

County Meeting
August 4, 2022, 6:00pm
Minutes
Union County Courthouse

The meeting was called to order by Commissioner Lamar Paris at 6:00pm. The Commissioner welcomed everyone to the meeting. The invocation was then given by Jack McKechnie, and the Pledge of Allegiance was led by Bill Walker. Commissioner Paris approved the minutes from the June 16, 2022 County Meeting as they were presented. Attendees were provided a copy.

The Commissioner had the honor of recognizing the Union County Senior Center as a day activity center for seniors in Union County. The center offers various activities to keep the seniors of Union County active while also providing socialization opportunities. Some of these activities include exercise classes, line dancing, art, crafts, bingo and music. The center provides nutrition classes along with other evidence-based programs for health and wellness. A mid-day meal is also provided to all of those who are utilizing the Senior Center. Now, the Senior Center is also the home base for the Meals on Wheels Program. Commissioner said you can always grumble about federal programs, but you can't grumble about Meals on Wheels. Volunteers deliver meals to seniors who are homebound. This is a wonderful program that serves two purposes. The homebound seniors receive fresh meals throughout the week, but this also serves as a welfare check for these seniors. The volunteers delivering the meals visit with the seniors for a few moments and just make sure they are ok in addition to delivering the meals. Kathy Hill, Director of the Senior Center said it best, "We could not operate a successful Senior Center without our volunteers." In the last fiscal year, the Senior Center volunteers delivered 21,690 meals and this group of volunteers will drive over 27,000 miles per year collectively. They volunteer their time, their vehicles, and their gas to make sure Union County homebound seniors receive fresh meals each day. They are very hardworking individuals who are dedicated to the job they perform. The senior center also has volunteers who work in the kitchen packing meals and serving those seniors who are eating their meal at the center. There are also volunteers that assist the seniors in learning how to paint along with other crafts.

Commissioner Paris had his assistant, Jennifer Mahan, read the names of the volunteers and how long they have been volunteering at the Senior Center. Jennifer Mahan read the following names and years of service.

Joyce and Fred Woodward (1993) 29 years
Richard and Clara Levine (2015)
Debbie Eisel (2020) She delivered for years and then had to stop for a while and started back
Marvin Grose
June Tyler (2015)
Phillip McGlamery (2022)
Karen Patterson (2013)
Ursula and Roy Whitelock (2008) 14 years
Nancy Shofner (2015)
Chris and Nancy Foster (2017)
Karen Limkeman (2020)
Brad Malone (2018)

Elaine Malone (2021)
John Batts (2017)
Bob and Patty Knox (2019)
John and Sandy Karsk (2014)
Travis Adams (2021)
Kathie McMillan (2020)
Charles Krick (2007) 15 years
Leslie Mishrell
Kaitlyn Payne (2022)
Frances McConnell (2022)
Barbara & Richard DeRoxtro (2014)
Ralph Holdsworth (2001) 21 years
John Daniel (2014)
Albert Hollis has been a Respite Volunteer for 8 years
Judy and Hal Brown. Judy makes all the crocheted possums and other animals to be sold for the fund raisers.

Kathy Hill, Senior Center Director, thanked the Commissioner for all Union County does for the Senior Center. Without the volunteers the Senior Center could not operate. Mrs. Hill thanked everyone who has donated to the Senior Center. She continued saying that the Senior Center is a nonprofit and they get federal and county funds, but they depend on donations. She introduced the staff of the Senior Center: Doug Collins, who is their driver, Tiffany Payne Martin is the kitchen manager, Joy Foster, Barbara Nix, and Lee Davis. Mrs. Hill closed stating that everyone works very hard, and she is proud that the center can do all that it does.

Commissioner Paris thanked the volunteers again and thanked the attendees for recognizing these volunteers.

Commissioner Paris introduced Mr. Daymond Hughes with the USDA, Wildlife Services Division. He spoke regarding the USDA Wildlife Services Oral Rabies Vaccine Bait Drop in Union County. Handouts were provided to attendees. Mr. Hughes stated that the USDA has been doing the bait drop for the last 20 years. Handouts provided shows the area that has been baited since 2003 and the last page shows the latest area. He explained that he contacted government officials, schools, etc., in order to get the information out about the program; however, after speaking with one County Commissioner, he learned that the information was not well distributed. Therefore, Mr. Hughes said he decided to appear in person to deliver the information. He explained that there are five terrestrial rabies variants in the lower 48 states. The USDA decided to target the raccoon variant in the Union County area because data shows that it was spreading westward – causing issues with domestic and livestock animals. The hope is to eradicate this strain altogether. Mr. Hughes explained that sometime in mid-October, the oral vaccines will be dropped out of fixed wing planes in Union County – flying about 500 feet above ground level. The oral vaccines will be small packets coated in wax. Bait lines are about 1500 feet apart, and the vaccines were tested in about 60 animals before they were released for use. He clarified that the polymer that covers the wax is rich. If bait is ingested by domesticated animals, they may suffer indigestion; however, it is safe for them to eat. If residents see a bait, Mr. Hughes asks that it be left alone. After a period of time, the USDA will trap raccoons in the baited area and will test them for the vaccine. This testing will tell what percentage of the

population has picked up the bait. He offered to visit civic groups to talk more in depth about the process.

Audience Question One: What does the bait look like?

Mr. Hughes: It looks like a narrow white ketchup packet.

There being no further questions, Mr. Hughes's presentation was concluded.

Commissioner Paris then asked Clay Pilgrim from Rushton and Company, Certified Public Accountants to come up and present the Union County Audit Report for FY2021. Attendees were provided a handout related to this as well.

Mr. Clay Pilgrim with Rushton and Company, Certified Public Accountants made a presentation concerning the 2021 fiscal year annual audit. Mr. Pilgrim stated that the company visits many of the county sites and departments during an audit. He stated that his company issued a 90-page annual audit report and he pulled some numbers and data from the report for the meeting. Pages 1-3 are the independent auditors report, there is a clean opinion (unmodified opinion) on the financial statements. Nothing came to their attention that would prevent the company from issuing an unmodified clean opinion for 2021. While the auditing organization is responsible for expressing an opinion on the fair presentation of those statements. The letter spells out that the financial statements are ultimately the responsibility of Union County's Management. The company does follow government auditing standards.

Mr. Pilgrim explained that out of all the statements found in the report, only two statements bring all activities of Union County together under Government-wide statements on pages 15-17. The Statement of Net Position on pages 15-16 is like a balance sheet. The Statement of Activities on page 17 is like an income statement. This covers all funds for the County, such as the General Fund, SPLOST fund, Capital Projects, Special Revenue, etc. These two statements are only statement that bring all the funds together.

Net Position, or equity, is assets plus deferred outflows of resources minus the liabilities and deferred inflows of resources. The Net Investment of Capital Assets is the capital assets (land, building, equipment, etc.) less depreciation on those assets less any debt utilized to acquire those assets. For 2021, Net Investment in Capital Assets was \$50,899,027. Restricted Net Position (an example is SPLOST money not yet spent) is \$5,674,728. Unrestricted Net Position was \$7,034,573. Total Net Position was \$63,608,328. There was a \$6,190,136 increase in the Net Position from 2020 due largely to the increase in property and sales taxes, decrease in capital grants and contributions, and an increase in expenses.

The General Fund is the chief operating activity of the County. In the General Fund, revenues increased \$1,578,604, or about 7.4%. Property taxes increased, title ad valorem taxes (TAVT) increased, and local option sales taxes (LOST) increased. Intergovernmental revenues decreased due to not having the CARES Act funds in 2021. The American Rescue Plan Act (ARPA) funds were received in 2021, however they are required to be accounted for in a separate fund, so they were not accounted for in the General Fund. They are also only recognized as revenue when they are expended.

Expenditures increased \$2,565,918, or about 14.7%. General Administration went down \$557,100 largely due to capital outlay in the prior year and county-wide property reappraisal in the prior year as well. Risk management was up \$393,519, which is due to insurance claims. Sheriff and Courthouse Security was up \$1,068,048 due to personal services and capital outlay. Jail operations were up \$112,225 due to personal services. Highways and streets were up \$824,814 due to personal services and capital outlay.

Unassigned fund balance is often referred to as “reserves.” The unassigned fund balance for 2021 was \$6,011,300, which is about 30.1% of expenditures, or about 3.6 months of operations. To put that into perspective, the Government Finance Officers Association, or GFOA, recommends at least 2-3 months of unassigned fund balance as a “best practice,” which is healthy, but not too healthy.

The SPLOST schedule is found on pages 97-98 of the report. For 2021, the County expended \$3,042,541 of SPLOST 4 dollars, which is from the 2015 referendum; and the County expended \$2,178,619 of SPLOST 5 dollars, which is from the 2021 referendum.

Mr. Pilgrim stated that if he read the next few pages of his presentation from a year ago, they would probably state the same things because these items do not change from year to year. The auditors’ responsibilities are to opine upon the financial statements and they believe that their report does obtain reasonable, not absolute, assurance that the financial statements are free of material misstatement. They do not and cannot look at every transaction, but they do review enough to obtain reasonable assurance.

The accounting policies of the County are found in note 2 of the financial statements. The County did not implement any new accounting standards during the current year. Accounting estimates are in most every set of financial statements. The most sensitive estimates are: life expectancy of capital assets for depreciation, allowance for uncollectible property taxes, and costs for landfill post-closure care.

Mr. Pilgrim stated that from time to time there are audit adjustments, or journal entries, that need to be made. Those corrected adjustments are discussed and approved by management. From time to time there will also be uncorrected audit adjustments. Those are more analytical and not exact, and if they are found to be immaterial, the auditors will “pass” on those adjustments. However, they do record those adjustments in their software to make sure that the accumulated uncorrected audit adjustments do not become material in the aggregate. Those are provided to management who agrees that they are not material and have not been posted.

Mr. Pilgrim was pleased to report that there were no disagreements with management during their audit. Had there been disagreements with management or difficulties performing the audit, the auditors would have communicated that long before after year end. The management representation letter that the auditors are required to obtain states that management has not withheld information from the auditors or purposely answered questions incorrectly. Mr. Pilgrim does have that letter in his file in his office. He is not aware of any consultations management had with other accountants to obtain a second opinion on any accounting measures. From time to time, audit findings are issued in a separate letter, however those discussions occur in the normal

course of the audit and do not keep the auditors from issuing a clean opinion on the financial statements.

The last thing Mr. Pilgrim discussed was future reporting changes coming to all government entities for the year ending December 31, 2022. This change has been issued by the Governmental Accounting Standards Board (GASB) and is statement number 87. This will also affect non-governmental entities, but that will be a FASB (Financial Accounting Standards Board) statement and they have issued a new statement. Previously, leases were accounting for as either a capital or an operating lease. Operating leases are generally items like copiers where the entity pays a monthly expense to rent/lease the equipment. Capital leases are generally items like equipment or real estate and there are four criteria that designate a capital lease. Most often, the capital lease is designated by a bargain purchase option where the equipment is purchased at the end of the lease and the ownership of that asset is turned over to the lessee. The new standard is leaning more toward one form of lease accounting and it is more similar to the capital lease. The assets will have depreciation and a lease liability along with the asset on the books. Mr. Pilgrim stated that he has been discussing this upcoming standard with management for a long time and they have been working in conjunction to follow the new standards.

At that time, the floor was opened for questions concerning the audit. They are as follows:

Q: I assume with all that you have said that the county is in the black.

A: Yes. You would not have fund balance if you were in the red.

The Commissioner accepted an Adoption Agreement between the Association County Commissioners of Georgia Defined Contribution Plan Program, the Association of County Commissioners of Georgia Defined Contribution Plan Program Master Trust and Union County for the retirement plan for Union County Employees. This is a restatement of the plan.

Commissioner Paris accepted an Affidavit of Appointment of George Burch to the Union County Board of Elections for the term of January 1, 2023 through December 31, 2026. This appointment was made by the Union County Republican Party.

The Commissioner accepted an Affidavit of Appointment of Riccardo B. Rivas to the Union County Board of Elections for the term of January 1, 2023 through December 31, 2026. This appointment was made by the Union County Democratic Party.

The Commissioner accepted an Agreement for Indigent Defense Services between the Public Defender Office of the Enotah Judicial Circuit and Union County, Lumpkin County, White County, and Towns County. The cost to Union County is \$117,156.79 for FY 2022-2023 with an effective date of July 1, 2022 through June 30, 2023. Union County committed an additional \$20,000 to this agreement to have a Public Defender assigned to Union County five days per week. This is only a \$4,730.97 increase from last year's agreement.

Commissioner Paris accepted an agreement between the Georgia Department of Corrections and Union County for six work details for the period of July 1, 2022 through June 30, 2023. The cost for these details is \$49,318.00 per detail totaling \$295,908.00 for the term of this agreement. This is for the detainee crews that Union County uses for maintenance throughout the county. Currently Union County is only being provided one detainee crew which is still a big help to the Maintenance Department and Road Department. If all six details are not available to work the

cost is adjusted accordingly per the agreement. Union County only has to pay for what crews are available to use throughout the year. The contract amount is if all six crews are available for the entire year.

The Commissioner accepted an agreement between Legacy Link and Union County for the required local share during FY-2023 in the amount of \$105,000. This is the amount Union County has committed in local funds to operate the Senior Center from July 1, 2022 through June 30, 2023. This is a \$10,000 increase from the previous year due to increased cost.

Commissioner Paris accepted Amendment 1 to the Intergovernmental Agreement dated March 29, 2021, between the Georgia Department of Natural Resources and Union County for the construction of a target shooting range located approximately nine miles southeast of Blairsville on Highway 180. This amendment had an effective date of March 8, 2022 and increases the amount committed by Georgia DNR from \$1,800,000 to \$3,420,000.00. This amendment also decreases the amount Union County agrees to contribute from \$600,000 to \$380,000.00.

The Commissioner accepted a Commitment Letter between Union County and Legacy Link for the required local share during FY-2023 in the amount of \$12,450.00. These funds are used by the Area Agency on Aging as match to draw down the federal and state monies for administration, coordination, information and referral, employment and training of older workers and volunteer programs at the Union County Senior Center.

Commissioner Paris accepted a contract between Milestone Construction, LLC and Union County for construction of the Union County Gun Range in the amount of \$3,780,000. This contract has an effective date of June 30, 2022.

The Commissioner accepted a notice to commence work for Milestone Construction, LLC in accordance with the Contract dated June 30, 2022 on July 14, 2022. The work shall be fully complete on or before August 8, 2023.

Commissioner Paris accepted a Contract between Paymerang, LLC and Union County Georgia for vendor payment services in the amount of \$200.00 per month and they are waiving the implementation fee. Invoice automation services are provided at a rate of \$1.00 per invoice with a \$300 monthly minimum and a \$5,000 implementation fee. The effective date of this contract is July 22, 2022. Paymerang is an automated payment and invoice service that will help Union County transition into a more efficient accounts payable process. This new process will reduce the potential for fraud, be more efficient, and the time that is saved can be put it to use in areas where it is needed more.

The Commissioner accepted an Accountability Court Grant for the Juvenile Justice Incentive Grant in the amount of \$148,448.00. The grant period is from July 1, 2022 to June 30, 2023.

Commissioner Paris accepted a Lease Agreement between the Blairsville Union County Chamber of Commerce and Union County for the use of office space located at 129 Union County Recreation Road in the Union County Community Center in the amount of \$52,878.60 per year with \$40,074.60 being considered in-kind. Monetary or cash payments will be made in the amount of \$1,067.00 directly to the Union County Community Center on a monthly basis.

The Commissioner accepted a Memorandum of Understanding between the Board of Regents of the University System of Georgia on behalf of the University of Georgia Cooperative Extension and Union County. This MOU states that Union County will provide partial salary payments to UGA Extension Employees at the Union County Office, and that Union County will also provide

them with office space. UGA will provide the employees, various services, and the remainder of salaries.

The next item on the agenda was the 1st reading of the Union County Amplified Sound Ordinance. Attendees were provided a draft copy of the proposed Amplified Sound Ordinance. A sound amplifying device means any machine or device for the amplification of the human voice, music, or any other sound. Commissioner Paris stated this is not an extremely far-reaching ordinance, but it is fair and reasonable. He went on to say that this ordinance will hopefully allow the Sheriff's Office to control some of the noise in communities.

The Commissioner accepted Resolution R-2022-14 to extend the Emergency Moratorium on applications for the development or expansion of campgrounds, mobile home parks, manufactured home parks, recreational vehicle parks, tiny home parks, park model parks or any other similar type of development that was enacted on March 29, 2022. This Emergency Moratorium will be extended for up to 120-days from June 27th, 2022. The Building and Development Office and the County Attorney are working on this ordinance, and the Commissioner hopes to have a first draft ready for the September County Meeting.

Commissioner Paris stated the next three items on the agenda were resolutions pertaining to the Urban Redevelopment Agency of Union County. This Agency was created back in 2008-2009 to bond money for the construction of the Union County Community Center. The property that the Community Center is located on is still in the name of the Urban Redevelopment Agency. The first step in getting this property transferred to Union County Government is to reappoint the board of directors, which is what the following Resolutions do.

The Commissioner accepted Resolution R-2022-15 appointing Jack McKechnie to the Board of Directors for the Urban Redevelopment Agency of Union County from August 1, 2022 to July 31, 2023.

Commissioner Paris accepted Resolution R-2022-16 appointing Mary Ruth Cook to the Board of Directors for the Urban Redevelopment Agency of Union County from August 1, 2022 to July 31, 2023.

The Commissioner accepted Resolution R-2022-17 appointing Daniel Davenport to the Board of Directors for the Urban Redevelopment Agency of Union County from August 1, 2022 to July 31, 2023.

Commissioner Paris accepted Shady Lane into the county-maintained road system. The road is less than a quarter of a mile long (924 feet). The property owners on Shady Lane have submitted all required right of way.

The Commissioner approved the following Business Licenses for Short-term rentals.

Steelaway Lodge

88 Steelaway Lane

Marieaza, LLC

15 Marie Lane

Suches Creek Retreat

10 Anglin Avenue, Suches

Legacy Mountain Life Getaway

19 Bell Lane
Majestic View Lodge, LLC
290 Rileigh Ridge
The Gribble Group, LLC
706 Cozy Cove Road
KANB Property Management, LLC
22 Todd Drive
Sulpovar Rental
328 Sharp Top Circle
Brownfield Rental
4101 Pat Colwell Road
Brinegar Rental
20 Pioneer Road
Griffin Rental
564 Sunny View Drive
Almost Heaven
243 Mt. Pleasant Church Road
Harihara Rental
42 Sundown Court
Arkaquah Farms, LLC
398 Lower Trackrock Road
Fralic Rental
872 Summit Way
Daniel Duello Rental II
155 April Lane
Cook Rental I
72 Ellingsworth Lane
Cook Rental II
119 Cozy Cove Place
Nickerson Rental
209 Grace Mtn. Road
Cville, LLC
87 Vernoy Spur
626 Group, LLC
1388 Highland Trace
Mountaintop Retreat
573 Mull Lane and 545 Mull Lane
PD GRIFF, LLC
127 Berry Reister Drive
Foltz Rental
693 Knights Gap
Hendon Rental
105 Odnoc Drive
Mountain View Property Management
Multiple Properties
Bruce Rental
9228 Gainesville Highway
The HH

274 Kings Road
Mooney Rental
39 JK Lane, Suches
Shaffer Investment Properties, LLC
3222 Kiutuestia Creek Road
KANB Property Management, LLC
Multiple Addresses
Bingham Rental
2013 Pat Colwell Road
Georgia Cabins for YOU
334 New Jewell Mason Road
Peterson Rental
210 Darby Lane
Arbour Farms. LLC
611 Suches Creek Road, Suches
Heier Rental
50 Sullivan Trail
Dancing Rabbits, LLC
106 Morris Ford Road
Bill's Mountain Retreat
767 Robertson Circle
Stewart Rental
108 White Oak Flats Road
El Cap, LLC
223 Berry Road
El Cap, LLC
365 Honeysuckle Lane
Erikson Rental
216 N. Star Lane
Myers Rental
347 Litton Way

The Commissioner stated that property tax reassessments have been completed. He explained that the actual sales value of 1600 properties was about a 22% increase in value in 2021/2022. He further clarified that he would be rolling back the millage rate to a number that should give residents a zero tax increase or possibly a small increase. He continued to explain that property owners can appeal their reassessments through the Tax Assessors office if they feel the value amount is unfair. In summation on this topic, the Commissioner suggested that residents not panic over the tax assessment document presented thus far. The official tax bill will reflect a lower mil rate as he attempts to keep taxes at an even rate. Should the economy take a downward turn, prices will fall, and values will fall accordingly as well.

The Commissioner then addressed multiple topics. There is being a flood plain study near the Farmers Market for possible commercial expansion. There is a study being done at the Union County Sports Center to consider adding a third gym building adjacent to the current gym that would double as a voting precinct and elections offices. A second roundabout is being considered at the intersection of the Gooch Bypass and Gainesville Highway. The county is

hoping to get the design for that soon from GDOT. The Gun Range has been bid out and should start construction in October if not earlier. Colditz won the bid for the resurfacing of about seven miles of county roads with most being completed. These roads included the K Road, Trackrock Gap Road, Good Henry, Cooper Gap, Jones Creek, and Jewell Mason. There is a moratorium on short-term rentals. A committee has also been formed to create ordinances pertaining to these short-term rentals. Renee from the Commissioner's Office is organizing this ten-person committee. The Scottish Festival and Arts in the Park were a huge success this year. The Farmers Market is in full gear and busy as usual. The Moccasin Road convenience center is almost ready to open where citizens can take their trash and recyclables. Union General is in the middle of constructing a 45,000 sq. ft. new building. The new grocery store, Aldi, is under construction. The Senior Center expansion is very near completion. Commissioner Paris is working with an eight-county consortium to try to work together on issues related to growth in the area. Commissioner Paris closed stating that the newly refurbished transfer station has received a lot of compliments.

There being no further business the meeting was adjourned at 7:15 pm.

Respectfully submitted by:



Jennifer Mahan, County Clerk

Approved this 18th day of August, 2022



Lamar Paris, Commissioner