



Where Quality of
Life Matters

2023

Budget Guide

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2023

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, 2022

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Dawson County, Georgia**, for its Annual Budget for the fiscal year beginning **January 01, 2022**. 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



Sharon Fausett
District 1



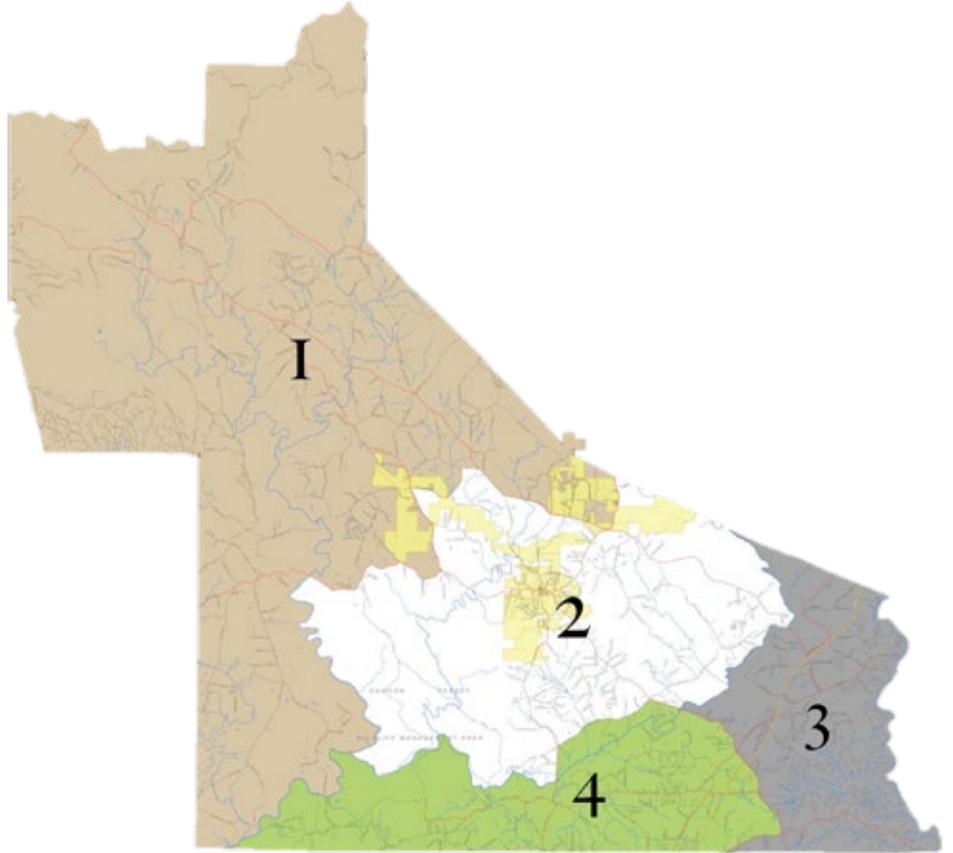
Chris Gaines
District 2



Tim Satterfield
District 3



Emory Dooley
District 4





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Introduction and Overview



Chairman's Message

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

It was my pleasure to work with each of you in the preparation of the 2023 Budget. Dawson County successfully weathered the Covid -19 storm and continues to be a growing and vibrant community. However, during the preparation of this budget, the County was cognizant that change in the economy was a possibility. A downturn in the economy could result in a drastic reduction of revenues and other measures might have to be taken. The County has always taken a conservative stance in its budgeting and FY 23 was certainly no exception to that trend. With all of us working together, this budget still allows us to meet the needs of our county. Along with the rest of the nation, Dawson County is experiencing inflation and resource shortages, which will affect the cost of providing services and obtaining goods for the County operations. The 2023 budget is a balanced budget with the use of some fund balance. The Board of Commissioners continues to look at alternative funding sources that will allow us to meet new service delivery demands. The County continues to strive to maximize the use of all available resources.

Goals:

- **Transparent process**- All of the meetings with elected officials, department heads, and agencies were advertised and open to the public.
- **Revenue based balanced budget**- The budget was balanced based on attainable revenue numbers and the use of some fund balance.
- **Single year budget adoption.**
- **Steady reserve**- The 2023 General Fund budget includes a use of fund balance in the amount of \$2,098,495. The projected general fund total fund balance at the end of 2023 is approximately \$12,484,605 (based on budget), which is 33% of general fund expenditures.
- **Priority based requests**- Beyond the daily operation and maintenance cost of each agency and department, we asked everyone to provide the Board with a priority list of needs to enhance their ability to provide quality service to the citizens of Dawson County.

Priorities:

Personnel - The Board of Commissioners recognizes that our employees are our greatest asset. The approved 2023 budget includes a \$1,000,000 addition to the budget to be used for merit and longevity increases for employees. In the past, most awarded salary increases were across-the-board COLA (cost of living) increases. The Board made the decision that merit increases, utilizing performance-based evaluations, are the best way to reward excellence and to encourage employees to perform to their highest level. Merit increases will be awarded to employees in January 2023 based on their evaluations that were completed in December 2022. Longevity increases, based on the number of years served, will be given on the anniversary date of employment during 2023.

Capital - Capital funding continues to be a major consideration for the Board of Commissioners. For fiscal year 2023, \$17,000 (not including SPLOST) in capital expenditures were approved in the budget. It was decided to use remaining SPLOST VI funds to provide funding for many requested capital purchases. More detail concerning these items is included later in this report.

Scheduled Debt - The County has minimal debt that it will be obligated to pay in future years. The County is obligated to pay \$342,392 for the Etowah Water Authority Bond Issue in 2023. The County has no other debt.

Chairman's Message

2023 SPLOST (Special Purpose Local Option Sales Tax):

SPLOST VI - SPLOST VI collections began July 1, 2015 and ceased June 30, 2021. The SPLOST VI resolution estimated that Dawson County would collect \$46,000,000. The list of approved projects was based on that collection amount. Once collections were completed, a total of \$51,783,274 was collected. The County voted during the FY 23 budget process to use those funds in various ways to fund requested capital projects. As stated above, the County elected to use remaining SPLOST VI funds (above the amount allocated by the resolution) to various capital projects. These projects include equipment, vehicles for the Sheriff's office, park improvements and road improvements.

A total of \$4,000,000 is budgeted in the SPLOST VI fund for 2023. The source of revenue will be from accumulated collections (fund balance).

SPLOST VII-SPLOST VII was voted on and approved by the Citizens on March 16, 2021. Collections began on July 1, 2021 and collections are estimated at \$60,000,000 for the 6 years it will be in effect. After funding Level 2 Countywide projects, the County will receive 88% and the City of Dawsonville will get 12%. The County must collect enough funds to pay for the County-wide Level 2 projects before funds can be spent on other projects. The Level 2 projects are a new Emergency Operations Center and a new E-911 Communications System. Estimated costs for these two projects total \$8,500,000.

Chairman's Message

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

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

There is \$11,685,000 budgeted for SPLOST VII in FY 2023.

Upcoming Residential and Commercial Developments -In 2022, there were 1,503 total building permits issued. These permits were for numerous single-family homes, apartment complexes and commercial buildings.

In 2023, that growth trend is expected to continue. This rapid growth results in an increased need for public services and infrastructure improvement as well as an increase of County staff to facilitate regulatory compliance and provide services to citizens.

Infrastructure Upgrades -In 2022, the county completed its 3- year plan to upgrade every computer in the network. Along with this project, courtrooms and other technology driven services were upgraded. In 2023, more upgrades are expected to be completed, including an upgrade to the technology in the Commission Assembly Room. During 2023, the county will remodel its current recycling center to make it easier and more efficient for citizens to recycle their garbage. In 2023, there are planned capital projects to be completed for Parks and Public Works.

In 2023, the County will complete design and engineering of the new Emergency Operations Center (EOC)/ E911 Center. In conjunction with this project, a new Radio Communications system will be installed. Both of these projects will foster a faster emergency response time, and provide better service to the citizens.

I want to thank our Chief Financial Officer, Vickie Neikirk and Budget Manager, Natalie Johnson for all of their hard work and dedication throughout the budget process. I also want to thank the Board of Commissioners, elected officials, department directors, agency leaders, County Manager and staff for their hard work in the production of the 2023 balanced budget.

Respectfully,



Billy Thurmond
Chairman
Dawson County Board of Commission

Executive Summary

Dawson County, Georgia Executive Summary Approved Budget for Fiscal Year 2023

General Information

- The FY 2022 county government tax rate is 7.2225 mills countywide. The incorporated area of the county did not levy a separate tax, nor have a separate millage rate. The rate was reduced from 7.6250 from the prior year. The 2022 tax levy provides revenue for FY 2023. The total tax levy for 2022 is \$14,655,978.
- The 2022 total tax digest value increased by 12.47%, to \$14,655,978 over the 2021 digest. The total tax levy for 2022 increased by \$1,656,473 from 2021.
- The FY 2023 total annual budget (all funds) is \$61,403,947, an increase of \$4,064,605 or 7.09% from original FY 2022. This increase is largely attributed to increases in the General and SPLOST VII Funds.
- The FY 2023 adopted General Fund budget is \$37,292,621 and represents an increase of \$4,805,941, or 14.79%, from FY 2022 primarily due to an increase in salaries and benefits as well as increased operational needs funding. These increases are expected to improve service levels as well as improving the County's ability to attract and retain quality employees.

Factors considered when balancing the FY 2023 budget

- a. The FY 2023 budget includes continued funding for salary increases implemented in 2022 for employees; as well as \$1,000,000 in additional funding for merit and longevity increases for all eligible employees to be awarded in FY 2023.
- b. The FY 2023 General Fund budget was balanced with the use of \$2,098,495 from fund balance. This amount is higher than the \$844,684 that was budgeted for FY 2022. This represents a \$1,253,811, or 148.4%, increase in use of fund balance from FY 2022.
- c. The FY 2023 budget also includes \$342,392 for scheduled debt payments on 2012 Etowah Water and Sewer Authority Bonds.
- d. In FY 2023, the County will use remaining funds from SPLOST VI to purchase various capital items that were not funded by General Fund or the Capital Projects Fund.



Executive Summary

- Transfers out from the General Fund total \$1,900,703, which represents an increase of \$167,758, or 9.68%, from 2022. Budgeted transfers to other funds are as follows:
 - \$807,458 transfer out to Multiple Grant Fund
 - \$17,000 transfer out to Capital Projects Fund
 - \$420,781 transfer out to Fleet/Fuel Fund
 - \$606,423 transfer out to E-911 Fund
 - \$49,041 transfer out to Family Connection
- The FY 2023 Capital Fund budget includes funding for these projects:
 - \$17,000 for mower for Parks and Recreation

Personnel

- General Fund salaries and benefits total \$24,603,942. This increase of \$3,027,155, or 14.02%, from 2022 is primarily because of salary increases and the addition of \$1,000,000 for merit and longevity increases. Additionally, \$100,000 was put into the budget to offset any potential increases in health insurance.
- In General Fund, \$3,671,069 was budgeted for employee health insurance for FY 23. This is an increase of \$468,813, or 14.64% from prior year.
- There were no new full time or part-time positions approved for FY 23. Departments were advised to wait until mid-year and then re-submit requests for additional positions if necessary.
- 6 part- time Firefighter/EMT positions were converted to 3 full- time positions with minimal impact to the budget.

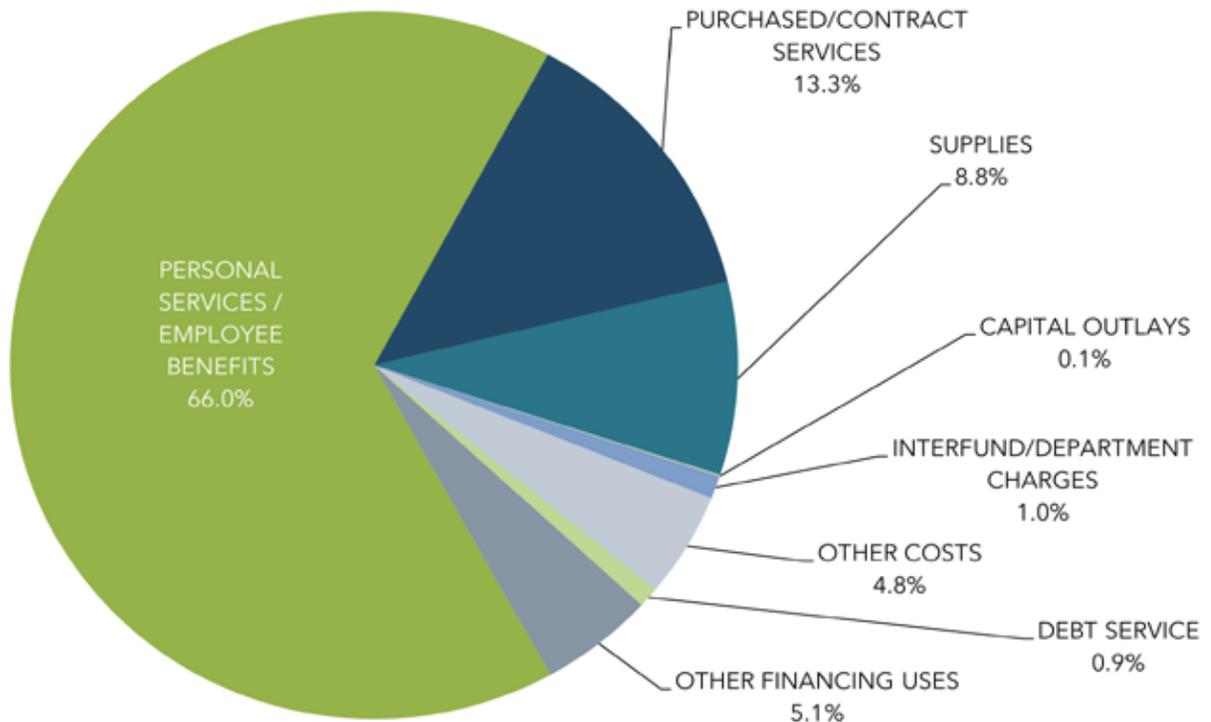
Additional Information

- The FY 2023 General Fund budget was balanced with the use of fund balance in the amount of \$2,098,495. Total Fund balance is projected to be \$12.4 million (based on budget), or 33%, of General Fund expenditures, at 12/31/2023.
- On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections began in July 2015 and ended June 2021. All the projects that were part of the resolution are expected to be completed over the next couple of years, and the excess of funds collected will be used to fund other capital projects yet to be determined. These projects will include: road improvements, park facility improvements, Sheriff vehicles and upgrades to the transfer station recycling center. For FY 2023, \$4,000,000 has been budgeted for capital projects to be funded by SPLOST VI.
- In March of 2021, the citizens voted to continue the \$.01 sales tax and it is be known as SPLOST VII. Proceeds of this tax will be used to fund capital projects across the County. For FY 2023, the County budgeted \$11,685,000 to be expended from SPLOST VII funds. The largest of these projects are the Emergency Operations /E-911 Center and the upgrade for the Emergency Radio System.
- Impact fees have been re-instated since FY 2018. It is anticipated with the continued growth of the County that these fees will help offset the cost of new infrastructure. \$1,312,500 was added to the FY 2023 budget for this purpose. These fees can be used for Library, Parks, Fire, and Roads expansion.

2023 Expenditures by Category

	2022	2023	% CHANGE
PERSONAL SERVICES / EMPLOYEE BENEFITS	21,576,787	24,603,942	14%
PURCHASED/CONTRACT SERVICES	3,884,177	4,955,689	28%
SUPPLIES	2,942,252	3,282,573	12%
CAPITAL OUTLAYS	29,560	29,560	0%
INTERFUND/DEPARTMENT CHARGES	370,000	390,434	6%
OTHER COSTS	1,605,057	1,787,328	11%
DEBT SERVICE	345,902	342,392	-1%
OTHER FINANCING USES	1,732,945	1,900,703	10%
	<u>32,486,680</u>	<u>37,292,621</u>	<u>15%</u>

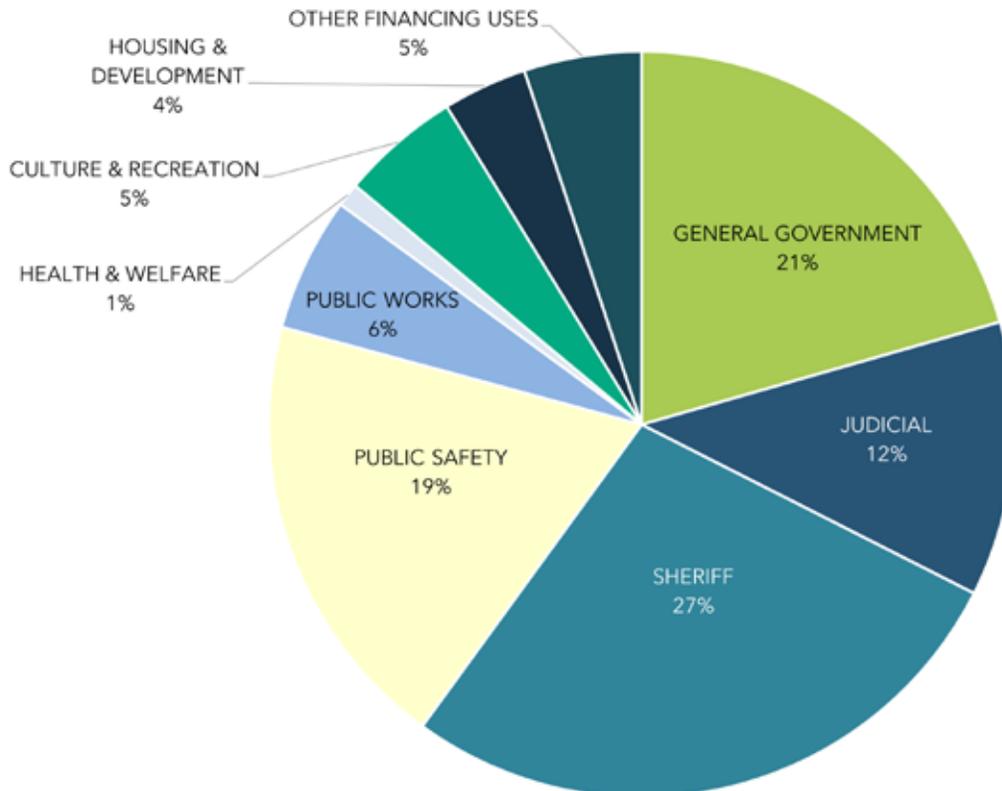
2023 GENERAL FUND EXPENDITURES BY CATEGORY



2023 Expenditures by Function

	2022	2023	% CHANGE
GENERAL GOVERNMENT	6,646,131	7,669,172	15%
JUDICIAL	3,873,181	4,440,184	15%
SHERIFF	8,887,258	10,270,805	16%
PUBLIC SAFETY	6,054,459	7,159,237	18%
PUBLIC WORKS	1,910,536	2,174,497	14%
HEALTH & WELFARE	373,304	381,168	2%
CULTURE & RECREATION	1,735,485	1,932,986	11%
HOUSING & DEVELOPMENT	1,273,381	1,363,869	7%
OTHER FINANCING USES	1,732,945	1,900,703	10%
	32,486,680	37,292,621	15%

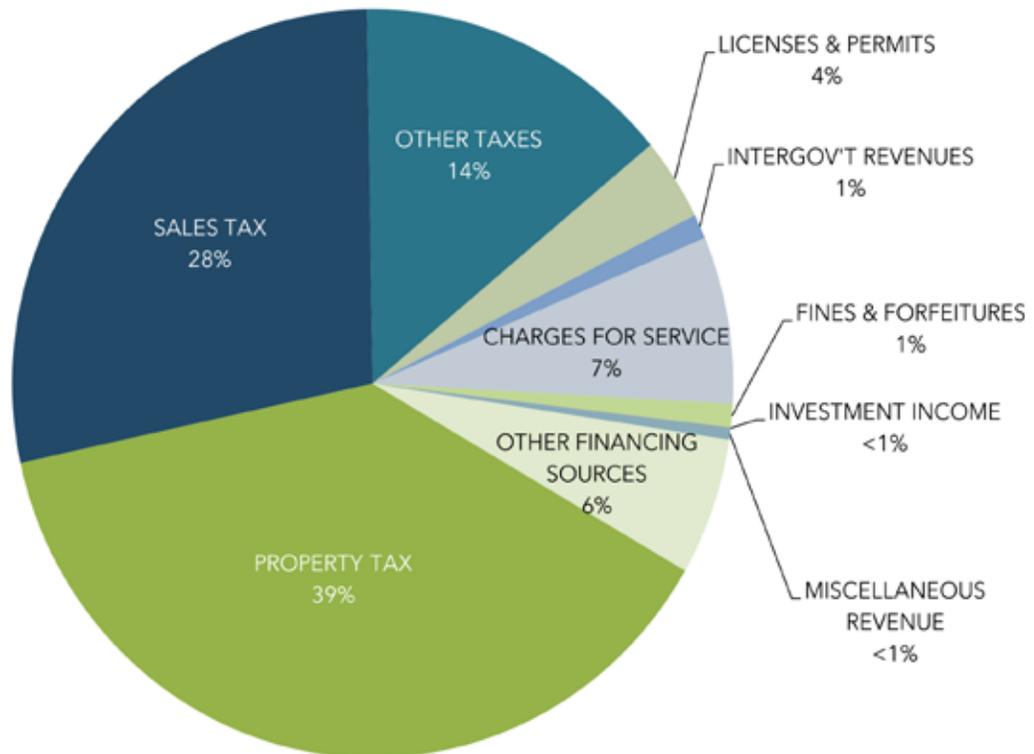
2023 GENERAL FUND EXPENDITURES BY FUNCTION



2023 Revenues by Category

	2022	2023	% CHANGE
PROPERTY TAX	12,604,780	14,267,096	13%
SALES TAX	9,300,000	10,500,000	13%
OTHER TAXES	5,035,200	5,316,500	6%
LICENSES & PERMITS	1,240,550	1,331,450	7%
INTERGOV'T REVENUES	338,500	397,000	17%
CHARGES FOR SERVICE	2,523,116	2,694,920	7%
FINES & FORFEITURES	301,000	378,500	26%
INVESTMENT INCOME	42,050	13,224	-69%
MISCELLANEOUS REVENUE	181,800	183,575	1%
OTHER FINANCING SOURCES	919,684	2,210,355	140%
	32,486,680	37,292,621	15%

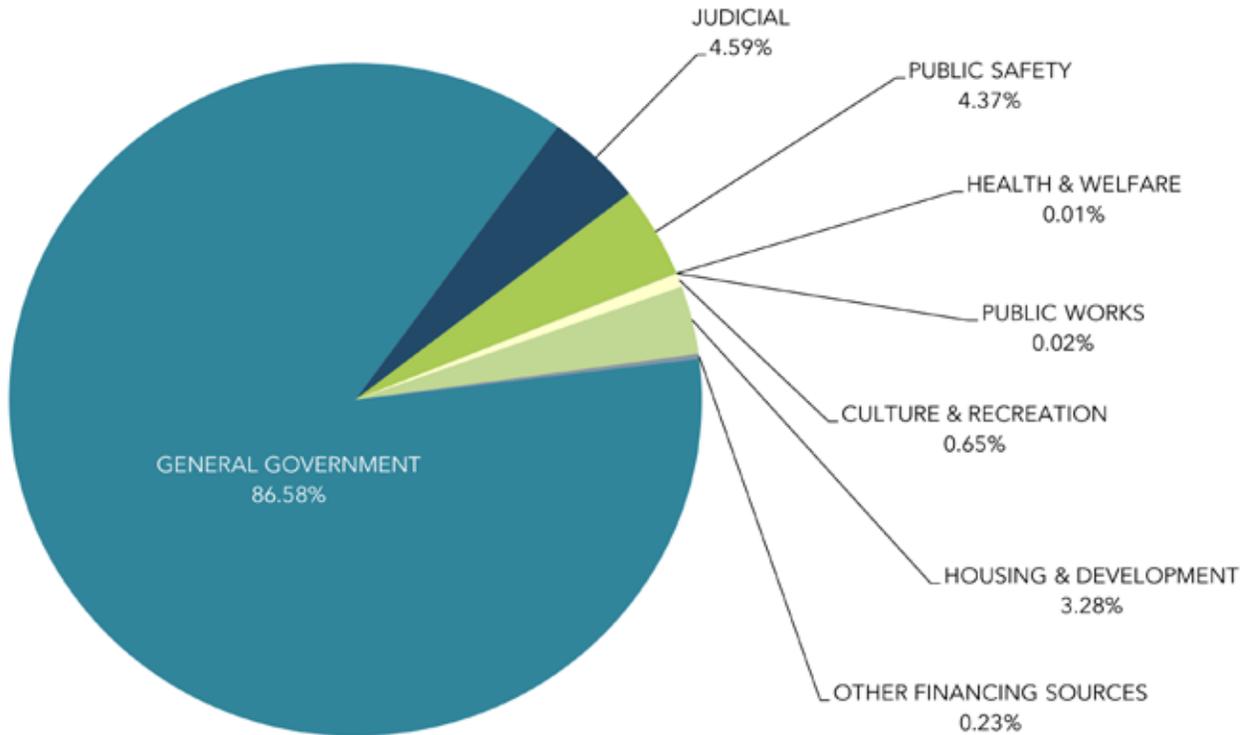
2023 GENERAL FUND REVENUES BY CATEGORY



2023 Revenues by Function

	2022	2023	% CHANGE
GENERAL GOVERNMENT	28,053,735	32,395,516	15%
JUDICIAL	1,544,725	1,710,050	11%
PUBLIC SAFETY	1,496,770	1,627,945	9%
PUBLIC WORKS	500	5,200	0%
HEALTH & WELFARE	3,000	3,000	0%
CULTURE & RECREATION	188,050	240,950	28%
HOUSING & DEVELOPMENT	1,124,900	1,223,100	9%
OTHER FINANCING SOURCES	75,000	86,860	16%
	32,486,680	37,292,621	15%

2023 GENERAL FUND REVENUES BY FUNCTION



Position Summary

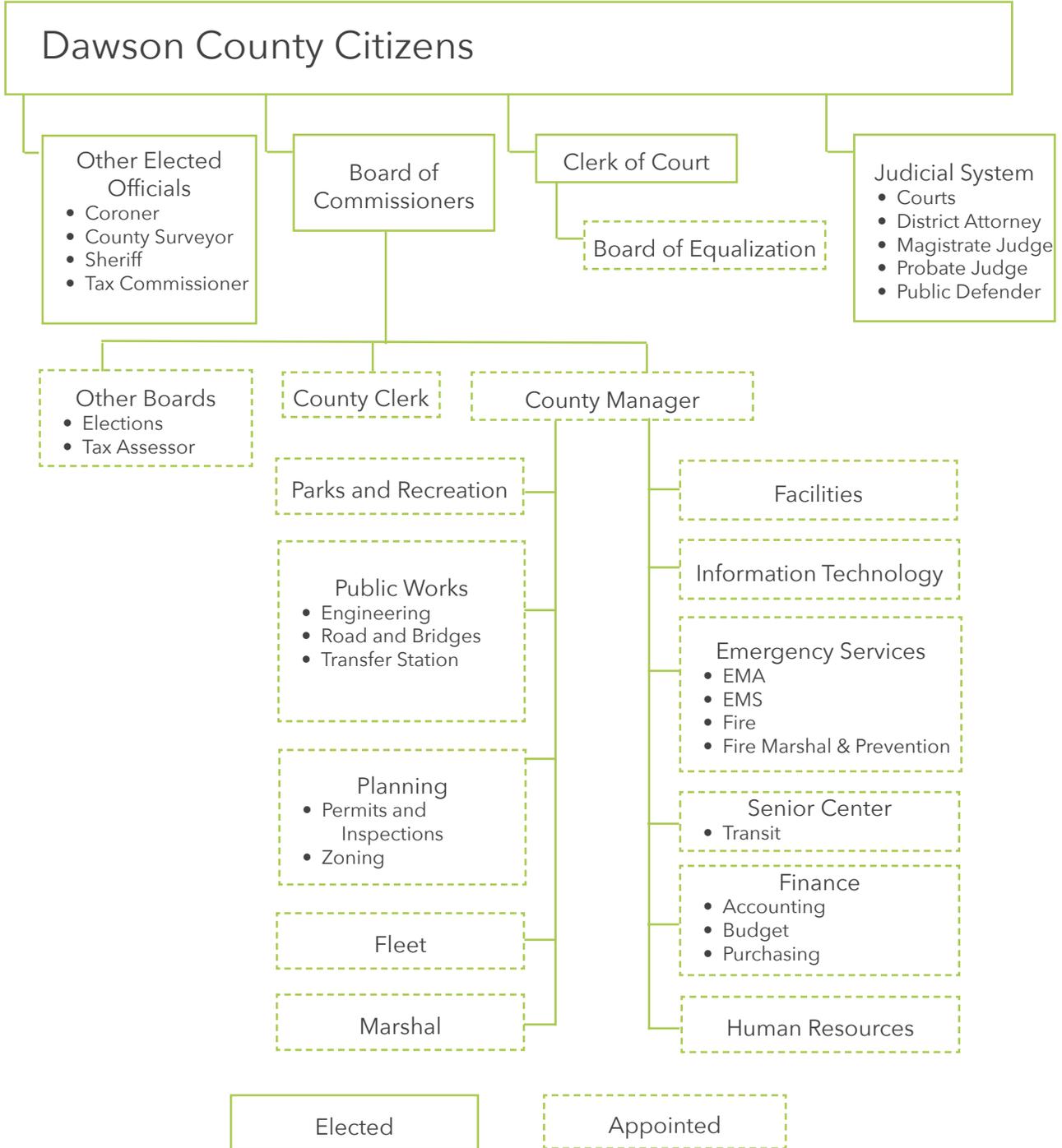
DEPARTMENTS	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
BOARD OF COMMISSIONERS	5	5	5	5	5
COUNTY ADMINISTRATION	3	2	2	2	2
ELECTIONS/REGISTRAR	3	3	3	3	3
FINANCE	7	7	7	7	7
COUNTY ATTORNEY	2	-	-	-	-
INFORMATION TECHNOLOGY	4	4	4	6	6
HUMAN RESOURCES	3	3	3	3	3
TAX COMMISSIONER	6	6	6	7	7
TAX ASSESSOR	8	8	8	8	8
PUBLIC INFORMATION	1	1	1	1	1
FACILITIES	8	8	8	9	9
SUPERIOR COURT	2	2	2	3	3
DISTRICT ATTORNEY	9	9	9	9	9
MAGISTRATE COURT	6	6	6	6	6
PROBATE COURT	4	4	4	4	4
JUVENILE COURT	-	-	-	1	1
CLERK OF COURT	9	9	9	9	9
PUBLIC DEFENDER	2	2	2	3	3
TREATMENT COURT	3	3	3	3	3
FAMILY TREATMENT COURT	1	1	1	1	1
SHERIFF ADMIN	9	9	9	9	9
PATROL	30	30	30	30	30
CID	10	10	10	10	10
DETENTION	36	36	36	36	36
SCHOOL RESOURCE OFFICERS	7	7	7	7	7
MARSHAL	3	3	3	4	4
SHERIFF SERVICES	12	12	12	12	12
FIRE	29	29	35	36	39
EMA	1	1	1	1	1
EMS	32	32	32	32	35
E911 COMMUNICATIONS	13	13	13	13	13
PUBLIC WORKS ADMIN	4	3	3	3	3
PUBLIC WORKS ROADS	17	17	17	17	17
FLEET	3	3	3	4	4
PARK & REC	13	13	13	13	13
TRANSFER STATION	3	3	3	3	3
SENIOR CENTER/TRANSIT	9	9	9	9	9
EXTENSION	1	1	1	1	1
PLANNING & DEVELOPMENT	8	9	10	13	13
FAMILY CONNECTION	2	2	2	2	2
TOTAL FULL TIME APPROVED POSITIONS	328	325	332	345	351

The FY 2023 budget includes the addition of three full time Firefighter/EMT-A positions and three full time Firefighter/Paramedic positions. The addition of these six positions will eliminate all current part time firefighter positions and therefore will have a net neutral impact to the budget.

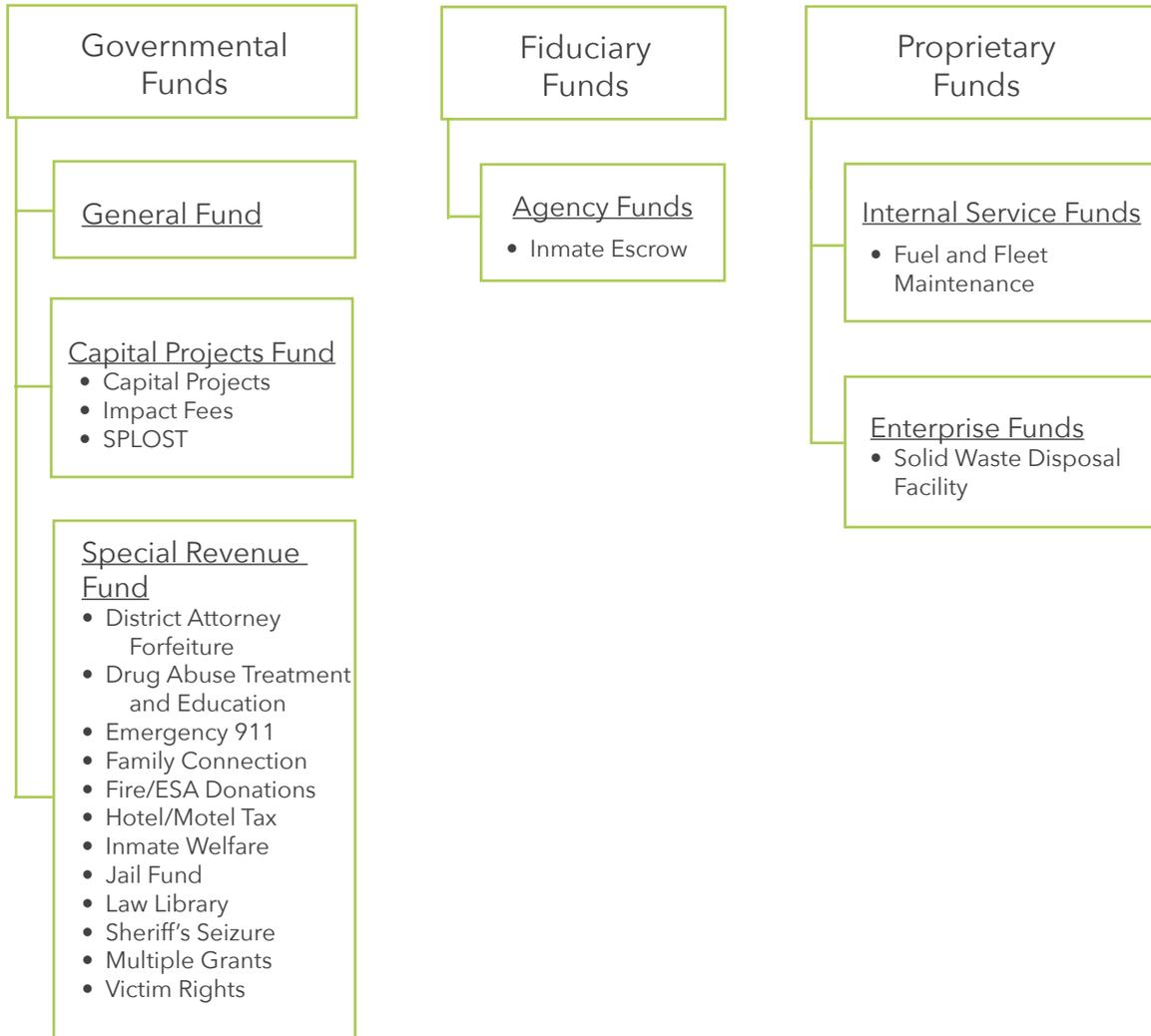
Financial Structure, Policy, and Process



Organizational Chart



Fund Structure



Fund and Department Relationship

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

Solid Waste Fund
Transfer Station

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.

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
GENERAL FUND	32,024,639	32,486,680	36,070,614	37,292,621
	32,024,639	32,486,680	36,070,614	37,292,621



Fund Descriptions

Capital Projects Funds

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

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

Financial Structure, Policy, and Process

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
SPLOST VI	5,988,345	7,000,000	-	4,000,000
SPLOST VII	688,309	9,500,000	-	11,685,000
CAPITAL PROJECTS	1,050,812	53,000	17,000	17,000
IMPACT FEES	24,200	1,308,174	1,312,500	1,312,500
	7,751,666	17,861,174	1,329,500	17,014,500



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.

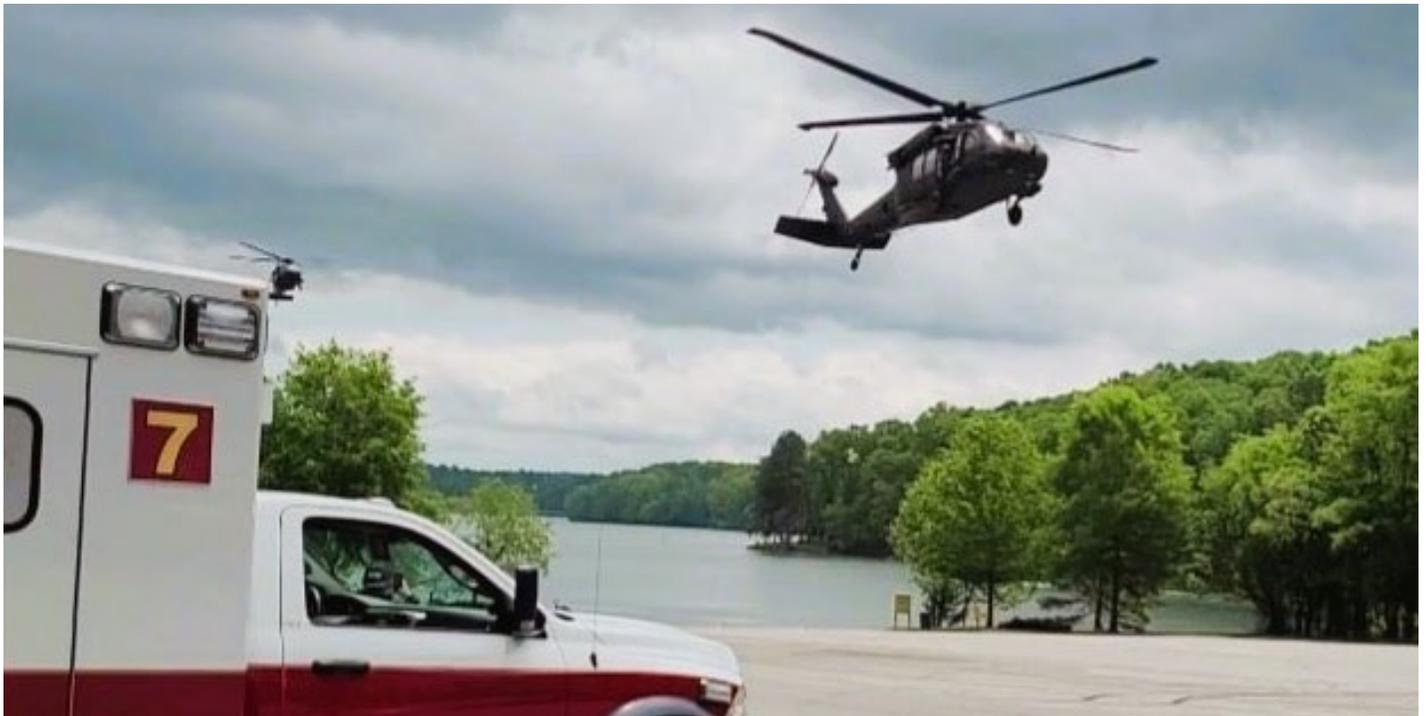
Hotel/Motel Tax Fund

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

Fund Descriptions

Financial Structure, Policy,
and Process

	2021	2022	2023	2023
	ACTUAL	BUDGET	REQUESTED	BUDGET
DATE	25,000	25,000	25,000	25,000
JAIL	28,933	34,900	34,900	34,900
CRIME VICTIMS	19,697	17,350	17,350	17,350
LAW LIBRARY	19,267	24,360	24,360	24,360
FIRE/ESA DONATIONS ACCOUNT	35,225	-	-	-
FAMILY CONNECTION	233,214	92,488	134,219	101,570
INMATE WELFARE FUND	40,697	85,000	85,000	85,000
DA FORFEITURE	1,949	3,000	1,500	1,500
DCSO SEIZURE FUND	33,842	10,700	10,700	10,700
EMERGENCY 911	1,068,825	1,139,900	1,191,593	1,157,123
ARPA LOCAL FISCAL RECOVERY FUND	1,101,278	1,527,654	1,377,174	1,640,207
MULTIPLE GRANTS	2,930,046	2,392,011	2,225,110	2,275,110
HOTEL/MOTEL TAX	652,091	450,000	642,000	572,000
	6,190,064	5,802,363	5,768,906	5,944,820



Fund Descriptions

Fiduciary Funds | Agency Funds

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

Inmate Escrow

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

	2021	2022	2023	2023
	ACTUAL	BUDGET	REQUESTED	BUDGET
INMATE ESCROW	669,592	80,000	80,000	80,000
	<u>669,592</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>

Proprietary Funds | Internal Service Funds

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

Fuel and Fleet Maintenance

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

	2021	2022	2023	2023
	ACTUAL	BUDGET	REQUESTED	BUDGET
FUEL/FLEET MAINTENANCE	289,713	404,669	564,357	422,006
	<u>289,713</u>	<u>404,669</u>	<u>564,357</u>	<u>422,006</u>

Fund Descriptions

PROPRIETARY FUNDS | ENTERPRISE FUNDS

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

Solid Waste Disposal Facility Fund

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

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
SOLID WASTE	655,795	619,413	727,826	650,000
	655,795	619,413	727,826	650,000



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 \$25,000. As outlined in the annual budget resolution, the County Manager is authorized to approve changes to capital outlay budgets in amounts up to \$25,000. 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 \$5,000 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 \$5,000 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 2023 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 2021, the County's unassigned fund balance was 50.2% 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 2023 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 2023, \$1,260,000 has been appropriated for contingencies (\$100,000 for increased health insurance benefits, \$1,000,000 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 2023 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 2023 Budget Calendar

JUNE

June 28, 2022

BOC Chairman's FY 2023 Kick-off Budget Message

JULY

July 29, 2022

All departments finalize FY 2023 budget requests with Finance Department

July 7, 2022

2022 Millage Rate Presentation (Tax Levy History) / Millage Rate and Property Tax Public Hearing #1 (4:00 pm)

July 21, 2022

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

AUG

August 4, 2022

Millage Rate and Property Tax Public Hearing #3 (6:00 pm)
County Tax Levy and Millage Rate Adoption at 7.2225 (6:00 pm)

August 23, 2022

Administrative hearings begin with elected officials, departments and subsidies

OCT

October 6, 2022

Chairman's FY 2023 Proposed Budget Presentation

October 20, 2022

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

NOV

November 3, 2022

Public Budget Hearing #3 conducted (Voting Session)
FY 2023 Budget Adoption

Long Range Planning

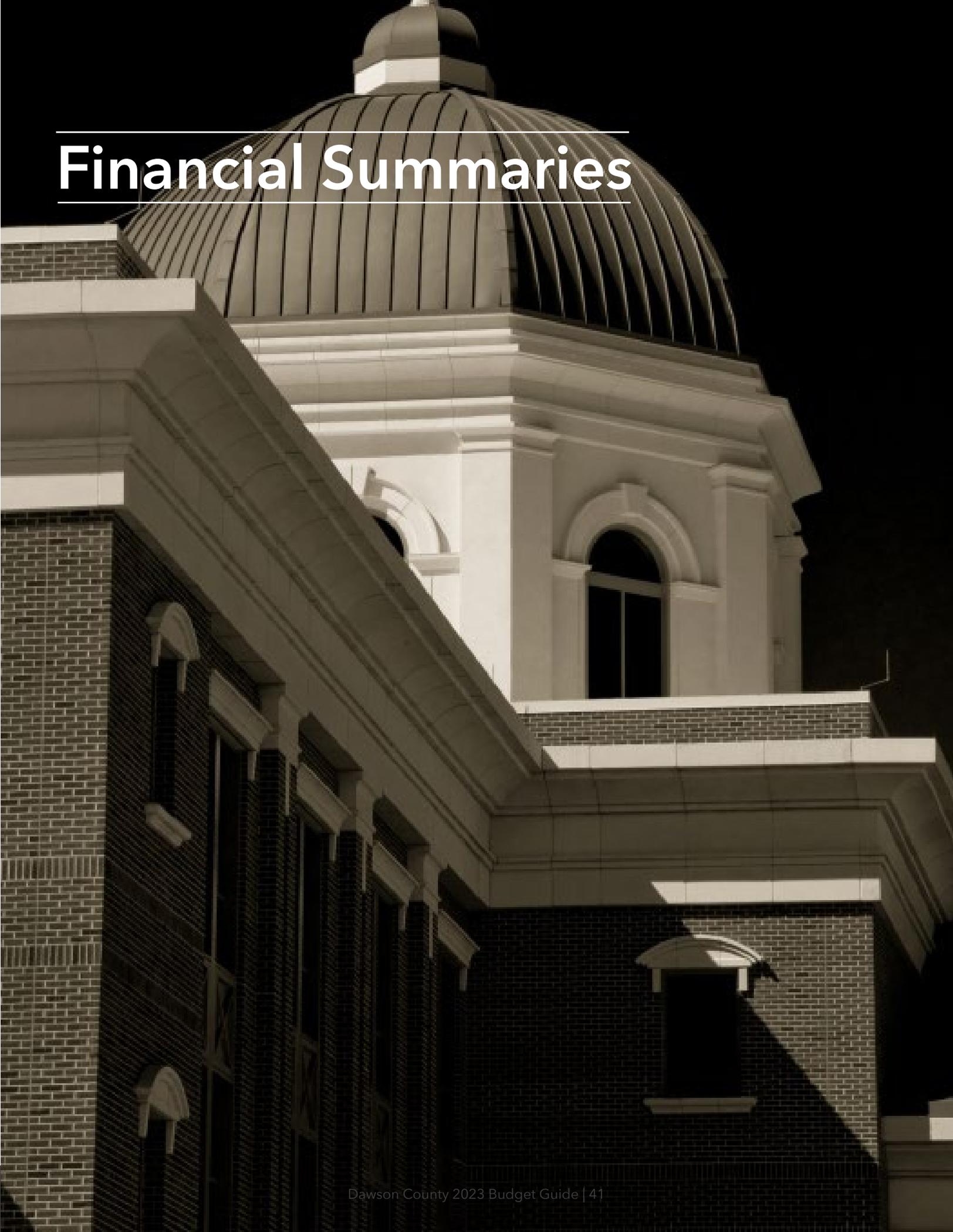
Dawson County strives to make the most efficient use of its financial resources. This is best accomplished by long range planning. Typically, the County uses a 5- year capital improvement plan, but this plan also encompasses the use of SPLOST funding which can last up to 6 years.

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

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

A summary of the next 5 years is below:

YEAR	CAPITAL PROJECTS	GENERAL FUND	IMPACT FEES	SPLOST	TOTAL
2023	17,000	200,000	1,313,409	8,385,000	9,915,409
2024	200,000	500,000	1,088,561	9,935,000	11,723,561
2025	200,000	500,000	1,188,474	9,980,000	11,868,474
2026	200,000	500,000	1,413,736	9,885,000	11,998,736
2027	250,000	450,000	1,523,336	6,735,000	8,958,336



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							
	2019 Actual	9,625,735	28,532,095	29,217,402	8,940,428	(685,307)	-2%
	2020 Actual	8,940,428	32,203,605	28,939,407	12,204,626	3,264,198	11%
	2021 Actual	12,204,626	35,247,787	32,024,629	15,427,784	3,223,158	10%
	2022 Budget	15,427,784	31,641,996	32,486,680	14,583,100	(844,684)	-3%
	2023 Budget	14,583,100	35,194,126	37,292,621	12,484,605	(2,098,495)	-6%
Capital Projects Funds							
	2019 Actual	11,604,156	12,893,811	12,300,091	12,197,876	593,720	5%
	2020 Actual	12,197,876	12,672,417	12,730,291	12,140,001	(57,875)	0%
	2021 Actual	12,140,001	16,977,197	7,754,505	21,362,693	9,222,692	119%
	2022 Budget	21,362,693	10,861,174	17,861,174	14,362,693	(7,000,000)	-39%
	2023 Budget	14,362,693	13,014,500	17,014,500	10,362,693	(4,000,000)	-24%

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							
	2019 Actual	990,332	6,013,024	5,102,413	1,900,943	910,611	18%
	2020 Actual	1,900,943	9,524,077	7,600,789	3,824,231	1,923,288	25%
	2021 Actual	3,824,231	7,301,907	7,096,545	4,029,593	205,362	3%
	2022 Budget	4,029,593	4,617,568	6,287,032	2,360,129	(1,669,464)	-27%
	2023 Budget	2,360,129	4,794,419	6,446,826	707,722	(1,652,407)	-26%
Proprietary Funds 500s							
	2019 Actual	2,945,911	758,022	991,023	2,712,910	(233,001)	-24%
	2020 Actual	2,712,910	706,951	703,656	2,716,205	3,295	0%
	2021 Actual	2,716,205	753,464	742,333	2,727,335	11,130	1%
	2022 Budget	2,727,335	704,456	704,456	2,727,335	-	0%
	2023 Budget	2,727,335	650,000	650,000	2,727,335	-	0



Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
 BUDGET SUMMARY BY FUND
 FOR FISCAL YEAR ENDING DECEMBER 31, 2023

Financial Summaries

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Revenues							
Property Taxes	14,267,096	-	-	-	-	-	14,267,096
Sales Taxes	10,500,000	-	11,685,000	-	-	-	22,185,000
Other Taxes	5,316,500	572,000	-	-	-	-	5,888,500
Licenses & Permits	1,331,450	-	-	-	-	-	1,331,450
Intergovernmental Revenue	397,000	1,507,336	-	-	1,225	-	1,905,561
Charges for Service	2,694,920	632,000	1,308,500	650,000	-	80,000	5,365,420
Fines & Forfeitures	378,500	107,795	-	-	-	-	486,295
Other Revenues	196,800	446,595	4,000	-	-	-	647,395
Sub-total Revenues	35,082,266	3,265,726	12,997,500	650,000	1,225	80,000	52,076,717
Other Financing Sources							
Operating Transfers In	111,860	1,026,687	17,000	-	420,781	-	1,576,328
Prior Year Fund Balance	2,098,495	1,652,407	4,000,000	-	-	-	7,750,902
Sub-total Other Financing Sources	2,210,355	2,679,094	4,017,000	-	420,781	-	9,327,230
Total Revenues & Other Sources	37,292,621	5,944,820	17,014,500	650,000	422,006	80,000	61,403,947

Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
 BUDGET SUMMARY BY FUND CONTINUED
 FOR FISCAL YEAR ENDING DECEMBER 31, 2023

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Inmate Escrow Fund	Total Budget
Expenditures							
Total General Government	7,669,172	150,000	5,187,500	-	-	-	13,006,672
Total Public Safety	7,159,237	1,950,246	1,360,000	-	-	-	10,469,483
Total Sheriff	10,270,805	1,108,563	4,250,000	-	-	80,000	15,709,368
Total Judicial	4,440,184	485,449	-	-	-	-	4,925,633
Total Public Works	2,174,497	649,272	3,975,000	650,000	422,006	-	7,870,775
Total Health & Welfare	381,168	887,860	-	-	-	-	1,269,028
Total Housing & Development	1,363,869	601,570	-	-	-	-	1,965,439
Total Culture & Recreation	1,932,986	-	742,000	-	-	-	2,674,986
Sub-total Expenditures	35,391,918	5,832,960	15,514,500	650,000	422,006	80,000	57,891,384
Other Financing Uses							
Operating Transfers Out	1,900,703	111,860	-	-	-	-	2,012,563
Payments to others			1,500,000				1,500,000
Sub-total Other Financing Uses	1,900,703	111,860	1,500,000	-	-	-	3,512,563
Total Expenditures & Other Uses	37,292,621	5,944,820	17,014,500	650,000	422,006	80,000	61,403,947
Excess (Deficiency) of Revenues	-	-	-	-	-	-	-

Five Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
 BUDGET SUMMARY BY YEAR
 FOR FISCAL YEAR ENDING DECEMBER 31, 2023

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenues					
Property Taxes	11,859,962	11,299,551	14,369,569	12,604,780	14,267,096
Sales Taxes	17,353,811	18,512,572	22,267,644	18,800,000	22,185,000
Other Taxes	4,853,132	5,707,322	4,877,570	6,735,200	5,888,500
License & Permits	786,189	1,203,910	1,668,023	1,240,550	1,331,450
Intergovernmental Revenue	2,618,831	4,400,987	3,681,034	1,950,594	1,905,561
Charges for Service	4,841,022	4,930,565	6,888,391	3,984,186	5,365,420
Fines & Forfeitures	501,464	372,189	620,453	409,480	486,295
Other Revenues	521,506	781,753	428,497	227,070	647,395
Sub-total Revenues	43,335,916	47,208,849	54,801,180	45,951,860	52,076,717
Other Financing Sources					
Operating Transfers In	3,654,133	6,497,192	5,445,172	1,815,160	1,576,328
Proceeds Surplus Sale	283,474	63,680	55,505	-	-
Prior Year Fund Balance	-	-	-	9,572,322	7,750,902
Sub-total Other Financing Sources	3,937,608	6,560,871	5,500,676	11,387,482	9,327,230
Total Revenues & Other Sources	47,273,524	53,769,720	60,301,857	57,339,342	61,403,947

Financial Summaries

Five Year Consolidated Financial Schedule

DAWSON COUNTY, GEORGIA
 BUDGET SUMMARY BY YEAR CONTINUED
 FOR FISCAL YEAR ENDING DECEMBER 31, 2023

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Expenditures					
Total General Government	5,513,895	5,527,481	6,116,824	23,629,848	13,006,672
Total Public Safety	6,702,114	8,016,791	6,784,239	8,031,790	10,469,483
Total Sheriff	10,207,753	10,133,517	11,596,005	10,161,898	15,709,368
Total Judicial	3,821,547	3,981,890	4,212,096	4,528,132	4,925,633
Total Public Works	10,274,289	10,139,569	8,493,378	3,680,087	7,870,775
Total Health & Welfare	1,128,975	3,064,779	1,076,425	1,245,928	1,269,028
Total Housing & Development	1,443,337	1,674,462	1,883,599	1,744,119	1,965,439
Total Culture & Recreation	3,737,374	2,599,362	2,020,804	2,472,985	2,674,986
Sub-total Expenditures	42,829,283	45,137,851	42,183,369	55,494,787	57,891,384
Other Financing Uses					
Operating Transfers Out	3,637,914	2,885,988	5,445,172	1,844,555	2,012,563
Payments to others	-	1,009,334	-	-	1,500,000
Sub-total Other Financing Uses	3,637,914	3,895,322	5,445,172	1,844,555	3,512,563
Total Expenditures & Other Uses	46,467,197	49,033,173	47,628,540	57,339,342	61,403,947
Excess (Deficiency) of Revenues	806,327	4,736,547	12,673,317	-	-

Revenue Sources

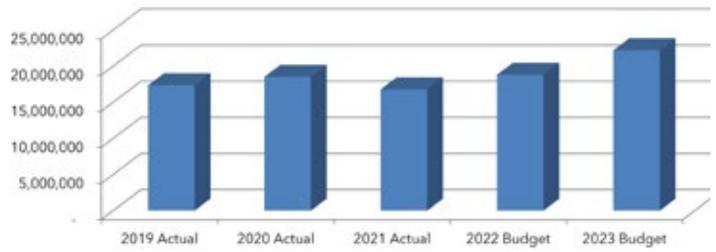
Dawson County's operations are funded through a variety of revenue sources, all of which are applied toward funding government operations including, but not limited to, Law Enforcement, Fire Protection, Ambulance Service, Public Works, General Government, Judicial operations, and Parks and Recreation. 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 2023 is \$61,403,947, which represents a 7.09% increase of \$4,064,605 compared to the FY 2022 budget. This change is mainly due to the anticipated revenue increases across most of the revenue sources. For 2023, approximately 68.9% of the total budget is funded by taxes. Taxes include sales, property, and other taxes, all of which are discussed in detail below. The County's second largest revenue source is other financing sources, which includes use of fund balance. Other financing sources makes up 15.91% of the total budget. During the budget process, the estimation of revenues was greatly impacted by the effects of inflation and potential recession. Several revenue sources could be affected by economic recession or just a reduction or closure of some county functions.

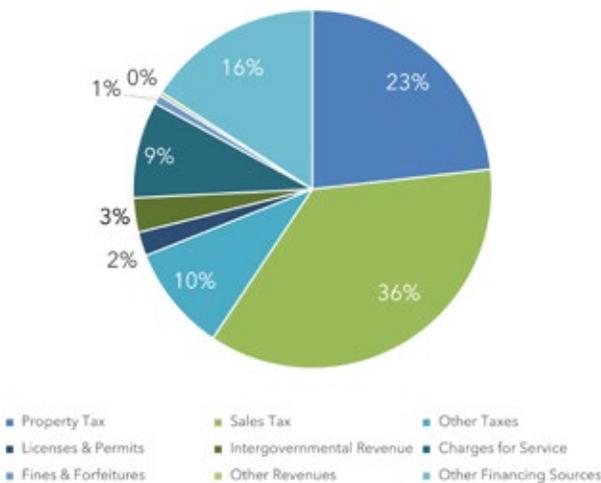
Sales tax (LOST) is the second largest General Fund revenue source at 28.16%. Other taxes make up the third largest revenue source at 14.26% of total budget. At 7.23%, charges for services provides the fourth largest revenue source of the General Fund.

SALES TAX



Dawson County's largest revenue stream is sales tax, which includes both Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST). The major retail establishments, including the North Georgia Premium Outlets, Wal-Mart and Home Depot, located along the commercial highway 400 corridor, are the biggest contributors to sales tax. Since 2016, when the Kroger and Publix shopping complexes were completed, they became an additional draw to attract new commercial properties. This expansion continues to be an addition to the inflow of sales tax collections. In the span of 5 years, from 2019 to 2022, there have been 179 commercial projects permitted. And in 2022, there were 168,275 square feet of new commercial property permitted. It is expected that trend will continue in 2023. Sales tax makes up 36.13% of the total revenue budget in 2023. For FY 2023, LOST and SPLOST budgeted revenues are 18% higher than 2022. The reason for this rise in projected sales tax revenue is a result of the expected additional commercial growth planned in 2023. Prior to March 2013, sales tax proceeds were collected on the sale of motor vehicles, and property tax on these motor vehicles was collected annually. However, with the introduction of TAVT (Title Ad Valorem Tax), sales tax is no longer collected on motor vehicle sales.

REVENUE SOURCES - ALL FUNDS



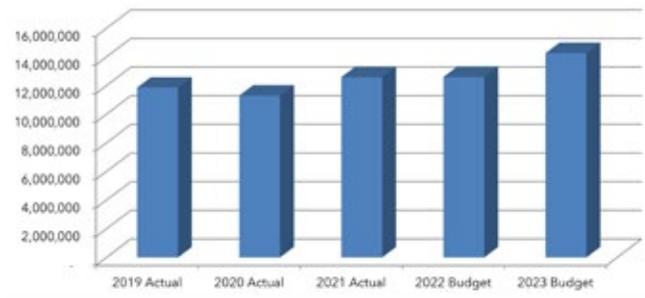
GENERAL FUND

Revenue projections for the General Fund for FY 2023 total \$37,292,621 which represents a \$4,805,941 (14.79%) increase compared to the original FY 2022 budget. The largest General Fund revenue source is property taxes at 38.26% of the General Fund budget.

Revenue Sources

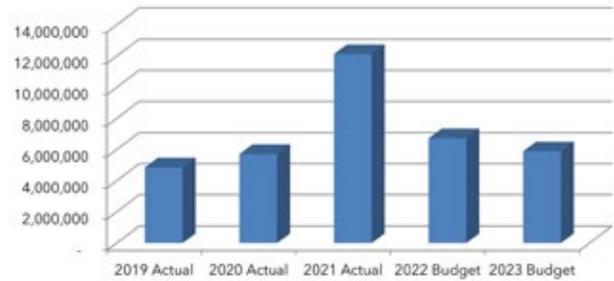
Rather, a one-time TAVT is collected each time the title (vehicle) changes ownership. Therefore, sales tax proceeds decreased the year TAVT began but has shown growth since 2015 with the improved economic conditions. Additionally, changes in transportation tax with the implementation of House Bill 170 have resulted in less sales tax collected on motor fuel sales. Over the past few years, the County has seen a decrease each year in the Motor Vehicle Property Tax as older vehicles are sold or traded. But, along with that decrease, collections of the TAVT have seen a significant increase. TAVT revenue is budgeted at \$2.2 million for FY 23. Sales taxes estimates for 2023 were based on historical trends and future analysis with consideration for the changes discussed above.

PROPERTY TAX



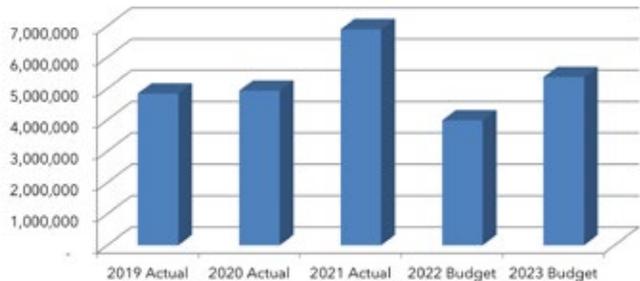
Property tax revenues are 23.23% of the total budget. For the FY 2023 budget, property tax revenues increased by \$1,662,316, or 13.19%, compared to the FY 2022 budget. This increase is related to growth in the commercial and personal property tax digest. During 2022, the net digest value increased for the ninth year in a row. Property values and taxes are expected to experience marginal increases in the coming years. Estimates for this revenue stream were based on the valuation of the tax digest, historical trend analysis and current economic conditions.

OTHER TAXES



The other taxes category includes Hotel/Motel Tax, Franchise Tax, Alcohol Tax, Insurance Premium Tax, Title Ad Valorem Tax (TAVT), Intangible Tax, Real Estate Transfer Tax, and Financial Institution Tax. This category makes up 9.59% of total revenue budget. For the FY 2023 budget, this category decreased by \$846,700, or by 12.57%, compared to the FY 2022 budget. FY 2023 budgeted revenues for this source were based on historical trend analysis and current economic conditions.

CHARGES FOR SERVICE

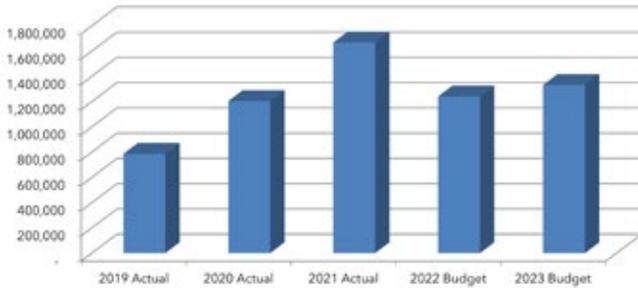


Charges for service include recreation participation fees, property tax collection fees, impact fees, commissions, civil and criminal fees, inmate housing fees, and plan review fees. This revenue category makes up 8.74% of total revenue in FY 23. In FY 2023, this revenue stream is projected to increase by \$1,381,234, or 34.67%, from the FY 2022 budget. The biggest factor for this projected increase comes from an expected increase in the use of county facilities and program participation. In FY 2022, these revenues saw a significant increase from FY 2021 because of the return of services being provided that were closed during the pandemic.

Revenue Sources

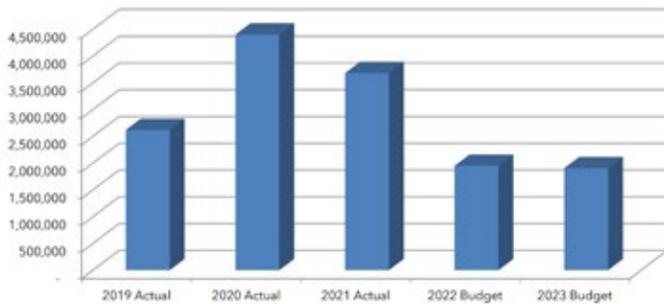
This increase is expected to continue into FY 2023. FY 2023 budgeted revenues for this source were based on historical and future trend analysis.

LICENSE AND PERMITS



License and permit revenue is received from businesses, as well as private citizens, in the form of business licenses, grading permits, building permits, and rezoning permits. The FY 2023 budget for this revenue stream represents a \$90,900 or 7.33% increase from the FY 2022 budget. This change is attributed to an expected increase in estimated building permits for large-scale new building projects in the coming year. At the time of budget preparation, it was unclear what impact the potential slowing of the building boom would have in 2023, so these revenues were budgeted conservatively.

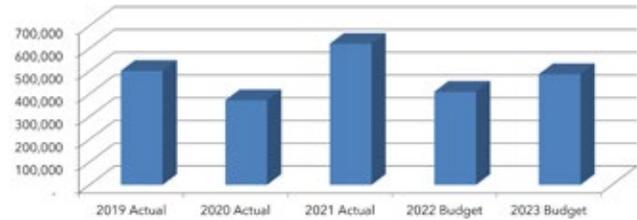
INTERGOVERNMENTAL REVENUES



Intergovernmental revenues are revenues received from other governmental entities for governmental services and operations. For Dawson County, a large portion of the intergovernmental revenue comes from the Board of Education as reimbursement for Sheriff Services. These services are in the form of School Resource Officers, Traffic Management at the schools, and providing police protection at other school functions. In the FY 2023 budget,

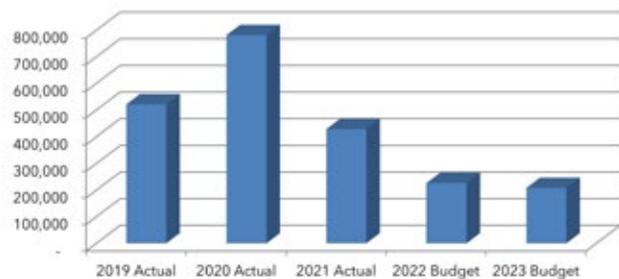
intergovernmental revenues comprise 3.10% of the total budget. There was a \$45,033, or 2.31%, decrease in this category for the FY 2023 budget. The largest portion of this decrease comes from changes in funding provided by some grant sources.

FINES AND FORFEITURES



The fines and forfeitures category represents revenue generated through the court system. This revenue stream funds .79% of the total budget and is \$76,815 more than the FY 2022 budget. FY 22 saw an increase in revenues from fines and forfeitures due to the adjudication of the backlog of cases that were on hold during the pandemic. It is expected that the courts will continue to finalize these cases and continue to hold court on a regular basis, thus providing more revenue. Even so, this revenue stream was budgeted in a conservative manner.

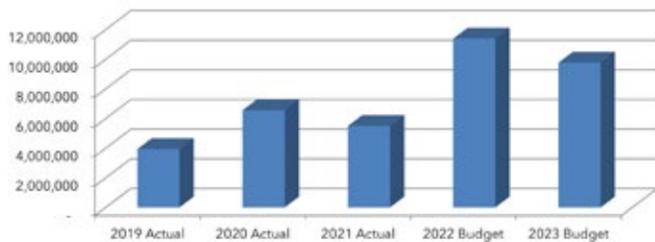
OTHER REVENUES



Other revenues include investment income, rent revenue, and other miscellaneous revenue sources. This revenue source is .34% of total budgeted revenues and is estimated based on historical trends and economic factors.

Revenue Sources

OTHER FINANCING SOURCES



Other financing sources include use of fund balance and transfers in. For the FY 2023 budget, this revenue source is approximately 15.91% of the entire budget. Transfers in provide the matching funds to the grants the county will participate in during FY 23. In FY 21, the County received notification that it was the recipient of \$5,071,173 in funding from the American Rescue Plan Act (ARPA). The County made the decision to use that funding to provide

pay increases to first responders, and this funding is programmed to pay for those increases for the next three years. FY 23 is Year 3 of that plan.

Additionally, this category includes use of fund balance. This revenue source is estimated based on known obligations and needs, as well as efficient use of accumulated fund balance. The use of fund balance decreases dramatically in the SPLOST VI fund budget for 2023. The reason for this decrease is because all the collections have been received/accumulated and are being used on planned projects, thus reducing fund balance. Revenue collection for SPLOST VI ended June 30, 2021 and the only revenue source for this fund is what has been accumulated as fund balance. For FY 23, \$4,000,000 has been budgeted to be used from the SPLOST VI fund balance. In the General Fund FY 23 budget, there is \$2,089,495 budgeted to be used from fund balance.

Revenue Source	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Property Tax	11,859,962	11,299,551	12,589,569	12,604,780	14,267,096
Sales Tax	17,353,811	18,512,572	16,791,233	18,800,000	22,185,000
Other Taxes	4,853,132	5,707,322	12,133,982	6,735,200	5,888,500
License & Permits	786,189	1,203,910	1,668,023	1,240,550	1,331,450
Intergovernmental Revenue	2,618,831	4,400,987	3,681,034	1,950,594	1,905,561
Charges for Service	4,841,022	4,930,565	6,888,391	3,984,186	5,365,420
Fines & Forfeitures	501,464	372,189	620,453	409,480	486,295
Other Revenues	521,506	781,753	428,494	227,070	208,315
Other Financing Sources	3,937,608	6,560,871	5,500,676	11,387,482	9,766,310
	47,273,524	53,769,720	60,301,854	57,339,342	61,403,947



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 2023 APPROVED	FY 2023 REQUESTED	FY 2024 REQUESTED	FY 2025 REQUESTED	FY 2026 REQUESTED	FY 2027 REQUESTED	Total REQUESTED
FIRE & EMERGENCY SERVICES							
Lifting Air Bag Replacement		\$25,000	\$-	\$-	\$-	\$-	\$25,000
Battery Operated Extrication Equipment		\$31,000	\$-	\$-	\$-	\$-	\$31,000
Station Security Upgrades		\$30,000	\$-	\$25,000	\$25,000	\$25,000	\$105,000
Boat Replacement		\$-	\$80,000	\$-	\$-	\$-	\$80,000
Replace Fire Station 1 Apparatus Ramp		\$-	\$60,000	\$-	\$-	\$-	\$60,000
Staff Vehicle Replacement		\$30,000	\$-	\$100,000	\$-	\$-	\$130,000
Turnout Gear Replacement		\$-	\$-	\$-	\$75,000		\$75,000
Lucas CPR Device		\$25,000	\$-	\$25,000	\$25,000	\$50,000	\$125,000
Fire Station Upgrades		\$25,000	\$-	\$-	\$25,000	\$50,000	\$100,000
SCBA 4.5 Air Pack Replacement		\$-	\$-	\$-	\$-	\$80,000	\$80,000
		\$166,000	\$140,000	\$150,000	\$150,000	\$205,000	\$811,000
GIS							
Vehicle		\$29,500	\$-	\$-	\$-	\$-	\$29,500
		\$29,500	\$-	\$-	\$-	\$-	\$29,500
INFORMATION TECHNOLOGY							
Server Upgrades		\$650,000	\$-	\$-	\$-	\$-	\$650,000
		\$650,000	\$-	\$-	\$-	\$-	\$650,000

Capital and Debt

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Capital Improvement Program

CAPITAL PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED)

Capital Project Name	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
	APPROVED	REQUESTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED
PARK & RECREATION							
Pool Re-Plaster		\$55,000	\$-	\$-	\$-	\$-	\$55,000
Tennis Courts Resurfacing		\$75,000	\$-	\$-	\$-	\$-	\$75,000
Rock Creek Park Scoreboards		\$25,000	\$-	\$-	\$-	\$-	\$25,000
Mower Replacement***	\$17,000	\$17,000	\$-	\$-	\$-	\$-	\$17,000
		\$172,000	\$-	\$-	\$-	\$-	\$172,000
PUBLIC WORKS / TRANSFER STATION							
Equipment		\$544,250	\$-	\$-	\$-	\$-	\$544,250
Soil Vapor Extraction Land Fill		\$400,000	\$-	\$-	\$-	\$-	\$400,000
Culvert Repair		\$1,100,000	\$900,000	\$900,000	\$900,000	\$800,000	\$4,600,000
Structural Integrity Verification Transfer Station		\$1,100,000	\$-	\$-	\$-	\$-	\$1,100,000
Road Deep Patching & Resurfacing		\$1,800,000	\$-	\$-	\$-	\$-	\$1,800,000
FDR of Roadways		\$2,402,400	\$2,500,000	\$3,250,000	\$3,250,000	\$3,250,000	\$14,652,400
		\$7,346,650	\$3,400,000	\$4,150,000	\$4,150,000	\$4,050,000	\$23,096,650

Capital and Debt

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Capital Improvement Program

CAPITAL PROJECTS BY DEPARTMENT (REQUESTED AND APPROVED)

Capital Project Name	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
	APPROVED	REQUESTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED	REQUESTED
SHERIFF'S OFFICE							
Digitization of Records		\$90,000	\$-	\$-	\$-	\$-	\$90,000
Agency Rifles		\$38,850	\$-	\$-	\$-	\$-	\$38,850
Body Armor		\$38,752	\$40,000	\$40,000	\$40,000	\$-	\$158,752
Radios for the Schools		\$40,000	\$-	\$-	\$-	\$-	\$40,000
Continuation of Watchguard Body Camera Contract		\$58,080	\$58,080	\$58,080	\$58,080	\$-	\$232,320
Continuation of Taser Program		\$44,850	\$44,850	\$44,850	\$44,850	\$-	\$179,400
Swat Truck		\$300,000	\$-	\$-	\$-	\$-	\$300,000
Range		\$102,000	\$-	\$-	\$-	\$-	\$102,000
Roof for K-9 Building		\$28,500	\$-	\$-	\$-	\$-	\$28,500
		\$741,032	\$142,930	\$142,930	\$142,930	\$-	\$1,169,822
TAX COMMISSIONER							
Office Building		\$500,000	\$-	\$-	\$-	\$-	\$500,000
		\$500,000	\$-	\$-	\$-	\$-	\$500,000
	\$17,000	\$9,605,182	\$3,682,930	\$4,442,930	\$4,442,930	\$4,255,000	\$26,428,972

Capital and Debt

***Original request was for two mowers totaling \$34,000. Prior to the end of FY 2022, the BOC approved an emergency purchase of one mower; therefore this decreased the requested amount below the \$25,000 threshold for CIP.



SPLOST

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

SPLOST VI collections began July 1, 2015 and continued until June 30, 2021. More than \$5.7 million was collected above the initial estimate of \$46,000,000. The Board of Commissioners voted during the FY 23 budget process to use those funds to fund various capital projects. Those projects as well as projects already in progress to be funded during 2023 from SPLOST VI are listed below.

SPLOST VII was voted on and approved by the Citizens on March 16, 2021. Collections began on July 1, 2021 and are estimated at \$60,000,000 for the 6 years it will be in effect. After funding Level 2 Countywide projects, the County will receive 88% and the City of Dawsonville will receive 12%. Projects to be funded during 2023 from SPLOST VII are as follows:

FY 2023 County Projects Funded by SPLOST VI

Department	Project	Estimated Cost
Public Works	Recycling Facility	\$100,000
	Road Projects	\$1,500,000
Projects in Progress		\$1,093,394
Contingency		\$1,306,606
TOTAL SPLOST VI FUND BUDGET		\$4,000,000

FY 2023 County Projects Funded by SPLOST VII

Department	Project	Estimated Cost
County Administration	Vehicles	\$300,000
	New Fuel Center	\$600,000
Information Technology	IT Infrastructure Upgrades	\$200,000
Park & Recreation	Park Improvements	\$300,000
Public Safety	Emergency Operations Center	\$4,000,000
Emergency Services	Vehicles & Equipment	\$1,210,000
Sheriff	Vehicles & Equipment	\$250,000
Public Works	Culverts	\$1,200,000
	Road Projects	\$1,500,000
	Vehicles & Equipment	\$625,000
TOTAL SPLOST VII FUND BUDGET		\$10,185,000

Debt

DAWSON COUNTY, GA LEGAL DEBT MARGIN INFORMATION

Amounts expressed in thousands

	2019	2020	2021	2022	2023 (estimated)
Assessed value of property	\$1,505,570	\$1,618,756	\$1,704,853	\$2,029,211	\$2,130,672
Debt limit (10% of total assessed value)	150,557	161,876	170,485	202,921	213,067
Amount of debt applicable to limit:					
General obligation bonds and contracts payable	4,569	4,280	2,468	2,200	1,915
Less: Resources restricted to paying principal	-	-	-	-	-
Total net debt applicable to limit	4,569	4,280	2,468	2,200	1,915
Legal debt margin	145,988	157,596	168,017	200,721	211,152
Total net debt applicable to the limit as a percentage of debt limit	3.03%	2.64%	1.45%	1.08%	0.90%

RATING AGENCIES

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

ANNUAL DEBT SERVICE SCHEDULE

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Water Authority Bonds	345,925	342,392	338,734	344,780	340,530	715,434	2,427,795
Fire Pumper Lease	275,606						275,606
Total Debt Service	621,531	342,392	338,734	344,780	340,530	715,434	2,703,401

Note: It was approved to pay off the Fire Pumper lease debt as part of the FY 2022 Budget process.



Departmental Information

Avita Community Partners

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 33.3% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
Total Dawson County Residents Served	646	597	504

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
57 OTHER COSTS	7,500	7,500	15,000	10,000
	7,500	7,500	15,000	10,000

Board of Commissioners

MISSION STATEMENT

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

DESCRIPTION

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

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

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

GOALS & OBJECTIVES

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 20.1% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	140,151	143,722	148,981	176,500
52 PURCH/CONTRACT SERVICES	35,986	23,033	28,500	28,500
53 SUPPLIES	9,110	9,451	6,700	6,700
	<u>185,247</u>	<u>176,206</u>	<u>184,181</u>	<u>211,700</u>

Board of Equalization

DESCRIPTION

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

GOALS & OBJECTIVES

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

BUDGET HIGHLIGHTS

The 2023 budget decreased by 5.0% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	3,875	15,071	13,000	13,995
52 PURCH/CONTRACT SERVICES	617	6,350	6,350	6,350
53 SUPPLIES	1,986	200	200	200
	6,478	21,621	19,550	20,545

Chamber of Commerce

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

Objective:

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

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

Objective:

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

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

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 40.4% compared to the 2022 budget. This change is attributed to expected increased revenue based on prior year trends.

PERFORMANCE MEASURES

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

	FY 2019	FY 2020	FY 2021
Visitor Spending	\$87.6M	\$77.6M	\$97.7M
Employment	603	545	608

*Source 2021 Travel Economic Impact on Georgia State Counties.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
OTHER AGENCY-CHAMBER (LOCAL)*	355,623	211,250	400,000	331,500
OTHER AGENCY - ARTS COUNCIL**	12,000	12,000	15,000	13,500
OTHER AGENCY-CHAMBER (STATE)	106,359	77,500	77,500	77,500
	473,982	300,750	492,500	422,500

Arts Council funding flows through Chamber and Hotel/Motel Fund

Clerk of Court

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1:

Keep customer service the main priority for this office.

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

Goal #2:

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

- Utilize the knowledge and experience of other Clerk offices.

Goal #3:

Continue cross-training of employees.

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 16.9% compared to the 2022 budget. This increase is attributed to previously approved salary increases.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
# Criminal Cases Opened	742	438	685
# Criminal Cases Closed	649	464	845
# Civil Cases Opened	577	461	555
# Civil Cases Closed	487	389	512

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	611,034	584,458	667,774	693,545
52 PURCH/CONTRACT SERVICES	40,993	49,748	50,948	50,233
53 SUPPLIES	19,282	17,500	17,900	17,900
	<u>671,309</u>	<u>651,706</u>	<u>736,622</u>	<u>761,678</u>

Coroner

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 22.1% compared to the 2022 budget. This increase is attributed to previously approved salary increases as well as the addition of an autopsy contingency.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
# Death Investigations	86	95	122

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	98,054	96,077	97,923	105,724
52 PURCH/CONTRACT SERVICES	35,588	31,775	33,750	34,750
53 SUPPLIES	147	1,500	2,500	2,500
57 OTHER COSTS	-	-	-	15,000
	133,789	129,352	134,173	157,974

Coroner - Indigent Welfare

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget did not change compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
#Indigent Burials	5	8	5

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
57 OTHER COSTS	1,600	7,000	7,000	7,000
	1,600	7,000	7,000	7,000

County Administration

MISSION STATEMENT

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

DESCRIPTION

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

Goal 2:

Continue to improve communication both internally and externally by holding regular department head meetings to share information and leverage the county’s Public Affairs office.

BUDGET HIGHLIGHTS

The 2023 budget increased by 9.7% compared to the 2022 budget.

GOALS & OBJECTIVES

Goal 1:

To operate as efficiently and cost effectively as possible while maintaining a high-quality level of service by continuing to meet regularly with senior staff members and engage with other department heads and elected officials to discuss services and any needs.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	232,934	234,368	245,691	257,924
52 PURCH/CONTRACT SERVICES	3,422	9,225	9,225	8,275
53 SUPPLIES	4,537	4,700	6,700	6,150
	<u>240,893</u>	<u>248,293</u>	<u>261,616</u>	<u>272,349</u>

County Extension

MISSION STATEMENT

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

DESCRIPTION

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

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

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

Goal #3:

Positive youth development.

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 19.3% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
4-H Club Members seen on a monthly basis:	765	807	892
Office calls, emails, face-to-face contact by Extension Coordinator:	1,338	1,790	1,499
On-site consultations performed:	187	188	173
Laboratory samples processed by County Extension Administrative Assistant:	183	183	379

GOALS & OBJECTIVES

Goal #1:

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

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

Goal #2:

Increase citizen knowledge of gardening and home landscape care.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	75,926	76,738	78,043	82,818
52 PURCH/CONTRACT SERVICES	6,588	7,900	19,900	19,750
53 SUPPLIES	8,923	11,100	11,600	11,600
	<u>91,437</u>	<u>95,738</u>	<u>109,543</u>	<u>114,168</u>

Court Appointed Special Advocate - CASA

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1:

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

Goal #2:

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

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

Goal #3:

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

BUDGET HIGHLIGHTS

The 2023 budget did not change compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
Total # of new CASA Volunteers	32	21	29
Permanency Outcomes	not available	74%	86%

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
57 OTHER COSTS	9,000	9,000	9,000	9,000
	9,000	9,000	9,000	9,000

Courts - Juvenile Court

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

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

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

overall attorney fees down.

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

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

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 6.8% compared to the 2022 budget.

PERFORMANCE MEASURES

Petitions Filed:	FY 2019	FY 2020	FY 2021
Delinquency	33	76	86
CHINS	30	9	54
Special Proceedings	20	8	10
Dependency	37	26	23
Termination of Parental Rights	13	11	11

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51PERS SVC/EMPBENEFITS	-	74,190	50,092	59,663
52 PURCH/CONTRACT SERVICES	254,895	205,009	249,219	248,284
53 SUPPLIES	190	5,400	800	800
57 OTHER COSTS	66,905	70,000	70,000	70,000
	321,990	354,599	370,111	378,747

Courts - Magistrate Court

MISSION STATEMENT

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

DESCRIPTION

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

Objective:

Ensure our judges and clerks receive the proper education and training necessary

BUDGET HIGHLIGHTS

The 2023 budget increased by 13% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
Civil Case Counts	781	498	655
Criminal Case Counts	1,519	1,859	2,041
Criminal Hearings	1,009	891	1,053

GOALS & OBJECTIVES

Goal:

To continue providing the public with a competent and professional Magistrate Court.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	410,630	453,825	485,890	516,824
52 PURCH/CONTRACT SERVICES	17,194	28,445	29,445	29,416
53 SUPPLIES	13,271	12,105	12,605	12,400
	441,095	494,375	527,940	558,640

Courts - Probate Court

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 16.5% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
#Traffic Citations filed	4,209	4,296	6,484
#Weapons Carry Permit applications	975	1,412	1,239
#Marriage license applications	202	208	311
#Probate filings	304	234	385

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	288,327	302,599	329,448	351,575
52 PURCH/CONTRACT SERVICES	36,888	38,873	92,975	46,056
53 SUPPLIES	5,169	5,700	11,100	6,700
	<u>330,384</u>	<u>347,172</u>	<u>433,523</u>	<u>404,331</u>

Courts - Superior Court

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 4.7% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
# Criminal Cases Opened	738	439	734
# Criminal Cases Closed	624	400	889
# Civil Cases Opened	578	461	545
# Civil Cases Closed	490	404	536

GOALS & OBJECTIVES

Goal:

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

Objective:

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

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	353,795	464,651	516,720	457,041
52 PURCH/CONTRACT SERVICES	109,393	114,290	150,323	133,986
53 SUPPLIES	20,965	9,200	12,800	12,100
54 CAPITAL OUTLAYS	4,259	-	-	-
57 OTHER COSTS	80,835	72,000	72,000	88,000
	<u>569,247</u>	<u>660,141</u>	<u>751,843</u>	<u>691,127</u>

Courts - Treatment Court

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

Goal #1: Encourage staff development

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

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

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

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 9.1% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	184,157	179,616	179,616	195,828
52 PURCH/CONTRACT SERVICES	7,684	10,282	13,980	11,755
53 SUPPLIES	3,301	4,600	4,600	4,600
	195,142	194,498	198,196	212,183

Department of Family and Children Services

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

BUDGET HIGHLIGHTS

The 2023 budget did not change compared to the 2022 budget.

PERFORMANCE MEASURES

As of June 30, 2022, Dawson County has 45 children in foster care and 7 children in kinship placements.

BUDGET SUMMARY	2021	2022	2023	2023
	ACTUAL	BUDGET	REQUESTED	BUDGET
57 OTHER COSTS	34,300	35,300	35,300	35,300
	34,300	35,300	35,300	35,300

District Attorney

MISSION STATEMENT

Seeking justice in our community with fairness and integrity.

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 4.9% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	665,078	688,963	765,360	724,099
52 PURCH/CONTRACT SERVICES	17,526	23,925	25,825	20,775
53 SUPPLIES	18,693	19,100	19,000	17,000
57 OTHER COSTS	77,064	98,840	109,995	109,995
	<u>778,361</u>	<u>830,828</u>	<u>920,180</u>	<u>871,869</u>

Elections/Registrar

MISSION STATEMENT

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

DESCRIPTION

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

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

BUDGET HIGHLIGHTS

The 2023 budget decreased by 6% compared to the 2022 budget.

PERFORMANCE MEASURES

GOALS & OBJECTIVES

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

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

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

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

	FY 2019	FY 2020	FY 2021
New Registrations/Transfers In	3,716	3,819	2,431
Cancellations/Transfers Out	2,453	1,778	9,394
Changes/Duplicates*	8,926	60,040	1,790
Totals	15,095	65,637	13,615

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

2019 numbers are lower due to only one election held versus the five elections in 2018. 2020 Presidential election year included five to six elections and audits.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	242,185	330,230	293,971	303,193
52 PURCH/CONTRACT SERVICES	21,240	48,300	55,872	55,554
53 SUPPLIES	7,266	9,775	7,525	6,125
	270,691	388,305	357,368	364,872

Emergency Services - Emergency Management Agency

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget decreased by 1.9% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	114,086	115,097	128,470	110,529
52 PURCH/CONTRACT SERVICES	7,644	12,910	15,310	13,660
53 SUPPLIES	4,269	4,400	5,600	5,750
	<u>125,999</u>	<u>132,407</u>	<u>149,380</u>	<u>129,939</u>

Emergency Services - Emergency Medical Services

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 19.1% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
EMS/Fire Calls	3,901	4,094	4,622

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	2,436,959	2,494,810	3,013,589	2,948,823
52 PURCH/CONTRACT SERVICES	148,070	154,425	169,325	168,325
53 SUPPLIES	131,534	194,400	282,600	270,550
	<u>2,716,563</u>	<u>2,843,635</u>	<u>3,465,514</u>	<u>3,387,698</u>

Emergency Services - Fire

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 19.8% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
EMS/Fire Calls	3,901	4,094	4,622

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	1,600,896	2,059,233	2,332,425	2,461,722
52 PURCH/CONTRACT SERVICES	181,978	200,150	277,300	261,050
53 SUPPLIES	209,819	227,100	298,200	256,650
54 CAPITAL OUTLAYS	216,769	-	-	-
	2,209,462	2,486,483	2,907,925	2,979,422

Departmental Information



Facilities

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 3.3% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
# Work orders	390	352	437

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	469,578	557,103	548,037	576,882
52 PURCH/CONTRACT SERVICES	206,031	198,250	215,250	215,150
53 SUPPLIES	267,264	322,514	322,514	322,514
54 CAPITAL OUTLAYS	20,040	25,000	25,000	25,000
	962,913	1,102,867	1,110,801	1,139,546



Finance

MISSION STATEMENT

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

DESCRIPTION

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

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

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 7.7% compared to the 2022 budget.

GOALS & OBJECTIVES

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

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

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

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
# Purchase Orders Issued	298	321	305
# Payroll Transactions	9,769	10,683	10,357
GFOA Certificate of Excellence	yes	yes	yes
GFOA Budget Book Award	yes	yes	yes

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	526,357	533,452	555,420	578,661
52 PURCH/CONTRACT SERVICES	72,640	86,360	89,860	89,860
53 SUPPLIES	4,287	4,150	3,750	3,750
	603,284	623,962	649,030	672,271

General Government

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 37.8% compared to the 2022 budget. This increase is mainly attributed to approved funding for salary increases based on merit and longevity.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	495	541,615	100,000	1,100,000
52 PURCHASED/CONTRACT SVCS.	483,736	470,299	454,350	454,350
53 SUPPLIES	599	-	-	-
57 OTHER COSTS	-	135,000	135,000	160,000
58 DEBT SERVICE	344,348	345,902	342,392	342,392
	829,178	1,492,816	1,031,742	2,056,742

Geographic Information Systems (GIS)

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 7.7% compared to the 2022 budget.

	2021	2022	2023	2023
	ACTUAL	BUDGET	REQUESTED	BUDGET
51 PERS SVC/EMP BENEFITS	58,851	58,927	61,763	64,508
52 PURCH/CONTRACT SERVICES	24,597	25,416	27,241	25,716
53 SUPPLIES	3,090	700	4,115	750
	<u>86,538</u>	<u>85,043</u>	<u>93,119</u>	<u>90,974</u>

Good Shepherd Clinic

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

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

- Objective: To treat the uninsured Dawson County patient suffering from chronic illnesses, thereby, obviating their dependence on EMS and ER as a last resort for healthcare.
- Goal #3: Expand the reach of our service area to eligible Latino adult patients.

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

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

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

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

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

BUDGET HIGHLIGHTS

The 2023 budget did not change compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
# Patients Served	417	319	339
# of Visits to Clinic	2,548	3,989	3,943
\$ Amount of Medications Provided	\$1,007,000	\$1,336,777	\$1,761,471

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
57 OTHER COSTS	20,000	30,000	30,000	30,000
	20,000	30,000	30,000	30,000

Health Department

MISSION STATEMENT

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

DESCRIPTION

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

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

Goal: Service Expansion

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

Goal: Improve Service Delivery

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

GOALS & OBJECTIVES

Goal: Construction of a new Health Department building

- Objective: Working together with Board of Health members, Health Department staff, Board of Commissioners, County government, and other experts to present a proposed plan to the Board of Commissioners in FY 2022.

Goal: Community outreach

BUDGET HIGHLIGHTS

The 2023 budget did not change compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
Patient Visits	5,019	4,386	17,281
Patient Services	17,841	15,175	38,254
Environmental Health Permits	190	192	254

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
57 OTHER COSTS	162,000	162,000	162,000	162,000
	162,000	162,000	162,000	162,000

Human Resources

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 8.5% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
# Total Positions Approved by BOC	591	600	604
# Employee Applications Processed	559	477	509
# New Hires Processed	112	109	116
# Terminations/Resignations Processed	64	80	101
# Employees Eligible for Insurance & Benefits	309	306	318

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	204,271	216,505	219,236	228,764
52 PURCH/CONTRACT SERVICES	18,474	22,375	22,525	21,175
53 SUPPLIES	4,470	8,060	19,560	18,050
	227,215	246,940	261,321	267,989

Humane Society

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

Goal: Continue to attract and retain dedicated volunteers for our Resale Shop. Maintain our excellent reputation for providing reasonably

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

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

BUDGET HIGHLIGHTS

The 2023 budget increased 8% from the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
Total Operating Expenses	\$591,336	\$584,947	\$641,387
# Intakes	736	953	1,093
# Adoptions	664	819	867

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
52 PURCH/CONTRACT SERVICES	150,000	160,000	172,800	172,800
	150,000	160,000	172,800	172,800

Information Technology

MISSION STATEMENT

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

DESCRIPTION

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

Goal #1: Upgrade County Servers

- Objective: Servers are arguably the most critical component of our organization. As the engines that store data, maintain performance, connect, and protect, their continued performance is essential to business continuity and staff productivity. Ours have reached the age that they must be replaced. Faster, more storage space and for the first time - redundancy. This is a big project that affects all county departments. If funded this will be a 1 - 1 ½ year project.

Goal #2: Wired Infrastructure Upgrades.

- Objective: While funded in 2022, the global supply shortage has led to up to 400 day delivery times. We expect to be able to complete this project by the end of 2023.

Goal #3: Uniform Outlook Signatures

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

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

Goal #4: Update Cyber Security Training Video

- Objective: Update the existing training video and add a short 'test your knowledge' quiz at the end to be turned in to HR.

Goal #5: Increase our ROI on Previous Workstation Purchases

- Objective: Normally we would be looking to start the process of upgrading computers again this year as part of our established 5 year cycle. We are going to wait until 2024 to start this cycle to get another year out of our overall investment.

BUDGET HIGHLIGHTS

The 2023 budget increased by 17.2% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
Work orders	1,699	1,697	1,815

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	330,125	473,162	475,519	500,178
52 PURCH/CONTRACT SERVICES	152,938	253,425	362,598	360,118
53 SUPPLIES	46,451	46,800	49,500	47,000
54 CAPITAL		4,560	4,560	4,560
	529,514	777,947	892,177	911,856

Keep Dawson County Beautiful

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 14.6% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
Tire Amnesty (tons collected)	-	10.68	11.93
Shore Sweep (tons of trash collected)	-	26.67	17.89
Road Clean Up (bags of trash collected)	40	14	53
Electronics Recycling (lbs. collected)	8,809	2,121	3,453

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	5,383	5,383	5,383	5,383
52 PURCH/CONTRACT SERVICES	2,820	1,850	2,350	2,350
53 SUPPLIES	7,424	5,800	7,200	7,200
	15,627	13,033	14,933	14,933

Library

MISSION STATEMENT

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

DESCRIPTION

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

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

GOALS & OBJECTIVES

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

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

BUDGET HIGHLIGHTS

The 2023 budget increased 5.9% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
Main Library:			
# of Items Circulated	65,290	64,583	67,088
# of Patron Visits	40,878	31,936	39,676
Satellite Library:			
# of Items Circulated	4,026	7,121	8,980
# of Patron Visits	1,715	2,564	3,560

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
57 OTHER COSTS	425,000	425,000	476,564	450,000
	425,000	425,000	476,564	450,000

Marshal

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 6.3% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	166,415	260,987	255,493	263,094
52 PURCH/CONTRACT SERVICES	12,126	6,935	21,075	19,625
53 SUPPLIES	10,847	11,150	15,350	13,850
54 CAPITAL	10,975			
	<u>200,363</u>	<u>279,072</u>	<u>291,918</u>	<u>296,569</u>

No One Alone - NOA

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

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

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

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

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

BUDGET HIGHLIGHTS

The 2023 budget did not change from the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
Crisis Calls	3,508	3,400	3,289
Clients Served	1,140	1,219	1,704
Bednights	3,151	3,423	3,100

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
57 OTHER COSTS	5,000	5,000	5,000	5,000
	5,000	5,000	5,000	5,000

Parks and Recreation

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 13% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
Youth Sports Participation	15,857	15,144	28,262
Facility Rentals/Use	23,372	17,123	49,716
Specialty Programs Participation	19,210	8,496	17,236

Departmental Information

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	733,076	732,044	792,506	825,686
52 PURCH/CONTRACT SERVICES	166,128	187,960	236,615	232,250
53 SUPPLIES	333,181	317,700	353,200	341,000
54 CAPITAL OUTLAYS	24,537			
	1,256,922	1,237,704	1,382,321	1,398,936



Parks and Recreation - Pool

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 14.9% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	22,676	21,530	25,836	25,836
52 PURCH/CONTRACT SERVICES	13,211	10,000	17,650	16,000
53 SUPPLIES	3,980	7,500	2,000	3,000
	39,867	39,030	45,486	44,836



Parks and Recreation - War Hill Park

DESCRIPTION

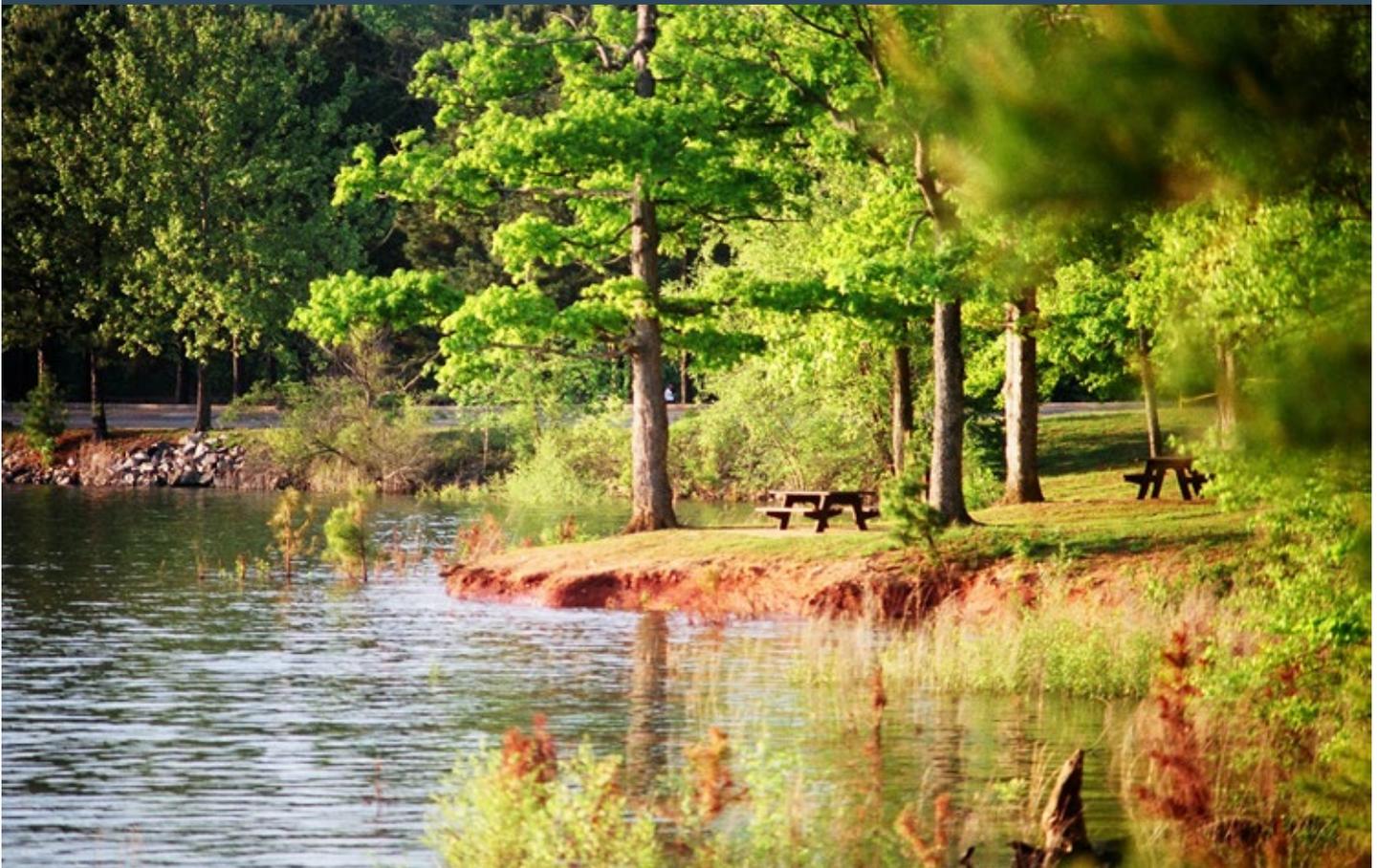
The Parks and Recreation Department oversees operation of War Hill Park. War Hill Park is a passive park located on War Hill Park Road, off of Highway 53 East. War Hill Park consists of 14 primitive campsites, day-use areas, and boat launches.

BUDGET HIGHLIGHTS

The 2023 budget increased 16.2% from the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	8,712	7,551	12,585	13,214
52 PURCH/CONTRACT SERVICES	6,253	8,700	9,559	8,500
53 SUPPLIES	9,822	12,500	12,500	12,500
57 OTHER COSTS	5,000	5,000	5,000	5,000
	29,787	33,751	39,644	39,214



Planning and Development

MISSION STATEMENT

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

DESCRIPTION

The Planning & Development department is responsible for many land planning functions such as rezoning and variance applications and processing, providing documentation to both the Planning Commission as well as the Board of Commissioners on such applications. The department is also responsible for maintenance and implementation of the Comprehensive Plan. They require and enforce building codes and other County building and development regulations. Planning and Development also responds to citizen requests regarding the

building environment. The department is responsible for issuing building permits, business licenses, alcohol licenses, and schedules many different kinds of development inspections. Planning and Development also implements the Impact Fee Ordinance.

BUDGET HIGHLIGHTS

The 2023 budget increased by 1.3% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
# building permits	632	681	927
# zoning & variances	44	57	51
# plan reviews	304	190	218
# business licenses	2,074	2,035	2,223

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	545,456	816,661	760,806	795,926
52 PURCH/CONTRACT SERVICES	89,650	93,997	143,275	135,725
53 SUPPLIES	25,276	26,985	26,800	18,050
54 CAPITAL			40,000	
	660,382	937,643	970,881	949,701

Public Defender

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 5.1% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
# Cases Opened	451	590	386
# Conflict Cases	80	87	49

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	177,574	252,463	242,024	252,311
52 PURCH/CONTRACT SERVICES	4,603	6,320	8,365	8,065
53 SUPPLIES	2,259	4,610	5,050	4,650
57 OTHER COSTS	268,216	270,967	309,229	296,583
	452,652	534,360	564,668	561,609

Public Relations

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 3.3% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	71,883	72,174	75,682	74,405
52 PURCH/CONTRACT SERVICES	30,386	17,064	17,730	15,230
53 SUPPLIES	10,105	19,500	24,500	22,700
	112,374	108,738	117,912	112,335

Public Works - Administration

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

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

installation/replacement of larger pipes.

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

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 32.1% compared to the 2022 budget. This increase was mainly due to personnel costs.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	213,843	184,825	203,111	212,125
52 PURCH/CONTRACT SERVICES	6,326	38,620	234,620	84,320
53 SUPPLIES	3,431	3,750	5,700	3,750
	223,600	227,195	443,431	300,195

Public Works - Roads

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 11.3% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	763,850	780,388	959,952	963,388
52 PURCH/CONTRACT SERVICES	347,061	262,700	252,364	240,984
53 SUPPLIES	395,301	627,220	778,235	654,997
54 CAPITAL OUTLAYS	95,479	-	-	-
	<u>1,601,691</u>	<u>1,670,308</u>	<u>1,990,551</u>	<u>1,859,369</u>

Risk Management

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 7.00% compared to the 2022 budget. This increase is mainly attributed to insurance increases.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	10,635	25,000	25,000	25,000
52 PURCH/CONTRACT SERVICES	8,066	3,800	13,800	11,200
53 SUPPLIES	20,219	-	-	-
55 INTER FUND/DEPT CHARGES	325,914	370,000	390,434	390,434
	364,834	398,800	429,234	426,634

Senior Services

MISSION STATEMENT

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

DESCRIPTION

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

GOALS & OBJECTIVES

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 4.6% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
Congregate & Home Delivered Meals	30,188	33,106	32,632
Physical (Exercise) & Lifestyle Classes	8,745	8,715	11,786

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	24,711	33,088	34,656	36,388
52 PURCH/CONTRACT SERVICES	13,696	16,416	18,350	18,350
53 SUPPLIES	44,621	49,300	49,150	49,150
57 OTHER COSTS	11,950	12,450	12,450	12,450
	94,978	111,254	114,606	116,338

Senior Services – Medicare Silver Sneakers

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased 4.5% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
52 PURCH/CONTRACT SERVICES	3,650	6,000	6,380	6,280
53 SUPPLIES	229	250	250	250
	<u>3,879</u>	<u>6,250</u>	<u>6,630</u>	<u>6,530</u>



Sheriff's Office - E-911

MISSION STATEMENT

Ensure that every communications officer exemplifies a standard surpassed by none, so that they can and will respond immediately to any situation with professional pride, expert skill, undaunted responsibility, and dedicated customer service.

BUDGET HIGHLIGHTS

The 2023 budget increased by 1.5% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	751,717	776,695	788,493	790,539
52 PURCH/CONTRACT SERVICES	314,667	357,705	398,600	362,084
53 SUPPLIES	2,441	5,500	4,500	4,500
	<hr/> 1,068,825	<hr/> 1,139,900	<hr/> 1,191,593	<hr/> 1,157,123

Sheriff's Office - Detention Center

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 25.2% compared to the 2022 budget. Increase is mainly due to large increase in the cost for Inmate Medical Care.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	1,818,835	2,093,779	2,306,283	2,313,195
52 PURCH/CONTRACT SERVICES	483,419	567,555	1,492,044	1,084,115
53 SUPPLIES	453,925	521,200	592,000	588,200
	<u>2,756,179</u>	<u>3,182,534</u>	<u>4,390,327</u>	<u>3,985,510</u>

Sheriff's Office - K-9

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased 45.1% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
52 PURCH/CONTRACT SERVICES	4,769	12,750	12,750	12,750
53 SUPPLIES	20,915	21,600	41,100	37,100
	25,684	34,350	53,850	49,850



Sheriff's Office - School Resource Officers

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 10.1% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	449,760	467,556	494,358	514,672
	449,760	467,556	494,358	514,672



Departmental Information

Sheriff's Office - School Traffic Management

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget did not change compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	34,355	60,000	60,000	60,000
	34,355	60,000	60,000	60,000

Sheriff's Office - Special Event Officers

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased 1.8% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	12,083	22,130	22,530	22,530
	12,083	22,130	22,530	22,530

Sheriff's Office - Sheriff

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 11.6% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	3,358,857	3,563,883	3,930,189	3,954,675
52 PURCH/CONTRACT SERVICES	299,585	298,475	364,903	307,503
53 SUPPLIES	320,005	369,000	479,000	459,000
57 OTHER COSTS	16,859	20,000	25,000	22,000
	<u>3,995,306</u>	<u>4,251,358</u>	<u>4,799,092</u>	<u>4,743,178</u>

Sheriff's Office - Sheriff Services

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 3% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	721,235	843,134	826,408	860,444
52 PURCH/CONTRACT SERVICES	16,845	22,396	47,396	32,396
53 SUPPLIES	1,589	3,800	6,500	2,225
	739,669	869,330	880,304	895,065

Departmental Information



Tax Assessor

MISSION STATEMENT

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

DESCRIPTION

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

PERFORMANCE MEASURE

	FY 2019	FY 2020	FY 2021
Parcel Count	15,462	15,638	15,854
Personal Property Applications	4,201	4,626	4,840
New Homestead Exemptions	879	940	845
Senior Exemption Applications	581	673	683

BUDGET HIGHLIGHTS

The 2023 budget increased by 9.1% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	456,663	455,516	516,928	449,216
52 PURCH/CONTRACT SERVICES	49,456	100,820	158,120	158,120
53 SUPPLIES	14,838	6,900	6,950	6,950
	520,957	563,236	681,998	614,286

Tax Commissioner

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 2.2% compared to the 2022 budget.

PERFORMANCE MEASURES

	FY 2019	FY 2020	FY 2021
Motor Vehicle Transactions	not available	40,550	42,428
Tax Transactions	19,955	18,669	19,257
Tax Bills Mailed	16,910	16,936	17,671

BUDGET SUMMARY

	2021 Actual	2022 Budget	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	355,340	422,826	408,341	427,658
52 PURCH/CONTRACT SERVICES	63,001	67,302	73,725	72,963
53 SUPPLIES	9,116	6,272	6,616	6,452
	<u>427,457</u>	<u>496,400</u>	<u>488,682</u>	<u>507,073</u>

Transfer Station

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 4.9% compared to the 2022 budget.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	229,574	186,463	225,662	235,486
52 PURCH/CONTRACT SERVICES	333,056	313,150	331,160	326,810
53 SUPPLIES	50,267	44,800	46,004	42,904
54 CAPITAL OUTLAYS	-	25,000	75,000	-
56 DEPREC. & AMMORTIZATION	42,898	50,000	50,000	44,800
	655,795	619,413	727,826	650,000

Transit

MISSION STATEMENT

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

DESCRIPTION

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

BUDGET HIGHLIGHTS

The 2023 budget increased by 29.1% compared to the 2022 budget. This increase is attributed to additional funding for the purchase of GDOT buses.

BUDGET SUMMARY

	2021 ACTUAL	2022 BUDGET	2023 REQUESTED	2023 BUDGET
51 PERS SVC/EMP BENEFITS	224,321	265,494	253,515	253,515
52 PURCH/CONTRACT SERVICES	13,655	-	24,700	24,700
53 SUPPLIES	21,639	-	39,645	39,645
57 OTHER COSTS	-	-	25,000	25,000
	259,615	265,494	342,860	342,860

Other Financing Uses

BUDGET HIGHLIGHTS

The 2023 budget increased by 9.7% compared to the 2022 budget.

BUDGET SUMMARY	2021	2022	2023	2023
	ACTUAL	BUDGET	REQUESTED	BUDGET
61 OTHER FINANCING USES	4,660,814	1,732,945	1,027,204	1,900,703
	4,660,814	1,732,945	1,027,204	1,900,703

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, Tota 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.

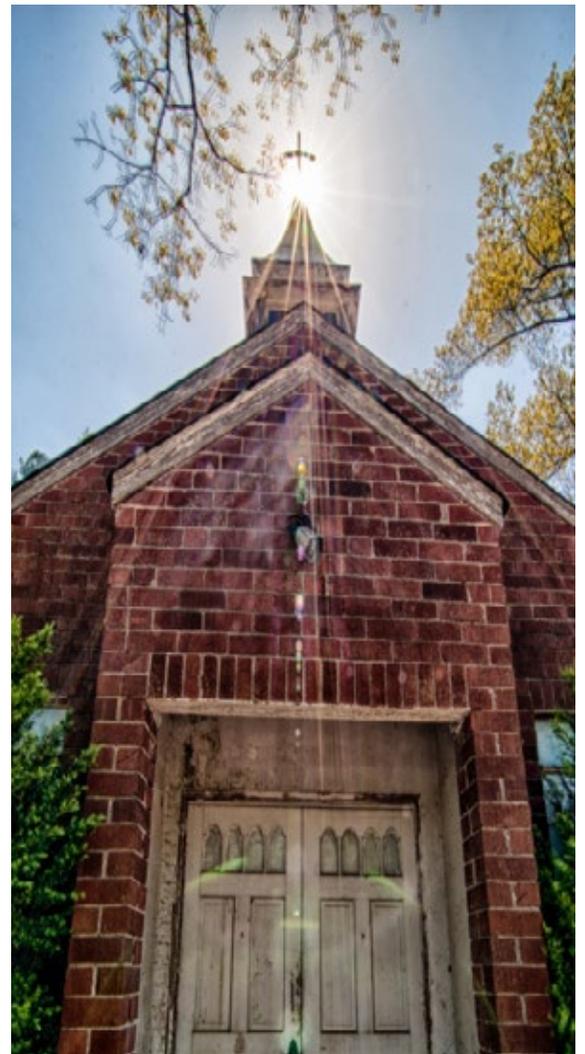
By April 28, 1858, all county officers had the books that were necessary for the records of the county, and these were placed in a log structure which had been built for the temporary use of the court and other officials of the county. The log courthouse was built by James Foster for the sum of \$30.00 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 the No. 24 Chevrolet for Hendrick Motorsports. Though he didn't get a first place finish, he finished 10th overall and also took home the 2016 Rookie of the Year title. In 2017, he took home numerous 2nd place finishes and finished 5th overall. In 2018, Hendrick Motorsports



History

switched Elliott back to the No. 9, the number his father drove during most of his racing career and Chase's number earlier in his career. On August 5, 2018, Elliott won his first Monster Energy Cup Series (formerly Sprint Cup Series) race in Watkins Glen, New York. Just like his father, Chase took home eight second place finishes before getting his first win on a road course. Elliott took home two more first place finishes before ending the season sixth overall in the points standings. Chase 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.

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.



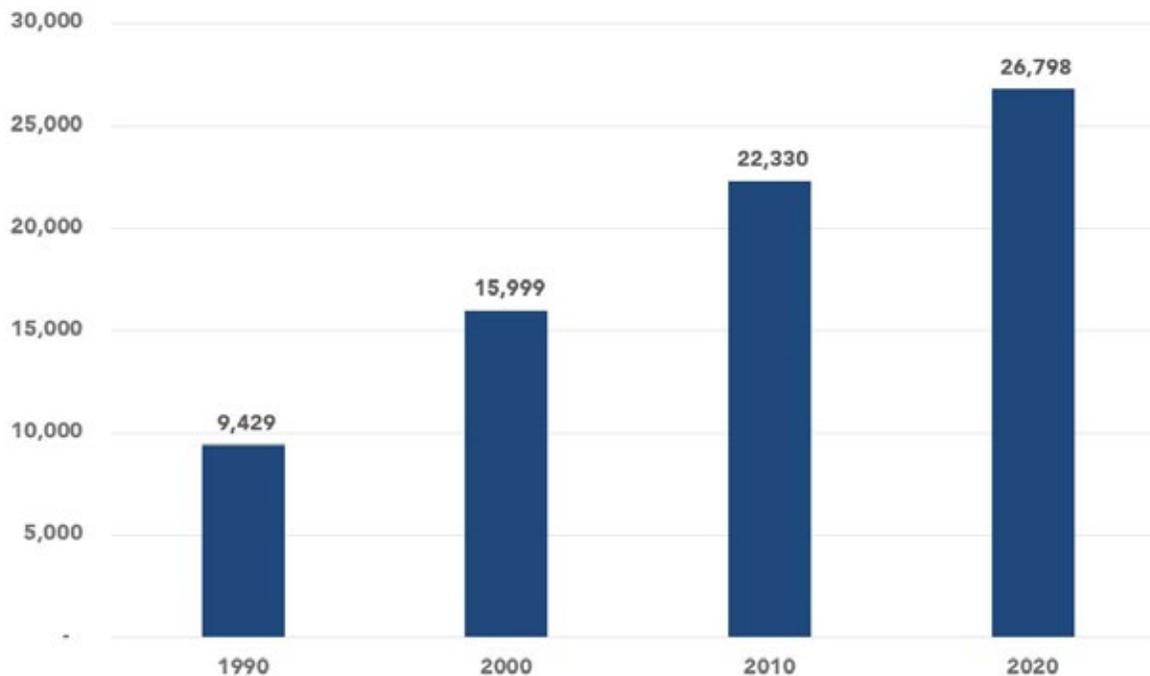
Demographics

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	2021 Rank
Dawson	26,798	71
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

Population Estimates



Labor Statistics

Dawson County's labor force consisted of approximately 13,115 workers for 2021. Some of the County's largest employers (excluding all government agencies) are:

- BTD Manufacturing
- Fort Dearborn Company
- Gold Creek Foods
- Gold Creek Processing
- Home Depot
- Kroger
- Longhorn Steakhouse
- North Georgia Premium Outlets
- Publix
- Walmart

The County's unemployment rate was 3.2% at the beginning of 2021 and ended the year with a rate of 2.3%. Each year, the Georgia Department of Community Affairs (DCA) ranks counties based on economic factors such as employment, income level and business. This report ranks Georgia into four (4) tiers, as required by the Georgia Job Tax Credit Law. Counties receiving Tier 1 ranking are the poorest while those receiving a Tier 4 ranking are the most prosperous. Dawson County was ranked in Tier 4 for 2021.



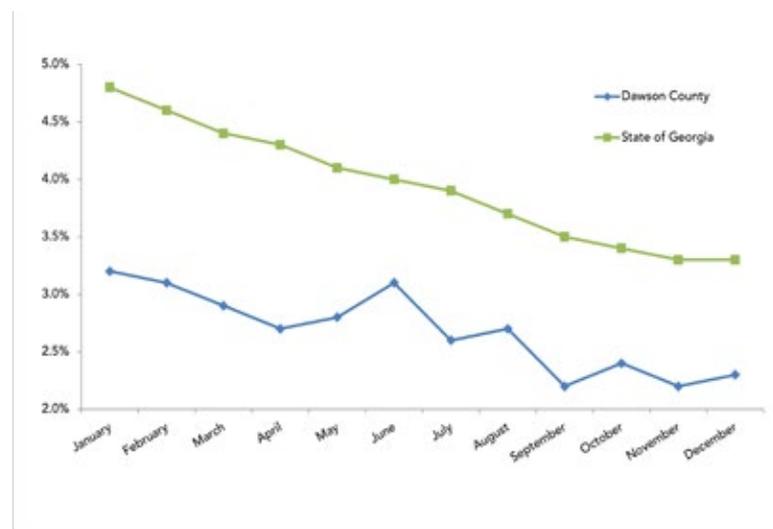
Labor Statistics

Labor Force Activity

2021 Annual Averages				
County	Labor Force	Employed	Unemployed	Rate
Dawson	13,115	12,765	350	2.7%
Cherokee	139,406	135,761	3,645	2.6%
Fannin	11,797	11,463	334	2.8%
Forsyth	127,031	123,874	3,157	2.5%
Gilmer	12,343	11,969	374	3.0%
Hall	104,792	102,000	2,792	2.7%
Lumpkin	17,402	16,923	479	2.8%
Pickens	15,533	15,099	434	2.8%
Dawson Area	441,419	429,854	11,565	2.6%
Georgia	5,186,969	4,983,732	203,237	3.9%
United States	161,204,000	152,581,000	8,623,000	5.3%

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

Unemployment Rates 2021



Rate per Month 2021

	Dawson	State of Georgia
January	3.2%	4.8%
February	3.1%	4.6%
March	2.9%	4.4%
April	2.7%	4.3%
May	2.8%	4.1%
June	3.1%	4.0%
July	2.6%	3.9%
August	2.7%	3.7%
September	2.2%	3.5%
October	2.4%	3.4%
November	2.2%	3.3%
December	2.3%	3.3%

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 are not only the highest falls in Georgia, but the highest falls east of the Mississippi River and are considered one of the Seven Natural Wonders of Georgia. The highest elevation point in the county is Black Mountain, with an elevation of 3,600 feet. The Amicalola, Chestatee and Etowah Rivers flow through Dawson County.



Glossary



Glossary

Accrual Basis of Accounting:

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

Adopted (Approved) Budget:

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

Ad Valorem Tax:

A tax based on the value of the property.

Appropriation:

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

Assessment:

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

Assessed Value:

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

Audit:

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

Authorized Personnel:

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

Bond:

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

Budget:

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

Budget Adjustment:

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

Budget Amendment:

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

Budget Calendar:

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

Budget Document:

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

Budget Resolution:

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

Budget Year:

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

Budget Control:

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

Capital Outlay:

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

Capital Projects:

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

Cash Basis:

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

Glossary

Code of Ordinances:

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

Contingency:

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

DCARGIS (Dawson County Area Regional Geographic Information System):

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

Debt Service:

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

Department:

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

Depreciation:

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

Encumbrance:

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

Enterprise Fund:

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

Expenditure (Expense):

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

Fiscal Year:

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

Full Time Employee (FTE):

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

Fund:

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

Fund Balance (assigned):

Amounts a government intends to use for a particular purpose.

Fund Balance (committed):

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

Fund Balance (non-spendable):

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

Fund Balance (restricted):

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

Fund Balance (unassigned):

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

General Fund:

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

Glossary

Generally Accepted Accounting Principles (GAAP):

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

Governing Authority:

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

Governmental Funds:

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

Grant:

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

Intergovernmental Revenue:

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

Legal level of control:

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

Levy:

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

Liabilities:

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

Line-item budget:

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

Local Option Sales Tax (LOST):

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

Long-term debt:

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

Mill:

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

Millage Rate:

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

Modified Accrual Basis:

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

Operating Budget:

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

Personnel Services:

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

Glossary

Property Taxes:

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

Proprietary Funds:

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

Public Hearing:

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

Purchased/Contract Services:

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

Resolution:

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

Special Revenue Fund:

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

Special Purpose Local Option Sales Tax (SPLOST):

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

Statutory:

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

Supplies:

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

Tax Digest:

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

Tax Levy:

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

Tax Rate:

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

Taxes:

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

END OF GLOSSARY



