

RESOLUTION R-05-20

A RESOLUTION OF THE SOLE COMMISSIONER OF WALKER COUNTY, GEORGIA IMPOSING A COUNTY 1% (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, SPECIFYING THE PURPOSES FOR WHICH THE PROCEEDS OF SUCH TAX ARE USED; SPECIFYING THE PERIOD OF TIME FOR WHICH SUCH TAX SHALL BE IMPOSED; SPECIFYING THE ESTIMATED COST OF THE CAPITAL OUTLAY PROJECTS TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX; REQUESTING THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF WALKER 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") authorizes the imposition of a county 1% (one percent) Special Purpose Local Option Sales and Use Tax ("SPLOST") for the purpose of funding certain capital outlay projects which include those set forth herein; and

WHEREAS, the Sole Commissioner of Walker County, Georgia ("Commissioner") has determined that it is in the best interest of the citizens of Walker County, Georgia ("County") that a 1% (one percent) SPLOST be imposed within the County to raise approximately \$44,000,000 for the purpose of funding capital outlay projects ("Projects"); and

WHEREAS, the Sole Commissioner delivered a written notice ("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 LaFayette, the City of Chickamauga, the City of Rossville, the City of Lookout Mountain and the City of Fort Oglethorpe (collectively "Municipalities") met and discussed the possible projects for inclusion in the referendum, including municipality 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 prior to the issuance of a call for the referendum; and

WHEREAS, the County has entered into an intergovernmental agreement ("Agreement") with the Municipalities that are parties to the Agreement; and

WHEREAS, the Municipalities represent 23 percent of the total population of the County.

NOW, THEREFORE, BE IT RESOLVED by the Sole Commissioner of Walker County, Georgia as follows:

(A) Assuming the question of imposing a County SPLOST is approved by the voters of the special district in the election hereinafter referred to, the SPLOST shall be imposed for the term, purposes and costs as follows:

1. In order to finance the Projects described herein, a SPLOST in the amount of 1% (one percent) on all sales and uses in the County is hereby authorized to be levied and collected within the County as provided in the Act.
2. The proceeds of such tax are to be used to fund the Projects. The Projects consist of "County Projects" and "Municipal Projects." The projects and the estimated costs are set forth in Exhibits "A through F" attached hereto.
3. The SPLOST is to be imposed for a period of 6 (six) years.

(B) Distribution of SPLOST Proceeds.

The SPLOST proceeds received in any year pursuant to the imposition of such tax, shall be deposited in a separate fund to be maintained by the County and applied toward funding the Projects as more fully provided for in the Agreement.

(C) Call for the Election; Notice.

1. The election superintendent of Walker County is hereby requested to call an election in all voting precincts in the County on the 19th day of May 2020, for the purpose of submitting to the qualified voters of the County the question set forth in Paragraph 2, below.

(Continued on next page)

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

“()” Yes

“()” No

Shall a special one percent sales and use tax be imposed in the special district of Walker County for a period of time not to exceed six years and for the raising of an estimated amount of \$44,000,000 for the purpose of (A) funding for Walker County: (1) equipment, technology, and facilities upgrade for emergency management and first responders; (2) equipment for law enforcement vehicles and for law enforcement body and vehicle cameras; (3) equipment, vehicles, and facilities upgrades for emergency services and fire stations; (4) public works equipment, roadside mowers, vehicles, road paving, bridge replacements and upgrading, and right-of-way improvements; (5) equipment and facilities improvements for the LaFayette/Walker Senior Citizens Center, Agriculture Center, public libraries, historic Marsh House, and Civic Center campus; (6) improvements for county facilities including courthouse and courthouse annex, transportation maintenance facility, animal shelter, computer systems and technology advancements, and county vehicles; and (7) equipment, vehicles, and facility improvements for county landfill operations; (B) funding for the City of LaFayette: (1) improvements for roads, bridges, sidewalks, and utilities; (2) smart grid technology for electric and broadband internet; (3) police/fire/911 communications; (4) emergency management generators for water/sewer; (5) library; (6) remote learning/small business development center; (7) development of downtown district; (8) Ross Abney multi-use facility; (9) train depot; (10) recreational facilities, City Lake, walking/biking trails; (10) Main Street and West LaFayette corridors; (C) funding for City of Chickamauga: (1) business district economic development and improvement projects; (2) street improvements; (3) utility system upgrades; (4) city parks, playgrounds, and ballfields improvements; (5) purchase of government vehicles, garbage truck; city emergency and utility communications and technology equipment; (6) government buildings renovations, equipment, and technology upgrades; and (7) train depot improvements; (D) funding for City of Rossville: (1) economic development and downtown revitalization, including McFarland Avenue corridor area, Chickamauga Avenue corridor area, small business development center, and historic downtown district; (2) public safety communications equipment; (3) public works equipment and transportation improvements; (4) stormwater/sewer maintenance and repair; (5) utility infrastructure

improvements; and (6) improvements to City library, recreation facilities, and historic area facilities; (E) funding for City of Lookout Mountain: (1) capital investment for downtown development, including construction, renovation and/or equipment for City Hall, Fire Hall, city administrative facilities, and other Town Center improvements; (2) public work facilities including equipment storage facility and a vehicle; (3) sewer and stormwater improvements; (4) public works department equipment and vehicles; (5) parks and recreation improvements; (6) fire and police department vehicles and equipment; (7) solid waste department vehicles and/or equipment; and (8) improvements to streets, sidewalks, and green spaces; and (F) funding for the City of Fort Oglethorpe: (1) Water and sewer projects; and (2) police vehicle and equipment?

3. It is hereby requested that the election be held by the election superintendent of Walker 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 Walker County canvass the returns, declare the result of the election, and certify the result to the Secretary of State and to the state revenue commissioner.

4. The election superintendent of Walker 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 "G".

(D) The clerk of Walker County is hereby authorized and directed to deliver a copy of the resolution to the election superintendent of Walker County, with a request that the election superintendent of Walker County issue the call for an election.

(E) 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.

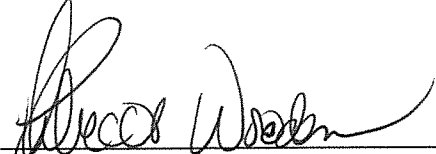
(F) The Resolution shall take effect immediately upon its adoption.

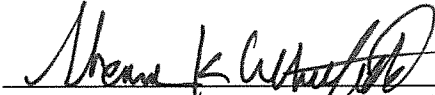
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SO RESOLVED AND ADOPTED this 13th day of February 2020.

ATTEST:

WALKER COUNTY, GEORGIA


REBECCA WOODEN, County Clerk

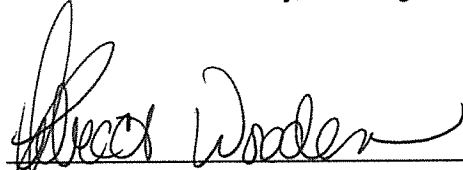

SHANNON K. WHITFIELD, Sole Commissioner

**STATE OF GEORGIA
COUNTY OF WALKER**

CLERK'S CERTIFICATE

I, Rebecca Wooden, Clerk of Walker County, do hereby certify that the foregoing pages constitute a true and correct copy of a referendum resolution duly adopted by the Commissioner of Walker County at an open public meeting duly called and lawfully assembled at 6:00 p.m. on the 13th day of February, 2020, in connection with calling an election pertaining to whether a one percent county special purpose local option sales and use tax ("SPLOST") shall be imposed on all sales and uses in the County for a period of six years for the raising of approximately \$44,000,000, the original of said referendum resolution being duly recorded in the Minute Book of the Commissioner of Walker County which Minute Book is in my custody and control.

Witness my hand and the official seal of Walker County, Georgia, this 13th day of February, 2020.



Rebecca Wooden, Clerk of Walker County

(SEAL)

Exhibit A



Walker County Capital Projects List for the 2020 SPLOST

Emergency Management

Capital Investment Equipment for additional Walker County 911 communication radio tower	\$750,000.00
Capital equipment for Emergency Management & First Responder radio communication & computer technology	\$1,000,000.00
Emergency Generators for facilities and critical systems	\$850,000.00
Capital Investment for equipment, technology, and facilities upgrades for the 911 Center Operations	\$425,000.00
Sub-total	\$3,025,000.00

Sheriff's Department

Capital equipment for Law Enforcement Vehicles, including outfitting of vehicles	\$2,500,000.00
Capital equipment for Law Enforcement Body & Vehicle Cameras	\$400,000.00
Sub-total	\$2,900,000.00

Fire Department

Emergency Services equipment including Emergency Services Vehicles, outfitting of vehicles, and Fire Station Facilities Improvements	\$3,750,000.00
Facility completion of the Hinkle Fire Department on Lookout Mountain	\$300,000.00
Sub-total	\$4,050,000.00

Public Works

Investment in Public Works Equipment, Roadside Mowers, and Vehicles	\$3,000,000.00
Capital Investment for right-a-way improvement, Road Paving, Bridge replacement/upgrades	\$6,000,000.00
Sub-total	\$9,000,000.00

Community Development

Capital Investment in equipment and facility improvements to the Lafayette/Walker Senior Citizen Center	\$200,000.00
Capital Investment in equipment and building addition/expansion to the Agriculture Center	\$1,200,000.00
Capital Investment in technology advancements, books, and facility improvements for our (3) Public Libraries	\$150,000.00
Capital improvements for the Historic Marsh House	\$90,000.00
Capital Investment in Recreational improvements for the Civic Center Campus	\$350,000.00
Capital Investment in additional fire hydrants	\$250,000.00
Sub-total	\$2,240,000.00

General Government

Capital Improvements/Investment of county facilities including Courthouse and Courthouse Annex	\$4,100,000.00
Capital Investment for computer systems and technology advancements	\$325,000.00
Capital equipment for Transportation Maintenance Facility	\$175,000.00
Capital Investment in County Vehicles	\$700,000.00
Capital Investment in equipment and facility improvements to the Animal Shelter	\$145,000.00
Sub-total	\$5,445,000.00

Landfill

Capital equipment, vehicles, and facility improvements for County Landfill operations	Sub-total \$1,500,000.00
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Grand Total \$28,160,000.00

To the extent available, the County may combine available funds with proceeds of the SPLOST, and any other available funds, to pay the costs of the above described capital outlay projects. Plans and specifications for these projects have not been completed and bids or proposals have not been received. Depending upon acquisition and construction cost and available funds, the County may chose which capital outlay projects to undertake or not undertake, or to delay until additional funding is available, to the extent the proceeds of the SPLOST, together with other available funds of the County, are insufficient to complete any of the capital outlay projects.

Exhibit A

2020 City of Chickamauga SPLOST Fund Project Length Budget \$1,686,080.00

Project List	Year	Original
	Approved	Estimated Cost
Capital Improvement Projects, Including but not Limited to:		
City Building Improvements (321-54.1200)	2020	
City Government Computers, Technology and Equipment		60,000.00
Train Depot and City Building(s) Renovations & Improvements		300,000.00
Total		360,000.00
City Parks, Tourism and Recreation (321-54.1201)	2020	
Playground Equipment		25,000.00
Play Set Renovations and Upgrades		50,000.00
Picnic Pavilion		20,000.00
Holland Watson Park Fencing		25,000.00
Walking Trail Development		50,000.00
CRA Ball Field Lights / Parking Lot renovation		120,000.00
CRA Playing Fields Improvements		20,000.00
Total		310,000.00
Purchase City Vehicles and Equipment (321-54.1202)	2020	
Emergency and Utility Communications & Technology Equipment		80,000.00
Government Vehicles		90,080.00
Garbage Truck		230,000.00
Total		400,080.00
Library Improvements (321-54.1203)	2020	
Equipment Improvements		20,000.00
Furniture		10,000.00
Building Improvement and renovation Projects		34,800.00
Total		64,800.00
Street Improvements (321-54.1400)	2020	
Side walk and Storm Water Runoff Projects		50,000.00
New Sidewalk Construction and or Repairs		50,000.00
Decorative Poles & Street Signs		12,200.00

Exhibit "B" (2 pages)

Chickasha Gate Way & Way Finding Signs		50,000.00
Total		162,200.00
Utility System Upgrades (321-54,1401)		
Utility Meter Replacement		225,000.00
Utility Software PC and Software upgrade		155,000.00
Electric Charging Stations Downtown		9,800.00
Total		389,800.00
Grand Total		1,886,880.00
Chickasha Business Districts Economic Development & Improvement Projects.		
\$1,760,000.00 / Tier Projects		1,760,000
Commercial District Revitalization		
Water and Sewer Upgrades		
Storm Water Improvements		
Electric Underground and Improvements		
Vehicle Parking & Land Acquisition		
City Building Improvements		
Sidewalk Improvements		
Street / Alley Improvements		
Wireless Internet		
Project Design		
	Total	\$3,446,880



"Home of the
Sixth Cavalry"

Mayor
EARL GRAY

Council Members

JIM CHILDS

DEREK ROGERS

CRAIG CRAWFORD

PAULA STINNETT

RHONDA JAMES
Mayor Pro Tem

MIKE HELTON
Interim City Manager

ROBERT L. STULTZ
City Attorney

WINSTON WEBB
City Judge

"Gateway to
Chickamauga-Chattanooga
National Military Park
Chickamauga Battlefield"

City of Fort Oglethorpe

P.O. Drawer 5509
Fort Oglethorpe, Georgia 30742
Telephone 706-866-2544
Fax 706-861-5086
www.fortogov.com

February 6, 2020

Mr. Shannon Whitfield
Sole Commissioner, Walker County
P.O. Box 445
Lafayette, GA 30728

Dear Commissioner Whitfield:

Please consider the following items for your next SPLOST on behalf of the City of Fort Oglethorpe.

Water and Sewer Projects or Equipment: \$95,280.00
Our focus areas of the projects would be Hwy. 27 and on Battlefield Parkway.

Police Vehicle and Equipment: \$42,000.00

For an expected total of \$137,280.00

If you should have additional questions please feel free to contact me.

Sincerely,

CITY OF FORT OGLETHORPE

Mike Helton
Interim City Manager

cc: Pam Travillian, Finance Director

Exhibit "C"

City of Lookout Mountain, Georgia
Special Purpose Local Option Sales Tax (SPLOST) Project List 2020-2025

a) Downtown Development: Capital Investments as needed for Downtown Development, including but not limited to construction, renovation and/or equipping of a City Hall, Fire Hall and other Town Center improvements and infrastructure, and retirement of debt incurred for those investments, up to **\$1,760,000.00**.

b) Public Works Facilities: Capital Investments as needed for public works facilities, including but not limited to construction, renovation and/or equipping of Public Works vehicle and equipment storage facilities, up to **\$25,000.00**.

c) Sewer and Stormwater: Capital Investments as needed for the City's sewer and stormwater systems, including but not limited to pump station equipment, improvements and renovations, up to **\$50,000.00**.

d) Administration Facilities: Capital Investments as needed for City administrative facilities, including but not limited to debt service for construction and equipping of City-owned Town Center facilities, up to **\$300,000.00**.

e) Public Works: Capital Investments as needed including but not limited to acquisition of equipment and vehicles for Public Works Department, up to **\$120,000.00**.

f) Public Safety: Capital Investments as needed including but not limited to acquisition of equipment and vehicles for Fire and Police Department, up to **\$275,000.00**.

g) Parks and Recreation: Capital Investments as needed for City parks and recreation including but not limited to acquisition of land, field lights, equipment and vehicles for parks and recreation, up to **\$70,000.00**.

h) Solid Waste: Capital Investments as needed for Solid Waste Department, including but not limited to acquisition of vehicles and/or equipment for solid waste and/or brush collection, up to **\$25,000.00**.

i) Streets and Public Ways: Capital Investments as needed including but not limited to acquisition, construction, reconstruction, repair, improvements, and installation of streets, sidewalks, pathways, green spaces and/or buildings, up to **\$7,960.00**.

All projects will have equal priority and will be fully funded. Weather, availability of contractors, availability of city workers and equipment, and other factors may affect each project individually. While each project will receive its respective allocation of SPLOST funds as needed for completion, each project will proceed and be funded on an as needed and as ready basis. Any additional SPLOST revenue will be used within the eight categories listed.

SPLOST CAPITAL BUDGET | ROSSVILLE

Acquisition, construction, planning, and equipping of any property, both real and personal, necessary in connection with the above-described capital outlay projects, and renovations, additions, improvements, and equipping of new and existing buildings, properties, and facilities of the City of Rossville. This is an initial allocation of the estimated costs of the proposed capital outlay projects in the areas listed; actual allocation may differ if the actual needs and costs are different than as projected, and funds obtained may be shifted between physical areas or to other capital outlay projects approved by the SPLOST referendum as determined necessary and appropriate by the City Council.

**City of Rossville SPLOST Project List
2020 - 2025**

Project List	Estimated Cost
General	
Rossville Public Safety: General and Communications Equipment	\$ 550,000
Rossville Public Works: General Equipment and Transportation Improvements	\$ 420,000
Public Infrastructure: Stormwater/Sewer Maintenance and Repair, and Utility Infrastructure Improvements, and	\$ 850,000
Rossville Public Facility Improvements	\$ 500,000
Rossville Library	\$ 60,000
Recreation Facilities and Historical Area Facilities upgrades and improvements	\$ 409,600
Total	\$2,789,600
Economic Development and Downtown Revitalization	
McFarland Avenue Corridor Area Development and Beautification	\$ 400,000
Chickamauga Avenue Corridor Area Development and Beautification	\$ 550,000
Small Business Development Center in Partnership with the RDDA and Walker County Chamber	\$ 300,000
Development and Modernization of Historic Downtown District in partnership with the RDDA	\$ 510,000
Total	\$1,760,000
TOTAL	\$ 4,549,600

To the extent available, the City may combine available funds with proceeds of the SPLOST, and any other available funds, to pay the costs of the above-described capital outlay projects. Plans and specifications for these projects have not been completed and bids or proposals have not been received. Depending upon acquisition, construction and equipping costs and available funds, the City may choose which capital outlay projects to undertake or not undertake, or to delay until additional funding is available, to the extent that proceeds of the SPLOST, together with other available funds of the City, are insufficient to complete any of the above-described capital outlay projects. All above-described capital outlay projects shall have equal priority and will be fully funded, unless otherwise specified. Additionally, to the extent allowed by law, funds may be used as matching funds for leveraging grant opportunities.

LaFayette SPLOST List 2020

Recreational Facilities (Swimming Pool, Splash pad, Building improvements)	\$900,000
Ross Abney Multi-use Facility, Concerts, Events	\$500,000
West LaFayette Corridor improvements	\$150,000
Streetscape improvements	\$250,000
Police/Fire/911 communications – radio tower, radios	\$275,000
City Lake Improvements	\$150,000
Walking/Biking trails connecting recreational assets	\$275,000
Train Depot	\$75,000
Connect High school to Main Street with sidewalk	\$300,000
Develop Downtown District with Downtown Development Authority	\$750,000
Main Street / Gateway corridor improvements	\$350,000
Hazard Mitigation – Emergency Management – generators for water/sewer	\$165,000
Remote learning / Small Business Development Center	\$500,000
Library	\$60,000
Smart grid technology for Electric, Broadband Internet	\$800,000
Roads / Bridges / Sidewalk / Utility Improvements	\$1,100,000

Acquisition, construction, and equipping of any property, both real and personal, necessary in connection with the above-described capital outlay projects, and renovations, additions, improvements, and equipping of existing buildings, properties, and facilities of the City of LaFayette.

To the extent available, the City may combine available funds with proceeds of the SPLOST, and any other available funds, to pay the costs of the above-described capital outlay projects. Plans and specifications for these projects have not been completed and bids or proposals have not been received. Depending upon acquisition, construction and equipping costs and available funds, the City may choose which capital outlay projects to undertake or not undertake, or to delay until additional funding is available, to the extent that proceeds of the SPLOST, together with other available funds of the City, are insufficient to complete any of the above-described capital outlay projects. All above-described capital outlay projects shall have equal priority and will be fully funded, unless otherwise specified.

Exhibit "G"

NOTICE OF ELECTION

TO THE QUALIFIED VOTERS OF WALKER COUNTY, GEORGIA

NOTICE IS HEREBY GIVEN that on the 19th day of May 2020, an election will be held at the regular polling places in all the election districts of Walker 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 County for a period of six years for the raising of approximately \$44,000,000 for the purpose of funding capital outlay projects (the "Projects") specified in the form of the ballot set forth below.

"()" Yes

"()" No

Shall a special one percent sales and use tax be imposed in the special district of Walker County for a period of time not to exceed six years and for the raising of an estimated amount of \$44,000,000 for the purpose of (A) funding for Walker County: (1) equipment, technology, and facilities upgrade for emergency management and first responders; (2) equipment for law enforcement vehicles and for law enforcement body and vehicle cameras; (3) equipment, vehicles, and facilities upgrades for emergency services and fire stations; (4) public works equipment, roadside mowers, vehicles, road paving, bridge replacements and upgrading, and right-of-way improvements; (5) equipment and facilities improvements for the LaFayette/Walker Senior Citizens Center, Agriculture Center, public libraries, historic Marsh House, and Civic Center campus; (6) improvements for county facilities including courthouse and courthouse annex, transportation maintenance facility, animal shelter, computer systems and technology advancements, and county vehicles; and (7) equipment, vehicles, and facility improvements for county landfill operations; (B) funding for the City of LaFayette: (1) improvements for roads, bridges, sidewalks, and utilities; (2) smart grid technology for electric and broadband internet; (3) police/fire/911 communications; (4) emergency management generators for water/sewer; (5) library; (6) remote learning/small business development center; (7) development of downtown district; (8) Ross Abney multi-use facility; (9) train depot; (10) recreational facilities, City Lake, walking/biking trails; (10) Main Street and West LaFayette corridors; (C) funding for City of Chickamauga: (1) business

district economic development and improvement projects; (2) street improvements; (3) utility system upgrades; (4) city parks, playgrounds, and ballfields improvements; (5) purchase of government vehicles, garbage truck; city emergency and utility communications and technology equipment; (6) government buildings renovations, equipment, and technology upgrades; and (7) train depot improvements; (D) funding for City of Rossville: (1) economic development and downtown revitalization, including McFarland Avenue corridor area, Chickamauga Avenue corridor area, small business development center, and historic downtown district; (2) public safety communications equipment; (3) public works equipment and transportation improvements; (4) stormwater/sewer maintenance and repair; (5) utility infrastructure improvements; and (6) improvements to City library, recreation facilities, and historic area facilities; (E) funding for City of Lookout Mountain: (1) capital investment for downtown development, including construction, renovation and/or equipment for City Hall, Fire Hall, city administrative facilities, and other Town Center improvements; (2) public work facilities including equipment storage facility and a vehicle; (3) sewer and stormwater improvements; (4) public works department equipment and vehicles; (5) parks and recreation improvements; (6) fire and police department vehicles and equipment; (7) solid waste department vehicles and/or equipment; and (8) improvements to streets, sidewalks, and green spaces; and (F) funding for the City of Fort Oglethorpe: (1) Water and sewer projects; and (2) police vehicle and equipment?