

MINUTES
CITY COUNCIL REGULAR MEETING AND WORK SESSION
G.L. Gilleland Council Chambers on 2nd Floor
Monday, June 20, 2022
5:00 P.M.

1. **CALL TO ORDER:** Mayor Pro-Tem Walden called the meeting to order at 5:00 pm.
2. **ROLL CALL:** Present were Councilmember Mark French, Councilmember Caleb Phillips, Councilmember William Illg, City Attorney Kevin Tallant, City Manager Bob Bolz, City Clerk Beverly Banister, Public Works Director Trampas Hansard, Utilities Operation Manager Jacob Barr, Planning Director David Picklesimer and Finance Administrator Robin Gazaway.
3. **INVOCATION AND PLEDGE:** Invocation and pledge were led by Councilmember French.
4. **ANNOUNCEMENTS:** Mayor Pro-Tem Walden announced the next Food Truck Friday is July 1st; the Farmer's Market is open every Saturday starting at 8:00 am; voting day for the primary runoff is Tuesday, June 21st and the next City Council meeting will be held July 18, 2022.
5. **APPROVAL OF THE AGENDA:** Motion to approve the agenda as presented made by M. French; second by W. Illg. Vote carried unanimously in favor.
6. **PUBLIC INPUT:** None
7. **CONSENT AGENDA:** Motion to approve the consent agenda for the following items (a) made by W. Illg; second by M. French. Vote carried unanimously in favor.
 - a. Approve Minutes
 - Regular Meeting held June 6, 2022
 - Executive Session held June 6, 2022
8. **EMPLOYEE RECOGNITION:** The Mayor and Council presented the May 2022 Employee of the Month award to Tracy Smith.

PUBLIC HEARING

9. **ANX-C2200161:** Dustin Gillespie has petitioned to annex into the city limits of Dawsonville the 1.04 acre tract known as TMP 090 099, Located at 544 Gold Bullion Drive W, with a County Zoning of RPC (Residential Planned Community) to City Zoning RPC (Residential Planned Community). Public Hearing Dates: Planning Commission on June 13, 2022, and City Council on June 20, 2022. City Council for a decision on July 18, 2022.

Motion to open the public hearing made by C. Phillips; second by M. French. Vote carried unanimously in favor. Mayor Pro-Tem Walden conducted the public hearing. Public Works Director Picklesimer read the annexation request. No one spoke in favor of or opposition to the request. Motion to close the public hearing made by W. Illg; second by C. Phillips. Vote carried unanimously in favor.
10. **ANX-C2200162:** Ryan and Jessica Disharoon have petitioned to annex into the city limits of Dawsonville the 2.36 acre tract known as TMP 090 107 and 090 104, Located at 446 Gold Bullion Drive W, with a County Zoning of RPC (Residential Planned Community) to City Zoning RPC (Residential Planned Community). Public Hearing Dates: Planning Commission on June 13, 2022, and City Council on June 20, 2022. City Council for a decision on July 18, 2022.

Motion to open the public hearing made by M. French; second by W. Illg. Vote carried unanimously in favor. Mayor Pro-Tem Walden conducted the public hearing. Public Works Director Picklesimer read the annexation request. No one spoke in favor of or opposition to the request. Motion to close the public hearing made by W. Illg; second by M. French. Vote carried unanimously in favor.
11. **ANX-C2200170:** B&K Turner Family, LLP has petitioned to annex into the city limits of Dawsonville the 35.31 acre tract known as TMP 083 025, Located at Land Lot 584, 4th District, Section 1, with a County Zoning of RA (Residential Agricultural/Residential Exurban) to City Zoning AP (Annexed Property District). Public Hearing Dates: Planning Commission on June 13, 2022, and City Council on June 20, 2022. City Council for a decision on July 18, 2022.

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Motion to open the public hearing made by C. Phillips; second by M. French. Vote carried unanimously in favor. Mayor Pro-Tem Walden conducted the public hearing. Public Works Director Picklesimer read the annexation request. The following individual spoke in favor of the request:

- Michael Turner, 1090 Oakhaven Drive, Roswell – He stated his property is an island and since his property touches property in the City limits, he is requesting annexation into the City limits.

No one spoke in opposition to the request. Motion to close the public hearing made by W. Illg; second by M. French. Vote carried unanimously in favor.

BUSINESS

- 12. REQUEST FOR WAIVER OF RECONNECTION FEES:** Utilities Operation Manager Barr provided an overview of the customer's delinquent history and noted the repeated efforts made by the City staff to alert the customer of the impending disconnection of services; staff recommends denying the request to waive the \$300 reconnection fee. The applicant, Eric Johnston residing at 530 Perimeter Road, spoke directly to the City Council requesting consideration of waiving the fee due to some unexpected major repairs in his home. Several questions were asked and answered among the Council and Staff.

Motion to waive half of the reconnection fee (\$150) made by M. French; second by C. Phillips. Vote carried unanimously in favor.

- 13. RESOLUTION NO. R2022-06: ADOPT THE FY 2022-2023 BUDGET:** Motion to approve Resolution No. R2022-06 to adopt the FY 2022-2023 budget made by W. Illg; second by M. French. Vote carried unanimously in favor. (Exhibit "A")
- 14. INTERGOVERNMENTAL AGREEMENT REGARDING LOCAL OPTION SALES TAX:** Attorney Tallant provided a brief overview of the Local Option Sales Tax intergovernmental agreement with Dawson County.

Motion to approve the IGA as presented made by M. French; second by C. Phillips. Councilmember Illg and French both expressed their appreciation in working with the County and see the value to both government entities. Vote carried unanimously in favor. (Exhibit "B")

WORK SESSION

- 15. PROPOSED LIFT STATION REQUEST – STARLIGHT HOMES:** Planning Director Picklesimer provided a brief summary of the request and history. He stated staff recommends denial of the request due to the City's Wastewater Master Plan which is to reduce the number of lift stations, the City's engineer's recommendation to deny the request and the additional burden and cost that will be placed on the City. Staff recommends Starlight Homes install the new gravity sewer line to the existing Shoal Creek lift station and modify to upgrade the same to increase the pumping capacity and to install gravity sewer up to Highway 53 to decommission the downtown lift station. Utilities Operation Manager Barr further stated it is always better to move in the direction of gravity sewer and move away from pump stations. The burden on the City for upkeep and expense would be great. The simpler way in this situation would be gravity sewer. Joe Ingram from Starlight Homes spoke to the Council about their concerns of the force main being on a property outside of their control and ownership. He further provided information related to the conversations had with the Howser Mill HOA and Song Swallow as both could impact and/or assist with getting sewer to their development.

Motion to table the item to the July 18, 2022 City Council meeting made by W. Illg; second by M. French. Councilmember Phillips stated he'd like to speak with staff and hopefully Starlight Homes can work out a solution with the adjacent property owners since it would be the best solution for everyone. Joe Ingram further commented if an agreement could be reached with the Howser Mill HOA perhaps a temporary solution could be offered until the force main could be installed. Vote carried unanimously in favor.

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16. DAWSONVILLE MOONSHINE DISTILLERY LEASE – REQUEST FOR EARLY TERMINATION: Motion to terminate the lease with the Dawsonville Moonshine Distillery as of July 31, 2022 and follow the lease guidelines concerning the security deposit made by M. French; second by C. Phillips. Vote carried unanimously in favor.

17. DOC BROWN FARM DISTILLERS – PRESENTATION TO REQUEST LEASE SPACE AT CITY HALL: Amy Brown from Doc Brown Farm Distillers presented her business to the City Council requesting to begin a lease on August 1, 2022.

Motion to enter into a lease agreement with Doc Brown Farm Distillers with the same terms as the Dawsonville Moonshine Distillery lease starting August 1, 2022 through December 31, 2022 made by C. Phillips; second by W. Illg. Vote carried unanimously in favor.

STAFF REPORTS

18. BOB BOLZ, CITY MANAGER: He reported the leak adjustment for last month totaled \$134.63 and can answer any questions on his report provided in the packet.

19. ROBIN GAZAWAY, FINANCE ADMINISTRATOR: Financial reports representing fund balances and activity through May 31, 2022 were provided in the agenda packet; no questions or comments from City Council.

EXECUTIVE SESSION:

At 5:57 p.m. a motion to close regular session and go into executive session for pending/potential litigation was made by W. Illg; second by M. French. Vote carried unanimously in favor.

At 6:23 p.m. a motion to close the executive session and resume the regular session was made by C. Phillips; second by M. French. Vote carried unanimously in favor.

ADJOURNMENT:

At 6:25 p.m. a motion to adjourn the meeting was made by W. Illg; second by M. French. Vote carried unanimously.

Approved this 18th day of July 2022.

By: CITY OF DAWSONVILLE



Mike Eason, Mayor



Caleb Phillips, Councilmember Post 1

absent

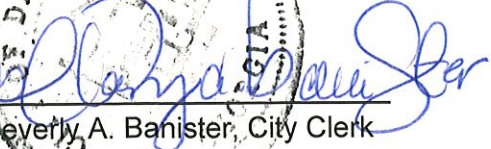
William Illg, Councilmember Post 2



John Walden, Councilmember Post 3



Mark French, Councilmember Post 4

Attest: 

Beverly A. Banister, City Clerk



STATE OF GEORGIA
COUNTY OF DAWSON

AFFIDAVIT OF THE CITY OF DAWSONVILLE MAYOR AND COUNCIL

Mayor Michael Eason, Mayor Pro-Tem John Walden, Councilmember Caleb Phillips, Councilmember William Illg, and Councilmember Mark French; being duly sworn, state under oath that the following is true and accurate to the best of their knowledge and belief:

1. The City of Dawsonville Council met in a duly advertised meeting on June 20, 2022.
2. During such meeting, the Board voted to go into closed session.
3. The executive session was called to order at 5:57 p.m.
4. The subject matter of the closed portion of the meeting was devoted to the following matter(s) within the exceptions provided in the open meetings law: (check all that apply)
 - Consultation with the City Attorney or other legal counsel to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the City or any officer or employee or in which the City or any officer or employee may be directly involved as provided in O.C.G.A. § 50-14-2(1);
 - Discussion of tax matters made confidential by state law as provided by O.C.G.A. § 50-14-2(2) and _____;
 - Discussion of future acquisition of real estate as provided by O.C.G.A. § 50-14-3(b)(1);
 - Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a City officer or employee as provided in O.C.G.A. § 50-14-3(b)(2);
 - Other _____ as provided in: _____.

This 20th day of June; By the City of Dawsonville, Mayor and Council:

absent

Mike Eason, Mayor

Caleb Phillips
Caleb Phillips, Councilmember Post #1

William Illg
William Illg, Councilmember Post #2

John Walden
John Walden, Mayor/Pro-Tem/Councilmember

Mark French
Mark French, Councilmember Post #4

Sworn to and subscribed before me this
20 day of June, 2022.

Beverly A. Banister
Signature, Notary Public

My Commission expires: Feb 18, 2024



RESOLUTION No. R2022-06

A RESOLUTION OF THE CITY OF DAWSONVILLE, GEORGIA,
ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

WHEREAS, the City of Dawsonville, Georgia has prepared its annual budget for fiscal year July 1, 2022 through June 30, 2023; and

WHEREAS, the City Council received a proposed budget on May 16, 2022; and

WHEREAS, in accordance with O.C.G.A §36-81-5(d) the budget was made available for public review at city hall and on the city's official website; and

WHEREAS, in accordance with O.C.G.A §36-81-5(e) notice was published setting forth the availability of the budget for public review and in accordance with O.C.G.A §36-81-5(g) the notice included the public hearing advertisement on the proposed budget set for June 6, 2022; and

WHEREAS, a public hearing on the proposed budget was held on June 6, 2022; and

WHEREAS, in accordance with O.C.G.A §36-81-6(a) the City Council has provided notice of a public meeting for June 20, 2021 to adopt the budget. A copy of the budget is attached hereto and incorporated herein as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Dawsonville, Georgia that the Annual Budget for fiscal year July 1, 2022 through June 30, 2023 attached hereto as Exhibit "A" is hereby approved, effective and adopted on this 20th day of June 2022.

CITY OF DAWSONVILLE

By: absent
Mike Eason, Mayor

Caleb Phillips
Caleb Phillips, Councilmember Post #1

William Illg
William Illg, Councilmember Post #2

John Walden
John Walden, Councilmember Post #3

Mark French
Mark French, Councilmember Post #4

Attest:
Beverly A. Banister
Beverly A. Banister, City Clerk

Exhibit "A"

CITY OF DAWSONVILLE

BUDGET FY 2022-23

FUND	ACCOUNT NAME	FUNCTION	DESCRIPTION	REVENUE	EXPENSES
100	GENERAL FUND	1100	COUNCIL		\$134,400.00
		1300	MAYOR		\$22,860.00
		1400	ELECTIONS		\$15,000.00
		1500	ADMINISTRATION		\$1,769,862.00
		1565	CITYHALL BUILDING		\$163,694.00
		3900	ANIMAL CONTROL		\$1,536.00
		4200	ROADS		\$584,363.00
		6200	PARKS		\$65,528.00
		7400	PLANNING & ZONING		\$440,008.00
		7540/7550	ECONOMIC DEVELOPMENT		\$117,000.00
				\$3,314,251.00	\$3,314,251.00
230	ARPA	4200		\$3,700,400.00	\$3,700,400.00
275	HOTEL-MOTEL TAX			\$6,000.00	\$6,000.00
285	DOWNTOWN DEVELOPMENT AUTHORITY			\$29,400.00	\$29,400.00
320/327	SPLOST VI & VII			\$1,643,000.00	\$1,643,000.00
505	ENTERPRISE	4300	SEWER	\$1,147,792.00	\$1,264,892.00
		4400	WATER	\$909,891.00	\$792,791.00
				\$2,057,683.00	\$2,057,683.00
530	CAPITAL OUTLAY	4300	SEWER TAPS	\$10,271,000.00	\$7,587,500.00
		4400	WATER TAPS	\$200,000.00	\$2,883,500.00
				\$10,471,000.00	\$10,471,000.00
540	GARBAGE	4310	SOLID WASTE	\$230,200.00	\$230,200.00
790	CEMETERY	4950	CEMETERY	\$119,000.00	\$119,000.00

FY 2022-23 TOTAL REVENUE	\$21,570,934.00
FY 2022-23 TOTAL EXPENDITURES	\$21,570,934.00

BUDGET FY 2022-23

REVENUE				
GENERAL FUND - 100				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
100-0000-311100	ELECTRIC FRANCHISE FEES	166,000.00	160,000.00	169,401.51
100-0000-311315	MOTOR VEHICLE TITLE AD VALOREM TAX	66,000.00	58,000.00	87,074.83
100-0000-311730	GAS FRANCHISE FEES	13,000.00	13,000.00	13,692.06
100-0000-311750	TV CABLE FRANCHISE FEES	10,000.00	0.00	12,106.41
100-0000-311760	TELEPHONE FRANCHISE FEES	20,000.00	20,000.00	19,373.24
100-0000-311790	GARBAGE FRANCHISE FEES	7,500.00	10,000.00	7,446.00
100-0000-311795	BROADBAND FRANCHISE FEE	775.00	1,200.00	534.99
100-0000-313100	LOCAL OPTION SALES TAX	1,670,000.00	1,250,000.00	1,228,820.49
100-0000-314200	ALCOHOL EXCISE TAX	115,000.00	115,000.00	93,737.29
100-0000-314500	EXCISE TAX ON ENERGY	50.00	50.00	44.59
100-0000-316100	OCCUPATION TAX	34,000.00	34,000.00	32,045.73
100-0000-316200	INSURANCE PREMIUM TAX	223,000.00	210,000.00	223,455.10
100-0000-316300	FINANCIAL INSTITUTION TAX	0.00	7,500.00	5,540.46
100-0000-321100	ALCOHOL LICENSE	28,000.00	27,000.00	27,840.00
100-0000-321150	CATERING EVENT PERMIT	0.00	200.00	0.00
100-0000-322210	ZONING & LAND USE FEES	15,000.00	9,000.00	14,263.48
100-0000-322215	ANNEXATION FEE	500.00	0.00	0.00
100-0000-322230	SIGN PERMIT	1,300.00	1,500.00	930.00
100-0000-322240	VARIANCE APPLICATION FEE	2,000.00	1,800.00	2,400.00
100-0000-322250	DEMOLITION PERMIT	300.00	100.00	300.00
100-0000-322990	PARADE/PUBLIC ASSEMBLY FEE	300.00	800.00	350.00
100-0000-322995	PARADE/PUBLIC ASSEMBLY CLEANUP	0.00	0.00	0.00
100-0000-323100	BUILDING PERMIT	60,000.00	60,000.00	60,098.88
100-0000-323111	CERTIFICATE OF OCCUPANCY FEE	4,200.00	4,200.00	4,080.00
100-0000-323130	PLUMBING PERMIT FEES	0.00	4,400.00	3,010.00
100-0000-323140	ELECTRIC PERMIT FEES	0.00	4,700.00	3,320.00
100-0000-323160	HVAC PERMIT FEES	0.00	4,000.00	3,080.00
100-0000-323900	OTHER - GRADING FEES	3,000.00	5,000.00	3,507.20
100-0000-323901	OTHER - PLAN REVIEW FEES	18,000.00	12,000.00	23,341.64
100-0000-334150	SAFETY GRANT	6,000.00	3,000.00	6,000.00
100-0000-334200	HEALTH GRANT	0.00	0.00	0.00
100-0000-334250	CARES ACT GRANT	0.00	0.00	0.00
100-0000-334310	STATE GRANT CAPITAL-LMIG DIRECT	0.00	32,000.00	36,206.91
100-0000-341400	MISC REVENUE	3,000.00	3,000.00	9,893.27
100-0000-341450	ROOM RENTAL REVENUE	5,000.00	0.00	4,100.00
100-0000-343001	ENGINEERING FEE	0.00	10,000.00	0.00
100-0000-346100	ANIMAL CONTROL AND SHELTER FEES	0.00	2,625.00	0.00
100-0000-349300	BAD CHECK FEE	0.00	0.00	0.00
		0.00	0.00	0.00
100-0000-351170	MUNICIPAL COURT FEES	3,000.00	500.00	3,915.20
100-0000-361000	INTEREST INCOME	1,300.00	2,200.00	2,270.21
100-0000-381000	RENTAL INCOME - DMC	60,000.00	42,000.00	67,046.07
100-1400-341910	ELECTION QUALIFYING FEE	0.00	0.00	968.00
100-1500-311340	INTANGIBLES TAX	40,000.00	55,000.00	37,621.62
100-1500-311601	REAL ESTATE TRANSFER TAX	15,000.00	15,000.00	11,083.16
100-0000-740000	TRANSFER IN FROM RESERVES	724,026.00	22,357.00	0.00
	GENERAL FUND Revenue Totals:	3,314,251.00	2,201,132.00	2,218,898.34

EXPENDITURES				
GENERAL FUND - 100				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
	DEPARTMENT: COUNCIL			
100-1100-511000	COUNCIL: SALARIES	35,000.00	34,000.00	26,000.00
100-1100-512100	COUNCIL: GROUP INSURANCE	89,000.00	56,075.00	58,420.37
100-1100-512200	COUNCIL: TAXES: SUTA, FICA, FUTA	3,000.00	2,600.00	1,728.89
100-1100-523200	COUNCIL: COMMUNICATIONS - CELL PHONE	2,900.00	4,080.00	3,547.77
100-1100-523500	COUNCIL: TRAVEL	1,000.00	1,000.00	864.73
100-1100-523700	COUNCIL: EDUCATION & TRAINING	3,000.00	2,035.00	4,703.30
100-1100-531100	COUNCIL: SUPPLIES	500.00	0.00	133.45
	DEPARTMENT: MAYOR			
100-1300-511000	MAYOR: SALARIES	17,000.00	17,000.00	12,800.00
100-1300-512100	MAYOR: GROUP INSURANCE	60.00	60.00	33.00
100-1300-512200	MAYOR: TAXES: SUTA, FICA, FUTA	1,400.00	1,300.00	979.19
100-1300-523200	MAYOR: COMMUNICATIONS - CELL PHONE	1,000.00	1,020.00	1,693.11
100-1300-523500	MAYOR: TRAVEL	1,200.00	1,200.00	253.93
100-1300-523700	MAYOR: EDUCATION & TRAINING	2,000.00	2,035.00	1,035.00
100-1300-531100	MAYOR: SUPPLIES	200.00	0.00	59.00
	DEPARTMENT: ELECTIONS			
100-1400-521203	ELECTIONS: PROFESSIONAL OTHER	15,000.00	8,000.00	12,587.22
100-1400-523300	ELECTIONS: ADVERTISING	0.00	0.00	0.00
100-1400-523400	ELECTIONS: PRINTING AND BINDING	0.00	0.00	0.00

100-1400-531100	ELECTIONS: SUPPLIES	0.00	0.00	0.00
	DEPARTMENT: ADMINISTRATION			
100-1500-511000	ADMINISTRATION: SALARIES	383,016.00	360,597.00	311,137.69
100-1500-512100	ADMINISTRATION: GROUP INSURANCE	164,000.00	153,948.00	132,871.32
100-1500-512200	ADMINISTRATION: TAXES: SUTA, FICA, FUTA	32,000.00	31,251.00	25,344.21
100-1500-512400	RETIREMENT CONTRIBUTIONS	25,000.00	19,800.00	22,256.33
100-1500-512700	WORKERS COMP	4,300.00	4,313.00	1,058.00
100-1500-521200	PROFESSIONAL LEGAL	70,000.00	102,886.00	40,783.69
100-1500-521201	PROFESSIONAL ACCOUNTING	19,000.00	19,000.00	8,338.68
100-1500-521203	PROFESSIONAL OTHER	57,000.00	15,035.00	43,580.15
100-1500-521300	TECHNICAL SERVICES (IT)	19,245.00	19,245.00	9,759.95
100-1500-521315	TECHNICAL SERVICES-PAYROLL ACH	3,600.00	3,200.00	2,737.02
100-1500-522200	REPAIRS & MAINTENANCE	4,078.00	4,078.00	2,423.91
100-1500-522320	RENTAL EQUIPMENT	3,010.00	3,010.00	1,746.26
100-1500-523000	OTHER PURCHASED SERVICES	32,000.00	32,000.00	18,100.00
100-1500-523100	INSURANCE OTHER THAN EMPL	15,000.00	23,100.00	26,441.50
100-1500-523200	COMMUNICATIONS	13,000.00	11,173.00	11,516.45
100-1500-523300	ADVERTISING	2,500.00	1,721.00	1,794.15
100-1500-523400	PRINTING AND BINDING	1,116.00	1,116.00	60.00
100-1500-523500	TRAVEL	4,000.00	4,000.00	2,317.51
100-1500-523600	DUES & FEES	12,112.00	12,112.00	8,397.35
100-1500-523700	EDUCATION & TRAINING	4,435.00	4,435.00	1,948.00
100-1500-523910	UNIFORMS	1,400.00	300.00	0.00
100-1500-531100	SUPPLIES	45,000.00	25,851.00	23,069.34
100-1500-531270	ENERGY GASOLINE/DIESEL	1,550.00	1,512.00	1,288.40
100-1500-531300	FOOD	2,500.00	2,500.00	1,677.33
100-1500-531600	SMALL EQUIPMENT	5,000.00	5,015.00	0.00
100-1500-541000	CAPITAL OUTLAY	296,000.00	0.00	99,108.42
100-1500-581000	CONTINGENCY	0.00	0.00	0.00
100-1500-999999	PMTS TO OTHER - DAWSON	550,000.00	93,618.00	65,871.75
	DEPARTMENT: CITY HALL BLDG			
100-1565-521300	TECHNICAL SERVICES	5,387.00	5,387.00	4,312.45
100-1565-522200	REPAIRS & MAINTENANCE	43,000.00	43,000.00	29,992.44
100-1565-522201	R & M - GRHOF	5,000.00	2,000.00	0.00
100-1565-522202	R & M - DISTILLERY	5,000.00	2,000.00	0.00
100-1565-531100	SUPPLIES	25,000.00	25,007.00	9,056.69
100-1565-531220	ENERGY NATURAL GAS	9,000.00	9,052.00	7,942.45
100-1565-531230	ENERGY ELECTRICITY	51,307.00	51,307.00	42,544.10
100-1565-540000	CAPITAL OUTLAY	20,000.00	0.00	0.00
	DEPARTMENT: ANIMAL CONTROL			
100-3900-523600	DUES & FEES	500.00	500.00	100.00
100-3900-531100	SUPPLIES	1,036.00	1,036.00	13.20
	DEPARTMENT: ROADS			
100-4200-511000	SALARIES	259,177.00	244,158.00	208,644.42
100-4200-512100	GROUP INSURANCE	94,000.00	75,000.00	74,977.78
100-4200-512200	TAXES: SUTA, FICA, FUTA	21,000.00	21,000.00	16,114.66
100-4200-512400	RETIREMENT CONTRIBUTIONS	5,000.00	3,400.00	6,470.81
100-4200-512700	WORKERS COMP	27,000.00	27,000.00	12,259.17
100-4200-521200	PROFESSIONAL LEGAL	6,000.00	6,000.00	0.00
100-4200-521202	PROFESSIONAL ENGINEERING	4,500.00	4,500.00	9,126.84
100-4200-521300	TECHNICAL SERVICES	7,000.00	7,000.00	7,347.07
100-4200-522110	GARBAGE SERVICES	2,000.00	1,200.00	1,966.84
100-4200-522140	STREET SWEEPING/GROUNDSUP	14,300.00	14,300.00	7,200.00
100-4200-522200	REPAIRS & MAINTENANCE	50,000.00	35,481.00	52,770.49
100-4200-523200	COMMUNICATIONS	5,240.00	5,240.00	3,759.92
100-4200-523400	PRINTING AND BINDING	100.00	100.00	0.00
100-4200-523500	TRAVEL	2,000.00	2,000.00	1,158.00
100-4200-523600	DUES & FEES	1,513.00	1,513.00	1,908.49
100-4200-523700	EDUCATION & TRAINING	1,500.00	1,500.00	1,149.02
100-4200-523910	UNIFORM SERVICE	3,000.00	2,843.00	1,351.24
100-4200-531100	SUPPLIES	22,000.00	20,956.00	29,998.32
100-4200-531230	ENERGY ELECTRICITY	47,033.00	47,033.00	38,053.60
100-4200-531240	ENERGY BOTTLED GAS	1,000.00	2,000.00	358.81
100-4200-531270	ENERGY GASOLINE/DIESEL	10,000.00	7,357.00	9,445.22
100-4200-531300	FOOD	0.00	0.00	539.08
100-4200-541400	INFRASTRUCTURE-GDOT LMIG	1,000.00	0.00	18,505.20
	DEPARTMENT: PARKS			
100-6200-522200	REPAIRS & MAINTENANCE	20,000.00	20,000.00	56,599.22
100-6200-531100	SUPPLIES	25,000.00	16,037.00	41,380.14
100-6200-531230	ENERGY ELECTRICITY	20,528.00	20,528.00	14,502.96
100-6200-542100	CAPITAL OUTLAY - PARKS	0.00	0.00	37,802.62
	DEPARTMENT: PLANNING & ZONING			
100-7400-511000	SALARIES	211,300.00	204,000.00	177,094.03
100-7400-512100	GROUP INSURANCE	79,000.00	39,000.00	62,599.36
100-7400-512200	TAXES: SUTA, FICA, FUTA	16,700.00	17,900.00	13,329.59

100-7400-512400	RETIREMENT CONTRIBUTIONS	7,508.00	3,200.00	7,205.34
100-7400-512700	WORKERS COMP	800.00	376.00	2,403.18
100-7400-521200	PROFESSIONAL LEGAL	43,000.00	45,951.00	15,127.55
100-7400-521202	PROFESSIONAL ENGINEERING	11,000.00	11,000.00	4,172.89
100-7400-521203	PROFESSIONAL OTHER	18,000.00	19,735.00	13,383.40
100-7400-521300	TECHNICAL SERVICES	11,000.00	9,000.00	10,061.91
100-7400-522200	REPAIRS & MAINTENANCE	2,000.00	1,182.00	1,073.67
100-7400-522320	RENTAL EQUIPMENT	4,400.00	4,400.00	3,475.65
100-7400-523200	COMMUNICATIONS	5,000.00	5,120.00	3,126.05
100-7400-523300	ADVERTISING	1,400.00	1,490.00	1,254.00
100-7400-523400	PRINTING AND BINDING	500.00	500.00	0.00
100-7400-523500	TRAVEL	4,000.00	3,000.00	6,206.40
100-7400-523600	DUES & FEES	2,500.00	2,500.00	1,834.67
100-7400-523700	EDUCATION & TRAINING	4,000.00	4,395.00	4,077.00
100-7400-523800	LICENSES	400.00	400.00	0.00
100-7400-523910	UNIFORMS	1,000.00	1,214.00	213.99
100-7400-531100	SUPPLIES	13,500.00	10,689.00	6,703.13
100-7400-321270	ENERGY-GASOLINE / DIESEL	3,000.00	1,648.00	2,089.05
100-7400-541400	CAPITAL - PROPERTY (VEHICLE)	0.00	0.00	0.00
DEPARTMENT: ECONOMIC DEVELOPMENT				
100-7540-572000	PMTS TO OTHER AGENCY (Chamber of Commerce)	12,000.00	12,000.00	10,000.00
100-7550-531000	PMTS TO OTHER AGENCY (DDA)	105,000.00	25,000.00	0.00
GENERAL FUND Expenditure Totals:		3,314,251.00	2,234,356.00	2,081,248.48

GENERAL FUND Revenue Totals:	3,314,251.00
GENERAL FUND Expenditure Totals:	3,314,251.00

REVENUE ARPA - 230				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
230-0000-332100	AMERICAN RESCUE PLAN	3,700,000.00	0.00	606,087.00
230-0000-361000	INTEREST	400.00	0.00	277.72
ARPA FUND 230 Revenue Totals		3,700,400.00	0.00	606,087.00

EXPENDITURES ARPA - 230				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
230-4200-541000	PUBLIC WORKS/UTILITIES	3,700,400.00	0.00	32,294.43
ARPA FUND 230 Expenditure Totals		3,700,400.00	0.00	32,294.43

ARPA FUND 230 Revenue Totals	3,700,400.00
ARPA FUND 230 Expenditure Totals	3,700,400.00

REVENUE HOTEL/MOTEL FUND - 275				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
275-0000-314100	HOTEL/MOTEL TAX	6,000.00	5,502.00	7,386.26
HOTEL/MOTEL FUND 275 Revenue Totals		6,000.00	5,502.00	7,386.26

EXPENDITURES HOTEL/MOTEL FUND - 275				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
275-7540-572000	PMTS TO OTHER AGENCY (Chamber of Commerce)	6,000.00	7,280.00	6,807.99
HOTEL/MOTEL FUND 275 Expenditure Totals		6,000.00	7,280.00	6,807.99

HOTEL/MOTEL FUND 275 Revenue Totals	6,000.00
HOTEL/MOTEL FUND 275 Expenditure Totals	6,000.00

REVENUE				
DOWNTOWN DEVELOPMENT AUTHORITY FUND (DDA) - 285				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
285-7550-000000	DOWNTOWN DEVELOPMENT AUTHORITY (DDA)	4,400.00	4,400.00	0.00
285-7500-740000	TRANSFER IN FROM RESERVES	25,000.00	25,000.00	0.00
DDA FUND 285 Revenue Totals		29,400.00	29,400.00	0.00

EXPENDITURES				
DOWNTOWN DEVELOPMENT AUTHORITY FUND (DDA) - 285				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
285-7500-521200	PROFESSIONAL LEGAL	2,000.00	2,000.00	0.00
285-7500-521201	PROFESSIONAL ACCOUNTING	1,200.00	1,200.00	0.00
285-7500-521203	PROFESSIONAL OTHER	0.00	0.00	0.00
285-7500-523300	ADVERTISING	0.00	0.00	0.00
285-7500-523700	EDUCATION & TRAINING	1,200.00	1,200.00	0.00
285-7500-531000	FIREWORKS PURCHASE	0.00	0.00	0.00
285-7500-531100	SUPPLIES	0.00	0.00	0.00
285-7500-540000	GRANT DISBURSEMENTS	25,000.00	25,000.00	0.00
285-7550-531000	OTHER EXPENDITURES FROM RESERVES	0.00	0.00	0.00
DDA FUND 285 Expenditure Totals		29,400.00	29,400.00	0.00

DDA FUND 285 Revenue Totals	29,400.00
DDA FUND 285 Expenditure Totals	29,400.00

REVENUE				
SPLOST VI FUND - 320				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
320-0000-313200	SPECIAL PURPOSE LOCAL OPTION SALES TAX	0.00	0.00	0.00
320-0000-361000	INTEREST INCOME	100.00	300.00	362.69
320-0000-361000	TRANSFER IN FROM RESERVES	42,900.00	555,700.00	0.00
SPLOST VI FUND 320 Revenue Totals		43,000.00	556,000.00	362.69

EXPENDITURES				
SPLOST VI FUND - 320				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
320-1000-541300	CAPITAL OUTLAY - CITY HALL ACQUISITION	0.00	11,902.00	0.00
320-4200-541400	CAPITAL OUTLAY - ROADS AND SIDEWALKS	0.00	504,386.00	515,385.63
320-4200-542000	CAPITAL OUTLAY - PUBLIC WORKS EQUIPMNT-R	34,000.00	0.00	6,325.00
320-4300-541400	CAPITAL OUTLAY - SEWER PROJECTS	0.00	0.00	0.00
320-4300-542000	CAPITAL OUTLAY - PUBLIC WORKS EQUIPMNT-S	0.00	0.00	0.00
320-4400-541400	CAPITAL OUTLAY - WATER PROJECTS	0.00	0.00	0.00
320-4400-542000	CAPITAL OUTLAY - PUBLIC WORKS EQUIPMNT-V	0.00	0.00	0.00
320-6000-541000	CAPITAL OUTLAY - FARMERS MARKET	9,000.00	62,000.00	7,500.00
320-6200-541200	CAPITAL OUTLAY - PARKS AND RECREATION	0.00	0.00	0.00
SPLOST VI FUND 320 Expenditure Totals		43,000.00	578,288.00	529,210.63

SPLOST VI FUND 320 Revenue Totals	43,000.00
SPLOST VI FUND 320 Expenditure Totals	43,000.00

REVENUE				
SPLOST VII FUND - 327				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
327-0000-340000	SPECIAL PURPOSE LOCAL OPTION SALES TAX	1,599,900.00	0.00	0.00
327-0000-361000	INTEREST INCOME	100.00	0.00	100.00
327-0000-361000	TRANSFER IN FROM RESERVES	0.00	0.00	0.00
SPLOST VII FUND 327 Revenue Totals		1,600,000.00	0.00	100.00

EXPENDITURES				
SPLOST VII FUND - 327				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
327-1000-541300	CAPITAL OUTLAY - CITY HALL ACQUISITION	789,000.00	0.00	64.59
327-4200-541400	CAPITAL OUTLAY - ROADS AND SIDEWALKS	0.00	0.00	0.00
327-4200-542000	CAPITAL OUTLAY - PUBLIC WORKS EQUIPMNT-R	0.00	0.00	0.00
327-4300-541400	CAPITAL OUTLAY - SEWER PROJECTS	338,500.00	0.00	0.00
327-4300-542000	CAPITAL OUTLAY - PUBLIC WORKS EQUIPMNT-S	0.00	0.00	0.00
327-4400-541400	CAPITAL OUTLAY - WATER PROJECTS	338,500.00	0.00	0.00
327-4400-542000	CAPITAL OUTLAY - PUBLIC WORKS EQUIPMNT-V	34,000.00	0.00	0.00
327-6000-541000	CAPITAL OUTLAY - FARMERS MARKET	0.00	0.00	0.00
327-6200-541200	CAPITAL OUTLAY - PARKS AND RECREATION	100,000.00	0.00	0.00
SPLOST VII FUND 327 Expenditure Totals		1,600,000.00	0.00	64.59

SPLOST VII FUND 327 Revenue Totals	1,600,000.00
SPLOST VII FUND 327 Expenditure Totals	1,600,000.00

REVENUE ENTERPRISE FUND - 505				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
505-0000-341400	MISC REV/COPIES/PRINTING	100,000.00	3,000.00	115,714.23
505-0000-344210	WATER CHARGES	800,000.00	710,000.00	727,150.80
505-0000-344255	SEWERAGE CHARGES	900,000.00	810,000.00	857,570.59
505-0000-349000	ADMINISTRATIVE FEE	5,000.00	6,000.00	4,170.00
505-0000-349001	PENALTIES WATER & SEWER	18,000.00	17,000.00	16,865.54
505-0000-349002	RECONNECT FEE	2,000.00	6,000.00	1,450.00
505-0000-349300	BAD CHECK FEE	1,500.00	700.00	1,610.00
505-0000-351400	FINES	0.00	500.00	0.00
505-0000-361000	INTEREST INCOME	2,400.00	3,400.00	1,981.01
505-0000-381001	RENTAL INCOME HOUSE	9,000.00	9,000.00	7,500.00
505-0000-383000	REIMBURSEMENT FOR DAMAGED PROPERTY	0.00	0.00	0.00
505-0000-611000	OTHER FINANCING USES (RESERVES)	219,783.00	321,225.00	0.00
ENTERPRISE FUND Revenue Totals:		2,057,683.00	1,886,825.00	1,734,012.17

EXPENDITURES ENTERPRISE FUND - 505				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
DEPARTMENT: SEWER				
505-4300-511000	SALARIES	177,836.00	173,701.00	142,748.25
505-4300-512100	GROUP INSURANCE	82,000.00	62,000.00	60,288.15
505-4300-512200	TAXES: SUTA, FICA, FUTA	15,500.00	13,889.00	10,715.38
505-4300-512400	RETIREMENT CONTRIBUTIONS	12,000.00	11,000.00	14,847.20
505-4300-512700	WORKERS COMP	10,000.00	9,667.00	3,912.00
505-4300-521200	PROFESSIONAL LEGAL	3,000.00	3,496.00	1,114.39
505-4300-521201	PROFESSIONAL ACCOUNTING	16,000.00	12,000.00	13,338.66
505-4300-521202	PROFESSIONAL ENGINEERING	100,000.00	51,789.00	106,548.76
505-4300-521203	PROFESSIONAL OTHER	10,000.00	15,156.00	1,248.00
505-4300-521300	TECHNICAL SERVICES	15,000.00	14,160.00	12,777.79
505-4300-521315	TECHNICAL SERVICES: ENVIR MGMT	50,000.00	46,393.00	47,243.83
505-4300-522110	GARBAGE SERVICES	7,500.00	7,500.00	6,250.80
505-4300-522200	REPAIRS & MAINTENANCE	56,000.00	55,837.00	49,247.16
505-4300-523100	INSURANCE OTHER THAN EMPL	0.00	12,500.00	13,220.75
505-4300-523200	COMMUNICATIONS	7,000.00	6,349.00	7,197.67
505-4300-523215	POSTAGE / MAIL BILLS	2,900.00	2,873.00	2,398.98
505-4300-523300	ADVERTISING	350.00	367.00	212.92
505-4300-523400	PRINTING AND BINDING	1,700.00	1,681.00	977.50
505-4300-523500	TRAVEL	1,000.00	1,000.00	364.00
505-4300-523600	DUES & FEES	4,000.00	4,000.00	4,560.44
505-4300-523700	EDUCATION & TRAINING	2,000.00	2,000.00	222.50
505-4300-523800	LICENSES	100.00	100.00	0.00
505-4300-523910	UNIFORMS	2,500.00	1,500.00	800.18
505-4300-531100	SUPPLIES	35,000.00	30,772.00	43,226.59
505-4300-531230	ENERGY ELECTRICITY	135,000.00	134,674.00	98,100.07
505-4300-531240	ENERGY BOTTLED GAS	1,300.00	1,300.00	358.81
505-4300-531270	ENERGY GASOLINE/DIESEL	7,000.00	5,115.00	4,610.24
505-4300-531300	FOOD	1,000.00	1,000.00	539.09
505-4300-561000	DEPRECIATION	428,000.00	428,000.00	336,106.90
505-4300-572000	PMTS TO DAWSON	31,206.00	31,206.00	21,957.23
505-4300-582104	INTEREST BOND 2014	50,000.00	50,000.00	38,534.40
DEPARTMENT: WATER				
505-4400-511000	SALARIES	177,836.00	173,701.00	142,748.25
505-4400-512100	GROUP INSURANCE	82,000.00	62,000.00	60,288.16
505-4400-512200	TAXES: SUTA, FICA, FUTA	15,500.00	13,889.00	10,715.40
505-4400-512400	RETIREMENT CONTRIBUTIONS	12,000.00	11,000.00	14,846.99
505-4400-512700	WORKERS COMP	10,200.00	10,167.00	4,411.76
505-4400-521200	PROFESSIONAL LEGAL	3,000.00	5,596.00	5,262.09
505-4400-521201	PROFESSIONAL ACCOUNTING	16,000.00	12,000.00	18,338.66
505-4400-521202	PROFESSIONAL ENGINEERING	35,000.00	11,427.00	29,241.68
505-4400-521203	PROFESSIONAL OTHER	10,000.00	10,600.00	7,432.50
505-4400-521300	TECHNICAL SERVICES	12,000.00	15,206.00	10,123.48
505-4400-522110	GARBAGE SERVICES	1,700.00	1,000.00	1,966.80
505-4400-522200	REPAIRS & MAINTENANCE	32,000.00	28,552.00	23,653.91
505-4400-522320	RENTAL EQUIPMENT	1,000.00	1,752.00	1,104.12
505-4400-523100	INSURANCE OTHER THAN EMPLOYEE (GIRMA)	0.00	13,000.00	13,220.75
505-4400-523200	COMMUNICATIONS	9,000.00	8,358.00	7,435.29
505-4400-523215	POSTAGE / MAIL BILLS	2,900.00	2,873.00	2,398.98
505-4400-523300	ADVERTISING	350.00	667.00	262.92
505-4400-523400	PRINTING AND BINDING	1,700.00	1,581.00	977.50
505-4400-523500	TRAVEL	1,000.00	1,000.00	140.00
505-4400-523600	DUES & FEES	12,000.00	12,000.00	9,372.40
505-4400-523700	EDUCATION & TRAINING	4,000.00	4,000.00	4,652.50
505-4400-523800	LICENSES	500.00	500.00	0.00

505-4400-523910	UNIFORMS	2,500.00	1,500.00	800.19
505-4400-531100	SUPPLIES	60,000.00	46,023.00	61,514.64
505-4400-531115	SUPPLIES: CHEMICALS	45,000.00	39,994.00	32,573.83
505-4400-531230	ENERGY ELECTRICITY	22,000.00	19,642.00	18,860.31
505-4400-531240	ENERGY BOTTLED GAS	950.00	950.00	358.81
505-4400-531270	ENERGY GASOLINE/DIESEL	7,000.00	5,115.00	4,610.22
505-4400-531300	FOOD	1,000.00	1,000.00	539.09
505-4400-531510	WATER PURCHASED FROM EWSA	0.00	0.00	0.00
505-4400-561000	DEPRECIATION	146,000.00	146,000.00	138,593.26
505-4400-572000	PMTS TO DAWSON	31,205.00	31,205.00	21,957.24
505-4400-582104	INTEREST BOND 2014	37,450.00	37,450.00	29,209.84
	GRAND TOTAL of EXPENDITURES:	2,057,683.00	1,920,773.00	1,721,280.21

ENTERPRISE FUND Revenue Totals:	2,057,683.00
GRAND TOTAL of EXPENDITURES:	2,057,683.00

SEWER	1,264,892.00
WATER	792,791.00

REVENUE ENTERPRISE PROJECTS FUND - 530				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
530-0000-344257	SEWER TAPS	200,000.00	260,000.00	61,000.00
530-0000-344212	WATER TAPS	200,000.00	225,000.00	43,250.00
530-0000-610000	TRANSFER IN (RESERVES)	10,071,000.00	0.00	0.00
	ENTERPRISE PROJECTS FUND 530 Revenue Totals	10,471,000.00	485,000.00	104,250.00

EXPENDITURES ENTERPRISE PROJECTS FUND - 530				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
530-4300-541400	CAPITAL OUTLAY - SEWER	7,587,500.00	150,000.00	18,734.12
530-4400-541400	CAPITAL OUTLAY - WATER	2,883,500.00	335,000.00	150,424.12
	ENTERPRISE PROJECTS FUND 530 Expenditure Totals	10,471,000.00	485,000.00	169,158.24

ENTERPRISE PROJECTS FUND 530 Revenue Totals	10,471,000.00
ENTERPRISE PROJECTS FUND 530 Expenditure Totals	10,471,000.00

REVENUE GARBAGE FUND - 540				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
540-0000-344110	REFUSE COLLECTION CHARGES	225,000.00	203,500.00	219,794.84
540-0000-611000	TRANSFER IN (RESERVES)	5,200.00	4,700.00	0.00
	GARBAGE FUND 540 Revenue Totals	230,200.00	208,200.00	219,794.84

EXPENDITURES GARBAGE FUND - 540				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
540-4310-511000	SALARIES	0.00	0.00	0.00
540-4310-512100	GROUP INSURANCE	0.00	0.00	0.00
540-4310-512200	TAXES: SUTA, FICA, FUTA	0.00	0.00	0.00
540-4310-522110	GARBAGE SERVICES	195,000.00	175,000.00	193,691.60
540-4310-523300	ADVERTISING	200.00	200.00	0.00
540-4310-531100	SUPPLIES	35,000.00	33,000.00	0.00
540-4310-574000	BAD DEBT	0.00	0.00	0.00
540-4310-541000	CAPITAL OUTLAY - BUILDING	0.00	0.00	0.00
	GARBAGE FUND 540 Expenditure Totals	230,200.00	208,200.00	193,691.60

GARBAGE FUND 540 Revenue Totals	230,200.00
GARBAGE FUND 540 Expenditure Totals	230,200.00

REVENUE				
CEMETERY FUND - 790				
Account #	Account Description	2020-21 Recmnd	2021-22 Budget	2021-22 Actual
790-0000-321210	REAL ESTATE FEES	125.00	200.00	175.00
790-0000-349100	CEMETERY LOT SALES	9,000.00	16,450.00	11,250.00
790-0000-361000	INTEREST INCOME	100.00	700.00	93.71
790-0000-611000	TRANSFER IN (RESERVES)	109,775.00	1,080.00	0.00
CEMETERY FUND 790 Revenue Totals		119,000.00	18,430.00	11,518.71

EXPENDITURES				
CEMETERY FUND - 790				
Account #	Account Description	2022-23 Recmnd	2021-22 Budget	2021-22 Actual
790-4950-522200	REPAIRS & MAINTENANCE	12,000.00	11,860.00	4,300.00
790-4950-523600	DUES & FEES	200.00	200.00	175.00
790-4950-531100	SUPPLIES	6,800.00	6,800.00	9.99
790-4950-542500	CAPITAL OUTLAY - OTHER	100,000.00	0.00	0.00
CEMETERY FUND 790 Expenditure Totals		119,000.00	18,860.00	4,484.99

CEMETERY FUND 790 Revenue Totals	119,000.00
CEMETERY FUND 790 Expenditure Totals	119,000.00

STATE OF GEORGIA
COUNTY OF DAWSON

INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF
DAWSONVILLE AND DAWSON COUNTY REGARDING
THE DISTRIBUTION OF LOCAL OPTION SALES TAXES (LOST)

THIS AGREEMENT, effective as of June 20, 2022, 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") (collectively, 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, O.C.G.A. § 48-8-80, *et seq.*, authorizes the levy of a local option sales tax ("LOST") within a special tax district that includes the City and the County, and sets forth the process to determine the division of revenue generated by the LOST; and

WHEREAS, O.C.G.A. § 48-8-80, *et seq.*, requires counties and cities to periodically renegotiate the distribution or revenues received from the LOST; and

WHEREAS, in accordance with O.C.G.A. § 48-8-80, *et seq.*, the Parties have agreed that the LOST proceeds, less the one percent paid into the general fund of the state treasury pursuant to O.C.G.A. § 48-8-89 (a)(1), shall be distributed as follows: eighty-six and twelve one-hundredths of a percent (86.12%) to the County and thirteen and eighty-eight one-hundredths of a percent (13.88%) to the City; and

WHEREAS, the Parties have agreed further that on or before December 31, 2022, the City shall pay to the County \$400,000.00 for the purposes of the County's purchase of an ambulance and the equipping of same.

NOW THEREFORE, for and in consideration of the factors set forth in O.C.G.A. 48-8-89, and 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 hereby enter into this intergovernmental agreement regarding the distribution of LOST revenues as follows:

1. **Recitals Incorporated.** All recitals set forth above are incorporated as express terms of this Agreement.
2. **LOST Distribution.** Effective January 1, 2023, through December 31, 2032, the LOST proceeds, less the one percent paid into the general fund of the state treasury pursuant to

O.C.G.A. § 48-8-89 (a)(1), shall be distributed as follows: eighty-six and twelve one-hundredths of a percent (86.12%) to the County and thirteen and eighty-eight one-hundredths of a percent (13.88%) to the City.

3. **Purchase of Ambulance by the City.** On or before December 31, 2022, the City shall pay to the County \$400,000.00 for the purposes of the County's purchase of an ambulance and the equipping of same.

4. **Cooperation.** Each Party shall, at the request of the other, make, execute, and deliver or obtain all instruments and documents necessary to effectuate the provisions and intention of this Agreement, including the Georgia Department of Revenue LOST Certificate of Distribution, 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.

5. **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.

6. **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 any cause beyond the Party's reasonable control which prevents performance under this Agreement.

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; Termination.** Should any provision of this Agreement, or application thereof to any person or circumstance, be held invalid or unenforceable, the Parties shall immediately commence the renegotiation of this Agreement on the day following the entry of such order, and, if necessary, submit a new LOST Certificate of Distribution to the Georgia

Department of Revenue consistent with the terms of such Agreement. Following the commencement of such renegotiation, if the parties fail to reach an agreement within 60 days, the Parties shall submit the dispute to nonbinding arbitration, mediation, or such other means of resolving conflicts in a manner which attempts to reach a resolution of the dispute. If the Parties are unable to reach a new Agreement during the nonbinding dispute resolution process, the Parties shall deposit twenty-five percent (25%) of their share of any LOST proceeds received thereafter into escrow with the mediator or arbitrator, to be held for the benefit of the Parties until such time as a new LOST Agreement is executed and a new LOST Certificate of Distribution consistent with the terms of such Agreement is filed with the Georgia Department of Revenue.

9. Entire Agreement; Modification. 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, amended, or terminated, except as otherwise provided in this Agreement, only by a written agreement of both Parties signed by representatives of both Parties and with appropriate authorization.

10. 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.

11. 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 *Pro-Tem*
John Walden

ATTEST:
By: 
Beverly A. Banister, City Clerk



DAWSON COUNTY, GEORGIA

By: 
Billy Thurmond, Chairman

ATTEST:
By: 
Kristen Cloud, County Clerk

