


DAWSON COUNTY GOVERNMENT PROPOSED BUDGET PRESENTATION FY 2025

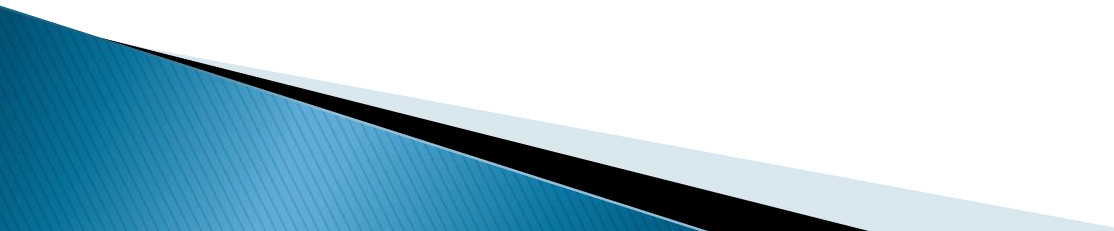


Presented by:
Chairman Billy Thurmond
October 17, 2024

Budget Goals

- ▶ Prepare a realistic, revenue-based budget.
 - ▶ Budget conforms to the reduced millage rate from 5.6340 to 5.4630 (full roll back rate).
 - ▶ Maximize county services to citizens with available funding.
 - ▶ Provide all departments/agencies the opportunity to present their requests to the full Board during public hearings.
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Budget Challenges

- ▶ Provide funding for increased personnel costs.
 - ▶ Increased operational needs of multiple departments.
 - ▶ Increased cost of supplies and materials for all departments.
 - ▶ Anticipate any foreseeable changes in revenue sources.
 - ▶ Maintain strong fund balance.
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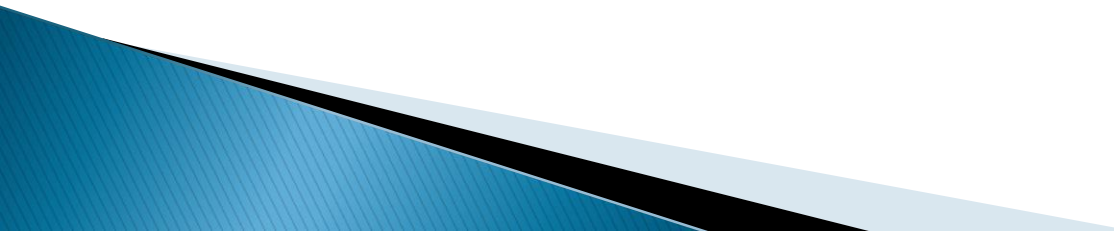
Personnel Costs History—all funds

PERSONNEL COSTS HISTORY - ALL FUNDS

<u>YEAR</u>	<u>COST</u>	<u>\$ Change</u>	<u>% Change</u>
2020	\$ 21,355,731 (Actual)	\$ 1,808,074	9.25%
2021	\$ 22,935,479 (Actual)	\$ 1,579,748	7.40%
2022	\$ 24,835,514 (Actual)	\$ 1,900,035	8.28%
2023	\$ 27,455,630 (Actual)	\$ 2,620,116	10.55%
2024	\$ 33,253,802 (Budget)	\$ 5,798,172	21.12%
2025	\$ 34,619,462 (Proposed)	\$ 1,365,660	4.11%

Costs include: salary, overtime, and benefits

General Fund

- ▶ Main operating fund of the County. All property tax received by the County government provides revenue to the General Fund.
 - ▶ In this proposed budget, property tax provides 32.87% of revenue for General Fund.
 - ▶ L.O.S.T. provides 25.60% of revenue.
 - ▶ Fund balance would provide 13.91% of revenue.
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Where we started.....

- ▶ General Fund operating requests totaled \$45,625,247.
- ▶ \$17.8 million in capital requests to be funded in FY 25.
- ▶ Over \$2.1 million in new personnel/salary change requests (including benefits).

FY 2024 Original Budget was \$43,437,258

FY 2024 Current budget is \$44,213,562

General Fund Revenue Changes

- ▶ In 2021, the County received word it would receive \$5 million from the Federal Government as a part of the American Rescue Plan Act (ARPA). The Board made the decision to use these funds to offset the cost of pay increases for First Responders.
- ▶ The ARPA funding has been a valuable tool to help fund public safety in Dawson County the past 3 years. However, that funding will not be used in the FY 25 budget as it will be exhausted by the end of FY 24.
- ▶ This proposed budget includes use of fund balance (reserves) of \$6,656,746, or 13.91% of revenue.

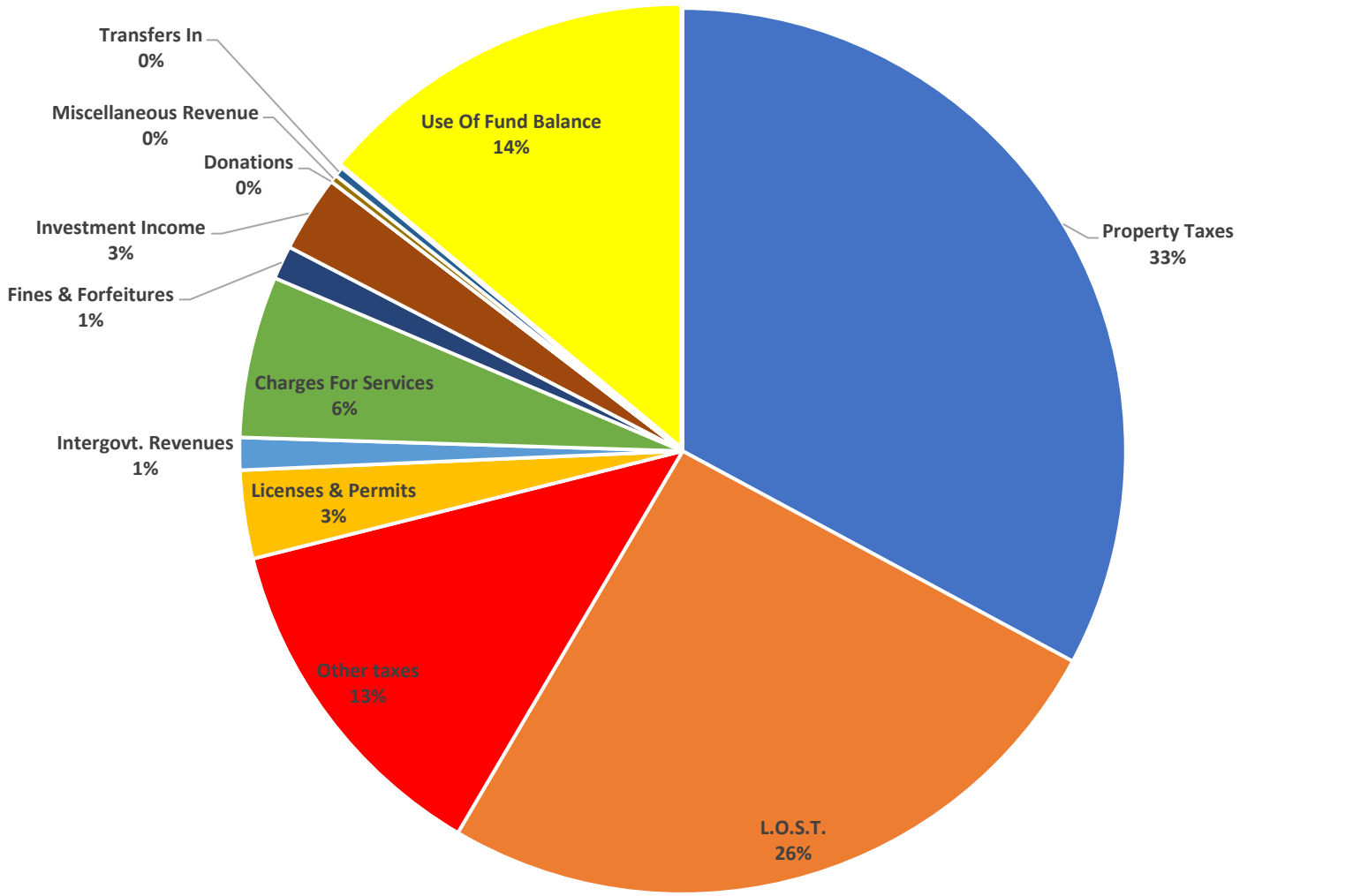
Proposed General Fund Revenues

	FY 2025 Proposed Budget	FY 2024 Amended Budget	% Change	FY 2024 Original Budget	% of revenue
Property Taxes	15,730,962	14,762,722	6.56%	14,762,722	32.87%
L.O.S.T.	12,250,000	11,500,000	6.52%	11,500,000	25.60%
Other taxes	6,040,000	5,739,800	5.23%	5,739,800	12.62%
Licenses & Permits	1,542,050	1,584,150	-2.66%	1,584,150	3.22%
Intergovt. Revenues	565,600	460,200	22.90%	460,200	1.18%
Charges For Services	2,821,910	2,870,130	-1.68%	2,869,630	5.90%
Fines & Forfeitures	587,500	590,100	-0.44%	590,100	1.23%
Investment Income	1,339,800	1,223,500	9.51%	1,223,500	2.80%
Donations	-	91,363	-100.00%	-	0.00%
Miscellaneous Revenue	130,600	500,748	-73.92%	171,340	0.27%
Transfers In	188,860	164,610	14.73%	164,610	0.39%
Use Of Fund Balance	6,656,746	4,726,239	40.85%	4,371,206	13.91%
Totals	\$ 47,854,028	\$ 44,213,562	8.23%	\$ 43,437,258	100.00%

Change from original FY 24 Budget to proposed FY 25 budget

\$ 4,416,770 10.17%

Revenue Sources



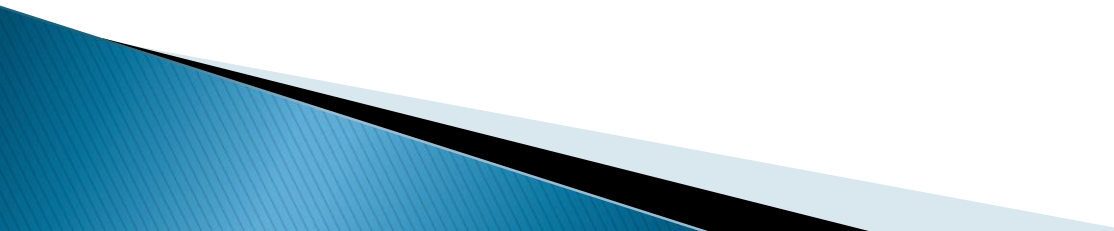
- Property Taxes
- L.O.S.T.
- Other taxes
- Licenses & Permits
- Intergovt. Revenues
- Charges For Services
- Fines & Forfeitures
- Investment Income
- Donations
- Miscellaneous Revenue
- Transfers In
- Use Of Fund Balance

Proposed General Fund Expenditures by Function

	FY 2025 Proposed Budget	FY 2024 Budget (Amended)	% Change	FY 2024 Budget (Original)	% Change
General Government	10,482,955	8,716,703	20.26%	8,603,104	21.85%
Judicial	5,234,590	5,143,529	1.77%	5,098,819	2.66%
Public Safety-Sheriff	13,819,636	12,121,362	14.01%	12,006,483	15.10%
Public Safety	8,801,844	8,442,202	4.26%	8,431,781	4.39%
Public Works	2,376,368	2,448,713	-2.95%	2,445,738	-2.84%
Health & Welfare	390,685	480,683	-18.72%	398,734	-2.02%
Recreation & Culture	2,666,303	2,440,844	9.24%	2,304,737	15.69%
Housing & Development	1,512,480	1,477,154	2.39%	1,433,919	5.48%
Transfers out (uses)	2,569,167	2,942,372	-12.68%	2,713,943	-5.33%
Totals	47,854,028	44,213,562	8.23%	43,437,258	10.17%

GENERAL FUND PROPOSED FY 25 BUDGET

BY DEPARTMENT



General Government

	FY 2025 Proposed Budget	FY 2024 Budget Amended	FY 2024 Budget Original	% Change (Amended)	% Change (Original)
Board of Commissioners	252,100	244,564	242,780	3.08%	3.84%
County Administration	344,359	341,090	341,090	0.96%	0.96%
Elections/Registrar	523,704	535,440	535,440	-2.19%	-2.19%
General Government	3,568,995	2,049,816	2,131,157	74.11%	67.47%
Finance	793,402	759,170	759,170	4.51%	4.51%
Information Technology	987,335	960,624	962,304	2.78%	2.60%
Human Resources	327,710	296,164	296,164	10.65%	10.65%
Tax Commissioner	636,030	579,069	579,069	9.84%	9.84%
Tax Assessor	851,901	752,675	701,936	13.18%	21.36%
Board of Equalization	12,935	20,695	20,695	-37.50%	-37.50%
Risk Management	705,450	700,447	556,350	0.71%	26.80%
Facilities	1,293,141	1,256,876	1,256,876	2.89%	2.89%
Public Relations	84,192	88,945	88,945	-5.34%	-5.34%
GIS	101,701	131,128	131,128	-22.44%	-22.44%
Total General Government	10,482,955	8,716,703	8,603,104	20.26%	21.85%

Judicial

	FY 2025 Proposed Budget	FY 2024 Budget Amended	FY 2024 Budget Original	% Change (Amended)	% Change (Original)
Superior Court	767,261	805,998	789,501	-4.81%	-2.82%
Clerk of Court	838,245	852,242	844,029	-1.64%	-0.69%
District Attorney	1,173,525	1,133,308	1,113,308	3.55%	5.41%
Magistrate Court	595,007	554,779	554,779	7.25%	7.25%
Probate Court	458,667	466,207	466,207	-1.62%	-1.62%
Juvenile Court	419,134	411,823	411,823	1.78%	1.78%
Public Defender	699,410	694,803	694,803	0.66%	0.66%
Treatment Court	283,341	224,369	224,369	26.28%	26.28%
Total Judicial	5,234,590	5,143,529	5,098,819	1.77%	2.66%

Public Safety

	FY 2025 Proposed Budget	FY 2024 Budget Amended	FY 2024 Budget Original	% Change (Amended)	% Change (Original)
Marshals	336,915	353,231	349,480	-4.62%	-3.60%
Fire	3,885,725	3,689,055	3,697,651	5.33%	5.09%
Fire Marshal & Prevention	85,050	70,446	49,550	20.73%	71.64%
EMS	3,961,557	3,821,051	3,826,681	3.68%	3.52%
Coroner	162,518	166,721	166,721	-2.52%	-2.52%
EMA	155,079	158,898	158,898	-2.40%	-2.40%
Humane Society	215,000	182,800	182,800	17.61%	17.61%
Total Public Safety	8,801,844	8,442,202	8,431,781	4.26%	4.39%

Sheriff

	FY 2025 Proposed Budget	FY 2024 Budget Amended	FY 2024 Budget Original	% Change (Amended)	% Change (Original)
Sheriff	6,710,318	6,110,562	6,110,562	9.82%	9.82%
Sheriff-K-9	44,100	47,726	33,550	-7.60%	31.45%
Sheriff-Jail	5,089,019	4,116,278	4,116,278	23.63%	23.63%
Sheriff-School Traffic Mgmt.	67,000	60,500	60,500	10.74%	10.74%
Sheriff-School Resource Officers	659,183	585,960	585,960	12.50%	12.50%
Sheriff- Donations	-	100,703	-		
Sheriff-Court Services	1,216,216	1,077,103	1,077,103	12.92%	12.92%
Sheriff-Special Event Officers	33,800	22,530	22,530	50.02%	50.02%
TOTAL SHERIFF	13,819,636	12,121,362	12,006,483	14.01%	15.10%

Public Works

	FY 2025 Proposed Budget	FY 2024 Budget Amended	FY 2024 Budget Original	% Change (Amended)	% Change (Original)
Public Works -Admin	402,221	428,636	425,002	-6.16%	-5.36%
Roads Department	1,961,564	2,005,144	2,005,803	-2.17%	-2.21%
Keep Dawson Co. Beautiful	12,583	14,933	14,933	-15.74%	-15.74%
Total Public Works	2,376,368	2,448,713	2,445,738	-2.95%	-2.84%

Health & Welfare

	FY 2025 Proposed Budget	FY 2024 Budget Amended	FY 2024 Budget Original	% Change (Amended)	% Change (Original)
Health Department	162,000	162,000	162,000	0.00%	0.00%
Good Shepherd Clinic	30,000	30,000	30,000	0.00%	0.00%
Avita	10,000	10,000	10,000	0.00%	0.00%
CASA	9,000	9,000	9,000	0.00%	0.00%
DFACS	35,300	35,300	35,300	0.00%	0.00%
No one alone (NOA)	5,000	5,000	5,000	0.00%	0.00%
Indigent Welfare	7,000	7,000	7,000	0.00%	0.00%
Senior Center	125,605	133,434	133,434	-5.87%	-5.87%
Senior Services Donations	-	81,643	-	-100.00%	
Medicare Silver Sneakers	6,780	7,306	7,000	-7.20%	-3.14%
Total Health & Welfare	390,685	480,683	398,734	-18.72%	-2.02%

Recreation & Culture

	FY 2025 Proposed Budget	FY 2024 Budget Amended	FY 2024 Budget Original	% Change (Amended)	% Change (Original)
Park	2,024,165	1,726,317	1,719,172	17.25%	17.74%
Park Donations	-	40,948	-	-100.00%	
Park Women's Club	-	219	-	-100.00%	
Park Pool	51,295	47,989	47,989	6.89%	6.89%
War Hill Park	60,048	102,832	44,267	-41.61%	35.65%
Lake Parks	21,000	20,230	21,000	3.81%	0.00%
Library	509,795	502,309	472,309	1.49%	7.94%
Total Recreation & Culture	2,666,303	2,440,844	2,304,737	9.24%	15.69%

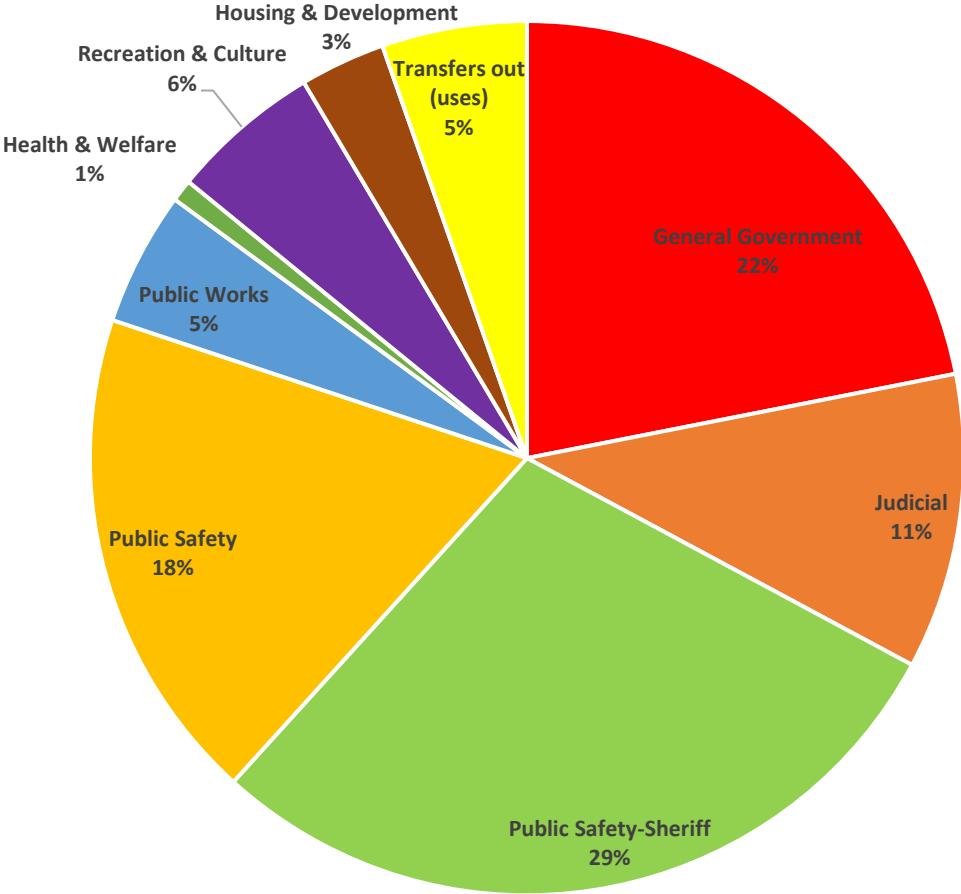
Housing & Development

	FY 2025 Proposed Budget	FY 2024 Budget Amended	FY 2024 Budget Original	% Change (Amended)	% Change (Original)
County Extension	105,189	104,034	104,034	1.11%	1.11%
Planning & Development	967,291	973,120	929,885	-0.60%	4.02%
Development Authority	440,000	400,000	400,000	10.00%	10.00%
Total Housing & Development	1,512,480	1,477,154	1,433,919	2.39%	5.48%

Other financing uses

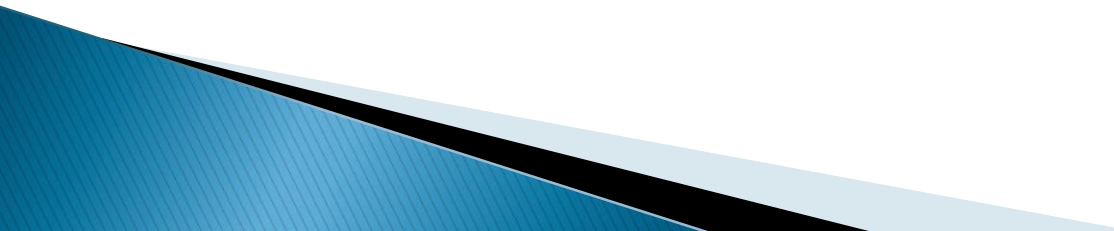
	FY 2025 Proposed Budget	FY 2024 Budget Amended	FY 2024 Budget Original	% Change (Amended)	% Change (Original)
Transfer out to Family Connection	119,438	72,605	70,925	64.50%	68.40%
Transfer out to Grants	1,009,523	844,768	845,266	19.50%	19.43%
Transfer out to Capital	205,000	663,461	512,000	-69.10%	-59.96%
Transfer out to Fleet	506,890	603,978	528,192	-16.07%	-4.03%
Transfer out to E-911	728,316	757,560	757,560	-3.86%	-3.86%
	2,569,167	2,942,372	2,713,943	-12.68%	-5.33%

Expenditure allocation



- General Government
- Judicial
- Public Safety-Sheriff
- Public Safety
- Public Works
- Health & Welfare
- Recreation & Culture
- Housing & Development
- Transfers out (uses)

Proposed budget highlights

- ▶ \$1.2 million in contingency for 5% COLA increase for employees.
 - ▶ \$1 million in contingency for merit and longevity increases.
 - ▶ Added \$187k for 1% increase to retirement match.
 - ▶ \$344,780 for debt service.
 - ▶ \$72,379 added to Public Works budget for Employee Incentive Program.
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Proposed new/reclassified positions

Position Requested	Type	Salary		Total Benefit Costs	Computer Cost	Other Equipment Cost	Total Additional Cost
		Provided by HR	Increase				
Community Development							
Community Development Director	New Position	\$ 74,076.00	\$ 74,076.00	\$ 36,923.57	\$ 1,500.00	\$ 2,500.00	\$ 114,999.57
Erosion & Sediment Control Plan Reviewer	New Position	\$ 47,750.00	\$ 47,750.00	\$ 33,593.34	\$ 1,500.00	\$ 1,000.00	\$ 83,843.34
Code Compliance Manager	Position Reclass	\$ 66,933.38	\$ 3,187.30	\$ 403.19	\$ -	\$ -	\$ 3,590.49
Alcohol License Administrator	Position Reclass	\$ 45,427.20	\$ 2,163.20	\$ 273.64	\$ -	\$ -	\$ 2,436.84
Development Services Rep I	Position Reclass	\$ 39,115.44	\$ 1,862.64	\$ 235.62	\$ -	\$ -	\$ 2,098.26
Building Inspections Manager	Position Reclass	\$ 72,522.11	\$ 3,453.43	\$ 436.86	\$ -	\$ -	\$ 3,890.29
Coroner							
Additional Deputy Coroner	New Position	\$ 15,730.85	\$ 15,730.85	\$ 1,257.41	\$ -	\$ 2,250.00	\$ 19,238.26
County Administration							
Deputy County Clerk	New Position	\$ 2,750.00	\$ 2,750.00	\$ 347.88	\$ -	\$ 2,500.00	\$ 5,597.88
Emergency Services							
PT Admin Assistant	Temporary to Permanent Reclass	\$ 29,440.32	\$ 29,440.32	\$ 2,306.18	\$ -	\$ -	\$ 31,746.50
Finance							
PT Ambulance Billing Accountant	New Position	\$ 31,828.16	\$ 31,828.16	\$ 2,488.85	\$ 1,500.00	\$ -	\$ 35,817.01
Human Resources							
Administrative Assistant	New Position	\$ 35,630.40	\$ 35,630.40	\$ 32,060.21	\$ 1,650.00	\$ 850.00	\$ 70,190.61

Position Requested	Type	Salary Provided by HR	Increase	Total Benefit Costs	Computer Cost	Other Equipment Cost	Total Additional Cost
Park & Rec							
Outdoors Recreation / Lake Parks Manager	New Position	\$ 41,249.00	\$ 41,249.00	\$ 32,770.96	\$ -	\$ -	\$ 74,019.96
Park Maintenance Worker	New Position	\$ 29,314.00	\$ 29,314.00	\$ 31,261.18	\$ -	\$ -	\$ 60,575.18
Probate Court							
Probate Clerk	New Position	\$ 30,780.00	\$ 30,780.00	\$ 31,446.63	\$ -	\$ -	\$ 62,226.63
Public Defender							
Administrative Assistant	New Position	\$ 35,630.00	\$ 35,630.00	\$ 32,060.16	\$ 1,500.00	\$ 1,000.00	\$ 70,190.16
Sheriff							
Detention Officer	New Position	\$ 40,556.88	\$ 40,556.88	\$ 32,683.41	\$ 3,545.00	\$ 10,282.28	\$ 87,067.57
Detention Officer	New Position	\$ 40,556.88	\$ 40,556.88	\$ 32,683.41	\$ 3,545.00	\$ 10,282.28	\$ 87,067.57
Tax Commissioner							
Deputy Tax Commissioner	New Position	\$ 45,468.80	\$ 45,468.80	\$ 33,304.76	\$ -	\$ -	\$ 78,773.56
TOTAL		\$ 724,759.42	\$ 511,427.86	\$ 336,537.26	\$ 14,740.00	\$ 30,664.56	\$ 893,369.68

These positions are not included in the presented budget

OTHER FUNDS FY 25 PROPOSED BUDGETS

Capital Projects Fund

- ▶ \$205,000 in proposed FY 25 budget.
 - \$100,000 Recycling center canopy
 - \$ 55,000 Security cameras for parks
 - \$ 50,000 Fire hose replacement

SPLOST VI

SPLOST VI collections ended June 30, 2021.

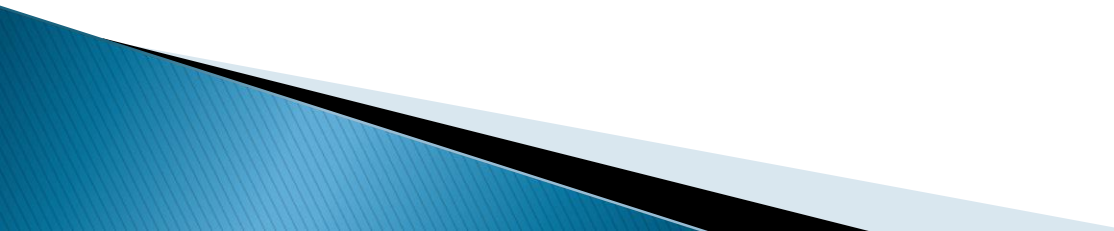
Remaining funds to be spent in FY 25.

Proposed FY 25 Budget= \$1,610,000

Items:

\$ 25,000	Engineering for landfill methane relocation
20,000	Computers, I-pads and IT equipment
250,000	Repave Fire Station I parking lot
15,000	Engineering for PW facility pole shed
<u>1,300,000</u>	Planned park improvements
\$ 1,610,000	Total

SPLOST VII

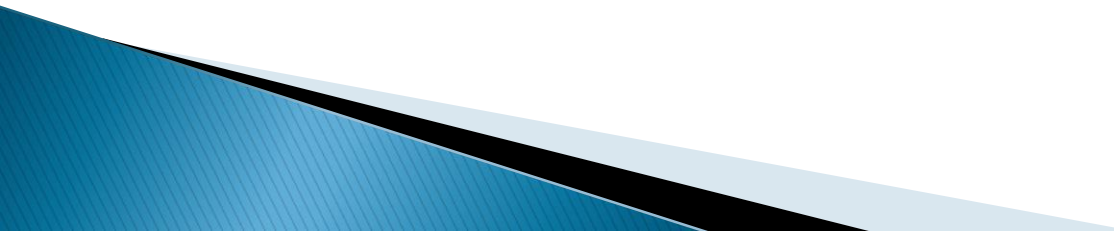
- ▶ SPLOST VII Collections began July 1, 2021.
 - ▶ \$12,000,000 in sales tax revenue budgeted to be received in 2024.
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SPLOST VII Projects

SPLOST VII BUDGET/PLAN OF PROJECTS FOR FY 2025

E911 Radio System	\$8,000,000	
EOC Building	4,000,000	
Vehicles	200,000	includes \$36k for IT truck and \$40k for 2 gators for Parks
Park Improvements	1,720,000	
Office for IT/Facilities	500,000	
Fire Station	3,000,000	
LEC Roof	400,000	
IT equipment	300,000	
Sheriff vehicles	500,000	\$250k for SWAT and \$250k for patrol vehicles
Fire vehicle	750,000	
Payments to Dawsonville	1,584,000	
EMS	460,000	
PW Road projects	3,000,000	
PW Equipment replacement	300,000	
Health Department	2,495,000	
TOTAL FOR FY 25	<u><u>\$ 27,209,000</u></u>	

T- SPLOST

- ▶ New 1 cent sales tax that is solely dedicated to transportation projects.
 - ▶ FY 25 budget = \$12,200,000
 - ▶ Budget includes \$250,000 for T SPLOST Project Management.
- 

Impact Fees

- ▶ Total FY 25 proposed budget=\$1,735,000

\$ 1,600,000	Contingency
35,000	Books and materials for library
<u>100,000</u>	Wildland fire PPE
\$ 1,735,000	Total

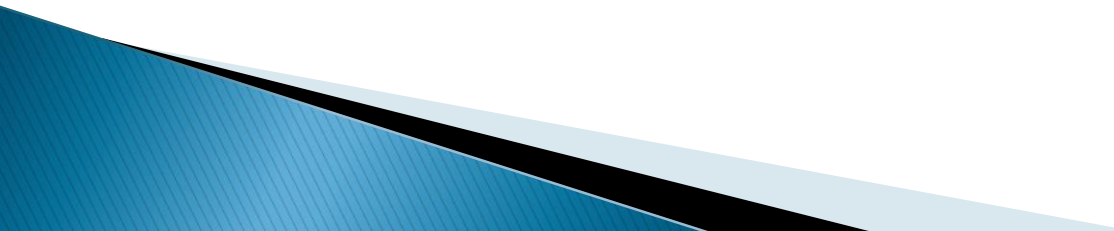
Grants

<u>GRANT NAME</u>	<u>GRANT BUDGET</u>	<u>COUNTY MATCH/BUDGET</u>
Treatment Court	250,157	In kind
Match for potential grants	50,000	50,000
K-9	112,204	
H.E.A.T. Grant	132,852	53,141
VAWA	100,000	25,000
Bulletproof Vest Grant	5,000	2,500
GA Forestry	10,000	5,000
EMPG	15,568	7,845
EMS Trauma Equipment Grant	6,000	
Hazard Mitigation	96,695	5,802
LMIG	710,985	213,296
Legacy Link	590,000	450,000
Legacy Link (Respite Care)	26,700	10,000
DOT Capital Grant	12,000	12,000
Transit	350,000	175,000
Totals	\$ 2,468,161	\$ 1,009,584

All Funds Proposed Budgets

FUND	FY 2025 Proposed Budget	FY 2024 Amended Budget	% Change
General Fund	47,854,028	44,213,562	8.23%
D.A.T.E Fund	25,000	25,000	0.00%
Jail Fund	40,000	40,000	0.00%
LVAP (Crime Victims)	19,000	19,000	0.00%
Law Library	22,000	22,000	0.00%
Family Connection	175,688	305,455	-42.48%
Inmate Welfare	85,000	85,000	0.00%
DA Forfeiture	1,900	1,900	0.00%
Confiscated Assets -Sheriff	10,700	10,700	0.00%
Emergency 911	1,400,316	1,310,560	6.85%
ARPA Local Fiscal Recovery	-	1,294,627	-100.00%
Multiple Grants Fund	2,468,161	2,610,645	-5.46%
Hotel-Motel Tax	855,000	750,000	14.00%
SPLOST VI	1,610,000	2,700,000	-40.37%
SPLOST VII	27,209,000	22,115,726	23.03%
T-SPLOST	12,200,000	62,500	19420.00%
Capital Projects	205,000	1,376,808	-85.11%
Solid Waste	755,000	892,007	-15.36%
Fleet & Fuel	508,015	605,103	-16.04%
Inmate Escrow	80,000	80,000	0.00%
Impact Fees	1,735,000	1,686,918	2.85%
TOTAL ALL FUNDS	97,258,808	80,207,511	21.26%

FY 2025 Public Budget Hearings

- ▶ Thursday, November 7, 2024 – Public Comment on Proposed FY 2025 Budget during Work Session
 - ▶ Thursday, November 7, 2024 – Public Comment on Proposed FY 2025 Budget during Voting Session
 - ▶ Thursday, November 21, 2024 – Public Comment on Proposed FY 2025 Budget during Voting Session
 - ▶ At the November 21, 2024 Voting Session, the Board will consider and may adopt the FY 2025 Budget.
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In closing.....

Thank you to fellow BOC members, elected officials, department heads and agencies, and their staff, in their assistance with this budget process.

