

**DAWSON COUNTY BOARD OF COMMISSIONERS
WORK SESSION AGENDA – THURSDAY, JULY 15, 2021
DAWSON COUNTY GOVERNMENT CENTER ASSEMBLY ROOM
25 JUSTICE WAY, DAWSONVILLE, GEORGIA 30534
4:00 PM**

NEW BUSINESS

1. Presentation of Results of FY 2020 Audit- BatesCarter’s Amanda Wilkson
2. Presentation of Capital Improvements Element Annual Update- Planning & Development Director Jameson Kinley
3. Presentation of Review of Dawson County Employee Handbook’s Paid Time Off Policy (Section 14.3)- Human Resources Director Brad Gould
4. Presentation of Intergovernmental Agreement with the City of Dawsonville Concerning Howser Mill Road Construction Project- County Attorney Angela Davis
5. Discussion of Fiscal Impacts of Land Use Report
6. County Manager Report
7. County Attorney Report

**Executive Session may follow the Work Session meeting.*

Those with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting, should contact the ADA Coordinator at 706-344-3666, extension 44514. The county will make reasonable accommodations for those persons.



DAWSON COUNTY BOARD OF COMMISSIONERS AGENDA FORM

Department: Finance

Work Session: 7/15/2021

Prepared By: Vickie Neikirk

Presenter: Amanda Wilkson, Bates, Carter & Co.

Public Hearing: Yes No

Agenda Item Title: Presentation of Results of FY 2020 Audit

Background Information:

The County is required to have an external audit performed at the end of each fiscal year. The external audit firm is Bates Carter and Company.

Current Information:

Results of FY 2020 audit to be presented. This is for period of January 1-December 31, 2020.

Budget Information: Applicable: Not Applicable: Budgeted: Yes No

Fund	Dept.	Acct No.	Budget	Balance	Requested	Remaining

Recommendation/Motion: _____

Department Head Authorization: Vickie Neikirk

Date: 6/30/21

Finance Dept. Authorization: _____

Date: _____

County Manager Authorization: David Headley

Date: 7-06-2021

County Attorney Authorization: _____

Date: _____

Comments/Attachments:



DAWSON COUNTY BOARD OF COMMISSIONERS AGENDA FORM

Department: Planning & Development

Work Session: 07/15/2021

Prepared By: Robbie Irvin

Voting Session:

Presenter: Jameson Kinley

Public Hearing: No

Agenda Item Title: Presentation of Dawson County Capital Improvement Element adoption.

Background Information:

Capital Improvements Element plan has been prepared to be presented for Public Hearing. An approval to submit to DCA is required by the BOC. It shall then be submitted to the DCA for review.

Current Information:

Staff has compiled data and requests BOC approval to transmit to DCA.

Budget Information: Applicable: Not Applicable: Budgeted: Yes No

Fund	Dept.	Acct No.	Budget	Balance	Requested	Remaining

Recommendation/Motion: _____

Department Head Authorization: _____

Date:

Finance Dept. Authorization: _____

Date: _____

County Manager Authorization: David Headley

Date: 7-08-21

County Attorney Authorization: _____

Date: _____

Comments/Attachments:

Capital Improvements Element 2021 Annual Update:

Financial Report & Community Work Program

Dawson County, GA

Draft

Introduction

This Capital Improvements Element Annual Update has been prepared based on the rules and regulations pertaining to impact fees in Georgia, as specified by the Development Impact Fee Act (DIFA) and the Department of Community Affairs (DCA) documents Development Impact Fee Compliance Requirements and Standards and Procedures for Local Comprehensive Planning. These three documents dictate the essential elements of an Annual Update, specifically the inclusion of a financial report and a schedule of improvements.

According to the Compliance Requirements, the Annual Update:

“must include: 1) the Annual Report on impact fees required under O.C.G.A. 36-71-8; and 2) a new fifth year schedule of improvements, and any changes to or revisions of previously listed CIE projects, including alterations in project costs, proposed changes in funding sources, construction schedules, or project scope.” (Chapter 110-12-2-.03(2)(c))

Financial Report

The Financial Report included in this document is based on the requirements of DIFA, specifically:

“As part of its annual audit process, a municipality or county shall prepare an annual report describing the amount of any development impact fees collected, encumbered, and used during the pre- ceding year by category of public facility and service area.” (O.C.G.A. 36-71-8(d)(1))

The County’s fiscal year runs from January 1 to December 31. Thus, this financial report is based on the audit prepared for FY 2020. The required financial information for each public facility category appears in the main financial table (page 3); service area designations appear in the project tables that follow (pages 4 through 7).

Schedule of Improvements

In addition to the financial report, the County has prepared a five-year schedule of improvement a community work program (CWP) as specified in the Compliance Requirements (Chapter 110-12-2-.03(2)(c)), which states that local governments that have a CIE must “update their entire Community Work Programs annually.”¹

According to DCA's requirements,²
the CWP must include:

- A brief description of the activity;
- Timeframe for undertaking the activity;
- Responsible party for implementing the activity;
- Estimated cost (if any) of implementing the activity; and,
- Funding source(s), if applicable.

All of this information appears in the Community Work Program portion of this document, beginning on page 8. This Community Work Program is based on the CIE adopted July 10, 2018.

¹Note that the Compliance Requirements specify that the community work program is to meet the requirements of Chapter 110-12-1-.04(7) (a), which is a reference to the STWP requirements in a previous version of the Standards and Procedures for Local Comprehensive Planning. The correct current description of a STWP is found at Chapter 110-12-1-.05(2) (c) (i).

² Chapter 110-12-1-.05(2) (c) (i).

IMPACT FEES FINANCIAL REPORT – DAWSON COUNTY, GA Fiscal Year 2020

DAWSON COUNTY

Annual Impact Fee Financial Report - Fiscal Year 2020

	Library Services	Fire Protection	Law Enforcement	Roads	Parks & Recreation	Administration	TOTAL
Service Area	County-wide	County-wide	County-wide	Ga 400 Corridor	County-wide		
Impact Fee Fund Balance January 1, 2020	\$220,065.99	\$114,738.21	\$46,068.51	\$130,657.44	\$750,656.53	(\$22,558.34)	\$1,239,628.35
Impact Fees Collected (January 1, 2020 through December 31, 2020)	\$266,151.63	\$118,501.76	\$0.00	\$53,347.66	\$845,380.85	\$38,494.35	\$1,321,876.25
Subtotal: Fee Accounts	\$486,217.62	\$233,239.97	\$46,068.51	\$184,005.10	\$1,596,037.38	\$15,936.01	\$2,561,504.60
Accrued Interest	\$795.39	\$381.55	\$75.36	\$301.01	\$2,610.93	\$26.07	\$4,190.32
(Impact Fee Refunds)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(FY 2020 Expenditures)	\$16,822.62	\$0.00	\$0.00	\$0.00	\$651,130.00	\$60.00	\$668,012.62
Impact Fee Fund Balance December 31, 2020	\$470,190.39	\$233,621.52	\$46,143.87	\$184,306.11	\$947,518.31	\$15,902.08	\$1,897,682.29
Impact Fees Encumbered	\$470,190.39	\$233,621.52	\$46,143.87	\$184,306.11	\$947,518.31		\$1,897,682.29

*Effective July 10, 2018, no impact fees allocated for law enforcement.

Public Facility:	Library Services							
Service Area:	County-wide							
Project Description	Project Start Date	Project End Date	Local Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended to Date	Impact Fees Encumbered	Status/Remarks
Collection Materials	2018	2018	\$38,934.07	99.49%	\$38,735.51			Delayed
Collection Materials	2019	2019	\$38,934.07	99.49%	\$38,735.51			Delayed
Books and Periodicals	2020	2020	\$39,262.72	99.50%	\$39,066.41	\$16,822.62	\$ 289,387.12	
Collection Materials	2021	2021	\$39,350.36	99.50%	\$39,153.61		\$ 20,613.79	
Collection Materials	2022	2022	\$39,021.71	99.49%	\$38,822.70		\$ 39,021.71	
Collection Materials	2023	2023	\$38,605.42	99.49%	\$38,408.53		\$ 38,605.42	
Collection Materials	2024	2024	\$38,758.79	99.49%	\$38,561.12		\$ 38,758.79	
Collection Materials	2025	2025	\$38,671.15	99.49%	\$38,473.93		\$ 38,671.15	
Collection Materials	2026	2026	\$38,934.07	99.49%	\$38,735.51		\$ 5,132.41	
Collection Materials	2027	2027	\$39,087.44	99.50%	\$38,892.00			
Collection Materials	2028	2028	\$39,175.08	99.50%	\$38,979.20			
Collection Materials	2029	2029	\$39,087.44	99.50%	\$38,892.00			
Collection Materials	2030	2030	\$38,758.79	99.49%	\$38,561.12			
Collection Materials	2031	2031	\$38,846.43	99.49%	\$38,648.31			
Collection Materials	2032	2032	\$38,671.15	99.49%	\$38,473.93			
Collection Materials	2033	2033	\$38,517.78	99.49%	\$38,321.34			
Collection Materials	2034	2034	\$38,430.14	99.49%	\$38,234.15			
Collection Materials	2035	2035	\$38,254.86	99.49%	\$38,059.76			
Collection Materials	2036	2036	\$38,671.15	99.49%	\$38,473.93			
Collection Materials	2037	2037	\$39,262.72	99.50%	\$39,066.41			
Collection Materials	2038	2038	\$40,117.21	99.45%	\$39,896.57			
Collection Materials	2039	2039	\$40,796.42	99.46%	\$40,576.12			
Collection Materials	2040	2040	\$41,212.71	99.47%	\$40,994.28			
New library space (13,991 sf)	2026	2026	\$4,365,192.00	100.00%	\$4,365,192.00			
			\$5,264,553.68		\$5,259,953.93	\$16,822.62	\$ 470,190.39	

Public Facility:	Fire Protection							
Service Area:	County-wide							
Project Description	Project Start Date	Project End Date	Local Cost of Project	Maximum Percentage of Funding from Impact	Maximum Funding Possible from Impact Fees	Impact Fees Expended to Date	Impact Fees Encumbered	Status/ Remarks
Medic	2020	2020	\$250,000.00	100.00%	\$250,000.00			
Engine	2019	2019	\$400,000.00	100.00%	\$400,000.00	\$122,000.00		Delayed
Tender	2021	2021	\$300,000.00	100.00%	\$300,000.00		\$ 233,621.52	
Engine	2022	2022	\$400,000.00	100.00%	\$400,000.00			
Medic	2022	2022	\$250,000.00	100.00%	\$250,000.00			
Engine	2023	2023	\$400,000.00	100.00%	\$400,000.00			
Ladder	2023	2023	\$1,100,000.00	100.00%	\$1,100,000.00			
Engine	2028	2028	\$400,000.00	100.00%	\$400,000.00			
New Station 3	2023	2023	\$1,937,339.00	25.00%	\$484,334.75			
Station 11	2025	2025	\$133,894.00	100.00%	\$133,894.00			
Station 12	2028	2028	\$505,594.00	100.00%	\$505,594.00			
Station 13	2031	2031	\$140,997.00	100.00%	\$140,997.00			
Station 14	2034	2034	\$144,658.00	100.00%	\$144,658.00			
Station 15	2037	2037	\$2,184,961.00	100.00%	\$2,184,961.00			
Training Center	2024	2024	\$220,807.00	100.00%	\$220,807.00			
			\$8,768,250.00		\$7,315,245.75	\$122,000.00	\$ 233,621.52	

Public Facility:	Roads							
Service Area:	County wide							
Project Description	Project Start Date	Project End Date	Local Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended to Date	Impact Fees Encumbered	Status/Remarks
Kelly Bridge Road, full depth reclamation and widening both lanes	2018	2018	\$2,262,592.57	44.6778557%	\$1,010,877.84			delayed
Lumpkin Campground Road, lane addition and lane widening	2019	2019	\$4,230,847.21	44.6778557%	\$1,890,251.81			delayed
Red Rider Road, right-of-way acquisition and road widening	2019	2019	\$1,269,254.16	44.6778557%	\$567,075.54			satisfied
Sweetwater Juno Road, road widening and resurfacing	2019	2019	\$1,375,025.34	44.6778557%	\$614,331.84			delayed
Couch Road, road wideing and resurfacing	2020	2020	\$3,807,317.28	44.6778557%	\$1,701,027.72		\$130,657.44	
Grant Road East, upgrade dirt to pavement and road widening	2020	2020	\$870,243.95	44.6778557%	\$388,806.34		\$24,824.34	
Shoal Creek - Shoal Creek Road Bridge, replacement with additional lanes and weight	2020	2020	\$2,719,512.35	44.6778557%	\$1,215,019.80		\$28,824.33	
Amicalola River - Goshen Church Bridgem replacement with additional lanes and weight	2021	2021	\$1,678,131.39	44.6778557%	\$749,753.12			
Whitmire Drive West, add third (center turn) lane	2021	2021	\$895,003.41	44.6778557%	\$399,868.33			satisfied
Prepare Transportation Plan (in house)	2020	2020		n/a				
			\$19,107,927.66		\$8,537,012.35		\$184,306.11	

*satisfied – Projects were satisfied through other means, therefore removed from CWP.

Public Facility:	Parks and Recreation							
Service Area:	County wide							
Project Description	Project Start Date	Project End Date	Local Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended to Date	Impact Fees Encumbered	Status/Remarks
Park Acres	2020	2020	\$2,995,770.00	84.76%	\$2,539,214.65		\$349,405.53	
Baseball/Softball Fields	tbd	tbd						
Basketball Courts (outdoor)	tbd	tbd	\$395,649.00	99.53%	\$393,789.45			
Multi-Purpose Fields	2020	2020	\$1,134,839.00	95.16%	\$1,079,912.79	\$651,130.00	\$196,861.78	
Picnic Pavilions	tbd	tbd	\$463,753.00	77.78%	\$360,707.08			
Playgrounds	tbd	tbd	\$695,626.00	66.66%	\$463,704.29			
Aquatic Center (deferred)	tbd	tbd		58.34%				
Tennis Courts	tbd	tbd	\$993,690.00	83.33%	\$828,041.88			
Gymnasium	tbd	tbd	\$2,550,964.00	100.00%	\$2,550,964.00			
Maintenance Sheds	tbd	tbd	\$415,646.00	100.00%	\$415,646.00			
Office/Concession	tbd	tbd	\$489,462.00	100.00%	\$489,462.00			
Recreation Center	tbd	tbd	\$5,402,116.00	100.00%	\$5,402,116.00			
Restroom/Concession	tbd	tbd	\$799,593.00	95.18%	\$761,052.62			
Senior Rec Center	2019	2021	\$401,251.00	100.00%	\$401,251.00		\$401,251.00	
Maintenance Yard	tbd	tbd	\$6,118.00	100.00%	\$6,118.00			
Walking Trails	tbd	tbd	\$569,373.00	100.00%	\$569,373.00			
Parking	tbd	tbd	\$1,898,284.00	100.00%	\$1,898,284.00			
			\$19,212,134.00		\$18,159,636.76	\$651,130.00	\$947,518.31	

**2020-2024 COMMUNITY WORK PROGRAM
DAWSON COUNTY, GA**

DCA Category	Activity	2021	2022	2023	2024	Responsible Party	Cost Estimate	Funding Source
Com. Facilities	Purchase of collection materials	✓	✓	✓	✓	Dawson County Library	\$194,186	99.5% impact fees; SPLOST
Com. Facilities	New Jail (Wrap-up to previous new jail project identified in the 2006 CIE)					Sherriff's Office	\$45,715.05	100% impact fees
Com. Facilities	Purchase fire engine for Station 4		✓			Emergency Services	\$400,000	100% impact fees
Com. Facilities	Purchase medic vehicle for Station 4		✓			Emergency Services	\$250,000	100% impact fees
Com. Facilities	Purchase medic vehicle for Station 5	✓				Emergency Services	\$250,000	100% impact fees
Com. Facilities	Purchase fire engine for Station 9		✓			Emergency Services	\$400,000	100% impact fees
Com. Facilities	Purchase tender for Station 9		✓			Emergency Services	\$300,000	100% impact fees
Com. Facilities	Install fire hydrants (Annual installation in accordance with the Authority's schedule)	✓	✓	✓	✓	EWSA	\$237,900	100% impact fees
Com. Facilities	Acquire park land (140 acres)		✓			Parks & Rec Dept., BOC	\$800,000	84.76% impact fees; SPLOST
Com. Facilities	Senior Rec Center (Cost excludes \$750,000 grant)	✓				Senior Services	\$401,251	100% impact fees

*Fire Stations renumbered in 2018

*2019-2023 CWP lists impact fee eligible projects. A complete CWP can be found in the Comprehensive Plan.

DCA Category	Activity	2021	2022	2023	2024	Responsible Party	Cost Estimate	Funding Source
Transportation	Kelly Bridge Road, full depth reclamation and widening both lanes	✓				PWD	\$2,200,000	44.68% impact fees; SPLOST
Transportation	Lumpkin Campground Road, lane addition and lane widening	✓	✓	✓		PWD	\$4,000,000	44.68% impact fees; SPLOST
Transportation	Sweetwater Juno Road, road widening and resurfacing	✓	✓			PWD	\$1,300,000	44.68% impact fees; SPLOST
Transportation	Couch Road, road widening and resurfacing		✓	✓		PWD	\$3,500,000	44.68% impact fees; SPLOST
Transportation	Grant Road East, up-grade dirt to pavement and road widening			✓		PWD	\$800,000	44.68% impact fees; SPLOST
Transportation	Shoal Creek – Shoal Creek Road Bridge, replacement with additional lanes and weight limit				✓	PWD	\$2,500,000	44.68% impact fees; SPLOST
Transportation	Amicalola River – Goshen Church Bridge, replacement with additional lanes and weight		✓	✓		PWD	\$1,500,000	44.68% impact fees; SPLOST
Transportation	Transportation Plan (Prepared by staff)	✓				PWD	\$0	Prepared by Staff
Transportation	Update impact fee Capital Improvements Element with road improvements (Consultant	✓	✓			PWD	\$0	Prepared by Staff

Adoption Resolution
Capital Improvements Element Annual Update
Dawson County, Georgia

WHEREAS, Dawson County adopted a Capital Improvements Element as an amendment to the *Dawson County Comprehensive Plan*; and

WHEREAS, Dawson County has prepared an Annual Update to the adopted Capital Improvements Element; and

WHEREAS, the Capital Improvements Element Annual Update was prepared in accordance with the “Development Impact Fee Compliance Requirements” and the “Minimum Planning Standards and Procedures for Local Comprehensive Planning” adopted by the Board of Community Affairs pursuant to the Georgia Planning Act of 1989, and a duly advertised Public Hearing was held on (Month Day), 2021, at 4:00 P.M. in the Dawson County Government Center;

BE IT THEREFORE RESOLVED, that the Board of Commissioners of Dawson County does hereby adopt the Capital Improvements Element Annual Update, as per the requirements of the Development Impact Fee Compliance Requirements.

Adopted this _____ day of _____, 2021.

BY: _____
Billy Thurmond, Chairman

ATTEST: _____
Kristen Cloud, County Clerk

**STATE OF GEORGIA
COUNTY OF DAWSON**

**A RESOLUTION AUTHORIZING THE TRANSMITTAL OF A DRAFT CAPITAL IMPROVEMENTS
ELEMENT 2021 ANNUAL UPDATE TO THE GEORGIA MOUNTAINS REGIONAL COMMISSION
FOR REGIONAL AND STATE REVIEW**

WHEREAS, Dawson County adopted a Capital Improvements Element in 2018 as an amendment to the *Dawson County Comprehensive Plan*; and

WHEREAS, Dawson County has drafted a 2021 Annual Update to the 2018 Capital Improvements Element, which incorporates an impact fee financial report for FY 2020 along with an updated Community Work Program; and

WHEREAS, the draft Capital Improvements Element 2021 Annual Update was prepared in accordance with the "Development Impact Fee Compliance Requirements" and the "Minimum Planning Standards and Procedures for Local Comprehensive Planning" adopted by the Board of Community Affairs pursuant to the Georgia Planning Act of 1989, and a duly advertised Public Hearing was held on (Month Day), 2021, at 4:00 p.m. in the Dawson County Government Center, 25 Justice Way, Dawsonville, Georgia; and

BE IT THEREFORE RESOLVED that the Board of Commissioners does hereby authorize the transmittal of the draft Capital Improvements Element 2021 Annual Update to the Georgia Mountains Regional Commission for Regional and State review, as per the requirements of the Development Impact Fee Compliance Requirements adopted pursuant to the Georgia Planning Act of 1989.

RESOLVED this ___ day of _____, 2021

Billy Thurmond, Chairman

Attest:

Kristen Cloud, County Clerk



DAWSON COUNTY BOARD OF COMMISSIONERS AGENDA FORM

Department: Human Resources

Work Session: 07.15.2021

Prepared By: Brad Gould

Voting Session: 08.05.2021

Presenter: Brad Gould

Public Hearing: Yes _____ No X

Agenda Item Title: To address the one-time pay out of up to 40 hours of PTO per year.

Background Information:

On 2/4/2021 the following was added to the county employee handbook. Section 14.3 Paid Time Off (PTO); Employees may receive a one-time payout of up to 20 PTO hours each calendar year for any unused PTO, provided that a minimum of 20 PTO hours must be left remaining in the Employee's PTO balance not including sick bank subsequent to the payout. In other words, an employee is not eligible for a payout, unless a balance of 20 PTO hours in excess of the requested payout is left remaining in the Employee's PTO bank (PTO80, PTO84, PTO96).

The original request was for 40 hours. The BOC asked that the 40 hours option be presented in July 2021 for further consideration.

Current Information:

We have had 11 employees that have participated in the payout program. We will have employees that will lose PTO if they do not use it or participate in the payout program by the end of calendar year 2021. As we move into early 2022 more employees will be exceeding the maximum hours of 480 for carry over.

Budget Information: Applicable: _____ Not Applicable: _____ Budgeted: Yes _____ No _____

Fund	Dept.	Acct No.	Budget	Balance	Requested	Remaining

Recommendation/Motion: _____

Department Head Authorization: Brad Gould

Date: 7/07/2021

Finance Dept. Authorization: _____

Date: _____

County Manager Authorization: David Headley

Date: 7-07-2021

County Attorney Authorization: _____

Date: _____

Comments/Attachments:

See Attached for language that was removed.

Currently the Dawson County Employee Handbook States:

“14.3. Paid Time Off (PTO)

Added 2/4/2021:

Employees may receive a one-time payout of up to 20 PTO hours each calendar year for any unused PTO, provided that a minimum of 20 PTO hours must be left remaining in the Employee’s PTO balance not including sick bank subsequent to the payout. In other words, an employee is not eligible for a payout, unless a balance of 20 PTO hours in excess of the requested payout is left remaining in the Employee’s PTO bank (PTO80, PTO84, PTO96). “

Proposed New Policy to read:

“14.3. Paid Time Off (PTO)

Updated 00/00/2021:

Employees may receive a one-time payout of up to 40 PTO hours each calendar year for any unused PTO, provided that a minimum of 40 PTO hours must be left remaining in the Employee’s PTO balance not including sick bank subsequent to the payout. In other words, an employee is not eligible for a payout, unless a balance of 40 PTO hours in excess of the requested payout is left remaining in the Employee’s PTO bank (PTO80, PTO84, PTO96). “

**STATE OF GEORGIA
COUNTY OF DAWSON**

**INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF
DAWSONVILLE AND DAWSON COUNTY REGARDING A
CROSS-JURISDICTIONAL ROAD IMPROVEMENT PROJECT**

(HOWSER MILL ROAD)

THIS AGREEMENT, effective as of July _____, 2021, is by and between the CITY OF DAWSONVILLE, a Georgia municipal corporation (“City”), and DAWSON COUNTY, a political subdivision of the State of Georgia (“County”). Individually, the City and the County may be referred to herein as a “Party,” and, collectively, as the “Parties.”

WHEREAS, pursuant to Article IX, Section III, Paragraph I of the Constitution of the State of Georgia, the City and the County are authorized to contract with each other for a period not exceeding 50 years for the provision of services, or for the joint or separate use of facilities or equipment, so long as such contracts deal with activities, services, or facilities which both the City and the County are authorized by law to undertake or provide; and

WHEREAS, pursuant to Article IX, Section II, Paragraph III of the Constitution of the State of Georgia, the City and the County are authorized, jointly and severally, to exercise powers and provide services related to street and road construction maintenance, including curbs, sidewalks, street lights, and devices to control the flow of traffic on streets and roads constructed by counties and municipalities or any combination thereof; and

WHEREAS, pursuant to Article IX, Section II, Paragraph III of the Constitution of the State of Georgia, the County is prohibited from exercising these powers or providing any such service inside the boundaries of the City except by contract with the City; and

WHEREAS, pursuant to O.C.G.A. § 32-4-112(b), the City is authorized to contract with the County for the construction and maintenance of a public road within the limits of the City; and

WHEREAS, pursuant to O.C.G.A. § 32-4-62(d), the County has the authority provided under O.C.G.A. § 32-4-112(b) to contract with the City and to expend funds for work on public roads within the City that are also within the County; and

WHEREAS, in accordance with the applicable state law requirements, the County conducted a competitive bid solicitation titled Invitation for Bid #382-21 Road Rehabilitation Project for Dawson County which resulted in an agreement between the County and Blount Construction Company, Inc., a Georgia corporation (the “Contractor”), which agreement scope includes improvements to be made to Howser Mill Road, portions of which are in the County’s jurisdiction and portions of which are in the City’s jurisdiction (the “Project”); and

WHEREAS, the City and the County are parties to a certain Settlement and Release Agreement, dated May 20, 2021, related to the SPLOST approved by the voters on March 16, 2021 (the “Settlement Agreement”); and

WHEREAS, pursuant to the Settlement Agreement, the County agreed to develop certain projects in accordance with the provisions set forth therein and the County agreed to contribute \$125,000.00 toward any City project or projects which reasonably benefit the citizens of both the City and the unincorporated County (see Settlement Agreement, Sec. II. C.); and

WHEREAS, the Parties agree that coordination of construction efforts for cross-jurisdictional road improvement projects, including the Project herein, provides cost savings and efficiencies that are in the best interest of the citizens of both the City and the County.

NOW THEREFORE, for and in consideration of the mutual promises, the public purposes, and the acknowledgment and agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties mutually agree to the above recitals and as follows:

1. **Agreement.**

- a. The Parties agree that the County shall be the sole administrator of the Project and its agreement with the road construction contractor, Blount Construction Company, Inc., a Georgia corporation (the “Contractor”).
- b. The County represents and confirms that the Contractor has delivered payment and performance bonds to the County as required by O.C.G.A. § 32-4-69 covering the full value of the contract, including the work to be performed on Howser Mill Road within the City’s jurisdiction.
- c. The City agrees to contribute funding to afford the costs associated with the road improvements to be made along Howser Mill Road within the jurisdiction of the City.
- d. Attached hereto is a copy of the Notice of Award that the County provided to the Contractor, dated June 18, 2021 (attached as Exhibit A), which includes a summary description of the work to be performed and a breakdown of the costs associated with each task of the Project, including improvements to be made to those portions of Howser Mill Road within the City’s jurisdiction denoted as “Task 1-A-1” and “Task 1-A-2.”
- e. The total estimated cost associated with completing Task 1-A-1 is \$202,619.02 and the total estimated cost associated with completing Task 1-A-2 is \$54,099.54. The grand total of both tasks equals \$256,718.56.
- f. In full satisfaction of the County’s obligation under Section II. C. of the Settlement Agreement, the County will contribute \$125,000.00 toward the costs associated with that portion of the Project within the jurisdiction of the City thereby reducing the City’s total obligation in the Project to \$131,718.56.

- g. The City agrees to transfer the full amount of \$131,718.56 to the County within thirty (30) days following the execution hereof by both the City and the County.
 - h. The County will discuss any proposed change orders that operate to increase the cost of the Project for those portions of the work to be performed within the City's jurisdiction with the City in advance of approving such change orders with the Contractor. Upon the City's approval of any such proposed change order, the City agrees to timely pay all costs associated therewith in accordance with the payment requirements of the construction services agreement between the County and the Contractor. In the event there are any deductive change orders which will decrease the cost of the Project with respect to the City's portion of the Project, the County will discuss such in advance with the City before approving such change orders with the Contractor. Upon the City's approval of the deductive change orders and with the County entering such deductive change orders with the Contractor, the funds saved on the City's portion of the work shall be remitted to the City to the extent there are excess funds, taking into consideration the entire cost of the portion of the Project in the City's jurisdiction, including any change orders which increase the cost of the City's portion of the Project.
 - i. The City shall inspect, approve, and accept the final Project construction for those portions of Howser Mill Road within its jurisdiction.
 - j. The City acknowledges and agrees that the County shall at no time have any maintenance obligations regarding that portion of Howser Mill Road within the City's jurisdiction.
2. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Georgia. If any action at law or in equity is brought to enforce or interpret the provisions of this Agreement, the rules, regulations, statutes and laws of the State of Georgia will control.
3. **Cooperation.** Each Party shall, at the request of the other, make, execute and deliver or obtain and deliver all instruments and documents and shall do or cause to be done all such other things which either Party may reasonably require to effectuate the provisions and intention of this Agreement.
4. **Authority to Execute.** Each of the individuals executing this Agreement on behalf of his or her respective Party agrees and represents that he or she is authorized to do so and further agrees and represents that this Agreement has been duly passed upon by the required governmental agency or board in accordance with all applicable laws and spread upon the minutes thereof.

5. **Force Majeure.** In case by reason of force majeure, any Party hereto shall be rendered unable, wholly or in part, to carry out its obligations under this Agreement, then if such Party shall give notice and full particulars of such force majeure in writing to the other Party within a reasonable time after occurrence of the event or cause relied on, the obligation of the Party giving such notice, so far as it is affected by such force majeure, shall be suspended during the continuance of the inability then claimed, but for no longer period. Such Party shall endeavor to remove or overcome such inability with all reasonable dispatch. The term “force majeure,” as employed herein, shall mean (a) any cause beyond the Party’s reasonable control; (b) any act(s) of God; (c) any change in applicable governmental rules or regulations rendering the performance of any portion of this Agreement legally impossible; (d) strikes, lockout(s) or other labor disputes or industrial disturbance(s); (e) any war, hostility, embargo, sabotage, civil disturbance, riot, insurrection, pandemic/epidemic, invasion or act(s) of a public enemy; (f) order(s) of any kind of the Government of the United States or the State of Georgia or any civil or military authority; and (g) natural disaster, catastrophe, epidemics, landslides, lightning, earthquakes, fires, hurricanes, storms, floods, washouts, droughts, or explosions, or breakage or accidents outside the Party’s control which prevent performance under this Agreement.
6. **Entire Agreement.** This Agreement constitutes the entire agreement between the Parties and supersedes and replaces any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement. No other agreement, statement or promise relating to the subject matter of this Agreement not contained in this Agreement shall be valid or binding. This Agreement may be modified or amended only by a written document signed by representatives of all Parties with appropriate authorization.
7. **Waiver.** No failure by either Party to enforce any right or power granted under this Agreement, or to insist upon strict compliance, and no custom or practice of either Party at variance with the terms and conditions of this Agreement shall constitute a general waiver of any future breach or default or affect a Party’s right to demand exact and strict compliance with the terms and conditions of this Agreement. Further, no express waiver shall affect any term or condition other than the one specified in such waiver, and that one only for the time and manner specifically stated.
8. **Severability.** Should any provision of this Agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Agreement or the application of such provision to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby, and each provision of this Agreement shall be valid and enforceable to the full extent permitted by law.
9. **Agreement Jointly Drafted by the Parties.** Each Party represents that it has reviewed and become familiar with this Agreement and has notified the other Party of any discrepancies,

conflicts or errors herein. The Parties agree that, if any ambiguity or question of intent or interpretation arises, this Agreement is to be construed as if the Parties had drafted it jointly, as opposed to being construed against a Party because it was responsible for drafting one or more provisions of the Agreement.

10. **Notices.** All notices, demands or requests required or permitted to be given pursuant to this Agreement shall be in writing and shall be deemed to have been properly given or served and shall be effective on being deposited or placed in the United States mail, postage prepaid and registered or certified with return receipt requested to the addresses appearing below, or when delivered by hand to the addresses indicated below:

If to the County:

Dawson County Board of Commissioners
Attn: County Manager
25 Justice Way, Suite 2313
Dawsonville, Georgia 30534

If to the City:

City of Dawsonville
Attn: City Manager
415 Highway 53 East, Suite 100
Dawsonville, Georgia 30534

IN WITNESS WHEREOF, the Parties hereto, acting by and through their duly authorized officials and officers pursuant to appropriate ordinances and resolutions hereinbefore duly and properly adopted by each, have caused this Agreement to be executed in duplicate counterparts and the official seals of each Party properly affixed, each delivering to the other one of said duplicate counterparts, the day and year first above written.

CITY OF DAWSONVILLE, GEORGIA

By: _____
Mike Eason, Mayor

ATTEST:

By: _____
Beverly A. Banister, City Clerk

[CITY SEAL]

DAWSON COUNTY, GEORGIA

By: _____
Billy Thurmond, Chairman

ATTEST:

By: _____
Kristen Cloud, County Clerk

[COUNTY SEAL]

EXHIBIT A



DAWSON COUNTY FINANCE DEPARTMENT

NOTICE OF AWARD

June 18, 2021

Blount Construction Company, Inc.
Attn: David Faust
1730 Sands Place
Marietta, GA 30067

Project: #382-21 Road Rehabilitation Project for Dawson County

The Dawson County Board of Commissioners, at their June 17, 2021 meeting, considered the bid you submitted in response to its Invitation for Bid (IFB) for the project listed above. Your bid has been accepted not to exceed the amount of \$2,406,569.08. Through contract negotiations, the following depicts the pricing per task:

Line Item	Description	Estimated Quantity	Unit	Unit Cost	Total Estimated Cost
Task 1-A-1: Houser Mill Road - City: Intersection of SR 53 W (State Right-of-Way) to the County Road System (approximate location is Calvary Baptist Church). This area contains curb and gutter and a 5-foot sidewalk. Approximately 2,426 feet. Including Turn Lane to Mill Stone Dr.					
Phase 1-A - 1	Traffic Control, Shoulders, Striping, Signage and Mobilization	1	LS	\$64,135.98	\$64,135.98
Phase 1 - A - 1 - 2	10" Cement Reclaimed Base (Includes temp raised lane markers) 22' wide (due to curb)	4526	SY	\$9.24	\$41,820.24
Phase 1-A-1 - 3	Portland Cement - 55lb/SY	124	TN	\$213.67	\$26,568.80
Phase 1 - A - 4	B-MOD Asphalt Binder 2" Depth, 21' wide	478	TN	\$89.45	\$42,757.10
Phase 1 - A - 5	9.5 mm 135 lbs/SY TP 1/H Mix SP Asphalt Topping 21' Wide	293	TN	\$93.30	\$27,336.90
					\$202,619.02

Vickie Neikirk
Chief Financial Officer

Accounting

Accounts Payable

Accounts Receivable

Budget

Grant Administration

Payroll

Purchasing

Dawson County
Government Center
25 Justice Way, Suite 2214
Dawsonville, GA 30534
Phone 706-344-3501
Fax 706-531-3504



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Line Item	Description	Estimated Quantity	Unit	Unit Cost	Total Estimated Cost
Task 1-A-2: Houser Mill Road - City: Begin at the County Road System (approximate location is the mailbox at 3103 Howser Mill) and continue 561 feet until you reach the Right-of-Way to SR 183 (Elliott Family Parkway). This area DOES NOT contains curb and gutter or sidewalks. Approximately 561 feet.					
Phase 1-A -2-1	Traffic Control, Shoulders, Striping, Signage and Mobilization	1	LS	\$14,198.27	\$14,198.27
Phase 1 - A -2 -2	10" Cement Reclaimed Base (Includes temp raised lane markers) 26' wide	1621	SY	\$4.05	\$6,565.05
Phase 1 - A -2 -3	Portland Cement - 55lb/SY	45	TN	\$213.67	\$9,615.15
Phase 1 - A -2 -4	B-MOD Asphalt Binder 2" Depth, 24' Wide	165	TN	\$87.10	\$14,371.50
Phase 1 - A -2 -5	9.5 mm 135 lbs/SY TP 1/H Mix SP Asphalt Topping 24' Wide	101	TN	\$92.57	\$9,349.57
					\$54,099.54

Line Item	Description	Estimated Quantity	Unit	Unit Cost	Total Estimated Cost
Task 1-B: Houser Mill Road - County: Beginning at the City Street System to approximately the mailbox at 3103 Howser Mill. This area DOES NOT contain curb and gutter or sidewalks. However, the County will NOT remove materials in this area and the elevation of the road will be increased (per FDR/Portland cement mixture). Approximately 15,951 feet.					
Phase 1 - B - 1	Traffic Control, Shoulders, Striping, Signage and Mobilization	1	LS	\$403,397.93	\$403,397.93
Phase 1-B - 2	10" Cement Reclaimed Base (Includes temp raised lane markers) 26' wide	46081	SY	\$4.05	\$186,628.05
Phase 1 - B- 3	Portland Cement - 55lb/SY	1267	TN	\$213.67	\$270,719.89
Phase 1-B - 4	B-MOD Asphalt Binder 2" Depth, 24" wide	4679	TN	\$87.10	\$407,540.90
Phase 1-B - 5	1.5" 9.5MM 135lbs Type 1/H- Mix SP Asphalt Topping, 24" wide	2871	TN	\$92.57	\$265,768.47
					\$1,534,055.24



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Dawsonville, GA 30534
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Fax 706-531-3504

Line Item	Description	Estimated Quantity	Unit	Unit Cost	Total Estimated Cost
Task 2: G. W. Taffer Road: Intersection of Lumpkin Campground Road to Intersection of Dawson Forest Road. Approximately 2,500 feet					
Phase 2 - 1	Traffic Control, Shoulders, Striping, Signage and Mobilization	1	LS	\$105,522.90	\$105,522.90
Phase 2 - 2	10" Cement Reclaimed Base (Includes temp raised lane markers) 26' wide	7500	SY	\$7.21	\$54,075.00
Phase 2 - 3	Portland Cement - 55lb/SY	210	TN	\$213.67	\$44,870.70
Phase 2 - 4	B-MOD Asphalt Binder 2" Depth, 24" wide	800	TN	\$88.40	\$70,720.00
Phase 2 - 5	1.5" 9.5MM 135lbs Type 1/H-Mix SP Asphalt Topping, 24" wide	500	TN	\$94.34	\$47,170.00
					\$322,358.60

Line Item	Description	Estimated Quantity	Unit	Unit Cost	Total Estimated Cost
Task 3: Wesley Chapel Road: Intersection of SR52 to Lumpkin County Line. Approximately 1,600 feet					
Phase 3 - 1	Traffic Control, Shoulders, Striping, Signage and Mobilization	1	LS	\$78,124.23	\$78,124.23
Phase 3 - 2	10" Cement Reclaimed Base (Includes temp raised lane markers) 26' wide	4650	SY	\$8.14	\$37,851.00
Phase 3 - 3	Portland Cement - 55lb/SY	130	TN	\$213.67	\$27,777.10
Phase 3 - 4	B-MOD Asphalt Binder 2" Depth, 24" wide	500	TN	\$94.81	\$47,405.00
Phase 3 - 5	1.5" 9.5MM 135lbs Type 1/H-Mix SP Asphalt Topping, 24" wide	300	TN	\$105.43	\$31,629.00
					\$222,786.33

TOTAL ESTIMATED COSTS FOR ALL WORK:				\$2,335,918.73	
START DATE:				Designs-July/Mix-August	
DAYS TO COMPLETE PROJECT:				November, 2021	
WARRANTY:				5 years per the IFB document	



Vickie Neikirk
Chief Financial Officer

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The IFB requires you to execute the contract and bonds no later than fifteen (15) calendar days. If you do not execute the contract in full within the allotted timeframe, the County may consider all your rights arising out of the County's acceptance of your submission to be abandoned.

You must return the complete, originally signed contract in **blue ink** to the contact's name and address listed below. The County Manager will also sign the contract in **blue ink** and a scanned copy of the originally signed version will be returned to you via email.

You may also contact Denise Farr at dfarr@dawsoncounty.org or Bryan Young at byoung@dawsoncounty.org to begin pre-construction scheduling prior to the executed contract.

Should you have any questions regarding this action, please feel free to contact me at mhawk@dawsoncounty.org

Sincerely,

Melissa Hawk
Dawson County – Purchasing
Purchasing Manager
25 Justice Way, Suite 2223
Dawsonville, GA 30534

Dawson County
Government Center
25 Justice Way, Suite 2214
Dawsonville, GA 30534
Phone 706-344-3501
Fax 706-531-3504

FISCAL IMPACTS OF LAND USE DAWSON COUNTY, GA

Georgia Tech  Center for
Economic Development
Research

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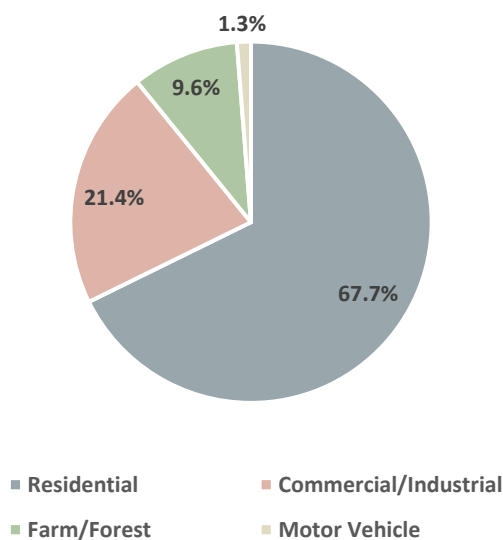
1. INTRODUCTION

Dawson County

Dawson County is located in the north-central portion of the State of Georgia and is the northern most county in the Atlanta Metropolitan Statistical Area (MSA). Since 2000, the county population has grown more than 60 percent making it the 13th fastest growing county in Georgia over the last 20 years. In addition to population growth, the county is experiencing rapid job growth. Total employment in Dawson has more than doubled since 2000 – an even faster growth rate than population and the 9th fastest rate of job growth in the state over the period.

The county tax digest reflects that growth in population. Even with the growth in employment, residential property makes up more than two-thirds of the county’s tax digest (Figure 1). The Dawson County Board of Commissioners reached out to the Center for Economic Development Research (CEDR) at Georgia Tech for a better understanding of both the benefits, and costs, of this growth. Simply put, increasing the tax base of a local government through development does not always translate into an improved financial position. There is a growing body of empirical evidence that shows that commercial and/or industrial development can improve the financial situation of a local government. However, residential development, with its demands for local

FIGURE 1: NET TAX DIGEST (2019)

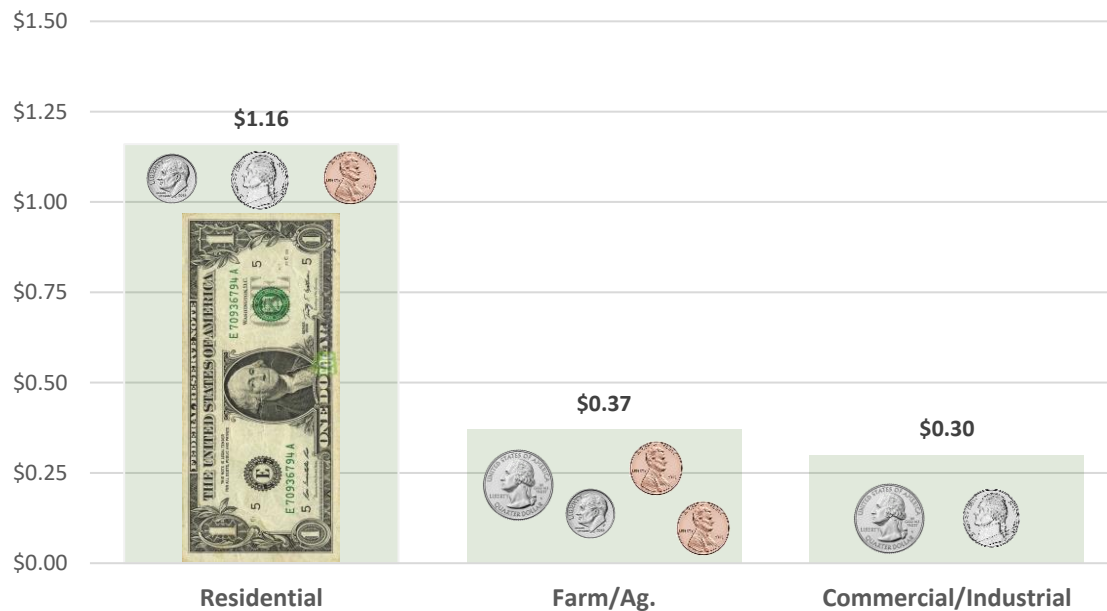


government services, often has the opposite effect. The American Farmland Trust (www.farmland.org) has collected more than 150 studies across the country and every one shows that the average cost of providing local government services exceeds the average revenue generated by residential development.¹ Across all studies, the median results show that residential property costs \$1.16 for every \$1 generated, while commercial/industrial property costs only \$0.30 for every \$1 generated (Figure 2).

Source: Georgia Department of Revenue Tax Consolidation Summaries

¹ American Farmland Trust (2016). *Cost of Community Service Studies*. <https://farmlandinfo.org/publications/cost-of-community-services-studies/>

FIGURE 2: MEDIAN COST OF SERVICE RESULTS (EXPENDITURES PER \$1 OF REVENUE)



Source: American Farmland Trust (2016). *Cost of Community Service Studies*.
<https://farmlandinfo.org/publications/cost-of-community-services-studies/>

Cost of Community Service Studies

Cost of Community Service (COCS) studies involve organizing the revenues and expenditures of a local government to different classes of land use or development such as residential, commercial, industrial, farm, etc. For example, a county’s expenditures on senior citizens’ programs would be classified as all benefiting residential land use. The cost of the county extension service would most likely be allocated to agricultural land. These examples are easy, clear situations, but most expenditures benefit multiple land uses. For example, the road network would be allocated across all types of development, as would the court system, the fire department, the sheriff, etc. The resulting totals for revenues generated and expenses incurred can be presented as a ratio of expenditures-to-revenues for different land use types. To the extent that ratio is over 1.0 (e.g., expenditures exceed revenues) that land use does not pay for the benefit it receives from the local government.

In cases where expenses are difficult to allocate to specific land use categories, the expert knowledge of county staff is used to estimate service expenditures by land use category. For this study, the senior staff for the Dawson County Board of Commissioners provided their expert knowledge in the allocation of expenditures. In some cases, the acreage, population share, and/or property value in each land use category are used in determining some allocations. For “back-office” and administrative expenses, (i.e., finance, human resources, legal, etc.) the ratio of all other expenses are calculated and then the aggregate ratio is applied to these departments.

It is very important to note that COCS studies look at average revenues and expenditures for a particular year, not changes at the margin. As such, these studies should not be used to predict the impact of future decisions. Even so, they can provide insight and allow for more informed decision-making on such policies as tax abatements for farm/forestland, or commercial development. That said, COCS results can support educated guesses as to the likely marginal cost of development, as well as how land use transition might impact the financial situation of the local government. Finally, these studies look at the ongoing operational cost of growth, not one-time capital expenditure impacts.²

² *The Fiscal Impacts of Land Uses in Lee County: Revenue and Expenditure Streams by Land Use Category*, Jeffrey H. Dorfman, May 2018. Used with permission.

2. ANALYSIS RESULTS

Expenditure/Revenue Ratios

When this study was commissioned, the most recent audited financial statements for Dawson County were for fiscal year 2019 (FY 2019). As such, this study uses financial information for FY 2019 from the *Dawson County Annual Financial Report*, as well as the 2019 tax digest submitted to the Georgia Department of Revenue. For the schools, the data was collected from that Georgia Department of Education School Systems Revenue report for FY 2019.³

The land use categories used in this study were residential, commercial/industrial, and farm/forest. Revenues and expenditures were allocated to these land uses based on various county records as well as surveys and interviews with county officials and service providers. All operational revenues were included for the funds that were a part of this study (General Fund, Special Service funds, etc.) including local option sales tax (LOST). Dawson County is entirely unique with respect to the source of LOST revenue. The North Georgia Premium Outlets (NGPO) are in Dawson County, and generate more than 3.2 million shopping visits per year. According to information and research provided by the Dawson County Chamber of Commerce, Simon Properties, and the Georgia Department of Revenue, a significant portion of the of the county's sales tax is generated by NGPO, and a large majority of those shoppers come from outside the county. Because LOST revenue replaces county property tax, these out-of-county shoppers are essentially picking up the cost of local government on behalf of the residential digest in Dawson County. As a result, new residential development gets little credit for bringing in new sales tax dollars into the county.

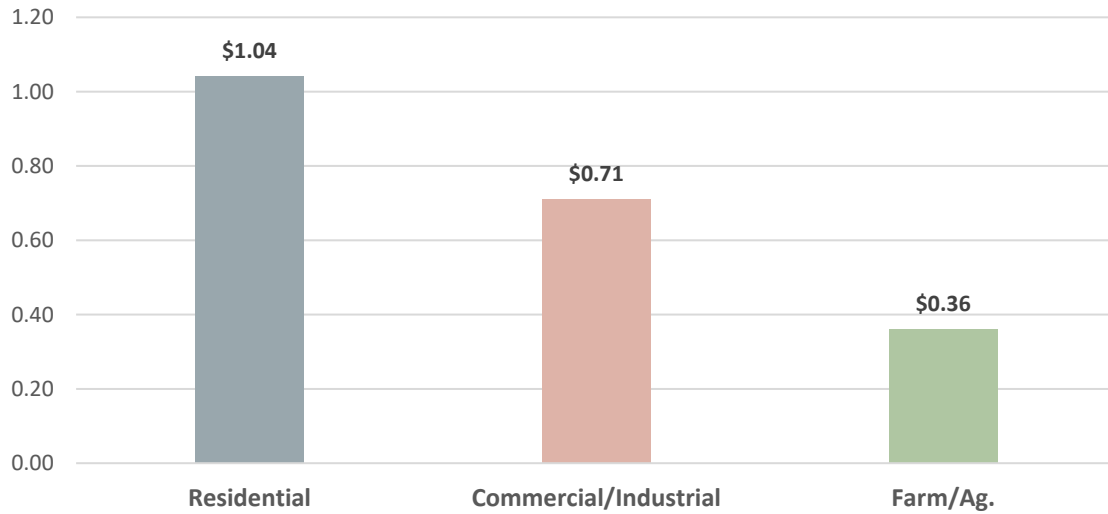
Figure 3 below presents the results for the county government only (no schools). As expected, and even with the large contribution from out-of-county shoppers via the LOST, the expenditure-to-revenue ratio for residential land use is greater than 1.0 meaning that residential property does not cover the costs of the services the county provides. However, it is closer to break even than the national median presented above in Figure 2 - \$1.04 vs. \$1.16.⁴

While the residential deficit is small, keep in mind this includes only operational costs and does not include the capital expenditure impacts of residential development. What deficit there is due to residential operational service demand is made up through a surplus generated by commercial/industrial property. Although less than half the size of the residential digest (Figure 1), the expenditure-to-revenue ratio for commercial/industrial land use is only 0.71 meaning that for every \$1 of revenue the county brings in from commercial and industrial property, it only costs the county \$0.71 to provide services. This surplus offsets the residential service cost deficit.

³ In addition, FY2020 was an anomaly with respect to expenditures due to COVID-19. FY2019 is a more representative year for both expenditures and revenues.

⁴ See Appendix A for more information on this ratio.

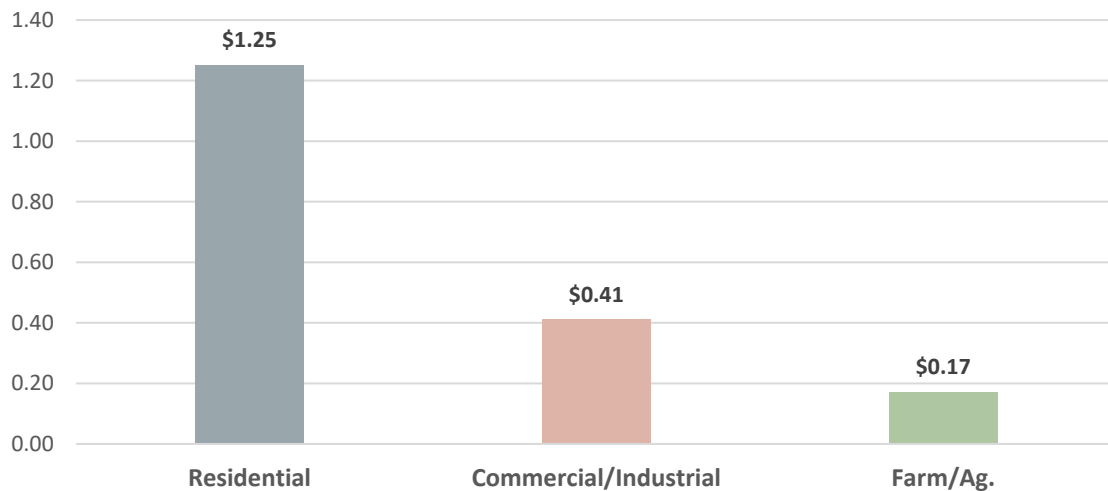
FIGURE 3: EXPENDITURES PER \$1 OF REVENUE BY LAND USE (COUNTY GOVERNMENT ONLY)



Source: Center for Economic Development Research, Georgia Tech

Once schools are included in the analysis, residential land use becomes much more of an operational cost burden generating \$1.25 in service costs for every \$1 of revenue (Figure 4). However, once again, revenues generated by commercial/industrial land use, as well as agricultural land, help to offset the residential service costs as they both have expenditure-to-revenue ratios well below 1.0.

FIGURE 4: EXPENDITURES PER \$1 OF REVENUE BY LAND USE (COUNTY GOVERNMENT AND SCHOOLS)



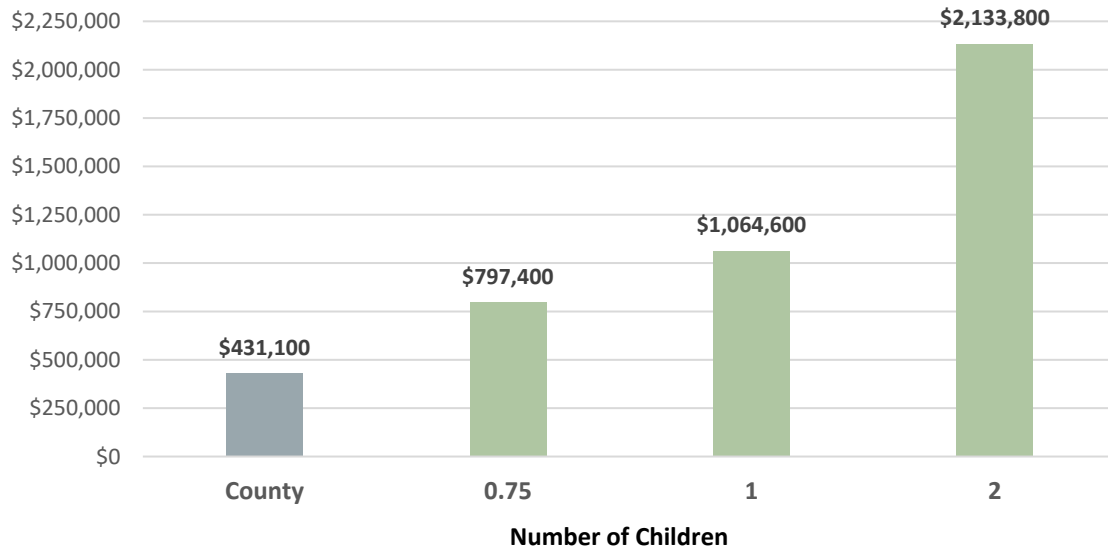
Source: Center for Economic Development Research, Georgia Tech

Break Even Home Values

The ratios presented above can be used to calculate the home value necessary for a county and/or school board to break even relative to the cost of providing their services. This of course assumes that the service cost is reasonably constant from house to house relative to the home value. While local government service costs will vary based on lot size, location, and, in the case of schools, the number of children in the home, they are not usually correlated with the home's value. As such, the average service cost per household can be easily calculated, as can the average non-property tax revenue per household. The difference between these two is the amount of money that an average house needs to generate to cover the service cost. Using the standard county homestead exemption and the current county millage rate, the home value that will generate enough revenue to equal service cost (the break-even value) is easily calculated. Figure 5 below shows the break-even home value for Dawson County to be \$431,100. In other words, on average, any house valued at less than \$431,100 is not covering the cost of the county services. In May 2021, the median sales price of a home in Dawson County was \$370K...far less than the break-even value. Naturally, this value is very sensitive to the county's millage rate. As that rate goes up, the break-even value for a home will naturally go down. As previously mentioned, this analysis does NOT include any potential new capital costs needed for infrastructure as the county grows.

While the county government may break even on a \$431,100 home, the schools do not. When evaluating the break-even home price for schools, the starting point is the average per pupil cost **from local tax revenue**. For this analysis, state and federal money is excluded. Adjustments are made for the average car value per home, and the local school homestead exemption. Then, given the school millage rate, a break-even home value can be calculated that will cover the local cost given the number of children in the home. Dawson County spends nearly \$6,750 per student from local revenues alone. Again, Figure 5 below shows the various break-even values for Dawson County given the number of children in the home. In order to generate that level of revenue, for a home with just one school-age child that attends the local public schools, the break-even home value from the school's perspective would be \$1,064,600. While the school would break even, clearly the county budget would earn a fiscal surplus from this house. Based on data from the U.S. Census, a more realistic estimate of the average number of school-age children in a new home is between 0.65 and 0.75. The break-even value for a home in Dawson County with 0.75 students is \$797,400. This is much higher than the average value for new homes in Dawson County, which means that public education in Dawson County will need to be subsidized by either other land uses (which is clearly happening and was demonstrated in Figure 4), and/or homeowners without children in the school system. As with the county, this value is highly sensitive to the school millage rate. As that rate goes up, the break-even value of a home would go down.

FIGURE 5: COUNTY AND COUNTY SCHOOLS BREAK-EVEN HOME VALUES



Source: Center for Economic Development Research, Georgia Tech. All values rounded to the nearest \$100. Values do not account for dedicated capital fund revenue and expenditures.

3. CONCLUSION

The most interesting result of this analysis is that while the residential digest in Dawson County does not pay for the local government services it consumes, it does come very close (\$1.04 in expenditures for every \$1 in revenue). Not surprisingly, businesses pay far more than they get back in services (\$0.71 in expenditures for every \$1 in revenue), which not only creates a fiscal surplus for the county, but also helps to cover the residential deficit.

Once schools are included, these businesses provide an even bigger surplus (\$0.41 in combined expenses for every \$1 in revenue). Even with only 21 percent of the digest, the large surplus provided by commercial land use covers the combined county/school service deficit generated by the growing population (\$1.25 in combined expenses for every \$1 in revenue).

One of the reasons that the county residential deficit is so small is due to the amount of LOST that is paid by out-of-county residents. While this is a positive situation for Dawson County, new growth still demands capital expenditures (e.g., roads, traffic lights, fire stations, etc.) which could place a burden on local government finances.

For both the county and the school system, the break-even value of a home is much higher than the average home value in Dawson County. The commercial and agricultural digest is helping to offset that deficit. As mentioned in Section 1, employment has grown rapidly in Dawson County (faster than population) and that type of balanced growth will need to continue to keep the county in a fiscally positive position while at the same time keeping the millage rate low.

It is important to note that the results of this type of analysis should not be used to promote one form of land use over another, nor should it be used to support or oppose a particular development project. This analysis uses countywide averages and may not reflect the cost or revenue structure of any particular development. And again, this study looks at operating costs only. A new development may have significant marginal capital costs which would either need to be financed using impact fees or spread to all residents through the tax process.

Finally, this type of analysis shows the importance of balanced growth. A county must have enough commercial/industrial development to cover the costs of their residential growth, especially once the cost of the schools is considered. Further, not only commercial land use, but also having and maintaining agricultural land is beneficial because it too generates a fiscal surplus (once schools are considered) and it provides environmental amenities and benefits to the community. Having a well-balanced tax digest can help distribute the cost of government while keeping taxes lower for everyone.⁵

⁵ *The Fiscal Impacts of Land Uses in Lee County: Revenue and Expenditure Streams by Land Use Category*, Jeffrey H. Dorfman, May 2018. Used with permission.

4. REFERENCES & SPECIAL THANKS

American Farmland Trust (2016). *Cost of Community Service Studies*.

Dorfman, Jeffrey H. (2018). *The Fiscal Impacts of Land Uses in Lee County: Revenue and Expenditure Streams by Land Use Category*

Special thanks to Dr. Jeffrey Dorfman who assisted in the methodology used here and provided recent examples of his cost of community services work for use in this analysis. Dr. Dorfman is a professor in the Department of Agricultural & Applied Economics at The University of Georgia where he is also currently co-director of the Land Use Studies Initiative. From 1998-2000 he was the founding director of the Center for Agribusiness and Economic Development at The University of Georgia. He has written three books, co-authored another, authored or co-authored over 80 academic articles, and is a contributor to Forbes and RealClearMarkets.com. Dr. Dorfman currently serves as the State Fiscal Economist for the State of Georgia.

5. APPENDIX A

The residential expense-to-revenue ratio of \$1.04 presented in Section 2 is much closer to break-even than is normally the case for residential property. As previously mentioned, a major reason for this is the level of LOST revenue generated by out-of-county shoppers. Typically, total “outside” revenue for a county would be less than 1 percent. However, in Dawson, the number is more than 20 percent. Without adjusting for outside revenue, the ratio would have been 1.31.

Tables 1 and 2 below provide the results of both the revenue and expenditure allocations, and the resulting COCS ratios.

TABLE 1: FINAL REVENUE AND EXPENDITURE ALLOCATIONS

Revenue Allocations				
Total	Residential	Commercial/Industrial	Farm/Forest	Outside
\$30,657,047	\$15,232,246	\$7,082,197	\$2,006,752	\$6,335,852
	49.7%	23.1%	6.5%	20.7%
Expenditure Allocations				
Total	Residential	Commercial/Industrial	Farm/Forest	
\$27,114,043	\$19,902,491	\$6,304,188	\$907,364	
	73.4%	23.3%	3.3%	

Source: Center for Economic Development Research, Georgia Institute of Technology

TABLE 2: COST OF COMMUNITY SERVICE RATIOS FOR DAWSON COUNTY

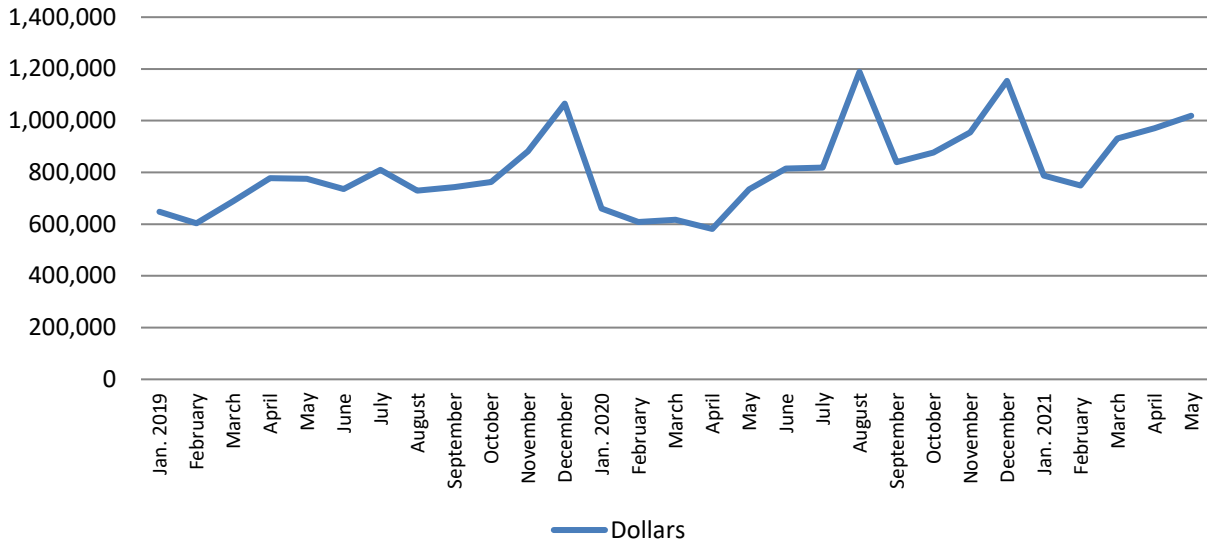
		Residential	Commercial/Industrial	Farm/Forest
No School	Exp/Rev	1.04	0.71	0.36
	Rev/Exp	0.96	1.42	2.79
With School	Exp/Rev	1.25	0.41	0.17
	Rev/Exp	0.80	2.43	5.94

Source: Center for Economic Development Research, Georgia Institute of Technology

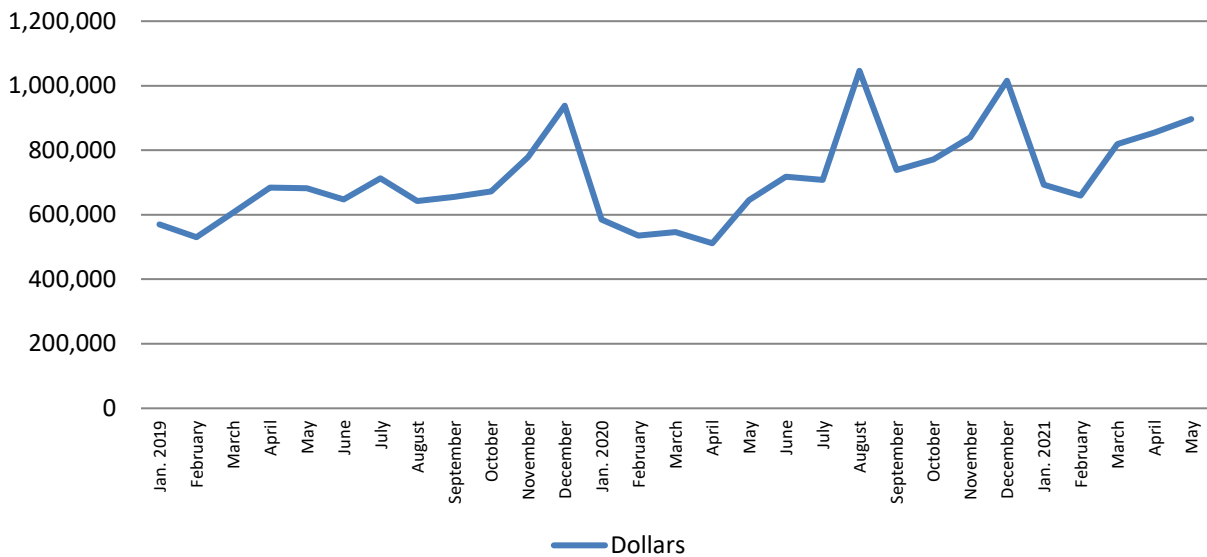


Key Indicator Report
June 2021

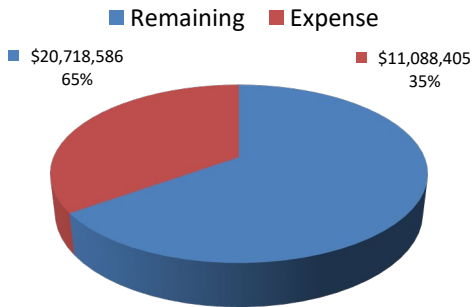
SPLOST VI COLLECTION CHART



LOST COLLECTION CHART

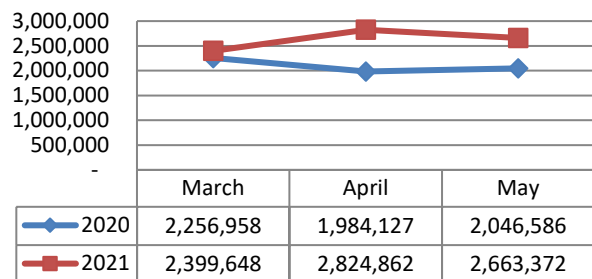


Budget

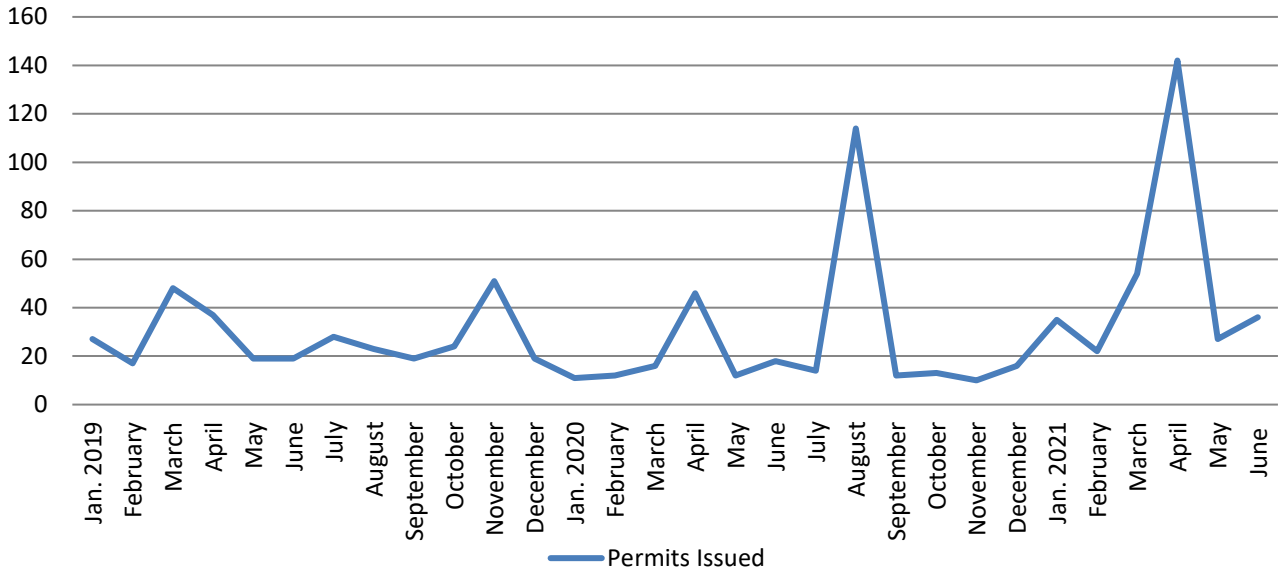


Through 05/31/2021

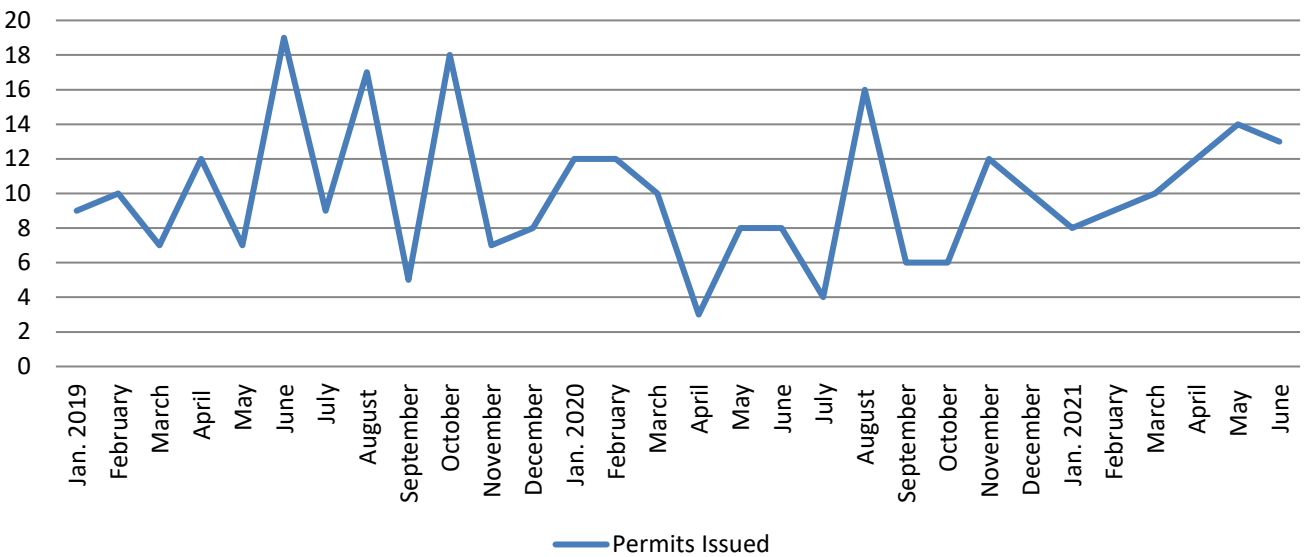
All Revenue Per Month



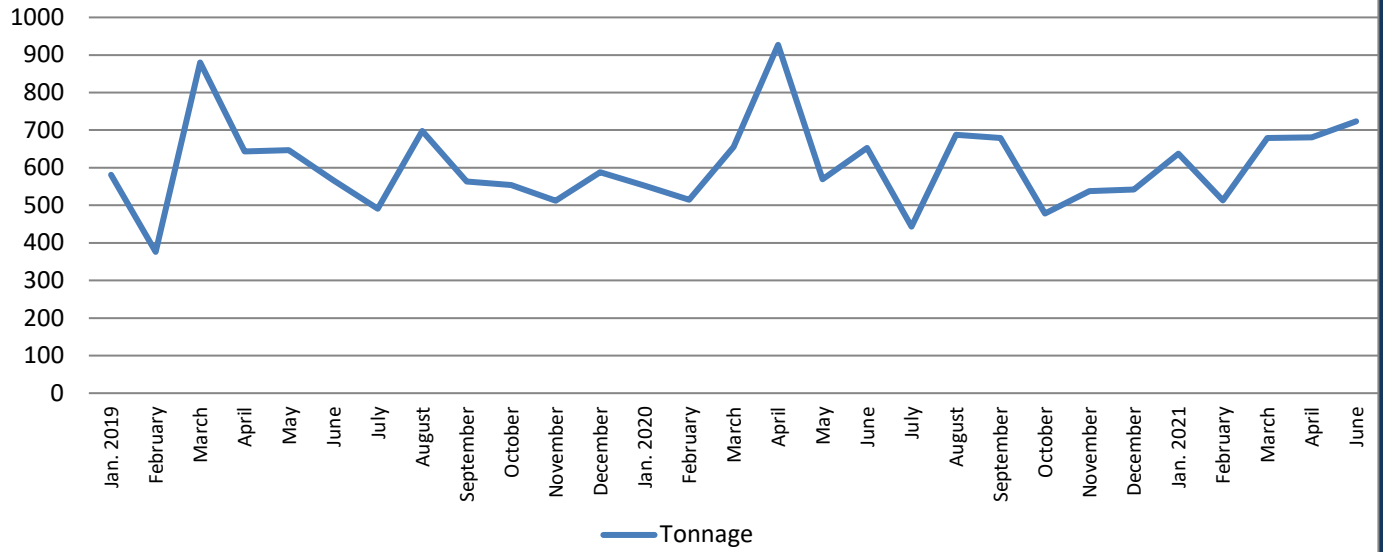
SINGLE-FAMILY HOME BUILDING PERMITS ISSUED



COMMERCIAL BUILDING PERMITS ISSUED

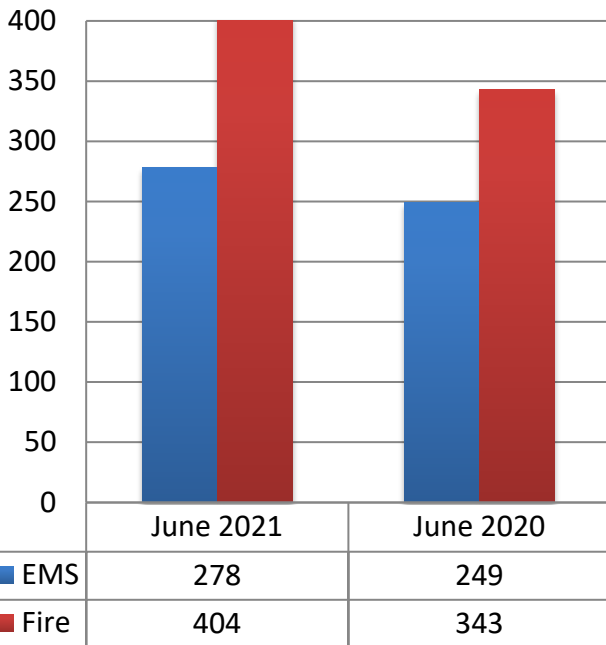


TRANSFER STATION TONNAGE COLLECTION

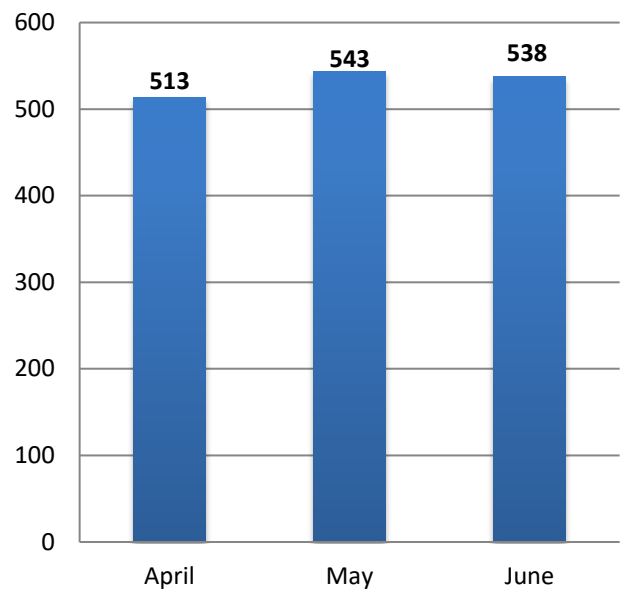


Transfer Station numbers were unavailable for May 2021.

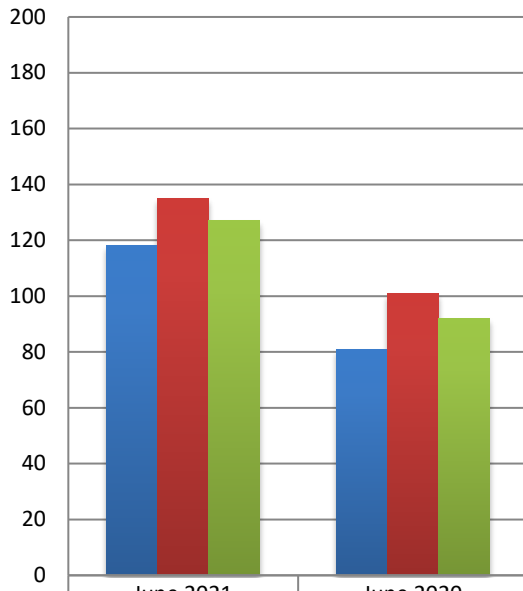
EMS/Fire Calls for Service



Number of County Employees



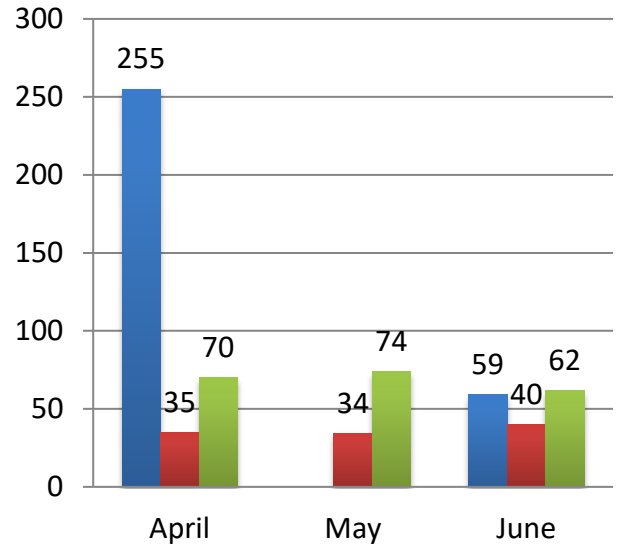
Inmate Population



Lowest Daily Count	118	81
Highest Daily Count	135	101
Daily Average	127	92

Repair Requests

■ Roads ■ Facilities ■ Fleet



Roads numbers were unavailable for May 2021.



Dawson County Board of Commissioners

Elections/Registrar Monthly Report – June 2021

- **New Applications/Transfers In: 184**
- **Changes/Duplicates: 73**
- **Cancelled/Transferred Out: 82**
- **Total Processed: 339**

HIGHLIGHTS

Voter Registration Projects:

- Open positions filled; training underway with Voter Registration Specialist & Administrative Clerk respectively.
- Continual voter registration entry, scanning & filing daily.
- No Act for Two General Elections (NGE). Voters that are currently in Inactive status and have no contact through two general election cycles are then subject to be removed from the voter list. This process is referred to as NGE. A confirmation notice will be mailed to all voters on this list of inactive voters. The notice can be used by the voter to update their address and mail back to prevent being removed. If the voter does not complete and return the form within 40 days and has not made contact, the voter will be moved to Cancelled Status for reason of NGE. For voters to reach this NGE process, a time period of approximately 9 years has passed with no activity on their voter record. Any voter cancelled through the NGE process that is still an eligible voter in Georgia can re-register to vote. Dawson County has 248 voters who have been sent confirmation notices through the NGE process.

Elections Projects:

- 2021 Election Calendar (remaining):
 - Municipal General Election November 2, 2021
 - Qualifying dates for two city council seats August 16-19 8:30-4:30 daily.
 - Voter registration cutoff October 5, 2021
 - Advance Voting October 12-29, 2021 8a-5p M-F
- Finalizing/updating November Municipal General Election task list with the new election bill changes.
- Continuing to process SB 202 Omnibus Election Law; implementing necessary changes.
- Election Coordinator preparing for July election equipment training (extended).
- Continual clean up and equipment storage restructure.
- As Ethics Filing Officer, finalized Public Officials ethics reporting for the June reporting period.

Highlights of plans for upcoming month:

- Municipal candidate qualifying advertisements being prepped and ready for publishing & website posting.
- Budget 2022 preparation.
- Board of Elections & Registration monthly meeting has been re-scheduled for July 14, 2021 at 9:30 a.m. at 96 Academy Avenue.



Dawson County Board of Commissioners

Dawson County Emergency Services Monthly Report – June 2021

Fire Responses	APR	MAY	JUNE		EMS Responses	APR	MAY	JUNE		EMS Revenue		
2019	292	341	326		2019	230	260	259		2020	JUN	\$61,477.56
2020	272	320	343		2020	195	235	249		2021	JUN	\$52,980.95
2021	351	364	404		2021	280	268	278		13.82% decrease from last year		

Plan Review and Inspection Revenue Total		Business Inspections Total	
		Final Inspections	Annual & Follow Up Inspections
County	\$1,800.00	12	70
City	\$450.00	1	12

HIGHLIGHTS: Dawson County Emergency Services Projects			
Training Hours Completed by Staff	1,475 hours	Fire Investigations	4
PR Detail	3 events/50 people	CPR Training per Individual	12
Smoke Detector Installations	2	Stop the Bleed Training per Individual	0
Search & Rescue	3	Child Safety Seat Installations	2
Swift Water /Water Rescue	1	Plan Reviews	10

Types of Fires Total – 4			
(11) 111-118: Structure Fire Building, Cooking, Chimney- Flue, Incinerator, Fuel Burner-Boiler	1	(14) 141-143: Natural Vegetation Fire Forest, Woods, Wildland, Brush, Grass	1
(12) 121-123: Fire in Mobile but Fixed Structure Mobile Home, Motor Home, RV, Camper, Portable Building	0	(15) 151-155: Outside Rubbish Fire Rubbish, Trash, Waste, Dump, Landfills, Dumpsters	1
(13) 131-138: Mobile/Vehicle Property Fire Passenger, Road Freight, Transport, Rail, Water Vehicles, Aircraft, Campers/RV, Off Road Vehicles, Heavy Equipment	1	(16) 161-164: Special Outside Fire Storage, Equipment, Gas/Vapor, Mailbox	0

Total Water Usage – 50,500 gallons			
Etowah Water	38,500 gallons	Pickens County	0 gallons
City of Dawsonville	0 gallons	Big Canoe	0 gallons
Forsyth County	0 gallons	Other	12,000 gallons



Dawson County Board of Commissioners

Facilities Monthly Report – June 2021

- **Total Work Orders: 40**
- **Community Service Workers: 0**

HIGHLIGHTS:

- *Working on warranty repairs at Senior Center and Fire Station #8
- *Installed indoor/outdoor A/C unit, Suite 104 KH Long Building
- *Had elevators serviced/state inspection all county buildings
- *Had 20 ton A/C unit installed at Rock Creek Park Gym
- *Had front floors stripped and waxed at Fire Station #2



DAWSON COUNTY, GA

Where Quality of Life Matters

FACILITIES DEPARTMENT

MONTHLY REPORT

For Period Covering the Month of June 2021

SN	TASKS/ WORK DONE	LOCATION/S of Service
1	Met with Townley to begin work on the berm	Rock Creek
2	Had electric/plumbing installed for washer/dryer	Station #7
3	Working on warranty repairs	Senior Ctr/Fire Station #8
4	Landscaped Dawson County sign on 400 North-South	Hwy 400
5	Had A/C and wiring worked on Rock Creek	Rock Creek Park
6	Had front floors stripped and waxed	Fire Station #2
7	Trimmed trees/shrubs	Library
8	Washed all Facilities trucks	Facilities
9	Repaired major water leak	Fire Station #5
10	Installed indoor/outdoor A/C unit, Suite 104	KH Long Bldg
11	Had elevators serviced/state inspection	County wide
12	Had Pro-tec yearly inspection fire alarms	County wide
13	Had 20 ton A/C unit installed	Rock Creek Gym
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26	Total Work Orders for the month = 40	Facilities
27	Total Community Service for the month = 0	Facilities

These numbers do not reflect daily/ weekly routine duties to include:

- Cutting of grass and landscape maintenance on all county properties
- Cutting of grass and landscape maintenance on all five (5) parks on the west side of county
- Cleaning of the new government center and other county owned buildings, offices and facilities
- Emptying outside trash receptacles at county owned buildings
- Collecting and recycling of all county buildings, offices and facilities

Dawson County Board of Commissioners

Finance Monthly Report – June 2021

FINANCE HIGHLIGHTS

- **LOST Collections:** \$896,340 – up 38.76% compared to 2020
- **SPLOST Collections:** \$1,018,430 – up 38.75% compared to 2020; Total SPLOST VI projection of \$46 million reached in 2020; Total SPLOST VI collections: \$50,765,294
 - \$865,665– County Portion (85%)
 - \$152,765– City Portion (15%)
- **TAVT:** \$218,332 – up 32.7% compared to 2020
- **See attached Revenue and Expenditure Comparison for 2021**
- **Total County Debt:** \$2,467,813 (See attached Debt Summary)
- **Audit Status:** 2020 audit completed 6/30/2021
- **EMS Billing Collections:** \$55,048 for May 2021; \$286,503 YTD
- **Budget Status:** FY 2022 Budget information distributed to departments/agencies
- **Monthly Donations/Budget Increases:** \$231,749
 - Purchase of Property for Fire Station #3 - \$210,000
 - Passport Fees - \$6,160
 - Donations - \$15,589

PURCHASING HIGHLIGHTS

Formal Solicitations

- Culvert Renovation Project – Public Works
- Design/Build Services for Artificial Grass Surfaces – Park & Rec
- Materials & Labor for LVT Flooring at Rock Creek Park – Park & Rec
- Unified Solution for Inmate Communication – Sheriff's Office

Informal Solicitations

- None

Quotes for less than \$25,000 this month

- Gasoline – Fleet Maintenance
- Diesel – Fleet Maintenance
- Street Signs/Accessories – Roads
- 4 Compartment Slide-in for Animal Control - Marshal

Purchase for less than \$25,000 that did not receive required quotes

- None

Pending Projects

- Unified Solution for Inmate Communication
- Awaiting Delivery of New Vehicles
- Comprehensive Upgrade of Security System
- Painting & Floor Replacement at Rock Creek Park Gym

- Single Restroom Addition at Splash Pad
- Artificial Turf at Rock Creek Park
- Batting Cage at Veterans Park

Work in Progress

- Land Use Resolution Update
- 400 Overlay Update
- 53 Overlay
- Energov Update
- Inmate Banking/Commissary

Future Bids

- Install Soil Vapor Extraction System at Closed Landfill
- Security Maintenance at Dawson County Government Center & Sheriff's Office
- Radio System Upgrade Consultant

Future Bids – SPLOST VI

- Pothole Patching Machine – Roads
- Water Filtration System for DCGC & DCSO – Facilities
- 2021 Capital & SPLOST Projects

Purchase for more than \$25,000 that did not receive required sealed bids

- None

Budget to Actual

	Actual at 5/31/2021	Percent of Budget Actually Collected/ Expended	2021 BOC (2) Approved Budget	Over(Under) Approved Budget	Percentage Over(Under) Approved Budget
Revenue	\$ 11,486,846	36.11%	\$ 31,806,991	\$ (20,320,145)	-63.89%
Expenditures	11,088,405	34.86%	31,806,991	(20,718,586)	-65.14%
	<u>\$ 398,441</u>	<u>1.25%</u>	<u>\$ -</u>	<u>\$ 398,441</u>	<u>1.25%</u>

***NOTE:** Adjustments will be made during the year-end close out. The actual revenue and expenditure totals are subject to change pending normal year-end adjustments such as accruals and results of the audit.

(1) Reporting actuals as of 5/31/2021 because revenue collections are 30 days behind. The LOST revenues for the month of May 2021 were received in June 2021.

(2) Change in total budget due to account adjustments:

\$ 30,788,031	Original Budget
\$ 151,209	Carryover Balances
\$ 1,941	January
\$ 44,412	February
\$ 249,377	March
\$ 340,272	April
\$ 231,749	May
	June
	July
	August
	September
	October
	November
	December
<u>\$ 31,806,991</u>	Revised Budget

**ACTUAL COMPARISON
JANUARY - DECEMBER 2021**

MONTH	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec*	YTD
2020 REVENUE	1,270,151	2,149,916	2,256,958	1,984,127	2,046,586	2,284,093	2,423,070	2,467,239	2,841,996	6,357,842	2,624,293	4,138,047	32,844,319
2021 REVENUE	1,241,090	2,358,206	2,399,317	2,824,862	2,663,372								11,486,846
% CHANGE	-2%												
2020 EXPENSE	1,891,343	3,111,473	2,310,296	1,947,487	1,975,746	2,299,611	2,239,179	1,380,393	2,517,171	3,109,636	2,113,825	3,386,130	28,282,290
2021 EXPENSE	1,985,299	2,033,313	2,512,686	2,275,690	2,281,416								11,088,405
%CHANGE	5%												
2021 Total Rev-Exp	\$ (744,209)												
	\$ 324,892												
	\$ (113,370)												
	\$ 549,172												
	\$ 381,956												
	- \$												
	- \$												
	- \$												
	- \$												
	- \$												
	- \$												
	- \$												
	398,441												

REVENUE
YTD 2020 9,707,738
YTD 2021 11,486,846
% Changed 18.33%

EXPEDITURES
YTD 2020 11,236,345
YTD 2021 11,088,405
% Changed -1.32%

*NOTE: Adjustments will be made during the year-end close out. The actual revenue and expenditure totals are subject to change pending normal year-end adjustments such as accruals and results of the audit.

DAWSON COUNTY LOST COLLECTION ANALYSIS

LOST COLLECTIONS BY SALES MONTH	2020									2021								
	2020 LOST			TAVT \$			TOTAL OF LOST & TAVT			2021 LOST			TAVT \$			TOTAL OF LOST & TAVT		
	\$ CHANGE	%CHANGE	TAVT	CHANGE	% CHANGE	TAVT	\$ CHANGE	% CHANGE	TAVT	\$ CHANGE	%CHANGE	TAVT	CHANGE	% CHANGE	TAVT	\$ CHANGE	% CHANGE	
JANUARY	585,076	14,660	2.57%	197,780	77,111	63.9%	782,856	91,771	13.28%	693,527	108,451	18.54%	190,308	(7,472)	-3.8%	883,834	100,979	12.90%
FEBRUARY	535,152	4,785	0.9%	162,878	66,319	68.7%	698,029	71,104	11.3%	659,451	124,300	23.23%	181,007	18,129	11.1%	840,458	142,429	20.40%
MARCH	546,172	(61,078)	-10.1%	163,568	57,003	53.5%	709,740	(4,076)	-0.6%	819,160	272,988	49.98%	246,536	82,968	50.7%	1,065,696	355,956	50.15%
APRIL	511,547	(172,733)	-25.2%	103,305	(56,401)	-35.3%	614,852	(229,134)	-27.1%	854,327	342,780	67.01%	218,835	115,530	111.8%	1,073,162	458,310	74.54%
MAY	645,955	(36,605)	-5.4%	164,494	58,439	55.1%	810,449	21,833	2.8%	896,340	250,384	38.76%	218,332	53,839	32.7%	1,114,672	304,223	37.5%
JUNE	717,680	69,992	10.8%	193,280	54,739	39.5%	910,959	124,731	15.9%									
JULY	707,901	(4,797)	-0.7%	171,205	12,706	8.0%	879,106	7,908	0.9%									
AUGUST	1,046,184	403,971	62.9%	171,212	14,294	9.1%	1,217,396	418,265	52.3%									
SEPTEMBER	739,021	83,636	12.8%	173,450	23,718	15.8%	912,471	107,354	13.3%									
OCTOBER	771,452	99,518	14.8%	185,115	27,059	17.1%	956,567	126,577	15.3%									
NOVEMBER	839,832	61,344	7.9%	181,214	52,912	41.2%	1,021,046	114,256	12.6%									
DECEMBER	1,015,493	77,095	8.22%	190,308	41,699	28.1%	1,205,801	118,794	10.9%									
Prorata Distribution(June)	606	(2,684)	-81.6%	0	0		606	(2,684)		1,144	538	88.7%						
Prorata Distribution (Dec.)	1,100	(1,135)	-50.8%	0	0		1,100	(1,135)										
TOTAL	\$ 8,663,171	\$ 535,967		\$2,057,809			10,720,980	\$966,700		\$ 3,923,949	\$ 1,099,440		\$1,055,018			4,977,823	\$1,361,896	

FY21 LOST & TAVT	4,977,823
FY20 LOST & TAVT	10,720,980
FY19 LOST & TAVT	9,755,416
FY18 LOST & TAVT	\$8,871,741
FY17 LOST & TAVT	\$8,094,043
FY16 LOST & TAVT	\$7,147,120
FY15 LOST & TAVT	7,024,812
FY14 LOST & TAVT	6,771,602
FY13 LOST & TAVT	6,287,973
FY12 CONVERTED	5,763,005
FY12	5,632,027
FY11	5,244,606
FY10	4,939,542
FY09	4,789,221
FY08	5,015,881
FY07	5,621,760
FY06	5,608,446
FY05	4,426,013
FY04	3,527,663

BELOW FIGURES INCLUDE TAVT CALCULATIONS

FY20 ACTUAL TO DATE	\$2,823,902
FY21 ACTUAL TO DATE	\$3,923,949
\$ DIFFERENCE	1,100,047
% DIFFERENCE	38.95%

FY20 ACTUAL TO DATE	\$3,615,926
FY21 ACTUAL TO DATE	\$4,977,823
\$ DIFFERENCE	1,361,896
% DIFFERENCE	37.66%

SPLOST 6

SPLOST COLLECTIONS BY SALES MONTH	Total Actual	Total Actual	Total Actual	Total Actual	Total Actual	Total Actual	County	City	%	Total Actual	County	City	%	2021	2021 Actuals
	2015	2016	2017	2018	2019	2020	(85%)	(15%)	Change 2020	2021	(85%)	(15%)	Change 2021	Projections	vs. Projections
JANUARY		458,716	502,157	604,751	648,202	659,726	560,767	98,959	1.78%	787,979	669,783	118,197	19.44%		Total SPLOST VI projection of \$46 million reached in 2020
FEBRUARY		474,268	514,143	521,238	602,699	607,910	516,724	91,187	0.9%	749,380	636,973	112,407	23.27%		
MARCH		561,400	608,288	703,497	688,532	616,984	524,437	92,548	-10.4%	930,667	791,067	139,600	50.84%		
APRIL		561,619	601,645	657,805	777,630	581,347	494,145	87,202	-25.2%	970,671	825,071	145,601	66.97%		
MAY		570,679	636,807	719,926	775,252	733,999	623,899	110,100	-5.3%	1,018,430	865,666	152,765	38.75%		
JUNE		582,823	660,473	675,757	735,862	815,415	693,103	122,312	10.8%		-	-	-100.0%		
JULY	579,906	591,982	698,736	753,150	809,891	819,086	696,223	122,863	1.1%		-	-	-100.0%		
AUGUST	537,416	549,012	645,796	690,198	728,964	1,188,750	1,010,438	178,313	63.1%		-	-	-100.0%		
SEPTEMBER	552,590	580,089	682,219	665,171	743,147	839,517	713,589	125,928	13.0%		-	-	-100.0%		
OCTOBER	543,321	613,703	623,291	797,261	762,365	876,561	745,077	131,484	15.0%		-	-	-100.0%		
NOVEMBER	678,241	710,648	826,862	830,759	882,055	954,260	811,121	143,139	8.2%		-	-	-100.0%		
DECEMBER	771,324	807,105	910,697	958,016	1,065,726	1,153,910	980,823	173,086	8.3%		-	-	-100.0%		
Prorata Distribution (June)	2,318	1,707	1,031	2,607	3,739	687	584	103	-81.6%	1,304	1,108	196	89.7%		
Prorata Distribution (Dec.)		1,135	959	4,753	2,542	1,248	1,061	187	-50.9%		-	-	-100.0%		
SPLOST Jet Fuel Tax (July)				2,861											
TOTAL	6,708,332	\$7,064,885	\$7,913,104	\$8,587,749	\$9,226,607	\$9,849,401	\$8,371,991	\$1,477,410		\$4,458,433	\$3,789,668	\$668,765		-	

2015 \$ 3,665,116
 2016 \$ 7,064,885
 2017 \$ 7,913,104
 2018 \$ 8,587,749
 2019 \$ 9,226,607
 2020 \$ 9,849,401
 2021 \$ 4,458,433
Total SPLOST 6 Collections to date: \$50,765,294

DAWSON COUNTY
DEBT SCHEDULE
6/30/2021

DEBT DESCRIPTION	BANK/PAYEE	CURRENT SOURCE OF PAYMENT	DEBT ORIGINATION DATE	DUE DATE OF FINAL PMT	PRINCIPAL BAL AT 12/31/2020	NEW LOANS IN 2021	2021 PMTS TO DATE		BALANCE DUE	PENDING 2021 PAYMENTS		PROJECTED BAL AT 12/31/2021	NOTES
							PRINCIPAL	INTEREST		PRINCIPAL	INTEREST		
2012 EWSA Bonds	Community & Southern Bank	General Fund	5/14/2012	3/1/2027	2,475,000.00	-	275,000.00	36,630.00	2,200,000.00	-	32,560.00	2,200,000.00	Partial defeasement of bonds in April 2012 reduced principal by \$1,525,000. Refunded Bonds and received lower interest rate of 2.96% on 5/14/2012. Interest due semi-annually on March 1 and Sept. 1.
Fire Pumper Truck	BB & T	SPLOST VI	1/12/2018	1/12/2025	330,100.39		62,287.89	9,605.92	267,812.50			267,812.50	Pumper was purchased January 2018. First annual payment from SPLOST VI paid Jan 12, 2019. Annual Payments made in January each year.
Totals					\$ 2,805,100.39	\$ -	\$ 337,287.89	\$ 46,235.92	\$ 2,467,812.50	\$ -	\$ 32,560.00	\$ 2,467,812.50	



Dawson County Board of Commissioners

Fleet Maintenance and Fuel Center Monthly Report – June 2021

FLEET

- **Preventative Maintenance Performed: 34**
- **Tires Mounted: 35**
- **Repair Orders Completed: 62**
- **Labor Hours: 287.95**
- **Labor Cost Savings: \$ 15,837.25**
(Comparison of the Fleet Maintenance rate of \$25.00 per labor hour to outsourced vendors rate of \$80.00 per labor hour)
- **Parts Cost Savings: \$ 1,719.44**
(Comparison of Dawson County's parts discounts to outsourced markup; average 20%)
- **Total Cost Savings for May: \$ 17,556.69**

FUEL CENTER

- **Average Fuel Center Price Per Gallon:**
Gasoline: \$ 2.32
Diesel: \$ 2.22
- **Fuel Center Usage - Dawson County and Board of Education**
Gasoline: 12,372.4 gallons; 937 transactions
Diesel: 4,852.5 gallons; 126 transactions
- **Fuel Center Usage - Etowah Water and City of Dawsonville**
Gasoline: 1,432.9 gallons; 69 transactions
Diesel: 670.2 gallons; 20 transactions
- **Revenue from Etowah Water and City of Dawsonville: \$ 105.16**

HIGHLIGHTS

- Fleet Services continues to clean by sanitizing all commonly used areas.
- Fleet is rounding up surplus and compiling a list for the 2021 Surplus sale.



Dawson County Board of Commissioners

Human Resources Department Key Indicator Monthly Report – June 2021

POSITION CONTROL

- Positions approved by BOC: 605
- # of filled F/R Positions: 295
- # of filled F/T Positions: 0
- # of filled Grant Funded Positions: 16
- # of filled P/R Positions: 89
- # of filled P/T Positions: 79
- # of Supplemental Positions: 59
- # of Vacant Positions: 67
- % of Budgeted/Actual Positions: 88.54%

ADDITIONAL INFORMATION

- FMLA/LOA/Military tracking: 0/1/1
- Unemployment Claims received: 0
- Property & Liability Claims: 4
- Worker's Compensation Claims: 4
- Performance Evaluations received: 0

HIGHLIGHTS

Positions Advertised/Posted: 8

- Emergency Services—Firefighter/Paramedic (Full Time) – 1
- Emergency Services – Firefighter/EMT (Full Time) -- 5
- Public Works – Roads Operator I – 7
- Public Works – Administrative Assistant -- 13
- Facilities – Part Time Custodian – 3
- Board of Elections & Registration – Administrative Clerk - 7
- Board of Elections & Registration – Voter Services Specialist - 9
- Sheriff's Office – Detention Officer – N/A
- General Application – 0

Applications Received: 53

New Hires added into system: 10

- Michael Henson – Clerk of Courts – Board of Equalization Alternate Member
- Stephen Sanvi – Planning & Development – Planning Commission Alternate Member
- Timothy Jones – Emergency Services – FT Firefighter/Paramedic
- Frank Antognazzi – Public Works – Roads Operator I
- Kasey McCallister – Public Works – Roads Operator I
- Brandon Fontaine – Public Works – Roads Operator I
- Connor Bearden – Public Works – Roads Operator I
- Tessa Webb – Public Works – Administrative Assistant
- Mattie Janie Millwood – Magistrate Court – Magistrate Clerk I
- Martha Holbrook – Board of Elections & Registration – Administrative Clerk

Termination/Resignation/Retirement Processed: 8

- Justin Riggs – Emergency Services – FT FF/P
- Rustin Fagan – Emergency Services – FT FF/EMT
- Matthew Freeman - Emergency Services – FT FF/EMT
- Chastity Ball - Emergency Services – Vol.
- Terry Porter - Emergency Services – Vol.
- Kyle Fields – Sheriff's Office – Detention Officer
- Stanley Harrison – Sheriff's Office – LT - SRO
- Michael Johnston – Sheriff's Services – Deputy

Promotions: 1 Transfers: 0 Re-Classed: 0 Person Updates: 4

Additional Highlights June:

- Open Enrollment
- Collaborations with NFP & Harris Local Government regarding automated insurance and benefits upload



Dawson County Board of Commissioners

Information Technology – June 2021

- **Calls for Service:164**
- **Service Calls Completed: 164**

Highlights

- Increased network, user and workstation cyber security protocols in multiple areas
- Cyber Security training video completed.
- Continued phased roll-out of new wireless access points including wiring
- 2022 Budget Meetings
- Scheduled county-wide cell phone upgrades with AT&T
- Evaluated Windows 11



Dawson County Board of Commissioners

Planning and Development Monthly Report – June 2021

	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
BUILDING PERMITS	85	58	84	177	62	76	542
HOUSE	35	22	54	142	27	36	316
GARAGE - POLE SHED	10	6	0	4	6	7	33
STORAGE BUILDING	0	0	1	0	3	3	7
ADDITIONS/REMODELS	10	10	8	8	5	8	49
FARM BUILDING	3	0	0	0	0	0	3
RETAIL - COMMERCIAL	8	9	10	12	14	13	66
MISC	19	11	11	11	7	9	68
MULTI - FAMILY	0	0	0	0	0	0	0
MOBILE HOME	5	1	2	1	0	3	12
ELECTRICAL	70	55	76	182	58	72	513
PLUMBING	48	34	63	148	41	48	382
HEATING & AIR	47	29	63	145	40	56	380
ZONING/VARIANCES	5	12	2	3	3	3	28
PLAN REVIEW - PLATS	5	2	2	11	8	10	38
PLAN REVIEW - SITE	2	1	11	5	10	7	36
PLAN REVIEW - BUILDING	8	7	4	9	8	3	39
PLAN REVIEW - SIGN	2	7	7	5	7	9	37
GRADING PERMITS-FULL	8	8	5	10	10	6	47
GRADING PERMITS-AGRI	1	0	0	0	0	0	1
BUSINESS LICENSE	293	173	267	154	155	199	1241
SIGNS	2	5	6	10	6	9	38
SHORT-TERM RENTAL	4	2	2	2	7	5	22
BED & BREAKFAST	0	0	0	0	0	0	0
PARADE/ASSEMBLY	0	0	0	2	0	0	2
TIMBER HARVESTING	1	0	0	0	0	0	1

- **Impact Fee Collection**

- June Residential: \$94,986.77
- June Commercial: \$0
- YTD 2021: \$808,232.79

- **Revenue**

- Planning
 - June 2021: \$81,511.60
 - YTD 2021: \$601,215.73

- Business Licenses
 - June 2021: \$25,807.73
 - YTD 2021: \$206,113.93

As of June 2021	2020	2021	%
	PERMITS	PERMITS	2020 to 2021
BUILDING PERMITS	311	542	74%
HOUSE	115	316	175%
GARAGE-POLE SHED-BARN	20	33	65%
STORAGE BUILDING	12	7	-42%
ADDITIONS/REMODELS	36	49	36%
FARM BUILDING	4	3	-25%
RETAIL-COMMERCIAL	53	66	25%
MISC.	71	68	-4%
MULTI-FAMILY	0	0	0%
MOBILE HOME	8	12	50%
ELECTRICAL	244	513	110%
PLUMBING	157	382	143%
HEATING & AIR	157	380	142%
ZONING/VARIANCES	15	28	87%
PLAN REVIEW - PLATS	44	38	-14%
PLAN REVIEW - SITE	5	36	620%
PLAN REVIEW - BUILDING	30	39	30%
PLAN REVIEW - SIGN	8	37	363%
GRADING PERMITS-FULL	25	47	88%
GRADING PERMITS-AGRI	1	1	0%
BUSINESS LICENSE	1117	1241	11%
SIGNS	25	38	52%
SHORT-TEM RENTAL	17	22	29%
BED & BREAKFAST	0	0	0%
PARADE/ASSEMBLY	0	2	200%
TIMBER HARVESTING	1	1	0%

Marshal's Office 2021 Monthly Report

Activity	January	February	March	April	May	June	July	August	September	October	November	December	Total Activities or Revenues
Animal Control Cases	23	22	45	23	35	54							202
Animal Bites Investigated	1	2	4	4	1	1							13
Animals Quarantined	1	2	4	3	1	1							12
Animals Taken to DC Humane Society	13	11	48	13	28	56							169
Animal Control Citations Issued	0	0	2	3	0	0							5
Animal Control Court Cases	0	2	0	1	1	1							5
Code Compliance Cases	26	20	17	0	16	40							119
Erosion Site Visits	4	4	5	4	5	4							26
Code Compliance Citations Issued	0	0	1	2	7	1							11
Non-Conforming Signs Removed, Signage letters sent, Warning issued	0	42	0	60	6	10							118
Open Records Requests	1	2	2	3	2	2							12
Code Enf. Cert. Sent or Hand delivered	8	6	5	12	8	8							47
Alcohol Pouring Permits Issued	39	30	67	28	18	33							0
Alcohol License/Vape Audit Site Visits	0	0	28	4	0	1							0
Alcohol Phone Calls or e-mails	0	0	5	0	0	4							9
Certified Business Letters Mailed	2	5	3	0	2	10							22
Code Compliance Court Cases	0	0	0	37	2	2							41
Short term Rental Letters Sent	4	6	4	6	4	6							30
Short Term Rental Renewals	3	3	0	1	1	3							11
New Short Term Rentals	1	1	2	1	1	2							8
Sign Reviews Conducted	1	7	4	17	11	8							48
Signs Purchased	1	5	3	10	6	9							34
Monthly Short-term Rental Revenues	800.00	800	400	409.4	1200	1000							\$ 4,609.40
Monthly Donation Box Revenues	0.00	100	0	0	0	0							\$ -
Monthly Excise Tax Revenues	\$ 39,012.8	40110.91	51308.03	48776.75	51702.32								\$ 230,910.78
Monthly Pouring Permit Revenues	670.00	600.00	1340.00	540.00	360.00	660.00							\$ 4,170.00
Monthly Magistrate Revenues	0.00	100.00	0.00	150.00	450.00	324.00							\$ 1,024.00
Monthly Marshal's Revenues, (STOP WORK, Dangerous Dog, etc., APPEALS)	200.00	0.00	300.00	200.00	0.00	0.00							\$ 700.00
Monthly Sign Revenues	150.00	1050.00	900.00	1614.43	900	350.00							\$ 5,964.43



Dawson County Board of Commissioners

Parks and Recreation Monthly Report – June 2021

- **Youth Sports Participants:**
 - June 2021: 1,754– up 53.9% compared to same month last year
 - YTD 2020: 17,795– up 225.4% compared to last year
- **Facility Rentals/Bookings/Scheduled Use:**
 - June 2021: 6,736 – up 105.7% compared to same month last year
 - YTD 2020: 35,206 – up 583.5% compared to last year
- **Adult and Youth Wellness and Specialty Program Participation:**
 - June 2021: 3,116 – up 48.5% compared to same month last year
 - YTD 2020: 9,786 – up 201.1% compared to last year
- **Total Customers Served:**
 - June 2021: 11,606 – up 78.2% compared to same month last year
 - YTD 2020: 62,787 – up 352.7% compared to last year

HIGHLIGHTS

Park Projects:

- A flood control berm is being redesigned at Rock Creek to help with flooding on soccer fields.
- Two of the soccer fields at Rock Creek will be turfed this fall.
- Rock Creek Rec. Center will be getting new floors throughout the building (excluding the gyms).

Athletic and Program Summary:

- Adult Boot Camp, Krav Maga, Pickleball, Tai Chi, Tennis clinics, Water Aerobics, Volleyball lessons, Yoga continue to go well.
- Travel Team activities continue to go well.
 - 16 total teams registered (baseball, softball, basketball)
- Football, cheer, flag football registration ended May 10, 2021 and yielded:
 - 155 football players
 - 70 cheerleaders
 - 31 flag football players
- Pickleball open play continues to go well. When weather cooperates, most of the players use the outdoor courts.

- Water Aerobics classes have been going well, with record numbers.
- The pool at Veterans Memorial Park and the splash pad at Rock Creek continue to stay busy.
- Summer tennis continues to go well, with maxed out sessions.
- The EPIC Day program resumed June 3, 2021 with an outdoor splash pad day and everyone had a blast!
- The first outdoor movie night of the year took place on Friday, June 4, 2021 at War Hill Park and went great!
- Summer camps began June 7, 2021 and have gone really well.
- The first Party at the Pool free swim event was held June 16, 2021 and went great!
- Swim Lessons finished up June 25th and had record numbers.

On the Horizon:

- The next and final Party at the Pool event is scheduled for July 14, 2021.
- The EPIC Day program will continue each month, with the next one scheduled for July 15, 2021.
- Summer camps continue throughout most of July and finish up on July 22, 2021.
- Fall baseball, softball, t-ball walk-in registration is scheduled for August 2-9, 2021 at Rock Creek.



Dawson County Board of Commissioners

Public Works Monthly Report –June 2021

ROADS:

- Work Orders: 59 (month of June).
- Gravel: Unknown at this time. Still receiving training on PW software.
- Limb ROW: Unknown at this time. Still receiving training on PW software.
- MOW ROW: Unknown at this time. Still receiving training on PW software.

PROJECT MANAGEMENT:

- FDR IFB #382-21 awarded to Blount Construction in the amount of \$2,406,569.08 (\$202,619.02 City of Dawsonville). Project to begin August 2021 and be completed November 2021.
- RFP #385-21 for On-Call Traffic Engineering Contract awarded to KCI Technologies.
- IFB #384-21 Culvert Renovation Project for Dan Fowler Road, Barker Road & Shadow Lane and Lumpkin Campground Road closes July 14, 2021.
- Maintenance of Roundabouts & Gateway Area – Contractor selected and PO to be issued next week.
- ROCK CREEK BERM PROJECT: Construction of the berm has begun at Rock Creek with a portion of the trail being closed due to heavy equipment in the area. The estimated timeframe for this project will approximately two weeks. During this time S&ME will be performing the geotechnical inspections for the county to make sure the berm is being built correctly and proper densities are achieved
- LUMPKIN CAMPGROUND ROUND ABOUT: This project is moving forward, all of the utility relocation is wrapping up with only NGL to remain to finish, they should be wrapping up at the end of this week. A detour plan has been submitted to Dawson County for Public Works review for the closure of Lumpkin Campground Rd. The closure is scheduled for four weeks from this week and Lumpkin Campground will be closed for approximately one month with the installation of the new arch culvert
- ROCK CREEK PARK PROJECT: Robertson Loyla Roof Architects submitted to the county a design for the new restroom addition, this is currently being reviewed by staff. Once comments and necessary revisions are made, we will release the project for bid.
- FIRE STATION 2 SANITARY SEWER: Materials for the sanitary sewer are onsite and construction is ready to begin, the county will coordinate with Townley Construction for an estimated start date
- DAWSON FOREST / 53 ROUNDABOUT: GDOT portion of the RAB is moving forward with design already being submitted to the county for review. They plan to release their portion of the RAB for bid and construction to be awarded at the end of this month. There is currently no anticipated start date yet. Public Works plans to put this project through plan review to make sure fire and EMS has the capability needed to serve the War Hill area. A meeting was held between Judd Hughes and Corey Guthrie regarding the creation of a conceptual design for the new leg of the Thompson Creek Park RAB, this will be the responsibility of the county to completely design and fund. This will be a SPLOST funded project
- SHOAL CREEK / 136 ROUND ABOUT: A meeting was held with SEI and GDOT with the design of the RAB, GDOT did have some comments and some additional revisions that needed to be made before final submittal the plans to GDOT. The plans will be submitted to GDOT within the next month. It was made clear during the meeting that GDOT will only assist in permitting and ROW along 136 only. Dawson County will fully fund this project design, ROW acquisition, and construction. This project will be a SPOLST funded project.

- **ROCK CREEK RIVER CANOE PUT IN:** A meeting with county staff was held regarding the Canoe put in outside of Rock Creek Park along HWY 9. In this meeting we discussed preliminary costs and ideas of what needs to be included in the RFP based on a conceptual bid we received a week earlier. An RFP is scheduled to be released for the new River Canoe put in at rock creek, this will be a design build project. All permitting will be handled by Dawson County.

TRANSFER STATION:

- Solid Waste: 722.81 Tons (month of June)
- Recycling: 13.3 Tons (month of June)
- Recycling Tires: 13.32 Tons (month of June)
- Recycling Scrap Metal-400 Waste: 10.15 Tons (month of June)



Dawson County Board of Commissioners

Dawson County Senior Services Monthly Report – June 2021

SENIOR CENTER

- **Home Delivered Meals Served**
 - June 2021: 2,559
 - YTD 2021: 13,136
- **Congregate Meals Served**
 - June 2021: 413
 - YTD 2021: 2, 217
- **Physical Activity Participation** (Tai Chi, Silver Sneakers, Yoga, individual fitness)
 - June 2021: 519
 - YTD 2021: 1,063
- **Lifestyle Management Participation** (Awareness, Prevention, Virtual Learning)
 - June 2021: 1,001
 - YTD 2021: 3,423

TRANSIT

- **DOT Trips Provided**
 - June 2021: 202
 - YTD 2021: 787
- **Senior Trips Provided**
 - June 2021: 502
 - YTD 2021: 1,862
- **# of Miles**
 - June 2021: 8,211
 - YTD 2021: 32,841
- **Gallons of Fuel**
 - June 2021: 697
 - YTD 2021: 3,442

LOST and SPLOST Collections

Local Option Sales Tax (LOST) collections are up 38.76% for the same month in 2020 and up 38.95% for year to date. Special Purpose Local Option Sales Tax (SPLOST) collections are up 38.75% for the same month in 2020. Total SPLOST VI collections (July 2015 to present) are \$50,765,294.

May collections received in June are as follows:

LOST	\$896,340
SPLOST	\$1,018,430
County (85%)	\$865,665
City (15%)	\$152,765

Items Approved by the County Manager or Chief Financial Officer Since Last Report

KCI Technologies Inc.	Public Works/Roads – Planning	On-Call Traffic Engineering Services	RPF	Contract	Various hourly rates for various types of services, from reviewing plans submitted to planning for private/residential construction to designing and bid documents.	Funding Source – Roads Operating Funds and Planning Operating Funds
S&ME	Parks & Recreation	Construction Materials Testing Services for Rock Creek Park Berm Project	Agreement	Purchase Order	\$2,971	Funding Source – Parks & Recreation Regular Operating Budget

McClure Surveying	County Administration	ALTA Boundary Survey	Agreement	Purchase Order	\$2,750	Funding Source – Fire Regular Operating Budget
Harris Local Government	Human Resources	Professional Services to Upload Insurance Costs to Employee Changes	Agreement	Agreement	\$4,805	Funding Source – HR Regular Operating Budget