



MORGAN COUNTY COMMISSION A G E N D A

November 27, 2023

5:00 PM

**150 East Washington Street, Madison, GA
2nd Floor Board Room**

Pledge and Invocation

Agenda Approval

Minutes

1. November 07, 2023 BOC Meeting-**pg. #2**

New Business

2. Cost of Community Services (COCS) study and Critical Mass study proposal-**pg. #6**
3. SPLOST VIII Resolution-**pg. #29**
4. Public Comments on Agenda Items
5. Commissioner Comments

EXECUTIVE SESSION

6. Potential Litigation & Personnel

THE HONORABLE BOARD OF COUNTY COMMISSIONERS, MADISON, GEORGIA,
MET THIS DAY IN REGULAR SESSION.

MEETING WAS HELD ON THE SECOND FLOOR OF THE ADMINISTRATION BUILDING.

PRESENT: Chairman Ben Riden, Jr., Vice-Chair Bill Kurtz, Commissioners Philipp von Hanstein, Donald Harris, and Blake McCormack.

STAFF: County Manager Adam Mestres, Assistant County Manager Mark Williams, County Attorney Christian Henry, and County Clerk Leslie Brandt.

The meeting was called to order at 10:00 a.m., followed by the Pledge of Allegiance and Invocation.

AGENDA APPROVAL

Motion by Commissioner McCormack, Seconded by Commissioner Harris to approve the agenda with the following addition: add Emergency Repair-Wagnon Mill Road Culvert Replacement under New Business. Motion Passed Unanimously.

MADISON-MORGAN CONSERVANCY PRESENTATION

Christine Watts with the Madison-Morgan Conservancy presented proposals for a Cost of Community Service (COCS) Study and a Critical Mass Study for Morgan County. The total cost for both studies is \$40,000. The conservancy group is requesting that the Board consider co-funding the studies.

The Board will review the proposals and make a decision at a later date.

MINUTES

October 17, 2023 BOC Meeting

Motion by Commissioner McCormack, Seconded by Commissioner Kurtz to approve the minutes as presented. Motion Passed Unanimously.

CONSENT AGENDA

Motion to accept as information the October 2023 payables and financials.

MOTION by Commissioner Harris, Seconded by Commissioner von Hanstein to approve the consent agenda as presented. Motion Passed Unanimously.

GEORGIA INVESTMENT GROUP, LLC IS REQUESTING A ZONING MAP AMENDMENT, FROM AG/C1 TO C3, FOR 3.39 ACRES LOCATED AT 4821 SEVEN ISLANDS ROAD (TAX PARCEL 055-038)

Planning Director, Chuck Jarrell presented the planning staff report for a Zoning Map Amendment, from AG/C1 to C3 for 3.39 acres located at the corner of Highway 441 and Seven Islands Road. The site is known locally as the old Joe's Store location. Joe's Store was a gas station on 1.21 acres that was zoned C1. The store closed years ago, and the buildings were removed. A 2.18 acre parcel behind it was zoned AG but used residentially. The current owner combined the parcels but did not address the different zoning designations, resulting in a split zoned parcel. The parcel is located on Highway 441 and the property size has been reduced by the increased right-of-way for the newly widened highway. GDOT installed two entrances for the parcel, one on the highway and one on Seven Islands Road. Both are located on the portion of the parcel that is zoned commercial.

The applicant proposes to use the parcel as a strip center, which is identified in the Morgan County Zoning Ordinance as a Shopping Center and requires C3 (Heavy Commercial) zoning. A 4,000 square foot gas station and convenience store will be the main use, but the plan also shows 3 additional suites of 1,200 square foot each. The site plan also shows parking, EV

charging stations, a detention pond, a proposed well location, septic tank locations and septic drain fields.

The Planning Commission voted unanimously to recommend denial of the request.

Property owner, Khan Nahidul and GA Investment Group Engineer, Thiep Huynh addressed the Board. They are requesting to build a gas station with shopping suites. They feel the proposed request is similar to the previous commercial operation and not out of character for the area. Huynh also stated that his client would be okay keeping the property zoned C1. The request to change to C3 was prompted because the zoning regulations state the desired shopping suites are only allowed in C3.

With Board members expressing opposition to the request, the property owner withdrew his request to work with the Planning Office on a new plan.

No action was taken.

MADISON METHODIST CHURCH IS REQUESTING CONDITIONAL USE APPROVAL TO OPERATE A CHURCH ON 24.42 ACRES LOCATED AT 1091 CONFEDERATE ROAD (TAX PARCEL 036-039E & 036-039B)

Planning Director, Chuck Jarrell presented the planning staff report for a conditional use approval to operate a church on a combined total of 24.42 acres located at 1091 Confederate Road. The proposed property is known locally as Dupree's horse arena. The same location was approved for a church in 2021, when Lakepoint Community Church submitted an application to locate on the property. At the time, Lakepoint had not purchased the property and the approval was contingent on the purchase. Since then, Madison Methodist has purchased the property, and the closing will occur prior to the Planning Commission meeting date.

Planning staff met with Butch Thompson on site and walked through the buildings. Proposed phases were discussed as well as building modifications and fire safety issues. Due to the scope of the modifications needed, the church intends to complete the building in 4 phases. They will start with the smaller building on the property and hold services there until renovation on the main building is complete. The proposed phases are:

1. Renovation of the smaller building for worship services, add parking, clean up property including pond, remodel limited space in large building for offices;
2. Renovation (including sprinkler) of the main building for worship services, a fellowship hall, a covered drop-off area, a catering kitchen and transition of the smaller building into a youth facility;
3. Renovation of the main building for Sunday school rooms. A preschool was also mentioned, which would operate similarly to the preschool at the Methodist Church in downtown Madison. The church was made aware that a preschool would require additional conditional use approval;
4. As needed, renovate the 2nd floor of the main building, including elevator. The second floor once housed an apartment. The applicant stated at the Planning Commission meeting the apartment will be removed and will be used for offices.

The property consists of 2 parcels with entrances on Confederate Road and Dixie Highway. The church is acquiring both properties, as opposed to Lakepoint Community Church in 2021, who only sought approval of the parcel on Confederate Road. The church intends to keep the entrance on Dixie Highway and use as needed but seeks to move the entrance on Confederate Road. The current entrance requires cars to drive around the smaller building to access the parking area. The new parking lot for the church is proposed for the field northeast of the main building. The church is aware of paving requirements. While renovation of the structures will not require a land disturbance permit and stormwater detention, the construction of the parking lot will.

The Planning Commission voted to recommend approval of the request with the condition that all setbacks and buffers must be adhered to according to the zoning ordinance.

Chairman Riden opened the floor for proponents and opponents to speak. Church member Jason Brown spoke in favor of the request, and no one spoke in opposition.

MOTION by Commissioner von Hanstein, Seconded by Commissioner Harris to approve the conditional use request to operate a church on 24.42 acres located at 1091 Confederate Road with the conditions recommended by the Planning Commission Board. Motion Passed Unanimously.

PURCHASE OF E-ONE PUMPER/FREIGHTLINER COMMERCIAL CAB AND CHASSIS

Fire Chief Garret Smith presented proposals submitted by FireLine Inc. for an E-One 1500 GPM pumper with a 1,000-gallon water tank built on a Freightliner M2 106 chassis. This unit will replace a 2020 Pierce pumper with 54,000 miles built on a similar International MV607 chassis currently serving as the first line Engine 16. The 2020 unit will be cycled down in the fleet to replace another aging unit as a first line pumper with less demand to eventually surplus an even older unit out of the fleet.

The unit was inspected at the FireLine. Inc. Milledgeville service center by Chief Smith and Chief Hagler. The unit is being held by FireLine and is ready for delivery pending purchase approval. In addition, the department evaluated the SAM Boost system as an upgrade to the pumping capabilities of this apparatus.

MOTION by Commissioner Harris, Seconded by Commissioner von Hanstein to approve the purchase from FireLine Inc. in the amount of \$447,358.00 to purchase the new pumper with the SAM Boost System upgrades. Motion Passed Unanimously.

ACCEPTANCE OF SWTF GRANT

Assistant County Manager, Mark Williams submitted a grant application to provide funding for a poured rubber surface made from recycled tires for the playground at the new park. The grant has been awarded for \$58,187 (80% of the cost) for the playground surface.

MOTION by Commissioner von Hanstein, Seconded by Commissioner McCormack to allow the Chairman to sign the grant acceptance and any other documents necessary to administer the grant. Motion Passed Unanimously.

2023-RES-007 MENTAL HEALTH RESOLUTION

This resolution is being adopted to urge the Governor and General Assembly to continue efforts in the 2024 Session of the Georgia General Assembly to enhance Georgia citizens' access to vital mental health services, including the provision of state budgetary funding for additional behavioral health crisis centers across the state, additional co-responder units, and other resources to assist those with mental health and substance abuse disorders.

MOTION by Commissioner McCormack, Seconded by Commissioner Harris to approve resolution 2023-RES-007 as presented. Motion Passed Unanimously.

EMERGENCY REPAIR-WAGNON MILL ROAD CULVERT REPLACEMENT

An emergency road repair was ordered on Wagon Mill Road due to a large void under the roadway. The turn-key fee to replace the culvert is \$23,000. The project will consist of 60 LF 48" HDPE, concrete road patch, mobilization, grading, incidentals, necessary stone, concrete headwalls, traffic control (all signage and detours to be provided by the county), and fence repair (if necessary).

MOTION by Commissioner Harris, Seconded by Commissioner von Hanstein to approve the emergency repair for culvert replacement on Wagon Mill Road as presented. Motion Passed Unanimously.

COUNTY MANAGER REPORT

County Manager, Adam Mestres, presented a monthly overview of Morgan County government's current projects and/or issues.

PUBLIC COMMENTS ON AGENDA ITEMS

Rutledge resident, JoEllen Artz commented on the SWTF Grant.

COMMISSIONER COMMENTS

Commissioners made comments and gave updates on Liaison assignments.

MOTION by Commissioner von Hanstein, seconded by Commissioner McCormack to exit regular session at 11:14 a.m. Motion Passed Unanimously.

EXECUTIVE SESSION- POTENTIAL LITIGATION

MOTION by Commissioner von Hanstein, seconded by Commissioner McCormack to enter Executive Session to discuss potential litigation at 11:23 a.m. Motion Passed Unanimously. (Original signed Affidavit in Executive Session Legal Requirement Book).

MOTION by Commissioner McCormack, seconded by Commissioner Harris to exit Executive Session and adjourn at 12:14 p.m. Motion Passed Unanimously.

Ben Riden, Jr., Chairman

ATTEST:

Leslie Brandt, County Clerk



MORGAN COUNTY AGENDA REQUEST

Department:

Administration

Presenter(s):

Meeting Date: mm/dd/yyyy 11/27/2023

Type of Request:

New Business

Wording for the Agenda:

Cost of Community Services (COCS) Study & Mass Study Proposal

Background/History/Details:

The Morgan County Conservancy presented to the BOC on Nov 7, 2023 at its regular meeting, a request to fund the COCS and Critical Mass Study. The request is that the Conservancy will contract for the studies and the county will commit to reimburse the conservancy for half of the costs of both studies.

The Conservancy will provide a copy of both studies to the commission once complete. The Conservancy will also provide a presentation to the Board with any suggested recommendations to consider once the reports are complete.

Approval of these proposals will require a budget amendment for the board to approve along with this request.

What action are you seeking from the Board of Commissioners?

Motion to approve a budget amendment in the amount of \$20,000 from General Fund Contingency to Professional Services to fund 50% of the Cost of Community Services (COCS) study, and Critical Mass study for the Morgan County Conservancy.

If this item requires funding, please describe:

Has this request been considered within the past two years?

No

If so, when?

Is Audio-Visual Equipment Required for this Request?*

No

Backup Provided with Request?

Yes

*** All audio-visual material must be submitted to the County Clerk's Office no later than 48 hours prior to the meeting. It is also your department's responsibility to ensure all third-party audio-visual material is submitted at least 48 hours in advance.**

Approved by Finance

Not Applicable

Approved by Purchasing

Not Applicable

Manager's Approval

No

Staff Notes:

Proposal for Services
To be Performed for the
Morgan County (GA) Board of Commissioners

Dorfman Consulting, LLC

November 2023

contact info:

Jeffrey Dorfman
Dorfman Consulting, LLC
3034 Adonis Cir
Raleigh, NC 27612
ph: 706.255.1180
email: dorfmanconsulting@charter.net

SCOPE:

Dorfman Consulting, LLC proposes to perform the following services for the Morgan County Board of Commissioners under the terms specified below. The proposed services are broken down into items and ordered in such a way that each item depends on results from preceding items.

A cost of community service study (COCS) covering the entirety of Morgan County which should include:

1. the overall percentage of local government revenues and expenditures by land use category;
2. the resulting ratio of total revenues to total expenditures for each land use category;
3. the impact of conservation use and agricultural preferential assessments on representative homeowner's property taxes; and
4. the estimated breakeven housing values for the county and the school board.

This COCS will conform to the norm for such reports as established by the American Farmland Trust and demonstrated in other cost of community service studies performed by Dorfman Consulting, LLC in numerous other Georgia counties.

Some fiscal impact simulations of residential development at several densities representative of Morgan County development patterns and of commercial development anticipated in the future.

5. Examples of how changing density of residential development impacts the revenues and expenditures associated with the development.
6. Examples of representative commercial developments with estimated revenues and expenditures that could be expected.

BACKGROUND:

The cost of community service study is a useful planning tool that provides some empirical guidance on the fiscal impact of land uses and new growth on the county's budget. Analysis of the impact of the density of development will indicate how flexible the fiscal impact of residential development is to the placement and style of development. Simulation of possible commercial developments will provide guidance to the Board of Commissioners and economic development officials of the sort of developments that would be most desirable to attract.

Local governments, especially in rural and suburban areas, often have difficulty funding the services that come with this development and are constantly looking to improve their financial health. Local government officials often believe that one solution to their financial difficulties lies through development, by increasing the property tax base; however, a growing body of empirical evidence shows that while commercial and industrial development can indeed improve the financial well being of a local government, residential development can easily worsen it. While residential development brings with it new tax (and fee) revenue, it also brings demand for local government services. A cost of community service study provides numerical guides that allow a local government to assess the impact of different development scenarios on its budget. With these numbers in hand, more informed decisions can be made in the planning process.

The density of new residential development is also an issue, with local citizens often resisting higher density development. However, research has shown that local government's service costs drop at half the rate at which land use decreases. For example, a half-acre lot uses 33% less land than a three-quarter acre lot. The county could expect to provide services to a house on a half-acre lot for 16.5% less when compared to the same house on the larger lot. As Morgan County continues to grow and its government works to contain its budget (and thus the tax rate), allowing new growth to be higher density may be more appealing to citizens when the more fully understand the economic impact of such decisions.

A cost of community service study provides a snapshot of a county in which an allocation of the county's budget numbers reveals the economic service costs and revenue streams of three major land uses and provides a snapshot of the county's overall financial health. It can be a useful planning tool in terms of guiding overall planning decisions and such overview items as a county's long range comprehensive plan.

DELIVERABLES:

Deliverables consist, at a minimum, of the following:

1. A report detailing the results of the study and discussing the findings, including how they relate to land planning and future development of Morgan County.
2. A presentation (if requested) to the board, planning commission, or whatever forum the Board of Commissioners deem appropriate.
3. Electronic copies of the final study report and supporting data tables. The electronic supporting tables should be in a form such that Morgan County staff can easily update key numbers and keep the findings of the study up-to-date without the future need for a consultant.

COST:

Cost for the study is \$30,000. A payment schedule is proposed splitting the total cost into three payments: one-third at the start, one-third upon delivery of a draft report, and the final payment after receipt of the final, revised report and all other deliverables.

TIMEFRAME:

The project can be completed in three months from receipt of the fiscal 2023 county revenues and expenditures for the county (unaudited unless the audited numbers are already available). Thus, completion could be February 2024.

EXPERIENCE:

Dorfman Consulting has performed cost of community service studies and/or built fiscal impact models for over twenty counties and cities in Georgia, Florida, Indiana, and North Carolina. Dorfman Consulting has completed more cost of community service studies than any other company or person in the USA according to the American Farmland Trust which collects the results of such studies. Dorfman Consulting, LLC has also done fiscal and economic impact modeling work for clients such as Gwinnett Convention and Visitors Bureau and a variety of private developers covering projects in Henry, Coweta, Fulton, Athens-Clarke County and other counties in Georgia. For about ten years, Jeffrey Dorfman was a regular speaker in training sessions at ACCG and GMA conventions. From 2019 to 2023, Jeffrey Dorfman served as state fiscal economist for Georgia, appointed by Governor Brian P. Kemp. Currently, he is the Hugh C. Kiger Distinguished Professor of Agricultural and Resource Economics at North Carolina State University.

Outline of Standard Process to Conduct a Cost of Service Study

1. Collection of preliminary revenue and expenditure data.
 2. Preparation of cost and revenue allocation forms for department heads.
 3. Distribution of allocation forms through county/city manager's office.
 4. Working lunch with department heads to explain, fill out, and collect forms.
 5. Consultant remains on site for 1-2 days following up and collecting additional information.
 6. Meeting with appraiser's office to answer questions about tax digest.
 7. Meeting with finance department staff member to work on revenue allocation.
 8. Analysis of the data by consultant, remaining questions handled by phone.
 9. Presentation of the results and desired report text.
-
- Cooperation from County or City Manager's Office is crucial.
 - Total staff time needed should be about 2 hours for the working lunch, additional 1-2 hours with appraiser's office staff member and finance department staff member.
 - Department heads may need to spend a 1-4 hours working on cost allocation forms.
 - Final results can be ready within less than two weeks after the end of data collection.
 - A sample allocation form is attached.
 - A sample of table and chart-style results is attached.
 - Can be done with or without a separate category for manufactured housing.

Specific Requirements to Conduct a Cost of Service Study

1. Cooperation from County/City Manager's Office
2. Latest years (audited) financial statement.
3. Property tax digest for year to match (audited) financial statement.
4. Attendance of relevant personnel at a joint meeting after they receive cost allocation questionnaires to explain process and collect input from department heads.
5. Access to departments following meeting for follow-up questions and completion of data collection.
6. Meeting with staff person in finance department to work on revenue allocations.

If you have any questions or are interested in having a cost of service study performed in your city or county, please contact:

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3034 Adonis Cir
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Proposal for a Critical Mass Study for Morgan County, Georgia October 30, 2023

TO: Morgan County Board of Commissioners

FROM: Tom Daniels, Ph.D., 590 Northlawn Drive, Lancaster, PA 17603

Definition of critical mass: The number of farms and amount of farmland that is needed to maintain the farm support businesses and the agricultural industry in a county for the foreseeable future.

Morgan County: Morgan County covers 222,000 acres of land. In 2017, the County had 88,000 acres of farmland and County farmers produced \$121 million in crops and livestock, according to the USDA Census of Agriculture.

Scope of Work

1. A review of County USDA Census of Agriculture, 2022, which is expected to be published in February, 2024.
2. Data include: Number of Farms, Land in Farms, Value of Farm Output. Types of Farms, New and Beginning Producers, Young Farmers.
3. Comparison of 2022 Census data with 2012 and 2017 data.
4. Review of County farm support services – Processors, Transporters, Machinery Dealers, Feed and Seed and Hardware Stores, Veterinarians, etc.
5. Visit to Morgan County.
6. Report.

Cost

80 hours @ \$100 per hour = \$8,000

Travel = \$2,000

TOTAL COST = \$10,000

Proposed Timeline for Report: March 31, 2024, depending on the availability of the USDA Census of Agriculture 2022, which is scheduled for release in February, 2024.

Jeffrey Dorfman is the Hugh C. Kiger Distinguished Professor of Agricultural and Resource Economics at North Carolina State University. In this role, he will teach, perform research on the broad area of the economics and management of the food industry, and fill an extension role assisting growers, industry, and policy makers on topics of pricing, marketing, management, and policy issues. Previously, he spent four years as State Fiscal Economist of Georgia and 34 years as a professor of economics at The University of Georgia where he taught classes on the economics of the food industry, microeconomics, macroeconomics, and food policy. He has written four books, including a textbook on the economics and management of the food industry, and about one hundred scholarly articles. He was a regular columnist for Forbes and RealClearMarkets.com and a frequent economic expert on television and radio shows before being appointed state economist. Dr. Dorfman is a fellow of the Agricultural and Applied Economics Association and a former editor of the American Journal of Agricultural Economics (AJAE). A 2021 paper he co-authored was selected as the Outstanding AJAE Article of the Year.



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Education

1984 Ph.D. in Agricultural and Resource Economics, Oregon State University.

1977 M.S. in Agricultural and Resource Economics, University of Newcastle-upon-Tyne, England. Study on a Rotary Foundation Fellowship.

1976 B.A. cum laude in Economics, Harvard University.

Planning Experience

July 2003-Present

Full Professor with Tenure, Department of City and Regional Planning,
University of Pennsylvania.

Teach: Land Use Planning, Public Finance, and Land Preservation.

July 1998-June 2003

Full Professor with Tenure, The University at Albany, State University of New York.

May 1989-July 1998

Director, Agricultural Preserve Board of Lancaster County, Pennsylvania.

Administered a nationally-recognized farmland preservation easement acquisition program with an annual budget of over \$4 million. Preserved over 16,000 acres in 188 easement projects. Assisted Planning Commission staff with growth management and agricultural zoning issues. The program received the 1993 Outstanding Program Award from the Small Town and Rural Planning Division of the American Planning Association. Received the

1996 National Achievement Award from the American Farmland Trust.

Aug. 1987-May 1989

Associate Professor with Tenure, Department of Regional and Community Planning, Kansas State University.

Jan. 1985-July 1987

Assistant Professor, Department of Community and Regional Planning, Iowa State University.

Professional Reports

2022 The California Sustainable Agricultural Lands Conservation Program: Evaluating the Use of Cap-and-Trade Funds to Promote Climate Mitigation and Adaptation. Robert Schalkenbach Foundation. September, 2022, 21 pp.

Regulating Utility-Scale Solar Projects on Agricultural Land, Kleinman Center for Energy Policy, University of Pennsylvania. August, 2022, 7 pp. (Senior author with Hannah Wagner).

2020 The State of Farmland Preservation in Lancaster County, PA. For Lancaster Farmland Trust, September 2020, 35 pp.

An Analysis of the Economic Impact of the Farmland Preservation Program in Carroll County, Maryland. Westminster, MD: Carroll County, MD, 53 pp.

2019 Agricultural Land Protection, Annexation, and Housing Development: An Analysis of Programs and Techniques with Potential Use in Napa County: A Report for the Jack L. Davies Napa Valley Agricultural Preservation Fund, 108 pp.

An Analysis of the Economic Impact of Pennsylvania's Farmland Preservation Program, Pennsylvania Department of Agriculture, 78 pp.

2017 Land Use Study, Solebury Township, PA, 25 pp.

2010 Cost of Community Services Study for Four Municipalities and the Hempfield School District, Lancaster County, PA, 51 pp.

2008 Ideas for Rural Smart Growth, Promoting the Economic Viability of Farmland and Forestland in the Northeastern United States, for the Office of Smart Growth, US Environmental Protection Agency, Washington, D.C., 40 pp.

An Evaluation of the Peninsula Township, Michigan Farmland Preservation Program, for the Grand Traverse Regional Land Trust,

Traverse Bay, MI, 60 pages.

2006 Final Report to the National Fish and Wildlife Foundation: An Evaluation of the Foundation's Conservation Easement and Capacity-Building Grants Program. 221 pp.

2003 Dakota County, Minnesota, Farmland and Natural Area Preservation Program Guidelines, 54 pp., co-author with Jean Coleman, June, 2003.

Publications

Books

2018 The Law of Agricultural Land Preservation in the United States. Chicago: American Bar Association. (Senior author with John Keene).

2014 The Environmental Planning Handbook for Sustainable Communities and Regions (Second Edition). Chicago: American Planning Association.

2007 The Small Town Planning Handbook (3rd edition). Chicago: American Planning Association. (Senior author with John Keller, Mark Lapping, Katherine Daniels, and Jim Segedy.)

1999 When City and Country Collide: Managing Growth in the Metropolitan Fringe. Washington, D.C.: Island Press.

1997 Holding Our Ground: Protecting America's Farms and Farmland. Washington, D.C.: Island Press. (Senior author with Deborah Bowers).

1989 Rural Planning and Development in the United States, New York: Guilford Publications. (Second author with Mark Lapping and John Keller).

Refereed Journal Articles

2019 "Assessing the Performance of Farmland Preservation in America's Farmland Preservation Heartland: A Policy Review. *Society and Natural Resources*. 33(6):1-11. DOI: 10.1080/08941920.2019.1659893

"The Napa County Agricultural Preserve: 50 Years as a Foundation of America's Premier Wine Region." *Journal of Planning History* Vol. 18(2): 102-115 .

2017 "Preserving Large Farming Landscapes: The Case of Lancaster County Pennsylvania," *Journal of Agriculture, Food Systems and Community Development* Vol. 7, No. 3, pp. 67-81. (senior author with Lauren Payne-Riley).

- 2005 "Land Preservation as a Key Element of Smart Growth," *Journal of Planning Literature*, 19:3, 316-329. (Senior author with Mark Lapping).
- 2000 "Integrated Working Landscape Protection: The Case of Lancaster County, Pennsylvania," *Society & Natural Resources*, 13:3, pp. 261-271.
- 1991 "The Purchase of Development Rights: Preserving Agricultural Land and Open Space," *Journal of the American Planning Association*, Vol. 57, No. 4, pp. 421-431.

Professional Memberships

- 1983 - Member, American Planning Association
Present
- 2004- Member, Land Protection Committee, Lancaster County
Present Conservancy (PA)
- 2005- Member, Board of Trustees, Orton Family Foundation
2020
- 2011- National Advisory Board, Land Conservation Advisory Network, Yarmouth,
Present Maine.
- 2012- National Advisory Board, Equine Land Conservation Resource,
Present Lexington, KY
- 2014- National Advisory Board, Conservation Finance Network, Washington, DC
Present

The Local Government Fiscal Impacts of Land Uses in Morgan County:

Revenue and Expenditure Streams by Land Use Category

Jeffrey H. Dorfman, Ph.D.
Dorfman Consulting

June 2008

The funding for this study was provided by Morgan County Board of Commissioners. Data were collected with the cooperation of Morgan County officials and staff.

The Local Government Fiscal Impacts of Land Uses in Morgan County

Morgan County is located in northeastern Georgia. It is a mostly rural county that still has 90% of its acreage in agricultural uses, but is beginning to feel some suburban growth pressure due to its location which provides commuting opportunities to Athens and metro Atlanta. Morgan County has some industrial base and opportunities for more due to its location along Interstate 20 and US-441 (a major north-south connector). Morgan County has a per capita income slightly below the average for the state of Georgia but its median household income is above the state and national averages. Madison, the county seat, is famous for its historic housing districts and old-style downtown shopping around the square. These features draw tourists from around the south. Morgan County has grown quite rapidly from 11,572 people in 1980 to an estimated 18,165 in 2007. Growth accelerated in the 1990s and has done so again so far through the 2000s, with the current growth rate around 2.3% per year. Agriculture is still an important contributor to the local economy and most residents wish to preserve the rural character of the county, perhaps by maintaining a rural feel to many of the roads throughout the unincorporated areas. However, residential development is encroaching on agricultural uses in many areas of the county and whether the county can preserve a profitable commercial agricultural sector in the future is an open question. Citizens are generally ambivalent about growth, but want new growth to bear its costs so that tax rates are not increased on all residents to pay for the new arrivals. Everybody would like a better understanding of the benefits and costs of growth.

Around the country, about one million acres of farmland per year are being developed. Local governments, especially in rural and suburban areas, often have difficulty funding the services that come with this development and are constantly looking to improve their financial health. Local government officials often believe that one solution to their government's financial difficulties lies through development, by increasing the property tax base; however, a growing body of empirical evidence shows that while commercial and industrial development can indeed improve the financial well being of a local government, residential development worsens it. While residential development brings with it new tax (and fee) revenue, it also brings demand for local government services. The average cost of providing these services exceeds the average revenue generated by the new houses in every case studied (American Farmland Trust).

Georgia is in the national spotlight for growth and development policies. The state government is trying to encourage and subsidize economic development, particularly in rural areas. Morgan County has two nearby MSAs—Athens and Atlanta—giving it multiple opportunities for growth and commuting. Traffic problems are becoming an issue with people wanting more (and less congested) roads. The density of new residential development is also an issue, with local citizens often resisting higher density development. However, research has shown that local government's service costs drop at half the rate at which land use decreases (Burchell, 2000). That is, if a residential development increased its density so that it used 20% less land per unit, it would cost the county 10% less per unit to provide services. As Morgan County continues to grow and its government works to contain its budget (and thus the tax rate), allowing new growth to be higher density may be more appealing to citizens.

This report provides a snapshot of Morgan County in which an allocation of the county's budget numbers reveals the economic service costs and revenue streams of three major land uses and provides a snapshot of the county's overall financial health. After describing the method of analysis, the results will be presented.

Cost of Community Service Studies

Cost of Community Service (COCS) studies involve a reorganization of a local government's (usually a county's) records in order to assign the government revenues and costs of public services to different classes of land use or development such as residential, commercial, industrial, farm, forest and open lands. For example, a county's expenditures on the Department of Family and Children Services program would be classified as all benefiting residential development; the costs of roads would be allocated across all types of development; and expenditures on the Forestry Commission would likely be allocated to farm and forestland. The resulting totals for revenues generated and expenditures incurred can be presented as a ratio of expenditures-to-revenues for different land use types. Where expenses are difficult to allocate across land use categories, emphasis is placed on the expert knowledge of county staff to estimate service expenditures by land use category. Data on the acreage, population, and property value in each land use category are also used in determining some expenditure allocations.

COCS studies look at average revenues and expenditures, not changes at the margin, and are thus not capable of precisely predicting the impact of future decisions. Still, they provide the benefit of hindsight, a budgetary baseline from which to make decisions about the future. They can also allow for informed decision-making on such policy topics as tax abatements for farm or forestland (or even for commercial/industrial development). Further, educated guesses can often be made from these averages as to the likely marginal cost of development and the impact on a local government's financial situation as a result of land use transition. Finally, COCS studies look at the continuing operational cost of growth, not at one-time capital expenditure impacts.

Review of COCS Studies from Around the Nation and In Georgia

About 90 COCS studies have been completed by a variety of researchers around the country for cities and rural communities. The maximum, median, and minimum ratios of local government revenues-to-expenditures collected from these studies are shown in Table 1. The "Minimum" row states that for every dollar the county generates from the residential category, it spends \$2.11 in services. The commercial/industrial and farm/forestland categories show that, on average, the government receives more than it spends and therefore, these land uses create a surplus. The numbers show the fallacy of depending on residential development as a sound growth policy. In not a single instance did residential development generate sufficient revenue to cover its associated expenditures. Results of other Georgia studies are shown in the appendix.

Table 1. A National Summary of COCS Study Results

| Revenue: Expenditures | | | |
|-----------------------|-------------|--------------|-------------|
| County | Residential | Comm./Indus. | Farm/Forest |
| Minimum | 1 : 2.11 | 1 : 1.04 | 1 : 0.99 |
| Median | 1 : 1.15 | 1 : 0.27 | 1 : 0.36 |
| Maximum | 1 : 1.02 | 1 : 0.05 | 1 : 0.02 |

Footnote: these figures are for 83 COCS studies compiled by the American Farmland Trust (http://www.farmlandinfo.org/fic/tas/COCS_9-01.pdf).

Morgan County

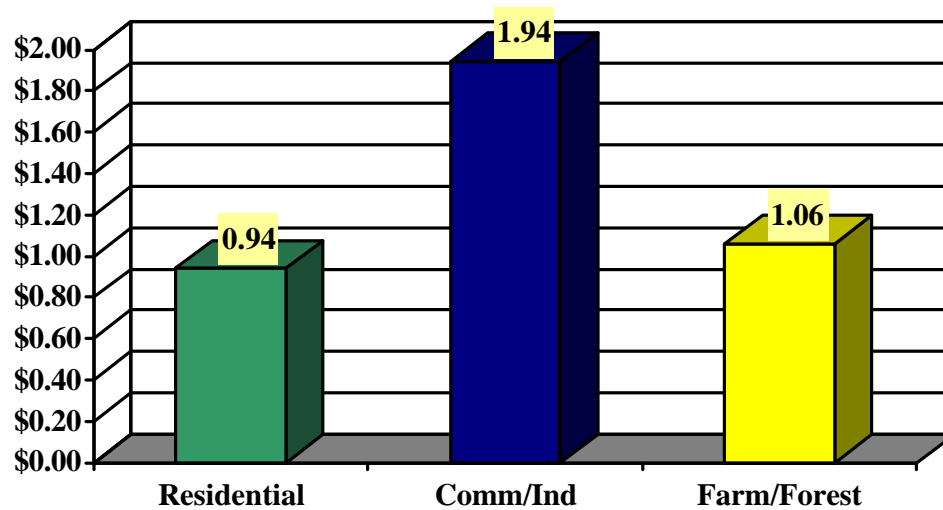
Three land use categories were defined for this study: residential, commercial/ industrial, and farm/forest/open space. Financial information was obtained from Morgan County Board of Commissioners and the Morgan County School System. For Morgan County, the data are for the fiscal year ended June 30, 2007; for the schools, the data are for the 2006-2007 school year. For schools, the analysis is based on local revenues and expenditures, only; state and federal dollars are assumed to remain constant per pupil. The revenues and expenditures in the budgets were allocated to the land use categories based on the review of available records and interviews with local officials and service providers (farmhouses were included in residential category.) All revenues were included for the funds that were part of the study, including sales taxes. In Morgan County, 87% of the LOST revenue was assumed generated from residents (with 1% from farms, 2% from local businesses and 10% from non-county residents); thus, new residential growth was credited with bringing an increase in LOST dollars to the county. Revenues and expenditures were totaled for each land use category and revenues-to-expenditures ratios were calculated. In calculating the ratios, an adjustment was performed to account for revenue generated from sources outside the county (which amounted to 7.7% of the total revenues); this adjustment recognizes that all expenditures are partially funded from these outside sources. The final results are displayed and tabulated in Figures 1 and 2 below. Figure 1 represents the county government only, with schools excluded. Figure 2 shows how the results change when schools are included. The figures are presented as dollars of revenue per dollar of expenditure; numbers greater than one signify land uses generating more in revenue than they are receiving in service expenditures.

Analysis of the revenue-to-expenditure ratio for the residential category in Morgan County reveals a common result: residential development provides less in revenue than it requires in service expenditures (with or without schools included). Just looking at the county government, residential development pays \$0.94 in revenue for every \$1.00 in services received which is more in balance than most places studied. This is a large positive for Morgan County, which combined with average new home prices somewhat above the average existing home value means new residents are bringing in roughly enough new revenue to pay for their associated operating budget expenditures, although the capital expenditure impacts of residential growth are still a concern. The commercial/ industrial category produces a large fiscal surplus for the county government, paying \$1.94 for every \$1.00 in services received. This is somewhat higher than in most counties, but not the highest to be found in Georgia. The farm and forest land in Morgan County generates a small fiscal surplus, providing \$1.06 in revenue per \$1.00 in services. The almost universal use of the conservation use assessment on agricultural land in the county keeps the surplus from agricultural lands from being higher. When school expenses are included, the residential fiscal shortfall grows, while the commercial/industrial and farmland categories both show quite large fiscal surpluses (see figure 2).

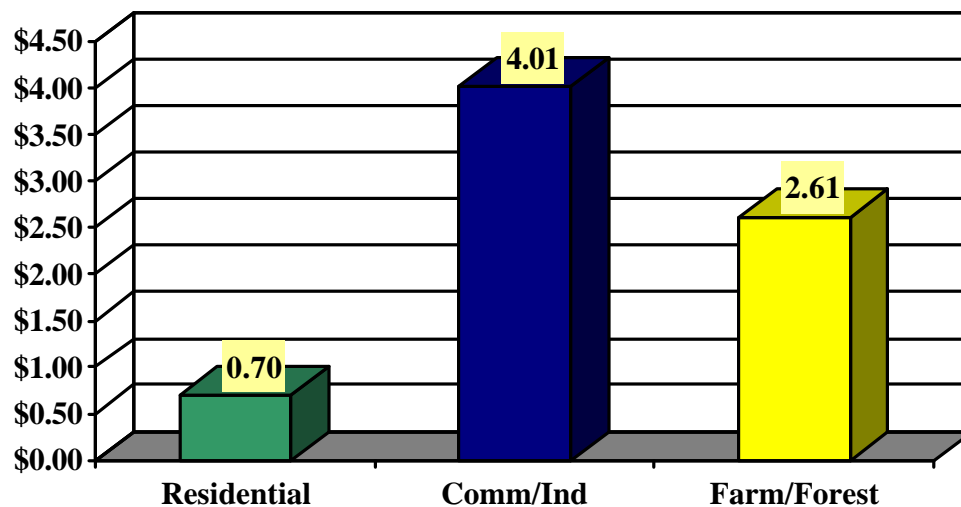
Break-even Home Values

The cost of service and revenue generation numbers that lie behind the ratios reported above can also be used to calculate the home value necessary for a county or school board to break-even. If one assumes that service cost is fairly constant across houses relative to the home value, such computations are straightforward. Further, this is not an unreasonable assumption as local government service costs will vary with location, lot size, and (for schools) with number of school children, but are not particularly correlated with home value. Given this assumption, the

**Figure 1. Revenues per \$1 of Expenditures by Land Use
(County Government Only)**



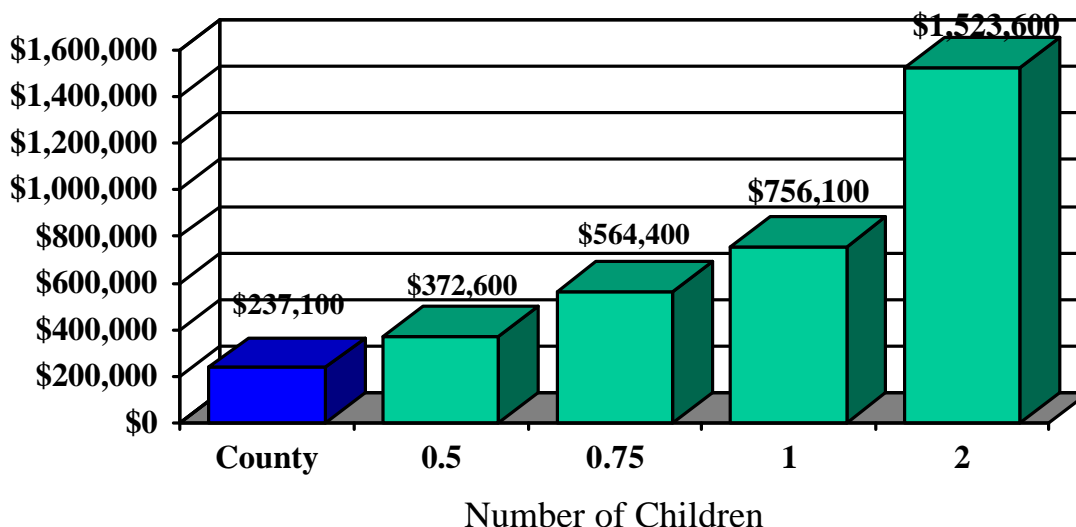
**Figure 2. Revenues per \$1 of Expenditures by Land Use
(County Government Plus County Schools)**



county government's average service cost per house is easily calculated, as is revenue from all residential sources other than property tax from houses. The county millage rate and homestead exemption are then used to find the home value where revenue exactly equals service cost; this is the break-even home value. Figure 3 shows the breakeven home value for Morgan County to be \$237,100 (the average appraised home value in 2007 is about \$180,000). New homes being constructed have averaged between \$210,000 and \$230,000 in the last three years, meaning new residents are nearly paying their way and not imposing much county government cost on existing residents.

While the county government breaks-even on a \$237,100 house, they are just one government entity in the county. For schools, the starting point is the average per pupil cost from local tax money (state and federal money excluded), adjustment is made for the average car value per home, and then the school millage rate and exemptions allow the computation of a break-even home value needed to generate sufficient local revenue to cover whatever number of children per household is expected or is being modeled. From the school systems perspectives, the results are quite different. If a home contains just one child attending the public county schools, the break-even home value is \$756,300 from the point of view of the schools' budget. Thus, the county government will be earning a fiscal surplus off a house with a single child long before the schools. With two children in school, the break-even home price increases to \$1,523,600. Based on Census data, a more realistic estimate is 0.5 public schoolchildren per home in Morgan County. The break-even value for homes from the school system point of view using 0.5 pupils per household is \$372,600. This is still well above the average value of new houses being constructed in Morgan County. Thus, in most cases, public education must be subsidized by taxes paid from other land use classes along with school taxes paid by homeowners without children in the public school system. Schools are the main service burden from residential development, yet growth and land use policies are made separately from school funding and location decisions.

Figure 3. Morgan County Breakeven Home Values



*All values to the nearest \$100. Values do not account for dedicated capital fund revenues and expenditures.

How Much Does Farm Preservation Cost?

There has been an ongoing debate over the equity of state and local government programs that provide tax relief for farm and forestland. These programs provide tax relief by assessing the land at its “current use” in place of its “highest and best use.” In return, landowners must agree to keep the land in its current use for 10 years or be subject to financial penalties. These programs help to slow development and preserve farm/forestland and green space. In Georgia, agricultural lands are eligible for enrollment in the Conservation Use Valuation Assessment (CUVA) or the Agricultural Preferential (AG PREF) program to receive these tax incentives.

A major underlying question, however, is: How much of a tax burden is shifted to homeowners to make up for this loss in revenue? This question can be answered in Morgan County by empirical investigation of the tax digest and the results of the COCS. Table 2 below was compiled from the Morgan County Tax Digest Consolidated Summaries and shows the loss in revenue for Morgan County as a result of the CUVA and agricultural preferential programs.

Table 2. Lost Revenue in Morgan County from Conservation Use Assessment

| Government Program | Parcel Count | Value Eliminated | State Tax Loss | County Tax Loss | School Tax Loss | Total Tax Loss |
|--------------------|--------------|------------------|----------------|-----------------|-----------------|----------------|
| CUVA | 1555 | \$360,288,199 | \$90,072 | \$3,037,230 | \$4,588,270 | \$7,715,572 |
| AGPREF | 9 | \$399,083 | \$100 | \$3,364 | \$5,082 | \$8,546 |

To compute the impact of the conservation use tax programs, the reduction in the tax digest (the sum total of property value in the county) due to conservation use assessment is added back into the tax digest. This yields a hypothetical tax digest as if this program did not exist. Then a millage rate is computed to produce the same revenue as collected currently by the local government and school combined. This produces a slightly lower millage rate that property owners would pay if these tax incentive programs for farms did not exist. The difference between this lower, hypothetical rate and the actual millage rate (2.245 mills for the county, 3.392 mills for the school district) allows computation of the fiscal impact of these tax programs for any specified property value. Table 3 shows the amount of additional property tax (both county and school) a homeowner pays because of the existence on property tax benefits for agricultural landowners. The numbers are computed for various home prices and a standard homestead exemption. For example, the owner of a \$150,000 house pays an additional \$326.93 per year. These tax impacts are fairly large, particularly given an property tax bill on the average house of about \$1,500 per year for county government and schools combined. However, this tax shift should be weighed against the environmental amenities provided by these lands such as improved air and water quality and the fact that even after accounting for these tax breaks, owners of farm and forest lands are still paying more than their “fair share” toward the services received as evidenced by the ratios in Figures 1 and 2.

Table 3. Homeowner Tax Increases as a Result of Farmland Assessment Programs

| House Value | \$100,000 | \$150,000 | \$200,000 | \$250,000 | \$300,000 |
|----------------|-----------|-----------|-----------|-----------|-----------|
| Additional Tax | \$214.20 | \$326.93 | \$439.67 | \$552.41 | \$665.14 |

Implications for Governments and Land Use Planning

The main finding of this study is that residential development does not pay for its services directly in Morgan County. Residents pay \$0.94 for every \$1.00 they receive in services from the county government. When schools are included, the deficit grows bigger (\$0.70 revenue per dollar of services). A fiscal surplus is provided by businesses which pay in \$1.94 for every \$1.00 they receive back in county services, and with schools included businesses provide an even bigger surplus (\$4.01 in revenue per \$1.00 of services). Farms and forest lands also provide surpluses, paying \$1.06 to the county for every \$1.00 in services received (rising to \$2.61 with schools included). New homes built in Morgan County have averaged about \$220,000 in value for the last several years, so this new development is close to paying its operating budget expenses based on a county government break-even home value of \$237,100. It is mainly the capital expenditures of new growth that could cause a large county government tax shift to existing residents (road widening, more traffic lights, new schools, etc.).

With new homes being built at an average price of \$210,000 to \$230,000, the school system is in a very different budget situation. Even at 0.5 public school children per new house, the school system needs an average home price of \$372,600 to break-even. That means that unless new businesses are added along with the new homes at a fairly high rate these new homes will force the county schools to shift the tax burden of public education onto existing residents to pay some of the cost of these new neighbors.

The numbers in this report are also affected by the style of development. For example, denser residential development, multifamily development, and residences closer to the city center are all likely to have a smaller fiscal shortfall or even a surplus for the county government (Burcell, 2000). For example, building a house on a 1 acre lot instead of a 2 acre lot could potentially like save the county government approximately \$350 per year in service delivery costs, enough to lower the break-even value of the house by approximately \$100,000. Including green spaces in new developments, even when the total units in the development remain the same, also reduces service delivery costs by helping with stormwater management and reducing the amount of infrastructure to be maintained (Burchell, et al., 2005).

The findings of this report do not mean that only projects with positive fiscal impacts should be approved. The Board of Commissioners will rightly consider a variety of factors in deciding on proposed projects with non-fiscal impacts such as the need for affordable housing, environmental impacts, and many other issues all part of the decision-making mix. Yet, knowing the fiscal impact of projects is still helping in balancing the budget impact of a project with broader community impacts. For example, assume the Board of Commissioners feels that additional workforce housing is needed in Morgan County. A proposal for 100 homes averaging \$125,000 in value is proposed. Such a project would have a negative fiscal impact on the county budget of \$37,800. If the homes averaged 0.75 public school children per house, the county schools would have a negative fiscal impact of \$232,050 (at 0.5 children per house the school impact shrinks to a \$134,300 shortfall). While these numbers clearly suggest a tax burden to be transferred to existing taxpayers, the burden shifted would be small. The owner of a \$200,000 house would be an additional \$21 per year (\$3 to the county, \$18 to the schools). Also, the Commissioners might consider that the additional affordable housing would help attract new industry whose property taxes would offset part or all of the negative fiscal impact of the housing development. Tradeoffs and other considerations are a part of the political process and while these numbers help make the decisions informed, they are only a piece of the process.

The findings of COCS studies should be carefully evaluated. COCS studies should not be used to promote one land use type over another without a careful and full understanding of their limitations. They use average revenues and expenditures and may not reflect the costs and revenue of a particular development project. Also, this study focused on operating budget revenues and expenditures, not one-time capital expenditures. New growth of all types often requires one-time increases in community infrastructure such as new roads, traffic signals, water and sewer capacity, and new schools. These items must either be paid for with impact fees or their costs will be spread among all community citizens. The key finding is that communities must ensure that their development is balanced with enough commercial and industrial development to “support” residential development that does not generate enough local government revenues to cover the expenditures it requires.

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- American Farmland Trust (1992). *Does Farmland Protection Pay? The Cost of Community Services in Three Massachusetts Towns*. The Massachusetts Department of Food and Agriculture.
- American Farmland Trust, (1993). *Is Farmland Protection A Community Investment? How to Do a Cost of Community Services Study*. (Washington, DC: American Farmland Trust).
- Burchell, R. W. (2000). *Costs of Sprawl 2000*. TCRP Report 74 (New Brunswick NJ: Rutgers University’s Center for Urban Policy Research).
- Burchell, R., A. Downs, S. Mukherji, and B. McCann (2005). *Sprawl Costs: Economic Impacts of Unchecked Development* (Washington DC: Island Press).

About Dorfman Consulting

Jeffrey H. Dorfman earned a Ph.D. in agricultural economics from the University of California, Davis in 1989. Since then he has been 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 one book, co-authored another, authored or co-authored over 50 academic articles, and published a number of pieces for popular press outlets. He is a recognized expert in the economics of growth, sprawl, green space, and farmland preservation. On these topics he has been invited to present talks around the nation, appeared on television, radio, and been quoted in numerous newspaper articles. He has worked for American Farmland Trust, the Turner Foundation, The Georgia Conservancy, 1000 Friends of Florida, and numerous local governments on growth related issues. In addition to his work on the economics of development issues, Dr. Dorfman also does research in the areas of Bayesian econometrics, productivity measurement, and e-commerce's effect on agribusiness. He consults on a range of economic and statistical issues for a variety of companies, government agencies, and non-profit organizations.

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Email: dorfmanconsulting@charter.net

Appendix – Focus on Morgan’s Benchmark Counties

Figure A1. Revenues per \$1 in Expenditures by Land Use (County Government Only)

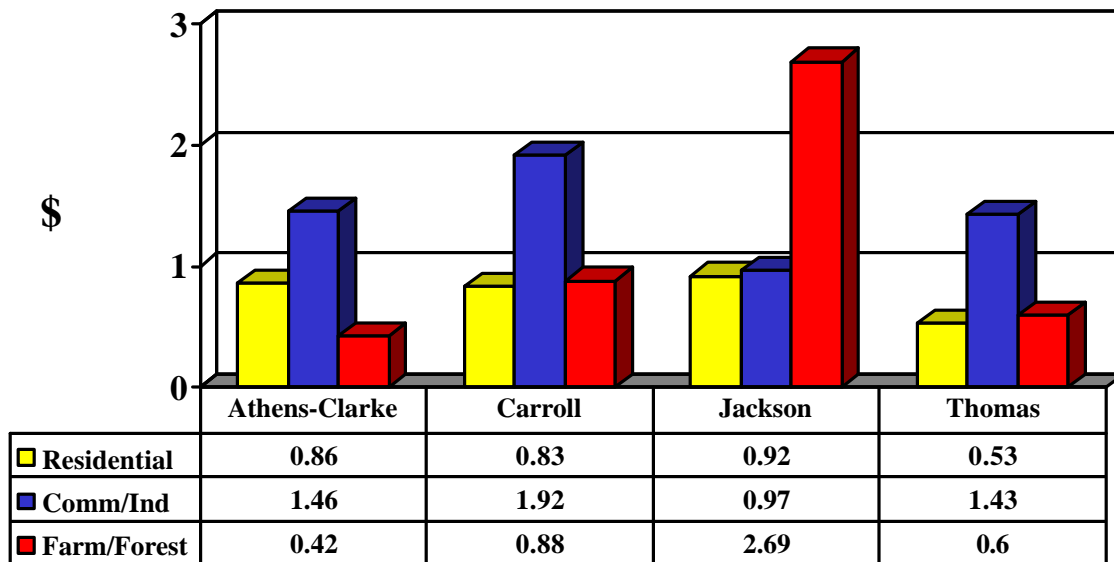
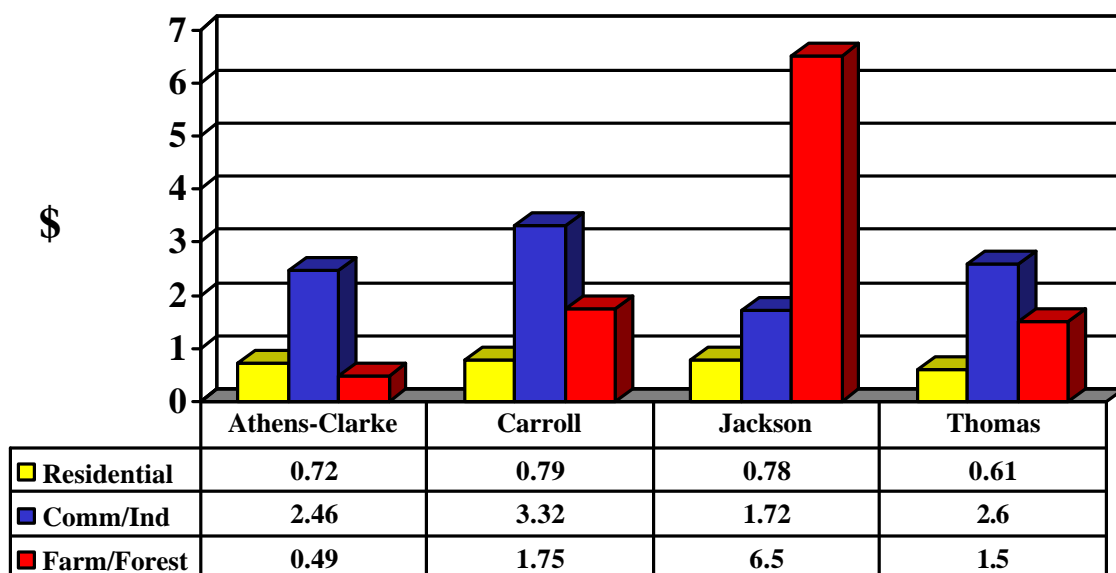


Figure A2. Revenues per \$1 in Expenditures by Land Use (County and Schools)





MORGAN COUNTY AGENDA REQUEST

Department:

Administration

Presenter(s):

Adam Mestres

Meeting Date: mm/dd/yyyy

11/27/2023

Type of Request:

New Business

Wording for the Agenda:

SPLOST VIII Resolution

Background/History/Details:

What action are you seeking from the Board of Commissioners?

Motion to approve SPLOST VIII resolution 2023-RES-008.

If this item requires funding, please describe:

Has this request been considered within the past two years?

No

If so, when?

Is Audio-Visual Equipment Required for this Request?*

No

Backup Provided with Request?

Yes

*** All audio-visual material must be submitted to the County Clerk's Office no later than 48 hours prior to the meeting. It is also your department's responsibility to ensure all third-party audio-visual material is submitted at least 48 hours in advance.**

Approved by Finance

Not Applicable

Approved by Purchasing

Not Applicable

Manager's Approval

No

Staff Notes:

RESOLUTION – SPECIAL PURPOSE LOCAL OPTION SALES TAX - SPLOST VIII

WHEREAS, O.C.G.A. § 48-8-110, et. seq. authorizes the imposition of a county one percent sales and use tax (“SPLOST”) for the purpose, *inter alia*, of financing certain capital outlay projects which include those set forth herein; and

WHEREAS, the Board of Commissioners of Morgan County, Georgia (“Board of Commissioners”) has determined that it is in the best interest of the citizens of Morgan County, Georgia (“County”) that a one percent SPLOST be imposed in a special district within the County to raise approximately \$46,609,000 for the purpose of funding capital outlay projects (“Projects”); and

WHEREAS, the Board of Commissioners mailed a written notice (“Notice”) to the mayor of each municipality located within the County regarding the continuation/imposition of the SPLOST; and

WHEREAS, the Notice contained the date, time, place, and purpose of a meeting at which designated representatives of the County and the City of Madison, the City of Rutledge, the City of Bostwick, and the Town of Buckhead (“the Municipalities”) met and discussed the possible projects for inclusion in the referendum, including municipally owned and operated projects; and

WHEREAS, the Notice was delivered or mailed at least 10 days prior to the date of the meeting, and the meeting was held at least 30 days prior to the issuance of a call for the referendum; and

WHEREAS, the County and its Municipalities have agreed to enter into an intergovernmental agreement; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Morgan County, Georgia as follows:

1. Assuming the question of imposing a County SPLOST is approved by the voters of the special district in the election hereinafter referred to, the SPLOST shall be imposed for the term, purposes and costs as follows:
 - a. In order to finance the Projects described herein, a SPLOST in the amount of one percent (1%) on all sales and uses in the County is hereby authorized to be levied and collected within the special district created in the County as provided in the Act.
 - b. The proceeds of such tax are to be used to fund the Projects. The Projects consist of “County Projects” and “Municipal Projects.” The County Projects, the Municipal Projects, and the estimated Costs are set forth below:

| <u>Jurisdiction</u> | <u>Project</u> | <u>Estimated Cost</u> |
|------------------------|--|-----------------------|
| Morgan County | Public Safety (Fire, EMS, Sheriff, & 911) | \$11,101,000 |
| | Construction of two joint Fire / EMS stations | |
| | Three replacement fire trucks | |
| | Fire training facility at Public Safety Complex | |
| | Public safety radio system upgrades | |
| | Sheriff vehicle and equipment replacement | |
| | E911 equipment replacement | |
| | Exterior site improvements | |
| | Morgan County Ag Complex | \$5,000,000 |
| | Covered show arena | |
| | Equipment upgrades | |
| | Site improvements | |
| | Indoor 4-H Sports Facility: Archery and BB teams | |
| | Broadband Infrastructure | \$1,500,000 |
| | Non-Public Safety Machinery, Equipment, & Vehicles | \$2,800,000 |
| | Renovations to County Buildings | \$5,160,000 |
| | County-Wide Infrastructure Improvements | \$7,400,000 |
| | County Total | \$32,961,000 |
| | | |
| City of Madison | Buildings & Maintenance | \$6,000,000 |
| | Park Improvements and Maintenance | \$1,170,000 |
| | Vehicles and Mobile Equipment | \$1,930,000 |
| | Transportation Development and Maintenance | \$200,000 |

| <u>Jurisdiction</u> | <u>Project</u> | <u>Estimated Cost</u> |
|-------------------------|---|-----------------------|
| | Greenspace Acquisition | \$500,000 |
| | Public Safety Equipment & Infrastructure Improvements | \$500,000 |
| | City of Madison Total | \$10,300,000 |
| | | |
| City of Rutledge | Water Infrastructure | \$769,015 |
| | Sewer Infrastructure | \$450,000 |
| | Well Site, Well | \$300,000 |
| | Building Repairs and Maintenance | \$200,000 |
| | Sidewalks | \$150,000 |
| | Equipment | \$150,000 |
| | City of Rutledge Total | \$2,019,015 |
| | | |
| | | |
| City of Bostwick | Water System Infrastructure | \$476,616 |
| | Recreational Facilities | \$100,000 |
| | Roads | \$100,000 |
| | Pedestrian Area Improvements | \$100,000 |
| | Downtown Improvements | \$100,000 |
| | City of Bostwick Total | \$876,616 |
| | | |
| Town of Buckhead | Water System Capital Improvements | \$226,150 |
| | Capital Improvements for Town Property and Buildings | \$150,000 |
| | Recreational Improvements | \$66,147 |
| | Maintenance Equipment | \$10,000 |
| | Town of Buckhead Total | \$452,297 |

| <u>Jurisdiction</u> | <u>Project</u> | <u>Estimated Cost</u> |
|---------------------|----------------|-----------------------|
| Total | | \$46,608,928 |

- c. The SPLOST is to be imposed for a period of six (6) years.
2. Call for the Election; Ballot Form; Notice.
- a. The Elections Superintendent of Morgan County is hereby requested to call an election in all voting precincts in the County on the 12th day of March, 2024, for the purpose of submitting to the qualified voters of the County the question set forth in paragraph b. below.
- b. The ballots to be used in the election shall have written or printed thereon substantially the following:

☐ YES

☐ NO

Shall a special one percent sales and use tax be imposed in the special district of Morgan County for a period of time not to exceed six (6) years and for the raising of an estimated amount of \$46,609,000.00 for the purpose of: (1) Morgan County: Public Safety (Fire, EMS, Sheriff, and 911); Construction of two joint Fire / EMS stations, Three replacement fire trucks, Fire training facility at Public Safety Complex, Public safety radio system upgrades, Sheriff vehicle and equipment replacement, E911 equipment replacement, Exterior site improvements, Morgan County Ag Complex; Covered show arena, Equipment upgrades, Site improvements, Indoor 4-H Sports Facility: Archery and BB teams, Broadband Infrastructure, Non-Public Safety Machinery, Equipment, & Vehicles, Renovations to County Buildings, and County-Wide Infrastructure Improvements; (2) City of Madison: Buildings and Maintenance, Park Improvements and Maintenance, Vehicles and Mobile Equipment, Transportation Development and Maintenance, Greenspace Acquisition, and Public Safety Equipment and Infrastructure Improvements; (3) City of Rutledge: Water Infrastructure, Sewer Infrastructure, Well Site, Well, Building Repairs and Maintenance, Sidewalks, and Equipment; (4) City of Bostwick: Water System Infrastructure Improvements, Recreational Facilities Improvements, Road Improvements, Pedestrian Area Improvements, and Downtown Improvements; and (5) Town of Buckhead: Water System Capital Improvements, Capital Improvements for Town

Property and Buildings, Recreational Improvements, and
Maintenance Equipment.

- c. It is hereby requested that the election be held by the Superintendent of Elections of Morgan County in accordance with the election laws of the State of Georgia, including, without limitation, the election laws relating to special elections. It is hereby further requested that the Superintendent of Elections of Morgan County canvass the returns, declare the result of the election and certify the result to the Secretary of State and to the Commissioner of Revenue.
 - d. The Superintendent of Elections of Morgan County is hereby authorized and requested to publish a notice of election as required by law in the newspaper in which Sheriff's advertisements for the County are published once a week for four weeks immediately preceding the date of the election. The notice of the election shall be in substantially the form attached hereto as Exhibit A.
- 3. The Clerk of the Board of Commissioners is hereby authorized and directed to deliver a copy of the resolution to the Superintendent of Elections of Morgan County, with a request that the Superintendent of Elections of Morgan County issue the call for an election.
 - 4. The proper officers and agents of the County are hereby authorized to take any and all further actions as may be required in connection with the imposition of SPLOST.
 - 5. The Resolution shall take effect immediately upon its adoption.

This Resolution is hereby adopted this 27th day of November, 2023.

MORGAN COUNTY, GEORGIA,
Acting by and through its Board of Commissioners

Ben M. Riden, Jr., Chairman

Bill Kurtz, Vice-Chairman

Donald B. Harris, Commissioner

Philipp Von Hanstein, Commissioner

Blake McCormack, Commissioner

Attest: Leslie Brandt, County Clerk

EXHIBIT A

NOTICE OF ELECTION

TO THE QUALIFIED VOTERS OF MORGAN COUNTY, GEORGIA

NOTICE IS HEREBY GIVEN that on the 12th day of March, 2024, an election will be held at the regular polling places in all the election districts of Morgan County, Georgia (“the County”), at which time there will be submitted to the qualified voters of the county for their determination the question of whether a one percent county special purpose local option sales and use tax (the “SPLOST”) shall be imposed on all sales and uses in the special district created in the County for a period of six (6) years for the raising of approximately \$46,609,000.00 for the purpose of funding capital outlay projects (“the Projects”) specified in the form of the ballot set forth below.

Shall a special one percent sales and use tax be imposed in the special district of Morgan County for a period of time not to exceed six (6) years and for the raising of an estimated amount of \$46,609,000.00 for the purpose of: (1) Morgan County: Public Safety (Fire, EMS, Sheriff, and 911); Construction of two joint Fire / EMS stations, Three replacement fire trucks, Fire training facility at Public Safety Complex, Public safety radio system upgrades, Sheriff vehicle and equipment replacement, E911 equipment replacement, Exterior site improvements, Morgan County Ag Complex; Covered show arena, Equipment upgrades, Site improvements, Indoor 4-H Sports Facility: Archery and BB teams, Broadband Infrastructure, Non-Public Safety Machinery, Equipment, & Vehicles, Renovations to County Buildings, and County-Wide Infrastructure Improvements; (2) City of Madison: Buildings and Maintenance, Park Improvements and Maintenance, Vehicles and Mobile Equipment, Transportation Development and Maintenance, Greenspace Acquisition, and Public Safety Equipment and Infrastructure Improvements; (3) City of Rutledge: Water Infrastructure, Sewer Infrastructure, Well Site, Well, Building Repairs and Maintenance, Sidewalks, and Equipment; (4) City of Bostwick: Water System Infrastructure Improvements, Recreational Facilities Improvements, Road Improvements, Pedestrian Area Improvements, and Downtown Improvements; and (5) Town of Buckhead: Water System Capital Improvements, Capital Improvements for Town Property and Buildings, Recreational Improvements, and Maintenance Equipment.