

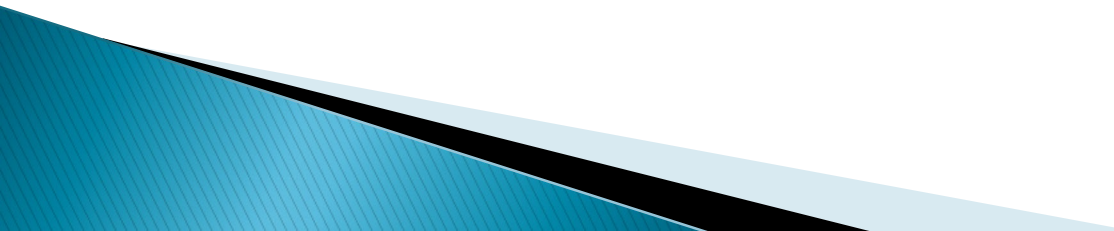
# DAWSON COUNTY GOVERNMENT PROPOSED BUDGET PRESENTATION

## FY 2024


Presented by:  
Chairman Billy Thurmond  
October 19, 2023



# Budget Goals

- ▶ Prepare a realistic, revenue-based budget.
  - ▶ Budget conforms to the reduced millage rate from 7.2225 to 5.6340.
  - ▶ Provide same or improved level of funding for all departments—thus improving level of service.
  - ▶ Provide all departments/agencies the opportunity to present their requests to the full Board during public hearings.
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# Budget Challenges

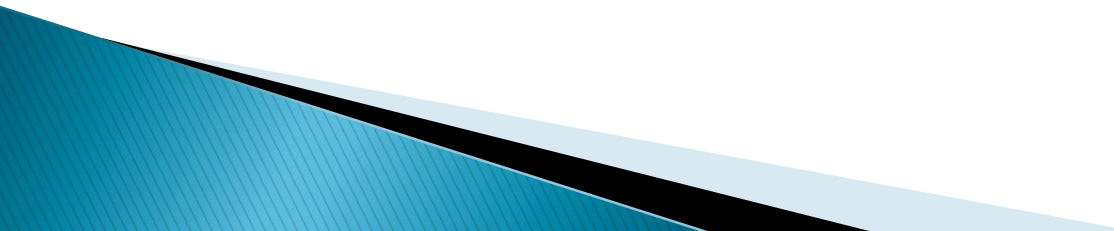
- ▶ Provide funding for increased personnel costs from pay increases granted during the last 3+ years.
  - ▶ Increasing operational needs of multiple departments.
  - ▶ Anticipate any foreseeable changes in revenue sources.
  - ▶ Maintain strong fund balance.
- 

# Personnel Costs History—all funds

<u>YEAR</u>	<u>COST*</u>	<u>\$ Change</u>	<u>% Change</u>
2019	\$ 19,547,657 (Actual)		
2020	\$ 21,355,731 (Actual)	\$ 1,808,074	9.25%
2021	\$ 22,935,479 (Actual)	\$ 1,579,748	7.40%
2022	\$ 24,835,514 (Actual)	\$ 1,900,035	8.28%
2023	\$ 29,294,460 (Budget)	\$ 4,458,946	17.95%
2024	\$ 32,169,799 (Proposed)	\$ 2,875,339	9.82%

**\*These numbers include salary and benefits**

# General Fund

- ▶ Main operating fund of the County. All property tax received by the County government provides revenue to the General Fund.
  - ▶ In this proposed budget, property tax provides 35% of revenue for General Fund.
  - ▶ L.O.S.T. provides 27.26% of revenue.
  - ▶ Fund balance would provide 7.39% of revenue.
- 

# Where we started.....

- ▶ General Fund operating requests totaled \$38,479,892.
- ▶ \$9.4 million in capital requests to be funded in FY 24.
- ▶ Over \$2.4 million in new personnel/salary change requests (including benefits).

FY 2023 Original Budget was \$37,292,621

FY 2023 Current budget is \$38,583,653

# General Fund Revenue Changes

- ▶ In 2021, the County received word it would receive \$5 million from the Federal Government as a part of the American Rescue Plan Act (ARPA). The Board made the decision to use these funds to offset the cost of pay increases for First Responders.
- ▶ In this proposed budget, those funds are programmed to help cover salary increases provided to First Responders– includes Sheriff officers, Emergency Services and Public Works. Those costs total over \$1.2 million for 2024 and are budgeted in Special Revenue fund 230. This grant funding takes pressure off the General Fund.
- ▶ This proposed budget includes use of fund balance (reserves) of \$3,116,181 or 7.39% of revenue.

# ARPA FUNDS

COUNTY TOTAL AWARD

\$ 5,171,173.00

	<u>Total allocated to ARPA</u>	<u>COVID PTO*</u>
FY 21 (Actual)	\$ 1,101,278.00	\$ 71,767.84
FY 22 (Actual)	\$ 1,202,219.93	\$ 107,636.61
FY 23 (Budget)	\$ 1,640,207.00	\$ 100,000.00
FY 24 (Budget)	<u>\$ 1,194,627.00</u>	\$ 50,000.00
<b>Total</b>	<u><b>\$ 5,138,331.93</b></u>	

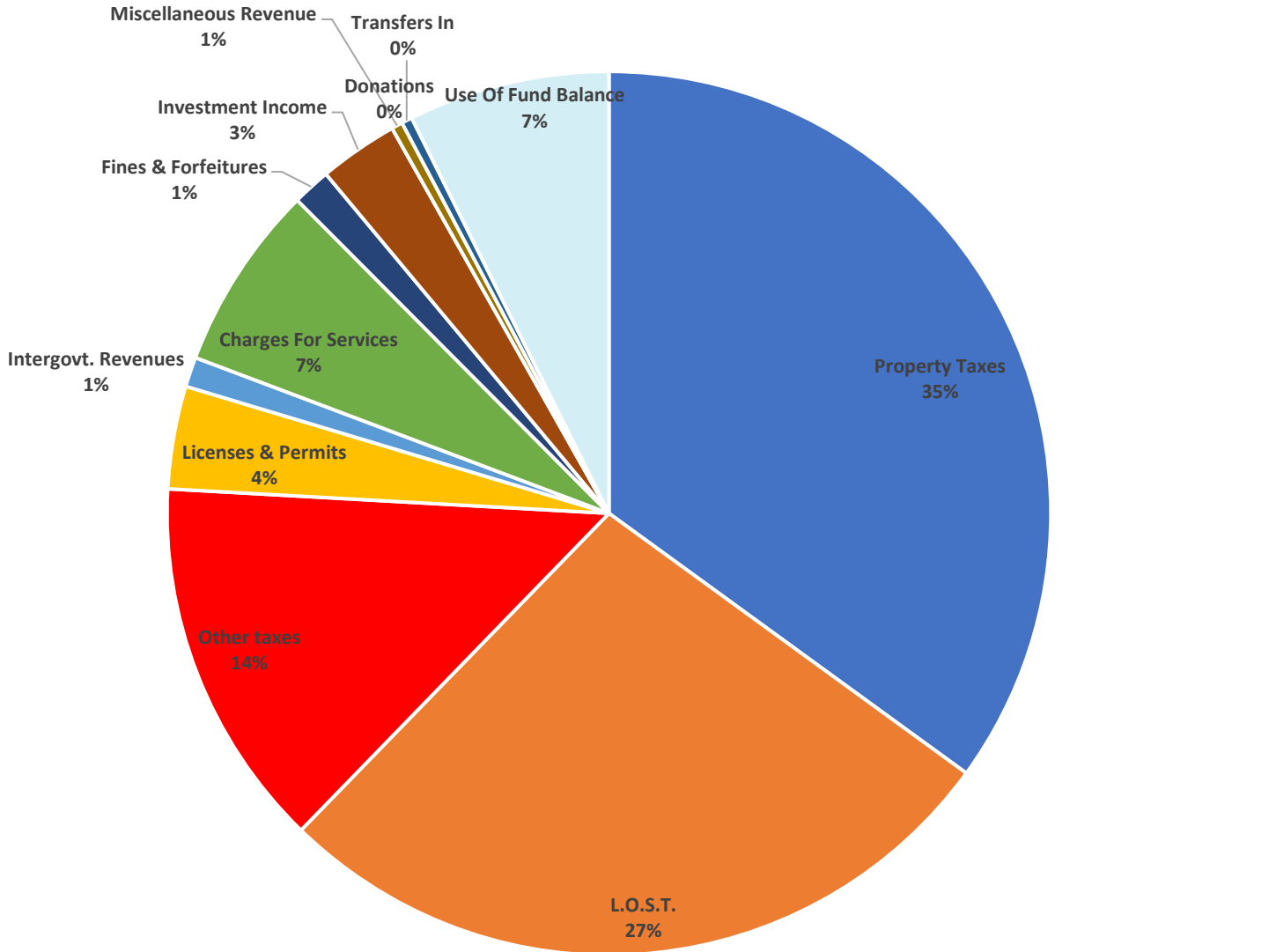
\*NOTE: THESE FUNDS HAVE BEEN USED TO PROVIDE COVID-PTO FOR ALL DEPARTMENTS.



# Proposed General Fund Revenues

	<b>FY 2024 Proposed</b>	<b>FY 2023 Amended</b>	<b>% Change</b>	<b>FY 2023 Original</b>	<b>% of revenue</b>
Property Taxes	14,762,722	14,267,096	3.47%	14,267,096	35.00%
L.O.S.T.	11,500,000	10,500,000	9.52%	10,500,000	27.26%
Other taxes	5,739,800	5,316,500	7.96%	5,316,500	13.61%
Licenses & Permits	1,584,150	1,331,450	18.98%	1,331,450	3.76%
Intergovt. Revenues	460,200	397,000	15.92%	397,000	1.09%
Charges For Services	2,869,630	2,763,485	3.84%	2,694,920	6.80%
Fines & Forfeitures	590,100	378,500	55.90%	378,500	1.40%
Investment Income	1,223,500	13,225	9151.42%	13,225	2.90%
Donations	-	45,742	-100.00%	-	0.00%
Miscellaneous Revenue	171,340	369,019	-53.57%	183,575	0.41%
Transfers In	164,610	111,860	47.16%	111,860	0.39%
Use Of Fund Balance	3,116,181	3,089,776	0.85%	2,098,495	7.39%
<b>Totals</b>	<b>\$ 42,182,233</b>	<b>\$ 38,583,653</b>	<b>9.33%</b>	<b>\$ 37,292,621</b>	<b>100.00%</b>
	<b>Change from Original Budget</b>		<b>13.11%</b>		
	<b>\$ 4,889,612</b>				

# Revenue Sources



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

# Proposed General Fund Expenditures by Function

	<b>FY 2024 Proposed Budget</b>	<b>FY 2023 Budget Amended</b>	<b>% Change</b>	<b>FY 2023 Budget Original</b>
General Government	8,496,702	7,021,120	21.02%	7,669,172
Judicial	4,930,872	4,635,788	6.37%	4,440,184
Public Safety-Sheriff	11,436,514	10,900,355	4.92%	10,270,805
Public Safety	8,111,906	7,292,671	11.23%	7,159,237
Public Works	2,423,057	2,278,038	6.37%	2,174,497
Health & Welfare	397,796	489,173	-18.68%	381,168
Recreation & Culture	2,283,073	2,229,972	2.38%	1,932,986
Housing & Development	1,414,855	1,402,455	0.88%	1,363,869
Transfers out (uses)	2,687,458	2,334,081	15.14%	1,900,703
<b>Totals</b>	<b>42,182,233</b>	<b>38,583,653</b>	<b>9.33%</b>	<b>37,292,621</b>

**Change from Original Budget 13.11%**

# General Government

	<b>FY 2024 Proposed Budget</b>	<b>FY 2023 Budget Amended</b>	<b>FY 2023 Budget Original</b>	<b>% Change From Amended</b>
Board of Commissioners	242,780	211,700	211,700	14.68%
County Administration	334,128	276,099	272,349	21.02%
Elections/Registrar	528,328	378,244	364,872	39.68%
General Government	2,099,834	1,071,151	2,056,742	96.04%
Finance	746,374	690,502	672,271	8.09%
Information Technology	951,047	927,355	911,856	2.55%
Human Resources	290,938	275,645	267,989	5.55%
Tax Commissioner	571,235	523,680	507,073	9.08%
Tax Assessor	693,560	621,116	614,286	11.66%
Board of Equalization	20,695	20,545	20,545	0.73%
Risk Management	556,350	644,508	426,634	-13.68%
Facilities	1,242,909	1,157,238	1,139,546	7.40%
Public Relations	88,945	112,335	112,335	-20.82%
GIS	129,579	111,002	90,974	16.74%
<b>Total General Government</b>	<b>8,496,702</b>	<b>7,021,120</b>	<b>7,669,172</b>	<b>21.02%</b>

<b>Change from 2023 Original Budget</b>	<b>10.79%</b>
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# Judicial

	<b>FY 2024 Proposed Budget</b>	<b>FY 2023 Budget Amended</b>	<b>FY 2023 Budget Original</b>	<b>% Change From Amended</b>
Superior Court	778,427	729,954	691,127	6.64%
Clerk of Court	832,887	855,512	761,678	-2.64%
District Attorney	1,023,111	902,291	871,869	13.39%
Magistrate Court	537,868	567,809	558,640	-5.27%
Probate Court	440,834	426,224	404,331	3.43%
Juvenile Court	409,925	378,747	378,747	8.23%
Public Defender	687,506	563,068	561,609	22.10%
Treatment Court	220,314	212,183	212,183	3.83%
<b>Total Judicial</b>	<b>4,930,872</b>	<b>4,635,788</b>	<b>4,440,184</b>	<b>6.37%</b>

<b>Change from 2023 Original Budget</b>	<b>11.05%</b>
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# Public Safety

	<b>FY 2024 Proposed Budget</b>	<b>FY 2023 Budget Amended</b>	<b>FY 2023 Budget Original</b>	<b>% Change From Amended</b>
Marshals	343,366	305,857	296,569	12.26%
Fire	3,535,570	3,034,506	2,979,422	16.51%
Fire Marshal & Prevention	49,550	71,489	34,835	-30.69%
EMS	3,686,228	3,413,486	3,387,698	7.99%
Coroner	164,393	157,974	157,974	4.06%
EMA	149,999	136,559	129,939	9.84%
Humane Society	182,800	172,800	172,800	5.79%
<b>Total Public Safety</b>	<b>8,111,906</b>	<b>7,292,671</b>	<b>7,159,237</b>	<b>11.23%</b>

<b>Change from 2023 Original Budget</b>	<b>13.31%</b>
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# Sheriff

	<b>FY 2024 Proposed Budget</b>	<b>FY 2023 Budget Amended</b>	<b>FY 2023 Budget Original</b>	<b>% Change From Amended</b>
Sheriff	5,622,641	5,017,861	4,743,178	12.05%
Sheriff-K-9	33,550	49,850	49,850	-32.70%
Sheriff-Jail	4,064,923	4,063,303	3,985,510	0.04%
Sheriff-School Traffic Mgmt.	60,500	60,000	60,000	0.83%
Sheriff-School Resource Officers	574,088	621,872	514,672	-7.68%
Sheriff- Donations	-	83,629	-	-100.00%
Sheriff-Court Services	1,058,282	981,310	895,065	7.84%
Sheriff-Special Event Officers	22,530	22,530	22,530	0.00%
<b>TOTAL SHERIFF</b>	<b>11,436,514</b>	<b>10,900,355</b>	<b>10,270,805</b>	<b>4.92%</b>

<b>Change from 2023 Original Budget</b>	<b>11.35%</b>
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# Public Works

	<b>FY 2024 Proposed Budget</b>	<b>FY 2023 Budget Amended</b>	<b>FY 2023 Budget Original</b>	<b>% Change From Amended</b>
Public Works -Admin	419,003	386,017	300,195	8.55%
Roads Department	1,989,121	1,876,858	1,859,369	5.98%
Keep Dawson Co. Beautiful	14,933	15,163	14,933	-1.52%
<b>Total Public Works</b>	<b>2,423,057</b>	<b>2,278,038</b>	<b>2,174,497</b>	<b>6.37%</b>

<b>Change from 2023 Original Budget</b>	<b>11.43%</b>
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# Health & Welfare

	<b>FY 2024 Proposed Budget</b>	<b>FY 2023 Budget Amended</b>	<b>FY 2023 Budget Original</b>	<b>% Change From Amended</b>
Health Department	162,000	162,000	162,000	0.00%
Good Shepherd Clinic	30,000	30,000	30,000	0.00%
Avita	10,000	10,000	10,000	0.00%
CASA	9,000	9,000	9,000	0.00%
DFACS	35,300	35,300	35,300	0.00%
No one alone (NOA)	5,000	5,000	5,000	0.00%
Indigent Welfare	7,000	7,000	7,000	0.00%
Senior Center	132,496	130,033	116,338	1.89%
Senior Services Donations	-	93,525	-	-100.00%
Medicare Silver Sneakers	7,000	7,315	6,530	-4.31%
<b>Total Health &amp; Welfare</b>	<b>397,796</b>	<b>489,173</b>	<b>381,168</b>	<b>-18.68%</b>

<b>Change from 2023 Original Budget</b>	<b>4.36%</b>
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# Recreation & Culture

	<b>FY 2024 Proposed Budget</b>	<b>FY 2023 Budget Amended</b>	<b>FY 2023 Budget Original</b>	<b>% Change From Amended</b>
Park	1,697,901	1,540,585	1,398,936	10.21%
Park Donations	-	45,488	-	-100.00%
Park Women's Club	-	219	-	-100.00%
Park Pool	47,989	40,036	44,836	19.86%
War Hill Park	43,874	153,644	39,214	-71.44%
Lake Parks	21,000			
Library	472,309	450,000	450,000	4.96%
<b>Total Recreation &amp; Culture</b>	<b>2,283,073</b>	<b>2,229,972</b>	<b>1,932,986</b>	<b>2.38%</b>

<b>Change from 2023 Original Budget</b>	<b>18.11%</b>
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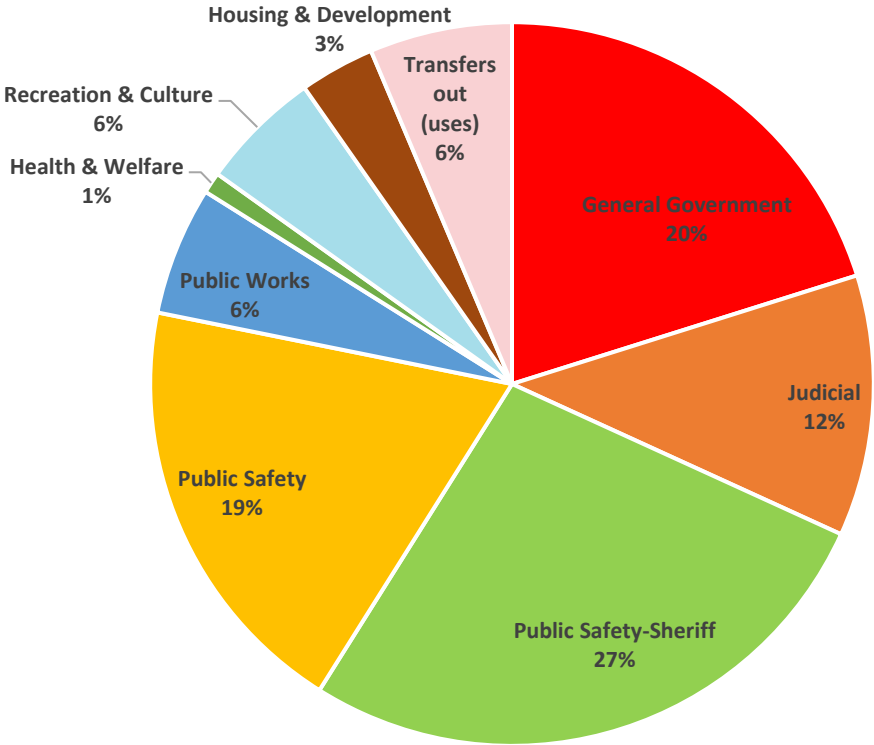
# Housing & Development

	<b>FY 2024 Proposed Budget</b>	<b>FY 2023 Budget Amended</b>	<b>FY 2023 Budget Original</b>	<b>% Change From Amended</b>
County Extension	101,973	115,717	114,168	-11.88%
Planning & Development	912,882	986,738	949,701	-7.48%
Development Authority	400,000	300,000	300,000	33.33%
<b>Total Housing &amp; Development</b>	<b>1,414,855</b>	<b>1,402,455</b>	<b>1,363,869</b>	<b>0.88%</b>
	<b>Change from 2023 Original Budget</b>			<b>3.74%</b>

# Other financing uses

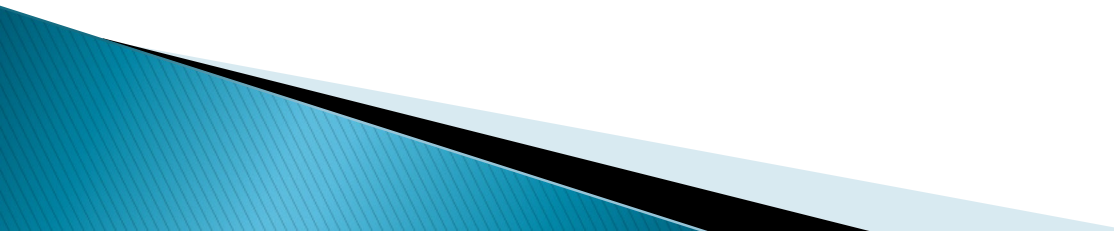
	<b>FY 2024 Proposed Budget</b>	<b>FY 2023 Budget Amended</b>	<b>FY 2023 Budget Original</b>	<b>% Change From Amended</b>
Transfer out to Family Connection	70,925	85,398	49,041	-16.95%
Transfer out to Grants	845,266	962,167	807,458	-12.15%
Transfer out to Capital	512,000	226,490	17,000	126.06%
Transfer out to SW Fund		642		
Transfer out to Fleet	521,368	421,249	420,781	23.77%
Transfer out to E-911	737,899	638,135	606,423	15.63%
	<b>2,687,458</b>	<b>2,334,081</b>	<b>1,900,703</b>	<b>15.14%</b>
<b>Change from 2023 Original Budget</b>				<b>41.39%</b>

# Expenditure allocation

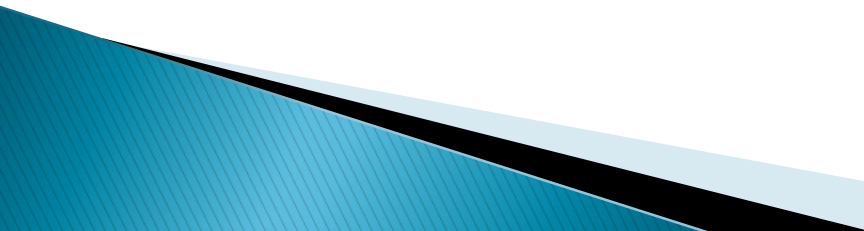


- General Government
- Judicial
- Public Safety-Sheriff
- Public Safety
- Public Works
- Health & Welfare
- Recreation & Culture
- Housing & Development
- Transfers out (uses)

# Proposed budget highlights

- ▶ Added \$1 million to budget for salary contingency
  - ▶ \$1.2 million of personnel costs (for First responders) moved from General fund to special ARPA fund
  - ▶ \$340,000 budgeted between Fire and EMS for the Career Advancement Through Training Program (CATT)
  - ▶ \$338,734 budgeted for debt service
  - ▶ \$21,000 included for lake parks maintenance
- 

# Proposed New Positions

- ▶ 13 new positions are being proposed in this budget
  - ▶ 1 frozen position would be activated
  - ▶ 1 position would be changed from PT to FT
  - ▶ 3 positions would be reclassified with no salary change
  
  - ▶ These 18 additions/changes total \$1,008,840 including benefits
- 

<b>Position Requested</b>	<b>Type</b>	<b>Salary Provided by HR</b>	<b>Total Benefit Costs</b>	<b>Total Additional Cost</b>
<b>District Attorney</b>				
Assistant District Attorney	New Position	\$ 67,189.00	\$ 33,624.61	\$ 100,813.61
Victim Witness changed from grant to Gen fund		No change due to other employee moving to State		
<b>Elections</b>				
Systems Manager	New Position	\$ 39,284.00	\$ 30,094.63	\$ 69,378.63
<b>Emergency Services</b>				
Fire/EMS Training Captain	Unfreeze Current Position	\$ 63,581.00	\$ 33,168.20	\$ 96,749.20
<b>Facilities</b>				
Maintenance Worker	New Position	\$ 35,630.00	\$ 29,632.40	\$ 65,262.40
<b>Fleet</b>				
Fleet Mechanic	New Position	\$ 35,630.00	\$ 29,632.40	\$ 65,262.40
Admin. Assistant	PT to FT Upgrade	\$ 35,630.00	\$ 27,724.39	\$ 38,413.11
<b>Marshal's Office</b>				
Alcohol License Administrator	New Position	\$ 39,228.80	\$ 30,087.64	\$ 69,316.44
<b>Park &amp; Rec</b>				
Park Maintenance	New Position	\$ 29,307.00	\$ 28,832.54	\$ 58,139.54
Camp Host	New Position	\$ 14,560.00	\$ 1,167.84	\$ 15,727.84
<b>Public Defender</b>				
Assistant Public Defender	New Position	\$ 67,189.00	\$ 33,624.61	\$ 100,813.61
<b>Superior Court</b>				
Part Time Intern	New Position	\$ 20,384.00	\$ 1,613.38	\$ 21,997.38
<b>Sheriff</b>				
Deputy (Patrol)	New Position	\$ 45,820.00	\$ 30,921.43	\$ 76,741.43
Deputy (Patrol)	New Position	\$ 45,820.00	\$ 30,921.43	\$ 76,741.43
Deputy (Patrol)	New Position	\$ 45,820.00	\$ 30,921.43	\$ 76,741.43
Deputy (Patrol)	New Position	\$ 45,820.00	\$ 30,921.43	\$ 76,741.43
<b>Tax Commissioner</b>				
Delinquent Tax Specialist	Reclass of Current Position/no sal	\$ 41,974.40	\$ -	\$ -
Tax/Tec Specialist, Senior	Reclass of Current Position/no sal	\$ 34,320.00	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 630,892.80</b>	<b>\$ 402,888.33</b>	<b>\$ 1,008,839.85</b>



# Capital Projects Fund

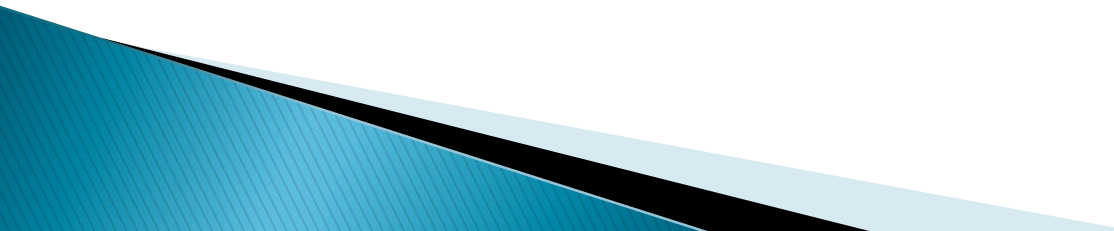
- ▶ Total proposed in the Capital Projects Fund –\$512,000.
- ▶ Replace 2 Life Pak cardiac monitors \$80,000
- ▶ 2 sets of turnout gear \$144,000
- ▶ Fire hose replacement \$50,000
- ▶ Government air quality control system \$60,000
- ▶ Lake parks pay stations \$80,000
- ▶ Purchase/install school zone flashing beacons \$98,000

# SPLOST VI

SPLOST VI collections ended June 30, 2021.

\$4,100,000 budgeted to be used for projects as needed. These remaining projects will follow the guidelines set by the resolution that approved SPLOST VI.

# SPLOST VII

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

# SPLOST VII

## SPLOST VII BUDGET/PLAN OF PROJECTS FOR FY 2024

Level II Project - EOC/Communications **\$2,000,000** (Project will be completed in FY 25 ?  
and will require additional funding)

<u>Project</u>	<u>Estimated Cost</u>	
IT	\$ 300,000	(computers/equipment for new employees will come from SPLOST)
Ambulance replacement	460,000	
Burn Building Replacement	1,000,000	
New roof on LEC	400,000	
Sheriff Vehicles	250,000	
PW Vehicles/Equipment	625,000	
County Roads/Culverts	2,700,000	
County admin vehicle/equipment	300,000	
Park paving	400,000	
Park improvements	450,000	
Public Health Building	<u>2,500,000</u>	
County Projects	9,385,000	
Level Two	<u>2,000,000</u>	
<b>TOTAL FOR FY 24</b>	<b><u>\$ 11,385,000</u></b>	

# Grant Transfers

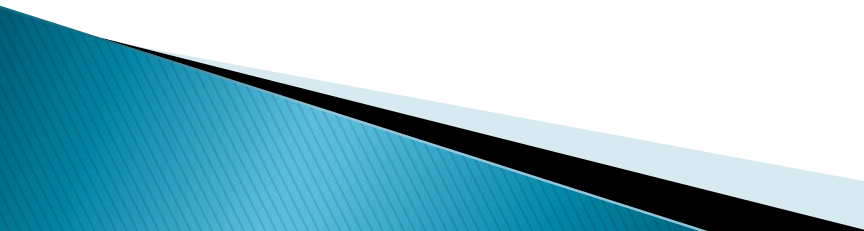
## FY 2024 DAWSON COUNTY GRANTS FUND

<u>GRANT NAME</u>	<u>GRANT BUDGET</u>	<u>COUNTY MATCH/BUDGET</u>
Treatment Court	248,686	in kind
Match for potential grants	50,000	50,000
Superior Court-ARPA	298,778	
K-9	112,204	-
H.E.A.T. Grant	126,465	50,587
Bulletproof Vest Grant	14,714	7,357
GA Forestry	10,000	5,000
EMPG	15,568	7,784
EMS Trauma Equipment Gran	5,500	-
Hazard Mitigation	30,000	7,500
LMIG	686,794	206,038
Legacy Link	550,000	400,000
Legacy Link (Respite Care)	40,000	20,000
DOT Capital Grant	13,000	13,000
Transit	310,000	78,000
<b>Totals</b>	<b>\$ 2,511,709</b>	<b>\$ 845,266</b>

# All Funds Proposed Budgets

<b>FUND</b>	<b>FY 2024 Proposed Budget</b>	<b>FY 2023 Amended Budget</b>	<b>% Change</b>
General Fund	42,182,233	38,583,653	9.33%
D.A.T.E Fund	25,000	25,000	0.00%
Jail Fund	40,000	34,900	14.61%
LVAP (Crime Victims)	19,000	17,350	9.51%
Law Library	22,000	24,360	-9.69%
Family Connection	123,425	283,068	-56.40%
Inmate Welfare	85,000	85,000	0.00%
DA Forfeiture	1,900	1,500	26.67%
Confiscated Assets -Sheriff	10,700	10,700	0.00%
Emergency 911	1,290,899	1,188,835	8.59%
ARPA Local Fiscal Recovery	1,294,627	1,640,207	-21.07%
Multiple Grants Fund	2,511,709	3,868,915	-35.08%
Hotel-Motel Tax	750,000	572,000	31.12%
SPLOST VI	4,100,000	4,525,373	-9.40%
SPLOST VII	12,385,000	16,571,792	-25.26%
Capital Projects	512,000	847,276	-39.57%
Solid Waste	706,375	1,022,211	-30.90%
Fleet & Fuel	522,493	422,474	23.67%
Inmate Escrow	80,000	80,000	0.00%
Impact Fees	1,719,078	3,774,062	-54.45%
<b>Total ALL FUNDS</b>	<b>68,381,439</b>	<b>73,578,676</b>	<b>-7.06%</b>

# FY 2024 Public Budget Hearings

- ▶ 4:00 p.m. Thursday, November 2, 2023 – Public Comment on Proposed FY 2024 Budget
  - ▶ Following Work Session at 4:00 (during the Voting Session) Thursday, November 2, 2023 – Public Comment on Proposed FY 2024 Budget
  - ▶ Following Work Session at 4:00 (during the Voting Session) Thursday, November 16, 2023 – Public Comment on Proposed FY 2024 Budget
  - ▶ At the November 16, 2023 Voting Session, the Board will consider and may adopt the FY 2024 Budget.
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# In closing.....

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

