

**WHITE COUNTY BOARD OF COMMISSIONERS**

**MINUTES OF THE CALLED MEETING HELD**

**FRIDAY, OCTOBER 28, 2011 AT 8:30 A.M.**

The White County Board of Commissioners held a Called Meeting on Friday, October 28, 2011 at 8:30 a.m. in the Board of Commissioners Office Conference Room. Present at the meeting were: Chairman Travis Turner, Commissioner Terry Goodger, Commissioner Lyn Holcomb, Commissioner Edwin Nix, Commissioner Craig Bryant, and County Clerk Shanda Smallwood.

Chairman Turner called the meeting to order.

Upon presentation of proclamation, November 6, 2011 was designated as “Retired Educator’s Day in White County”.

Mr. Kevin Hamby, CHA / SPLOST Manager, presented the revised 2014 SPLOST Intergovernmental Agreement with the City of Cleveland and the City of Helen. He stated that the main revision was the description of the County’s debt service related to the Installment Sales Agreement on the new jail project.

Upon a motion made by Commissioner Goodger, seconded by Commissioner Nix there was a unanimous vote to adopt the authorizing resolution (County Resolution No. 2011-30) for the approval and execution of the revised 2014 SPLOST Intergovernmental Agreement with the City of Cleveland and the City of Helen as follows:

**Resolution Approving a SPLOST Intergovernmental Agreement and Authorizing the Chairman to Execute the Agreement on Behalf of the County**

Resolution No. 2011- 30

(RE: Revised Intergovernmental Agreement As Presented October 28, 2011)

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WHITE COUNTY, GEORGIA APPROVING AND AUTHORIZING EXECUTION, BY THE CHAIRMAN OF THE WHITE COUNTY BOARD OF COMMISSIONERS, OF AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE COUNTY AND CERTAIN MUNICIPALITIES OF WHITE COUNTY CONCERNING A COUNTY ONE PERCENT SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX ENACTED PURSANT TO O.C.G.A § 48-8-110 *ET SEQ.*; REPEALING PRIOR RESOLUTIONS IN CONFLICT; AND FOR OTHER PURPOSES.

WHEREAS, O.C.G.A. § 48-8-110 *et seq.* authorizes the imposition of a one percent county special purpose local option sales and use tax (SPLOST) for the purposes *inter alia* of financing capital outlay projects to be owned or operated by the County and one or more municipalities; and

WHEREAS, White County, Georgia, the City of Cleveland, Georgia, and the City of Helen, Georgia desire to utilize the proceeds of a SPLOST for one or more of the purposes authorized under O.C.G.A. § 48-8-111 (a)(1).

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

SECTION 1. The attached intergovernmental agreement addressing the disbursement of SPLOST proceeds among White County, the City of Cleveland, and the City of Helen and other related matters is hereby approved.

SECTION 2. The Chairman of the White County Board of Commissioners is authorized to execute the intergovernmental agreement on behalf of the Board of Commissioners of White County, Georgia and affix the seal of the County thereto.

SECTION 3. All resolutions, or parts of resolutions, in conflict herewith are repealed.

This the 28<sup>th</sup> day of October, 2011.

WHITE COUNTY, GEORGIA

s/Travis C. Turner

CHAIRMAN

ATTEST:

s/Shanda Smallwood

COUNTY CLERK

**SPLOST INTERGOVERNMENTAL AGREEMENT**

STATE OF GEORGIA                    )  
  )  
COUNTY OF WHITE                 )

**INTERGOVERNMENTAL AGREEMENT FOR THE USE AND DISTRIBUTION OF PROCEEDS FROM THE 2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX FOR CAPITAL OUTLAY PROJECTS**

**THIS AGREEMENT** is made and entered this the \_\_\_ day of November, 2011 by and between White County, a political subdivision of the state of Georgia (the “County”), and the City of Cleveland, and the City of Helen, municipal corporations of the State of Georgia (the “Municipalities”, individually and collectively).

**WITNESSETH:**

**WHEREAS**, O.C.G.A. § 48-8-110 *et seq.* (the “Act”), authorizes the levy of a one percent County Special Purpose Local Option Sales Tax (the “SPLOST”) for the purpose of financing capital outlay projects for the use and benefit of the County and qualified municipalities within the County; and

**WHEREAS**, the County and Municipalities met to discuss possible projects for inclusion in the SPLOST referendum on the 25<sup>st</sup> day of August, 2011 with the City of Cleveland, and the City of Helen in conformance with the requirements of O.C.G.A. § 48-8-111 (a); and

**WHEREAS**, the County and the Municipalities have negotiated a division of the Special Purpose Local Option Sales Tax proceeds as authorized by the Act.

**NOW, THEREFORE**, in consideration of the mutual promises and understandings made in this Agreement, and for other good and valuable consideration, the County and the Municipalities consent and agree as follows:

**SECTION 1. Representations and Mutual Covenants**

(A) The County makes the following representations and warranties which may be specifically relied upon by all parties as a basis for entering this Agreement:

- (i) The County is a political subdivision duly created and organized under the Constitution of the State of Georgia;

- (ii) The governing authority of the County is duly authorized to execute, deliver and perform this Agreement; and
- (iii) This Agreement is a valid, binding, and enforceable obligation of the County; and
- (iv) The County will take all actions necessary to call an election to be held in all voting precincts in the County on the date of the 2012 Presidential Preference Primary as designated by the Secretary of State for the purpose of submitting to the voters of the County for their approval, the question of whether or not a SPLOST shall be imposed on all sales and uses within the special district of White County for a period of 24 quarters, commencing on the 1<sup>st</sup> day of October, 2014, to raise an estimated ( \$19,000,000 ) to be used for funding the projects specified in Exhibit A attached hereto.
- (v) The proceeds of such SPLOST 2014 following their deposit in the SPLOST 2014 Fund, shall be distributed within ten (10) days of receipt from the Department of Revenue as follows:
  - a. Projects of the City of Cleveland, including but not limited to, engineering studies and services for design and construction of such project. The City of Cleveland shall receive thirteen percent (13%) of the monthly SPLOST revenues in order to fund the estimated costs of the City of Cleveland projects specified in Exhibit A attached hereto and incorporated herein by reference.
  - b. Projects of the City of Helen, including but not limited to, engineering studies and services for design and construction of such projects. The City of Helen shall receive thirteen percent (13%) of the monthly SPLOST revenues in order to fund the estimated costs of the City of Helen proceeds specified in Exhibit A attached hereto and incorporated herein by reference.
  - c. The balance of the seventy-four percent (74%) shall be retained by White County for the projects of White County, including but not limited to, engineering studies and services for design and construction of such projects specified in Exhibit A attached hereto and incorporated herein by reference.

(B) Each of the Municipalities makes the following representations and warranties which may be specifically relied upon by all parties as a basis for entering this Agreement:

- (i) Each Municipality is a municipal corporation duly created and organized under the Laws of the State of Georgia;
- (ii) The governing authority of each Municipality is duly authorized to execute, deliver and perform this Agreement;
- (iii) This Agreement is a valid, binding, and enforceable obligation of each Municipality;
- (iv) Each Municipality is a qualified municipality as defined in O.C.G.A. § 48-8-110 (4); and
- (v) Each Municipality is located entirely or partially within the geographic boundaries of the special tax district created in the County.

(C) It is the intention of the County and Municipalities to comply in all respects with O.C.G.A. § 48-8-110 *et seq.*

- (D) The County and Municipalities agree to proceed with the projects specified in Exhibit A of this Agreement.
- (E) The County and Municipalities agree that each approved SPLOST project associated with this Agreement shall be maintained as a public facility and in public ownership. If ownership of a project financed pursuant to this Agreement is transferred to private ownership, the proceeds of the sale shall, for the purposes of this Agreement, be used exclusively for the public purpose or purposes of said entity.
- (F) The County and Municipalities agree to maintain thorough and accurate records concerning receipt of SPLOST proceeds and expenditures for each project undertaken by the respective county or municipality as required fulfilling the terms of this Agreement.

## **SECTION 2. Conditions Precedent**

- (A) The obligations of the County and Municipalities pursuant to this Agreement are conditioned upon the adoption of a resolution of the County calling for the imposition of the SPLOST in accordance with the provisions of O.C.G.A. § 48-8-111 (a).
- (B) This Agreement is further conditioned upon the approval of the proposed imposition of the SPLOST by the voters of the County in a referendum to be held in accordance with the provisions of O.C.G.A. § 48-8-111 (b) through (e).
- (C) This Agreement is further conditioned upon the collecting of the SPLOST revenues by the State Department of Revenue and transferring same to the County.

## **SECTION 3. Effective Date and Term of the Tax**

The SPLOST, subject to approval in an election to be held on the date of the Presidential Preference Primary as designated by the Secretary of State, shall continue for a period of Six (6) Years with collections beginning on October 1, 2014.

## **SECTION 4. Effective Date and Term of this Agreement**

This Agreement shall commence upon the date of its execution and shall terminate upon the later of:

- (A) The official declaration of the failure of the election described in this Agreement;
- (B) The expenditure by the County and all of the Municipalities of the last dollar of money collected from the 2014 Special Purpose Local Option Sales Tax after the expiration of the Special Purpose Local Option Sales Tax; or
- (C) The completion of all projects described in Exhibit A.

## **SECTION 5. County SPLOST Fund; Separate Accounts; No Commingling**

- (A) A special fund or account shall be created by the County and designated as the 2014 White County Special Purpose Local Option Sales Tax Fund (“SPLOST Fund”). The County shall select a local bank which shall act as a depository and custodian of the SPLOST Fund upon such terms and conditions as may be acceptable to the County.
- (B) Each Municipality shall create a special fund to be designated as the 2014 White County Special Purpose Local Option Sales Tax Fund. Each Municipality shall select a local bank which shall act as a depository and

custodian of the SPLOST proceeds received by each Municipality upon such terms and conditions as may be acceptable to the Municipality.

- (C) All SPLOST proceeds shall be maintained by the County and each Municipality in the separate accounts or funds established pursuant to this Section. Except as provided in Section 6, SPLOST proceeds shall not be commingled with other funds of the County or Municipalities and shall be used exclusively for the purposes detailed in this Agreement. No funds other than SPLOST proceeds shall be placed in such funds or accounts.

#### **SECTION 6. Procedure for Disbursement of SPLOST Proceeds**

- (A) Upon receipt by the County of SPLOST proceeds collected by the State Department of Revenue, the County shall immediately deposit said proceeds in the SPLOST Fund. The monies in the SPLOST Fund shall be held and applied to the cost of acquiring, constructing and installing the County and City capital outlay projects listed in Exhibit A and as provided in Paragraph B of this Section.
- (B) The County, following deposit of the SPLOST proceeds in the SPLOST Fund, shall within 10 business days disburse the SPLOST proceeds due to each Municipality according to the schedule in Exhibit A. The proceeds shall be deposited in the separate funds established by each Municipality in accordance with Section 5 of this Agreement.
- (C) Should any Municipality cease to exist as a legal entity before all funds are distributed under this Agreement, that Municipality's share of the funds subsequent to dissolution shall be paid to the County as part of the County's share unless an act of the Georgia General Assembly makes the defunct Municipality part of another successor municipality. If such an act is passed, the defunct Municipality's share shall be paid to the successor Municipality in addition to all other funds to which the successor Municipality would otherwise be entitled.

#### **SECTION 7. Projects**

All capital outlay projects, to be funded in whole or in part from SPLOST proceeds, are listed in Exhibit A which is attached hereto and made part of this Agreement.

#### **Section 8. Priority and Order of Project Funding**

Projects shall be fully or partially funded and constructed in accordance with the list found in Exhibit A of this Agreement. Each party may choose the order of projects and priority of such party's project.

#### **Section 9. Completion of Projects**

- (A) The County and Municipalities acknowledge that the costs shown for each project described in Exhibit A are estimated amounts.
- (B) If a county project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Exhibit A, the County may apply the remaining unexpended funds to any other county project in Exhibit A.
- (C) If a municipal project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Exhibit A, the Municipality may apply the remaining unexpended funds to any other project included for that Municipality in Exhibit A.
- (D) The County and Municipalities agree that each approved 2014 SPLOST project associated with this Agreement shall be completed or commenced within five years after the termination of the 2014 SPLOST. Any 2014

SPLOST proceeds held by a County or Municipality at the end of the five year period shall, for the purposes of this Agreement, be deemed the sole property of the County or Municipality holding said funds, but shall remain dedicated to the specific projects of said entity under the 2014 SPLOST. Provided however, it shall be the duty of the County to pay to such municipality such funds as the County owes to said Municipality pursuant to the terms of the agreement.

**Section 10. Certificate of Completion**

Within thirty (30) days after the completion of a municipal project listed in Exhibit A is completed, the Municipality owning the project shall file with the County a Certificate of Completion signed by the mayor or chief elected official of the respective Municipality, setting forth the date on which the project was completed, and the final cost of the project.

**Section 11. Expenses**

The County shall administer the SPLOST Fund to effectuate the terms of this Agreement and shall be reimbursed on a pro rata basis for the actual cost of said administration in the event the costs of administration exceed 1% of the 2014 SPLOST for any reason. Furthermore, the County shall be responsible for the cost of holding the SPLOST election.

**Section 12. Audits**

A. During the term of this Agreement, the distribution and use of all SPLOST proceeds deposited in the SPLOST Fund and each Municipal fund shall be audited annually by an independent certified public accounting firm in accordance with O.C.G.A. § 48-8-121 (a)(2). The County and each Municipality receiving SPLOST proceeds shall be responsible for the cost of their respective audits. The County and the Municipalities agree to cooperate with the independent certified public accounting firm in any audit by providing all necessary information.

B. Each Municipality shall provide the County a copy of the audit of the distribution and use of the SPLOST proceeds by the Municipality. The County shall provide to each municipality a copy of the audit of the distribution and use of the SPLOST proceeds by the County.

**Section 13. Notices**

All notices, consents, waivers, directions, requests or other instruments or communications provided for under this Agreement shall be deemed properly given when delivered personally or sent by registered or certified United States mail, postage prepaid, as follows:

White County Board of Commissioners Chairman 59 A South Main Street Cleveland, GA 30528	City of Cleveland Mayor 85 South Main Street Cleveland, GA 30528
City of Helen Mayor P.O. Box 280 Helen, GA 30545	

**Section 14. Entire Agreement**

This Agreement, including any attachments or exhibits, constitutes all of the understandings and agreements existing between the County and the Municipalities with respect to distribution and use of the proceeds from the Special Purpose Local Option Sales Tax. Furthermore, this Agreement supersedes all prior agreements, negotiations and communications of whatever type, whether written or oral, between the parties hereto with respect to distribution and use of said SPLOST 2014.

**Section 15. Amendments**

This Agreement shall not be amended or modified except by agreement in writing executed by the governing authorities of the County and the Municipalities.

**Section 16. Governing Law**

This Agreement shall be deemed to have been made and shall be construed and enforced in accordance with the laws of the State of Georgia.

**Section 17. Severability**

Should any phrase, clause, sentence, or paragraph of this Agreement be held invalid or unconstitutional, the remainder of the Agreement shall remain in full force and effect as if such invalid or unconstitutional provision were not contained in the Agreement unless the elimination of such provision detrimentally reduces the consideration that any party is to receive under this Agreement or materially affects the operation of this Agreement.

**Section 18. Compliance with Law**

The County and the Municipalities shall comply with all applicable local, State, and Federal statutes, ordinances, rules and regulations with regard to the 2014 SPLOST.

**Section 19. No Consent to Breach**

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

**Section 20. Counterparts**

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

**Section 21. Mediation**

The County and Municipalities agree to submit any controversy arising under this Agreement to non-binding mediation for a resolution. The parties to the mediation shall mutually select a neutral party to serve as mediator. Costs of mediation shall be shared equally among the parties to the mediation.

**Section 22. Time of the Essence**

Time is of the essence of this Agreement and the provisions thereof.

**Section 23. References to SPLOST or SPLOST 2014**

References herein to SPLOST or SPLOST 2014 shall mean the Special Purpose Local Option Sales Tax beginning 2014.

**IN WITNESS WHEREOF**, the County and the Municipalities acting through their duly authorized agents have caused this Agreement to be signed, sealed and delivered for final execution by the County on the date indicated herein.

**COUNTY OF WHITE, GEORGIA**

**CITY OF CLEVELAND, GEORGIA**

By: s/Travis Turner

By: \_\_\_\_\_

Travis Turner, Chairman

Dr. Donald Stanley, Mayor

(Seal)

(Seal)

Attest:

Attest:

s/Shanda Smallwood

\_\_\_\_\_

Shanda Smallwood, County Clerk

Connie Tracas, City Clerk

**CITY OF HELEN, GEORGIA**

By: \_\_\_\_\_

Helen Wilkins, Mayor

(Seal)

Attest:

\_\_\_\_\_

Kimberly Smith, City Clerk

**Exhibit A**

**2014 White County SPLOST Project List  
2014 SPLOST Revenue Estimate - \$19,000,000**

Distribution of Proceeds: All projects have equal priority and shall receive a pro rata allocation of SPLOST proceeds on a monthly basis in accordance with the table below. The pro-rata percentages shall control over the estimated cost in the event of a conflict:

<b>Project</b>	<b>County/Municipality</b>	<b>Estimated Cost</b>	<b>Pro Rata</b>
To provide funds to make the Installment Sale Agreement Payments under the Intergovernmental Installment Sale Agreement, dated April 1, 2010, under which White County is purchasing the new White County Detention Center	WHITE COUNTY	\$6,800,000	48.36%
Administration Equipment, Facilities, and Vehicles	WHITE COUNTY	\$1,000,000	4.98%
Historical Facilities Renovations/Additions	WHITE COUNTY	\$100,000	0.71%
Economic Development Authority Equipment, Facilities, and Vehicles	WHITE COUNTY	\$50,000	0.36%
E911 Communication System Infrastructure and Upgrades	WHITE COUNTY	\$260,000	1.85%
Fire-EMS Equipment, Facilities, and Vehicles	WHITE COUNTY	\$25,000	0.18%
Library Facilities, Equipment, and Materials	WHITE COUNTY	\$100,000	0.71%
The acquisition and/or Improvement of Computer and Communications Information Technology Equipment and System Infrastructure and Upgrades	WHITE COUNTY	\$175,000	1.24%
Roads and Bridges Equipment, Vehicles, Resurfacing, and Improvements	WHITE COUNTY	\$5,500,000	39.12%
Parks and Recreation Equipment, Facilities,	WHITE COUNTY	\$25,000	0.18%

and Vehicles			
Senior Center Facilities, and Vehicles	WHITE COUNTY	\$100,000	0.71%
Sherriff's Department Equipment, Facilities, and Vehicles	WHITE COUNTY	\$200,000	1.42%
Solid Waste Facilities	WHITE COUNTY	\$25,000	0.18%
<b>TOTAL ESTIMATE OF WHITE COUNTY SPLOST PROJECTS</b>	<b>WHITE COUNTY (74% of the SPLOST Proceeds)</b>	<b>\$14,060,000</b>	<b>100.00%</b>

<b>CITY OF CLEVELAND (13%)</b>			
Water / Wastewater Improvements Including Equipment and Vehicles	City of Cleveland	\$1,033,600	41.85%
Acquisition and/or Capital Improvement of, Public Buildings, Public Infrastructure, Parks and Public Recreation Areas Including: Administrative, Cultural, Recreational, and Public Safety Facilities and Vehicles	City of Cleveland	\$236,400	9.57%
Roads, Street, Bridges, and Sidewalk Projects; including Equipment and Vehicles, Resurfacing, and Repairs	City of Cleveland	\$750,000	30.36%
Cultural and Recreation Equipment, Facilities, and Vehicles Parks and Public Recreation Areas	City of Cleveland	\$450,000	18.22%
<b>TOTAL ESTIMATE OF CITY OF CLEVELAND PROJECTS</b>	<b>CITY OF CLEVELAND (13% of the SPLOST Proceeds)</b>	<b>\$2,470,000</b>	<b>100%</b>

<b>CITY OF HELEN (13%)</b>			
Water / Wastewater Improvements Including Equipment and Vehicles	City of Helen	\$1,170,000	47.37%
Roads, Street, Bridges	City of Helen	\$975,000	39.47%

and Sidewalk Projects; including Equipment and Vehicles, Resurfacing, and Repairs			
Acquisition and/or Capital Improvement of Public Buildings, Public Infrastructure, Parks and Public Recreation Areas Including: Administrative, Cultural, Recreational, and Public Safety Facilities and Vehicles	City of Helen	\$225,000	9.11%
The Acquisition and/or Improvement of Computer and Communications Information Equipment, and System Infrastructure and Upgrades	City of Helen	\$100,000	4.05%
<b>TOTAL ESTIMATE OF CITY OF HELEN PROJECTS</b>	<b>CITY OF HELEN (13% of the SPLOST Proceeds)</b>	<b>\$2,470,000</b>	<b>100%</b>

-End of Resolution as Adopted-

Mr. Hamby presented the Resolution Calling for an Election to Continue the White County Special Purpose Local Option Sales Tax (SPLOST). He explained that the 2014 SPLOST vote would be held on March 6, 2012 in conjunction with the 2012 Presidential Preference Primary.

Upon a motion made by Commissioner Goodger, seconded by Commissioner Nix there was a unanimous vote to adopt a resolution (County Resolution No. 2011-31) issuing the call for the 2014 SPLOST vote pursuant to the 2014 SPLOST Intergovernmental Agreement as follows:

**RESOLVED:** October 28, 2011

**RESOLUTION NO. 2011-31**

**Resolution Calling for an Election to Continue the White County Special Purpose Local Option Sales Tax (SPLOST)**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WHITECOUNTY, GEORGIA CONTINUING THE IMPOSITION OF A COUNTY ONE PERCENT SALES AND USE TAX AS AUTHORIZED BY PART 1 OF ARTICLE 3 OF CHAPTER 8 OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED, SUBJECT TO REFERENDUM APPROVAL AND OTHER REQUIREMENTS OF THE ACT, SPECIFYING THE PURPOSES FOR WHICH THE PROCEEDS OF SUCH TAX ARE TO BE USED; SPECIFYING THE PERIOD OF TIME FOR WHICH SUCH TAX SHALL BE IMPOSED; SPECIFYING THE ESTIMATED COST OF THE PROJECTS TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX; REQUESTING THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF WHITE COUNTY TO APPROVE THE IMPOSITION OF SUCH SALES AND USE TAX; APPROVING THE FORM OF BALLOT TO BE USED IN SUCH AN ELECTION; AND FOR OTHER PURPOSES.

**WHEREAS**, Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the “Act”) subject to referendum approval by the voters, authorizes the imposition of a county

one percent sales and use tax (the “SPLOST”) for the purpose, *inter alia*, of financing certain capital outlay projects which include those set forth herein, pursuant to O.C.G.A. § 48-8-111, et seq.; and

**WHEREAS**, the Board of Commissioners of White County, Georgia (the “Board of Commissioners”) has determined that it is in the best interest of the citizens of White County, Georgia (the “County”) that a one percent SPLOST be imposed in a special district within the County to raise approximately \$19,000,000 for the purpose of funding capital outlay projects (the “Projects”) as herein provided for, all in accordance with the Act; and

**WHEREAS**, the Board of Commissioners delivered a ten (10) day prior written notice (the “Notice”) to the Mayor in each municipality located within the County regarding the continuation 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 Cleveland and the City of Helen (“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 has entered into an intergovernmental agreement with the Municipalities that are party to the Agreement being the City of Cleveland and the City of Helen (collectively the “Municipalities”), pursuant to the requirements of O.C.G.A. § 48-8-111(a)(1)(D); and

**WHEREAS**, the Municipalities represent approximately fourteen percent (14.44%) of the total population of the County; and

**WHEREAS**, the Board of Commissioners of White County, Georgia has determined that it is in the best interests of the citizens of the County that a one percent sales and use tax be imposed in the County for the purpose in the implementation, acquisition, construction and installation of certain capital outlay projects as described upon the table herein (collectively the “Capital Outlay Projects”); and

**WHEREAS**, O.C.G.A. § 48-8-111(a)(1)(D) authorizes capital outlay projects owned and operated or both by the County, one or more municipalities, or any combination thereof, with respect to which the County has, prior to the call of the election, entered into a contract, as authorized by Article IX, Section III of the Georgia Constitution, with the Municipalities of the County;

**WHEREAS**, THE IMPOSITION OF THE SPLOST must be approved by the qualified voters of White County in a referendum which the Board of Commissioners desires to be held as a special election on the date of the 2012 Presidential Preference Primary being March 6, 2012 as designated by the Secretary of State, as provided in Section 21-2-540 of the Official Code of Georgia Annotated.

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

**(A) Imposition of the SPLOST.** Assuming the question of imposing a County SPLOST is approved by the voters of the special district in the election hereinafter referred to, in order to finance the Capital Outlay Projects which will be for the use of and benefit of the citizens of White County, and the citizens of the Cities of Cleveland and Helen, the SPLOST shall be imposed for a 72 month term, purposes and costs as follows:

**1.** In order to finance the Projects described hereinbelow, 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, and with the Projects being as follows:

PROJECT	COUNTY/ MUNICIPALITY	ESTIMATED COST
WHITE COUNTY (74% OF THE SPLOST PROCEEDS)		

To provide funds to make the Installment Sale Agreement Payments under the Intergovernmental Installment Sale Agreement, dated as of April 1, 2010, under which White County is purchasing the new White County Detention Center	WHITE COUNTY	\$6,800,000
Administration Equipment, Facilities and Vehicles	WHITE COUNTY	\$1,000,000
Historical Facilities Renovations/Additions	WHITE COUNTY	\$100,000
Economic Development Authority Equipment, Facilities and Vehicles	WHITE COUNTY	\$50,000
E911 Communication System Infrastructure and Upgrades	WHITE COUNTY	\$260,000
Fire-EMS Equipment, Facilities and Vehicles	WHITE COUNTY	\$25,000
Library Facilities, Equipment and Materials	WHITE COUNTY	\$100,000
The Acquisition and/or Improvement of Computer and Communications Information Technology Equipment and System Infrastructure and Upgrades	WHITE COUNTY	\$175,000
Roads, Street, and Bridges Equipment, Vehicles, Resurfacing, Repairs, and Improvements	WHITE COUNTY	\$5,500,000
Parks and Recreation Equipment, Facilities, and Vehicles	WHITE COUNTY	\$25,000
Senior Center Facilities and Vehicles	WHITE COUNTY	\$100,000
Sheriff's Department Equipment, Facilities and Vehicles	WHITE COUNTY	\$200,000

Solid Waste Facilities	WHITE COUNTY	\$25,000
<b>TOTAL ESTIMATE OF WHITE COUNTY SPLOST PROJECTS</b>	<b>WHITE COUNTY</b>	<b>\$14,060,000</b>
<b>CITY OF CLEVELAND (13% OF THE SPLOST PROCEEDS)</b>		
Water/Wastewater Improvements Including Equipment and Vehicles	CITY OF CLEVELAND	\$1,033,600
Acquisition and/or Capital Improvement of, Public Buildings, Public Infrastructure, Parks and Public Recreation Areas Including: Administrative, Cultural, Recreational, and Public Safety Facilities and Vehicles	CITY OF CLEVELAND	\$236,400
Roads, Street Bridges and Sidewalk Projects; including Equipment and Vehicles, Resurfacing and Repairs	CITY OF CLEVELAND	\$750,000
Cultural and Recreation Equipment, Facilities and Vehicles Parks and Public Recreation Areas	CITY OF CLEVELAND	\$450,000
<b>TOTAL ESTIMATE OF CITY OF CLEVELAND</b>	<b>CITY OF CLEVELAND</b>	<b>\$2,470,000</b>

<b>CITY OF HELEN (13% OF THE SPLOST PROCEEDS)</b>		
Water/Wastewater Improvements Including Equipment and Vehicles	CITY OF HELEN	\$1,170,000
Roads, Street, Bridges, and Sidewalk Projects, including Equipment and Vehicles, Resurfacing and Repairs	CITY OF HELEN	\$975,000

Acquisition and/or Capital Improvement of Public Buildings, Public Infrastructure, Parks and Public Recreation Areas Including: Administrative, Cultural, Recreational, and Public Safety Facilities and Vehicles	CITY OF HELEN	\$225,000
The Acquisition and/or Improvement of Computer and Communications Information Equipment and System Infrastructure and Upgrades	CITY OF HELEN	\$100,000
<b>TOTAL ESTIMATE OF CITY OF HELEN PROJECTS</b>	<b>CITY OF HELEN</b>	<b>\$2,470,000</b>

2. Distribution of Proceeds: The Projects of the Municipalities shall have equal priority with the Projects of the County, and the SPLOST proceeds shall be disbursed to the County and the Municipalities based upon a pro rata allocation of SPLOST funds received from the State of Georgia on a monthly basis in accordance with percentages set forth in the table herein above. The pro rata percentages shall control over the estimated cost in the event of a conflict. Each municipality may choose the order of its Projects and the priority of its Projects, and the County may choose the order of its Projects and the priority of its Projects so long as it makes the Installment Sale Agreement Payments under the Intergovernmental Installment Sale Agreement, dated April 1, 2010.

3. The SPLOST is to be imposed for a period of (twenty-four [24] consecutive calendar quarters) six (6) years, commencing October 1, 2014, following the expiration of the special purpose local option sales tax presently in effect (and being the first day of the calendar quarter following the calendar quarter in which the special sales and use tax authorized by the Act presently in effect expires).

**(B) Call for the Election; Ballot Form; Notice.**

1. The Election Superintendent of White County is hereby requested to call an election in all voting precincts in the County on the date of the 2012 Presidential Preference Primary as designated by the Georgia Secretary of State, being March 6, 2012, for the purpose of submitting to the qualified voters of the County the question of the imposition of the tax described in this Resolution for the purposes described in this Resolution and as set forth in paragraph 2 below.

2. The ballots to be used in the election shall have written or printed thereon substantially the following:

- YES** “Shall a special one percent (1%) sales and use tax be imposed in the special district
- NO** of White County for a period of time not to exceed Six (6) Years and for the raising of an estimated amount of \$ 19,000,000 for the purpose of:

- (1) providing funds to make the Installment Sale Agreement Payments under the Intergovernmental Installment Sale Agreement, dated as of April 1, 2010, under which White County is purchasing the new White County Detention Center; administration facilities projects, including equipment and vehicles; historical facilities renovations/additions; economic development authority facilities projects, including equipment and vehicles; E911 communication system infrastructure and upgrades; fire/EMS facilities, vehicles, and equipment; library facilities, equipment, and materials; the acquisition and/or improvement of computer and communications information

technology equipment and system infrastructure and upgrades; roads, street, and bridge projects, including resurfacing, equipment, vehicles, repairs, and improvements; park and recreation facilities, equipment and vehicles; senior citizen facilities and vehicles; sheriff’s department facilities, equipment, and vehicles; solid waste facilities for **White County**; and

(2) funding water and wastewater improvements including equipment and vehicles; acquisition and/or capital improvement of public buildings, public infrastructure, parks and public recreation areas including: administrative, cultural, recreational and public safety facilities and vehicles; roads, street, bridges and sidewalk projects including equipment and vehicles, resurfacing and repairs; cultural and recreation facilities, equipment and vehicles, parks and public recreation areas for the **City of Cleveland**; and,

(3) funding water and wastewater improvements including equipment and vehicles; roads, street, bridges, and sidewalk projects, including equipment, vehicles, resurfacing and repairs; acquisition and/or capital improvement of public buildings, public infrastructure, parks and public recreation areas including: administrative, cultural, recreational, and public safety facilities and vehicles; acquisition and/or improvement of computer and communications information equipment and system infrastructure and upgrades for the **City of Helen**.

**3.** It is hereby requested that the election be held by the Election Superintendent of White 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 Election Superintendent of White County canvass the returns and declare the result of the election and certify the result to the Secretary of State and to the Commissioner of Revenue.

**4.** The Election Superintendent of White County is hereby authorized and requested to publish a notice of the 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”.

**(C)** The Clerk of the Board of Commissioners is hereby authorized and directed to deliver a copy of the resolution to the Election Superintendent of White County, with a request that the Election Superintendent of White County issue the call for an election at least ninety (90) days prior to the election.

**(D)** 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 and the implementation, acquisition, construction and installation of the County Projects.

**(E)** The Resolution shall take effect immediately upon its adoption.

This \_\_\_\_\_ day of \_\_\_\_\_, 2011.

**BOARD OF COMMISSIONERS  
OF WHITE COUNTY**

By: \_\_\_\_\_

Chair

By: \_\_\_\_\_

Commissioner

By: \_\_\_\_\_

Commissioner

By: \_\_\_\_\_

Commissioner

By: \_\_\_\_\_  
Commissioner

(SEAL)

ATTEST:

\_\_\_\_\_  
Shanda Smallwood, County Clerk

Date Adopted \_\_\_\_\_

**EXHIBIT “A”**

**NOTICE OF ELECTION TO AUTHORIZE THE CONTINUATION  
OF SALES AND USE TAX**

**TO THE QUALIFIED VOTERS OF WHITE COUNTY, GEORGIA**

NOTICE IS HEREBY GIVEN that on the day of the Presidential Preference Primary in 2012 as designated by the Georgia Secretary of State, being March 6, 2012, an election will be held at the regular polling places in all the election districts of White 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) consecutive years for the raising of approximately \$19,000,000 for the purpose of funding capital outlay projects (“the Projects”) specified in the form of the ballot set forth below.

Distribution of Proceeds: White County, the City of Cleveland and the City of Helen shall receive a pro rata allocation of SPLOST funds received from the State of Georgia on a monthly basis in accordance with the intergovernmental agreement among White County, the City of Cleveland, and the City of Helen. The order and priority of projects shall be determined in accordance with said intergovernmental agreement.

The ballots to be used in said election shall have written or printed thereon the following:

- YES** “Shall a special one percent (1%) sales and use tax be imposed in the special district  
 **NO** of White County for a period of time not to exceed Six (6) Years and for the raising of an estimated amount of \$ 19,000,000 for the purpose of:

(1) providing funds to make the Installment Sale Agreement Payments under the Intergovernmental Installment Sale Agreement, dated as of April 1, 2010, under which White County is purchasing the new White County Detention Center; administration facilities projects, including equipment and vehicles; historical facilities renovations/additions; economic development authority facilities projects, including equipment and vehicles; E911 communication system infrastructure and upgrades; fire/EMS facilities, vehicles, and equipment; library facilities, equipment, and materials; the acquisition and/or improvement of computer and communications information technology equipment and system infrastructure and upgrades; roads, street, and bridge projects, including resurfacing, equipment, vehicles, repairs, and improvements; park and recreation facilities, equipment and vehicles; senior citizen facilities and vehicles; sheriff’s department facilities, equipment, and vehicles; solid waste facilities for **White County**; and

(2) funding water and wastewater improvements including equipment and vehicles; acquisition and/or capital improvement of public buildings, public infrastructure, parks

and public recreation areas including: administrative, cultural, recreational and public safety facilities and vehicles; roads, street, bridges and sidewalk projects including equipment and vehicles, resurfacing and repairs; cultural and recreation equipment, facilities and vehicles and parks and public recreation areas for the **City of Cleveland**; and,

(3) funding water and wastewater improvements including equipment and vehicles; roads, street, bridges, and sidewalk projects, including equipment, vehicles, resurfacing and repairs; acquisition and/or capital improvement of public buildings, public infrastructure, parks and public recreation areas including: administrative, cultural, recreational, and public safety facilities and vehicles; acquisition and/or improvement of computer and communications information equipment and system infrastructure and upgrades for the **City of Helen**.

Voters desiring to vote *for* the imposition of said SPLOST for the purposes set forth above shall do so by voting “Yes”, and voters desiring to vote *against* the imposition of said SPLOST for such purposes shall do so by voting “No” as to the question set out within the form of the ballot set out herein above. If more than one-half (1/2) of the votes cast on such question are in favor of levying such tax, then such tax shall be levied in accordance with the provisions of O.C.G.A. § 48-8-110, et seq.

The several places for holding the election shall be in the regular and established precincts of the County, and the polls will be open from 7:00 a.m. to 7:00 p.m. on the date fixed for the election being March 6, 2012. Those qualified to vote at the election shall be determined in all respects in accordance and in conformity with the Constitution and statutes of the United States of America and of the State of Georgia.

The last date to register to vote in this election is \_\_\_\_\_, through 5:00 p.m.

Those residents of White County qualified to vote at such election shall be determined in all respects in accordance with the election laws of the State of Georgia.

This Notice is given pursuant to joint action of the Board of Commissioners of White County and the Superintendent of Election of White County.

**WHITE COUNTY, GEORGIA**

By: \_\_\_\_\_

Chairman, Board of Commissioners

**SUPERINTENDENT OF ELECTIONS**

**OF WHITE COUNTY**

By: \_\_\_\_\_

-End of Resolution as Adopted-

Mr. Hamby stated that the Board of Commissioners, Elected Officials and County Employees could speak about the 2014 SPLOST in a factual manner; however they could not engage in conversation the 2014 SPLOST in order to solicit a “yes” vote. He stated that the Board of Commissioners could establish a citizens group tasked with going out and promoting the SPLOST vote or they could engage the Chamber of Commerce for this purpose. Chairman Turner asked Mr. Tom O’Bryant, Director of Community & Economic Development to contact the Chamber and to present the Board of Commissioners with a plan for promotion of the 2014 SPLOST vote for the benefit of White County citizens.

Ms. Shanda Smallwood, County Clerk, presented the bids received for the roof repairs and replacement of the White County Health Department and Emergency Medical Services Garage. She stated the low bidder was Ideal Building Solutions at \$49,230.00 – which included gutter replacement on both buildings. Ms. Smallwood explained that the insurance company had agreed to pay \$ 28,640.74 – however she would like to ask that the low bidder contact the insurance adjustor in order to determine the discrepancy. She stated that the low bid was over \$10,000.00 less than the next lowest bidder so the result would be

obtaining additional funds from the insurance company as opposed to negotiating the low bid. She also reminder the Board that the gutter replacement and fascia board replacement was not part of the insurance claim and the shingles were being upgraded from a twenty (20) year three tab shingle to a thirty (30) year architectural shingle.

Upon a motion made by Commissioner Nix, seconded by Commissioner Holcomb there was a unanimous vote to award the contract for roof repairs and replacement of the White County Health Department and Emergency Medical Services Garage to Ideal Building Solutions – based on the bid submitted – in the amount of \$49,230.00 with the cost to be paid from the General Fund Capital Outlay Account.

Mr. Doug Dockery, Road Department Director, presented the sole source supplier letter to the Board of Commissioners, stating that Concord Road Equipment Manufacturing, Inc. was the only manufacturer that produced a piece of equipment with the specifications which were presented at the October 24, 2011 Regular Meeting. Mr. Dockery presented a sole source supplier letter from Reynolds-Warren Equipment Company, stating this company was the only authorized distributor of this equipment in the State of Georgia.

Upon a motion made by Commissioner Bryant, seconded by Commissioner Holcomb there was a unanimous vote to approve the White County Road Department's purchase of a New Concord CRE96018B under tailgate conveyor / bermer – being a sole source item - in the amount of \$14,233.00, with the cost to be funded from the previous funds allocated to the Road Department from the 2008 SPLOST.

Chairman Turner stated that White County had budgeted \$103,230.00 for the county's share of the Enotah Indigent Defense Services for Fiscal Year 2012; however the service agreement provided listed White County's portion as \$ 105,578.26. Vicki Mays, Finance Director, stated that the Indigent Defense Budget had a fund balance which could cover this additional expense which resulted from an increase in cost for state health insurance and retirement. Ms. Mays stated that the Lumpkin County Board of Commissioners would be voting on this at their next meeting.

Ms. Mays suggested a mid-year meeting with the Enotah Judicial Circuit in order to review the status of the budget. The Board felt this would be a beneficial measure to take since there had been a few issues with the Enotah Budget so far this year.

Upon a motion made by Commissioner Goodger, seconded by Commissioner Holcomb there was a vote to approve the Fiscal Year 2012 Enotah Indigent Defense Services Agreement – with White County's portion being \$105,578.26 and with the additional \$2,348.26 (above the \$103,230.00 budgeted by White County for Fiscal Year 2012) to be taken from the Enotah Indigent Defense Fund Balance. Commissioner Bryant and Commissioner Nix voted against the motion – with the motion passing by a 3-2 vote.

Upon a motion made by Commissioner Holcomb, seconded by Commissioner Goodger there was a vote to bring the issue regarding increasing the Enotah Juvenile Judge's travel allowance by \$789.00 for the 2012 Fiscal Year off the table from the September 26, 2011 meeting. Commissioner Bryant and Commissioner Nix voted against the motion – with the motion passing by a 3-2 vote.

Commissioner Holcomb stated the reasons he wanted to see this issue of the Juvenile Judge's travel allowance resolved were: that he did not want it to be said that the other Enotah Counties were having to pay for White County services, that White County citizens were having to travel to Lumpkin County in order to receive services from Juvenile Court, and the White County Sheriff's Office was bearing a burden in traveling to Lumpkin County for Juvenile Court.

Commissioner Bryant stated that his reason for not agreeing with the increase were: county employees had not received a pay increase in three years, employee retirement benefits had been cut, commissioners were not paid for their trips to meetings, the Juvenile Judge's salary was adequate for his position, and he was frustrated with approved budgets being changed throughout the budget year. He stated that citizens should be complaining about this to the Superior Court Judges.

Commissioner Nix said he did not want to know that Lumpkin County was paying for services provided to White County.

Upon a motion made by Commissioner Holcomb, seconded by Commissioner Goodger there was a vote to approve a \$789.00 increase (White County's Portion) in the travel allowance provided to the Enotah Juvenile Court for Fiscal Year 2012. Commissioner Bryant and Commissioner Nix voted against the motion – with the motion passing by a 3-2 vote.

Commissioner Goodger stated that he wanted to discuss moving forward with the development of a sketch of the proposed park area along the Hwy 115 side of the back gravel courthouse parking area – with the project to be fund with Lodging Tax Funds which were required to be spent on Tourism Product Development Projects. He said that he has spoken with members of the Cleveland City Council and that the City of Cleveland may be willing to partner on the project.

Commissioner Holcomb stated that he knew a landscape architect who was a graduate of the University of Georgia and he would like to contact him about preparing a sketch of the proposed project.

Chairman Turner stated that he would like for the cost of the architectural plans to be brought back before the Board before we proceeded.

Commissioner Nix said that he would like to see a pavilion area incorporated into the design.

Commissioner Goodger stated that he would like to see the exit from the courthouse parking area to the back parking area realigned so drivers did not have to make an illegal turn in order to access the road between the parking areas and he expressed several other ideas he had for the design.

It was agreed that Commissioner Goodger and Commissioner Holcomb would meet with the architect and bring back a cost estimate for the plans to the Board for approval.

Sheriff Walden asked that the Board consider that this parking area was used for overflow parking when court was being held. Commissioner Goodger stated this should not be a problem since parking would be incorporated in the park design.

Upon a motion made by Commissioner Nix, seconded by Commissioner Holcomb there was a unanimous vote to adjourn the meeting.

The minutes of the October 28, 2011 Called Meeting are hereby approved as stated this 7<sup>th</sup> day of November, 2011.

WHITE COUNTY BOARD OF COMMISSIONERS

s/Travis C. Turner  
Travis C. Turner, Chairman

s/Terry D. Goodger  
Terry D. Goodger, District 1

s/Lyn Holcomb  
Lyn Holcomb, District 2

s/Edwin Nix  
Edwin Nix, District 3

s/Craig Bryant  
Craig Bryant, District 4

s/Shanda Smallwood  
Shanda Smallwood, County Clerk