - All departments completed budget requirements for FY 2015, FY 2016, and FY 2017. The triennial budget budget process aids the long-term planning process and helps us prepare for upcoming changes.
- *Steady reserve* - The FY 2015 budget includes a use of fund balance of \$205,000. Projected General Fund unassigned fund balance at the end of 2015 is \$3.9 million, which is 2 months, or 17.9% of General Fund expenditures.
- *Sound reasoning* - Each department, subsidy, and Elected Officials had an opportunity to present their rationale for each request.

Priorities:

- *Personnel* - The FY 2015 budget includes significant funding for personnel expenditures. For the first year since 2008, the FY 2015 budget includes a 2% COLA for all full time and part time County employees and funding to raise salaries to the minimum as outlined in the salary study (completed in 2014). Additionally, the FY 2015 budget includes funding for Pay for Performance Plan implementation and adjustments. Budget was also included for employee health incentives and tuition reimbursement. Health insurance costs increased,



but these increases were absorbed entirely by the County. The employee portion remains unchanged.

- *Capital* - During these past few budget years, capital expenditures have been limited to critical needs. Although the FY 2015 budget doesn't include funding for all capital requests, capital funding has increased over previous years. In an effort to restore an aging fleet, \$205,000 was included for the lease purchase of approximately seventeen vehicles, eleven of which will be Sheriff's Department vehicles. Budget was also included for Parks and Recreation repairs, IT Pool, Jail Intercom System upgrade, and solar flare monitoring system for the Transfer Station.
- *Scheduled debt payoff* - The FY 2015 budget includes funding for scheduled debt payoff on the 2007 bonds that were issued for the construction of the Government Center.
- *Unfunded state mandates* - During 2015, the State of Georgia approved a 1% COLA for all Elected Officials. This COLA will be fully funded by the County. Additionally, juvenile justice reform requires each party of the case, parent and child, to have the opportunity for a public defender. Such reform has more than doubled juvenile court attorney costs. Trends for these expenditures are still uncertain, but the FY 2015 included additional funding for juvenile attorney costs.

Future Projects

- *SPLOST* - On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections will begin July 2015 and continue until June 2021. Total SPLOST VI collections are estimated to be \$46 million. As established in an Intergovernmental Agreement with the City of Dawsonville dated June 26, 2014, the County will receive 85% of SPLOST VI collections and the City will receive 15% of SPLOST VI collections. County projects that will be funded during 2015 from SPLOST VI will be determined in early 2015.
- *Upcoming residential and retail developments* - During 2014, two rezoning applications were approved for residential and retail developments. Construction of these developments will begin in 2015. Once completed, there will be over 600,00 square feet of retail space and 300 residential units. These developments will generate additional revenue for the County and likely result in a greater need for public safety services. The total budget impact is still unknown at but will be evaluated in future budget years.

• *Infrastructure upgrades* - In 2015, the Georgia Department of Transportation (GDOT) will begin two major infrastructure projects. The most notable of which is the Continuous Flow Intersection (CFI) at the intersection of state route 400 and state route 53. GDOT will also begin replacing of an aging bridge on highway 9 at the Etowah River. Both of the projects are scheduled to be completed in 2016. Other GDOT projects that are still in the planning phases include bridge replacements, intersection improvements, and trailway enhancements. Although GDOT will be funding the majority of these projects, the County will benefit from these scheduled improvements. Needs for additional services and potential budget implications will be monitored in the future.

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

Respectfully,

Mike Berg, Chairman

Dawson County Board of Commissioners





Dawson County, Georgia

Executive Summary

Approved Budget for Fiscal Year 2015

November 21, 2014

GENERAL INFORMATION

- The FY 2014 tax rate is 8.138 mills for unincorporated areas and 0.0 mills for incorporated areas. This is the same millage rate as FY 2013.
- The 2014 total digest value increased by 8.60%, or \$718,228, over the 2013 digest. This is the first year the net digest value has increased since 2008.
- The FY 2015 total annual budget is \$47,950,922 a decrease of \$394,693 or 0.8% from FY 2014.
- The FY 2015 adopted General Fund budget is \$21,659,305 and represents an increase of \$777,324, or 3.72%, from FY 2014 primarily due to an increase in salaries and benefits.
- Several major factors went into balancing the FY 2015 budget.
 - For the first year since 2008, the FY 2015 budget includes a 2% COLA for all full time and part time County employees and funding to raise salaries to the minimum as outlined in the salary study. These adjustments total \$431,682.
 - The FY 2015 budget also includes \$120,000 for a Pay for Performance Plan implementation and adjustments.
 - During 2014, the County switched to partially self-funded insurance. The FY 2015 budget includes an additional \$285,000 to accommodate this change. This additional expense was absorbed entirely by the County; the employee portion remains unchanged.
 - The budget was balanced with the use of \$205,000 from fund balance for vehicle lease purchases. This represents a \$551,546, or 72.9%, decrease in use of fund balance from FY 2014. The FY 2014 adopted budget was balanced with the use of \$756,546 from fund balance.
 - The FY 2015 budget also includes \$8,258,250 for the scheduled payoff of the 2007 bonds issued for the construction of the Courthouse.

- Transfers out from the General Fund are \$1,368,686 which represents an increase of \$119,503, or 9.57%, over 2014. This is due to the increase in salaries and benefits associated with the 2% COLA. Additionally, the transfer to Capital Projects Fund increased by \$75,000 for the lease purchase of new vehicles.
- Transfers out from the General Fund to the Capital Projects Fund totals \$280,000 and will be allocated as follows:
 - \$205,000 for the lease purchase payments for seventeen vehicles
 - Sheriff: \$133,000 for approximately eleven (11) vehicles
 - Other County Departments: \$72,000 for approximately six (6) vehicles
 - \$50,000 for IT Pool
 - \$25,000 for Park Repairs
- Other capital purchases include:
 - \$25,000 for Solar Flares at the Transfer Station, which will be funded from the Solid Waste Fund
 - \$350,000 for an intercom system upgrade at the Law Enforcement Center, which will be funded through SPLOST

PERSONNEL

- General Fund salaries and benefits have increased \$379,366, or 3%, primarily because funding was added for the 2% COLA and salary study adjustments. Additionally, the following positions were added or upgraded:
 - » Clerk of Court: upgraded one part-time position to full-time
 - » District Attorney: upgraded one part-time position to full-time
 - » Elections: upgraded a temporary position to a full-time regular position
 - » Planning: added one full-time Storm Water/Plan Review Engineer position to implement mandated procedures
 - » Tax Assessor: added one full-time Tax Appraiser I position

OTHER INFORMATION

- Unassigned Fund Balance, based on budget, at the end of FY 2014 is expected to equal \$4,083,806, or 18.85%, of the budgeted General Fund Expenditures. The FY 2015 budget was balanced with the use of fund balance in the amount of \$205,000 and is projected to be \$3,878,806, or 17.91%, of General Fund Expenditures, at December 31, 2015.



- Total Debt Service is \$8,522,096 for FY 2015. This accounts for 39.3% of the total General Fund expenditures and 17.8% of total budget.
- On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections will begin in July 2015 and continue until June 2021. Projects that will be funded during 2015 from SPLOST VI will be determined in early 2015.

2014 ACCOMPLISHMENTS

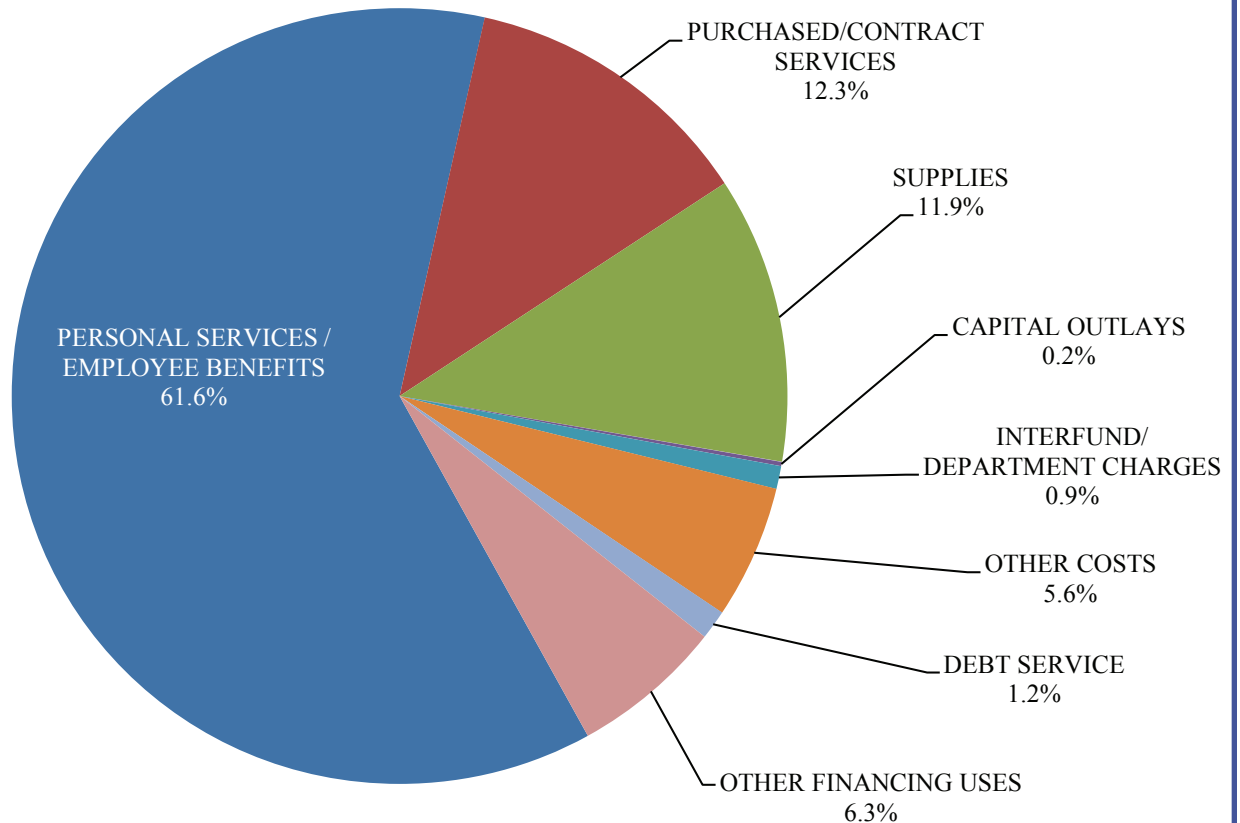
- The Parks & Recreation Department completed renovations to the pool at Veterans Memorial Park and added two new programs: dance classes for children and Zumba.
- The Senior Center served approximately 5,000 meals at the center and delivered about 18,000 meals to home-bound clients.
- The 26th annual Lake Lanier Shore Sweep picked up 13.5 tons of litter and debris.
- Tire Amnesty Days brought in a total 1,936 tires.
- Keep Dawson County Beautiful, with help from the Transfer Station, began a successful school recycling program.
- The Transfer Station completed the perimeter trail around the landfill.
- The Public Works Department paved 7 roads, using 5,025 tons of asphalt and mowed 1,709 miles of roadway shoulders.
- The Finance Department received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the sixth consecutive year. The department also received an improved rating from A+ to AA from Standard & Poor's Rating Services.
- The Facilities Department processed over 800 work orders.
- Emergency Services responded to over 2,870 emergency calls with an average response time of 8:12 minutes.
- DCES taught over 2,500 children about fire safety and over 200 adults about CPR, First Aid, and AED skills.
- DCES installed 75 smoke detectors and conducted 56 plan reviews, 610 business inspections, and 6 fire investigations.
- Thirteen citizens graduated from the 2014 Citizens' Government Academy.
- Of course, none of those accomplishments would be possible without the hard work and dedication of our employees. Here is a sampling of some of our finest recognized for their outstanding service:

- Chief Lanier Swafford received Harry Pippins Award from the Georgia Coroner's Association recognizing him as Deputy Coroner of the Year, the Emergency Management of Georgia President's Award, and the 2014 GAEMS Excellence in Leadership Award.
- Chief Lanier Swafford was elected Chairman of the Georgia Firefighter Standards and Training Council.
- DCES K-9 Team received the Marguerite Brock Rescue Award from Emergency Management Association of Georgia.
- Andy Buffington received 2014 Tim Peebles Champion of Children Excellence and Advocacy Award by Georgia Association of EMS.
- DCES received the STEMI Award from the Northeast Georgia Regional STEMI System.
- Brandon Carey was recognized for completing his Paramedic certification.
- Kris Rowan was recognized by Dawson Community News as an "Outstanding Citizen of Dawson" for her service and dedication to Relay for Life.
- Chief Finance Officer Dena Bosten served as a Director on the Georgia Government Finance Officers Association (GGFOA) Board and was elected to serve as Secretary during the annual GGFOA conference.
- Julie Hughes-Nix, Cindy Campbell, Dena Bosten, Dawn Pruett and Danielle Yarbrough were recognized by the Republican Party on the 94th Anniversary of Women's Suffrage and Equality Day.
- Joey Homans was selected by the readers of Dawson News & Advertiser as Best Attorney.
- Chris Brauda was selected by the readers of Dawson News & Advertiser as Best EMT.
- Capt. Jeff Bailey was selected by the readers of Dawson News & Advertiser as Best Firefighter.
- Capt. Tony Wooten was selected by the readers of Dawson News & Advertiser as Best Police Officer.
- Kris Rowan was selected by the readers of Dawson News & Advertiser as Best Secretary/Bookkeeper.

2015 EXPENDITURES BY CATEGORY

	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>% CHANGE</u>
PERS SVC / EMP BENEFITS	12,957,008	13,336,374	3%
PURCH/CONTRACT SERVICES	2,455,116	2,653,746	8%
SUPPLIES	2,562,213	2,587,767	1%
CAPITAL OUTLAYS	25,000	38,000	52%
INTERFUND/DEPT CHARGES	205,000	205,000	-
OTHER COSTS	1,156,318	1,205,886	4%
DEBT SERVICE	263,143	263,846	0.3%
OTHER FINANCING USES	1,258,183	1,368,686	9%
	\$ 20,881,981	\$ 21,659,305	4%

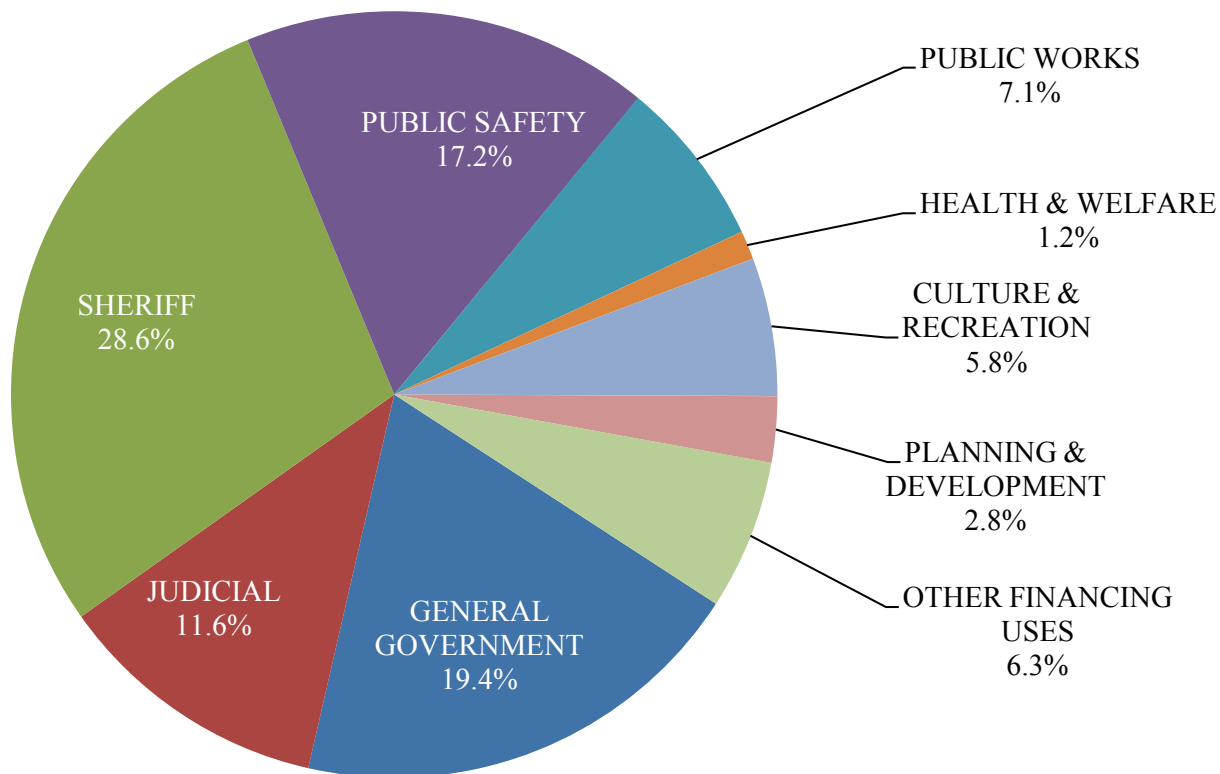
2015 GENERAL FUND BY CATEGORY



2015 EXPENDITURES BY FUNCTION

FUNCTION	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>% CHANGE</u>
GENERAL GOVERNMENT	4,096,266	4,208,410	3%
JUDICIAL	2,382,637	2,509,596	5%
SHERIFF	6,029,625	6,189,706	3%
PUBLIC SAFETY	3,613,334	3,724,584	3%
PUBLIC WORKS	1,520,149	1,530,405	1%
HEALTH & WELFARE	314,238	263,069	-16%
CULTURE & RECREATION	1,230,786	1,263,916	3%
PLANNING & DEVELOPMENT	445,763	600,933	35%
OTHER FINANCING USES	1,249,183	1,368,686	10%
	\$ 20,881,981	\$ 21,659,305	4%

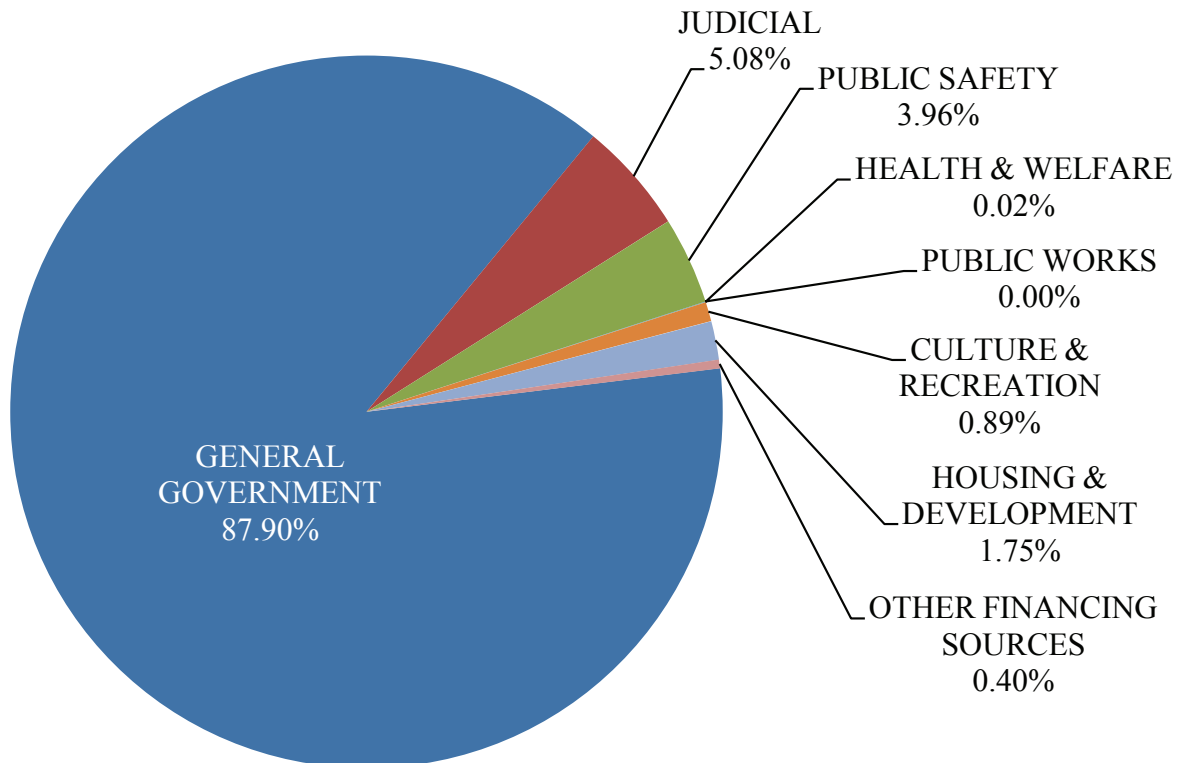
2015 GENERAL FUND BY FUNCTION



2015 REVENUES BY FUNCTION

FUNCTION	2014 BUDGET	2015 BUDGET	% CHANGE
GENERAL GOVERNMENT	18,227,966	19,038,700	4%
JUDICIAL	1,137,595	1,099,805	-3%
PUBLIC SAFETY	884,020	858,250	-3%
PUBLIC WORKS	600	600	-
HEALTH & WELFARE	6,000	5,000	-17%
CULTURE & RECREATION	213,700	192,600	-10%
HOUSING & DEVELOPMENT	332,100	378,100	14%
OTHER FINANCING SOURCES	80,000	86,250	8%
	\$ 20,881,981	\$ 21,659,305	4%

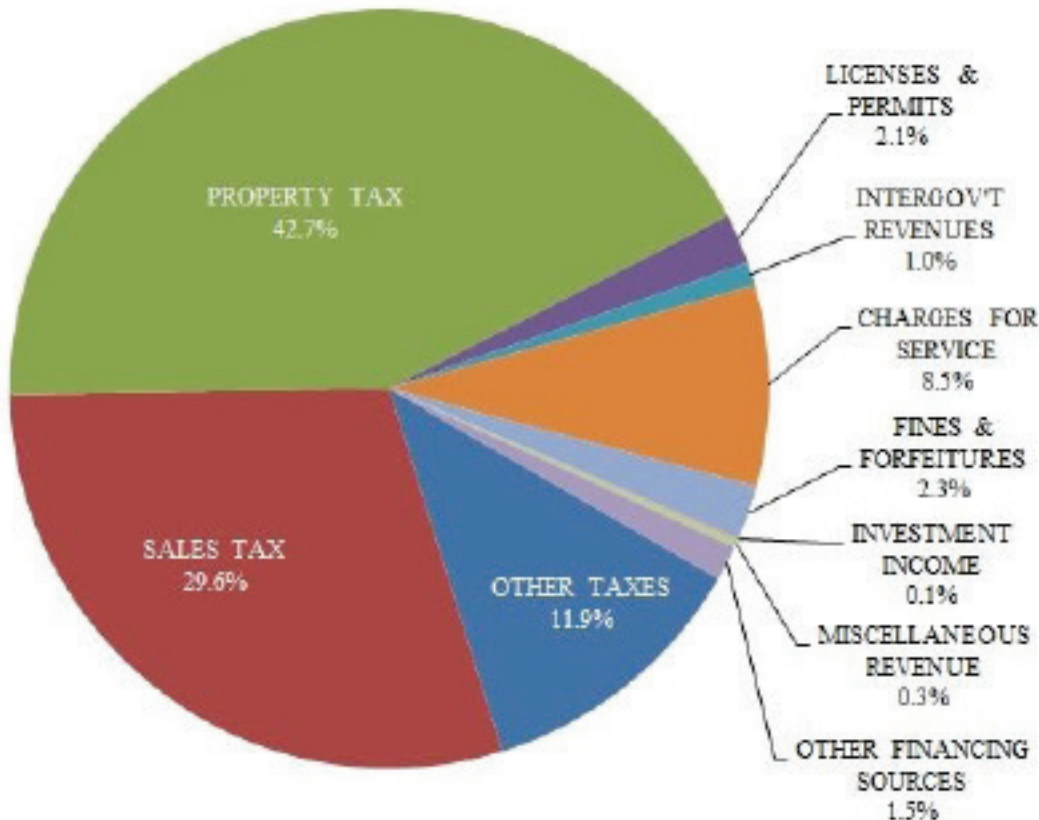
2015 GENERAL FUND BY FUNCTION



2015 REVENUES BY OBJECT GROUP

OBJECT GROUP	2014 BUDGET	2015 BUDGET	% CHANGE
OTHER TAXES	2,168,000	2,569,000	18%
SALES TAX	6,171,000	6,400,000	4%
PROPERTY TAX	8,544,900	9,257,500	8%
LICENSES & PERMITS	431,500	462,000	7%
INTERGOV'T REVENUES	252,000	215,000	-15%
CHARGES FOR SERVICE	1,825,390	1,843,750	1%
FINES & FORFEITURES	542,500	502,600	-7%
INVESTMENT INCOME	19,695	21,830	11%
MISCELLANEOUS REVENUE	60,450	68,375	13%
OTHER FINANCING SOURCES	866,546	319,250	-63%
	\$ 20,881,981	\$ 21,659,305	4%

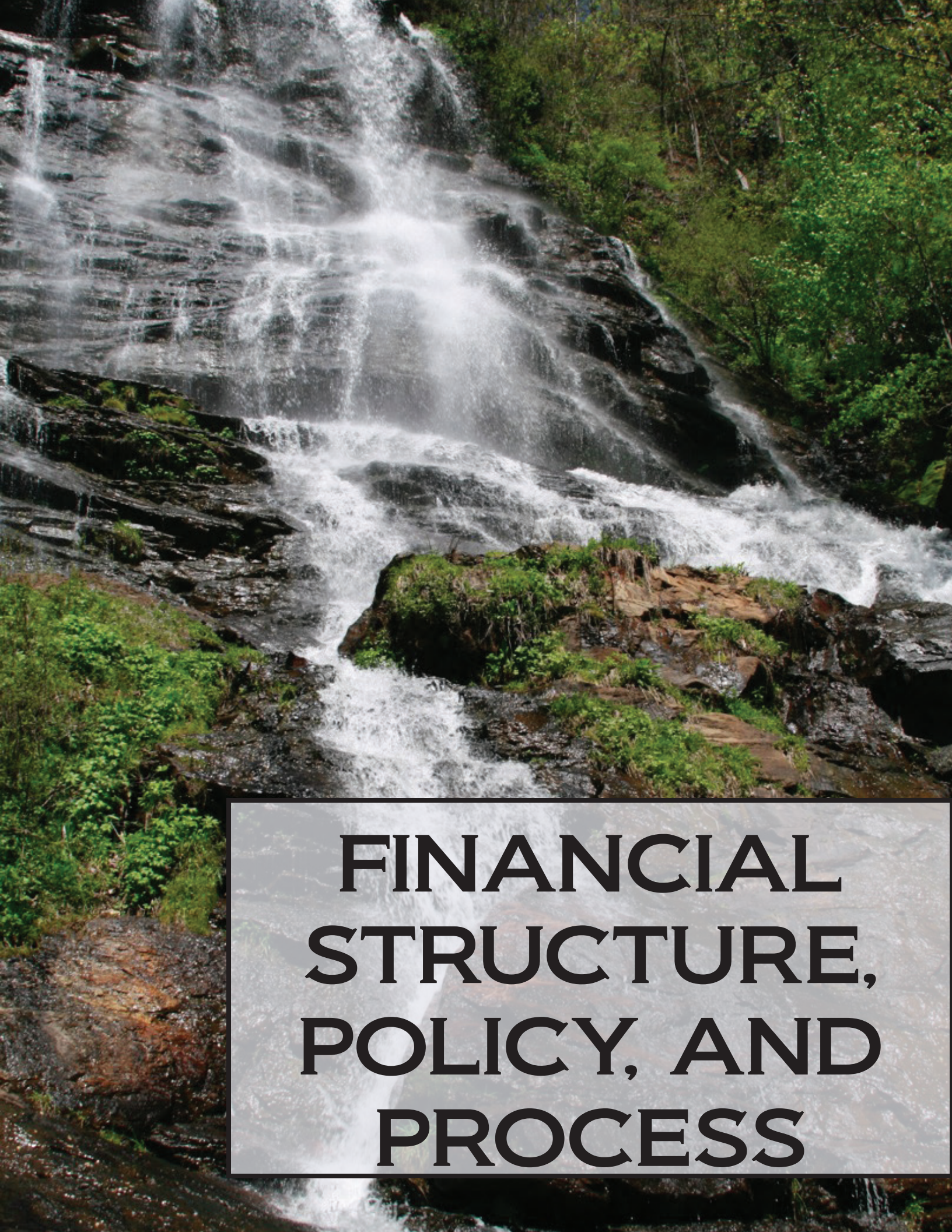
2015 GENERAL FUND BY OBJECT GROUP



POSITION SUMMARY

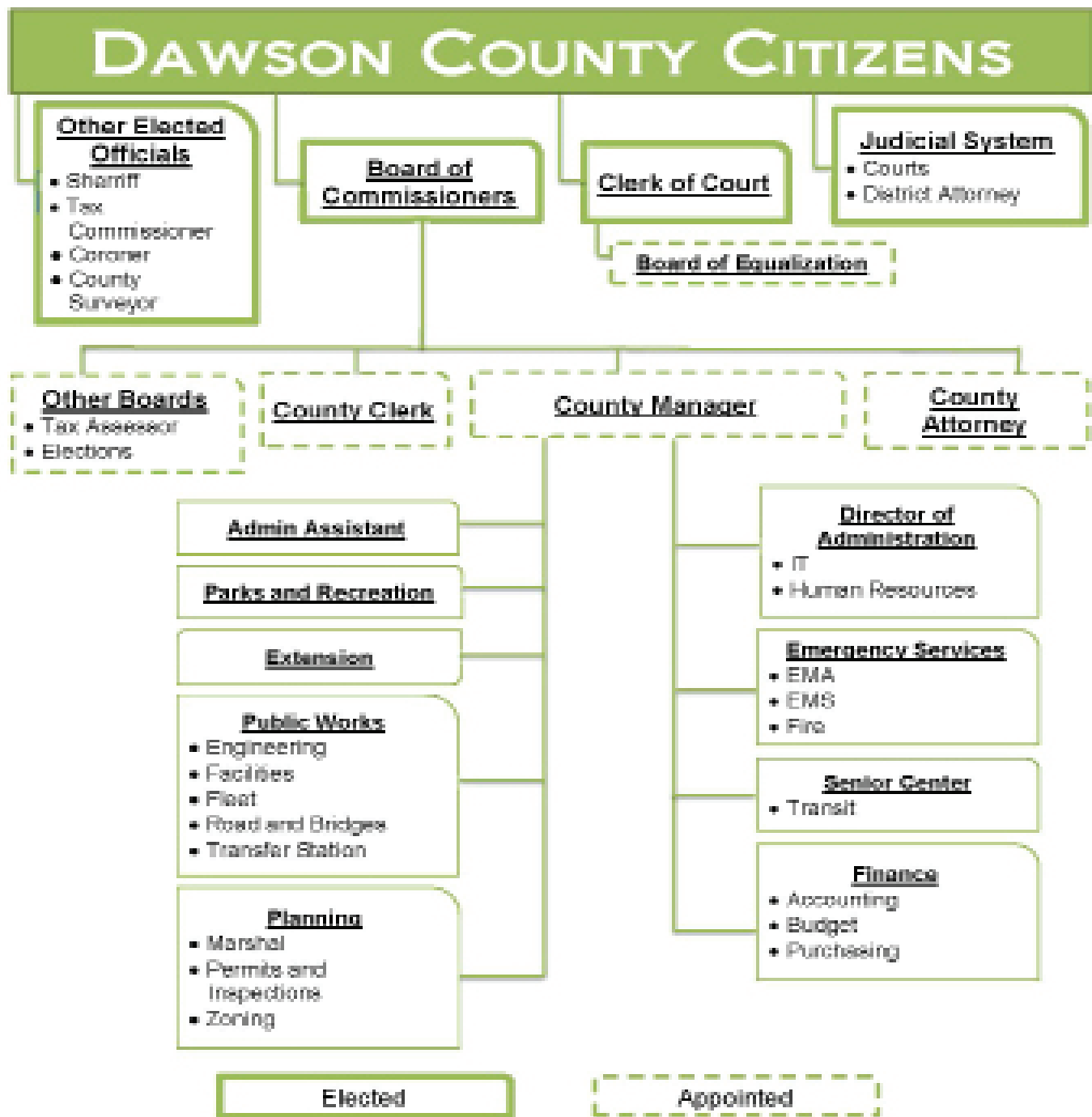
DEPARTMENTS	FY 2013	FY2014	FY2015	FY 2016	FY 2017
BOARD OF COMMISSIONERS	5	5	5	5	5
COUNTY ADMINISTRATION	4	4	4	4	4
ELECTIONS/REGISTRAR	2	2	3	3	3
FINANCE	7	7	7	7	7
INFORMATION TECHNOLOGY	1	1	1	1	1
HUMAN RESOURCES	1	2	2	2	2
TAX COMMISSIONER	6	6	6	6	6
TAX ASSESSOR	6	6	7	7	7
FACILITIES	7	7	7	7	7
SUPERIOR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

The FY 2015 budget includes the addition of two full time positions. The Tax Assessor's Office includes the addition of a Tax Appraiser I which is needed as a result of new local and state mandates regarding re-valuations. Planning and Development includes the addition of a Storm Water/Plan Review Engineer. The position is needed due to additional duties associated with the EPD mandated MS4 program. The FY 2015 budget also includes upgrades from part time to full time positions for Elections/Registrar and the District Attorney's Office. Other changes include freezing an Inspector position in Fire, moving two positions from Fire to EMS, and downgrading a Transit Driver position to part time. Furthermore, the FY 2015 budget includes the Youth Development position for Family Connection which was unfrozen in 2014.

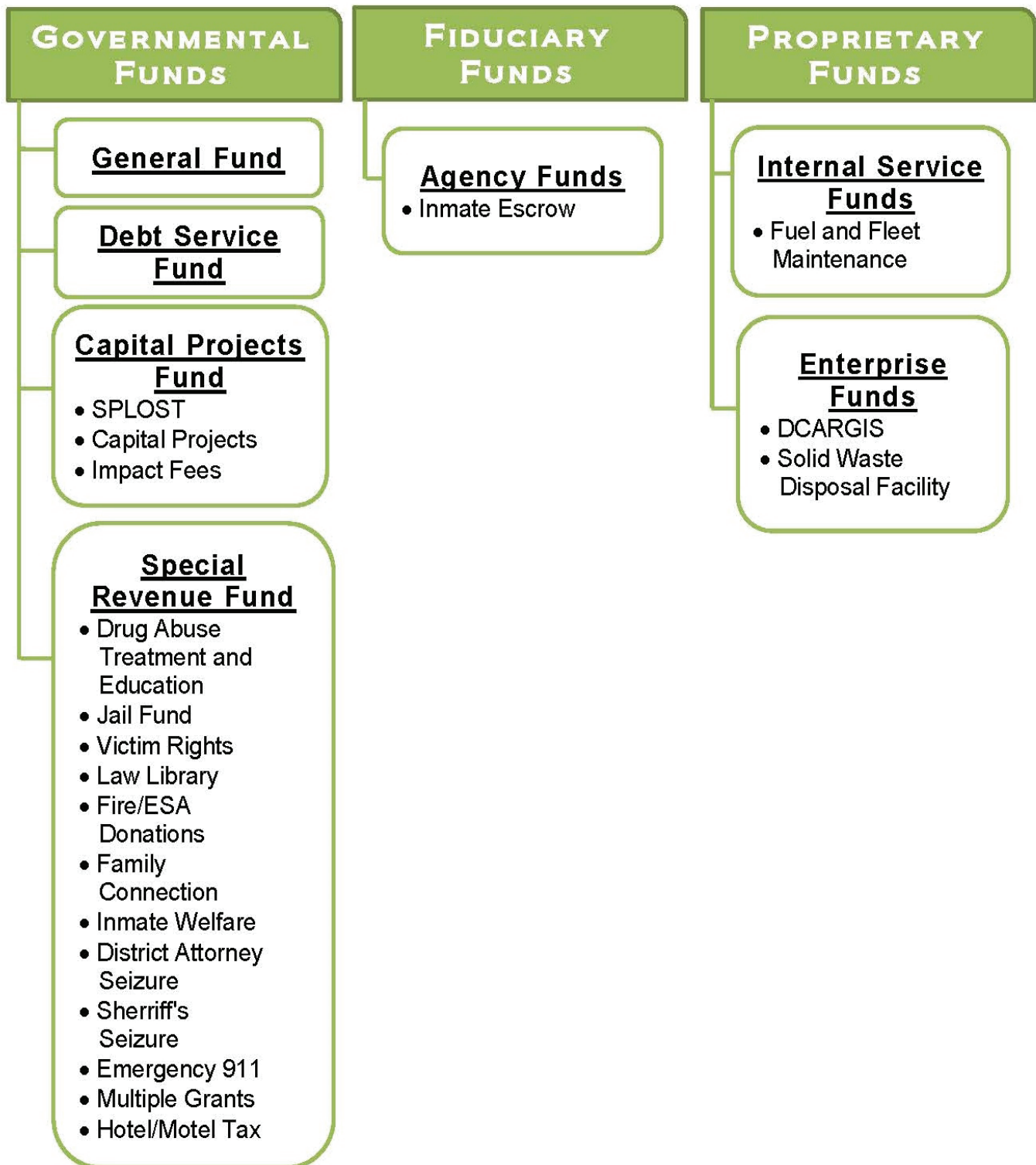
A large waterfall cascading over dark, layered rock formations in a lush green forest. The water is white and frothy as it falls, creating a misty spray at the bottom. The surrounding vegetation is dense and vibrant green.

FINANCIAL STRUCTURE, POLICY, AND PROCESS

ORGANIZATION CHART



FUND STRUCTURE



FUND DESCRIPTIONS

GOVERNMENTAL FUNDS

GENERAL FUND

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.

FUND	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
GENERAL FUND	20,256,754	20,881,981	22,722,460	21,659,305	22,156,046	22,852,766
	20,256,754	20,881,981	22,722,460	21,659,305	22,156,046	22,852,766

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

FUND	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
DEBT SERVICE	8,116,150	8,425,750	8,258,250	8,258,250	-	-
	8,116,150	8,425,750	8,258,250	8,258,250	-	-

FUND DESCRIPTIONS

CAPITAL PROJECTS FUNDS

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

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

FUND	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
SPLOST V	6,404,104	6,525,179	3,900,000	3,900,000	-	-
SPLOST VI	-	-	3,165,000	3,165,000	6,709,800	7,112,388
CAPITAL PROJECTS	307,770	1,435,100	205,000	280,000	205,000	300,000
IMPACT FEES	50,000	-	-	-	-	-
	6,761,874	7,960,279	7,270,000	7,345,000	6,914,800	7,412,388

FUND DESCRIPTIONS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specified purposes.

- *Drug Abuse Treatment & Education Fund (DATE)*: This fund is used to account for funds collected from fines and forfeitures to be used to create and maintain drug education programs in the County.
- *Jail Fund*: This fund is used to account for fines and fees received that are restricted for the maintenance of the County Jail.
- *Victim Rights & Assistance Fund (Crime Victims)*: This fund is used to account for funds collected from fines and forfeitures that are used to assist victims of crime.
- *Law Library Fund*: This fund is used to account for the fines and forfeitures received that are reserved for providing a County Law Library.
- *Fire/ESA Donations Fund*: This fund is used to account for donations used to provide emergency services programs to the County.
- *Family Connection*: This fund is used to account for grant funds and private contributions used to provide Family Connection programs to the County.
- *Inmate Welfare Fund*: This fund is used to account for funds collected from sale of goods and services to inmates. These monies are legally restricted for the benefit of detainees in the County Jail.
- *District Attorney Seizure 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

FUND	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
DATE	21,000	21,000	21,000	21,000	21,000	21,000
JAIL	50,655	55,000	55,000	47,500	50,800	55,000
CRIME VICTIMS	21,127	24,300	24,300	24,300	24,300	24,300
LAW LIBRARY	32,885	36,590	36,590	29,590	29,590	29,590
E.S. DONATIONS	30,507	41,220	-	-	-	-
FAMILY CONNECTION	215,823	323,260	299,563	300,794	299,813	163,713
INMATE WELFARE	69,339	60,000	60,000	75,000	79,000	80,000
DA SEIZURE FUND	12,826	11,000	11,000	5,000	7,000	9,000
DCSO SEIZURE FUND	57,600	43,000	43,000	43,000	43,000	43,000
EMERGENCY 911	683,417	903,497	790,461	708,827	707,210	717,254
MULTIPLE GRANTS	1,237,224	3,082,768	1,566,901	1,651,181	1,603,259	1,644,072
HOTEL/MOTEL TAX	339,379	325,000	325,000	340,000	355,000	370,000
	2,771,782	4,926,635	3,232,815	3,246,192	3,219,972	3,156,929

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.

FUND	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
INMATE ESCROW	87,900	100,000	100,000	100,000	100,000	100,000
	87,900	100,000	100,000	100,000	100,000	100,000

PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS

Internal Service funds are used to account for the financing of goods and services provided to the departments of the government on a cost reimbursement basis.

- *Fuel and Fleet Maintenance*: This fund is used to account for the cost of providing fuel, maintenance, and repairs on all County owned vehicles.

FUND	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
FUEL/MAINTENANCE	1,211,520	1,299,443	1,328,743	1,316,700	1,322,900	1,376,591
	1,211,520	1,299,443	1,328,743	1,316,700	1,322,900	1,376,591

FUND DESCRIPTIONS

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.

- *DCARGIS (The Dawson County Area Regional Geographic Information System)*: This fund is used to account for the activities related to geographical data related to Dawson County, as well as, Etowah Water and Sewer Authority and the Board of Education.
- *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.

FUND	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
SOLID WASTE	474,676	756,411	621,809	597,150	602,581	615,532
DCARGIS	152,605	153,791	34,791	32,825	22,439	22,553
	627,281	910,202	656,600	629,975	625,020	638,085

FINANCIAL PLANNING POLICIES

FINANCIAL POLICIES AND PROCEDURES

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

BALANCED BUDGET

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

LEVEL OF BUDGET ADOPTION

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

BUDGETARY CONTROL/REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS

The budget is a dynamic, rather than static revenue and spending plan, which requires adjustments from time to time. The Board

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

BUDGET AMENDMENT PROCESS

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

BUDGET LAPSES AT YEAR END

All operating budget appropriations, except for Capital Project Funds, shall expire at the end of a fiscal year. In accordance with Generally Accepted Accounting Principles, purchases encumbered in the

FINANCIAL PLANNING POLICIES

current year but not received until the following year are paid from the following year's budget. However, when necessary the Board of Commissioners may make a reappropriation to resolve unusual situations or hardships caused by this policy.

BUDGET BASIS

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

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

LEGAL AUTHORITY OVERVIEW

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

LONG-RANGE PLANNING

STRATEGIC PLANNING

Dawson County employs various 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 Government 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.

FINANCIAL PLANNING POLICIES

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

INVESTMENT REPORTING

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

ASSET INVENTORY

FIXED ASSET INVENTORY

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

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

ASSETS BELOW THRESHOLD

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

MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

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

DEPRECIATION

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

REVENUE POLICIES

REVENUE

REVENUE ESTIMATION

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

USE OF ONE-TIME REVENUES

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

USE OF UNPREDICTABLE REVENUES

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

FEDERAL AND STATE GRANTS

The Board of Commissioners shall approve all grants and grant applications. All Federal and State grants shall be subject to the County's accounting and budgetary policies. All key financial provisions, including required local match, shall be included in the approval process. Accounting and budgeting information shall be inclusive of the Federal and State participation as well as the local participation. Provisions shall be made in

the County's annual budget for anticipated grants. Through the annual budget resolution, The Chief Financial Officer/designee is authorized to establish budgets pursuant to approved grant contracts and adjust so that grant budgets are balanced.

CONTRIBUTIONS

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

FUND BALANCE

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

EXPENDITURE POLICIES

DEBT CAPACITY, ISSUANCE, AND 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 OR STABILIZATION ACCOUNTS

UNASSIGNED FUND BALANCE

Dawson County's unassigned fund balance target for the General Fund shall not be less than 15% of regular General Fund operating expenditures. It is the County's goal to maintain an unassigned fund balance of 25% or 3 months of operating expenditures. At the end of 2013, the County's unassigned fund balance was 18.85% of General Fund operating expenditures. This is within the County's target of 15%-25%.

UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

Unassigned fund balance can be used for nonrecurring capital expenditures. Also, if projected revenue in future years is not sufficient to support projected requirements, use of unreserved fund balance may be budgeted to compensate for revenue short-falls in the current fiscal year. This year's triennial budget has been analyzed with respect to how the decisions made this year will affect the 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 2015, \$150,000 has been appropriated for contingencies (\$50,000 for increased fuel costs, \$50,000 for increased health insurance benefits, and \$50,000 for general contingencies).

OPERATING/CAPITAL EXPENDITURE ACCOUNTABILITY

BUDGETARY CONTROL

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

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

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

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

BUDGET PROCESS

BUDGET DEVELOPMENT AND MANAGEMENT

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

MULTI-YEAR BUDGETING

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

MULTI-YEAR BUDGET IMPLEMENTATION

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

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

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

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

ADVANTAGES

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

BUDGET PROCESS

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

TRIENNIAL BUDGET PROCESS

BUDGET ONLINE ENTRY

Departments prepare complete budgets with justification for each of the three fiscal years and input their requested budget data into the County's financial software, CSI+ SmartFusion. For the current budget cycle, departments update and fine-tune their requested budgets for FY 2015 and FY 2016 since these years had been tentatively entered during previous years' triennial processes. Departments also key their tentative requests for FY 2017, the third year of the triennial budgeting process.

This rolling three-year budget cycle enables the Commission Chairman to present a balanced spending plan covering three fiscal years in a rolling calendar format (FY 2015-2017). The BOC shall, in turn, review a three-year budget while adopting an annual appropriations ordinance for FY 2015 only.

DEPARTMENT RESPONSIBILITY

Departments calculate a budget for FY 2017 and make revisions to the FY 2015 and FY 2016 budgets as necessary. They

utilize FY 2014 actual expenditures as a starting point to determine the historical costs to continue current levels of service. However, this does not guarantee continued funding at prior year levels. This starting point is commonly referred to as the "baseline budget."

FINANCE DEPARTMENT RESPONSIBILITY

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

BOARD OF COMMISSIONERS RESPONSIBILITY

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

BASELINE BUDGETING

The FY 2015-2017 budget is a reflection of changes that began in the FY 2012-2014 triennial budget process. The County

BUDGET PROCESS

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. Every County department was instructed to keep their operating budget requests at or under this operating baseline budget amount. Each department reviewed its

spending priorities to assure they were making the best use of taxpayer dollars. By following the baseline budget method, the County identified funding that could be used for immediate needs in these current economic conditions without sacrificing service.

AMENDMENT PROCESS

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

BUDGET CALENDAR

JUNE

- *9th* : BOC Chairman's FY2015-2017 kick-off budget meeting with departments and subsidies
- *23rd* : All departments finalize FY2015-2017 budget requests in CSI

JULY

- *14th* : Administrative hearings begin with elected officials, departments and subsidies
- *17th* : County Tax Levy and Millage Rate Adoption at 8.138

AUGUST

- *Budget analysis and negotiation*

SEPTEMBER

- *Budget analysis and negotiation*

OCTOBER

- *23rd* : BOC Chairman presents Budget to Board of Commissioners

NOVEMBER

- *6th* : First public budget hearing
- *20th* : Second public budget hearing and budget adoption



FINANCIAL SUMMARIES

FUND BALANCE

PROJECTED CHANGES IN FUND BALANCE

Year	Fund Balance January 1	Revenues	Expenditures	Fund Balance December 31	Increase / (Decrease)	% Change
General Fund 100						
2013	5,637,553	19,933,032	20,256,754	5,313,831	(323,722)	-2%
2014	5,313,831	20,125,435	20,881,981	4,557,285	(756,546)	-4%
2015	4,557,285	21,454,305	21,659,305	4,352,285	(205,000)	-1%
2016	4,352,285	22,156,046	22,156,046	4,352,285	-	0%
2017	4,352,285	22,852,766	22,852,766	4,352,285	-	0%
Debt Service Fund 400s						
2013	3,286,980	8,018,421	8,116,150	3,189,251	(97,729)	-1%
2014	3,189,251	8,425,750	8,425,750	3,189,251	-	
2015	3,189,251	8,258,250	8,258,250	3,189,251	-	
2016	3,189,251	-	-	3,189,251	-	
2017	3,189,251	-	-	3,189,251	-	
Capital Projects Fund 300s						
2013	9,362,418	7,490,300	9,578,752	7,273,966	(2,088,452)	-22% ¹
2014	7273966	7,030,179	13,066,179	1237966	6,036,000	-46% ¹
2015	1237966	7,350,000	12,740,500	(4,152,534)	5,390,500	-42% ¹
2016	(4,152,534)	6,914,800	6,914,800	(4,152,534)	-	0%
2017	(4,152,534)	7,412,388	7,412,388	(4,152,534)	-	0%

¹ FY 2014 Budgeted Use of Fund Balance was approximately \$2.8 million too much. Therefore, the carryover fund balance amount was understated.

FUND BALANCE

PROJECTED CHANGES IN FUND BALANCE CONTINUED

Year	Fund Balance January 1	Revenues	Expenditures	Fund Balance December 31	Increase / (Decrease)	% Change
Nonmajor Governmental Funds 200s, 600s, 700s						
2013	811807	4084891	4139060	757638	(54,169)	-1%
2014	757638	4952092	5061911	647819	(109,819)	-2%
2015	647819	4566521	4662892	551448	(96,371)	-2%
2016	551448	4554331	4642872	462907	(88,541)	-2%
2017	462907	4535927	4633521	365313	(97,594)	-2%
Proprietary Funds 500s						
2013	1,810,149	642,182	627,281	1,825,050	14,901	2%
2014	1,825,050	610,441	909,794	1,525,697	(299,353)	-33% ¹
2015	1,525,697	611,475	629,975	1,507,197	(18,500)	-3%
2016	1,507,197	625,020	625,020	1,507,197	-	0%
2017	1,507,197	638,085	638,085	1,507,197	-	0%

¹ FY 2014 Budget included the use of \$150,000 Fund Balance for purchase of an ambulance and depreciation expense for GIS equipment. FY 2014 was the first year depreciation expense was budgeted.

CONSOLIDATED FINANCIAL SCHEDULE

DAWSON COUNTY, GEORGIA BUDGET SUMMARY BY FUND FOR FISCAL YEAR ENDING DECEMBER 31, 2015

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Revenues								
Property Taxes	9,257,500	-	-	-	-	-	-	9,257,500
Sales Taxes	6,400,000	-	7,065,000	-	-	-	-	13,465,000
Other Taxes	2,569,000	340,000	-	-	-	-	-	2,909,000
License & Permits	462,000	-	-	-	-	-	-	462,000
Intergovernmental Revenue	215,000	1,036,652	-	-	-	219,700	-	1,471,352
Charges for Service	1,843,750	653,858	-	-	599,800	950,000	100,000	4,147,408
Fines & Forfeitures	502,600	150,000	-	-	-	-	-	652,600
Other Revenues	90,205	38,950	5,000	-	350	-	-	134,505
Sub-total Revenues	21,340,055	2,219,460	7,070,000	-	600,150	1,169,700	100,000	32,499,365
Other Financing Sources								
Operating Transfers In	86,250	930,361	280,000	8,258,250	11,325	147,000	-	9,713,186
Proceeds Surplus Sale	28,000	-	-	-	-	-	-	28,000
Prior Year Fund Balance	205,000	96,371	5,390,500	-	18,500	-	-	5,710,371
Sub-total Other Financing Sources	319,250	1,026,732	5,670,500	8,258,250	29,825	147,000	-	15,451,557
Total Revenues & Other Sources	21,659,305	3,246,192	12,740,500	8,258,250	629,975	1,316,700	100,000	47,950,922

CONSOLIDATED FINANCIAL SCHEDULE

DAWSON COUNTY, GEORGIA BUDGET SUMMARY BY FUND CONTINUED FOR FISCAL YEAR ENDING DECEMBER 31, 2015

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Expenditures								
Total General Government	4,208,410	65,280	3,974,250	8,258,250	32,825	-	-	16,539,015
Total Emergency Services	3,724,584	16,900	-	-	-	-	-	3,741,484
Total Sheriff	6,189,706	1,043,316	483,000	-	-	-	100,000	7,816,022
Total Judicial	2,509,596	387,358	-	-	-	-	-	2,896,954
Total Public Works	1,530,405	405,000	-	-	597,150	1,316,700	-	3,849,255
Total Health & Welfare	263,069	651,544	-	-	-	-	-	914,613
Total Housing & Development	600,933	554,544	-	-	-	-	-	1,155,477
Total Parks & Recreation	1,263,916	15,000	25,000	-	-	-	-	1,303,916
Sub-total Expenditures	20,290,619	3,138,942	4,482,250	8,258,250	629,975	1,316,700	100,000	38,216,736
Other Financing Uses								
Operating Transfers Out	1,368,686	107,250	8,258,250	-	-	-	-	9,734,186
Sub-total Other Financing Uses	1,368,686	107,250	8,258,250	-	-	-	-	9,734,186
Total Expenditures & Other Uses	21,659,305	3,246,192	12,740,500	8,258,250	629,975	1,316,700	100,000	47,950,922
Excess (Deficiency) of Revenues	-	-	-	-	-	-	-	-

6 YEAR CONSOLIDATED FINANCIAL SCHEDULE

DAWSON COUNTY, GEORGIA BUDGET SUMMARY BY YEAR FOR FISCAL YEAR ENDING DECEMBER 31, 2015

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Revenues						
Property Taxes	10,167,340	8,840,084	8,544,900	9,257,500	9,613,000	10,075,000
Sales Taxes	12,180,771	1,201,327	12,696,179	13,465,000	13,517,161	14,219,579
Other Taxes	2,173,360	2,840,854	2,493,000	2,909,000	2,631,000	2,646,000
License & Permits	391,756	449,059	431,500	462,000	466,500	466,500
Intergovernmental Revenue	1,526,090	1,678,590	1,958,757	1,471,352	1,513,352	1,343,595
Charges for Service	3,849,678	3,867,857	4,085,533	4,147,408	4,296,939	4,308,036
Fines & Forfeitures	733,930	566,462	705,850	652,600	707,800	698,950
Other Revenues	1,552,888	232,962	272,395	134,505	116,835	142,485
Sub-total Revenues	32,575,813	30,489,143	31,188,114	32,499,365	32,862,587	33,900,145
Other Financing Sources						
Operating Transfers In	12,568,146	9,669,553	9,925,883	9,713,186	1,339,110	1,514,020
Proceeds Surplus Sale	48,066	10,129	30,000	28,000	30,000	25,000
Prior Year Fund Balance	-	-	7,201,618	5,710,371	107,041	97,594
Sub-total Other Financing Sources	12,616,212	9,479,682	17,157,501	15,451,557	1,476,151	1,636,614
Total Revenues & Other Sources	45,192,025	40,168,825	48,345,615	47,950,922	34,338,738	35,536,759

6 YEAR CONSOLIDATED FINANCIAL SCHEDULE

DAWSON COUNTY, GEORGIA BUDGET SUMMARY BY FUND CONTINUED FOR FISCAL YEAR ENDING DECEMBER 31, 2015

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Expenditures						
Total General Government	18,351,075	11,785,848	16,462,978	16,539,015	11,116,744	1,173,141
Total Emergency Services	3,721,546	4,126,668	4,093,734	3,741,484	3,805,391	3,890,607
Total Sheriff	7,348,627	7,181,534	7,283,959	7,816,022	7,614,342	7,893,496
Total Judicial	2,587,102	2,752,306	2,799,008	2,896,954	2,947,809	3,006,154
Total Public Works	4,789,541	4,342,487	4,125,595	3,849,255	3,995,245	4,093,319
Total Health & Welfare	920,182	759,679	906,824	914,613	979,593	979,593
Total Housing & Development	896,359	848,793	997,674	1,155,477	1,168,560	1,055,564
Total Parks & Recreation	1,350,519	1,260,964	1,749,910	1,303,916	1,350,944	1,350,864
Sub-total Expenditures	39,964,951	33,058,279	38,419,682	38,216,736	32,978,628	34,001,738
Other Financing Uses						
Operating Transfers Out	12,668,754	9,659,715	9,925,933	9,734,186	1,360,110	153,5021
Sub-total Other Financing Uses	12,668,754	9,659,715	9,925,933	9,734,186	1,360,110	153,5021
Total Expenditures & Other Uses	52,633,705	42,717,994	48,345,615	97,950,922	34,338,739	35,536,759
Excess (Deficiency) of Revenues	(7,441,680)	(2,549,169)	-	-	-	-

REVENUE SOURCES

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

Total Budget

Dawson County's total budgeted revenue for FY 2015 is \$47,950,922, which represents a 1% decrease compared to the FY 2014 budget. Approximately 53% 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 at 32% of the total budget.

General Fund

Revenue projections for the General Fund for FY 2015 total \$21,659,305, which represents a 4% increase compared to the FY 2014 budget. The largest General Fund revenue source is taxes at 84.2% of the General Fund budget. Charges for service is the second largest General Fund revenue source at 8.5%. At 2.3%, Fines and Forfeitures is the third largest revenue source of the General Fund.

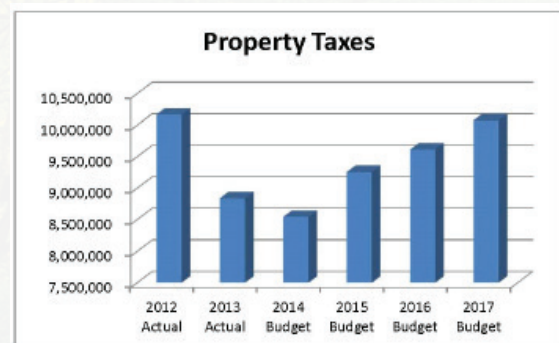
Sales Tax

Dawson County's largest revenue stream is sales tax, which includes both Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST). The major retail establishments, including the North Georgia Premium Outlets, Wal-Mart and Home Depot, located along the 400 corridor are the biggest contributors to sales tax. During the downturn of the economy, LOST revenue helped stabilize General Fund revenues when property values and taxes drastically declined. For FY 2015, LOST and SPLOST revenues are expected to increase by \$768,821, or 6%, compared to the FY 2014 budget. Although this is a marginal increase given the expected growth in retail developments, the trends of this revenue stream have been harder to analyze over

the past two years with the introduction of the Title Ad Valorem Tax (TAVT). Prior to March 2013, sales tax proceeds were collected on the sale of motor vehicles and property tax on these motor vehicles was collected annually. However, with the introduction of TAVT, sales tax is no longer collected on motor vehicle sales. Rather, a one-time TAVT is collected each time the title (vehicle) changes ownership. Therefore, sales tax proceeds decreased the year TAVT began but showed growth during 2014 with the improved economic conditions. Sales taxes estimates for the budgeted years were based on historical trends and analysis with consideration for the changes discussed above.

Property Tax

Property tax revenues are 19% of the total budget. For the FY 2015 budget, property tax revenues increased by \$712,600, or 8%, compared to the FY 2014 budget. This increase is largely attributed to the increase in real property valuations. This is the first year since 2008 the net digest value has increased. Property values and taxes are expected to experience marginal increases in the coming years. Estimates for this revenue stream were based on historical trend analysis and current economic conditions.

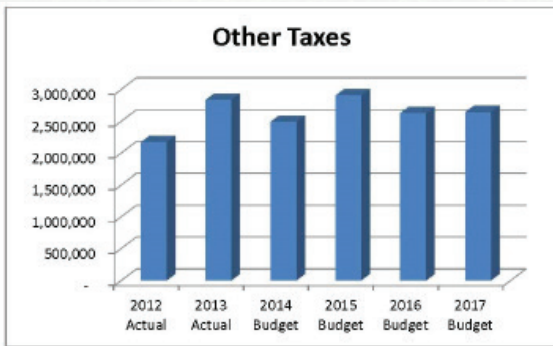


Other Taxes

The other taxes category includes Hotel/Motel Tax, Franchise Tax, Alcohol Tax, Insurance Premium Tax, Title Ad Valorem Tax (TAVT), Intangible Tax, Real Estate Transfer Tax, and Financial Institution Tax. For the FY 2015 budget, TAVT increased by \$420,000, or 150%, compared to the FY 2014 budget. As mentioned above, TAVT was a new revenue source beginning in

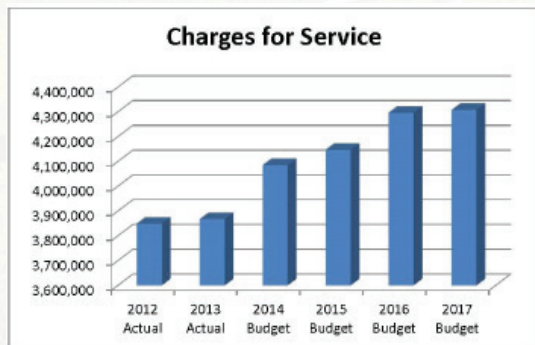
REVENUE SOURCES

March 2013. FY 2015 budgeted revenues for the source were based on limited trends for TAVT and historical analysis of the remaining taxes that are included in this category.



Charges for Service

Charges for service include recreation participation fees, property tax collection fees and commissions, civil and criminal fees, inmate housing fees, and plan review fees. In FY 2015, this revenue stream increased by \$61,875, or 2%, over the FY 2014 budget. This increase is largely attributed to an increase in property tax collection fees and commissions associated with an increase in property tax values. This revenue stream is expected to increase during the budget period based on historical trends and analysis.



License and Permits

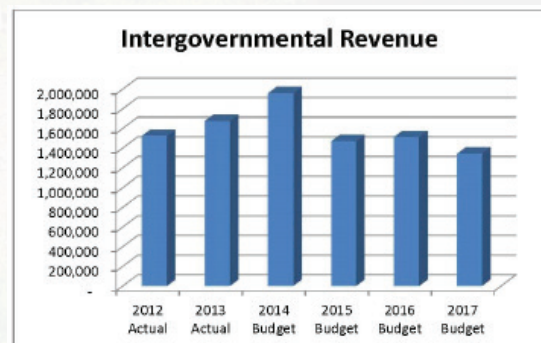
License and permit revenue is received from businesses in the form of business licenses, grading permits, and rezoning permits. The FY 2015 budget for this revenue stream represents a \$30,500, or 7%, increase over the FY 2014 budget. This increase is attributed to an increase in estimated building permits due to plans for major residential and retail developments in the coming

years. This revenue stream is estimated to increase marginally in the coming years based on historical trends and economic conditions.



Intergovernmental Revenues

Intergovernmental revenues are revenues received from other governmental entities and normally take the form of grants. Grant funds are used to fund important programs and projects for governmental services and operations. For the FY 2015 budget, intergovernmental revenues comprise 3% of the total budget. There was a 25% decline in budgeted revenue in this category for the FY 2015 budget because the FY 2014 budget included funding for one time projects and grants that will not occur in future years. Intergovernmental revenues are difficult to estimate given that potential grants for future years are often unknown. Therefore, estimates for the budgeted are based known grant awards and historical funding trends recurring grant awards.



Fines and Forfeitures

The fines and forfeitures category represents revenue generated through the court system. This revenue stream funds 1% of the total budget and is 8% less than the FY 2014 budget. Budgeted revenues declined in FY 2015 to be more in line with historical trend analysis.

REVENUE SOURCES

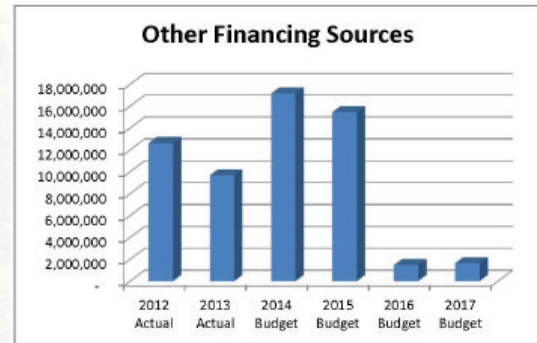
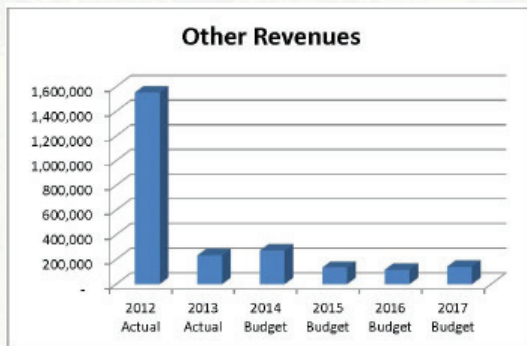
Other Financing Sources

Other financing sources include use of fund balance and transfers. For the FY 2015 budget, this revenue source is approximately 32% of the entire budget. This is mainly the result of several transfers in from the general fund to supplement grant funds and transfers from SPLOST to debt service funds. This amount is expected to drastically decrease in FY 2016 and beyond when debt obligations are satisfied. Additionally, this category includes use of fund balance, which is also expected to drastically decrease in FY2016. This revenue source is estimated based on known obligations and needs.



Other Income

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



Revenue Source	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Property Taxes	10,167,340	8,840,084	8,544,900	9,257,500	9,613,000	10,075,000
Sales Taxes	12,180,771	12,013,275	12,696,179	13,465,000	13,517,161	14,219,579
Other Taxes	2,173,360	2,840,854	2,493,000	2,909,000	2,631,000	2,646,000
License & Permits	391,756	449,059	431,500	462,000	466,500	466,500
Intergovernmental Revenue	1,526,090	1,678,590	1,958,757	1,471,352	1,513,352	1,343,595
Charges for Service	3,849,678	3,867,857	4,085,533	4,147,408	4,296,939	4,308,036
Fines & Forfeitures	733,930	566,462	705,850	652,600	707,800	698,950
Other Revenues	1,552,888	232,962	272,395	134,505	116,835	142,485
Other Financing Sources	12,616,212	9,679,682	17,157,501	15,451,557	1,476,151	1,636,614
	45,192,025	40,168,825	48,345,615	47,950,922	34,338,738	35,536,759



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 IMPROVEMENT PROGRAM

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 PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED)

Capital Project Name	Funding Source	FY2015 Approved	Requested by Fiscal Year				
			FY2015	FY2016	FY2017	FY2018	FY2019
FACILITIES							
Historic Courthouse Exterior Restoration			116,390	-	-	-	-
FIRE							
Six (6) Staff Cars	General	\$24,000	60,000	31,500	33,075	34,728	36,465
Two (2) Med Units			-	183,750	-	202,580	-
Two (2) Ladder Trucks			-	630,000	-	-	729,300
Two (2) Engines			-	-	441,000	463,040	-
Three (3) Tenders			-	-	275,625	289,400	303,875
Three (3) Life Pak Monitors			40,000	42,000	44,100	-	-
Station #4 Renovation/Land			50,000	472,500	-	-	-
EOC/E-911 Center			-	-	-	-	3,038,750
Station #3 Land Acquisition			-	-	-	-	243,100
FLEET							
Mobile Repair Truck			90,000	-	-	-	-
General Use/Service Vehicle	General	\$12,000	55,000	-	-	-	-

CAPITAL IMPROVEMENT PROGRAM

CAPITAL PROJECTS BY DEPARTMENT

Capital Project Name	Funding Source	FY2015 Approved	Requested by Fiscal Year				
			FY2015	FY2016	FY2017	FY2018	FY2019
INFORMATION TECHNOLOGY							
IT Server Replacement			225,000	-	-	-	-
Pool	General	\$50,000					
PARKS & RECREATION							
VMP Restroom and Concessions Building			205,000	-	-	-	-
RCP Gym Floor Refinishing			30,000	-	-	-	-
VMP Pool House			100,000	-	-	-	-
VMP Improvements			-	-	1,499,400	-	-
RCP Improvements			-	-	1,113,525	-	-
General Repairs	General	\$25,000					
ROADS							
Track Loader - 955 Dozer			-	86,100	-	-	-
Mini Excavator with Thumb			-	75,600	-	-	-
Utility Vehicle	General	\$24,000	-	168,000	-	-	-
SENIOR CENTER							
Additions/Pool			925,000	-	-	-	-
Vehicle	General	\$12,000					
SHERIFF							
Vehicle Request	General	\$133,000	992,446	78,750	82,688	-	-
Jail Intercom System	SPLOST	\$350,000	349,000	-	-	-	-
TAX ASSESSOR							
County Re-Val Schedules			50,000	-	-	-	-
TRANSFER STATION							
Bushog			37,000	-	-	-	-
Solar Flare System	Solid Waste	\$25,000	25,000	-	-	-	-
		\$ 655,000	3,349,836	1,768,200	3,489,413	989,748	4,351,490

SPLOST

Contributions for 2014 will be \$280,000 from the General Fund (\$205,000 for vehicle lease purchases, \$50,000 for IT pool, and \$25,000 for Parks and Recreation repairs). The voter-approved Special Propose Local Option Sales Tax (SPLOST) is another pay-as-you-go method that works well for Dawson County due to the retail sales generated in the County.

The County has used SPLOST revenues to fund capital needs including a new public safety facility, a justice and administration center, and road system expansion. SPLOST revenues have also funded the construction of parks and recreation facilities. In 2007, 87.4% of voters approved SPLOST V, which began in 2009. In 2011, the new Dawson County Government Center was constructed and opened on January 3, 2012. This construction was funded by proceeds from issuing general obligation (GO) bonds with debt service on the bonds being paid by SPLOST V revenue.

In 2013, SPLOST V funded upgrades for the County's communication system. SPLOST V will end in June 2015.

The Intergovernmental Agreement (IGA) for SPLOST VI between Dawson County and the City of Dawsonville was made effective on June 26, 2014. The Agreement states that the County shall receive 85%, \$39.1 million, and the City shall receive 15%, \$6.9 million, of the estimated total of \$46 million. The Agreement also states that the County shall be responsible for any amount exceeding their SPLOST VI budget, and the City shall be responsible for any amount exceeding their SPLOST VI budget. On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections will begin in July 2015 and continue until June 2021. Projects that will be funded during 2015 from SPLOST VI will be determined in early 2015.

COUNTY PROJECTS

Road, Streets, and Bridges	\$21,200,000
Public Works Facility	2,500,000
Recycling Facility	100,000
Fire Station/Community Center	1,750,000
Public Works Equipment	2,200,000
Recreational Facilities	4,067,000
Sheriff Vehicles & Equipment	3,883,000
Public Safety Vehicles & Equipment:	
Ambulances	750,000
Fire Trucks & Equipment	1,750,000
Information Technology Equipment	350,000
	\$38,550,000

DEBT

LEGAL DEBT MARGIN (EXPRESSED IN THOUSANDS)

	2012	2013	2014	2015	2016	2017
Assessed value of property	1,265,905	1,021,454	1,114,775	1,170,513	1,229,039	1,290,491
Debt limit (10% of total assessed value)	126,591	102,145	111,477	117,051	122,904	129,049
Amount of Debt applicable to limit:						
General obligation bonds and contracts payable	(25,455)	(18,430)	(11,268)	(3,569)	(3,430)	(3,291)
Legal debt margin	101,136	83,715	100,209	113,482	119,473	125,758
Total net debt applicable to the limit as a percentage of debt limit	20.11%	18.04%	10.11%	3.05%	2.79%	2.55%

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.

DEBT

GO BONDS 2007 SERIES COURTHOUSE BONDS

	PRINCIPAL	INTEREST	DEBT SERVICE	ANNUAL DEBT SERVICE	PRINCIPAL BALANCE
12/27/07					38,325,000
07/01/08		951,254	951,254		
12/31/08				951,254	
01/01/09		930,575	930,575		
07/01/09		930,575	930,575		
12/31/09				1,861,150	
01/01/10		930,575	930,575		
07/01/10	3,500,000	930,575	4,430,575		
12/31/10				5,361,150	34,825,000
01/01/11		860,575	860,575		
07/01/11	6,000,000	860,575	6,860,575		
12/31/11				7,721,150	28,825,000
01/01/12		710,575	710,575		
07/01/12	6,300,000	710,575	7,010,575		
12/31/12				7,721,150	22,525,000
01/01/13		553,075	553,075		
07/01/13	7,010,000	553,075	7,563,075		
12/31/13				8,116,150	15,515,000
01/01/14		387,875	387,875		
07/01/14	7,650,000	387,875	8,037,875		
12/31/14				8,425,750	7,865,000
01/01/15		196,625	196,625		
07/01/15	7,865,000	196,625	8,061,625		
12/31/15				8,258,250	-
	38,325,000	10,091,004	48,416,004	48,416,004	-

DEPARTMENTAL INFORMATION



ADULT LITERACY - READ

MISSION STATEMENT

To work as a collaborative organization with community, government, schools, and business leaders to coordinate, promote and advocate for families who do not possess the literacy skills necessary to achieve their full potential. To that end, READ recognizes that increasing community literacy levels must incorporate a multi-pronged approach which has intervention and support emphasis at both the adult and early childhood levels.

DESCRIPTION

The Reading Education Association of Dawson County, or READ, is a program that offers financial assistance for students completing their GED.

GOALS & OBJECTIVES

Goal #1: To increase the number of adult students pursuing their GED.

- Participate in community resource fairs, food banks, health department, and other venues which reach out to adults without high school diplomas.

Goal #2: To assist as many GED students who do not have the financial resources to pay for their GED test fees as possible.

- Raise the funds needed for the test fees through grants and fundraisers.

Goal #3: To work with the Dawson County public schools to provide tools to help children learn and to stay in school. Examples of this would be to continue to provide dictionaries to every 3rd grader in the county and thesauruses to every 8th grader.

- Find community partners to help financially sponsor the dictionary and thesaurus projects.

BUDGET HIGHLIGHTS

The 2015 budget decreased by 100% compared to the 2014 budget. This decrease is mostly attributed to funding being eliminated in 2015.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
57 OTHER COSTS	750	750	750	-	-	-
	750	750	750	-	-	-

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 is the governing authority of the County. The general duties of the Board are:

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

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

GOALS & OBJECTIVES

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

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

BUDGET HIGHLIGHTS

The 2015 budget decreased by 0.6% compared to the 2014 budget.

BOARD OF COMMISSIONERS



BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	89,120	91,604	91,604	87,410	98,034	100,533
52 PURCH/CONTRACT SERVICES	99,071	126,225	131,225	116,900	129,825	129,825
53 SUPPLIES	3,073	4,360	4,360	11,600	4,360	4,360
54 CAPITAL OUTLAYS	-	-	-	5,000	-	-
	191,264	222,189	227,189	220,910	232,219	234,718

BOARD OF EQUALIZATION

DESCRIPTION

The Board of Equalization is an independent three-person board appointed by the Dawson County Grand Jury. Its specific function is to preside over unresolved appeals from taxpayers. After hearing both the assessor's and taxpayer's positions, the Board of Equalization renders a decision on the valuation of the property in question.

BUDGET HIGHLIGHTS

The 2015 budget decreased by 7.1% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	8,558	9,150	9,150	9,150	9,150	9,150
52 PURCH/CONTRACT SERVICES	4,953	4,975	3,975	3,975	3,975	3,975
53 SUPPLIES	15	50	50	50	50	50
	13,526	14,175	13,175	13,175	13,175	13,175

CHAMBER OF COMMERCE

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

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

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 4.6% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
INTER'GOVT-ST OF GA	51,794	55,000	55,000	55,000	57,500	60,000
OTHER AGENCY-CHAMBER (LOCAL)	197,916	190,000	190,000	143,750	150,000	156,250
OTHER AGENCY - ARTS COUNCIL	10,000	-	-	-	-	-
OTHER AGENCY-CHAMBER (STATE)	-	-	-	55,000	57,500	60,000
	259,710	245,000	245,000	253,750	265,000	276,250

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 honest.

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.

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

Goal #2: Keep current with new laws.

- Attend training seminars offered to Clerks and Deputy Clerks.

Goal #3: Continue cross-training of employees.

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 8.7% compared to the 2014 budget.

GOALS & OBJECTIVES

Goal #1: Keep customer service the main priority.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	429,249	437,577	465,516	485,997	491,487	504,951
52 PURCH/CONTRACT SERVICES	47,907	57,305	56,650	53,100	62,900	62,900
53 SUPPLIES	10,468	15,000	15,000	15,000	17,000	17,000
	487,624	509,882	537,166	554,097	571,387	584,851

CONSERVATION

DESCRIPTION

Dawson County provides a phone line to the local Soil Conservationist with the United State Department of Agriculture. The Soil Conservationist provides technical assistance to home and landowners to help protect natural resources that are located on their property. These services are offered free of charge to local citizens.

BUDGET HIGHLIGHTS

The 2015 budget did not change from the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
52 PURCH/CONTRACT SERVICES	710	700	700	700	700	700
	710	700	700	700	700	700

CORONER

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 2.7% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	38,616	36,500	36,500	38,063	38,574	39,560
52 PURCH/CONTRACT SERVICES	21,581	19,290	19,470	19,290	19,470	19,470
53 SUPPLIES	1,543	1,500	1,500	1,500	1,500	1,500
	61,740	57,290	57,470	58,853	59,544	60,530

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 2015 budget did not change compared to 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
57 OTHER COSTS	4,200	4,000	4,000	4,000	4,000	4,000
	4,200	4,000	4,000	4,000	4,000	4,000

COUNTY ADMINISTRATION

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2015 budget decreased by 6.5% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	292,031	278,915	278,915	267,904	270,272	277,674
52 PURCH/CONTRACT SERVICES	88,455	124,796	124,796	108,854	119,796	119,796
53 SUPPLIES	5,861	9,000	9,000	9,000	9,000	9,000
	386,347	412,711	412,711	385,758	399,068	406,470

COUNTY EXTENSION

MISSION STATEMENT

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

DESCRIPTION

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

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

GOALS & OBJECTIVES

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

- Soil/water testing and on-site consultations

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

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

Goal #3: Positive youth development.

- 4-H programs and projects

BUDGET HIGHLIGHTS

The 2015 budget increased by 17% compared to the 2014 budget. This increase is mostly contributed to a rise in health insurance costs.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	63,001	62,048	62,260	75,070	75,953	78,007
52 PURCH/CONTRACT SERVICES	5,377	7,150	7,580	7,310	7,361	7,503
53 SUPPLIES	6,466	7,150	7,150	6,950	7,361	8,508
	74,844	76,348	76,990	89,330	90,675	94,018

COURT APPOINTED SPECIAL ADVOCATE - CASA

MISSION STATEMENT

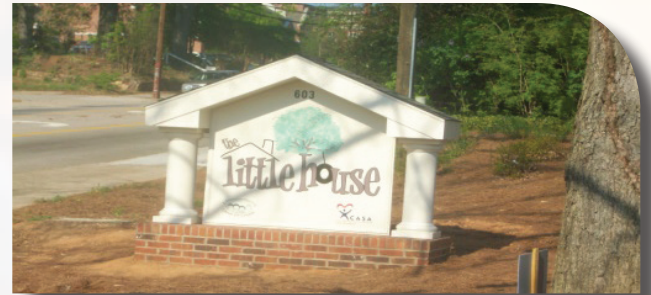
Provide trained, screened and supervised community volunteers to advocate for the best interests of abused and neglected children requiring court intervention. CASA's are trained to promote and protect the best interest of abused and neglected children with the goal of reaching a permanent resolution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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2015 budget decreased by 16.7% compared to the 2014 budget. This decrease is mostly contributed to decreased funding in 2015.



	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
57 OTHER COSTS	6,000	6,000	10,000	5,000	10,000	10,000
	6,000	6,000	10,000	5,000	10,000	10,000

COURTS

HELP COURT

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2015 recommended budget decreased by -20.3% compared to the 2014 budget. This decrease is mostly contributed to the known grant award and obligations decreased.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	65,700	94,534	81,580	81,580	81,580	81,580
52 PURCH/CONTRACT SERVICES	8,519	2,618	7,128	7,128	7,128	7,128
53 SUPPLIES	24,801	1,553	-	-	-	-
57 OTHER COSTS	31,702	31,600	15,180	15,180	15,180	15,180
	130,722	130,305	103,888	103,888	103,888	103,888

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

- Maintain the computerization of all records and document preparation activity with all staff having networked computers.
- Utilize scanners so that documents can be quickly returned to Dawson County for filing.
- Expand our mediation program to divert disputes from formal court.

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

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 19.8% compared to the 2014 budget. This increase is mostly contributed to justice reform legislation.

COURTS

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	2,992	3,984	3,284	3,230	3,230	3,230
52 PURCH/CONTRACT SERVICES	19,318	18,565	32,180	32,180	32,180	32,180
53 SUPPLIES	14	50	600	50	50	50
57 OTHER COSTS	62,299	60,600	60,600	64,200	60,600	60,600
	84,623	83,199	96,664	99,660	96,060	96,060

COURTS

MAGISTRATE COURT

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 11.1% compared to the 2014 budget. This increase is mostly contributed to a rise in insurance benefits expenditures.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	214,459	217,735	217,735	243,067	245,799	252,635
52 PURCH/CONTRACT SERVICES	12,602	15,263	14,393	14,393	14,393	14,393
53 SUPPLIES	3,143	4,088	6,000	6,000	6,000	6,000
	230,204	237,086	238,128	263,460	266,192	273,028

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 2015 budget increased by 4.8% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	210,601	217,959	218,836	229,525	232,596	238,778
52 PURCH/CONTRACT SERVICES	27,660	26,900	28,300	27,300	28,300	28,300
53 SUPPLIES	2,270	2,950	3,800	2,950	3,800	3,800
	240,531	247,809	250,936	259,775	264,696	270,878

COURTS

SUPERIOR COURT

MISSION STATEMENT

The Superior Court's mission is to effectively administer justice in civil and criminal matters over which the Superior Court is granted jurisdiction by the Constitution and laws of the State of Georgia, ensuring equal access to justice, providing expeditious case processing, ensuring equality and fairness, maintaining independence and accountability, while instilling public trust and confidence in the judiciary.

DESCRIPTION

Superior Court conducts hearings and trials, both jury and non-jury, in civil and criminal cases. Hall County and Dawson County comprise the Northeastern Judicial Circuit. Under the Georgia Constitution, Hall and Dawson County Superior Courts are members of the judicial branch of State Government and not a department of Dawson County Government. State law, however, dictates that counties are responsible for most of the operating expenditures of Superior Court.

GOALS & OBJECTIVES

Goal #1: Administer justice timely and efficiently.

- Handle calendars and juries in an organized and efficient manner.

BUDGET HIGHLIGHTS

The 2015 budget increased by 1.7% compared to the 2014 budget.

BUDGET SUMMARY

	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	294,630	302,943	304,670	307,484	311,142	314,529
52 PURCH/CONTRACT SERVICES	93,447	100,460	102,910	102,950	103,910	107,410
53 SUPPLIES	4,449	5,600	6,200	6,200	6,200	6,200
57 OTHER COSTS	32,396	34,000	34,000	34,000	34,000	34,000
	424,922	443,003	447,780	450,634	455,252	462,139

TREATMENT COURT

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

- Implement more evidence-based treatment curriculum to work in tandem with the 12 Steps.
- Implement trauma focused counseling services .
- Hire licensed and certified counselors and attend all relevant trainings.

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

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

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

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 4.9% compared to the 2014 budget.

COURTS

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	143,522	140,641	140,641	157,209	140,641	140,641
52 PURCH/CONTRACT SERVICES	39,940	63,946	44,248	27,680	44,248	44,248
53 SUPPLIES	13,792	9,589	9,589	9,589	9,589	9,589
57 OTHER COSTS	26,462	-	30,102	30,102	30,102	30,102
	223,716	214,176	224,580	224,580	224,580	224,580

DEPARTMENT OF FAMILY AND CHILDREN SERVICES - DFACS

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2015 budget decreased by 73.4% compared to the 2014 budget. This decrease is mostly attributed to a decrease in requested needs, payments to DFACS supplement state employees, and that several positions were vacated and subsequently frozen by the State. Therefore, the supplemental funds are longer needed.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
57 OTHER COSTS	59,504	64,503	17,161	17,161	64,503	64,503
	59,504	64,503	17,161	17,161	64,503	64,503

DEVELOPMENT AUTHORITY

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1 - Business Attraction

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

Goal #2: Business Retention.

- Provide information regarding changes

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

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

Goal #3: Business Conduit Financing.

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 100% compared to the 2014 budget. This increase is mostly attributed to funding levels restored to 2011 levels. Funding was reduced or eliminated with the downturn of economy.

BUDGET SUMMARY

	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
57 OTHER COSTS	-	75,000	154,830	150,000	154,830	154,830
	-	75,000	154,830	403,750	154,830	154,830

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 2015 budget increased by 2.4% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	515,052	509,949	509,949	520,635	526,726	541,453
52 PURCH/CONTRACT SERVICES	20,138	21,010	22,510	19,550	24,610	24,610
53 SUPPLIES	9,620	10,050	13,000	12,000	13,500	13,500
57 OTHER COSTS	56,526	54,000	57,000	57,000	58,000	58,000
	601,336	595,009	602,459	609,185	622,836	637,563

ELECTIONS/REGISTRAR

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

Goal #2: Meet storage goal of existing hardcopy voter registration files.

- Necessary for streamlining absentee voting, immediate information verification and critical voter information backup, each voter card and all pertinent information attached to that voter is scanned into aX's software and indexed.

Goal #3: Restructure office and internal department functions for better service to the voting public and present staff.

- To have a new assistant to the Board fully trained and acclimated to the voter registration and elections process prior to the 2016 major election year; and Administrative/Absentee Ballot Clerk position in place to distribute duties to each respectively.
- To disseminate and distribute workload accordingly to each position by assessing current workload and duties with strengths and job specific duties accordingly.
- Supply appropriate training resources and hands on training.

BUDGET HIGHLIGHTS

The 2015 budget decreased by 9.5% compared to the 2014 budget.

ELECTIONS/REGISTRAR

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	112,919	180,924	145,321	162,961	198,511	169,070
52 PURCH/CONTRACT SERVICES	20,829	31,600	31,500	30,100	35,075	25,975
53 SUPPLIES	6,091	5,650	4,910	4,310	5,650	4,850
	139,839	218,174	181,731	197,371	239,236	199,895

EMERGENCY SERVICES

MISSION STATEMENT

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

EMERGENCY MANAGEMENT AGENCY

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Enhance and update LEOP.

- Update all 15 Emergency Support Functions with current information annually.
- Hold one tabletop and one full-scale exercise annually to test abilities.
- Update disaster resource and shelter lists

annually.

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

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

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

- Provide required documentation to GEMA quarterly.

BUDGET HIGHLIGHTS

The 2015 budget increased by 80.4% compared to the 2014 budget. This increase is mostly attributed an increase in maintenance costs of the narrow banding system.

EMERGENCY SERVICES



BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
52 PURCH/CONTRACT SERVICES	2,121	11,545	21,389	21,389	26,458	26,950
53 SUPPLIES	329	700	700	700	700	725
	2,450	12,245	22,089	22,089	27,158	27,675

EMERGENCY SERVICES

EMERGENCY MEDICAL SERVICES

DESCRIPTION

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

GOALS & OBJECTIVES

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

- Weekly downloads of reports to Georgia Emergency Medical Services Information System (GEMSIS).

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

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 8.1% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	1,648,496	1,644,980	1,647,700	1,791,613	1,811,187	1,861,220
52 PURCH/CONTRACT SERVICES	126,428	124,600	119,235	119,235	122,310	121,060
53 SUPPLIES	117,851	114,150	125,000	125,000	126,100	130,200
	1,892,775	1,883,730	1,891,935	2,035,848	2,059,597	2,112,480

EMERGENCY SERVICES

EMERGENCY SERVICES ADMINISTRATION

DESCRIPTION

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

GOALS & OBJECTIVES

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

- In-house and on-line training opportunities.

Goal #2: Manage departmental budget to meet service delivery.

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

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

- Quality control by leadership personnel.

BUDGET HIGHLIGHTS

The 2015 budget increased by 2.4% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	96,689	95,197	95,820	98,496	99,568	102,279
52 PURCH/CONTRACT SERVICES	5,528	6,483	6,887	6,887	7,277	7,602
53 SUPPLIES	54,510	59,800	59,900	59,900	59,900	60,000
	156,727	161,480	162,607	165,283	166,745	169,881

EMERGENCY SERVICES

FIRE

DESCRIPTION

The Dawson County Fire Department currently operates seven (7) stations throughout the County. This Department responds to all matters of fire suppression, rescue incidents and medical assist calls. Additionally, the Fire Department conducts fire inspections and educates the public on the dangers of fire through fire prevention techniques and offers assistance with installing smoke detectors.

GOALS & OBJECTIVES

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

- Review ISO processes and make recommendations to county.

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

- Through training and preparation.

BUDGET HIGHLIGHTS

The 2015 budget decreased by 5.4% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	827,377	876,344	879,844	784,504	793,294	814,921
52 PURCH/CONTRACT SERVICES	118,877	111,170	144,010	129,010	130,290	131,825
53 SUPPLIES	155,815	122,000	130,200	129,700	130,775	134,875
58 DEBT SERVICE	124,005	124,007	124,006	124,006	124,004	124,006
	1,186,074	1,233,521	1,278,060	1,167,220	1,178,363	1,205,627

FACILITIES

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

- Provide course refreshers, incentives and trainings.

BUDGET HIGHLIGHTS

The 2015 budget decreased by 1% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	391,076	412,799	412,799	403,449	407,913	419,110
52 PURCH/CONTRACT SERVICES	164,089	167,300	170,646	167,300	174,058	177,537
53 SUPPLIES	309,597	365,200	372,504	365,200	379,954	387,552
54 CAPITAL OUTLAYS	-	25,000	25,500	25,000	26,010	26,530
	864,762	970,299	981,449	960,949	987,935	1,010,729

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 BOC.

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Carl Vinson Institute of Government's (CVIQG) Level 1 Finance Officer Certification for employees by 2016.

- Start training for two department employees each year for the next two

years. Currently, three of seven employees are participating in the program. Two will possibly finish during 2014.

Goal #2: Update financial policies and procedures.

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

Goal #3: Streamline records management process.

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 2.2% compared to the 2014 budget.

BUDGET SUMMARY

	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	373,664	415,560	409,000	422,932	427,828	439,610
52 PURCH/CONTRACT SERVICES	62,004	67,050	70,250	70,250	69,250	73,250
53 SUPPLIES	5,484	6,500	6,500	6,500	6,500	6,500
	441,152	489,110	485,750	499,682	503,578	519,360

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.

pay for performance plan and implementation, and group insurance contingency increased by \$25,000 for anticipated increase in health insurance costs.

BUDGET HIGHLIGHTS

The 2015 budget increased by 11.7% compared to the 2014 budget. This increase is mostly contributed to a salary contingency increase by \$28,000 for anticipated costs associated with

BUDGET SUMMARY

	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	-	97,000	150,000	150,000	151,000	225,000
52 PURCH/CONTRACT SERVICES	50,435	98,700	75,700	95,900	75,900	75,900
57 OTHER COSTS	-	100,000	100,000	100,000	100,000	100,000
58 DEBIT SERVICE	144,744	139,136	138,840	139,840	139,470	144,026
	195,179	434,836	464,540	485,740	466,370	544,926

HEALTH DEPARTMENT

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Clinic Services.

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

Goal #2: Environmental Health.

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

Goal #3: Women In Crisis (WIC) Program.

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

BUDGET HIGHLIGHTS

The 2015 budget did not change compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
57 OTHER COSTS	147,000	162,000	162,000	162,000	162,000	162,000
	147,000	162,000	162,000	162,000	162,000	162,000

HUMAN RESOURCES

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goals:

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

certification for the Director.

Objectives:

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 23.1% compared to the 2014 budget. This increase is mostly attributed to increased personnel expenditures and the restoration of tuition reimbursement funding.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	75,526	93,001	100,501	114,736	115,940	118,964
52 PURCH/CONTRACT SERVICES	6,393	8,655	9,250	9,250	9,895	9,590
53 SUPPLIES	1,292	1,650	1,650	1,650	1,650	1,650
57 OTHER COSTS	-	-	1,500	1,500	1,500	1,500
	83,211	103,306	112,901	127,136	128,985	131,704

HUMANE SOCIETY

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Provide Homes.

- Reunite lost pets with their original owners by increasing the hold period to five days that include one weekend so that working people have a better opportunity to identify their pets before someone else can adopt them.

- Find homes for every dog and cat found suitable for adoption.
- Foster care is an essential part of that dream.

Goal #2: Aggressive Spay/Neuter Plans.

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

Goal #3: Teach Responsible Pet Ownership.

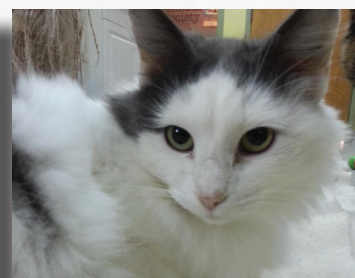
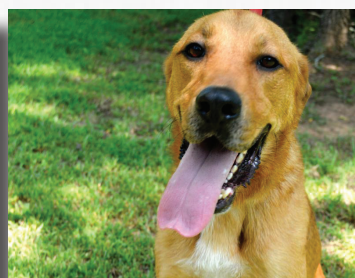
- The education program includes teaching the importance of spaying/neutering, humane treatment of animals, and responsible pet ownership.

BUDGET HIGHLIGHTS

The 2015 budget did not change compared to the 2014 budget.

BUDGET SUMMARY

	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
52 PURCH/CONTRACT SERVICES	126,000	126,000	126,000	126,000	126,000	126,000
	126,000	126,000	126,000	126,000	126,000	126,000



INFORMATION TECHNOLOGY

MISSION STATEMENT

To support all internal County departments through the use of efficient technology and maintenance of the equipment.

DESCRIPTION

The Information Technology (IT) Department provides computing, applications management, IT procurements, network, and telecommunications services to all Dawson County government offices.

GOALS & OBJECTIVES

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

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

Goal #2: Develop an inventory tracking system to inventory, maintain service history and recommend replacement dates for equipment.

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

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

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 4.7% compared to the 2014 budget.

CALLS PROCESSED IN 2013

	JAN	FEB	MAR	APR.	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Calls Opened	135	127	133	129	131	135	124	131	129	127	121	118

INFORMATION TECHNOLOGY

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	136,216	135,231	137,467	141,103	142,645	146,728
52 PURCH/CONTRACT SERVICES	85,007	92,810	93,560	93,560	95,060	95,460
53 SUPPLIES	2,314	2,950	9,450	10,300	13,450	7,450
	223,537	233,991	240,477	244,963	251,155	249,638

KEEP DAWSON COUNTY BEAUTIFUL

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: To increase membership and public awareness.

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

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

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

Goal #3: Rock Creek Conservation Plan

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 0.3% compared to the 2014 budget.

BUDGET SUMMARY

	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	7,023	12,312	12,321	12,521	12,662	12,789
52 PURCH/CONTRACT SERVICES	1,525	6,463	6,860	6,860	6,360	6,360
53 SUPPLIES	6,568	5,960	5,460	5,460	5,460	5,460
57 OTHER COSTS	2,773	11,150	11,150	11,150	11,150	11,150
	17,889	35,885	35,791	35,991	35,632	35,759

LIBRARY

MISSION STATEMENT

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

DESCRIPTION

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

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

GOALS & OBJECTIVES

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

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

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

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

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

- Expand access and marketing of online classes and resources.

BUDGET HIGHLIGHTS

The 2015 budget did not change compared to the 2014 budget.

BUDGET SUMMARY

	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
57 OTHER COSTS	357,530	366,530	366,530	366,530	366,530	366,530
	357,530	366,530	366,530	366,530	366,530	366,530

MARSHAL

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

Goal #2: To provide an equal or greater level of service and quality of service for Animal Control .

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

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

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 7.4% compared to the 2014 budget.

MARSHAL

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	118,430	121,318	121,318	131,541	133,134	136,564
52 PURCH/CONTRACT SERVICES	3,765	6,950	6,950	6,950	6,950	6,950
53 SUPPLIES	9,060	10,800	11,000	10,800	11,000	11,000
54 CAPITAL OUTLAYS	-	-	-	-	20,000	20,000
	131,255	139,068	139,268	149,291	171,084	174,514

NO ONE ALONE - NOA

MISSION STATEMENT

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

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

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

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

BUDGET HIGHLIGHTS

The 2015 budget decreased by 50% compared to the 2014 budget. This decrease is mostly attributed to reduced funding in 2015.

BUDGET SUMMARY

	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
57 OTHER COSTS	2,500	2,500	6,000	1,250	6,000	6,000
	2,500	2,500	6,000	1,250	6,000	6,000

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

GOALS & OBJECTIVES

Goal #1: Facilitate necessary employee salary increases and realignment in support of 2014 Salary Study.

- Through the budget process secure funding for salary increases and recommended reclassifications.

Goal #2: Codify and finalize departmental policies, procedures and operating rules and ordinances.

- Carefully review and update existing policies in accordance with 2015 standards of operation.
- Develop policies in areas not currently available.
- Distribute and educate personnel and customers on new policies and updates.

BUDGET HIGHLIGHTS

The 2015 budget decreased by 3.3% compared to the 2014 budget.

PARKS AND RECREATION

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	420,636	410,599	410,599	450,818	455,780	468,343
52 PURCH/CONTRACT SERVICES	134,284	139,531	133,980	137,980	187,880	153,430
53 SUPPLIES	260,453	272,600	261,100	261,100	271,500	283,800
54 CAPITAL OUTLAYS	6,350	-	-	-	-	7,000
	821,723	822,730	805,679	849,898	915,160	912,573



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 2015 budget increased by 4.4% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	14,662	18,193	18,193	16,148	16,309	16,799
52 PURCH/CONTRACT SERVICES	3,219	1,000	4,800	4,800	5,000	5,500
53 SUPPLIES	5,019	7,100	6,500	6,500	7,000	7,500
	22,900	26,293	29,493	27,448	28,309	29,799



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 2015 budget increased by 31.6% compared to the 2014 budget. This increase is mostly attributed to additional amount to small equipment for purchase of solar lights.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	-	5,383	5,383	5,490	5,545	5,712
52 PURCH/CONTRACT SERVICES	2,901	3,300	3,200	3,200	3,550	4,100
53 SUPPLIES	6,652	6,550	6,350	11,350	6,850	7,150
	9,553	15,233	14,933	20,040	15,945	16,962



PLANNING AND DEVELOPMENT

MISSION STATEMENT

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

DESCRIPTION

The Planning & Development department is responsible for many land planning functions such as rezoning and variance applications and processing, providing documentation to both the Planning Commission as well as the Board of Commissioners on such applications. The department is also responsible for maintenance and implementation of the Comprehensive Plan. Require and enforce building codes and other county building and development regulations. Planning and Development also responds to citizen request regarding the building environment. The department is responsible for issuing building permits, business licenses, alcohol licenses, and schedule many difference kinds of development inspections. Planning and Development also implements the Impact Fee Ordinance. Lastly, the department is responsible for GIS support to other county departments as well as the DCARGIS program, and citizens.

GOALS & OBJECTIVES

Goal #1: Provide clear and current regulations.

- Create regulations and information that is easy for the public to find and use.
- Maintain appropriate and enforceable legal language throughout regulations documents.

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

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

Goals #3: Employ certified personnel.

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 23.2% compared to the 2014 budget. This increase is mostly attributed to personnel expenditures for new Storm Water/Plan Review position. Additionally, \$14,000 was included in professional services for a corridor study.

PLANNING AND DEVELOPMENT

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	241,555	244,415	244,415	304,553	307,892	316,403
52 PURCH/CONTRACT SERVICES	20,955	35,600	57,600	43,400	36,100	36,100
53 SUPPLIES	10,593	12,950	13,550	12,950	13,550	13,550
54 CAPITAL OUTLAYS	5,995	-	-	-	-	-
	279,098	292,965	315,565	360,903	357,542	366,053

PUBLIC DEFENDER

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

- Maintain a good working relationship with court personnel, the Sheriff's Department, Probation and the District Attorney's office.
- Work together as a cohesive group, pitching in wherever needed.

Goal #2: Maintain a support staff that will

maximize the productivity of our attorneys at a cost-effective budget level.

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

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 2.3% compared to the 2014 budget.

PUBLIC DEFENDER

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	38,665	38,754	38,754	38,754	39,142	40,316
52 PURCH/CONTRACT SERVICES	5,510	6,560	5,636	5,636	5,710	5,910
53 SUPPLIES	2,167	2,350	2,600	2,600	2,600	2,600
57 OTHER COSTS	216,448	218,985	229,490	225,795	234,576	241,451
	262,790	266,649	276,480	272,785	282,028	290,277

PUBLIC WORKS

ADMINISTRATION & ENGINEERING

MISSION STATEMENT

The mission of the Administration and Engineering Department is to support Dawson County with innovative design and practices. Benefiting are Dawson County taxpayers 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 of Facility Management, Engineering, Fleet Maintenance, Solid Waste, Planning and Development, 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: Complete the construction of Carlisle Road.

- Complete Clearing, Slope Staking, and Right-of-Way Staking.
- Install all Erosion Control (Sediment

Pond).

Goal #2: Receive Approval (from GDOT & FHWA) for CE and Right-of-Way Plan Wavier and Acquire Rights-of-Way for Dawson County Community Cultural Trail.

- CE Approval. AMEC to complete Environmental Worksheets.
- Right-of Way Plan Wavier - Completed by Ensite Engineering.

Goal #3: Complete and receive Approval (from GDOT & FHWA) for Engineering and Construction Design for Dawson County Community Cultural Trail.

- Vendor selection for finalization of Engineering and Construction Design.

BUDGET HIGHLIGHTS

The 2015 budget decreased by 8.9% compared to the 2014 budget.

PUBLIC WORKS

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	168,746	191,160	191,160	172,655	174,515	179,431
52 PURCH/CONTRACT SERVICES	5,511	12,686	12,686	12,686	30,900	30,900
53 SUPPLIES	222	3,400	3,400	3,400	3,400	3,400
	174,479	207,246	207,246	188,741	208,815	213,731

PUBLIC WORKS

ROADS

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Implement a data collection program to assist in developing a one of a kind county wide drainage study.

- Process has begun by obtaining and identifying all pipes in the county. Utilize data to establish a hydrology study which will determine which pipes to up-size and costs of replacement.

BUDGET HIGHLIGHTS

The 2015 budget decreased by 2.2% compared to the 2014 budget.

BUDGET SUMMARY

	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	355,964	443,933	443,933	470,844	475,969	488,485
52 PURCH/CONTRACT SERVICES	239,332	252,470	303,970	262,720	313,980	313,980
53 SUPPLIES	466,462	616,500	644,000	608,100	666,000	680,000
54 CAPITAL OUTLAYS	275,942	-	-	-	-	-
58 DEBT SERVICE	58,921	-	-	-	-	-
	1,826,335	1,312,903	1,391,903	1,341,664	1,455,949	1,482,465

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 2015 budget did not change compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
54 CAPITAL OUTLAYS	30,137					
55 INTER FUND/DEPT CHARGES	179,997	205,000	205,000	205,000	195,000	225,000
57 OTHER COSTS	7,343					
	217,477	205,000	205,000	205,000	195,000	225,000

SENIOR CENTER

SENIOR CENTER

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

- Seek out clients by developing a new brochure and placing those in areas visited by seniors.
- Discuss with local civic groups about activities and functions that the center offers.

Goal #2: Update all files for Home Delivered and Congregate Clients.

- With the recent award of a fall intern, we will be able to visit all clients and make sure we have the most up to date information.

Goal #3: Continue to offer additional programs and activities for our clients.

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

BUDGET HIGHLIGHTS

The 2015 budget decreased by 2.2% compared to the 2014 budget.

SENIOR CENTER ACTIVITY 2013

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Seniors Served	267	280	272	298	308	305	312	293	287	298	294	296
Meals Served	2,763	2,251	2,054	2,656	2,971	2,128	2,598	2,490	2,239	2,471	1,910	2,181
Special Activities	62	67	69	73	75	77	79	72	76	81	74	78

SENIOR CENTER

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	13,167	13,995	22,645	14,318	23,306	23,306
52 PURCH/CONTRACT SERVICES	11,439	13,250	15,000	12,100	15,000	15,000
53 SUPPLIES	33,326	34,540	32,790	32,790	32,790	32,790
57 OTHER COSTS	8,450	8,450	9,450	9,450	9,450	9,450
	66,382	70,235	79,885	68,658	80,546	80,546

SENIOR CENTER

MEDICARE SILVER SNEAKERS

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2015 budget did not change compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	886	-	-	-	-	-
52 PURCH/CONTRACT SERVICES	2,683	4,000	4,000	4,000	4,000	4,000
53 SUPPLIES	-	1,000	1,000	1,000	1,000	1,000
	3,569	5,000	5,000	5,000	5,000	5,000

SHERIFF'S OFFICE

E-911

MISSION STATEMENT

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

GOALS & OBJECTIVES

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

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

Goal #2: Foster professionalism within E-911.

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

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

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 3.4% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	544,497	545,959	636,373	569,759	566,842	571,936
52 PURCH/CONTRACT SERVICES	126,099	133,479	147,999	133,379	134,229	139,229
53 SUPPLIES	5,791	6,089	6,089	5,689	6,089	6,089
54 CAPITAL OUTLAYS	7,030	-	-	-	50	-
	683,417	685,527	790,461	708,827	707,210	717,254

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 2015 budget increased by 3.7% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	1,715,728	1,727,203	2,071,090	1,633,936	1,651,698	1,697,227
52 PURCH/CONTRACT SERVICES	199,444	210,400	410,399	397,700	420,284	434,450
53 SUPPLIES	489,234	516,400	516,800	514,400	537,000	542,000
	2,404,406	2,454,003	2,998,289	2,546,036	2,608,982	2,908,677

SHERIFF'S OFFICE

K-9

DESCRIPTION

The North Georgia K-9 Task Force serves nine counties including Forsyth, Lumpkin, White, Union, Towns, Gilmer, Fannin, Pickens and Dawson and two police departments, Cleveland Police Department and Cumming Police Department. Currently, the North Georgia K-9 Task Force consists of one narcotic detection team and one narcotic detection/tracking team. The North Georgia K-9 Task Force has recently partnered with the Dawson County Emergency Services Department, which currently has six canine teams. These teams include canines specializing in evidence recovery, tracking, cadaver and live search dogs.

BUDGET HIGHLIGHTS

The 2015 budget decreased by 19.5% compared to the 2014 budget. This decrease is mostly attributed to budget being reduced to be more in line with historical trends and needs.



Hector (pictured on the left) and *Kimbo* (pictured on the right), both Belgian Malinois, specialize in article searches, controlled substance detection and tracking.

SHERIFF'S OFFICE

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	2,131	-	-	-	-	-
52 PURCH/CONTRACT SERVICES	4,650	11,000	11,000	7,650	11,000	11,000
53 SUPPLIES	19,949	25,500	25,500	21,750	25,500	25,500
	26,730	36,500	36,500	29,400	36,500	36,500

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 2015 budget increased by 3.1% compared to the 2014 budget.

BUDGET SUMMARY

	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	110,059	217,163	217,163	223,800	226,450	232,572
	110,059	217,163	217,163	223,800	226,450	232,572

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 2015 budget did not change compared to the 2014 budget.

BUDGET SUMMARY

	2013	2014	2015	2015	2016	2017
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	2,242,495	2,226,864	2,812,276	2,215,370	2,240,434	2,322,086
52 PURCH/CONTRACT SERVICES	268,413	273,105	285,316	261,705	304,705	326,205
53 SUPPLIES	245,996	293,875	303,875	309,017	307,500	310,500
54 CAPITAL OUTLAYS	-	-	-	8,000	-	-
57 OTHER COSTS	7,946	8,000	8,000	8,000	9,000	10,000
58 DEBT SERVICE	69,887	-	-	-	-	-
	2,834,737	2,801,844	3,409,467	2,802,092	3,034,639	2,968,791

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 2015 budget increased by 13.1% compared to the 2014 budget. This increase is mostly attributed to increased personnel expenditures.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	552,914	499,715	652,402	568,478	574,672	590,613
52 PURCH/CONTRACT SERVICES	11,174	15,900	19,300	15,400	21,600	21,600
53 SUPPLIES	6,357	4,500	5,500	4,500	5,500	5,500
	570,445	520,115	677,202	588,378	601,772	617,713



TAX ASSESSOR

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

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

- Give incentives for additional certifications from the state and increased productivity.
- Implement cross-training of employees.

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

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

BUDGET HIGHLIGHTS

The 2015 budget increased by 18.4% compared to the 2014 budget. This increase is mostly attributed to additional personnel expenditures for the new Tax Appraiser position.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	295,728	318,202	366,783	387,185	391,728	402,544
52 PURCH/CONTRACT SERVICES	29,426	53,040	136,290	53,290	52,540	52,540
53 SUPPLIES	5,936	7,000	7,800	7,550	7,500	7,500
54 CAPITAL OUTLAYS	-	-	25,000	-	-	-
	331,090	378,242	535,873	448,025	451,768	462,584

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 2015 budget increased by 1.3% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	344,435	360,711	360,711	365,155	369,330	379,280
52 PURCH/CONTRACT SERVICES	45,267	47,772	49,946	49,146	53,278	56,750
53 SUPPLIES	6,147	5,750	5,900	5,400	7,050	7,800
	395,849	414,233	416,557	419,701	429,658	443,830

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 2015 budget decreased by 1.6% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	153,101	149,331	149,331	152,862	155,262	158,086
52 PURCH/CONTRACT SERVICES	161,154	227,687	226,587	227,687	226,587	226,587
53 SUPPLIES	50,586	45,100	45,100	45,100	45,100	45,100
54 CAPITAL OUTLAYS	-	8,000	25,000	25,000	-	-
56 DEPREC. & AMMORTIZATION	-	80,000	80,000	95,000	95,000	100,000
57 OTHER COSTS	-	60,000	60,000	15,510	45,000	50,000
	456,787	570,118	586,018	561,159	566,949	579,773

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 from these rides from DHS. Passengers below the age of 60 pay a fare for each way of trip.

GOALS & OBJECTIVES

Transit's number one goal for the upcoming year is to continue to provide constant quality transportation to our citizens.

- During the next calendar year the department plans to work on a rebranding of the current buses including changing the logo and design on the buses. Funds should be available through grants to accomplish this.

BUDGET HIGHLIGHTS

The 2015 budget increase by 4.2% compared to the 2014 budget.

TRANSIT ACTIVITY 2013

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
People Served	742	730	804	922	878	567	815	877	814	959	728	740
Miles Traveled	7,446	7,207	7,007	8,579	8,099	7,159	7,526	7,752	7,290	9,149	7,132	6,963

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	153,584	263,830	275,000	275,000	275,000	275,000
52 PURCH/CONTRACT SERVICES	16,109	-	-	-	-	-
53 SUPPLIES	33,433	-	-	-	-	-
	203,126	263,830	275,000	275,000	275,000	275,000

OTHER FINANCING USES

DESCRIPTION

All transfers to other county funds are budgeted in the Other Financing Uses Fund. Funds that receive transfers from the General Fund include: the Multiple Grants Fund, Capital Projects Fund, E-911 Fund, DCARGIS Fund, and the Fuel and Fleet Fund. All these other funds provide general government services and receive revenues from sources other than the Dawson County General Fund.

BUDGET HIGHLIGHTS

The 2015 budget decreased by 9.6% compared to the 2014 budget.

BUDGET SUMMARY

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	ACTUAL	BUDGET	REQUESTED	BUDGET	REQUESTED	REQUESTED
61 OTHER FINANCING USES	9,659,715	9,925,933	9,690,029	9,734,186	1,360,110	1,535,021
	9,659,715	9,925,933	9,690,029	9,734,186	1,360,110	1,535,021



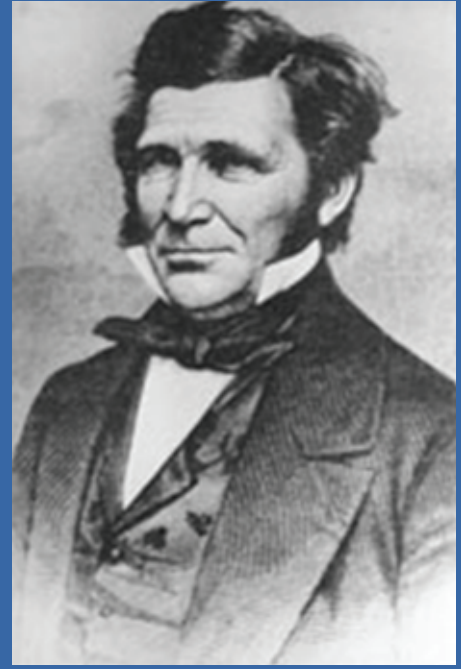
SUPPLEMENTAL INFORMATION

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.

WILLIAM CROSBY DAWSON



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.

HISTORY

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 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.



Dawson County, 1880s-90s. McClure Mercantile Store. Left to Right: Harben, Colonel Bishop, A. Carney, J. Byrd, Jim McClure, Dave McKee, Dale McClure, Jim Martin, Horatio Tatum, John Wilder, Dr. Kitchens." — from field notes. Photo courtesy of Georgia Department of Archives

HISTORY



Bill Elliott, one of NASCAR's most successful drivers, was born in Dawsonville. "Awesome Bill from Dawsonville" won 44 races on the NASCAR circuit, including two Daytona 500 victories and the 1988 NASCAR Winston Cup championship. Elliott won NASCAR's Most Popular Driver Award a record 16 times between 1984 and 2002. Chase Elliott, son of Bill Elliott, is doing his part in keeping the Elliott name prominently featured in NASCAR. Chase has won in the NASCAR Camping World Truck Series, the ARCA Racing Series and the NASCAR K&N Pro Series East, of which he has been elected as the fan favorite in 2011 and 2012. This year, 2014, marks his first season with JR Motorsports, competing in the NASCAR Nationwide Series.

In 1957, the Appalachian Trail was re-routed to a new endpoint about 8 miles north of Amicalola Falls State Park, establishing the

county as a major destination for hikers. At the same time, the flooding of the Chattahoochee River plain to form nearby Lake Lanier was completed, resulting in Georgia's largest lake at 39,000 acres. The lake forms the southern end of Dawson County.

With the construction of the Georgia 400 highway to Atlanta in the 1980's, the County finally had the major highway that it had lacked for one hundred and twenty years. This transportation route, combined with Lake Lanier, Amicalola Falls and the development of the North Georgia Premium Outlets have helped Dawson County transition from a quiet mountain enclave to one of Georgia's fastest growing communities.

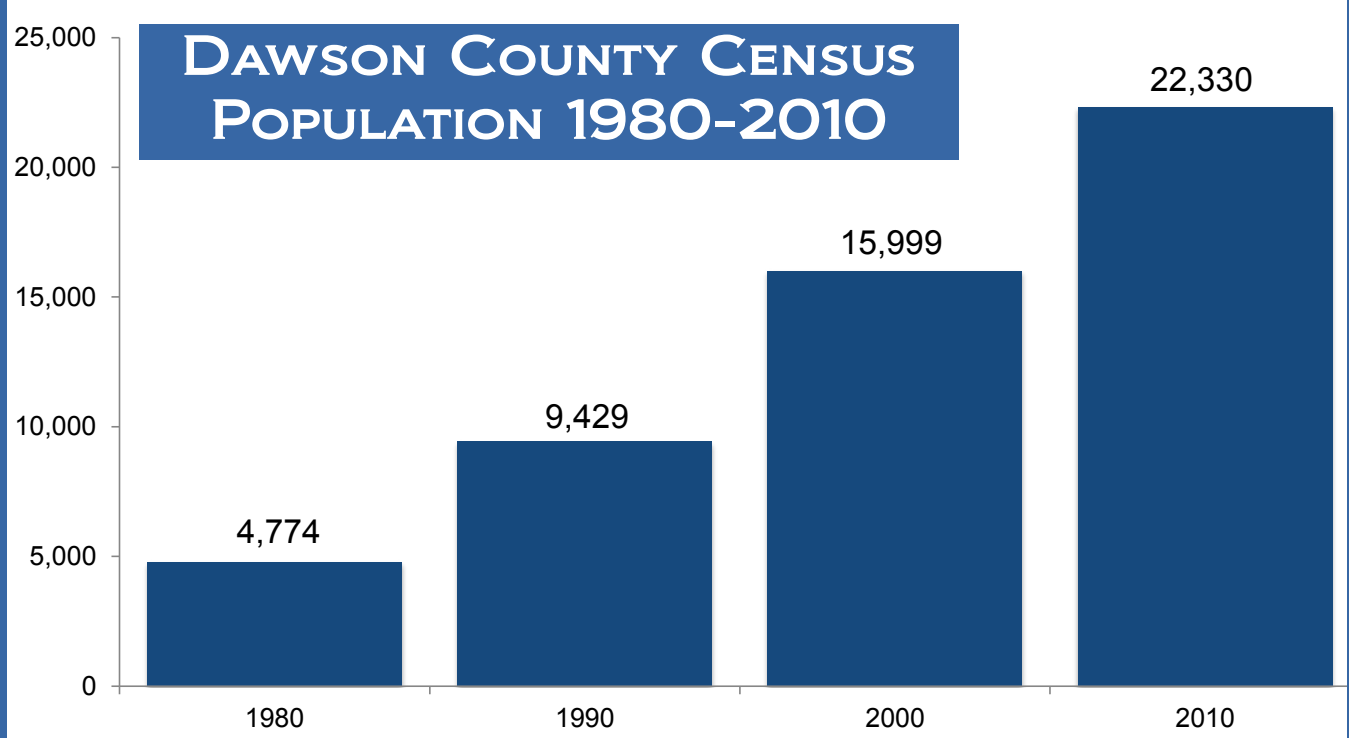
DEMOGRAPHICS

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

POPULATION

	2010 Census	2013 Rank	2013 Estimate	% Change 2010-2013	2025 Projected*	% Change 2010-2025
Dawson	22,330	81	22,686	1.6	39,231	75.7
City of Dawsonville	2,536					
Dawson Area	703,242		743,783	5.8	1,203,188	71.1
Georgia	9,687,653		9,992,167	3.1	13,426,590	38.6
United States	308,745,538		316,128,839	2.4	349,439,199	13.2

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



LABOR STATISTICS

Dawson County's labor force consisted of approximately 11,157 workers for 2013.

Some of the County's largest employers are:

- *Gold Creek Foods*
- *Home Depot*
- *Impulse Manufacturing*
- *Kroger*
- *North Georgia Premium Outlets*
- *Walmart*

excluding all government agencies.

The County's unemployment rate started at 7.9%

at the beginning of 2013 and ended the year with a rate of 5.3%. Each year, the Georgia Department of Community Affairs (DCA) ranks counties based on economic factors such as employment, income level and business. This report ranks Georgia into four (4) tiers, as required by the Georgia Job Tax Credit Law. Counties receiving Tier 1 ranking are the poorest while those receiving a Tier 4 ranking are the most prosperous. Dawson County improved from the Tier 3 Category in 2012 to the Tier 4 Category in 2013. Dawson County has returned to the Tier 3 Category for 2014.



LABOR STATISTICS

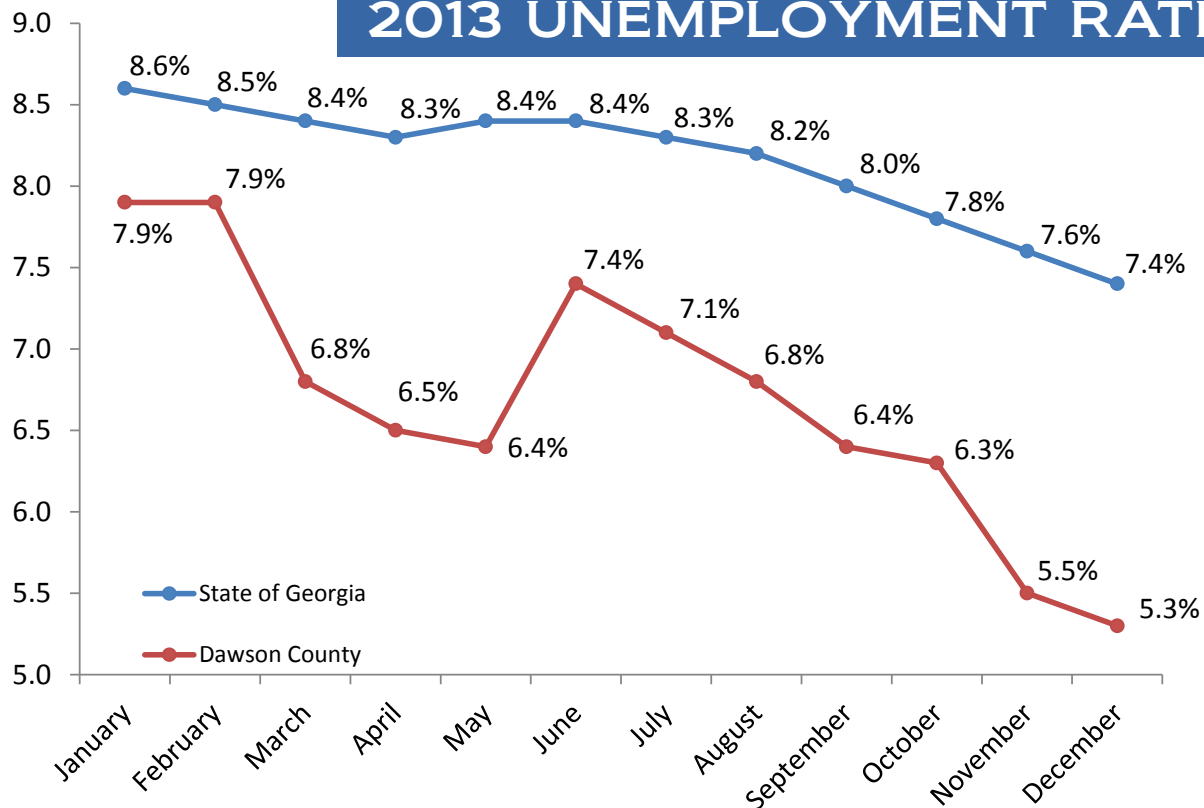
LABOR FORCE ACTIVITY

2013 ANNUAL AVERAGES

	Labor Force	Employed	Unemployed	Rate
Dawson	11,157	10,409	748	6.7%
Cherokee	114,225	106,815	7,410	6.5%
Fannin	10,304	9,442	862	8.4%
Forsyth	95,695	89,918	5,777	6.0%
Gilmer	12,219	11,153	1,066	8.7%
Hall	91,388	85,333	6,055	6.6%
Lumpkin	13,031	11,916	1,115	8.6%
Pickens	14,120	13,056	1,064	7.5%
Dawson Area	362,139	338,042	24,097	6.7%
Georgia	4,767,323	4,378,029	389,294	8.2%
United States	155,389,000	143,929,000	11,460,000	7.4%

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

2013 UNEMPLOYMENT RATES



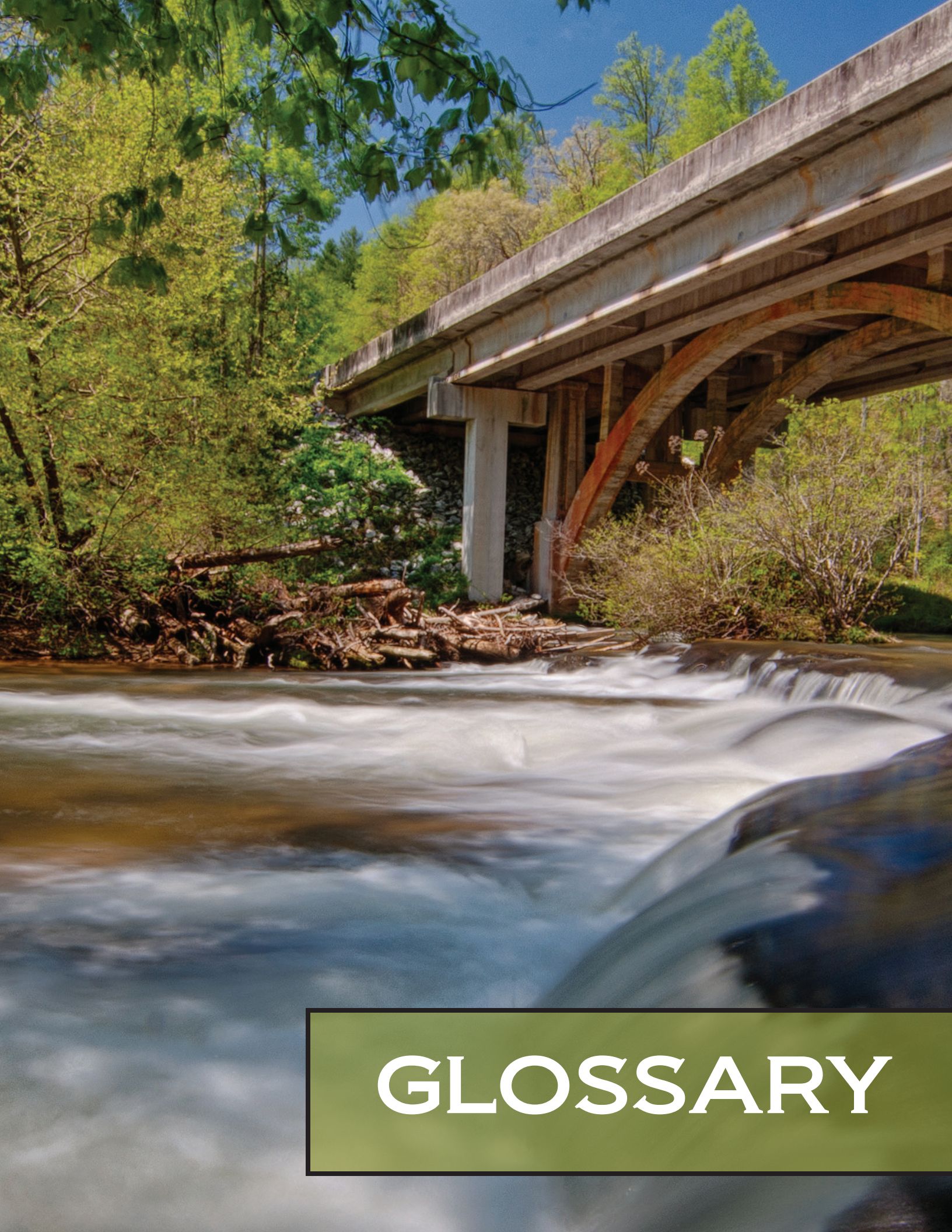
GEOGRAPHY

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, 212 square miles of the County is land and 3 square miles is water. Part of Lake Sydney Lanier is located in the southeastern portion of the County, and the boundary lines with neighboring counties pass through the lake.

The 729-foot Amicalola Falls are not only the

highest falls in Georgia, but the highest falls east of the Mississippi River and are considered one of the Seven Natural Wonders of Georgia. The highest elevation point in the county is Black Mountain, with an elevation of 3,600 feet. The Amicalola, Chestatee and Etowah rivers flow through Dawson County.





GLOSSARY

GLOSSARY

A

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.

B

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.

GLOSSARY

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.

C

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

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

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

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

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

D

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.

GLOSSARY

E

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.

F

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 at all will be reported in the general fund.

GLOSSARY

G

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

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

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

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.

I

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

L

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.

GLOSSARY

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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.

M

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.”

O

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

P

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

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

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

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

GLOSSARY

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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.

R

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.

S

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.

T

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.

GLOSSARY

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

