

STATE OF GEORGIA

GORDON COUNTY

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

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF GORDON COUNTY, GEORGIA APPROVING AND AUTHORIZING EXECUTION, BY THE CHAIRMAN OF THE GORDON COUNTY BOARD OF COMMISSIONERS, OF AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE COUNTY AND THE QUALIFIED MUNICIPALITIES OF COUNTYCONSISTING OF CALHOUN, FAIRMOUNT, PLAINVILLE AND RESACA 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, Gordon County, Georgia, the Municipality of Calhoun, Georgia, the Municipality of Fairmount, Georgia, the Municipality of Plainville, Georgia and the Municipality of Resaca, 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 Gordon County, Georgia as follows:

SECTION 1.

The attached intergovernmental agreement addressing the disbursement of SPLOST proceeds among Gordon County, Georgia, the Municipality of Calhoun, Georgia, the Municipality of

Fairmount, Georgia, the Municipality of Plainville, Georgia and the Municipality of Resaca, Georgia and other related matters is hereby approved.

SECTION 2.

The Chairman of the Gordon County Board of Commissioners is authorized to execute the intergovernmental agreement on behalf of the Board of Commissioners of Gordon 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All resolutions, or parts of resolutions, in conflict herewith are repealed.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 11th day of July, 2017.

GORDON COUNTY, GEORGIA

By: _____
Becky Hood, Chairman

ATTEST: _____
Annette Berry, County Clerk

STATE OF GEORGIA
COUNTY OF GORDON

INTERGOVERNMENTAL AGREEMENT FOR THE USE AND DISTRIBUTION
OF PROCEEDS FROM THE 2018 SPECIAL PURPOSE LOCAL OPTION SALES TAX
FOR CAPITAL OUTLAY PROJECTS

THIS AGREEMENT is made and entered this the 5th day of July, 2017, by and between Gordon County, a political subdivision of the State of Georgia (hereinafter referred to as the "County"), and the City of Calhoun, the City of Fairmount, the City of Plainville, and the City of Resaca, qualified municipal corporations of the State of Georgia (hereinafter referred to individually and collectively as the "Municipalities").

WITNESSETH:

WHEREAS, O.C.G.A. Section 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 the Municipalities met to discuss possible projects for inclusion in the SPLOST referendum on the 5th day of July, 2017, in conformance with the requirements of O.C.G.A. Section 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 7th day of November, 2017 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 Gordon County for a period of 24 quarters, commencing on the 1st day of May, 2018, to raise an estimated \$48,606,000 to be used for funding the projects specified in Exhibit A attached hereto.

(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. Section 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 the Municipalities to comply in all respects with O.C.G.A. Section 48-8-110 et seq. and all provisions of this Agreement shall be construed in light of O.C.G.A. Section 48-8-110 et seq.

(D) The County and Municipalities agree to promptly proceed with the acquisition, construction, equipping and installation of the projects specified in Exhibit A of this Agreement and in accordance with the priority order referenced in Section 8 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 deemed excess funds and disposed of as provided under O.C.G.A. Section 48-8-121 (g)(2).

(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. Section 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. Section 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 the approval in an election to be held on the 7th day of November, 2017, shall continue for a period of six (6) years with collections beginning on May 1, 2018.

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:

- (i) The official declaration of the failure of the election described in this Agreement;
- (ii) The expenditure by the County and all of the Municipalities of the last dollar of money collected from the Special Purpose Local Option Sales Tax after the expiration of the Special Purpose Local Option Sales Tax; or
- (iii) 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 2018 Gordon County Special Purpose Local Option Sales Tax Fund ("SPLOST Fund").

The County shall select a bank or Georgia Fund 1 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 2018 Special Purpose Local Option Sales Tax Fund for each respective Municipality. 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 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.

(D) The parties agree that any excess proceeds remaining after all of the approved

SPLOST projects have been completed will be allocated between the parties based upon the percentage of population compared to total county population which is stipulated as follows: Population percentage of unincorporated Gordon County (67.93%); City of Calhoun (28.83%); City of Fairmount (1.3%); City of Resaca (1.37%); and, City of Plainville (0.57%). The parties further agree that in the event there is an underage of the anticipated SPLOST revenue to be collected, then the parties will reduce their amounts to be distributed by the same percentages as outlined above in this paragraph.

.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 a 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 schedule found in Exhibit B of this Agreement. Except as provided in Paragraph B and Paragraph C of Section 9 of this Agreement, any change to the priority or schedule must be agreed to in writing by all parties to this Agreement.

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 SPLOST project associated with this Agreement shall be completed or substantially completed within five (5) years after the termination of the SPLOST. Any SPLOST proceeds held by a County or a Municipality at the end of the five (5) year period shall, for the purposes of this Agreement, be deemed excess funds and disposed of as provided under O.C.G.A. Section 48-8-121(g)(2).

Section 10. Certificate of Completion

Within thirty (30) days after the acquisition, construction or installation 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 for the actual costs of administration of the SPLOST Fund. Furthermore, the County and Municipalities shall be jointly responsible on a per capita basis for the cost of holding the SPLOST election. The County shall be reimbursed for the costs of the election, and shall be paid any costs incurred as a result of said election on behalf of and by each respective Municipality.

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. Section 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.

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:

For Gordon County:

Chair, Gordon County
Board of Commissioners
P.O. Box 580
Calhoun, GA 30703

For City of Plainville:

Mayor, City of Plainville
P.O. Box 657
Plainville, GA 30733

For City of Calhoun:

Mayor, City of Calhoun
P.O. Box 248
Calhoun, GA 30703

For City of Resaca:

Mayor, City of Resaca
330 Walker Street
Resaca, GA 30735

For City of Fairmount:

Mayor, City of Fairmount
P.O. Box 705
Fairmount, GA 30139

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.

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.

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 the Municipalities agree to submit any controversy arising under this Agreement to 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.

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 GORDON, GEORGIA

By: _____
Chair, Board of Commissioners

Attest:

County Clerk

CITY OF CALHOUN, GEORGIA

By: _____
Mayor

Attest:

Clerk

CITY OF FAIRMOUNT, GEORGIA

By: _____
Mayor

Attest:

Clerk

CITY OF PLAINVILLE, GEORGIA

By: _____
Mayor

Attest:

Clerk

CITY OF RESACA, GEORGIA

By: _____
Mayor

Attest:

Clerk

**GORDON COUNTY
2018 SPLOST PROJECTS
(In no particular order)**

Project Name	Project Description	Estimated Cost
Road and Bridge Improvements	\$9,300,000 to the Public Works Department amortized for annual paving, equipment purchase and resurfacing projects; and \$8,600,000 for improvement, repairs, acquisition of right of way, or replacement to Mt. Olive Rd.; intersection of Lovers Lane Road and Boone Ford Rd. and other roads, bridges or capital infrastructure in Gordon county.	\$17,900,000
Public Safety Vehicles	Replacement of Sheriff's Department vehicles (\$2,400,000); Purchase of: New Fire Engines (\$2,583,000); Fire Brush Trucks(\$317,000); Fire Staff Vehicles (\$150,000)	\$5,450,000
Renovation of Administration buildings (Level One)	To renovate and repair the second floor of the Government Plaza and other administration buildings	\$1,600,000
Public Safety Facilities	Renovate and expand E911 building and purchase capital furniture, fixtures and equipment (\$899,507); Renovate, construct or modify Sugar Valley Fire Station (\$350,000)	\$1,249,507
Agricultural Event facility and Economic Development	Acquire land, design, development, construction and equipping a multi-purpose public facility for agriculture exhibits and competitions; concerts; performances; graduations and for other economic development capital improvement projects with remaining funds.	\$4,301,896

**GORDON COUNTY
2018 SPLOST PROJECTS
(In no particular order)**

Parks and Recreation	Renovate, repair or replace facilities at Salacoa Park(\$175,000); Development of Greenways, Blue Ways and Trails including acquisition of right of way and construction costs (\$550,000); Construction of improvements to Sonoraville Recreation facility to include a Pavilion (\$250,000) and Splash Pad (\$175,000); Land acquisition and construction of recreation field(s) in the portion of Gordon County lying west of I-75 (\$400,000)	\$1,550,000
Evidence Building and Morgue (Level One)	Construction of a new Evidence Building and Morgue on existing county property at the Judicial Complex	\$1,000,000
Record Retention	Renovate and expand existing Records Retention building	\$350,000
Sugar Valley Community Ctr.	For renovations to the Sugar Valley Community Center	\$300,000
Total County Projects		\$33,701,403
Allocation to Calhoun (28.82773%)*	For qualified projects including \$2,000,000 to further Peters Street project	\$13,262,486
Allocation to Fairmount (1.300095%)*	For Qualified Projects including \$100,000 for expansion of sewer.	\$675,293
Allocation to Resaca (1.36989%)*	For Qualified Projects including \$100,000 for the Resaca Town Hall project	\$705,779
Allocation to Plainville (0.56740%)*	For Qualified Projects	\$261,039

**GORDON COUNTY
2018 SPLOST PROJECTS
(In no particular order)**

Total City Projects		14,904,597
Total Estimated SPLOST collections *percentage based on total of \$46,006,000 in estimated collections after deduction of level one projects.		\$48,606,000