

Dawson County, Georgia
Where Quality of Life Matters

2026
Budget Guide

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2026
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, 2025

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, 2025**. 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.

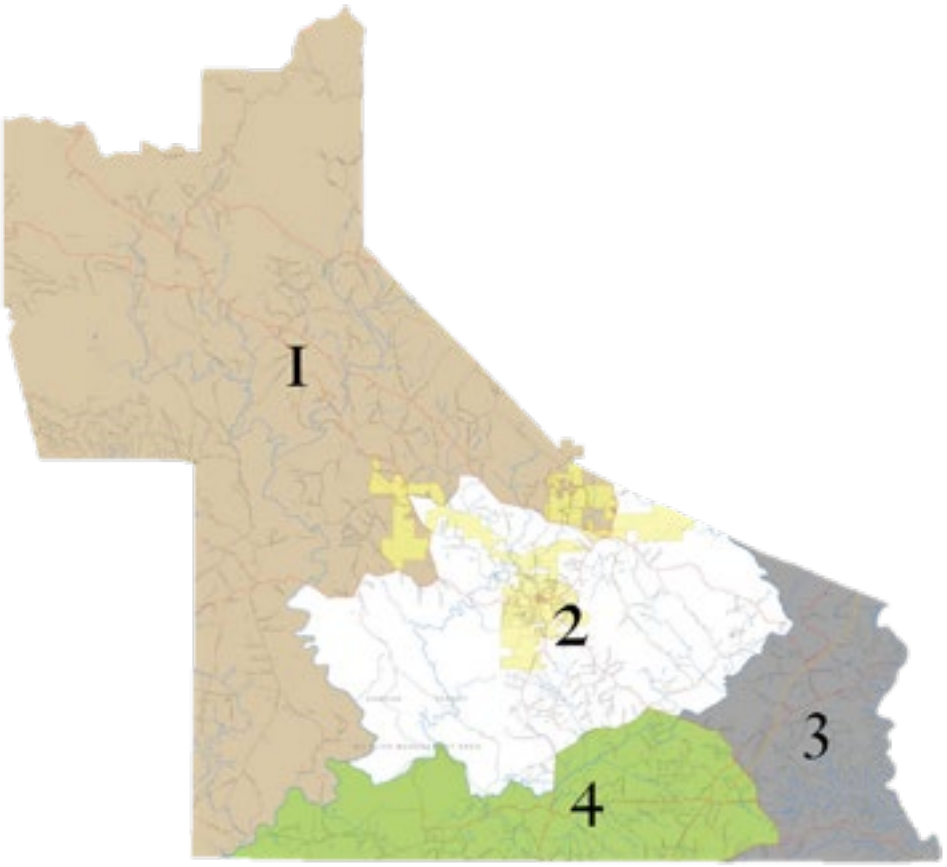
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Board of Commissioners District Map



Billy Thurmond

Chairman





Seth Stowers

District 1



Chris Gaines

District 2



Alexa Bruce

District 3



Chad Turkett

District 4

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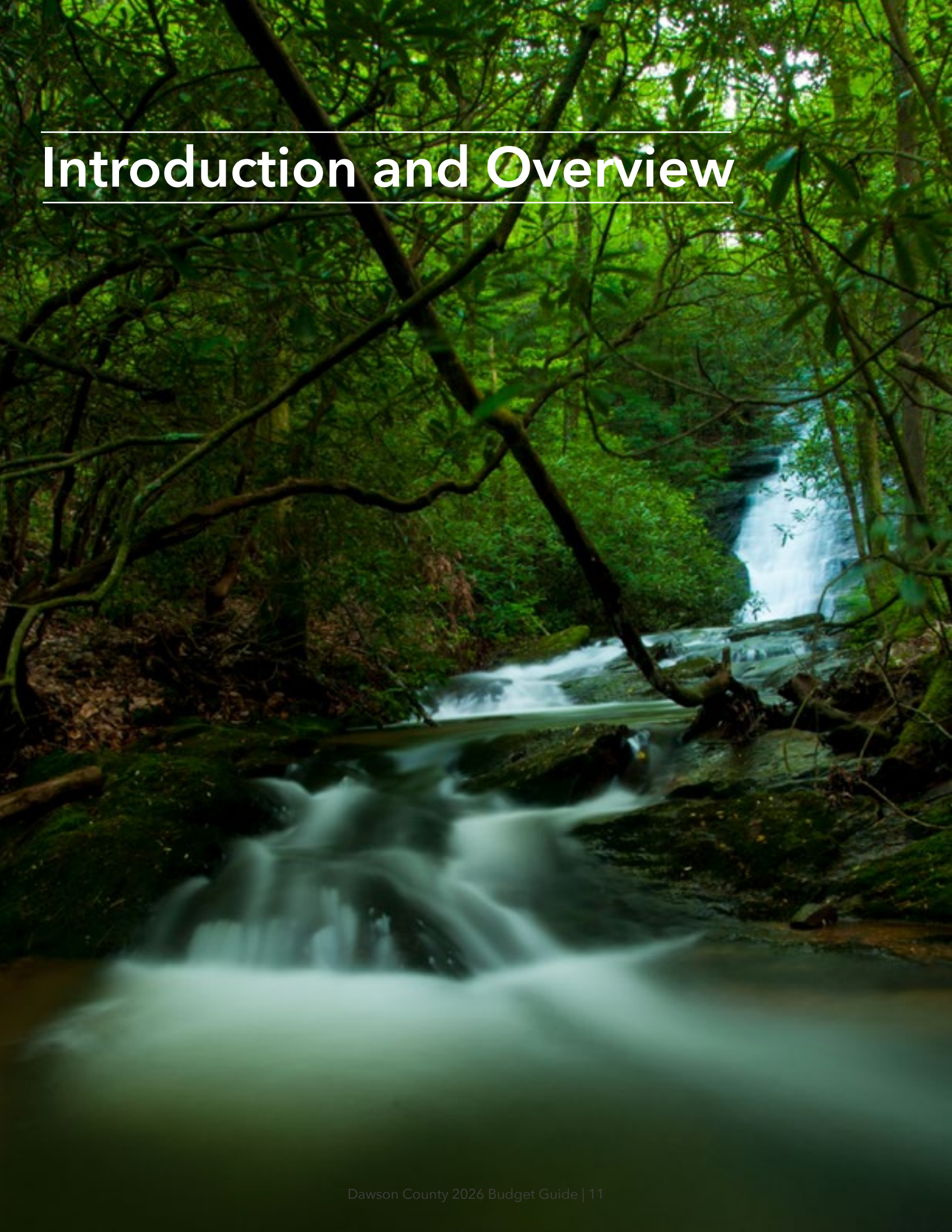
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Introduction and Overview



Chairman's Message

Citizens and Elected Officials of Dawson County:

It is my pleasure to present the Fiscal Year 2026 Budget as adopted by the Dawson County Board of Commissioners on November 20, 2025. This document reflects a collaborative effort among citizens, elected officials, and County staff to develop a balanced budget that meets the needs of our growing community through thoughtful planning and sound fiscal management.

Dawson County remains a vibrant and expanding community. The County has consistently maintained a conservative approach to budgeting, and FY 2026 is no exception. Like much of the nation, Dawson County continues to experience inflationary pressures that impact the cost of providing services and procuring goods for County operations. In response, the Board of Commissioners continues to evaluate alternative funding sources to address increasing service demands while maintaining fiscal responsibility. The County remains committed to maximizing all available resources through careful and efficient management.

Budget Goals

Transparent Process: All meetings with elected officials, department heads, and agencies were publicly advertised and open to the public to ensure transparency throughout the budget process.

Revenue-Based Balanced Budget: The FY 2026 budget is balanced using attainable revenue projections, supplemented by the prudent use of fund balance where appropriate.

Maintain Steady Reserves: The County will maintain an unassigned General Fund balance between 15% and 25%, or approximately three months of operating expenditures.

Priority-Based Requests: In addition to routine operational and maintenance costs, each department submitted prioritized requests to enhance service delivery and better meet the needs of Dawson County citizens.

Budget Priorities

Personnel: The Board of Commissioners recognizes that our employees are the County's greatest asset. The approved FY 2026 budget includes $971,000 for merit and longevity increases. In 2025, the Board approved an increase in the County's retirement match from 5% to 6%, which will continue in FY 2026. Additionally, five full-time positions were added across three departments, representing approximately $318,000 in salary expenditures.

Capital Improvements: Capital funding remains a significant focus for the Board. Dawson County continues to develop and refine its five-year Capital Improvement Plan, which addresses projects exceeding $25,000. The Capital Projects Fund is supported by transfers from the General Fund; however, the intent in FY 2026 is to utilize sales tax revenues for the majority of capital projects to reduce pressure on the General Fund. SPLOST (Special Purpose Local Option Sales Tax) will remain the primary funding source for major capital projects, while TSPLOST (Transportation Special Purpose Local Option Sales Tax) will continue to fund roads and culverts.

Infrastructure: Voter approval of SPLOST and TSPLOST has provided critical funding for continued infrastructure improvements throughout Dawson County. These programs support major initiatives including the new Emergency Operations Center, a new E-911 Communications System, vehicles and equipment for multiple

departments, park enhancements, road and culvert improvements, and other essential projects.

In 2025, Styles Park was completed and opened to the public. This property was generously donated by the Styles family and features walking and mountain biking trails that showcase the natural beauty of Dawson County. The park is intended to remain a non-lighted, passive park to preserve its natural character.

Construction of the new Emergency Operations Center (EOC) and E-911 Center was also completed in late 2025. In conjunction with this project, a new Radio Communications System is currently underway, with completion anticipated in late 2026. Together, these projects will enhance emergency response times and improve service delivery for Dawson County residents and visitors.

I would like to extend my sincere appreciation to everyone involved in the development of the FY 2026 budget and to those who continue to support Dawson County – Where Quality of Life Matters.

Respectfully,



Billy Thurmond

Chairman

Dawson County Board of Commissioners

Executive Summary

Dawson County, Georgia
Executive Summary
Approved Budget for Fiscal Year 2026

General Information

- The FY 2025 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 remained the unchanged from the prior year. The 2025 tax levy, which provides revenue for FY 2026 totals $16,657,349.
- The tax digest (total assessed property value) increased from $2,965,212,443 in 2024 to $3,049,121,178 in 2025, an increase of 2.83%.
- The FY 2026 total annual budget for all funds is $87,519,499, representing a decrease of $10,706,793, or 10.9%, from the original FY 2025 budget. This decrease is primarily attributable to reduced SPLOST expenditures as collections near completion.
- The FY 2026 adopted General Fund budget is $51,853,415, an increase of $3,031,903, or 6.2%, over FY 2025. This increase is largely due to higher salary and benefit costs, along with additional operational funding. These investments are expected to enhance service levels and strengthen the County's ability to attract and retain qualified employees.

Factors considered when balancing the FY 2026 budget

- The FY 2026 budget continues funding for salary adjustments implemented in prior years and includes $971,000 for merit and longevity increases for eligible employees.
- The General Fund budget is balanced using $9,989,309 of fund balance, compared to $7,624,230 budgeted in FY 2025. This represents an increase of $2,365,079, or 31%, in fund balance usage. Unassigned fund balance is projected to be approximately $7.5 million, or 15% of General Fund expenditures, as of December 31, 2026 (based on budget projections).
- The budget includes $341,000 for scheduled debt service payments on the 2012 Etowah Water and Sewer Authority Bonds.
- Transfers out from the General Fund total $2,509,689, a decrease of $16,389, or 0.7%, from FY 2025. Budgeted transfers includes:
    - $896,263 to the Multiple Grant Fund
    - $166,500 to the Capital Projects Fund
    - $564,319 to the Fleet/Fuel Fund
    - $786,170 to the E-911 Fund
    - $96,437 to Family Connection

Executive Summary

- The FY 2026 Capital Fund budget of $166,500 includes funding for these projects:
  - $25,000 for upfitting an Animal Control vehicle (Code Enforcement)
  - $81,500 for a four-post drive-on lift (Fleet Services)
  - $60,000 for replacement of two boilers (Sheriff's Office – Detention Center)

Personnel

- For FY 2026, General Fund salaries and benefits total $36,007,609, an increase of $2,620,106, or 7.8%, from FY 2025. This increase is primarily due to new personnel additions, salary adjustments, and the inclusion of $971,000 for merit and longevity increases. An additional $250,000 has been budgeted to offset potential increases in health insurance costs.
- General Fund health insurance costs are budgeted at $6,024,279 for FY 2026, an increase of $1,261,761, or 26.5%, over the prior year.
- The FY 2026 budget includes five new full-time positions and three positions with salary upgrades due to approved reclassifications. Additionally, three positions were reclassified without salary adjustments. The total additional cost associated with these personnel changes, including benefits and equipment, is $556,780.

Additional Information

- On November 4, 2014, Dawson County voters approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections began in July 2015 and concluded in June 2021. All projects included in the resolution have been completed, and remaining SPLOST VI funds are expected to be fully expended in FY 2026.
- In March 2021, voters approved the continuation of the one-cent sales tax, known as SPLOST VII. Proceeds are designated for capital projects throughout the County. For FY 2026, $14,300,000 is budgeted for expenditure from SPLOST VII funds, in addition to projects previously funded and currently underway. Major projects include the Emergency Operations/E-911 Center, the Emergency Radio System upgrade, and construction of a new Fire Station. A list of other SPLOST VII projects is provided below.

Category	Project	Amount
IT	IT Infrastructure	$1,500,000
Facilities	Administrative Building Renovation	$500,000
Public Safety	Fire Engine Replacements	$2,250,000
	Ambulance Replacement	$2,300,000
	Fire Station Replacement	$3,000,000
	Burn Building Replacement	$1,000,000
Sheriff	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	Public Health Building	$2,500,000
Development Authority	Development Authority Projects	$2,000,000
Totals	**Total County Projects**	**$45,320,000**
	Total City Projects	**$6,180,000**
	Level 2 Projects	**$8,500,000**
	Grand Total	**$60,000,000**

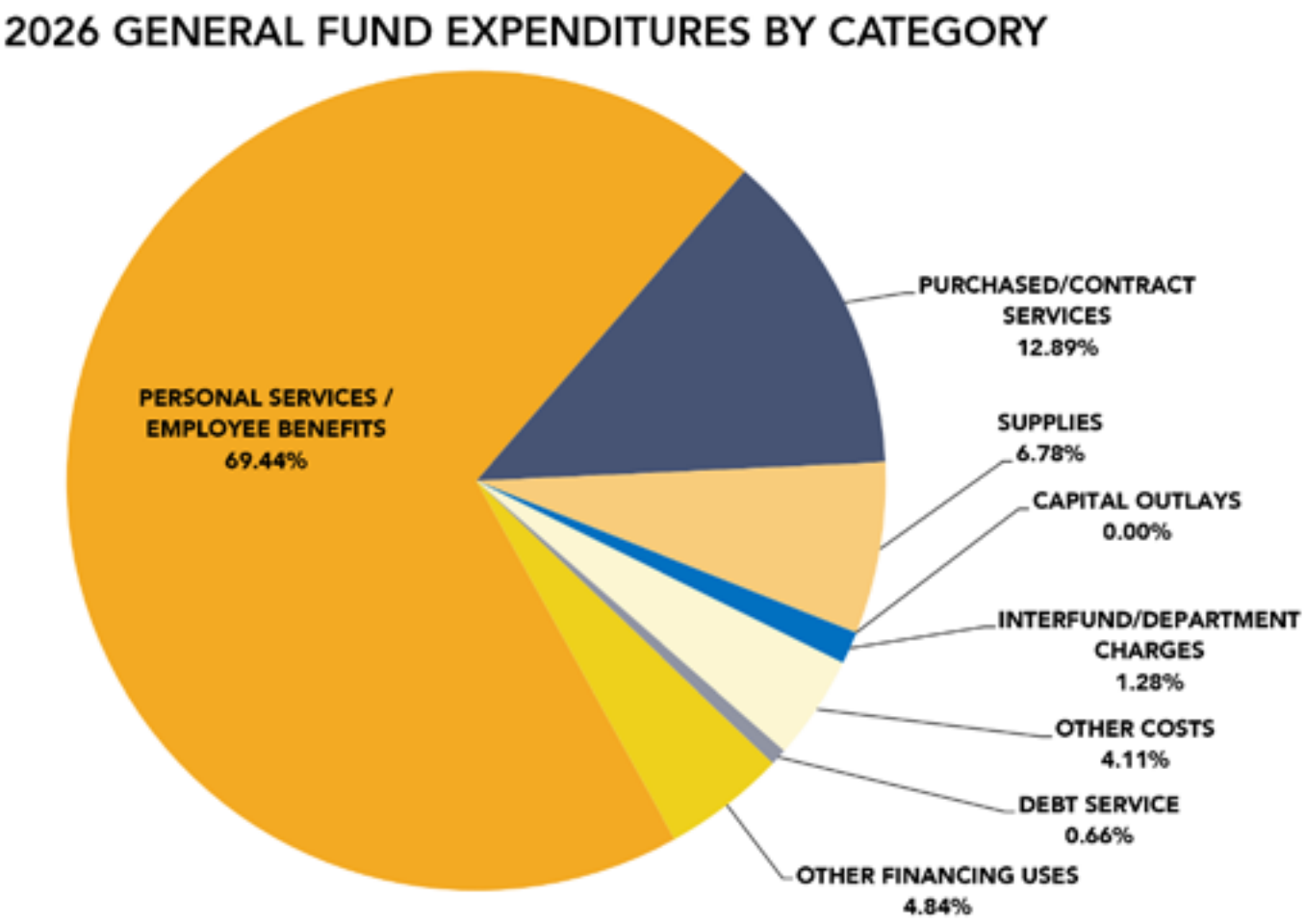
- Impact fees, reinstated in FY 2018, continue to support infrastructure needs associated with growth. The FY 2026 budget includes $2,020,000 in impact fee funding for Library, Parks, Fire, and Road expansion projects.
- In 2024, Dawson County voters approved a new one-cent sales tax dedicated exclusively to transportation improvements, known as TSPLOST II. The FY 2026 budget includes $12.2 million in this fund. The County continues to contract with a project management firm to oversee these projects, at a cost of $250,000 in FY 2026.

Conclusion

In summary, the FY 2026 budget reflects continued growth and a stable financial position for Dawson County. It has been developed with careful consideration of operational needs, long-term planning, and fiscal responsibility. The Board of Commissioners remains committed to maintaining conservative financial practices while investing strategically in services and infrastructure that benefit the community.

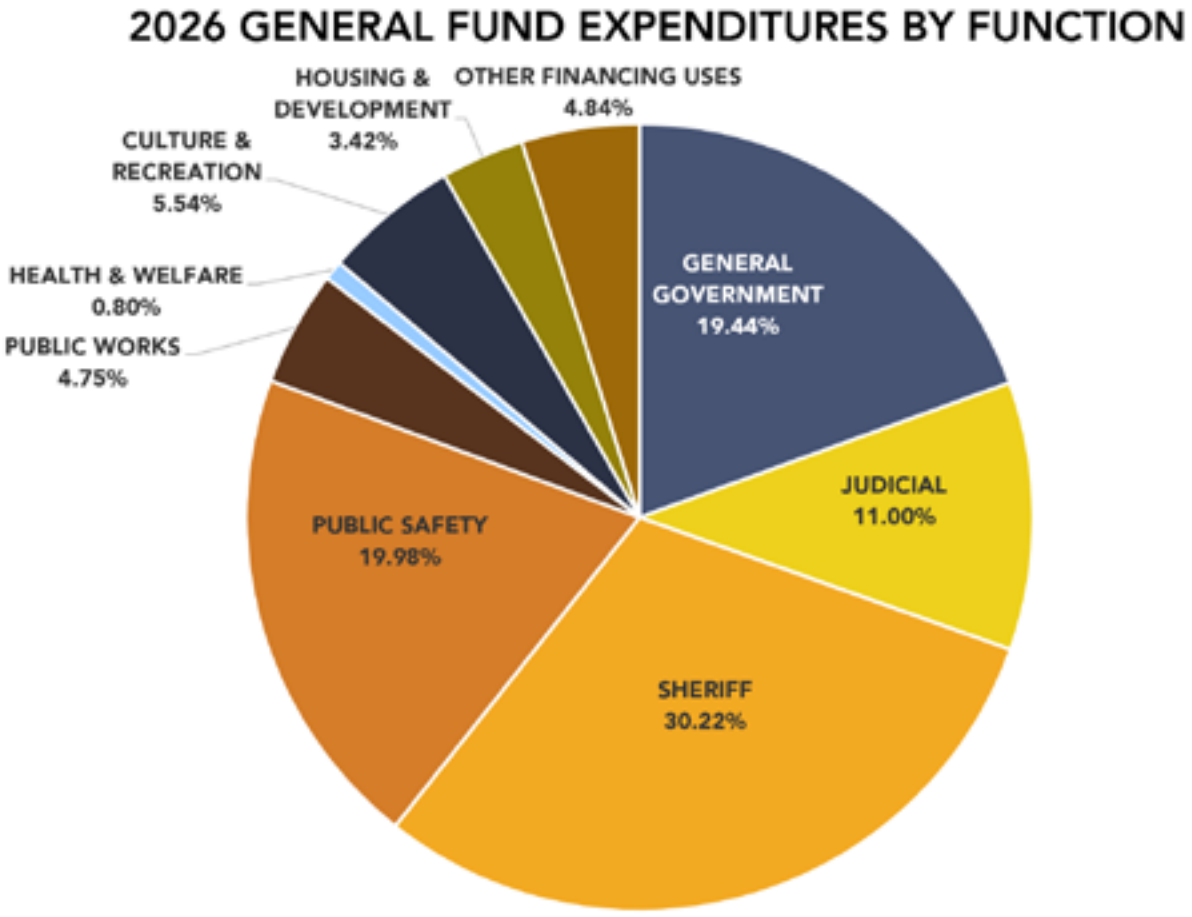
2026 Expenditures by Category

	2025 BUDGET	2026 BUDGET	% CHANGE
PERSONAL SERVICES / EMPLOYEE BENEFITS	33,401,903	36,007,609	8%
PURCHASED/CONTRACT SERVICES	6,280,016	6,681,845	6%
SUPPLIES	3,461,081	3,515,850	2%
CAPITAL OUTLAYS	9,600	-	-100%
INTERFUND/DEPARTMENT CHARGES	675,000	665,000	-1%
OTHER COSTS	2,079,965	2,132,422	3%
DEBT SERVICE	344,780	341,000	-1%
OTHER FINANCING USES	2,569,167	2,509,689	-2%
	48,821,512	51,853,415	6%



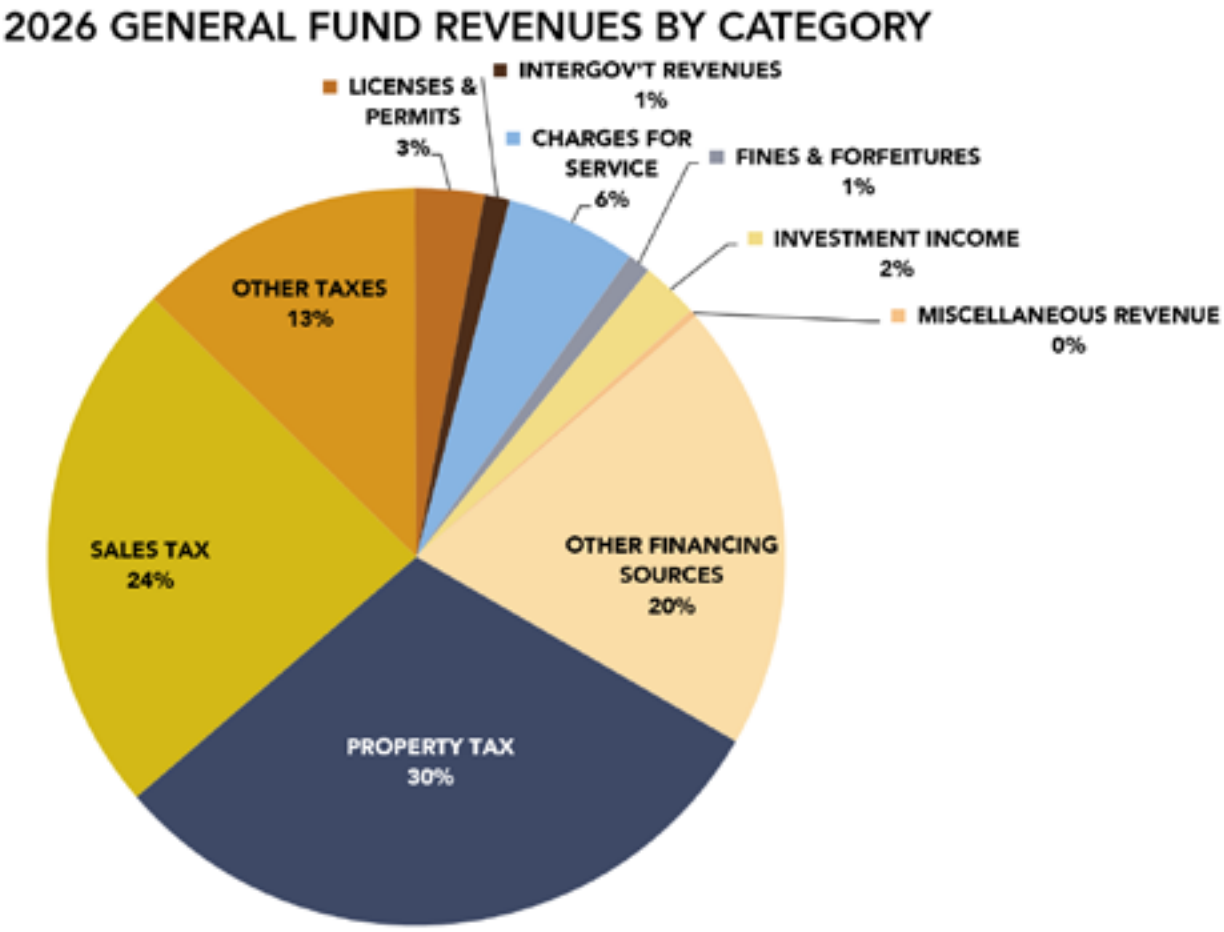
2026 Expenditures by Function

	2025 BUDGET	2026 BUDGET	% CHANGE
GENERAL GOVERNMENT	10,702,338	10,080,882	-6%
JUDICIAL	5,409,809	5,705,843	5%
SHERIFF	13,993,772	15,669,777	12%
PUBLIC SAFETY	8,870,857	10,361,177	17%
PUBLIC WORKS	2,376,368	2,461,081	4%
HEALTH & WELFARE	393,445	416,065	6%
CULTURE & RECREATION	2,800,900	2,873,352	3%
HOUSING & DEVELOPMENT	1,704,856	1,775,549	4%
OTHER FINANCING USES	2,569,167	2,509,689	-2%
	48,821,512	51,853,415	6%



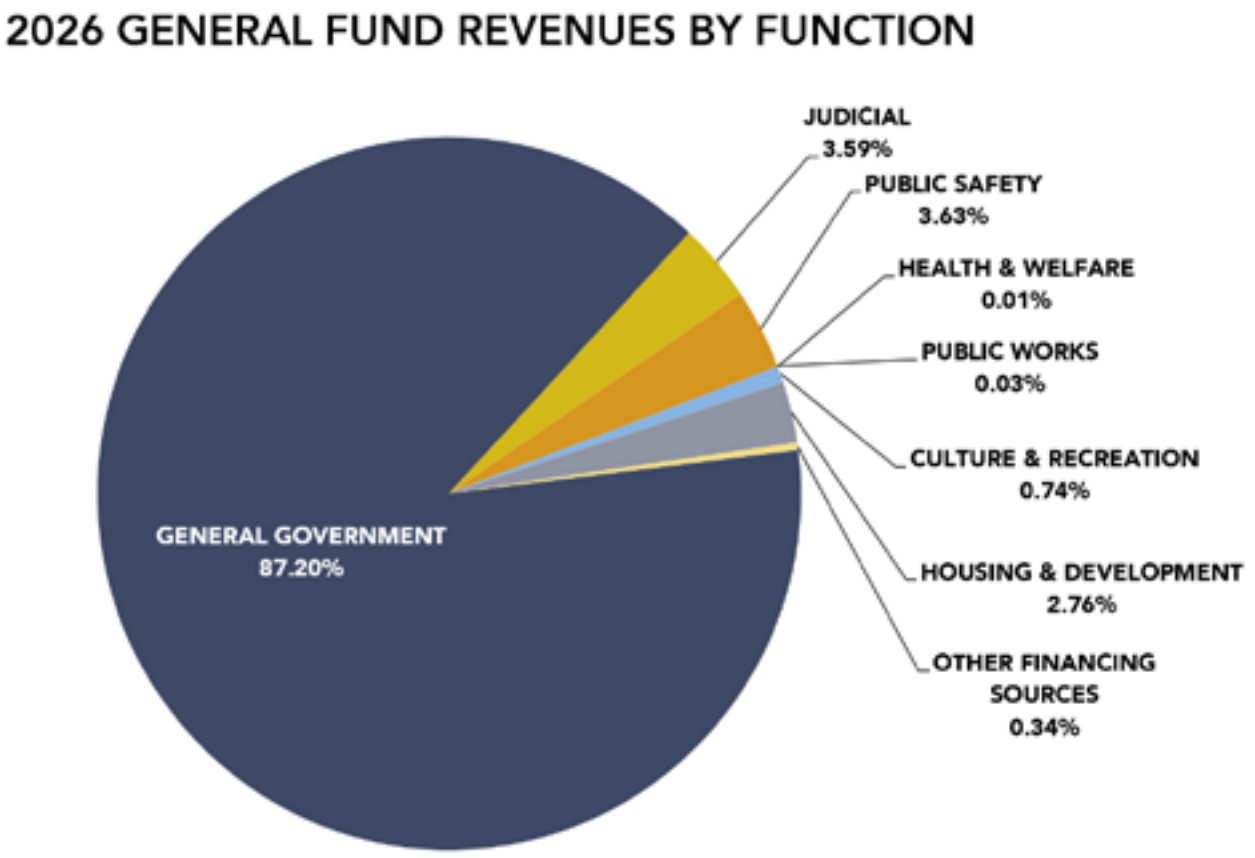
2026 Revenues by Category

	2025 BUDGET	2026 BUDGET	% CHANGE
PROPERTY TAX	15,730,962	15,753,200	0%
SALES TAX	12,250,000	12,255,000	0%
OTHER TAXES	6,040,000	6,518,000	8%
LICENSES & PERMITS	1,542,050	1,580,850	3%
INTERGOV'T REVENUES	565,600	576,200	2%
CHARGES FOR SERVICE	2,821,910	2,979,026	6%
FINES & FORFEITURES	587,500	523,000	-11%
INVESTMENT INCOME	1,339,800	1,312,300	-2%
MISCELLANEOUS REVENUE	130,600	165,170	26%
OTHER FINANCING SOURCES	7,813,090	10,190,669	30%
	48,821,512	51,853,415	6%



2026 Revenues by Function

	2025 BUDGET	2026 BUDGET	% CHANGE
GENERAL GOVERNMENT	43,301,892	46,101,575	6%
JUDICIAL	1,866,700	1,861,100	0%
PUBLIC SAFETY	1,753,710	1,883,430	7%
PUBLIC WORKS	9,400	9,000	-4%
HEALTH & WELFARE	3,000	3,000	0%
CULTURE & RECREATION	329,900	385,950	17%
HOUSING & DEVELOPMENT	1,393,050	1,433,000	3%
OTHER FINANCING SOURCES	163,860	176,360	8%
	48,821,512	51,853,415	6%



Budget For All Funds

Fund Name	FY 26 Adopted Budget	FY 25 Original Budget	% Change
General	51,853,415	48,821,512	6.21%
Capital Projects	166,500	205,000	-18.78%
SPLOST VI	-	1,610,000	-100.00%
SPLOST VII	14,300,000	27,209,000	-47.44%
T-SPLOST	12,200,000	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	1,431,370	1,400,316	2.22%
Family Connection	152,687	175,688	-13.09%
Hotel Motel Tax	900,000	855,000	5.26%
Probation Services	136,450	-	-
Inmate Welfare	107,500	85,000	26.47%
Jail Fund	43,000	40,000	7.50%
Law Library	22,000	22,000	0.00%
Sheriff's Seizure	7,000	10,700	-34.58%
Multiple Grants	2,720,718	2,468,161	10.23%
Victim Rights	21,340	19,000	12.32%
Impact fees	2,020,000	1,735,000	16.43%
Inmate Escrow	80,000	80,000	0.00%
Fuel & Fleet	565,619	508,015	11.34%
Solid Waste Fund	765,000	755,000	1.32%
Total All Funds	$87,519,499	$98,226,292	-10.90%

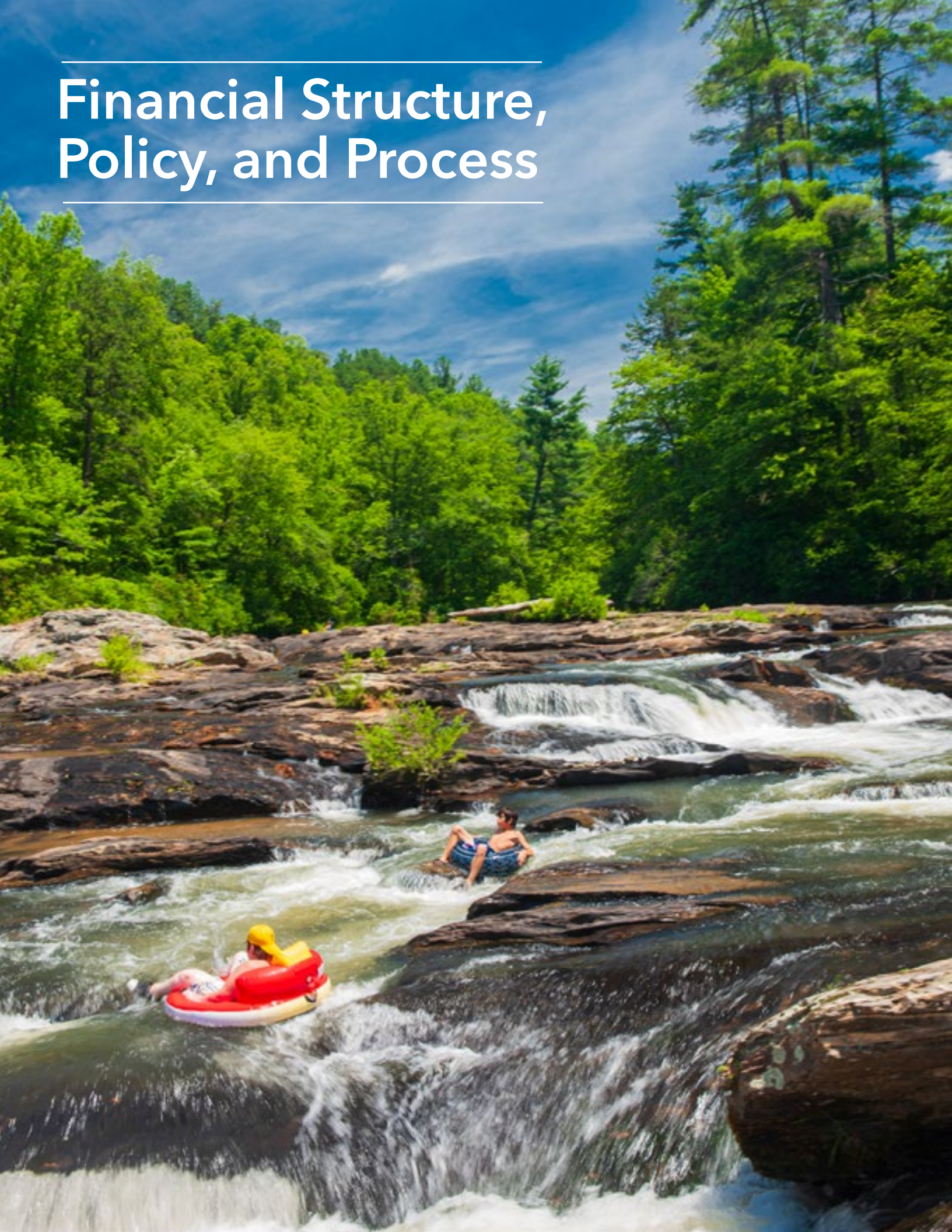


Position Summary

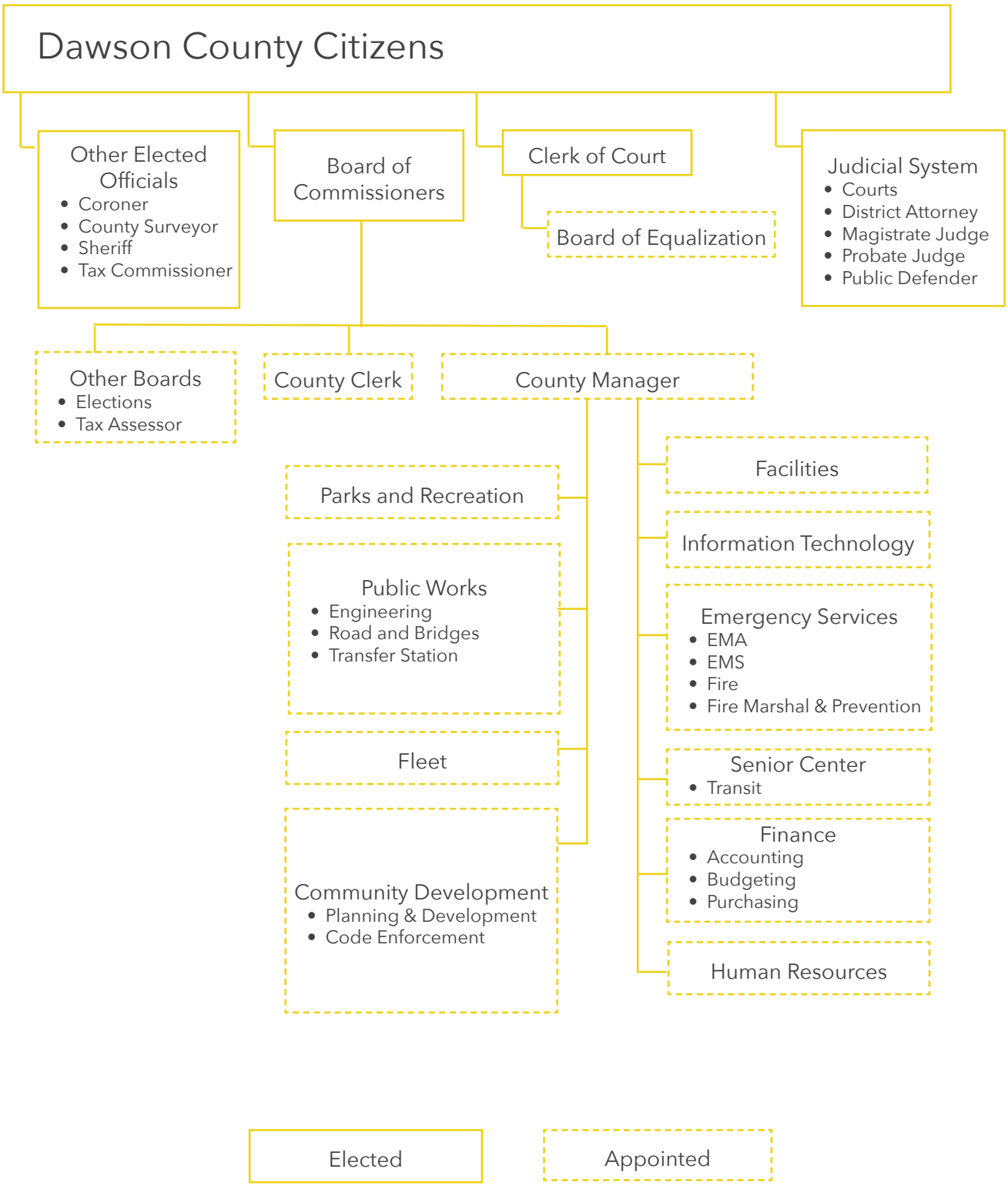
DEPARTMENTS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
BOARD OF COMMISSIONERS	5	5	5	5	5
COUNTY ADMINISTRATION	2	2	3	3	3
ELECTIONS/REGISTRAR	4	4	5	5	5
FINANCE	7	7	7	7	7
INFORMATION TECHNOLOGY	6	6	7	7	8
HUMAN RESOURCES	3	3	2	3	3
TAX COMMISSIONER	7	7	7	8	8
TAX ASSESSOR	8	8	6	5	5
FACILITIES	9	9	11	11	11
SUPERIOR COURT	3	3	3	3	3
DISTRICT ATTORNEY	10	10	12	12	12
MAGISTRATE COURT	6	6	6	6	6
PROBATE COURT	4	4	4	5	5
JUVENILE COURT	1	1	1	1	1
CLERK OF COURT	9	9	9	9	9
PUBLIC DEFENDER	3	3	4	5	5
TREATMENT COURT	3	3	4	4	4
SHERIFF ADMIN	9	9	9	9	9
PATROL	36	36	40	40	40
CID	10	10	10	10	10
DETENTION	38	38	38	40	40
SCHOOL RESOURCE OFFICERS	7	7	7	7	7
COMMUNITY DEVELOPMENT	17	17	17	19	19
SHERIFF SERVICES	12	12	12	12	12
FIRE	36	38	39	39	39
EMA	1	1	1	1	1
EMS	32	37	34	34	37
E911 COMMUNICATIONS	13	13	13	13	13
PUBLIC WORKS ADMIN	3	3	4	4	5
PUBLIC WORKS ROADS	17	17	17	17	17
FLEET	4	4	5	5	5
PARK & REC	13	15	16	18	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	2	2	2
TOTAL FULL TIME APPROVED POSITIONS	352	361	373	382	387

The FY 2026 budget includes the addition of the following full time positions: three Firefighter/Paramedics in Emergency Services, one Network Administrator II in Information Technology, and one Assistant Public Works Director (Capital Projects) in Public Works Administration.

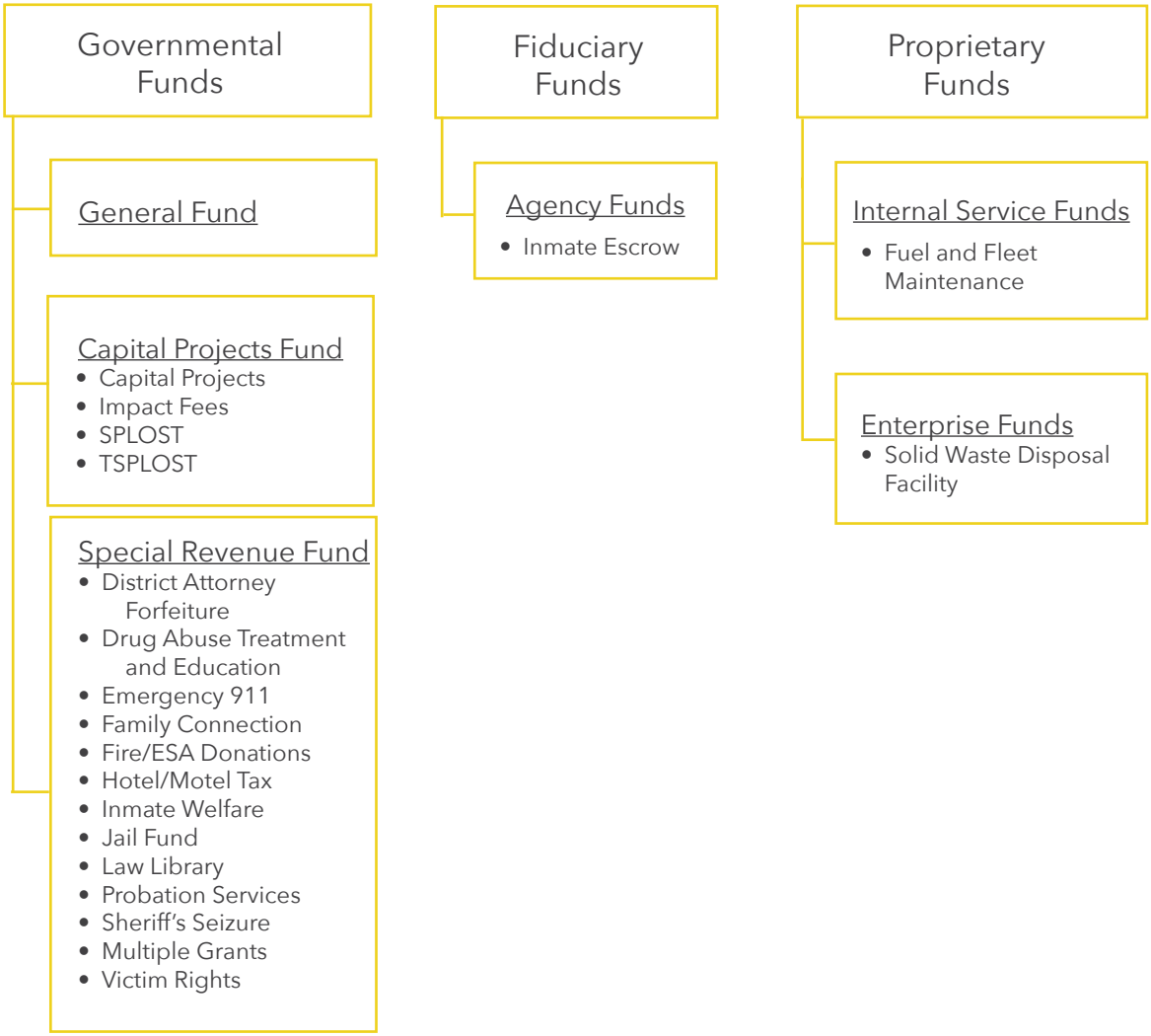
Financial Structure, Policy, and Process



Organizational Chart



Fund Structure



Fund and Department Relationship

General Fund

- Administration
- Avita Community Partners
- Board of Commissioners
- Board of Equalization
- Clerk of Court
- Community Development - Planning
- Community Development - Code Enforcement
- 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
- No One Alone
- Parks and Recreation
- Parks and Recreation - Pool
- Parks and Recreation - War Hill Park
- Public Defender
- Public Works - Administration
- Public Works - Roads
- Risk Management
- Senior Center
- Sheriff - Patrol
- Sheriff - Administration
- Sheriff - Crime Suppression Unit
- Sheriff - Criminal Investigation Division
- Sheriff - Detention Center
- Sheriff - K9
- Sheriff - Records Unit
- Sheriff - School Resource Officers
- Sheriff - School Traffic Management
- Sheriff - Sheriff Services
- Sheriff - Special Event Officers
- Sheriff - Warrants/Transports
- 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.

	2024 ACTUAL	2025 BUDGET	2026 REQUESTED	2026 BUDGET
GENERAL FUND	40,718,051	48,821,512	49,532,999	51,947,881
	40,718,051	48,821,512	49,532,999	51,947,881



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 one cent voter-approved special capital projects 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.

	2024 ACTUAL	2025 BUDGET	2026 REQUESTED	2026 BUDGET
SPLOST VI	706,549	1,610,000	-	-
SPLOST VII	7,202,602	27,209,000	14,300,000	14,300,000
TSPLOST	237,120	12,200,000	12,200,000	12,200,000
CAPITAL PROJECTS	522,692	205,000	1,865,500	166,500
IMPACT FEES	581,731	1,735,000	2,020,000	2,020,000
	9,250,695	42,959,000	30,385,500	28,686,500

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.

Probation Services Fund

This fund is used to account for probation supervision fees and other court-related revenues that are legally restricted for the administration and operation of County probation services, including offender supervision, compliance monitoring, and related program costs.

Opioid Settlement Fund

This fund accounts for opioid settlement revenues that are legally restricted for opioid remediation and abatement purposes. Expenditures are limited to allowable activities as defined by settlement agreements and applicable state guidance.

Fund Descriptions

Special Revenue Funds

	2024 ACTUAL	2025 BUDGET	2026 REQUESTED	2026 BUDGET
DATE	25,000	25,000	25,000	25,000
JAIL	-	40,000	43,000	43,000
CRIME VICTIMS	1,455	19,000	21,240	21,340
LAW LIBRARY	17,452	22,000	7,140	22,000
FIRE/ESA DONATIONS ACCOUNT	17,835	-	-	-
FAMILY CONNECTION	179,995	175,688	152,687	152,687
PROBATION SERVICES	-	-	176,857	136,450
INMATE WELFARE FUND	154,660	85,000	107,500	107,500
DA FORFEITURE	529	1,900	1,900	1,900
DCSO SEIZURE FUND	15,846	10,700	7,000	7,000
OPIOID SETTLEMENT FUND	-	-	-	-
EMERGENCY 911	1,318,411	1,400,316	1,281,638	1,431,370
ARPA LOCAL FISCAL RECOVERY FUND	1,305,161	-	-	-
MULTIPLE GRANTS	2,956,458	2,468,161	2,720,718	2,720,718
HOTEL/MOTEL TAX	954,387	855,000	900,000	900,000
	6,947,187	5,102,765	5,444,680	5,568,965

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.

	2024 ACTUAL	2025 BUDGET	2026 REQUESTED	2026 BUDGET
INMATE ESCROW	731,219	80,000	80,000	80,000
	731,219	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.

	2024 ACTUAL	2025 BUDGET	2026 REQUESTED	2026 BUDGET
FUEL/FLEET MAINTENANCE	449,970	508,015	555,169	565,619
	449,970	508,015	555,169	565,619

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.

	2024 ACTUAL	2025 BUDGET	2026 REQUESTED	2026 BUDGET
SOLID WASTE	656,035	755,000	770,060	765,000
	656,035	755,000	770,060	765,000

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 2026 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 2024, the County's unassigned fund balance was 46% 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 2026 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 2026, $1,381,000 has been appropriated for contingencies ($250,000 for increased health insurance benefits, $971,000 for salary adjustments based on annual employee evaluations and longevity), $100,000 for general contingencies, $50,000 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 2026 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 2026 Budget Calendar

JULY

July 16

Chairman's 2026 Budget Kickoff Letter and All Budget Forms Distributed

July 30

All Position/Personnel Review Request Forms Due to Finance

AUG

August 15

All Departments Finalize FY 2026 Budget Requests with Finance Department

SEPT

September 2-4

Administrative Budget Hearings with Elected Officials, Departments & Subsidies (as required)

September 4

2025 Millage Rate Presentation (Tax Levy History)

Millage Rate and Property Tax Public Hearing #1

Millage Rate and Property Tax Public Hearing #2

Sept 11

Millage Rate and Property Tax Public Hearing #3

County Tax Levy and Millage Rate Adoption at 5.4630

OCT

October 16

Chairman's FY 2026 Proposed Budget Presentation

NOV

November 6

FY 2026 Public Budget Hearing #1 (Work Session)

FY 2026 Public Budget Hearing #2 (Voting Session)

November 20

FY 2026 Public Budget Hearing #3 (Voting Session)

FY 2026 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, in FY 2025 the county 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. Due to the cost of some of the planned projects and equipment, it may 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. At the end of FY 2024, this percentage exceeded this range. 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 Community Development department and Board of Commissioners. 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
2026	166,500	125,000	2,020,000	22,000,000	12,200,000	36,511,500
2027	250,000	100,000	1,500,000	10,000,000	12,000,000	23,850,000
2028	300,000	125,000	1,500,000	7,500,000	12,000,000	21,425,000
2029	300,000	200,000	1,600,000	5,000,000	12,000,000	19,100,000
2030	250,000	250,000	1,600,000	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							
	2022 Actual	15,427,783	36,893,443	32,465,373	19,855,853	4,428,070	14%
	2023 Actual	19,855,853	41,757,412	35,543,699	26,069,566	6,213,713	17%
	2024 Actual	26,069,566	42,525,243	40,718,051	27,876,758	1,807,192	4%
	2025 Budget	27,876,758	41,197,282	48,821,512	20,252,528	(7,624,230)	-16%
	2026 Budget	20,252,528	41,864,106	51,853,415	10,263,219	(9,989,309)	-19%
Capital Projects Funds							
	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 Actual	30,996,111	22,038,388	8,489,809	44,544,690	13,548,579	160%
	2025 Budget	44,544,690	42,959,000	42,959,000	44,544,690	-	0%
	2026 Budget	44,544,690	28,686,500	28,686,500	44,544,690	-	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							
	2022 Actual	1,165,347	7,170,643	6,901,855	1,434,135	268,788	4%
	2023 Actual	1,434,135	8,854,350	8,327,116	1,961,368	527,234	6%
	2024 Actual	1,961,368	8,557,746	8,128,376	2,390,738	429,370	5%
	2025 Budget	2,390,738	5,690,780	5,690,780	2,390,738	-	0%
	2026 Budget	2,390,738	6,214,584	6,214,584	2,390,738	-	0%
Proprietary Funds							
	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 Actual	2,410,984	1,028,503	656,035	2,783,452	372,468	57%
	2025 Budget	2,783,452	755,000	755,000	2,783,452	-	0%
	2026 Budget	2,783,452	765,000	765,000	2,783,452	-	0%

Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY FUND
FOR FISCAL YEAR ENDING DECEMBER 31, 2026

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Revenues							
Property Taxes	15,753,200	-		-	-	-	15,753,200
Sales Taxes	12,255,000	-	25,500,000	-	-	-	37,755,000
Other Taxes	6,518,000	900,000		-	-	-	7,418,000
Licenses & Permits	1,580,850	-		-	-	-	1,580,850
Intergovernmental Revenue	576,200	1,875,705		-	1,300	-	2,453,205
Charges for Service	2,979,026	885,250	1,870,000	765,000	-	80,000	6,579,276
Fines & Forfeitures	523,000	103,650		-	-	-	626,650
Other Revenues	1,477,470	25,490	1,150,000	-	-	-	2,652,960
Sub-total Revenues	41,662,746	3,790,095	28,520,000	765,000	1,300	80,000	74,819,141
Other Financing Sources							
Operating Transfers In	201,360	1,778,870	166,500	-	564,319		2,711,049
Prior Year Fund Balance	9,989,309		-	-	-		9,989,309
Sub-total Other Financing Sources	10,190,669	1,778,870	166,500	-	564,319	-	12,700,358
Total Revenues & Other Sources	51,853,415	5,568,965	28,686,500	765,000	565,619	80,000	87,519,499

Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY FUND CONTINUED
FOR FISCAL YEAR ENDING DECEMBER 31, 2026

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Expenditures							
Total General Government	10,080,882	53,000	9,955,000		-	-	20,088,882
Total Public Safety	10,361,177	1,463,938	25,000	-	-	-	11,850,115
Total Sheriff	15,669,777	486,480	310,000	-	-	-	16,466,257
Total Judicial	5,705,843	681,440		-	-	-	6,387,283
Total Public Works	2,461,081	746,560	16,131,500	765,000	565,619	-	20,669,760
Total Health & Welfare	416,065	1,045,000	-	-	-	-	1,461,065
Total Housing & Development	1,775,549	891,187	-	-	-	-	2,666,736
Total Culture & Recreation	2,873,352	-	45,000	-	-	-	2,918,352
Sub-total Expenditures	49,343,726	5,367,605	26,466,500	765,000	565,619	-	82,508,450
Other Financing Uses							
Operating Transfers Out	2,509,689	201,360		-	-	-	2,711,049
Payments to others			2,220,000			80,000	2,300,000
Sub-total Other Financing Uses	2,509,689	201,360	2,220,000	-	-	80,000	5,011,049
Total Expenditures & Other Uses	51,853,415	5,568,965	28,686,500	765,000	565,619	80,000	87,519,499
Excess (Deficiency) of Revenues	-	-	-	-	-	-	-

Five Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY YEAR
FOR FISCAL YEAR ENDING DECEMBER 31, 2026

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues					
Property Taxes	13,111,728	16,012,261	14,588,794	15,730,962	15,753,200.00
Sales Taxes	24,560,244	25,456,586	30,298,070	37,450,000	37,755,000.00
Other Taxes	7,287,257	7,469,514	8,107,236	6,895,000	7,418,000.00
License & Permits	1,614,591	1,603,010	2,175,297	1,542,050	1,580,850.00
Intergovernmental Revenue	4,493,781	5,512,172	5,088,350	2,077,613	2,453,205.00
Charges for Service	5,496,766	5,782,087	7,073,415	6,034,910	6,579,276.00
Fines & Forfeitures	770,445	800,358	672,285	698,300	626,650.00
Other Revenues	712,765	3,285,694	3,697,292	2,196,200	2,652,960.00
Sub-total Revenues	58,047,577	65,921,682	71,700,740	72,625,035	74,819,141
Other Financing Sources					
Operating Transfers In	2,122,429	2,164,095	3,112,602	2,758,027	2,711,049.00
Proceeds Surplus Sale	122,549		97,427		
Prior Year Fund Balance				22,843,230	9,989,309.00
Sub-total Other Financing Sources	2,244,978	2,164,095	3,210,029	25,601,257	12,700,358
Total Revenues & Other Sources	60,292,555	68,085,777	74,910,769	98,226,292	87,519,499

Five Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
BUDGET SUMMARY BY YEAR CONTINUED
FOR FISCAL YEAR ENDING DECEMBER 31, 2026

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Expenditures					
Total General Government	6,305,697	6,995,509	7,440,219	18,415,637	20,088,882.00
Total Public Safety	8,060,780	9,897,881	13,163,577	10,609,120	11,850,115.00
Total Sheriff	13,996,505	14,515,666	13,877,476	28,459,844	16,466,257.00
Total Judicial	4,400,547	5,001,685	5,329,133	5,688,006	6,387,283.00
Total Public Works	6,360,962	9,573,650	7,248,330	19,965,368	20,669,760.00
Total Health & Welfare	1,255,577	1,293,353	1,412,583	3,867,145	1,461,065.00
Total Housing & Development	2,077,364	2,391,158	2,452,052	2,688,245	2,666,736.00
Total Culture & Recreation	4,043,119	4,517,291	3,985,967	4,190,900	2,918,352.00
Sub-total Expenditures	46,500,552	54,186,193	54,909,336	93,884,265	82,508,450
Other Financing Uses					
Operating Transfers Out	2,117,429	2,062,978	3,112,602	2,758,027	2,711,049.00
Payments to others	595,557	1,752,133	731,219	1,584,000	2,300,000.00
Sub-total Other Financing Uses	2,712,986	3,815,111	3,843,821	4,342,027	5,011,049
Total Expenditures & Other Uses	49,213,537	58,001,304	58,753,157	98,226,292	87,519,499
Excess (Deficiency) of Revenues	11,079,017	10,084,473	16,157,612	-	-

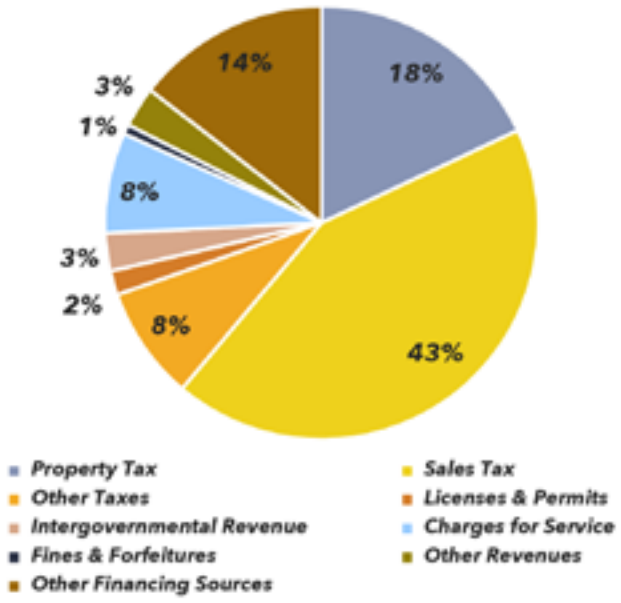
Revenue Sources

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 2026 is $87,519,499, which represents an approximately 11% decrease compared to the FY 2025 budget of $98,226,292. This change is largely attributable to a conservative revenue forecasting approach informed by recent actual collections and current economic conditions, as well as the planned completion of SPLOST VI projects. As SPLOST VI-funded projects are wrapped up, associated revenue activity naturally declines. For FY 2026, approximately 69% 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 approximately 15% of the total budget. During the budget process, the estimation of revenues was impacted by current economic conditions, inflationary pressures, and recent revenue trends.

REVENUE SOURCES - ALL FUNDS

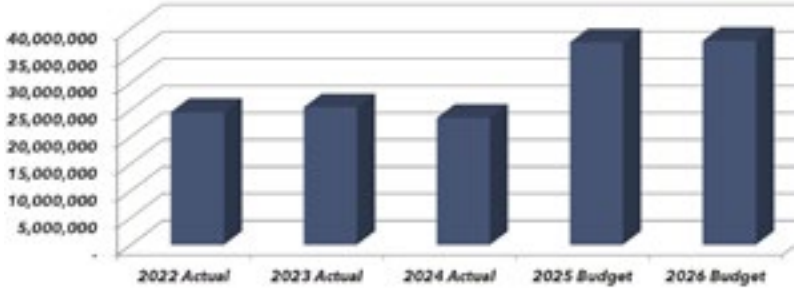


GENERAL FUND

Revenue projections for the General Fund for FY 2026 total $51,853,415, which represents an approximately 6% increase compared to the FY 2025 budget of $48,821,512. The largest General Fund revenue source is property taxes at 30% of the General Fund budget. Sales tax (LOST) is the second largest General Fund revenue source at 24%. At 20%, other financing sources, including the use of fund balance and transfers in, provide the third largest revenue source of the General Fund. Other taxes make up the fourth largest revenue source at 13% of total budget.

SALES TAX

Dawson County's largest revenue stream is sales



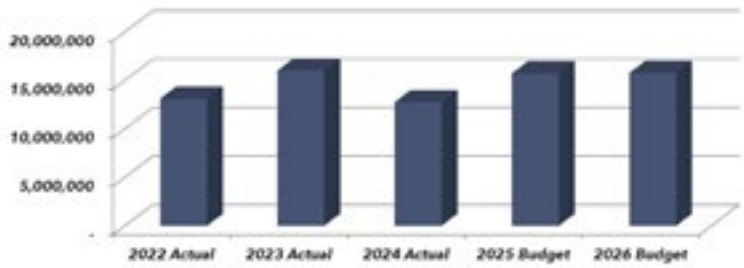
tax, which includes Local Option Sales Tax (LOST), Special Purpose Local Option Sales Tax (SPLOST), and Transportation Special Purpose Local Option Sales Tax (T-SPLOST). The major retail establishments, including the North Georgia Premium Outlets, Wal-Mart, Kroger, and Home Depot, located along the commercial 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 a key factor in supporting sales tax collections. In the span of five years, from 2021 through 2025, there were 712 commercial project permits issued, including 62 commercial permits issued in 2025 and 246,786 square feet of new

Revenue Sources

commercial property permitted in 2025. While the pace of development may vary from year to year, continued commercial activity is expected to support ongoing sales tax collections.
Sales tax makes up approximately 43% of the total revenue budget in FY 2026. Sales tax estimates for FY 2026 were based on historical trends, recent actual collections, and current economic conditions.
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 the Title Ad Valorem Tax (TAVT), sales tax is no longer collected on motor vehicle sales. Rather, a one-time TAVT is collected each time a vehicle title changes ownership. Over the past several years, the County has experienced a decrease in Motor Vehicle Property Tax as older vehicles are sold or traded, while collections of TAVT have increased. For FY 2026, TAVT revenue is projected at $2,800,000 and is budgeted in the "Other Taxes" category. Sales tax estimates for FY 2026 were based on historical trends and recent analysis with consideration for the changes discussed above
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PROPERTY TAX

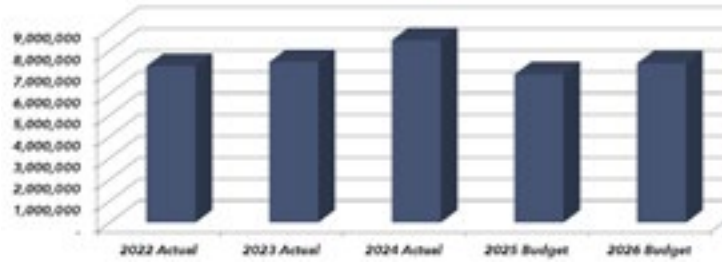
Property tax revenues make up approximately 18% of the total budget for all funds. For the FY 2026 budget, property tax revenues are projected at



$15,753,200, compared to the FY 2025 budget of $15,730,962. This reflects continued residential and commercial growth in the County and an increase in the overall tax digest. During 2025, the net digest value increased for the 12th consecutive year. Despite the increase in the tax digest, the Board elected to maintain the millage rate at its current level. Property tax estimates for FY 2026 were based on the valuation of the tax digest, historical trend analysis, and current economic conditions.

OTHER TAXES

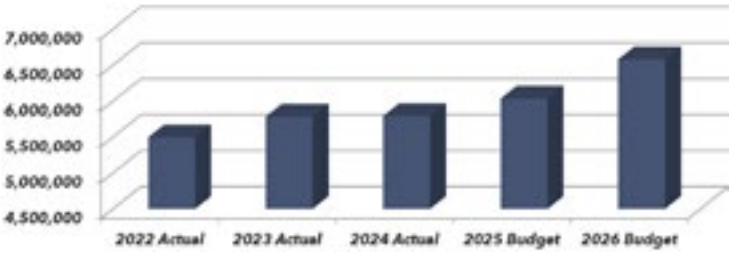
The other taxes category includes Hotel/Motel Tax, Franchise Tax, Alcohol Tax, Insurance Premium Tax, Title Ad Valorem Tax (TAVT), Intangible Tax, Real Estate Transfer Tax, and Financial Institution Tax. This category makes up approximately 8% of the total



revenue budget. For the FY 2026 budget, revenues in this category are projected at $7,418,000, which represents an approximately 8% increase compared to the FY 2025 budget of $6,895,000. This revenue source is projected to increase based on continued economic activity and was budgeted using historical trends and current economic conditions.

CHARGES FOR SERVICE

Charges for service include recreation participation fees, property tax collection fees, impact fees, commissions, civil and criminal fees, inmate housing fees, and plan review fees. This revenue category makes up approximately 8% of total revenue in FY 2026. For the FY 2026 budget, this revenue stream is projected to increase by $544,366, or approximately 9%, compared to the FY 2025

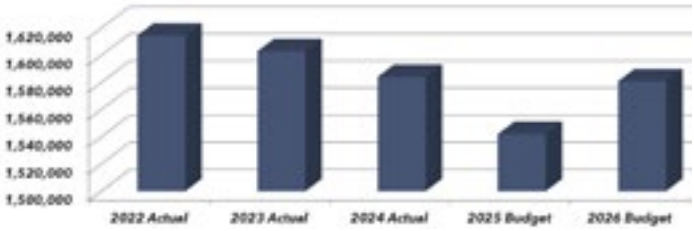


Revenue Sources

budget. The main factor for this projected increase is continued growth in the use of County facilities and program participation. As the County grows, so does participation in County recreation programs and activities. This trend is expected to continue into FY 2026. Budgeted revenues for this source were based on historical and future trend analysis.

LICENSE AND PERMITS

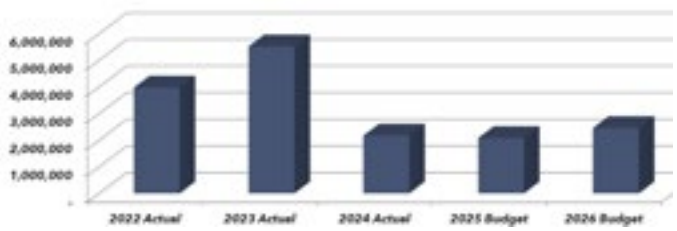
License and permit revenue is received from businesses, as well as private citizens, in the form of business licenses, grading permits, building permits, and rezoning permits. This revenue category makes up approximately 2% of total revenue in FY 2026. For the FY 2026 budget, license and permit revenues are projected at $1,580,850, which represents an increase of $38,800, or approximately 3%, compared to the FY 2025 budget.
This increase reflects continued, though moderating, development activity within the County. While many large-scale projects have already been permitted, ongoing construction and development are expected to support stable



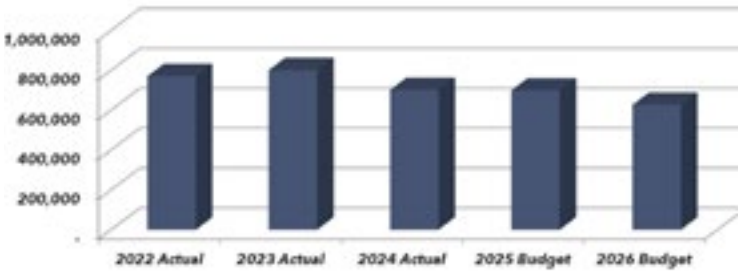
permit activity. At the time of budget preparation, these revenues were budgeted conservatively based on recent activity and observed trends.

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 2026 budget, intergovernmental revenues comprise approximately 3% of the total budget. For FY 2026, revenues in this category are projected at $2,453,205, which represents an increase of $375,592, or approximately 18%, compared to the FY 2025 budget. Budgeted revenues for this source were based on recent trends.

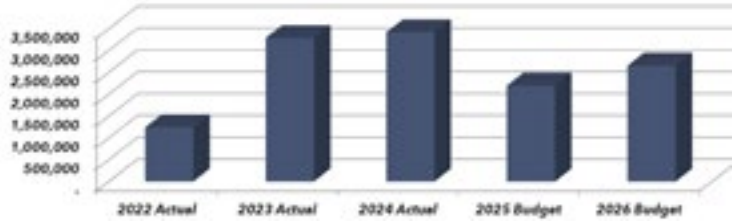


FINES AND FORFEITURES

The fines and forfeitures category represents revenue generated through the court system. This revenue stream funds approximately 1% of the total budget. For the FY 2026 budget, fines and forfeitures revenues are projected at $626,650, which represents a decrease of $71,650, or approximately 10%, compared to the FY 2025 budget. Budgeted revenues for this source were based on recent trends.

OTHER REVENUES

Other revenues include investment income, rent revenue, and other miscellaneous revenue sources. This revenue source makes up approximately 3%



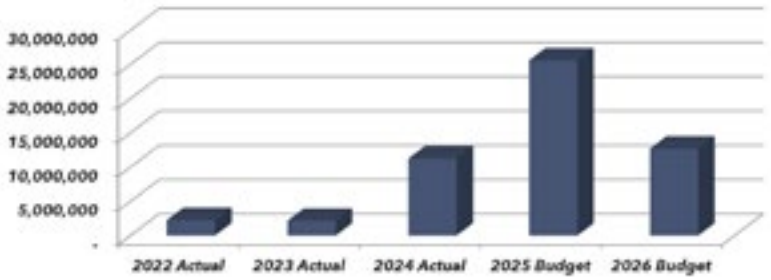
Revenue Sources

of total budgeted revenues and is estimated based on historical trends and economic factors. For the FY 2026 budget, other revenues are projected at $2,652,960, which represents an increase of $456,760, or approximately 21%, compared to the FY 2025 budget. The primary factor driving this change is investment income, based on recent trends and current economic conditions.

OTHER FINANCING SOURCES

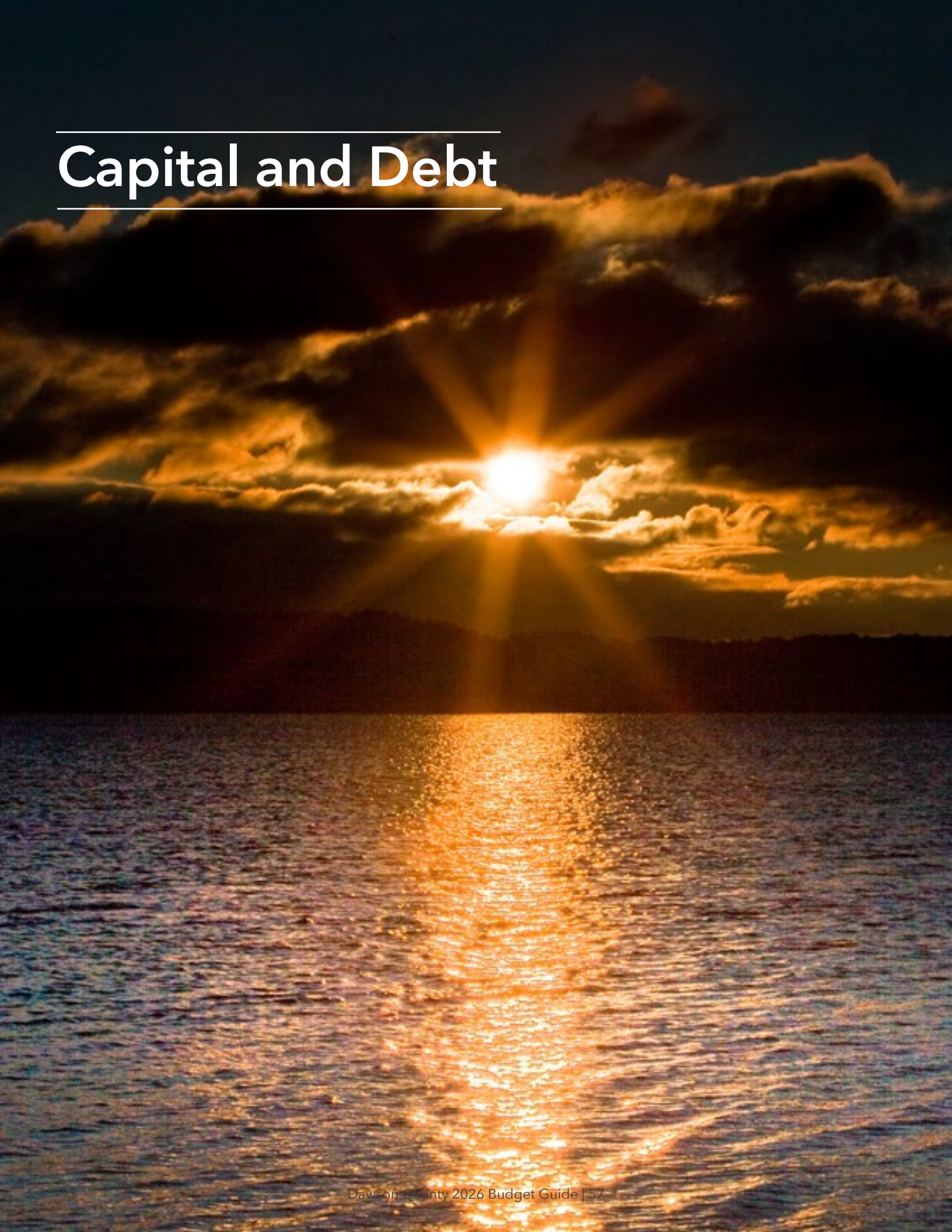
Other financing sources include use of fund balance and transfers in. For the FY 2026 budget, this revenue source represents approximately 15% of the total budget for all funds. Transfers in from the General Fund provide funding to other separate funds, including the Internal Service Fund (Fuel and Fleet), multiple grants funds, capital projects, and the E-911 Fund. Operating transfers in total $1,566,989, comprising approximately 2% of total revenue in FY 2026 for General Fund. Additionally, this category includes the use of fund balance. This revenue source is estimated based on known obligations and needs, as well as the efficient use of accumulated fund balance.

In the General Fund FY 2026 budget, $9,989,309 is budgeted to be used from fund balance, compared to $7,624,230 in FY 2025. 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. 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	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Property Tax	13,111,728	16,012,261	12,762,722	15,730,962	15,753,200
Sales Tax	24,561,244	25,456,586	23,500,000	37,450,000	37,755,000
Other Taxes	7,286,257	7,469,514	8,489,800	6,895,000	7,418,000
License & Permits	1,614,591	1,603,010	1,584,150	1,542,050	1,580,850
Intergovernmental Revenue	3,967,052	5,512,172	2,168,268	2,077,613	2,453,205
Charges for Service	5,496,766	5,782,087	5,791,634	6,034,910	6,579,276
Fines & Forfeitures	770,445	800,358	700,900	698,300	626,650
Other Revenues	1,239,494	3,285,694	3,417,507	2,196,200	2,652,960
Other Financing Sources	2,244,978	2,164,095	11,249,759	25,601,257	12,700,358
	60,292,555	68,085,777	69,664,740	98,226,292	87,519,499

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 2026 APPROVED	FY 2026 REQUESTED	FY 2027 REQUESTED	FY 2028 REQUESTED	FY 2029 REQUESTED	FY 2030 REQUESTED	TOTAL REQUESTED
COMMUNITY DEVELOPMENT							
Animal Control Vehicle Upfitting	$25,000	$25,000	$-	$-	$-	$-	$25,000
	$25,000	**$25,000**	**$-**	**$-**	**$-**	**$-**	**$25,000**
FIRE & EMERGENCY SERVICES							
Stations Furnishings/ Exercise Equipment		$60,000	$-	$-	$-	$-	$60,000
Firefly Fire Extinguisher Training Simulator		$25,000	$-	$-	$-	$-	$25,000
HVAC System Replacement at Station# 1		$45,000	$-	$-	$-	$-	$45,000
		$130,000	**$-**	**$-**	**$-**	**$-**	**$130,000**
FLEET SERVICES							
30k lb. Post Drive-On Lift	$81,500	$81,500	$-	$-	$-	$-	$81,500
	$81,500	**$81,500**	**$-**	**$-**	**$-**	**$-**	**$81,500**
PARK & RECREATION							
Re-Sod/Leveling of Tee-Ball Fields		$10,000	$-	$-	$-	$-	$10,000
Replace Two Mowers		$40,000	$-	$-	$-	$-	$40,000
Rock Creek Office Remodel/Upgrade		$15,000	$-	$-	$-	$-	$15,000
Seal, Stain & Repair All Pavilions		$30,000	$-	$-	$-	$-	$30,000
Additional Parking at Rock Creek Park		$30,000	$-	$-	$-	$-	$30,000
		$125,000	**$-**	**$-**	**$-**	**$-**	**$125,000**

CONTINUED ON NEXT PAGE

Capital Improvement Program

CAPITAL PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED)

Capital Project Name	FY 2026 APPROVED	FY 2026 REQUESTED	FY 2027 REQUESTED	FY 2028 REQUESTED	FY 2029 REQUESTED	FY 2030 REQUESTED	TOTAL REQUESTED
PUBLIC WORKS							
Raods - Side Arm Replacement		$115,000	$-	$-	$-	$-	$115,000
Roads - Mini Excavator		$145,000	$-	$-	$-	$-	$145,000
Roads - Snow Plows		$50,000	$-	$-	$-	$-	$50,000
Roads - Foreman Truck		$110,000	$-	$-	$-	$-	$110,000
Roads - New Truck		$30,000	$-	$-	$-	$-	$30,000
Solid Waste - Trash Compactor		$75,000	$-	$-	$-	$-	$75,000
Solid Waste - Open Top Containers		$24,000	$-	$-	$-	$-	$24,000
Solid Waste - Roll Off Truck		$200,000	$-	$-	$-	$-	$200,000
Solid Waste - Methane Relocation		$425,000	$-	$-	$-	$-	$425,000
Transfer Station Rehabilitation		$50,000	$2,000,000	$-	$-	$-	$2,050,000
Flashing School Beacons		$25,000	$-	$-	$-	$-	$25,000
Equipment Storage Building		$15,000	$292,000	$-	$-	$-	$307,000
		$1,264,000	**$2,292,000**	**$-**	**$-**	**$-**	**$3,556,000**
SHERIFF							
Replacement of Two Boilers in Jail	**$60,000**	$240,000	$-	$-	$-	$-	$240,000
	$60,000	**$240,000**	**$-**	**$-**	**$-**	**$-**	**$240,000**
TAX COMMISSIONER							
New Building with Drive-thru		$-	$800,000	$-	$-	$-	$800,000
		$-	**$800,000**	**$-**	**$-**	**$-**	**$800,000**
	$166,500	**$1,865,500**	**$2,292,000**	**$-**	**$-**	**$-**	**$4,957,500**

All 2026 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

	2022	2023	2024	2025	2026 (estimated)
Assessed value of property	$2,029,211	$2,781,848	$2,965,212	$3,049,121	$3,201,577
Debt limit (10% of total assessed value)	202,921	278,185	296,521	304,912	320,158
Amount of debt applicable to limit:					
General obligation bonds and contracts payable	2,200	1,915	1,625	1,330	1,020
Less: Resources restricted to paying principal	-	-	-	-	-
Total net debt applicable to limit	2,200	1,915	1,625	1,330	1,020
Legal debt margin	200,721	276,270	294,896	303,582	319,138
Total net debt applicable to the limit as a percentage of debt limit	1.08%	0.69%	0.55%	0.44%	0.32%

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
3/1/2026	$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
2026	$315,000	$25,530	$340,530
2027	$705,000	$10,434	$715,434
	$1,020,000	$35,964	$1,055,964

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 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 receives 88% and the City of Dawsonville receives 12%. Projects to be funded during 2026 from SPLOST VII are as follows:

FY 2026 County Projects Funded by SPLOST VII

Department	Project	Estimated Cost
County Administration	Vehicles	$400,000
Information Technology	IT Equipment	$400,000
	Sheriff's Vehicles	$250,000
Public Works	Road Projects	$4,000,000
	Machinery & Equipment	$450,000
Contingency		$7,180,000
City of Dawsonville	Distribution of SPLOST VII Revenues	$1,620,000
TOTAL SPLOST VII FUND BUDGET		**$14,300,000**

TSPLOST

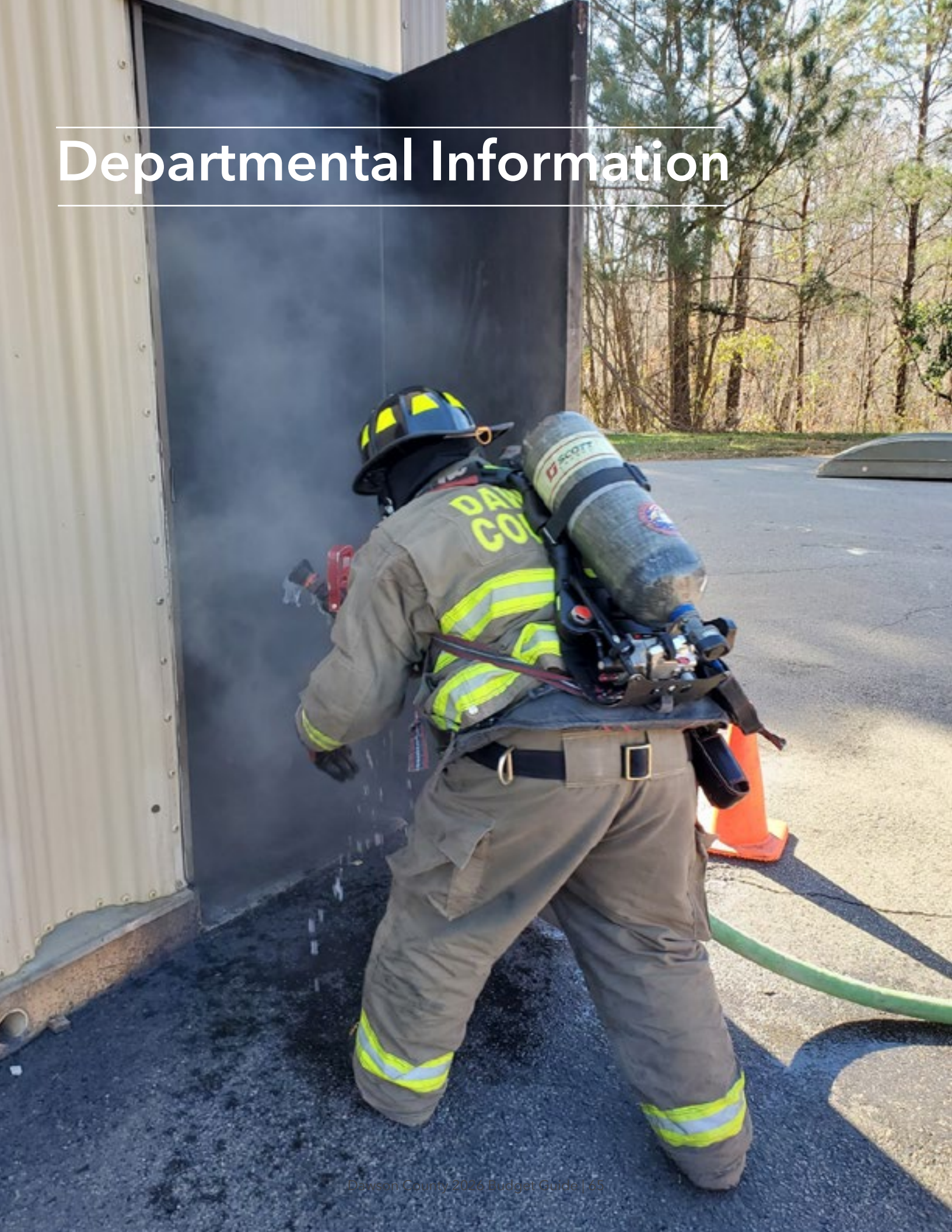
Transportation Special Purpose Local Option Sales Tax (TSPLOST) is another voter-approved local sales tax, specifically dedicated to funding transportation projects.

TSPLOST II was voted on and approved by the Citizens on May 21, 2024. Collections began on October 1, 2024 and are estimated at $68,700,000 for the 5 years it will be in effect. The County receives 95% and the City of Dawsonville receives 5% of collections. Projects to be funded during 2026 from TSPLOST II are as follows:

FY 2026 County Projects Funded by TSPLOST

Designation	Project	Estimated Cost
Public Works	TSPLOST Project Management	$250,000
	Cowart Road	$2,500,000
	Elliott Road	$999,573
	Hanging Dog Road	$309,000
	Longview Drive	$750,000
	Lumpkin Campground Road at SR 53	TBD
Contingency		$6,791,427
City of Dawsonville	Distribution of TSPLOST Revenues	$600,000
TOTAL TSPLOST FUND BUDGET		**$12,200,000**

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 2022	FY 2023	FY 2024	FY 2026 Target
Total Dawson County Residents Served	**Health & Safety**	**502**	**427**	**388**	**500**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
OTHER COSTS	**10,000**	**10,000**	**10,000**	**10,000**	**0.0%**
	10,000	**10,000**	**10,000**	**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 2022	FY 2023	FY 2024
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 2022	FY 2023	FY 2024
Bi-monthly Public Meetings	**Efficient & Open Government**	**Yes**	**Yes**	**Yes**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**197,291**	**204,949**	**249,157**	**249,157**	**21.6%**
PURCHASED/ CONTRACTED SERVICES	**37,721**	**48,950**	**48,145**	**48,145**	**-1.6%**
SUPPLIES	**2,032**	**3,800**	**2,900**	**2,900**	**-23.7%**
	237,044	**257,699**	**300,202**	**300,202**	**16.5%**

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 2022	FY 2023	FY 2024
Appeal Cases Brought to the BOE	**Efficient & Open Government**	**109**	**536**	**210**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**6,028**	**7,535**	**7,535**	**7,535**	**0.0%**
PURCHASED/ CONTRACTED SERVICES	**2,846**	**5,050**	**5,050**	**5,050**	**0.0%**
SUPPLIES	**181**	**350**	**350**	**350**	**0.0%**
	9,055	**12,935**	**12,935**	**12,935**	**0.0%**

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 2022	FY 2023	FY 2024	FY 2026 Target
Tourism Spending	**Maintain Financial Health**	**$104,200,000**	**UNAVAILABLE**	**$149,300,000**	**$153,800,000**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
OTHER AGENCY - CHAMBER (LOCAL)	**613,150**	**487,500**	**612,500**	**525,000**	**7.7%**
OTHER AGENCY - ARTS COUNCIL*	**13,500**	**13,500**	**13,500**	**13,500**	**0.0%**
OTHER AGENCY - CHAMBER (STATE)	**101,493**	**102,500**	**100,000**	**100,000**	**-2.4%**
	728,143	**603,500**	**726,000**	**638,500**	**5.8%**

*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 2022	FY 2023	FY 2024	FY 2026 Target
# of Criminal Cases Opened	Efficient & Open Government	685	897	1,002	1,100
# of Criminal Cases Closed	Efficient & Open Government	845	887	1,066	1,250
# of Civil Cases Opened	Efficient & Open Government	555	494	626	750
# of Civil Cases Closed	Efficient & Open Government	512	519	581	650

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	766,704	769,847	864,804	864,804	12.3%
PURCHASED/ CONTRACTED SERVICES	44,200	50,398	51,948	52,110	3.4%
SUPPLIES	16,142	18,000	18,100	16,000	-11.1%
	827,047	838,245	934,852	932,914	11.3%

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 2022	FY 2023	FY 2024
# Death Investigations	**Health & Safety**	**97**	**111**	**103**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 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 2022	FY 2023	FY 2024
# Indigent Burials	**Health & Safety**	**5**	**5**	**7**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
OTHER COSTS	**9,800**	**7,000**	**9,800**	**9,800**	**40.0%**
	9,800	**7,000**	**9,800**	**9,800**	**40.0%**

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 2022	FY 2023	FY 2024	FY 2026 Target
% of Reports Submitted Monthly	**Efficient & Open Government**	**100%**	**100%**	**100%**	**100%**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**335,639**	**319,509**	**349,027**	**349,027**	**9.2%**
PURCHASED/ CONTRACTED SERVICES	**15,600**	**18,150**	**28,645**	**74,115**	**308.3%**
SUPPLIES	**5,212**	**6,700**	**7,150**	**6,150**	**-8.2%**
	356,450	**344,359**	**384,822**	**429,292**	**24.7%**

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 2022	FY 2023	FY 2024	FY 2026 Target
Contact with Extension Coordinator	Health & Safety	948	1,009	1,202	1,300
On-Site Consulations	Health & Safety	102	102	148	160
Lab Samples Processed	Health & Safety	201	201	293	315
4-H Club Members Registered	Health & Safety	890	890	996	1020

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	74,172	86,989	75,709	75,709	-13.0%
PURCHASED/ CONTRACTED SERVICES	6,767	7,600	7,750	7,750	2.0%
SUPPLIES	9,800	10,600	11,320	11,120	4.9%
	90,740	105,189	94,779	94,579	-10.1%

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 2022	FY 2023	FY 2024	FY 2026 Target
# of New CASA Volunteers	**Health & Safety**	**16**	**20**	**22**	**30**
Permanency Outcomes	**Health & Safety**	**90%**	**86%**	**80%**	**85%**
Dawson County Children Served	**Health & Safety**	**44**	**28**	**22**	**35**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 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 2022	FY 2023	FY 2024	FY 2026 Target
Child Attorney Costs	**Maintain Financial Health**	**$144,271.00**	**$178,469.00**	**$121,997.00**	**$115,000.00**
Parent Attorney Costs	**Maintain Financial Health**	**$73,842.00**	**$97,776.00**	**$128,345.00**	**$80,000.00**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**70,568**	**75,539**	**91,573**	**94,883**	**25.6%**
PURCHASED/ CONTRACTED SERVICES	**264,967**	**272,248**	**202,025**	**219,375**	**-19.4%**
SUPPLIES	**963**	**1,000**	**1,000**	**1,000**	**0.0%**
OTHER COSTS	**70,613**	**70,347**	**80,000**	**80,000**	**13.7%**
	407,111	**419,134**	**374,598**	**395,258**	**-5.7%**

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 2022	FY 2023	FY 2024	FY 2026 Target
# of Civil Cases Filed/Opened	Efficient & Open Government	603	703	935	1400

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

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2022	FY 2023	FY 2024	FY 2026 Target
# of Arrest Warrants	Health & Safety	2,227	1,214	1194	1,500
# of Search Warrants	Health & Safety	102	97	60	150

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	848	843	765	950
Civil Case Closure Rate	Efficient & Open Government	Not Available	101.45%	90.47%	98%
Criminal (Non-Bond) Hearings	Efficient & Open Government	106	63	54	24

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	523,195	537,657	569,566	492,079	-8.5%
PURCHASED/ CONTRACTED SERVICES	28,092	48,290	53,390	35,940	-25.6%
SUPPLIES	9,185	9,060	10,560	10,560	16.6%
CAPITAL OUTLAYS	12,167				
	572,639	595,007	633,516	538,579	-9.5%

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 2022	FY 2023	FY 2024	FY 2026 Target
# Traffic Cases Filed	Efficient & Open Government	4,846	not available	4069	5,000
# Firearms License Applications	Efficient & Open Government	624	not available	660	1,000
# Marriage License Applications	Efficient & Open Government	266	not available	293	350
# Probate Cases Filed	Efficient & Open Government	293	not available	212	300

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	391,409	451,920	520,579	518,678	14.8%
PURCHASED/ CONTRACTED SERVICES	36,104	59,275	59,275	52,275	-11.8%
SUPPLIES	8,581	9,700	9,700	9,700	0.0%
	436,094	520,895	589,554	580,653	11.5%

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 2022	FY 2023	FY 2024	FY 2026 Target
# Criminal Cases Opened	Efficient & Open Government	969	717	1,062	700
# Criminal Cases Closed	Efficient & Open Government	764	956	961	700
# Civil Cases Opened	Efficient & Open Government	491	522	622	700
# Civil Cases Closed	Efficient & Open Government	518	539	569	700

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	569,698	517,777	517,777	565,061	9.1%
PURCHASED/ CONTRACTED SERVICES	182,989	181,428	197,371	188,555	3.9%
SUPPLIES	40,584	12,220	16,000	13,500	10.5%
OTHER COSTS	91,365	98,636	105,249	105,249	6.7%
	884,636	810,061	836,397	872,365	7.7%

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 2022	FY 2023	FY 2024	FY 2026 Target
Program Census	**Health & Safety**	**70**	**76**	**103**	**100**
Total Participants Served	**Health & Safety**	**116**	**114**	**152**	**160**
Drug Screen Collections	**Health & Safety**	**4,276**	**7,677**	**9085**	**8,700**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**283,613**	**438,600**	**585,073**	**563,852**	**28.6%**
PURCHASED/ CONTRACTED SERVICES	**75,403**	**67,060**	**35,020**	**35,620**	**-46.9%**
SUPPLIES	**9,561**	**27,838**	**17,100**	**21,000**	**-24.6%**
OTHER COSTS	**44,932**	**-**		**39,000**	
	413,509	**533,498**	**637,193**	**659,472**	**23.6%**

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 2022	FY 2023	FY 2024
# Assigned CPS Referrals	**Health & Safety**	**127**	**Not Available**	**Not Available**
# Children in Foster Care	**Health & Safety**	**45**	**Not Available**	**Not Available**
# Dawson County Foster Homes	**Health & Safety**	**5**	**Not Available**	**Not Available**

** Multiple changes in director position and therefore we were unable to get the information needed.*

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 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: 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 Closed	**Efficient & Open Government**	**1,024**	**1066**	**1173**	**1100**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**968,662**	**1,007,880**	**1,145,295**	**1,145,295**	**13.6%**
PURCHASED/ CONTRACTED SERVICES	**20,027**	**24,875**	**27,375**	**26,725**	**7.4%**
SUPPLIES	**41,063**	**21,070**	**26,220**	**26,220**	**24.4%**
CAPITAL OUTLAYS	**20,189**	**3,000**	**20,189**	**-**	**100.0%**
OTHER COSTS	**120,354**	**137,600**	**135,840**	**138,850**	**0.9%**
	1,170,295	**1,194,425**	**1,354,919**	**1,337,090**	**11.9%**

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 2022	FY 2023	FY 2024	FY 2026 Target
New Registrations / Transfers In	**Efficient & Open Government**	**3,275**	**2,710**	**3672**	**4,355**
Cancellations / Transfers Out	**Efficient & Open Government**	**1,655**	**1,885**	**1101**	**1,391**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**470,161**	**469,299**	**424,029**	**549,524**	**17.1%**
PURCHASED/ CONTRACTED SERVICES	**44,286**	**43,255**	**50,263**	**48,820**	**12.9%**
SUPPLIES	**15,931**	**11,150**	**27,853**	**12,675**	**13.7%**
	530,377	**523,704**	**502,145**	**611,019**	**16.7%**

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 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	131,113	133,229	150,294	147,230	10.5%
PURCHASED/ CONTRACTED SERVICES	21,835	18,150	14,650	43,925	142.0%
SUPPLIES	5,950	3,700	3,700	23,850	544.6%
	158,898	155,079	168,644	215,005	38.6%

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 2022	FY 2023	FY 2024	FY 2026 Target
EMS / Fire Calls	**Health & Safety**	**5,145**	**5,105**	**5608**	**6,000**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**3,544,478**	**3,453,282**	**4,014,863**	**4,419,625**	**28.0%**
PURCHASED/ CONTRACTED SERVICES	**223,875**	**245,375**	**276,025**	**279,675**	**14.0%**
SUPPLIES	**265,900**	**274,900**	**297,900**	**304,100**	**10.6%**
CAPITAL OUTLAYS	**80,000**				
	4,114,253	**3,973,557**	**4,588,788**	**5,003,400**	**25.9%**

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 2022	FY 2023	FY 2024	FY 2026 Target
EMS / Fire Calls	**Health & Safety**	**5,145**	**5,105**	**5608**	**6,000**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**3,329,923**	**3,342,461**	**3,639,454**	**3,654,454**	**9.3%**
PURCHASED/ CONTRACTED SERVICES	**300,350**	**303,310**	**370,510**	**316,700**	**4.4%**
SUPPLIES	**409,200**	**321,700**	**295,700**	**271,950**	**-15.5%**
CAPITAL OUTLAY	**1,050,000**	**100,000**	**130,000**		
	5,089,473	**4,067,471**	**4,435,664**	**4,243,104**	**4.3%**

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 2022	FY 2023	FY 2024	FY 2026 Target
# Inspections Completed	**Health & Safety**	**1,204**	**1,204**	**1337**	**1,300**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PURCHASED/ CONTRACTED SERVICES	**30,800**	**70,300**	**72,800**	**70,900**	**0.9%**
SUPPLIES	**18,750**	**14,750**	**15,950**	**17,100**	**15.9%**
	49,550	**85,050**	**88,750**	**88,000**	**3.5%**

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 2022	FY 2023	FY 2024	FY 2026 Target
# Work Orders	Efficient & Open Government	502	523	569	925

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	727,879	665,214	733,881	737,462	10.9%
PURCHASED/ CONTRACTED SERVICES	244,733	195,869	253,315	261,035	33.3%
SUPPLIES	353,297	368,182	358,500	396,500	7.7%
CAPITAL OUTLAY	105,556	15,540			
OTHER COSTS	-	25,000		25,000	0.0%
	1,431,465	1,269,806	1,345,696	1,419,997	11.8%

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 2022	FY 2023	FY 2024	FY 2026 Target
# Purchase Orders Issue	Maintain Financial Health	287	279	309	450
# Payroll Transactions	Maintain Financial Health	10,648	10,448	10916	11,000
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 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	637,263	690,910	714,132	700,438	1.4%
PURCHASED/ CONTRACTED SERVICES	86,789	132,160	144,610	144,610	9.4%
SUPPLIES	6,425	6,150	11,550	6,650	8.1%
	730,477	829,220	870,292	851,698	2.7%

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 2022	FY 2023	FY 2024	FY 2026 Target
# Fleet Repair Invoices Completed	Mobility & Transportation	962	991	1807	1,800
# Labor Hours	Mobility & Transportation	3,875	4,616	4597.8	4,650
# Gallons of Gasoline/Diesel Purchased	Mobility & Transportation	240,665	242,960	241,485	255,000

BUDGET SUMMARY - FLEET SERVICES

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	324,874	358,215	366,369	366,369	2.3%
PURCHASED/ CONTRACTED SERVICES	6,135	12,450	12,450	12,650	1.6%
SUPPLIES	50,496	76,400	88,900	87,800	14.9%
CAPITAL OUTLAYS	-	-	81,500	94,000	
DEPRECIATION & AMMORTIZATION	61,366	48,000	62,000	62,000	29.2%
	442,872	495,065	611,219	622,819	25.8%

BUDGET SUMMARY - FUEL CENTER

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PURCHASED/CONTRACTED SERVICES	5,785	5,500	18,000	5,500	0.0%
SUPPLIES	1,313	7,450	7,450	6,300	-15.4%
CAPITAL OUTLAYS	4,500			12,500	
	7,098	12,950	25,450	11,800	-8.9%

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 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	-	2,251,115	103,000	1,224,000	-45.6%
PURCHASED/ CONTRACTED SERVICES	495,679	501,100	521,000	521,000	4.0%
SUPPLIES	8,435			-	
OTHER COSTS	-	7,430,000	9,157,000	9,315,000	25.4%
DEBT SERVICE	339,001	344,780	-	341,000	-1.1%
	843,114	10,526,995	9,781,000	11,401,000	8.3%

BUDGET HIGHLIGHTS

The decrease in the Personnel Services/Employee Benefits line is largely due to the decision not to fund a COLA for 2026. Merit and longevity increases continue to be budgeted for 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 2022	FY 2023	FY 2024	FY 2026 Target
# Addresses Assigned	Efficient & Open Government	224	284	641	300
# Road Name Petitions Received	Efficient & Open Government	24	17	25	20

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	75,360	65,762	75,566	75,566	14.9%
PURCHASED/ CONTRACTED SERVICES	34,377	35,239	42,192	42,192	19.7%
SUPPLIES	153	700	700	700	0.0%
	109,890	101,701	118,458	118,458	16.5%

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

Good 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 2022	FY 2023	FY 2024	FY 2026 Target
# Patients Served	Health & Safety	280	254	268	320
# Patient Visits	Health & Safety	2,303	3,201	3019	3,500
# Volunteer Hours	Health & Safety	11,858	9,508	11,858	10,000
Value of Volunteer Hours	Health & Safety	$562,472	$523,094	not available	$500,000

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

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2022	FY 2023	FY 2024	FY 2026 Target
Free Tradename Medications Provided	Health & Safety	$1,383,203	$1,363,461	$1,398,659	$1,500,000
Free Generic Medications Provided	Health & Safety	$94,102	$73,405	$77,532	$80,000
Lab Services Provided	Health & Safety	$2,034,530	$2,271,157	not available	$2,000,000

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

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2022	FY 2023	FY 2024	FY 2026 Target
# Medical Patients Served	Health & Safety	80	57	not available	90
# Vision Patients Served	Health & Safety	49	29	not available	50
# Dental Patients Servced	Health & Safety	149	64	not available	125

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
OTHER COSTS	30,000	30,000	40,000	30,000	0.0%
	30,000	30,000	40,000	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 2022	FY 2023	FY 2024	FY 2026 Target
Vital Records Revenue	**Maintain Financial Health**	**$32,955**	**$33,035**	**$38,330**	**$40,000**
Private Insurance Revenue	**Maintain Financial Health**	**$20,893**	**$29,587**	**$51,719**	**$48,000**
Environmental Health Revenue	**Maintain Financial Health**	**$110,475**	**$110,195**	**$116,450**	**$115,000**
% Expenditures of Budget	**Maintain Financial Health**	**101%**	**92%**	**87%**	**90%**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 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 2022	FY 2023	FY 2024	FY 2026 Target
# Employee Applications Processed	Efficient & Open Government	630	556	567	584
# New Hires Processed	Efficient & Open Government	128	122	123	124
# Terminations/Resignations Processed	Efficient & Open Government	128	130	104	121

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	244,413	345,741	381,316	381,316	10.3%
PURCHASED/ CONTRACTED SERVICES	12,062	16,910	35,466	15,065	-10.9%
SUPPLIES	23,611	35,250	35,250	23,950	-32.1%
	280,085	397,901	452,032	420,331	5.6%

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 2022	FY 2023	FY 2024	FY 2026 Target
Total Operating Expenses	**Maintain Financial Health**	**$646,500**	**$820,571**	**$863,709**	**$995,000**
# Intakes	**Health & Safety**	**942**	**774**	**888**	**1,000**
Total Payroll	**Maintain Financial Health**	**$359,700**	**$439,033**	**$445,600**	**$565,000**
# Adoptions	**Health & Safety**	**686***	**698**	**746**	**830**

**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 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PURCHASED/ CONTRACTED SERVICES	**182,800**	**215,000**	**236,500**	**230,000**	**7.0%**
	182,800	**215,000**	**236,500**	**230,000**	**7.0%**

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 2022	FY 2023	FY 2024	FY 2026 Target
Successful Security Breaches	Efficient & Open Government	0	0	0	0
County Servers Converted from Physical to Virtual	Efficient & Open Government	90%	96%	99%	99%
Work Orders Opened/Closed	Efficient & Open Government	2,152	2,254	3905	4,500
GFOA Budget Book Award	Efficient & Open Government	Yes	Yes	Yes	Yes

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	569,590	563,530	635,100	745,550	32.3%
PURCHASED/ CONTRACTED SERVICES	332,885	397,105	427,089	384,530	-3.2%
SUPPLIES	47,805	46,700	46,500	42,500	-9.0%
CAPITAL OUTLAYS	-	-	-	400,000	
	950,280	1,007,335	1,108,689	1,572,580	56.1%

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 2022	FY 2023	FY 2024	FY 2026 Target
Tire Amnesty (tons collected)	Health & Safety	10.32	10.90	23.3	17.00
Shore Sweep (ton of trash collected)	Health & Safety	24.25	21.49	15.33	18.00
Road Clean Up (bags of trash collected)	Health & Safety	45	unavailable	12	50
Electronic Recycling (lbs. collected)	Health & Safety	unavailable	unavailable	2759	2,500

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	5,383	5,383	5,383	5,383	0.0%
PURCHASED/ CONTRACTED SERVICES	155	1,700	1,870	2,020	18.8%
SUPPLIES	1,185	5,500	5,650	5,650	2.7%
	6,723	12,583	12,903	13,053	3.7%

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 2022	FY 2023	FY 2024	FY 2026 Target
Circulation Count	**Efficient & Open Government**	**100,436**	**120,326**	**130208**	**153,298**
Library Program Attendance	**Efficient & Open Government**	**6,206**	**12,038**	**11844**	**9,850**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 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 2022	FY 2023	FY 2024	FY 2026 Target
# New Code Cases	Health & Safety	583	602	583	650
# New Animal Cases	Health & Safety	420	433	563	575
# Alcohol Pouring Permits	Efficient & Open Government	409	454	608	667
# Illegal Signs Removed	Efficient & Open Government	215	201	1371	1725
# New Short Term Rentals	Maintain Financial Health	44	26	112	28

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 26 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	280,982	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%
CAPITAL OUTLAY			25,000	25,000	
	323,459	349,480	354,454	367,943	5.3%

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 2022	FY 2023	FY 2024	FY 2026 Target
# Crisis Calls	Health & Safety	3,463	2,913	2503	3,000
# Clients Served	Health & Safety	2,086	2,000	3198	2,750
# Trauma Counseling Sessions	Health & Safety	1,083	720	700	715
# Trauma Counseling Clients	Health & Safety	144	156	277	285

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 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 2022	FY 2023	FY 2024	FY 2026 Target
Youth Sports Participation	Health & Safety	34,425	38,288	45,476	49,000
Facility Rentals / Use	Health & Safety	30,188	42,901	53,918	55,000
Specialty Programs Participation	Health & Safety	15,537	16,138	17,890	19,000

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	1,011,066	1,436,925	1,310,180	1,310,180	-8.8%
PURCHASED/ CONTRACTED SERVICES	332,340	312,937	379,600	395,200	26.3%
SUPPLIES	415,924	408,900	528,600	473,800	15.9%
CAPITAL OUTLAYS	1,430,340	1,355,000	150,000	-	
	3,189,670	3,513,762	2,368,380	2,179,180	-38.0%

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 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PURCHASED/ CONTRACTED SERVICES	180	-	10,000	5,000	
SUPPLIES	12,265	9,000	13,000	14,000	55.6%
CAPITAL OUTLAY	78,450	12,000			
	12,445	9,000	23,000	19,000	111.1%

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 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	39,580	32,295	62,908	43,060	33.3%
PURCHASED/ CONTRACTED SERVICES	15,584	15,000	17,000	16,500	10.0%
SUPPLIES	2,644	4,000	10,000	3,000	-25.0%
	57,807	51,295	89,908	62,560	22.0%

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 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	20,841	31,348	34,264	34,264	9.3%
PURCHASED/ CONTRACTED SERVICES	41,295	9,500	10,500	9,000	-5.3%
SUPPLIES	12,377	14,200	14,200	15,500	9.2%
OTHER COSTS	5,000	5,000	5,000	5,000	0.0%
	79,513	60,048	63,964	63,764	6.2%

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 2022	FY 2023	FY 2024	FY 2026 Target
# New Home Building Permits	Efficient & Open Government	815	213	713	784
# Land Use Amendments	Efficient & Open Government	33	31	19	21
# Business Licenses	Efficient & Open Government	1,540	1278	1235	1359

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	785,751	1,021,967	1,070,620	1,070,620	4.8%
PURCHASED/ CONTRACTED SERVICES	94,829	101,100	154,850	121,850	20.5%
SUPPLIES	24,321	6,600	39,500	28,500	331.8%
CAPITAL OUTLAYS	46,780	-	-	-	
	951,681	1,129,667	1,264,970	1,220,970	8.1%

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 2022	FY 2023	FY 2024	FY 2026 Target
# New Cases	Efficient & Open Government	308	306	511	673
# Conflict Cases	Efficient & Open Government	42	37	56	30
# Cases Closed	Efficient & Open Government	290	274	551	511
# Cases Open	Efficient & Open Government	643	517	423	790

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	299,517	431,904	455,619	455,619	5.5%
PURCHASED/ CONTRACTED SERVICES	5,579	8,310	8,790	8,010	-3.6%
SUPPLIES	3,333	7,550	6,250	6,250	-17.2%
OTHER COSTS	110,430	321,837	316,224	316,225	-1.7%
	418,859	769,601	786,883	786,104	2.1%

Probation Services

DESCRIPTION

Dawson County Probation Services holds misdemeanor probationers accountable for criminal sentences they receive from the Courts. This is accomplished by focusing on community safety and working with the probationer to restore them to a law abiding status. Probationers are offered the opportunity to live and work in the community while addressing their needs and paying back the community in various ways. Community repayment varies and can include court fines, crime victim fund contributions, and community service. Probation is a priviledge granted by the court as an alternative to jail time.

MISSION

The mission of Dawson County Probation Services is to hold misdemeanor probationers accountable to the Courts and the Community for the criminal sentences they receive by focusing on community safety and by working with the probationers to restore them to law abiding status.

PERFORMANCE MEASURES

GOAL: To serve Dawson County Courts and the citizens in an efficient and productive manner .

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2022	FY 2023	FY 2024	FY 2026 Target
# Successful Case Closures	**Health & Safety**	**not available**	**not available**	**not available**	**200**
# Training Hours	**Health & Safety**	**not available**	**not available**	**not available**	**100%**
# Community Service Completion Rate	**Health & Safety**	**not available**	**not available**	**not available**	**70%**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS		-	**270,866**	**223,959**	
PURCHASED/ CONTRACTED SERVICES		-	**14,250**	**18,250**	
SUPPLIES		-	**11,000**	**13,500**	
OTHER			**21,959**	**21,959**	
CAPITAL OUTLAYS		-	-	-	
		-	**318,075**	**277,668**	

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 2022	FY 2023	FY 2024	FY 2026 Target
# New Facebook Followers	Efficient & Open Government	unavailable	589	567	1,500
# New Instagram Followers	Efficient & Open Government	unavailable	67	unavailable	150
# New Newsletter Subscribers	Efficient & Open Government	unavailable	59	unavailable	160

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	42,070	53,262	64,383	64,383	20.9%
PURCHASED/ CONTRACTED SERVICES	6,884	14,180	15,980	14,000	-1.3%
SUPPLIES	10,257	16,750	15,250	15,250	-9.0%
CAPITAL OUTLAY	22,321				
	81,532	84,192	95,613	93,633	11.2%

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.

PERFORMANCE MEASURES

GOAL: To provide effective administrative oversight and regulatory support for Engineering, Roads, Solid Waste, and Stormwater activities by processing permits, conducting inspections, and completing plan reviews in a timely and consistent manner to support safe, compliant, and efficient development within Dawson County.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2022	FY 2023	FY 2024	FY 2026 Target
Issuance of Driveway Permits	Mobility & Transportation	unavailable	unavailable	69	104
Issuance of Right-of-Way Encroachment Permits	Mobility & Transportation	unavailable	unavailable	34	52
# of NPDES Permit Inspections	Mobility & Transportation	unavailable	unavailable	ZONE B	MS4 ZONE A
Stormwater Construction Inspections	Mobility & Transportation	unavailable	unavailable	273	300
# of Plan/Plat/Zoning Reviews	Mobility & Transportation	unavailable	unavailable	125	156
Active Private Development Construction Projects	Mobility & Transportation	unavailable	unavailable	51	50

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	299,835	365,371	372,645	470,916	28.9%
PURCHASED/ CONTRACTED SERVICES	35,863	32,400	65,340	50,850	56.9%
SUPPLIES	16,953	4,450	4,700	4,500	1.1%
CAPITAL OUTLAYS	35,309		-	-	
	387,960	402,221	442,685	526,266	30.8%



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.

PERFORMANCE MEASURES

GOAL: To provide safe and reliable roadway and roadside maintenance by completing routine mowing, paving, stabilization, vegetation management, and work order activities to support the transportation infrastructure serving Dawson County citizens.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2022	FY 2023	FY 2024	FY 2026 Target
Mow paved roads	Mobility & Transportation	unavailable	unavailable	4	5
Mow gravel roads	Mobility & Transportation	unavailable	unavailable	2	2
Mow NRCS Dams	Mobility & Transportation	unavailable	unavailable	5	10
Mow County detention basins	Mobility & Transportation	unavailable	unavailable	6	12
Gravel Road stabilization/dust control	Mobility & Transportation	unavailable	unavailable	38%	30%
Limbing roadside vegetation (in miles)	Mobility & Transportation	unavailable	unavailable	133.1	100
Haul firewood loads	Mobility & Transportation	unavailable	unavailable	73	60
Asphalt Paving (in-house) (in miles)	Mobility & Transportation	unavailable	unavailable	3.03	2.72
Community Service Manhours	Mobility & Transportation	unavailable	unavailable	unavailable	1000
Community Service # of trash bags collected	Mobility & Transportation	unavailable	unavailable	552	650
# of completed work orders	Mobility & Transportation	unavailable	unavailable	1034	960

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	829,398	1,105,579	1,153,217	1,153,217	4.3%
PURCHASED/ CONTRACTED SERVICES	484,883	559,329	590,729	552,800	-1.2%
SUPPLIES	386,398	561,656	567,556	465,745	-17.1%
CAPITAL OUTLAY	1,321,875	3,300,000	6,852,000	4,450,000	34.8%
OTHER		11,950,000	11,950,000	11,350,000	-5.0%
	3,022,554	17,476,564	21,113,502	17,971,762	2.8%

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 2022	FY 2023	FY 2024	FY 2026 Target
Workers' Compensation Claims	**Health & Safety**	**17**	**20**	**30**	**22**
IRMA Claims	**Maintain Financial Health**	**13**	**16**	**49**	**26**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**12,022**	**54,000**	**58,000**	**55,000**	**1.9%**
PURCHASED/ CONTRACTED SERVICES	**617**	**5,350**	**11,325**	**9,850**	**84.1%**
SUPPLIES	**1,583**	**100**	**100**	**100**	**0.0%**
INTERFUND DEPARTMENT CHARGES	**500,741**	**675,000**	**680,000**	**665,000**	**-1.5%**
OTHER COSTS		**-**	**-**	**-**	**0.0%**
	514,963	**734,450**	**749,425**	**729,950**	**-0.6%**

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 2022	FY 2023	FY 2024	FY 2026 Target
# Client Services Provided	**Health & Safety**	**57,565**	**60,356**	**70978**	**76,656**
# Attending Physical (Exercise) & Lifestyle Classes	**Health & Safety**	**13,204**	**12,275**	**15123**	**16,333**
$ Received through Home Delivered Meal Gift Program	**Maintain Financial Health**	**$8,215**	**$10,538**	**$11,574**	**$12,500**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**24,085**	**39,255**	**42,875**	**42,875**	**9.2%**
PURCHASED/ CONTRACTED SERVICES	**22,839**	**24,300**	**43,100**	**34,190**	**40.7%**
SUPPLIES	**43,535**	**48,000**	**54,350**	**52,500**	**0.0%**
CAPITAL OUTLAYS	**11,777**	**-**	**-**	**-**	**0.0%**
OTHER COSTS	**7,025**	**14,050**	**16,000**	**16,000**	**0.0%**
	109,262	**125,605**	**156,325**	**145,565**	**15.9%**

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 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PURCHASED/ CONTRACTED SERVICES	8,430	8,640	9,740	9,200	6.5%
SUPPLIES	-	9,540	200	200	-97.9%
	8,430	18,180	9,940	9,400	-48.3%

Sheriff's Office

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 2022	FY 2023	FY 2024
# Domestic Violence Cases	**Health & Safety**	**273**	**280**	**315**
# Accident Investigations (DCSO Only)	**Health & Safety**	**326**	**412**	**1,316**
# Criminal Investigations *	**Health & Safety**	**1,048**	**1,214**	**559**

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

BUDGET HIGHLIGHTS

The changes in salary for this department reflect the Sheriff's Office budget being reorganized by function beginning in 2026, with personnel costs allocated to the appropriate operational divisions for improved accuracy and transparency.

ADMINISTRATION

DESCRIPTION

Sheriff Administration oversees the overall management of the Sheriff's Office, including budgeting, personnel, records, and administrative support, ensuring efficient operations and coordination with County leadership.

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	-	-	**1,222,838**	**1,239,838**	
	-	-	**1,222,838**	**1,239,838**	

CRIME SUPPRESSION UNIT

DESCRIPTION

Crime Suppression Unit focuses on proactive enforcement and targeted operations to reduce crime, apprehend repeat offenders, and address high-risk areas through specialized investigations and coordinated enforcement efforts.

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	-	-	**611,015**	**607,318**	
	-	-	**611,015**	**607,318**	

CRIMINAL INVESTIGATION DIVISION

DESCRIPTION

Criminal Investigation Division conducts investigations of major crimes, gathers and analyzes evidence, interviews victims and witnesses, and works to identify and apprehend offenders to support successful prosecution.

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	-	-	**1,156,312**	**1,158,584**	
	-	-	**1,156,312**	**1,158,584**	

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.

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	3,078,971	3,232,443	2,898,607	3,286,951	1.7%
PURCHASED/ CONTRACTED SERVICES	944,840	1,481,057	1,560,395	1,547,855	4.5%
SUPPLIES	705,645	729,655	602,565	670,500	-8.1%
CAPITAL OUTLAY	38,968	20,000	-	80,000	300.0%
OTHER COSTS	-	-	-	13,000	
	4,768,424	5,463,155	5,061,567	5,598,306	2.5%

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 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	1,012,469	989,416	867,788	1,006,870	1.8%
PURCHASED/ CONTRACTED SERVICES	354,905	402,900	402,850	413,850	2.7%
SUPPLIES	12,811	8,000	11,000	10,650	33.1%
CAPITAL OUTLAY	2,135,447	8,000,000	-	-	-100.0%
	3,515,632	9,400,316	1,281,638	1,431,370	-84.8%

HEAT

DESCRIPTION

HEAT Unit (Highway Enforcement of Aggressive Traffic) is a grant-funded program focused on reducing traffic crashes, aggressive driving, and impaired driving through targeted enforcement, education, and highway safety initiatives.

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	-	-	105,000	105,000	
	-	-	105,000	105,000	

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 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	112,205	112,204	112,204	112,204	0.0%
PURCHASED/ CONTRACTED SERVICES	6,604	13,000	6,250	13,000	0.0%
SUPPLIES	44,155	31,100	37,200	35,200	13.2%
	162,963	156,304	155,654	160,404	2.6%

PATROL

DESCRIPTION

Patrol Division provides frontline law enforcement services, including responding to calls for service, enforcing traffic laws, preventing crime, and maintaining public safety throughout the community.

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	5,109,544	5,639,963	2,787,195	3,105,560	-44.9%
PURCHASED/ CONTRACTED SERVICES	430,767	567,013	524,651	541,975	-4.4%
SUPPLIES	531,562	601,793	573,000	543,500	-9.7%
CAPITAL OUTLAY	847,583	427,275	-	250,000	-41.5%
OTHER COSTS	20,646	20,850	25,000	23,000	10.3%
	6,940,102	7,256,894	3,909,846	4,464,035	-38.5%

RECORDS UNIT

DESCRIPTION

Records Division maintains official reports, manages law enforcement records, and provides documentation and information in support of operations, the court system, and public records requests.

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	-	-	162,975	162,975	
	-	-	162,975	162,975	

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 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	-	-	896,244	867,866	
	-	-	896,244	867,866	

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 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	1,002,344	1,179,920	1,270,259	1,300,280	10.2%
PURCHASED/ CONTRACTED SERVICES	20,183	32,496	13,496	13,500	-58.5%
SUPPLIES	1,029,626	3,800	7,000	6,000	57.9%
	2,052,154	1,216,216	1,290,755	1,319,780	8.5%

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 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	34,376	33,800	36,000	36,000	6.5%
	34,376	33,800	36,000	36,000	6.5%

TRAFFIC CONTROL

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 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	60,500	67,000	67,000	67,000	0.0%
	60,500	67,000	67,000	67,000	0.0%

WARRANTS AND TRANSPORTS

DESCRIPTION

Warrants and Transports Unit serves arrest warrants, coordinates inmate transports, and ensures the safe and secure movement of individuals between courts, detention facilities, and other jurisdictions.

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	-	-	565,875	567,375	
	-	-	565,875	567,375	

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 2022	AY 2023	AY 2024	AY 2025 Target
Parcel Count	Efficient & Open Government	16503	17,272	17,773	19,800
Parcels with Homestead Exemption	Efficient & Open Government	7348	7,564	6942	8,000
Property Appeals	Efficient & Open Government	504	2,575	577	800

AY = Appraisal Year

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2025 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	404,047	465,921	501,363	501,363	7.6%
PURCHASED/ CONTRACTED SERVICES	289,225	379,180	394,751	390,561	3.0%
SUPPLIES	8,447	6,800	6,800	7,300	7.4%
CAPITAL OUTLAY	35,309				
	737,027	851,901	902,914	899,224	5.6%

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 2022	FY 2023	FY 2024	FY 2026 Target
Tag Transactions	**Efficient & Open Government**	**75,786**	**80,591**	**84,950**	**86,649**
Tax Transactions	**Efficient & Open Government**	**19,169**	**24,990**	**22,773**	**23,001**
Tag & Tax Transactions	**Efficient & Open Government**	**94,955**	**105,581**	**107,723**	**110,955**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**522,453**	**595,433**	**693,131**	**693,131**	**16.4%**
PURCHASED/ CONTRACTED SERVICES	**78,109**	**113,123**	**122,329**	**124,952**	**10.5%**
SUPPLIES	**6,545**	**6,249**	**7,314**	**7,480**	**19.7%**
CAPITAL OUTLAY	**21,352**	**-**			
	628,458	**714,805**	**822,774**	**825,563**	**15.5%**

Transfer Station

MISSION

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

PERFORMANCE MEASURES

GOAL: To provide reliable solid waste and recycling services by facilitating proper disposal, collection, and recycling activities that support a clean and convenient environment for Dawson County residents.

PERFORMANCE MEASURES	STRATEGIC GOAL	FY 2022	FY 2023	FY 2024	FY 2026 Target
Transfer Station Fees Collected	Health & Safety	unavailable	unavailable	$233,737	$245,000
# of tons for disposal	Health & Safety	unavailable	unavailable	3,467	4,200
# of household trash bags collected	Health & Safety	unavailable	unavailable	186,973	192,000
Recycling Revenue Collected (bulk metal, cans, batteries)	Health & Safety	unavailable	unavailable	unavailable	26,640
# of pounds of scrap metal (& aluminum) collected and recycled	Health & Safety	unavailable	unavailable	unavailable	364,000
# of pulls for recycling containers to Pickens Co.	Health & Safety	unavailable	unavailable	49	78
# of users of Recycling Center	Health & Safety	unavailable	unavailable	9,793	12,000
Cardboard (tonnage)	Health & Safety	unavailable	unavailable	unavailable	65
#1 Plastics (tonnage)	Health & Safety	unavailable	unavailable	unavailable	7,800
#2 Plastics-Color (pounds)	Health & Safety	unavailable	unavailable	unavailable	3,300
#2 Plastics-Natural (pounds)	Health & Safety	unavailable	unavailable	unavailable	2,100
# of tons of tires recycled	Health & Safety	unavailable	unavailable	79	60

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	322,864	353,276	386,969	386,969	9.5%
PURCHASED/ CONTRACTED SERVICES	225,237	235,640	251,710	252,650	7.2%
SUPPLIES	31,892	43,600	46,400	40,400	-7.3%
CAPITAL OUTLAYS	-	101,600	774,000	-	0.0%
DEPRECIATION & AMORTIZATION	83,845	55,000	84,981	84,981	54.5%
	663,838	789,116	1,544,060	765,000	-3.1%

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 2022	FY 2023	FY 2024	FY 2026 Target
# Transit Rides Provided	**Mobility & Transportation**	**11,297**	**13,752**	**14456**	**15,179**

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
PERSONNEL SERVICES/ EMPLOYEE BENEFITS	**301,874**	**282,008**	**466,525**	**415,000**	**47.2%**
PURCHASED/ CONTRACTED SERVICES	**15,674**	**12,242**	**-**		**0.0%**
SUPPLIES	**37,704**	**47,500**	**-**		**0.0%**
	355,252	**341,750**	**466,525**	**415,000**	**21.4%**

Other Financing Uses

DESCRIPTION

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

BUDGET SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 REQUESTED	FY 2026 BUDGET	FY 2025/26 CHANGE
TRANSFER TO FAMILY CONNECTION	70,925	119,438	96,437	96,437	-19.3%
TRANSFER TO GRANT FUND	780,922	1,009,523	896,263	896,263	-11.2%
TRANSFER TO CAPITAL PROJECTS FUND	663,461	205,000	106,500	166,500	-18.8%
TRANSFER TO FLEET SERVICES FUND	530,743	506,890	564,319	564,319	11.3%
TRANSFER TO E-911 FUND	700,646	728,316	761,170	786,170	7.9%
	2,746,697	2,569,167	2,424,689	2,509,689	-2.3%

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.

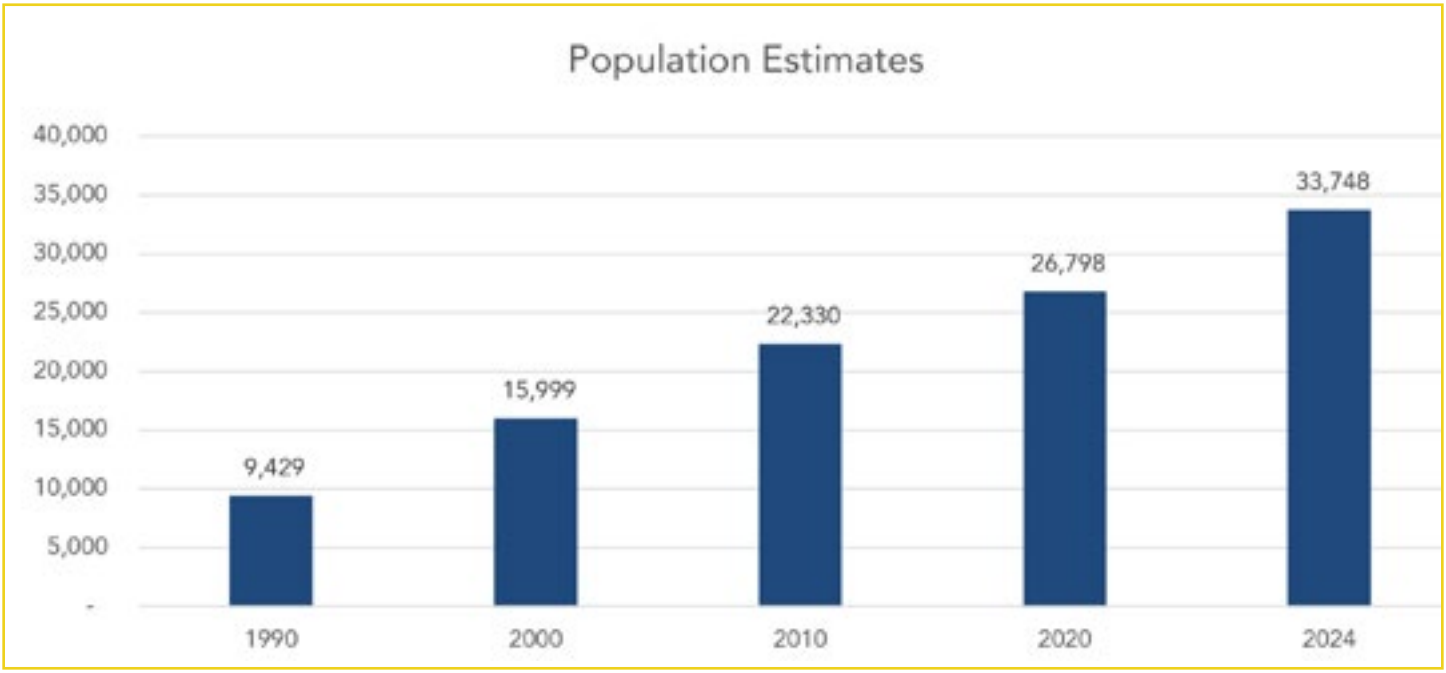


Demographics

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	2024 Rank
Dawson	26,798	58
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



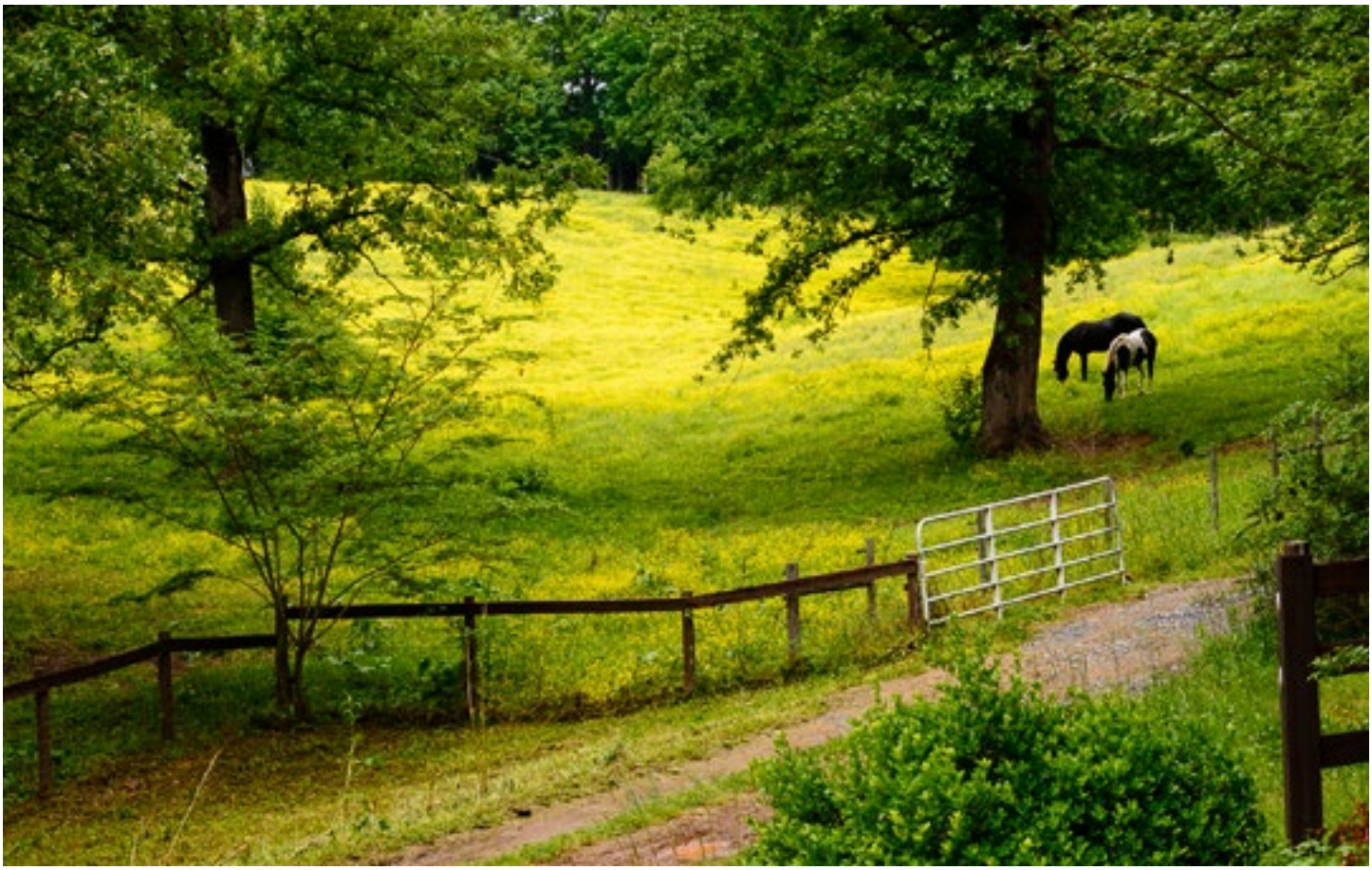
Labor Statistics

Dawson County's labor force consisted of approximately 15,946 workers for 2025. Some of the County's largest employers (excluding all government agencies) are:

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

Source: Georgia Department of Labor

The County's unemployment rate was 2.7% at the beginning of 2025 and ended the year with a rate of 2.6%. 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 2025.



Labor Statistics

Labor Force Activity

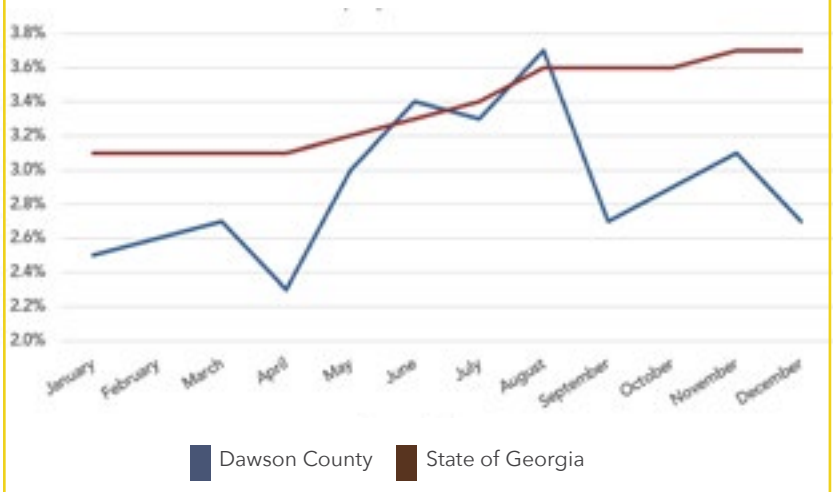
Annual Averages as of September 2025

County	Labor Force	Employed	Unemployed	Rate
Dawson	15,946	15,534	412	2.6%
Cherokee	153,688	149,585	4,103	2.7%
Fannin	11,322	11,023	299	2.6%
Forsyth	146,202	142,475	3,727	2.5%
Gilmer	15,712	15,302	410	2.6%
Hall	109,438	106,653	2,785	2.5%
Lumpkin	16,707	16,174	533	3.2%
Pickens	17,442	17,003	439	2.5%
Dawson Area	**486,457**	**473,749**	**12,708**	**2.6%**
Georgia	5,412,470	5,219,479	192,721	3.6%
United States	171,495,000	163,992,000	7,503,000	4.4%

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.

Amortization:
The gradual repayment or reduction of a cost over time. In government finance, amortization most often refers to spreading the cost of long-term debt, such as bonds or loans, into scheduled payments of principal and interest over a defined period.

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.

ARPA (American Rescue Plan Act):
A federal law enacted in 2021 that provided funding to state and local governments to respond to the COVID-19 pandemic and its impacts. ARPA funds may be used for specific eligible purposes, including public health response, revenue replacement, and certain infrastructure investments, subject to federal guidelines and reporting requirements.

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.

Balanced Budget:
A budget in which planned revenues are equal to or greater than planned expenditures for the fiscal year. Local governments are typically required by law or policy to adopt a balanced budget.

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.

Glossary

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

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

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

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

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

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

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

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

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

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.

Fiduciary Fund
A fund used to account for resources held by the government in a trustee or custodial capacity for the benefit of others. These funds do not belong to the government and cannot be used to support governmental programs or operations.

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.

Glossary

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.

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.

Government Finance Officers Association (GFOA):
A professional association that provides best practices, guidance, training, and recognition programs for state and local government finance professionals. GFOA is widely recognized for establishing standards related to budgeting, accounting, financial reporting, and financial management.

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.

Major Fund:
A governmental or enterprise fund that meets criteria established by accounting standards indicating it is significant to the government's financial position or operations. Major funds are presented separately in the government's financial statements.

Glossary

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."

Nonmajor Fund:
A governmental or enterprise fund that does not meet the criteria to be reported as a major fund. Nonmajor funds are combined and reported in aggregate in the financial statements.

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.

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