

MINUTES
CITY COUNCIL REGULAR MEETING
G.L. Gilleland Council Chambers on 2nd Floor
Monday, February 2, 2026
5:00 P.M.

1. **CALL TO ORDER:** Mayor John Walden called the meeting to order at 5:00 pm.
2. **ROLL CALL:** Councilmember William Illg, Councilmember Caleb Phillips, Councilmember Sandy Sawyer, Councilmember Mark French, City Attorney Kevin Tallant, City Manager Jacob Evans and City Clerk Beverly Banister.
3. **INVOCATION AND PLEDGE:** Invocation and pledge were led by Councilmember Illg.
4. **ANNOUNCEMENTS:** Mayor Walden expressed his thankfulness for all the City staff who worked tirelessly through the recent storms.
5. **APPROVAL OF THE AGENDA:** Motion to amend the agenda to add Item #8a Ratification of Declaration of Emergency for Winter Storm Gianna made by S. Sawyer; second by M. French. Vote carried unanimously in favor.

Motion to approve the agenda as amended made by W. Illg; second by C. Phillips. Vote carried unanimously in favor.
6. **PUBLIC INPUT:** The following persons spoke during public input:
 - Joey Homans, 272 Hwy 9 South, Dawsonville – He spoke on behalf of Sherriff Johnson regarding the funding from SPLOST VIII. He provided the history of the Sheriff's request to the Dawson County Board of Commissioners for the funding of vehicles from the SPLOST VIII proceeds of which was not fully approved by the BOC. Mr. Homans expressed Sheriff Johnson's request for the Council to consider providing a portion of their Public Safety SPLOST VIII proceeds to supply two patrol vehicles to the DCSO at approximately \$75,000 each.
7. **CONSENT AGENDA:** Motion to approve the consent agenda for the following item (a) made by C. Phillips; second by W. Illg. Vote carried unanimously in favor.
 - a. Approve Minutes
 - Regular Meeting and Work Session held January 22, 2026
 - Executive Session held January 22, 2026

BUSINESS

8. **RATIFICATION OF DECLARATION OF EMERGENCY FOR WINTER STORM FERN:** Motion to approve as presented made by M. French; second by S. Sawyer. Vote carried unanimously in favor. (Exhibit A)
 - A. **RATIFICATION OF DECLARATION OF EMERGENCY FOR WINTER STORM GIANNA:** Motion to approve as presented made by W. Illg; second by C. Phillips. Vote carried unanimously in favor. (Exhibit B)
9. **REQUEST TO APPROVE OVERTIME PAY DURING WINTER STORM FERN:** Motion to approve as presented made by S. Sawyer; second by M. French. Vote carried unanimously in favor.
10. **RATIFICATION OF INTERGOVERNMENTAL AGREEMENT WITH DAWSON COUNTY CONCERNING SPLOST VIII:** Motion to approve as presented made by W. Illg; second by C. Phillips. Councilmember Illg expressed his interest in supporting the Sheriff for the public safety needs. Vote carried three in favor (Illg, Phillips, Sawyer) with one opposed (French). (Exhibit C)
11. **REQUEST TO APPROVE FINANCIAL POLICY AMENDMENT:** Motion to approve as presented made by M. French; second by W. Illg. Vote carried unanimously in favor. (Exhibit D)

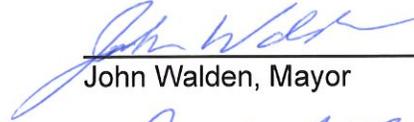
JOURNMENT

At 5:12 p.m. a motion to adjourn the meeting was made by S. Sawyer; second by W. Illg. Vote carried unanimously in favor.

MINUTES
CITY COUNCIL REGULAR MEETING
G.L. Gilleland Council Chambers on 2nd Floor
Monday, February 2, 2026
5:00 P.M.

Approved this 16th day of February, 2026

By: CITY OF DAWSONVILLE



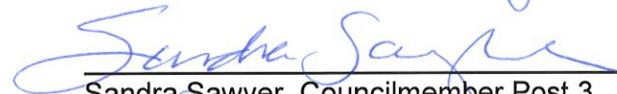
John Walden, Mayor



Caleb Phillips, Councilmember Post 1



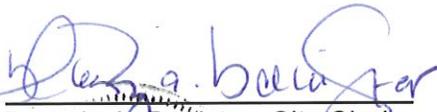
William Illg, Councilmember Post 2



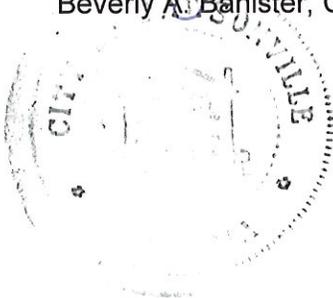
Sandra Sawyer, Councilmember Post 3



Mark French, Councilmember Post 4

Attested: 

Beverly A. Banister, City Clerk



**DECLARATION OF EMERGENCY PURSUANT TO THE CODE OF THE
CITY OF DAWSONVILLE, GEORGIA**

WHEREAS, in the event of a natural disaster which may affect the lives and property of the Citizens of the City of Dawsonville, the Mayor of the City of Dawsonville may determine that an emergency exists;

WHEREAS, the existence of an emergency in the City of Dawsonville provides the Mayor with certain powers which may be exercised for the purpose of promoting and securing the safety, protection, and well-being of the inhabitants of the City of Dawsonville;

WHEREAS, there presently exists the imminent threat of a major winter storm which is expected, based upon all available information, to produce heavy mixed precipitation of freezing rain, sleet and/or snow with accumulations up to four inches and possible ice accumulations greater than one quarter inch, and other threats to the health, safety, protection, and well-being of the inhabitants of the City;

WHEREAS, while there is no present intention to exercise any emergency powers if the anticipated emergency does not come to fruition, it is prudent and proper to declare the state of emergency ahead of the potential natural disaster, as it may be more difficult to take such action from a logistical standpoint after the potential natural disaster is in process;

WHEREAS, any actions taken by the government in a declared emergency are and must be subject to the Constitutional rights and guarantees set forth in the Constitution of the United States of America, as well as the State of Georgia;

AND WHEREAS, any declaration of emergency is necessarily temporary in nature, and shall exist for not more than 72 hours without a subsequent declaration setting forth the reasons for the continued state of emergency;

NOW THEREFORE, BE IT DECLARED, by the Mayor of the City of Dawsonville, as follows:

A. This Declaration is executed on the 23 day of January, 2026, at 12 : 00 o'clock, AM.

- B. There exists in the City of Dawsonville a state of emergency due to an imminent natural disaster or one which has already occurred;
- C. It is necessary for the Mayor to be possessed of the powers necessary to deal with the state of emergency, including providing for the life, health, and welfare of the City's inhabitants, coordinating with other local, state, and national resources for that purpose; and generally to make sure that the functions of the government continue to operate so as to prevent, minimize, and repair injury and damage from the emergency;
- D. The powers to be exercised shall be such as are only those necessary to protect the City of Dawsonville and its inhabitants, while recognizing and preserving the liberties of the public as guaranteed by our local, state, and federal government;
- E. This state of emergency shall end on the earlier of the following: (a) seventy-two hours after the execution of this declaration; (b) the next meeting of the Mayor and Council of the City of Dawsonville, or (c) with a subsequent declaration ending the state of emergency. The state of emergency may be extended by a subsequent declaration as necessitated by the circumstances present at that time.

It is so declared.



John Walden, Mayor
City of Dawsonville

**DECLARATION OF EMERGENCY PURSUANT TO THE CODE OF THE
CITY OF DAWSONVILLE, GEORGIA**

WHEREAS, in the event of a natural disaster which may affect the lives and property of the Citizens of the City of Dawsonville, the Mayor of the City of Dawsonville may determine that an emergency exists;

WHEREAS, the existence of an emergency in the City of Dawsonville provides the Mayor with certain powers which may be exercised for the purpose of promoting and securing the safety, protection, and well-being of the inhabitants of the City of Dawsonville;

WHEREAS, there presently exists the imminent threat of winter storm, which is expected, based upon all available information, to produce heavy snow with accumulations between four and six inches and winds gusting as high a thirty-five MPH, and other threats to the health, safety, protection, and well-being of the inhabitants of the City;

WHEREAS, while there is no present intention to exercise any emergency powers if the anticipated emergency does not come to fruition, it is prudent and proper to declare the state of emergency ahead of the potential natural disaster, as it may be more difficult to take such action from a logistical standpoint after the potential natural disaster is in process;

WHEREAS, any actions taken by the government in a declared emergency are and must be subject to the Constitutional rights and guarantees set forth in the Constitution of the United States of America, as well as the State of Georgia;

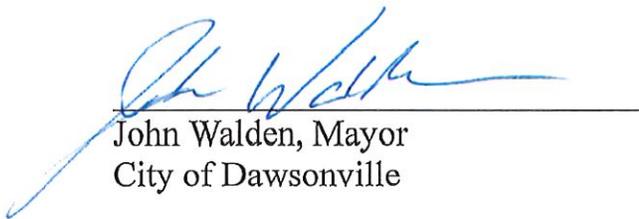
AND WHEREAS, any declaration of emergency is necessarily temporary in nature, and shall exist for not more than 72 hours without a subsequent declaration setting forth the reasons for the continued state of emergency;

NOW THEREFORE, BE IT DECLARED, by the Mayor of the City of Dawsonville, as follows:

A. This Declaration is executed on the 30 day of January, 2026, at 4:00 o'clock, AM/PM.

- B. There exists in the City of Dawsonville a state of emergency due to an imminent natural disaster or one which has already occurred;
- C. It is necessary for the Mayor to be possessed of the powers necessary to deal with the state of emergency, including providing for the life, health, and welfare of the City's inhabitants, coordinating with other local, state, and national resources for that purpose; and generally to make sure that the functions of the government continue to operate so as to prevent, minimize, and repair injury and damage from the emergency;
- D. The powers to be exercised shall be such as are only those necessary to protect the City of Dawsonville and its inhabitants, while recognizing and preserving the liberties of the public as guaranteed by our local, state, and federal government;
- E. This state of emergency shall end on the earlier of the following: (a) seventy-two hours after the execution of this declaration; (b) the next meeting of the Mayor and Council of the City of Dawsonville, or (c) with a subsequent declaration ending the state of emergency. The state of emergency may be extended by a subsequent declaration as necessitated by the circumstances present at that time.

It is so declared.



John Walden, Mayor
City of Dawsonville

**INTERGOVERNMENTAL AGREEMENT FOR THE USE AND DISTRIBUTION OF
PROCEEDS FROM THE SPECIAL PURPOSE SALES AND USE TAX**

THIS INTERGOVERNMENTAL AGREEMENT (hereinafter, the "Agreement") is made and entered into as of the 15 day of January, 2026, among DAWSON COUNTY, GEORGIA, a political subdivision of the State of Georgia (the "County"), and the CITY OF DAWSONVILLE, GEORGIA ("Dawsonville"), a municipal corporation of the State of Georgia (the "City").

WITNESSETH:

WHEREAS, Article IX, Section III, Paragraph I (a) of the Georgia Constitution (the "Intergovernmental Contracts Clause") authorizes, among other things, any county, municipality or other political subdivision of the State to contract, for a period not exceeding fifty years, with another county, municipality or political subdivision or with any other public agency, public corporation or public authority for joint services, for the provision of services, or for the provision or separate use of facilities or equipment, provided that such contract deals with activities, services or facilities which the contracting parties are authorized by law to undertake or to provide; and

WHEREAS, the County is authorized pursuant to O.C.G.A. Section 48-8-110 *et seq.*, as amended (the "Sales and Use Tax Act") to levy and collect a one percent sales and use tax (the "Sales and Use Tax" or "SPLOST") for the purpose of funding capital outlay projects to be owned and/or operated by the County (the "County Projects") and capital outlay projects to be owned and/or operated by the City (the "City Projects") (all capital outlay projects collectively referred to herein as the "Projects"); and

WHEREAS, there is currently imposed within the County a one percent (1%) Sales and Use Tax, which is expected to terminate on June 31, 2027 ("SPLOST VII"); and

WHEREAS, the Board of Commissioners of Dawson County (the "Board") has determined that it is in the best interests of the citizens of the County that the Sales and Use Tax be continued in the County for the purpose of funding vital capital outlay projects; and

WHEREAS, the Board intends to call for a special election to occur on May 19, 2026, to occur on May 19, 2026, for the purpose of submitting to the voters of the County the question of whether the SPLOST should continue for an additional six (6) years upon the completion of SPLOST VII for the purposes of raising an estimated \$76,600,000 to fund the hereinafter defined Projects ("SPLOST VIII") and whether to authorize the issuance of general obligation bonds in the aggregate principal amount of up to \$15,100,000 (the "Bonds") to finance the construction of one or more Projects and the payment of debt service on the Bonds; and

WHEREAS, the Sales and Use Tax Act authorizes the County and the City to enter into an "intergovernmental agreement" (as defined in the Sales and Use Tax Act) pursuant to the Intergovernmental Contracts Clause in order to, among other things, identify the Projects that will be funded with the proceeds of SPLOST VIII; and

WHEREAS, representatives of the County and City met on January 15, 2026, to discuss possible projects for inclusion in the SPLOST VIII referendum in conformance with the requirements of O.C.G.A. § 48-8-111 (a) and all procedural and substantive requirements required by the Act to formalize this Agreement have been satisfied; and

WHEREAS, the County and the City propose to enter into this Agreement relating to the Projects and SPLOST VIII.

NOW, THEREFORE, for and in consideration of the premises and undertakings as hereinafter set forth and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the County and the City DO HEREBY AGREE, as follows:

ARTICLE 1.

EFFECTIVE DATE

This Agreement shall become effective upon its execution and shall continue in effect until the earlier of (a) the failure of the referendum referred to in Article IV or (b) the termination of SPLOST VIII in accordance with the Sales and Use Tax Act and the completion of the hereinafter defined Projects in accordance with this Agreement.

ARTICLE 2.

REPRESENTATIONS

(a) The City makes the following representations as the basis for the undertakings on its part herein contained:

(1) The City is a municipal corporation duly created and organized under the Constitution and laws of the State of Georgia (hereinafter the "State"). Under the Constitution and laws of the State, the City is authorized to execute, deliver and perform its obligations under this Agreement. The City has duly authorized the execution, delivery and performance of this Agreement. This Agreement is a valid, binding and enforceable obligation of the City.

(2) No approval or other action by any governmental authority or agency or other person is required in connection with the execution, delivery and performance of this Agreement by the City, except as shall have been obtained as of the date hereof.

(3) The authorization, execution, delivery and performance by the City of this Agreement do not violate any ordinances of the City or the laws or Constitution of the State and do not constitute a breach of or a default under any existing court order, administrative regulation or other legal decree, or any agreement, indenture, mortgage, lease, note or other instrument to which it is a party or by which it is bound.

(4) There is no action, suit, proceeding, inquiry or investigation, at law or in equity, before or by any court, public board or body, pending or, to the knowledge of

the City, threatened against or affecting the City (or, to the knowledge of the City, any meritorious basis therefor): (i) contesting or questioning the existence of the City or the titles of the present officers of the City to their offices or (ii) wherein an unfavorable decision, ruling or finding would (A) adversely affect the enforceability of this Agreement or (B) materially adversely affect the transactions contemplated by this Agreement.

(5) The City is not in violation of the laws or Constitution of the State and is not in default under any existing court order, administrative regulation, or other legal decree, or any agreement, indenture, mortgage, lease, note or other instrument to which it is a party or by which it is bound.

(6) The City is a "qualified municipality" within the meaning of the Sales and Use Tax Act. The City contain no less than 50% of the aggregate municipal population located within the County.

(b) The County makes the following representations as the basis for the undertakings on its part herein contained:

(1) The County is a political subdivision duly created and organized under the Constitution and laws of the State. Under the Constitution and laws of the State, the County is authorized to execute, deliver and perform its obligations under this Agreement. The County has duly authorized the execution, delivery and performance of this Agreement. This Agreement is a valid, binding and enforceable obligation of the County.

(2) No approval or other action by any governmental authority or agency or other person is required in connection with the execution, delivery and performance of this Agreement by the County, except as shall have been obtained as of the date hereof.

(3) The authorization, execution, delivery and performance by the County of this Agreement do not violate the laws or Constitution of the State and do not constitute a breach of or a default under any existing court order, administrative regulation, or other legal decree, or any agreement, indenture, mortgage, lease, note or other instrument to which it is a party or by which it is bound.

(4) There is no action, suit, proceeding, inquiry or investigation, at law or in equity, before or by any court, public board or body, pending or, to the knowledge of the County, threatened against or affecting the County (or, to the knowledge of the County, any meritorious basis therefor) (i) contesting or questioning the existence of the County or the titles of the present officers of the County to their offices or (ii) wherein an unfavorable decision, ruling or finding would (A) adversely affect the enforceability of this Agreement or (B) materially adversely affect the transactions contemplated by this Agreement.

(5) The County is not in violation of the laws or the Constitution of the State and is not in default under any existing court order, administrative regulation or other legal decree, or any agreement, indenture, mortgage, lease, note or other instrument to which it is a party or by which it is bound.

(c) It is the intention of the County and City to comply in all respects with O.C.G.A. § 48-8-110, *et seq.* and all provisions of this Agreement shall be construed in light of O.C.G.A. § 48-8-110, *et seq.*

ARTICLE 3.

DIVISION OF SALES AND USE TAX; PROJECT PROVISIONS; DEBT SERVICE

(a) The SPLOST VII proceeds received by the County from the State Revenue Commissioner (the "Net SPLOST Proceeds") shall be allocated and distributed as follows:

Dawson County	\$67,400,000	88.0%
City of Dawsonville	\$9,200,000	12.0%
Total Estimate	\$76,600,000	100.000%

(b) For any overage of the Net SPLOST Proceeds after the estimated amount of \$76,600,000 has been collected, said overage shall be divided among the County and City according to the same percentages provided in Article 3(a).

(c) The proceeds of SPLOST VIII will be used to fund all or a portion of the following projects: (i) the debt service on the Bonds (hereinafter defined); (ii) the County Projects; and (iii) the City Projects (collectively referred to hereinafter as the "Projects"). The amount of the debt service on the Bonds and the estimated costs of the Projects are set forth below:

COUNTY PROJECTS	Estimated Cost
Parks & Recreation <i>including, but not limited to, land acquisition and all necessary engineering, construction, materials, and equipment necessary for:</i>	
<i>(i) Eastside Sports Complex and Park, including debt service, if issued, on \$16,000,000 of General Obligation Bonds;</i>	\$15,100,000
<i>(ii) Rock Creek Park improvements, including field improvements and lighting improvements;</i>	\$2,000,000
<i>(iii) Veterans Memorial Park improvements, including field improvements, lighting improvements, and pickle ball courts;</i>	\$1,000,000
<i>(iv) Stlyes Park improvements, including park pavilion and trail improvements;</i>	\$400,000
<i>(v) Harmony Church Community Recreation improvements, including neighborhood gym and pocket park; and</i>	\$2,500,000
<i>(vi) Lake Parks, including parking lot paving and improvements.</i>	\$100,000

<p>Public Health Department <i>including, but not limited to,</i> <i>(i) Drive-through canopy improvements.</i></p>	\$200,000
<p>Public Safety: Fire & EMS Equipment, Vehicles, and Renovations <i>including, but not limited to, refurbishment and repair of existing equipment and vehicles, the acquisition of new vehicles and equipment, land acquisition, and all necessary engineering, construction, materials, and equipment for:</i></p> <p><i>(i) Fire Engines, including the acquisition of new and replacement vehicles;</i> \$2,700,000 <i>(ii) Ambulances, including the acquisition of new and replacement vehicles;</i> \$2,600,000 <i>(iii) Fire Station #5 Renovation or Replacement;</i> \$2,200,000 <i>(iv) Fire Station #4 Renovation or Replacement;</i> \$1,400,000 <i>(v) Fire Protection Improvements, including hydrants; and</i> \$1,200,000 <i>(vi) Fire Station #1 and Fire Station #7 Repars or Renovations.</i> \$1,500,000</p>	
<p>Public Safety: Law Enforcement Improvements <i>including, but not limited to,</i></p> <p><i>(i) New vehicles and equipment;</i> \$5,000,000 <i>(ii) Refurbishment and repair of the Detention Center, including all necessary engineering, construction, materials, equipment, and land acquisition;</i> \$1,730,000 <i>(iii) Firearms range;</i> \$600,000 <i>(iv) Crash-rated safety barriers; and</i> \$400,000 <i>(v) Speed safety trailer.</i> \$70,000</p>	
<p>Public Safety: E911/Emergency Management <i>including, but not limited to,</i> <i>(i) Records management/CAD System improvements, upgrades, equipment, and software.</i></p>	\$1,300,000
<p>Public Works: Transportation & Solid Waste Improvements <i>including, but not limited to, the refurbishment and repair of existing equipment and vehicles, the acquisition of new vehicles and equipment, land acquisition, the construction, repair, repaving, and restriping of county roads and bridges, and all necessary engineering, construction, materials, and equipment for:</i></p> <p><i>(i) Public Works and Solid Waste vehicles and equipment;</i></p>	\$2,600,000

<i>(ii) County Road resurfacing and culvert improvements;</i>	\$5,200,000
<i>(iii) Transfer Station/Recycling Center improvements and renovation;</i>	\$3,200,000
<i>(iv) Landfill Methane Extraction System Relocation/Improvements;</i>	\$500,000
<i>(v) Greenway & Trail Master Plan Improvements;</i>	\$1,600,000
<i>(vi) Stormwater Conveyance Mapping & Condition Assessment;</i>	\$450,000
<i>(vii) Steel Bridge Road improvements; and</i>	\$1,500,000
<i>(viii) Public Works facilities improvements.</i>	\$250,000
Elections & Voter Registration Improvements <i>including, but not limited to, the refurbishment and repair of existing equipment, land acquisition, and all necessary engineering, construction, materials, and equipment for:</i>	
<i>(i) Satellite Voting Precinct (Harmony Church Road); and</i>	\$100,000
<i>(ii) Election Office Improvements.</i>	\$1,200,000
Information Technology Improvements <i>including, but not limited to,</i>	
<i>(i) Network and equipment improvements and replacement.</i>	\$1,500,000
Public Facilities Improvements <i>including, but not limited to, the refurbishment and repair of existing facilities, land acquisition, and all necessary engineering, construction, materials, and equipment for:</i>	
<i>(i) Public Facilities and the Central Warehousing Building.</i>	\$1,800,000
Fleet Improvements <i>including, but not limited to,</i>	
<i>(i) Vehicle and small equipment, including new acquisitions and replacement.</i>	\$2,500,000
Administration <i>including, but not limited to, all necessary land acquisition, engineering, construction, materials, and equipment for:</i>	
<i>(i) Administrative Annex Building Improvements and</i>	\$1,300,000
<i>(ii) SPLOST VIII Project Management and Administration.</i>	\$400,000

Development Authority Project Improvements <i>including, but not limited to, (i) industrial park expansion and site improvements, including all necessary land acquisition, engineering, construction, materials, and equipment.</i>	\$1,300,000
Total County Projects	\$67,400,000
CITY OF DAWSONVILLE PROJECTS	
Public Safety <i>including, but not limited to, the refurbishment and repair of existing equipment and vehicles, the acquisition of new vehicles and equipment, land acquisition, and all necessary engineering, construction, materials, and equipment.</i>	\$450,000
Municipal Downtown Facilities Improvements and Revitalization <i>including preliminary design work, planning, and fees, roads, utilities, sidewalks, streetlights, cannery, and regional stormwater improvements</i>	\$5,850,000
Roads, Streets, Bridges, and Sidewalks <i>including paving of Burt's Crossing subdivision streets phases I and II</i>	\$800,000
Capital Projects for Utilities <i>including water source updating and improvement, source 112 production project, water line upgrades, tank painting and maintenance.</i>	\$800,000
Facilities and Equipment <i>including the purchase of new as well as replacement of outdated and work vehicles and small equipment utilized in providing services.</i>	\$500,000
City Municipal Complex Improvements <i>including roof replacement and guard rail repair and/or replacement at the Dawsonville Municipal Complex.</i>	\$800,000
Total City Projects	\$9,200,000
TOTAL ESTIMATED PROJECT COSTS	\$76,600,000

(d) Each of the Projects and project cost estimates described in Article 3(c) shall also include all necessary land acquisition, engineering, construction, materials, vehicles, equipment, and all other capital costs related to such Project.

(e) The County shall own and/or operate the County Projects, shall supervise or cause the supervision of the acquisition, construction and equipping of the County Projects, and

shall be responsible for paying or providing for all the costs of operating, maintaining and insuring the County Projects. Likewise, the City shall own and/or operate the City Projects, shall supervise or cause the supervision of the acquisition, construction and equipping of the City Projects, and shall be responsible for paying or providing for all the costs of operating, maintaining and insuring the City Projects.

(f) The project cost estimates set forth in in Article 3(c) are estimates based upon the estimated SPLOST VIII collections and the needs of the County and the City at the time this Agreement was executed. The County and the City acknowledge and agree that the actual SPLOST VIII collections may vary from the estimated amounts and that the needs of the County and/or the City may change. Therefore, except as specifically set forth in Article 3(h), the County has the sole right under the Agreement to determine how much it will spend on the County Projects, and the County may fund the County Projects in any order or priority it may deem necessary or convenient. Likewise, the City has the sole right under the Agreement to determine how much it will spend on the City Projects, and the City may fund the City Projects in any order or priority it may deem necessary or convenient.

(g) The County and City agree that each approved Project associated with this Agreement shall be maintained as a public facility and in public ownership. If ownership of a Project financed pursuant to this Agreement is transferred to private ownership within ten (10) years of the SPLOST expiration, the proceeds of the sale shall, for the purposes of this Agreement, be deemed excess funds and disposed of as provided under O.C.G.A. § 48-8-121 (g) (2).

(h) Special Procedures for the County Law Enforcement Improvement Project. The County Public Safety: Law Enforcement Improvements Project includes, but it not limited to, the following subprojects: (i) the acquisition of new vehicles and equipment at an estimated cost of \$5,000,000 (the "County Law Enforcement Vehicle Project") and (ii) the refurbishment and repair of the County Detention Center at an estimated cost of \$1,730,000 (the "County Jail Project"). Notwithstanding the general policies concerning the allocation and reallocation of funds and the prioritization of projects set forth in Article 3(f), the County shall allocate additional SPLOST Proceeds from the County's allocation of Net SPLOST Proceeds to the County Law Enforcement Vehicle Project in an amount not to exceed \$700,000 in total from one of the following sources, if available:

(1) If the Net SPLOST Proceeds exceed the estimated amount of \$76,600,000, the County shall allocate up to an additional \$700,000 from the County's allocation of such funds under Article 3(b) to the County Law Enforcement Vehicle Project; and/or

(2) In sixth year of SPLOST VIII, the County shall evaluate the status of the County Jail Project and determine whether such project is complete (or whether it is expected to be completed during the term of this Agreement). If the project has been completed (or if it is expected to be completed) at a total cost of less than the \$1,730,000 estimated project cost, the difference between the estimated project cost and the actual project cost, up to \$700,000, shall be allocated to the County Law Enforcement Vehicle Project.

In no event shall the total cost of the County Law Enforcement Vehicle Project exceed \$5,700,000.

ARTICLE 4.

CALLING REFERENDUM; COLLECTION TERM

(a) The County agrees that it will take all actions necessary to call a referendum, to be held in all the voting precincts in the County, on May 19, 2026, or on such other date as the County and the City shall mutually agree, for the purpose of submitting to the qualified voters of the County for their approval, the question of whether general obligation bonds in an aggregate principal amount of up to \$15,100,000 shall be issued by the County to finance one or more of the County Projects (the "Bonds") and a sales and use tax of one percent shall be continued on all sales and uses in the County for a period of six (6) years for the purpose of raising an estimated \$76,600,000 to fund (a) the payment of \$15,100,000 in debt service on the Bonds during the term of SPLOST VIII and (b) the completion of the County and City Projects. The County shall pay all costs relating to the SPLOST VIII referendum.

(b) By virtue of the parties' entry into this Agreement and based upon the Sales and Use Tax Act, SPLOST VIII shall be collected for a period of six (6) years.

ARTICLE 5.

DISTRIBUTION OF SALES AND USE TAX PROCEEDS

(a) The Net SPLOST Proceeds shall be deposited into a special trust fund held separate and apart from all other funds of the County (the "SPLOST VIII Account"). Within the SPLOST VIII Account, the County shall create two subaccounts: the "County Account" and the "Dawsonville Account."

(b) The Net SPLOST Proceeds used to pay the Debt Service and the County Projects shall be deposited in the County Account. The Net SPLOST Proceeds used to pay the City Projects shall be deposited into the Dawsonville Account.

(c) The County shall deposit into the County Account and the Dawsonville Account an amount equal to the percentages set forth in Article 3 hereof. The County shall remit the monies in the Dawsonville Account to the City once a month. The City shall create and maintain a separate account for the receipt and disbursement of the City's portion of the Net SPLOST Proceeds (the "City Proceeds Account"). The SPLOST VIII Account, the subaccounts created herein, and the City Proceeds Account shall be used exclusively for the purposes set forth in this Agreement.

ARTICLE 6.

BONDS

(a) The ballot shall contain the language needed to authorize the issuance of the Bonds.

(b) In the event that the County elects to issue the Debt, the Debt Service shall be paid first from the County's allocation of Net SPLOST Proceeds pursuant to Article 5(a). In the event that there are insufficient SPLOST VIII proceeds to pay the Debt Service, the County shall pay any shortfall from its general fund. In the event for any reason any such provision or appropriation is not made as provided in the preceding paragraph, then the fiscal officers of the County are hereby authorized and directed to set up as an appropriation on the accounts in the appropriate fiscal year the amounts required to timely pay the obligations which may be due from the general fund. The amount of such appropriation shall be due and payable and shall be expended for the purpose of paying any such obligations, and such appropriation shall have the same legal status as if the County had included the amount of the appropriation in its general revenue, appropriation, and budgetary measures, and the fiscal officers of the County shall immediately make such payments to the paying agent for the Bonds if for any reason the payment of such obligations shall not otherwise have been timely made.

(c) The obligation of the County to pay Debt Service and to perform and observe the other agreements on its part contained herein shall be absolute and unconditional. Until such time as the principal of and interest on the Bonds shall have been paid in full or provision for the payment thereof shall have been made, the County (a) will not suspend or discontinue any payments provided for herein, (b) will perform and observe all of its other agreements contained in this Agreement, and (c) will not terminate this Agreement for any cause, including, without limiting the generality of the foregoing, the failure to complete any Project, a defect in any Project or any failure of the other party to perform and observe any agreement, whether express or implied, or any duty, liability or obligation arising out of or connected with this Agreement.

(e) The County shall be responsible for all aspects of the Bond issuance process. The County will select the underwriter, bond counsel, local counsel, etc.

ARTICLE 7.

RECORD KEEPING

(a) The County shall keep detailed records of the SPLOST VIII Account, including all of its sub-accounts. The City shall have the right to review and be provided copies of all such records upon request to the County. Likewise, the City shall keep detailed records of the Dawsonville Proceeds Account. The County shall have the right to review and be provided with copies of all such records upon request.

(b) The County and the City shall keep a record of each and every of its Projects for which the proceeds of SPLOST VIII are used. A schedule shall be included in each annual audit which shows for each such Project the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years and amounts expended in the current year. The auditor shall verify and test expenditures sufficient to provide assurances that the schedule is fairly presented in relation to the financial statements. The auditor's report on the financial statements shall include an opinion, or the disclaimer of an opinion, as to whether the schedule is presented fairly in all material respects in relation to the financial statements taken as a whole. In the event that the City does not comply with the requirements of this paragraph, the County shall not be held liable in any manner for such noncompliance. In the event that the County

does not comply with the requirements of this paragraph, the City shall not be held liable in any manner for such noncompliance.

ARTICLE 8.

MISCELLANEOUS

(a) Any controversy arising under this Agreement shall be submitted to arbitration pursuant to the provisions of O.C.G.A. Sections 9-9-30 *et seq.*, as amended (the "Arbitration Code"). Such arbitration shall in all respects be governed by the provisions of the Arbitration Code, and the parties hereto shall comply with and be governed by the provisions of the Arbitration Code.

(b) Should any phrase, clause, sentence or paragraph herein contained be held invalid or unconstitutional, it shall in nowise affect the remaining provisions of this Agreement, which said provisions shall remain in full force and effect.

(c) This Agreement may be executed in several counterparts, each of which shall be an original but all of which shall constitute but one and the same instrument.

(d) This Agreement shall be construed and enforced in accordance with the laws of the State of Georgia.

(e) This Agreement, including any attachments or exhibits, constitutes all of the understandings and agreements existing between the County and the City with respect to the distribution and use of Sales and Use Tax proceeds. Furthermore, this Agreement supersedes all prior agreements, negotiations and communications of whatever type, whether written or oral, between the County and the City with respect to distribution and use of the SPLOST VIII proceeds.

(f) No consent or waiver, express or implied, by any party to this Agreement, to any breach of any covenant, condition or duty of another party shall be construed as a consent to or waiver of any future breach of the same.

(g) This Agreement shall be exclusively for the benefit of the parties hereto and shall not provide any third parties with any remedy, claim, liability, reimbursement, cause of action, or other right.

SIGNATURE SHEETS FOR EACH PARTY TO FOLLOW

IN WITNESS WHEREOF, the parties hereto, acting by and through their duly authorized officers, have caused this Agreement to be executed in multiple counterparts under seals as of the day and year first above written.

DAWSON COUNTY, GEORGIA

By: 
Billy Thurmond, Chairman
Dawson County Board of Commissioners



Attest: 
Kristen Cloud, County Clerk

01-15-2026
Date

IN WITNESS WHEREOF, the parties hereto, acting by and through their duly authorized officers, have caused this Agreement to be executed in multiple counterparts under seals as of the day and year first above written.

CITY OF DAWSONVILLE, GEORGIA

By: _____

John Walden, Mayor

Attest: _____

Beverly Banister, City Clerk

1-15-2026

Date



Addendum to Finance Policy Manual

IX. Purchasing

C. Purchasing of Good and Services

1. Each Department Head shall have the authority to purchase individual goods/services costing less than \$10,000 each as long as costs remain within the approved budget. Each department head is responsible to ensure that internal control procedures set forth in this Financial Policy are followed. These purchases are considered small purchases and can be handled using telephone quotes.

2. Purchases for individual goods/services costing more than \$10,000 and less than \$50,000 each can be authorized by the City Manager as long as costs remain within the approved budget. The department shall make every effort to solicit a minimum of three competitive prices as set forth in paragraph 3 below.

3. Purchases for individual goods/services costing more than \$50,000 and less than \$100,000 are generally bid through an informal bid process. These purchases are handled by written quotes/bids. An invitation to bid is the solicitation of written offers and/or pricing based on specification of the required equipment, material, and/or general service. These are neither publicly advertised in the newspaper nor opened publicly but must be within the budget for that department approved by the City Council.

4. Purchases for individual goods/services costing more than \$100,000 are considered as formal sealed bids. They are advertised for a minimum of two (2) weeks prior to bid opening and the contract award must be approved by the City Council. Bids are advertised in the legal organ and posted on the City's web site. A public bid opening is required for formal sealed bids. Department Heads shall document the process. All contracts for goods/services exceeding \$50,000 in value shall be reviewed by the City Attorney and approved by the City Council.

5. Annual renewable contracts and professional service providers (City Attorney, City Auditor, City Engineer, City Judge, City Geologist, etc.) shall be considered and approved annually by the City Council at the December meeting.

6. Construction services for public works projects require written contracts to be approved by the City of Dawsonville City Council. State law requirements for such procurement processes involving formal bidding or requests for proposals begin when the project reaches \$250,000.00 or more. For projects below that amount the following requirements apply:

- a) Public works construction projects estimated to cost less than \$10,000.00 may proceed with the City Manager or designee obtaining a quote from a qualified contractor and presenting the same to the Council for approval.
- b) Public works construction projects estimated to cost between \$10,000.00 and \$250,000.00 require the City Manager or designee to obtain three quotes from qualified contractors, and presenting the same to the Council for approval. In the event that three quotes cannot

be obtained, the Council may proceed on fewer quotes provided that there is justification for why less than three quotes are presented (i.e. lack of sufficient qualified contractors; lack of sufficient responses; sole source contracts; etc.)

- c) Regardless of the estimated cost, the actual proposed price received determines the method used to award a public works construction contract. By way of example, if the estimated cost of a project is \$200,000.00, but all three prices received from qualified contractors exceed \$250,000.00, then the formal requirements for competitive bidding or requests for proposals of state law must be satisfied.

Construction bidders are required to post performance and payment bonds as required by state law. Evidence of liability insurance equal to or exceeding the then current liability limits held by the City and workmen's compensation insurance is required prior to award. Any waiver of bid, performance, or payment bonds will be noted clearly for Council consideration and must be in compliance with state law.

Section VII. Revenues

B. Issues

Add 9. And 10.

9. Impact Fees – The City Council imposed a development impact fee to help manage growth and protect the health safety, and well-being of its residents. Impact fees are one-time charges assessed on new development to help fund the expansion of public facilities and infrastructure needed to serve the growth. These revenues are restricted by law and must be used for eligible capital improvements such as roads, parks, public safety facilities, and utilities that serve new development for which a building permit is issued. Impact fees are collected to offset a particular category of impact, are only to be utilized for the category for which they were collected.

10. TSPLOST Revenues – Transportation Special Purpose Local Option Sales Tax (TSPLOST) revenues are generated through a voter-approved sales tax dedicated exclusively to transportation-related purposes. These funds are restricted to uses such as road improvements, traffic management, sidewalks, bridges, and other transportation infrastructure projects consistent with the approved TSPLOST project list. The percentage of TSPLOST proceeds are negotiated every 5 to 6 years and should be budgeted based upon the prior year's collections absent significant reason for upward or downward adjustment or based upon a change in the percentage split agreement with the County.

Approved and Adopted by City Council on February 2, 2026