



Dawson County, Georgia

Triennial Budget Guide

2013 - 2015

Where Quality of Life Matters

A decorative rectangular frame with rounded corners and a thin blue border. It features light blue swirls at the top-left and bottom-right corners.

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DAWSON COUNTY

FY2013-2015 CHAIRMAN'S MESSAGE



August 9, 2012

Dear Dawson County Board of Commissioners,

This is my 7th budget proposal for Dawson County Government. I have continued to follow the goals I set in 2004:

- **Paperless Budget process** - Each year we strive to use less paper. This year, all budgets were submitted online with very little paperwork.
- **Balanced Budget** - As in the past, this budget is balanced.
- **Triennial Budget** - This creates longer-term vision and planning.
- **A Steady Reserve** - We will start the year with a fund balance around \$4.4 million. This will enable us to have reserve for two and a half months of 2013 budgeted expenditures.
- **Sound Reasoning** - Each Department, Subsidy, and Constitutional Officer had an opportunity to present their budget expectations.

I stated these goals while speaking to all budget participants during the first budget meeting. Our concerns for 2013 continue to be declining property taxes and increasing fuel and health care costs. I asked all to consider these revenue assumptions while preparing each budget request. The budget proposal you have before you accomplishes the following:

- Use of fund balance for FY 2013 to maintain budget consistent with FY 2012
- Four (4) new leased patrol vehicles for the Sheriff's Office-due to the age/mileage of the current fleet (many are over 200,000 miles and have costly repair records)
- Increased funding for roads (*last year's funds came from SPLOST IV which will be unavailable in FY 13*)
- A total of 25 positions remain unfunded in the FY 2013 budget
- No Cost of Living Allowance for the 5th consecutive year
- No employee furloughs

I want to thank Cindy Campbell, Interim County Manager and Chief Financial Officer, and Dena Bosten, Accounting and Budget Manager, for their hard work and patience. Also, I have a great deal of respect for the Department Directors, Constitutional Officers, and other budget participants who understand the implications of a declining economy and have sacrificed to achieve a balanced budget.

Respectively,

A handwritten signature in blue ink that reads "Mike Berg".

Mike Berg, Chairman
Dawson County Board of Commissioners

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DAWSON COUNTY

FY2013-2015 OUR MISSION



Dawson County is a place where people can work and play while enjoying the rural tapestry and urban benefits —



A place where quality of life matters.

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DAWSON COUNTY

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DAWSON COUNTY

BOARD OF COMMISSIONERS



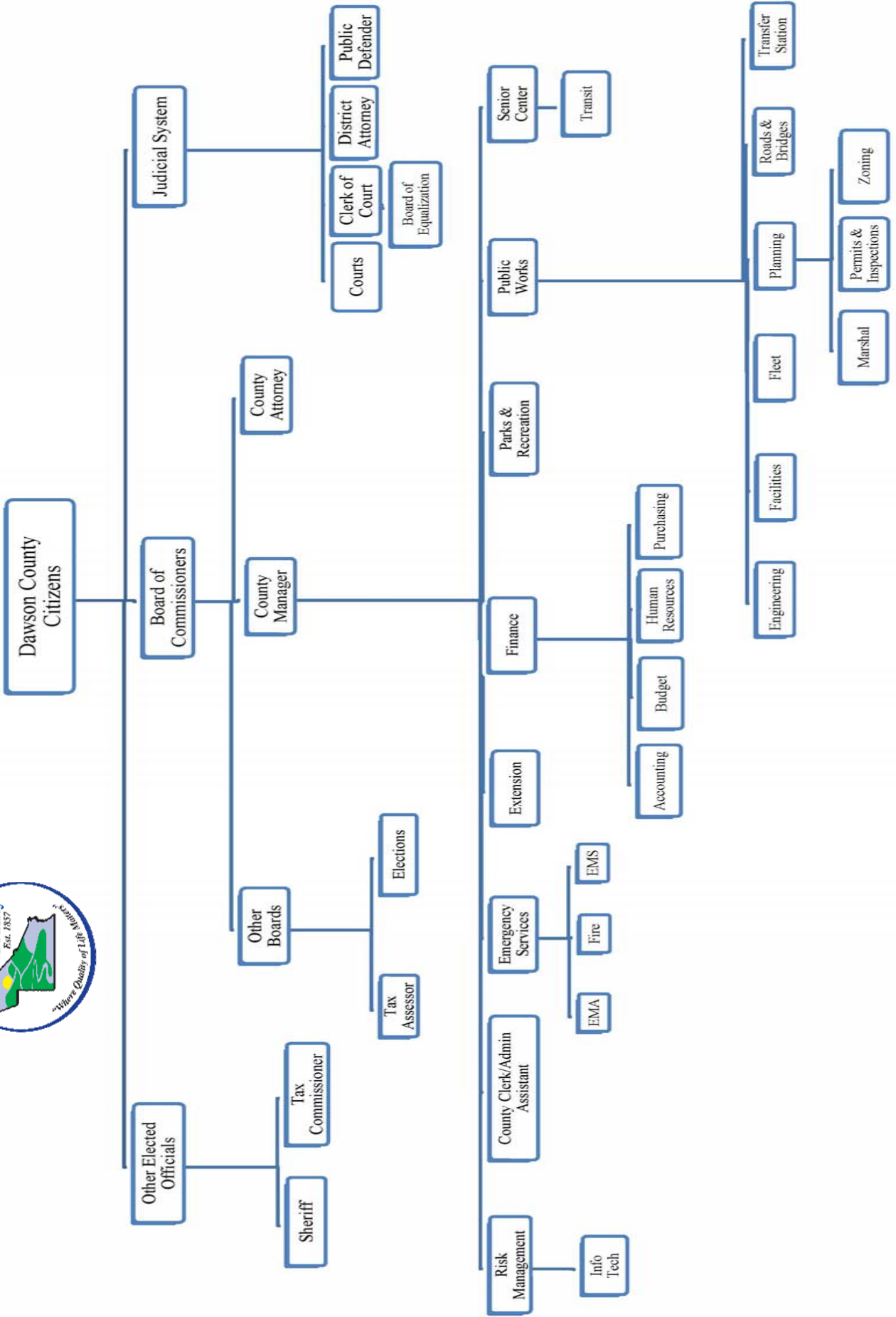
Mike Berg, Chairman

Gary Pichon, District 1

James Swafford, District 2
Vice Chairman

Jimmy Hamby, District 3

Julie Hughes-Nix, District 4



DAWSON COUNTY

FY2013-2015 BUDGET CALENDAR



June 1	BOC Chairman's FY2013-2015 kick-off budget meeting with Departments and Subsidies
June 22	All departments finalize FY2013-2015 Budget requests in CSI
July 5	County Tax Levy and Millage Rate Adoption at 8.138
July 9-12	Administrative Hearings with Elected Officials, Departments and Subsidies conducted with BOC Chairman
August 9	BOC Chairman Budget Presentation to the Board of Commissioners
August 16	Budget Public Hearing #1
September 6	Budget Public Hearing #2 Budget Adoption



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DAWSON COUNTY

FY2013-2015 BUDGET OVERVIEW



DAWSON COUNTY

FY2013-2015 BUDGET OVERVIEW



This document reflects the County's continued use of a three-year budget, which emphasizes long-range financial planning and effective program management. The benefits of a three-year plan include:

- Maintains long-range planning efforts
- Focuses on developing and budgeting for significant objectives
- Encourages more conservative spending patterns
- Sets realistic schedules for completing program objectives
- Saves time and resources allocated for preparing annual budgets.



This document represents a budget proposal for the County's three-year budget, with the adoption of the period January 1, 2013 to December 31, 2013. As done in the past, staff concentrated on the first year, 2013, of the three-year budget. The second and third years, 2014 and 2015, have been developed from the first year's funding and revenue levels.

This budget is proposed as a "triennial budget" with the 2013 budget up for adoption. Amendments to this document may be necessary, depending on economic circumstances, and will be addressed during the Mid-Year Budget Review. For that reason, the budget summary schedules, financial tables, and graphic presentations in this document only show 2013 budget year data.

The County's annual budget document serves as a financial plan, policy document, operations guide, and information tool. To meet these roles, the budget document is organized into the following sections:

DAWSON COUNTY

FY2013-2015 BUDGET OVERVIEW



Budget Overview

The Budget Overview section summarizes the FY2013 budget process and information contained within the 2013 budget document.

Budget Management

The Budget Management section provides an explanation of the budget development and management process.

Financial Policies

The Financial Policies section provides an overview of the County's financial policies.

General Fund Summaries

The General Fund Summaries section provides charts and tables that summarize County revenues and expenditures for the General Fund.

General Fund Budget

The General Fund Budget section presents the adopted budget for each department. All County departments, elected officials and County subsidies are within this section. Fund proposals for each department provide the following information:

- Department Description - The department's purpose and function
- Budget Highlights - A summary of significant operating changes from the prior year's budget period
- Budget Summary - A summary of the department's expenditures by category for the proposed FY 2013 budget, approved FY2012 budget, and actual expenditures for FY2011 and FY2010.
- Department Expenditures - Historical and projected expenditure information (2010-2015) is detailed by account

DAWSON COUNTY

FY2013-2015 BUDGET OVERVIEW



Other Funds and Capital Improvement

The Other Funds section provides a brief description and budget summary of the historical and projected expenditure information (2010-2015) for each fund. This section also outlines the County's Capital Improvement Plan (CIP), which includes all of the County's construction and maintenance projects to be funded from various sources. Through the CIP, the County systematically plans, schedules, and finances capital projects to ensure cost-effectiveness and conformity with policy.

Supplemental Information

The Supplemental Information section contains the history of Dawson County and statistical and demographic information for the County.

Glossary

The Glossary section lists the specialized words and definitions to aide the reader in understanding this budget document.



DAWSON COUNTY

FY2013-2015 BUDGET MANAGEMENT



DAWSON COUNTY

FY2013-2015 BUDGET MANAGEMENT



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.

DAWSON COUNTY

FY2013-2015 BUDGET MANAGEMENT



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
- A better understanding of Dawson County's financial condition and its implications for specific policy decisions

By adopting 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 Board of Commissioners' approval process.

Advantages

The immediate advantages of this multi-year format include cost savings associated with reduced work hours and paperwork during the budget preparation process. It focuses on each department's strategic planning process, which minimizes the effect of fluctuations on services, while allowing for flexibility for changes in the second and third fiscal budget years prior to their final acceptance.

DAWSON COUNTY

FY2013-2015 BUDGET MANAGEMENT



The triennial budget process requires the following:

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 updated and fine-tuned their requested budgets for FY2013 and FY2014 since these years had been tentatively entered during previous years' triennial processes. Departments also keyed their tentative requests for FY2015, the third year of the triennial budgeting process. This rolling three-year budget cycle enables the Board of Commissioners (BOC) Chairman to present a balanced spending plan covering three fiscal years in a rolling calendar format (FY2013-2015). The BOC shall, in turn, review a three-year budget while adopting an annual appropriations ordinance for FY2013 only. During July and August of each fiscal year, the Finance Department shall provide the BOC with a mid-year review of fiscal conditions and recommend any amendments, as necessary, to the current fiscal year's budget.

Department Responsibility

Departments shall calculate a budget for FY2015 and make revisions to the FY2013 and FY2014 budgets as necessary. They will utilize FY2012 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."

Budget Responsibility

The Finance Department shall process the budget inputs from the departments to provide the recommended balanced budget for the BOC Chairman for approval. Once approved by the Chairman, the Finance Department compiles the County's budget in the prescribed format to be presented to the Board of Commissioners at a work session and public hearings. The prescribed format includes the budget for the upcoming year, the County millage rate and budget requests for the following two years to be reviewed by the BOC.

DAWSON COUNTY

FY2013-2015 BUDGET MANAGEMENT



Board of Commissioner 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.

Base-Line Budgeting

The FY2013-2015 budget is a reflection of changes that began in the FY2011-2013 triennial budget process. The County utilizes a base-line 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 base-line budget. The operating base-line 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 base-line budget amount. Each department reviewed its spending priorities to assure they were making the best use of taxpayer dollars allotted to them. By following the base-line budget method, the County identified funding that could be used for immediate needs in these current economic conditions without sacrificing service.



DAWSON COUNTY

FY2013-2015 BUDGET MANAGEMENT



Budget Schedule

The County Manager released a budget kick-off announcement on April 18, 2012 regarding the FY2013-2015 triennial budget. The BOC Chairman's kick-off meeting was then held with department heads and staff on June 1, 2012. The budget kick-off presented historical trends of revenues and expenditures as well as reviewed the budget process. The departments were provided with evidence indicating that there would be a continued decline in revenue as experienced over the past several years of economic recession meaning that new endeavors could not be funded. The departments also reviewed the budget forms and submittal process, including:

- Base-line budgeting
- New personnel requests
- Capital requests

The base-line budget is the amount of money that the department requires, by cost center line item, to continue the department's present operations. Departments were encouraged to move expenditures between line items and cost centers to assure the money was spent in the appropriate category. Also, department heads were requested to provide explicit justifications for any increases to the amount budgeted.

Departments were not responsible for the entry of their salary/benefits costs. Instead, the Finance Department, in cooperation with the County's Human Resources department, utilized the County's Position Control Report and Employee Benefits Report to allocate these costs within departmental budgets.

During the month of May, department budgets and capital requests were reviewed by department heads and the Finance Department to make a decision as to what should be included in the initial FY2013-2015 recommended budget. Based on the FY2013 revenue estimates, the Finance staff projected approximately \$20,236,243 would be available without the use of fund balance from the General Fund for FY2013 departmental budget requests. An additional \$644,000 use of fund balance was recommended to fund capital purchases, maintain fuel and health insurance contingency accounts, and maintain current service levels.

DAWSON COUNTY

FY2013-2015 BUDGET MANAGEMENT



Meetings with department heads, the BOC Chairman, Interim County Manager/Chief Financial Officer and Accounting and Budget Manager were held to finalize what would be funded in the initial FY2013-2015 proposed triennial budget cycle.

On July 5, 2012, the BOC adopted the millage rate at 8.138. On August 9th, the BOC Chairman presented the Budget and Capital Improvement Plan for FY2013-2015 to the County Commissioners for consideration of public hearings and adoption. Public Hearings regarding the Budget adoption were held on August 16th and September 6th. The Budget was adopted on September 6, 2012.

Budget Process

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.

Budget Resolution:

Dawson County's Budget Resolution in accordance with O.C.G.A. § 36-81-3(d)(1) states:

- (1) Any increase in Appropriations in any Fund for a Department, whether through a change in Anticipated Revenues in any Fund or through a transfer of Appropriations among Departments, shall require the approval of the Board of Commissioners, except in the case of 1) insurance reimbursements for vehicle collisions and other equipment losses, in which instance the Chief Financial Officer/Designee and the County Manager are granted authority to allocate funds to the appropriate Department from insurance proceeds and/or from the contingency/reserves for the replacement or repair of damaged equipment items; 2) donations received by departments for specific purposes, in which instance the Chief Financial Officer/Designee is granted authority to increase the appropriations for that Department; and 3) Chief Financial Officer/Designee is authorized to establish budgets pursuant to approved grant contracts and adjust so that grant budgets are balanced;

DAWSON COUNTY

FY2013-2015 BUDGET MANAGEMENT



Transfers

- (2) Transfers of Appropriations in any Fund among the various accounts within a Department shall require only the approval of the Chief Financial Officer/Designee, except that transfer of Appropriations within a Department to or from salaries/benefits, to or from fixed assets, to or from any vehicle repair/maintenance account, or transfers to any conference (travel and training) account shall require the approval of the County Manager;
- (3) The Chief Financial Officer/Designee is granted authority to allocate funds from established reserves/contingencies for salary adjustments (annual leave payout/reclassifications approved and recommended by the Department of Human Resources/County Manager) to Department budgets as necessary to provide funding for actions approved by the Board of Commissioners;
- (4) The Chief Financial Officer/Designee is granted authority to allocate funds from departmental budgets to Contributions to Capital Projects for capital projects which have been approved by the County Manager and/or Board of Commissioners;
- (5) The County Manager is granted authority to allocate funds from departmental programs to establish new projects and/or fixed assets for amounts up to \$25,000;
- (6) The County Manager is granted authority to allocate funds within a Capital Project Fund from fund or program contingencies to establish new projects, and/or fixed assets for amounts up to \$50,000;
- (7) Transfers of Appropriations in any Capital Project Fund among the projects and contingencies within the Department/Program shall require the approval of the County Manager;
- (8) For each continuing Capital Project, the Chief Financial Officer/Designee is granted authority to allocate from funds previously approved for the project amounts necessary to cover existing obligations/expenses;
- (9) Any transfer of appropriations within a Capital Project Fund other than those described in paragraphs (7) and (8) shall require the approval of the Board of Commissioners;
- (10) The authority of transfers of appropriations for Capital Projects authorized in paragraphs (7) and (8) shall not be used as an alternative to the normal budget process and is intended to be used only when operational necessity requires. Neither shall transfers approved under this authority change the approved scope of any Capital Project;

DAWSON COUNTY

FY2013-2015 BUDGET MANAGEMENT



(11) The County Manger is granted authority to reallocate dollars to provide funding for projects approved by the Board of Commissioners;

Travel Regulations

(12) Travel: Travel regulations adopted by the Board shall be followed by all departments. The following are primary items for this budget:

- a. All out-of-state travel shall be approved in advance by the County Manager with only the exceptions as detailed in the policy;
- b. Mileage Rate: Reimbursed in accordance with IRS guidelines and requires a properly completed Reimbursement Request form and execution by Department Director or authorized designee;
- c. Lodging: Follow established procedures as outlined in the policy; and
- d. Meals: Follow established procedures as outlined in the policy;

Other

- (13) The Board of Commissioners has not appropriated any funds for COLA for 2013;
- (14) The Board of Commissioners has approved for any revenues in excess of operations cost for the general fund 2013 to be designated as “reserve” toward the goal of accumulating the recommended three month’s operating cost reserve;
- (15) The County Manager is granted authority to allocate funds to the appropriate Department from the contingency reserves approved by the Board of Commissioners for increased cost of fuel in the amount of \$50,000 and/or health insurance benefits in the amount of \$50,000;
- (16) For Elected Officials and/or department heads, the Chief Financial Officer/Designee is authorized to transfer operating funds from one budget line item to another within all divisions operated by Elected Official/Department Head with the approval of the County Manager.

DAWSON COUNTY

FY2013-2015 BUDGET MANAGEMENT



Budget Basis

Our budget is balanced, where revenues meet or exceed expenditures. Revenues and expenditures for budgetary purposes are recognized on the modified accrual basis of accounting for the governmental funds to include encumbrances. The County's integrated accounting and budget system is equipped to perform encumbrance accounting.



DAWSON COUNTY

FY2013-2015 FINANCIAL POLICIES



DAWSON COUNTY

FY2013-2015 FINANCIAL POLICIES



Financial Policies and Procedures

Dawson County has financial policies and procedures that govern the financial management of the various County funds. Practicing these policies has enabled the County to maintain an A+/Stable unsecured rating with Standard and Poor's. Moody's Rating Group recalibrated their local government ratings to a Global Scale in 2010. Dawson County's "A1" rating under the Municipal Scale is now an "Aa2" under the Global Scale. These bond ratings clearly indicate a sound financial condition for the County.



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.

Fund Balance

Dawson County's fund balance policy states that the County's unassigned "fund balance target for the General Fund shall be not 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 2011, the County's unassigned fund balance was 22.2% of general fund operating expenditures. This is within the County's target of 15% – 25%.

Unreserved fund balance can be used for nonrecurring capital expenditures. Also, if projected revenue in future years is not sufficient to support projected requirements, use of unreserved fund balance may be budgeted to compensate for revenue short-falls in the current fiscal year. The 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.

DAWSON COUNTY

FY2013-2015 FINANCIAL POLICIES



Dawson County Fund Balance

Summary by Fund

As of December 31, 2011

	FUND DESCRIPTION	FUND BALANCE
100	GENERAL FUND - NONSPENDABLE	300,378.23
100	GENERAL FUND - RESTRICTED	70,515.00
100	GENERAL FUND - ASSIGNED	185,920.00
100	GENERAL FUND - UNASSIGNED	4,495,289.77
200	DATE	24,598.42
201	JAIL	8,408.28
202	LVAP (CRIME VICTIMS)	-
203	FC-BIG CANOE	-
204	FC-UNITED WAY	-
205	LAW LIBRARY	54,199.93
206	FIRE/ESA DONATIONS ACCOUNT	22,624.57
207	FAMILY CONNECTION-(FC)	47,054.35
208	PREVENT CHILD ABUSE	-
209	MENTORING	13,992.63
210	FC-METH TASK FORCE	-
211	INMATE WELFARE FUND	35,267.81
212	CONFISCATED ASSETS DA	18,005.88
213	CONFISCATED ASSETS DCSO	39,652.73
214	CONFISCATED ASSETS FEDERAL	-
215	EMERGENCY 911	345,541.53
250	MULTIPLE GRANTS	-
275	HOTEL/MOTEL TAX	(0.73)
300	COURTHOUSE EXP/REN	-
315	GO BOND SERIES 2007 (SP5)	14,575,160.36
321	SPLOST III	-
322	SPLOST IV	1,438,163.44
323	SPLOST V	684,610.54
350	CAPITAL PROJECTS	736,714.16
420	EWSA 2002 BONDS	75,463.73
421	DEBT SVC GO BONDS 2007 SERIES	3,105,404.25
540	SOLID WASTE ENTERPRISE	1,568,304.52
565	DCAR GIS ENTERPRISE	304,106.04
615	FLEET FUEL & MAINT	-
771	INMATE ESCROW (KEEFE) 2008	-
785	IMPACT FEES	201,191.00
	TOTAL	<u>28,350,566.44</u>

DAWSON COUNTY

FY2013-2015 FINANCIAL POLICIES



Legal Authority Overview

Annually, the Chairman must submit a proposed balanced budget governing expenditures of all County funds, including capital outlay and public works projects before December 1. The fiscal year runs from January through December. The procedures for budget preparation, submission and review by the governing authority, public review, public notice, and hearings are provided in Chapter 81 of Title 36 of the Georgia Code. Compliance with these laws is reflected in the budget process calendar.

Accounting and Debt Management

County management is responsible for establishing and maintaining an internal accounting control system. This system is designed to ensure the County is protected from loss, theft, or misuse, and to ensure adequate accounting data is compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Internal accounting controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of an accounting control should not exceed the benefits likely to be derived, and 2) the evaluation of costs and benefits require estimates and judgments by management.

Beginning with fiscal year 2003, Dawson County follows Statement No. 34 of the Governmental Accounting Standards Board (GASB). This statement substantially changes the financial reporting model for governments. In addition to the fund financial statements, government wide statements (including all funds) are presented using the economic resources measurement focus and the full accrual basis of accounting along with reconciliation to the fund financial statements. The individual funds, however, will continue to be maintained on the traditional basis of accounting depending on the fund type. Governmental funds are reported using the current financial resources measurement focus and are maintained on the modified accrual basis of accounting.



DAWSON COUNTY

FY2013-2015 FINANCIAL POLICIES



Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the liability is incurred.

Proprietary funds and agency funds are maintained using the accrual basis of accounting. Under this method, revenues are recorded when objectively measurable and earned. Expenses are recorded at the time that goods have been received and consumed or services have been performed. The focus of accounting for proprietary funds is on economic resources measurement focus.

Debt Management

Debt Management, which includes the bond issuance process, is another function coordinated by the Finance Department. When issuing debt, the County meets all state laws and requirements and follows budgetary and fiscal policies to ensure the preservation of a sound financial position and favorable credit rating.

County Investments

Investments are safeguarded in accordance with sound business principles and applicable laws to provide that prudent investment decisions are made in an effort to protect public funds, minimize market and security risks, and maximize utilization of funds with respect to liquidity and yield. All investments are made in accordance with the laws of the State of Georgia and Dawson County's Investment Policy, which was adopted by the Board of Commissioners in 2008 to minimize risks and protect from fraud or malicious misappropriation. Only the Chief Financial Officer, with authority from the County Manager, is authorized to make investments from the County's monies. All investments are secured in accordance with the County's Investment Policy.

DAWSON COUNTY

FY2013-2015 FINANCIAL POLICIES



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.

Special Revenue Funds

The 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. Special Revenue Funds include: Emergency 911 Fund, Fire/ESA Donations Fund, Multiple Grants Fund, Family Connection Fund, Mentor Program Fund, Jail Fund, Hotel/Motel Tax Fund, Law Library Fund, Victim Rights and Assistance Fund, Drug Abuse Treatment and Education Fund, District Attorney Seizure Fund, Sheriff's Seizure Fund, and Inmate Welfare Fund.

Capital Projects Fund

The 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). The Capital Projects Funds include SPLOST funds, Capital Projects Fund, and Impact Fees Capital Project Fund.

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.

Enterprise Fund

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. Dawson County's enterprise funds are Solid Waste Fund and DCARGIS Fund.

DAWSON COUNTY

FY2013-2015 FINANCIAL POLICIES



Internal Service Fund

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. Dawson County's internal service fund is the Fuel and Fleet Maintenance Fund.

Agency Fund

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. Dawson County's agency fund is the Inmate Escrow Fund. Other agency funds include those maintained by the Tax Commissioner, Magistrate Court, Probate Court, and Clerk of Court .

Overview and Debt Financing Principles

Due to its rapid growth, Dawson County has used long term general obligation and limited liability revenue debts to fund the expansion of major capital facilities and infrastructure. 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. An independent auditing firm performs annual audits and reviews the standardized financial statements prepared by the County that are distributed for public and rating use. A strong credit rating from Moody's and Standard & Poor's (S&P) ensures the bonds are well accepted in the marketplace. Taxpayer money is saved by obtaining the lowest possible interest rates at the time of sale and eliminating the need to purchase municipal bond insurance for credit enhancement. Dawson County's bond rating is A+ with Standard & Poor's (S&P) and Aa2 with Moody's Rating Group.

Bond ratings are an assessment of credit quality or the risk that the borrower will not make scheduled payments of principal and interest. Rating agencies base their ratings on a number of key economic, debt, financial, and governmental factors.

DAWSON COUNTY

FY2013-2015 FINANCIAL POLICIES



Economic Factors

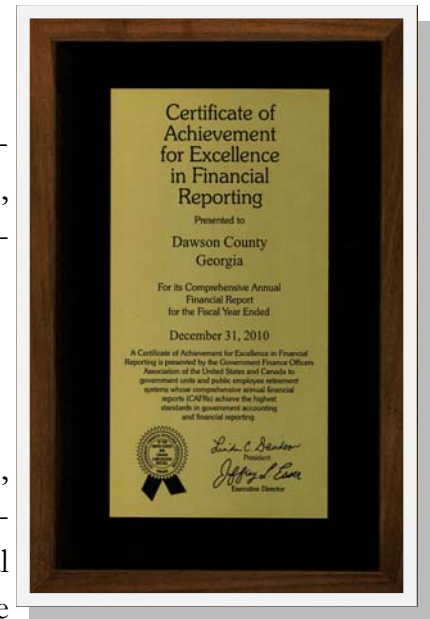
Rating agencies focus on major employers and taxpayers, regional economic factors, the impact of national and international economic developments on the local economy, and demographic data regarding the county's population (such as per capital income, average age, educational attainment, etc.)

Debt Factors

Rating agencies evaluate debt per capita, debt as a percentage of the assessed value of property, debt service as a percentage of annual revenues, payout rate, use of short term or variable rate debt, authorized buy unissued debt, and the debt as a percentage of debt margin.

Financial Factors

Rating agencies analyze the County's financial statements, annual budgets, revenue and expenditure composition and growth rates, accounting methods, contingent obligations (such as pension liabilities), intergovernmental transfers, and cash liquidity levels. Dawson County was awarded the Government Finance Officers Association Certificate of Achievement of Excellence in Financial Reporting for the past four years (FY2007, FY2008, FY2009 and FY2010) for the Comprehensive Annual Financial Report (CAFR). The Finance Department fully expects to receive this prestigious award for FY2011 as well.



Administrative Factors

Rating agencies assess the County's management professionalism, ability to respond to economic adversity, willingness of elected officials to make unpopular financial decisions, the County's stated objectives relating to debt management, economic development activities, tax policies, capital improvement planning, employee relationships (e.g., unions), and the County's willingness to adhere to long range financial plans.

DAWSON COUNTY

FY2013-2015 FINANCIAL POLICIES



Major Forms of Debt Securities

General Obligation (GO) Bonds are the most common form of debt issuance by state and local governments. These securities are commonly referred to as “full-faith-and credit” bonds because they are based on the pledge of a governmental unit to levy the necessary taxes to pay the interest and retire the principal. Unlimited-tax GO bonds legally obligate the County to levy taxes on all assessed property within its jurisdiction at whatever level necessary to meet the debt service payments. Limited-tax GO bonds are backed only by special taxes such as sales tax; others are backed only by specific revenue sources. Historically, voter approval has been required to authorize the issuance of GO bonds.

Revenue Bonds

Revenue bonds are secured by a specific revenue stream - usually derived from the project being funded or the enterprise system of which the project is a part. This ensures equitable distribution of the debt burden. These bonds are not backed by the taxing power, and as a result, they are not included in the usual debt limits. Unlike GO bonds, revenue bonds typically do not require voter approval.

Investment Grade Rating Designations of Major Rating Agencies Investment Grade Category

	<u>Fitch</u>	<u>Moody's</u>	<u>Standard & Poor's</u>
Highest quality	AAA	Aaa	AAA
Very high quality	AA	Aa	AA
High or strong quality	A	A	A
Adequate or satisfactory quality	BBB	Baa	BBB

Note: Fitch and Standard & Poor's use of “+” and “-” to indicate relative quality with a major category. Moody's indicate better quality within a category by numerical modifiers 1, 2 and 3.

Dawson County's bond rating allows the County to obtain funding for major capital projects. Major capital projects are funded through the issuance of long-term debt and pay-as-you-go methods. The

DAWSON COUNTY

FY2013-2015 FINANCIAL POLICIES



capital needs are identified and addressed in the capital budgeting process. This process assesses the purpose, size, and time of borrowing needs.

There are also other factors considered such as the budget impact of ongoing support of capital improvements, legal constraints on capacity, other financial alternatives, the urgency of needs, the cost of delay, the willingness of the community to pay, current interest rates, market conditions, and availability of other monies to fund the projects.

The County has issued both general obligation and revenue debt to fund capital needs. The County has also utilized pay-as-you-go methods for capital improvements. Pay-as-you-go funding of capital improvements include contributions from the County's tax funds into capital funds. Contributions for 2013 will be \$222,200 from the General Fund (\$50,000 for IT Pool, \$25,000 for Parks and Recreation repairs, \$130,000 for Vehicle Lease, and \$17,200 for copiers). 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 bonds with debt service on the bonds being paid by SPLOST V revenue.



DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET SUMMARIES



DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET SUMMARIES



County General Fund Revenues

Dawson County's operations are funded through a variety of revenue sources. The largest revenue source is taxes, which includes Property Tax, Local Option Sales Tax, Franchise Tax, and Alcohol Tax. Charges for Service include recreation participation fees, civil and criminal fees, inmate housing fees, and plan review fees. Other Financing Sources include use of fund balance and transfers in to the General Fund from other funds. Fines and Forfeitures revenues represent revenue generated through the court system. License and Permit revenue is received from businesses in the form of Business Licenses, Grading Permits, and Rezoning Permits. All of these revenue sources are applied toward General Fund services to fund the County Government operations including Law Enforcement, Fire Protection, and Parks and Recreation. Over the last decade, Dawson County has historically experienced strong financial strength and sound financial management.

Revenue projections for the General Fund for Fiscal Year 2013 total \$20,880,243 which includes the use of \$644,000 of the County's fund balance. The FY 2013 revenue budget decreased by 0.11 % compared to the FY 2012 budget. However, revenues remained similar to FY 2012 budget because a significant portion of fund balance was used to compensate for declining Property Tax revenues. Sales Tax revenues are expected to increase for FY 2013 but will not make up the entire loss of Property Tax revenues. It is anticipated that County revenues will slightly decline again in 2014, but increase in 2015. All revenues were estimated by trend analysis using historical data from Dawson County and by using the current economic conditions.

**DAWSON COUNTY FY 2013-2015
GENERAL FUND REVENUE BUDGET SUMMARY**

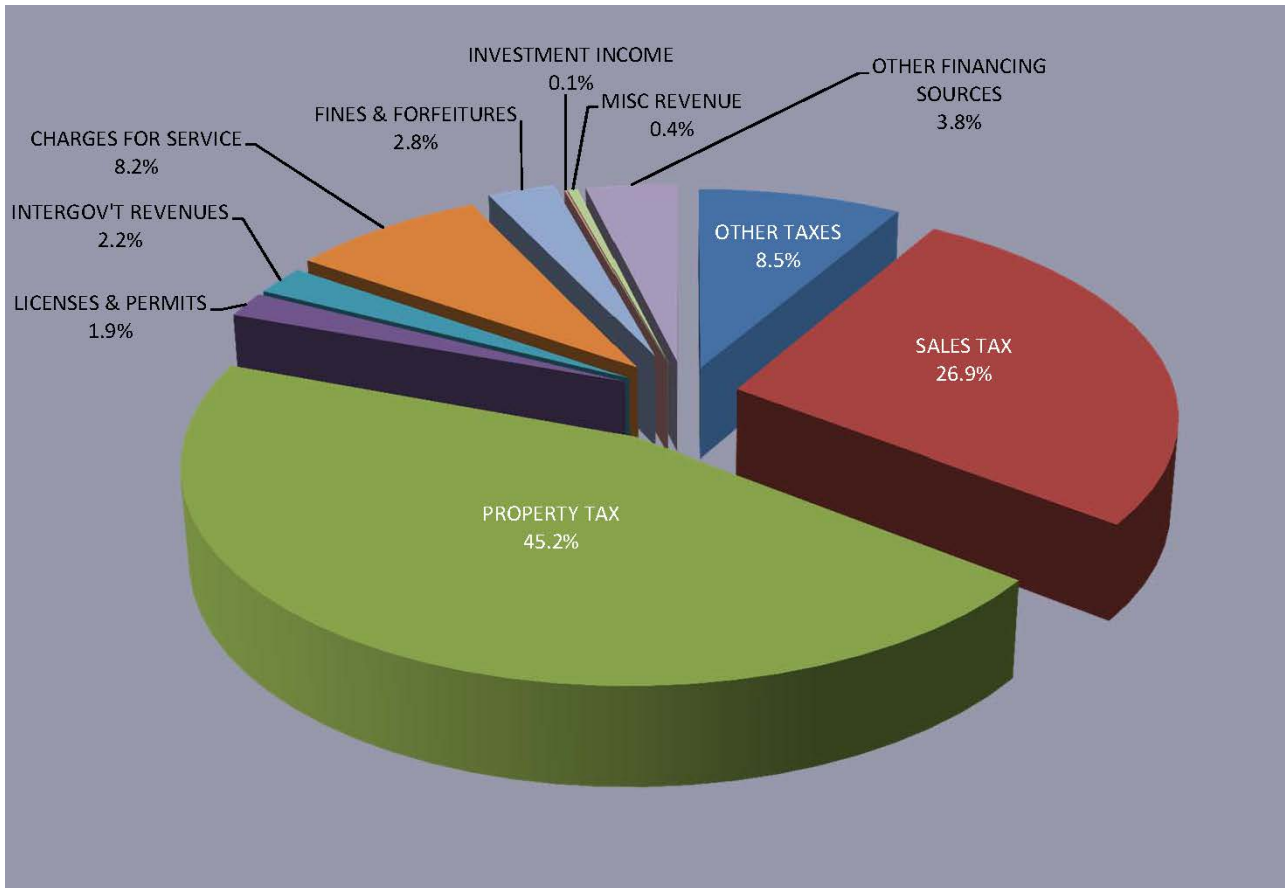
FY 2013-2015	2010	2011	2012	2013	2013	2014	2015
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
31 TAXES	18,188,958	18,603,793	17,335,750	16,816,838	16,816,838	17,042,750	17,481,650
32 LICENSES & PERMITS	412,224	392,057	420,250	400,600	400,600	437,600	439,600
33 INTERGOV'T REVENUES	447,317	465,643	461,000	458,375	458,375	459,400	459,400
34 CHARGES FOR SERVICE	1,856,025	1,863,556	1,827,700	1,709,700	1,709,700	1,848,300	1,856,400
35 FINES & FORFEITURES	600,981	520,701	562,800	592,300	592,300	597,600	597,600
36 INVESTMENT INCOME	17,020	17,504	17,500	18,730	18,730	19,900	21,035
37 CONT/DON FR PRIVATE SRC	116,082	75,446	-	-	-	-	-
38 MISCELLANEOUS REVENUE	350,168	134,984	9,500	88,200	88,200	90,700	91,700
39 OTHER FINANCING SOURCES	6,291	66,319	268,456	795,500	795,500	217,000	92,000
	<u>21,995,066</u>	<u>22,140,003</u>	<u>20,902,956</u>	<u>20,880,243</u>	<u>20,880,243</u>	<u>20,713,250</u>	<u>21,039,385</u>
	% Change FY12 Budget Compared to FY2013 Recommended						0%

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET SUMMARIES



FY2013 General Fund Budgeted Revenue Type By Percentage



DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET SUMMARIES



County General Fund Expenditures

Dawson County's operations expenditures are categorized by object groups. The largest object group expenditure is personal/employee benefits. This object group includes all salary accounts, health and life insurance, retirement contributions, flex benefits, and overtime. The supplies object group includes expenditures for general supplies, utility costs, and telephone. The purchased/contract services object group includes expenditures for administration/technical services, repair and maintenance, training, and travel. Other object groups of the General Fund budget are capital outlays, debt service, inter-fund/interdepartmental charges, other costs, and other financing uses (i.e., transfers to other funds, grants, and capital transfers).

FY2013 General Fund recommended budgeted expenditures total \$20,880,243, which represents a \$22,713 decrease or 0.11% compared to the FY2012 approved budget of \$20,902,956.

DAWSON COUNTY FY 2013-2015 GENERAL FUND EXPENDITURE SUMMARY

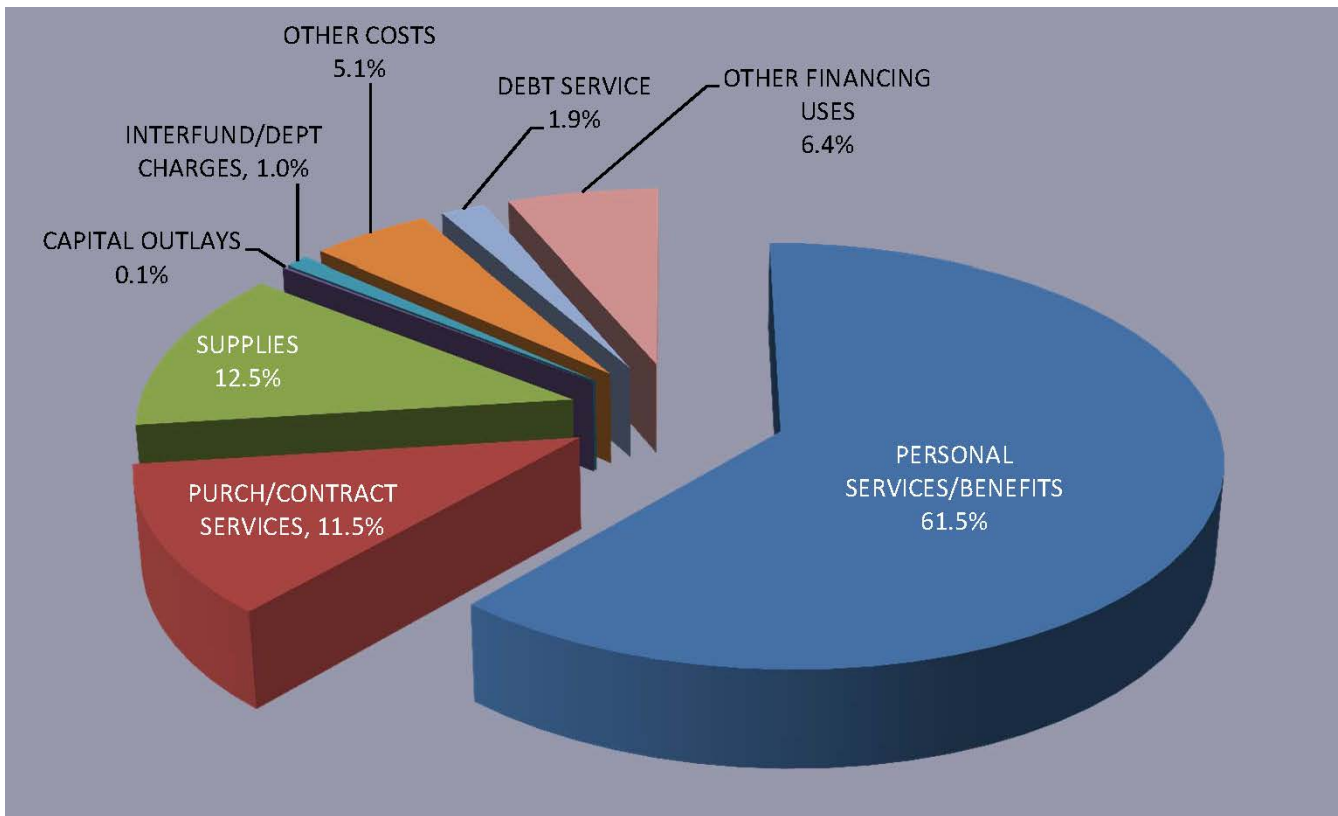
FY 2013-2015	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
51 PERS SVC/EMP BENEFITS	13,003,132	12,864,296	12,949,074	12,774,756	12,839,303	12,876,164	12,812,803
52 PURCH/CONTRACT SERVICES	2,718,473	2,467,004	2,568,380	2,767,991	2,409,908	2,446,159	2,565,036
53 SUPPLIES	2,024,618	2,390,864	2,532,120	2,720,500	2,606,973	2,623,358	2,800,968
54 CAPITAL OUTLAYS	64,999	41,727	35,000	43,800	31,000	38,000	60,500
55 INTER FUND/DEPT CHARGES	220,311	190,767	205,000	225,000	205,000	205,000	205,000
57 OTHER COSTS	1,470,506	1,701,119	1,300,477	1,094,963	1,056,983	1,131,983	1,148,784
58 DEBT SERVICE	417,881	345,695	325,922	325,657	397,435	263,143	262,846
61 OTHER FINANCING USES	1,232,434	1,288,242	986,983	926,762	1,333,641	1,129,443	1,183,448
	<u>21,152,354</u>	<u>21,289,714</u>	<u>20,902,956</u>	<u>20,879,429</u>	<u>20,880,243</u>	<u>20,713,250</u>	<u>21,039,385</u>
					% Change FY12 Budget Compared to FY2013 Recommended		0%

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET SUMMARIES



FY2013 General Fund Budgeted Expenditures By Percentage

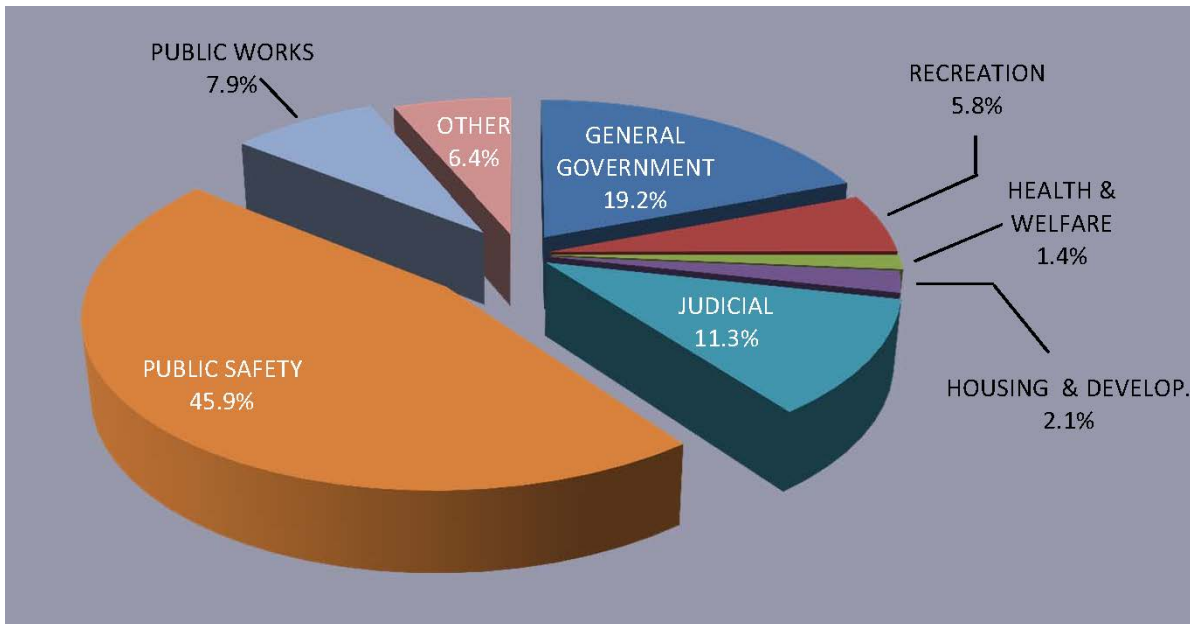


DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET SUMMARIES



FY2013 General Fund Budgeted Expenditures By Service Area



DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

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

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

Dawson County has a five member board with a commissioner for each of the four districts and a Chairman. All members are elected at large.

Budget Highlights

The 2013 recommended budget for the Board of Commissioners represents a 5.6% decrease compared to the FY 2012 budget. This decrease is mainly attributed to a decrease in the amount budgeted for attorney fees. The savings in this account were offset by increases in salary and associated benefits for longevity raises and raises for successfully completing training, which are both mandated by local legislation. The Travel, Education and Training, and Gasoline/Diesel/Oil accounts were also slightly increased over the FY 2012 budget because participation in and travel for commissioner training programs have increased.

Budget Summary

	2011 <u>ACTUAL</u>	2012 <u>BUDGET</u>	2013 <u>REQUESTED</u>	2013 <u>RECOMMENDED</u>
1310 BOARD OF COMMISSIONERS				
51 PERS SVC/EMP BENEFITS	134,017	98,853	91,200	105,286
52 PURCH/CONTRACT SERVICES	115,628	149,069	151,964	127,123
53 SUPPLIES	4,474	2,625	3,225	3,860
1310 BOARD OF COMMISSIONERS	<u>254,119</u>	<u>250,547</u>	<u>246,389</u>	<u>236,269</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
1310 BOARD OF COMMISSIONERS							
100-00-1310-511100-000 SALARY	107,929	106,975	74,061	74,061	79,817	79,817	79,817
100-00-1310-512100-000 GROUP INSURANCE	15,191	16,987	16,916	9,203	16,916	16,916	16,916
100-00-1310-512200-000 FICA/MEDICARE	7,672	7,677	5,666	5,666	6,106	6,106	6,106
100-00-1310-512400-000 RETIREMENT CONTRIBUTIONS	1,235	1,493	1,537	1,537	1,537	1,537	1,537
100-00-1310-512700-000 WORKERS' COMPENSATION	240	282	82	82	300	300	300
100-00-1310-512900-000 LIFE INSURANCE	570	603	591	576	610	610	610
100-00-1310-512901-000 FLEX BENEFIT ADMIN FEES	36			75			
100-00-1310-521200-000 PROFESSIONAL SERVICES			2,000	2,000	898	898	898
100-00-1310-521201-000 PROF SVCS-ATTORNEY	125,625	87,390	119,000	119,000	100,000	100,000	100,000
100-00-1310-522200-000 PROPERTY R&M	780	1,355	1,049	1,049	1,000	1,000	1,000
100-00-1310-522320-000 EQUIPMENT RENTAL	2,219	2,201	2,415	2,415	300	300	300
100-00-1310-523205-000 TELEPHONE	6,022	5,097	6,340	6,340	5,200	5,200	5,200
100-00-1310-523208-000 POSTAGE	101	251	125	125	125	125	125
100-00-1310-523300-000 ADVERTISING	4,826	4,129	5,000	5,000	2,000	1,705	1,709
100-00-1310-523400-000 PRINTING & BINDING	654	666	700	1,000	1,000	1,000	1,000
100-00-1310-523500-000 TRAVEL	9,341	9,574	8,630	10,000	10,000	10,000	10,000
100-00-1310-523600-000 DUES & FEES	515	590	535	535	600	600	600
100-00-1310-523700-000 EDUCATION & TRAINING	5,480	4,375	3,275	4,500	6,000	6,000	6,000
100-00-1310-531100-000 GENERAL SUPPLIES / MATERIALS	1,098	2,548	400	500	1,000	1,000	1,000
100-00-1310-531101-000 MISC OTHER SUPPLIES	50	88					
100-00-1310-531109-000 COMPUTER SUPPLIES	55	205	100	100	200	200	200
100-00-1310-531270-000 GASOLINE/DIESEL/OIL		120			500	500	500
100-00-1310-531300-000 FOOD	2,788	1,365	2,000	2,500	2,000	1,500	1,500
100-00-1310-531400-000 BOOKS & PERIODICALS	158	148	125	125	160	160	160
1310 BOARD OF COMMISSIONERS	292,585	254,119	250,547	246,389	236,269	235,474	235,478

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

The County Administration budget includes the County Manager, his staff, and the County Clerk. 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. The County Clerk also reports to the County Manager. 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.

Budget Highlights

The 2013 recommended budget for County Administration represents a 33% increase compared to the FY 2012 budget. The majority of this increase is in the salary and associated benefit accounts, which is a result of restructuring three departments – Public Information, Human Resources, and Administration. In 2012, the Public Information Coordinator resigned. This position was eliminated, and the duties of this position were allocated to the County Clerk/Administrative Assistant to the County Manager and the Receptionist. The majority of the Public Information Coordinator's duties were assigned to the Receptionist position, which is now the Receptionist/Public Information Coordinator position. Consequently, in 2013, the Public Information budget has been moved to County Administration to cover increased compensation for increased responsibilities.

At the beginning of 2012, the Human Resources Department was reduced from two full time positions to one full time position. Some of the Human Resources budget has been moved to County Administration to fund the Director of Administration/ Special Projects Manager position, which has been funded through SPLOST in previous years. With the completion of the new Courthouse, the Director of Administration position will change and assume different responsibilities. In 2013, the Director of Administration will become the Risk Management Director. The Risk Management Director's responsibilities will include: managing the Information Technology department, performing Internal Audits, ensuring compliance with regulatory agencies, and researching and coordinating insurance and benefit contracts.

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



The Travel, Education and Training, and Gasoline/Diesel/Oil accounts were all increased for required education and training for a new County Manager. The Property Repairs and Maintenance, Equipment Rental, and Telephone accounts were all reduced due to savings associated with moving into the new Courthouse.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
1320 COUNTY ADMINISTRATION				
51 PERS SVC/EMP BENEFITS	223,115	193,793	192,736	311,359
52 PURCH/CONTRACT SERVICES	100,578	130,400	131,200	118,796
53 SUPPLIES	7,455	7,600	11,000	9,000
1320 COUNTY ADMINISTRATION	<u>331,148</u>	<u>331,793</u>	<u>341,994</u>	<u>439,155</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
1320 COUNTY ADMINISTRATION							
100-00-1320-511100-000 SALARY	169,735	169,970	151,055	151,055	245,600	220,600	220,600
100-00-1320-512100-000 GROUP INSURANCE	25,466	27,385	14,207	14,207	29,688	29,688	29,688
100-00-1320-512200-000 FICA/MEDICARE	12,268	12,330	11,556	11,556	18,789	16,876	16,876
100-00-1320-512400-000 RETIREMENT CONTRIBUTIONS	17,176	12,098	15,900	14,813	15,900	15,900	15,900
100-00-1320-512700-000 WORKERS' COMPENSATION	846	982	703	703	1,000	1,000	1,000
100-00-1320-512900-000 LIFE INSURANCE	274	302	292	324	302	302	302
100-00-1320-512901-000 FLEX BENEFIT ADMIN FEES	72	48	80	78	80	80	80
100-00-1320-521200-000 PROFESSIONAL SERVICES	327						
100-00-1320-521201-000 PROF SVCS-ATTORNEY	122,123	91,067	115,000	115,000	105,000	105,000	105,000
100-00-1320-521304-000 TECHNICAL SVCS COMPUTER				350			
100-00-1320-522200-000 PROPERTY R&M	822	865	1,000	700	300	300	300
100-00-1320-522201-000 VEHICLE R&M	816	1,199	1,000	1,000	1,000	1,000	1,000
100-00-1320-522320-000 EQUIPMENT RENTAL	2,203	1,539	2,200	2,200	154	154	154
100-00-1320-523205-000 TELEPHONE	2,738	2,796	3,300	6,000	2,442	2,442	2,442
100-00-1320-523208-000 POSTAGE	65	118	100	250	100	100	100
100-00-1320-523300-000 ADVERTISING	330	219	400	700	200	200	200
100-00-1320-523400-000 PRINTING & BINDING	135		1,500	1,500	500	500	500
100-00-1320-523500-000 TRAVEL	565	651	2,000	1,400	3,000	3,000	3,000
100-00-1320-523600-000 DUES & FEES	1,494	1,114	1,600	700	1,600	1,600	1,600
100-00-1320-523700-000 EDUCATION & TRAINING	1,025	1,010	2,300	1,400	4,500	3,500	4,000
100-00-1320-531100-000 GENERAL SUPPLIES / MATERIALS	1,415	1,385	2,000	3,000	2,500	2,500	2,500
100-00-1320-531109-000 COMPUTER SUPPLIES	132	573	200	1,600	300	300	300
100-00-1320-531270-000 GASOLINE / DIESEL / OIL	2,814	4,948	3,900	3,500	5,000	5,000	5,000
100-00-1320-531300-000 FOOD	440	406	1,500	1,700	1,000	1,000	1,000
100-00-1320-531400-000 BOOKS & PERIODICALS		143		200	200	200	200
100-00-1320-531600-000 SMALL EQUIPMENT				1,000			
100-00-1320-581200-000 CAPITAL LEASE PRINCIPAL	6,802						
100-00-1320-582200-000 CAPITAL LEASE INTEREST	126						
100-00-1320-611100-000 TRANSFER TO VRF				7,058			
1320 COUNTY ADMINISTRATION	370,209	331,148	331,793	341,994	439,155	411,242	411,742

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

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

Budget Highlights

The 2013 recommended budget for Elections/Registrar represents a 40% decrease compared to the FY 2012 budget. The majority of this decrease is in the salary and associated benefits accounts because 2013 is an off election year and election workers at voting precincts will not be required as in 2012. Various other operating expenditure accounts were reduced for the same reason.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
1400 ELECTIONS/REGISTRAR				
51 PERS SVC/EMP BENEFITS	109,189	190,004	121,673	108,521
52 PURCH/CONTRACT SERVICES	29,168	42,500	30,507	28,307
53 SUPPLIES	2,067	4,000	18,600	4,500
54 CAPITAL OUTLAYS	-	-	2,800	-
1400 ELECTIONS/REGISTRAR	140,424	236,504	173,580	141,328

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
1400 ELECTIONS/REGISTRAR							
100-00-1400-511100-000 SALARY	147,152	80,931	160,864	91,000	80,931	150,000	91,000
100-00-1400-511102-000 SALARY-BOARD OF ELECTIONS	2,806	4,880	3,000	5,200	5,200	5,200	5,200
100-00-1400-512100-000 GROUP INSURANCE	8,031	8,342	8,458	7,932	8,458	8,458	8,458
100-00-1400-512200-000 FICA/MEDICARE	10,000	5,769	12,306	12,306	6,589	11,873	7,360
100-00-1400-512400-000 RETIREMENT CONTRIBUTIONS	5,141	4,654	4,587	4,454	4,587	4,454	4,587
100-00-1400-512600-000 UNEMPLOYMENT INSURANCE		1,859					
100-00-1400-512700-000 WORKERS' COMPENSATION	487	2,421	433	433	2,400	2,400	2,400
100-00-1400-512900-000 LIFE INSURANCE	206	210	206	204	206	204	206
100-00-1400-512901-000 FLEX BENEFIT ADMIN FEES	144	123	150	144	150	144	150
100-00-1400-521105-000 ADMIN SVCS - BOARD	3,965						
100-00-1400-521200-000 PROFESSIONAL SERVICES	2,206	506	2,800	2,800	600	1,000	2,800
100-00-1400-521201-000 PROF SVCS-ATTORNEY	3,171	770	3,000	3,000	3,000	4,000	3,000
100-00-1400-521304-000 TECHNICAL SVCS COMPUTER		3,499		750	750	900	900
100-00-1400-521306-000 TECH SERVICES - ALARM	256	112	200	200	200	210	220
100-00-1400-522200-000 PROPERTY R&M	8,742	11,565	8,800	8,200	8,200	8,200	8,200
100-00-1400-522301-000 EQUIPMENT RENTAL - TRUCK	1,050		1,000	400	400	900	400
100-00-1400-522320-000 EQUIPMENT RENTAL	2,403	1,303	2,400	1,057	1,057	2,600	1,400
100-00-1400-523205-000 TELEPHONE	1,607	1,214	1,700	1,300	1,300	1,800	1,500
100-00-1400-523208-000 POSTAGE	7,187	1,347	5,700	1,500	1,500	6,000	1,600
100-00-1400-523300-000 ADVERTISING	2,964	496	3,000	900	900	2,500	900
100-00-1400-523400-000 PRINTING & BINDING	4,264	326	5,000	1,000	1,000	3,000	1,000
100-00-1400-523500-000 TRAVEL	5,567	5,002	6,000	6,000	6,000	6,000	10,000
100-00-1400-523600-000 DUES & FEES	351	393	400	400	400	450	450
100-00-1400-523700-000 EDUCATION & TRAINING	2,083	2,635	2,500	3,000	3,000	3,500	4,150
100-00-1400-523850-000 CONTRACT LABOR	20,036						
100-00-1400-531100-000 GENERAL SUPPLIES / MATERIALS	2,360	1,796	4,000	3,400	3,400	3,400	3,400
100-00-1400-531270-000 GASOLINE/DIESEL/OIL				500	500	500	500
100-00-1400-531600-000 SMALL EQUIPMENT	970	271		14,700	600	600	13,200
100-00-1400-541200-C42 SITE IMPROVEMENTS	33,933			2,800			
1400 ELECTIONS/REGISTRAR	277,082	140,424	236,504	173,580	141,328	228,293	172,981

ELECTIONS/REGISTRAR

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

The General Government function is managed solely by the County Manager. The expenditures are used for general County management functions. All County contingency funding is budgeted within this function.

Budget Highlights

The 2013 recommended budget for General Government represents a 15% increase compared to the FY 2012 budget. This increase is attributed to the 2002 Etowah Water and Sewer Authority Bonds payment. In 2012, these bonds were refunded resulting in interest savings due to a lower interest rate. In previous years, this payment was paid from SPLOST III collections. With SPLOST III collections depleted, the bond principal and interest payments on the 2012 Series Etowah Water and Sewer Authority Bonds will be paid from the General Fund. The budget increase for these Bonds was partially offset by a decrease in the Etowah Lease Interest payment, which was refinanced in 2012 at a lower rate.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
1500 GENERAL GOVERNMENT				
51 PERS SVC/EMP BENEFITS	-	50,000	50,000	50,000
52 PURCH/CONTRACT SERVICES	86,962	95,700	162,700	95,700
57 OTHER COSTS	275,000	100,000	-	100,000
58 DEBT SERVICE	92,882	94,000	145,000	144,506
1500 GENERAL GOVERNMENT	<u>454,844</u>	<u>339,700</u>	<u>357,700</u>	<u>390,206</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
1500 GENERAL GOVERNMENT							
100-00-1500-512100-000 GROUP INSURANCE	212		50,000	50,000	50,000	50,000	50,000
100-00-1500-521111-000 BANK CHARGES - CREDIT CARD	120	120					
100-00-1500-521200-000 PROFESSIONAL SERVICES	8,122	17,325	50,000	100,000	50,000	50,000	50,000
100-00-1500-521201-000 PROFESSIONAL SVCS ATTORNEY		4,830					
100-00-1500-521300-000 TECHNICAL SERVICES		10,000					
100-00-1500-523205-000 HISTORY SOC PHONE	716	726	700	700	700	700	700
100-00-1500-523300-000 ADVERTISING		200					
100-00-1500-523600-000 DUES & FEES	43,801	52,985	45,000	62,000	45,000	45,000	50,000
100-00-1500-523700-000 EDUCATION & TRAINING		776					
100-00-1500-573000-000 PAYMENTS TO OTHERS		275,000					
100-00-1500-579000-000 CONTINGENCIES			100,000		50,000	50,000	50,000
100-00-1500-579004-000 CONTINGENCY- FUEL					50,000	50,000	50,000
100-00-1500-581300-000 PRINCIPAL PAYMENT - WETLANDS	240,432						
100-00-1500-582300-000 ETOWAH LEASE INT PAYMENT	93,429	92,882	94,000	145,000	43,000	43,000	43,000
100-00-1500-582310-000 INTEREST PMT - 02 EWSA BONDS					101,506	96,136	95,840
1500 GENERAL GOVERNMENT	386,832	454,844	339,700	357,700	390,206	384,836	389,540

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

The Finance Department administers and coordinates financial services for all Dawson County Government offices through cash management, investments, budgeting, purchasing, fixed asset tracking, debt management and financial reporting.

Budget Highlights

The 2013 recommended budget for Finance remained the same as the FY 2012 budget. Although the overall budget did not change, the amounts allocated to each expenditure account were increased or decreased to be more consistent with actual figures in prior years and the figures for the first half of 2012.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
1510 FINANCE				
51 PERS SVC/EMP BENEFITS	494,041	404,182	411,212	411,212
52 PURCH/CONTRACT SERVICES	68,447	87,600	79,070	79,070
53 SUPPLIES	6,110	5,000	6,500	6,500
1510 FINANCE	<u>568,598</u>	<u>496,782</u>	<u>496,782</u>	<u>496,782</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
1510 FINANCE							
100-00-1510-511100-000 SALARY	341,451	404,433	328,706	323,796	323,796	323,796	323,796
100-00-1510-512100-000 GROUP INSURANCE	33,704	35,370	42,314	46,776	46,776	46,776	46,776
100-00-1510-512200-000 FICA/MEDICARE	24,799	29,786	25,146	24,770	24,770	24,770	24,770
100-00-1510-512400-000 RETIREMENT CONTRIBUTIONS	11,531	12,579	6,582	12,500	12,500	12,500	12,500
100-00-1510-512600-000 UNEMPLOYMENT INSURANCE		8,580					
100-00-1510-512700-000 WORKERS' COMPENSATION	1,912	2,435	568	2,500	2,500	2,500	2,500
100-00-1510-512900-000 LIFE INSURANCE	654	664	701	670	670	670	670
100-00-1510-512901-000 FLEX BENEFIT ADMIN FEES	216	194	165	200	200	200	200
100-00-1510-521200-000 PROFESSIONAL SERVICES	130						
100-00-1510-521203-000 PROF SVCS-AUDIT	45,918	28,585	50,000	40,000	40,000	40,000	40,000
100-00-1510-521300-000 TECHNICAL SERVICES	22,972	25,137	23,000	25,000	25,000	25,000	25,000
100-00-1510-522200-000 PROPERTY R&M	850	958	1,000	1,000	1,000	1,000	1,000
100-00-1510-522320-000 EQUIPMENT RENTAL	1,046	1,258	1,100	570	570	570	570
100-00-1510-523205-000 TELEPHONE	2,213	2,839	2,300	3,000	3,000	3,000	3,000
100-00-1510-523208-000 POSTAGE	2,173	2,572	2,200	2,500	2,500	2,500	2,500
100-00-1510-523300-000 ADVERTISING	759	953	800	1,000	1,000	1,000	1,000
100-00-1510-523400-000 PRINTING & BINDING	2,109	655	2,200	1,000	1,000	1,000	1,000
100-00-1510-523500-000 TRAVEL	1,361	1,546	1,500	1,500	1,500	1,500	1,500
100-00-1510-523600-000 DUES & FEES	773	1,413	1,000	1,000	1,000	1,000	1,000
100-00-1510-523700-000 EDUCATION & TRAINING	3,421	2,531	2,500	2,500	2,500	2,500	2,500
100-00-1510-531100-000 GENERAL SUPPLIES / MATERIALS	4,892	5,347	5,000	5,500	5,500	5,500	5,500
100-00-1510-531109-000 COMPUTER SUPPLIES	60						
100-00-1510-531270-000 GASOLINE/DIESEL/OIL		214		500	500	500	500
100-00-1510-531300-000 FOOD	162	416		500	500	500	500
100-00-1510-531600-000 SMALL EQUIPMENT	225	133					
1510 FINANCE	503,331	568,598	496,782	496,782	496,782	496,782	496,782

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

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

Budget Highlights

The 2013 recommended budget for Information Technology represents a 5% increase compared to the FY 2012 budget. The largest budget increase is in the Technical Services Computer account to accommodate fees that are charged every other year for servers.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
1535 INFORMATION TECHNOLOGY				
51 PERS SVC/EMP BENEFITS	135,282	132,388	134,671	137,404
52 PURCH/CONTRACT SERVICES	96,197	87,900	112,840	93,150
53 SUPPLIES	19,902	6,500	7,205	6,500
1535 INFORMATION TECHNOLOGY	<u>251,381</u>	<u>226,788</u>	<u>254,716</u>	<u>237,054</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
1535 INFORMATION TECHNOLOGY							
100-00-1535-511100-000 SALARY	115,793	111,487	104,004	111,536	113,677	113,677	113,677
100-00-1535-512100-000 GROUP INSURANCE	8,188	12,799	12,890	12,799	12,890	12,890	12,890
100-00-1535-512200-000 FICA/MEDICARE	8,574	8,244	7,957	8,244	8,696	8,696	8,696
100-00-1535-512400-000 RETIREMENT CONTRIBUTIONS	1,445	1,251	6,519	1,251	1,300	1,300	1,300
100-00-1535-512600-000 UNEMPLOYMENT INSURANCE	7,920	660					
100-00-1535-512700-000 WORKERS' COMPENSATION	718	736	676	736	736	736	736
100-00-1535-512900-000 LIFE INSURANCE	105	105	206	105	105	105	105
100-00-1535-512901-000 FLEX BENEFIT ADMIN FEES	36		136				
100-00-1535-521304-000 TECHNICAL SVCS COMPUTER	11,214	23,589	11,000	15,790	19,000	4,800	15,000
100-00-1535-522200-000 PROPERTY R&M	197	229	200	200	200	200	200
100-00-1535-522201-000 VEHICLE R&M	463	336	300	400	300	400	400
100-00-1535-522320-000 EQUIPMENT RENTAL	705	741	800	700			
100-00-1535-523205-000 TELEPHONE	2,546	2,519	3,000	3,000	3,000	3,000	3,000
100-00-1535-523207-000 INTERNET	59,139	62,778	60,000	60,000	60,000	60,000	60,000
100-00-1535-523208-000 POSTAGE	91	68	150	150	150	150	150
100-00-1535-523400-000 PRINTING & BINDING	165		150				
100-00-1535-523500-000 TRAVEL	244		150				
100-00-1535-523600-000 DUES & FEES			150				
100-00-1535-523700-000 EDUCATION & TRAINING	134		2,000		500	500	500
100-00-1535-523800-000 LICENSES	7,354	5,937	10,000	32,600	10,000	12,000	14,000
100-00-1535-531100-000 GENERAL SUPPLIES / MATERIALS	1,408	378	1,500	500	500	500	500
100-00-1535-531109-000 COMPUTER SUPPLIES	1,919	3,894	2,000	4,500	3,000	2,500	2,500
100-00-1535-531270-000 GASOLINE / DIESEL / OIL	636	612	1,000	705	1,000	1,200	2,000
100-00-1535-531600-000 SMALL EQUIPMENT	2,829	15,018	2,000	1,500	2,000	1,500	1,500
100-00-1535-542500-C56 OTHER EQUIPMENT						6,000	18,000
1535 INFORMATION TECHNOLOGY	231,823	251,381	226,788	254,716	237,054	230,154	255,154

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

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

Budget Highlights

The 2013 recommended budget for Human Resources represents a 32% decrease compared to the FY 2012 budget. The largest decrease is in the Salary and associated benefits accounts. The only two employees in the Human Resources department resigned in 2012. The 2013 Salary and benefit accounts include budget for one full-time position and one part-time position. The remaining budget savings were moved to the County Administration budget to accommodate the restructuring changes mentioned in the County Administration budget highlights. The Drug Testing account was increased to meet costs associated with testing required by County Policy. The Telephone account was decreased based on reduced costs with the new Courthouse. The Education and Training account was increased because the department has experienced complete turnover, and training is necessary to keep current with employment laws.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
1540 HUMAN RESOURCES				
51 PERS SVC/EMP BENEFITS	119,821	118,311	76,513	76,573
52 PURCH/CONTRACT SERVICES	5,940	7,040	11,081	8,655
53 SUPPLIES	1,961	2,650	1,650	1,650
57 OTHER COSTS	1,500	-	-	-
1540 HUMAN RESOURCES	<u>129,222</u>	<u>128,001</u>	<u>89,244</u>	<u>86,878</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
1540 HUMAN RESOURCES							
100-00-1540-511100-000 SALARY	82,231	85,550	86,152	68,680	68,720	68,720	68,720
100-00-1540-512100-000 GROUP INSURANCE	19,739	19,741	21,420				
100-00-1540-512200-000 FICA/MEDICARE	5,713	6,020	6,591	5,330	5,257	5,257	5,257
100-00-1540-512400-000 RETIREMENT CONTRIBUTIONS	3,037	2,753	3,445	2,038	2,038	2,038	2,038
100-00-1540-512500-000 TUITION REIMBURSEMENT	6,907	4,999					
100-00-1540-512700-000 WORKERS' COMPENSATION	485	491	352	352	352	352	352
100-00-1540-512900-000 LIFE INSURANCE	206	205	206	113	206	113	113
100-00-1540-512901-000 FLEX BENEFIT ADMIN FEES	72	62	145				
100-00-1540-521100-000 OFFICIAL / ADMINISTRATIVE SVCS		145					
100-00-1540-521200-000 PROFESSIONAL SERVICES	2,803		1,965	3,000	750	3,000	3,000
100-00-1540-521207-000 DRUG TESTING	1,485	1,930	900	2,406	2,510	2,406	2,406
100-00-1540-522200-000 PROPERTY R&M	425	493	525	525	525	525	525
100-00-1540-522320-000 EQUIPMENT RENTAL	537	514	475	475	195	475	475
100-00-1540-523205-000 TELEPHONE	1,234	1,020	1,300	750	750	750	750
100-00-1540-523208-000 POSTAGE	566	394	500	500	500	500	500
100-00-1540-523300-000 ADVERTISING	60	60	175	175	175	175	175
100-00-1540-523400-000 PRINTING & BINDING	60						
100-00-1540-523500-000 TRAVEL	1,272	241	500	500	500	500	500
100-00-1540-523600-000 DUES & FEES	705	893	700	700	700	700	1,000
100-00-1540-523700-000 EDUCATION & TRAINING	469	250	1,000	2,050	2,050	2,050	2,355
100-00-1540-531100-000 GENERAL SUPPLIES / MATERIALS	1,836	1,591	1,000	1,000	1,000	1,000	1,000
100-00-1540-531101-000 MISC OTHER SUPPLIES	61						
100-00-1540-531109-000 COMPUTER SUPPLIES	516	250	200	200	200	200	200
100-00-1540-531300-000 FOOD	221	120	100	100	100	100	100
100-00-1540-531400-000 BOOKS & PERIODICALS			350	350	350	350	350
100-00-1540-579000-000 CONTINGENCY (WELLNESS)	67	1,500					1,500
1540 HUMAN RESOURCES	130,707	129,222	128,001	89,244	86,878	89,211	91,316

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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 2013 recommended budget for Tax Commissioner represents a 6% decrease compared to the FY 2012 budget. Changes in Salaries and benefits accounts are attributed to a longevity increase for the Tax Commissioner as mandated by Georgia law and personnel changes in 2013. Two employees retired and one position was eliminated in 2012; these positions will be filled with lower paying positions in late 2012. The Education and Training account was increased for training new employees. The Books and Periodicals account was also increased to accommodate "Black Book" purchase that is required for new vehicle tax laws.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
1545 TAX COMMISSIONER				
51 PERS SVC/EMP BENEFITS	375,002	372,708	372,835	356,187
52 PURCH/CONTRACT SERVICES	55,432	57,935	54,360	48,197
53 SUPPLIES	5,420	5,200	6,550	6,050
1545 TAX COMMISSIONER	<u>435,854</u>	<u>435,843</u>	<u>433,745</u>	<u>410,434</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
1545 TAX COMMISSIONER							
100-00-1545-511100-000 SALARY	281,715	281,536	286,200	286,200	258,579	240,000	240,000
100-00-1545-511101-000 SALARY - SECURITY GUARDS	1,000	938					
100-00-1545-512100-000 GROUP INSURANCE	45,614	50,002	42,558	45,790	55,176	55,176	55,176
100-00-1545-512200-000 FICA/MEDICARE	20,091	19,994	21,894	21,894	19,781	18,360	18,360
100-00-1545-512400-000 RETIREMENT CONTRIBUTIONS	21,246	19,864	20,573	17,128	20,000	20,000	20,000
100-00-1545-512600-000 UNEMPLOYMENT INSURANCE	2,925						
100-00-1545-512700-000 WORKERS' COMPENSATION	1,688	1,718	892	892	1,700	1,700	1,700
100-00-1545-512900-000 LIFE INSURANCE	696	709	591	696	710	710	710
100-00-1545-512901-000 FLEX BENEFIT ADMIN FEES	288	241		235	241	241	241
100-00-1545-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	1,224	178	1,500	1,500			
100-00-1545-521200-000 PROFESSIONAL SERVICES		1,347		1,500	1,347	1,500	1,500
100-00-1545-521201-000 PROF SVCS-ATTORNEY	560	2,863	2,000	3,000	2,000	3,000	3,000
100-00-1545-521304-000 TECHNICAL SVCS COMPUTER	7,385	10,174	13,300	13,300	13,300	15,000	15,500
100-00-1545-522200-000 PROPERTY R&M	1,049	1,764	1,000	1,000	1,000	1,000	1,000
100-00-1545-522320-000 EQUIPMENT RENTAL	6,492	5,808	3,000	3,500	1,500	1,000	1,000
100-00-1545-523205-000 TELEPHONE	5,149	6,028	3,500	3,500	2,000	2,000	2,000
100-00-1545-523208-000 POSTAGE	6,206	12,905	6,200	6,500	6,500	7,000	7,300
100-00-1545-523300-000 ADVERTISING		149		100	125	100	50
100-00-1545-523400-000 PRINTING & BINDING	21,777	8,983	22,000	15,000	15,000	16,500	16,500
100-00-1545-523500-000 TRAVEL	2,584	3,608	3,225	3,250	3,250	3,300	3,300
100-00-1545-523600-000 DUES & FEES	603	565	610	610	575	700	700
100-00-1545-523700-000 EDUCATION & TRAINING	985	1,060	1,600	1,600	1,600	1,650	1,650
100-00-1545-523850-000 CONTRACT LABOR	238						
100-00-1545-531100-000 GENERAL SUPPLIES / MATERIALS	2,791	2,856	3,600	3,500	3,000	3,500	4,100
100-00-1545-531109-000 COMPUTER SUPPLIES	2,602	2,188	1,250	2,000	2,000	2,000	2,200
100-00-1545-531400-000 BOOKS & PERIODICALS	48	57	50	650	650	665	764
100-00-1545-531600-000 SMALL EQUIPMENT	635	319	300	400	400	400	200
1545 TAX COMMISSIONER	435,591	435,854	435,843	433,745	410,434	395,502	396,951

TAX COMMISSIONER

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

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

Budget Highlights

The 2013 recommended budget for Tax Assessor remained relatively consistent with the FY 2012 budget decreasing by 0.5%. Amounts allocated to each expenditure account were increased or decreased to be more consistent with actual figures in prior years and the figures for the first half of 2012. The budget for Professional Services – Audit has been eliminated in 2013 because results from the prior year's personal property/inventory audit have not been received which would indicate whether the audit benefits outweigh the audit costs.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
1550 TAX ASSESSOR				
51 PERS SVC/EMP BENEFITS	334,401	306,162	338,684	308,485
52 PURCH/CONTRACT SERVICES	41,688	43,100	50,900	38,900
53 SUPPLIES	6,109	7,100	8,000	7,000
1550 TAX ASSESSOR	<u>382,198</u>	<u>356,362</u>	<u>397,584</u>	<u>354,385</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
1550 TAX ASSESSOR							
100-00-1550-511100-000 SALARY	239,903	244,460	220,710	242,127	229,136	229,136	229,136
100-00-1550-511102-000 SALARY-BOARD OF ASSESSORS	1,100	3,450	3,000	3,000	3,500	3,500	3,500
100-00-1550-512100-000 GROUP INSURANCE	54,042	49,214	47,075	54,725	38,376	38,376	38,376
100-00-1550-512200-000 FICA/MEDICARE	16,872	17,607	17,114	19,000	17,800	17,800	17,800
100-00-1550-512400-000 RETIREMENT CONTRIBUTIONS	16,223	16,797	12,086	13,544	16,800	16,800	16,800
100-00-1550-512700-000 WORKERS' COMPENSATION	2,440	2,212	5,568	5,568	2,212	2,212	2,212
100-00-1550-512900-000 LIFE INSURANCE	604	545	501	612	545	545	545
100-00-1550-512901-000 FLEX BENEFIT ADMIN FEES	216	116	108	108	116	116	116
100-00-1550-521201-000 PROF SVCS-ATTORNEY	16,526	16,146	11,000	18,000	14,000	10,000	8,000
100-00-1550-521203-000 PROF SVCS-AUDIT	285		300			5,000	5,000
100-00-1550-521304-000 TECHNICAL SVCS COMPUTER	1,666	5,000	5,000	5,000	5,000	5,000	5,000
100-00-1550-522200-000 PROPERTY R&M	788	882	800	800	900	800	800
100-00-1550-522201-000 VEHICLE R&M	1,285	767	1,000	1,000	1,000	1,000	1,000
100-00-1550-522320-000 EQUIPMENT RENTAL	1,292	1,639	1,400	1,400	1,000	1,400	1,400
100-00-1550-523205-000 TELEPHONE	2,626	2,754	2,400	2,400	1,500	2,400	2,400
100-00-1550-523208-000 POSTAGE	2,615	6,665	7,500	7,500	7,000	8,000	10,000
100-00-1550-523300-000 ADVERTISING		219	110	100			
100-00-1550-523400-000 PRINTING & BINDING	2,055	2,656	5,500	5,500	2,000	5,500	7,500
100-00-1550-523500-000 TRAVEL	3,882	2,121	4,000	4,700	2,500	4,700	5,000
100-00-1550-523600-000 DUES & FEES	2,144	1,694	2,200	2,500	2,500	2,500	3,000
100-00-1550-523700-000 EDUCATION & TRAINING	4,301	1,145	2,000	2,000	1,500	2,000	2,500
100-00-1550-523850-000 CONTRACT LABOR	1,450						
100-00-1550-531100-000 GENERAL SUPPLIES / MATERIALS	1,344	1,706	2,390	2,500	2,000	2,500	3,500
100-00-1550-531109-000 COMPUTER SUPPLIES	615	209	500	1,000	500	500	1,000
100-00-1550-531270-000 GASOLINE / DIESEL / OIL	2,687	3,140	3,500	3,500	3,500	3,500	3,500
100-00-1550-531400-000 BOOKS & PERIODICALS	238	445	100	500	500	500	500
100-00-1550-531700-000 UNIFORMS	519	609	500	500	500	700	1,000
1550 TAX ASSESSOR	377,718	382,198	356,362	397,584	354,385	364,485	369,585

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

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

Budget Highlights

The 2013 recommended budget for the Board of Equalization represents a 2.7% increase compared to the FY 2012 budget. The largest increase is in the Professional Services – Attorney account because the number of property valuation appeals has increased.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
1551 BOARD OF EQUALIZATION				
51 PERS SVC/EMP BENEFITS	2,907	9,600	9,600	9,150
52 PURCH/CONTRACT SERVICES	1,435	2,100	2,600	3,025
53 SUPPLIES	153	200	325	50
1551 BOARD OF EQUALIZATION	<u>4,495</u>	<u>11,900</u>	<u>12,525</u>	<u>12,225</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
1551 BOARD OF EQUALIZATION							
100-00-1551-511102-000 SALARY - BOARD OF EQUALIZATION	4,125	2,700	8,800	8,800	8,500	8,500	8,500
100-00-1551-512200-000 FICA/MEDICARE	316	207	800	800	650	650	650
100-00-1551-521201-000 PROF SVCS-ATTORNEY		1,225			1,500	1,000	500
100-00-1551-522320-000 EQUIPMENT RENTAL	150	62	200	200	200	150	150
100-00-1551-523208-000 POSTAGE	133	66	500	1,000	1,000	1,000	1,000
100-00-1551-523500-000 TRAVEL	78	82	1,200	1,200	125	125	125
100-00-1551-523700-000 EDUCATION & TRAINING	240		200	200	200	200	200
100-00-1551-523850-000 CONTRACT LABOR	3,975						
100-00-1551-531100-000 GENERAL SUPPLIES / MATERIALS	49	153	200	325	50	50	50
1551 BOARD OF EQUALIZATION	<u>9,066</u>	<u>4,495</u>	<u>11,900</u>	<u>12,525</u>	<u>12,225</u>	<u>11,675</u>	<u>11,175</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

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

Budget Highlights

The 2013 recommended budget for Risk Management did not change from the 2012 budget.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
1555 RISK MANAGEMENT				
52 PURCH/CONTRACT SERVICES	2,596			
55 INTER FUND/DEPT CHARGES	190,767	205,000	225,000	205,000
1555 RISK MANAGEMENT	<u>193,363</u>	<u>205,000</u>	<u>225,000</u>	<u>205,000</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
1555 RISK MANAGEMENT							
100-00-1555-522201-000 VEHICLE R&M		2,596					
100-00-1555-552000-000 INSURANCE - PROPERTY & LIABILITY	175,039	162,379	180,000	200,000	100,000	100,000	100,000
100-00-1555-552001-000 INSURANCE - WORKER'S COMP					80,000	80,000	80,000
100-00-1555-552200-000 INSURANCE CLAIMS-ACCG	15,240	28,388	25,000	25,000	25,000	25,000	25,000
100-00-1555-552201-000 OTHER INSURANCE CLAIMS	30,032						
1555 RISK MANAGEMENT	<u>220,311</u>	<u>193,363</u>	<u>205,000</u>	<u>225,000</u>	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

Facility Management is a division of the Public Works Department and is responsible for repairs and preventive maintenance for all County facilities.

Budget Highlights

The 2013 recommended budget for Facility Management represents a 3.8% decrease compared to the FY 2012 budget. The budget for the Rent Land and Building account was eliminated with the move to the new Courthouse. The electricity account was increased based on current trends in 2012.

Budget Summary

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>BUDGET</u>	<u>2013</u> <u>REQUESTED</u>	<u>2013</u> <u>RECOMMENDED</u>
1565 FACILITY MANAGEMENT				
51 PERS SVC/EMP BENEFITS	311,183	415,667	415,626	416,391
52 PURCH/CONTRACT SERVICES	243,641	184,800	174,300	173,300
53 SUPPLIES	214,358	394,450	385,200	375,200
54 CAPITAL OUTLAYS	6,284	35,000	35,000	25,000
1565 FACILITY MANAGEMENT	<u>775,466</u>	<u>1,029,917</u>	<u>1,010,126</u>	<u>989,891</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
1565 FACILITY MANAGEMENT							
100-00-1565-511100-000 SALARY	239,506	222,510	314,182	306,585	306,585	306,585	306,585
100-00-1565-512100-000 GROUP INSURANCE	48,950	46,823	51,298	64,152	64,152	64,152	64,152
100-00-1565-512200-000 FICA/MEDICARE	17,308	16,056	24,035	22,689	23,454	23,453	23,454
100-00-1565-512400-000 RETIREMENT CONTRIBUTIONS	12,426	11,024	14,520	14,000	14,000	14,000	14,000
100-00-1565-512600-000 UNEMPLOYMENT INSURANCE		6,600					
100-00-1565-512700-000 WORKERS' COMPENSATION	3,744	7,491	11,028	7,500	7,500	7,500	7,500
100-00-1565-512900-000 LIFE INSURANCE	703	679	604	700	700	700	700
100-00-1565-521200-000 PROFESSIONAL SERVICES			1,000	1,000	1,000	1,020	1,040
100-00-1565-521301-000 TECH SVC EXTERMINATORS	9,112	9,069	16,000	16,000	16,000	16,320	16,646
100-00-1565-521306-000 TECHNICAL SVCS - ALARM	448	849	300	1,200	1,200	1,224	1,248
100-00-1565-521307-000 TECHNICAL SVCS INSPECTIONS	2,745	1,115	3,200	3,200	3,200	3,264	3,329
100-00-1565-522200-000 PROPERTY R&M	127,271	92,306	135,000	135,000	135,000	125,000	125,000
100-00-1565-522201-000 VEHICLE R&M	10,019	6,774	7,500	7,000	7,000	7,140	7,283
100-00-1565-522310-000 RENT LAND & BLDG	120,585	117,719	12,000	1,000			
100-00-1565-522320-000 EQUIPMENT RENTAL	1,988	1,860	1,000	1,000	1,000	1,020	1,040
100-00-1565-523205-000 TELEPHONE	11,550	13,035	7,800	7,800	7,800	7,956	8,115
100-00-1565-523208-000 POSTAGE	17		25				
100-00-1565-523300-000 ADVERTISING	140	369		400	400	408	416
100-00-1565-523400-000 PRINTING & BINDING							
100-00-1565-523500-000 TRAVEL	120	233	1,000	300	300	306	312
100-00-1565-523600-000 DUES & FEES	22	12		100	100	102	104
100-00-1565-523700-000 EDUCATION & TRAINING		300		300	300	306	312
100-00-1565-531100-000 GENERAL SUPPLIES / MATERIALS	50,602	18,536	49,975	50,000	40,000	43,000	50,000
100-00-1565-531210-000 ENERGY - WATER / SEWER	9,239	10,000	14,250	15,000	15,000	15,300	15,606
100-00-1565-531220-000 ENERGY - NATURAL GAS	388	744	20,000	20,000	20,000	20,400	20,808
100-00-1565-531230-000 ENERGY - ELECTRICITY	156,252	158,380	290,500	280,500	280,500	280,500	291,832
100-00-1565-531240-000 ENERGY - PROPANE	109		200	200	200	204	208
100-00-1565-531270-000 GASOLINE / DIESEL / OIL	11,240	12,957	15,000	15,000	15,000	15,000	15,606
100-00-1565-531600-000 SMALL EQUIPMENT	14,026	11,945	2,500	2,500	2,500	2,500	2,601
100-00-1565-531700-000 UNIFORMS	2,346	1,796	2,000	2,000	2,000	2,000	2,081
100-00-1565-541300-000 BUILDINGS		6,284	25,000	25,000	25,000	25,000	25,500
100-00-1565-542100-000 MACHINERY	9,566		10,000	10,000			10,000
1565 FACILITY MANAGEMENT	860,422	775,466	1,029,917	1,010,126	989,891	984,360	1,015,478

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

The Public Information Department provides information to the citizens, employees and media about County government, initiatives, and programs. The Public Information Department maintains the County website and updates County social media, intranet and publications. Additionally, the Public Information Department coordinates County civic engagement programs including Citizens' Academy, Junior Fire Academy, B.E.S.T. and internships.

Budget Highlights

The Public Information budget was moved to the County Administration for 2013 as discussed in the County Administration budget highlights.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
1570 PUBLIC INFORMATION				
51 PERS SVC/EMP BENEFITS		66,912		
1570 PUBLIC INFORMATION		66,912		

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
1570 PUBLIC INFORMATION							
100-00-1570-511100-000 SALARY			47,808				
100-00-1570-512100-000 GROUP INSURANCE			12,888				
100-00-1570-512200-000 FICA/MEDICARE			3,658				
100-00-1570-512400-000 RETIREMENT CONTRIBUTIONS			1,913				
100-00-1570-512700-000 WORKERS' COMPENSATION			488				
100-00-1570-512900-000 LIFE INSURANCE			103				
100-00-1570-512901-000 FLEX BENEFIT ADMIN FEES			54				
1570 PUBLIC INFORMATION			<u>66,912</u>				

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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.

Budget Highlights

The 2013 recommended budget for Superior Court represents a 2% decrease compared to the FY 2012 budget. The budget decrease is the result of reductions in the Property Repairs and Maintenance, Equipment Rental, and Telephone accounts due to savings associated with moving into the new Courthouse. The Salary Supplements account was also reduced to be more consistent with 2011 actual figures and trends for the first six months in 2012.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
2150 SUPERIOR COURT				
51 PERS SVC/EMP BENEFITS	301,105	323,468	323,468	318,735
52 PURCH/CONTRACT SERVICES	93,499	106,600	102,788	100,550
53 SUPPLIES	2,862	2,800	2,800	2,800
57 OTHER COSTS	23,983	31,500	31,500	31,500
2150 SUPERIOR COURT	<u>421,449</u>	<u>464,368</u>	<u>460,556</u>	<u>453,585</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
2150 SUPERIOR COURT							
100-00-2150-511100-000 SALARY	85,164	84,837	86,469	86,469	86,470	86,470	86,470
100-00-2150-511101-000 SALARY SUPPLEMENTS	161,662	144,810	162,000	162,000	155,000	158,000	158,000
100-00-2150-511102-000 SALARY-JURY COMMISSION	2,570	3,300	5,000	5,000	5,000	5,000	5,000
100-00-2150-511103-000 SALARY - BAILIFF	12,370	22,290	21,700	21,700	21,700	21,700	21,700
100-00-2150-512100-000 GROUP INSURANCE	16,306	19,314	18,715	18,715	21,300	21,300	21,300
100-00-2150-512200-000 FICA/MEDICARE	19,612	19,076	20,844	20,844	20,515	20,745	20,745
100-00-2150-512400-000 RETIREMENT CONTRIBUTIONS	7,851	6,792	8,000	8,000	8,000	8,000	8,000
100-00-2150-512700-000 WORKERS' COMPENSATION	517	491	550	550	550	550	550
100-00-2150-512900-000 LIFE INSURANCE	195	195	190	190	200	200	200
100-00-2150-521101-000 ADMIN SVCS / BAILIFFS	8,330						
100-00-2150-521102-000 ADMIN SVCS -JURY SCRIPTS	54,290	46,930	55,000	55,000	55,000	55,000	55,000
100-00-2150-521103-000 ADMIN SVCS-JURY COMMISSION	2,700						
100-00-2150-521201-000 PROF SVCS-ATTORNEY	584	225	600	237	600	400	400
100-00-2150-521202-000 PROF SVCS-INDIG DEF	1,244	3,495		363	3,500	3,500	3,500
100-00-2150-521303-000 TECHNICAL-COURT REPORTER	34,142	33,220	37,500	37,500	37,500	37,500	37,500
100-00-2150-522200-000 PROPERTY R&M	2,951	1,764	3,100	3,100	550	550	550
100-00-2150-522320-000 EQUIPMENT RENTAL	7,102	5,157	7,100	3,288	1,200	1,200	1,200
100-00-2150-523205-000 TELEPHONE	1,842	1,842	2,000	2,000	900	900	900
100-00-2150-523208-000 POSTAGE	877	687	1,000	1,000	1,000	1,000	1,000
100-00-2150-523400-000 PRINTING & BINDING	435						
100-00-2150-523500-000 TRAVEL	348	125	200	200	200	200	200
100-00-2150-523600-000 DUES & FEES	44	54	100	100	100	100	100
100-00-2150-531100-000 GENERAL SUPPLIES / MATERIALS	2,153	2,170	2,400	2,270	2,400	2,400	2,400
100-00-2150-531107-000 SUPPLIES - JURY		55	100	100	100	100	100
100-00-2150-531109-000 COMPUTER SUPPLIES	489	308		130			
100-00-2150-531300-000 FOOD JURY		201	300	300	300	300	300
100-00-2150-531600-000 SMALL EQUIPMENT		128					
100-00-2150-571000-000 INTERGOVT - HALL COUNTY	31,371	23,983	31,500	31,500	31,500	31,500	31,500
2150 SUPERIOR COURT	455,149	421,449	464,368	460,556	453,585	456,615	456,615

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

The Clerk of Court's Office maintains all Superior and Juvenile Court records, transmits them to the appropriate entities, 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.

Budget Highlights

The 2013 recommended budget for the Clerk of Court represents a 2% increase compared to the FY 2012 budget. This increase is attributed to line items that appear to be under budgeted for 2012 based on 2011 actuals and 2012 trends. These under budgeted line items include Group Insurance, Retirement Contributions, and Workers' Compensation, all of which have been increased in 2013 to be more consistent with actual figures in prior years and 2012 trends.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
2180 CLERK OF COURT				
51 PERS SVC/EMP BENEFITS	432,763	418,289	432,443	438,888
52 PURCH/CONTRACT SERVICES	74,540	65,125	55,050	56,050
53 SUPPLIES	15,642	17,000	16,210	14,000
2180 CLERK OF COURT	<u>522,945</u>	<u>500,414</u>	<u>503,703</u>	<u>508,938</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
2180 CLERK OF COURT							
100-00-2180-511100-000 SALARY	338,065	330,321	332,840	332,840	336,840	336,840	336,840
100-00-2180-512100-000 GROUP INSURANCE	58,418	54,488	47,075	52,000	52,000	52,000	52,000
100-00-2180-512200-000 FICA/MEDICARE	24,091	23,515	25,462	25,462	25,768	25,768	25,768
100-00-2180-512400-000 RETIREMENT CONTRIBUTIONS	17,620	20,003	10,775	20,000	20,000	20,000	20,000
100-00-2180-512600-000 UNEMPLOYMENT INSURANCE	2,431	663			700		
100-00-2180-512700-000 WORKERS' COMPENSATION	2,643	2,700	1,055	1,055	2,500	2,500	2,500
100-00-2180-512900-000 LIFE INSURANCE	953	980	932	924	980	980	980
100-00-2180-512901-000 FLEX BENEFIT ADMIN FEES	126	93	150	162	100	100	100
100-00-2180-521200-000 PROFESSIONAL SERVICES	12,739	2,167	2,400	2,400	2,400	2,400	2,400
100-00-2180-521201-000 PROF SVCS-ATTORNEY	1,050	3,185	2,000	2,000	2,000	2,000	2,000
100-00-2180-521304-000 TECHNICAL SVCS COMPUTER	14,800	13,275	9,600	11,000	11,000	13,000	15,000
100-00-2180-522200-000 PROPERTY R&M	2,675	3,129	2,400	2,000	2,000	2,400	2,400
100-00-2180-522320-000 EQUIPMENT RENTAL	17,279	11,829	16,750	10,200	10,200	12,500	14,500
100-00-2180-523205-000 TELEPHONE	4,704	4,488	5,000	3,500	3,500	5,000	5,000
100-00-2180-523207-000 INTERNET	313	479	275	250	250	265	265
100-00-2180-523208-000 POSTAGE	11,965	11,031	11,000	10,000	11,000	12,000	12,000
100-00-2180-523300-000 ADVERTISING	40	345	200	200	200	500	750
100-00-2180-523400-000 PRINTING & BINDING	10,405	20,664	10,500	9,500	9,500	12,000	13,500
100-00-2180-523500-000 TRAVEL	1,695	2,399	4,000	2,500	2,500	4,000	4,000
100-00-2180-523600-000 DUES & FEES	470	924	500	1,000	1,000	1,200	1,200
100-00-2180-523700-000 EDUCATION & TRAINING	325	625	500	500	500	1,000	1,000
100-00-2180-531100-000 GENERAL SUPPLIES / MATERIALS	16,788	14,046	17,000	16,200	14,000	15,000	20,000
100-00-2180-531101-000 SUPPLIES FROM PASSPORT FEES		630					
100-00-2180-531109-000 COMPUTER SUPPLIES	1,051	188					
100-00-2180-531400-000 BOOKS & PERIODICALS	18	17		10			
100-00-2180-531600-000 SMALL EQUIPMENT	742	761					
2180 CLERK OF COURT	541,406	522,945	500,414	503,703	508,938	521,453	532,203

CLERK OF COURT

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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 2013 recommended budget for the District Attorney represents a 0.3% increase compared to the FY 2012 budget. This increase is mostly attributed to budget increases in the Travel – Nonemployee and Intergovernmental – Hall County accounts.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
2200 DISTRICT ATTORNEY				
51 PERS SVC/EMP BENEFITS	466,847	494,351	477,139	496,629
52 PURCH/CONTRACT SERVICES	30,006	22,550	24,800	21,560
53 SUPPLIES	8,695	11,100	11,100	10,050
57 OTHER COSTS	56,758	52,000	54,000	54,000
2200 DISTRICT ATTORNEY	562,306	580,001	567,039	582,239

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
2200 DISTRICT ATTORNEY							
100-00-2200-511100-000 SALARY	347,423	361,950	384,250	384,250	384,909	384,909	384,909
100-00-2200-512100-000 GROUP INSURANCE	52,092	60,242	61,592	48,152	63,864	63,864	63,864
100-00-2200-512200-000 FICA/MEDICARE	25,229	26,313	29,395	29,395	29,446	29,446	29,446
100-00-2200-512400-000 RETIREMENT CONTRIBUTIONS	16,045	15,490	16,000	13,833	15,500	15,500	15,500
100-00-2200-512700-000 WORKERS' COMPENSATION	2,233	1,965	2,250	757	2,000	2,000	2,000
100-00-2200-512900-000 LIFE INSURANCE	696	733	759	648	750	750	750
100-00-2200-512901-000 FLEX BENEFIT ADMIN FEES	144	154	105	104	160	160	160
100-00-2200-521200-000 PROFESSIONAL SERVICES		900			500	250	250
100-00-2200-521303-000 TECHNICAL-COURT REPORTER	5,950	1,076	1,500	1,500	1,500	1,500	1,500
100-00-2200-522200-000 PROPERTY R&M	788	882	1,000	1,000	1,000	1,000	1,000
100-00-2200-522201-000 VEHICLE R&M	6,051	2,681	2,500	3,000	3,000	3,000	3,000
100-00-2200-522310-000 RENT LAND & BLDG							
100-00-2200-522320-000 EQUIPMENT RENTAL	2,603	2,110	2,400	2,400	1,560	2,400	2,400
100-00-2200-523205-000 TELEPHONE	5,763	5,627	5,500	5,500	3,000	5,500	5,500
100-00-2200-523208-000 POSTAGE	5,273	4,756	5,200	5,200	5,000	5,200	5,200
100-00-2200-523400-000 PRINTING & BINDING	804	549	750	1,000	1,000	1,000	1,000
100-00-2200-523500-000 TRAVEL	1,295	4,087	850	1,000	1,000	1,000	1,000
100-00-2200-523501-000 TRAVEL-NONEMPLOYEE	712	5,066	650	2,000	2,000	2,000	2,000
100-00-2200-523600-000 DUES & FEES	1,138	1,881	1,200	1,200	1,000	1,200	1,200
100-00-2200-523700-000 EDUCATION & TRAINING	1,177	391	1,000	1,000	1,000	1,000	1,000
100-00-2200-531100-000 GENERAL SUPPLIES / MATERIALS	5,573	2,248	5,000	5,000	3,500	5,000	5,000
100-00-2200-531270-000 GASOLINE / DIESEL / OIL	4,411	6,421	6,000	6,000	6,500	6,500	6,500
100-00-2200-531400-000 BOOKS & PERIODICALS	27	26	100	100	50	100	100
100-00-2200-571000-000 INTERGOVT - HALL COUNTY	52,631	56,758	52,000	54,000	54,000	54,000	54,000
2200 DISTRICT ATTORNEY	538,058	562,306	580,001	567,039	582,239	587,279	587,279

DISTRICT ATTORNEY

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

Magistrate Court is the small claims court of the judicial system. The Court's civil jurisdictional limit in small claims court is \$15,000. In dispossessory eviction cases, there is no monetary threshold. Magistrate Court also presides over foreclosures of personal property, garnishment cases, interrogatories, county ordinances, warrant applications, search warrants, extradition hearings, preliminary hearings and first appearance hearings.

Budget Highlights

The 2013 recommended budget for Magistrate Court represents an 11% increase compared to the FY 2012 budget. This increase is attributed to an increase in Salaries and associated benefit accounts for state mandated longevity raises for both the Chief Magistrate and Associate Magistrate Judges. Additionally, the 2013 recommended budget includes additional salaries and benefits for upgrading an existing employee in Magistrate Court from part-time to full-time.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
2400 MAGISTRATE COURT				
51 PERS SVC/EMP BENEFITS	183,093	188,567	187,016	216,092
52 PURCH/CONTRACT SERVICES	11,224	18,750	18,658	15,452
53 SUPPLIES	8,730	4,800	5,600	3,688
2400 MAGISTRATE COURT	203,047	212,117	211,274	235,232

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
2400 MAGISTRATE COURT							
100-00-2400-511100-000 SALARY	162,484	159,687	164,512	164,512	181,267	181,267	181,267
100-00-2400-511103-000 SALARY - BAILIFF	420						
100-00-2400-512100-000 GROUP INSURANCE	4,016	4,171	4,235	3,966	12,628	12,628	12,628
100-00-2400-512200-000 FICA/MEDICARE	12,167	11,935	12,585	12,658	13,867	13,867	13,867
100-00-2400-512400-000 RETIREMENT CONTRIBUTIONS	5,630	5,845	6,572	5,300	7,501	7,501	7,501
100-00-2400-512600-000 UNEMPLOYMENT INSURANCE	4,290						
100-00-2400-512700-000 WORKERS' COMPENSATION	1,193	985	190	190	190	190	190
100-00-2400-512900-000 LIFE INSURANCE	313	378	373	288	485	485	485
100-00-2400-512901-000 FLEX BENEFIT ADMIN FEES	84	92	100	102	154	154	154
100-00-2400-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	695	1,375	1,500	1,500	1,500	1,500	1,500
100-00-2400-521101-000 ADMIN SVCS / BAILIFFS	1,470						
100-00-2400-521111-000 BANK CHARGES - CREDIT CARD	140	200					
100-00-2400-521200-000 PROFESSIONAL SERVICES	816	449	500	500	500	500	500
100-00-2400-521201-000 PROF SVCS-ATTORNEY	805	336	500	700	700	700	700
100-00-2400-521304-000 TECHNICAL SVCS COMPUTER	6,000	1,000	3,350	3,652	3,652	3,652	3,652
100-00-2400-522200-000 PROPERTY R&M	788	882	1,000	1,500	1,000	1,500	1,500
100-00-2400-522320-000 EQUIPMENT RENTAL	1,404	1,303	1,500	520	500	520	600
100-00-2400-523205-000 TELEPHONE	1,976	2,242	3,200	3,200	3,200	3,200	3,200
100-00-2400-523208-000 POSTAGE	1,388	1,136	1,700	1,700	1,200	1,700	1,700
100-00-2400-523300-000 ADVERTISING				200			
100-00-2400-523400-000 PRINTING & BINDING	845	51	500	200	200	200	200
100-00-2400-523500-000 TRAVEL	1,640	785	3,500	3,500	1,500	3,500	3,500
100-00-2400-523600-000 DUES & FEES	373	661	600	586	600	600	600
100-00-2400-523700-000 EDUCATION & TRAINING	1,583	804	900	900	900	900	900
100-00-2400-531100-000 GENERAL SUPPLIES / MATERIALS	2,283	1,344	3,300	3,300	2,000	3,300	3,300
100-00-2400-531109-000 COMPUTER SUPPLIES	517	1,025	1,000	1,000	1,000	1,000	1,000
100-00-2400-531210-000 ENERGY - WATER / SEWER	1,990	1,642					
100-00-2400-531230-000 ENERGY -ELECTRICITY	3,593	3,635					
100-00-2400-531600-000 SMALL EQUIPMENT	3,258	1,084	500	1,300	688	1,300	1,300
2400 MAGISTRATE COURT	222,161	203,047	212,117	211,274	235,232	240,164	240,244

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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 2013 recommended budget for Probate Court remained consistent with the FY 2012 budget. Although there was an increase in salaries and associated benefits for a state mandated longevity increase, budget for the Equipment Rental and Telephone accounts was reduced due to cost savings associated with moving into the new Courthouse.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
2450 PROBATE COURT				
51 PERS SVC/EMP BENEFITS	203,285	206,762	206,637	203,396
52 PURCH/CONTRACT SERVICES	26,515	24,650	25,350	28,300
53 SUPPLIES	3,025	3,800	3,325	3,800
2450 PROBATE COURT	<u>232,825</u>	<u>235,212</u>	<u>235,312</u>	<u>235,496</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
2450 PROBATE COURT							
100-00-2450-511100-000 SALARY	147,870	148,194	151,024	151,024	151,177	151,177	151,177
100-00-2450-511103-000 SALARY - BAILIFF	840	1,190			1,200	1,200	1,200
100-00-2450-512100-000 GROUP INSURANCE	33,643	33,939	34,394	34,260	29,688	29,688	29,688
100-00-2450-512200-000 FICA/MEDICARE	10,520	10,492	11,553	11,553	11,656	11,656	11,656
100-00-2450-512400-000 RETIREMENT CONTRIBUTIONS	8,402	7,825	8,400	8,400	8,000	8,000	8,000
100-00-2450-512700-000 WORKERS' COMPENSATION	971	1,224	980	980	1,250	1,250	1,250
100-00-2450-512900-000 LIFE INSURANCE	411	421	411	420	425	425	425
100-00-2450-521101-000 ADMIN SVCS	980	1,171	1,200	1,200	1,200	1,200	1,200
100-00-2450-521200-000 PROFESSIONAL SERVICES	2,328	3,125			3,000	3,000	3,000
100-00-2450-521202-000 PROF SVCS-INDIG DEF	2,134	2,525	3,500	3,500	3,000	3,000	3,000
100-00-2450-521300-000 TECHNICAL SERVICES	9,756	9,818	10,000	10,000	12,500	12,500	12,500
100-00-2450-522200-000 PROPERTY R&M	788	1,161	800	800	800	800	800
100-00-2450-522320-000 EQUIPMENT RENTAL	1,309	1,257	1,300	1,300	450	450	450
100-00-2450-523205-000 TELEPHONE	3,588	3,356	3,600	3,600	2,000	2,000	2,000
100-00-2450-523208-000 POSTAGE	969	929	800	800	800	800	800
100-00-2450-523400-000 PRINTING & BINDING	3,031	587	2,000	2,000	2,000	2,000	2,000
100-00-2450-523500-000 TRAVEL	731	1,636	1,000	1,200	1,500	1,500	1,500
100-00-2450-523600-000 DUES & FEES	230	300	250	300	300	300	300
100-00-2450-523700-000 EDUCATION & TRAINING	200	650	700	650	750	750	750
100-00-2450-523850-000 CONTRACT LABOR	300						
100-00-2450-531100-000 GENERAL SUPPLIES / MATERIALS	3,169	2,745	2,700	3,200	3,200	3,200	3,200
100-00-2450-531109-000 COMPUTER SUPPLIES	109	280	100	100	100	100	100
100-00-2450-531400-000 BOOKS & PERIODICALS				25			
100-00-2450-531600-000 SMALL EQUIPMENT			500		500	500	500
2450 PROBATE COURT	232,279	232,825	235,212	235,312	235,496	235,496	235,496

PROBATE COURT

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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.

Budget Highlights

The 2013 recommended budget for Juvenile Court represents a 3.7% decrease compared to the FY 2012 budget because the Property Repairs and Maintenance account was reduced due to savings associated with moving into the new Courthouse.

Budget Summary

	<u>2011</u> <u>ACTUAL</u>	<u>2012</u> <u>BUDGET</u>	<u>2013</u> <u>REQUESTED</u>	<u>2013</u> <u>RECOMMENDED</u>
2600 JUVENILE COURT				
51 PERS SVC/EMP BENEFITS	3,264	6,084	6,084	5,582
52 PURCH/CONTRACT SERVICES	14,180	14,175	12,231	11,650
53 SUPPLIES	17	50	50	50
57 OTHER COSTS	48,065	60,600	61,488	60,600
2600 JUVENILE COURT	<u>65,526</u>	<u>80,909</u>	<u>79,853</u>	<u>77,882</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
2600 JUVENILE COURT							
100-00-2600-511100-000 SALARY	1,570	10	2,186	2,186	2,186	2,186	2,186
100-00-2600-511103-000 SALARY - BAILIFF	1,750	2,800	3,000	3,000	3,000	3,000	3,000
100-00-2600-512100-000 GROUP INSURANCE	510	202	490	490			
100-00-2600-512200-000 FICA/MEDICARE	243	250	396	396	396	396	396
100-00-2600-512900-000 LIFE INSURANCE	4	2	12	12			
100-00-2600-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	123	250	300	300	300	300	300
100-00-2600-521101-000 ADMIN SVCS / BAILIFFS	1,190						
100-00-2600-521202-000 PROF SVCS-INDIG DEF	21,192	9,519	8,000	8,000	8,000	8,000	8,000
100-00-2600-521204-000 PROF SVCS-JUDGE PROTEM			350	350	350	350	350
100-00-2600-521303-000 TECHNICAL-COURT REPORTER			200	200	200	200	200
100-00-2600-521304-000 TECHNICAL SVCS COMPUTER	748	748	800	800	800	800	800
100-00-2600-522200-000 PROPERTY R&M	1,162	882	1,125	1,125	180	200	200
100-00-2600-522320-000 EQUIPMENT RENTAL	2,044	2,020	2,300	356	720	750	750
100-00-2600-523208-000 POSTAGE	461	356	600	600	600	600	600
100-00-2600-523500-000 TRAVEL	580	405	500	500	500	500	500
100-00-2600-531100-000 GENERAL SUPPLIES / MATERIALS	116	17	50	50	50	50	50
100-00-2600-571000-000 INTERGOVT - HALL COUNTY	63,056	48,065	60,600	61,488	60,600	60,600	61,488
2600 JUVENILE COURT	94,749	65,526	80,909	79,853	77,882	77,932	78,820

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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 are responsible for providing 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.

Budget Highlights

The 2013 recommended budget for Public Defender represents a 3% increase compared to the FY 2012 budget. This increase is attributed to an increase in the contract with the Northeastern Judicial Circuit due to rising costs of employee benefits.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
2800 PUBLIC DEFENDER				
51 PERS SVC/EMP BENEFITS	34,014	38,754	38,448	38,754
52 PURCH/CONTRACT SERVICES	6,671	6,811	7,525	7,111
53 SUPPLIES	1,802	2,000	2,350	2,350
57 OTHER COSTS	191,811	204,887	220,206	211,530
2800 PUBLIC DEFENDER	<u>234,298</u>	<u>252,452</u>	<u>268,529</u>	<u>259,745</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
2800 PUBLIC DEFENDER							
100-00-2800-511100-000 SALARY							
100-00-2800-511200-000 SALARY-TEMP	31,333	31,597	36,000	36,000	36,000	36,000	36,000
100-00-2800-512200-000 FICA/MEDICARE	2,397	2,417	2,754	2,448	2,754	2,754	2,754
100-00-2800-521303-000 TECHNICAL-COURT REPORTER		23	300	300	300	300	300
100-00-2800-522200-000 PROPERTY R&M	788	882	850	850	850	850	850
100-00-2800-522320-000 EQUIPMENT RENTAL	1,306	1,303	1,300	1,300	1,300	1,300	1,300
100-00-2800-523205-000 TELEPHONE	3,090	3,041	3,100	3,450	3,100	3,450	3,500
100-00-2800-523208-000 POSTAGE	257	242	300	300	300	300	350
100-00-2800-523500-000 TRAVEL	1,496	632	600	900	900	900	900
100-00-2800-523600-000 DUES & FEES	236	415	236	300	236	300	350
100-00-2800-523700-000 EDUCATION & TRAINING	9	133	125	125	125	125	125
100-00-2800-531100-000 GENERAL SUPPLIES / MATERIALS	2,965	1,709	2,000	2,000	2,000	2,000	2,000
100-00-2800-531400-000 BOOKS & PERIODICALS	152	93		350	350	400	400
100-00-2800-571000-000 INTERGOVT - HALL COUNTY	58,229	44,043	60,000	60,733	61,000	61,000	61,000
100-00-2800-571001-000 INTERGOVT - STATE OF GA	141,799	147,768	144,887	159,473	150,530	150,530	159,473
2800 PUBLIC DEFENDER	<u>244,057</u>	<u>234,298</u>	<u>252,452</u>	<u>268,529</u>	<u>259,745</u>	<u>260,209</u>	<u>269,302</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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 2013 recommended budget for the Sheriff's Office remained consistent with the FY 2012 budget. Salaries and benefits accounts were increased for a State mandated longevity raise. The General Supplies and Gasoline/Diesel/Oil accounts were reduced, but the associated reductions were added to K-9's budget to cover operating expenses that are no longer grant funded as discussed in the K-9 budget highlights.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
3300 SHERIFF				
51 PERS SVC/EMP BENEFITS	2,415,601	2,331,477	2,332,187	2,336,918
52 PURCH/CONTRACT SERVICES	264,430	250,580	264,948	243,690
53 SUPPLIES	281,549	295,375	321,500	283,875
54 CAPITAL OUTLAYS	1,270			
57 OTHER COSTS	7,255	8,000	8,000	8,000
58 DEBT SERVICE	69,887	70,000		70,000
3300 SHERIFF	<u>3,039,992</u>	<u>2,955,432</u>	<u>2,926,635</u>	<u>2,942,483</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
3300 SHERIFF							
100-00-3300-511100-000 SALARY	1,796,774	1,780,482	1,651,505	1,651,505	1,654,854	1,654,854	1,654,854
100-00-3300-511300-000 SALARY-OVERTIME	30,793	21,564	24,000	24,720	24,000	24,000	24,000
100-00-3300-512100-000 GROUP INSURANCE	308,837	346,792	358,291	358,291	358,291	358,291	358,291
100-00-3300-512200-000 FICA/MEDICARE	129,595	127,623	126,340	126,340	128,432	128,432	128,432
100-00-3300-512400-000 RETIREMENT CONTRIBUTIONS	96,652	83,375	101,499	101,489	101,499	101,489	101,499
100-00-3300-512600-000 UNEMPLOYMENT INSURANCE			4,410	4,410	4,410	4,410	4,410
100-00-3300-512700-000 WORKERS' COMPENSATION	44,597	50,573	59,930	59,930	59,930	59,930	59,930
100-00-3300-512900-000 LIFE INSURANCE	4,444	4,489	4,502	4,502	4,502	4,502	4,502
100-00-3300-512901-000 FLEX BENEFIT ADMIN FEES	804	703	1,000	1,000	1,000	1,000	1,000
100-00-3300-521100-000 ALCOHOL LICENSE GCIC	240	317	650	660	650	660	660
100-00-3300-521200-000 PROFESSIONAL SERVICES	20,390	11,775	10,000	10,300	9,000	10,300	10,300
100-00-3300-521201-000 PROF SVCS-ATTORNEY	3,500	6,412	10,000	11,000	6,500	7,000	7,000
100-00-3300-521304-000 TECHNICAL SVCS COMPUTER	13,538	13,461	13,600	14,008	13,600	14,008	14,048
100-00-3300-522110-000 DISPOSAL SERVICE	3,600	3,600	3,600	3,600	1,260	3,600	3,600
100-00-3300-522200-000 PROPERTY R&M	28,698	12,084	25,000	25,750	12,300	20,000	25,750
100-00-3300-522201-000 VEHICLE R&M	127,202	122,813	90,000	90,000	100,000	71,000	67,000
100-00-3300-522320-000 EQUIPMENT RENTAL	2,505	2,455	2,730	2,730	2,730	2,730	2,730
100-00-3300-523205-000 TELEPHONE	76,823	76,905	77,000	80,000	78,600	77,200	78,600
100-00-3300-523208-000 POSTAGE	1,957	1,749	1,700	1,700	1,700	1,700	1,700
100-00-3300-523300-000 ADVERTISING	225	346	300	400	300	400	400
100-00-3300-523400-000 PRINTING & BINDING	1,572	1,663	1,500	1,700	1,500	1,700	1,700
100-00-3300-523500-000 TRAVEL	4,361	2,574	5,000	8,000	4,700	4,700	6,200
100-00-3300-523501-000 TRAVEL - NON EMPLOYEE				300		300	300
100-00-3300-523600-000 DUES & FEES	2,205	2,759	3,000	3,500	3,000	3,500	7,500
100-00-3300-523700-000 EDUCATION & TRAINING	9,599	5,517	6,500	11,000	7,500	7,500	11,000
100-00-3300-523800-000 LICENSES	50			300	350	300	300
100-00-3300-531100-000 GENERAL SUPPLIES / MATERIALS	17,663	14,774	17,000	18,000	12,000	12,000	15,000
100-00-3300-531101-000 SUPPLIES - CHAMPS	8,866	8,467	8,875	9,200	8,875	9,200	9,270

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
100-00-3300-531109-000 COMPUTER SUPPLIES	3,752	5,074	4,000	6,000	4,500	4,500	5,500
100-00-3300-531270-000 GASOLINE / DIESEL / OIL	190,560	237,552	246,000	258,300	240,000	244,000	254,000
100-00-3300-531600-000 SMALL EQUIPMENT	7,804	6,968	8,000	14,000	7,000	7,000	8,000
100-00-3300-531700-000 UNIFORMS	16,167	8,714	11,500	16,000	11,500	12,000	14,500
100-00-3300-542100-C49 MACHINERY		1,270					
100-00-3300-542200-000 VEHICLES	2,500						
100-00-3300-579000-000 INVESTIGATIONS CONTING	10,002	7,255	8,000	8,000	8,000	8,000	8,000
100-00-3300-581200-000 CAPITAL LEASE PRINCIPAL	45,108	69,887	66,924		68,390		
100-00-3300-582200-000 CAPITAL LEASE INTEREST	1,876		3,076		1,610		
3300 SHERIFF	3,013,259	3,039,992	2,955,432	2,926,635	2,942,483	2,860,206	2,889,976

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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 2013 recommended budget for K-9 is a new budget. In prior years, the K-9 program was awarded an operating grant that funded expenditures other than salaries. However, due to State budget cuts, this operating grant is no longer available to help fund the K-9 program. Therefore, a general fund budget was created this year to track expenditures for the K-9 program. Budget was moved from the Sheriff's Office and Jail budgets.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
3322 K9				
52 PURCH/CONTRACT SERVICES				12,700
53 SUPPLIES				31,040
3322 K9				43,740

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
3322 K9							
100-00-3322-521209-000 VETERINARY SERVICES					2,400	2,400	2,400
100-00-3322-521301-000 EXTERMINATOR					200	200	200
100-00-3322-522200-000 REPAIRS & MAINTENANCE					4,000	4,000	4,000
100-00-3322-523205-000 TELEPHONE					1,400	1,400	1,400
100-00-3322-523500-000 TRAVEL					900	900	900
100-00-3322-523700-000 EDUCATION AND TRAINING					3,500	3,500	3,500
100-00-3322-523800-000 LICENSE					300	300	300
100-00-3322-531100-000 GENERAL SUPPLIES					8,000	8,000	8,000
100-00-3322-531210-000 WATER/SEWER					400	400	400
100-00-3322-531230-000 ELECTRICITY					3,000	3,000	3,000
100-00-3322-531270-000 GASOLINE/DIESEL/OIL					18,140	18,140	18,140
100-00-3322-531600-000 SMALL EQUIPMENT					1,500	1,500	1,500
3322 K9					43,740	43,740	43,740

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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 2013 recommended budget for the Jail represents a 2% decrease compared to the FY 2012 budget. The most significant decreases are in the Property Repairs and Maintenance, General Supplies, and Energy – Natural Gas accounts. All of these decreases are due to moves to the K-9 budget to cover operating expenses than are no longer grant funded as discussed in the K-9 budget highlights.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
3326 JAIL				
51 PERS SVC/EMP BENEFITS	2,176,738	1,518,827	1,525,349	1,522,142
52 PURCH/CONTRACT SERVICES	184,702	226,100	318,730	189,600
53 SUPPLIES	517,678	529,100	564,500	525,700
3326 JAIL	2,879,118	2,274,027	2,408,579	2,237,442

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
3326 JAIL							
100-00-3326-511100-000 SALARY	1,622,215	1,650,641	1,133,748	1,133,748	1,133,748	1,133,748	1,133,748
100-00-3326-511300-000 SALARY-OVERTIME	45,248	30,003	30,000	30,900	30,000	30,000	30,000
100-00-3326-512100-000 GROUP INSURANCE	283,420	279,912	180,474	180,474	180,474	180,474	180,474
100-00-3326-512200-000 FICA/MEDICARE	120,038	120,429	85,712	89,027	89,027	89,027	89,027
100-00-3326-512400-000 RETIREMENT CONTRIBUTIONS	32,265	39,766	42,084	42,084	42,084	42,084	42,084
100-00-3326-512600-000 UNEMPLOYMENT INSURANCE	8,580	6,270		2,310		2,310	2,310
100-00-3326-512700-000 WORKERS' COMPENSATION	39,795	44,520	42,806	42,806	42,806	42,806	42,806
100-00-3326-512900-000 LIFE INSURANCE	4,458	4,610	3,253	3,253	3,253	3,253	3,253
100-00-3326-512901-000 FLEX BENEFIT ADMIN FEES	684	587	750	747	750	750	750
100-00-3326-521205-000 PROF SVCS-INMATE MEDICAL	153,468	132,686	136,000	200,000	136,000	145,000	165,000
100-00-3326-522200-000 PROPERTY R&M	34,794	35,907	74,400	95,000	40,000	40,000	50,000
100-00-3326-522201-000 VEHICLE R&M	298		2,000	6,000	2,000	2,000	2,500
100-00-3326-522320-000 EQUIPMENT RENTAL	2,765	2,701	2,600	2,800	500	500	500
100-00-3326-523300-000 ADVERTISING	258	351	400	430	400	430	430
100-00-3326-523400-000 PRINTING & BINDING	1,383	1,572	1,000	1,500	1,000	1,500	1,500
100-00-3326-523500-000 TRAVEL	15,767	7,359	8,000	10,000	8,000	8,000	9,000
100-00-3326-523501-000 TRAVEL - EXTRADITIONS	9,271	2,754					
100-00-3326-523600-000 DUES & FEES	87						
100-00-3326-523700-000 EDUCATION & TRAINING	1,672	1,372	1,700	3,000	1,700	3,000	3,000
100-00-3326-531100-000 GENERAL SUPPLIES / MATERIALS	34,140	17,588	33,000	35,000	16,000	20,000	35,000
100-00-3326-531101-000 GENERAL SUPPLIES - INMATE		13,116		17,000	17,000	17,000	17,000
100-00-3326-531109-000 COMPUTER SUPPLIES	2,763	3,483	2,300	3,500	2,300	3,500	3,500
100-00-3326-531210-000 ENERGY - WATER / SEWER	47,483	56,784	57,000	60,000	56,600	58,000	59,600
100-00-3326-531220-000 ENERGY - NATURAL GAS	31,340	25,045	33,000	35,000	26,000	30,000	35,000
100-00-3326-531230-000 ENERGY - ELECTRICITY	132,160	138,470	133,000	135,000	137,000	137,000	157,000
100-00-3326-531300-000 INMATE MEALS	236,022	248,704	257,000	260,000	257,000	257,000	260,000
100-00-3326-531600-000 SMALL EQUIPMENT	9,122	2,410	2,500	3,000	2,500	3,000	3,000
100-00-3326-531700-000 UNIFORMS	8,761	7,808	5,000	8,000	5,000	6,500	8,000
100-00-3326-531702-000 PRISONER CLOTHING	6,190	4,270	6,300	8,000	6,300	7,000	8,000
3326 JAIL	2,884,447	2,879,118	2,274,027	2,408,579	2,237,442	2,263,882	2,342,482

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

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 2013 recommended budget for School Resource Officers did not change from the 2012 budget.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
3350 SCHOOL RESOURCE OFFICERS				
51 PERS SVC/EMP BENEFITS	159,633	163,368	161,902	163,368
3350 SCHOOL RESOURCE OFFICERS	159,633	163,368	161,902	163,368

SHERIFF - SCHOOL RESOURCE OFFICERS

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
3350 SCHOOL RESOURCE OFFICERS							
100-00-3350-511100-000 SALARY	118,039	110,275	113,447	113,447	113,447	113,447	113,447
100-00-3350-511300-000 SALARY-OVERTIME	366						
100-00-3350-512100-000 GROUP INSURANCE	24,361	25,311	25,655	24,052	25,655	25,655	25,655
100-00-3350-512200-000 FICA/MEDICARE	8,535	7,898	8,679	8,679	8,679	8,679	8,679
100-00-3350-512400-000 RETIREMENT CONTRIBUTIONS	11,390	11,032	9,575	9,601	9,575	9,575	9,575
100-00-3350-512700-000 WORKERS' COMPENSATION	2,028	4,802	5,703	5,703	5,703	5,703	5,703
100-00-3350-512900-000 LIFE INSURANCE	329	315	309	420	309	309	309
3350 SCHOOL RESOURCE OFFICERS	<u>165,048</u>	<u>159,633</u>	<u>163,368</u>	<u>161,902</u>	<u>163,368</u>	<u>163,368</u>	<u>163,368</u>

SHERIFF - SCHOOL RESOURCE OFFICERS

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

The Marshal is responsible for County code enforcement including, but not limited to, soil erosion, animal control, alcohol licensing and enforcement and adult business licensing and enforcement. The Marshal also ensures the safety and welfare of the Board of Commissioners and Planning Commissioners while engaged in commission meetings. The Marshal assists other County departments with ordinance violations, educates the public and assists with certain law enforcement activities upon request.

Budget Highlights

The 2013 recommended budget for the Marshal represents a 38% decrease compared to the FY 2012 budget. The most significant decreases were in the Salary and benefit accounts. In prior years, salaries and benefits for the Fleet Administrator were erroneously charged to Marshal, which was most likely attributed to the fact that the current Fleet Administrator worked in the Marshal department prior to becoming the Fleet Administrator. The Fleet Administrator's salary and benefits are now budgeted in the transfers out to the Fleet Fund. The Vehicle Repairs and Maintenance and the General Supplies accounts were also decreased.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
3351 MARSHAL				
51 PERS SVC/EMP BENEFITS	189,175	204,673	157,487	121,285
52 PURCH/CONTRACT SERVICES	5,522	9,000	9,000	6,450
53 SUPPLIES	9,568	8,800	8,800	9,300
3351 MARSHAL	<u>204,265</u>	<u>222,473</u>	<u>175,287</u>	<u>137,035</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
3351 MARSHAL							
100-00-3351-511100-000 SALARY	107,200	133,866	147,367	115,507	78,361	78,361	78,361
100-00-3351-512100-000 GROUP INSURANCE	24,361	34,403	38,605	25,717	25,780	25,780	25,780
100-00-3351-512200-000 FICA/MEDICARE	7,529	9,372	11,274	8,836	5,995	5,995	5,995
100-00-3351-512400-000 RETIREMENT CONTRIBUTIONS	7,715	10,298	5,137	5,137	10,000	10,000	10,000
100-00-3351-512700-000 WORKERS' COMPENSATION	681	737	1,811	1,811	800	800	800
100-00-3351-512900-000 LIFE INSURANCE	296	376	349	349	349	349	349
100-00-3351-512901-000 FLEX BENEFIT ADMIN FEES	144	123	130	130			
100-00-3351-522201-000 VEHICLE R&M	1,245	4,147	4,000	4,000	2,000	4,000	4,000
100-00-3351-522320-000 EQUIPMENT RENTAL	1						
100-00-3351-523205-000 TELEPHONE	847	920	2,000	2,000	2,000	2,000	2,000
100-00-3351-523208-000 POSTAGE	8		300	300	50	50	50
100-00-3351-523400-000 PRINTING & BINDING	36	308	600	600	200	200	200
100-00-3351-523500-000 TRAVEL	22		500	500	500	500	500
100-00-3351-523600-000 DUES & FEES	50	37	100	100	100	200	100
100-00-3351-523700-000 EDUCATION & TRAINING	320		1,500	1,500	1,500	1,500	1,500
100-00-3351-523900-000 OTHER SVCS-ANIMAL BD & TREATMENT		110			100	100	100
100-00-3351-531100-000 GENERAL SUPPLIES / MATERIALS	600	1,621	2,500	2,500	2,000	2,000	2,000
100-00-3351-531109-000 COMPUTER SUPPLIES	2,260		300	300	300	300	300
100-00-3351-531270-000 GASOLINE / DIESEL / OIL	2,988	6,738	5,000	5,000	6,000	6,000	6,000
100-00-3351-531700-000 UNIFORMS	970	1,209	1,000	1,000	1,000	1,000	1,000
100-00-3351-581200-000 CAPITAL LEASE PRINCIPAL	5,978						
100-00-3351-582200-000 CAPITAL LEASE INTEREST	277						
3351 MARSHAL	<u>163,528</u>	<u>204,265</u>	<u>222,473</u>	<u>175,287</u>	<u>137,035</u>	<u>139,135</u>	<u>139,035</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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 2013 recommended budget for Sheriff Services did not change significantly compared to the FY 2012 budget.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
3360 SHERIFF SERVICES				
51 PERS SVC/EMP BENEFITS		559,666	559,666	554,341
52 PURCH/CONTRACT SERVICES		35,900	36,900	35,900
53 SUPPLIES		6,500	7,000	6,500
3360 SHERIFF SERVICES		<u>602,066</u>	<u>603,566</u>	<u>596,741</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
3360 SHERIFF SERVICES							
100-00-3360-511100-000 SALARY			438,445	438,445	437,250	437,250	437,250
100-00-3360-511300-000 SALARY-OVERTIME			5,000	5,000	5,000	5,000	5,000
100-00-3360-512100-000 GROUP INSURANCE			78,000	78,000	73,579	73,579	73,579
100-00-3360-512200-000 FICA/MEDICARE			33,541	33,541	33,832	33,832	33,832
100-00-3360-512400-000 RETIREMENT CONTRIBUTIONS			2,600	2,600	2,600	2,600	2,600
100-00-3360-512700-000 WORKERS' COMPENSATION			1,000	1,000	1,000	1,000	1,000
100-00-3360-512900-000 LIFE INSURANCE			1,080	1,080	1,080	1,080	1,080
100-00-3360-522200-000 PROPERTY R&M			1,000	1,000	1,000	1,000	1,000
100-00-3360-522201-000 VEHICLE R&M			25,000	25,000	25,000	1,000	1,000
100-00-3360-523400-000 PRINTING & BINDING			400	400	400	400	400
100-00-3360-523500-000 TRAVEL			1,000	2,000	1,000	1,000	2,000
100-00-3360-523501-000 TRAVEL EXTRADITIONS			8,000	8,000	8,000	8,000	8,000
100-00-3360-523600-000 DUES & FEES			200	200	200	200	200
100-00-3360-523700-000 EDUCATION & TRAINING			300	300	300	300	300
100-00-3360-531100-000 GEN SUPPLIES / MATERIALS			1,500	1,500	1,500	1,500	1,500
100-00-3360-531109-000 COMPUTER SUPPLIES			500	500	500	500	500
100-00-3360-531600-000 SMALL EQUIPMENT			1,000	1,000	1,000	1,000	1,000
100-00-3360-531700-000 UNIFORMS			3,500	4,000	3,500	3,500	4,000
3360 SHERIFF SERVICES			602,066	603,566	596,741	572,741	574,241

SHERIFF SERVICES

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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. The Fire Department also works to educate the public on the dangers of fire through fire prevention techniques and offers assistance with installing smoke detectors.

Budget Highlights

The 2013 recommended budget for Fire represents a 3.3% decrease compared to the FY 2012 budget. Salary and benefits accounts were decreased because there is a vacant position that will not be filled in 2013. Additionally, Fire and EMS employees are cross-trained, and part-time employees' salaries are charged to EMS. Therefore, as mentioned in the EMS budget highlights, EMS salary and benefit accounts were increased to accommodate increased hours worked by existing part-time employees. Consequently, the Fire budget was reduced to offset this increase in EMS budget. The Gasoline/Diesel/Oil account was increased to be more consistent with 2011 actual figures and 2012 trends.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
3500 FIRE				
51 PERS SVC/EMP BENEFITS	898,876	919,919	919,919	848,068
52 PURCH/CONTRACT SERVICES	141,909	117,958	123,070	117,070
53 SUPPLIES	143,858	112,000	117,600	122,000
58 DEBT SERVICE	124,006	103,000	124,007	124,007
353500 FIRE	<u>1,308,649</u>	<u>1,252,877</u>	<u>1,284,596</u>	<u>1,211,145</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
3500 FIRE							
100-00-3500-511100-000 SALARY	659,897	640,427	661,096	661,096	588,221	588,221	588,221
100-00-3500-511300-000 SALARY-OVERTIME	35,350	34,070	33,000	33,000	34,000	34,000	34,000
100-00-3500-512100-000 GROUP INSURANCE	122,281	125,485	124,016	124,016	127,440	127,440	127,440
100-00-3500-512200-000 FICA/MEDICARE	49,729	48,130	50,574	50,574	47,600	47,600	47,600
100-00-3500-512400-000 RETIREMENT CONTRIBUTIONS	28,306	27,008	28,346	28,346	27,000	27,000	27,000
100-00-3500-512700-000 WORKERS' COMPENSATION	21,911	21,955	21,190	21,190	22,000	22,000	22,000
100-00-3500-512900-000 LIFE INSURANCE	1,818	1,691	1,697	1,697	1,697	1,697	1,697
100-00-3500-512901-000 FLEX BENEFIT ADMIN FEES	105	110			110	110	110
100-00-3500-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	3,081	2,584	3,700	3,700	3,500	3,700	3,700
100-00-3500-522200-000 PROPERTY R&M	10,527	22,791	10,000	15,000	15,000	16,000	17,000
100-00-3500-522201-000 VEHICLE R&M	74,933	62,454	45,000	45,000	45,000	47,500	50,000
100-00-3500-522310-000 RENT LAND & BLDG	500	500	500	500	500	500	500
100-00-3500-523100-000 INSURANCE (NONEMPLOYEE)	4,034	4,033	4,035	4,050	4,050	4,100	4,100
100-00-3500-523205-000 TELEPHONE	18,470	19,293	19,000	19,000	18,400	19,000	19,000
100-00-3500-523207-000 INTERNET	944	1,259	1,223	1,320	1,320	1,350	1,350
100-00-3500-523500-000 TRAVEL	3,041	2,148	2,000	2,000	2,000	2,000	2,000
100-00-3500-523600-000 DUES & FEES	2,455	1,736	1,500	1,500	1,800	1,600	1,700
100-00-3500-523700-000 EDUCATION & TRAINING	5,512	3,488	3,500	3,500	3,500	3,500	3,500
100-00-3500-523850-000 CONTRACT LABOR	25,775	21,623	27,500	27,500	22,000	24,000	27,500
100-00-3500-531100-000 GENERAL SUPPLIES / MATERIALS	16,752	11,696	12,500	12,500	12,000	12,500	13,500
100-00-3500-531102-000 SUPPLIES - AWARDS	613	594	300	500	500	500	500
100-00-3500-531109-000 COMPUTER SUPPLIES	1,371	2,357	1,000	1,200	1,200	1,300	1,600
100-00-3500-531210-000 ENERGY - WATER / SEWER	2,419	4,574	4,100	4,800	4,600	4,900	5,000
100-00-3500-531220-000 ENERGY - NATURAL GAS	4,201	2,987	5,500	4,500	3,700	4,000	4,500
100-00-3500-531240-000 ENERGY - PROPANE	7,201	8,983	9,100	9,100	9,000	9,100	9,100
100-00-3500-531270-000 GASOLINE / DIESEL / OIL	53,643	70,497	60,000	65,000	71,000	65,000	65,000
100-00-3500-531300-000 FOOD	1,997	791		500	500	500	500
100-00-3500-531400-000 BOOKS & PERIODICALS	458	443	500	500	500	500	500
100-00-3500-531600-000 SMALL EQUIPMENT	13,937	14,240	2,500	2,500	2,500	2,500	2,500
100-00-3500-531700-000 UNIFORMS	17,560	26,696	16,500	16,500	16,500	16,500	16,500
100-00-3500-581200-000 CAPITAL LEASE PRINCIPAL		92,671	103,000	83,855	83,855	87,201	90,680
100-00-3500-582200-000 CAPITAL LEASE INTEREST		31,335	-	40,152	40,152	36,806	33,326
3500 FIRE	1,188,821	1,308,649	1,252,877	1,284,596	1,211,145	1,212,625	1,221,624

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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.

Budget Highlights

The 2013 recommended budget for ESA represents a 15.1% decrease compared to the FY 2012 budget. This is largely attributed to decreases in the Salary and benefits accounts because the Administrative Assistant position was frozen in late 2011. The Equipment Rental account was decreased because the copier lease was eliminated in 2012. The Advertising and Travel accounts were reduced to be more consistent with 2010 and 2011 actual figures. The Energy – Electricity account was increased to be more consistent with 2011 actual figures and in anticipation of rate increases.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
3610 ESA				
51 PERS SVC/EMP BENEFITS	98,889	131,415	131,415	99,292
52 PURCH/CONTRACT SERVICES	18,702	11,865	8,825	8,050
53 SUPPLIES	58,158	53,800	59,800	59,800
3610 ESA	<u>175,749</u>	<u>197,080</u>	<u>200,040</u>	<u>167,142</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
3610 ESA							
100-00-3610-511100-000 SALARY	96,299	75,980	99,165	99,165	75,980	75,980	75,980
100-00-3610-512100-000 GROUP INSURANCE	8,264	7,600	14,958	14,958	8,400	8,400	8,400
100-00-3610-512200-000 FICA/MEDICARE	7,075	5,662	7,586	7,586	5,812	5,812	5,812
100-00-3610-512400-000 RETIREMENT CONTRIBUTIONS	6,326	5,892	5,165	5,165	6,000	6,000	6,000
100-00-3610-512600-000 UNEMPLOYMENT		1,044					
100-00-3610-512700-000 WORKERS' COMPENSATION	751	2,620	4,325	4,325	3,000	3,000	3,000
100-00-3610-512900-000 LIFE INSURANCE	200	91	216	216	100	100	100
100-00-3610-521200-000 PROFESSIONAL SERVICES		798					
100-00-3610-521201-000 PROF SVCS-ATTORNEY			500	500			
100-00-3610-521203-000 PROF SVCS-AUDIT	475		500	500	500	500	500
100-00-3610-521300-000 TECHNICAL SERVICES	811	553	750	1,100	1,100	1,100	1,150
100-00-3610-522200-000 PROPERTY R&M	1,778	7,929	1,290	1,500	1,500	1,500	1,600
100-00-3610-522201-000 VEHICLE R&M	383	3,573	1,500	1,500	1,500	1,500	1,500
100-00-3610-522320-000 EQUIPMENT RENTAL	2,683	3,949	4,100	500	500	500	600
100-00-3610-523205-000 TELEPHONE			500	500	600	600	600
100-00-3610-523208-000 POSTAGE	390	475	400	450	500	460	475
100-00-3610-523300-000 ADVERTISING	450	233	550	500	300	500	500
100-00-3610-523400-000 PRINTING & BINDING	896	799	1,000	1,000	1,000	1,000	1,000
100-00-3610-523500-000 TRAVEL	135	98	300	300	150	300	300
100-00-3610-523600-000 DUES & FEES	60	25	100	100	100	100	100
100-00-3610-523700-000 EDUCATION & TRAINING	280	270	300	300	300	300	300
100-00-3610-523800-000 LICENSES			75	75			
100-00-3610-531100-000 GENERAL SUPPLIES / MATERIALS	891	980	500	500	500	750	775
100-00-3610-531230-000 ENERGY - ELECTRICITY	47,007	53,844	49,000	55,000	55,000	55,000	55,000
100-00-3610-531270-000 GASOLINE / DIESEL / OIL	397	3,130	4,000	4,000	4,000	4,000	4,000
100-00-3610-531700-000 UNIFORMS	494	204	300	300	300	390	400
100-00-3610-581200-000 CAPITAL LEASE PRINCIPAL	8,819						
100-00-3610-582200-000 CAPITAL LEASE INTEREST	277						
3610 ESA	185,141	175,749	197,080	200,040	167,142	167,792	168,092

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

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

Budget Highlights

The 2013 recommended budget for EMS represents a 7% decrease compared to the FY 2012 budget. This decrease is a result of a change in budgeting for Bad Debts. In previous years, Bad Debts were budgeted in EMS expenditures. In 2013, however, Bad Debts were budgeted as an offset to EMS Revenue. The Salary and benefit accounts were increased to accommodate increased hours for existing part-time employees and one additional part-time position. The Vehicle Repairs and Maintenance and General Supplies accounts were increased to be more consistent with 2011 actual figures and 2012 trends.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
3630 EMS				
51 PERS SVC/EMP BENEFITS	1,570,027	1,580,689	1,580,689	1,662,093
52 PURCH/CONTRACT SERVICES	121,259	122,900	125,350	125,350
53 SUPPLIES	120,098	105,700	116,650	114,150
57 OTHER COSTS	272,417	240,000		
3630 EMS	<u>2,083,801</u>	<u>2,049,289</u>	<u>1,822,689</u>	<u>1,901,593</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
3630 EMS							
100-00-3630-511100-000 SALARY	1,189,089	1,160,392	1,170,717	1,170,717	1,242,215	1,242,215	1,242,215
100-00-3630-511300-000 SALARY-OVERTIME	59,821	55,045	58,000	58,000	58,000	58,000	58,000
100-00-3630-512100-000 GROUP INSURANCE	189,291	195,999	189,019	189,019	189,019	189,019	189,019
100-00-3630-512200-000 FICA/MEDICARE	89,197	87,022	89,560	89,560	99,466	99,466	99,466
100-00-3630-512400-000 RETIREMENT CONTRIBUTIONS	36,326	35,565	37,296	37,296	37,296	37,296	37,296
100-00-3630-512700-000 WORKERS' COMPENSATION	40,451	33,254	33,245	33,245	33,245	33,245	33,245
100-00-3630-512900-000 LIFE INSURANCE	2,376	2,306	2,352	2,352	2,352	2,352	2,352
100-00-3630-512901-000 FLEX BENEFIT ADMIN FEES	507	444	500	500	500	500	500
100-00-3630-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	31,365	37,434	35,000	36,400	36,400	36,400	36,400
100-00-3630-521111-000 BANK CHARGES - CREDIT CARD	26						
100-00-3630-521200-000 PROFESSIONAL SERVICES	1,032						
100-00-3630-521300-000 TECHNICAL SERVICES	8,076	9,774	12,500	12,500	12,500	12,500	12,500
100-00-3630-522200-000 PROPERTY R&M	4,981	5,692	4,000	4,500	4,500	4,750	5,000
100-00-3630-522201-000 VEHICLE R&M	37,504	34,933	35,000	37,500	37,500	39,400	42,500
100-00-3630-522320-000 EQUIPMENT RENTAL	6,332	6,097	6,250	6,250	6,250	6,250	6,250
100-00-3630-523200-000 COMMUNICATIONS	1,439	1,432	1,400	1,450	1,450	1,450	1,500
100-00-3630-523205-000 TELEPHONE	9,324	9,499	9,500	9,500	9,500	9,600	9,600
100-00-3630-523500-000 TRAVEL	1,377	709	1,000	1,000	1,000	1,000	1,000
100-00-3630-523600-000 DUES & FEES	485	650	750	750	750	750	750
100-00-3630-523700-000 EDUCATION & TRAINING	9,766	4,564	5,000	5,000	5,000	5,000	5,000
100-00-3630-523800-000 LICENSES	12,005	10,475	12,500	10,500	10,500	12,500	10,500
100-00-3630-531100-000 GENERAL SUPPLIES / MATERIALS	46,849	54,142	50,000	55,000	55,000	55,000	57,500
100-00-3630-531109-000 COMPUTER SUPPLIES	530		50				
100-00-3630-531210-000 ENERGY - WATER / SEWER	2,990	3,090	3,150	3,150	3,150	3,200	3,200
100-00-3630-531270-000 GASOLINE / DIESEL / OIL	30,220	39,438	35,000	40,000	38,000	40,000	45,000
100-00-3630-531300-000 FOOD		227		500	500	500	500
100-00-3630-531400-000 BOOKS & PERIODICALS		134		500			500
100-00-3630-531600-000 SMALL EQUIPMENT	4,865	5,062	2,500	2,500	2,500	2,500	2,500
100-00-3630-531700-000 UNIFORMS	21,117	18,005	15,000	15,000	15,000	15,000	15,000
100-00-3630-574000-000 BAD DEBTS - UNCOLLECTABLE	254,253	272,417	140,000				
100-00-3630-574001-000 BAD DEBT-MANDATED (MC/MCD)			100,000				
3630 EMS	2,091,594	2,083,801	2,049,289	1,822,689	1,901,593	1,907,893	1,917,293

EMERGENCY MEDICAL SERVICES - EMS

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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 Examiner's Office, the Georgia Bureau of Investigations, and the District Attorney's Office.

Budget Highlights

The 2013 recommended budget for Coroner represents a 4% increase compared to the FY 2012 budget. This increase is attributed to a state mandated longevity increase. All other accounts remained consistent with the 2012 budget.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
3700 CORONER				
51 PERS SVC/EMP BENEFITS	32,683	36,391	35,454	38,442
52 PURCH/CONTRACT SERVICES	17,538	19,290	19,290	19,290
53 SUPPLIES	2,159	1,500	1,500	1,500
3700 CORONER	<u>52,380</u>	<u>57,181</u>	<u>56,244</u>	<u>59,232</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
3700 CORONER							
100-00-3700-511100-000 SALARY	19,621	17,056	19,000	19,000	20,905	20,905	20,905
100-00-3700-512100-000 GROUP INSURANCE	14,467	14,110	15,715	14,737	15,716	15,716	15,716
100-00-3700-512200-000 FICA/MEDICARE	1,471	1,276	1,453	1,453	1,599	1,599	1,599
100-00-3700-512400-000 RETIREMENT CONTRIBUTIONS	151	177	120	120	120	120	120
100-00-3700-512900-000 LIFE INSURANCE	115	64	103	144	102	144	144
100-00-3700-521207-000 DRUG TESTING			1,000	1,000	1,000	1,000	1,000
100-00-3700-523206-000 PAGERS	164	141	165	165	165	165	165
100-00-3700-523500-000 TRAVEL	1,719	1,752	2,000	2,000	2,000	2,000	2,000
100-00-3700-523600-000 DUES & FEES	225	225	225	225	225	225	225
100-00-3700-523700-000 EDUCATION & TRAINING	900	900	900	900	900	900	900
100-00-3700-523900-000 OTHER SVCS - MORGUE	17,440	14,520	15,000	15,000	15,000	15,000	15,000
100-00-3700-531100-000 GENERAL SUPPLIES / MATERIALS	1,320	2,159	1,500	1,500	1,500	1,500	1,500
3700 CORONER	<u>57,593</u>	<u>52,380</u>	<u>57,181</u>	<u>56,244</u>	<u>59,232</u>	<u>59,274</u>	<u>59,274</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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.

Budget Highlights

The 2013 recommended budget for the Humane Society represents a 5% increase compared to the FY 2012 budget. This increase is to help offset increased operating costs that were incurred with the death of one of the Humane Society's largest benefactors.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
3915 ANIMAL SHELTER - HUMANE SOCIE'				
52 PURCH/CONTRACT SERVICES	120,000	120,000	132,000	126,000
3915 ANIMAL SHELTER - HUMANE SOCIE'	120,000	120,000	132,000	126,000

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
3915 ANIMAL SHELTER-HUMANE SOCIETY							
100-00-3915-523900-000 HUMANE SOCIETY	152,500	120,000	120,000	132,000	126,000	130,000	132,000
3915 ANIMAL SHELTER-HUMANE SOCIETY	152,500	120,000	120,000	132,000	126,000	130,000	132,000

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

The Emergency Management Agency Department, or EMA, is responsible for planning, mitigating and coordinating response and recovery operations for any natural or manmade disaster that might affect the citizens of Dawson County. These goals are accomplished by reviewing and updating the County's Local Emergency Operations Plan, conducting tabletop and full-scale exercises to test strengths and weaknesses of the Department, and maintaining a National Incident Management System and hazardous mitigation documentation. EMA also ensures all Department staff and volunteers receive appropriate and adequate training to perform essential duties.

Budget Highlights

The 2013 recommended budget for EMA represents a 9% decrease compared to the FY 2012 budget because the Vehicle Repairs and Maintenance and Gasoline/Diesel/Oil accounts were adjusted to be more consistent with 2011 actual figures.

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
3920 EMA				
52 PURCH/CONTRACT SERVICES	2,363	3,200	3,200	2,950
53 SUPPLIES	122	800	900	700
393920 EMA	<u>2,485</u>	<u>4,000</u>	<u>4,100</u>	<u>3,650</u>

Budget Summary

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
3920 EMA							
100-00-3920-521304-000 TECHNICAL SVCS COMPUTER	4,637	1,686	1,800	1,100	1,800	1,200	1,250
100-00-3920-522200-000 PROPERTY R&M	280	287	400	1,100	400	1,200	1,250
100-00-3920-522201-000 VEHICLE R&M			500	500	250	500	500
100-00-3920-523500-000 TRAVEL	292	390	500	500	500	500	500
100-00-3920-531270-000 GASOLINE / DIESEL / OIL	732	122	600	600	450	625	650
100-00-3920-531300-000 FOOD	68		200	300	250	300	300
3920 EMA	<u>6,009</u>	<u>2,485</u>	<u>4,000</u>	<u>4,100</u>	<u>3,650</u>	<u>4,325</u>	<u>4,450</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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.

Budget Highlights

The 2013 recommended budget for Public Works Administration did not change from the 2012 budget.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
4100 PUBLIC WORKS ADMIN				
51 PERS SVC/EMP BENEFITS	189,976	194,471	194,471	194,471
52 PURCH/CONTRACT SERVICES	4,998	12,686	12,686	12,686
53 SUPPLIES	5,111	3,400	3,400	3,400
4100 PUBLIC WORKS ADMIN	200,085	210,557	210,557	210,557

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE

TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
4100 PUBLIC WORKS ADMIN							
100-00-4100-511100-000 SALARY	148,322	147,298	150,335	150,335	150,335	150,335	150,335
100-00-4100-512100-000 GROUP INSURANCE	15,576	23,776	23,831	23,831	23,831	23,831	23,831
100-00-4100-512200-000 FICA/MEDICARE	10,776	10,577	11,501	11,501	11,501	11,501	11,501
100-00-4100-512400-000 RETIREMENT CONTRIBUTIONS	7,677	7,255	7,700	7,700	7,700	7,700	7,700
100-00-4100-512700-000 WORKERS' COMPENSATION	822	726	825	825	825	825	825
100-00-4100-512900-000 LIFE INSURANCE	225	289	279	279	279	279	279
100-00-4100-512901-000 FLEX BENEFIT ADMIN FEES	72	55					
100-00-4100-521100-000 OFFICIAL / ADMIN SVCS	319	880	7,286	7,286	7,286	7,286	7,286
100-00-4100-522200-000 PROPERTY R&M			150	150	150	150	150
100-00-4100-523205-000 TELEPHONE	3,084	3,722	3,700	3,700	3,700	3,700	3,700
100-00-4100-523208-000 POSTAGE		46					
100-00-4100-523400-000 PRINTING & BINDING	131		500	500	500	500	500
100-00-4100-523600-000 DUES & FEES	100	150	250	250	250	250	250
100-00-4100-523700-000 EDUCATION & TRAINING	225	200	800	800	800	800	800
100-00-4100-531100-000 GENERAL SUPPLIES / MATERIALS	94	1,301	1,000	1,000	1,000	1,000	1,000
100-00-4100-531109-000 COMPUTER SUPPLIES	4,180	3,565	2,100	2,100	2,100	2,100	2,100
100-00-4100-531700-000 UNIFORMS	88	245	300	300	300	300	300
4100 PUBLIC WORKS ADMIN	191,691	200,085	210,557	210,557	210,557	210,557	210,557

PUBLIC WORKS - ADMINISTRATION

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

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

Budget Highlights

The 2013 recommended budget for the Roads Department remained consistent with the 2012 budget. With SPLOST 4 funds depleted by 2013, funding for repairs and maintenance of County roads will be paid primarily from the Roads budget within the General Fund.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
4220 ROADS DEPT				
51 PERS SVC/EMP BENEFITS	453,935	488,994	489,898	488,994
52 PURCH/CONTRACT SERVICES	248,875	270,483	287,720	246,720
53 SUPPLIES	560,801	628,500	662,000	652,500
54 CAPITAL OUTLAYS	34,173			
58 DEBT SERVICE	58,920	58,922	56,650	58,922
4220 ROADS DEPT	1,356,704	1,446,899	1,496,268	1,447,136

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
4220 ROADS DEPT							
100-00-4220-511100-000 SALARY	325,847	316,201	339,068	339,068	339,068	339,068	339,068
100-00-4220-511300-000 SALARY-OVERTIME	11,762	6,754					
100-00-4220-512100-000 GROUP INSURANCE	61,995	65,972	74,725	71,628	74,725	74,725	74,725
100-00-4220-512200-000 FICA/MEDICARE	24,248	23,117	25,939	25,939	25,939	25,939	25,939
100-00-4220-512400-000 RETIREMENT CONTRIBUTIONS	10,278	11,180	12,190	15,900	12,190	12,190	12,190
100-00-4220-512600-000 UNEMPLOYMENT INSURANCE	8,580	5,200					
100-00-4220-512700-000 WORKERS' COMPENSATION	28,294	24,516	36,028	36,028	36,028	36,028	36,028
100-00-4220-512900-000 LIFE INSURANCE	1,037	995	969	1,260	969	969	969
100-00-4220-512901-000 FLEX BENEFIT ADMIN FEES	18		75	75	75	75	75
100-00-4220-521201-000 PROF SVCS-ATTORNEY	735	700	420	420	420	420	420
100-00-4220-522200-000 PROPERTY R&M	45,367	23,669	50,000	50,000	40,000	45,000	50,000
100-00-4220-522201-000 VEHICLE R&M	114,705	168,747	130,000	130,000	130,000	130,000	130,000
100-00-4220-522320-000 EQUIPMENT RENTAL	2,197	710	27,763	35,000	14,000	20,000	30,000
100-00-4220-522322-000 TRUCK RENTAL / HAULING	13,990	48,235	55,000	65,000	55,000	60,000	65,000
100-00-4220-523205-000 TELEPHONE	5,399	6,268	5,600	5,600	5,600	5,600	5,600
100-00-4220-523208-000 POSTAGE	76	55	100	100	100	100	100
100-00-4220-523300-000 ADVERTISING	604	373	500	500	500	500	500
100-00-4220-523500-000 TRAVEL	714						
100-00-4220-523600-000 DUES & FEES	38	3	100	100	100	100	100
100-00-4220-523700-000 EDUCATION & TRAINING	725	115	1,000	1,000	1,000	1,000	1,000
100-00-4220-531100-000 GENERAL SUPPLIES / MATERIALS	16,872	21,433	17,000	17,000	16,000	16,000	17,000
100-00-4220-531109-000 COMPUTER SUPPLIES	135						
100-00-4220-531110-000 SUPPLIES - ASPHALT	30,213	172,411	240,000	250,000	240,000	245,000	250,000
100-00-4220-531111-000 SUPPLIES - DRAIN PIPES	1,668	10,307	38,500	40,000	38,500	39,000	40,000
100-00-4220-531112-000 SUPPLIES - STABILIZER		23,895	55,000	65,000	55,000	55,000	65,000
100-00-4220-531114-000 SUPPLIES - PATCHING COMPOUND	3,885	901	3,000	3,000	3,000	3,000	3,000
100-00-4220-531115-000 SUPPLIES - LIQUID ASPHALT	400						
100-00-4220-531116-000 SUPPLIES - GRAVEL	57,838	167,911	160,000	170,000	160,000	165,000	170,000
100-00-4220-531117-000 SUPPLIES - STREET SIGNS	(2,244)	22,270	8,000	10,000	8,000	10,000	10,000

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
100-00-4220-531118-000 SUPPLIES - TRAFFIC STRIPING	20,879	6,645	8,500	8,500	8,500	8,500	8,500
100-00-4220-531119-000 SUPPLIES - SALT	13,698	11,779	12,000	12,000	12,000	12,000	12,000
100-00-4220-531210-000 ENERGY - WATER / SEWER	401	409	400	400	400	400	400
100-00-4220-531230-000 ENERGY - ELECTRICITY	3,172	3,138	3,200	3,200	3,200	3,200	3,200
100-00-4220-531231-000 ENERGY - ELEC / HWY SIGNALS	4,541	4,915	5,000	5,000	5,000	5,000	5,000
100-00-4220-531240-000 ENERGY - PROPANE	1,313	734	1,400	1,400	1,400	1,400	1,400
100-00-4220-531270-000 GASOLINE / DIESEL / OIL	47,894	107,420	70,000	70,000	95,000	70,000	95,000
100-00-4220-531600-000 SMALL EQUIPMENT	9,194	2,010	2,000	2,000	2,000	2,000	2,000
100-00-4220-531700-000 UNIFORMS	5,566	4,623	4,500	4,500	4,500	4,500	4,500
100-00-4220-542100-000 MACHINERY		13,783					
100-00-4220-542100-C51 MACHINERY - SNOW PLOW		20,390					
100-00-4220-542200-000 VEHICLES	19,000						
100-00-4220-581200-000 CAPITAL LEASE PRINCIPAL		58,920	56,423	55,000	56,423		
100-00-4220-582200-000 CAPITAL LEASE INTEREST			2,499	1,650	2,499		
4220 ROADS DEPT	891,034	1,356,704	1,446,899	1,496,268	1,447,136	1,391,714	1,458,714

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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.

Budget Highlights

The 2013 recommended budget for the Health Department represents a 9% decrease compared to the FY 2012 budget. This decrease was based on additional funding the Health Department was awarded from other sources.

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
5110 HEALTH				
57 OTHER COSTS	222,000	162,000	162,000	147,000
5110 HEALTH	222,000	162,000	162,000	147,000

Budget Summary

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
5110 HEALTH							
100-00-5110-572000-000 PAY OTHR AGENCY- HEALTH DEPT	234,012	222,000	162,000	162,000	147,000	147,000	150,000
5110 HEALTH	234,012	222,000	162,000	162,000	147,000	147,000	150,000

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

The Court Appointed Special Advocate (CASA) Program is a non-profit organization with the mission to protect and promote the best interest of abused and neglected children involved in the juvenile courts by utilizing trained, screened and supervised community volunteers that provide quality advocacy and representation to innocent victims.

Budget Highlights

The 2013 recommended budget for CASA did not change from the 2012 budget.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
5433 CASA				
57 OTHER COSTS	6,000	6,000	6,500	6,000
5433 CASA	6,000	6,000	6,500	6,000

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
5433 CASA							
100-00-5433-572000-000 PAY OTHR AGENCY - CASA	6,120	6,000	6,000	6,500	6,000	6,000	6,000
5433 CASA	6,120	6,000	6,000	6,500	6,000	6,000	6,000

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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 2013 recommended budget for DFACS represents a 9% increase compared to the 2012 budget. This increase is associated with State approval to fill positions that were vacant for more than one year. The State has also reduced funding for employee insurance and benefits.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
5440 DFACS				
57 OTHER COSTS	50,072	60,000	65,123	65,123
5440 DFACS	50,072	60,000	65,123	65,123

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
5440 DFACS							
100-00-5440-572001-000 PAY OTHR AGENCY- DFACS	59,882	50,072	60,000	65,123	65,123	65,123	65,123
5440 DFACS	59,882	50,072	60,000	65,123	65,123	65,123	65,123

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

No One Alone (NOA) is a non-profit organization providing emergency shelter for women and children who are victims of domestic violence.

Budget Highlights

The 2013 recommended budget for NOA did not change from the 2012 budget.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
5450 NOA-NO ONE ALONE				
57 OTHER COSTS	2,500	2,500	3,266	2,500
5450 NOA-NO ONE ALONE	2,500	2,500	3,266	2,500

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
5450 NOA-NO ONE ALONE							
100-00-5450-572000-000 PAY OTHR AGENCY - NOAS ARK	2,550	2,500	2,500	3,266	2,500	2,500	2,500
5450 NOA-NO ONE ALONE	<u>2,550</u>	<u>2,500</u>	<u>2,500</u>	<u>3,266</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>

No ONE ALONE - NOA

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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 2013 recommended budget for Indigent Welfare did not change from the 2012 budget.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
5452 INDIGENT WELFARE				
57 OTHER COSTS	4,200	4,000	5,000	4,000
5452 INDIGENT WELFARE	4,200	4,000	5,000	4,000

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
5452 INDIGENT WELFARE							
100-00-5452-572000-000 PAY OTHR AGENCY - PAUPER	3,150	4,200	4,000	5,000	4,000	4,000	4,000
5452 INDIGENT WELFARE	<u>3,150</u>	<u>4,200</u>	<u>4,000</u>	<u>5,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

The Dawson County Senior Center provides a variety of programs and services for seniors. These programs are designed to enhance the quality of life for senior citizens and promote independence. The Senior Center also assists families of seniors with care giving duties.

Budget Highlights

The 2013 recommended budget for Senior Center represents a 7.3% decrease compared to the 2012 budget due to a reduction in the Professional Services account.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
5520 SENIOR CENTER				
51 PERS SVC/EMP BENEFITS	19,165	14,000	14,000	14,000
52 PURCH/CONTRACT SERVICES	10,669	19,775	15,350	13,225
53 SUPPLIES	40,426	33,560	34,560	34,560
57 OTHER COSTS	8,865	8,450	8,450	8,450
5520 SENIOR CENTER	<u>79,125</u>	<u>75,785</u>	<u>72,360</u>	<u>70,235</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
5520 SENIOR CENTER							
100-00-5520-511104-000 SALARY- NURSE SR CTR	7,600	17,166	13,000	13,000	13,000	13,000	13,000
100-00-5520-512100-000 GROUP INSURANCE		716					
100-00-5520-512200-000 FICA/MEDICARE	581	1,283	1,000	1,000	1,000	1,000	1,000
100-00-5520-521101-000 PROFESSIONAL SERVICES	4,578		5,000	1,500	250	1,500	5,000
100-00-5520-522200-000 PROPERTY R&M	3,447	2,873	4,700	4,700	4,700	4,700	4,700
100-00-5520-522201-000 VEHICLE R&M	3,876	1,908	3,900	3,900	3,900	3,900	3,900
100-00-5520-522320-000 EQUIPMENT RENTAL	2,546	2,514	2,600	800	800	800	800
100-00-5520-523200-000 COMMUNICATIONS	564	1,048	1,050	1,050	1,050	1,050	1,050
100-00-5520-523205-000 TELEPHONE	1,635	1,769	1,700	1,700	1,700	1,700	1,700
100-00-5520-523208-000 POSTAGE	460	247	400	400	400	400	400
100-00-5520-523300-000 ADVERTISING	199	55	100	100	100	100	100
100-00-5520-523300-C28 ADVERTISING	150						
100-00-5520-523400-000 PRINTING & BINDING		52					
100-00-5520-523500-000 TRAVEL	497	98	225	500	225	500	500
100-00-5520-523600-000 DUES & FEES				200		200	200
100-00-5520-523600-C28 DUES & FEES	75	75					
100-00-5520-523700-000 EDUCATION & TRAINING	30	30	100	500	100	500	500
100-00-5520-531100-000 GENERAL SUPPLIES / MATERIALS	7,255	4,482	5,500	5,500	5,500	5,500	5,500
100-00-5520-531100-C28 GEN SUPPLIES / MATERIALS	4,325	6,230					
100-00-5520-531109-000 COMPUTER SUPPLIES	666	855	600	600	600	600	600
100-00-5520-531220-000 ENERGY - NATURAL GAS	2,866	2,277	3,100	3,100	3,100	3,100	3,100
100-00-5520-531230-000 ENERGY - ELECTRICITY	13,087	13,991	13,000	14,000	14,000	14,000	14,000
100-00-5520-531270-000 GASOLINE / DIESEL / OIL	6,655	8,013	8,360	8,360	8,360	8,360	8,360
100-00-5520-531300-000 FOOD	1,844	1,528	2,000	2,000	2,000	2,000	2,000
100-00-5520-531600-000 SMALL EQUIPMENT	918	3,050	1,000	1,000	1,000	1,000	1,000
100-00-5520-572000-000 PAYMENTS TO OTHER AGENCIES	8,450	8,865	8,450	8,450	8,450	8,450	8,450
5520 SENIOR CENTER	72,304	79,125	75,785	72,360	70,235	72,360	75,860

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

The Parks and Recreation Department offers a variety of facilities for both active and passive recreational activities. The Department operates Rock Creek Park, Veterans Memorial Park, River Park, and War Hill Park. Dawson County operates a community pool within Veterans Memorial Park. The pool opens seasonally from Memorial Day to Labor Day.

Budget Highlights

The 2013 recommended budget for Park represents a 5.1% increase compared to the 2012 budget. Budget was increased for the Bank Charges – Credit Card, Dues and Fees, Contract Labor, Energy – Water/Sewer, Energy – Natural Gas, Energy – Electricity, Gasoline/Diesel/Oil, and Uniform accounts to be consistent with 2011 actual figures. The Supplies – Sporting Equipment account was increased due to increased participation in athletic programs and in order to meet equipment replacement requirements. The Machinery account increased to allow for the purchase of a new lawn mower. This budget also assumes that two older lawn mowers will be traded in towards the purchase of the new lawn mower.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
6120 PARK				
51 PERS SVC/EMP BENEFITS	423,293	400,310	411,839	401,182
52 PURCH/CONTRACT SERVICES	148,793	138,388	142,860	142,931
53 SUPPLIES	265,520	245,810	275,100	275,100
54 CAPITAL OUTLAYS			6,000	6,000
6120 PARK	<u>837,606</u>	<u>784,508</u>	<u>835,799</u>	<u>825,213</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
6120 PARK							
100-00-6120-511100-000 SALARY	319,310	320,975	300,975	300,975	300,975	300,975	300,975
100-00-6120-511200-000 SALARY-TEMP	17,810	11,334	10,200	10,200	10,200	10,200	10,200
100-00-6120-511300-000 SALARY-OVERTIME	249	226	1,200	1,200	300	1,200	1,200
100-00-6120-512100-000 GROUP INSURANCE	48,515	46,540	46,794	57,308	46,794	46,794	46,794
100-00-6120-512200-000 FICA/MEDICARE	24,472	24,068	23,025	23,025	23,897	23,897	23,897
100-00-6120-512400-000 RETIREMENT CONTRIBUTIONS	13,988	12,974	8,823	11,800	11,929	12,000	12,000
100-00-6120-512700-000 WORKERS' COMPENSATION	6,972	6,154	8,406	6,200	6,200	8,406	8,406
100-00-6120-512900-000 LIFE INSURANCE	1,006	990	887	1,056	887	887	887
100-00-6120-512901-000 FLEX BENEFIT ADMIN FEES	24	32		75			
100-00-6120-521111-000 BANK CHARGES - CREDIT CARD	3,048	3,456	2,838	3,400	3,400	3,600	4,500
100-00-6120-521200-000 PROFESSIONAL SERVICES		331		330	331	330	330
100-00-6120-521201-000 PROF SVCS-ATTORNEY				330			
100-00-6120-521300-000 TECHNICAL SERVICES	3,000	3,000	3,250	3,250	3,000	3,250	3,250
100-00-6120-522110-000 DISPOSAL SERVICE	7,692	4,901	5,000	4,500	4,500	4,500	4,500
100-00-6120-522200-000 PROPERTY R&M	80,871	47,519	45,000	45,000	45,000	48,000	58,000
100-00-6120-522201-000 VEHICLE R&M	1,336	1,219	800	1,200	1,200	1,600	2,000
100-00-6120-522320-000 EQUIPMENT RENTAL	10,872	4,926	10,350	5,000	5,000	5,500	6,000
100-00-6120-523100-000 INSURANCE (NONEMPLOYEE)	1,436	2,148	1,500	1,500	2,150	2,200	2,300
100-00-6120-523200-000 COMMUNICATIONS	936	904	950	950	950	950	950
100-00-6120-523205-000 TELEPHONE	10,484	10,063	9,700	9,700	9,700	9,700	10,000
100-00-6120-523208-000 POSTAGE	393	1,224	750	750	750	750	750
100-00-6120-523300-000 ADVERTISING	2,886	2,728	250	250	250	250	250
100-00-6120-523500-000 TRAVEL	3,896	280	1,000	1,000	1,000	1,000	1,000
100-00-6120-523600-000 DUES & FEES	6,958	8,900	6,200	8,900	8,900	9,500	10,000
100-00-6120-523700-000 EDUCATION & TRAINING	575	700	800	800	800	800	800
100-00-6120-523850-000 CONTRACT LABOR	51,588	56,494	50,000	56,000	56,000	57,000	60,000
100-00-6120-531100-000 GENERAL SUPPLIES / MATERIALS	48,025	47,845	49,000	49,000	49,000	49,000	52,000
100-00-6120-531109-000 COMPUTER SUPPLIES	1,587						
100-00-6120-531122-000 SUPPLIES - SPORTING EQUIPMENT	27,107	10,985	12,000	20,000	20,000	15,000	15,000
100-00-6120-531210-000 ENERGY - WATER / SEWER	18,100	20,338	18,000	21,000	21,000	25,000	25,000
100-00-6120-531220-000 ENERGY - NATURAL GAS	3,518	3,050	3,500	3,500	3,500	3,500	3,500

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
100-00-6120-531230-000 ENERGY - ELECTRICITY	101,394	111,979	97,000	111,000	111,000	115,000	120,000
100-00-6120-531240-000 ENERGY - PROPANE	1,728	1,251	2,000	1,300	1,300	1,500	1,700
100-00-6120-531270-000 GASOLINE / DIESEL / OIL	6,983	10,848	8,000	10,000	10,000	11,000	13,000
100-00-6120-531300-000 FOOD	1,271	1,643	1,500	1,500	1,500	1,500	1,500
100-00-6120-531400-000 BOOKS & PERIODICALS			10				
100-00-6120-531600-000 SMALL EQUIPMENT	4,497	5,541	4,800	4,800	4,800	4,800	5,000
100-00-6120-531700-000 UNIFORMS	59,176	52,040	50,000	53,000	53,000	53,000	57,000
100-00-6120-542100-000 MACHINERY				6,000	6,000	7,000	7,000
100-00-6120-581200-000 CAPITAL LEASE PRINCIPAL	7,579						
100-00-6120-582200-000 CAPITAL LEASE INTEREST	126						
6120 PARK	899,408	837,606	784,508	835,799	825,213	839,589	869,689

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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 2013 recommended budget for Park – Pool represents a 2% increase compared to the 2012 budget. The largest increase was in Salary and FICA/Medicare accounts to be more consistent with 2011 actual figures and 2012 trends. The Intergovernmental – GA Sales Tax budget was eliminated due to a correction in accounting for this liability. It is now accounted for as a liability and is not budgeted as an expenditure.

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
6124 PARK POOL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED
51 PERS SVC/EMP BENEFITS	18,180	16,150	18,150	18,193
52 PURCH/CONTRACT SERVICES	1,508	300	1,000	1,000
53 SUPPLIES	4,661	4,700	5,000	4,700
57 OTHER COSTS		2,240	2,240	
6124 PARK POOL	<u>24,349</u>	<u>23,390</u>	<u>26,390</u>	<u>23,893</u>

Budget Summary

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
6124 PARK POOL							
100-00-6124-511200-000 SALARY-TEMP	17,324	16,888	15,000	17,000	16,900	17,000	17,000
100-00-6124-512200-000 FICA/MEDICARE	1,325	1,292	1,150	1,150	1,293	1,300	1,300
100-00-6124-521200-000 PROFESSIONAL SERVICES							
100-00-6124-522200-000 PROPERTY R&M		1,508	300	1,000	1,000	1,000	1,000
100-00-6124-531100-000 GENERAL SUPPLIES / MATERIALS	9,915	4,661	4,700	5,000	4,700	5,000	5,000
100-00-6124-571000-000 INTERGOV - GA SALES TAX	1,357		2,240	2,240			
6124 PARK POOL	<u>29,921</u>	<u>24,349</u>	<u>23,390</u>	<u>26,390</u>	<u>23,893</u>	<u>24,300</u>	<u>24,300</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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 2013 recommended budget for War Hill Park did not change from the 2012 budget.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
6180 WAR HILL PARK				
52 PURCH/CONTRACT SERVICES	1,958	2,700	2,700	2,700
53 SUPPLIES	4,228	5,000	4,800	5,000
6180 WAR HILL PARK	6,186	7,700	7,500	7,700

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
6180 WAR HILL PARK							
100-00-6180-522110-000 DISPOSAL SERVICE	787		700	700	700	700	700
100-00-6180-522200-000 PROPERTY R&M	1,325	980	2,000	2,000	2,000	2,000	2,000
100-00-6180-522320-000 EQUIPMENT RENTAL		978					
100-00-6180-531100-000 GENERAL SUPPLIES / MATERIALS	767	1,098	800	1,200	800	1,200	1,200
100-00-6180-531210-000 ENERGY - WATER / SEWER	4,134	1,561	2,000	2,000	2,000	2,000	2,000
100-00-6180-531230-000 ENERGY - ELECTRICITY	2,168	1,569	2,200	1,500	2,200	1,500	1,500
100-00-6180-531600-000 SMALL EQUIPMENT				100			
6180 WAR HILL PARK	<u>9,181</u>	<u>6,186</u>	<u>7,700</u>	<u>7,500</u>	<u>7,700</u>	<u>7,400</u>	<u>7,400</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department 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 bestsellers, paperbacks, large print materials, audio books, popular DVDs, newspapers, magazines, video games, online databases and popular electronic books known as E-Books.

Budget Highlights

The 2013 recommended budget for the Library did not change from the 2012 budget.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
6510 LIBRARY				
57 OTHER COSTS	377,530	357,550	357,530	357,530
6510 LIBRARY	377,530	357,550	357,530	357,530

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
6510 LIBRARY							
100-00-6510-571000-000 INTER'GOVT- LIBRARY	377,530	377,530	357,550	357,530	357,530	357,530	360,000
6510 LIBRARY	377,530	377,530	357,550	357,530	357,530	357,530	360,000

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

Dawson County provides a phone line to the local Soil Conservationist with the United States Department of Agriculture. The Social 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 2013 recommended budget for Conservation did not change from the 2012 budget.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
7100 CONSERVATION				
52 PURCH/CONTRACT SERVICES	661	700	700	700
7100 CONSERVATION	661	700	700	700

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
7100 CONSERVATION							
100-00-7100-523205-000 TELEPHONE	643	661	700	700	700	700	700
7100 CONSERVATION	<u>643</u>	<u>661</u>	<u>700</u>	<u>700</u>	<u>700</u>	<u>700</u>	<u>700</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

The Dawson County Extension is part of the University of Georgia's Cooperative Extension in the College of Agriculture and Environmental Sciences. County Extension Agents help keep farmers abreast of the latest agricultural technology, research and marketing strategies. Their mission is to extend lifelong learning to Georgia citizens through unbiased, research-based education in agriculture, the environment, communities, youth and families.

Budget Highlights

The 2013 recommended budget for County Extension represents a 0.5% decrease compared to the 2012 budget. The largest decrease was in the Equipment Rental account. The budget for this account was eliminated because copiers were purchased in 2012, and the copier lease was eliminated.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
7130 COUNTY EXTENSION				
51 PERS SVC/EMP BENEFITS	57,579	61,826	64,302	61,898
52 PURCH/CONTRACT SERVICES	8,548	7,550	8,199	7,050
53 SUPPLIES	7,146	7,150	7,150	7,150
7130 COUNTY EXTENSION	<u>73,273</u>	<u>76,526</u>	<u>79,651</u>	<u>76,098</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
7130 COUNTY EXTENSION							
100-00-7130-511100-000 SALARY	48,156	49,544	50,497	52,283	50,497	50,497	50,497
100-00-7130-511300-000 SALARY-OVERTIME		462					
100-00-7130-512100-000 GROUP INSURANCE	4,016	2,772	4,235	3,966	4,235	4,235	4,235
100-00-7130-512200-000 FICA/MEDICARE	3,127	2,968	4,174	4,174	3,863	3,863	3,863
100-00-7130-512400-000 RETIREMENT CONTRIBUTIONS	1,681	1,253	2,650	3,604	2,700	2,700	2,700
100-00-7130-512700-000 WORKERS' COMPENSATION	238	491	92	92	500	500	500
100-00-7130-512900-000 LIFE INSURANCE	103	59	103	108	103	103	103
100-00-7130-512901-000 FLEX BENEFIT ADMIN FEES	72	30	75	75			
100-00-7130-522200-000 PROPERTY R&M	788	882	350	350	350	360	368
100-00-7130-522320-000 EQUIPMENT RENTAL	1,077	1,075	1,100	1,299			
100-00-7130-523205-000 TELEPHONE	2,149	1,855	2,000	2,000	2,000	2,060	2,100
100-00-7130-523208-000 POSTAGE	600	600	600	600	600	618	630
100-00-7130-523300-000 ADVERTISING		104					
100-00-7130-523500-000 TRAVEL	3,405	4,032	3,500	3,800	3,900	3,914	3,990
100-00-7130-523700-000 EDUCATION & TRAINING				150	200	155	158
100-00-7130-531100-000 GENERAL SUPPLIES / MATERIALS	1,342	1,013	1,000	1,000	1,000	1,030	1,050
100-00-7130-531109-000 COMPUTER SUPPLIES	331		300	300	300	309	315
100-00-7130-531210-000 ENERGY - WATER / SEWER	846	833	850	850	850	875	892
100-00-7130-531230-000 ENERGY - ELECTRICITY	4,790	4,451	4,800	4,800	4,800	4,944	5,040
100-00-7130-531600-000 SMALL EQUIPMENT	985	849	200	200	200	206	210
7130 COUNTY EXTENSION	<u>73,706</u>	<u>73,273</u>	<u>76,526</u>	<u>79,651</u>	<u>76,098</u>	<u>76,469</u>	<u>76,756</u>

COUNTY EXTENSION

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

The Planning and Development Department is responsible for issuing all commercial and residential building permits, as well as conducting inspections for each permit. The Department also issues and maintains the County Business and Alcohol Licenses. Both licenses must be renewed on an annual basis. In addition, Planning and Development maintains the DCAR GIS program which is a compilation of data from several agencies that provides citizens with useful information regarding, but not limited to, school and voting districts, zoning classifications, and property tax information.

The Department reviews and processes the applications for rezoning and variance requests. Following the review, staff provides the Planning Commission and the Board of Commissioners with all documentation regarding each application prior to a public hearing. The current Land Use Plan and Future Land Use Plan are implemented through this process.

Budget Highlights

The 2013 recommended budget for Planning & Development represents a 0.5% increase compared to the 2012 budget. This increase is largely attributed to under budgeting of Salary and related benefits accounts in 2012. Notable activity affecting the salary and related benefits accounts includes budgeting for replacing the Building Official position with a lower paid Commercial Inspector position as well as allocating 15% of the Planning Director's salary and benefits to the DCARGIS fund. This allocation is also reflected in the Transfer Out to DCARGIS Fund as mentioned in the Other Financing Uses budget highlights. The Salary – Planning Commission, Bank Charges – Credit Card, Travel, and Gasoline/Diesel/Oil accounts were adjusted to be more consistent with 2011 actual figures and 2012 trends. The Telephone account was reduced due to costs savings associated with moving to the new Courthouse. The Technical Services account was increased to accommodate a 3.5% increase for software maintenance.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
7410 PLANNING & DEVELOPMENT				
51 PERS SVC/EMP BENEFITS	264,430	292,043	292,043	305,972
52 PURCH/CONTRACT SERVICES	48,439	52,200	47,539	40,950
53 SUPPLIES	11,927	13,550	13,550	12,950
7410 PLANNING & DEVELOPMENT	<u>324,796</u>	<u>357,793</u>	<u>353,132</u>	<u>359,872</u>

PLANNING AND DEVELOPMENT

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
7410 PLANNING & DEVELOPMENT							
100-00-7410-511100-000 SALARY	139,692	190,559	200,473	200,473	213,762	213,762	213,762
100-00-7410-511102-000 SALARY-PLANNING COMMISSION	2,500	2,900	6,000	6,000	4,500	6,000	6,000
100-00-7410-512100-000 GROUP INSURANCE	35,674	50,766	64,823	64,823	62,507	62,507	62,507
100-00-7410-512200-000 FICA/MEDICARE	9,923	13,560	13,483	13,483	16,698	16,698	16,698
100-00-7410-512400-000 RETIREMENT CONTRIBUTIONS	4,843	4,890	5,000	5,000	6,307	6,307	6,307
100-00-7410-512600-000 UNEMPLOYMENT INSURANCE	12,120						
100-00-7410-512700-000 WORKERS' COMPENSATION	1,648	1,228	1,700	1,700	1,500	1,500	1,500
100-00-7410-512900-000 LIFE INSURANCE	450	477	514	514	598	598	598
100-00-7410-512901-000 FLEX BENEFIT ADMIN FEES	36	50	50	50	100	100	100
100-00-7410-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	3,300		3,400	3,400			
100-00-7410-521105-000 ADMIN SVCS - BOARD	2,500						
100-00-7410-521111-000 BANK CHARGES - CREDIT CARD	806	1,446	600	600	1,400	1,400	1,400
100-00-7410-521200-000 PROFESSIONAL SERVICES	6,800	2,298	7,000	7,000	7,500	7,500	7,500
100-00-7410-521201-000 PROF SVCS-ATTORNEY	2,492	5,131	3,000	3,000	3,000	3,000	3,000
100-00-7410-521300-000 TECHNICAL SERVICES	7,310	7,310	7,500	7,800	7,800	7,800	7,800
100-00-7410-522200-000 PROPERTY R&M	2,111	4,164	2,200	2,200	2,200	2,200	2,200
100-00-7410-522201-000 VEHICLE R&M	1,441	2,658	2,000	2,000	2,000	2,000	2,000
100-00-7410-522320-000 EQUIPMENT RENTAL	7,078	5,860	7,000	2,039	2,050	2,050	2,050
100-00-7410-523205-000 TELEPHONE	9,517	8,730	9,500	9,500	5,000	5,000	5,000
100-00-7410-523208-000 POSTAGE	1,953	2,283	2,000	2,000	2,000	2,000	2,000
100-00-7410-523300-000 ADVERTISING	923	1,165	1,000	1,000	1,200	1,200	1,200
100-00-7410-523400-000 PRINTING & BINDING	1,405	2,325	1,500	1,500	1,500	1,500	1,500
100-00-7410-523500-000 TRAVEL	161	742	200	200	700	700	700
100-00-7410-523600-000 DUES & FEES	2,767	1,360	2,800	2,800	2,100	2,100	2,100
100-00-7410-523700-000 EDUCATION & TRAINING	2,483	2,967	2,500	2,500	2,500	2,500	2,500
100-00-7410-531100-000 GENERAL SUPPLIES / MATERIALS	4,236	2,041	4,500	4,500	4,000	4,000	4,000
100-00-7410-531101-000 MISC OTHER SUPPLIES	598	467	600	600	600	600	600
100-00-7410-531109-000 COMPUTER SUPPLIES	4,798	112	600	600	600	600	600
100-00-7410-531270-000 GASOLINE / DIESEL / OIL	4,319	6,531	5,500	5,500	6,000	6,300	6,500

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
100-00-7410-531400-000 BOOKS & PERIODICALS	656	1,098	750	750	750	750	750
100-00-7410-531600-000 SMALL EQUIPMENT	1,147	1,415	1,200	1,200	600	600	600
100-00-7410-531700-000 UNIFORMS	271	263	400	400	400	400	400
100-00-7410-573000-000 PAYMENTS TO OTHERS(REFUNDS)	2,297						
100-00-7410-581200-000 CAPITAL LEASE PRINCIPAL	6,775						
100-00-7410-582200-000 CAPITAL LEASE INTEREST	277						
7410 PLANNING & DEVELOPMENT	<u>285,307</u>	<u>324,796</u>	<u>357,793</u>	<u>353,132</u>	<u>359,872</u>	<u>361,672</u>	<u>361,872</u>

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

The Development Authority of Dawson County (DADC) is charged with both actively and passively attracting and locating new businesses to Dawson County. The DADC is also responsible for working with existing Dawson County companies to retain them in our County and assisting with any expansion plans. The DADC also acts as a separate government entity; DADC may finance, through various programs allowed under the law, any new or existing businesses that desire bonds, conduits, or other types of financing for relocating to Dawson County, expanding their operations, reducing their environmental impacts, or increasing their productivity.

Budget Highlights

The 2013 recommended budget for the Development Authority did not change from the 2012 budget.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
7520 DEVELOPMENT AUTHORITY				
57 OTHER COSTS	152,413	-	108,910	-
7520 DEVELOPMENT AUTHORITY	152,413	-	108,910	-

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
7520 DEVELOPMENT AUTHORITY							
100-00-7520-572001-000 PAY OTHR AGENCY - DEVELOP AUTH	163,000	152,413	-	108,910	-	75,000	75,000
7520 DEVELOPMENT AUTHORITY	163,000	152,413	-	108,910	-	75,000	75,000

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

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

Budget Highlights

The 2013 recommended budget for Adult Literacy did not change from the 2012 budget.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
7640 ADULT LITERACY				
57 OTHER COSTS	750	750	750	750
7640 ADULT LITERACY	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>

ADULT LITERACY - R.E.A.D.

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
7640 ADULT LITERACY							
100-00-7640-572000-000 PAYMENT TO OTHER AGENCIES	750	750	750	750	750	750	750
7640 ADULT LITERACY	750	750	750	750	750	750	750

ADULT LITERACY - R.E.A.D.

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



Department Description

All transfers to other County funds are budgeted in Other Financing Uses. Funds that receive transfers from the General Fund include: the Multiple Grants Fund, Capital Projects Fund, E911 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 2013 recommended budget for Other Financing Uses represents a 35.1% increase compared to the 2012 budget. The increase is largely attributed to an increase in the Transfer Out to Grants account to accommodate the County's grant match towards a new ambulance should this grant be awarded. The Transfer Out to Grants account was also increased for other anticipated grants. Additionally, the Transfer Out to Fleet account was increased to accommodate a change in how the salaries for the Fleet Center are recorded. In previous years, these salaries were recorded in other departments. All salaries for Fleet Center employees are now recorded in the Fleet fund.

Budget Summary

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
9000 OTHER FINANCING USES				
61 OTHER FINANCING USES	1,288,242	986,983	919,704	1,333,641
9000 OTHER FINANCING USES	1,288,242	986,983	919,704	1,333,641

OTHER FINANCING USES

DAWSON COUNTY

FY2013-2015 GENERAL FUND BUDGET DETAIL



COMM OF ROADS & REVENUE DAWSON CO
 ANNUAL BUDGET ESTIMATE - EXPENDITURE
 TRIENNIAL BUDGET WITH HISTORY

	<u>2010</u> ACTUAL	<u>2011</u> ACTUAL	<u>2012</u> BUDGET	<u>2013</u> REQUESTED	<u>2013</u> RECOMMENDED	<u>2014</u> REQUESTED	<u>2015</u> REQUESTED
9000 OTHER FINANCING USES							
100-00-9000-611000-202 TRANSFER OUT		10,439					
100-00-9000-611000-207 TRANSFER OUT TO FUND 207		22,109	23,152		23,152	23,152	23,152
100-00-9000-611000-214 TRANSFER OUT TO FED CONFIS ASSETS	5,089						
100-00-9000-611000-250 TRANSFER OUT TO GRANTS	525,586	487,833	435,000	435,000	673,448	473,000	502,000
100-00-9000-611000-350 TRANSFER OUT TO CAPITAL	150,000	273,288	205,000	150,000	222,200	220,000	245,005
100-00-9000-611000-615 TRANSFER OUT FLEET	47,883	42,256	50,000		143,000	143,000	143,000
100-00-9000-611000-785 TRANSFER OUT TO IMPACT FEES							
100-00-9000-611002-215 TRANSFER TO OTHER FUNDS	467,328	420,965	251,481	324,413	261,550	260,000	260,000
100-00-9000-611003-565 TRANSFER OUT TO DCAR/GIS	36,548	31,352	22,350	10,291	10,291	10,291	10,291
9000 OTHER FINANCING USES	<u>1,232,434</u>	<u>1,288,242</u>	<u>986,983</u>	<u>919,704</u>	<u>1,333,641</u>	<u>1,129,443</u>	<u>1,183,448</u>

OTHER FINANCING USES

DAWSON COUNTY

FY2013-2015 SPECIAL REVENUE FUNDS



DAWSON COUNTY

FY2013-2015 SPECIAL REVENUE FUNDS



Fund Descriptions

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 system.

Multiple Grants Fund: This fund is used to account for all reimbursement grants from state, federal and local grantors.

Mentor Program Fund: This fund is used to account for grant funds and private contributions used to provide mentoring services 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.

Jail Fund: This fund is used to account for fines and fees received that are restricted for the maintenance of the County Jail.

Hotel/Motel Tax Fund: This fund is used to account for Hotel/Motel tax collections which are used to support tourism in Dawson County.

Law Library Fund: This fund is used to account for the fines and forfeitures received that are reserved for providing a County Law Library.

Victim Rights and Assistance Fund: This fund is used to account for funds collected from fines and forfeitures that are used to assist victims of crime.

DAWSON COUNTY

FY2013-2015 SPECIAL REVENUE FUNDS



Drug Abuse Treatment and Education Fund: 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.

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.

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.

DAWSON COUNTY

FY2013-2015 SPECIAL REVENUE FUNDS



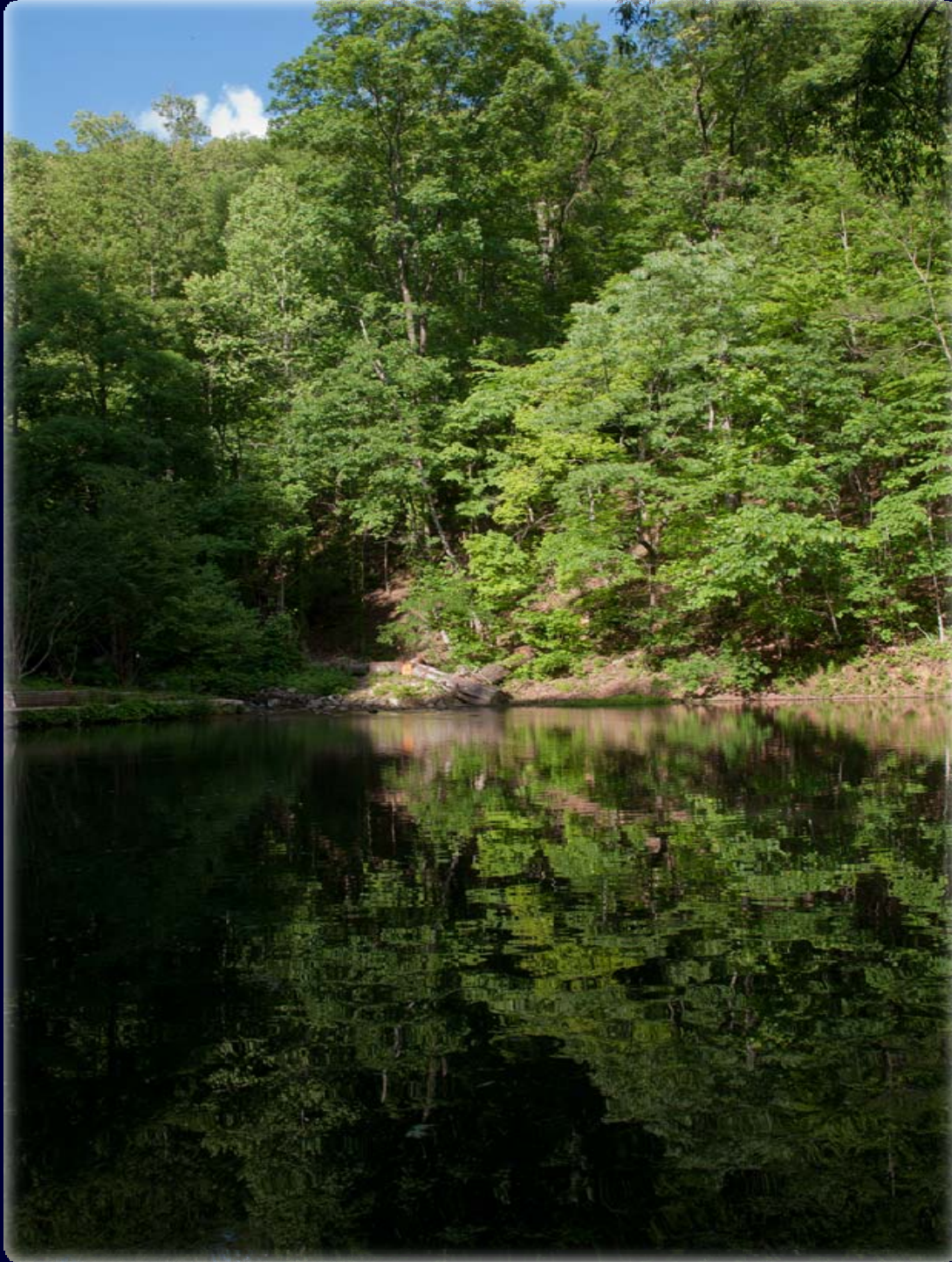
Budget Summary

**DAWSON COUNTY FY 2013-2015
BUDGET SUMMARY BY FUND
SPECIAL REVENUE FUNDS**

FUND DESCRIPTION	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
200 DATE	28,000	21,011	28,000	28,000	28,000	28,000	28,000
201 JAIL	119,504	54,904	70,000	70,000	70,000	70,000	70,000
202 LVAP (CRIME VICTIMS)	50,100	45,210	34,718	32,450	22,000	32,450	32,450
205 LAW LIBRARY	26,698	44,215	25,950	25,950	33,390	25,950	25,950
206 FIRE/ESA DONATIONS ACCOUNT	30,700	32,815	-	-	-	-	-
207 FAMILY CONNECTION	61,693	58,356	23,152	236,961	238,253	191,521	191,521
209 MENTORING	51,534	45,731	-	21,843	21,843	21,843	21,843
211 INMATE WELFARE FUND	44,663	58,275	24,000	24,000	50,000	50,000	50,000
212 CONFISCATED ASSETS DA	1,541	1,622	10,000	1,875	20,000	20,000	20,000
213 CONFISCATED ASSETS DCSO	43,295	45,019	-	21,865	42,050	42,000	42,000
214 CONFISCATED ASSETS FEDERAL	2,868	-	-	-	-	-	-
215 EMERGENCY 911	766,073	699,048	655,724	949,774	884,842	751,674	751,569
250 MULTIPLE GRANTS	1,401,299	1,679,478	1,362,100	1,700,533	1,659,033	1,650,000	1,650,000
275 HOTEL/MOTEL TAX	301,359	304,879	295,000	260,000	295,000	300,000	300,000
	<u>2,929,327</u>	<u>3,090,563</u>	<u>2,528,644</u>	<u>3,373,251</u>	<u>3,364,411</u>	<u>3,183,438</u>	<u>2,929,327</u>

DAWSON COUNTY

FY2013-2015 CAPITAL PROJECTS FUNDS



DAWSON COUNTY

FY2013-2015 CAPITAL PROJECTS FUNDS



Fund Descriptions

Special Purpose Local Option Sales Tax Fund: This fund is 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 Capital Projects Fund: This fund is used to account for impact fees restricted for the acquisition or construction of specific capital projects.

Budget Summary

**DAWSON COUNTY FY 2013-2015
BUDGET SUMMARY BY FUND
CAPITAL PROJECTS FUNDS**

FUND DESCRIPTION	2010	2011	2012	2013	2013	2014	2015
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
315 GO BOND SERIES 2007 (SP5)	7,874,425	15,070,477	2,879,440	11,093,828	11,500,000	11,093,828	-
321 SPLOST III	408,587	1,804,415	1,803,427	-	-	-	-
322 SPLOST IV	2,326,253	555,547	900,000	-	280,000	-	-
323 SPLOST V	4,693,011	6,034,966	6,794,097	6,525,179	6,525,179	7,721,150	-
350 CAPITAL PROJECTS	70,074	1,843,818	205,000	100,000	222,200	200,000	200,000
785 IMPACT FEES	158,960	513,010	712,635	-	50,000	-	-
	<u>15,531,310</u>	<u>25,822,233</u>	<u>13,294,599</u>	<u>17,719,007</u>	<u>18,577,379</u>	<u>19,014,978</u>	<u>200,000</u>

DAWSON COUNTY

FY2013-2015 CAPITAL IMPROVEMENT



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 \$50,000 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.

Capital Improvement Program

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.



2012 Caterpillar Road Tractor

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

FY2013-2015 CAPITAL IMPROVEMENT



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?



2012 Dodge Charger

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

DAWSON COUNTY

FY2013-2015 DEBT SERVICE FUNDS



DAWSON COUNTY



FY2013-2015 DEBT SERVICE FUNDS

Fund Description

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.

Budget Summary

**DAWSON COUNTY FY 2013-2015
BUDGET SUMMARY BY FUND
DEBT SERVICE FUNDS**

FUND DESCRIPTION	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
420 EWSA 2002 BONDS	386,614	1,938,178	229,026	378,734	-	-	-
421 DEBT SVC GO BONDS 2007 SERIES	5,361,150	7,721,150	7,721,150	8,116,150	8,116,150	8,425,750	8,300,000
	<u>5,747,764</u>	<u>9,659,328</u>	<u>7,950,176</u>	<u>8,494,884</u>	<u>8,116,150</u>	<u>8,425,750</u>	<u>8,300,000</u>

DAWSON COUNTY



FY2013-2015 DEBT SERVICE FUNDS

DEBT SERVICE 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	-
	<u>38,325,000</u>	<u>10,091,004</u>	<u>48,416,004</u>	<u>48,416,004</u>	<u>-</u>

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DAWSON COUNTY

FY2013-2015 ENTERPRISE / INTERNAL SERVICE FUNDS



DAWSON COUNTY

FY2013-2015 ENTERPRISE / INTERNAL SERVICE FUNDS



Fund Descriptions

Solid Waste Disposal Facility Fund: This enterprise fund is used to account for activities connected with the disposal of residential and commercial solid waste at the County's solid waste transfer station.

DCARGIS Fund: The Dawson County Area Regional Geographic Information System (DCARGIS) enterprise fund is used to account for the activities related to geographical data related to Dawson County, as well as, Etowah Water & Sewer Authority.

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

Budget Summary

**DAWSON COUNTY FY 2013-2015
BUDGET SUMMARY BY FUND
ENTERPRISE / INTERNAL SERVICE FUNDS**

FUND DESCRIPTION	2010	2011	2012	2013	2013	2014	2015
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
540 SOLID WASTE ENTERPRISE	457,482	447,438	445,826	438,014	641,095	650,000	650,000
565 DCAR GIS ENTERPRISE	42,838	143,577	22,350	16,291	154,241	155,000	155,000
615 FLEET FUEL & MAINTENANCE FUND	985,249	1,154,892	786,449	1,220,987	1,285,300	1,200,000	1,200,000
	<u>1,485,569</u>	<u>1,745,907</u>	<u>1,254,625</u>	<u>1,675,292</u>	<u>2,080,636</u>	<u>2,005,000</u>	<u>2,005,000</u>

DAWSON COUNTY

FY2013-2015 AGENCY FUNDS



DAWSON COUNTY



FY2013-2015 AGENCY FUNDS

Fund Descriptions

Inmate Escrow: This fund accounts for the collection and disbursement of cash for inmates incarcerated at the Dawson County Detention Center.

Budget Summary

DAWSON COUNTY FY 2013-2015 BUDGET SUMMARY BY FUND AGENCY FUNDS							
FUND DESCRIPTION	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	REQUESTED	REQUESTED
770 INMATE TRUST FUND	-	439	-	-	-	-	-
771 INMATE ESCROW (KEEFE) 2008	100,320	118,079	100,000	100,000	110,000	110,000	110,000
	<u>100,320</u>	<u>118,518</u>	<u>100,000</u>	<u>100,000</u>	<u>110,000</u>	<u>110,000</u>	<u>100,320</u>

DAWSON COUNTY

FY2013-2015 SUPPLEMENTAL INFORMATION

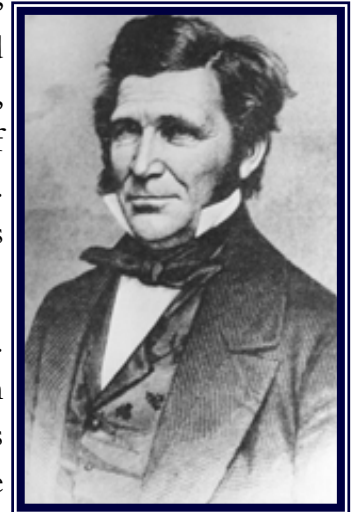


DAWSON COUNTY

FY2013-2015 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 overrun much of the area and Georgia claimed the region as state 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 Indians remains in many



names found throughout Dawson County: Amicalola, which means "tumbling waters", Etowah, Toto Creek - named for the Cherokee Toter family, and a host of other local names. Throughout the 1830's and 1840's, the area that was to become Dawson County was in the midst of the first gold rush in America. Numerous mines and mining operations, some within the city limits of Dawsonville, were located throughout the area. Remnants of these mines and small mining projects can still be found within the County.

By April 28, 1858, all county officers had the books that were necessary for the county records, and these were placed in a log structure which had been built for the temporary use of the court and other county officials. 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.

DAWSON COUNTY

FY2013-2015 HISTORY



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

Harrison Summerour, John McAfee and R. N. McClure secured a bond for \$9,600.00 to erect the courthouse. As the money came in to the county treasurer, the contractors were to be paid. A difficulty arose, however, and an additional \$2,500.00 was borrowed from Mr. Summerour to meet the deadline of the contract payment. N. H. Goss made chairs for the new building for \$4.95. The bricks, which were purchased at \$8.00 per thousand, were made by the slaves of John Hockenhull on a branch on the east side of Old Georgia 19 (now Highway 9), across the highway from the building that housed Standard Telephone 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.



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

DAWSON COUNTY

FY2013-2015 HISTORY



Some of the more interesting recommendations implemented by the grand jury: William Hollingshed ceiled the building, old shingles were removed (and sold for \$5.00) and the building was recovered, the lathing was removed, the northwest room (which had been rented for \$10.00 per month) was fitted for the commissioner's office, the windows were glazed (paned with glass), and from time to time the building was painted. A fence was built around the courthouse and painted (there was no stock law in effect). A well, which had been dug earlier on the courthouse grounds, was included inside the fencing. Sawdust was kept on the floor until carpeting was installed, printed material was purchased for the making of curtains for the windows, and shutters were made and added to the windows. In a contract given to H. C. Thompson, the building was plastered, and later the plaster was removed and re-plastering was completed through a contract awarded to Mr. Finger. Throughout the years, the building received many coats of whitewash to keep it "spic-and-span."



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

For the first hundred years of its existence, Dawson County remained primarily an agricultural economy, largely due to the lack of railroads or major highways in the area. Dawson County was, however, a significant source of illegal corn whiskey (known as "moonshine") for Atlanta during and after the Prohibition era. During Prohibition, many bootleggers would modify their cars for better speed and handling in order to evade police when delivering their illegal cargo. Even after Prohibition, the trend continued as bootleggers were on the run from state revenue agents who sought to tax their illicit operations.

DAWSON COUNTY

FY2013-2015 HISTORY



Eventually, these cars were raced for entertainment (and profit), leading to the birth of modern stock car racing and NASCAR.

Bill Elliott, one of NASCAR's most successful drivers, was born in Dawsonville. "Awesome Bill from Dawsonville" won 44 races on the NASCAR circuit, including two Daytona 500 victories and the 1988 NASCAR Winston Cup championship. Elliott won NASCAR's Most Popular Driver Award a record 16 times between 1984 and 2002.

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 recent 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.



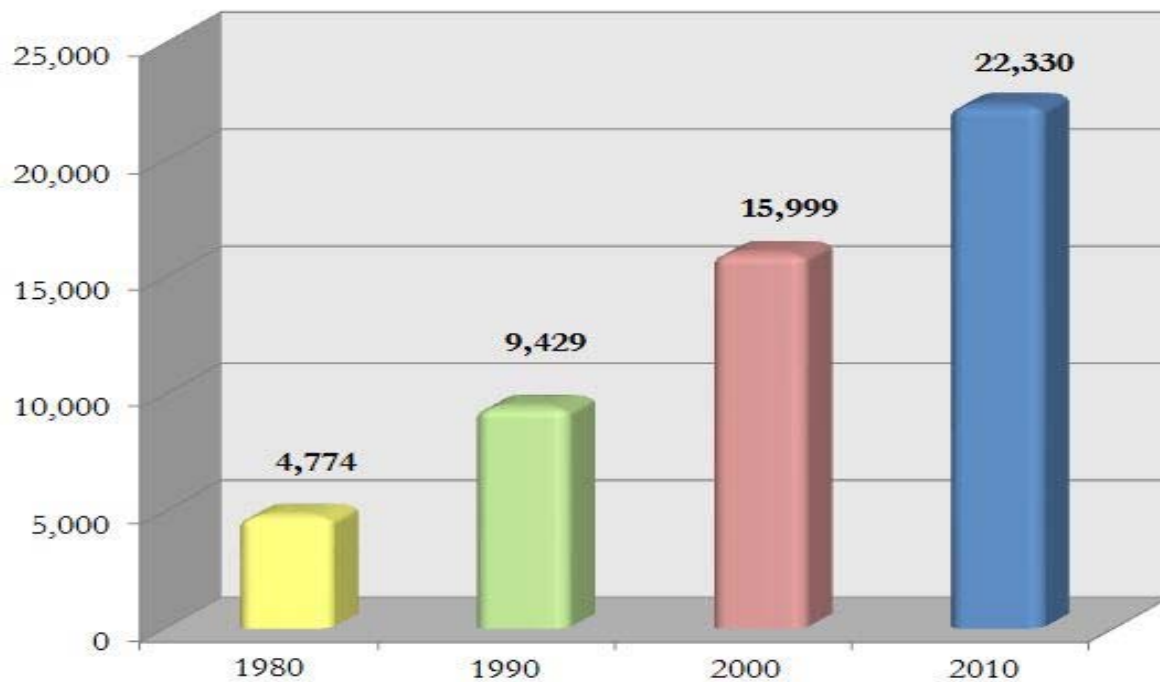
DAWSON COUNTY

FY2013-2015 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.

Dawson County Census Population 1980-2010



DAWSON COUNTY

FY2013-2015 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.

DAWSON COUNTY

FY2013-2015 LABOR STATISTICS



Dawson County's labor force consists of approximately 11,291 workers. The County's largest employers are: North Georgia Premium Outlets, Gold Creek Foods, Wal-Mart, Kroger and Home Depot excluding all government agencies. Ingles Supermarket and Food Lion are vying to become the fifth largest employer. The County has seen a substantial reduction in the unemployment rate over the last year and is one of the four lowest within the 13 county Georgia Mountains Regional Commission.



Dawson County ranked 20th in a recent Georgia Department of Community Affairs (DCA) report of Georgia's most prosperous counties. Each year, 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 is one of eighteen counties listed in the Tier 3 Category.



2011-2012 has had several significant economic developments including The Varsity, RaceTrac Gasoline, The Moonshine Distillery and Atlanta Motorsports Park. Northside Hospital System and Northeast Georgia Medical Group announced plans for expansion of their Dawson County clinics during 2012. Major businesses

such as SleeveCo and Impulse Manufacturing have received contracts spurring production this year. Dawson County retailers reported a strong 2011 holiday season and steady retail sales in 2012.

DAWSON COUNTY

FY2013-2015 BUDGET GLOSSARY



DAWSON COUNTY

FY2013-2015 BUDGET GLOSSARY



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

Adopted (Approved) Budget: The funds appropriated from the Board of Commissioners at the beginning of each fiscal year.

Ad Valorem Tax: A tax based on the value of the property.

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

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

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

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

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

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

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

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

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

DAWSON COUNTY

FY2013-2015 BUDGET GLOSSARY



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

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

Budget Resolution: The official enactment by the Board of Commissioners legally authorizing County officials to obligate and expend resources.

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

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

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

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

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

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

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

DCARGIS (Dawson County Area Regional Geographic Information System): A regional system that collect specific data and ties it to a mapping system.

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

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

DAWSON COUNTY

FY2013-2015 BUDGET GLOSSARY



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

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

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

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

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

Full Time Employee (FTE): A value assigned to personnel. Full time personnel are assigned a value of one while part time personnel are assigned a value of one-half.

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

Fund Balance (assigned): Amounts a government intends to use for a particular purpose.

Fund Balance (committed): Amounts constrained by a government using its highest level of decision-making authority.

Fund Balance (non-spendable): Amounts that cannot be spent because they are either not in spendable form (e.g. inventories and prepaids) or legally or contractually required to be maintained in-tact.

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.

DAWSON COUNTY



FY2013-2015 BUDGET GLOSSARY

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.

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

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

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

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

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DAWSON COUNTY

FY2013-2015 BUDGET GLOSSARY



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

Local Option Sales Tax (LOST): A one cent sales tax imposed based on an agreement renegotiated every ten years and used for property tax relief.

Long-term debt: Debt with a maturity of more than one year after the date of issuance.

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

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

Modified Accrual Basis: A basis of accounting where revenues and expenditures are recorded when they become “measurable” and “available.”

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

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

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

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

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.

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.

DAWSON COUNTY

FY2013-2015 BUDGET GLOSSARY



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.

Reserve: An account used to indicate that a portion of funds have been legally restricted for a specific purpose or not available for appropriation and subsequent spending.

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

Special Revenue Fund: A fund in which the revenues are designated to be used for specific purposes.

Special Purpose Local Option Sales Tax (SPLOST): A one percent sales tax levied and used by local governments for capital improvements. The tax may be levied with voter approval and must be used for specific capital projects.

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

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

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

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

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

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

