



TRIENNIAL BUDGET GUIDE

2011-2013

DAWSON COUNTY

Where the Quality of Life Matters

DAWSON COUNTY

FY 2011-2013 Chairman's Message

To: Dawson County Board of Commissioners
Date: August 12, 2010
Subject: 2011-2013 Budget Proposal

This is my 5th 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- all budgets were submitted online with very little paper-work.

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 \$3.3 million. This will enable us to have about two month's reserve.

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. I discussed Dawson's current economic conditions and that our best estimate was for revenues to be 2% below the 2009 actuals for 2011 and will remain at that level for this triennial budget cycle. I asked all to consider these revenue assumptions while preparing each budget request. And through careful consideration, this year's budget proposal you have before you accomplished the following:

- 2% reduction from FY09 actuals to meet 2011 revenue projections;
- Six (6) new leased patrol vehicles for the Sheriff's Office- due to the age/mileage of the current fleet (many are over 200,000 miles). Though the Sheriff's department has greater needs; the Sheriff has agreed to this recommendation;
- Three (3) new fire trucks on a 10-year lease/purchase plan to replace 1985 engines. Each will be fully outfitted to include Cardio Monitors on each truck;
- One (1) deputy sheriff position in the Sheriff's Office to staff the new Court House/Admin. Building starting July 2011;
- Three (3) p/t custodian positions in Facilities that will be responsible for cleaning the new Court House/Admin building starting October 2011;
- Only essential personnel vacancies will be filled;
- No Cost of Living Allowance for employees; and,
- Lease purchase of two (2) heavy-duty mowers and an increase in paving materials. Resurfacing the tennis courts at veterans park.

I want to thank County Manager Kevin Tanner, Chief Financial Officer Cindy Campbell, and especially Budget Director Christina Palacios 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,

Mike Berg

Mike Berg, Chairman

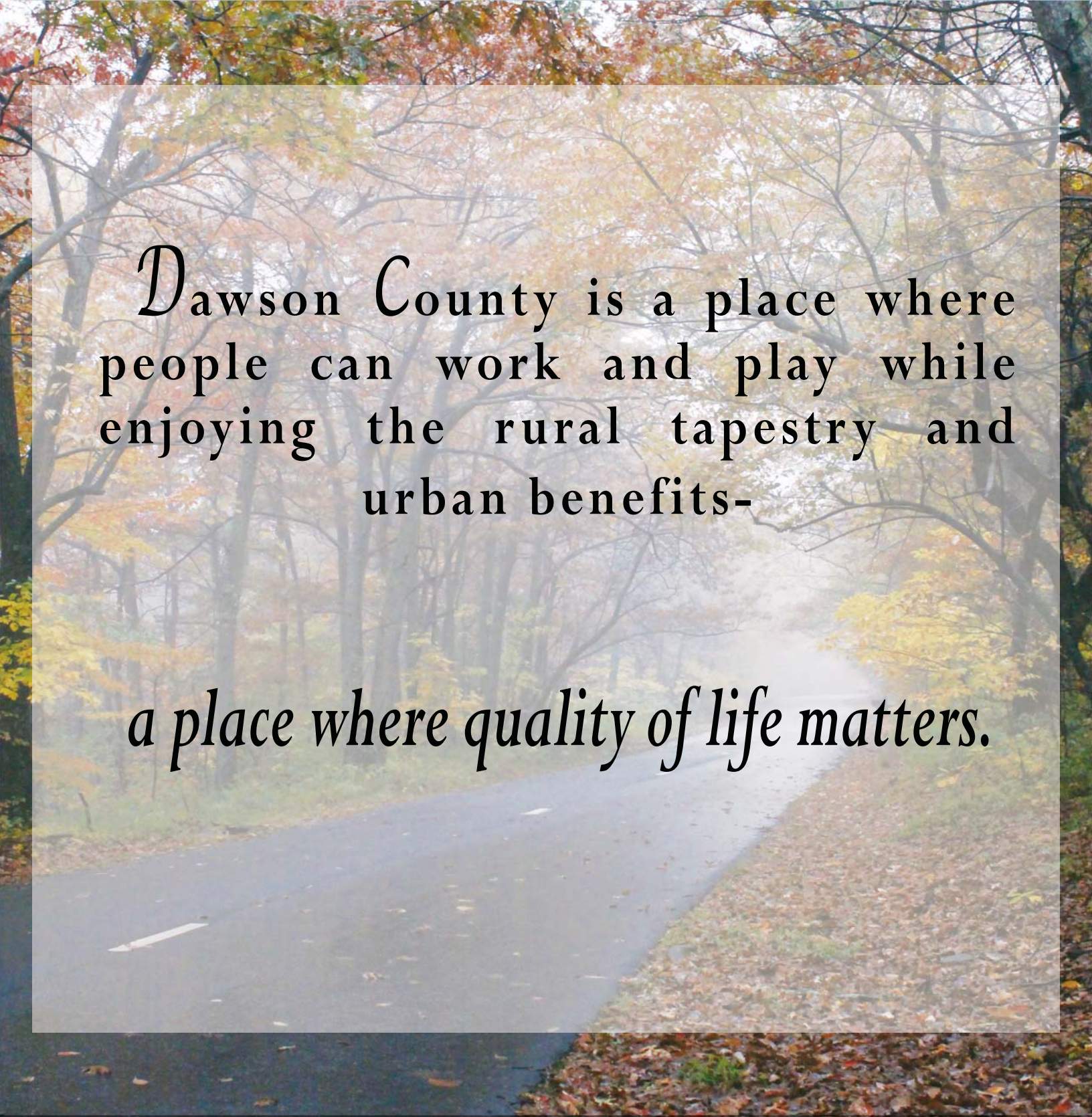
Dawson County Board of Commissioners



DAWSON COUNTY

FY 2011-2013

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.

DAWSON COUNTY

FY 2011-2013 Board of Commissioners



Gary Pichon
District One



Mike Berg
Chairman



James Swafford
District Two



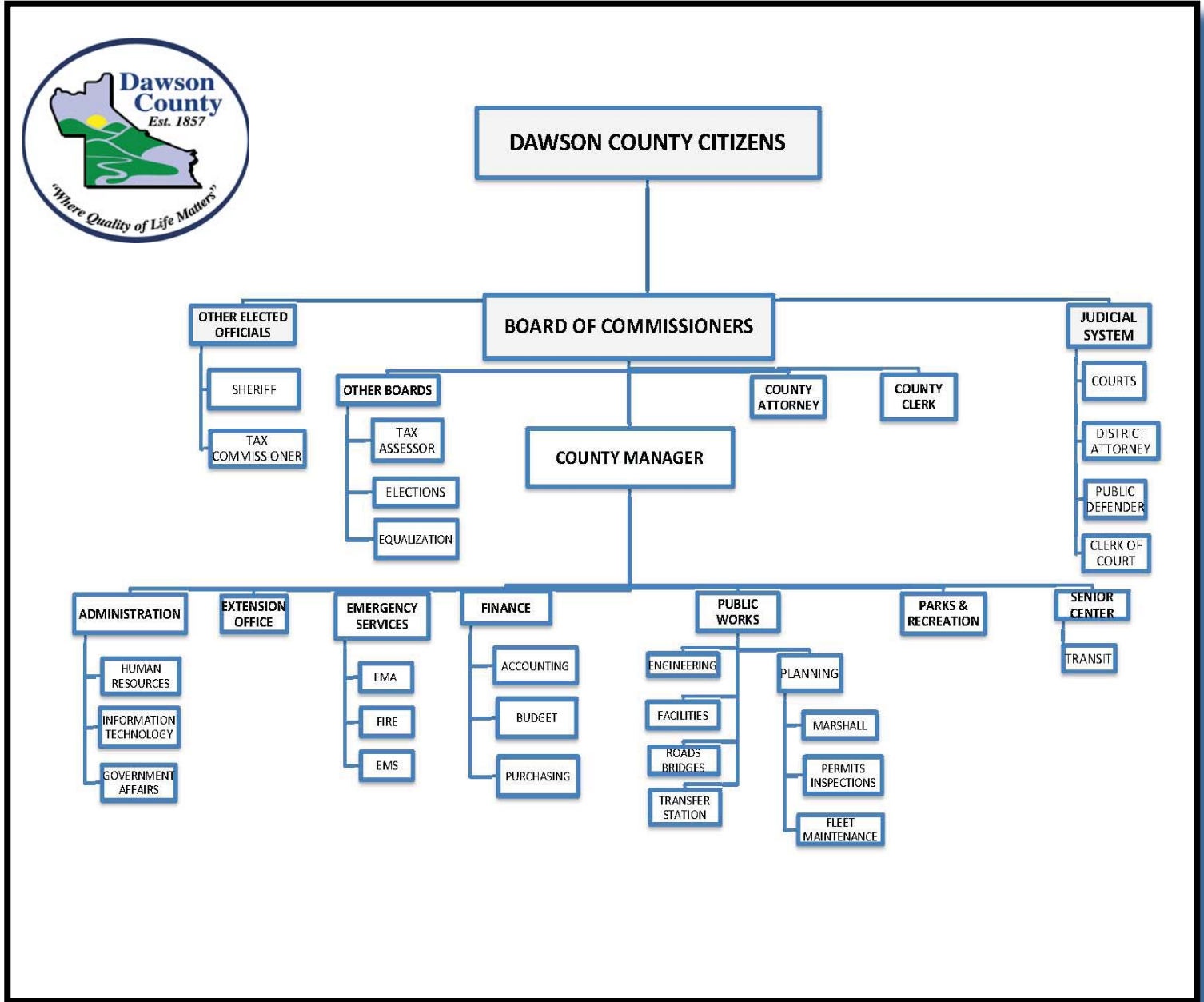
Mike Connor
District Three



Julie Hughes Nix
District Four

DAWSON COUNTY

FY 2011-2013 Organization Chart



DAWSON COUNTY

FY 2011-2013 Budget Calendar

June 3

BOC Chairman's FY 11-13 budget meeting with departments and subsidiaries.

June 4-June 25

All Department's finalize FY2011-FY2013 budgets requests through CSI online.

June 28-July 16

Administrative meetings with Departments conducted with BOC Chairman, County Manager and Finance Department.

July 15

Public Hearing conducted on Millage Rate. Millage Rate Set and Adopted.

August 12

BOC Chairman presents budget to Commissioners.

Aug 19

Budget Public Hearing #1 conducted.

September 2

Budget Public Hearing #2 conducted.

September 16

Budget Public Hearing #3 conducted- Budget Adoption.

**Note- Budget calendar dates are subject to change.*



DAWSON COUNTY

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DAWSON COUNTY

FY 2011-2013 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:

- Ability to maintain long-range planning efforts;
- Ability to focus on developing and budgeting for significant objectives;
- Encourage more orderly spending patterns;
- Ability to set realistic schedules for completing program objectives; and
- Save time and resources allocated to preparing annual budgets.



Rock Creek Park

This document represents a budget proposal for the County's three-year budget, with the adoption of the period January 1, 2011 to December 31, 2011. As done in the past, staff concentrated on the first year of the three-year budget (2011-13). The second year and third year of the three-year budget has been developed from the first year's funding and revenue levels.

This budget is proposed as a "triennial budget" with 2011 annual 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 proposals for the 2011 budget year.

In 2011, each department, constitutional officer and county subsidy budgets are shown in the General Fund Budget Section. The County's annual budget document serves four primary roles:

1. Financial Plan;
2. Policy Document;
3. Operations Guide; and
4. Information Tool.

To meet these roles, the budget document is organized into the following sections:

Section A: Budget Overview

The Overview section contains the budget message from the County Chairman which provides an overview of the FY2011 budget, a summary of the major operating program changes, and policy issues requiring County direction. In addition, the overview section provides the county's mission and organization chart, the annual budget calendar, table of contents, a brief history of Dawson County, Dawson County's geography and its labor statistics.

DAWSON COUNTY FY 2011-2013 Budget Overview

Section B: Financial Management

The Financial Management sections provides an explanation of the Budget development and management process along with an overview of the county's financial policies.

Section C: Fund Summaries:

The Graphics and Budget Schedules section provides charts and tables, which highlight county revenue/expenses and summarize the overall budget document.

Section D: 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.



Burts Pumpkin Farm

Funding proposals for each department provide the following information:

Department Description

The Department's purpose and function is shown under this section.

Budget Highlights

Significant operating changes from the prior budget period are summarized.

Budget Summary

A summary of the department's expenses by category for the proposed FY11 budget, approved FY10 budget and actual expenses for FY09.

Department Expenses

Five years of historical and projected expenditure information (2008-2013) is detailed by account.

DAWSON COUNTY FY 2011-2013 Budget Overview

Section E: Capital Improvement and Special Revenue Funds

The Capital projects section presents the County's Capital Improvement Plan (CIP), which includes all of the County's construction and maintenance projects to be funded from various funding sources. Through the CIP, the County systematically plans schedules and finances capital projects to ensure cost-effectiveness and conformance with policy. Additionally, this section provides the recommended budget for all special purpose/revenue funds.

Section F: Debt- Service Schedules

The Debt Service Schedules sections summarized the County's debt obligations and outlines the repayment periods.

Section G: Glossary

The Glossary section lists specialized words and definitions to aid the reviewer in reading this budget document.

Section H: Appendix

The Appendix section provides all departmental notes drafted by the departments and OMB through the online submission.



DAWSON COUNTY

FY 2011-2013

History

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

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

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



DAWSON COUNTY History

FY 2011-2013

Plans for a permanent courthouse were not long postponed, and by May 1858 plans were accepted to have a building 50 by 30 feet, with four gables, and the window sills and steps were to be made of “good plant”. The contract was made to 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 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, but a difficulty arose and \$2,500.00 was borrowed from Mr. Summerour to meet the deadline of a contract payment. N. H. Goss made chairs for the new building for \$4.95.



Dawson County, 1880s-90s. McClure Mercantile Store . L to R: 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 Courtsy of Georgia Department of Archives

DAWSON COUNTY

FY 2011-2013

History



The bricks, which were purchased at \$8.00 per thousand, were made by the slaves of John Hockenhull on a branch on the east side of Old Georgia 19 (now Highway 9), across the highway from the building that housed Standard Telephone Company in Dawsonville. It is thought that other bricks were made at John Hockenhull's for "paving and fixing the courthouse outside walls".

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

Some of the more interesting recommendations implemented by the grand jury: William Hollingshed ceiled the building, old shingles were removed (and sold for \$5.00) and the building recovered, the lathing was removed, the northwest room (which had been rented for \$10.00 per month) was fitted for the commissioners' 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 done 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. The Dawson County/Dawsonville Welcome Center is currently housed in the historic jail.

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

DAWSON COUNTY History

FY 2011-2013



DAWSON COUNTY HISTORIC COURTHOUSE

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 a 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

FY 2011-2013 Demographics

Demographics

The 2010 the Census estimates Dawson County's polucation to be 25,980 residents.

As of the 2000 Census, there were 15,999 people, 6,069 households, and 4,685 families residing in the County. The population density was 76 residents per square mile. There were 7,163 housing units at an average density of 34 per square mile. The racial makeup of the county was 97.22% White, 0.36% Black or African American, 0.37% Native American, 0.33% Asian, 0.04% Pacific Islander, 0.74% from other races, and 0.96% from two or more races. 1.59% of the population were Hispanic or Latino of any race.

YEAR	DAWSON COUNTY
2000	16,276
2001	16,916
2002	17,620
2003	18,559
2004	19,041
2005	22,638
2006	23,588
2007	24,989
2010	25,980
2015	31,972

There were 6,069 households out of which 33.70% had children under the age of 18 living with them, 65.70% were married couples living together, 8.20% had a female householder with no husband present, and 22.80% were non-families. 18.60% of all households were made up of individuals and 5.00% had someone living alone who was 65 years of age or older. The average household size was 2.62 and the average family size was 2.98.

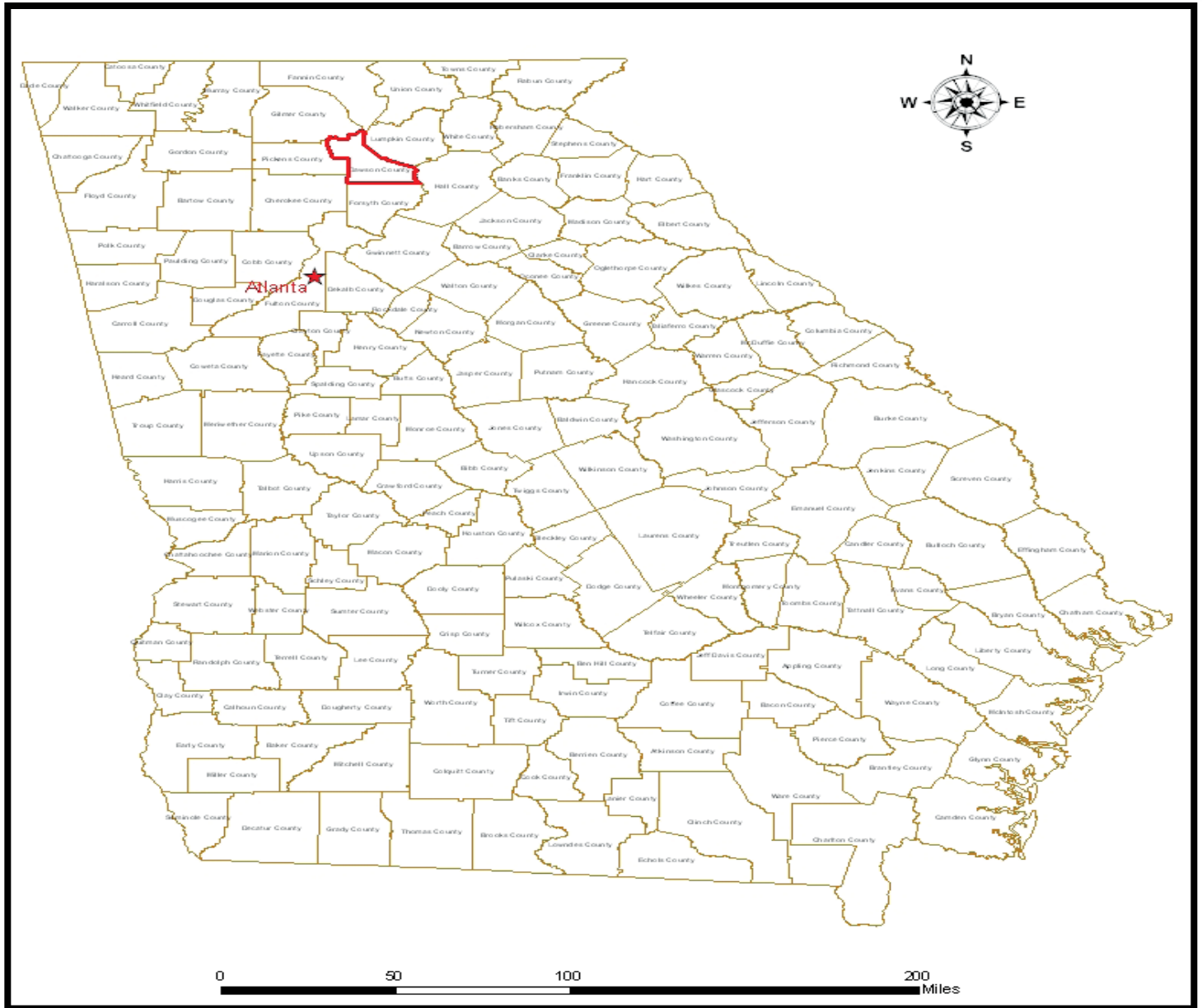
In the county the population was spread out with 25.10% under the age of 18, 7.60% from 18 to 24, 32.50% from 25 to 44, 25.50% from 45 to 64, and 9.30% who were 65 years of age or older. The median age was 36 years. For every 100 females there were 100.90 males. For every 100 females age 18 and over, there were 99.40 males.

The median income for a household in the county was \$47,486, and the median income for a family was \$52,320. Males had a median income of \$37,083 versus \$25,851 for females. The per capita income for the county was \$22,520. About 5.80% of families and 7.60% of the population were below the poverty line.

DAWSON COUNTY

FY 2011-2013

Geography



The county seat of Dawson County is Dawsonville, Georgia. According to the U.S. Census Bureau, Dawson County covers 214 square miles. 211 square miles of the County is land and 3 square miles (1.36%) is water.

Part of Lake Lanier is in the southeastern part of the county and the boundary line with neighboring counties passes through the lake. The 729-foot Amicalola Falls are the highest not only in Georgia, but the highest falls east of the Mississippi River and are considered one of the Seven Natural Wonders of Georgia. The highest point in the county is Black Mountain, with an elevation of 3,600 feet. The Amicalola, Chestatee and Etowah rivers flow through Dawson County.

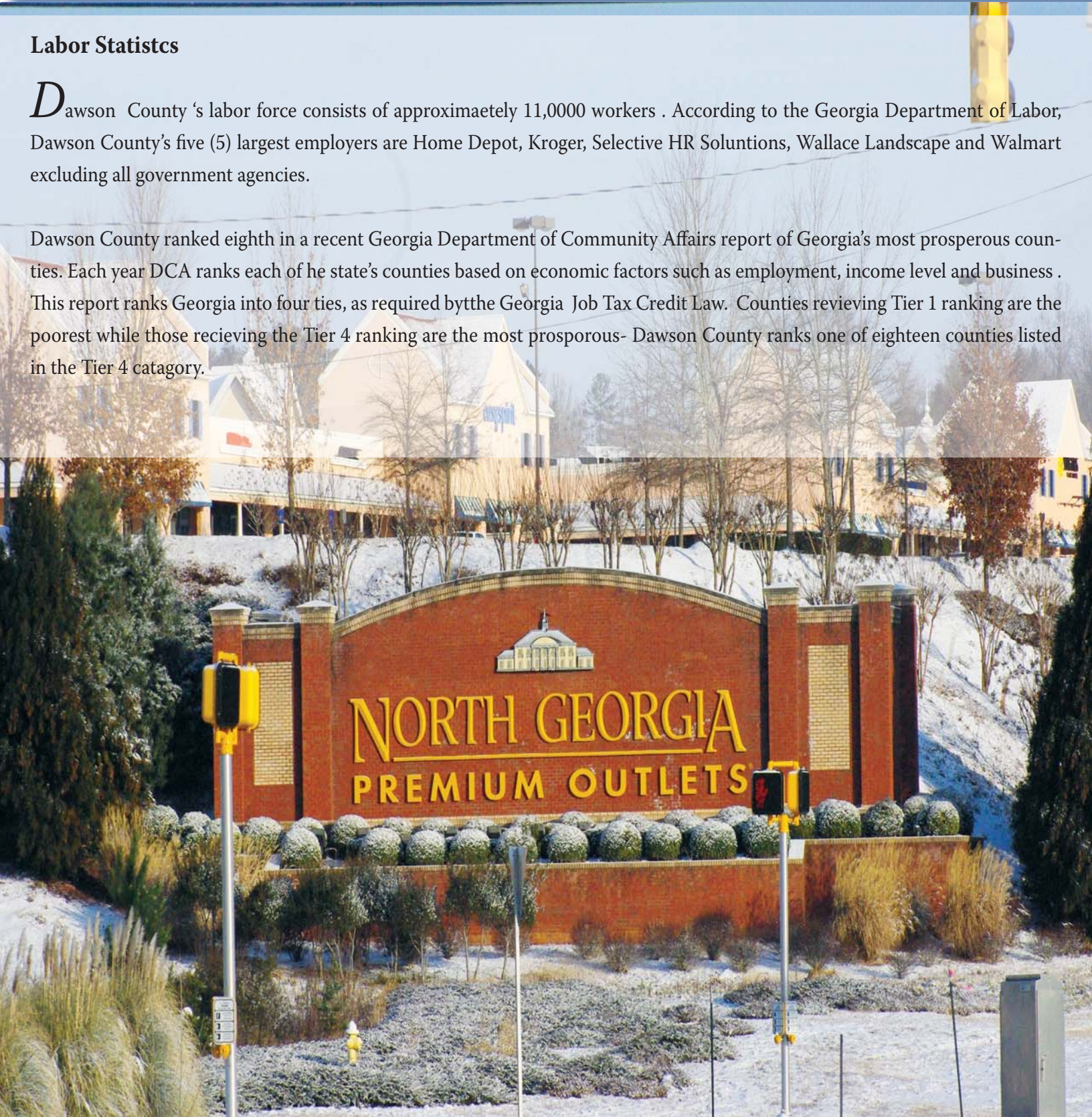
DAWSON COUNTY

FY 2011-2013 Labor Statistics

Labor Statistics

Dawson County's labor force consists of approximately 11,000 workers. According to the Georgia Department of Labor, Dawson County's five (5) largest employers are Home Depot, Kroger, Selective HR Solutions, Wallace Landscape and Walmart excluding all government agencies.

Dawson County ranked eighth in a recent Georgia Department of Community Affairs report of Georgia's most prosperous counties. Each year DCA ranks each of the state's counties based on economic factors such as employment, income level and business. This report ranks Georgia into four tiers, as required by the Georgia Job Tax Credit Law. Counties receiving Tier 1 ranking are the poorest while those receiving the Tier 4 ranking are the most prosperous- Dawson County ranks one of eighteen counties listed in the Tier 4 category.



Where Quality of Life Matters

Financial Management



Where Quality of Life Matters

DAWSON COUNTY

FY 2011-2013 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 basic budget principles. The principles that guide the development of the Dawson County's budget include a balanced budget where operating revenue equals operating expenses and recurring capital; fund balance may be used to maintain current level of service and undesignated unreserved fund balance of three months of operating expenditures. A number of the other pertinent policies and practices are outlined in this section.

The County's budget process begins in each year with the distribution of a budget manual prepared by the Office of Management and Budget of the Finance Department. This budget manual contains the budget calendar, chart of accounts, forms for requesting new or additional items and the general policy and instructions for developing the budget for that multi-year budget cycle.

MULTI-YEAR BUDGETING –

Multi-year budget projecting is a financial management/ financial planning tool, which provides management on all levels with information on the long-term fiscal implications of current policies, programs and economic and planning assumptions. Dawson County's triennial budget process involves forecasting revenues and expenditures for a period of three fiscal years at one time through the direction of the County Commission Chairman. This process allows citizens and employees alike an opportunity to foresee the County's financial status in a "future" mode. Moreover, these forecasts correspond with each department's submitted Five-year plan which each must utilize as the main benchmark for the budgeting process.

DAWSON COUNTY

FY 2011-2013 Budget Management

Through the multi-year budget implementation, Dawson County residents will have:

- Advance warning of potential budget imbalances;
- Improved quality of all revenue and spending decisions by Elected officials /Departments heads by supplying additional information about financial conditions beyond the current fiscal year; and,
- A better understanding of Dawson County's financial condition and its implications for specific policy decisions.

By adopting this multi-year format, the county commissioners encourage elected officials and departments to deal with long-term planning just as with their submitted Five-year plan. By doing so, they ensure the short-term outlook, as with most annual budgets, are broadened since most issues and decisions have much longer 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, or does it compromise the mandated Board of Commissioners approval process. Instead, the multi-year budget provides the process of building upon and long range planning required due to the future growth within our county.

ADVANTAGES

The immediate advantages of this multi-year format enables cost savings through reduced work hours spent preparing an annual budget and paperwork reduction through an automated budget preparation process. It provides department head's a tool to identify needs in a less pressed environment while increasing fiscal responsibilities. And, it focuses on each department's strategic planning process minimizing the affect of fluctuations on services because of the prior planning conducted by each department, while allowing for flexibility for changes in the second and third fiscal budget years prior to their final acceptance. And, it focuses on each department's strategic planning process minimizing the affect of fluctuations on services because of the prior planning conducted by each department, while allowing for flexibility for changes in the second and third fiscal budget years prior to their final acceptance.

DAWSON COUNTY

FY 2011-2013 Budget Management

BUDGETING PROCESS

The triennial budget process requires the following:

- Organizations prepare complete budgets with justification for each of the three fiscal years and input requested budget data into the CSI- Accounting Budget Prep module. For FY 2011, department's initially submitted their proposed budgets in the FY 2009-2011 cycle. For the FY2011-2013 budget cycle, department's will be able to adjust their proposed FY 2011 budget along with submitting a proposed budget for FY 2013. By doing so, this will enable the BOC Chairman to present to the BOC a balanced spending plan covering three (3) fiscal years in a rolling calendar format (FY11-FY13). The BOC shall, in turn, adopt a three-year budget, while adopting an annual appropriations ordinance for FY 2011 only. In the summer (July-Aug) of each fiscal year of this next budget cycle, the Finance Department shall provide the BOC a mid- year review of fiscal conditions and recommend amendments, as necessary, to maintain the FY 2011 balance.
- Department's shall calculate a budget for FY 2013 and make revisions to the FY2011 and FY2012 budgets as necessary. They will utilize the FY 2009 Budget Actuals within the CSI-Budget Prep module as a starting point to determine the costs to continue current level of services- not to guarantee continued funding at this level. This starting point is commonly referred to as the "baseline budget."
- OMB shall process the CSI inputs from the departments to provide the recommended balanced budget for the BOC Chairman for approval.
- Once approved by the BOC Chairman, OMB compiles the county's budget book which is presented at work sessions and public hearings. Year one budget and millage rates are presented to the Board of Commissioners for appropriations approval. Requests for year two and year three budgets are also adopted in concept at this point during the budget process.
- These future year budgets will be presented annually to the Board for approval during work sessions and public hearings prior to the start of year two and year three, respectively.

DAWSON COUNTY

FY 2011-2013 Budget Management

BASE-LINE BUDGETING

The FY 2011-2013 budget is a reflection of changes begun in the FY 2009 – 2011 the third triennial budget process. The County utilizes a base-line budgeting approach. This approach sets conservative spending for the proposed budget by closely examining the historical spending patterns of all County departments.

For this triennial budget cycle FY 2011-2013, historical operating expenditures were used, along with known obligations, to create the 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 request at or under this operating base-line budget amount. Most department budgets were limited to a 2% reduction from the FY 2009 actuals budget or 9% decrease from FY 2010 approved budget. Each department reviewed its spending priorities to make the best use of taxpayer dollars that were allotted to them. By following the base-line budgeting approach the County freed up scarce funding to be used for immediate needs in these current economic conditions.

BUDGET SCHEDULE

A budget kickoff announcement was sent out to departments from the County Manager on March 16, 2010 for the FY 2011-2013 triennial budget cycle. The kick-off meeting was then held with department heads and staff in April and again in June. The budget kickoff displayed the historical trends of revenues and expenditures as well as reviewed the budget process. The departments were made aware that the previous historical trends of increased growth is drastically slowing meant that not all requests would be funded. The departments also reviewed the budget forms and submittal process.

The budget submittal was in four parts; the base-line budget, new personnel requests, travel and training requests and capital requests. The base-line budget is the amount of money that the department needs, by cost center line item, to continue the department's present operations. Departments were encouraged to move budget monies between line items and cost centers so as to budget where the money was spent and provide explicit justifications for any increases to the amount budgeted due to the current economic status.

DAWSON COUNTY

FY 2011-2013 Budget Management

Department's were not responsible for the entry of their salary/benefits costs. Instead, the OMB 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 April, the departmental budget and capital requests were reviewed by Department Directors and OMB for providing basis to make decision as to what would be included in the initial FY 2011-2013 recommended budget. Based on the FY 2011 revenue estimates, Budget staff calculated there was approximately \$21,811,432 available without the use of fund balance from the General Fund for FY2011 departmental budget requests.

The meetings with the Department Directors were followed by meetings with the departmental directors and staff along with the BOC Chairman, County Manager, Chief Financial Officer and Budget Director in order to finalize what would be funded in the initial FY 2011-2013 proposed triennial budget cycle.

On August 12th, the BOC Chairman's Budget and Capital Improvement Plan for FY 2011-2013 was presented to County Commissioners for consideration of public hearings and adoption .On August 19th, September 2nd, and September 16th public hearings for the Budget adoption will be conducted. While on July 16th, 2010 the required readings of the millage rate ordinance and public hearing was held.



DAWSON COUNTY

FY 2011-2013 Budget Management

BUDGET PROCESS

The County Manager and the Office of Management and Budget work throughout the year to monitor the County's budget. Each month a monthly budget report is submitted to the County Manager and County Commissioners as an update on the budget. The Office of Management and Budget also is responsible for reviewing and processing any budget change requests in accordance with the county's approved 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 are 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.

(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) account shall require the approval of the County Manager;

(3) The Chief Financial Officer 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;

DAWSON COUNTY

FY 2011-2013 Budget Management

- (4) 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;
- (5) For each continuing Capital Project, the Chief Financial Officer/Designee is granted authority to allocate from funds previously approved for that project amounts necessary to cover existing obligations/expenses;
- (6) 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;
- (7) The authority for 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;
- (8) The County Manager is granted authority to reallocate dollars to provide funding for projects approved by the Board of Commissioners;
- (9) 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: \$.50 per mile, requires use of properly completed reimbursement certification form, purpose of trip, tag # 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.

DAWSON COUNTY

FY 2011-2013 Budget Management

(10) The Board of Commissioners has not appropriated any funds for a COLA for 2011.

(11) The Board of Commissioners has approved for any revenues in excess of operations cost for the general fund 2011 to be designated as “reserve” toward the goal of accumulating the recommended three month’s operating cost reserve.

BUDGET BASIS

All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Our budget is balanced, where Revenues meet or exceed Expenditures. Revenues and Expenditures for budgetary purposes are recognized on the modified accrual basis to include encumbrances. The County’s integrated accounting and budget system (CSI) is equipped to perform encumbrance accounting.



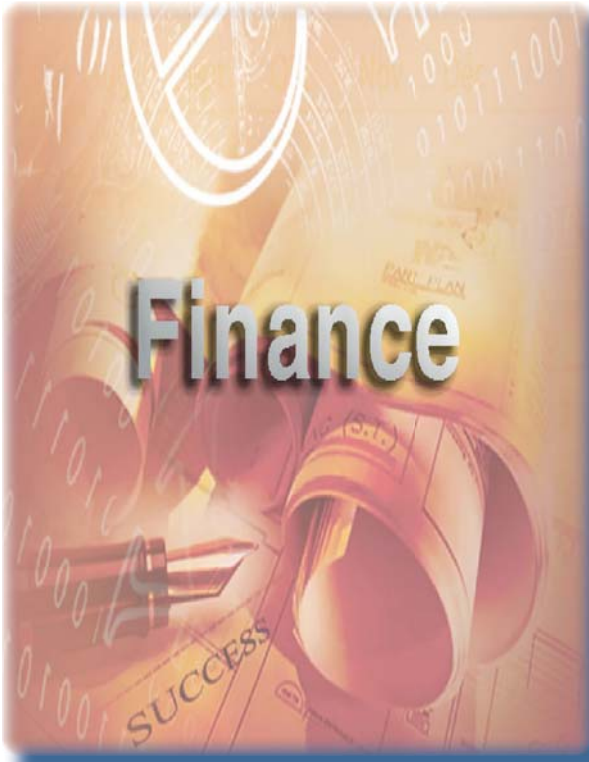


Financial Policies

Where Quality of Life Matters

DAWSON COUNTY

FY 2011-2013 Financial Policies



Financial Policies and Procedures

Dawson County has financial policies and procedures to govern the financial management of the various County funds. The practice of these policies has enabled the County to maintain an A+/A1 uninsured rating with Standard and Poor's.

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 plus recurring capital (defined as "balanced budget"). Unreserved fund balances of three months operating expenditures is the county's goal to accomplish

and maintain in the General Fund. At present, due to the economic downturn over the course of the past year, the County's current non-reserved fund balance is at 15% of the 25% mark as recommended by the Government Finance Officers Association (GFOA).

Additional fund balance can be used for nonrecurring capital expenses. However, if projected revenue in future years is not sufficient to support projected requirements, an unreserved ending balance may be budgeted to achieve structural balance. This year's triennial budget is also reviewed in respect to how the decisions made this year will affect the County's revenues and expenditures in the future years.

DAWSON COUNTY

FY 2011-2013 Financial Policies

FUND BALANCE AS OF FY10 BUDGET FOR ALL COUNTY FUNDS

FUND DESCRIPTION	FUND BALANCE
100 DAWSON COUNTY GENERAL	\$3,338,442
200 DATE	\$35,887
201 JAIL	\$60,202
202 LVAP (CRIME VICTIMS)	\$36,684
203 FC-BIG CANOE	\$10,950
204 FC-UNITED WAY	\$6,115
205 LAW LIBRARY	\$79,074
206 FIRE/ESA DONATIONS ACCOUNT	\$12,082
207 FAMILY CONNECTION-(FC)	\$9,816
208 PREVENT CHILD ABUSE	\$3,010
209 MENTORING	\$19,880
210 FC-METH TASK FORCE	\$4,041
211 INMATE WELFARE FUND	\$19,204
212 CONFISCATED ASSETS DA	\$10,523
213 CONFISCATED ASSETS DCSS	\$18,467
214 CONFISCATED ASSETS FEDERAL	(\$25,277)
215 EMERGENCY 911	\$126,431
250 MULTIPLE GRANTS	\$35
275 HOTEL/MOTEL TAX	-
300 COURTHOUSE RENOVATION	-
315 GO BOND SERIES 2007 (SP5)	\$36,821,270
321 SPLOST III	\$2,208,151
322 SPLOST IV	\$3,804,616
323 SPLOST V	-
350 CAPITAL PROJECTS	\$65,964
420 EWSA 2002 BONDS	\$230,753
421 DEBT SVC GO BONDS 2007 SERIES	\$2,816,108
430 GO BONDS SERIES 2004 DBT SER	\$3,084,066
540 SOLID WASTE ENTERPRISE	\$1,268,129
560 DAY CARE	\$413,850
565 DCAR GIS ENTERPRISE	\$0
615 FLEET FUEL AND MAINTENANCE	\$439
770 INMATE TRUST FUND*	-
771 INMATE ESCROW (KEEFE) 2008	\$439
785 IMPACT FEES	\$870,386
*Fund moved to 771	-
TOTAL	\$55,349,737

DAWSON COUNTY

FY 2011-2013 Financial Policies

Legal Authority Overview

Under Georgia Code 36-5-22.1, amended by House Bill No. 1815, the County Government Authority (Board of Commissioners) has original and exclusive jurisdiction over the following:

- The levy of general and special taxes;
- The appropriation of funds;
- The fixing of rates of all other charges;
- The authorization to incur indebtedness;
- The completion of work where cost is to be assessed against benefited property and establishment of the basis for such assessment;
- The authorization and provision for contracts;
- The control of public roads, private ways, bridges, and ferries, according to law, giving the Chairman authority to accept subdivision plats when specified requirements are met;
- The establishment or alteration of election precincts and militia districts according to law;
- The acceptance of the provisions of optional statutes (when statute legally permits acceptance);
- The carrying out of requirements previously required of the Commissioner of Roads and Revenues in respect to zoning and planning;;
- The creation or modification of boundaries of special taxing district authorized by law;
- The bonding of County officers, if not fixed by statute;
- The enactment of ordinances or other authorized legislation, as necessary;
- The determination of priorities of capital improvements;
- The calling of elections for voting of bonds; and,
- The appointment of retained legal counsel and independent county auditor, providing for their compensation.



DAWSON COUNTY

FY 2011-2013 Financial Policies

Under this amendment to the state law, the Chairman must submit annually 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 of the governing authority, public review, 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 Overview

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 are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. 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. 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

FY 2011-2013 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 earned and expenses are recorded at the time goods or services have been received. The focus of accounting for proprietary funds is on economic resources measurement focus.

Debt Management, which includes the bond issuance process, is another function coordinated by the Accounting Division.

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.



DAWSON COUNTY

FY 2011-2013 Financial Policies

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, providing for minimum risks on the basis of protection from fraud or malicious misappropriation. Only the Director of Finance 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.

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 restricted to expenditures for specified purposes. Special Revenue Funds are the *Jail Fund*, *Crime Victims Fund*, *Family Connection Fund* (eg., *United Way*, *Big Canoe*, *Child Abuse*, *Mentoring*, *Meth Task Force*), *Law Library Fund*, *Fire/ESA Donation Fund*, *Confiscated Assets Fund*, *Hotel/Motel Fund*, *Grant Fund*, *Inmate Trust* (eg., *Welfare and Commissary*) *Fund*.

Capital Projects Fund

The Capital Projects funds account for financial resources to be used for the acquisition or construction of major capital facilities. The Capital Project Funds are *SPLOST III Fund*, *SPLOST IV Fund*, *SPLOST V Fund*, *Capital Projects Fund*, *GO Bond 2007 Fund*, *EWSA 2002 Bond Fund*, *Impact Fee Fund*.

Debt Service Fund

The Debt Service Fund is used to account for debt service transactions for bonds and other debts issued by the County. The Debt Service funds are *Sales Tax GO Bond Series 2002 and 2007 Debt Fund*.

DAWSON COUNTY

FY 2011-2013 Financial Policies

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis are to be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control or accountability of other purposes. The Enterprise funds are *Solid Waste Fund and DCAR GIS Fund*.



Overview and Debt Financing Principles

Due to its rapid growth, Dawson County has used long term general obligation and limited liability revenue debt 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, 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. An excellent credit rating from Moody's and Standard & Poor's (S& P) ratings insures the bonds are well accepted in the marketplace. Taxpayer money is saved due to obtaining the lowest possible interest rates at the time of sale and elimination of the need to purchase municipal bond insurance for credit enhancement. Dawson County's bond rating is A+/A1.

DAWSON COUNTY

FY 2011-2013 Financial Policies

Bond ratings are an assessment of credit quality or, conversely, 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.

- 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 capita 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 but unissued debt and the debt as a percentage of debt margin

- Financial Factors

Rating agencies analyze the county's certificate of excellence in financial reporting (CAFR), 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 Officer's Association Certificate of Excellence in Financial Reporting (CAFR) award for FY 2008 and FY09 audit periods.

- 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.

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 a sales tax; others are backed only by specific revenue sources. Historically, voter approval has been required to authorize the issuance of GO bonds.

DAWSON COUNTY

FY 2011-2013 Financial Policies

- Revenue Bonds are limited-liability obligations. The security for revenue bond issues is provided by a pledge of 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 FitchMoody's Standard & Poor's

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 "+" and "-" to indicate relative quality with a major category. Moody's indicates better quality within a category by the symbols Aa1, A1 and Baa1.

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 capital needs are identified and addressed in the capital budgeting process. This process assesses the purpose, size, and timing 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 financing 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.

DAWSON COUNTY

FY 2011-2013 Financial Policies

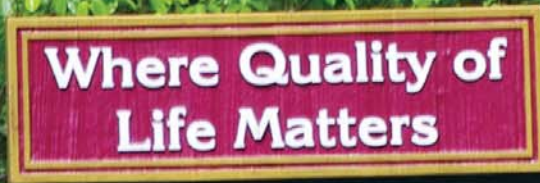
The County has issued both general obligation and revenue debt to fund capital needs. The county has also utilized pay-as-you-go methods for capital improvements. Pay-as-you-go funding of capital improvements include contributions from the County's tax funds into capital funds. Contributions for 2011 will be approximately \$150,000 from the General Fund (\$100,000 IT Pool and \$50,000 for Park/Rec) . The voter-approved Special Purpose Local Option Sales Tax (SPLOST) is another pay-as-you-go method that works well for Dawson County due to the retail sales generated in the county.

The County has used SPLOST revenues to fund capital needs including a new public safety facility and justice and administration center and expansion of the road system. SPLOST revenues have also funded the construction of parks and recreation facilities. Voters approved SPLOST IV in 2004 and SPLOST V which began collection in 2009 was approved in 2007. SPLOST IV went into effect in 2005 and was used for the construction of the Dawson County Detention Center, roads and continued improvements to public safety and parks. In 2010, a new government administration building and courthouse from SPLOST V funding.



Dawson County Government Building

Fund Summaries



Where Quality of Life Matters

DAWSON COUNTY

FY 2011-2013 Budget Summaries

County Revenues

Dawson County's operations are funded through a variety of revenue sources. The largest revenue source is through Taxes which include Property Tax, Local Option Sales Tax, Franchise Tax and Alcohol Tax. The second largest revenue source is Charges for Services which include recreation participation fees, civil and criminal fees, inmate housing fees and plan review fees. The third largest revenue source is through Fines and Forfeitures which are all fees received through the court system. The fourth largest revenue source is the Licenses and Permit fees which is primarily revenue from businesses which include Business Licenses, Grading Permits, and Rezoning Permits. All of these revenue sources are applied toward General Fund services to fund the operations of county government to include Law Enforcement, Fire and Park and Recreation. Over the last decade, Dawson County has historically experienced strong financial strength and sound financial management. This is exhibited by the fact that Dawson County has been awarded an A+ bond rating.

Revenue Projections for the General Fund for Fiscal Year 2011 total \$21,811,432 which is a decrease of \$2,103,753 or less than 8.8% from the total revenue amount of \$23,915,185 in the approved budget for FY 2010. Decreases in revenue include \$799,500 in Tax revenue and \$265,000 decrease in Investment Income. The major reduction in Taxes is due to a reduction in Local Option Sales Tax projections and reduction in Property Taxes. All revenues were estimated by trend analysis using historical data from Dawson County and by using the current economic conditions.

DAWSON COUNTY FY 2011 -2013 GENERAL FUND REVENUE BUDGET SUMMARY

FY2011-FY2013

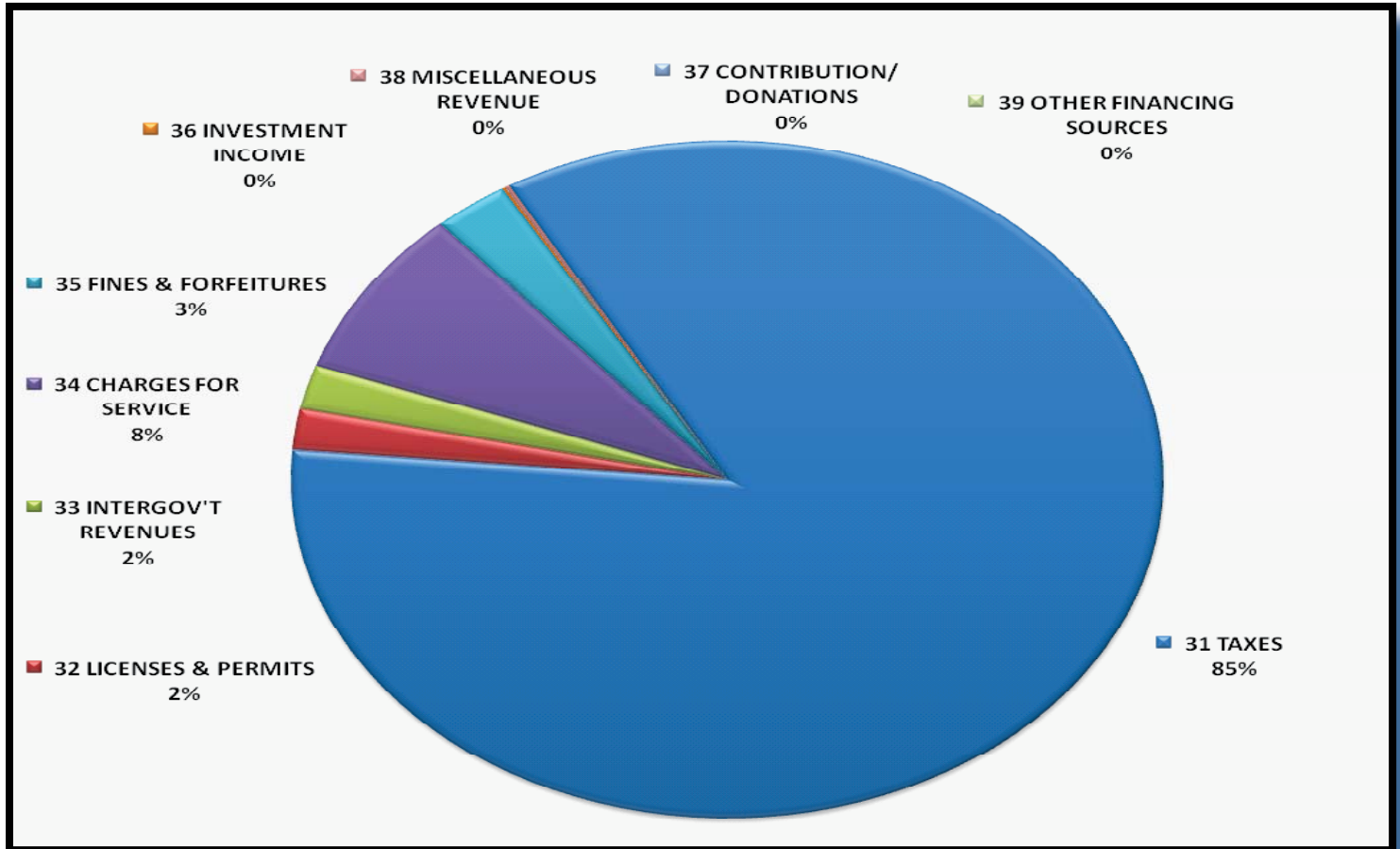
	2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2011 REQUEST	% Difference DIFFERENC	2011 RECOMMEND	2012 REQUEST	2013 REQUEST
31 TAXES	17,053,397	18,162,782	19,277,500	18,478,000	-4.1	18,478,000	18,478,000	18,478,000
32 LICENSES & PERMITS	467,242	407,403	554,680	422,350	-23.9	422,350	422,350	422,350
33 INTERGOV'T REVENUES	642,086	910,341	405,725	462,300	13.9	462,300	462,300	462,300
34 CHARGES FOR SERVICE	2,295,741	1,760,575	1,632,400	1,774,282	8.7	1,774,282	1,774,282	1,774,282
35 FINES & FORFEITURES	699,192	580,388	793,000	613,500	-22.6	613,500	613,500	613,500
36 INVESTMENT INCOME	295,835	23,279	290,000	25,000	-91.4	25,000	25,000	25,000
37 CONTRIBUTION/DONATIONS	60,107	100,014	59,903	-	-100.0	-	-	-
38 MISCELLANEOUS REVENUE	324,516	349,157	806,977	36,000	-95.5	36,000	36,000	36,000
39 OTHER FINANCING SOURCES	117,866	54,828	95,000	-	-100.0	-	-	-
100 GENERAL FUND TOTAL	21,955,982	22,348,767	23,915,185	21,811,432	-8.8	21,811,432	21,811,432	21,811,432

% Change FY2010 Budget/FY2011	-8.8
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DAWSON COUNTY

FY 2011-2013 Budget Summaries

FY2011 Revenue As a Percent By Type



DAWSON COUNTY

FY 2011-2013 Budget Summaries

County Expenses

Dawson County's operations are expensed through a object groups. The largest object group expense is Personnel/Employee Benefits. This object group includes all salary accounts, Health and Life Insurance, Retirement contributions, Flex Benefits and Overtime. Roughly 61% of the General Fund budget is allocated to this object group. The second largest object group is Purchased /Contract Services which include any Administrative/Technical Services accounts, Repair and Maintenance and Training/Travel Accounts. This object group represents 13% of the General Fund budget. The third largest expense object group is Supplies. All general supplies purchases, utility costs (i.e., Electricity, Water, Gas and Fuel) and telephone expenses. The remaining 15% of the General Fund budget is allocated to debt service, Interfund /interdepartmental charges such as Self-funded insurance and Other Financing Uses (i.e., Transfer to other funds, grants and capital).

Expenses for the General Fund for Fiscal Year 2011 total \$21,811,432 which is an decrease of \$2,103,753 or less than 8.8% from the \$23,915,185 in the approved budget for FY 2010 or 2% below the Final adopted FY09 Actual Budget.

DAWSON COUNTY FY 2011 -2013 GENERAL FUND EXPENSE BUDGET SUMMARY

FY2011-FY2013

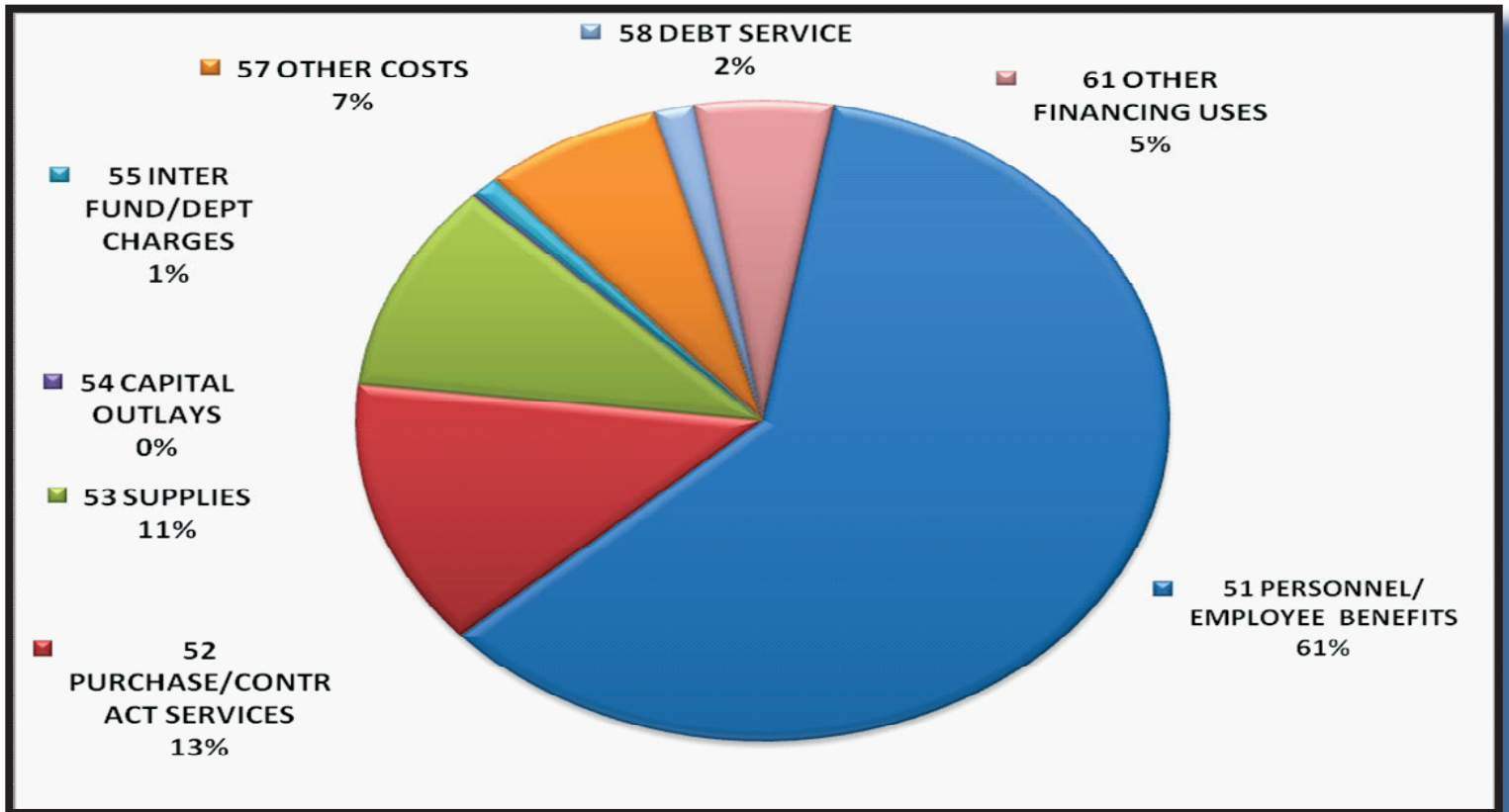
	<u>2008</u> ACTUAL	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUEST	<u>%</u> DIFFERENC E	<u>2011</u> RECOMMEND	<u>2012</u> REQUEST	<u>2013</u> REQUEST
51 PERSONNEL/EMPLOYEE BENEFITS	12,507,852	13,159,141	13,408,252	13,687,342	2.1	13,204,568	13,849,076	13,959,356
52 PURCHASE/CONTRACT SERVICES	3,568,778	2,994,208	3,518,959	3,326,132	-5.5	2,947,811	3,611,721	3,576,185
53 SUPPLIES	2,617,176	2,162,199	2,878,893	2,264,865	-21.3	2,301,220	2,333,172	2,330,075
54 CAPITAL OUTLAYS	282,010	10,285	142,637	1,114,285	681.2	35,000	564,285	452,285
55 INTER FUND/DEPT CHARGES	252,113	165,866	347,500	225,000	-35.3	225,000	225,000	225,000
57 OTHER COSTS	1,512,680	1,529,329	1,455,761	1,539,640	5.8	1,556,683	1,556,785	1,556,785
58 DEBT SERVICE	1,231,005	1,143,520	826,855	288,950	-65.1	349,650	343,950	930,171
61 OTHER FINANCING USES	1,180,583	1,227,808	1,336,148	1,191,500	-10.8	1,191,500	1,298,558	1,298,558
100 GENERAL FUND TOTAL	23,152,197	22,392,356	23,915,005	23,637,714	-1.2	21,811,432	23,782,547	24,328,415

% Change FY2010 Budget/FY2011 Recommended	-8.8
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DAWSON COUNTY

FY 2011-2013 Budget Summaries

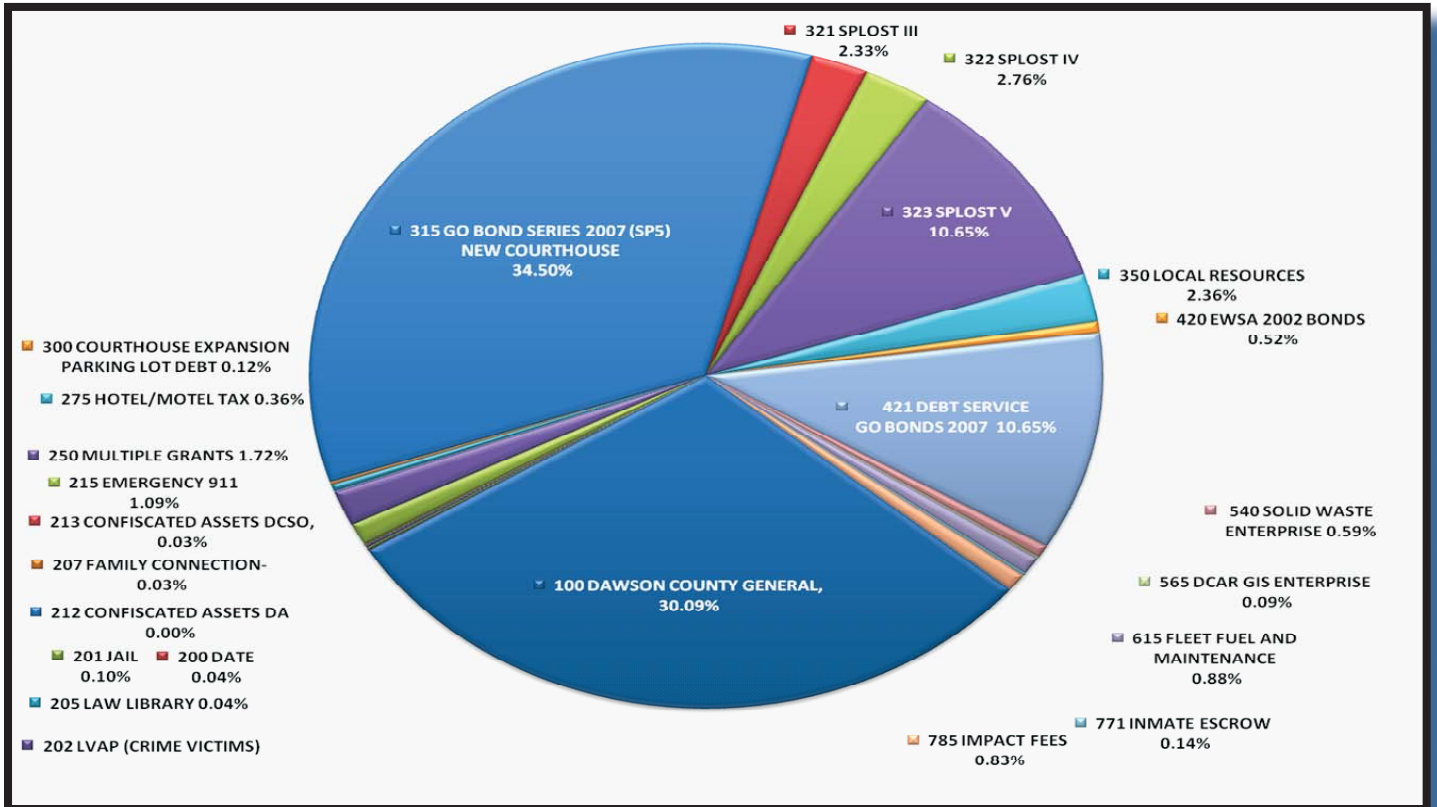
FY2011 Expense As a Percent By Type



DAWSON COUNTY

FY 2011-2013 Budget Summaries

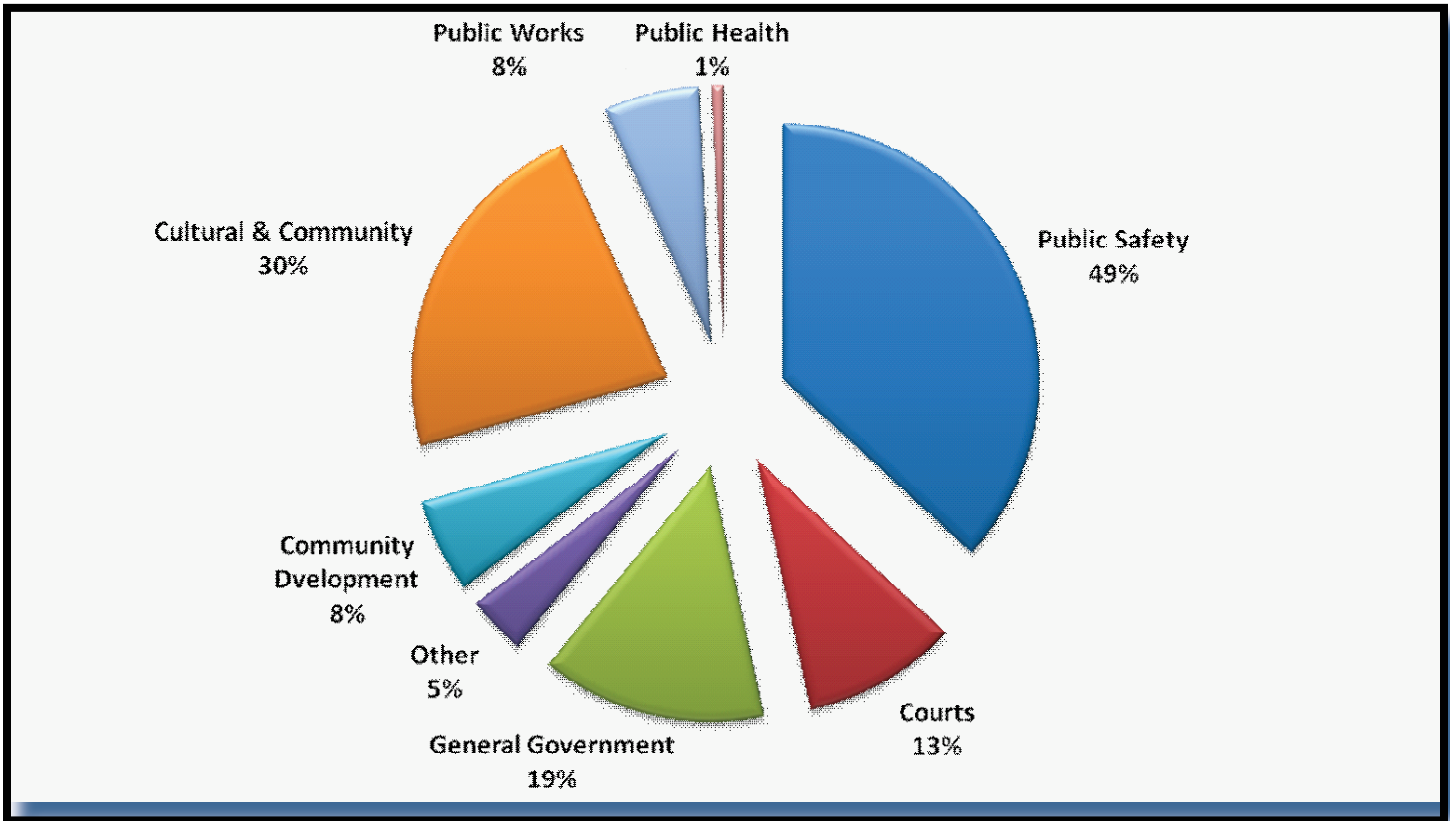
All County Funds as a Percent of FY 2011 Total Budget



DAWSON COUNTY

FY 2011-2013 Budget Summaries

General Fund as a Percent by Service Area



General Fund



Where Quality of Life Matters

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The governing authority of the County is the Board of Commissioners. The general duties of the Board of Commissioners are: to enact resolutions and ordinances for the general health, safety and welfare of the citizens of Dawson County; to levy taxation when necessary to finance the operation of the county government ; to plan for future public needs; and to provide necessary services to safeguard the well-being and safety of the citizens . Dawson County has a five member board with four district commissioners and a chairman who are all elected at large. The BOC budget also includes the County Clerk. The County Clerk is responsible for keeping records, maintaining and updating county codes, recording official minutes and corresponding on behalf of the Board of Commissioners.

Budget Highlights

The Information Technology budget is reduced by 14% from its FY10 approved budget and 6% below its FY2009 actuals. The major reductions occurred in salary/benefit accounts due to a change in department restructure. Additionally, software licenses was reduced due to the number of license required for FY11.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
1310 BOARD OF COMMISSIONERS				
51 PERS SVC/EMP BENEFITS	<u>140,279</u>	<u>145,669</u>	<u>126,910</u>	<u>126,910</u>
52 PURCH/CONTRACT SERVICES	<u>160,456</u>	<u>163,425</u>	<u>154,453</u>	<u>154,453</u>
53 SUPPLIES	<u>2,032</u>	<u>5,225</u>	<u>3,040</u>	<u>3,040</u>
1310 BOARD OF COMMISSIONERS	<u>302,767</u>	<u>314,319</u>	<u>284,403</u>	<u>284,403</u>

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
1310 BOARD OF COMMISSIONERS								
100-00-1310-511100-000 SALARY	102,259	107,699	108,259	107,234	-0.9	107,234	107,234	107,234
100-00-1310-512100-000 GROUP INSURANCE	22,559	22,965	24,822	9,203	-62.9	9,203	9,203	9,203
100-00-1310-512200-000 FICA/MEDICARE	7,218	7,530	9,429	8,203	-13.0	8,203	8,203	8,203
100-00-1310-512400-000 RETIREMENT CONTRIBUTIONS	1,451	1,464	2,465	1,537	-37.6	1,537	1,537	1,537
100-00-1310-512700-000 WORKERS' COMPENSATION	69	81	169	82	-51.5	82	82	82
100-00-1310-512900-000 LIFE INSURANCE	434	468	450	576	28.0	576	576	576
100-00-1310-512901-000 FLEX BENEFIT ADMIN FEES	75	72	75	75	-	75	75	75
100-00-1310-521200-000 PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-
100-00-1310-521201-000 PROFESSIONAL SVCS ATTORNEY	119,324	123,884	117,500	119,000	1.3	119,000	119,000	119,000
100-00-1310-522200-000 PROPERTY REPAIRS MAINT	1,005	1,049	1,000	1,049	4.9	1,049	1,049	1,049
100-00-1310-522320-000 EQUIPMENT RENTAL	2,178	2,415	2,200	2,415	9.8	2,415	2,415	2,415
100-00-1310-523205-000 TELEPHONE	8,877	8,396	9,000	6,500	-27.8	6,500	6,500	6,500
100-00-1310-523208-000 POSTAGE	320	126	300	126	-58.0	126	126	126
100-00-1310-523300-000 ADVERTISING	6,828	4,600	7,800	4,600	-41.0	4,600	4,600	4,600
100-00-1310-523400-000 PRINTING & BINDING	3,869	223	4,000	1,000	-75.0	1,000	1,000	1,000
100-00-1310-523500-000 TRAVEL	15,838	13,883	15,000	13,883	-7.4	13,883	13,883	13,883
100-00-1310-523600-000 DUES & FEES	628	590	625	590	-5.6	590	590	590
100-00-1310-523700-000 EDUCATION & TRAINING	5,884	5,290	6,000	5,290	-11.8	5,290	5,290	5,290
100-00-1310-531100-000 GENERAL SUPPLIES / MATERIALS	1,636	771	2,000	1,000	-50.0	1,000	1,000	1,000
100-00-1310-531101-000 MISC OTHER SUPPLIES	511	123	500	120	-76.0	120	120	120
100-00-1310-531109-000 COMPUTER SUPPLIES	203	439	200	200	-	200	200	200
100-00-1310-531300-000 FOOD	1,171	553	1,200	1,500	25.0	1,500	1,500	1,500
100-00-1310-531400-000 BOOKS & PERIODICALS	329	126	325	200	-38.5	200	200	200

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-1310-531600-000 SMALL EQUIPMENT	2,051	20	1,000	20	-98.0	20	20	20
1310 BOARD OF COMMISSIONERS	304,717	302,767	314,319	284,403	-9.5	284,403	284,403	284,403

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The County Manager serves as chief operations officer reporting to the Board of Commissioners. His 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 of Commissioners. Within the County Manager budget is also the Community Affairs department.

Budget Highlights

The County Manager's budget is reduced by 6% from its FY10 approved budget and 0% from its FY09 actuals. The major reductions occurred in group insurance and capital lease accounts. There are increases in Vehicle Repairs due to age of department fleet and within Printing & Binding and Food due to the popularity of Dawson County's Citizens Academy and a newly formed Dawson County High School government program.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
1320 COUNTY MANAGER				
51 PERS SVC/EMP BENEFITS	231,270	251,890	242,390	242,390
52 PURCH/CONTRACT SERVICES	135,621	139,800	132,350	132,350
53 SUPPLIES	7,140	10,400	7,950	7,950
54 CAPITAL OUTLAYS	-	-	-	-
57 OTHER COSTS	-	-	-	-
58 DEBT SERVICE	7,058	7,058	-	-
61 OTHER FINANCING USES	-	-	-	-
1320 COUNTY MANAGER	381,089	409,148	382,690	382,690

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
1320 COUNTY MANAGER								
100-00-1320-511100-000 SALARY	170,657	166,938	187,596	184,111	-1.9	184,111	184,111	184,111
100-00-1320-512100-000 GROUP INSURANCE	23,703	37,149	45,071	28,274	-37.3	28,274	28,274	28,274
100-00-1320-512200-000 FICA/MEDICARE	12,216	11,849	14,351	14,085	-1.9	14,085	14,085	14,085
100-00-1320-512400-000 RETIREMENT CONTRIBUTIONS	2,656	14,257	3,752	14,813	294.8	14,813	14,813	14,813
100-00-1320-512700-000 WORKERS' COMPENSATION	601	703	685	703	2.6	703	703	703
100-00-1320-512900-000 LIFE INSURANCE	259	296	285	324	13.7	324	324	324
100-00-1320-512901-000 FLEX BENEFIT ADMIN FEES	150	78	150	80	-46.7	80	80	78
100-00-1320-521200-000 PROFESSIONAL SERVICES	9,478	-	5,000	-	-100.0	-	-	-
100-00-1320-521201-000 PROFESSIONAL SVCS ATTORNEY	113,489	123,884	117,500	119,000	1.3	119,000	115,000	115,000
100-00-1320-521304-000 TECHNICAL SVCS COMPUTER	350	-	350	-	-100.0	-	350	350
100-00-1320-522200-000 PROPERTY REPAIRS MAINT	615	1,187	700	1,200	71.4	1,200	700	700
100-00-1320-522201-000 REPAIR & MAINT VEHICLE	-	59	1,000	500	-50.0	500	1,000	1,000
100-00-1320-522320-000 EQUIPMENT RENTAL	2,189	2,150	2,200	2,200	-	2,200	2,200	2,200
100-00-1320-523205-000 TELEPHONE	6,004	3,013	6,500	3,100	-52.3	3,100	6,000	6,000
100-00-1320-523208-000 POSTAGE	232	221	250	300	20.0	300	250	250
100-00-1320-523300-000 ADVERTISING	1,024	308	700	600	-14.3	600	700	700
100-00-1320-523400-000 PRINTING & BINDING	1,502	1,311	1,500	1,750	16.7	1,750	1,500	1,500
100-00-1320-523500-000 TRAVEL	1,343	1,283	1,400	1,400	-	1,400	1,400	1,400
100-00-1320-523600-000 DUES & FEES	692	1,020	1,300	1,100	-15.4	1,100	700	700
100-00-1320-523700-000 EDUCATION & TRAINING	1,416	1,185	1,400	1,200	-14.3	1,200	1,400	1,400
100-00-1320-531100-000 GENERAL SUPPLIES / MATERIALS	2,988	3,432	3,000	3,500	16.7	3,500	3,000	3,000
100-00-1320-531109-000 COMPUTER SUPPLIES	1,592	252	1,600	250	-84.4	250	1,600	1,600
100-00-1320-531270-000 GASOLINE / DIESEL / OIL	3,647	1,493	3,500	1,500	-57.1	1,500	3,500	3,500

COUNTY MANAGER

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-1320-531300-000 FOOD	1,648	1,140	1,700	1,500	-11.8	1,500	1,700	1,700
100-00-1320-531400-000 BOOKS & PERIODICALS	-	104	200	200	-	200	200	200
100-00-1320-531600-000 SMALL EQUIPMENT	4,483	719	400	1,000	150.0	1,000	1,000	1,000
100-00-1320-542200-000 VEHICLE	20,406	-	-	-	-	-	-	-
100-00-1320-573000-000 PAYMENTS TO OTHERS	3,000	-	-	-	-	-	-	-
100-00-1320-581200-000 CAPITAL LEASE PRINCIPAL	6,932	6,932	6,932	-	-100.0	-	-	-
100-00-1320-582200-000 CAPITAL LEASE INTEREST	126	126	126	-	-100.0	-	-	-
100-00-1320-611100-000 TRANSFER TO VRF	-	-	-	-	-	-	7,058	7,058
1320 COUNTY MANAGER	393,398	381,089	409,148	382,690	-6.5	382,690	391,648	391,646

COUNTY MANAGER

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Elections & Registration office is responsible for maintaining all voter registration files; update any and all information relating to registrations into the State computer system as well as maintain hard copy files; to hold efficient, secure, convenient elections for the voting public; to keep all precinct/commission maps current and is the ethics filing officer for the State Ethics Commission.

Budget Highlights

The Elections/Registrar's budget is reduced by 41% from its FY10 approved budget but an increase of 3% from its FY09 actuals. The major reduction occurred from the capital account site improvements. During 2010 the Registrar's office was relocated to the Chappell building. This expense will not reoccur in 2011. Additionally, the contract labor account is reduced due to 2011 being an off election year.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
1400 ELECTIONS/REGISTRAR				
51 PERS SVC/EMP BENEFITS	101,449	97,177	97,627	97,627
52 PURCH/CONTRACT SERVICES	45,106	124,414	68,700	53,900
53 SUPPLIES	3,276	6,492	19,100	2,900
54 CAPITAL OUTLAYS	-	33,934	-	-
1400 ELECTIONS/REGISTRAR	149,831	262,017	185,427	154,427

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
1400 ELECTIONS/REGISTRAR								
100-00-1400-511100-000 SALARY	96,890	80,381	81,852	78,452	-4.2	78,452	78,452	78,452
100-00-1400-511102-000 SALARY-BOARD OF ELECTIONS	-	-	-	-	-	-	-	-
100-00-1400-511300-000 SALARY-OVERTIME	25	-	-	-	-	-	-	-
100-00-1400-512100-000 GROUP INSURANCE	4,452	5,443	4,899	7,932	61.9	7,932	7,932	7,932
100-00-1400-512200-000 FICA/MEDICARE	6,941	5,426	7,639	6,002	-21.4	6,002	6,002	6,002
100-00-1400-512400-000 RETIREMENT CONTRIBUTIONS	1,658	4,397	1,997	4,454	123.0	4,454	4,454	4,454
100-00-1400-512600-000 UNEMPLOYMENT INSURANCE	-	5,020	-	-	-	-	-	-
100-00-1400-512700-000 WORKERS' COMPENSATION	370	432	435	433	-0.5	433	433	433
100-00-1400-512900-000 LIFE INSURANCE	206	206	205	204	-0.5	204	204	204
100-00-1400-512901-000 FLEX BENEFIT ADMIN FEES	150	144	150	150	-	150	150	144
100-00-1400-521105-000 ADMIN SVCS - BOARD	8,784	5,551	8,784	8,100	-7.8	5,400	9,300	9,300
100-00-1400-521200-000 PROFESSIONAL SERVICES	2,289	-	2,300	2,000	-13.0	2,000	2,800	2,800
100-00-1400-521201-000 PROFESSIONAL SVCS ATTORNEY	7,770	-	4,500	3,500	-22.2	-	7,250	7,250
100-00-1400-521306-000 TECH SERVICES - ALARM	180	180	200	200	-	200	200	200
100-00-1400-522200-000 PROPERTY REPAIRS MAINT	7,808	11,446	9,500	9,000	-5.3	9,000	11,300	11,300
100-00-1400-522301-000 EQUIPMENT RENTAL	684	-	1,200	350	-70.8	-	2,000	2,000
100-00-1400-522320-000 EQUIPMENT RENTAL	1,788	1,455	2,000	2,500	25.0	1,500	2,400	2,400
100-00-1400-523205-000 TELEPHONE	2,789	2,313	3,000	1,600	-46.7	1,600	4,200	4,200
100-00-1400-523208-000 POSTAGE	2,466	1,611	5,100	6,500	27.5	6,300	3,000	3,000
100-00-1400-523300-000 ADVERTISING	2,105	384	2,500	1,000	-60.0	1,000	3,000	3,000
100-00-1400-523400-000 PRINTING & BINDING	6,194	374	6,500	1,400	-78.5	1,400	8,000	8,000
100-00-1400-523500-000 TRAVEL	10,450	7,485	8,500	10,000	17.6	7,500	15,200	15,200
100-00-1400-523600-000 DUES & FEES	294	353	400	450	12.5	400	450	450

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-1400-523700-000 EDUCATION & TRAINING	3,466	2,946	3,470	4,650	34.0	3,000	4,650	4,650
100-00-1400-523850-000 CONTRACT LABOR	83,100	11,008	66,460	17,450	-73.7	14,600	88,000	88,000
100-00-1400-531100-000 GENERAL SUPPLIES / MATERIALS	5,821	3,247	5,522	2,900	-47.5	2,900	6,000	6,000
100-00-1400-531109-000 COMPUTER SUPPLIES	175	29	-	3,000	-	-	3,000	3,000
100-00-1400-531400-000 BOOKS & PERIODICALS	15	-	-	-	-	-	-	-
100-00-1400-531600-000 SMALL EQUIPMENT	8,482	-	970	13,200	1,260.8	-	13,200	13,200
100-00-1400-541200-C42 SITE IMPROVEMENTS	-	-	33,934	-	-100.0	-	-	-
1400 ELECTIONS/REGISTRAR	265,352	149,831	262,017	185,427	-29.2	154,427	281,577	281,571

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The General Government function is managed by the County Manager. Its purpose is for expensing general management functions for the county. It is also where county contingency funding is allocated.

Budget Highlights

The General Government budget increased 2% from its FY10 approved budget and decreased 18% below its 2009 actuals. The decreases occurred due to the sale of wetland credits. This funding is only budgeted at the time of the sale.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
1500 GENERAL GOVERNMENT				
51 PERS SVC/EMP BENEFITS	59,440	-	50,000	50,000
52 PURCH/CONTRACT SERVICES	44,040	174,750	117,900	117,900
53 SUPPLIES	-	-	-	-
57 OTHER COSTS	-	32,500	100,000	100,000
58 DEBT SERVICE	333,177	145,000	90,000	90,000
61 OTHER FINANCING USES	-	-	-	-
1500 GENERAL GOVERNMENT	436,657	352,250	357,900	357,900

GENERAL GOVERNMENT

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
1500 GENERAL GOVERNMENT								
100-00-1500-512100-000 GROUP INSURANCE	-	58,331	-	50,000	-	50,000	50,000	50,000
100-00-1500-512901-000 FLEX BENEFIT ADMIN FEES	-	1,109	-	-	-	-	-	-
100-00-1500-521110-000 BANK FEES	38	10	-	-	-	-	-	-
100-00-1500-521111-000 BANK CHARGES - CREDIT CARD	60	110	-	-	-	-	-	-
100-00-1500-521200-000 PROFESSIONAL SERVICES	84,217	7,086	115,000	67,200	-41.6	67,200	100,000	100,000
100-00-1500-523205-000 HISTORY SOC PHONE	711	712	700	700	-	700	700	700
100-00-1500-523600-000 DUES & FEES	63,878	36,122	59,050	50,000	-15.3	50,000	62,000	62,000
100-00-1500-523850-000 CONTRACT LABOR	130	-	-	-	-	-	-	-
100-00-1500-531108-000 SUPPLIES - POSTAGE MACHINE	1,679	-	-	-	-	-	-	-
100-00-1500-573000-000 PAYMENTS TO OTHERS	1,100	-	-	-	-	-	-	-
100-00-1500-579000-000 CONTINGENCIES	-	-	32,500	100,000	207.7	100,000	100,000	100,000
100-00-1500-581300-000 PRINCIPAL PAYMENT - WETLANDS	150,555	280,500	52,750	-	-100.0	-	-	-
100-00-1500-582300-000 ETOWAH LEASE INT PAYMENT	143,069	52,677	92,250	90,000	-2.4	90,000	145,000	145,000
100-00-1500-611000-000 OPERATING TRANSFERS OUT	1,324	-	-	-	-	-	-	-
1500 GENERAL GOVERNMENT	446,761	436,657	352,250	357,900	1.6	357,900	457,700	457,700

GENERAL GOVERNMENT

DAWSON COUNTY FY 2011-2013 General Fund

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 Finance budget shows an initial increase due to the department restructure. In FY11, the Purchasing budget (1517) now is combined with the Finance budget, thus causing an initial increase within all salary/benefit accounts and supply accounts. With this structure change, overall the Finance budget had reduction of 4% from its FY10 approved budget, but an increase of 8% from its FY09 actuals. The major reduction occurred within its professional services account.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
1510 FINANCE				
51 PERS SVC/EMP BENEFITS	<u>399,228</u>	<u>434,908</u>	<u>561,132</u>	<u>561,132</u>
52 PURCH/CONTRACT SERVICES	<u>81,882</u>	<u>104,605</u>	<u>93,270</u>	<u>93,270</u>
53 SUPPLIES	<u>8,131</u>	<u>8,850</u>	<u>8,250</u>	<u>8,250</u>
58 DEBT SERVICE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1510 FINANCE	<u>489,241</u>	<u>548,363</u>	<u>662,652</u>	<u>662,652</u>

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
510 FINANCE								
100-00-1510-511100-000 SALARY	305,975	330,088	361,199	449,771	24.5	449,771	449,771	449,771
100-00-1510-512100-000 GROUP INSURANCE	36,323	26,099	39,846	59,217	48.6	59,217	59,217	59,217
100-00-1510-512200-000 FICA/MEDICARE	21,937	24,211	27,632	34,407	24.5	34,407	34,407	34,407
100-00-1510-512400-000 RETIREMENT CONTRIBUTIONS	4,004	11,223	5,000	15,947	218.9	15,947	15,947	15,947
100-00-1510-512600-000 UNEMPLOYMENT INSURANCE	-	6,270	-	-	-	-	-	-
100-00-1510-512700-000 WORKERS' COMPENSATION	486	568	500	700	40.0	700	700	700
100-00-1510-512900-000 LIFE INSURANCE	493	607	500	925	85.0	925	925	925
100-00-1510-512901-000 FLEX BENEFIT ADMIN FEES	231	162	231	165	-28.6	165	165	165
100-00-1510-521200-000 PROFESSIONAL SERVICES	12,711	-	13,000	-	-100.0	-	-	-
100-00-1510-521203-000 PROF SVCS - AUDIT	49,490	41,840	50,000	50,000	-	50,000	50,000	50,000
100-00-1510-521300-000 TECHNICAL SERVICES	23,070	24,480	23,900	25,000	4.6	25,000	25,000	25,000
100-00-1510-522200-000 PROPERTY REPAIRS MAINT	273	811	500	1,500	200.0	1,500	1,500	1,500
100-00-1510-522320-000 EQUIPMENT RENTAL	941	979	1,300	1,300	-	1,300	1,300	1,300
100-00-1510-523205-000 TELEPHONE	3,374	2,973	3,545	3,600	1.6	3,600	2,400	3,600
100-00-1510-523208-000 POSTAGE	2,301	2,074	2,500	2,400	-4.0	2,400	2,400	2,400
100-00-1510-523300-000 ADVERTISING	1,204	420	750	420	-44.0	420	420	420
100-00-1510-523400-000 PRINTING & BINDING	3,391	3,886	3,560	4,000	12.4	4,000	4,000	4,000
100-00-1510-523500-000 TRAVEL	670	1,125	2,000	1,500	-25.0	1,500	1,500	1,500
100-00-1510-523600-000 DUES & FEES	478	1,014	1,050	1,050	-	1,050	1,050	1,050
100-00-1510-523700-000 EDUCATION & TRAINING	3,389	2,280	2,500	2,500	-	2,500	2,500	2,500
100-00-1510-531100-000 GENERAL SUPPLIES / MATERIALS	5,508	5,011	6,050	7,500	24.0	7,500	7,500	7,500
100-00-1510-531101-000 MISC OTHER SUPPLIES	589	-	50	-	-100.0	-	50	-
100-00-1510-531109-000 COMPUTER SUPPLIES	89	2,938	-	-	-	-	-	-

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-1510-531300-000 FOOD	-	182	250	250	-	250	250	250
100-00-1510-531400-000 BOOKS & PERIODICALS	-	-	500	-	-100.0	-	-	-
100-00-1510-531600-000 SMALL EQUIPMENT	3,342	-	2,000	500	-75.0	500	500	500
100-00-1510-581200-000 CAPITAL LEASE PRINCIPAL	20,069	-	-	-	-	-	-	-
100-00-1510-582200-000 CAPITAL LEASE INTEREST	757	-	-	-	-	-	-	-
1510 FINANCE	501,095	489,241	548,363	662,652	20.8	662,652	661,502	662,652

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Information Technology department provides computing, applications management, IT procurement, network, and telecommunications services to all Dawson County departments and elected offices.

Budget Highlights

The Information Technology budget is reduced by 14% from its FY10 approved budget and 6% below its FY09 actuals. The major reductions occurred in salary/benefit accounts due to a change in department restructure. Additionally, software licenses were reduced due to the number of licenses required for FY11.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
1535 INFORMATION TECHNOLOGY				
51 PERS SVC/EMP BENEFITS	<u>159,890</u>	<u>174,741</u>	<u>140,532</u>	<u>140,532</u>
52 PURCH/CONTRACT SERVICES	<u>116,404</u>	<u>121,050</u>	<u>117,189</u>	<u>118,000</u>
53 SUPPLIES	<u>12,976</u>	<u>21,825</u>	<u>13,323</u>	<u>13,400</u>
1535 INFORMATION TECHNOLOGY	<u>289,270</u>	<u>317,616</u>	<u>271,044</u>	<u>271,932</u>

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
535 INFORMATION TECHNOLOGY								
100-00-1535-511100-000 SALARY	117,977	129,503	141,563	116,600	-17.6	116,600	116,600	116,600
100-00-1535-512100-000 GROUP INSURANCE	17,048	18,194	19,127	14,592	-23.7	14,592	14,592	14,592
100-00-1535-512200-000 FICA/MEDICARE	8,454	9,172	10,830	8,920	-17.6	8,920	10,211	10,211
100-00-1535-512400-000 RETIREMENT CONTRIBUTIONS	2,546	2,516	2,831	-	-100.0	-	-	-
100-00-1535-512700-000 WORKERS' COMPENSATION	150	176	150	176	17.3	176	176	176
100-00-1535-512900-000 LIFE INSURANCE	140	193	140	108	-22.9	108	108	108
100-00-1535-512901-000 FLEX BENEFIT ADMIN FEES	94	136	100	136	36.0	136	136	136
100-00-1535-521304-000 TECHNICAL SVCS COMPUTER	3,662	18,425	5,000	18,000	260.0	18,000	25,000	25,000
100-00-1535-522200-000 PROPERTY REPAIRS MAINT	302	263	3,350	263	-92.1	300	4,000	4,000
100-00-1535-522201-000 REPAIR & MAINT VEHICLE	-	18	1,000	50	-95.0	100	1,000	1,000
100-00-1535-522320-000 EQUIPMENT RENTAL	507	782	750	782	4.3	800	100	100
100-00-1535-523205-000 TELEPHONE	2,433	2,833	3,500	2,833	-19.1	3,000	4,000	4,000
100-00-1535-523207-000 INTERNET	48,092	63,507	54,000	64,406	19.3	65,000	27,500	27,500
100-00-1535-523208-000 POSTAGE	121	145	300	145	-51.7	150	400	400
100-00-1535-523300-000 ADVERTISING	230	60	300	60	-80.0	-	400	400
100-00-1535-523400-000 PRINTING & BINDING	93	-	300	-	-100.0	-	400	400
100-00-1535-523500-000 TRAVEL	1,624	624	4,500	500	-88.9	500	4,500	4,500
100-00-1535-523600-000 DUES & FEES	99	150	200	150	-25.0	150	200	200
100-00-1535-523700-000 EDUCATION & TRAINING	285	-	1,000	-	-100.0	-	2,000	2,000
100-00-1535-523800-000 LICENSES	46,850	29,597	46,850	30,000	-36.0	30,000	30,000	30,000
100-00-1535-531100-000 GENERAL SUPPLIES / MATERIALS	6,326	1,417	6,325	1,418	-77.6	1,500	2,000	2,000
100-00-1535-531109-000 COMPUTER SUPPLIES	13,241	9,600	13,000	10,000	-23.1	10,000	13,000	13,000
100-00-1535-531270-000 GASOLINE / DIESEL / OIL	1,038	554	2,000	500	-75.0	500	2,000	2,000

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-1535-531400-000 BOOKS & PERIODICALS	-	-	100	-	-100.0	-	100	100
100-00-1535-531600-000 SMALL EQUIPMENT	2,151	1,405	400	1,405	251.3	1,400	400	400
1535 INFORMATION TECHNOLOGY	273,463	289,270	317,616	271,044	-14.7	271,932	258,823	258,823

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Human Resources Department provides overall policy direction on human resource management issues and administrative support functions related to the management of employees for all Dawson County departments and elected offices.

Budget Highlights

The Human Resources budget is reduced by 21% from its FY10 approved budget and 2% below its FY09 actuals. The major reductions occurred in Tuition Reimbursement account reducing the number of employees covered to 4 compared to 10 in FY09. Additionally, Human Resources reduced its Official/Administrative Services account maintaining the same level as FY09.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
1540 HUMAN RESOURCES				
51 PERS SVC/EMP BENEFITS	<u>124,771</u>	<u>135,582</u>	<u>123,475</u>	<u>120,675</u>
52 PURCH/CONTRACT SERVICES	<u>7,505</u>	<u>22,180</u>	<u>8,797</u>	<u>8,410</u>
53 SUPPLIES	<u>2,270</u>	<u>2,900</u>	<u>2,331</u>	<u>2,650</u>
57 OTHER COSTS	<u>1,350</u>	<u>7,500</u>	<u>-</u>	<u>1,500</u>
1540 HUMAN RESOURCES	<u>135,896</u>	<u>168,162</u>	<u>134,603</u>	<u>133,235</u>

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
1540 HUMAN RESOURCES								
100-00-1540-511100-000 SALARY	78,827	83,758	86,841	86,414	-0.5	83,614	83,614	83,614
100-00-1540-512100-000 GROUP INSURANCE	15,278	21,315	30,048	20,086	-33.2	20,086	20,086	20,086
100-00-1540-512200-000 FICA/MEDICARE	5,472	5,588	6,643	6,396	-3.7	6,396	6,396	6,396
100-00-1540-512400-000 RETIREMENT CONTRIBUTIONS	2,797	3,335	3,475	3,366	-3.1	3,366	3,366	3,366
100-00-1540-512500-000 TUITION REIMBURSEMENT	7,897	10,074	8,000	6,500	-18.8	6,500	10,000	10,000
100-00-1540-512700-000 WORKERS' COMPENSATION	301	351	300	352	17.3	352	352	352
100-00-1540-512900-000 LIFE INSURANCE	171	206	175	216	23.4	216	216	216
100-00-1540-512901-000 FLEX BENEFIT ADMIN FEES	100	144	100	145	45.0	145	145	144
100-00-1540-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	33,231	2,550	10,000	2,550	-74.5	3,000	12,000	12,000
100-00-1540-521200-000 PROFESSIONAL SERVICES	3,633	16	1,000	16	-98.4	-	1,000	1,000
100-00-1540-521201-000 PROFESSIONAL SVCS ATTORNEY	-	-	-	-	-	-	1,350	1,350
100-00-1540-521207-000 DRUG TESTING	1,579	650	1,700	650	-61.8	900	1,500	1,500
100-00-1540-521304-000 TECHNICAL SVCS COMPUTER	371	-	400	-	-100.0	-	650	650
100-00-1540-522200-000 PROPERTY REPAIRS MAINT	273	528	480	527	9.8	525	400	400
100-00-1540-522320-000 EQUIPMENT RENTAL	348	475	450	475	5.6	475	850	850
100-00-1540-523205-000 TELEPHONE	2,730	1,679	2,750	1,679	-38.9	1,700	2,150	2,150
100-00-1540-523208-000 POSTAGE	483	508	500	508	1.6	500	468	468
100-00-1540-523300-000 ADVERTISING	1,330	157	500	157	-68.6	175	1,500	1,500
100-00-1540-523400-000 PRINTING & BINDING	415	-	500	-	-100.0	-	1,500	1,500
100-00-1540-523500-000 TRAVEL	1,694	297	1,700	1,500	-11.8	500	2,000	2,000
100-00-1540-523600-000 DUES & FEES	528	635	700	635	-9.3	635	1,000	1,000
100-00-1540-523700-000 EDUCATION & TRAINING	1,465	10	1,500	100	-93.3	-	1,500	1,500
100-00-1540-531100-000 GENERAL SUPPLIES / MATERIALS	1,799	1,752	2,000	1,752	-12.4	2,000	3,000	3,000

HUMAN RESOURCES

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-1540-531101-000 MISC OTHER SUPPLIES	92	-	-	-	-	-	650	650
100-00-1540-531109-000 COMPUTER SUPPLIES	115	148	250	150	-40.0	200	550	550
100-00-1540-531300-000 FOOD	94	41	250	100	-60.0	100	1,500	1,500
100-00-1540-531400-000 BOOKS & PERIODICALS	-	329	400	329	-17.8	350	1,500	1,500
100-00-1540-579000-000 CONTINGENCY (WELLNESS)	7,353	1,350	7,500	-	-100.0	1,500	15,000	15,000
1540 HUMAN RESOURCES	168,376	135,896	168,162	134,603	-20.0	133,235	174,243	174,242

HUMAN RESOURCES

DAWSON COUNTY FY 2011-2013 General Fund

Department Description

The Tax Commissioner is an elected Constitutional Officer responsible for every phase of collecting property taxes, from processing property homestead exemption applications through preparation of the digest, billing, accounting, and disbursements.

Budget Highlights

The Tax Commissioner's budget is reduced by 8% from its FY10 approved budget and 2% below its FY09 actuals. The major reductions occurred in Salary/benefits due to a frozen tag agent position. The budget also includes increases in costs associated with the new East satellite office.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
1545 TAX COMMISSIONER				
51 PERS SVC/EMP BENEFITS	<u>377,366</u>	<u>386,769</u>	<u>394,443</u>	<u>368,288</u>
52 PURCH/CONTRACT SERVICES	<u>57,104</u>	<u>70,642</u>	<u>67,442</u>	<u>59,050</u>
53 SUPPLIES	<u>4,800</u>	<u>10,000</u>	<u>8,000</u>	<u>4,550</u>
54 CAPITAL OUTLAYS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1545 TAX COMMISSIONER	<u>439,270</u>	<u>467,411</u>	<u>469,885</u>	<u>431,888</u>

TAX COMMISSIONER

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
1545 TAX COMMISSIONER								
100-00-1545-511100-000 SALARY	283,864	283,606	302,461	308,131	1.9	281,976	308,131	334,809
100-00-1545-511300-000 SALARY-OVERTIME	-	-	-	-	-	-	-	-
100-00-1545-512100-000 GROUP INSURANCE	44,160	50,797	54,218	45,790	-15.5	45,790	45,790	45,790
100-00-1545-512200-000 FICA/MEDICARE	20,661	20,379	23,362	21,571	-7.7	21,571	27,365	21,571
100-00-1545-512400-000 RETIREMENT CONTRIBUTIONS	1,842	17,133	2,100	17,128	715.6	17,128	17,128	17,128
100-00-1545-512600-000 UNEMPLOYMENT INSURANCE	-	3,575	2,925	-	-100.0	-	-	-
100-00-1545-512700-000 WORKERS' COMPENSATION	763	892	775	892	15.1	892	892	892
100-00-1545-512900-000 LIFE INSURANCE	760	749	760	696	-8.4	696	696	696
100-00-1545-512901-000 FLEX BENEFIT ADMIN FEES	169	235	168	235	39.9	235	235	235
100-00-1545-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	3,840	3,230	5,000	4,000	-20.0	3,250	4,400	4,500
100-00-1545-521201-000 PROFESSIONAL SVCS ATTORNEY	3,816	1,645	4,000	1,700	-57.5	1,650	1,800	1,800
100-00-1545-521300-000 TECHNICAL SERVICES	1,075	-	1,100	-	-100.0	-	-	-
100-00-1545-521304-000 TECHNICAL SVCS COMPUTER	7,068	6,581	8,000	8,500	6.3	6,600	9,350	6,000
100-00-1545-522200-000 PROPERTY REPAIRS MAINT	176	936	800	1,000	25.0	1,000	800	800
100-00-1545-522320-000 EQUIPMENT RENTAL	5,725	6,219	6,500	9,500	46.2	6,200	8,000	7,000
100-00-1545-523205-000 TELEPHONE	5,291	5,210	5,500	7,000	27.3	7,000	7,700	7,900
100-00-1545-523208-000 POSTAGE	5,317	5,599	7,000	6,500	-7.1	5,600	7,500	8,000
100-00-1545-523300-000 ADVERTISING	-	-	-	-	-	-	-	-
100-00-1545-523400-000 PRINTING & BINDING	21,540	21,590	22,192	22,192	-	21,500	23,000	24,000
100-00-1545-523500-000 TRAVEL	6,289	3,318	6,000	4,000	-33.3	3,300	4,000	4,500
100-00-1545-523600-000 DUES & FEES	2,204	440	850	500	-41.2	450	500	600
100-00-1545-523700-000 EDUCATION & TRAINING	4,421	1,573	2,500	1,650	-34.0	1,600	1,400	1,650
100-00-1545-523850-000 CONTRACT LABOR	860	763	1,200	900	-25.0	900	-	-

TAX COMMISSIONER

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-1545-531100-000 GENERAL SUPPLIES / MATERIALS	4,810	3,416	5,500	3,500	-36.4	3,500	3,550	3,600
100-00-1545-531109-000 COMPUTER SUPPLIES	2,047	1,043	1,800	1,500	-16.7	1,000	1,500	2,000
100-00-1545-531400-000 BOOKS & PERIODICALS	22	32	100	100	-	50	100	100
100-00-1545-531600-000 SMALL EQUIPMENT	2,391	-	2,000	2,500	25.0	-	1,000	1,500
100-00-1545-531700-000 UNIFORMS	340	309	600	400	-33.3	-	200	300
100-00-1545-542100-000 MACHINERY	-	-	-	-	-	-	40,000	-
1545 TAX COMMISSIONER	429,451	439,270	467,411	469,885	0.5	431,888	515,037	495,371

TAX COMMISSIONER

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Tax Assessors Office is responsible for the preparation of the annual real and personal property tax digests for Dawson County in compliance with Georgia Law.

Budget Highlights

The Tax Assessors Office budget is reduced by 1% from its FY10 approved budget and remained flat from its FY09 actuals. The major reductions occurred in Technical Service Computer due to licensing now being paid from the DCAR GIS fund. Increases occurred in general supplies, postage and attorney fees due to the change in assessment notice requirements now being required by the state. All county residents will receive a tax assessment notice compared to a third of the residents in previous years. This is an unfunded mandated imposed by the state.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
1550 TAX ASSESSOR				
51 PERS SVC/EMP BENEFITS	333,849	336,565	336,873	336,873
52 PURCH/CONTRACT SERVICES	38,936	46,360	59,750	46,450
53 SUPPLIES	5,718	9,800	8,800	6,400
58 DEBT SERVICE	9,354	-	-	-
1550 TAX ASSESSOR	<u>387,857</u>	<u>392,725</u>	<u>405,423</u>	<u>389,723</u>

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
1550 TAX ASSESSOR								
100-00-1550-511100-000 SALARY	243,858	237,953	255,032	243,675	-4.5	243,675	243,675	243,675
100-00-1550-511102-000 SALARY-BOARD OF ASSESSORS	-	-	-	-	-	-	-	-
100-00-1550-512100-000 GROUP INSURANCE	42,896	59,372	58,348	54,725	-6.2	54,725	54,725	54,725
100-00-1550-512200-000 FICA/MEDICARE	17,630	16,770	19,510	18,641	-4.5	18,641	18,641	18,641
100-00-1550-512400-000 RETIREMENT CONTRIBUTIONS	2,715	13,474	3,000	13,544	351.5	13,544	13,544	13,544
100-00-1550-512700-000 WORKERS' COMPENSATION	4,765	5,568	-	5,568	-	5,568	5,568	5,568
100-00-1550-512900-000 LIFE INSURANCE	594	604	600	612	2.0	612	612	612
100-00-1550-512901-000 FLEX BENEFIT ADMIN FEES	75	108	75	108	44.0	108	108	108
100-00-1550-521201-000 PROFESSIONAL SVCS ATTORNEY	7,143	9,933	14,500	15,000	3.4	11,000	15,000	15,000
100-00-1550-521203-000 PROF SVCS - AUDIT	4,098	294	285	5,000	1,654.4	300	10,000	10,000
100-00-1550-521304-000 TECHNICAL SVCS COMPUTER	3,500	7,333	3,500	5,000	42.9	5,000	5,000	5,000
100-00-1550-522200-000 PROPERTY REPAIRS MAINT	526	872	800	800	-	900	800	800
100-00-1550-522201-000 REPAIR & MAINT VEHICLE	-	869	1,000	1,000	-	1,000	1,000	1,000
100-00-1550-522320-000 EQUIPMENT RENTAL	2,130	1,377	2,200	2,200	-	1,400	2,200	2,200
100-00-1550-523205-000 TELEPHONE	2,733	2,325	2,800	2,800	-	2,400	2,800	2,800
100-00-1550-523207-000 INTERNET	324	200	325	-	-100.0	-	-	-
100-00-1550-523208-000 POSTAGE	4,443	2,511	5,000	9,000	80.0	7,500	9,000	9,000
100-00-1550-523300-000 ADVERTISING	-	-	250	250	-	-	250	250
100-00-1550-523400-000 PRINTING & BINDING	2,535	1,969	3,000	6,000	100.0	5,500	6,000	6,000
100-00-1550-523500-000 TRAVEL	4,644	4,111	4,700	4,700	-	4,000	4,700	4,700
100-00-1550-523600-000 DUES & FEES	1,731	2,137	2,000	2,000	-	2,200	2,000	2,000
100-00-1550-523700-000 EDUCATION & TRAINING	2,044	1,855	2,000	2,000	-	2,000	2,000	2,000
100-00-1550-523850-000 CONTRACT LABOR	3,250	3,150	4,000	4,000	-	3,250	4,000	4,000

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-1550-531100-000 GENERAL SUPPLIES / MATERIALS	1,926	1,981	3,000	2,500	-16.7	2,500	2,500	2,500
100-00-1550-531109-000 COMPUTER SUPPLIES	2,643	1,074	2,000	1,500	-25.0	1,000	2,000	2,000
100-00-1550-531270-000 GASOLINE / DIESEL / OIL	4,510	2,013	4,000	4,000	-	2,100	4,000	4,000
100-00-1550-531400-000 BOOKS & PERIODICALS	64	68	100	100	-	100	100	100
100-00-1550-531700-000 UNIFORMS	656	582	700	700	-	700	700	700
100-00-1550-581200-000 CAPITAL LEASE PRINCIPAL	15,279	9,078	-	-	-	-	-	-
100-00-1550-582200-000 CAPITAL LEASE INTEREST	539	276	-	-	-	-	-	-
1550 TAX ASSESSOR	377,251	387,857	392,725	405,423	3.2	389,723	410,923	410,923

DAWSON COUNTY FY 2011-2013 General Fund

Department Description

The Board of Equalization is a 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 assessors and the taxpayer's position, the Board of Equalization renders a decision on the valuation.

Budget Highlights

The Board of Equalization budget is increased by 12% from it FY10 approved budget and reduced 2% below its FY09 actuals. The major reductions occurred in its Travel account due to the training of a new board member in FY09 that will not be necessary in FY2011.

Budget Summary

	<u>2009</u> <u>ACTUAL</u>	<u>2010</u> <u>BUDGET</u>	<u>2011</u> <u>REQUESTED</u>	<u>2011</u> <u>RECOMMEND</u>
1551 BOARD OF EQUALIZATION				
51 PERS SVC/EMP BENEFITS	-	-	-	-
52 PURCH/CONTRACT SERVICES	13,271	11,550	12,750	12,750
53 SUPPLIES	104	175	325	325
1551 BOARD OF EQUALIZATION	13,375	11,725	13,075	13,075

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
1551 BOARD OF EQUALIZATION								
100-00-1551-511102-000 SALARY -BOARD OF EQUALIZATION	-	-	-	-	-	-	-	-
100-00-1551-512200-000 FICA/MEDICARE	-	-	-	-	-	-	-	-
100-00-1551-522320-000 EQUIPMENT RENTAL	105	582	150	750	400.0	750	750	750
100-00-1551-523208-000 POSTAGE	581	903	600	1,000	66.7	1,000	1,000	1,000
100-00-1551-523500-000 TRAVEL	1,025	2,066	1,025	1,200	17.1	1,200	1,200	1,200
100-00-1551-523700-000 EDUCATION & TRAINING	240	120	250	200	-20.0	200	200	200
100-00-1551-523850-000 CONTRACT LABOR	9,525	9,600	9,525	9,600	0.8	9,600	9,600	9,600
100-00-1551-531100-000 GENERAL SUPPLIES / MATERIALS	204	104	175	325	85.7	325	325	325
1551 BOARD OF EQUALIZATION	11,680	13,375	11,725	13,075	11.5	13,075	13,075	13,075

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Risk Management function is overseen by the Human Resources and Finance departments. The function serves as a resource to departments and elected officials on risk management, including employee safety.

Budget Highlights

The Risk Management budget is decreased by 35% from its FY10 approved budget and increased 26% above its FY09 actuals. The major reduction was from Self- Insurance. The increase from FY09 comes from an increase in workman's comp insurance and budgeting for claims against the county.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
1555 RISK MANAGEMENT				
55 INTER FUND/DEPT CHARGES	<u>165,866</u>	<u>347,500</u>	<u>225,000</u>	<u>225,000</u>
57 OTHER COSTS	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
1555 RISK MANAGEMENT	<u>177,866</u>	<u>347,500</u>	<u>225,000</u>	<u>225,000</u>

RISK MANAGEMENT

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
1555 RISK MANAGEMENT								
100-00-1555-552000-000 SELF FUNDED INSURANCE	208,334	153,714	307,500	200,000	-35.0	200,000	200,000	200,000
100-00-1555-552200-000 INSURANCE CLAIMS-ACCG	10,878	12,152	20,000	25,000	25.0	25,000	25,000	25,000
100-00-1555-552201-000 OTHER INSURANCE CLAIMS	32,901	-	20,000	-	-100.0	-	-	-
100-00-1555-573000-000 PMT TO OTHERS - SETTLEMENT	-	12,000	-	-	-	-	-	-
1555 RISK MANAGEMENT	252,113	177,866	347,500	225,000	-35.3	225,000	225,000	225,000

RISK MANAGEMENT

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Facilities Maintenance Department is part of the Public Works Department and is responsible for repairs, preventive maintenance, and construction on all county facilities.

Budget Highlights

The Facilities budget decreased 12% from its FY10 approved budget and decreased 1% below its 2009 actuals. The decreases occurred within salary/benefits due to a organizational restructure for Park/Recreation. Included within the Facilities budget is increases for fixed costs associated with the new government building and the approval of 3 p/t custodial workers (Oct 2011 hire date).

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
1565 FACILITY MANAGEMENT				
51 PERS SVC/EMP BENEFITS	364,565	398,821	347,061	347,061
52 PURCH/CONTRACT SERVICES	332,508	321,447	315,650	286,109
53 SUPPLIES	191,613	236,073	191,614	232,975
54 CAPITAL OUTLAYS	10,285	57,535	35,285	35,000
58 DEBT SERVICE	9,354	9,356	-	-
1565 FACILITY MANAGEMENT	908,325	1,023,232	889,610	901,145

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
1565 FACILITY MANAGEMENT								
100-00-1565-511100-000 SALARY	254,184	257,421	288,945	252,048	-12.8	252,048	238,182	238,182
100-00-1565-511300-000 SALARY-OVERTIME	3,795	742	-	-	-	-	-	-
100-00-1565-512100-000 GROUP INSURANCE	58,280	62,062	74,467	50,111	-32.7	50,111	50,111	50,111
100-00-1565-512200-000 FICA/MEDICARE	18,873	18,705	22,104	19,323	-12.6	19,323	18,211	18,221
100-00-1565-512400-000 RETIREMENT CONTRIBUTIONS	2,823	13,790	3,000	13,831	361.0	13,831	13,831	13,831
100-00-1565-512700-000 WORKERS' COMPENSATION	9,437	11,027	9,500	11,028	16.1	11,028	11,028	11,028
100-00-1565-512900-000 LIFE INSURANCE	806	818	805	720	-10.6	720	720	720
100-00-1565-521200-000 PROFESSIONAL SERVICES	1,090	-	1,090	1,144	5.0	1,000	1,144	1,144
100-00-1565-521301-000 TECH SVC EXTERMINATORS	9,022	10,371	9,022	10,371	15.0	12,000	10,371	10,371
100-00-1565-521306-000 TECHNICAL SVCS - ALARM	324	276	322	276	-14.3	300	276	276
100-00-1565-521307-000 TECHNICAL SVCS INSPECTIONS	3,911	3,209	3,910	3,208	-18.0	3,200	3,208	3,208
100-00-1565-522200-000 PROPERTY REPAIRS MAINT	110,277	157,294	161,102	163,794	1.7	160,000	163,794	163,794
100-00-1565-522201-000 REPAIR & MAINT VEHICLE	-	7,631	7,500	7,631	1.7	7,500	7,631	7,631
100-00-1565-522310-000 RENT LAND & BLDG	182,356	144,674	119,000	120,174	1.0	93,309	120,174	120,174
100-00-1565-522320-000 EQUIPMENT RENTAL	5,649	984	5,649	983	-82.6	1,000	983	983
100-00-1565-523205-000 TELEPHONE	5,772	7,831	10,772	7,831	-27.3	7,800	7,831	7,831
100-00-1565-523208-000 POSTAGE	98	6	98	6	-93.9	-	6	6
100-00-1565-523300-000 ADVERTISING	213	200	212	200	-5.7	-	200	200
100-00-1565-523400-000 PRINTING & BINDING	112	12	111	12	-89.2	-	12	12
100-00-1565-523500-000 TRAVEL	307	20	307	20	-93.5	-	20	20
100-00-1565-523600-000 DUES & FEES	3	-	2	-	-100.0	-	-	-
100-00-1565-523700-000 EDUCATION & TRAINING	350	-	350	-	-100.0	-	-	-
100-00-1565-523850-000 CONTRACT LABOR	-	-	2,000	-	-100.0	-	-	-

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-1565-531100-000 GENERAL SUPPLIES / MATERIALS	65,797	37,562	65,796	37,562	-42.9	41,500	37,562	37,562
100-00-1565-531101-000 MISC OTHER SUPPLIES (PUB WORK)	3,137	17	3,136	17	-99.5	-	17	17
100-00-1565-531210-000 ENERGY - WATER / SEWER	8,328	8,134	7,410	8,134	9.8	10,250	8,134	8,134
100-00-1565-531230-000 ENERGY - ELECTRICITY	115,488	128,993	128,487	128,993	0.4	164,000	128,993	128,993
100-00-1565-531240-000 ENERGY - PROPANE	35	226	51	226	343.1	225	226	226
100-00-1565-531270-000 GASOLINE / DIESEL / OIL	16,514	10,147	14,013	10,147	-27.6	10,000	10,147	10,147
100-00-1565-531600-000 SMALL EQUIPMENT	19,990	4,630	13,705	4,630	-66.2	5,000	4,630	4,630
100-00-1565-531700-000 UNIFORMS	3,476	1,904	3,475	1,905	-45.2	2,000	1,905	1,905
100-00-1565-541300-000 BUILDINGS	65,288	-	36,225	25,000	-31.0	25,000	-	-
100-00-1565-542100-000 MACHINERY	15,025	10,285	15,025	10,285	-31.5	10,000	10,285	10,285
100-00-1565-542200-000 VEHICLES	-	-	-	-	-	-	-	-
100-00-1565-542300-000 FURNITURE FIXTURES & EQUIPMENT	-	-	6,285	-	-100.0	-	-	-
100-00-1565-581200-000 CAPITAL LEASE PRINCIPAL	-	9,078	9,079	-	-100.0	-	-	-
100-00-1565-582200-000 CAPITAL LEASE INTEREST	-	276	277	-	-100.0	-	-	-
565 FACILITY MANAGEMENT	980,760	908,325	1,023,232	889,610	-13.1	901,145	849,632	849,642

DAWSON COUNTY

FY 2011-2013

General Fund

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/Dawson County Superior Court is a part of the judicial branch of State Government and not a department of Dawson County Government. State law, however, makes each county in the state responsible for most of

Budget Highlights

The Superior Court budget is increased by 1% from its FY10 approved budget and increased 2% above its FY09 actuals. The major increase was due to Jury Scripts. The account varies on the number of jury trials conducted by the court and must be budgeted for all trial weeks. It is anticipated more cases will be conducted upon the opening of the new courthouse.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
2150 SUPERIOR COURT				
51 PERS SVC/EMP BENEFITS	282,560	256,486	288,457	288,457
52 PURCH/CONTRACT SERVICES	177,048	209,396	208,326	180,026
53 SUPPLIES	2,575	2,725	3,725	2,800
57 OTHER COSTS	29,688	25,825	25,825	30,000
2150 SUPERIOR COURT	491,871	494,432	526,333	501,283

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
2150 SUPERIOR COURT								
100-00-2150-511100-000 SALARY	103,783	83,478	91,338	86,469	-5.3	86,469	86,469	86,469
100-00-2150-511101-000 SALARY SUPPLEMENTS	129,288	156,579	129,288	156,579	21.1	156,579	156,579	156,579
100-00-2150-511102-000 SALARY-JURY COMMISSION	1,140	1,157	1,200	-	-100.0	-	-	-
100-00-2150-511103-000 SALARY - BAILIFF	-	-	-	-	-	-	-	-
100-00-2150-512100-000 GROUP INSURANCE	10,147	15,175	14,843	18,715	26.1	18,715	18,715	18,715
100-00-2150-512200-000 FICA/MEDICARE	17,211	18,076	16,987	18,593	9.5	18,593	18,593	18,593
100-00-2150-512400-000 RETIREMENT CONTRIBUTIONS	689	6,410	1,100	6,410	482.7	6,410	6,410	6,410
100-00-2150-512700-000 WORKERS' COMPENSATION	1,272	1,487	1,525	1,487	-2.5	1,487	1,487	1,487
100-00-2150-512900-000 LIFE INSURANCE	206	198	205	204	-0.5	204	204	204
100-00-2150-512901-000 FLEX BENEFIT ADMIN FEES	-	-	-	-	-	-	-	-
100-00-2150-521101-000 ADMIN SVCS / BAILIFFS	28,000	25,480	30,000	30,000	-	25,500	35,000	35,000
100-00-2150-521102-000 ADMIN SVCS -JURY SCRIPTS	98,230	93,021	89,819	101,000	12.4	93,000	110,000	110,000
100-00-2150-521103-000 ADMIN SVCS-JURY COMMISSION	-	-	16,000	5,000	-68.8	5,000	5,000	5,000
100-00-2150-521201-000 PROFESSIONAL SVCS ATTORNEY	915	1,023	1,000	1,000	-	1,000	1,000	1,000
100-00-2150-521202-000 PROFESSIONAL INDIG DEF	-	923	233	-	-100.0	-	-	-
100-00-2150-521303-000 TECHNICAL-COURT REPORTER	57,709	42,233	60,767	58,700	-3.4	44,000	64,000	64,000
100-00-2150-522200-000 PROPERTY REPAIRS MAINT	1,857	3,058	1,900	3,100	63.2	3,100	1,900	1,900
100-00-2150-522320-000 EQUIPMENT RENTAL	5,061	8,039	5,126	5,126	-	5,126	5,126	5,126
100-00-2150-523205-000 TELEPHONE	1,955	1,972	2,000	2,000	-	2,000	3,000	3,000
100-00-2150-523207-000 INTERNET	64	45	70	-	-100.0	-	-	-
100-00-2150-523208-000 POSTAGE	1,000	869	1,000	1,000	-	1,000	1,000	1,000
100-00-2150-523300-000 ADVERTISING	70	-	200	200	-	-	400	400
100-00-2150-523400-000 PRINTING & BINDING	868	-	900	900	-	-	900	900

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-2150-523500-000 TRAVEL	30	241	281	200	-28.8	200	200	200
100-00-2150-523600-000 DUES & FEES	66	144	100	100	-	100	100	100
100-00-2150-531100-000 GENERAL SUPPLIES / MATERIALS	1,400	2,276	1,500	2,500	66.7	2,500	2,000	2,000
100-00-2150-531107-000 SUPPLIES - JURY	180	-	200	200	-	-	500	500
100-00-2150-531109-000 COMPUTER SUPPLIES	389	-	400	400	-	-	500	500
100-00-2150-531300-000 FOOD JURY	-	299	100	100	-	300	100	100
100-00-2150-531400-000 BOOKS & PERIODICALS	17	-	25	25	-	-	25	25
100-00-2150-531600-000 SMALL EQUIPMENT	162	-	500	500	-	-	500	500
100-00-2150-571000-000 INTERGOVT - HALL COUNTY	24,873	29,688	25,825	25,825	-	30,000	26,825	26,825
2150 SUPERIOR COURT	486,582	491,871	494,432	526,333	6.5	501,283	546,533	546,533

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Dawson County Clerk of Court is an elected position to protect and forever maintain the integrity of court, land and other cadastral records and to safeguard funds paid into the office for the benefit of individuals and the public. Court-related duties of the Clerk include processing and managing court records, collecting and disbursing all court fees, fines, and costs and providing citizens access to records. As the official custodian of public land and personal property records, the Clerk records deeds, liens, plats, Uniform Commercial Code transactions and other documents relating to ownership and security rights of individuals. The clerk approves appointments of notaries public, processes United States passport applications and is custodian of military discharge records.

Budget Highlights

The Clerk of Court budget is decreased by 7% from its FY10 approved budget and decreased 2% below its FY09 actuals. The major reduction was from personnel/benefits account. With the election of a new Clerk of Court, personnel costs are reduced.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
2180 CLERK OF COURT				
51 PERS SVC/EMP BENEFITS	<u>481,191</u>	<u>489,091</u>	<u>454,948</u>	<u>454,948</u>
52 PURCH/CONTRACT SERVICES	<u>70,997</u>	<u>87,351</u>	<u>79,965</u>	<u>79,965</u>
53 SUPPLIES	<u>19,850</u>	<u>22,000</u>	<u>24,000</u>	<u>24,000</u>
2180 CLERK OF COURT	<u>572,038</u>	<u>598,442</u>	<u>558,913</u>	<u>558,913</u>

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
2180 CLERK OF COURT								
100-00-2180-511100-000 SALARY	348,293	353,365	360,485	332,840	-7.7	332,840	332,840	332,840
100-00-2180-511300-000 SALARY-OVERTIME	616	-	-	-	-	-	-	-
100-00-2180-512100-000 GROUP INSURANCE	90,642	81,417	93,218	80,576	-13.6	80,576	80,576	80,576
100-00-2180-512200-000 FICA/MEDICARE	24,945	25,002	28,151	25,462	-9.6	25,462	25,462	25,462
100-00-2180-512400-000 RETIREMENT CONTRIBUTIONS	4,670	19,278	5,100	13,929	173.1	13,929	13,929	1,393
100-00-2180-512700-000 WORKERS' COMPENSATION	902	1,054	1,000	1,055	5.5	1,055	1,055	1,055
100-00-2180-512900-000 LIFE INSURANCE	1,002	913	1,000	924	-7.6	924	924	924
100-00-2180-512901-000 FLEX BENEFIT ADMIN FEES	138	162	137	162	18.2	162	162	162
100-00-2180-521201-000 PROFESSIONAL SVCS ATTORNEY	70	1,505	525	1,500	185.7	1,500	1,500	1,500
100-00-2180-521203-000 PROF SVCS - AUDIT	2,343	2,638	11,767	2,400	-79.6	2,400	2,400	2,400
100-00-2180-521304-000 TECHNICAL SVCS COMPUTER	17,043	13,250	18,860	13,500	-28.4	13,500	13,500	13,500
100-00-2180-522200-000 PROPERTY REPAIRS MAINT	2,284	2,392	2,300	2,400	4.3	2,400	2,400	2,400
100-00-2180-522320-000 EQUIPMENT RENTAL	13,670	17,052	14,000	17,000	21.4	17,000	17,000	17,000
100-00-2180-523205-000 TELEPHONE	6,592	4,957	6,085	5,000	-17.8	5,000	5,000	5,000
100-00-2180-523207-000 INTERNET	263	242	270	265	-1.9	265	265	265
100-00-2180-523208-000 POSTAGE	10,714	10,777	11,000	11,000	-	11,000	11,000	11,000
100-00-2180-523300-000 ADVERTISING	201	137	200	1,000	400.0	1,000	1,000	1,000
100-00-2180-523400-000 PRINTING & BINDING	14,403	12,466	15,000	18,000	20.0	18,000	18,000	18,000
100-00-2180-523500-000 TRAVEL	4,098	4,361	3,234	6,500	101.0	6,500	6,500	6,500
100-00-2180-523600-000 DUES & FEES	419	365	500	400	-20.0	400	400	400
100-00-2180-523700-000 EDUCATION & TRAINING	250	310	250	1,000	300.0	1,000	1,000	1,000
100-00-2180-523850-000 CONTRACT LABOR	25,770	545	3,360	-	-100.0	-	-	-
100-00-2180-531100-000 GENERAL SUPPLIES / MATERIALS	16,915	18,363	19,990	22,000	10.1	22,000	20,000	20,000

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-2180-531109-000 COMPUTER SUPPLIES	-	-	1,000	500	-50.0	500	500	500
100-00-2180-531400-000 BOOKS & PERIODICALS	43	-	10	-	-100.0	-	-	-
100-00-2180-531600-000 SMALL EQUIPMENT	570	1,487	1,000	1,500	50.0	1,500	1,500	1,500
2180 CLERK OF COURT	586,856	572,038	598,442	558,913	-6.6	558,913	556,913	544,377

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The District Attorney represents the citizens of Hall County in the prosecution of all criminal cases in a manner which best protects the public and best preserves justice for each citizen. The prosecution of any criminal case includes the presentation of a criminal case to the Grand Jury, and the litigation of a criminal case from the arrest of an accused throughout the appellate process conducted in each case.

Budget Highlights

The District Attorney's budget is flat from its FY10 approved budget and decreased 2% below its FY09 actuals. The major reduction was from Capital Lease and Interest accounts. FY2009 was the last year required for the debt service on departmental vehicle.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
2200 DISTRICT ATTORNEY				
51 PERS SVC/EMP BENEFITS	459,230	452,442	461,450	461,450
52 PURCH/CONTRACT SERVICES	25,646	29,275	23,650	20,800
53 SUPPLIES	7,380	9,725	9,350	9,100
57 OTHER COSTS	56,431	55,000	55,000	55,000
58 DEBT SERVICE	9,354	- 277	9,300	-
2200 DISTRICT ATTORNEY	558,041	546,165	558,750	546,350

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
2200 DISTRICT ATTORNEY								
100-00-2200-511100-000 SALARY	336,143	351,102	352,637	369,675	4.8	369,675	369,675	369,675
100-00-2200-512100-000 GROUP INSURANCE	62,102	65,451	69,568	48,152	-30.8	48,152	48,152	48,152
100-00-2200-512200-000 FICA/MEDICARE	24,477	25,541	28,927	28,280	-2.2	28,280	28,280	28,280
100-00-2200-512400-000 RETIREMENT CONTRIBUTIONS	4,569	15,514	-	13,833	-	13,833	13,833	13,833
100-00-2200-512700-000 WORKERS' COMPENSATION	648	757	650	757	16.5	757	757	757
100-00-2200-512900-000 LIFE INSURANCE	640	761	640	648	1.3	648	648	648
100-00-2200-512901-000 FLEX BENEFIT ADMIN FEES	19	104	20	105	425.0	105	105	104
100-00-2200-521303-000 TECHNICAL-COURT REPORTER	3,572	1,094	3,600	1,000	-72.2	1,000	1,000	1,000
100-00-2200-522200-000 PROPERTY REPAIRS MAINT	1,628	936	750	750	-	1,000	750	750
100-00-2200-522201-000 REPAIR & MAINT VEHICLE	-	3,929	3,750	1,000	-73.3	1,000	1,000	1,000
100-00-2200-522310-000 RENT LAND & BLDG	650	-	500	500	-	-	500	500
100-00-2200-522320-000 EQUIPMENT RENTAL	2,978	2,397	3,000	3,000	-	2,400	3,000	3,000
100-00-2200-523205-000 TELEPHONE	6,175	5,501	6,000	6,000	-	5,500	6,000	6,000
100-00-2200-523208-000 POSTAGE	7,395	5,128	6,500	6,500	-	5,200	6,500	6,500
100-00-2200-523300-000 ADVERTISING	98	-	100	-	-100.0	-	-	-
100-00-2200-523400-000 PRINTING & BINDING	1,119	958	1,200	1,200	-	1,000	1,200	1,200
100-00-2200-523500-000 TRAVEL	2,968	2,084	945	1,000	5.8	1,000	1,000	1,000
100-00-2200-523501-000 TRAVEL-NONEMPLOYEE	-	1,382	555	500	-9.9	500	500	500
100-00-2200-523600-000 DUES & FEES	1,091	1,537	1,375	1,200	-12.7	1,200	1,200	1,200
100-00-2200-523700-000 EDUCATION & TRAINING	681	700	1,000	1,000	-	1,000	1,000	1,000
100-00-2200-531100-000 GENERAL SUPPLIES / MATERIALS	8,172	4,457	5,325	5,000	-6.1	5,000	5,000	5,000
100-00-2200-531270-000 GASOLINE / DIESEL / OIL	6,022	2,891	4,000	4,000	-	4,000	4,000	4,000
100-00-2200-531400-000 BOOKS & PERIODICALS	458	32	400	350	-12.5	100	350	350

DISTRICT ATTORNEY

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-2200-571000-000 INTERGOVT - HALL COUNTY	55,823	56,431	55,000	55,000	-	55,000	55,000	55,000
100-00-2200-581200-000 CAPITAL LEASE PRINCIPAL	9,078	9,078	-	9,000	-	-	9,000	9,000
100-00-2200-582200-000 CAPITAL LEASE INTEREST	276	276	- 277	300	-208.3	-	300	300
2200 DISTRICT ATTORNEY	536,782	558,041	546,165	558,750	2.3	546,350	558,750	558,749

DISTRICT ATTORNEY

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Magistrate Court conducts hearings and trials in criminal cases, civil actions, and ordinance violations for Dawson County.

Budget Highlights

The Magistrate Court budget is decreased by 4% from its FY10 approved budget and decreased 1% below its FY09 actuals. The major reduction was from Salary/Benefits due to personnel changes. Increases in fixed costs such as Electricity occurred due to the Court's move in mid 2009. These costs will be reallocated to the new courthouse once it opens in October of 2011.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
2400 MAGISTRATE COURT				
51 PERS SVC/EMP BENEFITS	<u>194,146</u>	<u>193,960</u>	<u>187,970</u>	<u>187,970</u>
52 PURCH/CONTRACT SERVICES	<u>23,937</u>	<u>31,891</u>	<u>26,444</u>	<u>26,444</u>
53 SUPPLIES	<u>9,545</u>	<u>8,700</u>	<u>10,700</u>	<u>10,700</u>
2400 MAGISTRATE COURT	<u>227,628</u>	<u>234,551</u>	<u>225,114</u>	<u>225,114</u>

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
2400 MAGISTRATE COURT								
100-00-2400-511100-000 SALARY	163,059	162,182	157,588	165,468	5.0	165,468	165,468	165,468
100-00-2400-511103-000 SALARY - BAILIFF	-	-	-	-	-	-	-	-
100-00-2400-512100-000 GROUP INSURANCE	22,704	10,967	14,698	3,966	-73.0	3,966	3,966	3,966
100-00-2400-512200-000 FICA/MEDICARE	11,600	11,742	12,859	12,658	-1.6	12,658	12,658	12,658
100-00-2400-512400-000 RETIREMENT CONTRIBUTIONS	3,416	5,315	3,700	5,300	43.2	5,300	5,300	5,300
100-00-2400-512600-000 UNEMPLOYMENT INSURANCE	-	3,300	4,290	-	-100.0	-	-	-
100-00-2400-512700-000 WORKERS' COMPENSATION	162	189	225	190	-15.6	190	190	190
100-00-2400-512900-000 LIFE INSURANCE	373	349	375	288	-23.2	288	288	288
100-00-2400-512901-000 FLEX BENEFIT ADMIN FEES	206	102	225	100	-55.6	100	100	102
100-00-2400-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	-	1,345	440	1,345	205.7	1,345	1,345	1,345
100-00-2400-521101-000 ADMIN SVCS / BAILIFFS	-	4,270	4,610	4,900	6.3	4,900	4,900	4,900
100-00-2400-521111-000 BANK CHARGES - CREDIT CARD	-	105	140	200	42.9	200	200	200
100-00-2400-521200-000 PROFESSIONAL SERVICES	469	428	469	493	5.1	493	493	493
100-00-2400-521201-000 PROFESSIONAL SVCS ATTORNEY	-	-	810	500	-38.3	500	500	500
100-00-2400-521304-000 TECHNICAL SVCS COMPUTER	338	6,000	7,000	6,000	-14.3	6,000	6,000	6,000
100-00-2400-522200-000 PROPERTY REPAIRS MAINT	6,623	1,026	6,755	1,500	-77.8	1,500	1,500	1,500
100-00-2400-522320-000 EQUIPMENT RENTAL	1,357	1,515	1,357	1,520	12.0	1,520	1,520	1,520
100-00-2400-523205-000 TELEPHONE	3,679	2,070	2,260	2,100	-7.1	2,100	2,100	2,100
100-00-2400-523208-000 POSTAGE	1,299	1,643	1,300	1,700	30.8	1,700	1,700	1,700
100-00-2400-523300-000 ADVERTISING	438	217	250	200	-20.0	200	200	200
100-00-2400-523400-000 PRINTING & BINDING	256	591	1,000	500	-50.0	500	500	500
100-00-2400-523500-000 TRAVEL	2,454	3,275	3,300	4,000	21.2	4,000	4,000	4,000
100-00-2400-523600-000 DUES & FEES	162	822	426	586	37.6	586	586	586

MAGISTRATE COURT

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-2400-523700-000 EDUCATION & TRAINING	530	630	1,774	900	-49.3	900	900	900
100-00-2400-531100-000 GENERAL SUPPLIES / MATERIALS	3,142	3,110	3,200	3,300	3.1	3,300	3,300	3,300
100-00-2400-531109-000 COMPUTER SUPPLIES	1,480	663	1,500	1,000	-33.3	1,000	1,000	1,000
100-00-2400-531210-000 ENERGY - WATER / SEWER	-	1,392	1,400	2,300	64.3	2,300	2,300	2,300
100-00-2400-531230-000 ENERGY -ELECTRICITY	2,005	3,209	2,100	3,600	71.4	3,600	3,600	3,600
100-00-2400-531600-000 SMALL EQUIPMENT	697	1,171	500	500	-	500	500	500
2400 MAGISTRATE COURT	226,449	227,628	234,551	225,114	-4.0	225,114	225,114	225,116

MAGISTRATE COURT

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

This Probate court processes wills, estate administrations, guardianships, and issues marriage and firearms licenses for Dawson County.

Budget Highlights

The Probate Court budget is increased by 5% from its FY10 approved budget and increased 10% above its FY09 actuals. The major reduction was from Salary/Benefits due to personnel changes.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
2450 PROBATE COURT				
51 PERS SVC/EMP BENEFITS	182,016	185,162	204,564	204,564
52 PURCH/CONTRACT SERVICES	29,043	35,545	28,925	28,400
53 SUPPLIES	2,409	3,055	2,425	2,400
2450 PROBATE COURT	213,468	223,762	235,914	235,364

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
2450 PROBATE COURT								
100-00-2450-511100-000 SALARY	147,597	141,336	150,657	151,024	0.2	151,024	151,024	151,024
100-00-2450-511103-000 SALARY - BAILIFF	-	-	-	-	-	-	-	-
100-00-2450-512100-000 GROUP INSURANCE	18,105	22,588	19,924	34,260	72.0	34,260	34,260	34,260
100-00-2450-512200-000 FICA/MEDICARE	11,004	10,434	11,556	11,553	0.0	11,553	11,553	11,553
100-00-2450-512400-000 RETIREMENT CONTRIBUTIONS	1,693	6,577	2,000	6,577	228.9	6,577	6,577	6,577
100-00-2450-512700-000 WORKERS' COMPENSATION	625	730	625	730	16.8	730	730	730
100-00-2450-512900-000 LIFE INSURANCE	394	351	400	420	5.0	420	420	420
100-00-2450-512901-000 FLEX BENEFIT ADMIN FEES	63	-	-	-	-	-	-	-
100-00-2450-521101-000 ADMIN SVCS / BAILIFFS	1,120	1,555	2,200	1,200	-45.5	1,200	1,200	1,200
100-00-2450-521200-000 PROFESSIONAL SERVICES	788	29	1,045	-	-100.0	-	-	-
100-00-2450-521202-000 PROFESSIONAL INDIG DEF	10,831	5,438	9,083	5,500	-39.4	5,500	11,000	11,000
100-00-2450-521203-000 PROF SVCS - AUDIT	-	760	-	750	-	750	-	-
100-00-2450-521300-000 TECHNICAL SERVICES	14,620	11,947	12,000	12,000	-	12,000	15,000	15,000
100-00-2450-522200-000 PROPERTY REPAIRS MAINT	367	783	800	800	-	800	400	400
100-00-2450-522320-000 EQUIPMENT RENTAL	1,195	1,287	1,200	1,300	8.3	1,300	1,200	1,200
100-00-2450-523205-000 TELEPHONE	2,583	3,408	2,600	3,400	30.8	3,400	2,600	2,600
100-00-2450-523208-000 POSTAGE	787	752	800	800	-	800	800	800
100-00-2450-523400-000 PRINTING & BINDING	1,501	1,686	3,367	1,525	-54.7	1,500	1,525	1,525
100-00-2450-523500-000 TRAVEL	1,161	695	1,200	1,200	-	700	1,200	1,200
100-00-2450-523600-000 DUES & FEES	285	218	300	200	-33.3	200	300	300
100-00-2450-523700-000 EDUCATION & TRAINING	604	235	650	250	-61.5	250	650	650
100-00-2450-523850-000 CONTRACT LABOR	158	250	300	-	-100.0	-	-	-
100-00-2450-531100-000 GENERAL SUPPLIES / MATERIALS	1,401	2,202	2,930	2,200	-24.9	2,200	1,400	1,400

PROBATE COURT

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-2450-531109-000 COMPUTER SUPPLIES	99	207	100	200	100.0	200	100	100
100-00-2450-531400-000 BOOKS & PERIODICALS	17	-	25	25	-	-	25	25
2450 PROBATE COURT	216,998	213,468	223,762	235,914	5.4	235,364	241,964	241,964

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Dawson County Juvenile Court is an independent juvenile court organized under Chapter 11 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 w/o permission) of children under the age of 18, delinquency (criminal acts), and any traffic violations concerning children under the age of 17 found within Dawson County.

Budget Highlights

The Juvenile Court budget is increased by 6% from its FY10 approved budget and increased 3% above its FY09 actuals. The major reduction was from the addition to a part time drug screener added late 2009.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
2600 JUVENILE COURT				
51 PERS SVC/EMP BENEFITS	140	1,910	2,444	2,855
52 PURCH/CONTRACT SERVICES	15,718	24,965	25,265	17,175
53 SUPPLIES	-	50	50	50
57 OTHER COSTS	60,573	51,400	51,400	60,600
2600 JUVENILE COURT	76,431	78,325	79,159	80,680

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
2600 JUVENILE COURT								
100-00-2600-511100-000 SALARY	-	110	1,775	1,775	-	2,186	1,775	1,775
100-00-2600-511103-000 SALARY - BAILIFF	-	-	-	-	-	-	-	-
100-00-2600-512100-000 GROUP INSURANCE	-	22	-	490	-	490	490	490
100-00-2600-512200-000 FICA/MEDICARE	-	8	135	167	23.7	167	-	167
100-00-2600-512900-000 LIFE INSURANCE	-	-	-	12	-	12	12	12
100-00-2600-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	213	-	250	300	20.0	300	300	300
100-00-2600-521101-000 ADMIN SVCS / BAILIFFS	2,940	2,940	3,000	3,000	-	3,000	3,000	3,000
100-00-2600-521202-000 PROFESSIONAL INDIG DEF	18,009	7,860	16,090	16,090	-	8,000	19,000	19,000
100-00-2600-521204-000 PROF SVCS JUDGE PROTEM	-	-	350	350	-	350	500	500
100-00-2600-521303-000 TECHNICAL-COURT REPORTER	145	-	200	200	-	200	200	200
100-00-2600-521304-000 TECHNICAL SVCS COMPUTER	66	-	800	800	-	800	800	800
100-00-2600-522200-000 PROPERTY REPAIRS MAINT	1,119	1,474	1,125	1,125	-	1,125	1,125	1,125
100-00-2600-522320-000 EQUIPMENT RENTAL	2,239	2,285	2,300	2,300	-	2,300	2,300	2,300
100-00-2600-523208-000 POSTAGE	81	614	50	600	1,100.0	600	600	600
100-00-2600-523400-000 PRINTING & BINDING	263	-	300	-	-100.0	-	-	-
100-00-2600-523500-000 TRAVEL	482	545	500	500	-	500	500	500
100-00-2600-531100-000 GENERAL SUPPLIES / MATERIALS	37	-	50	50	-	50	50	50
100-00-2600-571000-000 INTERGOVT - HALL COUNTY	58,110	60,573	51,400	51,400	-	60,600	53,790	53,790
2600 JUVENILE COURT	83,704	76,431	78,325	79,159	1.1	80,680	84,442	84,609

JUVENILE COURT

DAWSON COUNTY FY 2011-2013 General Fund

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/local funding to deliver indigent defense services to all of the 49 judicial circuits within the state. The Public Defender and the staff is 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 Public Defender budget is flat from its FY10 approved budget but is decreased by 1% from its FY09 actuals. The major reduction was from its Telephone account. The Public Defender has reduced the number of lines within its office to meet the requested reductions. The Probate Court budget is increased by 5% from its FY10 approved budget and increased 10% above its FY09 actuals. The major reduction was from

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
2800 PUBLIC DEFENDER				
51 PERS SVC/EMP BENEFITS	34,257	34,335	35,289	34,335
52 PURCH/CONTRACT SERVICES	8,976	9,779	7,281	7,550
53 SUPPLIES	2,889	2,500	2,200	2,200
57 OTHER COSTS	202,499	200,028	200,332	202,500
2800 PUBLIC DEFENDER	248,621	246,642	245,102	246,585

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
2800 PUBLIC DEFENDER								
100-00-2800-511100-000 SALARY	-	-	-	-	-	-	-	-
100-00-2800-511200-000 SALARY-TEMP	31,822	31,823	31,823	32,777	3.0	31,823	31,823	31,823
100-00-2800-512200-000 FICA/MEDICARE	2,435	2,434	2,512	2,512	-	2,512	2,512	2,512
100-00-2800-521303-000 TECHNICAL-COURT REPORTER	570	551	1,050	400	-61.9	500	400	400
100-00-2800-522200-000 REPAIRS AND MAINT	604	783	600	600	-	800	600	600
100-00-2800-522320-000 EQUIPMENT RENTAL	1,225	1,337	1,225	1,084	-11.5	1,300	1,084	1,084
100-00-2800-523205-000 TELEPHONE	5,121	4,079	5,122	3,520	-31.3	3,300	3,520	3,520
100-00-2800-523208-000 POSTAGE	202	243	270	277	2.6	250	277	277
100-00-2800-523500-000 TRAVEL	2,173	1,487	896	900	0.4	900	900	900
100-00-2800-523600-000 DUES & FEES	193	396	236	300	27.1	300	300	300
100-00-2800-523700-000 EDUCATION & TRAINING	-	100	380	200	-47.4	200	200	200
100-00-2800-531100-000 GENERAL SUPPLIES / MATERIALS	2,399	2,780	2,400	2,200	-8.3	2,200	2,200	2,200
100-00-2800-531230-000 ENERGY - ELECTRICITY	1,690	-	-	-	-	-	-	-
100-00-2800-531400-000 BOOKS & PERIODICALS	88	109	100	-	-100.0	-	-	-
100-00-2800-571000-000 INTERGOVT - HALL COUNTY	55,375	60,015	58,229	58,533	0.5	60,000	58,533	58,533
100-00-2800-571001-000 INTERGOVT - STATE OF GA	142,484	142,484	141,799	141,799	-	142,500	141,799	141,799
2800 PUBLIC DEFENDER	246,381	248,621	246,642	245,102	-0.6	246,585	244,148	244,148

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Sheriff of Dawson County is a constitutional elected 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 Sheriff's Office budget is decreased by 1% from its FY10 approved budget and is flat from its FY09 actuals. The major reduction was from its Capital Lease and Interest account. The number of lease/purchased patrol cars reduced from the FY08-FY10 cycle. Six (6) patrol vehicle leases are included within the FY11 budget. The Probate Court budget is increased by 5% from its FY10 approved budget and increased 10% above its FY09 actuals. The major reduction was from Salary/Benefits due to personnel changes.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
3300 SHERIFF				
51 PERS SVC/EMP BENEFITS	2,373,233	2,325,939	2,566,306	2,389,336
52 PURCH/CONTRACT SERVICES	258,526	332,800	371,950	270,950
53 SUPPLIES	201,943	281,425	298,425	216,225
54 CAPITAL OUTLAYS	-	2,500	1,079,000	-
57 OTHER COSTS	8,172	11,000	11,500	11,500
58 DEBT SERVICE	112,029	47,101	-	70,000
3300 SHERIFF	2,953,903	3,000,765	4,327,181	2,958,011

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
3300 SHERIFF								
100-00-3300-511100-000 SALARY	1,663,806	1,759,920	1,738,448	1,910,560	9.9	1,749,000	2,041,775	2,110,702
100-00-3300-511300-000 SALARY-OVERTIME	37,053	24,332	35,000	35,000	-	24,000	36,750	36,750
100-00-3300-512100-000 GROUP INSURANCE	261,190	299,985	324,828	318,156	-2.1	318,156	318,156	318,156
100-00-3300-512200-000 FICA/MEDICARE	122,807	127,343	132,991	133,799	0.6	133,799	133,799	133,799
100-00-3300-512400-000 RETIREMENT CONTRIBUTIONS	25,793	96,033	34,769	98,591	183.6	98,591	98,591	98,591
100-00-3300-512600-000 UNEMPLOYMENT INSURANCE	4,160	-	4,160	4,410	6.0	-	4,410	4,410
100-00-3300-512700-000 WORKERS' COMPENSATION	50,655	60,313	51,000	60,314	18.3	60,314	60,314	60,314
100-00-3300-512900-000 LIFE INSURANCE	3,982	4,325	4,000	4,476	11.9	4,476	4,476	4,476
100-00-3300-512901-000 FLEX BENEFIT ADMIN FEES	744	982	743	1,000	34.6	1,000	1,000	982
100-00-3300-521100-000 ALCOHOL LICENSE GCIC	260	-	250	250	-	-	263	263
100-00-3300-521200-000 PROFESSIONAL SERVICES	22,201	11,965	38,000	22,000	-42.1	12,000	23,100	23,100
100-00-3300-521201-000 PROFESSIONAL SVCS ATTORNEY	12,988	13,448	13,000	13,000	-	13,000	13,650	13,650
100-00-3300-521304-000 TECHNICAL SVCS COMPUTER	11,451	9,015	11,500	11,500	-	12,600	12,100	12,100
100-00-3300-522110-000 DISPOSAL SERVICE	3,000	3,600	3,600	3,600	-	3,600	3,780	3,780
100-00-3300-522200-000 PROPERTY REPAIRS MAINT	146,569	12,836	20,000	22,200	11.0	13,000	23,310	23,310
100-00-3300-522201-000 REPAIR & MAINT VEHICLE	1,746	109,847	117,500	170,000	44.7	115,000	178,500	178,500
100-00-3300-522320-000 EQUIPMENT RENTAL	2,596	2,548	2,600	2,600	-	2,600	2,730	2,730
100-00-3300-523205-000 TELEPHONE	91,508	76,195	91,600	91,600	-	80,000	96,180	96,180
100-00-3300-523208-000 POSTAGE	2,310	1,762	2,300	2,300	-	1,700	2,415	2,415
100-00-3300-523300-000 ADVERTISING	-	321	250	700	180.0	300	735	735
100-00-3300-523400-000 PRINTING & BINDING	2,248	1,705	2,000	2,000	-	1,700	2,100	2,100
100-00-3300-523500-000 TRAVEL	7,246	5,170	9,300	7,300	-21.5	5,200	7,665	7,665
100-00-3300-523600-000 DUES & FEES	2,849	2,904	2,850	2,850	-	3,000	2,993	2,993

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-3300-523700-000 EDUCATION & TRAINING	17,614	7,210	18,000	20,000	11.1	7,250	21,000	21,000
100-00-3300-523800-000 LICENSES	50	-	50	50	-	-	53	53
100-00-3300-531100-000 GENERAL SUPPLIES / MATERIALS	28,784	18,782	29,000	29,000	-	20,000	30,450	30,450
100-00-3300-531101-000 SUPPLIES - CHAMPS	8,875	9,365	8,875	8,875	-	8,875	9,319	9,319
100-00-3300-531109-000 COMPUTER SUPPLIES	8,740	5,346	8,700	8,700	-	5,350	9,135	9,135
100-00-3300-531210-000 ENERGY - WATER / SEWER	2,680	-	-	-	-	-	-	-
100-00-3300-531230-000 ENERGY - ELECTRICITY	8,714	-	-	-	-	-	-	-
100-00-3300-531270-000 GASOLINE / DIESEL / OIL	259,797	151,933	205,000	205,000	-	156,000	215,250	215,250
100-00-3300-531400-000 BOOKS & PERIODICALS	846	-	850	850	-	-	893	893
100-00-3300-531600-000 SMALL EQUIPMENT	11,386	7,175	12,000	16,000	33.3	16,000	16,800	16,800
100-00-3300-531700-000 UNIFORMS	20,151	9,342	17,000	30,000	76.5	10,000	27,575	22,500
100-00-3300-542200-000 VEHICLES	133,806	-	2,500	1,079,000	43,060.0	-	354,000	282,000
100-00-3300-573000-000 PAYMENTS TO OTHERS	-	-	-	-	-	-	-	-
100-00-3300-579000-000 INVESTIGATIONS CONTING	10,059	8,172	11,000	11,500	4.5	11,500	11,500	11,500
100-00-3300-581200-000 CAPITAL LEASE PRINCIPAL	189,369	103,633	44,595	-	-100.0	65,500	-	-
100-00-3300-582200-000 CAPITAL LEASE INTEREST	5,984	8,396	2,506	-	-100.0	4,500	-	-
3300 SHERIFF	3,184,017	2,953,903	3,000,765	4,327,181	44.2	2,958,011	3,764,767	3,756,601

DAWSON COUNTY

FY 2011-2013

General Fund

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 services.

Budget Highlights

The Sheriff's Office Jail budget is decreased 19% from its FY10 approved budget and decreased 15% below its FY09 actuals. The major reduction was from the restructure of the Detention Center debt service principal/interest accounts. Additionally, the Sheriff will continue with the four (4) frozen detention center positions within Fy11. The approved Court Services Deputy Sheriff to be hired July 2011 is included within this budget.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
3326 JAIL				
51 PERS SVC/EMP BENEFITS	2,124,912	2,225,808	2,448,858	2,172,552
52 PURCH/CONTRACT SERVICES	267,361	326,140	403,310	302,400
53 SUPPLIES	498,470	503,000	570,827	486,700
58 DEBT SERVICE	584,969	586,221	-	-
3326 JAIL	3,475,712	3,641,169	3,422,995	2,961,652

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
3326 JAIL								
100-00-3326-511100-000 SALARY	1,555,383	1,552,469	1,620,297	1,854,812	14.5	1,612,900	1,889,407	1,922,211
100-00-3326-511300-000 SALARY-OVERTIME	14,242	26,305	24,000	75,894	216.2	35,000	79,688	79,688
100-00-3326-512100-000 GROUP INSURANCE	286,203	345,104	379,865	306,000	-19.4	312,500	306,000	306,000
100-00-3326-512200-000 FICA/MEDICARE	113,400	112,938	124,717	123,387	-1.1	123,387	122,132	122,132
100-00-3326-512400-000 RETIREMENT CONTRIBUTIONS	19,863	39,045	32,329	39,649	22.6	39,649	39,649	39,649
100-00-3326-512700-000 WORKERS' COMPENSATION	36,939	43,805	40,000	43,806	9.5	43,806	43,806	43,806
100-00-3326-512900-000 LIFE INSURANCE	4,014	4,499	4,100	4,560	11.2	4,560	4,560	4,560
100-00-3326-512901-000 FLEX BENEFIT ADMIN FEES	494	747	500	750	50.0	750	750	747
100-00-3326-521205-000 PROF SVC INMATE MEDICAL	336,025	206,195	260,000	300,000	15.4	210,000	315,000	315,000
100-00-3326-522200-000 PROPERTY REPAIRS MAINT	31,392	37,530	31,500	37,475	19.0	62,500	72,288	75,903
100-00-3326-522201-000 REPAIR & MAINT VEHICLE	-	5,832	5,000	15,000	200.0	6,000	15,750	15,750
100-00-3326-522320-000 EQUIPMENT RENTAL	2,554	2,659	2,600	3,000	15.4	2,700	3,150	3,150
100-00-3326-523100-000 INSURANCE (NONEMPLOYEE)	19,680	-	4,000	-	-100.0	-	-	-
100-00-3326-523205-000 TELEPHONE	-	-	-	-	-	-	-	-
100-00-3326-523300-000 ADVERTISING	269	603	300	410	36.7	400	430	430
100-00-3326-523400-000 PRINTING & BINDING	2,108	1,385	2,200	2,310	5.0	1,400	2,425	2,425
100-00-3326-523500-000 TRAVEL	17,651	9,349	10,865	35,640	228.0	10,400	35,640	35,640
100-00-3326-523501-000 TRAVEL - EXTRADITIONS	-	2,197	7,000	7,350	5.0	7,000	7,350	7,350
100-00-3326-523600-000 DUES & FEES	89	25	90	125	38.9	-	132	132
100-00-3326-523700-000 EDUCATION & TRAINING	247	1,586	2,585	2,000	-22.6	2,000	2,100	2,100
100-00-3326-523800-000 LICENSES	-	-	-	-	-	-	-	-
100-00-3326-531100-000 GENERAL SUPPLIES / MATERIALS	35,530	35,334	35,000	36,750	5.0	35,500	38,588	38,588
100-00-3326-531109-000 COMPUTER SUPPLIES	3,063	3,848	3,100	4,000	29.0	3,400	4,200	4,200

SHERIFF- DETENTION CENTER

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-3326-531210-000 ENERGY - WATER / SEWER	43,998	39,291	44,000	44,000	-	40,000	46,200	46,200
100-00-3326-531220-000 ENERGY - NATURAL GAS	36,053	32,745	36,000	37,800	5.0	33,000	39,690	39,690
100-00-3326-531230-000 ENERGY - ELECTRICITY	125,959	120,122	126,000	132,300	5.0	121,000	138,915	138,915
100-00-3326-531300-000 INMATE MEALS	235,056	248,718	235,000	265,954	13.2	235,000	279,252	279,252
100-00-3326-531600-000 SMALL EQUIPMENT	8,501	2,695	8,400	20,354	142.3	2,700	21,812	21,812
100-00-3326-531700-000 UNIFORMS	8,398	7,152	8,500	21,569	153.8	8,000	23,793	24,983
100-00-3326-531702-000 PRISONER CLOTHING	8,669	8,565	7,000	8,100	15.7	8,100	8,505	8,505
100-00-3326-581300-000 OTHER DEBT - JAIL PRINCIPAL	340,000	355,000	355,000	-	-100.0	-	-	355,000
100-00-3326-582300-000 OTH DEBT INT JAIL LOAN	246,064	229,969	231,221	-	-100.0	-	-	231,221
3326 JAIL	3,531,844	3,475,712	3,641,169	3,422,995	-6.0	2,961,652	3,541,212	4,165,039

SHERIFF- DETENTION CENTER

DAWSON COUNTY FY 2011-2013 General Fund

Department Description

Dawson County's Sheriff's Office School Resource Officers provide direct service to Dawson County schools which include campus safety inspections, classroom presentations, criminal investigations, student and parent conferences, along with a variety of other activities including the traditional law enforcement duties. The Dawson County BOE provides 50% of the unit's salary/benefit funding for five (5) deputy SROs while providing 100% of the salary/benefits for one (1) deputy SRO.

Budget Highlights

The Sheriff's Office- SRO budget is decreased 43% from its FY10 approved budget and is flat from its FY09 actuals. The major reduction was from Salary/Benefits due to personnel changes. Dawson County BOE reimburses the county for 50% of all personnel costs for three (3) School Resource Officers and 100% of the costs for (1) School Resource officer. The Probate Court budget is increased by 5% from its FY10 approved budget and increased 10% above its FY09 actuals. The major reduction was from Salary/Benefits due to personnel changes.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
3350 SCHOOL RESOURCE OFFICERS 51 PERS SVC/EMP BENEFITS	<u>161,854</u>	<u>285,736</u>	<u>162,032</u>	<u>162,032</u>
3350 SCHOOL RESOURCE OFFICERS	161,854	285,736	162,032	162,032

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
3350 SCHOOL RESOURCE OFFICERS								
100-00-3350-511100-000 SALARY	157,158	111,259	229,473	113,447	-50.6	113,447	113,447	113,447
100-00-3350-511300-000 SALARY-OVERTIME	-	-	-	-	-	-	-	-
100-00-3350-512100-000 GROUP INSURANCE	39,739	27,124	29,723	24,052	-19.1	24,052	24,052	24,052
100-00-3350-512200-000 FICA/MEDICARE	11,193	7,933	17,555	8,679	-50.6	8,679	8,679	8,679
100-00-3350-512400-000 RETIREMENT CONTRIBUTIONS	3,028	9,526	3,500	9,601	174.3	9,601	9,601	9,601
100-00-3350-512700-000 WORKERS' COMPENSATION	4,880	5,703	5,000	5,703	14.1	5,703	5,703	5,703
100-00-3350-512900-000 LIFE INSURANCE	425	309	425	420	-1.2	420	420	420
100-00-3350-512901-000 FLEX BENEFIT ADMIN FEES	56	-	60	130	116.7	130	-	-
3350 SCHOOL RESOURCE OFFICERS	216,479	161,854	285,736	162,032	-43.3	162,032	161,902	161,902

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Marshall's Office is a newly created county department that was established on January 8, 2009, pursuant to a Board of Commissioners Resolution. The purpose of the creation of this office was to centralize the code enforcement, soil erosion, and alcohol licensing/regulating functions. In addi-

Budget Highlights

The Marshall budget is decreased by 31% from its FY10 approved budget and decreased 2% below its 2009 actuals. The major reduction was from Salary/Benefits due to personnel changes and the frozen Marshal position continuing into FY2011. The Marshall budget is decreased by 31% from its FY10 approved budget and decreased 2% below its 2009 actuals. The major reduction was from Salary/Benefits due to personnel changes and the frozen Marshal position continuing into FY2011.

Budget Summary

	<u>2009</u> <u>ACTUAL</u>	<u>2010</u> <u>BUDGET</u>	<u>2011</u> <u>REQUESTED</u>	<u>2011</u> <u>RECOMMEND</u>
3351 MARSHALL				
51 PERS SVC/EMP BENEFITS	146,838	200,811	147,147	147,147
52 PURCH/CONTRACT SERVICES	6,876	13,250	9,100	6,250
53 SUPPLIES	9,594	12,200	6,800	6,650
58 DEBT SERVICE	-	6,255	-	-
3351 MARSHALL	163,308	232,516	163,047	160,047

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
3351 MARSHALL								
100-00-3351-511100-000 SALARY	15,815	110,398	155,714	108,843	-30.1	108,843	108,843	108,843
100-00-3351-512100-000 GROUP INSURANCE	1,460	22,795	29,685	24,052	-19.0	24,052	24,052	24,052
100-00-3351-512200-000 FICA/MEDICARE	1,165	7,847	11,912	8,327	-30.1	8,327	8,327	8,327
100-00-3351-512400-000 RETIREMENT CONTRIBUTIONS	618	3,568	1,000	3,814	281.4	3,814	3,814	3,814
100-00-3351-512700-000 WORKERS' COMPENSATION	1,550	1,811	2,000	1,811	-9.5	1,811	1,811	1,811
100-00-3351-512900-000 LIFE INSURANCE	30	287	500	300	-40.0	300	300	300
100-00-3351-512901-000 FLEX BENEFIT ADMIN FEES	-	132	-	-	-	-	130	132
100-00-3351-522200-000 REPAIRS AND MAINT	-	-	500	-	-100.0	-	-	-
100-00-3351-522201-000 REPAIR & MAINT VEHICLE	-	3,093	4,450	3,000	-32.6	3,000	3,000	3,000
100-00-3351-522320-000 EQUIPMENT RENTAL	-	-	800	-	-100.0	-	-	-
100-00-3351-523205-000 TELEPHONE	-	2,668	3,500	2,000	-42.9	1,200	2,000	2,000
100-00-3351-523208-000 POSTAGE	-	188	800	300	-62.5	300	300	300
100-00-3351-523400-000 PRINTING & BINDING	-	623	700	600	-14.3	600	600	600
100-00-3351-523500-000 TRAVEL	-	-	1,000	1,500	50.0	500	1,500	1,500
100-00-3351-523600-000 DUES & FEES	-	189	500	200	-60.0	200	200	200
100-00-3351-523700-000 EDUCATION & TRAINING	-	115	1,000	1,500	50.0	450	1,500	1,500
100-00-3351-531100-000 GENERAL SUPPLIES / MATERIALS	-	3,099	4,000	2,500	-37.5	2,500	2,500	2,500
100-00-3351-531109-000 COMPUTER SUPPLIES	-	128	200	300	50.0	150	300	300
100-00-3351-531270-000 GASOLINE / DIESEL / OIL	-	3,748	6,000	3,000	-50.0	3,000	3,000	3,000
100-00-3351-531700-000 UNIFORMS	-	2,619	2,000	1,000	-50.0	1,000	1,000	1,000
100-00-3351-581200-000 CAPITAL LEASE PRINCIPAL	8,862	-	5,978	-	-100.0	-	-	-
100-00-3351-582200-000 CAPITAL LEASE INTEREST	373	-	277	-	-100.0	-	-	-
3351 MARSHALL	29,873	163,308	232,516	163,047	-29.9	160,047	163,177	163,179

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Dawson County Fire/Rescue Division currently operates seven (7) stations throughout the county. This division responds to all matters of fire suppression, rescue incidents, medical assist calls and conducts fire inspections. The Fire/Rescue Division also works to educate the public on the dangers of fire through fire prevention techniques, and offers assistance in installation of smoke detectors.

Budget Highlights

The Fire budget has increased 9% from its FY10 approved budget and increased 13% above its 2009 actuals. The major increases was from the Lease Principal/Interest accounts for the three (3) new fire engines recommended for purchase in FY2011. Reductions were made within the uniform and small equipment budget to offset some of the increase in costs from this purchase.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
3500 FIRE				
51 PERS SVC/EMP BENEFITS	866,353	908,892	938,184	938,184
52 PURCH/CONTRACT SERVICES	133,812	126,156	129,425	114,425
53 SUPPLIES	131,095	138,565	106,650	96,650
58 DEBT SERVICE	9,354	-	133,000	133,000
3500 FIRE	1,140,614	1,173,613	1,307,259	1,282,259

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
3500 FIRE								
100-00-3500-511100-000 SALARY	654,526	605,781	646,171	666,025	3.1	666,025	666,025	666,025
100-00-3500-511300-000 SALARY-OVERTIME	71,326	48,675	50,000	50,000	-	50,000	50,000	50,000
100-00-3500-512100-000 GROUP INSURANCE	105,047	113,263	121,540	120,221	-1.1	120,221	120,221	120,221
100-00-3500-512200-000 FICA/MEDICARE	53,010	47,373	55,506	50,951	-8.2	50,951	50,951	50,951
100-00-3500-512400-000 RETIREMENT CONTRIBUTIONS	13,587	28,429	14,000	28,081	100.6	28,081	28,081	28,081
100-00-3500-512700-000 WORKERS' COMPENSATION	18,134	21,190	20,000	21,190	6.0	21,190	21,190	21,190
100-00-3500-512900-000 LIFE INSURANCE	1,676	1,642	1,675	1,716	2.4	1,716	1,716	1,716
100-00-3500-512901-000 FLEX BENEFIT ADMIN FEES	-	-	-	-	-	-	-	-
100-00-3500-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	4,611	4,889	6,000	5,000	-16.7	5,000	5,000	5,000
100-00-3500-521304-000 TECHNICAL SVCS COMPUTER	4,705	-	1,500	500	-66.7	500	500	500
100-00-3500-522200-000 PROPERTY REPAIRS MAINT	60,397	11,060	9,000	9,000	-	9,000	9,000	9,000
100-00-3500-522201-000 REPAIR & MAINT VEHICLE	-	60,404	46,500	55,000	18.3	40,000	60,000	60,000
100-00-3500-522310-000 RENT LAND & BLDG	500	500	500	500	-	500	500	500
100-00-3500-523100-000 INSURANCE (NONEMPLOYEE)	3,555	3,898	4,034	4,000	-0.8	4,000	4,000	4,000
100-00-3500-523205-000 TELEPHONE	18,344	16,090	17,000	17,700	4.1	17,700	17,700	17,700
100-00-3500-523207-000 INTERNET	687	689	800	725	-9.4	725	725	725
100-00-3500-523208-000 POSTAGE & SHIPPING	-	-	-	-	-	-	-	-
100-00-3500-523500-000 TRAVEL	7,110	1,740	2,922	2,000	-31.6	2,000	2,000	2,000
100-00-3500-523600-000 DUES & FEES	1,916	1,437	2,100	1,500	-28.6	1,500	1,500	1,500
100-00-3500-523700-000 EDUCATION & TRAINING	6,696	3,355	5,800	3,500	-39.7	3,500	3,500	3,500
100-00-3500-523800-000 LICENSES	-	-	-	-	-	-	-	-
100-00-3500-523850-000 CONTRACT LABOR	26,828	29,750	30,000	30,000	-	30,000	30,000	30,000
100-00-3500-531100-000 GENERAL SUPPLIES / MATERIALS	17,748	14,190	15,600	15,000	-3.8	15,000	15,000	15,000

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-3500-531102-000 SUPPLIES - AWARDS	19	323	500	300	-40.0	300	300	300
100-00-3500-531109-000 COMPUTER SUPPLIES	1,824	1,184	1,500	1,200	-20.0	1,200	1,200	1,200
100-00-3500-531210-000 ENERGY - WATER / SEWER	1,509	1,553	1,600	1,650	3.1	1,650	1,650	1,650
100-00-3500-531220-000 ENERGY - NATURAL GAS	6,969	4,879	7,500	5,500	-26.7	5,500	5,500	5,500
100-00-3500-531240-000 ENERGY - PROPANE	15,421	10,798	16,600	11,500	-30.7	11,500	11,500	11,500
100-00-3500-531270-000 GASOLINE / DIESEL / OIL	49,204	33,600	50,000	35,000	-30.0	35,000	35,000	35,000
100-00-3500-531300-000 FOOD	1,608	1,160	1,000	1,000	-	1,000	1,000	1,000
100-00-3500-531400-000 BOOKS & PERIODICALS	3,343	545	500	500	-	500	500	500
100-00-3500-531600-000 SMALL EQUIPMENT	21,169	34,305	20,000	15,000	-25.0	5,000	15,000	15,000
100-00-3500-531700-000 UNIFORMS	29,475	28,558	23,765	20,000	-15.8	20,000	20,000	20,000
100-00-3500-581200-000 CAPITAL LEASE PRINCIPAL	9,078	9,078	-	133,000	-	133,000	133,000	133,000
100-00-3500-582200-000 CAPITAL LEASE INTEREST	276	276	-	-	-	-	-	-
5500 FIRE	1,210,298	1,140,614	1,173,613	1,307,259	11.4	1,282,259	1,312,259	1,312,259

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Emergency Services Administration Office is responsible for managing the operation of all divisions within the Emergency Services Department.

Budget Highlights

The ESA budget has decreased by 6% from its FY10 approved budget and increased 2% above its 2009 actuals. The major increases was from the fixed costs utility accounts for the new fire station opened in 2010.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
3610 ESA				
51 PERS SVC/EMP BENEFITS	121,595	123,963	125,659	125,659
52 PURCH/CONTRACT SERVICES	13,522	16,368	13,150	12,900
53 SUPPLIES	40,138	51,400	50,500	50,500
58 DEBT SERVICE	9,354	9,355	-	-
3610 ESA	184,609	201,086	189,309	189,059

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
3610 ESA								
100-00-3610-511100-000 SALARY	120,781	95,750	99,163	99,163	-	99,163	99,163	99,163
100-00-3610-512100-000 GROUP INSURANCE	20,145	9,003	9,799	9,204	-6.1	9,204	9,204	9,204
100-00-3610-512200-000 FICA/MEDICARE	8,634	7,043	8,729	7,586	-13.1	7,586	7,586	7,586
100-00-3610-512400-000 RETIREMENT CONTRIBUTIONS	1,334	5,274	2,282	5,165	126.3	5,165	5,165	5,165
100-00-3610-512700-000 WORKERS' COMPENSATION	3,701	4,324	3,700	4,325	16.9	4,325	4,325	4,325
100-00-3610-512900-000 LIFE INSURANCE	239	201	240	216	-10.0	216	216	216
100-00-3610-512901-000 FLEX BENEFIT ADMIN FEES	44	-	50	-	-100.0	-	-	-
100-00-3610-521201-000 PROFESSIONAL SVCS ATTORNEY	3,388	1,330	3,000	1,500	-50.0	1,500	1,500	1,500
100-00-3610-521203-000 PROF SVCS - AUDIT	2,343	570	2,343	750	-68.0	600	750	750
100-00-3610-521300-000 TECHNICAL SERVICES	2,095	553	2,000	750	-62.5	750	750	750
100-00-3610-522200-000 PROPERTY REPAIRS MAINT	2,249	1,662	1,577	1,700	7.8	1,700	38,700	1,700
100-00-3610-522201-000 REPAIR & MAINT VEHICLE	-	3,365	923	2,500	170.9	2,500	2,500	2,500
100-00-3610-522320-000 EQUIPMENT RENTAL	2,055	2,236	2,250	2,500	11.1	2,500	2,500	2,500
100-00-3610-523205-000 TELEPHONE	881	91	1,000	500	-50.0	500	500	500
100-00-3610-523208-000 POSTAGE	456	404	550	500	-9.1	400	500	500
100-00-3610-523300-000 ADVERTISING	413	880	550	550	-	550	550	550
100-00-3610-523400-000 PRINTING & BINDING	4,070	2,017	1,000	1,000	-	1,000	1,000	1,000
100-00-3610-523500-000 TRAVEL	575	54	500	300	-40.0	300	300	300
100-00-3610-523600-000 DUES & FEES	40	100	100	100	-	100	100	100
100-00-3610-523700-000 EDUCATION & TRAINING	1,290	260	500	500	-	500	500	500
100-00-3610-523800-000 LICENSES	21	-	75	-	-100.0	-	75	-
100-00-3610-531100-000 GENERAL SUPPLIES / MATERIALS	738	1,615	900	1,000	11.1	1,000	1,000	1,000
100-00-3610-531230-000 ENERGY - ELECTRICITY	34,119	35,980	46,000	46,500	1.1	46,500	46,500	46,500

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-3610-531270-000 GASOLINE / DIESEL / OIL	7,439	2,369	4,000	2,750	-31.3	2,750	2,750	2,750
100-00-3610-531700-000 UNIFORMS	2,527	174	500	250	-50.0	250	250	250
100-00-3610-581200-000 CAPITAL LEASE PRINCIPAL	9,078	9,078	9,078	-	-100.0	-	-	-
100-00-3610-582200-000 CAPITAL LEASE INTEREST	276	276	277	-	-100.0	-	-	-
3610 ESA	228,931	184,609	201,086	189,309	-5.9	189,059	226,384	189,309

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

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

Budget Highlights

The EMS budget has increased by 4% from its FY10 approved budget and decreased 2% below its 2009 actuals. The major increases were from the uncollectable bad debt accounts. These costs are associated from the charge-offs for emergency medical services.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
3630 EMS				
51 PERS SVC/EMP BENEFITS	1,660,714	1,589,090	1,630,461	1,630,461
52 PURCH/CONTRACT SERVICES	121,175	125,075	122,525	121,950
53 SUPPLIES	140,689	123,483	121,550	119,400
57 OTHER COSTS	271,060	200,000	250,000	250,000
3630 EMS	2,193,638	2,037,648	2,124,536	2,121,811

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
3630 EMS								
100-00-3630-511100-000 SALARY	918,286	1,120,607	1,083,563	1,146,745	5.8	1,146,745	1,146,745	1,146,745
100-00-3630-511300-000 SALARY-OVERTIME	251,982	145,179	125,000	125,000	-	125,000	125,000	125,000
100-00-3630-512100-000 GROUP INSURANCE	183,015	227,948	238,745	198,104	-17.0	198,104	198,104	198,104
100-00-3630-512200-000 FICA/MEDICARE	84,277	90,243	89,157	87,726	-1.6	87,726	87,726	87,726
100-00-3630-512400-000 RETIREMENT CONTRIBUTIONS	19,340	40,530	21,000	36,681	74.7	36,681	36,681	36,681
100-00-3630-512700-000 WORKERS' COMPENSATION	28,450	33,244	29,000	33,245	14.6	33,245	33,245	33,245
100-00-3630-512900-000 LIFE INSURANCE	2,158	2,435	2,200	2,460	11.8	2,460	2,460	2,460
100-00-3630-512901-000 FLEX BENEFIT ADMIN FEES	419	528	425	500	17.6	500	500	500
100-00-3630-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	31,554	37,161	33,000	35,000	6.1	35,000	35,000	35,000
100-00-3630-521111-000 BANK CHARGES - CREDIT CARD	-	-	-	-	-	-	-	-
100-00-3630-521200-000 PROFESSIONAL SERVICES	762	50	900	500	-44.4	100	500	500
100-00-3630-521207-000 DRUG TESTING	35	-	175	175	-	-	175	175
100-00-3630-521300-000 TECHNICAL SERVICES	8,649	12,645	10,000	12,500	25.0	12,500	12,500	12,500
100-00-3630-522200-000 PROPERTY REPAIRS MAINT	34,742	7,136	5,000	6,000	20.0	6,000	6,000	6,000
100-00-3630-522201-000 REPAIR & MAINT VEHICLE	132	33,454	33,000	35,000	6.1	35,000	35,000	35,000
100-00-3630-522320-000 EQUIPMENT RENTAL	5,558	5,122	6,000	5,700	-5.0	5,700	5,700	5,700
100-00-3630-523200-000 COMMUNICATIONS	441	1,125	1,200	1,400	16.7	1,400	1,400	1,400
100-00-3630-523205-000 TELEPHONE	10,563	8,768	11,000	9,500	-13.6	9,500	9,500	9,500
100-00-3630-523500-000 TRAVEL	3,286	307	2,000	1,000	-50.0	1,000	1,000	1,000
100-00-3630-523600-000 DUES & FEES	672	720	800	750	-6.3	750	750	750
100-00-3630-523700-000 EDUCATION & TRAINING	7,191	5,062	7,000	5,000	-28.6	5,000	5,000	5,000
100-00-3630-523800-000 LICENSES	11,920	9,625	15,000	10,000	-33.3	10,000	13,000	10,000
100-00-3630-531100-000 GENERAL SUPPLIES / MATERIALS	56,152	66,246	53,355	60,000	12.5	60,000	60,000	60,000

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-3630-531109-000 COMPUTER SUPPLIES	662	30	750	400	-46.7	-	400	400
100-00-3630-531210-000 ENERGY - WATER / SEWER	2,614	3,019	2,878	3,150	9.5	3,150	3,150	3,150
100-00-3630-531230-000 ENERGY - ELECTRICITY	-	-	-	-	-	-	-	-
100-00-3630-531270-000 GASOLINE / DIESEL / OIL	56,053	29,483	37,000	31,500	-14.9	30,000	31,500	31,500
100-00-3630-531300-000 FOOD	2,361	812	-	1,000	-	1,000	1,000	1,000
100-00-3630-531400-000 BOOKS & PERIODICALS	342	-	500	500	-	250	500	500
100-00-3630-531600-000 SMALL EQUIPMENT	15,830	6,789	4,000	5,000	25.0	5,000	5,000	5,000
100-00-3630-531700-000 UNIFORMS	34,238	34,310	25,000	20,000	-20.0	20,000	20,000	20,000
100-00-3630-574000-000 BAD DEBTS - UNCOLLECTABLE	229,043	271,060	100,000	150,000	50.0	150,000	150,000	150,000
100-00-3630-574001-000 BAD DEBT-MANDATED (MC/MCD)	-	-	100,000	100,000	-	100,000	100,000	100,000
3630 EMS	2,000,727	2,193,638	2,037,648	2,124,536	4.3	2,121,811	2,127,536	2,124,536

EMERGENCY MEDICAL SERVICES

DAWSON COUNTY FY 2011-2013 General Fund

Department Description

The voters elect the Coroner for four year terms. The Dawson County Coroner's Office investigates all deaths reported to this office to determine the cause and manner of death in the cases where we have jurisdiction. When necessary, we coordinate investigations with local law enforcement, the medical examiner's office, the G.B.I. and the District Attorney's office.

Budget Highlights

The Coroner's budget has decreased 7% from its FY10 approved budget and decreased 7% below its 2009 actuals. The major decreases occurred with the group insurance accounts.

Budget Summary

	<u>2009</u> <u>ACTUAL</u>	<u>2010</u> <u>BUDGET</u>	<u>2011</u> <u>REQUESTED</u>	<u>2011</u> <u>RECOMMEND</u>
3700 CORONER				
51 PERS SVC/EMP BENEFITS	<u>31,598</u>	<u>38,028</u>	<u>34,378</u>	<u>34,378</u>
52 PURCH/CONTRACT SERVICES	<u>18,225</u>	<u>18,645</u>	<u>18,290</u>	<u>18,290</u>
53 SUPPLIES	<u>662</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
3700 CORONER	<u>50,485</u>	<u>58,173</u>	<u>54,168</u>	<u>54,168</u>

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
3700 CORONER								
100-00-3700-511100-000 SALARY	15,559	17,347	10,000	18,000	80.0	18,000	18,000	18,000
100-00-3700-511200-000 SALARY-TEMP	-	-	8,000	-	-100.0	-	-	-
100-00-3700-512100-000 GROUP INSURANCE	10,090	12,724	18,963	14,737	-22.3	14,737	14,737	14,737
100-00-3700-512200-000 FICA/MEDICARE	1,157	1,309	765	1,377	80.0	1,377	1,377	1,377
100-00-3700-512400-000 RETIREMENT CONTRIBUTIONS	175	116	200	120	-40.0	120	120	120
100-00-3700-512700-000 WORKERS' COMPENSATION	-	-	-	-	-	-	-	-
100-00-3700-512900-000 LIFE INSURANCE	71	102	100	144	44.0	144	144	144
100-00-3700-523205-000 TELEPHONE	442	-	-	-	-	-	-	-
100-00-3700-523206-000 PAGERS	118	165	120	165	37.5	165	165	165
100-00-3700-523500-000 TRAVEL	2,423	1,935	2,400	2,000	-16.7	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	14,680	15,000	15,000	15,000	-	15,000	15,000	15,000
100-00-3700-531100-000 GENERAL SUPPLIES / MATERIALS	172	662	1,500	1,500	-	1,500	1,500	1,500
3700 CORONER	46,012	50,485	58,173	54,168	-6.9	54,168	54,168	54,168

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Dawson County Animal Control is a unit within the Dawson County Sheriff's Office. They are responsible for enforcing state laws as well as county ordinances which ranges from failure to vaccinate, animal at large, animal cruelty, barking dogs and dangerous dogs classifications.

Budget Highlights

The Sheriff's Office- Animal Control budget has increased 1% from its FY10 approved budget and decreased 28% below its 2009 actuals. The major increase occurred with the salary account. The change from FY09 occurred due to the transfer of the animal control contract moving to the 3915 Animal Shelter function.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
3910 ANIMAL CONTROL				
51 PERS SVC/EMP BENEFITS	92,722	91,735	93,357	93,357
52 PURCH/CONTRACT SERVICES	38,869	256	-	-
53 SUPPLIES	648	2,000	2,100	1,500
58 DEBT SERVICE	276	- 277	-	-
3910 ANIMAL CONTROL	132,515	93,714	95,457	94,857

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
3910 ANIMAL CONTROL								
100-00-3910-511100-000 SALARY	63,201	63,347	64,660	64,662	0.0	64,662	64,662	64,662
100-00-3910-512100-000 GROUP INSURANCE	18,106	22,585	19,924	21,396	7.4	21,396	21,396	21,396
100-00-3910-512200-000 FICA/MEDICARE	4,533	4,449	4,946	4,947	0.0	4,947	4,947	4,947
100-00-3910-512700-000 WORKERS' COMPENSATION	1,827	2,135	2,000	2,136	6.8	2,136	2,136	2,136
100-00-3910-512900-000 LIFE INSURANCE	206	206	205	216	5.4	216	216	216
100-00-3910-523900-000 OTHER SVCS-ANIMAL BOARD & TREAT	74,566	38,869	256	-	-100.0	-	-	-
100-00-3910-531101-000 MISC OTHER SUPPLIES	91	648	1,000	1,050	5.0	750	1,050	1,050
100-00-3910-531600-000 SMALL EQUIPMENT	260	-	1,000	1,050	5.0	750	1,050	1,050
100-00-3910-582200-000 CAPITAL LEASE INTEREST	276	276	- 277	-	-100.0	-	-	-
3910 ANIMAL CONTROL	163,066	132,515	93,714	95,457	1.9	94,857	95,457	95,457

ANIMAL CONTROL

DAWSON COUNTY FY 2011-2013 General Fund

Department Description

Dawson County has its first animal shelter. Your Dawson County Humane Society (DCHS) opened its new doors on April 1, 2008. The citizens of Dawson County have taken responsibility for sheltering our own stray pets. Your DCHS is prepared to make adoption the rule rather than the exception for these displaced pets.

Budget Highlights

The Animal Shelter budget decreased 20% from its FY10 approved budget and decreased 17% below its 2009 actuals. All changes are in accordance with the current negotiated County contract.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
3915 Animal Shelter-Humane Soc 52 PURCH/CONTRACT SERVICES	144,170	149,744	120,000	120,000
3915 Animal Shelter-Humane Soc	144,170	149,744	120,000	120,000

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
3915 Animal Shelter-Humane Soc								
100-00-3915-523900-000 HUMANE SOCIETY	110,880	144,170	149,744	120,000	-19.9	120,000	100,000	100,000
3915 Animal Shelter-Humane Soc	110,880	144,170	149,744	120,000	-19.9	120,000	100,000	100,000

DAWSON COUNTY FY 2011-2013 General Fund

Department Description

The Dawson County Emergency Management Agency is the local lead agency for coordination of emergency and disaster response for Dawson County.

Budget Highlights

The EMA budget decreased 79% from its FY10 approved budget and decreased 16% below its 2009 actuals. These reductions occurred due to the transfer of the county match for its EMA grant now within the 250 Grant fund.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
3920 EMA				
52 PURCH/CONTRACT SERVICES	<u>3,502</u>	<u>14,040</u>	<u>2,989</u>	<u>2,789</u>
53 SUPPLIES	<u>314</u>	<u>1,250</u>	<u>650</u>	<u>400</u>
3920 EMA	<u>3,816</u>	<u>15,290</u>	<u>3,639</u>	<u>3,189</u>

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
3920 EMA								
100-00-3920-521304-000 TECHNICAL SVCS COMPUTER	9,699	2,774	12,800	1,789	-86.0	1,789	1,789	1,789
100-00-3920-522200-000 PROPERTY REPAIRS MAINT	2,126	259	500	400	-20.0	300	400	400
100-00-3920-522201-000 REPAIR & MAINT VEHICLE	-	95	240	400	66.7	300	400	400
100-00-3920-523500-000 TRAVEL	1,501	374	500	400	-20.0	400	400	400
100-00-3920-531270-000 GASOLINE / DIESEL / OIL	1,913	112	1,000	450	-55.0	200	450	450
100-00-3920-531300-000 FOOD	95	202	250	200	-20.0	200	200	200
3920 EMA	15,334	3,816	15,290	3,639	-76.2	3,189	3,639	3,639

EMERGENCY MGMT -EMA

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Public Works- Administrative department is responsible for the oversight and administrative support of Facility Management, Engineering, Fleet Maintenance, Solid Waste, Community Development and Roads.

Budget Highlights

The Public Works- Administration budget increased 15% from its FY10 approved budget and increased 17% above its 2009 actuals. These increases occurred within the salary/benefits accounts due to employee transfers within the department.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
4100 PUBLIC WORKS ADMIN				
51 PERS SVC/EMP BENEFITS	172,430	168,400	203,458	203,458
52 PURCH/CONTRACT SERVICES	9,404	6,309	13,720	9,600
53 SUPPLIES	2,638	13,587	7,922	2,800
4100 PUBLIC WORKS ADMIN	184,472	188,296	225,100	215,858

PUBLIC WORKS- ADMIN

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
4100 PUBLIC WORKS ADMIN								
100-00-4100-511100-000 SALARY	150,894	136,088	132,169	167,401	26.7	167,401	167,401	167,401
100-00-4100-512100-000 GROUP INSURANCE	15,427	14,921	19,130	12,167	-36.4	12,167	12,167	12,167
100-00-4100-512200-000 FICA/MEDICARE	11,020	9,856	10,111	12,806	26.7	12,806	12,806	12,806
100-00-4100-512400-000 RETIREMENT CONTRIBUTIONS	2,547	7,228	2,800	6,726	140.2	6,726	6,726	6,726
100-00-4100-512700-000 WORKERS' COMPENSATION	3,354	3,919	3,765	3,920	4.1	3,920	3,920	3,920
100-00-4100-512900-000 LIFE INSURANCE	319	292	350	312	-10.9	312	312	312
100-00-4100-512901-000 FLEX BENEFIT ADMIN FEES	75	126	75	126	68.0	126	75	126
100-00-4100-521100-000 OFFICIAL / ADMIN SVCS	6,939	6,122	797	7,286	814.2	6,200	7,286	7,286
100-00-4100-522200-000 REPAIRS AND MAINT	138	50	137	144	5.1	-	144	144
100-00-4100-523205-000 TELEPHONE	4,436	3,210	4,436	4,658	5.0	3,400	4,658	4,658
100-00-4100-523208-000 POSTAGE	24	22	24	26	8.3	-	26	26
100-00-4100-523400-000 PRINTING & BINDING	-	-	100	500	400.0	-	500	500
100-00-4100-523600-000 DUES & FEES	-	-	-	250	-	-	250	250
100-00-4100-523700-000 EDUCATION & TRAINING	815	-	815	856	5.0	-	856	856
100-00-4100-531100-000 GENERAL SUPPLIES / MATERIALS	2,243	478	2,143	2,355	9.9	500	2,355	2,355
100-00-4100-531109-000 COMPUTER SUPPLIES	-	-	6,142	-	-100.0	-	-	-
100-00-4100-531270-000 GASOLINE / DIESEL / OIL	4,966	2,035	4,966	5,214	5.0	2,000	5,214	5,214
100-00-4100-531700-000 UNIFORMS	336	125	336	353	5.1	300	353	353
4100 PUBLIC WORKS ADMIN	203,533	184,472	188,296	225,100	19.5	215,858	225,049	225,100

PUBLIC WORKS- ADMIN

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Public Works Roads department is responsible for, but not limited to: pothole patching, milling and deep-patching operations in conjunction with LARP and county resurfacing contracts, rights-of-way mowing and tree trimming/removal/chipping, drainage ditch, shoulder construction and repair, application of calcium chloride to gravel roads, and bridge repair (as needed). 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 Public Works- Roads budget decreased 8% from its FY10 approved budget and increased 13% above its 2009 actuals. These increases occurred within all roads paving accounts. In 2009, many road projects were completed with approved SPLOST IV funding. These projects are now reallocated to the General Fund accounts.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
4220 ROADS DEPT				
51 PERS SVC/EMP BENEFITS	519,053	465,194	513,660	513,660
52 PURCH/CONTRACT SERVICES	283,163	227,511	283,163	231,720
53 SUPPLIES	473,486	916,202	473,486	676,975
58 DEBT SERVICE	36,611	-	56,650	56,650
4220 ROADS DEPT	1,312,313	1,608,907	1,326,959	1,479,005

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
4220 ROADS DEPT								
100-00-4220-511100-000 SALARY	373,533	366,952	329,499	361,142	9.6	361,142	361,142	361,142
100-00-4220-511300-000 SALARY-OVERTIME	4,344	324	-	-	-	-	-	-
100-00-4220-512100-000 GROUP INSURANCE	69,617	77,256	68,909	71,628	3.9	71,628	71,628	71,628
100-00-4220-512200-000 FICA/MEDICARE	27,480	26,469	25,434	27,627	8.6	27,627	27,627	27,627
100-00-4220-512400-000 RETIREMENT CONTRIBUTIONS	4,654	10,719	6,372	15,900	149.5	15,900	15,900	15,900
100-00-4220-512600-000 UNEMPLOYMENT INSURANCE	-	-	2,970	-	-100.0	-	-	-
100-00-4220-512700-000 WORKERS' COMPENSATION	30,833	36,028	31,000	36,028	16.2	36,028	36,028	36,028
100-00-4220-512900-000 LIFE INSURANCE	1,088	1,233	910	1,260	38.5	1,260	1,260	1,260
100-00-4220-512901-000 FLEX BENEFIT ADMIN FEES	94	72	100	75	-25.0	75	75	75
100-00-4220-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	24,973	-	24,972	-	-100.0	-	-	-
100-00-4220-521200-000 PROFESSIONAL SERVICES	5,078	8,720	5,078	8,720	71.7	5,000	8,720	8,720
100-00-4220-521201-000 PROFESSIONAL SVCS ATTORNEY	1,295	259	1,295	259	-80.0	420	259	259
100-00-4220-522200-000 PROPERTY REPAIRS MAINT	74,306	159,752	55,053	159,752	190.2	80,000	159,752	159,752
100-00-4220-522201-000 REPAIR & MAINT VEHICLE	-	39,875	58,000	39,875	-31.3	40,000	39,875	39,875
100-00-4220-522320-000 EQUIPMENT RENTAL	24,868	20,600	24,867	20,600	-17.2	35,000	20,600	20,600
100-00-4220-522322-000 TRUCK RENTAL / HAULING	-	48,639	48,692	48,639	-0.1	65,000	48,639	48,639
100-00-4220-523205-000 TELEPHONE	6,106	4,538	6,105	4,538	-25.7	5,600	4,538	4,538
100-00-4220-523208-000 POSTAGE	170	113	170	113	-33.5	100	113	113
100-00-4220-523300-000 ADVERTISING	321	513	320	513	60.3	500	513	513
100-00-4220-523400-000 PRINTING & BINDING	736	-	735	-	-100.0	-	-	-
100-00-4220-523500-000 TRAVEL	234	-	1,234	-	-100.0	-	-	-
100-00-4220-523600-000 DUES & FEES	100	94	100	94	-6.0	100	94	94
100-00-4220-523700-000 EDUCATION & TRAINING	891	60	890	60	-93.3	-	60	60

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-4220-531100-000 GENERAL SUPPLIES / MATERIALS	28,367	18,966	28,866	18,966	-34.3	20,000	18,966	18,966
100-00-4220-531101-000 MISC OTHER SUPPLIES	62	-	61	-	-100.0	-	-	-
100-00-4220-531109-000 COMPUTER SUPPLIES	1,451	437	1,451	437	-69.9	-	437	437
100-00-4220-531110-000 SUPPLIES - ASPHALT	22,888	127,820	366,796	127,820	-65.2	250,000	127,820	127,820
100-00-4220-531111-000 SUPPLIES - DRAIN PIPES	17,150	9,167	17,149	9,167	-46.5	10,000	9,167	9,167
100-00-4220-531112-000 SUPPLIES - STABILIZER	70,274	8,295	70,274	8,295	-88.2	65,000	8,295	8,295
100-00-4220-531114-000 SUPPLIES - PATCHING COMPOUND	3,785	1,295	3,885	1,295	-66.7	3,000	1,295	1,295
100-00-4220-531115-000 SUPPLIES - LIQUID ASPHALT	-	-	15,047	-	-100.0	-	-	-
100-00-4220-531116-000 SUPPLIES - GRAVEL	254,280	211,376	204,279	211,376	3.5	225,000	211,376	211,376
100-00-4220-531117-000 SUPPLIES - STREET SIGNS	9,959	10,054	9,959	10,054	1.0	10,000	10,054	10,054
100-00-4220-531118-000 SUPPLIES - TRAFFIC STRIPING	-	8,427	33,982	8,427	-75.2	8,500	8,427	8,427
100-00-4220-531119-000 SUPPLIES - SALT	5,255	2,050	7,222	2,050	-71.6	2,000	2,050	2,050
100-00-4220-531210-000 ENERGY - WATER / SEWER	384	375	383	375	-2.1	375	375	375
100-00-4220-531230-000 ENERGY - ELECTRICITY	2,789	2,193	2,789	2,193	-21.4	2,200	2,193	2,193
100-00-4220-531231-000 ENERGY - ELEC / HWY SIGNALS	4,239	5,032	4,239	5,032	18.7	5,000	5,032	5,032
100-00-4220-531240-000 ENERGY - PROPANE	3,109	3,396	3,109	3,396	9.2	1,400	3,396	3,396
100-00-4220-531270-000 GASOLINE / DIESEL / OIL	130,819	53,269	133,619	53,269	-60.1	70,000	53,269	53,269
100-00-4220-531271-000 FUEL SURCHARGE	1,600	-	1,600	-	-100.0	-	-	-
100-00-4220-531600-000 SMALL EQUIPMENT	6,092	2,404	6,092	2,404	-60.5	-	2,404	2,404
100-00-4220-531700-000 UNIFORMS	12,779	8,930	5,400	8,930	65.4	4,500	8,930	8,930
100-00-4220-581200-000 CAPITAL LEASE PRINCIPAL	34,196	35,243	-	55,000	-	55,000	55,000	55,000
100-00-4220-582200-000 CAPITAL LEASE INTEREST	2,415	1,368	-	1,650	-	1,650	1,650	1,650
4220 ROADS DEPT	1,262,614	1,312,313	1,608,907	1,326,959	-17.5	1,479,005	1,326,959	1,326,959

DAWSON COUNTY FY 2011-2013 General Fund

Department Description

The Dawson County Health Department is located within District 2 of the state's eighteen (18) health districts. It, along with twelve other northern counties, comprises the North district. The Dawson County Health Department is provided funding through the state and as a county subsidy. Services provided by the Health Department include general health services such as prenatal and health screenings, health services for special health needs such as Children's Medical Services and General Nursing Services and Community Health services such as environmental health and immunizations.

Budget Highlights

The Health Department budget decreased 7% from its FY10 approved budget and decreased 2% below its 2009 actuals. All subsidies met the -2% reduction in accordance with the county's recommendation.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
5110 HEALTH				
53 SUPPLIES	577	3,500	5,000	-
57 OTHER COSTS	225,922	234,015	222,000	222,000
5110 HEALTH	226,499	237,515	227,000	222,000

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
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FY2011-FY2013

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	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
5110 HEALTH								
100-00-5110-531270-000 GASOLINE / DIESEL / OIL	3,550	577	3,500	5,000	42.9	-	5,000	5,000
100-00-5110-572000-000 PAY OTHR AGENCY- HEALTH DEPT	214,554	225,922	234,015	222,000	-5.1	222,000	222,000	222,000
5110 HEALTH	<u>218,104</u>	<u>226,499</u>	<u>237,515</u>	<u>227,000</u>	<u>-4.4</u>	<u>222,000</u>	<u>227,000</u>	<u>227,000</u>

DAWSON COUNTY

FY 2011-2013

General Fund

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 these innocent victims.

Budget Highlights

The CASA budget decreased 2% from its FY10 approved budget and decreased 2% below its 2009 actuals. All subsidies met the 2% reduction in accordance with the county's recommendation.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
5433 CASA				
57 OTHER COSTS	6,120	6,120	6,000	6,000
5433 CASA	6,120	6,120	6,000	6,000

DAWSON COUNTY

FY 2011-2013

General Fund

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	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
5433 CASA								
100-00-5433-572000-000 PAY OTHR AGENCY - CASA	7,200	6,120	6,120	6,000	-2.0	6,000	6,000	6,000
5433 CASA	7,200	6,120	6,120	6,000	-2.0	6,000	6,000	6,000

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

Dawson County's Division of Family and Children Services (DFACS) is located within Region 2 of the state's seventeen (17) regions. It, along with twelve other northern counties, are a part of this region. The Dawson County DFACS is provided funding through the state and as a county subsidy. The Division of Family and Children Services (DFCS) is responsible for welfare and employment support, protecting children, foster care and other services to strengthen families.

Budget Highlights

The DFCS budget decreased 3% from its FY10 approved budget and decreased 2% below its 2009 actuals. All subsidies met the 2% reduction in accordance with the county's recommendation.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
5440 DFACS				
57 OTHER COSTS	65,311	65,699	64,000	64,000
5440 DFACS	65,311	65,699	64,000	64,000

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
5440 DFACS								
100-00-5440-572001-000 PAY OTHR AGENCY- DFACS	57,807	65,311	65,699	64,000	-2.6	64,000	64,000	64,000
5440 DFACS	57,807	65,311	65,699	64,000	-2.6	64,000	64,000	64,000

DAWSON COUNTY FY 2011-2013 General Fund

Department Description

NOA (No One Alone) is a non-profit organization providing emergency shelter for women and children who are victims of domestic violence. We also provide services to women, children and men who are experiencing domestic violence in their lives but don't need to come into shelter. NOA serves Dawson and Lumpkin counties. Not only are victims sheltered from physical and emotional violence, they are provided with food, clothing, transportation, medicine and personal necessities.

Budget Highlights

The NOA budget decreased 3% from its FY10 approved budget and decreased 2% below its 2009 actuals. All subsidies met the 2% reduction in accordance with the county's recommendation. The DFCS budget decreased 3% from its FY10 approved budget and decreased 2% below its 2009 actuals. All subsidies met the 2% reduction in accordance with the county's recommendation.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
5450 NOA-NO ONE ALONE				
57 OTHER COSTS	2,550	2,550	2,500	2,500
5450 NOA-NO ONE ALONE	2,550	2,550	2,500	2,500

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
5450 NOA-NO ONE ALONE								
100-00-5450-572000-000 PAY OTHR AGENCY - NOAS ARK	3,000	2,550	2,550	2,500	-2.0	2,500	2,500	2,500
5450 NOA-NO ONE ALONE	3,000	2,550	2,550	2,500	-2.0	2,500	2,500	2,500

No ONE ALONE-NOA

DAWSON COUNTY

FY 2011-2013

General Fund

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 Indigent Welfare budget is flat from its FY10 approved budget and decreased 11% below its 2009 actuals.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
5452 INDIGENT WELFARE				
57 OTHER COSTS	5,600	5,000	5,000	5,000
5452 INDIGENT WELFARE	5,600	5,000	5,000	5,000

INDIGENT WELFARE

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
5452 INDIGENT WELFARE								
100-00-5452-572000-000 PAY OTHR AGENCY - PAUPER	3,500	5,600	5,000	5,000	-	5,000	5,000	5,000
5452 INDIGENT WELFARE	3,500	5,600	5,000	5,000	-	5,000	5,000	5,000

INDIGENT WELFARE

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Dawson County Senior Center provides a variety of programs and services for our seniors, designed to enhance the quality of their lives and maintain their independence. These services also assist the families of seniors with their care giving duties.

Budget Highlights

The Senior Center budget decreased 43% from its FY10 approved budget and decreased 7% below its 2009 actuals. Major Reductions occurred from its professional services account and capital improvement Buildings account. In FY11, the nurse is the only service being expensed from professional services, all others will now be paid from the donation accounts.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
5520 SENIOR CENTER				
51 PERS SVC/EMP BENEFITS	-	-	-	-
52 PURCH/CONTRACT SERVICES	31,661	45,400	31,875	31,875
53 SUPPLIES	31,185	40,723	26,750	26,750
54 CAPITAL OUTLAYS	-	24,368	-	-
57 OTHER COSTS	8,507	7,450	7,450	7,450
5520 SENIOR CENTER	71,353	117,941	66,075	66,075

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
5520 SENIOR CENTER								
100-00-5520-511104-000 SALARY- NURSE SR CTR	-	-	-	-	-	-	-	-
100-00-5520-512200-000 FICA/MEDICARE	36	-	-	-	-	-	-	-
100-00-5520-521100-000 OFFICIAL / ADMIN SVCS	104	-	250	-	-100.0	-	-	-
100-00-5520-521101-000 PROFESSIONAL SERVICES	13,248	19,845	27,300	19,850	-27.3	19,850	29,900	29,900
100-00-5520-522200-000 PROPERTY REPAIRS MAINT	6,503	4,747	6,500	4,700	-27.7	4,700	6,500	6,500
100-00-5520-522201-000 REPAIR & MAINT VEHICLE	4,688	3,408	5,000	3,400	-32.0	3,400	5,500	5,500
100-00-5520-522320-000 EQUIPMENT RENTAL	2,288	2,603	2,300	2,600	13.0	2,600	2,800	2,800
100-00-5520-523205-000 TELEPHONE	804	731	800	750	-6.3	750	850	850
100-00-5520-523208-000 POSTAGE	1,334	-	1,350	50	-96.3	50	1,500	1,500
100-00-5520-523300-000 ADVERTISING	320	-	300	100	-66.7	100	350	350
100-00-5520-523400-000 PRINTING & BINDING	99	-	100	100	-	100	100	100
100-00-5520-523500-000 TRAVEL	83	237	500	225	-55.0	225	600	600
100-00-5520-523700-000 EDUCATION & TRAINING	1,774	90	1,000	100	-90.0	100	1,000	1,000
100-00-5520-531100-000 GENERAL SUPPLIES / MATERIALS	8,540	5,131	9,816	5,500	-44.0	5,500	12,100	12,100
100-00-5520-531100-C28 GEN SUPPLIES / MATERIALS	-	3,917	3,923	-	-100.0	-	-	-
100-00-5520-531109-000 COMPUTER SUPPLIES	-	600	164	350	113.4	350	1,500	1,500
100-00-5520-531220-000 ENERGY - NATURAL GAS	4,222	3,080	4,300	3,100	-27.9	3,100	4,500	4,500
100-00-5520-531230-000 ENERGY - ELECTRICITY	11,182	11,092	11,500	11,000	-4.3	11,000	11,700	11,700
100-00-5520-531270-000 GASOLINE / DIESEL / OIL	10,521	5,856	10,000	5,800	-42.0	5,800	10,000	10,000
100-00-5520-531300-000 FOOD	735	-	800	500	-37.5	500	800	800
100-00-5520-531600-000 SMALL EQUIPMENT	119	1,509	220	500	127.3	500	200	200
100-00-5520-541300-000 BUILDINGS	37,034	-	13,000	-	-100.0	-	10,000	10,000
100-00-5520-542500-C28 OTHER EQUIPMENT	-	-	11,368	-	-100.0	-	-	-

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-5520-572000-000 PAYMENTS TO OTHER AGENCIES	4,225	8,507	7,450	7,450	-	7,450	7,450	7,450
5520 SENIOR CENTER	107,859	71,353	117,941	66,075	-44.0	66,075	107,350	107,350

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Parks & Recreation Department offers a variety of facilities for those who like to take advantage of the passive recreational activities. The Park and Recreation Division operates Rock Hill Park, Veterans Memorial Park and War Hill Park. Dawson County operates a community pool within Veterans Memorial Park. The pool opens seasonally around Memorial Day and closes around Labor day.

Budget Highlights

The Park and Recreation budget decreased 12% from its FY10 approved budget and increased 2% above its 2009 actuals. The changes occurred due to employee structure changes within county personnel. Employees were transferred between county departments.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
6120 PARK				
51 PERS SVC/EMP BENEFITS	408,027	409,617	436,275	436,275
52 PURCH/CONTRACT SERVICES	149,885	190,161	138,877	141,450
53 SUPPLIES	248,395	299,775	244,626	246,700
54 CAPITAL OUTLAYS	-	24,300	-	-
58 DEBT SERVICE	-	7,883	-	-
6120 PARK	806,307	931,736	819,778	824,425

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
6120 PARK								
100-00-6120-511100-000 SALARY	237,203	296,562	284,133	324,194	14.1	324,194	324,194	324,194
100-00-6120-511200-000 SALARY-TEMP	17,951	10,183	30,000	10,200	-66.0	10,200	10,200	10,200
100-00-6120-511300-000 SALARY-OVERTIME	6,003	1,230	6,000	1,200	-80.0	1,200	1,200	1,200
100-00-6120-512100-000 GROUP INSURANCE	32,606	53,298	48,008	57,308	19.4	57,308	57,308	57,308
100-00-6120-512200-000 FICA/MEDICARE	20,086	22,245	21,736	24,801	14.1	24,801	24,801	24,801
100-00-6120-512400-000 RETIREMENT CONTRIBUTIONS	4,773	8,233	11,365	9,035	-20.5	9,035	9,035	9,035
100-00-6120-512600-000 UNEMPLOYMENT INSURANCE	1,650	6,930	-	-	-	-	-	-
100-00-6120-512700-000 WORKERS' COMPENSATION	7,193	8,406	7,500	8,406	12.1	8,406	8,406	8,406
100-00-6120-512900-000 LIFE INSURANCE	702	868	800	1,056	32.0	1,056	1,056	1,056
100-00-6120-512901-000 FLEX BENEFIT ADMIN FEES	75	72	75	75	-	75	75	75
100-00-6120-521111-000 BANK CHARGES - CREDIT CARD	938	2,838	1,000	2,838	183.8	1,500	2,838	2,838
100-00-6120-521201-000 PROFESSIONAL SVCS ATTORNEY	1,400	-	1,400	500	-64.3	-	500	500
100-00-6120-521300-000 PURCHASED SER TECHNICAL	3,350	3,250	3,500	3,250	-7.1	3,250	3,250	3,250
100-00-6120-522110-000 DISPOSAL SERVICE	6,399	6,624	6,500	6,624	1.9	6,700	6,624	6,624
100-00-6120-522200-000 PROPERTY REPAIRS MAINT	50,063	42,363	60,000	42,362	-29.4	45,000	42,362	42,362
100-00-6120-522201-000 REPAIR & MAINT VEHICLE	-	698	1,000	697	-30.3	800	697	697
100-00-6120-522320-000 EQUIPMENT RENTAL	4,774	11,164	12,675	9,160	-27.7	10,350	9,160	9,160
100-00-6120-523100-000 INSURANCE (NONEMPLOYEE)	1,275	1,477	1,586	1,477	-6.9	1,500	1,477	1,477
100-00-6120-523200-000 COMMUNICATIONS	895	900	1,000	899	-10.1	950	899	899
100-00-6120-523205-000 TELEPHONE	13,364	10,958	14,000	10,958	-21.7	10,700	10,958	10,958
100-00-6120-523208-000 POSTAGE	4,464	2,189	5,000	689	-86.2	700	689	689
100-00-6120-523300-000 ADVERTISING	3,615	224	4,000	224	-94.4	-	224	224
100-00-6120-523400-000 PRINTING & BINDING	1,395	7,120	2,000	2,119	6.0	2,000	2,119	2,119

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-6120-523500-000 TRAVEL	2,957	4,054	3,967	1,054	-73.4	1,000	1,054	1,054
100-00-6120-523600-000 DUES & FEES	7,673	6,195	8,000	6,195	-22.6	6,200	6,195	6,195
100-00-6120-523700-000 EDUCATION & TRAINING	4,970	859	1,533	859	-44.0	800	859	859
100-00-6120-523850-000 CONTRACT LABOR	57,840	48,972	63,000	48,972	-22.3	50,000	48,972	48,972
100-00-6120-531100-000 GENERAL SUPPLIES / MATERIALS	65,434	51,961	55,739	50,298	-9.8	52,000	51,960	50,298
100-00-6120-531104-000 SUPPLIES FROM DONATIONS	-	-	-	-	-	-	-	-
100-00-6120-531109-000 COMPUTER SUPPLIES	270	-	1,000	500	-50.0	-	500	500
100-00-6120-531122-000 SUPPLIES - SPORTING EQUIPMENT	28,719	14,594	29,500	12,000	-59.3	12,000	11,593	11,593
100-00-6120-531210-000 ENERGY - WATER / SEWER	19,919	17,212	20,000	17,212	-13.9	16,000	17,212	17,212
100-00-6120-531220-000 ENERGY - NATURAL GAS	4,734	3,628	5,000	3,628	-27.4	5,000	3,628	3,628
100-00-6120-531230-000 ENERGY - ELECTRICITY	104,168	96,809	105,000	96,809	-7.8	97,000	96,809	96,809
100-00-6120-531240-000 ENERGY - PROPANE	3,738	1,911	3,900	1,911	-51.0	2,000	1,911	1,911
100-00-6120-531270-000 GASOLINE / DIESEL / OIL	4,703	3,461	5,000	3,460	-30.8	3,400	3,461	3,461
100-00-6120-531300-000 FOOD	1,756	1,456	3,000	1,455	-51.5	1,500	1,455	1,455
100-00-6120-531400-000 BOOKS & PERIODICALS	48	10	100	-	-100.0	-	10	10
100-00-6120-531500-000 PURCHASED FOR RESALE	456	-	500	-	-100.0	-	-	500
100-00-6120-531600-000 SMALL EQUIPMENT	2,445	4,808	3,000	4,808	60.3	4,800	4,808	4,808
100-00-6120-531700-000 UNIFORMS	64,713	52,545	68,036	52,545	-22.8	53,000	52,545	52,545
100-00-6120-541200-000 SITE IMPROVEMENTS	10,451	-	24,300	-	-100.0	-	150,000	150,000
100-00-6120-581200-000 CAPITAL LEASE PRINCIPAL	9,078	-	7,757	-	-100.0	-	-	-
100-00-6120-582200-000 CAPITAL LEASE INTEREST	276	-	126	-	-100.0	-	-	-
6120 PARK	814,522	806,307	931,736	819,778	-12.0	824,425	971,044	969,882

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Dawson County Park and Recreation Division operates a community pool within Veterans Memorial Park. The pool opens seasonally around Memorial Day and closes around Labor day. It is staffed by part-time temporary/seasonal personnel. War Hill Park is located on War Hill Park Road, off of Hwy 53 East. War Hill Park consists of 14 primitive campsites, day-use areas, and boat launches. War Hill Park is located on War Hill Park Road, off of Hwy 53 East. War Hill Park consists of 14 primitive campsites, day-use areas, and boat launches.

Budget Highlights

The Park and Recreation-Pool budget decreased 20% from its FY10 approved budget and increased 3% above its 2009 actuals. The increases occurred due to the offsetting Ga- tax (7%) payments required for all funding generated from the pool use estimated at \$32,000 annually for 2011.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
6124 PARK POOL				
51 PERS SVC/EMP BENEFITS	16,042	19,745	16,150	16,150
52 PURCH/CONTRACT SERVICES	310	300	300	300
53 SUPPLIES	4,685	9,880	4,700	4,700
57 OTHER COSTS	1,737	3,740	2,240	2,240
6124 PARK POOL	22,774	33,665	23,390	23,390

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
6124 PARK POOL								
100-00-6124-511200-000 SALARY - TEMPORARY	18,728	14,902	18,750	15,000	-20.0	15,000	15,000	15,000
100-00-6124-512200-000 FICA/MEDICARE	574	1,140	995	1,150	15.6	1,150	1,150	1,150
100-00-6124-521200-000 PROFESSIONAL SERVICES	300	-	300	-	-100.0	-	-	-
100-00-6124-522200-000 REPAIRS AND MAINT	-	310	-	300	-	300	300	300
100-00-6124-531100-000 GENERAL SUPPLIES / MATERIALS	5,776	4,685	9,880	4,700	-52.4	4,700	4,700	4,700
100-00-6124-571000-000 INTERGOV - GA SALES TAX	3,738	1,737	3,740	2,240	-40.1	2,240	2,240	2,240
6124 PARK POOL	29,116	22,774	33,665	23,390	-30.5	23,390	23,390	23,390

PARK- POOL

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Dawson County Park and Recreation Division operates War Hill Park. The Park is located on War Hill Park Road, off of Hwy 53 East. War Hill Park consists of 14 primitive campsites, day-use areas, and boat launches.

Budget Highlights

The Park and Recreation-War Hill Park budget decreased 31% from its FY10 approved budget and decreased 1% below its 2009 actuals. The decreases occurred in utility accounts. FY09 was the first operating year, where the accounts were separated from the 6120 Park budget. All costs are based upon current usage of the park facilities during normal and peak season.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
6180 WAR HILL PARK				
52 PURCH/CONTRACT SERVICES	2,070	2,378	2,640	2,000
53 SUPPLIES	4,322	6,772	4,417	4,300
6180 WAR HILL PARK	6,392	9,150	7,057	6,300

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
6180 WAR HILL PARK								
100-00-6180-522110-000 DISPOSAL SERVICE	447	-	700	700	-	-	700	700
100-00-6180-522200-000 REPAIRS AND MAINT	280	2,070	1,678	1,940	15.6	2,000	1,940	1,940
100-00-6180-531100-000 GENERAL SUPPLIES / MATERIALS	25	715	1,672	715	-57.2	1,200	715	715
100-00-6180-531210-000 ENERGY - WATER / SEWER	-	2,102	2,000	2,102	5.1	1,600	2,102	2,102
100-00-6180-531230-000 ENERGY - ELECTRICITY	-	1,505	3,000	1,500	-50.0	1,500	1,500	1,500
100-00-6180-531600-000 SMALL EQUIPMENT	-	-	100	100	-	-	100	100
6180 WAR HILL PARK	752	6,392	9,150	7,057	-22.9	6,300	7,057	7,057

WAR HILL PARK

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Dawson County library is a part of the Chestatee Regional Library System. The Chestatee region is a two- county region comprising of Dawson and Lumpkin counties. The Dawson County library is provided funding through the state and as 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 100,000 items including bestsellers, paperbacks, large print materials, audio books, as well as popular DVDs, newspapers, magazines, video games, and online databases.

Budget Highlights

The Library budget is flat from its FY10 approved budget and decreased 9% below its 2009 actuals. Funding for the Library is recommended in accordance with their request.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
6510 LIBRARY				
57 OTHER COSTS	413,484	377,529	377,530	377,530
6510 LIBRARY	413,484	377,529	377,530	377,530

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
5510 LIBRARY								
100-00-6510-571000-000 INTER'GOVT- LIBRARY	439,439	413,484	377,529	377,530	0.0	377,530	377,530	377,530
5510 LIBRARY	439,439	413,484	377,529	377,530	0.0	377,530	377,530	377,530

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Dawson County Extension is part of the University of Georgia's Cooperative Extension in the College of Agricultural and Environmental Sciences. County Extension agents help keep farmers abreast of the latest agricultural technology, research and marketing strategies. Some agents help parents cope with the pressures of balancing home, work and children; others help keep families healthy with information on nutrition and food safety. The Dawson County Extension Department is provided funding through the University of Georgia and as a county subsidy.

Budget Highlights

The County Extension budget decreased 1% from its FY10 approved budget and increased 12% above its 2009 actuals. The increases occurred within Salary/Benefits due to state funding cuts for this service. Another unfunded mandate placed upon the county by the state.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
7130 COUNTY EXTENSION				
51 PERS SVC/EMP BENEFITS	52,866	56,346	64,128	64,128
52 PURCH/CONTRACT SERVICES	11,069	12,290	8,490	8,490
53 SUPPLIES	7,031	8,421	7,030	7,030
57 OTHER COSTS	-	3,755	-	-
7130 COUNTY EXTENSION	70,966	80,812	79,648	79,648

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
7130 COUNTY EXTENSION								
100-00-7130-511100-000 SALARY	45,956	43,892	45,956	52,283	13.8	52,283	52,283	52,283
100-00-7130-512100-000 GROUP INSURANCE	1,166	4,471	4,899	3,966	-19.0	3,966	3,966	3,966
100-00-7130-512200-000 FICA/MEDICARE	2,091	2,416	2,091	4,000	91.3	4,000	4,000	4,000
100-00-7130-512400-000 RETIREMENT CONTRIBUTIONS	2,964	1,829	3,100	3,604	16.3	3,604	3,604	3,604
100-00-7130-512700-000 WORKERS' COMPENSATION	79	92	100	92	-8.0	92	92	92
100-00-7130-512900-000 LIFE INSURANCE	103	94	125	108	-13.6	108	108	108
100-00-7130-512901-000 FLEX BENEFIT ADMIN FEES	75	72	75	75	-	75	75	75
100-00-7130-522200-000 PROPERTY REPAIRS MAINT	639	726	700	700	-	700	750	800
100-00-7130-522320-000 EQUIPMENT RENTAL	983	1,084	1,100	1,100	-	1,100	1,150	1,200
100-00-7130-523205-000 TELEPHONE	2,493	2,365	2,700	2,000	-25.9	2,000	2,200	2,400
100-00-7130-523208-000 POSTAGE	365	999	600	600	-	600	650	700
100-00-7130-523500-000 TRAVEL	7,573	5,745	7,000	4,000	-42.9	4,000	5,000	6,000
100-00-7130-523600-000 DUES & FEES	200	150	100	-	-100.0	-	100	125
100-00-7130-523700-000 EDUCATION & TRAINING	90	-	90	90	-	90	150	200
100-00-7130-531100-000 GENERAL SUPPLIES / MATERIALS	1,273	1,293	1,273	1,000	-21.4	1,200	1,200	1,250
100-00-7130-531109-000 COMPUTER SUPPLIES	706	854	706	600	-15.0	600	650	700
100-00-7130-531210-000 ENERGY - WATER / SEWER	830	836	830	830	-	830	850	900
100-00-7130-531230-000 ENERGY - ELECTRICITY	4,182	3,848	4,812	4,200	-12.7	4,200	4,500	5,000
100-00-7130-531600-000 SMALL EQUIPMENT	911	200	800	400	-50.0	200	600	800
100-00-7130-572000-000 PAY OTHR AGENCY- UGA COOP	124	-	3,755	-	-100.0	-	3,755	3,755
7130 COUNTY EXTENSION	72,803	70,966	80,812	79,648	-1.4	79,648	85,683	87,958

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Planning and Development Department is apart of the Public Works Department. It is divided into separate units which work together to form a unique tool to both promote and control growth and economic development. These units are Planning and Zoning, Building Permitting and Inspections.

Budget Highlights

The Planning & Zoning budget decreased 35% from its FY10 approved budget and decreased 24% below its 2009 actuals. The decreases occurred with salary/benefits accounts due to the restructuring of the department. Currently there are three (3) positions approved but are not funding within the FY11 budget cycle.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
7410 PLANNING & DEVELOPMENT				
51 PERS SVC/EMP BENEFITS	363,936	388,893	251,724	251,724
52 PURCH/CONTRACT SERVICES	101,935	171,889	108,221	109,420
53 SUPPLIES	16,665	23,750	16,749	18,750
57 OTHER COSTS	2,802	2,200	5,000	5,000
58 DEBT SERVICE	22,630	9,180	-	-
7410 PLANNING & DEVELOPMENT	507,968	595,912	381,694	384,894

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
7410 PLANNING & DEVELOPMENT								
100-00-7410-511100-000 SALARY	388,024	266,316	268,465	191,252	-28.8	191,252	191,252	191,252
100-00-7410-511102-000 SALARY-PLANNING COMMISSION	-	-	-	-	-	-	-	-
100-00-7410-512100-000 GROUP INSURANCE	83,080	59,443	79,320	32,252	-59.3	32,252	32,252	32,252
100-00-7410-512200-000 FICA/MEDICARE	27,464	18,988	21,187	14,631	-30.9	14,631	14,631	14,631
100-00-7410-512400-000 RETIREMENT CONTRIBUTIONS	7,838	10,132	6,000	7,755	29.3	7,755	7,755	7,755
100-00-7410-512600-000 UNEMPLOYMENT INSURANCE	3,960	2,970	8,946	-	-100.0	-	-	-
100-00-7410-512700-000 WORKERS' COMPENSATION	4,580	5,351	4,000	5,352	33.8	5,352	5,352	5,352
100-00-7410-512900-000 LIFE INSURANCE	962	688	800	432	-46.0	432	432	432
100-00-7410-512901-000 FLEX BENEFIT ADMIN FEES	175	48	175	50	-71.4	50	50	50
100-00-7410-521100-000 OFFICIAL / ADMINISTRATIVE SVCS	26,947	6,633	26,802	7,000	-73.9	7,000	7,000	7,000
100-00-7410-521105-000 ADMIN SVCS - BOARD	5,400	4,800	6,000	6,000	-	6,000	6,000	6,000
100-00-7410-521111-000 BANK CHARGES - CREDIT CARD	395	572	-	572	-	600	572	572
100-00-7410-521200-000 PROFESSIONAL SERVICES	107,955	9,635	12,000	9,635	-19.7	10,000	9,635	9,634
100-00-7410-521201-000 PROFESSIONAL SVCS ATTORNEY	38,186	13,576	21,000	13,576	-35.4	13,500	13,576	13,576
100-00-7410-521300-000 TECHNICAL SERVICES	39,767	30,812	43,034	31,000	-28.0	31,000	31,000	31,000
100-00-7410-521304-000 TECHNICAL SVCS COMPUTER	-	-	4,630	-	-100.0	-	-	-
100-00-7410-522200-000 PROPERTY REPAIRS MAINT	10,218	3,875	6,000	3,875	-35.4	3,300	3,875	3,875
100-00-7410-522201-000 REPAIR & MAINT VEHICLE	-	2,875	5,000	2,875	-42.5	4,400	2,875	2,875
100-00-7410-522320-000 EQUIPMENT RENTAL	5,675	6,571	5,500	6,571	19.5	7,520	6,571	6,571
100-00-7410-523205-000 TELEPHONE	15,222	10,967	13,000	10,967	-15.6	9,700	10,967	10,967
100-00-7410-523207-000 INTERNET	-	-	240	-	-100.0	-	-	-
100-00-7410-523208-000 POSTAGE	2,370	2,178	3,000	2,178	-27.4	2,200	2,178	2,178
100-00-7410-523300-000 ADVERTISING	1,672	1,387	2,500	1,387	-44.5	1,400	1,387	1,387

PLANNING AND DEVELOPMENT

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
100-00-7410-523400-000 PRINTING & BINDING	3,019	1,709	3,000	2,000	-33.3	2,000	2,000	2,000
100-00-7410-523500-000 TRAVEL	4,031	324	4,600	324	-93.0	500	324	324
100-00-7410-523600-000 DUES & FEES	3,673	2,261	3,083	2,261	-26.7	2,300	2,261	2,261
100-00-7410-523700-000 EDUCATION & TRAINING	6,605	3,760	6,500	4,000	-38.5	4,000	4,000	4,000
100-00-7410-523800-000 LICENSES	11,558	-	6,000	4,000	-33.3	4,000	4,000	4,000
100-00-7410-531100-000 GENERAL SUPPLIES / MATERIALS	5,896	5,223	7,000	5,223	-25.4	7,000	5,223	5,223
100-00-7410-531101-000 MISC OTHER SUPPLIES	926	531	1,000	531	-46.9	500	531	531
100-00-7410-531109-000 COMPUTER SUPPLIES	5,377	603	5,500	603	-89.0	600	603	603
100-00-7410-531270-000 GASOLINE / DIESEL / OIL	18,415	5,061	7,000	4,770	-31.9	5,000	4,770	4,770
100-00-7410-531400-000 BOOKS & PERIODICALS	695	2,288	1,000	2,288	128.8	2,300	2,288	2,288
100-00-7410-531600-000 SMALL EQUIPMENT	1,345	2,284	1,500	2,284	52.3	2,300	2,284	2,284
100-00-7410-531700-000 UNIFORMS	1,103	675	750	1,050	40.0	1,050	1,050	1,050
100-00-7410-573000-000 PAYMENTS TO OTHERS(REFUNDS)	9,610	2,802	2,200	5,000	127.3	5,000	-	-
100-00-7410-581200-000 CAPITAL LEASE PRINCIPAL	27,965	22,117	8,903	-	-100.0	-	-	-
100-00-7410-582200-000 CAPITAL LEASE INTEREST	759	513	277	-	-100.0	-	-	-
7410 PLANNING & DEVELOPMENT	870,867	507,968	595,912	381,694	-35.9	384,894	376,694	376,693

DAWSON COUNTY FY 2011-2013 General Fund

Department Description

The Development Authority of Dawson County is the function responsible for all economic information and resources for businesses relocating to Dawson County.

Budget Highlights

The Development Authority budget decreased 6% from its FY10 approved budget and decreased 2% below its 2009 actuals. All subsidies met the 2% reduction in accordance with the county's recommendation.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
7520 DEVELOPMENT AUTHORITY				
57 OTHER COSTS	<u>155,523</u>	<u>163,000</u>	<u>152,413</u>	<u>152,413</u>
7520 DEVELOPMENT AUTHORITY	<u>155,523</u>	<u>163,000</u>	<u>152,413</u>	<u>152,413</u>

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u> ACTUAL	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>% Difference</u>	<u>2011</u> RECOMMEND	<u>2012</u> REQUESTED	<u>2013</u> REQUESTED
7520 DEVELOPMENT AUTHORITY								
100-00-7520-572001-000 PAY OTHR AGENCY - DEVELOP AUTH	178,578	155,523	163,000	152,413	-6.5	152,413	152,413	152,413
7520 DEVELOPMENT AUTHORITY	178,578	155,523	163,000	152,413	-6.5	152,413	152,413	152,413

DEVELOPMENT AUTHORITY

DAWSON COUNTY

FY 2011-2013

General Fund

Department Description

The Other Financing Uses function is a part of the General Government department. It includes all transfer funds for Grants, capital, E-911, DCARGIS and other funds. This account is for the general fund's contribution for the operation of these other county funds.

Budget Highlights

The Other Financing Uses budget decreased 17% from its FY10 approved budget and decreased 10% below its 2009 actuals. The decreases occurred within the transfers to other funds/capital account. The General Fund (GF) contribution for E-911 is less due to an increase in mobile fees revenue. And the GF contribution for DCARGIS is also reduced in FY2011.

Budget Summary

	<u>2009</u> ACTUAL	<u>2010</u> BUDGET	<u>2011</u> REQUESTED	<u>2011</u> RECOMMEND
9000 OTHER FINANCING USES				
61 OTHER FINANCING USES	1,227,808	1,336,148	1,191,500	1,191,500
9000 OTHER FINANCING USES	1,227,808	1,336,148	1,191,500	1,191,500

OTHER FINANCING USES

DAWSON COUNTY

FY 2011-2013

General Fund

DAWSON COUNTY
ANNUAL BUDGET ESTIMATE - EXPENDITURE
TRIENNIAL BUDGET WITH HISTORY

FY2011-FY2013

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>% Difference</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	ACTUAL	ACTUAL	BUDGET	REQUESTED		RECOMMEND	REQUESTED	REQUESTED
9000 OTHER FINANCING USES								
100-00-9000-611000-000 TRANSFER TO GRANTS	391,374	500,493	466,045	494,500	6.1	494,500	494,500	494,500
100-00-9000-611000-204 TRANSFER OUT TO FUND 204	1,415	-	-	-	-	-	-	-
100-00-9000-611000-350 TRANSFER OUT TO CAPITAL	-	150,743	-	150,000	-	150,000	150,000	150,000
100-00-9000-611000-785 TRANSFERS OUT TO IMPACT FEES	-	-	-	-	-	-	-	-
100-00-9000-611002-000 TRANSFER TO OTHER FUNDS	627,020	509,579	700,640	488,000	-30.3	488,000	588,000	588,000
100-00-9000-611003-000 TRANSFER OUT TO DCAR/GIS	159,450	66,993	169,463	59,000	-65.2	59,000	59,000	59,000
100-00-9000-614000-000 RESIDUAL EQUITY TRANSFER OUT	-	-	-	-	-	-	-	-
9000 OTHER FINANCING USES	<u>1,179,259</u>	<u>1,227,808</u>	<u>1,336,148</u>	<u>1,191,500</u>	<u>-10.8</u>	<u>1,191,500</u>	<u>1,291,500</u>	<u>1,291,500</u>
GRAND TOTAL	<u>23,152,197</u>	<u>22,392,356</u>	<u>23,915,005</u>	<u>23,637,714</u>	<u>-1.2</u>	<u>21,811,432</u>	<u>23,782,547</u>	<u>24,328,415</u>
						<u>% Change FY2010</u>		<u>-8.8</u>
						<u>Budget/FY2011 Recommended</u>		

OTHER FINANCING USES

Special Revenue

**YOUR DAWSON COUNTY
SPLOST DOLLARS AT WORK**

Opening Fall 2009

Emergency Services Station #2

Sheriff's Office East Precinct

Tax Commissioner East Office



Where Quality of Life Matters

DAWSON COUNTY

FY 2011-2013 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 (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 (CIP) 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 Improvement Program (CIP).

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 those out years 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

FY 2011-2013 Capital Improvement

Dawson County uses the CIP forecasts as a major financing and planning tool. 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 \$5,000 or more. The funding for new projects will be reviewed for future impact; therefore, all requests should be considered carefully (and prioritized) before your budget is submitted. The following criteria shall be considered in prioritizing projects:

- Is the project mandatory?
- Does the project improve efficiency?
- Does the project provide a new service?
- What is the extent of the projects usage?
- What is the projects expected useful life?
- What is the effect on operation and maintenance costs for the project?
- What are the available state/federal grants for the project?
- What hazards will the project eliminate?
- What are the prior commitments for the project?



The County shall strive to allocate funding from the annual General Fund budget toward the addition and replacement of capital assets. Funding decisions are based upon the type of project. Recurring or maintenance projects are funded using operating revenues just like an operating expense. One time projects can use undesignated unreserved fund balance as a funding source or may use other funding sources such as federal and state grants, impact fees, bond issues, and enterprise funds. In order to effectively manage and track items and projects, capital projects funds have been established. With the exception of enterprise funds and E-911 fund, acquisition of all capital assets including all capital projects will be conducted through a capital projects fund. After the annual audit has been completed 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

FY 2011-2013 Capital Improvement

The Capital projects recommended for approval in the FY 2011 budget cycle is as follows:



Sheriff's Office- Six (6) Patrol Vehicles
\$200,000



Public Works- Two (2) Mowers
\$160,000



Fire Department- Two (2) Fire Trucks
\$1,198,000

DAWSON COUNTY

FY 2011-2013 Special Revenue

DAWSON COUNTY FY 2011 -2013 BUDGET SUMMARY BY FUND

FUND DESCRIPTION	2008	2009	2010	2011	%	2011	2012	2013
	ACTUAL	ACTUAL	BUDGET	REQUEST		RECOMMEND	REQUEST	REQUEST
100 DAWSON COUNTY GENERAL	23,152,197	22,392,356	23,912,700	23,637,714	-1.1	21,811,432	23,782,547	24,328,415
200 DATE	111,533	58,141	28,316	28,000	-1.1	28,000	28,000	28,000
201 JAIL	80,098	70,259	67,535	70,000	3.6	70,000	70,000	70,000
202 LVAP (CRIME VICTIMS)	47,058	47,582	50,228	61,063	21.6	61,063	32,450	32,450
203 FC-BIG CANOE	4,260	7,322	15,450	-	-100.0	-	-	-
204 FC-UNITED WAY	19,875	2,759	11,682	-	-100.0	-	-	-
205 LAW LIBRARY	23,257	33,415	28,500	28,500	-	28,500	25,950	25,950
206 FIRE/ESA DONATIONS ACCOUN	15,973	19,974	21,587	-	-100.0	-	-	-
207 FAMILY CONNECTION-(FC)	46,881	45,020	58,368	27,533	-52.8	23,152	27,533	27,506
208 PREVENT CHILD ABUSE	5,313	720	3,010	-	-100.0	-	-	-
209 MENTORING	21,832	30,116	28,413	-	-100.0	-	-	-
210 FC-METH TASK FORCE	2,425	4,440	4,791	-	-100.0	-	-	-
211 INMATE WELFARE FUND	375	30,171	51,733	24,000	-53.6	-	24,000	24,000
212 CONFISCATED ASSETS DA	1,687	403	1,520	1,875	23.4	1,875	1,875	1,875
213 CONFISCATED ASSETS DCSO	31,995	24,361	21,865	21,865	-	21,865	21,865	21,865
214 CONFISCATED ASSETS FEDERA	88,860	-	-	-	-	-	-	-
215 EMERGENCY 911	751,130	757,782	793,084	804,307	1.4	789,165	1,083,346	869,834
250 MULTIPLE GRANTS	744,062	765,660	1,814,978	1,243,685	-31.5	1,243,685	1,134,899	183,657
275 HOTEL/MOTEL TAX	204,297	234,597	268,508	260,000	-3.2	260,000	260,000	260,000
300 COURTHOUSE EXPANSION/RENO	90,579	90,579	90,580	90,580	-	90,580	90,580	90,580
315 GO BOND SERIES 2007 (SP5)	2,173,662	3,504,675	44,737,263	25,005,412	-44.1	25,005,412	18,049,859	18,049,859
320 SPLOST II	-	-	-	-	-	-	-	-
321 SPLOST III	566,751	632,775	617,236	1,685,473	173.1	1,685,473	-	-
322 SPLOST IV	5,629,837	5,954,872	4,209,684	2,001,000	-52.5	2,001,000	-	-
323 SPLOST V	-	2,815,480	5,570,816	7,721,150	38.6	7,721,150	7,721,150	7,721,150
350 LOCAL RESOURCES	134,974	305,812	125,000	1,708,000	1,266.4	1,708,000	100,000	100,000
420 EWSA 2002 BONDS	377,723	387,463	386,614	380,454	-1.6	380,454	378,734	378,734
421 DEBT SVC GO BONDS 2007 SE	951,254	1,861,150	5,361,150	7,721,150	44.0	7,721,150	7,721,150	7,721,150
430 GO BONDS SERIES 2004 DBT	2,746,000	2,861,250	3,054,842	-	-100.0	-	-	-
540 SOLID WASTE ENTERPRISE	192,773	483,748	360,578	430,000	19.3	430,000	307,066	306,191
560 DAY CARE	838	253,439	-	-	-	-	-	-
565 DCAR GIS ENTERPRISE	322	29,500	195,421	87,287	-55.3	61,902	87,330	87,330
615 FLEET FUEL AND MAINTENANC	-	337,325	679,534	651,971	-4.1	639,328	644,611	644,611
770 INMATE TRUST FUND	63,103	-	-	-	-	-	-	-
771 INMATE ESCROW (KEEFE) 200	66,913	97,618	100,000	100,000	-	100,000	100,000	100,000
785 IMPACT FEES	574,524	56,305	765,611	600,983	-21.5	600,983	-	-
TOTAL	38,922,361	44,197,069	93,436,597	74,392,002	-20.4	72,484,169	61,692,945	61,073,157

% Change FY2010 Budget/FY2011 Recommended -22.4

Debt Service



Where Quality of Life Matters

DAWSON COUNTY

FY 2011-2013

Schedule of Future Debt Service Payments

Fiscal Year	Principle	Interest	Total
2009	\$ 3,852,218	\$ 2,557,095	\$ 6,409,313
2010	7,376,326	2,409,776	\$ 9,786,102
2011	6,602,638	2,174,608	\$ 8,777,246
2012	6,930,114	1,849,472	\$ 8,779,586
2013	7,667,699	1,507,687	\$ 9,175,386
2014-2018	19,286,264	2,723,867	\$ 22,010,131
2019-2023	2,682,620	724,064	\$ 3,406,684
2024-2028	1,710,000	239,726	\$ 1,949,726
Total	\$ 56,114,312	\$ 14,195,243	\$ 70,309,555

Schedule of Legal Debt Limits- Five Years

(amounts expressed in thousands)

	Fiscal Year				
	2004	2005	2006	2007	2008
Assessed value of property	\$ 1,106,334	\$ 1,176,299	\$ 1,314,741	\$ 1,412,462	\$ 1,694,473
Debt limit (10% of total assessed value)	110,633	117,630	131,474	141,246	169,447
Amount of Debt applicable to limit:					
General obligation bonds	17,630	17,699	15,619	54,285	51,230
Less: Resources restricted to paying principal	-	(2,282)	(3,042)	(2,637)	(2,956)
Total net debt applicable to limit	17,630	15,417	12,577	51,648	48,274
Legal debt margin	\$ 93,003	\$ 102,213	\$ 118,897	\$ 89,598	\$ 121,173
Total net debt applicable to the limit as a percentage of debt limit	15.94%	13.11%	9.57%	36.57%	28.49%

Dawson County does not have any Business Type Activities debt service.

DAWSON COUNTY

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Schedule of Capital Lease Payments

Fiscal Year	Principle	Interest	Total
2009	\$ 642,218	\$ 71,012	\$ 713,230
2010	496,326	48,950	\$ 545,276
2011	57,638	32,940	\$ 90,578
2012	60,114	30,465	\$ 90,579
2013	62,696	27,883	\$ 90,579
2014-2018	356,264	96,632	\$ 452,896
2019-2023	252,623	19,118	\$ 271,741
TOTAL	\$ 1,934,312	\$ 335,948	\$ 2,254,879

Budget Glossary



Where Quality of Life Matters

DAWSON COUNTY

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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.

Activity: Includes all capital improvements required to perform one type of service for the public. It may encompass one or more development programs and one or more projects.

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 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 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 amount of money at a specified date or dates together with periodic interest at specified rates.

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

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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 of 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 of the Board of Commissioners.

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

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

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

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

Budgetary 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.

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 County Manager.

DAWSON COUNTY

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

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

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

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

Encumbrance: A commitment of funds against appropriations in which the expenditure has not actually been made at the time of 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 ending period for recording financial transactions. The County has specified the calendar year January 1 through December 31 as its fiscal year.

Full Time Equivalent (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, Undesignated or Unreserved: Refers to the excess of assets over liabilities and is, therefore, generally known as amount available for appropriation.

DAWSON COUNTY

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Fund Balance, Designated or Reserved: Refers to the excess of assets over liabilities and is designated or reserved for a particular item.

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

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

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 proprietary funds and fiduciary funds.

Intergovernmental Revenue: The funds received from another governmental unit, such as the Federal, State or City governments.

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

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

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 property.

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

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

Other: For purposes of budgeting, this term refers to expenditures of a miscellaneous nature including items such as travel.

DAWSON COUNTY

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Glossary of Terms

Personal Services: For purposes of budgeting, this term refers to 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.

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

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

Revenue: Funds that the County receives as income.

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 specified capital projects.

Statutory: For purposes of budgeting, this term refers to expenditures 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.