

Dawson County, Georgia
Where Quality of Life Matters

2025
Budget Guide

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2025
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, 2024

Christopher P. Morrill

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, 2024**. 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.

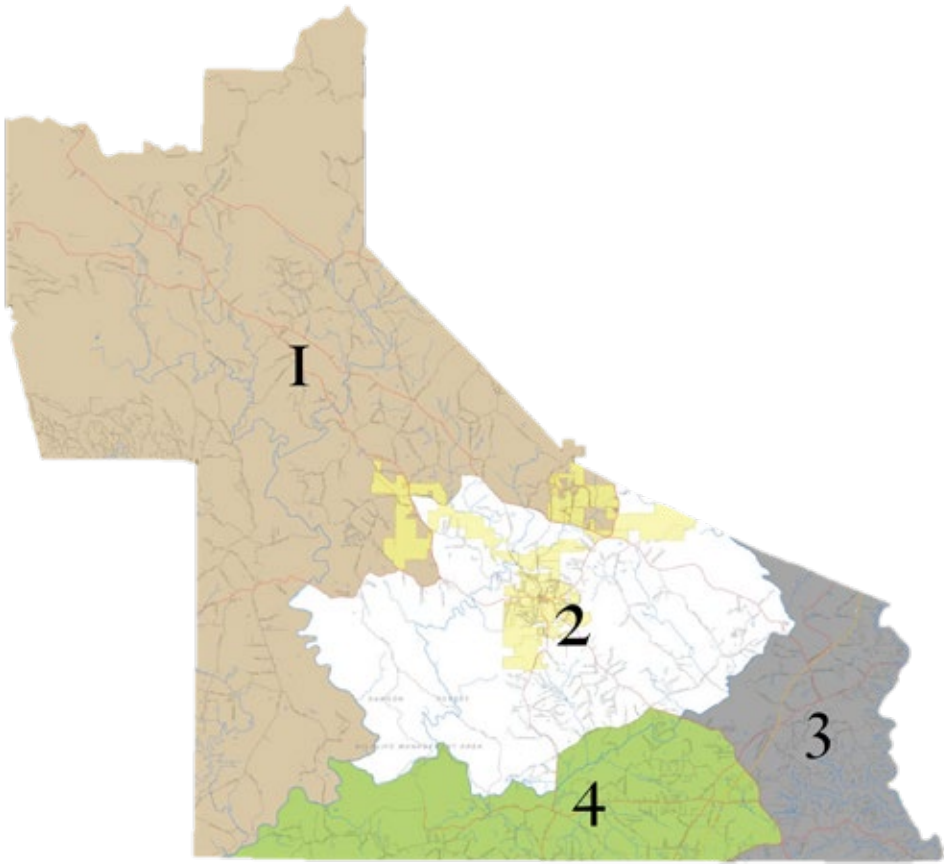
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Board of Commissioners District Map



Billy Thurmond

Chairman





Seth Stowers

District 1



Chris Gaines

District 2



Alexa Bruce

District 3



Emory Dooley

District 4

Introduction and Overview 11

Chairman's Message 12
Executive Summary 16
2025 Expenditures by Category 18
2025 Expenditures by Function 19
2025 Revenues by Category 20
2025 Revenues by Function 21
Budget For All Funds 22
Position Summary 23

Financial Structure, Policy, and Process 25

Organizational Chart 26
Fund Structure 27
Fund and Department Relationship 28
Fund Descriptions 29
Financial Planning Policies 35
Expenditure Policies 38
Budget Process 40
FY 2025 Budget Calendar 41
Strategic Goals and Strategies 42
Long Range Planning 43
Financial Summaries 45
Fund Balance 46
Consolidated Financial Schedule 48
Five Year Consolidated Financial Schedule 50
Revenue Sources 52

Capital and Debt 57

Capital Improvement Program 58
Debt 61
SPLOST 62

Departmental Information 63

Avita Community Partners 64
Board of Commissioners 65
Board of Equalization 66
Chamber of Commerce 67
Clerk of Superior Court 68
Coroner 69
Coroner - Indigent Welfare 70
County Administration 71
County Extension 72
Court Appointed Special Advocate – CASA 73
Courts - Juvenile Court 74
Courts - Magistrate Court 75
Courts - Probate Court 76
Courts - Superior Court 77
Courts - Treatment Court 78
Department of Family and Children Services 79
District Attorney 80
Elections/Registrar 81
Emergency Services - Emergency Management Agency 82
Emergency Services - Emergency Medical Services 83
Emergency Services - Fire 84
Emergency Services - Fire Marshal 85
Facilities Management 86
Finance 87
Fleet Services/Fuel Center 88
General Government 89
Geographic Information Systems (GIS) 90
Good Shepherd Clinic 91
Health Department 92
Human Resources 93
Humane Society 94
Information Technology 95
Keep Dawson County Beautiful 96

Library 97
Marshal 98
No One Alone – NOA 99
Parks and Recreation 100
Parks and Recreation - Lake Parks 101
Parks and Recreation - Pool 102
Parks and Recreation - War Hill Park 103
Planning and Development 104
Public Defender 105
Public Relations 106
Public Works - Administration 107
Public Works - Roads 108
Risk Management 109
Senior Services 110
Senior Services – Medicare Silver Sneakers 111
Sheriff's Office - E-911 112
Sheriff's Office - Detention Center 113
Sheriff's Office - K-9 114
Sheriff's Office - School Resource Officers 115
Sheriff's Office - School Traffic Management 116
Sheriff's Office - Special Event Officers 117
Sheriff's Office - Sheriff 118
Sheriff's Office - Sheriff Services 119
Tax Assessor 120
Tax Commissioner 121
Transfer Station 122
Transit 123
Other Financing Uses 124

Supplemental Information 125

History 126
Demographics 129
Labor Statistics 130
Geography 132

Glossary 133

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 2025 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 25 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 the County operations. The 2025 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 2025 General Fund budget includes a use of fund balance in the amount of $7,624,230. The projected general fund unassigned fund balance at the end of 2025 is approximately $8 million (based on budget), which is 16% of general fund expenditures.**
- **Priority based requests- Beyond the daily operation and maintenance cost of each agency and department, each department was asked 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 2025 budget includes a $1,200,000 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 2025. Merit increases will be awarded to employees in 2025 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 2025. Additionally, due to the increase in the cost of living and inflation, the Board included a 5% across the board COLA that will go into effect January 2025. The Board also voted to increase the county match to retirement from 5% to 6%.

The Board of Commissioners approved several personnel changes for 2025, including the addition of new positions. The total cost for these changes and additions added $880,992 to the 2025 budget.

New positions approved for FY 25:

The Board approved the County Manager's recommendation to restructure the planning and development, code enforcement, inspections and permitting functions under one department to be known as Community Development. The new position will oversee all these county functions. Some current positions will be restructured due to this organization change.

Planning	Erosion & Sediment Control Plan reviewer
Coroner	Deputy Coroner
Board of Commissioners	Deputy County Clerk
Human Resources	Administrative Assistant
Park & Recreation	Outdoor recreation/Lake Parks Manager/Park Maintenance worker
Probate Court	Probate Clerk
Public Defender	Administrative Assistant
Sheriff	(2) Detention Officers
Tax Commissioner	Deputy Tax Commissioner
Emergency Services	Part time Administrative Assistant
Finance	Part time Ambulance Billing Accountant
Community Development	Director

Capital:

Capital funding continues to be a major consideration for the Board of Commissioners. For fiscal year 2025, $205,000 (not including SPLOST) in capital expenditures was approved in the budget. The Capital Projects fund is funded by transfers from the General Fund. The intent is to use sales tax funds for most capital projects in FY 25. This helps take pressure off the General Fund. SPLOST (Special Purpose Local Option Sales Tax) will continue to be the main source of funding for major capital projects. For FY 25, $28,819,000 has been budgeted for these projects and will be paid by SPLOST revenues.

2025 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, park improvements and public works improvements.

A total of $1,610,000 is budgeted in the SPLOST VI fund for 2025. 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 have begun work on these and other approved projects.

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 $27,209,000 budgeted for SPLOST VII in FY 2025.

Debt Service:

Scheduled Debt –The County has minimal debt that it will be obligated to pay in future years. The County is obligated to pay $344,780 for the Etowah Water Authority Bond Issue in 2025. The County has no other debt. This debt will be paid in full in 2027.

Upcoming Residential and Commercial developments:

In 2024, there were 1,308 total building permits issued. These permits were for numerous single-family homes, apartment complexes and commercial buildings.

In 2025, 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 2024, Public Works paved 2.68 miles of county roads with LMIG (Local Maintenance Improvement Grant) funds. Using SPLOST VI and SPLOST VII funds, they completed full depth reclamation for 5.21 miles. Also in 2024, we completed repaving the parking lot at Rock Creek Park, and Culvert replacements. For 2025, Public Works will continue to use LMIG 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 2025, the County plans to enhance the remodeled recycling center to make it easier and more efficient for citizens to recycle their garbage. They are planning to add a canopy at the center to assist citizens with their recycling disposal. There is $100,00 set aside in the Capital Projects Fund for this purpose.

Emergency Services received funding for fire hose replacement ($50,000), funding to repave the Station 1 parking lot ($250,000), funding to replace Station 3 ($3,000,000) and Wildland Fire PPE ($100,000) for FY 2025. Funding for a new ambulance ($460,000) is included in the FY 25 budget.

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 is 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. Design and sitework started in FY 2024 and it is expected the park will be completed no later than 2026. Funds are budgeted in 2025 for this beautiful asset to the County.

As mentioned earlier, in 2025, the County will complete the construction 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.

In 2024, the citizens voted to approve a $.01 sales tax to be used for transportation (road) improvements. This is called T-SPLOST. Collections began October 2024. There is $12.2 million budgeted to be used for this purpose in FY 25. This funding will allow the County to upgrade and maintain roads that provide the important transportation system to the citizens of Dawson County

I want to thank our Chief Financial Officer, Vickie Neikirk and Budget Manager, Natalie Johnson for all of 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 2025 balanced budget.

Respectfully,



Billy Thurmond
Chairman
Dawson County Board of Commission

Executive Summary

Dawson County, Georgia
Executive Summary
Approved Budget for Fiscal Year 2025

General Information

- The FY 2024 county government tax rate is 5.4630 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 5.6340 from the prior year. The 2024 tax levy provides revenue for FY 2025. The total tax levy for 2024 is $16,198,956.
- The tax digest (value of all assessed property) increased from $2,781,848,287 in 2023 to $2,965,212,443 in 2024. This is an increase of 6.59%. The millage rate was decreased to help offset the impact of the increase in the digest.
- The FY 2025 total annual budget (all funds) is $98,226,292, an increase of $28,561,552, or 41%, from original FY 2024 budget. This increase is largely attributed to increases in the General and SPLOST VII Funds, along with the addition of the new T- SPLOST fund approved in 2024.
- The FY 2025 adopted General Fund budget is $48,821,512 and represents an increase of $5,384,254, or 12%, from FY 2024. 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 2025 budget

- The FY 2025 budget includes continued funding for salary increases implemented in prior years for employees; as well as $1,200,000 in additional funding for merit and longevity increases for all eligible employees to be awarded in FY 2025. The Board approved a 5% COLA increase for all employees to be awarded January 2025. Included in this budget is a 1% increase to the County match for retirement. This will bring the match up to a maximum of 6%.
- The FY 2025 General Fund budget was balanced with the use of $7,624,230 from fund balance. This amount is higher than the $4,371,206 that was budgeted for FY 2024. This represents a $3,253,024, or 74%, increase in use of fund balance from FY 2024.
- The FY 2025 budget also includes $344,780 for scheduled debt payments on 2012 Etowah Water and Sewer Authority Bonds.
- In FY 2025, 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 $2,526,078, which represents a decrease of $187,865, or 6.9%, from 2024. Budgeted transfers to other funds are as follows:
    - $1,009,523 transfer out to Multiple Grant Fund
    - $205,000 transfer out to Capital Projects Fund
    - $506,890 transfer out to Fleet/Fuel Fund
    - $728,316 transfer out to E-911 Fund
    - $76,349 transfer out to Family Connection

Executive Summary

- The FY 2025 Capital Fund budget of $205,000 includes funding for these projects:
  - $50,000 for fire hose replacement (Emergency Services)
  - $100,000 for recycling center canopy (Solid Waste Fund)
  - $25,000 for additional security cameras (Park & Rec)
  - $30,000 for cameral upgrade to the rec center (Park & Rec)

Personnel

- For FY 2025, General Fund salaries and benefits total $33,387,503. This increase of $4,522,162, or 15.6%, from 2024 is primarily because of personnel additions, salary increases and the addition of $1,200,000 for merit and longevity increases. Additionally, $100,000 was put into the budget to offset any potential increases in health insurance.
- In General Fund, $4,762,518 was budgeted for employee health insurance for FY 2025. This is an increase of $722,375, or 17.9% from prior year.
- There were 11 new full-time, 5 positions with upgraded salaries, and 2 part-time positions added to the budget for FY 2025. The additional cost for these personnel additions/changes including benefits and equipment is $880,922.
- Funding in the amount of $72,379 was added to the Public Works department for a new incentive program that encourages employees to obtain training in order to receive additional pay. It is also expected to aid in retention of trained employees.

Additional Information

- The FY 2025 General Fund budget was balanced with the use of fund balance in the amount of $7,624,230. Total unassigned fund balance is projected to be approximately $8 million (based on budget), or 16%, of General Fund expenditures, at 12/31/2025.
- 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 completed. For FY 2025, $1,610,000 has been budgeted for capital projects to be funded by SPLOST VI. SPLOST VI funds are expected to be depleted in FY 25.
- In March of 2021, the citizens voted to continue the $.01 sales tax, and it is known as SPLOST VII. Proceeds of this tax will be used to fund capital projects across the County. For FY 2025, the County budgeted $27,209,000 to be expended from SPLOST VII funds. The largest of these projects are the Emergency Operations /E-911 Center, upgrade for the Emergency Radio System, as well as a new Fire Station. These projects are detailed in another section of this document.
- 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. $1,735,000 was added to the FY 2025 budget for this purpose. These fees can be used for Library, Parks, Fire, and Road expansion.
- In 2024, the citizens of Dawson County voted to approve a new $.01 sales tax to be used solely for transportation improvements. This is known as T-SPLOST. There is $12.2 million budgeted in this fund for FY 25. The County has hired a firm to be the project manager for these projects at a cost of $250,000 in 2025.

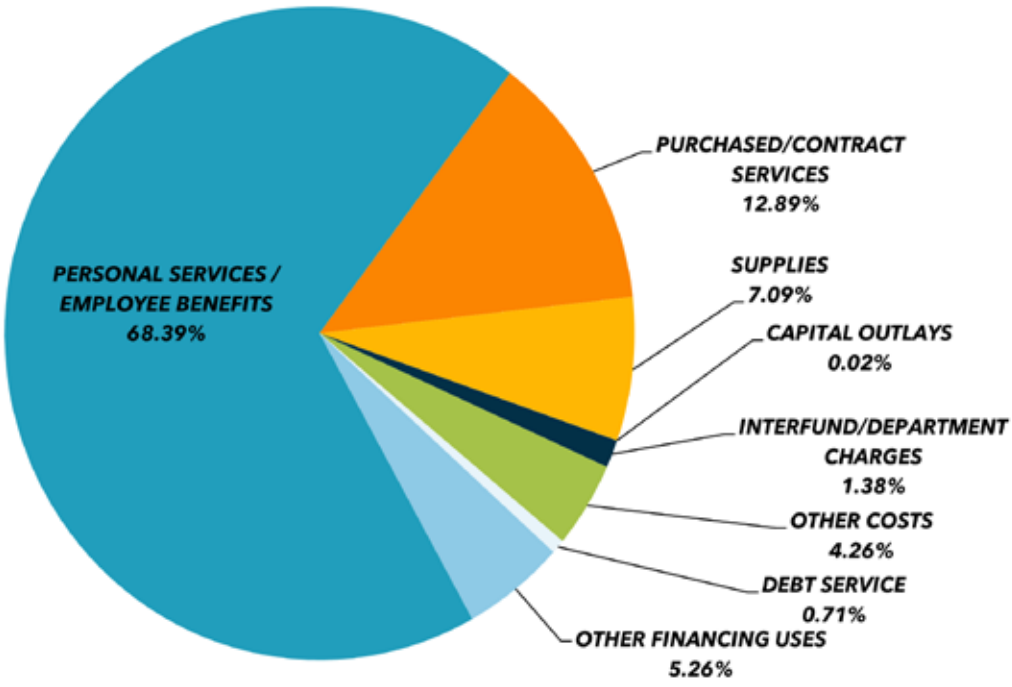
Conclusion

In summary, FY 2025 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 purpose.

2025 Expenditures by Category

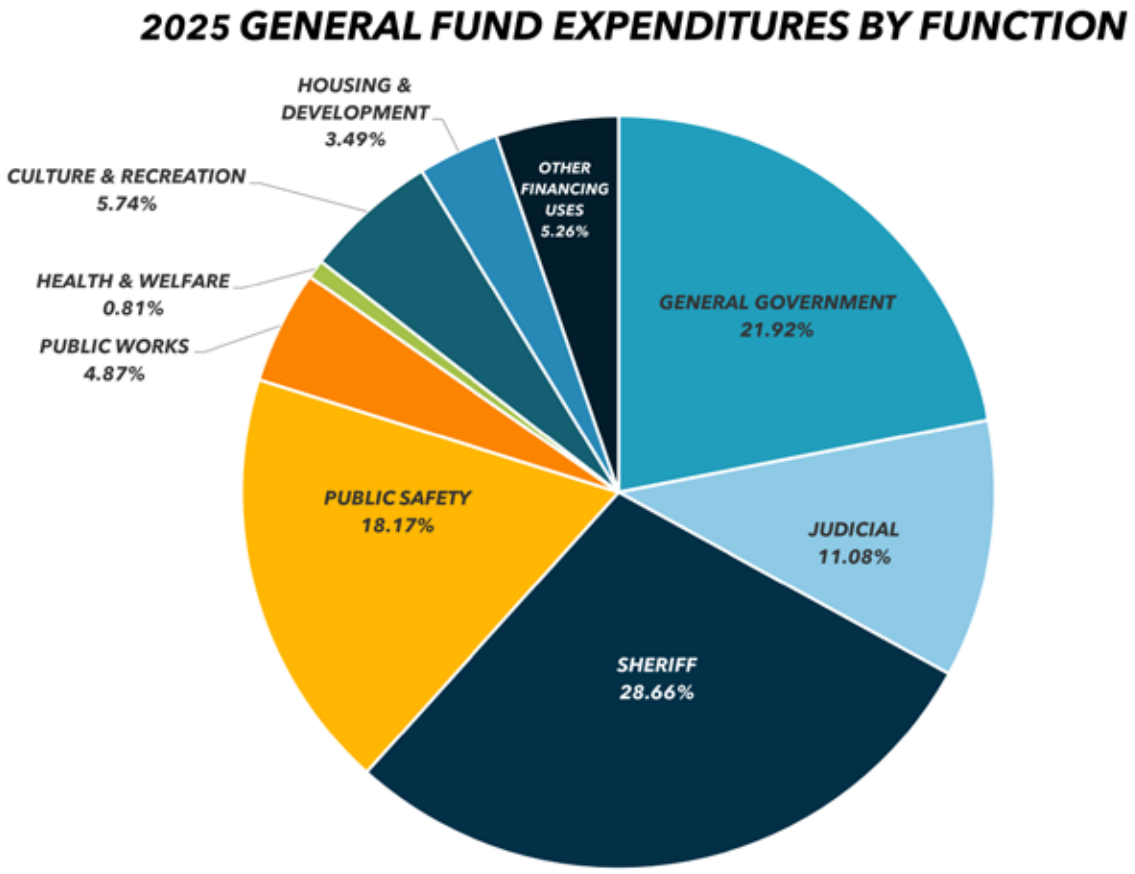
	2024 BUDGET	2025 BUDGET	% CHANGE
PERSONAL SERVICES / EMPLOYEE BENEFITS	28,903,441	33,387,503	16%
PURCHASED/CONTRACT SERVICES	5,553,089	6,294,416	13%
SUPPLIES	3,406,678	3,461,081	2%
CAPITAL OUTLAYS	24,000	9,600	-60%
INTERFUND/DEPARTMENT CHARGES	520,000	675,000	30%
OTHER COSTS	1,977,373	2,079,965	5%
DEBT SERVICE	338,734	344,780	2%
OTHER FINANCING USES	2,713,943	2,569,167	-5%
	43,437,258	48,821,512	12%

2025 GENERAL FUND EXPENDITURES BY CATEGORY



2025 Expenditures by Function

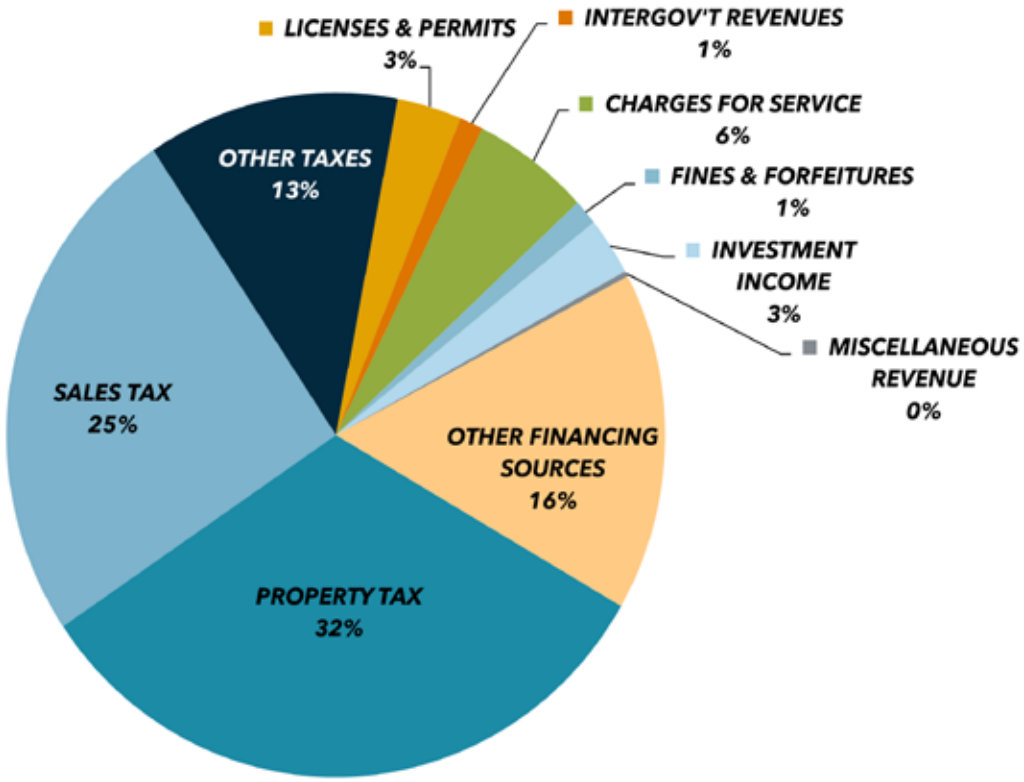
	2024 BUDGET	2025 BUDGET	% CHANGE
GENERAL GOVERNMENT	8,620,015	10,702,338	24%
JUDICIAL	5,081,908	5,409,809	6%
SHERIFF	12,006,483	13,993,772	17%
PUBLIC SAFETY	8,431,781	8,870,857	5%
PUBLIC WORKS	2,445,738	2,376,368	-3%
HEALTH & WELFARE	398,734	393,445	-1%
CULTURE & RECREATION	2,304,737	2,800,900	22%
HOUSING & DEVELOPMENT	1,433,919	1,704,856	19%
OTHER FINANCING USES	2,713,943	2,569,167	-5%
	43,437,258	48,821,512	12%



2025 Revenues by Category

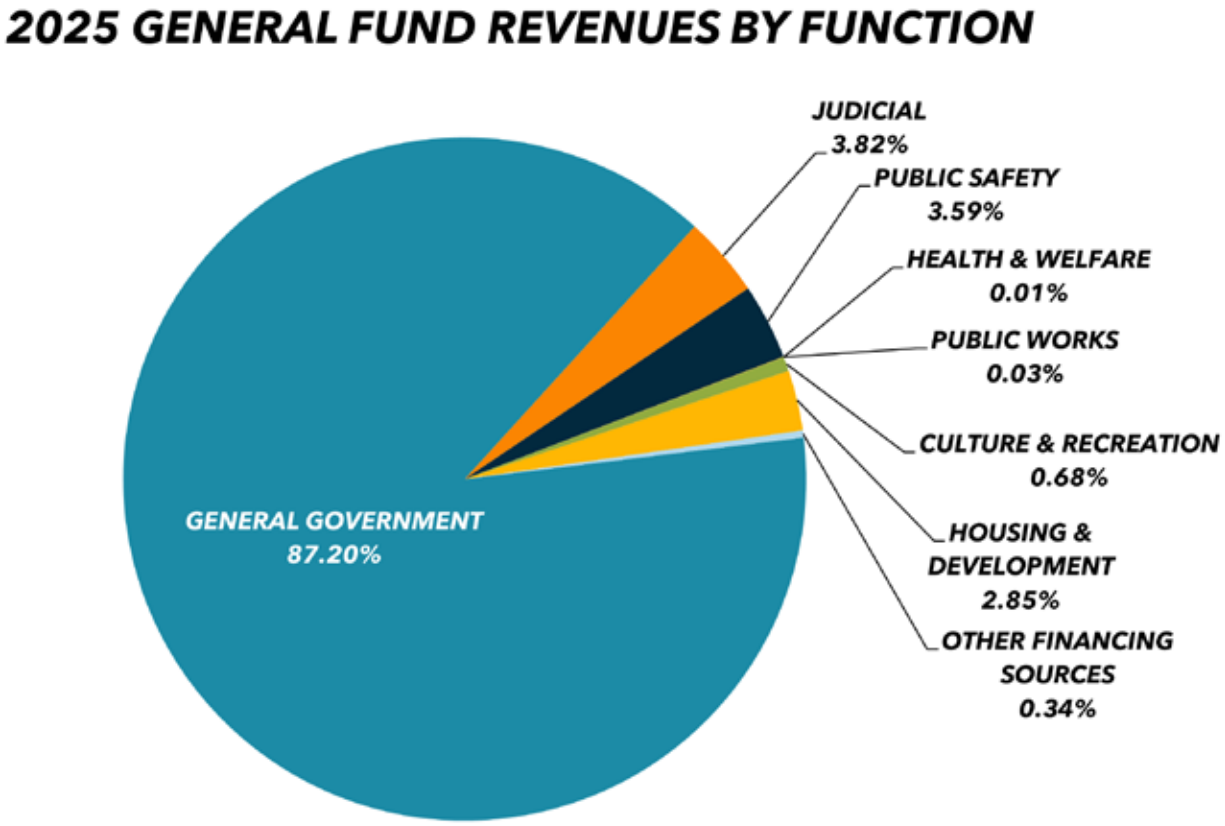
	2024 BUDGET	2025 BUDGET	% CHANGE
PROPERTY TAX	14,762,722	15,730,962	7%
SALES TAX	11,500,000	12,250,000	7%
OTHER TAXES	5,739,800	6,040,000	5%
LICENSES & PERMITS	1,584,150	1,542,050	-3%
INTERGOV'T REVENUES	460,200	565,600	23%
CHARGES FOR SERVICE	2,869,630	2,821,910	-2%
FINES & FORFEITURES	590,100	587,500	0%
INVESTMENT INCOME	1,223,500	1,339,800	10%
MISCELLANEOUS REVENUE	171,340	130,600	-24%
OTHER FINANCING SOURCES	4,535,816	7,813,090	72%
	43,437,258	48,821,512	12%

2025 GENERAL FUND REVENUES BY CATEGORY



2025 Revenues by Function

	2024 BUDGET	2025 BUDGET	% CHANGE
GENERAL GOVERNMENT	37,875,248	43,301,892	14%
JUDICIAL	1,941,320	1,866,700	-4%
PUBLIC SAFETY	1,637,910	1,753,710	7%
PUBLIC WORKS	11,300	9,400	-17%
HEALTH & WELFARE	3,000	3,000	0%
CULTURE & RECREATION	324,450	329,900	2%
HOUSING & DEVELOPMENT	1,504,420	1,393,050	-7%
OTHER FINANCING SOURCES	139,610	163,860	17%
	43,437,258	48,821,512	12%



Budget For All Funds

Fund Name	FY 25 Budget	FY 24 Original Budget	% Change
General	48,821,512	43,437,258	12.40%
Capital Projects	205,000	512,000	-59.96%
SPLOST VI	1,610,000	4,100,000	-60.73%
SPLOST VII	27,209,000	12,385,000	119.69%
T-SPLOST	12,200,000	-	0.00%
DA Forfeiture	1,900	1,900	0.00%
Drug Abuse Treatment & Education	25,000	25,000	0.00%
E-911	1,400,316	1,310,560	6.85%
Family Connection	175,688	123,425	42.34%
Hotel Motel Tax	855,000	750,000	14.00%
Inmate Welfare	85,000	85,000	0.00%
Jail Fund	40,000	40,000	0.00%
Law Library	22,000	22,000	0.00%
ARPA Funds	-	1,294,627	-100.00%
Sheriff's Seizure	10,700	10,700	0.00%
Multiple Grants	2,468,161	2,511,709	-1.73%
Victim Rights	19,000	19,000	0.00%
Impact fees	1,735,000	1,686,918	2.85%
Inmate Escrow	80,000	80,000	0.00%
Fuel & Fleet	508,015	529,317	-4.02%
Solid Waste Fund	755,000	740,326	1.98%
Total All Funds	$98,226,292	$69,664,740	41.00%

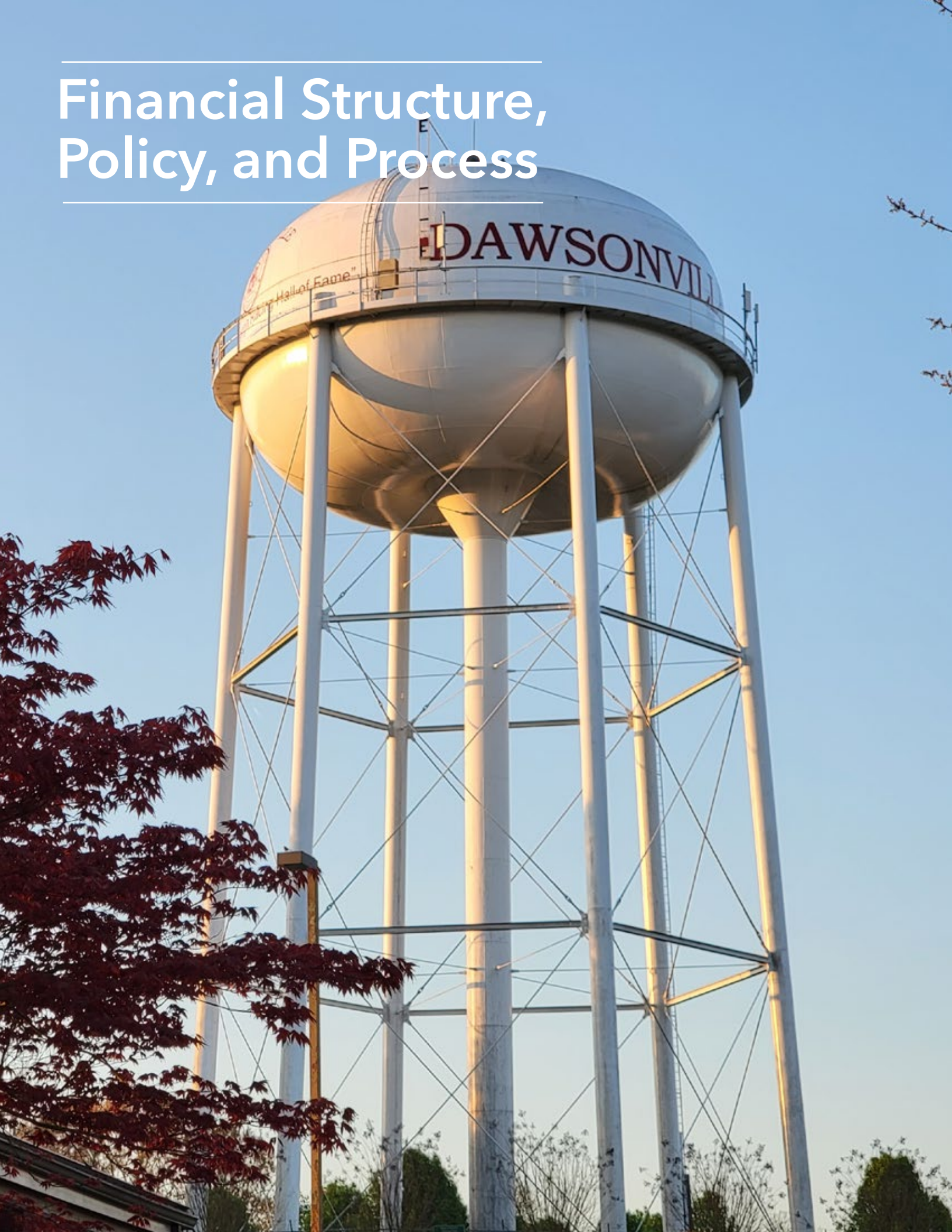


Position Summary

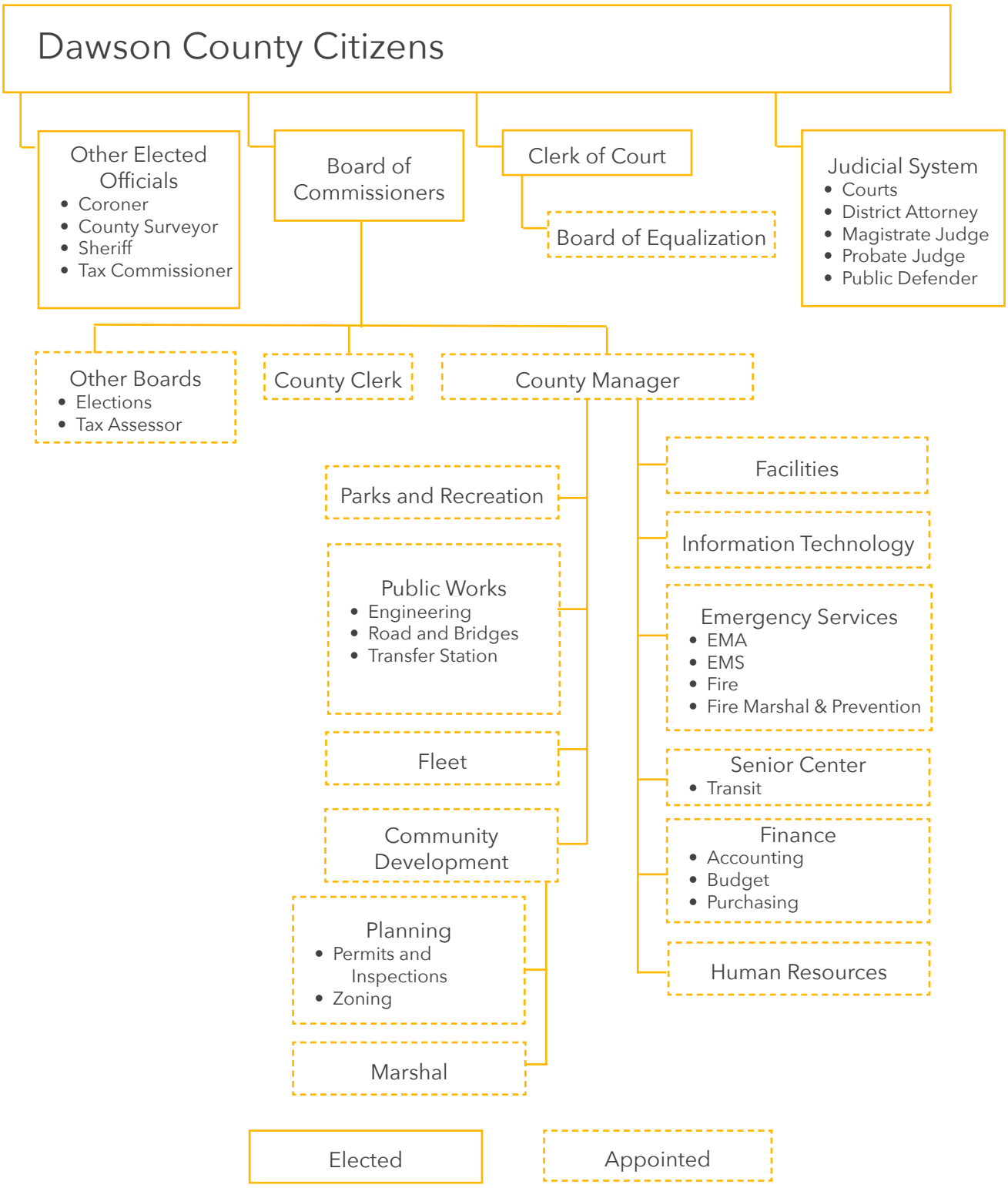
DEPARTMENTS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
BOARD OF COMMISSIONERS	5	5	5	5	5
COUNTY ADMINISTRATION	2	2	2	3	3
ELECTIONS/REGISTRAR	3	4	4	5	5
FINANCE	7	7	7	7	7
INFORMATION TECHNOLOGY	4	6	6	7	7
HUMAN RESOURCES	3	3	3	2	3
TAX COMMISSIONER	6	7	7	7	8
TAX ASSESSOR	8	8	8	6	5
FACILITIES	8	9	9	11	11
SUPERIOR COURT	2	3	3	3	3
DISTRICT ATTORNEY	10	10	10	12	12
MAGISTRATE COURT	6	6	6	6	6
PROBATE COURT	4	4	4	4	5
JUVENILE COURT	-	1	1	1	1
CLERK OF COURT	9	9	9	9	9
PUBLIC DEFENDER	2	3	3	4	5
TREATMENT COURT	3	3	3	4	4
SHERIFF ADMIN	9	9	9	9	9
PATROL	36	36	36	40	40
CID	10	10	10	10	10
DETENTION	38	38	38	38	40
SCHOOL RESOURCE OFFICERS	7	7	7	7	7
COMMUNITY DEVELOPMENT	13	17	17	17	19
SHERIFF SERVICES	12	12	12	12	12
FIRE	35	36	38	39	39
EMA	1	1	1	1	1
EMS	32	32	37	34	34
E911 COMMUNICATIONS	13	13	13	13	13
PUBLIC WORKS ADMIN	3	3	3	4	4
PUBLIC WORKS ROADS	17	17	17	17	17
FLEET	3	4	4	5	5
PARK & REC	13	13	15	16	18
TRANSFER STATION	3	3	3	3	3
SENIOR CENTER/TRANSIT	9	9	9	9	9
EXTENSION	1	1	1	1	1
FAMILY CONNECTION	1	1	1	2	2
TOTAL FULL TIME APPROVED POSITIONS	338	352	361	373	382

The FY 2025 budget includes the addition of several full-time positions across various departments. In Community Development, new roles include a Community Development Director and an Erosion & Sediment Control Plan Reviewer. The Human Resources department will gain an Administrative Assistant, while Parks & Recreation will see the addition of an Outdoor Recreation/Lake Parks Manager and a Park Maintenance Worker. The Probate Court will add a Probate Clerk, and the Public Defender's office will have a new Administrative Assistant. The Sheriff's Detention division will welcome two Detention Officers, and the Tax Commissioner's office will gain a Deputy Tax Commissioner. Additionally, the budget includes new part-time and supplemental positions, including a Deputy Coroner in the Coroner's office, a Deputy County Clerk for the Board of Commissioners, and an Ambulance Billing Accountant in the Finance department.

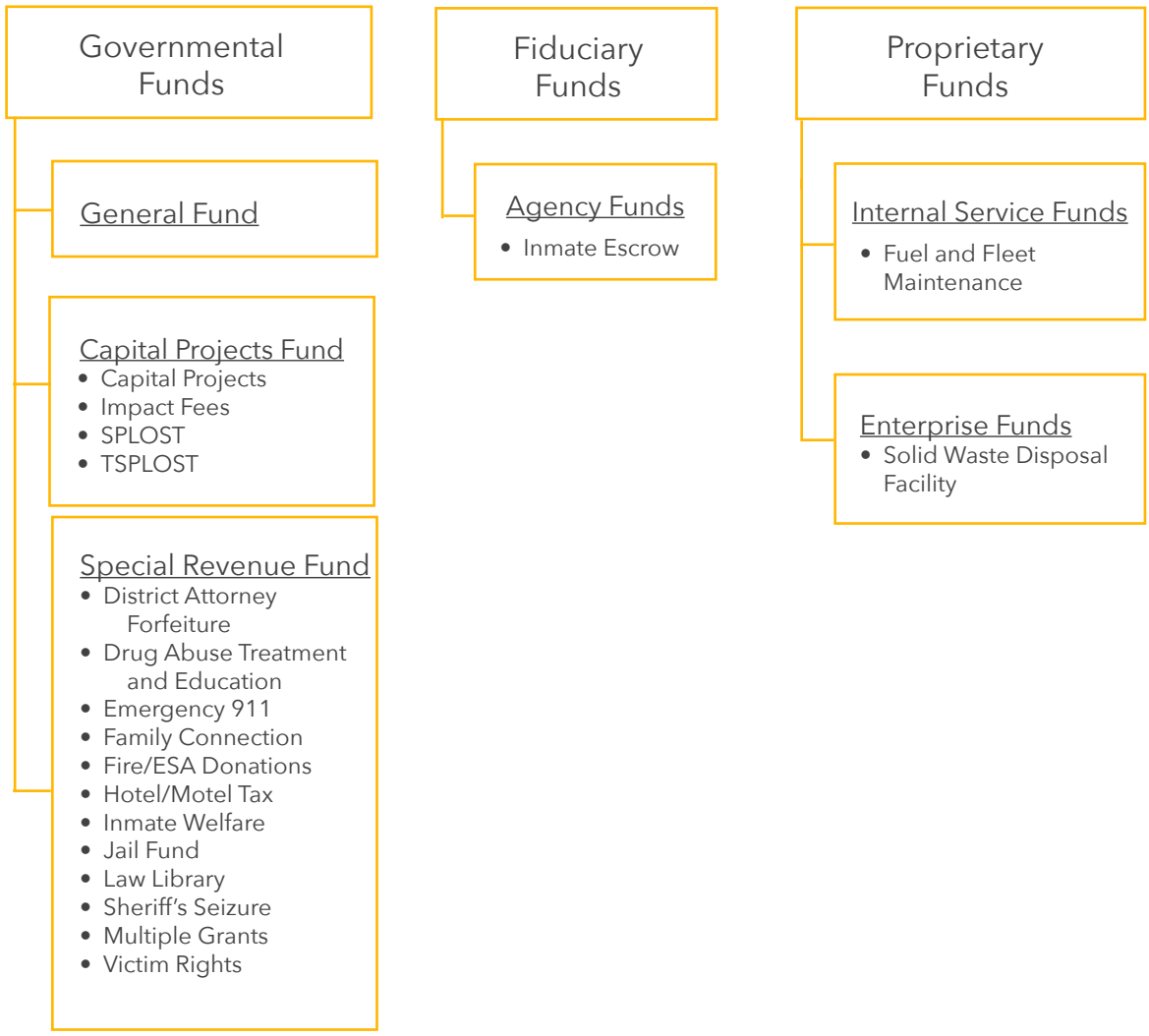
Financial Structure, Policy, and Process



Organizational Chart



Fund Structure



Fund and Department Relationship

General Fund

- Administration
- Avita Community Partners
- Board of Commissioners
- Board of Equalization
- Clerk of Court
- Conservation
- Coroner
- Coroner-Indigent Welfare
- County Extension Office
- CASA
- HELP Court
- Juvenile Court
- Magistrate Court
- Probate Court
- Superior Court
- Treatment Court
- DFACS
- District Attorney
- Elections/Registrar
- Emergency Services - Emergency Management
- Emergency Services - Medical Services
- Emergency Services - Fire
- Facilities Management
- Finance
- General Government
- Geographic Information System (GIS)
- Good Shepherd Clinic
- Health Department
- Human Resources
- Humane Society
- Information Technology
- Keep Dawson County Beautiful
- Library
- Marshal
- No One Alone
- Parks and Recreation
- Parks and Recreation - Pool
- Parks and Recreation - War Hill Park
- Planning and Development
- Public Defender
- Public Works - Administration
- Public Works - Roads
- Risk Management
- Senior Center
- Sheriff - Administration & Patrol
- Sheriff - Detention Center
- Sheriff - K-9
- Sheriff - School Resource Officers
- Sheriff - School Traffic Management
- Sheriff - Special Event Officers
- Sheriff - Sheriff Services
- 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 general operating fund of the County. It is used to account for all financial resources, except those required to be accounted for in another fund.

	2023 ACTUAL	2024 BUDGET	2025 REQUESTED	2025 BUDGET
GENERAL FUND	35,543,706	43,437,258	45,651,747	48,821,512
	35,543,706	43,437,258	45,651,747	48,821,512



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.
- TSPLOST (Transportation Special Purpose Local Option Sales Tax): These funds are used to account for transportation projects financed by the passage of the one cent voter-approved transportation 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.

	2023 ACTUAL	2024 BUDGET	2025 REQUESTED	2025 BUDGET
SPLOST VI	3,571,917	4,100,000	1,590,000	1,610,000
SPLOST VII	6,977,224	12,385,000	27,209,900	27,209,000
TSPLOST	-	-	12,200,000	12,200,000
CAPITAL PROJECTS	785,664	512,000	17,894,997	205,000
IMPACT FEES	2,130,043	1,686,918	1,745,000	1,735,000
	13,464,848	18,683,918	60,639,897	42,959,000

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

	2023 ACTUAL	2024 BUDGET	2025 REQUESTED	2025 BUDGET
DATE	25,000	25,000	25,000	25,000
JAIL	29,879	40,000	40,000	40,000
CRIME VICTIMS	1,452	19,000	19,000	19,000
LAW LIBRARY	17,001	22,000	22,000	22,000
FIRE/ESA DONATIONS ACCOUNT	21,528	-	-	-
FAMILY CONNECTION	127,378	123,425	175,688	175,688
INMATE WELFARE FUND	119,107	85,000	85,000	85,000
DA FORFEITURE	345	1,900	1,900	1,900
DCSO SEIZURE FUND	4,048	10,700	10,700	10,700
EMERGENCY 911	1,279,651	1,310,560	1,400,366	1,400,316
ARPA LOCAL FISCAL RECOVERY FUND	1,363,570	1,294,627	-	-
MULTIPLE GRANTS	3,464,924	2,511,709	2,468,161	2,468,161
HOTEL/MOTEL TAX	926,141	750,000	1,034,000	855,000
	7,380,024	6,193,921	5,281,815	5,102,765

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 acccordance 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.

	2023 ACTUAL	2024 BUDGET	2025 REQUESTED	2025 BUDGET
INMATE ESCROW	561,651	80,000	80,000	80,000
	561,651	80,000	80,000	80,000

Proprietary Funds | Internal Service Funds

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

Fuel and Fleet Maintenance

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

	2023 ACTUAL	2024 BUDGET	2025 REQUESTED	2025 BUDGET
FUEL/FLEET MAINTENANCE	385,442	529,317	511,065	508,015
	385,442	529,317	511,065	508,015

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.

	2023 ACTUAL	2024 BUDGET	2025 REQUESTED	2025 BUDGET
SOLID WASTE	574,392	740,326	831,630	755,000
	574,392	740,326	831,630	755,000

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 2025 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 2023, the County's unassigned fund balance was 59% 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 2025 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 2025, $2,536,115 has been appropriated for contingencies ($100,000 for increased health insurance benefits, $2,251,115 for salary adjustments based on annual employee evaluations and longevity and a 5% cost of living adjustment (COLA), $100,000 for general contingencies, $75,000 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 2025 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 2025 Budget Calendar

JULY

July 18, 2024

BOC Chairman's FY 2025 Kick-off Budget Meeting

AUG

August 2, 2024

All Position/Personnel Review Request Forms due

August 15, 2024

2024 Millage Rate Presentation (Tax Levy History)
Millage Rate and Property Tax Public Hearing #1
County Tax Levy and Millage Rate Adoption at 5.4630

August 16, 2024

All departments finalize FY 2025 budget requests with Finance Department

SEPT

September 17, 2024

Administrative hearings begin with elected officials, departments and subsidies

OCT

October 17, 2024

Chairman's FY 2025 Proposed Budget Presentation

NOV

November 7, 2024

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

November 21, 2024

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

Strategic Goals and Strategies

Dawson County is a smaller rural-suburban 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 planning for 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 four 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 relies 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 (i.e. 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. The county pays 80% of the monthly health insurance premium for the employee. In addition, the county has increased the match to the defined contribution plan to 6%.

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 utilize 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 to operate for several months. The goal is to maintain at least a 15-25% of expenditure reserve. Currently, this percentage is higher, at over 30%. 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 participate 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.
5. Improve infrastructure with the use of sales tax funds including the Transportation Special Purpose Local Option Sales Tax (T-SPLOST).

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 5 main sources of funding for long range planning: General Fund, SPLOST Fund, Capital Projects Fund and Impact Fees Fund. The County now has an additional source of funding for transportation and road projects – T-SPLOST (Transportation Special Purpose Local Option Tax). The voters approved this one cent sales tax in 2024 and it is projected to provide over $60 million dollars in the next 5 years for transportation and road projects. The combination of all these sources provides 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 4-5 years.

Some long range projects expected to be completed over the next five years include: a new Fire Station, a new gym at Rock Creek, Styles Park, and numerous roads are on the list to be improved. The Sheriff is expected to add to the fleet of pursuit vehicles. There is also need for more ambulances and fire equipment. With the growth of the county, it is becoming apparent the County needs another ladder truck, along with additional weather sirens. Public works sees the need for equipment replacement in the next 2-3 years. As the County continues to grow, the capital needs will grow as well. The Board of Commissioners continue to look for ways to successfully balance needs with the funding available.

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	TSPLOST	TOTAL
2025	205,000	100,000	1,735,000	28,819,000	12,200,000	43,059,000
2026	300,000	125,000	1,624,000	9,885,000	12,000,000	23,934,000
2027	250,000	100,000	1,500,000	6,735,000	12,000,000	20,585,000
2028	300,000	125,000	1,500,000	4,000,000	12,000,000	17,925,000
2029	200,000	250,000	1,650,000	4,500,000	12,000,000	18,600,000

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							
	2021 Actual	12,204,625	35,247,787	32,024,629	15,427,783	3,223,158	10%
	2022 Actual	15,427,783	36,893,443	32,465,373	19,855,853	4,428,070	14%
	2023 Actual	19,855,853	41,757,411	35,543,698	26,069,566	6,213,713	17%
	2024 Budget	26,069,566	39,066,052	43,437,258	21,698,360	(4,371,206)	-10%
	2025 Budget	21,698,360	41,008,422	48,821,512	13,885,270	(7,813,090)	-16%
Capital Projects Funds							
	2021 Actual	12,138,858	16,977,194	7,754,505	21,361,547	9,222,689	119%
	2022 Actual	21,361,547	15,537,037	9,231,182	27,667,402	6,305,855	68%
	2023 Actual	27,667,402	16,793,555	13,464,847	30,996,111	3,328,708	25%
	2024 Budget	30,996,111	18,683,918	18,683,918	30,996,111	-	0%
	2025 Budget	30,996,111	42,959,000	42,959,000	30,996,111	-	0%

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							
	2021 Actual	949,006	7,323,412	7,107,072	1,165,347	216,340	3%
	2022 Actual	1,165,347	7,170,643	6,901,855	1,434,134	268,788	4%
	2023 Actual	1,434,134	8,854,350	8,327,116	1,961,368	527,234	6%
	2024 Budget	1,961,368	5,508,611	5,508,611	1,961,368	-	0%
	2025 Budget	1,961,368	5,690,780	5,690,780	1,961,368	-	0%
Proprietary Funds							
	2021 Actual	2,322,433	753,464	742,333	2,333,563	11,130	1%
	2022 Actual	2,333,563	669,254	606,651	2,396,166	62,603	10%
	2023 Actual	2,396,166	680,460	665,642	2,410,984	14,818	2%
	2024 Budget	2,410,984	740,326	740,326	2,410,984	-	0%
	2025 Budget	2,410,984	755,000	755,000	2,410,984	-	0%

Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY FUND
FOR FISCAL YEAR ENDING DECEMBER 31, 2025

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Revenues							
Property Taxes	15,730,962	-		-	-	-	15,730,962
Sales Taxes	12,250,000	-	25,200,000	-	-	-	37,450,000
Other Taxes	6,040,000	855,000		-	-	-	6,895,000
Licenses & Permits	1,542,050	-		-	-	-	1,542,050
Intergovernmental Revenue	565,600	1,510,888		-	1,125	-	2,077,613
Charges for Service	2,821,910	743,000	1,635,000	755,000	-	80,000	6,034,910
Fines & Forfeitures	587,500	110,800		-	-	-	698,300
Other Revenues	1,470,400	25,800	700,000	-	-	-	2,196,200
Sub-total Revenues	41,008,422	3,245,488	27,535,000	755,000	1,125	80,000	72,625,035
Other Financing Sources							
Operating Transfers In	188,860	1,857,277	205,000	-	506,890	-	2,758,027
Prior Year Fund Balance	7,624,230		15,219,000	-	-	-	22,843,230
Sub-total Other Financing Sources	7,813,090	1,857,277	15,424,000	-	506,890	-	25,601,257
Total Revenues & Other Sources	48,821,512	5,102,765	42,959,000	755,000	508,015	80,000	98,226,292

Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY FUND CONTINUED
FOR FISCAL YEAR ENDING DECEMBER 31, 2025

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Expenditures							
Total General Government	10,600,637	50,000	7,765,000		-	-	18,415,637
Total Public Safety	8,870,857	128,263	1,610,000	-	-	-	10,609,120
Total Sheriff	13,993,772	1,886,072	12,500,000	-	-	80,000	28,459,844
Total Judicial	5,409,809	278,197		-	-	-	5,688,006
Total Public Works	2,376,368	710,985	15,615,000	755,000	508,015	-	19,965,368
Total Health & Welfare	393,445	978,700	2,495,000	-	-	-	3,867,145
Total Housing & Development	1,806,557	881,688		-	-	-	2,688,245
Total Culture & Recreation	2,800,900	-	1,390,000	-	-	-	4,190,900
Sub-total Expenditures	46,252,345	4,913,905	41,375,000	755,000	508,015	80,000	93,884,265
Other Financing Uses							
Operating Transfers Out	2,569,167	188,860		-	-	-	2,758,027
Payments to others			1,584,000				1,584,000
Sub-total Other Financing Uses	2,569,167	188,860	1,584,000	-	-	-	4,342,027
Total Expenditures & Other Uses	48,821,512	5,102,765	42,959,000	755,000	508,015	80,000	98,226,292
Excess (Deficiency) of Revenues	-	-	-	-	-	-	-

Five Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY YEAR
FOR FISCAL YEAR ENDING DECEMBER 31, 2025

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenues					
Property Taxes	14,369,569	13,111,728	16,012,261	14,762,722	15,730,962
Sales Taxes	22,267,644	24,560,244	25,456,586	23,500,000	37,450,000
Other Taxes	4,877,570	7,287,257	7,469,514	6,489,800	6,895,000
License & Permits	1,668,023	1,614,591	1,603,010	1,584,150	1,542,050
Intergovernmental Revenue	3,681,034	4,493,781	5,512,172	2,168,268	2,077,613
Charges for Service	6,888,391	5,496,766	5,782,087	5,791,634	6,034,910
Fines & Forfeitures	620,453	770,445	800,358	700,900	698,300
Other Revenues	428,497	712,765	3,285,694	3,417,507	2,196,200
Sub-total Revenues	54,801,180	58,047,577	65,921,682	58,414,981	72,625,035
Other Financing Sources					
Operating Transfers In	5,445,172	2,122,429	2,164,095	2,878,553	2,758,027
Proceeds Surplus Sale	55,505	122,549			
Prior Year Fund Balance	-			8,371,206	22,843,230
Sub-total Other Financing Sources	5,500,676	2,244,978	2,164,095	11,249,759	25,601,257
Total Revenues & Other Sources	60,301,857	60,292,555	68,085,777	69,664,740	98,226,292

Five Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY YEAR CONTINUED
FOR FISCAL YEAR ENDING DECEMBER 31, 2025

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Expenditures					
Total General Government	6,116,824	6,305,697	6,995,509	16,965,022	18,415,637
Total Public Safety	6,784,239	8,060,780	9,897,881	10,632,243	10,609,120
Total Sheriff	11,596,005	13,996,505	14,515,666	17,546,178	28,459,844
Total Judicial	4,212,096	4,400,547	5,001,685	5,674,323	5,688,006
Total Public Works	8,493,378	6,360,962	9,573,650	9,154,356	19,965,368
Total Health & Welfare	1,076,425	1,255,577	1,293,353	1,311,734	3,867,145
Total Housing & Development	1,883,599	2,077,364	2,391,158	2,182,594	2,688,245
Total Culture & Recreation	2,020,804	4,043,119	4,517,291	3,269,737	4,190,900
Sub-total Expenditures	42,183,369	46,500,552	54,186,193	66,736,187	93,884,265
Other Financing Uses					
Operating Transfers Out	5,445,172	2,117,429	2,062,978	1,153,803	2,758,027
Payments to others		595,557	1,752,133	1,774,750	1,584,000
Sub-total Other Financing Uses	5,445,172	2,712,986	3,815,111	2,928,553	4,342,027
Total Expenditures & Other Uses	47,628,540	49,213,537	58,001,304	69,664,740	98,226,292
Excess (Deficiency) of Revenues	12,673,317	11,079,017	10,084,473	-	-

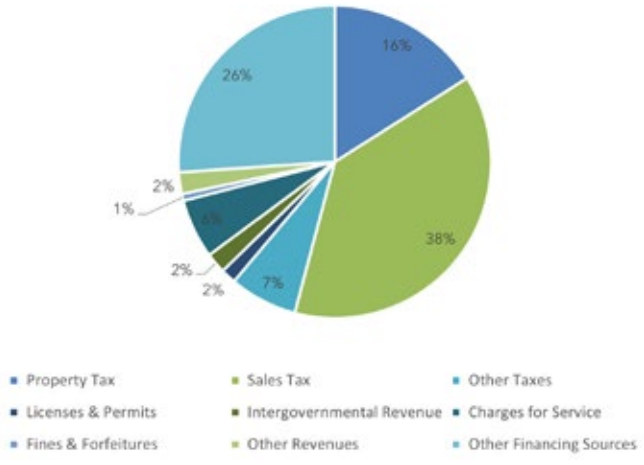
Revenue Sources

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 2025 is $98,226,292, which represents a 41% increase of $28,561,552 compared to the FY 2024 budget. This change is largely due to the addition of a new capital projects funding source – T-SPLOST (transportation special purpose sales tax). This sales tax revenue source was approved by the citizens in May 2024 and collections began October 2024. These funds are to be used specifically for transportation improvements and additions. For FY 25, $12,200,000 has been budgeted for this purpose. Other funds have projected anticipated increases across many of the revenue sources. The SPLOST VII fund has a 119%, or $14.8 million, increase from 2024. Now that these funds are accumulating, they can be utilized for large scale projects. For 2025, approximately 61% 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 make up 26% of the total budget. During the budget process, the estimation of revenues was greatly impacted by the effects of inflation and economic changes.

REVENUE SOURCES - ALL FUNDS

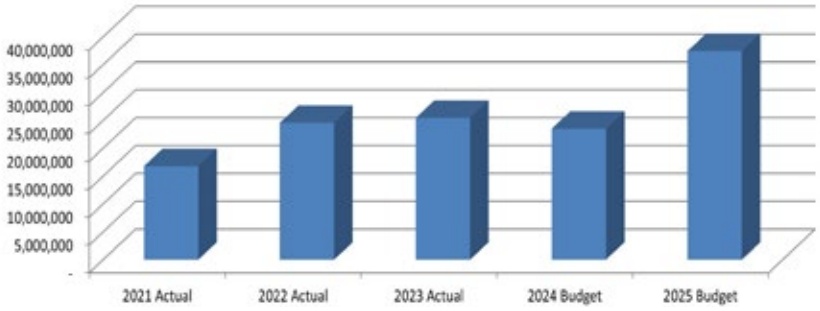


GENERAL FUND

Revenue projections for the General Fund for FY 2025 total $48,821,512 which represents a $5,384,254 (12.40%) increase compared to the original FY 2024 budget. The largest General Fund revenue source is property taxes at 32.2% of the General Fund budget. Sales tax (LOST) is the second largest General Fund revenue source at 25%. At 15.6%, use of fund balance provides the third largest revenue source of the General Fund. Other taxes make up the fourth largest revenue source at 12.3% of total budget.

SALES TAX

Dawson County's largest revenue stream is sales tax, which includes both Local Option Sales Tax (LOST) and



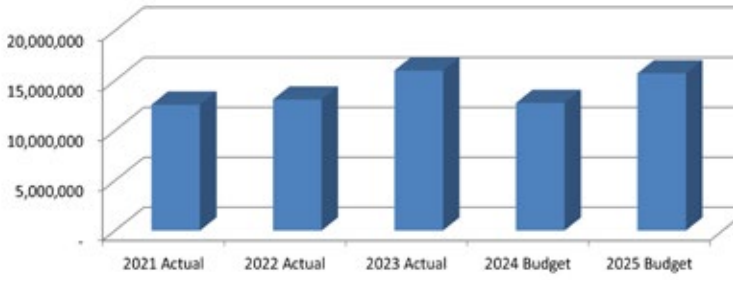
Special Purpose Local Option Sales Tax (SPLOST). As mentioned above, the County added a new sales tax revenue source known as T-SPLOST. The major retail establishments, including the North Georgia Premium Outlets, Wal-Mart, Kroger, and Home Depot, located along the commercial highway 400 corridor, are 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 the key factor in the increase to the inflow of sales tax collections. In the span of 5 years, from 2020 to 2024, there have been 420 commercial projects permits issued. There were 58 commercial permits issued in 2024. And in 2024, there was 301,106 square feet of new commercial property permitted. It

Revenue Sources

is expected that trend will continue in 2025. Sales tax makes up 38% of the total revenue budget in 2025. For FY 2025, LOST and SPLOST budgeted revenues are 59% higher than 2023. The chief reason for this rise in projected sales tax revenue is a result of the additional revenue source from T-SPLOST along with expected additional commercial growth planned in 2025, as well as an expected increase in the actual gross sales in established businesses. T-SPLOST projected revenue added $12 million to the sales tax category. Prior to March 2013, sales tax proceeds were collected on the sale of motor vehicles, and property tax on these motor vehicles was collected annually. However, with the introduction of TAVT (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 $2.5 million for FY 25, and is budgeted in the "Other taxes" category. Sales tax estimates for 2025 were based on historical trends and future analysis with consideration for the changes discussed above.

PROPERTY TAX

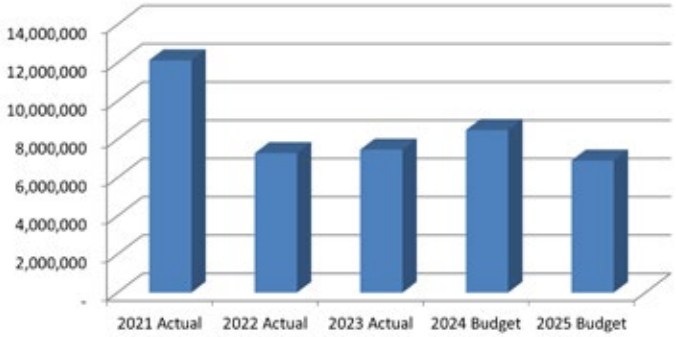
Property tax revenues make up 16% of the total budget for all funds. For the FY 2025 budget, property tax



revenues increased by $968,240, or 6.5%, compared to the FY 2024 budget. This increase is projected due to the increase in residential and commercial growth in the county along with the increase in property values. During 2024, the net digest value increased for the 11th. 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

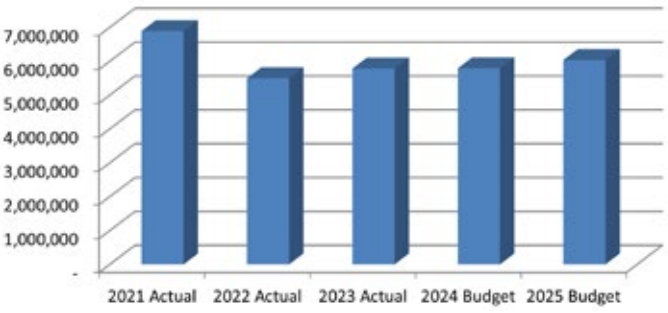
The other taxes category includes Hotel/Motel Tax,



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 7% of total revenue budget. For the FY 2025 budget, this category increased by $405 thousand, or by 6%, compared to the FY 2024 budget. This revenue source is projected to increase due to an expected increase in real estate transactions in 2025. FY 2025, 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

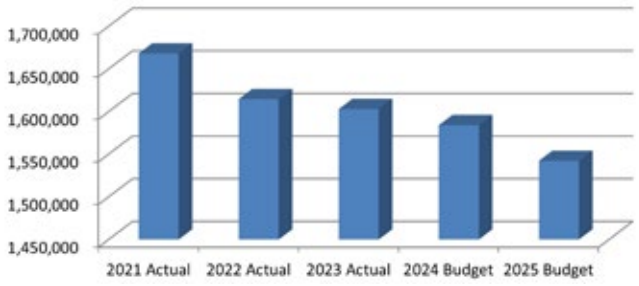


Revenue Sources

makes up 6% of total revenue in FY 25. In FY 2025, this revenue stream is projected to increase by $243,276, or 4%, from the FY 2024 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 2024, these revenues saw a significant increase from FY 2023 because of the growth in user fees and usage of park facilities. This trend is expected to continue into FY 2025. FY 2025 budgeted revenues for this source were based on historical and future trend analysis.

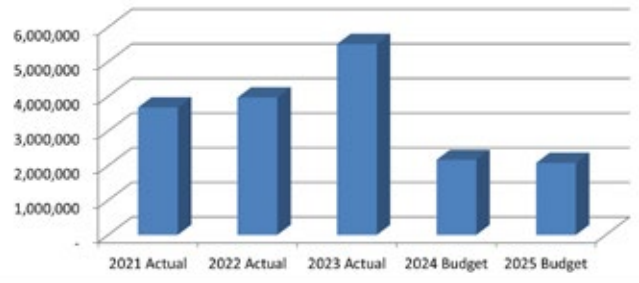
LICENSE AND PERMITS

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 2025 budget for this



revenue stream represents a $42,100, or 2%, decrease from the FY 2024 budget. This slight decrease is due to a projected decline in building permits, as many of the large- scale projects have been permitted. At the time of budget preparation, it was unclear what impact the potential slowing of the building boom, along with higher interest rates, would have in 2025, so these revenues were budgeted conservatively.

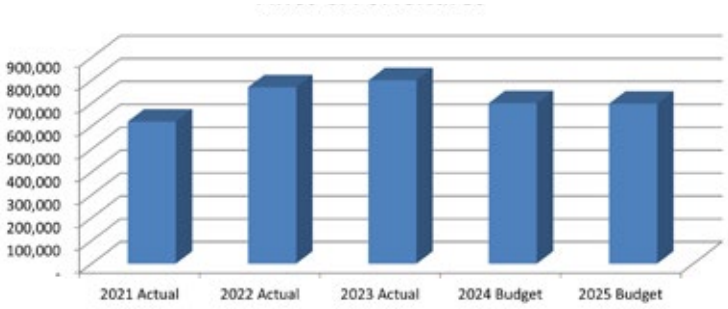
INTERGOVERNMENTAL REVENUES



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 2025 budget, intergovernmental revenues comprise 2% of the total budget. There was a $90,655 or 4%, decrease in this category for the FY 2025 budget.

FINES AND FORFEITURES

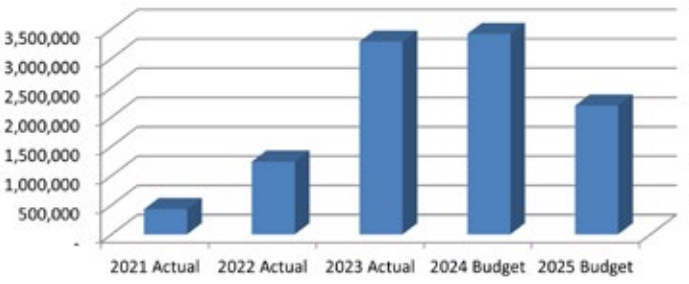
The fines and forfeitures category represents



revenue generated through the court system. This revenue stream funds 1% of the total budget and is $2,600 less than the FY 2024 budget. This revenue source was budgeted in a conservative manner.

OTHER REVENUES

Other revenues include investment income, rent revenue, and other miscellaneous revenue sources. This revenue source is 2% of total budgeted revenues and is estimated based on historical trends and economic factors. This revenue source is projected to be $1.2 million less in FY 25 than in



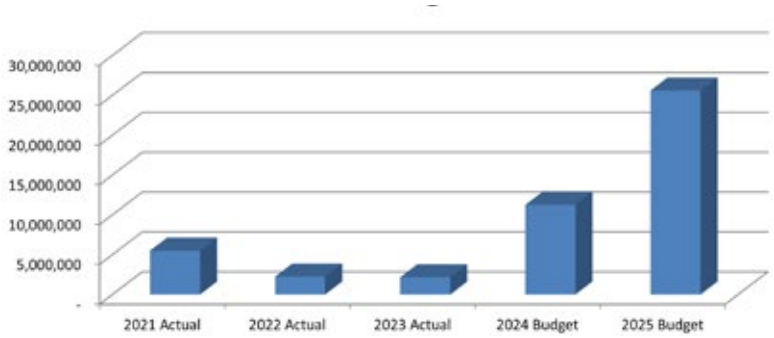
Revenue Sources

FY 24. The driving factor is the decrease in interest income the County is able to earn on its deposits and investments. With interest rates significantly lower than in 2024, the County is expecting a decrease in investment income.

OTHER FINANCING SOURCES

Other financing sources include use of fund balance and transfers in. For the FY 2025 budget, this revenue source is approximately 26% of the entire budget for all funds. Transfers in from General Fund provide funding to other separate funds including the internal service fund (Fuel and Fleet), multiple grants fund, capital projects and the E-911 Fund. Operating transfers in comprise 3% of total revenue in FY 25.

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 increases dramatically in the capital projects funds (SPLOST VI and SPLOST VII) budgets for 2025. SPLOST VII has accumulated funds to be expended in 2025. 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 25, $1.6 million has been budgeted to be used from the remaining SPLOST VI fund balance. SPLOST VII will utilize $14.3 million in fund balance in FY 25. In the General Fund FY 25 budget, there is $7,624,230 budgeted to be used from fund balance. This category is budgeted $3.2 million (74%) higher than in 2024. The FY 24 budgeted use of fund balance was $4,371,206. Typically, the County will budget the use of fund balance, as needed, to balance the General Fund budget, but in actuality, rarely has to use reserve funds.



Revenue Source	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Property Tax	12,589,569	13,111,728	16,012,261	12,762,722	15,730,962
Sales Tax	16,791,233	24,561,244	25,456,586	23,500,000	37,450,000
Other Taxes	12,133,982	7,286,257	7,469,514	8,489,800	6,895,000
License & Permits	1,668,023	1,614,591	1,603,010	1,584,150	1,542,050
Intergovernmental Revenue	3,681,034	3,967,052	5,512,172	2,168,268	2,077,613
Charges for Service	6,888,391	5,496,766	5,782,087	5,791,634	6,034,910
Fines & Forfeitures	620,453	770,445	800,358	700,900	698,300
Other Revenues	428,494	1,239,494	3,285,694	3,417,507	2,196,200
Other Financing Sources	5,500,676	2,244,978	2,164,095	11,249,759	25,601,257
	60,301,854	60,292,555	68,085,777	69,664,740	98,226,292

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 2025 APPROVED	FY 2025 REQUESTED	FY 2026 REQUESTED	FY 2027 REQUESTED	FY 2028 REQUESTED	FY 2029 REQUESTED	TOTAL REQUESTED
FIRE & EMERGENCY SERVICES							
Repaving of Station 1		$250,000	$-	$-	$-	$-	$250,000
Fire Hose Replacement	$50,000	$50,000	$-	$-	$-	$-	$50,000
Wildland Fire PPE		$100,000	$-	$-	$-	$-	$100,000
Operative IQ Inventory Software		$25,000	$-	$-	$-	$-	$25,000
SCBA 4.5 Air Packs		$-	$200,000	$-	$-	$-	$200,000
Two New Weather Sirens (added locations)		$-	$75,000	$-	$-	$-	$75,000
Four New Ambulances		$-	$-	$2,500,000	$-	$-	$2,500,000
Rescue Boat Replacement		$-	$-	$-	$-	$350,000	$350,000
New Station 5		$-	$-	$-	$5,000,000	$-	$5,000,000
New Ladder Truck		$-	$-	$-	$-	$1,300,000	$1,300,000
	$50,000	**$425,000**	**$275,000**	**$2,500,000**	**$5,000,000**	**$1,650,000**	**$9,850,000**
FACILITIES							
New Facilities/IT Office & Storage Building		$932,000	$-	$-	$-	$-	$932,000
Government Center Parking Lots		$-	$28,000	$-	$-	$-	$28,000
	$-	**$932,000**	**$28,000**	**$-**	**$-**	**$-**	**$960,000**

CONTINUED ON NEXT PAGE

Capital Improvement Program

CAPITAL PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED)

Capital Project Name	FY 2025 APPROVED	FY 2025 REQUESTED	FY 2026 REQUESTED	FY 2027 REQUESTED	FY 2028 REQUESTED	FY 2029 REQUESTED	TOTAL REQUESTED
PARK & RECREATION							
Security Camera Upgrades for Recreation Centers	$30,000	$30,000	$-	$-	$-	$-	$30,000
Security Cameras for Parks	$25,000	$25,000	$-	$-	$-	$-	$25,000
2 John Deere Gators		$40,000	$-	$-	$-	$-	$40,000
	$55,000	**$95,000**	**$-**	**$-**	**$-**	**$-**	**$95,000**
PUBLIC WORKS							
Equipment Replacements - Roads		$345,000	$210,000	$-	$-	$-	$555,000
Equipment Replacements - Waste Services		$275,000	$35,000	$-	$-	$-	$310,000
LMIG - 2025		$646,997	$-	$-	$-	$-	$646,997
Transfer Station Rehabilitation		$-	$50,000	$2,000,000	$-	$-	$2,050,000
Recycling Center Canopy	$100,000	$100,000	$-	$-	$-	$-	$100,000
Transportation Improvements		$12,000,000	$12,000,000	$12,000,000	$12,000,000	$12,000,000	$60,000,000
Landfill - Methane Relocation		$25,000	$425,000	$-	$-	$-	$450,000
Road Improvements		$3,000,000	$-	$-	$-	$-	$3,000,000
Public Works Facility "Pole Shed"		$15,000	$292,000	$-	$-	$-	$307,000
	$100,000	**$16,406,997**	**$13,012,000**	**$14,000,000**	**$12,000,000**	**$12,000,000**	**$67,418,997**
TAX COMMISSIONER							
New Building with Drive-thru		$-	$-	$-	$500,000	$-	$500,000
	$-	**$-**	**$-**	**$-**	**$500,000**	**$-**	**$500,000**
	$205,000	**$17,894,997**	**$13,315,000**	**$16,500,000**	**$17,500,000**	**$13,650,000**	**$78,859,997**

All 2025 approved Capital Improvement Program projects will be funded by transfers from the General Fund.

Debt

DAWSON COUNTY, GA LEGAL DEBT MARGIN INFORMATION
Amounts expressed in thousands

	2021	2022	2023	2024	2025 (estimated)
Assessed value of property	$1,704,853	$2,029,211	$2,781,848	$2,965,212	$3,113,473
Debt limit (10% of total assessed value)	170,485	202,921	278,185	296,521	311,347
Amount of debt applicable to limit:					
General obligation bonds and contracts payable	2,468	2,200	1,915	1,625	1,330
Less: Resources restricted to paying principal	-	-	-	-	-
Total net debt applicable to limit	2,468	2,200	1,915	1,625	1,330
Legal debt margin	168,017	200,721	276,270	294,896	310,017
Total net debt applicable to the limit as a percentage of debt limit	1.45%	1.08%	0.69%	0.55%	0.43%

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

DAWSON COUNTY AMORTIZATION SCHEDULE-ALL DEBT

YEAR	PRINCIPAL	INTEREST	TOTAL	BALANCE
3/1/2025	$310,000	$19,684	$329,684	$1,020,000
9/1/2025		$15,096	$15,096	$1,020,000
3/1/2026	$315,000	$15,096	$330,096	$705,000
9/1/2026		$10,434	$10,434	$705,000
3/1/2027	$705,000	$10,434	$715,434	$-

TOTAL DEBT SERVICE BY YEAR

YEAR	PRINCIPAL	INTEREST	TOTAL	BALANCE
2025	$310,000	$34,780	$344,780	$1,020,000
2026	$315,000	$25,532	$340,532	$1,020,000
2027	$705,000	$10,434	$715,434	$705,000
	$1,330,000	$70,746	$1,400,746	$705,000

NOTE: Dawson County only has one debt outstanding. This debt service is for the 2012 Etowah Water Authority Bond that was used to expand water service in the county. Debt will be paid off in 2027.

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 25 budget process to use $1,610,000 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 2025 from SPLOST VII are as follows.

FY 2025 County Projects Funded by SPLOST VI

Department	Project	Estimated Cost
General Government	Contingency	$25,000
Information Technology	Equipment	$20,000
Emergency Services	Contingency	$250,000
Public Works	Road Projects	$15,000
Park & Recreation	Site Improvements	$1,300,000
TOTAL SPLOST VI FUND BUDGET		$1,610,000

FY 2025 County Projects Funded by SPLOST VII

Department	Project	Estimated Cost
County Administration	Vehicles	$200,000
Information Technology	IT Equipment	$300,000
Emergency Services	Fire Truck	$750,000
	Ambulance	$460,000
Public Safety	Emergency Operations Center	$4,000,000
	Radio System	$8,000,000
	Sheriff's Vehicles	$500,000
Public Works	Road Projects	$3,000,000
	Machinery & Equipment	$300,000
Public Health	Building	$2,495,000
Contingency		$5,620,000
City of Dawsonville	Distribution of SPLOST VII Revenues	$1,584,000
TOTAL SPLOST VII FUND BUDGET		**$27,209,000**

Departmental Information



Avita Community Partners

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: Work with communities in providing support and comprehensive services to assist individuals in crisis.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
Total Dawson County Residents Served	**Health & Safety**	**504**	**502**	**427**	**500**

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
OTHER COSTS	10,000	10,000	12,000	10,000	0.0%
	10,000	10,000	12,000	10,000	0.0%

Board of Commissioners

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.

MISSION

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

PERFORMANCE MEASURES

GOAL: Maintain balanced budget without tax increase with sufficient reserves.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023
Balanced Budget with No Tax Increase	**Maintain Financial Health**	**Yes**	**Yes**	**Yes**

GOAL: Conduct bi-monthly public meetings to discuss posted agenda items

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023
Bi-monthly Public Meetings	**Efficient & Open Government**	**Yes**	**Yes**	**Yes**

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**175,552**	**191,580**	**201,850**	**204,949**	**7.0%**
PURCHASED/ CONTRACTED SERVICES	**45,006**	**44,200**	**46,450**	**48,950**	**10.7%**
SUPPLIES	**2,720**	**7,000**	**3,800**	**3,800**	**-45.7%**
	223,278	**242,780**	**252,100**	**257,699**	**6.1%**

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.

PERFORMANCE MEASURES

GOAL: Provide fair and unbiased decisions in reviewing citizen appeals regarding the value of their property.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023
Appeal Cases Brought to the BOE	**Efficient & Open Government**	**85**	**109**	**536**

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**7,643**	**13,995**	**13,995**	**7,535**	**-46.2%**
PURCHASED/ CONTRACTED SERVICES	**3,231**	**6,400**	**6,700**	**5,050**	**-21.1%**
SUPPLIES	**262**	**300**	**350**	**350**	**16.7%**
	11,136	**20,695**	**21,045**	**12,935**	**-37.5%**

Chamber of Commerce

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.

MISSION

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

PERFORMANCE MEASURES

GOAL: Drive tourism in our community by growing website, increasing promotion of partners, festivals, and events and increased regional collaboration.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
Tourism Spending	**Maintain Financial Health**	**$97,000,000**	**$104,200,000**	**Not Yet Available**	**$110,000,000**

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
OTHER AGENCY - CHAMBER (LOCAL)	**634,841**	**411,750**	**650,000**	**487,500**	**18.4%**
OTHER AGENCY - ARTS COUNCIL*	**13,500**	**13,500**	**30,000**	**13,500**	**0.0%**
OTHER AGENCY - CHAMBER (STATE)	**102,900**	**100,000**	**102,500**	**102,500**	**2.5%**
	751,241	**525,250**	**782,500**	**603,500**	**14.9%**

*Arts Council funding flows through Hotel/Motel Fund and Chamber of Commerce for distribution

Clerk of Superior Court

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: Provide superior customer service by treating all people with respect and supporting the efficient administration of justice

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# of Criminal Cases Opened	Efficient & Open Government	685	897	679	1,100
# of Criminal Cases Closed	Efficient & Open Government	845	887	1,009	1,250
# of Civil Cases Opened	Efficient & Open Government	555	494	523	750
# of Civil Cases Closed	Efficient & Open Government	512	519	550	650

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	755,646	775,831	769,547	769,847	-0.8%
PURCHASED/ CONTRACTED SERVICES	43,565	50,298	51,948	50,398	0.2%
SUPPLIES	16,604	17,900	18,100	18,000	0.6%
	815,815	844,029	839,595	838,245	-0.7%

Coroner

DESCRIPTION

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

MISSION

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.

PERFORMANCE MEASURES

GOAL: Provide the best possible service to our citizens at the lowest possible cost to the taxpayers of Dawson County.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023
# Death Investigations	**Health & Safety**	**122**	**97**	**111**

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**104,383**	**114,471**	**115,268**	**132,257**	**15.5%**
PURCHASED/ CONTRACTED SERVICES	**34,810**	**34,750**	**34,750**	**37,000**	**6.5%**
SUPPLIES	**2,451**	**2,500**	**2,500**	**2,500**	**0.0%**
OTHER COSTS	**-**	**15,000**	**10,000**	**10,000**	**-33.3%**
	141,644	**166,721**	**162,518**	**181,757**	**9.0%**

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.

PERFORMANCE MEASURES

GOAL: To provide dignified funeral services for County residents who are unable to do so.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023
# Indigent Burials	**Health & Safety**	**5**	**5**	**5**

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
OTHER COSTS	**7,000**	**7,000**	**7,000**	**7,000**	**0.0%**
	7,000	**7,000**	**7,000**	**7,000**	**0.0%**

County Administration

DESCRIPTION

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

MISSION

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

PERFORMANCE MEASURES

GOAL: Provide updated reports for all administrative departments to the Board of Commissioners on a monthly basis.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
% of Reports Submitted Monthly	**Efficient & Open Government**	**100%**	**100%**	**100%**	**100%**

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**245,633**	**310,315**	**319,509**	**319,509**	**3.0%**
PURCHASED/ CONTRACTED SERVICES	**9,866**	**25,525**	**18,350**	**18,150**	**-28.9%**
SUPPLIES	**5,376**	**5,250**	**6,700**	**6,700**	**27.6%**
	260,875	**341,090**	**344,559**	**344,359**	**1.0%**

County Extension

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: Provide exceptional customer service to citizens regarding environmental and agricultural needs.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
Contact with Extension Coordinator	Health & Safety	1,499	948	1,009	1,300
On-Site Consulations	Health & Safety	156	102	136	160
Lab Samples Processed	Health & Safety	379	201	288	315
4-H Club Members Registered	Health & Safety	892	890	966	985

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	85,151	84,834	84,834	86,989	2.5%
PURCHASED/ CONTRACTED SERVICES	20,578	8,200	8,900	7,600	-7.3%
SUPPLIES	8,833	11,000	11,000	10,600	-3.6%
	114,562	104,034	104,734	105,189	1.1%

Court Appointed Special Advocate – CASA

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: Provide trained, screened, and supervised volunteers to advocate on behalf of abused and neglected children involved in juvenile court dependency proceedings.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# of New CASA Volunteers	Health & Safety	29	16	20	30
Permanency Outcomes	Health & Safety	86%	90%	86%	85%
Dawson County Children Served	Health & Safety	34	44	28	40

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
OTHER COSTS	9,000	9,000	10,000	9,000	0.0%
	9,000	9,000	10,000	9,000	0.0%

Courts - Juvenile Court

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, runway 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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: Coordinate appointment of attorneys to reduce overall costs.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
Child Attorney Costs	**Maintain Financial Health**	**$124,903.00**	**$144,271.00**	**$181,003.00**	**$150,000.00**
Parent Attorney Costs	**Maintain Financial Health**	**$79,266.00**	**$73,842.00**	**$95,934.00**	**$125,000.00**

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**45,085**	**86,423**	**75,539**	**75,539**	**-12.6%**
PURCHASED/ CONTRACTED SERVICES	**285,577**	**254,400**	**298,940**	**272,248**	**7.0%**
SUPPLIES	**1,036**	**1,000**	**1,000**	**1,000**	**0.0%**
OTHER COSTS	**69,533**	**70,000**	**70,347**	**70,347**	**0.5%**
	401,231	**411,823**	**445,826**	**419,134**	**1.8%**

Courts - Magistrate Court

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To provide access to the judicial system, increase overall civil case loads, and increase assistance of Superior Court.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# of Civil Cases Filed/Opened	Efficient & Open Government	609	602	701	800
# of Temporary Protective Orders Filed	Efficient & Open Government	Not Available	Not Available	26	50

GOAL: To provide access to the judicial system and foster a safe community by increasing overall warrant counts.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# of Arrest Warrants	Health & Safety	2,047	2,180	1,181	1,200
# of Search Warrants	Health & Safety	133	91	84	50

GOAL: To provide access to the judicial system by conducting bond hearings at least 3 times per week, civil hearings at least weekly and criminal hearings at least 2 times per month.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
Bond Hearings	Efficient & Open Government	Not Available	Not Available	208	208
Civil Hearings	Efficient & Open Government	Not Available	Not Available	52	52
Criminal Hearings	Efficient & Open Government	Not Available	Not Available	24	24

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	510,876	517,639	537,657	537,657	3.9%
PURCHASED/ CONTRACTED SERVICES	23,829	27,540	52,690	48,290	75.3%
SUPPLIES	10,054	9,600	10,260	9,060	-5.6%
	544,759	554,779	600,607	595,007	7.3%

Courts - Probate Court

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To provide trained and professional staff to meet the increased number of transactions of our citizens

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# Traffic Cases Filed	Efficient & Open Government	6,484	4,846	not available	5,000
# Firearms License Applications	Efficient & Open Government	1,239	624	not available	1,000
# Marriage License Applications	Efficient & Open Government	311	266	not available	300
# Probate Cases Filed	Efficient & Open Government	385	293	not available	350

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	357,105	391,382	389,692	451,920	15.5%
PURCHASED/ CONTRACTED SERVICES	46,451	64,975	73,475	59,275	-8.8%
SUPPLIES	9,596	9,850	11,850	9,700	-1.5%
	413,152	466,207	475,017	520,895	11.7%

Courts - Superior Court

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To handle calendars and juries in an organized and efficient manner so that cases are resolved and disputes fairly settled

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# Criminal Cases Opened	Efficient & Open Government	1,627	1,497	1,997	1,900
# Criminal Cases Closed	Efficient & Open Government	1,881	1,950	1,843	1,900
# Civil Cases Opened	Efficient & Open Government	2,295	2,361	2,322	2,300
# Civil Cases Closed	Efficient & Open Government	2,251	2,407	2,434	2,300

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	434,363	537,852	548,476	517,777	-3.7%
PURCHASED/ CONTRACTED SERVICES	136,311	145,524	183,328	181,428	24.7%
SUPPLIES	13,207	14,125	14,920	12,220	-13.5%
OTHER COSTS	90,913	92,000	98,636	98,636	7.2%
	674,794	789,501	845,360	810,061	2.6%

Courts - Treatment Court

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To develop programming and procedures to efficiently support program growth

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
Program Census	Health & Safety	72	70	76	109
Total Participants Served	Health & Safety	125	116	114	153
Drug Screen Collections	Health & Safety	7,557	4,276	7,677	9,153

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	147,527	208,014	208,014	269,181	29.4%
PURCHASED/ CONTRACTED SERVICES	3,993	11,755	16,755	9,560	-18.7%
SUPPLIES	9,959	4,600	4,600	4,600	0.0%
	161,479	224,369	229,369	283,341	26.3%

Department of Family and Children Services

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To meet the needs of foster children and families in our community to provide funding for services above and beyond what is provided by the State.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Target
# Assigned CPS Referrals	**Health & Safety**	**130**	**127**	**156**	**165**	**170**
# Children in Foster Care	**Health & Safety**	**45**	**45**	**41**	**42**	**45**
# Dawson County Foster Homes	**Health & Safety**	**6**	**5**	**6**	**7**	**8**

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
OTHER COSTS	**35,300**	**35,300**	**35,300**	**35,300**	**0.0%**
	35,300	**35,300**	**35,300**	**35,300**	**0.0%**

District Attorney

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.

MISSION

Seeking justice in our community with fairness and integrity.

PERFORMANCE MEASURES

GOAL: Increase staff salaries so the DA's Office can file cases prior to the expiration of statute of limitations, maintain current case closure rates and continue to reduce case backlog.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# Cases / # Defendants	**Efficient & Open Government**	**987 / 1,063**	**1,034 / 1,166**	**1,069 / 1,191**	**1,100 / 1,200**

GOAL: Obtain independent certification to run own criminal histories rather than relying on the Sheriff's Office. Efficiency would allow DA's Office to increase case filings and closures/backlog.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
Criminal Histories Requested	**Efficient & Open Government**	**1,063**	**1,166**	**1,191**	**NA**

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**764,684**	**955,629**	**1,007,880**	**1,007,880**	**5.5%**
PURCHASED/ CONTRACTED SERVICES	**21,346**	**22,275**	**27,625**	**22,525**	**1.1%**
SUPPLIES	**16,996**	**18,700**	**20,620**	**20,120**	**7.6%**
CAPITAL OUTLAYS	**-**	**-**	**20,189**	**3,000**	**100.0%**
OTHER COSTS	**105,143**	**116,704**	**120,000**	**120,000**	**2.8%**
	908,169	**1,113,308**	**1,196,314**	**1,173,525**	**5.4%**

Elections/Registrar

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To provide ease and availability of voter registration to the citizens of Dawson County

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
New Registrations / Transfers In	Efficient & Open Government	2,431	3,275	2,710	2,989
Cancellations / Transfers Out	Efficient & Open Government	9,394	1,655	1,885	2,115

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	304,130	475,072	409,916	469,299	-1.2%
PURCHASED/ CONTRACTED SERVICES	50,231	46,293	51,805	43,255	-6.6%
SUPPLIES	24,412	14,075	13,550	11,150	-20.8%
	378,773	535,440	475,271	523,704	-2.2%

Emergency Services - Emergency Management Agency

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.

MISSION

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

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	118,719	131,113	133,229	133,229	1.6%
PURCHASED/ CONTRACTED SERVICES	13,619	21,835	22,060	18,150	-16.9%
SUPPLIES	2,580	5,950	6,350	3,700	-37.8%
	134,918	158,898	161,639	155,079	-2.4%

Emergency Services - Emergency Medical Services

DESCRIPTION

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

MISSION

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

PERFORMANCE MEASURES

GOAL: To provide trained and professional staff to respond to both citizens and visitors in need of medical attention.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
EMS / Fire Calls	Health & Safety	4,640	5,145	5,105	6,089

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	2,850,254	3,336,906	3,447,730	3,453,282	3.5%
PURCHASED/ CONTRACTED SERVICES	196,960	223,875	266,325	245,375	9.6%
SUPPLIES	293,063	265,900	296,585	274,900	3.4%
	3,340,277	3,826,681	4,010,640	3,973,557	3.8%

Emergency Services - Fire

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.

MISSION

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

PERFORMANCE MEASURES

GOAL: To provide trained and professional staff to respond to both citizens and visitors in need of assistance.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
EMS / Fire Calls	Health & Safety	4,640	5,145	5,105	6,089

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	2,361,293	3,132,101	3,353,215	3,342,461	6.7%
PURCHASED/ CONTRACTED SERVICES	280,138	300,350	311,810	303,310	1.0%
SUPPLIES	193,774	265,200	270,200	271,700	2.5%
	2,835,205	3,697,651	3,935,225	3,917,471	5.9%

Emergency Services - Fire Marshal

DESCRIPTION

Under the direction of Fire Marshal/Division Chief, the Prevention Division employs full-time personnel that are part of the Fire Services Administration Staff. Prevention Staff may work a regular 40-hour week, or a flexible schedule to meet the needs of the community. Their primary duties include commercial construction plan reviews, fire code inspections and enforcement, public relations and fire safety education, fire cause/arson investigations, community risk reduction, and various administrative responsibilities. Home fire safety inspections may also be requested free of charge, by residents of Dawson County.

MISSION

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

PERFORMANCE MEASURES

GOAL: To perform fire inspections for the citizens and businesses of Dawson County.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# Inspections Completed	**Health & Safety**	**1,172**	**1,204**	**1,204**	**1,471**

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PURCHASED/ CONTRACTED SERVICES	**52,158**	**30,800**	**72,300**	**70,300**	**128.2%**
SUPPLIES	**18,054**	**18,750**	**18,750**	**14,750**	**-21.3%**
	70,212	**49,550**	**91,050**	**85,050**	**71.6%**

BUDGET HIGHLIGHTS

The increase of 71.6% is attributed to the addition of contracted services for plan reviews.

Facilities Management

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To efficiently maintain all county facilities in the most cost-effective manner.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# Work Orders	Efficient & Open Government	437	502	523	525

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	583,756	690,945	677,474	677,474	-1.9%
PURCHASED/ CONTRACTED SERVICES	177,522	215,150	240,930	240,850	11.9%
SUPPLIES	331,383	325,781	349,817	349,817	7.4%
OTHER COSTS	-	25,000	25,000	25,000	0.0%
	1,092,661	1,256,876	1,293,221	1,293,141	2.9%

Finance

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To continue to efficiently provide excellent financial accounting and budgetary functions to the County.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# Purchase Orders Issue	Maintain Financial Health	305	287	279	325
# Payroll Transactions	Maintain Financial Health	10,357	10,648	10,448	10,500
GFOA Certificate of Excellence	Efficient & Open Government	Yes	Yes	Yes	Yes
GFOA Budget Book Award	Efficient & Open Government	Yes	Yes	Yes	Yes

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	579,236	624,360	656,592	690,910	10.7%
PURCHASED/ CONTRACTED SERVICES	75,071	130,160	132,160	132,160	1.5%
SUPPLIES	7,861	4,650	4,650	6,150	32.3%
	662,168	759,170	793,402	829,220	9.2%

Fleet Services/Fuel Center

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To provide vehicle repair and maintenance services and fuel to County vehicles in the most cost-effective and efficient manner possible.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# Fleet Repair Invoices Completed	Mobility & Transportation	903	962	991	1,200
# Labor Hours	Mobility & Transportation	3,045	3,875	4,616	5,000
# Gallons of Gasoline/Diesel Purchased	Mobility & Transportation	231,512	240,665	242,960	250,000

BUDGET SUMMARY - FLEET SERVICES

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	276,015	357,847	358,215	358,215	0.1%
PURCHASED/ CONTRACTED SERVICES	10,297	15,000	15,000	12,450	-17.0%
SUPPLIES	43,056	80,320	76,900	76,400	-4.9%
CAPITAL OUTLAYS	-	15,000	-	-	-100.0%
DEPRECIATION & AMMORTIZATION	49,418	48,000	48,000	48,000	0.0%
	378,786	516,167	498,115	495,065	-4.1%

BUDGET SUMMARY - FUEL CENTER

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PURCHASED/CONTRACTED SERVICES	3,890	5,500	5,500	5,500	0.0%
SUPPLIES	2,766	7,650	7,450	7,450	-2.6%
	6,656	13,150	12,950	12,950	-1.5%

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 SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	-	1,110,000	287,000	2,538,115	128.7%
PURCHASED/ CONTRACTED SERVICES	424,847	501,100	501,100	501,100	0.0%
OTHER COSTS	-	181,323	185,000	185,000	2.0%
DEBT SERVICE	342,368	338,734	344,780	344,780	1.8%
	767,215	2,131,157	1,317,880	3,568,995	67.5%

BUDGET HIGHLIGHTS

The increase in the Personnel Services/Employee Benefits line is attributed to the funding of a 5% COLA for all employees as well as the continuation of the merit and longevity increase plan to eligible employees.

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.

PERFORMANCE MEASURES

GOAL: To provide current geographical data to the public as needed.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# Addresses Assigned	Efficient & Open Government	260	224	284	290
# Annexations / Deannexations	Efficient & Open Government	16	10	13	15
# Road Name Petitions Received	Efficient & Open Government	10	24	17	20
# Standard Map Requests	Efficient & Open Government	150	196	175	190

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	55,011	87,539	65,762	65,762	-24.9%
PURCHASED/ CONTRACTED SERVICES	66,269	42,889	44,924	35,239	-17.8%
SUPPLIES	246	700	3,700	700	0.0%
	121,526	131,128	114,386	101,701	-22.4%

Good Shepherd Clinic

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.

MISSION

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

PERFORMANCE MEASURES

GOAL: To provide charity non-emergent medical clinic to the uninsured adult indigent population of Dawson County.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# Patients Served	Health & Safety	339	280	254	320
# Patient Visits	Health & Safety	3,943	2,303	3,201	3,500
# Volunteer Hours	Health & Safety	10,623	11,858	9,508	10,000
Value of Volunteer Hours	Health & Safety	$491,831	$562,472	$523,094	$500,000

GOAL: To provide free medication & laboratory services to the clinic patients

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
Free Tradename Medications Provided	Health & Safety	$1,691,706	$1,383,203	$1,363,461	$1,500,000
Free Generic Medications Provided	Health & Safety	$69,765	$94,102	$73,405	$80,000
Lab Services Provided	Health & Safety	$2,383,621	$2,034,530	$2,271,157	$2,000,000

GOAL: To recruit optometrists and dentists to allow more vision and dental clinic visits

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# Medical Patients Served	Health & Safety	142	80	57	90
# Vision Patients Served	Health & Safety	75	49	29	50
# Dental Patients Servced	Health & Safety	151	149	64	125

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
OTHER COSTS	30,000	30,000	30,000	30,000	0.0%
	30,000	30,000	30,000	30,000	0.0%

Health Department

DESCRIPTION

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

MISSION

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.

PERFORMANCE MEASURES

GOAL: To increase revenue for services provided and maintain total expenditures at or below 95% of budget.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
Vital Records Revenue	Maintain Financial Health	$33,300	$33,560	$39,825	$56,880
Private Insurance Revenue	Maintain Financial Health	$20,893	$29,587	$51,719	$65,000
Environmental Health Revenue	Maintain Financial Health	$110,475	$110,195	$116,450	$125,000
% Expenditures of Budget	Maintain Financial Health	101%	92%	87%	90%

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
OTHER COSTS	162,000	162,000	162,000	162,000	0.0%
	162,000	162,000	162,000	162,000	0.0%

Human Resources

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To improve quality services for employees, meet growth and demand, and enhance communication and educational resources.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# Employee Applications Processed	Efficient & Open Government	113	128	130	135
# New Hires Processed	Efficient & Open Government	115	128	122	130
# Terminations/Resignations Processed	Efficient & Open Government	509	630	556	450

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	242,802	248,549	278,050	345,741	39.1%
PURCHASED/ CONTRACTED SERVICES	16,403	23,865	23,165	16,910	-29.1%
SUPPLIES	11,658	23,750	33,750	35,250	48.4%
	270,863	296,164	334,965	397,901	34.4%

Humane Society

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.

MISSION

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

PERFORMANCE MEASURES

GOAL: Minimize expenses while providing care and adoption events for homeless dogs and cats

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
Total Operating Expenses	**Maintain Financial Health**	**$641,387**	**$646,500**	**$820,571**	**$790,000**
# Intakes	**Health & Safety**	**1,053**	**942**	**774**	**900**
Total Payroll	**Maintain Financial Health**	**$316,282**	**$359,700**	**$439,033**	**$450,000**
# Adoptions	**Health & Safety**	**867**	**686***	**698**	**750**

**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

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PURCHASED/ CONTRACTED SERVICES	**172,800**	**182,800**	**219,600**	**215,000**	**17.6%**
	172,800	**182,800**	**219,600**	**215,000**	**17.6%**

Information Technology

DESCRIPTION

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

MISSION

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

PERFORMANCE MEASURES

GOAL: Strengthen security measures, adopt cutting-edge technologies, and safeguard organizational data.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
Successful Security Breaches	Efficient & Open Government	0	0	0	0
County Servers Converted from Physical to Virtual	Efficient & Open Government	86%	90%	96%	99%
Work Orders Opened/Closed	Efficient & Open Government	1,819	2,152	2,254	3,000
GFOA Budget Book Award	Efficient & Open Government	Yes	Yes	Yes	Yes

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	536,245	555,181	563,530	563,530	1.5%
PURCHASED/ CONTRACTED SERVICES	323,333	360,123	398,135	397,105	10.3%
SUPPLIES	46,598	47,000	44,725	26,700	-43.2%
CAPITAL OUTLAYS	26,003	-	-	-	0.0%
	932,179	962,304	1,006,390	987,335	2.6%

Keep Dawson County Beautiful

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.

MISSION

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

PERFORMANCE MEASURES

GOAL: To coordinate events to encourage citizen involvement.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
Tire Amnesty (tons collected)	Health & Safety	11.93	10.32	10.90	12.00
Shore Sweep (ton of trash collected)	Health & Safety	17.89	24.25	21.49	25.00
Road Clean Up (bags of trash collected)	Health & Safety	53	45	unavailable	50
Electronic Recycling (lbs. collected)	Health & Safety	3,453	unavailable	unavailable	4,000

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	5,383	5,383	5,383	5,383	0.0%
PURCHASED/ CONTRACTED SERVICES	1,575	2,350	2,350	1,700	-27.7%
SUPPLIES	4,912	7,200	7,200	5,500	-23.6%
	11,870	14,933	14,933	12,583	-15.7%

Library

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: Increase library hours, circulation materials, and library program attendance to benefit citizens and visitors.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
Door Count on Friday Evenings	Efficient & Open Government	NA	NA	NA	2,000
Circulation Count	Efficient & Open Government	73,994	86,053	99,978	115,500
Library Program Attendance	Efficient & Open Government	1,050	6,206	12,038	14,000

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
OTHER COSTS	450,000	472,309	561,775	509,795	7.9%
	450,000	472,309	561,775	509,795	7.9%

Marshal

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: Increase staff and services to more efficiently educate and serve our community.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# New Code Cases	Health & Safety	257	583	602	400
# New Animal Cases	Health & Safety	418	420	433	400
# Alcohol Pouring Permits	Efficient & Open Government	487	409	454	475
# Illegal Signs Removed	Efficient & Open Government	134	215	201	100
# New Short Term Rentals	Maintain Financial Health	17	44	26	50

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	226,231	301,822	284,080	290,108	-3.9%
PURCHASED/ CONTRACTED SERVICES	25,294	32,408	28,574	36,635	13.0%
SUPPLIES	17,183	15,250	16,800	16,200	6.2%
	268,708	349,480	329,454	342,943	-1.9%

No One Alone – NOA

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: Continue to provide safe shelter and support for victims of domestic violence and their children and to expand the availability of critical trauma counseling.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# Crisis Calls	Health & Safety	3,289	3,463	2,913	2,500
# Clients Served	Health & Safety	1,708	2,086	2,000	1,500
# Trauma Counseling Sessions	Health & Safety	670	1,083	720	850
# Trauma Counseling Clients	Health & Safety	151	144	156	160

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
OTHER COSTS	5,000	5,000	5,000	5,000	0.0%
	5,000	5,000	5,000	5,000	0.0%

Parks and Recreation

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 both active and 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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To continue to provide quality programs and facilities for Dawson County citizens.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
Youth Sports Participation	Health & Safety	28,262	34,425	38,288	59,000
Facility Rentals / Use	Health & Safety	49,716	30,188	42,901	70,000
Specialty Programs Participation	Health & Safety	17,236	15,537	16,138	19,000

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	906,326	1,066,397	1,302,328	1,436,925	34.7%
PURCHASED/ CONTRACTED SERVICES	261,472	262,075	329,175	312,937	19.4%
SUPPLIES	383,621	390,700	425,900	408,900	4.7%
CAPITAL OUTLAYS	-	-	36,000	-	0.0%
	1,551,419	1,719,172	2,093,403	2,158,762	25.6%

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

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PURCHASED/ CONTRACTED SERVICES	-	9,000	9,000	9,000	0.0%
SUPPLIES	-	12,000	12,000	12,000	0.0%
	-	21,000	21,000	21,000	0.0%

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 SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	34,016	27,989	32,295	32,295	15.4%
PURCHASED/ CONTRACTED SERVICES	14,167	16,000	15,000	15,000	-6.3%
SUPPLIES	144	4,000	4,000	4,000	0.0%
	48,327	47,989	51,295	51,295	6.9%

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 SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	10,358	16,067	31,348	31,348	95.1%
PURCHASED/ CONTRACTED SERVICES	61,474	9,000	9,500	9,500	5.6%
SUPPLIES	16,588	14,200	14,200	14,200	0.0%
OTHER COSTS	5,000	5,000	5,000	5,000	0.0%
	93,420	44,267	60,048	60,048	35.6%

Planning and Development

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To continue to provide excellent customer service to the citizens and visitors of Dawson County.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# New Home Building Permits	Efficient & Open Government	484	815	Not Available	Not Available
# Land Use Amendments	Efficient & Open Government	30	33	Not Available	Not Available
# Business Licenses	Efficient & Open Government	2,223	1,540	Not Available	Not Available

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	768,889	790,360	836,091	1,021,967	29.3%
PURCHASED/ CONTRACTED SERVICES	95,839	105,525	119,250	101,100	-4.2%
SUPPLIES	27,058	22,000	35,800	30,000	36.4%
CAPITAL OUTLAYS	-	12,000	6,600	6,600	
	891,786	929,885	997,741	1,159,667	24.7%

Public Defender

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To maintain an efficient, cohesive public defense office that provides service to the community in the most financially efficient way feasible.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# New Cases	Efficient & Open Government	344	308	306	310
# Conflict Cases	Efficient & Open Government	47	42	37	40
# Cases Closed	Efficient & Open Government	290	290	274	275
# Cases Open	Efficient & Open Government	604	643	517	525

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	257,755	375,984	364,213	431,904	14.9%
PURCHASED/ CONTRACTED SERVICES	4,944	8,082	9,040	8,310	2.8%
SUPPLIES	1,638	5,050	5,050	7,550	49.5%
OTHER COSTS	298,273	305,687	321,837	321,837	5.3%
	562,610	694,803	700,140	769,601	10.8%

Public Relations

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.

MISSION

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

PERFORMANCE MEASURES

GOAL: To increase social media followers and grow newsletter audience to inform citizens about community news and events.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# New Facebook Followers	Efficient & Open Government	unavailable	unavailable	589	600
# New Instagram Followers	Efficient & Open Government	unavailable	unavailable	67	88
# New Newsletter Subscribers	Efficient & Open Government	unavailable	unavailable	59	75

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	46,414	56,815	53,262	53,262	-6.3%
PURCHASED/ CONTRACTED SERVICES	9,619	13,930	14,430	14,180	1.8%
SUPPLIES	15,293	18,200	17,800	16,750	-8.0%
	71,326	88,945	85,492	84,192	-5.3%

Public Works - Administration

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.

MISSION

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.

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	237,573	320,632	320,632	365,371	14.0%
PURCHASED/ CONTRACTED SERVICES	40,985	82,620	60,595	32,400	-60.8%
SUPPLIES	4,439	9,750	4,409	4,450	-54.4%
CAPITAL OUTLAYS	-	12,000	-	-	
	282,997	425,002	385,636	402,221	-5.4%

Public Works - Roads

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.

MISSION

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.

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	723,519	1,071,523	1,069,978	1,105,579	3.2%
PURCHASED/ CONTRACTED SERVICES	209,552	305,144	390,493	294,329	-3.5%
SUPPLIES	367,311	629,136	568,336	561,656	-10.7%
	1,300,382	2,005,803	2,028,807	1,961,564	-2.2%

Risk Management

DESCRIPTION

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

PERFORMANCE MEASURES

GOAL: To identify, assess, and mitigate potential risks that could negatively impact the County.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
Workers' Compensation Claims	Health & Safety	22	17	20	15
IRMA Claims	Maintain Financial Health	15	13	16	12

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	11,116	25,000	54,000	54,000	116.0%
PURCHASED/ CONTRACTED SERVICES	29,248	11,350	11,350	5,350	-52.9%
SUPPLIES	22,104	-	100	100	0.0%
INTERFUND DEPARTMENT CHARGES	389,123	520,000	530,000	675,000	29.8%
OTHER COSTS	100,000	-	-	-	0.0%
	551,591	556,350	595,450	734,450	32.0%

Senior Services

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To increase revenue and client involvement by accepting online donations and offering additional classes such as art, health, and nutrition presentations.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# Client Services Provided	Health & Safety	44,418	57,565	60,356	63,374
# Attending Physical (Exercise) & Lifestyle Classes	Health & Safety	8,576	13,204	12,275	13,503
$ Received through Home Delivered Meal Gift Program	Maintain Financial Health	$5,323	$8,215	$10,538	$11,065

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	50,842	38,484	39,255	39,255	2.0%
PURCHASED/ CONTRACTED SERVICES	18,002	33,400	34,940	24,300	-27.2%
SUPPLIES	46,713	47,500	52,300	48,000	0.0%
CAPITAL OUTLAYS	10,669	-	-	-	0.0%
OTHER COSTS	13,250	14,050	14,050	14,050	0.0%
	139,476	133,434	140,545	125,605	-5.9%

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 SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PURCHASED/ CONTRACTED SERVICES	5,846	6,280	9,040	8,840	40.8%
SUPPLIES	108	720	1,026	700	-2.8%
	5,954	7,000	10,066	9,540	36.3%

Sheriff's Office - E-911

DESCRIPTION

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 SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	934,251	936,860	989,116	989,116	5.6%
PURCHASED/ CONTRACTED SERVICES	333,681	368,200	403,250	403,200	9.5%
SUPPLIES	11,719	5,500	8,000	8,000	45.5%
	1,279,651	1,310,560	1,400,366	1,400,316	6.8%

Sheriff's Office - Detention Center

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.

MISSION

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.

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	2,441,805	2,466,573	3,074,862	3,221,343	30.6%
PURCHASED/ CONTRACTED SERVICES	956,077	1,089,705	1,160,450	1,442,157	32.3%
SUPPLIES	513,917	560,000	570,550	599,655	7.1%
	3,911,799	4,116,278	4,805,862	5,263,155	27.9%

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 SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PURCHASED/ CONTRACTED SERVICES	6,392	12,750	12,900	13,000	2.0%
SUPPLIES	29,716	20,800	37,100	31,100	49.5%
	36,108	33,550	50,000	44,100	31.4%

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 SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	545,787	583,860	659,183	659,183	12.9%
PURCHASED/ CONTRACTED SERVICES	-	2,100	-	-	-100.0%
	545,787	585,960	659,183	659,183	12.5%

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 SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	46,082	60,500	67,000	67,000	10.7%
	46,082	60,500	67,000	67,000	10.7%

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 SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	19,293	22,530	33,800	33,800	50.0%
	19,293	22,530	33,800	33,800	50.0%

Sheriff's Office - Sheriff

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To continue to partner with our community to provide excellent service.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023
# Domestic Violence Cases	Health & Safety	249	273	280
# Accident Investigations (DCSO Only)	Health & Safety	303	326	412
# Criminal Investigations *	Health & Safety	656	1,048	1,214

*** includes cases assigned to the Crime Suppression Unit**

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	4,033,356	5,136,266	5,639,963	5,639,963	9.8%
PURCHASED/ CONTRACTED SERVICES	383,089	392,664	442,550	458,351	16.7%
SUPPLIES	399,778	559,632	605,004	590,004	5.4%
OTHER COSTS	24,470	22,000	22,000	22,000	0.0%
	4,840,693	6,110,562	6,709,517	6,710,318	9.8%

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 SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	912,431	1,037,907	1,176,620	1,176,620	13.4%
PURCHASED/ CONTRACTED SERVICES	16,963	35,896	35,896	35,796	-0.3%
SUPPLIES	5,920	3,300	3,300	3,800	15.2%
	935,314	1,077,103	1,215,816	1,216,216	12.9%

Tax Assessor

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To uniformly value all properties in Dawson County and receive a passing ratio study from the Georgia Departments of Accounts and Audits.

PERFORMANCE MEASURES	STRATEGIC GOAL	AY 2021	AY 2022	AY 2023	AY 2025 Target
Parcel Count	Efficient & Open Government	15,854	16,503	17,272	18,000
Parcels with Homestead Exemption	Efficient & Open Government	7,130	7,348	7,564	7,600
New Exemption Applications	Efficient & Open Government	1,408	1,570	1,962	1,700
Property Appeals	Efficient & Open Government	337	504	2,575	500

AY = Appraisal Year

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	422,008	424,443	465,921	465,921	9.8%
PURCHASED/ CONTRACTED SERVICES	185,878	270,193	383,680	379,180	40.3%
SUPPLIES	12,661	7,300	7,950	6,800	-6.8%
	620,547	701,936	857,551	851,901	21.4%

Tax Commissioner

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.

MISSION

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.

PERFORMANCE MEASURES

GOAL: To maintain efficiency and provide excellent service to Dawson County citizens.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
% Increase in Transactions	**Efficient & Open Government**	**4.16%**	**1.00%**	**11.50%**	**12.00%**

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**426,265**	**495,175**	**516,659**	**595,433**	**20.2%**
PURCHASED/ CONTRACTED SERVICES	**71,959**	**77,535**	**113,123**	**113,123**	**45.9%**
SUPPLIES	**6,258**	**6,359**	**6,379**	**6,249**	**-1.7%**
	504,482	**579,069**	**636,161**	**714,805**	**23.4%**

Transfer Station

DESCRIPTION

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

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	262,377	329,126	329,126	353,276	7.3%
PURCHASED/ CONTRACTED SERVICES	219,897	312,550	320,487	235,640	-24.6%
SUPPLIES	39,917	43,650	44,150	43,600	-0.1%
CAPITAL OUTLAYS	-	-	1,600	1,600	0.0%
DEPRECIATION & AMORTIZATION	52,201	55,000	55,000	55,000	0.0%
	574,392	740,326	750,363	689,116	-6.9%

Transit

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.

MISSION

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

PERFORMANCE MEASURES

GOAL: To increase revenue provided by GDOT through the GDOT/ATL 5307 funding to support transportation for clients within the County.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2021	FY 2022	FY 2023	FY 2025 Target
# Transit Rides Provided	**Mobility & Transportation**	**4,419**	**11,297**	**13,752**	**14,440**

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**261,185**	**310,000**	**282,008**	**282,008**	**-9.0%**
PURCHASED/ CONTRACTED SERVICES	**13,082**	**-**	**18,992**	**18,992**	**0.0%**
SUPPLIES	**35,829**	**-**	**49,000**	**49,000**	**0.0%**
OTHER COSTS	**15,080**	**13,000**	**12,000**	**12,000**	**-7.7%**
	325,176	**323,000**	**362,000**	**362,000**	**12.1%**

Other Financing Uses

DESCRIPTION

This budget provides for appropriations of transfers to other funds from the General Fund.

BUDGET SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 REQUESTED	FY 2025 BUDGET	FY 2024/25 CHANGE
TRANSFER TO FAMILY CONNECTION	49,041	70,925	119,330	119,438	68.4%
TRANSFER TO GRANT FUND	599,512	845,266	1,009,523	1,009,523	19.4%
TRANSFER TO CAPITAL PROJECTS FUND	17,000	512,000	205,000	205,000	-60.0%
TRANSFER TO FLEET SERVICES FUND	420,781	528,192	506,890	506,890	-4.0%
TRANSFER TO E-911 FUND	670,917	757,560	728,316	728,316	-3.9%
	1,757,251	2,713,943	2,569,059	2,569,167	-5.3%

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.

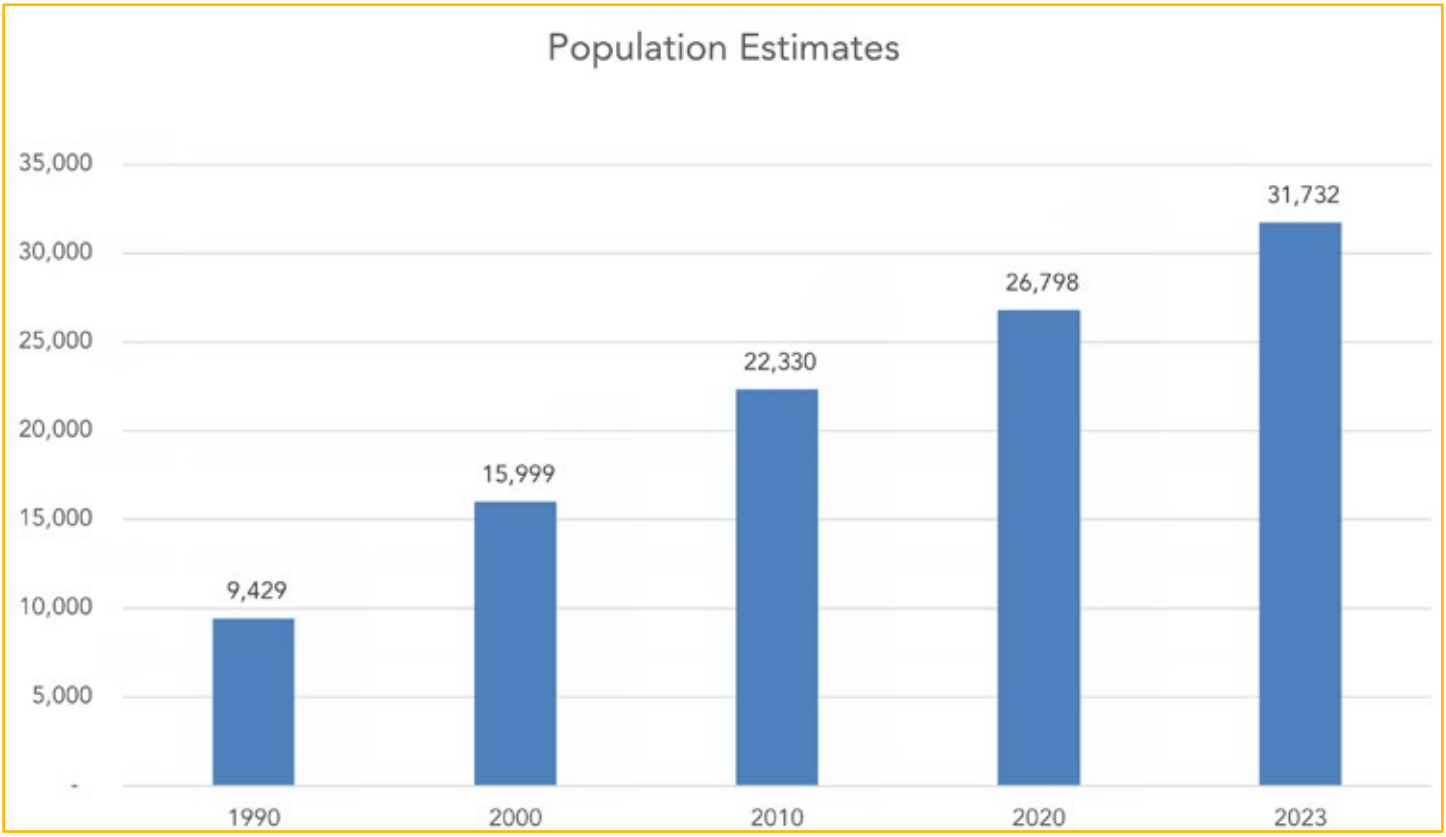


Demographics

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	2023 Rank
Dawson	26,798	61
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 13,909 workers for 2024. 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 2.5% at the beginning of 2024 and ended the year with a rate of 2.7%. 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 2024.



Labor Statistics

Labor Force Activity

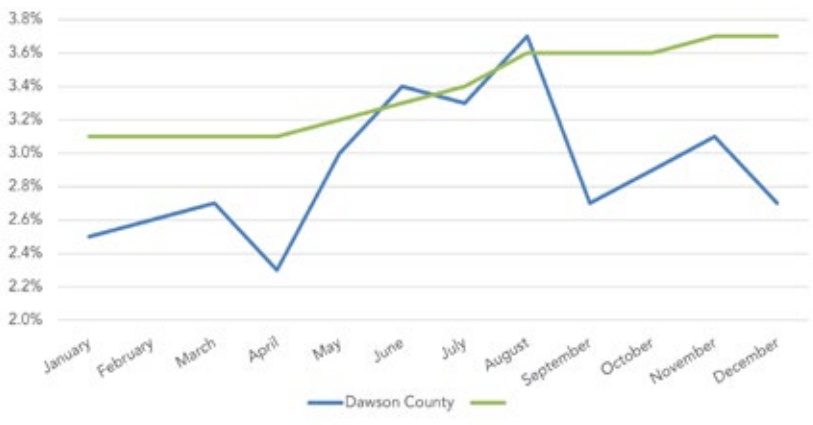
Annual Averages as of September 2024

County	Labor Force	Employed	Unemployed	Rate
Dawson	13,909	13,531	378	2.7%
Cherokee	147,320	143,339	3,981	2.7%
Fannin	12,982	12,641	341	2.6%
Forsyth	134,226	130,577	3,649	2.7%
Gilmer	13,459	13,059	400	3.0%
Hall	114,825	111,999	2,826	2.5%
Lumpkin	18,789	18,273	516	2.7%
Pickens	16,356	15,908	448	2.7%
Dawson Area	**471,866**	**459,327**	**12,539**	**2.7%**
Georgia	5,410,794	5,226,303	184,491	3.4%
United States	168,569,000	162,046,000	6,524,000	3.9%

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

Note: This series reflects the latest information available. Labor Force includes residents of the county who are employed or actively seeking employment.

Unemployment Rates 2024



Rate per Month 2024

	Dawson	State of Georgia
January	2.5%	3.1%
February	2.6%	3.1%
March	2.7%	3.1%
April	2.3%	3.1%
May	3.0%	3.2%
June	3.4%	3.3%
July	3.3%	3.4%
August	3.7%	3.6%
September	2.7%	3.6%
October	2.9%	3.6%
November	3.1%	3.7%
December	2.7%	3.7%

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.

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

END OF GLOSSARY

