

Dawson County, Georgia
Where Quality of Life Matters

A vibrant scene featuring a red Farwell tractor parked in a field of sunflowers. The tractor is positioned on the right side of the frame, facing left. The sunflowers are in full bloom, with bright yellow petals and dark brown centers. In the background, a dense line of green trees stretches across the horizon under a clear blue sky with scattered white clouds. The overall atmosphere is bright and sunny.

2024 Budget Guide

PHOTOGRAPHY CREDITS

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Dawson County Government

Georgia Department of Natural Resources



2024 Budget Guide

Prepared by Dawson County Finance Department



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Dawson County
Georgia**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Dawson County, Georgia**, for its Annual Budget for the fiscal year beginning **January 01, 2023**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

Board of Commissioners District Map



Billy Thurmond
Chairman



Seth Stowers
District 1



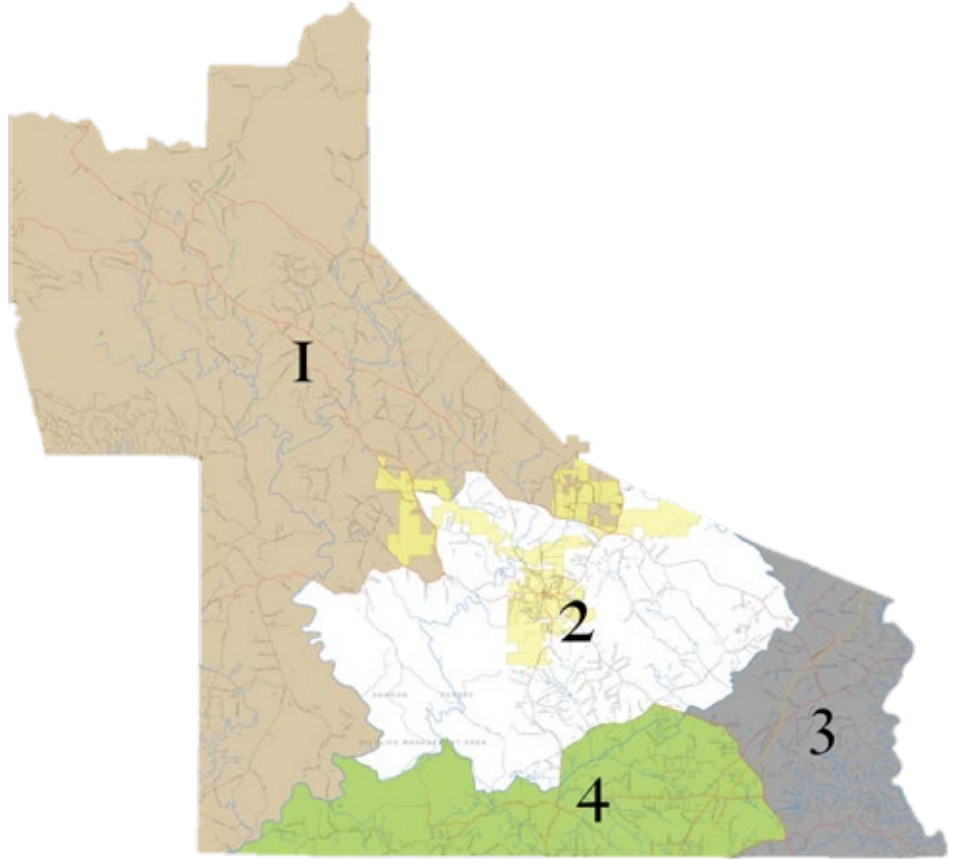
Chris Gaines
District 2



Alexa Bruce
District 3



Emory Dooley
District 4





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Introduction and Overview



Chairman's Message

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

It was my pleasure to work with each of you in the preparation of the 2024 Budget. Dawson County continues to be a growing and vibrant community. It takes every department and elected office working together to make the county government operate smoothly and efficiently. However, during the preparation of this budget, the County was cognizant that change in the economy was a possibility. Although the County continues to see positive economic indicators, a downturn in the economy could result in a drastic reduction of revenues and other measures might have to be taken. The County has always taken a conservative stance in its budgeting, and FY 24 was certainly no exception to that trend. With all of us working together, this budget still allows us to meet the needs of our county. Along with the rest of the nation, Dawson County is experiencing inflation and resource shortages, which will affect the cost of providing services and obtaining goods for County operations. The 2024 budget is a balanced budget with the use of some fund balance. The Board of Commissioners continues to look at alternative funding sources that will allow us to meet new service delivery demands. The County continues to strive to maximize the use of all available resources with the thoughtful and efficient use of all resources.

Goals:

- **Transparent process-** All of the meetings with elected officials, department heads, and agencies were advertised and open to the public.
- **Revenue based balanced budget-** The budget was balanced based on attainable revenue numbers and the use of some fund balance.
- **Single year budget adoption.**
- **Steady reserve-** The 2024 General Fund budget includes a use of fund balance in the amount of \$4,371,206. The projected general fund total fund balance at the end of 2024 is approximately \$16 million (based on budget), which is 37% of general fund expenditures.
- **Priority based requests-** Beyond the daily operation and maintenance cost of each agency and department, we asked everyone to provide the Board with a priority list of needs to enhance their ability to provide quality service to the citizens of Dawson County.

Priorities:

Personnel -The Board of Commissioners recognizes that our employees are our greatest asset. The approved 2024 budget includes a \$1,010,000 addition to the budget to be used for merit and longevity increases for employees. In the past, most awarded salary increases were across-the-board COLA (cost of living) increases. In 2023, the Board made the decision that merit increases, utilizing performance-based evaluations, are the best way to reward excellence and to encourage employees to perform to their highest level. This merit system will continue in 2024. Merit increases will be awarded to employees in 2024 based on their evaluations that will be completed following their anniversary date with the county. Longevity increases, based on the number of years served, will be given on the anniversary date of employment during 2024.

The Board of Commissioners approved several personnel changes for 2024, including the addition of new positions.

New positions approved for FY 24

- District Attorney - Assistant DA, Legal Administrative Assistant
- Emergency Services- Training Captain
- Marshal - Alcohol License Administrator
- Park & Rec - Park Maintenance, Camp Host
- Public Defender - Assistant Public Defender
- Superior Court - Part time Intern
- Sheriff - (4) New Deputy Patrol Officers

The Board also approved an Administrative Assistant upgrade from part time to full time for Fleet Services. Additionally, they approved 2 reclasses of Tax Specialists in the Tax Commissioner's office.

Capital - Capital funding continues to be a major consideration for the Board of Commissioners. For fiscal year 2024, \$512,000 (not including SPLOST) in capital expenditures were approved in the budget. SPLOST (Special Purpose Local Option Sales Tax) will continue to be the main source of funding for major capital projects. For FY 24, \$16,485,000 has been budgeted for these projects.

Scheduled Debt - The County has minimal debt that it will be obligated to pay in future years. The County is obligated to pay \$338,734 for the Etowah Water Authority Bond Issue in 2024. This debt was issued in 2012, and was used to upgrade/expand the water system in the county. The County has no other debt.

2024 SPLOST (Special Purpose Local Option Sales Tax):

SPLOST VI - SPLOST VI collections began July 1, 2015 and ceased June 30, 2021. The SPLOST VI resolution estimated that Dawson County would collect \$46,000,000. The list of approved projects was based on that collection amount. Once collections were completed, a total of \$51,783,274 had been collected. The County has elected to use remaining SPLOST VI funds to fund various county projects per the resolution. These projects include equipment, vehicles for the Sheriff's office, park improvements and road improvements.

A total of \$4,100,000 is budgeted in the SPLOST VI fund for 2024. The source of revenue will be from accumulated collections (fund balance).

SPLOST VII-SPLOST VII was voted on and approved by the Citizens on March 16, 2021. Collections began on July 1, 2021 and collections are estimated at \$60,000,000 for the 6 years it will be in effect. After funding Level 2 Countywide projects, the County will receive 88% and the City of Dawsonville will receive 12%. The County was required to collect the funds allocated for the Level 2 projects before funds could be spent on other projects. The Level 2 projects are a new Emergency Operations Center and a new E-911 Communications System. The amount allocated for these two projects total \$8,500,000. The county has now collected more than this amount and can proceed with work on other approved projects. Additional funding is going to be required in order to complete these two projects, and in 2024 the county will pursue other financing options.

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

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

There is \$12,385,000 budgeted for SPLOST VII in FY 2024.

Upcoming Residential and Commercial Developments- In 2023, there were 1,551 total building permits issued. These permits were for numerous single-family homes, apartment complexes and commercial buildings. In 2024, that growth trend is expected to continue. This rapid growth results in an increased need for public services and infrastructure improvement as well as an increase of county staff to facilitate regulatory compliance and provide services to citizens.

Infrastructure Upgrades- In 2023, public works paved 3.64 miles of County roads with LMIG funds. Using SPLOST VI and SPLOST VII funds, they completed full depth reclamation for 5.2 miles and replaced six cross drain culverts. Also in 2023, completed construction of the new roundabout at SR53 and Thompson Park Road Relocation, and completed the Etowah River Park Canoe Launch. For 2024, public works will continue to use LMIG (Local Maintenance Improvement Grant) funds to pave and resurface roads. SPLOST VI and SPLOST VII funds will be used for other road improvements including a new roundabout at SR136 and Shoal Creek Road.:

Other projects- During 2023, the county remodeled its current recycling center to make it easier and more efficient for citizens to recycle their garbage. There are additional improvements expected to be made at the Transfer Station in 2024 to assist citizens in managing their solid waste.

The county has set aside in FY 24 \$60,000 to be used to clean the ductwork in the government building in order to make sure this building has clean air for citizens and employees.

Emergency Services received funding for cardiac monitors, turnout gear and firehose replacement in the amount of \$274,000.

In 2023, the county was gifted a beautiful piece of property from the Styles family. This property is to be turned into a nature park with walking trails and mountain biking trails. It will be known as Styles Park. The intention and plan for this park is for it to remain a non- lighted passive park in order to stay as natural and untouched as possible. It is expected that work on this park will begin during 2024.

In 2023, the county entered into an agreement with the Corps of Engineers to take over management of three Lake Lanier parks. Funding in the amount of \$80,000 is provided in the 2024 budget to install pay stations at these parks, and the county will receive all the revenue from these stations. The new park maintenance position added in 2024 budget will help with the additional duties these new parks will create. Other planned park improvements include various playground renovations.

As mentioned earlier, in 2024, the County will complete design and engineering of the new Emergency Operations Center (EOC)/E911 Center. In conjunction with this project, a new Radio Communications system will be installed. Both of these projects will foster a faster emergency response time, and provide better service to the citizens.

I want to thank our Chief Financial Officer, Vickie Neikirk and Budget Manager, Natalie Johnson for all their hard work and dedication throughout the budget process. I also want to thank the Board of Commissioners, elected officials, department directors, agency leaders, County Manager and staff for their hard work in the production of the 2024 balanced budget.

Respectfully,



Billy Thurmond

Chairman

Dawson County Board of Commission

Executive Summary

Dawson County, Georgia Executive Summary Approved Budget for Fiscal Year 2024

General Information

- The FY 2023 county government tax rate is 5.6340 mills countywide. The incorporated area of the county did not levy a separate tax, nor have a separate millage rate. The rate was reduced from 7.2225 from the prior year. The 2023 tax levy provides revenue for FY 2024. The total tax levy for 2023 is \$15,672,933.
- The tax digest (value of all assessed property) increased from \$2,029,211,205 in 2022 to \$2,781,848,287 in 2023. This is an increase of 37%. The millage rate was decreased to help offset the impact of the increase in the digest.
- The FY 2024 total annual budget (all funds) is \$69,664,740, an increase of \$8,260,793, or 13.45%, from original FY 2023 budget. This increase is largely attributed to increases in the General and SPLOST VII Funds.
- The FY 2024 adopted General Fund budget is \$43,437,258 and represents an increase of \$6,144,637, or 16.48%, from FY 2023. This increase is primarily due to an increase in salaries and benefits as well as increased operational needs funding. These increases are expected to improve service levels as well as improving the County's ability to attract and retain quality employees.

Factors considered when balancing the FY 2024 budget

- The FY 2024 budget includes continued funding for salary increases implemented in 2022 for employees; as well as \$1,010,000 in additional funding for merit and longevity increases for all eligible employees to be awarded in FY 2024.
- The FY 2024 General Fund budget was balanced with the use of \$4,371,206 from fund balance. This amount is higher than the \$2,098,495 that was budgeted for FY 2023. This represents a \$2,272,711, or 108.30%, increase in use of fund balance from FY 2023.
- The FY 2024 budget also includes \$338,734 for scheduled debt payments on 2012 Etowah Water and Sewer Authority Bonds.
- In FY 2024, the County will use remaining funds from SPLOST VI to complete projects that were approved by the voters.
- Transfers out from the General Fund total \$2,713,943, which represents an increase of \$813,240, or 42.7%, from 2023. Budgeted transfers to other funds are as follows:
 - \$845,266 transfer out to Multiple Grant Fund
 - \$512,000 transfer out to Capital Projects Fund
 - \$528,192 transfer out to Fleet/Fuel Fund
 - \$757,560 transfer out to E-911 Fund
 - \$70,925 transfer out to Family Connection

Executive Summary

- The FY 2024 Capital Fund budget of \$512,000 includes funding for these projects:
 - \$80,000 for Life Pak cardiac monitors (Emergency Services)
 - \$144,000 for turnout gear (Emergency Services)
 - \$50,000 for fire hose replacement (Emergency Services)
 - \$60,000 for air duct cleaning for the government center (Facilities)
 - \$80,000 for lake parks pay stations (Park & Rec)
 - \$98,000 for school zone flashing signs on county roads (Public Works)

Personnel

- General Fund salaries and benefits total \$28,865,341. This increase of \$4,261,399, or 17.31%, from 2023 is primarily because of personnel additions, salary increases and the addition of \$1,010,000 for merit and longevity increases. Additionally, \$100,000 was put into the budget to offset any potential increases in health insurance.
- In General Fund, \$4,040,143 was budgeted for employee health insurance for FY 24. This is an increase of \$369,074, or 10.05% from prior year.
- There were 13 new full-time, 1 part-time to full-time, 2 part-time and 3 reclassified positions added to the budget for FY 24. The additional cost for these personnel additions/changes including benefits is \$1,152,801.

Additional Information

- The FY 2024 General Fund budget was balanced with the use of fund balance in the amount of \$4,371,206. Total fund balance is projected to be approximately \$16 million (based on budget), or 37%, of General Fund expenditures, at 12/31/2024.
- On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections began in July 2015 and ended June 2021. All the projects that were part of the resolution are expected to be completed over the next couple of years. These projects will include: road improvements, park facility improvements, and Sheriff vehicles. For FY 2024, \$4,100,000 has been budgeted for capital projects to be funded by SPLOST VI.
- In March of 2021, the citizens voted to continue the \$.01 sales tax, and it is to be known as SPLOST VII. Proceeds of this tax will be used to fund capital projects across the County. For FY 2024, the County budgeted \$12,385,000 to be expended from SPLOST VII funds. The largest of these projects are the Emergency Operations /E-911 Center and the upgrade for the Emergency Radio System.
- Impact fees have been re-instated since FY 2018. It is anticipated with the continued growth of Dawson County; these fees will help offset the cost of new infrastructure. \$1,686,918 was added to the FY 2024 budget for this purpose. These fees can be used for Library, Parks, Fire, and Road expansion.

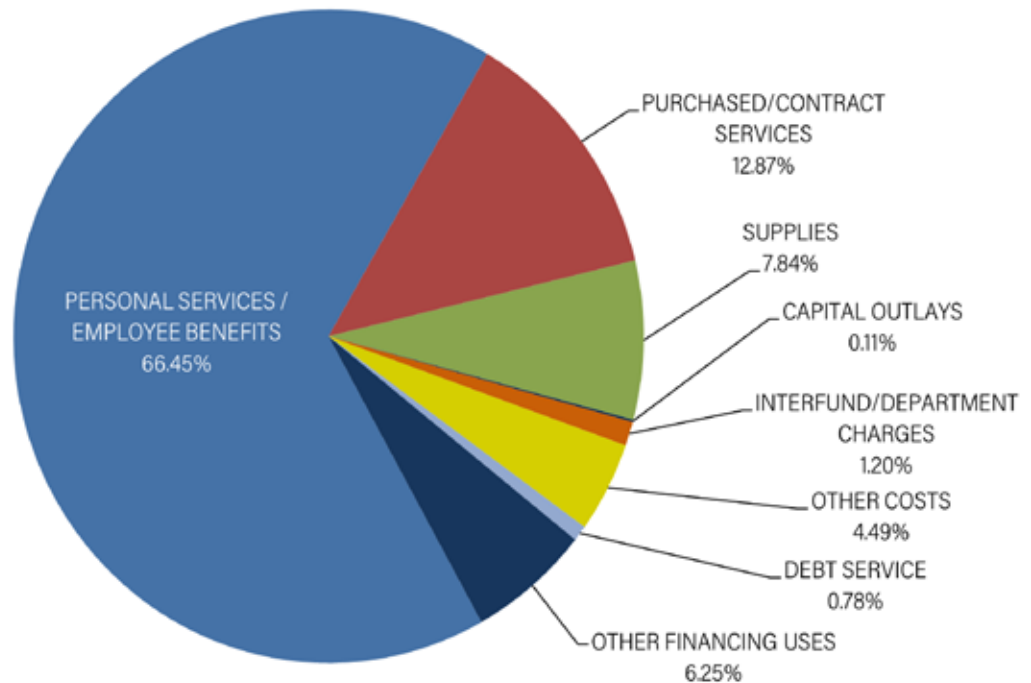
Conclusion

In summary, FY 24 is expected to be another year of growth and financial stability for Dawson County. This budget has been prepared with diligence and much thought. It is the intent of the Board of Commissioners to be fiscally conservative and to use all available funds to their best use.

2024 Expenditures by Category

	2023 BUDGET	2024 BUDGET	% CHANGE
PERSONAL SERVICES / EMPLOYEE BENEFITS	24,603,942	28,865,341	17%
PURCHASED/CONTRACT SERVICES	4,955,689	5,591,189	13%
SUPPLIES	3,282,573	3,406,678	4%
CAPITAL OUTLAYS	29,560	49,000	66%
INTERFUND/DEPARTMENT CHARGES	390,434	520,000	33%
OTHER COSTS	1,787,328	1,952,373	9%
DEBT SERVICE	342,392	338,734	-1%
OTHER FINANCING USES	1,900,703	2,713,943	43%
	37,292,621	43,437,258	16%

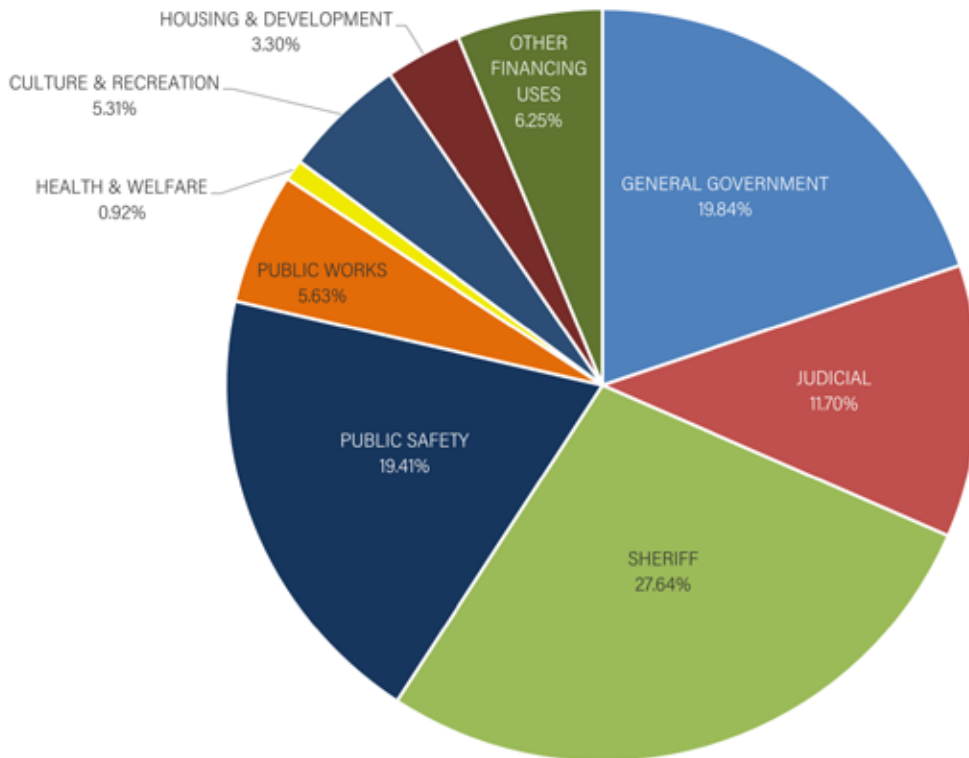
2024 GENERAL FUND EXPENDITURES BY CATEGORY



2024 Expenditures by Function

	2023 BUDGET	2024 BUDGET	% CHANGE
GENERAL GOVERNMENT	7,669,172	8,620,015	12%
JUDICIAL	4,440,184	5,081,908	14%
SHERIFF	10,270,805	12,006,483	17%
PUBLIC SAFETY	7,159,237	8,431,781	18%
PUBLIC WORKS	2,174,497	2,445,738	12%
HEALTH & WELFARE	381,168	398,734	5%
CULTURE & RECREATION	1,932,986	2,304,737	19%
HOUSING & DEVELOPMENT	1,363,869	1,433,919	5%
OTHER FINANCING USES	1,900,703	2,713,943	43%
	37,292,621	43,437,258	16%

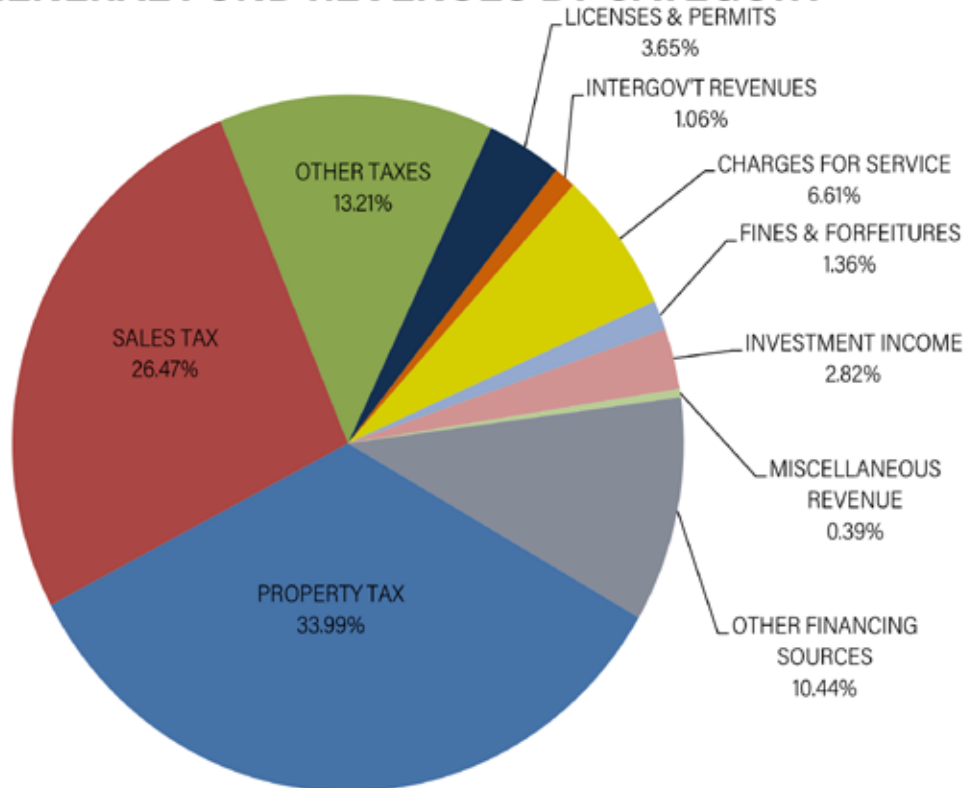
2024 GENERAL FUND EXPENDITURES BY FUNCTION



2024 Revenues by Category

	2023 BUDGET	2024 BUDGET	% CHANGE
PROPERTY TAX	14,267,096	14,762,722	3%
SALES TAX	10,500,000	11,500,000	10%
OTHER TAXES	5,316,500	5,739,800	8%
LICENSES & PERMITS	1,331,450	1,584,150	19%
INTERGOV'T REVENUES	397,000	460,200	16%
CHARGES FOR SERVICE	2,694,920	2,869,630	6%
FINES & FORFEITURES	378,500	590,100	56%
INVESTMENT INCOME	13,224	1,223,500	9152%
MISCELLANEOUS REVENUE	183,575	171,340	-7%
OTHER FINANCING SOURCES	2,210,355	4,535,816	105%
	37,292,621	43,437,258	16%

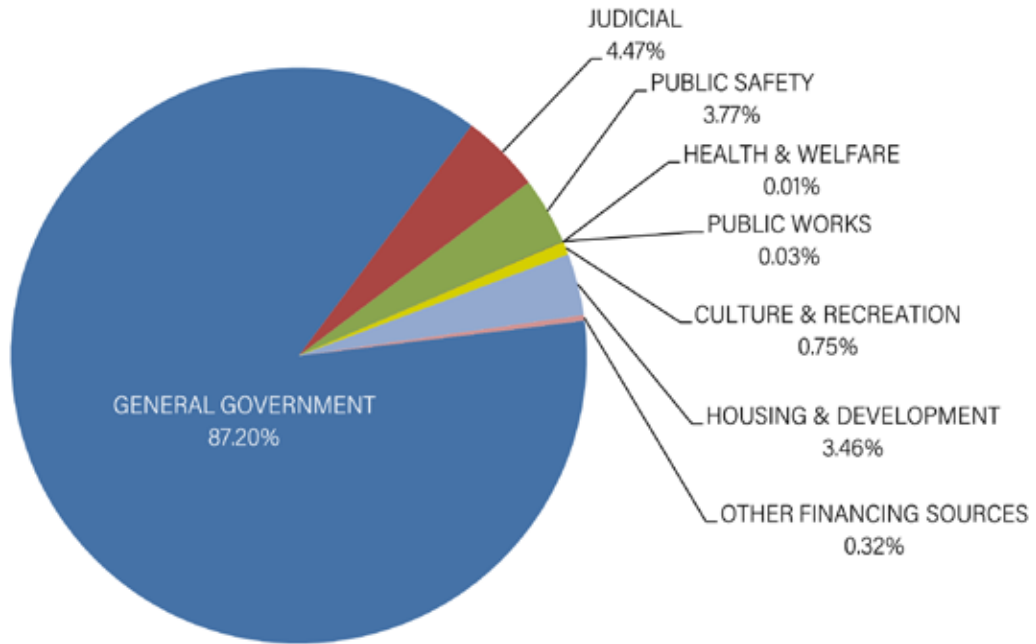
2024 GENERAL FUND REVENUES BY CATEGORY



2024 Revenues by Function

	2023 BUDGET	2024 BUDGET	% CHANGE
GENERAL GOVERNMENT	32,395,516	37,875,248	17%
JUDICIAL	1,710,050	1,941,320	14%
PUBLIC SAFETY	1,627,945	1,637,910	1%
PUBLIC WORKS	5,200	11,300	117%
HEALTH & WELFARE	3,000	3,000	0%
CULTURE & RECREATION	240,950	324,450	35%
HOUSING & DEVELOPMENT	1,223,100	1,504,420	23%
OTHER FINANCING SOURCES	86,860	139,610	61%
	37,292,621	43,437,258	16%

2024 GENERAL FUND REVENUES BY FUNCTION



Budget For All Funds

Fund Name	FY 24 Budget	FY 23 Original Budget	% Change
General	43,437,258	\$37,292,621	16.48%
Capital Projects	512,000	17,000	2911.76%
SPLOST VI	4,100,000	4,000,000	2.50%
SPLOST VII	12,385,000	11,685,000	5.99%
DA Forfeiture	1,900	1,500	26.67%
Drug Abuse Treatment & Education	25,000	25,000	0.00%
E-911	1,310,560	1,157,123	13.26%
Family Connection	123,425	101,570	21.52%
Hotel Motel Tax	750,000	572,000	31.12%
Inmate Welfare	85,000	85,000	0.00%
Jail Fund	40,000	34,900	14.61%
Law Library	22,000	24,360	-9.69%
ARPA Funds	1,294,627	1,640,207	-21.07%
Sheriff's Seizure	10,700	10,700	0.00%
Multiple Grants	2,511,709	2,275,110	10.40%
Victim Rights	19,000	17,350	9.51%
Impact fees	1,686,918	1,312,500	28.53%
Inmate Escrow	80,000	80,000	0.00%
Fuel & Fleet	529,317	422,006	25.43%
Solid Waste Fund	740,326	650,000	13.90%
Total All Funds	\$69,664,740	\$61,403,947	13.45%



Position Summary

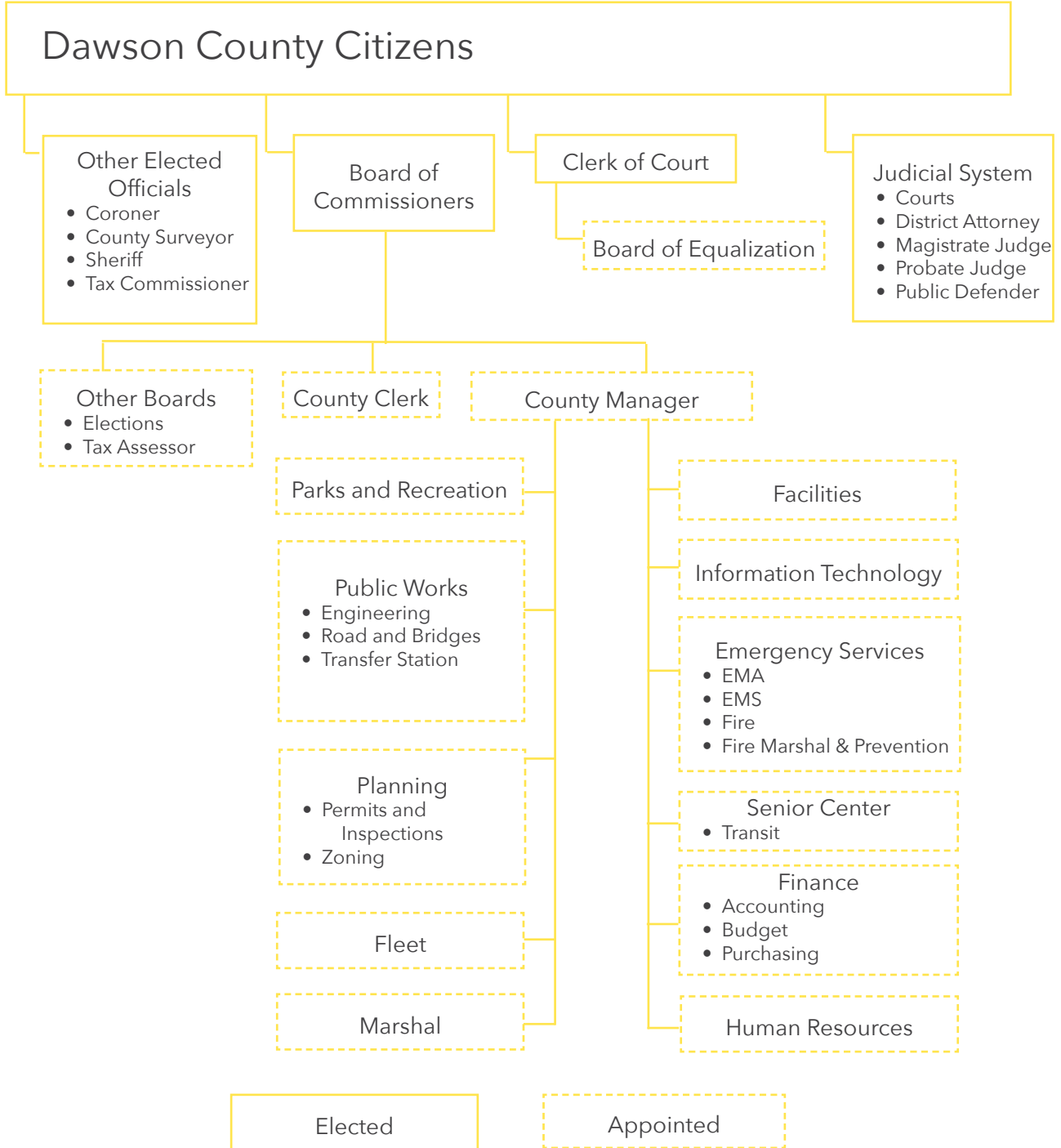
DEPARTMENTS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
BOARD OF COMMISSIONERS	5	5	5	5	5
COUNTY ADMINISTRATION	2	2	2	2	3
ELECTIONS/REGISTRAR	3	3	4	4	5
FINANCE	7	7	7	7	7
INFORMATION TECHNOLOGY	4	4	6	6	7
HUMAN RESOURCES	3	3	3	3	2
TAX COMMISSIONER	6	6	7	7	7
TAX ASSESSOR	8	8	8	8	8
FACILITIES	8	8	9	9	11
SUPERIOR COURT	2	2	3	3	3
DISTRICT ATTORNEY	10	10	10	10	12
MAGISTRATE COURT	6	6	6	6	6
PROBATE COURT	4	4	4	4	4
JUVENILE COURT	-	-	1	1	1
CLERK OF COURT	9	9	9	9	9
PUBLIC DEFENDER	2	2	3	3	4
TREATMENT COURT	3	3	3	3	4
SHERIFF ADMIN	9	9	9	9	9
PATROL	36	36	36	36	40
CID	10	10	10	10	10
DETENTION	38	38	38	38	38
SCHOOL RESOURCE OFFICERS	7	7	7	7	7
MARSHAL	3	3	4	4	5
SHERIFF SERVICES	12	12	12	12	12
FIRE	29	35	36	38	39
EMA	1	1	1	1	1
EMS	32	32	32	37	34
E911 COMMUNICATIONS	13	13	13	13	13
PUBLIC WORKS ADMIN	3	3	3	3	4
PUBLIC WORKS ROADS	17	17	17	17	17
FLEET	3	3	4	4	5
PARK & REC	13	13	13	15	16
TRANSFER STATION	3	3	3	3	3
SENIOR CENTER/TRANSIT	9	9	9	9	9
EXTENSION	1	1	1	1	1
PLANNING & DEVELOPMENT	9	10	13	13	12
FAMILY CONNECTION	2	1	1	1	2
TOTAL FULL TIME APPROVED POSITIONS	332	338	352	361	375

The FY 2024 budget includes the addition of the following positions: Legal Administrative Assistant and Assistant District Attorney in the District Attorney's Office, Systems Manager in Elections, Training Captain in Fire, Maintenance Worker in Facilities, Fleet Mechanic in Fleet Services, Alcohol License Administrator in the Marshal's Office, Park Maintenance and Camp Host (part time) in Park & Recreation, Assistant Public Defender in the Public Defender's Office, Intern (part time) in Superior Court, and four Patrol Deputies in the Sheriff's Office. All positions are full time unless listed otherwise.

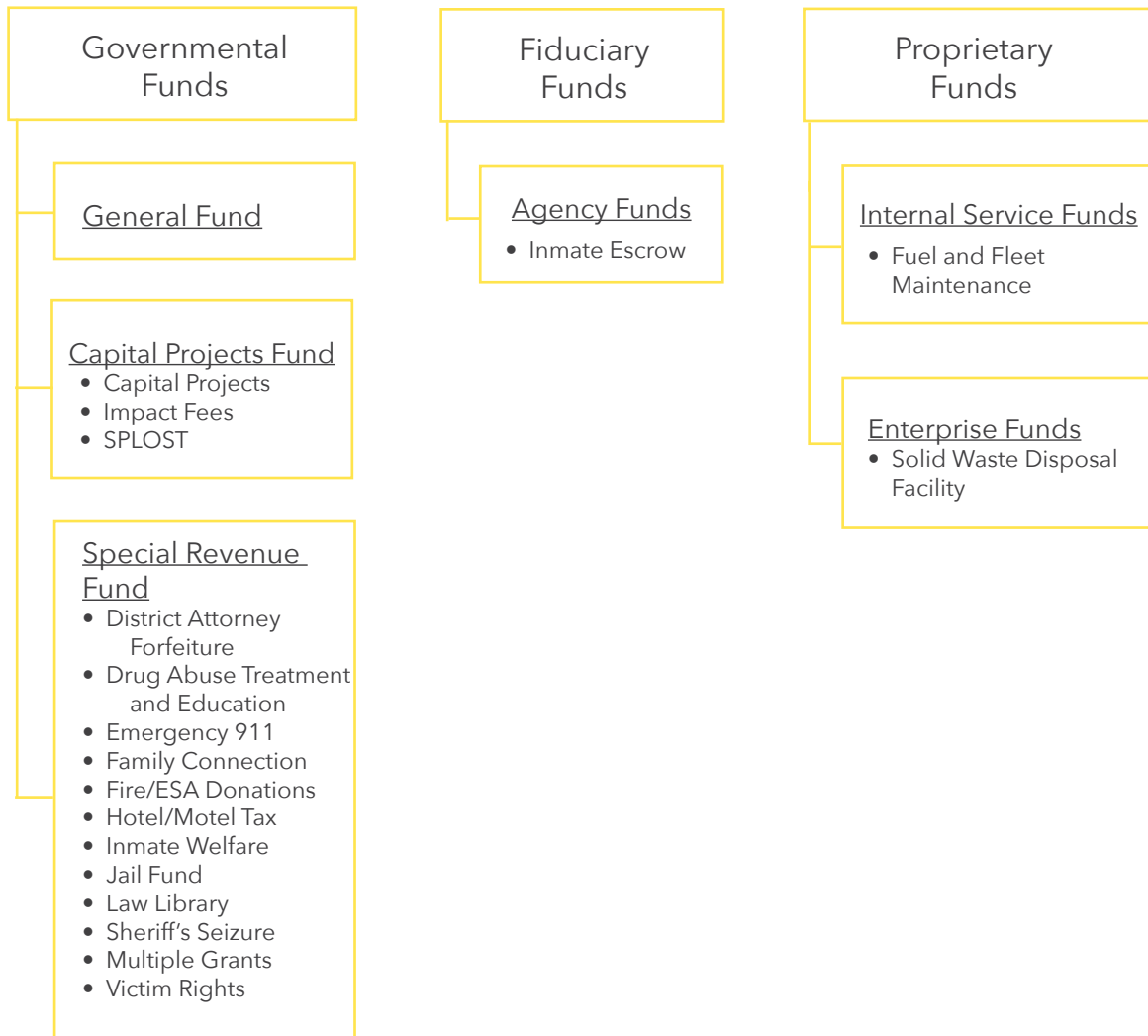
Financial Structure, Policy, and Process



Organizational Chart



Fund Structure



Fund and Department Relationship

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

Solid Waste Fund
Transfer Station
Recycling

E-911 Fund
Sheriff - E-911

Internal Service Fund
Fuel Facility
Fleet Maintenance

Fund Descriptions

Governmental Funds

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

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
GENERAL FUND	32,454,539	37,292,621	42,068,989	43,437,258
	32,454,539	37,292,621	42,068,989	43,437,258



Fund Descriptions

Capital Projects Funds

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

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

Financial Structure, Policy, and Process

	2022	2023	2024	2024
	ACTUAL	BUDGET	REQUESTED	BUDGET
SPLOST VI	3,726,467	4,000,000	4,100,000	4,100,000
SPLOST VII	2,446,649	11,685,000	11,385,000	11,385,000
CAPITAL PROJECTS	1,780,084	17,000	642,000	512,000
IMPACT FEES	1,293,284	1,312,500	1,719,078	1,686,918
	9,246,484	17,014,500	17,846,078	17,683,918



Fund Descriptions

Special Revenue Funds

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

Drug Abuse Treatment & Education Fund (DATE)

This fund is used to account for funds collected from fines and forfeitures to be used to create and maintain drug education programs in the County.

Jail Fund

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

Victim Rights & Assistance Fund (Crime Victims)

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

Law Library Fund

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

Fire/ESA Donations Fund

This fund is used to account for donations used to provide emergency services programs to the County.

Family Connection

This fund is used to account for grant funds and private contributions used to provide Family Connection programs to the County.

Inmate Welfare Fund

This fund is used to account for funds collected from sale of goods and services to inmates. These monies are legally restricted for the benefit of detainees in the County Jail.

District Attorney Forfeiture Fund

This fund is used to account for funds collected from 10% of all funds subject to forfeiture laws as specified in the Sheriff's Condemnation Funds. These funds are used to supplement victim-witness assistance programs.

Sheriff's Seizure Fund

This fund is used to account for funds seized in acts of violation of specific laws, such as controlled substance violations. Up to 33 1/3% of the amount of local funds appropriated may be spent for law enforcement purposes with the exception of salaries or rewards to law enforcement personnel at the discretion of the chief officer of the local law enforcement agency, or may be used to fund victim-witness assistance programs.

Emergency 911 Fund

This fund is used to account for the County's share of revenue from telephone fees that are used for the operation of the 911 emergency systems.

ARPA Local Fiscal Recovery Fund

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

Multiple Grants Fund

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

Hotel/Motel Tax Fund

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

Fund Descriptions

Special Revenue Funds

Financial Structure, Policy,
and Process

	2022	2023	2024	2024
	ACTUAL	BUDGET	REQUESTED	BUDGET
DATE	25,000	25,000	25,000	25,000
JAIL	112,615	34,900	40,000	40,000
CRIME VICTIMS	1,641	17,350	19,000	19,000
LAW LIBRARY	16,723	24,360	22,000	22,000
FIRE/ESA DONATIONS ACCOUNT	18,848	-	-	-
FAMILY CONNECTION	121,540	101,570	161,806	123,425
INMATE WELFARE FUND	137,972	85,000	85,000	85,000
DA FORFEITURE	1,450	1,500	1,900	1,900
DCSO SEIZURE FUND	43,128	10,700	10,700	10,700
EMERGENCY 911	1,109,435	1,157,123	1,297,299	1,310,560
ARPA LOCAL FISCAL RECOVERY FUND	1,309,857	1,640,207	1,244,627	1,294,627
MULTIPLE GRANTS	2,052,535	2,275,110	2,511,709	2,511,709
HOTEL/MOTEL TAX	860,207	572,000	902,750	750,000
	5,810,951	5,944,820	6,321,791	6,193,921



Fund Descriptions

Fiduciary Funds | Agency Funds

Agency funds are used to account for assets held by the County as an agent to be expended in accordance with the conditions of its agency capacity.

Inmate Escrow

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

	2022	2023	2024	2024
	ACTUAL	BUDGET	REQUESTED	BUDGET
INMATE ESCROW	595,556	80,000	80,000	80,000
	<u>595,556</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>

Proprietary Funds | Internal Service Funds

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

Fuel and Fleet Maintenance

This fund is used to account for the cost of providing fuel, maintenance, and repairs on all County owned vehicles.

	2022	2023	2024	2024
	ACTUAL	BUDGET	REQUESTED	BUDGET
FUEL/FLEET MAINTENANCE	379,735	422,006	418,883	529,317
	<u>379,735</u>	<u>422,006</u>	<u>418,883</u>	<u>529,317</u>

Fund Descriptions

PROPRIETARY FUNDS | ENTERPRISE FUNDS

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

Solid Waste Disposal Facility Fund

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

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
SOLID WASTE	519,207	650,000	716,475	740,326
	<u>519,207</u>	<u>650,000</u>	<u>716,475</u>	<u>740,326</u>



Financial Planning Policies

FINANCIAL POLICIES AND PROCEDURES

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

BALANCED BUDGET

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

LEVEL OF BUDGET ADOPTION

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

BUDGETARY CONTROL/REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS

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

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

BUDGET AMENDMENT PROCESS

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

BUDGET LAPSES AT YEAR END

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

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

BUDGET BASIS

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

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

LEGAL AUTHORITY OVERVIEW

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

Financial Planning Policies

LONG-RANGE PLANNING

STRATEGIC PLANNING

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

INVESTMENT POLICY

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

INVESTMENT AUTHORITY

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

LEGAL INVESTMENT INSTRUMENTS

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

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

INVESTMENT REPORTING

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

ASSET INVENTORY

CAPITAL ASSET INVENTORY

Capital assets include items with a unit cost of \$10,000 or more. Fixed assets are physical, durable items that are expected to provide service for periods that extend beyond one year of acquisition. Assets shall fall into one of the following categories: Land, Intangibles, Buildings, Furniture, Fixtures

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

ASSETS BELOW THRESHOLD

Assets less than \$10,000 will be charged to an expenditure account other than the capital outlay account.

MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

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

DEPRECIATION

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

Financial Planning Policies

REVENUE

REVENUE ESTIMATION

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

USE OF ONE-TIME REVENUES

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

USE OF UNPREDICTABLE REVENUES

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

FEDERAL AND STATE GRANTS

The Board of Commissioners shall approve all grants and grant

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

CONTRIBUTIONS

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

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

FUND BALANCE

If projected revenue in future years is not sufficient to support projected requirements, use of unreserved fund balance may be budgeted to compensate for revenue short-falls in the current fiscal year. The 2024 budget has been analyzed with respect to how the decisions made this year will affect the County's revenues and expenditures in the future years.



Expenditure Policies

DEBT CAPACITY, ISSUANCE & MANAGEMENT

PURPOSE OF DEBT ISSUANCE

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

LEGAL DEBT LIMITATIONS

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

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

TYPES OF DEBT

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

- General Obligation (GO) Bonds
- Revenue Bonds

- Lease Purchases
- Certificates of Participation
- Loans

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

RESERVE FOR STABILIZATION ACCOUNTS

UNASSIGNED FUND BALANCE

Dawson County's unassigned fund balance target for the General Fund shall not be less than 15% of regular General Fund operating expenditures. It is the County's goal to maintain an unassigned fund balance of 15 - 25% or 3 months of operating expenditures. At the end of 2022, the County's unassigned fund balance was 53.9% of General Fund operating expenditures.

UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

Unassigned fund balance can be used for nonrecurring capital expenditures. Also, if projected revenue in future years is not sufficient to support projected requirements, use of unreserved fund balance may be budgeted to compensate for revenue short-falls in the current fiscal year. The 2024 budget has been analyzed with respect to how the decisions made this year will affect the County's revenues and expenditures in the future years.



Expenditure Policies

CONTINGENCY BUDGET

Dawson County shall include a contingency amount in the General Fund budget for emergency type expenditures which cannot be foreseen when the budget is adopted. The contingency amount shall be subject to annual appropriation. For FY 2024, \$1,291,323 has been appropriated for contingencies (\$100,000 for increased health insurance benefits, \$1,010,000 for salary adjustments based on annual employee evaluations and longevity, \$100,000 for general contingencies, \$71,323 for legal & professional fees, and \$10,000 for Georgia Underground Storage Tank (GUST) Trust Fund).

OPERATING/CAPITAL EXPENDITURE ACCOUNTABILITY

BUDGETARY CONTROL

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

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

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

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



Budget Process

BUDGET DEVELOPMENT AND MANAGEMENT

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

DEPARTMENT RESPONSIBILITY

Departments calculate a budget for FY 2024 and utilize prior years' actual expenditures as a starting point to determine the historical costs to continue current levels of service. However, this does not guarantee continued funding at prior year levels. This starting point is commonly referred to as the "baseline budget."

FINANCE DEPARTMENT RESPONSIBILITY

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

BOARD OF COMMISSIONERS RESPONSIBILITY

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

BASELINE BUDGETING

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

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

AMENDMENT PROCESS

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

FY 2024 Budget Calendar

JULY

July 6, 2023

2023 Millage Rate Presentation (Tax Levy History) / Millage Rate and Property Tax Public Hearing #1 (4:00 pm)

July 20, 2023

BOC Chairman's FY 2024 Kick-off Budget Message

July 20, 2023

Millage Rate and Property Tax Public Hearing #2 (4:00 pm)

AUG

August 3, 2023

Millage Rate and Property Tax Public Hearing #3 (6:00 pm)
County Tax Levy and Millage Rate Adoption at 5.6340 (6:00 pm)

August 4, 2023

All Position/Personnel Review Request Forms due to Human Resources

August 18, 2023

All departments finalize FY 2024 budget requests with Finance Department

SEPT

September 12, 2023

Administrative hearings begin with elected officials, departments and subsidies

OCT

October 19, 2023

Chairman's FY 2024 Proposed Budget Presentation

NOV

November 2, 2023

Public Budget Hearing #1 conducted (Work Session)
Public Budget Hearing #2 conducted (Voting Session)

November 16, 2023

Public Budget Hearing #3 conducted (Voting Session)
FY 2024 Budget Adoption

Strategic Goals and Strategies

Dawson County is a small, mostly rural, county that sits an hour north of Atlanta, GA. Due to its proximity to that metropolitan area, it is experiencing a lot of growth and change. One of the main strategies of the county is to protect the rural feel and history of the county, while allowing for planned growth that is destined to happen.

Part of this strategy lies within the Comprehensive Land Use Plan that has been adopted by the county. Commercial growth is mostly allowed within what is called the "400 Corridor". This is a 4-lane highway that stretches from north Atlanta to the mountains of north Georgia, with Dawson County sitting in its path. This corridor is the hub for shopping, dining and commercial activity for the county. This area provides much of the sales tax revenue the county is reliant on for providing services to its citizens. Financially, these sales tax funds are planned for six years of capital projects and improvements at the time the sales tax is voted on by the citizens. SPLOST (Special Purpose Local Option Sales Tax) is the funding name and it is discussed in detail in another section of this document.

Another strategy of the county is to attract and retain an excellent work force. Over the past several years, the county has implemented changes to its compensation plan that has increased the wages of its current and future employees. In particular, the county has had to compete with larger and more wealthy counties and cities in close proximity to Dawson County for employees in the public safety category. There is a lot of competition for Sheriff and Emergency Services personnel. The time and training for these employees can be expensive and once they are trained, often times they are "recruited" by other jurisdictions offering better pay and benefits. In order to be competitive, the county has had to increase starting pay and implement compensation plans (more training = more pay) to hire and maintain staffing.

The county has also looked at its benefit package and provides a very competitive health insurance plan for its employees and the county pays 80% of the monthly premium for the employee. The county has increased the match to the defined contribution plan to 5%.

Financially, the county has always had a conservative view, with a limited debt and pay as you go approach. However, due to the cost of some of the projects and equipment, it will be necessary to debt fund some of these purchases. However, the county will use the most cost-effective method in order to finance these projects.

Another goal of the county is to always maintain a healthy General Fund reserve (fund balance) in case the economy would take a downturn. This reserve would allow the county operate for several months. The goal is to maintain at least a 15-25% of expenditure reserve. Currently, this percentage is higher. It is anticipated that some of this reserve will be used to help fund capital projects and lessen the amount needed for debt funding.

The county has put in place a long-range planning committee of community leaders who work with the county particularly in planning matters and assisting the planning department and county commission. This group of citizens actively participates in making sure the county growth is being managed properly and good ordinances are put into action for the future.

In conclusion the county's strategic goals can be summarized as follows:

1. Maintain smart growth standards.
2. Retain rural character of the county.
3. Attract and retain excellent workforce.
4. Remain fiscally conservative.

Long Range Planning

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

The County has 4 main sources of funding for long range planning: General Fund, SPLOST Fund, Capital Projects Fund and Impact Fees Fund. The combination of all these sources makes up the available funding for the Capital Projects Plan. The largest source of funding is SPLOST (Special Purpose Local Option Sales Tax). SPLOST VII was approved in 2021 and will provide funding for capital projects over the next 5 years.

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

A summary of the next 5 years is below:

YEAR	CAPITAL PROJECTS	GENERAL FUND	IMPACT FEES	SPLOST	TOTAL
2024	512,000	49,000	1,686,918	16,485,000	18,732,918
2025	350,000	150,000	1,188,474	13,575,900	15,264,374
2026	300,000	125,000	1,413,736	9,885,000	11,723,736
2027	250,000	100,000	1,625,000	6,735,000	8,710,000
2028	300,000	125,000	1,624,360	7,000,000	9,049,360



Financial Summaries



Fund Balance

PROJECTED CHANGES IN FUND BALANCE

Fund	Year	Fund Balance January 1	Revenues	Expenditures	Fund Balance December 31	Increase / (Decrease)	% Change
General Fund							
	2020 Actual	8,940,428	32,203,605	28,939,407	12,204,626	3,264,198	11%
	2021 Actual	12,204,626	35,247,787	32,024,629	15,427,784	3,223,158	10%
	2022 Actual	15,427,784	36,915,624	32,454,531	19,888,877	4,461,093	14%
	2023 Budget	19,888,877	35,194,126	37,292,621	17,790,382	(2,098,495)	-6%
	2024 Budget	17,790,382	39,066,052	43,437,258	13,419,176	(4,371,206)	-10%
Capital Projects Funds							
	2020 Actual	12,197,876	12,672,417	12,730,291	12,140,001	(57,875)	0%
	2021 Actual	12,140,001	16,977,197	7,754,505	21,362,693	9,222,692	119%
	2022 Actual	21,362,693	15,537,034	9,231,181	27,668,546	6,305,853	68%
	2023 Budget	27,668,546	13,014,500	17,014,500	23,668,546	(4,000,000)	-24%
	2024 Budget	23,668,546	14,683,918	18,683,918	19,668,546	(4,000,000)	-21%

Financial Summaries



Fund Balance

PROJECTED CHANGES IN FUND BALANCE CONTINUED

Fund	Year	Fund Balance January 1	Revenues	Expenditures	Fund Balance December 31	Increase / (Decrease)	% Change
Nonmajor Governmental Funds							
	2020 Actual	1,900,943	9,524,077	7,600,789	3,824,231	1,923,288	25%
	2021 Actual	3,824,231	7,301,907	7,096,545	4,029,593	205,362	3%
	2022 Actual	4,029,593	7,067,045	6,921,174	4,175,463	145,871	2%
	2023 Budget	4,175,463	4,794,419	6,446,826	2,523,056	(1,652,407)	-26%
	2024 Budget	2,523,056	5,496,411	6,803,238	1,216,229	(1,306,827)	-19%
Proprietary Funds 500s							
	2020 Actual	2,712,910	706,951	703,656	2,716,205	3,295	0%
	2021 Actual	2,716,205	753,464	742,333	2,727,335	11,130	1%
	2022 Actual	2,727,335	669,253	606,651	2,789,937	62,602	10%
	2023 Budget	2,789,937	650,000	650,000	2,789,937	-	0
	2024 Budget	2,789,937	600,926	740,326	2,650,537	(139,400)	-19%



Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
 BUDGET SUMMARY BY FUND
 FOR FISCAL YEAR ENDING DECEMBER 31, 2024

Financial Summaries

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Revenues							
Property Taxes	14,762,722	-	-	-	-	-	14,762,722
Sales Taxes	11,500,000	-	12,000,000	-	-	-	23,500,000
Other Taxes	5,739,800	750,000	-	-	-	-	6,489,800
Licenses & Permits	1,584,150	-	-	-	-	-	1,584,150
Intergovernmental Revenue	460,200	1,706,943	-	-	1,125	-	2,168,268
Charges for Service	2,869,630	634,000	1,607,078	600,926	-	80,000	5,791,634
Fines & Forfeitures	590,100	110,800	-	-	-	-	700,900
Other Revenues	1,394,840	23,800	564,840	-	-	-	1,983,480
Sub-total Revenues	38,901,442	3,225,543	14,171,918	600,926	1,125	80,000	56,980,954
Other Financing Sources							
Operating Transfers In	164,610	1,673,751	512,000	-	528,192	-	2,878,553
Prior Year Fund Balance	4,371,206	1,294,627	4,000,000	139,400	-	-	9,805,233
Sub-total Other Financing Sources	4,535,816	2,968,378	4,512,000	139,400	528,192	-	12,683,786
Total Revenues & Other Sources	43,437,258	6,193,921	18,683,918	740,326	529,317	80,000	69,664,740

Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
 BUDGET SUMMARY BY FUND CONTINUED
 FOR FISCAL YEAR ENDING DECEMBER 31, 2024

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Expenditures							
Total General Government	8,620,015	100,000	8,311,918	-	-	-	17,031,933
Total Public Safety	8,431,781	466,462	1,734,000	-	-	-	10,632,243
Total Sheriff	12,006,483	2,459,695	3,000,000	-	-	80,000	17,546,178
Total Judicial	5,081,908	575,504	-	-	-	-	5,657,412
Total Public Works	2,445,738	765,975	3,423,000	740,326	529,317	-	7,904,356
Total Health & Welfare	398,734	913,000	-	-	-	-	1,311,734
Total Housing & Development	1,433,919	748,675	-	-	-	-	2,182,594
Total Culture & Recreation	2,304,737	-	965,000	-	-	-	3,269,737
Sub-total Expenditures	40,723,315	6,029,311	17,433,918	740,326	529,317	80,000	65,536,187
Other Financing Uses							
Operating Transfers Out	2,713,943	164,610	-	-	-	-	2,878,553
Payments to others	-	-	1,250,000	-	-	-	1,250,000
Sub-total Other Financing Uses	2,713,943	164,610	1,250,000	-	-	-	4,128,553
Total Expenditures & Other Uses	43,437,258	6,193,921	18,683,918	740,326	529,317	80,000	69,664,740
Excess (Deficiency) of Revenues	-	-	-	-	-	-	-

Five Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
 BUDGET SUMMARY BY YEAR
 FOR FISCAL YEAR ENDING DECEMBER 31, 2024

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Revenues					
Property Taxes	11,299,551	14,369,569	13,111,728	14,267,096	14,762,722
Sales Taxes	18,512,572	22,267,644	24,560,244	22,185,000	23,500,000
Other Taxes	5,707,322	4,877,570	7,287,257	5,888,500	6,489,800
License & Permits	1,203,910	1,668,023	1,614,591	1,331,450	1,584,150
Intergovernmental Revenue	4,400,987	3,681,034	4,493,781	1,905,561	2,168,268
Charges for Service	4,930,565	6,888,391	5,496,766	5,365,420	5,791,634
Fines & Forfeitures	372,189	620,453	770,445	486,295	700,900
Other Revenues	781,753	428,497	712,765	647,395	3,417,507
Sub-total Revenues	47,208,849	54,801,180	58,047,577	52,076,717	58,414,981
Other Financing Sources					
Operating Transfers In	6,497,192	5,445,172	2,122,429	1,576,328	2,878,553
Proceeds Surplus Sale	63,680	55,505	122,549		
Prior Year Fund Balance		-		7,750,902	8,371,206
Sub-total Other Financing Sources	6,560,871	5,500,676	2,244,978	9,327,230	11,249,759
Total Revenues & Other Sources	53,769,720	60,301,857	60,292,555	61,403,947	69,664,740

Financial Summaries

Five Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
 BUDGET SUMMARY BY YEAR CONTINUED
 FOR FISCAL YEAR ENDING DECEMBER 31, 2024

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Expenditures					
Total General Government	5,527,481	6,116,824	6,305,697	13,006,672	16,965,022
Total Public Safety	8,016,791	6,784,239	8,060,780	10,469,483	10,632,243
Total Sheriff	10,133,517	11,596,005	13,996,505	15,709,368	17,546,178
Total Judicial	3,981,890	4,212,096	4,400,547	4,925,633	5,674,323
Total Public Works	10,139,569	8,493,378	6,360,962	7,870,775	9,154,356
Total Health & Welfare	3,064,779	1,076,425	1,255,577	1,269,028	1,311,734
Total Housing & Development	1,674,462	1,883,599	2,077,364	1,965,439	2,182,594
Total Culture & Recreation	2,599,362	2,020,804	4,043,119	2,674,986	3,269,737
Sub-total Expenditures	45,137,851	42,183,369	46,500,552	57,891,384	66,736,187
Other Financing Uses					
Operating Transfers Out	2,885,988	5,445,172	2,117,429	2,012,563	1,153,803
Payments to others	1,009,334		595,557	1,500,000	1,774,750
Sub-total Other Financing Uses	3,895,322	5,445,172	2,712,986	3,512,563	2,928,553
Total Expenditures & Other Uses	49,033,173	47,628,540	49,213,537	61,403,947	69,664,740
Excess (Deficiency) of Revenues	4,736,547	12,673,317	11,079,017	-	-

Revenue Sources

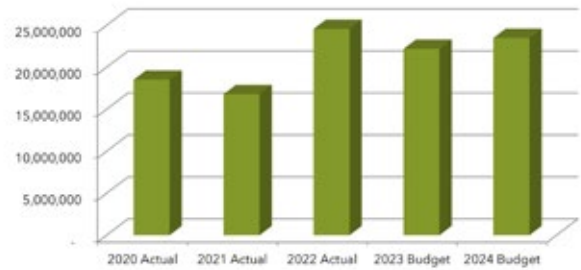
Dawson County's operations are funded through a variety of revenue sources, all of which are applied toward funding government operations including, but not limited to, Law Enforcement, Fire Protection, Ambulance Service, Public Works, General Government, Judicial operations, and Parks and Recreation.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

TOTAL BUDGET-ALL FUNDS

Dawson County's total budgeted revenue (including all funds) for FY 2024 is \$69,664,740, which represents a 13.45% increase of \$8,260,793 compared to the FY 2023 budget. This change is mainly due to the anticipated revenue increases across most of the revenue sources. For 2024, approximately 64.2% of the total budget is funded by taxes. Tax categories include sales, property, and other taxes, all of which are discussed in detail below. The County's second largest revenue source is other financing sources, which includes use of fund balance. Other financing sources makes up 16.15% of the total budget. During the budget process, the estimation of revenues was greatly impacted by the effects of inflation and potential recession. Several revenue sources could potentially be affected by economic recession, or by a reduction or closure of some county functions/services.

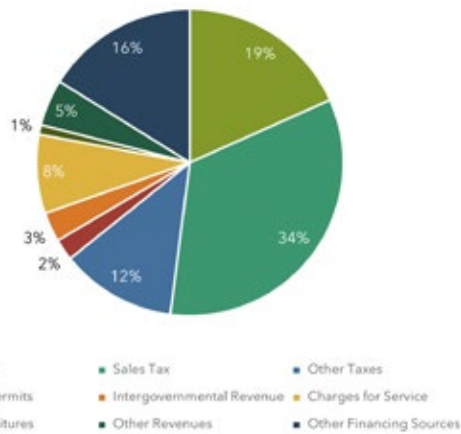
Sales tax (LOST) is the second largest General Fund revenue source at 26.47%. Other taxes make up the third largest revenue source at 13.21% of total budget. At 10.06%, use of fund balance provides the fourth largest revenue source of the General Fund.

SALES TAX



Dawson County's largest revenue stream is sales tax, which includes both Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST). The major retail establishments, including the North Georgia Premium Outlets, Wal-Mart and Home Depot, located along the commercial highway 400 corridor, are the biggest contributors to sales tax. Since 2016, when the Kroger and Publix shopping complexes were completed, they became an additional draw to attract new commercial properties. This expansion continues to be an addition to the inflow of sales tax collections. In the span of 5 years, from 2019 to 2023, there have been 288 commercial projects permits issued. There were 53 commercial permits issued in 2023. And in 2023, there was 185,870 square feet of new commercial property permitted. It is expected that trend will continue in 2024. Sales tax makes up 33.73% of the total revenue budget in 2024. For FY 2024, LOST and SPLOST budgeted revenues are 5.93% higher than 2023. The reason for this rise in projected sales tax revenue is a result of the expected additional commercial growth planned in 2024, as well as an expected increase in the actual gross sales in established businesses. Prior to March 2013, sales tax proceeds were collected on the sale of motor

REVENUE SOURCES - ALL FUNDS



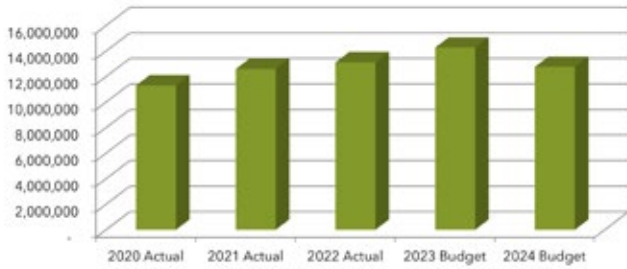
GENERAL FUND

Revenue projections for the General Fund for FY 2024 total \$43,437,258 which represents a \$6,144,637 (16.48%) increase compared to the original FY 2023 budget. The largest General Fund revenue source is property taxes at 33.99% of the General Fund budget.

Revenue Sources

vehicles, and property tax on these motor vehicles was collected annually. However, with the introduction of TAVT (Title Ad Valorem Tax), sales tax is no longer collected on motor vehicle sales. Rather, a one-time TAVT is collected each time the title (vehicle) changes ownership. Over the past few years, the County has seen a decrease each year in the Motor Vehicle Property Tax as older vehicles are sold or traded. But, along with that decrease, collections of the TAVT have seen a significant increase. TAVT revenue is budgeted at \$2.3 million for FY 2024. Sales tax estimates for 2024 were based on historical trends and future analysis with consideration for the changes discussed above.

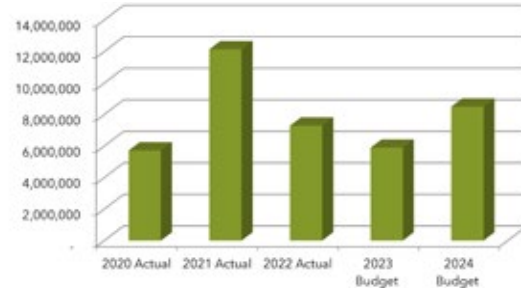
PROPERTY TAX



Property tax revenues make up 18.32% of the total budget for all funds. For the FY 2024 budget, property tax revenues decreased by \$1,504,374, or 10.5%, compared to the FY 2023 budget. This decrease is related to a reduction in the millage rate adopted by the Board of Commissioners in 2023. During 2023, the net digest value increased for the tenth year in a row. Because of the large increase in the value of the digest, the Board felt it was important to lower the millage rate to offset the impact of the higher property values. Property values and taxes are expected to experience marginal increases in the coming years. Estimates for this revenue stream were based on the valuation of the tax digest, historical trend analysis and current economic conditions.

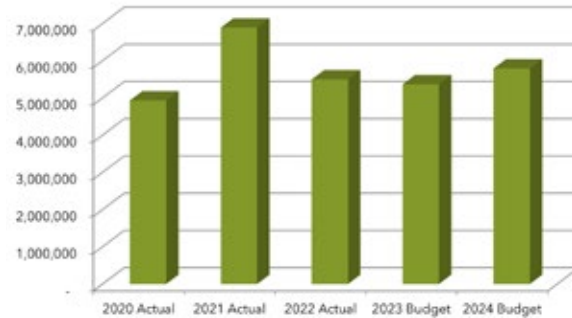
OTHER TAXES

The other taxes category includes Hotel/Motel Tax, Franchise Tax, Alcohol Tax, Insurance Premium Tax, Title Ad Valorem Tax (TAVT), Intangible Tax, Real Estate Transfer Tax, and Financial Institution Tax. This category makes up 12.19% of total revenue



budget. For the FY 2024 budget, this category increased by \$2.6 million, or by 44%, compared to the FY 2023 budget. This revenue source is expected to increase due to an expected increase in real estate transactions in 2024. FY 2024 budgeted revenues for this source were based on historical trend analysis and current economic conditions..

CHARGES FOR SERVICE

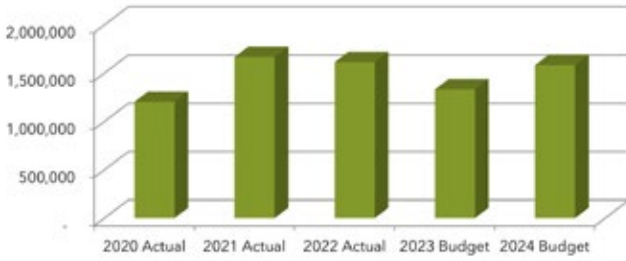


Charges for service include recreation participation fees, property tax collection fees, impact fees, commissions, civil and criminal fees, inmate housing fees, and plan review fees. This revenue category makes up 8.31% of total revenue in FY 2024. In FY 2024, this revenue stream is projected to increase by \$426,214, or 7.9%, from the FY 2023 budget. The main factor for this projected increase comes from an expected growth in the use of county facilities and program participation. As the county grows, so does the number of participants in the county recreation programs and activities. In FY 2023, these revenues saw a significant increase from FY 2022 because of the growth in user fees and usage of park facilities. This increase is expected to continue into FY 2024. FY 2024 budgeted revenues for this source were based on historical and future trend analysis.

Revenue Sources

LICENSE AND PERMITS

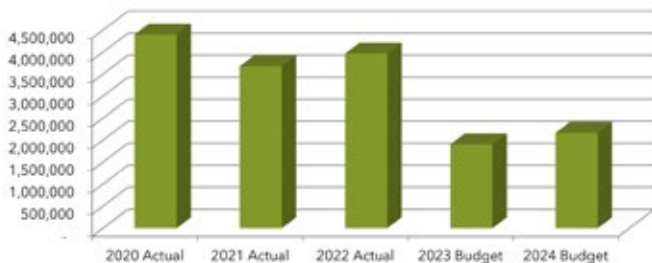
License and permit revenue is received from businesses, as well as private citizens, in the form of business licenses, grading permits, building permits, and rezoning permits. The FY 2024 budget for this



revenue stream represents a \$252,700 or 18.9% increase from the FY 2023 budget. This change is attributed to an expected increase in estimated building permits for large-scale new building projects in the coming year. At the time of budget preparation, it was unclear what impact the potential slowing of the building boom would have in 2024, so these revenues were budgeted conservatively.

INTERGOVERNMENTAL REVENUES

Intergovernmental revenues are revenues received from other governmental entities for governmental services and operations. For Dawson County, a large portion of the intergovernmental revenue comes from the Board of Education as reimbursement

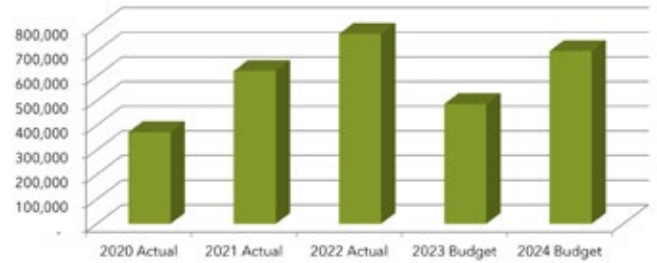


for Sheriff Services. These services are in the form of School Resource Officers, Traffic Management at the schools, and providing police protection at other school functions. In the FY 2024 budget, intergovernmental revenues comprise 3.11% of the total budget. There was a \$262,707, or 13.7%, increase in this category for the FY 2024 budget. The largest portion of this increase comes

from increased use of the Sheriff Officers to provide security to school and park activities.

FINES AND FORFEITURES

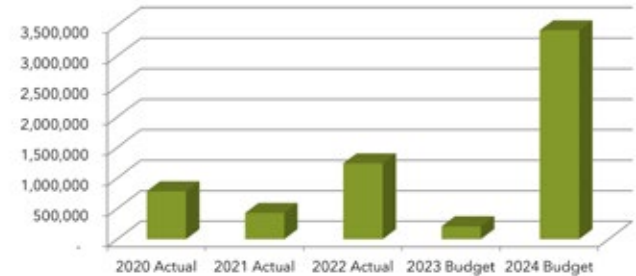
The fines and forfeitures category represents revenue generated through the court system. This revenue stream funds 1.01% of the total budget and is



\$214,605 more than the FY 2023 budget. FY 2023 saw an increase in revenues from fines and forfeitures due to the continued adjudication of the backlog of cases that were on hold during the pandemic. It is expected that the courts will continue to finalize these cases and continue to hold court on a regular basis, thus providing more revenue. Even so, this revenue stream was budgeted in a conservative manner.

OTHER REVENUES

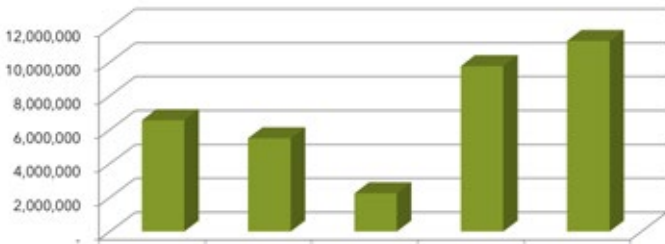
Other revenues include investment income, rent revenue, and other miscellaneous revenue sources.



This revenue source is 4.91% of total budgeted revenues and is estimated based on historical trends and economic factors. This revenue source is projected to be \$3.2 million higher in FY 2024 than in FY 2023. The driving factor is the increase in interest income the County is able to earn on its deposits and investments. With interest rates significantly higher, the County is seeing a dramatic increase in investment income.

Revenue Sources

OTHER FINANCING SOURCES



Other financing sources include use of fund balance and transfers in. For the FY 2024 budget, this revenue source is approximately 16.15% of the entire budget for all funds. In FY 2021, the County received notification that it was the recipient of \$5,071,173 in funding from the American Rescue Plan Act (ARPA). The County made the decision to use that funding to provide pay increases to first responders, and this funding is programmed to pay for those increases for the next three to five years. FY 2024 is Year 4 of that plan. Transfers in from General Fund provide funding to other separate funds including the internal service fund (Fuel and Fleet) and the E-911 Fund. Additionally, this category includes use of fund

balance. This revenue source is estimated based on known obligations and needs, as well as efficient use of accumulated fund balance. The use of fund balance decreases dramatically in the SPLOST VI fund budget for 2023. The reason for this decrease is because all the collections have been received/accumulated and are being used on planned projects, thus reducing fund balance. Revenue collection for SPLOST VI ended June 30, 2021 and the only revenue source for this fund is what has been accumulated as fund balance plus interest. For FY 2024, \$4,000,000 has been budgeted to be used from the SPLOST VI fund balance. In the General Fund FY 2024 budget, there is \$4,371,206 budgeted to be used from fund balance. This category is budgeted \$1.4 million higher than in 2023. The FY 2023 budgeted use of fund balance was \$2,089,495. The County will budget the use of fund balance, as needed, to balance the General Fund budget. Typically, however, the County doesn't actually need to use fund balance because expenditures end up to be less than expected.

Revenue Source	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Property Tax	11,299,551	12,589,569	13,111,728	14,267,096	14,762,722
Sales Tax	18,512,572	16,791,233	24,561,244	22,185,000	23,500,000
Other Taxes	5,707,322	12,133,982	7,286,257	5,888,500	6,489,800
License & Permits	1,203,910	1,668,023	1,614,591	1,331,450	1,584,150
Intergovernmental Revenue	4,400,987	3,681,034	3,967,052	1,905,561	2,168,268
Charges for Service	4,930,565	6,888,391	5,496,766	5,365,420	5,791,634
Fines & Forfeitures	372,189	620,453	770,445	486,295	700,900
Other Revenues	781,753	428,494	1,239,494	208,315	3,417,507
Other Financing Sources	6,560,871	5,500,676	2,244,978	9,766,310	11,249,759
	53,769,720	60,301,853	60,292,555	61,403,947	69,664,740

Capital and Debt



Capital Improvement Program

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

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

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

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

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

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

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

Capital Improvement Program

CAPITAL PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED)

Capital Project Name	FY 2024 APPROVED	FY 2024 REQUESTED	FY 2025 REQUESTED	FY 2026 REQUESTED	FY 2027 REQUESTED	FY 2028 REQUESTED	TOTAL REQUESTED
FIRE & EMERGENCY SERVICES							
Replace 15 Lifepak Cardiac Monitors	\$80,000	\$160,000	\$-	\$-	\$-	\$-	\$160,000
2nd Set of Turnout Gear	\$144,000	\$144,000	\$-	\$-	\$-	\$-	\$144,000
Fire Hose Replacement	\$50,000	\$100,000	\$-	\$-	\$-	\$-	\$100,000
SCBA 4.5 Air Packs		\$-	\$150,000	\$-	\$-	\$-	\$150,000
2 New Tornado Sirens (added locations)		\$-	\$58,000	\$-	\$-	\$-	\$58,000
Wildland Fire PPE with Safety Boots		\$-	\$95,000	\$-	\$-	\$-	\$95,000
Fire Station 1 Apparatus Ramp Replacement		\$-	\$-	\$200,000	\$-	\$-	\$200,000
Remodel Station 7 Living Quarters		\$-	\$-	\$40,000	\$-	\$-	\$40,000
2 Replacement Ambulances		\$-	\$-	\$-	\$1,000,000	\$-	\$1,000,000
Rescue Boat Replacement		\$-	\$-	\$-	\$-	\$300,000	\$300,000
		\$404,000	\$303,000	\$240,000	\$1,000,000	\$300,000	\$2,247,000
FACILITIES							
Government Center Air Quality Control	\$60,000	\$60,000	\$-	\$-	\$-	\$-	\$60,000
New Facilities Building		\$-	\$-	\$600,000	\$-	\$-	\$600,000
		\$60,000	\$-	\$600,000	\$-	\$-	\$660,000

Capital and Debt

CONTINUED ON NEXT PAGE

Capital Improvement Program

CAPITAL PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED)

Capital Project Name	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
	APPROVED	REQUESTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED
PARK & RECREATION							
Lake Parks Pay Stations	\$80,000	\$80,000	\$-	\$-	\$-	\$-	\$80,000
Rock Creek Park Road Sign		\$50,000	\$-	\$-	\$-	\$-	\$50,000
		\$130,000	\$-	\$-	\$-	\$-	\$130,000
PUBLIC WORKS							
Equipment Replacements		\$625,000	\$625,000	\$625,000	\$625,000	\$-	\$2,500,000
Roadway Pavement Rehab		\$4,180,000	\$8,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$21,180,000
Gravel Road Paving		\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,500,000
New Equipment		\$315,000	\$-	\$-	\$-	\$-	\$315,000
Culvert Repair/ Replacements		\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$-	\$4,800,000
Transfer Station Rehabilitation		\$50,000	\$2,000,000	\$-	\$-	\$-	\$2,050,000
Rock Creek Park Parking Lot		\$900,000	\$300,000	\$-	\$-	\$-	\$1,200,000
Purchase/Install School Zone Flashing Beacons	\$98,000	\$98,000	\$49,000	\$59,000	\$49,000	\$-	\$255,000
		\$8,868,000	\$13,674,000	\$6,384,000	\$6,374,000	\$4,500,000	\$39,800,000
SUPERIOR COURT							
Judicial Accountability Building		\$-	\$-	\$-	\$-	\$-	\$-
		\$-	\$-	\$-	\$-	\$-	\$-
	\$512,000	\$9,462,000	\$13,977,000	\$7,224,000	\$7,374,000	\$4,800,000	\$42,837,000

Capital and Debt

Debt

DAWSON COUNTY, GA LEGAL DEBT MARGIN INFORMATION

Amounts expressed in thousands

	2020	2021	2022	2023	2024 (estimated)
Assessed value of property	\$1,618,756	\$1,704,853	\$2,029,211	\$2,781,848	\$2,920,940
Debt limit (10% of total assessed value)	161,876	170,485	202,921	278,185	292,094
Amount of debt applicable to limit:					
General obligation bonds and contracts payable	4,280	2,468	2,200	1,915	1,625
Less: Resources restricted to paying principal	-	-	-	-	-
Total net debt applicable to limit	4,280	2,468	2,200	1,915	1,625
Legal debt margin	157,596	168,017	200,721	276,270	290,469
Total net debt applicable to the limit as a percentage of debt limit	2.64%	1.45%	1.08%	0.69%	0.56%

RATING AGENCIES

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

ANNUAL DEBT SERVICE SCHEDULE

	FY 24	FY 25	FY 26	FY 27	Total
Water Authority Bonds	338,734	344,780	340,530	715,434	1,739,478
Total Debt Service	338,734	344,780	340,530	715,434	1,739,478

SPLOST

The voter-approved Special Purpose Local Option Sales Tax (SPLOST) is another pay-as-you-go method that works well for Dawson County due to the retail sales generated in the County. The County has used SPLOST revenues to fund capital needs including a new public safety facility, a justice and administration center, and road system expansion. SPLOST revenues have also funded the construction of parks and recreation facilities.

SPLOST VI collections began July 1, 2015 and continued until June 30, 2021. More than \$5.7 million was collected above the initial estimate of \$46,000,000. The Board of Commissioners voted during the FY 24 budget process to use \$4,100,000 of those funds to fund various capital projects.

SPLOST VII was voted on and approved by the Citizens on March 16, 2021. Collections began on July 1, 2021 and are estimated at \$60,000,000 for the 6 years it will be in effect. After funding Level 2 Countywide projects, the County will receive 88% and the City of Dawsonville will receive 12%. Projects to be funded during 2024 from SPLOST VII as follows.

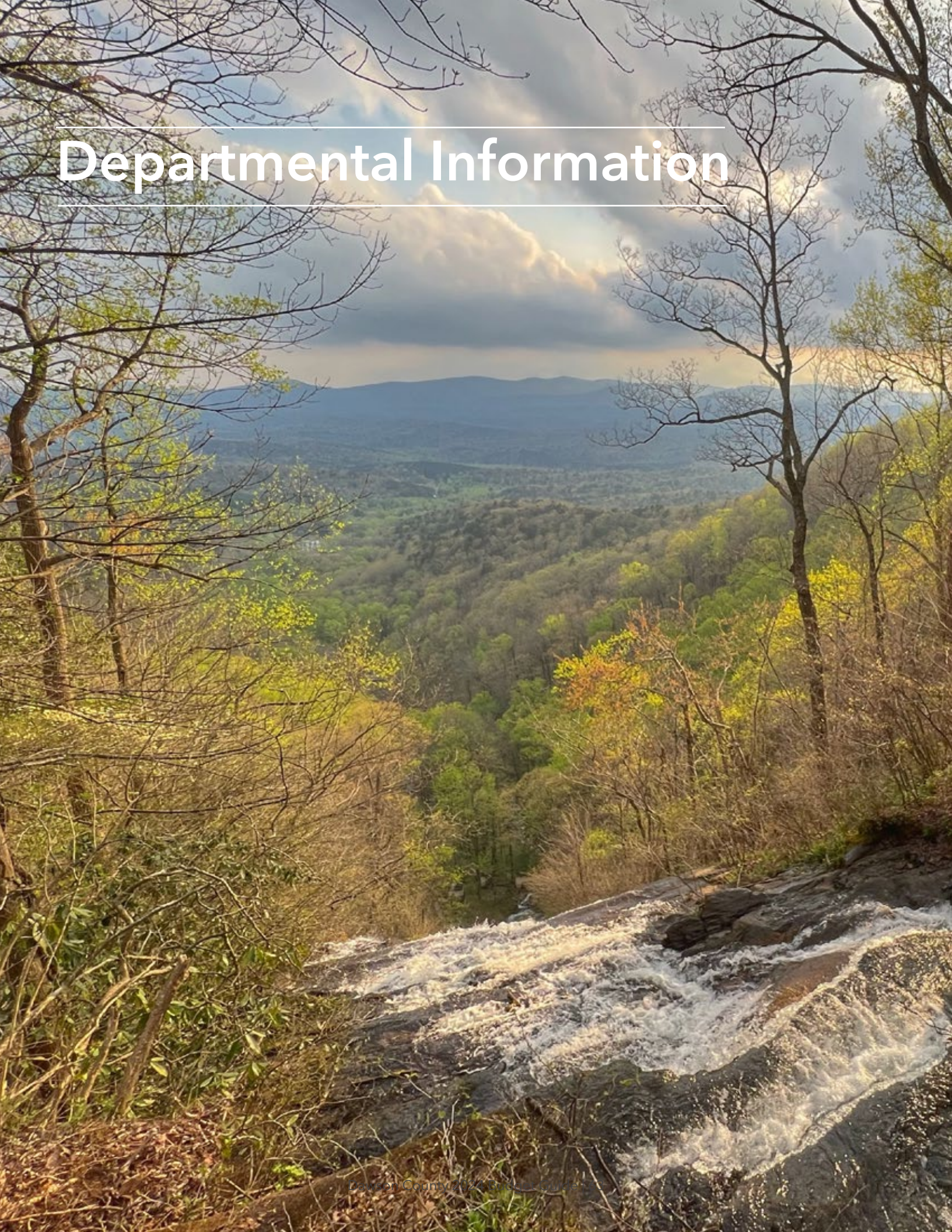
FY 2024 County Projects Funded by SPLOST VI

Department	Project	Estimated Cost
Contingency		\$4,100,000
TOTAL SPLOST VI FUND BUDGET		\$4,100,000

FY 2024 County Projects Funded by SPLOST VII

Department	Project	Estimated Cost
County Administration	Vehicles	\$300,000
Information Technology	IT Infrastructure Upgrades	\$300,000
Park & Recreation	Park Playgrounds	\$850,000
Public Safety	Emergency Operations Center	\$3,000,000
Emergency Services	Burn Building Replacement	\$1,000,000
	Vehicles & Equipment	\$460,000
Public Works	Road Projects	\$2,700,000
	Vehicles & Equipment	\$625,000
Contingency		\$1,900,000
TOTAL SPLOST VII FUND BUDGET		\$11,135,000

Departmental Information



Avita Community Partners

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

BUDGET HIGHLIGHTS

The 2024 budget did not change compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
Total Dawson County Residents Served	597	504	502

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
57 OTHER COSTS	7,500	10,000	10,000	10,000
	7,500	10,000	10,000	10,000

Board of Commissioners

MISSION STATEMENT

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

DESCRIPTION

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

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

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

GOALS & OBJECTIVES

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 14.7% compared to the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	140,664	176,500	191,580	191,580
52 PURCH/CONTRACT SERVICES	26,997	28,500	46,000	44,200
53 SUPPLIES	8,144	6,700	6,700	7,000
	175,805	211,700	244,280	242,780

Board of Equalization

DESCRIPTION

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

GOALS & OBJECTIVES

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 0.7% compared to the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	3,230	13,995	15,995	13,995
52 PURCH/CONTRACT SERVICES	1,178	6,350	6,700	6,400
53 SUPPLIES	-	200	250	300
	4,408	20,545	22,945	20,695

Chamber of Commerce

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

Objective:

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

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

Objective:

- Promote our local tourism attractions, encouraging visitors to stay overnight and enjoy multiple attractions during their visit.
- Expand marketing campaign to additional markets by using the Mobilytics data to pinpoint markets outside the 100-mile radius.
- Work with local attractions to ensure their visitors have adequate information and access to our local hotel availability and contact information.

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

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 24.3% compared to the 2023 budget. This change is attributed to projected increased revenue based on prior year trends.

PERFORMANCE MEASURES

1. Due to the direct work of the Dawson County Office of Tourism Development, the direct economic impact from tourism spending in 2021 was a record breaking 97.7 million with 608 jobs supported through tourism. State and local tax revenues from tourism was 6.1 million saving Dawson County households an additional \$640 per year in taxes*.
2. According to the US Census travel, tourism and outdoor recreation jobs make up approximately 4.4% of total private employment in most states. Dawson County currently employs approximately 8% in this sector. Tourism Revenue continues to help provide Dawson County with a very healthy tax base due to the efforts of our office.

	FY 2020	FY 2021	FY 2022
Visitor Spending	\$77.6M	\$97.7M	unavailable
Employment	545	608	unavailable

*Source 2021 Travel Economic Impact on Georgia State Counties.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
OTHER AGENCY-CHAMBER (LOCAL)*	573,863	331,500	549,000	411,750
OTHER AGENCY - ARTS COUNCIL**	12,000	13,500	30,000	13,500
OTHER AGENCY-CHAMBER (STATE)	101,297	77,500	100,000	100,000
	687,160	422,500	679,000	525,250

Arts Council funding flows through Chamber and Hotel/Motel Fund

Clerk of Superior Court

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1:

Keep customer service the main priority for this office.

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

Goal #2:

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

- Utilize the knowledge and experience of other Clerk offices.

Goal #3:

Continue cross-training of employees.

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 10.8% compared to the 2023 budget. This increase is attributed to approved salary increases.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
# Criminal Cases Opened	438	685	897
# Criminal Cases Closed	464	845	887
# Civil Cases Opened	461	555	494
# Civil Cases Closed	389	512	519

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	669,851	693,545	764,689	775,831
52 PURCH/CONTRACT SERVICES	45,137	50,233	50,948	50,298
53 SUPPLIES	20,288	17,900	17,900	17,900
	<u>735,276</u>	<u>761,678</u>	<u>833,537</u>	<u>844,029</u>

Coroner

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 5.5% compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
# Death Investigations	95	122	97

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	99,261	105,724	112,143	114,471
52 PURCH/CONTRACT SERVICES	29,555	34,750	34,750	34,750
53 SUPPLIES	2,962	2,500	2,500	2,500
57 OTHER COSTS	-	15,000	15,000	15,000
	131,778	157,974	164,393	166,721

Coroner - Indigent Welfare

DESCRIPTION

Dawson County Indigent Welfare provides funeral services for County residents who are unable to do so. This service is coordinated through the County Coroner.

BUDGET HIGHLIGHTS

The 2024 budget did not change compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
#Indigent Burials	8	5	5

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
57 OTHER COSTS	7,000	7,000	7,000	7,000
	7,000	7,000	7,000	7,000

County Administration

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal 1:

Continue to provide support to all county departments and promote efficiently in operations with a goal of achieving cost savings and professional, quality level of service through sound management practices.

Goal 2:

Continue to provide a teamwork culture and meet regularly with all senior staff members to determine needs and solutions to problems.

Goal 3:

Effectively communicate information to the Board of Commissioners on a weekly basis.

Goal 4:

Leverage and redirect the county’s Public Relations office to provide timely information to all internal and external stakeholders.

BUDGET HIGHLIGHTS

The 2024 budget increased by 25.2% compared to the 2023 budget. This increase is mainly attributed to approved salary increases.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	364,575	257,924	303,353	310,315
52 PURCH/CONTRACT SERVICES	4,351	8,275	26,125	25,525
53 SUPPLIES	5,252	6,150	6,275	5,250
	<u>374,178</u>	<u>272,349</u>	<u>335,753</u>	<u>341,090</u>

County Extension

MISSION STATEMENT

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

DESCRIPTION

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

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

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

Goal #3:

Positive youth development.

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

BUDGET HIGHLIGHTS

The 2024 budget decreased by 8.9% compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
4-H Club Members seen on a monthly basis:	807	892	921
Office calls, emails, face-to-face contact by Extension Coordinator:	1,790	1,499	1,542
On-site consultations performed:	188	173	176
Laboratory samples processed by County Extension Administrative Assistant:	183	379	367

GOALS & OBJECTIVES

Goal #1:

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

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

Goal #2:

Increase citizen knowledge of gardening and home landscape care.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	79,367	82,818	82,773	84,834
52 PURCH/CONTRACT SERVICES	6,283	19,750	8,300	8,200
53 SUPPLIES	8,912	11,600	11,300	11,000
	94,562	114,168	102,373	104,034

Court Appointed Special Advocate - CASA

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1:

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

Goal #2:

Permanency: Children will have stability and permanency in their living situations. They will

not lose the continuity of family relationships and connections. Children will be protected from abuse and safely maintained in their homes whenever possible. Measurable Outcomes are recorded in the post assessment and the CASA report.

Goal #3:

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

BUDGET HIGHLIGHTS

The 2024 budget did not change compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
Total # of new CASA Volunteers	21	29	16
Permanency Outcomes	74%	86%	90%

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
57 OTHER COSTS	9,000	9,000	9,000	9,000
	9,000	9,000	9,000	9,000

Courts - Juvenile Court

MISSION STATEMENT

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

DESCRIPTION

The Dawson County Juvenile Court is an independent juvenile court organized under Chapter 12 of Title 15 of the Official Code of Georgia. The Court hears all cases involving allegations of deprivation (abuse and neglect), unruly conduct (truancy, habitually disobedient of the reasonable commands of parents, runaway from home without permission) of children under the age of 18, delinquency (criminal acts), and any traffic violations concerning children under the age of 17.

GOALS & OBJECTIVES

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

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

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

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

overall attorney fees down.

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

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

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 8.7% compared to the 2023 budget.

PERFORMANCE MEASURES

Petitions Filed:	FY 2020	FY 2021	FY 2022
Delinquency	58	67	74
CHINS	8	52	28
Special Proceedings	13	9	25
Dependency	20	17	23
Termination of Parental Rights	10	5	9

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51PERS SVC/EMPBENEFITS	35,314	59,663	84,525	86,423
52 PURCH/CONTRACT SERVICES	230,867	248,284	274,400	254,400
53 SUPPLIES	8,288	800	1,000	1,000
57 OTHER COSTS	69,007	70,000	70,000	70,000
	<u>343,476</u>	<u>378,747</u>	<u>429,925</u>	<u>411,823</u>

Courts - Magistrate Court

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget decreased by 0.7% compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
Civil Case Counts	503	615	603
Search Warrants	91	121	101
Warrants by Citizens	13	18	51
Warrants by Officers	1,887	2,108	2,232
County Ordinance	16	11	23

GOALS & OBJECTIVES

Continue to provide Dawson County citizens with adequate access to Magistrate Court and the judicial system and provide fair, unbiased, respectful, and efficient service throughout the process. Magistrate Court intends to do this by attending various continuing education courses for both judges and clerk, so that staff is up-to-date on all major changes to state codes and procedures, as well as by upgrading the court’s current filing system to better integrate with Superior Court and provide less reliance on paper files.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	477,931	516,824	500,728	517,639
52 PURCH/CONTRACT SERVICES	17,493	29,416	33,866	27,540
53 SUPPLIES	10,259	12,400	13,900	9,600
	<u>505,683</u>	<u>558,640</u>	<u>548,494</u>	<u>554,779</u>

Courts - Probate Court

MISSION STATEMENT

The Dawson County Probate Court’s mission is to provide efficient, fair and quality service to the Citizens of Dawson County following the laws set forth in the Georgia Constitution and by the State of Georgia and to resolve matters before the Court in a timely and unbiased manner ensuring fairness; and to protect the rights and safety of our citizens.

DESCRIPTION

The Probate Court processes wills, administers estates and guardianships and issues marriage and firearm licenses for Dawson County. The Court also presides over misdemeanor traffic citations.

BUDGET HIGHLIGHTS

The 2024 budget increased by 15.3% compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
# Traffic Cases Filed	4,296	6,484	4,846
# Firearms License Applications	1,412	1,239	624
# Marriage License Applications	208	311	266
# Probate Cases Filed	234	385	293

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	300,270	351,575	387,129	391,382
52 PURCH/CONTRACT SERVICES	45,861	46,056	105,225	64,975
53 SUPPLIES	6,474	6,700	11,600	9,850
	352,605	404,331	503,954	466,207

Departmental Information



Courts - Superior Court

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 14.2% compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
# Criminal Cases Opened	439	734	986
# Criminal Cases Closed	400	889	954
# Civil Cases Opened	461	545	523
# Civil Cases Closed	404	536	542

GOALS & OBJECTIVES

Goal:

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

Objective:

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

	2022	2023	2024	2024
	ACTUAL	BUDGET	REQUESTED	BUDGET
51 PERS SVC/EMP BENEFITS	397,359	457,041	479,367	537,852
52 PURCH/CONTRACT SERVICES	140,605	133,986	159,967	145,524
53 SUPPLIES	9,808	12,100	15,020	14,125
54 CAPITAL OUTLAYS	2,953	-	-	-
57 OTHER COSTS	89,526	88,000	88,000	92,000
	640,251	691,127	742,354	789,501

Courts - Treatment Court

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Encourage staff development

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

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

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

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 5.7% compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
Program Census	82	72	70
Total Participants Served	117	125	116
Drug Screen Collections	6,724	7,557	4276

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	47,466	195,828	203,959	208,014
52 PURCH/CONTRACT SERVICES	10,395	11,755	11,755	11,755
53 SUPPLIES	4,092	4,600	4,600	4,600
	61,953	212,183	220,314	224,369

Department of Family and Children Services

MISSION STATEMENT

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

DESCRIPTION

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

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

GOALS & OBJECTIVES

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

BUDGET HIGHLIGHTS

The 2024 budget did not change compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
# Assigned CPS Referrals	not available	130	127
# Children in Foster Care	not available	not available	45
# Dawson County Foster Homes	not available	6	5

	2022	2023	2024	2024
	BUDGET	REQUESTED	REQUESTED	BUDGET
57 OTHER COSTS	35,300	35,300	35,300	35,300
	35,300	35,300	35,300	35,300

District Attorney

MISSION STATEMENT

Seeking justice in our community with fairness and integrity.

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 27.7% compared to the 2023 budget. This change is mainly attributed to the addition of two new positions.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
# Case Closures	429	986	1,017

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	654,868	724,099	765,422	955,629
52 PURCH/CONTRACT SERVICES	15,750	20,775	26,275	22,275
53 SUPPLIES	21,542	17,000	20,000	18,700
57 OTHER COSTS	101,132	109,995	116,704	116,704
	<u>793,292</u>	<u>871,869</u>	<u>928,401</u>	<u>1,113,308</u>

Departmental Information

Elections/Registrar

MISSION STATEMENT

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

DESCRIPTION

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

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 46.7% compared to the 2023 budget. This increase is mainly attributed to the approval of a new position as well as 2024 being a major election year.

GOALS & OBJECTIVES

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

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

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

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

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
New Registrations/Transfers In	3,819	2,431	3,275
Cancellations/Transfers Out	1,778	9,394	1,655
Changes/Duplicates*	60,040	1,790	47,882
Totals	65,637	13,615	52,812

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

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	350,177	303,193	389,308	475,072
52 PURCH/CONTRACT SERVICES	47,816	55,554	55,170	46,293
53 SUPPLIES	9,494	6,125	18,575	14,075
	407,487	364,872	463,053	535,440

Emergency Services - Emergency Management Agency

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 22.3% compared to the 2023 budget. This change is attributed to personnel/benefit cost increases as well as an increase in purchased/contracted services.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	123,351	110,529	122,214	131,113
52 PURCH/CONTRACT SERVICES	10,720	13,660	22,235	21,835
53 SUPPLIES	4,244	5,750	5,750	5,950
	<u>138,315</u>	<u>129,939</u>	<u>150,199</u>	<u>158,898</u>

Emergency Services - Emergency Medical Services

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 13.0% compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
EMS/Fire Calls	4,109	4,640	5,145

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	2,483,217	2,948,823	3,207,653	3,326,106
52 PURCH/CONTRACT SERVICES	186,330	168,325	263,975	234,675
53 SUPPLIES	196,399	270,550	301,100	265,900
	2,865,946	3,387,698	3,772,728	3,826,681



Emergency Services - Fire

MISSION STATEMENT

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

DESCRIPTION

The Dawson County Fire Department currently operates eight (8) stations throughout the County. This Department responds to all matters of fire suppression, rescue incidents and medical assist calls. Additionally, the Fire Department conducts fire inspections and educates the public on the dangers of fire through fire prevention techniques and offers assistance with installing smoke detectors.

BUDGET HIGHLIGHTS

The 2024 budget increased by 24.1% compared to the 2023 budget. This change is mainly attributed to pay increases approved by the Board of Commissioners in late 2023.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
EMS/Fire Calls	4,109	4,640	5,145

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	2,257,271	2,461,722	2,909,425	3,120,701
52 PURCH/CONTRACT SERVICES	242,421	261,050	366,750	311,750
53 SUPPLIES	210,852	256,650	311,200	265,200
	<u>2,710,544</u>	<u>2,979,422</u>	<u>3,587,375</u>	<u>3,697,651</u>

Departmental Information



Facilities

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 10.3% compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
# Work orders	352	437	502

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	519,862	576,882	611,769	690,945
52 PURCH/CONTRACT SERVICES	220,544	215,150	215,150	215,150
53 SUPPLIES	295,504	322,514	325,781	325,781
54 CAPITAL OUTLAYS	5,800	25,000	25,000	25,000
	<u>1,041,710</u>	<u>1,139,546</u>	<u>1,177,700</u>	<u>1,256,876</u>



Finance

MISSION STATEMENT

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

DESCRIPTION

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

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

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 12.9% compared to the 2023 budget.

GOALS & OBJECTIVES

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

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

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

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
# Purchase Orders Issued	321	305	287
# Payroll Transactions	10,683	10,357	10,648
GFOA Certificate of Excellence	yes	yes	yes
GFOA Budget Book Award	yes	yes	yes

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	548,454	578,661	611,564	624,360
52 PURCH/CONTRACT SERVICES	69,902	89,860	130,160	130,160
53 SUPPLIES	8,122	3,750	4,650	4,650
	626,478	672,271	746,374	759,170

Fleet Services/Fuel Center

MISSION STATEMENT

The mission of Dawson County Fleet Services is to repair and maintain Dawson County’s vehicle and equipment fleet in the most efficient and economical way possible. The mission of the Dawson County Fuel Center is to provide the most economical fuel possible for Dawson County and it’s subsidiaries, as well as keep fuel in reserve for local government usage.

DESCRIPTION

Dawson County Fleet Services performs in-house maintenance and repairs on all County-owned vehicles and equipment when possible while also coordinating repairs with outside vendors as needed. The Dawson County Fuel Center will seek the most economical fuel for purchase for the County. While doing this we will also keep in mind a source that will supply clean fuel and make Dawson County a priority for fuel during shortages.

to become Class C certified per the Georgia Environmental Protection Agency requirements.

Goal #2: Decrease costs to the County for commercial vehicle and equipment repairs. Hiring an additional mechanic would accomplish this goal by allowing us to complete more repairs in-house.

BUDGET HIGHLIGHTS

The 2024 budget increased by 25.4% compared to the 2023 budget. This increase is mainly attributed to the addition of a Fleet Mechanic position, upgrading the Administrative Assistant position from part time to full time and the approval of additional equipment.

GOALS & OBJECTIVES

Goal #1: Provide training to all fuel center users

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
# of Gasoline/ Diesel Transactions	12,665	13,661	14,136
# of Gasoline/ Diesel Gallons Sold	229,937	254,116	263,743
Total Purchases	\$363,335.93	\$603,813.16	\$837,708.04

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
FUEL CENTER				
52 PURCH/CONTRACT SERVICES	2,173	5,500	5,500	5,500
53 SUPPLIES	4,026	7,650	7,650	7,650
	6,199	13,150	13,150	13,150
FLEET SERVICES				
51 PERS SVC/EMP BENEFITS	268,722	276,152	247,453	357,847
52 PURCH/CONTRACT SERVICES	9,738	13,004	13,500	15,000
53 SUPPLIES	50,734	74,700	81,780	80,320
54 CAPITAL OUTLAYS	-	-	15,000	15,000
56 DEPRECIATION & AMORTIZATION	44,342	45,000	48,000	48,000
	373,536	408,856	405,733	516,167
TOTAL	379,735	422,006	418,883	529,317

General Government

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 3.6% compared to the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	-	1,100,000	1,100,000	1,110,000
52 PURCHASED/CONTRACT SVCS.	373,711	454,350	501,100	501,100
57 OTHER COSTS	-	160,000	160,000	181,323
58 DEBT SERVICE	345,925	342,392	338,734	338,734
	719,636	2,056,742	2,099,834	2,131,157



Geographic Information Systems (GIS)

DESCRIPTION

GIS provides and manages geographical data related to Dawson County, as well as Etowah Water and Sewer Authority and the Board of Education.

BUDGET HIGHLIGHTS

The 2024 budget increased by 44.1% compared to the 2023 budget. This change is mainly attributed to increased personnel costs and a new contracted service.

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	62,138	64,508	85,990	87,539
52 PURCH/CONTRACT SERVICES	24,751	25,716	46,469	42,889
53 SUPPLIES	557	750	700	700
	87,446	90,974	133,159	131,128



Good Shepherd Clinic

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

- Objective: To ensure access to diagnostic testing and to prescribed medications for patients in an expected increased cost marketplace.

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

- Objective: To treat the uninsured Dawson County patient suffering from chronic illnesses, thereby, obviating their dependence on EMS and ER as a last resort for healthcare.

Goal #3: Expand the reach of our service area to eligible Latino adult patients.

- Objective: To further serve the expanding adult Latino population of Dawson County that now represents 5% of Dawson County through outreach and awareness campaign.

Goal #4: Expand the reach of our service area to the adult homeless patients.

- Objective: To implement a wholistic approach to the County’s homeless population in conjunction with the Dawson County Marshal’s office and relevant non-profits.

Goal #5: Improve data collection and tracking of chronic heart disease among our patients in order to monitor treatment.

- Objective: To purchase weight scales and blood pressure monitoring equipment to provide in-home data collection and tracking. The data will be collected and used by our medical team to rate patient adherence to prescribe treatments.

BUDGET HIGHLIGHTS

The 2024 budget did not change compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
# Patients Served	319	339	280
# of Visits to Clinic	3,989	3,943	2,303
\$ Amount of Medications Provided	\$1,336,777	\$1,761,471	\$1,383,203

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
57 OTHER COSTS	30,000	30,000	35,000	30,000
	30,000	30,000	35,000	30,000

Health Department

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal: Construction of a new Health Department building

- Objective: Working together with Board of Health members, Health Department staff, Board of Commissioners, County government, and other experts to achieve this goal.

Goal: Community outreach

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

Goal: Service Expansion

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

Goal: Improve Service Delivery

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

BUDGET HIGHLIGHTS

The 2024 budget did not change compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
Patient Visits	4,386	17,281	4,245
Patient Services	15,175	38,254	19,677
Environmental Health Permits	192	254	210

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
54 CAPITAL OUTLAYS	52,266	-	-	-
57 OTHER COSTS	162,000	162,000	162,000	162,000
	214,266	162,000	162,000	162,000

Human Resources

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 10.5% compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
# Total Positions Approved by BOC	522	535	516
# Employee Applications Processed	107	113	128
# New Hires Processed	98	115	128
# Terminations/Resignations Processed	492	509	630
# Employees Eligible for Insurance & Benefits	309	306	318

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	220,221	228,764	243,323	248,549
52 PURCH/CONTRACT SERVICES	12,578	21,175	25,465	23,865
53 SUPPLIES	7,493	18,050	24,250	23,750
	240,292	267,989	293,038	296,164

Humane Society

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

Goal: Continue to attract and retain dedicated volunteers for our Resale Shop. Maintain our

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

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

BUDGET HIGHLIGHTS

The 2024 budget increased 5.8% from the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
Total Operating Expenses	\$584,947	\$641,387	\$646,500
# Intakes	953	1,053	942
Total Payroll	\$288,898	\$316,282	\$359,700
# Adoptions	819	867	686*

*2022 adoptions impacted by hoarding cases with many animals in our care for months. Some could not be adopted until resolution of legal issues and in some cases, the animals are not adoptable due to behavioral issues.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
52 PURCH/CONTRACT SERVICES	160,000	172,800	186,600	182,800
	160,000	172,800	186,600	182,800

Information Technology

MISSION STATEMENT

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

DESCRIPTION

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

Goal #1: Increase our ROI on Previous Workstation Purchases

- Objective: Normally we would be looking to start year one of the process of upgrading computers. This would be consistent with our established 5 year cycle. However, we are going to wait until 2025 to start this cycle to get another year out of our previous investment.

Goal #2: Clean-up and Catch-up

- Objective: 2021-2023 have been building years for IT - upgrading essential core and back-end equipment that was becoming critically overdue. This multitude of massive upgrades leaves a fair amount of technological vestiges that must be identified and remediated. 2024 will be a clean-up year for IT.

Goal #3: Uniform Outlook Signatures

- Objective: Once everyone has been moved to the new Office 365 server we will work with departments to create and begin applying custom e-mail signatures to everyone's Outlook profiles. The goal here is to have a uniform signature

'look' in Outlook for outgoing e-mails from county staff. Right now everyone does there own signature and there is no real common theme. This will improve our professionalism in county communications.

Goal #4: Continue Migration of County Virtual Servers to the New Physical Servers

- Objective: Servers are arguably the most critical component of our organization. As the engines that store data, maintain performance, connect, and protect, their continued performance is essential to business continuity and staff productivity. Ours have reached the age that they must be replaced. Faster, more storage space and for the first time - redundancy. This is a big project that affects all county departments. If funded this will be a 1 - 1.5 year project.

BUDGET HIGHLIGHTS

The 2024 budget increased by 5.5% compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
Work orders	1,697	1,815	2,152

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	459,823	500,178	543,924	555,181
52 PURCH/CONTRACT SERVICES	290,862	360,118	360,117	360,123
53 SUPPLIES	46,031	47,000	47,000	47,000
54 CAPITAL	23,501	4,560	4,560	-
	820,217	911,856	955,601	962,304

Keep Dawson County Beautiful

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget did not change compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
Tire Amnesty (tons collected)	10.68	11.93	10.32
Shore Sweep (tons of trash collected)	26.67	17.89	24.25
Road Clean Up (bags of trash collected)	14	53	45
Electronics Recycling (lbs. collected)	2,121	3,453	unavailable

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	5,383	5,383	5,383	5,383
52 PURCH/CONTRACT SERVICES	979	2,350	2,350	2,350
53 SUPPLIES	5,564	7,200	7,200	7,200
	11,926	14,933	14,933	14,933

Departmental Information



Library

MISSION STATEMENT

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

DESCRIPTION

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

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

GOALS & OBJECTIVES

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

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

BUDGET HIGHLIGHTS

The 2024 budget increased 5.0% compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
Main Library:			
# of Items Circulated	64,583	67,088	70,812
# of Patron Visits	31,936	39,676	47,087
Satellite Library:			
# of Items Circulated	7,121	8,980	10,198
# of Patron Visits	2,564	3,560	4,040

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
57 OTHER COSTS	425,000	450,000	511,044	472,309
	425,000	450,000	511,044	472,309

Marshal

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 17.8% compared to the 2023 budget. This increase is mainly attributed to the addition of the Alcohol License Administrator position.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
New Code Cases	321	257	583
New Animal Cases	565	418	420
Alcohol Pouring Permits	302	487	409
Illegal Signs Removed	68	134	215
New Short Term Rentals	12	17	44

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	197,510	263,094	226,445	301,822
52 PURCH/CONTRACT SERVICES	11,499	19,625	35,652	32,408
53 SUPPLIES	13,463	13,850	15,750	15,250
	<u>222,472</u>	<u>296,569</u>	<u>277,847</u>	<u>349,480</u>

No One Alone - NOA

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

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

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

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

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

BUDGET HIGHLIGHTS

The 2024 budget did not change from the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
Crisis Calls	3,400	3,289	3,463
Clients Served	1,219	1,708	2,086
Trauma Counseling Clients	113	151	144
Trauma Counseling Sessions	720	670	1,083

Departmental Information

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
57 OTHER COSTS	5,000	5,000	5,000	5,000
	5,000	5,000	5,000	5,000

Parks and Recreation

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 22.9% compared to the 2023 budget. This is mainly attributed to previously approved salary increases, the addition of a Park Maintenance position and an increase in supplies related to increased participation in sports programs.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
Youth Sports Participation	15,144	28,262	34,425
Facility Rentals/Use	17,123	49,716	30,188
Specialty Programs Participation	8,496	17,236	15,537

Departmental Information

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	769,697	825,686	933,866	1,066,397
52 PURCH/CONTRACT SERVICES	231,502	232,250	313,600	262,075
53 SUPPLIES	359,016	341,000	372,200	390,700
54 CAPITAL OUTLAYS	33,450	-	-	-
	1,393,665	1,398,936	1,619,666	1,719,172



Parks and Recreation - Lake Parks

DESCRIPTION

In May 2023, the United States Army Corps of Engineers and Dawson County entered into a cooperative lease agreement to co-manage Thompson Creek Park, Nix Bridge Park and Toto Creek Park. (War Hill Park is already under a separate lease agreement.) The terms of this agreement include

that all fees generated at all lake parks will remain with Dawson County. The Corps of Engineers will handle all heavy maintenance (painting, building repairs, parking lot maintenance, etc.) while Dawson County will handle all light maintenance (grounds, grass, bathrooms, campsite details, etc.).

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
52 PURCH/CONTRACT SERVICES	-	-	9,000	9,000
53 SUPPLIES	-	-	12,000	12,000
	-	-	21,000	21,000



Parks and Recreation - Pool

DESCRIPTION

The Parks and Recreation Department operates a community swimming pool within Veterans Memorial Park. The pool opens seasonally from Memorial Day and closes Labor Day weekend. It is staffed by part-time temporary/seasonal personnel.

BUDGET HIGHLIGHTS

The 2024 budget increased by 7.0% compared to the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	28,429	25,836	27,989	27,989
52 PURCH/CONTRACT SERVICES	15,945	16,000	16,000	16,000
53 SUPPLIES	1,978	3,000	4,000	4,000
	46,352	44,836	47,989	47,989

Parks and Recreation - War Hill Park

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget increased 12.9% from the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	8,821	13,214	15,674	16,067
52 PURCH/CONTRACT SERVICES	13,770	8,500	9,000	9,000
53 SUPPLIES	10,528	12,500	14,939	14,200
57 OTHER COSTS	5,000	5,000	5,000	5,000
	38,119	39,214	44,613	44,267

Departmental Information



Planning and Development

MISSION STATEMENT

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

DESCRIPTION

The Planning & Development department is responsible for many land planning functions such as rezoning and variance applications and processing, providing documentation to both the Planning Commission as well as the Board of Commissioners on such applications. The department is also responsible for maintenance and implementation of the Comprehensive Plan. They require and enforce building codes and other County building and development regulations. Planning and Development also responds to citizen requests regarding the building environment. The department is responsible for issuing building permits, business licenses, alcohol licenses, and schedules many different kinds of development inspections. Planning and Development also implements the Impact Fee Ordinance.

BUDGET HIGHLIGHTS

The 2024 budget decreased by 2.1% compared to the 2023 budget. This change is mainly attributed to new software implementation costs in 2023 that will not continue into 2024.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
# New Home Building Permits	295	484	815
# Land Use Amendments	27	30	33
# Business Licenses	2,035	2,223	1,540

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	651,005	795,926	773,357	790,360
52 PURCH/CONTRACT SERVICES	112,444	135,725	127,700	105,525
53 SUPPLIES	26,447	18,050	25,000	22,000
54 CAPITAL	-	-	12,000	12,000
	789,896	949,701	938,057	929,885

Public Defender

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 23.7% compared to the 2023 budget. This increase is mainly attributed to the addition of an Assistant Public Defender position.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
# New Cases	389	344	308
# Conflict Cases	51	47	42
# Cases Closed	324	290	290
# Cases Open	589	604	643

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	175,548	252,311	281,427	375,984
52 PURCH/CONTRACT SERVICES	5,266	8,065	8,940	8,082
53 SUPPLIES	3,656	4,650	9,550	5,050
57 OTHER COSTS	275,349	296,583	319,520	305,687
	<u>459,819</u>	<u>561,609</u>	<u>619,437</u>	<u>694,803</u>

Public Relations

MISSION STATEMENT

Public Relations is responsible for effectively communicating information with all citizens and visitors regarding the County's services and activities.

DESCRIPTION

Public relations works with County departments to relay important information and events to the citizens and visitors of Dawson County through social media, the County website, newsletters, and various other means.

BUDGET HIGHLIGHTS

The 2024 budget decreased by 20.8% compared to the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	65,026	74,405	56,815	56,815
52 PURCH/CONTRACT SERVICES	7,065	15,230	13,930	13,930
53 SUPPLIES	14,255	22,700	18,200	18,200
	86,346	112,335	88,945	88,945

Public Works - Administration

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

for the installation/replacement of larger pipes.

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

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 41.6% compared to the 2023 budget. This increase was mainly due to personnel costs and approved capital expenditures.

Departmental Information

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	150,268	212,125	314,633	320,632
52 PURCH/CONTRACT SERVICES	45,837	84,320	107,620	82,620
53 SUPPLIES	2,429	3,750	14,250	9,750
54 CAPITAL OUTLAYS	-	-	12,000	12,000
	198,534	300,195	448,503	425,002

Public Works - Roads

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 7.9% compared to the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	736,670	963,388	1,054,841	1,071,523
52 PURCH/CONTRACT SERVICES	362,357	240,984	328,219	305,144
53 SUPPLIES	408,717	654,997	669,686	629,136
54 CAPITAL OUTLAYS	122,008	-	-	-
	<u>1,629,752</u>	<u>1,859,369</u>	<u>2,052,746</u>	<u>2,005,803</u>

Risk Management

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 30.4% compared to the 2023 budget. This increase is mainly attributed to insurance increases and estimates based on prior year activity.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
Workers' Compensation Claims	12	22	17
IRMA Claims	11	15	13

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	10,739	25,000	25,000	25,000
52 PURCH/CONTRACT SERVICES	7,355	11,200	18,660	11,350
53 SUPPLIES	357	-	-	-
55 INTER FUND/DEPT CHARGES	413,765	390,434	498,000	520,000
	432,216	426,634	541,660	556,350

Senior Services

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 14.7% compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
Congregate & Home Delivered Meals	33,106	32,632	39,460
Physical (Exercise) & Lifestyle Classes	8,715	11,786	18,105

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	29,195	36,388	37,546	38,484
52 PURCH/CONTRACT SERVICES	21,480	18,350	33,214	33,400
53 SUPPLIES	44,159	49,150	50,850	47,500
54 CAPITAL OUTLAYS	-	-	13,695	-
57 OTHER COSTS	12,450	12,450	14,050	14,050
	107,284	116,338	149,355	133,434

Senior Services – Medicare Silver Sneakers

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget increased 7.2% compared to the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
52 PURCH/CONTRACT SERVICES	4,595	6,280	6,280	6,280
53 SUPPLIES	295	250	718	720
	4,890	6,530	6,998	7,000

Departmental Information



Sheriff's Office - E-911

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 13.3% compared to the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	777,863	790,539	917,199	936,860
52 PURCH/CONTRACT SERVICES	321,771	362,084	373,600	368,200
53 SUPPLIES	9,801	4,500	6,500	5,500
	1,109,435	1,157,123	1,297,299	1,310,560



Sheriff's Office - Detention Center

MISSION STATEMENT

The Dawson County Detention Center strives to operate and maintain a facility that exceeds all constitutional requirements, provides for the safety and security of those incarcerated, provides for the safety & security of the general public, and provides avenues of rehabilitation for those inmates that choose to participate.

DESCRIPTION

The Dawson County Sheriff is mandated through legislation to operate a county jail. The Office of the Sheriff is responsible for supervising inmates, protecting their rights and providing inmates with food, clothing, exercise, and medical care.

BUDGET HIGHLIGHTS

The 2024 budget increased by 3.3% compared to the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	2,043,033	2,313,195	2,415,218	2,466,573
52 PURCH/CONTRACT SERVICES	679,193	1,084,115	1,115,805	1,089,705
53 SUPPLIES	468,311	588,200	597,500	560,000
	3,190,537	3,985,510	4,128,523	4,116,278

Departmental Information



Sheriff's Office - K-9

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget decreased by 20.0% compared to the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
52 PURCH/CONTRACT SERVICES	9,768	12,750	12,750	12,750
53 SUPPLIES	19,662	37,100	37,100	27,100
	29,430	49,850	49,850	39,850



Sheriff's Office - School Resource Officers

DESCRIPTION

The Dawson County Sheriff's School Resource Officers provide direct service to the Dawson County School System. Services include campus safety inspections, classroom presentations, criminal investigations, student and parent conferences, along with a variety of other activities including traditional law enforcement duties.

BUDGET HIGHLIGHTS

The 2024 budget increased by 13.9% compared to the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	434,006	514,672	571,989	585,960
	434,006	514,672	571,989	585,960

Sheriff's Office - School Traffic Management

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 0.8% compared to the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	34,596	60,000	60,500	60,500
	34,596	60,000	60,500	60,500

Sheriff's Office - Special Event Officers

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget did not change compared to the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	17,324	22,530	22,530	22,530
	17,324	22,530	22,530	22,530



Sheriff's Office - Sheriff

MISSION STATEMENT

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

DESCRIPTION

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

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
Domestic Violence Cases	251	249	273
Accident Investigations (DCSO only)	242	303	326
Criminal Investigations*	488	656	1,048

*includes cases assigned to the Crime Suppression Unit

BUDGET HIGHLIGHTS

The 2024 budget increased by 28.8% compared to the 2023 budget. This change is mainly attributed to salary increases approved by the Board of Commissioners.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	3,728,468	3,954,675	4,326,195	5,120,366
52 PURCH/CONTRACT SERVICES	299,539	307,503	358,450	408,564
53 SUPPLIES	445,966	459,000	800,010	559,632
57 OTHER COSTS	12,531	22,000	22,000	22,000
	4,486,504	4,743,178	5,506,655	6,110,562

Sheriff's Office - Sheriff Services

DESCRIPTION

The Sheriff Services Department reports to the Dawson County Sheriff and provides a variety of services. The Sheriff Services Department serves criminal warrants, subpoenas and civil papers for all Courts. Additionally, the Sheriff Services Department is responsible for security for the Dawson County Government Center, courtrooms, Board of Commissioners meetings, and Planning and Zoning meetings. The Sheriff Services Department also transports wanted persons from the arresting agency to the Dawson County Detention Center.

BUDGET HIGHLIGHTS

The 2024 budget increased by 20.3% compared to the 2023 budget. This change is mainly attributed to salary and benefit increases approved by the Board of Commissioners.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	843,150	860,444	1,019,086	1,037,907
52 PURCH/CONTRACT SERVICES	54,697	32,396	34,646	35,896
53 SUPPLIES	1,914	2,225	5,500	3,300
	899,761	895,065	1,059,232	1,077,103

Departmental Information



Tax Assessor

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 14.3% compared to the 2023 budget.

PERFORMANCE MEASURE

	AY 2020	AY2021	AY2022	AY2023
Parcel Count	15,638	15,854	16,503	17,272
Parcels with Homestead Exemption	6,251	7,130	7,348	7,564
New Exemption Applications	1,260	1,408	1,570	1,962
Property Appeals	467	337	504	2,575

AY = Appraisal Year

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	399,838	449,216	416,067	424,443
52 PURCH/CONTRACT SERVICES	128,316	158,120	270,393	270,193
53 SUPPLIES	12,013	6,950	7,450	7,300
	<u>540,167</u>	<u>614,286</u>	<u>693,910</u>	<u>701,936</u>

Departmental Information



Tax Commissioner

MISSION STATEMENT

To fulfill the duties of this office in the best interest of the citizens and the levying authorities we serve in an efficient and courteous manner.

DESCRIPTION

The Tax Commissioner is an elected Constitutional Officer. The Tax Commissioner’s responsibilities include billing, collecting and disbursing all taxes as prescribed by the laws of the State of Georgia. The Tax Commissioner also serves as the motor vehicle tag and title agent for the State of Georgia.

BUDGET HIGHLIGHTS

The 2024 budget increased by 14.2% compared to the 2023 budget.

PERFORMANCE MEASURES

	FY 2020	FY 2021	FY 2022
Motor Vehicle Transactions	40,550	42,428	42,799
Tax Transactions	18,669	19,257	19,169
Tax Bills Mailed	16,936	17,671	18,836

BUDGET SUMMARY

	2022 Actual	2023 Budget	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	405,395	427,658	487,341	495,175
52 PURCH/CONTRACT SERVICES	61,770	72,963	78,712	77,535
53 SUPPLIES	7,655	6,452	6,452	6,359
	474,820	507,073	572,505	579,069

Transfer Station

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

The 2024 budget increased by 13.9% compared to the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	193,777	235,486	295,175	329,126
52 PURCH/CONTRACT SERVICES	225,858	326,810	320,850	312,550
53 SUPPLIES	45,695	42,904	43,650	43,650
54 CAPITAL OUTLAYS	-	-	12,000	-
56 DEPREC. & AMMORTIZATION	53,877	44,800	44,800	55,000
	519,207	650,000	716,475	740,326

Transit

MISSION STATEMENT

Provide quality, timely, and cost effective transportation services for all Dawson County citizens.

DESCRIPTION

The Transit Department is responsible for transporting Dawson County Citizens who do not have transportation or choose to utilize public transportation services. Transportation is provided with four GDOT buses that hold 10 passengers each and run routes between the hours of 8:00 a.m. and 4:00 p.m. between Dawson, Lumpkin, Forsyth, and Hall counties. Passengers 60 years and older do not have to pay a fare to ride transit and Dawson County receives reimbursement for these rides from the Department of Human Services (DHS). Passengers below the age of 60 pay a fare for each way of trip.

BUDGET HIGHLIGHTS

The 2024 budget decreased by 5.8% compared to the 2023 budget.

BUDGET SUMMARY

	2022 ACTUAL	2023 BUDGET	2024 REQUESTED	2024 BUDGET
51 PERS SVC/EMP BENEFITS	226,780	253,515	310,000	310,000
52 PURCH/CONTRACT SERVICES	15,310	24,700	-	-
53 SUPPLIES	34,699	39,645	-	-
57 OTHER COSTS	6,458	25,000	13,000	13,000
	283,247	342,860	323,000	323,000

Other Financing Uses

BUDGET HIGHLIGHTS

The 2024 budget increased by 42.8% compared to the 2023 budget.

BUDGET SUMMARY				
	2022	2023	2024	2024
	ACTUAL	BUDGET	REQUESTED	BUDGET
61 OTHER FINANCING USES	1,974,768	1,900,703	2,580,068	2,713,943
	1,974,768	1,900,703	2,580,068	2,713,943



Supplemental Information



History

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

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

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

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

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

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

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

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



History

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

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

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

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

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

Chase Elliott, son of Bill Elliott, is doing his part in keeping the Elliott name prominently featured in NASCAR. In 2014, Chase won the Nationwide Series championship, becoming the first rookie to win a national series championship in NASCAR. He was also named the NASCAR Xfinity Series Most Popular Driver for 2014 and 2015.

In 2016, Elliott began competing full-time in the NASCAR Sprint Cup Series, driving for Hendrick Motorsports. That year he took home the Rookie of the Year title.

On August 5, 2018, Elliott won his first Monster Energy Cup Series (formerly Sprint Cup Series) race in Watkins Glen, New York. Just



History

like his father, Chase took home eight second place finishes before getting his first win on a road course. He was also voted the 2018 NASCAR Cup Series Most Popular Driver.

In 2019, Elliott brought home first place finishes at Talladega, Watkins Glen and the Charlotte Roval and for the second year in a row, was voted NASCAR's Most Popular Driver.

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

Elliott brought home two Cup Series wins during the 2021 season and five during the 2022 season. He also clinched a spot in the NASCAR Cup Series Championship Race for 2021 and 2022 where he came in fourth both years. Elliott was voted NASCAR's Most Popular Driver again in 2021 and 2022, giving him the honor for the fifth straight year.

Chase had seven top 5 finishes in 2023 but missed multiple races due to a leg injury and failed to qualify for the playoffs for the first time in his Cup career. For the sixth year in a row, Elliott was voted NASCAR's Most Popular Driver in 2023.

In 1957, the Appalachian Trail was re-routed to a new endpoint about 8 miles north of Amicalola Falls State Park, establishing the county as a major destination for hikers. At the same time, the flooding of the Chattahoochee River plain to form nearby Lake Lanier was completed, resulting in Georgia's largest lake at 39,000 acres. The lake forms the southern end of Dawson County.

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

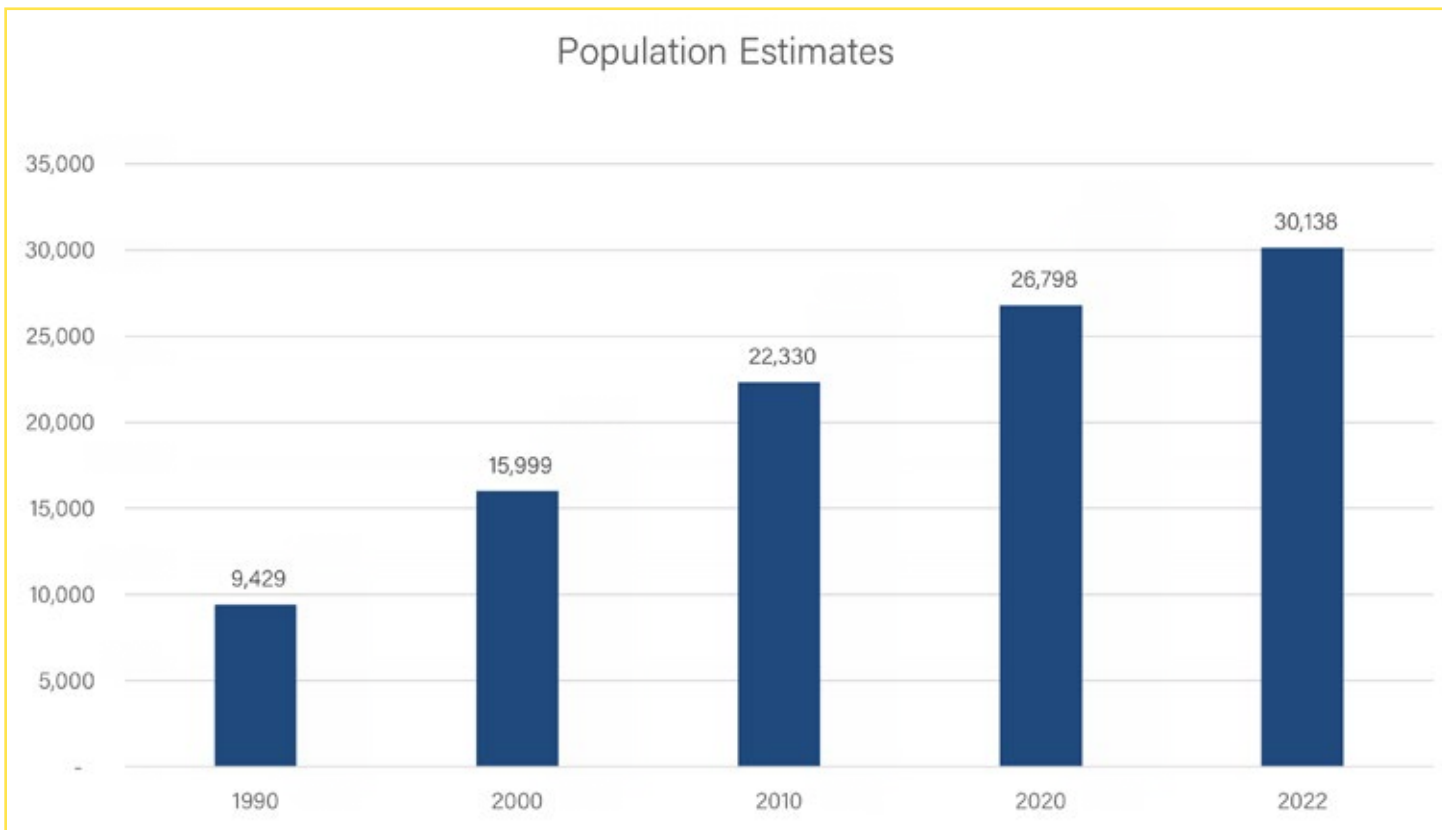


Demographics

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

	2020 Census	2022 Rank
Dawson	26,798	65
City of Dawsonville	3,729	
Georgia	10,711,908	
United States	331,449,281	

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



Labor Statistics

Dawson County's labor force consisted of approximately 13,427 workers for 2022. Some of the County's largest employers (excluding all government agencies) are:

- BTD Manufacturing
- Chick-Fil-A
- Gold Creek Processing
- Home Depot
- Kroger
- Longhorn Steakhouse
- North Georgia Premium Outlets
- Publix
- Walmart

Source: *Georgia Department of Labor*

The County's unemployment rate was 2.7% at the beginning of 2022 and ended the year with a rate of 2.3%. Each year, the Georgia Department of Community Affairs (DCA) ranks counties based on economic factors such as employment, income level and business. This report ranks Georgia into four (4) tiers, as required by the Georgia Job Tax Credit Law. Counties receiving Tier 1 ranking are the poorest while those receiving a Tier 4 ranking are the most prosperous. Dawson County was ranked in Tier 4 for 2022.



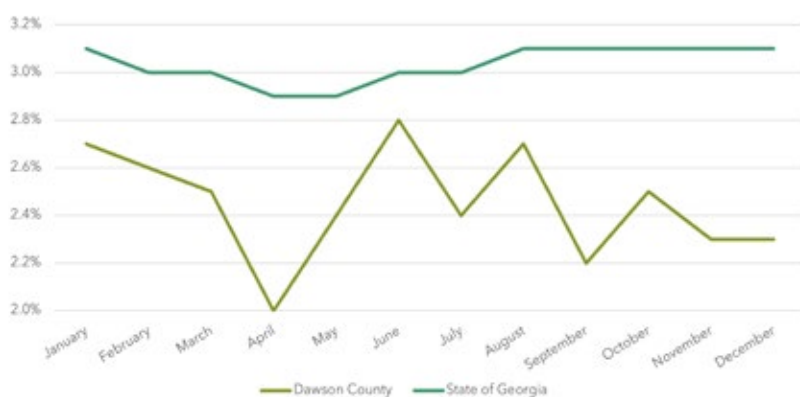
Labor Statistics

Labor Force Activity

2022 Annual Averages				
County	Labor Force	Employed	Unemployed	Rate
Dawson	13,427	13,097	330	2.5%
Cherokee	142,815	139,453	3,362	2.4%
Fannin	11,950	11,632	318	2.7%
Forsyth	130,295	127,263	3,032	2.3%
Gilmer	12,413	12,032	381	3.1%
Hall	107,171	104,611	2,560	2.4%
Lumpkin	18,582	18,131	451	2.4%
Pickens	15,924	15,515	409	2.6%
Dawson Area	452,577	441,734	10,843	2.4%
Georgia	5,234,275	5,075,093	159,182	3.0%
United States	164,287,000	158,291,000	5,996,000	3.6%

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

Unemployment Rates 2022



Rate per Month 2022

	Dawson	State of Georgia
January	2.7%	3.1%
February	2.6%	3.0%
March	2.5%	3.0%
April	2.0%	2.9%
May	2.4%	2.9%
June	2.8%	3.0%
July	2.4%	3.0%
August	2.7%	3.1%
September	2.2%	3.1%
October	2.5%	3.1%
November	2.3%	3.1%
December	2.3%	3.1%

SOURCE: Georgia Department of Labor

Geography



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

The 729-foot Amicalola Falls is Georgia's tallest cascading waterfall and the third tallest cascading waterfall east of the Mississippi River. They are considered one of the Seven Natural Wonders of Georgia. The highest elevation point in the county is Black Mountain, with an elevation of 3,600 feet. The Amicalola, Chestatee and Etowah Rivers flow through Dawson County.

Glossary



Glossary

Accrual Basis of Accounting:

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

Adopted (Approved) Budget:

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

Ad Valorem Tax:

A tax based on the value of the property.

Appropriation:

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

Assessment:

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

Assessed Value:

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

Audit:

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

Authorized Personnel:

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

Bond:

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

Budget:

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

Budget Adjustment:

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

Budget Amendment:

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

Budget Calendar:

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

Budget Document:

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

Budget Resolution:

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

Budget Year:

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

Budget Control:

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

Capital Outlay:

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

Capital Projects:

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

Cash Basis:

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

Glossary

Code of Ordinances:

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

Contingency:

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

DCARGIS (Dawson County Area Regional Geographic Information System):

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

Debt Service:

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

Department:

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

Depreciation:

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

Encumbrance:

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

Enterprise Fund:

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

Expenditure (Expense):

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

Fiscal Year:

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

Full Time Employee (FTE):

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

Fund:

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

Fund Balance (assigned):

Amounts a government intends to use for a particular purpose.

Fund Balance (committed):

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

Fund Balance (non-spendable):

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

Fund Balance (restricted):

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

Fund Balance (unassigned):

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

General Fund:

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

Glossary

Generally Accepted Accounting Principles (GAAP):

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

Governing Authority:

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

Governmental Funds:

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

Grant:

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

Intergovernmental Revenue:

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

Legal level of control:

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

Levy:

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

Liabilities:

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

Line-item budget:

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

Local Option Sales Tax (LOST):

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

Long-term debt:

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

Mill:

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

Millage Rate:

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

Modified Accrual Basis:

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

Operating Budget:

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

Personnel Services:

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

Glossary

Property Taxes:

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

Proprietary Funds:

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

Public Hearing:

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

Purchased/Contract Services:

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

Resolution:

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

Special Revenue Fund:

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

Special Purpose Local Option Sales Tax (SPLOST):

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

Statutory:

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

Supplies:

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

Tax Digest:

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

Tax Levy:

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

Tax Rate:

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

Taxes:

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

END OF GLOSSARY



