



The following constitutes the agenda for the Special Called meeting of the Board of Commissioners of Walker County, Georgia to be held at 5:30 p.m. on August 26, 2025

SPECIAL CALLED MEETING

- 1. Invocation & Pledge**
- 2. Chairwoman Teems will Call to Order the Special Called Meeting**
- 3. Clerk to Establish a Quorum is present**
- 4. Approve Minutes**
Minutes for the Regular Called Meeting held on August 7th, 2025 at 6:00 p.m.
- 5. New Business**
Intergovernmental Agreement for Use and Distribution of Proceeds Generated by the 2026 Special Purpose Local Option Sales Tax (SPLOST)
- 6. Resolution R-059-25 to Allocate Excess Revenue from the 2020 Special Purpose Local Option Sales Tax (SPLOST)**
- 7. Commissioner Comments**
- 8. Adjourn**

The next regularly scheduled meeting will be held on Thursday, September 4th at 6:00 PM. Please note the new location: 201 South Duke Street in LaFayette, GA.

O.C.G.A. § 50-14-1(d)(2)

(2) For any meeting, other than a regularly scheduled meeting of the agency for which notice has already been provided pursuant to this chapter, written or oral notice shall be given at least 24 hours in advance of the meeting to the legal organ in which notices of sheriff's sales are published in the county where regular meetings are held or at the option of the agency to a newspaper having a general circulation in such county at least equal to that of the legal organ; provided, however, that, in counties where the legal organ is published less often than four times weekly, sufficient notice shall be the posting of a written notice for at least 24 hours at the place of regular meetings and, upon written request from any local broadcast or print media outlet whose place of business and physical facilities are located in the county, notice by telephone, facsimile, or e-mail to that requesting media outlet at least 24 hours in advance of the called meeting. Whenever notice is given to a legal organ or other newspaper, that publication shall immediately or as soon as practicable make the information available upon inquiry to any member of the public. Upon written request from any local broadcast or print media outlet, a copy of the meeting's agenda shall be provided by facsimile, e-mail, or mail through a self-addressed, stamped envelope provided by the requestor.

As set forth in the Americans with Disabilities Act of 1992, Walker County does not discriminate on the basis of disability, and will assist citizens with special needs, given proper notice. Please contact the Office of the County Clerk for assistance prior to each meeting. We can be reached at 706-638-1453.



Walker County Governmental Authority
201 South Duke Street, Annex. IV
LaFayette, GA 30728

Minutes of the Regular Meeting of the Board of Commissioners

August 7, 2025 - 6:00 PM

Call to Order:

Chairwoman Angie Teems called to order the Regular Meeting of the Board of Commissioners held at Courthouse Annex IV, 201 S. Main Street, LaFayette, Georgia at 6:00 PM on August 7th, 2025.

Attendees:

The following were present: Chairwoman Teems, Commissioner Robert Blakemore, Commissioner Mark Askew, Commissioner Brian Hart, Commissioner Gene Wilson, Chief Financial Officer Christian Roach, County Clerk Lisa Richardson, Communications & Community Development Director Joe Legge, Compliance Officer Aleks Jagiella-Litts, Planning and Zoning Director Jon Pursley, Director of Solid Waste and Environmental Management Paine Gily. Walker County Fire Chief Blake Hodge. Other guests signed in at the meeting as well. Please see the attached sign in sheet.

Approval of Agenda:

Chairwoman Teems announced an amendment to the agenda. Items 15.7 and 15.8 SPLOST items were removed as they are not ready for discussion. Item 15.10 is amended to reflect an updated amount of \$36,005.00.

- a. Commissioner Blakemore made a motion to approve the amended agenda
- b. Seconded by Commissioner Hart
- c. No discussion
- d. 4 Ayes, 0 nays
- e. Amended agenda approved

Approval of Minutes:

Approval of Minutes for the Regular Scheduled Meeting held on July 10, 2025 at 6:00 p.m.

- a. Motion to approve July 10th Minutes made by Commissioner Blakemore
- b. Seconded by Commissioner Hart
- c. No discussion
- d. 4 Ayes, 0 nays
- e. July 10th Meeting Minutes approved

Chairwoman's Report:

Chairwoman Teems began by acknowledging the first day of school, urging citizens to drive safely, remain vigilant for children, and observe school crossing zones. In July, Chairwoman Teems conducted 19 individual department head meetings and 7 town hall meetings. Each of these proved highly successful in fostering understanding, disseminating information, and aligning intentions for future progress.

The community survey has concluded, and all results are now available. The survey focused on residents' perceptions of the strengths and weaknesses of county services, as well as how new sales tax revenue should be allocated and potential county investment projects. The most significant concerns identified were property taxes and the condition of county roads. Chairwoman Teems advised residents to visit walkercountyga.gov to review the responses and demographic breakdowns.

Chairwoman Teems announced plans for a new state-of-the-art Pilgrims Pride packaging plant in Noble, GA Industrial Park. This \$400 million investment is projected to create approximately 630 jobs in Walker County. Pilgrims will participate in the Pilot Program, a common payment in lieu of taxes incentive used across Georgia to stimulate economic growth and investment.

Chair Teems welcomed Mr. Justin Luce, the new Fleet Director for Walker County. Mr. Luce will be responsible for overseeing the current staff, county equipment and vehicle maintenance, fleet insurance, and inventory and asset management.

The administration and code enforcement department have prioritized blighted properties in Walker County. Specifically, the county is aggressively addressing the pallet issue on Highway 341. The county is also coordinating with the Georgia Department of Transportation to ensure the safety and security of all travelers on that corridor. The county is committed to resolving this issue, preventing it from continuing to pose a safety risk, remaining an eyesore, or being a hazard to the public.

Financial Report:

CFO Christian Roach presented the Financial Presentation which covered the months of April 2025 through June 2025.

Committee Reports:

No committee reports for this session

Department Reports:

Sarah Krueger, Campus Director for the Walker County Civic Center (which includes the agriculture center and pavilion) and Rossville Recreational Center, presented on the diverse facilities and extensive range of events hosted at both locations. Over the past five years, rental and event numbers have shown consistent growth.

Jon Pursley, Director of Planning & Zoning, Building Inspections, and Code Enforcement, provided an update on case numbers as of January 1st, 2025. The codes department has initiated 455 new complaint-based cases and an additional 135 cases during the investigation of other complaints. The department has conducted 1611 field inspection site visits, averaging 33 citations monthly. The P52's have successfully cleaned up 9 properties, with 3 more scheduled. Currently, 46 properties are fully compliant, and 54 are working towards compliance. Mr. Pursley also addressed the pallet shop, stating that GDOT is surveying the right-of-way. Walker County and GDOT are collaborating to rectify this blighted property due to the owner's non-compliance.

Public Hearing - 2026 Fiscal Year Budget:

The initial proposed fiscal year 2026 budget was presented to the board during a special called meeting on June 26, 2025. This meeting was open to the public. Revisions were made to the budget by the board to strengthen our ability to deliver high-quality services to citizens. This is the second of two public hearings to gather input from our citizens.

- a. No public comment

Public Hearing - Planning & Zoning:

Per Walker County Code Chapter 22-109(c), all comments concerning a proposed zoning decision under consideration by the Board of Commissioners shall be in writing prior to the commencement of the hearing. The only exception will be the applicant who has filed the zoning request. The applicant shall be allowed five minutes to address the Board, unless the Board allows additional time.

1. Jeff Tucker requests a rezone from R-3 (Residential) to C-1 (Commercial) for property located at 1423 Happy Valley Road, Rossville, GA. 30741. Tax map & parcel number 0-135-080. (*Planning Commission approved rezone with conditions*)
 - a. Mr. Tucker, a small business owner, approached the podium to discuss his rezone request. He explained that he needs a temporary location to store equipment while he searches for a permanent business site.
 - b. Chairwoman Teems confirmed with Mr. Tucker his agreement to the Planning Commission's approval, which was contingent upon rezoning the property as CN instead of C-1.

Unfinished Business:

1. Paul Lemming requests a variance for less than five acres in an A-1 (Agricultural) zone for property located at 0 Old Mineral Springs Road, LaFayette, GA 30728. Tax map & parcel number 0-315-001. (*Planning Commission recommended this rezone be denied at July Planning Meeting, Tabled until September 4th Meeting*).
 - a. No one in attendance to discuss for or against
 - b. Motion to table until September 4th meeting made by Commissioner Blakemore
 - c. Seconded by Commissioner Wilson
 - d. No Discussion
 - e. 4 Ayes, 0 Nays
 - f. Approval to table until September 4th, 2025 meeting

Public Comment:

1. Jim Pope spoke on TSPLOST funds directed toward Road improvements and also keeping Concord Road in East Armuchee open
2. Carlen Bowers came forward and stated that 100% of TSPLOST is used towards roads and gave an informal overview of paving and road repairs. SPLOST funds are also allocated to roads/asphalt.
3. Ralph Harris inquired on the amount TSPLOST brings in and CFO Roach advised approximately 7.2 Million per year. Mr. Harris also inquired about the Fleet Director qualifications with the county.
4. Wilma Ramey spoke on the closing of Concord Road and the historical significance of the community.

Consent Agenda:

The Consent Agenda is a special rule of order providing for non-controversial matters to be considered in gross or without debate or amendment. Should a Board member object to any item being in the Consent Agenda, it is restored to the place it would have otherwise been considered on the regular agenda.

1. Approval of Office of the Governor Criminal Justice Coordinating Council Subgrant Award, Project Name: Mental Health Court, Subgrant Number: AW-ACFP-26-223-035
2. Resolution R-049-25 to establish a Paid Time Off Policy for County Employees
3. Resolution R-050-25 to establish PTO and Compensatory Time Buyback Policy for County Employees
4. Resolution R-051-25 to establish a County Vehicle and Equipment Operating Policy
 - a. Chairwoman Teems inquired if any of the four consent agenda items required separation or removal.
 - b. Commissioners have agreed to vote on all items collectively
 - c. Motion to approve all four items made by Commissioner Hart
 - d. Seconded by Commissioner Wilson
 - e. No Discussion
 - f. 4 Ayes, 0 Nays
 - g. All four items approved

New Business:

1. Resolution R-052-25 to Adopt a General Fund Budget for Fiscal 2026
 - a. Motion to approve made by Commissioner Blakemore
 - b. Seconded by Commissioner Hart
 - c. No Discussion
 - d. 4 Ayes, 0 Nays.
 - e. Fiscal Year 2026 General Fund Budget Approved
2. Resolution R-053-25 to Adopt an Enterprise Funds & Special Revenue Budget for Fiscal 2026
 - a. Motion to approve made by Commissioner Hart
 - b. Seconded by Commissioner Wilson
 - c. No Discussion
 - d. 4 Ayes, 0 Nays, Resolution Approved
3. Resolution R-054-25 to Increase the Capitalization threshold for both Government and Business type activities to \$15,000.00
 - a. Motion to approve made by Commissioner Blakemore
 - b. Seconded by Commissioner Wilson
 - c. Discussion between Commissioner Hart and CFO Roach on what other Counties threshold is at
 - d. 4 Ayes, 0 Nays
 - e. Resolution approved for threshold increase
4. Resolution R-055-25 to Authorize the Chairwoman to Execute Documents Relating to the Financing of Fire Apparatus
 - a. Motion to approve financing made by Commissioner Askew
 - b. Seconded by Commissioner Blakemore

- c. No Discussion
 - d. 4 Ayes, 0 Nays
 - e. Motion to finance approved
- 5. Resolution R-056-25 to Allocate Funds for Sediment Remediation Associated with the Former Coats American Plant
 - a. Motion to approve made by Commissioner Wilson
 - b. Seconded by Commissioner Blakemore
 - c. Discussion between Commissioners and Paine Gily, Environmental Director on his opinion of the outcome of investing the funds
 - d. 4 Ayes, 0 Nays
 - e. Resolution Approved
- 6. Resolution R-057-25 to Amend the Walker County, Georgia Enabling Legislation to Modify the Length of Service Allowed by the Auditor
 - a. CFO Roach informed the Commission that other counties in Georgia do not impose restrictions on the length of service for audit firms. He argued that replacing the auditing firm every four years is excessive, explaining the process and additional expenses incurred by such frequent changes. Mr. Roach encouraged the Commission to remove the time limit for auditing firms.
 - b. CFO Roach confirmed that auditors would rotate, a point Commissioner Hart had raised regarding whether actual auditors would change per audit.
 - c. Commissioner Askew discussed the Enabling Act, specifically how "home rule" could allow for updates to the Act's provisions without requiring legislative approval.
 - d. Commissioner Wilson asked if a Georgia State Law requires the county to change audit firms. CFO Roach confirmed that no such law exists.
 - e. Motion to approve made by Commissioner Wilson
 - f. Seconded by Commissioner Blakemore
 - g. No further discussion
 - h. 4 Ayes, 0 Nays
 - i. Motion Approved
- 7. ~~Intergovernmental Agreement for Use and Distribution of Proceeds Generated by the 2026 Special Purpose Local Option Sales Tax (SPLOST)~~
- 8. ~~Resolution R-058-25 to Authorize a Referendum to Impose, Levy and Collect a Special Purpose Local Option Sales Tax (SPLOST) within Walker County upon expiration of the 2020 SPLOST~~
- 9. Consideration of Proposals for Disposal of Organic Waste at the Walker County Landfill
 - a. Paine Gily presented two quotes to grind tree and brush material
 - b. Topo quoted \$45,250.00 and Big Woody's \$49,625.00.
 - c. Motion to approve contract for Topo for \$45,250.00 made by Commissioner Askew
 - d. Seconded by Commissioner Hart
 - e. No Discussion
 - f. 4 Ayes, 0 Nays
 - g. Contract with Topo Approved
- 10. Purchase Order 2025-00002321 to UniFirst for \$38,885.40 for AED Devices for County Facilities

- a. Chairwoman Teems clarified that the amended agenda indicates a cost of \$36,005.00. This is because government entities are exempt from sales tax, and it was incorrectly included on the original invoice.
- b. Chairwoman Teems made a motion to approve the \$36,005.00
- c. Commissioner Blakemore seconded motion
- d. Commissioner Hart inquired about a secondary invoice for \$157.48. It was clarified that this was a separate invoice and should not have been included in the packet.
- e. 4 Ayes, 0 Nays
- f. UniFirst Invoice Approved for \$36,005.00

11. Jeff Tucker requests a rezone from R-3 (Residential) to C-1 (Commercial) for property located at 1423 Happy Valley Road, Rossville, GA. 30741. Tax map & parcel number 0-135-080. (*Planning Commission recommended this rezone be approved with conditions*)

- a. Motion to approve with CN condition made by Commissioner Blakemore
- b. Seconded by Commissioner Hart
- c. No Discussion
- d. 4 Ayes, 0 Nays
- e. Rezone to CN Approved for Mr. Tucker

Commissioner Comments:

1. Commissioner Blakemore expressed gratitude to all attendees, employees, and first responders for their dedicated efforts.
2. Commissioner Askew concluded the meeting by emphasizing the critical importance of TSPLOST to the county, noting that everyone present had received a thorough explanation of the program. He then reminded attendees of the recent start of the school year and urged vigilance in ensuring the safety of children in the area. Finally, Mr. Askew expressed gratitude to everyone for their attendance and valuable contributions.
3. Commissioner Hart expressed gratitude to Carlen Bowers and Bobby Snider for their helpful contribution to Chattanooga Valley Middle School's agriculture class. Their assistance in providing mulch for the school's raised garden beds is a valuable and positive contribution to the county's schools. Mr. Hart extended his gratitude to the Road Department for their excellent work on community paving and road maintenance.

Commissioner Hart proposed utilizing a portion of the 2020 SPLOST funding to construct a storage facility at the Agriculture Center. Bids for this project are forthcoming, and the facility is anticipated to significantly benefit local farmers, 4-H members, beekeepers, and the broader community.

4. Commissioner Wilson enthusiastically announced that bids have been sent out for the Hinkle Fire Station construction. We anticipate voting on the proposals at our September meeting. Interested bidders can find the necessary documents on the Walker County website. After approximately 15 years, the facility will become a fully functional fire station.

Adjournment:

No actions taken in the Executive Session and with no further business on the agenda, Chairwoman Teems adjourned the meeting at 7:18 P.M.

Angela Teems
Chairwoman/CEO
Walker County Georgia

Date

Minutes prepared by: Walker County County Clerk, Lisa Richardson

Regular Scheduled Board of Commissioners Meeting

Walker County Annex IV

August 7, 2025

6:00 PM

Roll Call

Present/Absent

Commissioner Blakemore Present

Commissioner Askew Present

Chairwoman Teems Present

Commissioner Hart Present

Commissioner Wilson Present



Sign In Sheet

Regular Scheduled Board of Commissioners Meeting

August 7, 2025

6:00 PM

<u>Name</u>	<u>Address</u>
Curts Creekman	WALKER
Buddy, Ruth	
Wanda Romney	walker
Bunn, Phat	
DIANE COUSINCAU	GUSS ROAD
Paine Guy	Lanscree
John Johnson	Rossville
Stephanie Watkins	Rock Spring
Darcia Hunt	Villanow
Jim Pope	Villanow
Randy Richardson	Villanow
Jimmy Richardson	Villanow
Jan Weaver	Lookout Mtn.
Kym Weaver	Lookout mt
Sarah & Kurt Kruger	Walker
Buddy Chapma	Naomi
Leesa Autonakis	Lafayette / Library
Ordie Harris	Villanow
Jeff Cope	Hart Stree
Colin Bond	Road
Bobby V. Srid	Road Dept

Jeff Tucker

Walker

Billy Dunn

Coroner

**INTERGOVERNMENTAL AGREEMENT
FOR THE USE AND DISTRIBUTION OF PROCEEDS FROM THE 2026
SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX FOR
CAPITAL OUTLAY PROJECTS**

THIS INTERGOVERNMENTAL AGREEMENT (hereinafter, the “Agreement”) is made and entered into as of the _____ day of _____, 2025, by and between Walker County, a political subdivision of the State of Georgia (the “County”), the City of Lafayette, Georgia (“Lafayette”), the City of Rossville, Georgia (“Rossville”), the City of Chickamauga, Georgia (“Chickamauga”), the City of Lookout Mountain, Georgia (“Lookout Mountain”), and the City of Fort Oglethorpe, Georgia (“Fort Oglethorpe”), each a municipal corporation of the State of Georgia (singularly, “City” and collectively, the “Cities”).

WITNESSETH:

WHEREAS, Article IX, Section III, Paragraph I (a) of the Georgia Constitution (the “Intergovernmental Contracts Clause”) authorizes, among other things, any county, municipality or other political subdivision of the State to contract, for a period not exceeding fifty years, with another county, municipality or political subdivision or with any other public agency, public corporation or public authority for joint services, for the provision of services, or for the provision or separate use of facilities or equipment, provided that such contract deals with activities, services or facilities which the contracting parties are authorized by law to undertake or to provide; and

WHEREAS, the County is authorized pursuant to O.C.G.A. Section 48-8-110 et seq., as amended (the “Sales and Use Tax Act”) to levy and collect a one percent sales and use tax (the “Sales and Use Tax”) for the purpose of funding capital outlay projects to be owned and/or operated by the County and/or the Cities (the “Projects”); and

WHEREAS, there is currently imposed within the County a one percent (1%) Sales and Use Tax, which is expected to terminate on September 30, 2026 (the “2020 SPLOST”); and

WHEREAS, the Board of Commissioners of Walker County (the “Board”) has determined that it is in the best interests of the citizens of the County that the Sales and Use Tax be continued in the County for the purpose of funding vital capital outlay projects; and

WHEREAS, the Board intends to call for a special election to occur on November 4, 2025 (the “Election”), to authorize the continuation of the Sales and Use Tax, which shall commence immediately upon the completion of the 2020 SPLOST and continue for a term of six (6) years thereafter for the purposes of raising an estimated \$69,000,000 during the term of the Sales and Use Tax to fund the hereinafter defined Projects (“2026 SPLOST”); and

WHEREAS, the Sales and Use Tax Act authorizes the County and the Cities to enter into an “intergovernmental agreement” (as defined in the Sales and Use Tax Act) pursuant to the Intergovernmental Contracts Clause in order to, among other things, identify the Projects that will be funded with the proceeds of 2026 SPLOST; and

WHEREAS, the County delivered or mailed on 14th day of April, 2025 a written notice to the mayors or chief elected officials of the Cities, of a meeting that was held at the County's offices on 29th day of April, 2025, at which the governing authorities of the County and the Cities would meet to discuss the possible projects for inclusion in the SPLOST, including municipally owned or operated projects; and

WHEREAS, representatives of the County and Cities met to discuss possible projects for inclusion in the 2026 SPLOST referendum on the 29th day of April, 2025, in conformance with the requirements of O.C.G.A. § 48-8-111(a); and

WHEREAS, the County and the Cities propose to enter into this Agreement relating to the Projects and 2026 SPLOST.

NOW, THEREFORE, for and in consideration of the premises and undertakings as hereinafter set forth and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the County and the Cities DO HEREBY AGREE, as follows:

ARTICLE 1.

EFFECTIVE DATE

This Agreement shall become effective upon its execution and shall continue in effect until the earlier of (a) the failure of the Election or (b) the termination of 2026 SPLOST in accordance with the Sales and Use Tax Act and the completion of the hereinafter defined Projects in accordance with this Agreement.

ARTICLE 2.

REPRESENTATIONS

(a) Each City makes the following representations as the basis for the undertakings on its part herein contained:

(1) The City is a municipal corporation duly created and organized under the Constitution and laws of the State of Georgia (hereinafter the "State"). Under the Constitution and laws of the State, the City is authorized to execute, deliver and perform its obligations under this Agreement. The City has duly authorized the execution, delivery and performance of this Agreement. This Agreement is a valid, binding and enforceable obligation of the City.

(2) No approval or other action by any governmental authority or agency or other person is required in connection with the execution, delivery and performance of this Agreement by the City, except as shall have been obtained as of the date hereof.

(3) The authorization, execution, delivery and performance by the City of this Agreement do not violate any ordinances of the City or the laws or Constitution of the State and do not constitute a breach of or a default under any existing court order,

administrative regulation or other legal decree, or any agreement, indenture, mortgage, lease, note or other instrument to which it is a party or by which it is bound.

(4) There is no action, suit, proceeding, inquiry or investigation, at law or in equity, before or by any court, public board or body, pending or, to the knowledge of the City, threatened against or affecting the City (or, to the knowledge of the City, any meritorious basis therefor): (i) contesting or questioning the existence of the City or the titles of the present officers of the City to their offices or (ii) wherein an unfavorable decision, ruling or finding would (A) adversely affect the enforceability of this Agreement or (B) materially adversely affect the transactions contemplated by this Agreement.

(5) The City is not in violation of the laws or Constitution of the State and is not in default under any existing court order, administrative regulation, or other legal decree, or any agreement, indenture, mortgage, lease, note or other instrument to which it is a party or by which it is bound.

(6) The City is a "qualified municipality" within the meaning of the Sales and Use Tax Act. The Cities contain no less than 50% of the aggregate municipal population located within the County.

(7) All procedural and substantive requirements required by the Sales and Use Tax Act to formalize this Agreement have been satisfied.

(b) The County makes the following representations as the basis for the undertakings on its part herein contained:

(1) The County is a political subdivision duly created and organized under the Constitution and laws of the State. Under the Constitution and laws of the State, the County is authorized to execute, deliver and perform its obligations under this Agreement. The County has duly authorized the execution, delivery and performance of this Agreement. This Agreement is a valid, binding and enforceable obligation of the County.

(2) No approval or other action by any governmental authority or agency or other person is required in connection with the execution, delivery and performance of this Agreement by the County, except as shall have been obtained as of the date hereof.

(3) The authorization, execution, delivery and performance by the County of this Agreement do not violate the laws or Constitution of the State and do not constitute a breach of or a default under any existing court order, administrative regulation, or other legal decree, or any agreement, indenture, mortgage, lease, note or other instrument to which it is a party or by which it is bound.

(4) There is no action, suit, proceeding, inquiry or investigation, at law or in equity, before or by any court, public board or body, pending or, to the knowledge of

the County, threatened against or affecting the County (or, to the knowledge of the County, any meritorious basis therefor) (i) contesting or questioning the existence of the County or the titles of the present officers of the County to their offices or (ii) wherein an unfavorable decision, ruling or finding would (A) adversely affect the enforceability of this Agreement or (B) materially adversely affect the transactions contemplated by this Agreement.

(5) The County is not in violation of the laws or the Constitution of the State and is not in default under any existing court order, administrative regulation or other legal decree, or any agreement, indenture, mortgage, lease, note or other instrument to which it is a party or by which it is bound.

(6) All procedural and substantive requirements required by the Sales and Use Tax Act to formalize this Agreement have been satisfied.

(7) The County will take all actions necessary to call an election to be held in all voting precincts in the County on November 4, 2025, to authorize the continuation of the Sales and Use Tax, which shall commence immediately upon the completion of the 2020 SPLOST and continue for a term of six (6) years thereafter for the purposes of raising an estimated \$69,000,000 during the term of the Sales and Use Tax to be used for funding the projects specified in Exhibit "A" of this Agreement.

(c) It is the intention of the County and Cities to comply in all respects with O.C.G.A. § 48-8-110, *et seq.* and all provisions of this Agreement shall be construed in light of O.C.G.A. § 48-8-110, *et seq.*

ARTICLE 3. CONDITIONS PRECEDENT

(a) The obligation of the County and the Cities 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 collection of the SPLOST revenues by the State Revenue Commissioner and transfer of the same to the County.

ARTICLE 4. CAPITAL OUTLAY PROJECTS

(a) The proceeds of the Sales and Use Tax will be used to fund all or a portion of the County Projects and the respective City Projects (collectively referred to hereinafter as the "Projects"), each of which are identified in Exhibit "A" to this Agreement.

(b) The Projects identified in Exhibit A are representative in nature and not intended to limit the lawful use of SPLOST funds. Final scopes of work, designs, and expenditures may vary from the Project descriptions provided, so long as the use of funds remains consistent with capital outlay purposes as defined in O.C.G.A. § 48-8-111 and applicable SPLOST regulations.

(c) Unless otherwise specified in Exhibit A, each of the Projects include both facilities and equipment, and include the acquisition, construction, renovations, and upgrades of both existing and new facilities and equipment. All Projects identified in Exhibit A, including the associated cost estimates, specifically include and authorize the expenditure of 2026 SPLOST funds by the relevant Party on all necessary and/or related capital expenditures in furtherance of such Projects, which may include, but are not limited to, the acquisition of land, equipment, and vehicles, engineering and design, construction, materials and labor, grant-matching funds, and all other capital costs related to such Project.

(d) The County shall own and/or operate the County Projects. The County shall supervise or cause the supervision of the acquisition, construction and equipping of the County Projects. The County shall be responsible for paying or providing for all the costs of operating, maintaining and insuring the County Projects.

(e) The City Projects shall be owned and/or operated by each respective City. Each City shall be responsible for paying or providing for all the costs of operating, maintaining and insuring its respective City Projects. Each City shall supervise or cause the supervision of the acquisition, construction and equipping of its respective City Projects.

(f) The costs of the Projects set forth in Exhibit A are estimates based upon the estimated 2026 SPLOST collections and the needs of the County and the Cities at the time this Agreement was executed. The County and the Cities acknowledge and agree that the actual 2026 SPLOST collections may vary from the estimated amounts and that the needs of the County and/or the Cities may change. Therefore, the governing authority of each Party has the sole right under this Agreement to determine on an evolving basis how much of the Party's 2026 SPLOST funds will be spent on their respective Projects.

(g) Notwithstanding any other provision in this Agreement to the contrary, all Projects are subject to reallocation, reprioritization, or amendment as part of the regular budgetary process of the respective governing authorities of each Party, or as otherwise determined by such governing authorities, as necessary to meet evolving infrastructure and community development goals. The Parties may fund their respective Projects in any order or priority their governing authorities may deem necessary or convenient. The level of budgetary and administrative control for line-item funding, completion, and scope for each of the Parties' Projects under this Agreement shall be at the departmental/program level of control unless said level of control is inconsistent with the policies established by the relevant governing authority.

(h) 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 unexpected funds to any other County Project listed in Exhibit A. If a City Project has been satisfactorily

completed at a cost less than the estimated cost listed for that project in Exhibit A, the City may apply the remaining unexpended funds to any other project listed for that City in Exhibit A. The

(i) The County and Cities 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 within ten (10) years of the SPLOST expiration, 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. § 48-8-121 (g)(2).

(j) The County and the Cities acknowledge that each party is solely responsible for each project on its individual project list as well as solely responsible for the proper use of all SPLOST funds in its possession and each holds the others harmless from all damage or liability from any failure to properly administer its own projects and/or SPLOST funds.

(k) The Parties reserve the right to finance, advance, or otherwise fund the cost of any Project through the issuance of bonds, lease-purchase agreements, or other legally authorized financing mechanisms. The Parties may also use SPLOST proceeds in conjunction with other legally available funds – including general funds, enterprise funds, public-private contributions, and state or federal grants – so long as all combined expenditures are applied directly to capital outlay projects. The 2026 SPLOST proceeds shall not be transferred to the General Fund or other accounts of the Parties for expenses that would not be properly chargeable to a capital account. Any financing or funding arrangement shall comply with all applicable laws governing municipal finance, SPLOST reporting, and public accountability.

ARTICLE 5.

DIVISION AND DISTRIBUTION OF SALES AND USE TAX PROCEEDS

(a) The 2026 SPLOST proceeds received from the Georgia Department of Revenue (“GDOR”) each month shall be divided among the County and Cities as follows:

(1) The first 20.00% of each distribution received by the County from GDOR shall be divided equally between the County, the City of LaFayette, the City of Chickamauga, the City of Rossville, and the City of Lookout Mountain.

(2) The remaining 80.00% of each total payment that the County receives from GDOR shall be distributed as follows: 75.00% to the County, 11.00% to the City of LaFayette, 6.34% to the City of Rossville, 4.79% to the City of Chickamauga, 2.48% to the City of Lookout Mountain, and 0.39% to the City of Fort Oglethorpe.

(b) Upon the receipt of each 2026 SPLOST distribution from GDOR, the County shall deposit all such proceeds into a special trust fund held separate and apart from all other funds of the County (the “2026 SPLOST Account”). Within the 2026 SPLOST Account, the County shall create six subaccounts: the “County Account,” the “Lafayette Account,” the “Rossville Account,” the “Chickamauga Account,” the “Lookout Mountain Account,” and the “Fort Oglethorpe Account.” The County shall deposit the 2026 SPLOST proceeds into each

account according to the percentages provided in Article 5(a). The County shall remit the monies in the City Accounts to the Cities once a month.

(c) Each of the Cities shall create and maintain a separate account for the receipt and disbursement of the City's portion of the 2026 SPLOST proceeds (the "City Proceeds Accounts"). The 2026 SPLOST Account, the subaccounts created herein, and the City Proceeds Accounts shall be used exclusively for the purposes set forth in this Agreement.

(d) Should any City cease to exist as a legal entity before all funds are distributed under this Agreement, that City'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 City part of another successor municipality. If such an act is passed, the defunct City's share shall be paid to the successor City in addition to all other funds to which the successor City would otherwise be entitled

ARTICLE 6. EXPENSES

(a) The County shall administer the County 2026 SPLOST funds to effectuate the terms of this Agreement without charge or fee to any of the Cities.

(b) The County and Cities shall be jointly responsible on a per capita basis for the cost of holding the SPLOST election. Each City shall reimburse the County for its pro rata share of the cost of the election, where each City's pro rata share of the cost is calculated according to the 2020 U.S. Census as the City's population within the County as a percentage of the total County population.

(c) Each party acknowledges that the office of the State Revenue Commissioner will deduct 1% from all SPLOST tax revenues collected for acting as the collection agent.

ARTICLE 7. RECORD KEEPING

(a) The County shall keep detailed records of the Sales Tax Account, including all of its sub-accounts. The Cities shall have the right to review and be provided copies of all such records upon request to the County. Likewise, the Cities shall keep detailed records of its City Proceeds Account. The County shall have the right to review and be provided with copies of all such records upon request.

(b) The County and the Cities shall keep a record of each and every of its Projects for which the proceeds of 2026 SPLOST are used. A schedule shall be included in each annual audit which shows for each such Project the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years and amounts expended in the current year. The auditor shall verify and test expenditures sufficient to provide assurances that the schedule is fairly presented in relation to the financial statements. The auditor's report on

the financial statements shall include an opinion, or the disclaimer of an opinion, as to whether the schedule is presented fairly in all material respects in relation to the financial statements taken as a whole. In the event that a City does not comply with the requirements of this paragraph, the County nor any other City shall be held liable in any manner for such noncompliance. In the event that the County does not comply with the requirements of this paragraph, no City shall be held liable in any manner for such noncompliance. In the event that any City does not comply with the requirements of this paragraph, the County shall not be held liable in any manner for such noncompliance.

ARTICLE 8.

MISCELLANEOUS

(a) The County and Cities agree that any controversy arising under this Agreement shall first be submitted to nonbinding mediation for a resolution. The parties to the mediation shall mutually and promptly select a neutral party to serve as mediator. The fees and expenses charged by the mediator so selected shall be shared equally among the parties to the mediation. If the controversy is not resolved at the conclusion of the mediation or within three (3) months of a party's request for mediation (whichever occurs first), any party may pursue any other available rights, remedies or processes.

(b) Should any phrase, clause, sentence or paragraph herein contained be held invalid or unconstitutional, it shall in nowise affect the remaining provisions of this Agreement, which said provisions shall remain in full force and effect.

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

(d) This Agreement shall be construed and enforced in accordance with the laws of the State of Georgia.

(e) This Agreement, including any attachments or exhibits, constitutes all of the understandings and agreements existing between the County and the City with respect to the distribution and use of the 2026 SPLOST proceeds. Furthermore, this Agreement supersedes all prior agreements, negotiations and communications of whatever type, whether written or oral, between the County and the City with respect to distribution and use of the 2026 SPLOST proceeds.

(f) 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.

(g) This Agreement shall be exclusively for the benefit of the parties hereto and shall not provide any third parties with any remedy, claim, liability, reimbursement, cause of action, or other right.

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

[SIGNATURE SHEETS FOR EACH PARTY TO FOLLOW}

IN WITNESS WHEREOF, the parties hereto, acting by and through their duly authorized officers, have caused this Agreement to be executed in multiple counterparts under seals as of the day and year first above written.

WALKER COUNTY, GEORGIA

(COUNTY SEAL)

By: _____

Angie Teems, Chairwoman
Walker County Board of Commissioners

Attest: _____

Lisa Richardson, County Clerk Date

IN WITNESS WHEREOF, the parties hereto, acting by and through their duly authorized officers, have caused this Agreement to be executed in multiple counterparts under seals as of the day and year first above written.

CITY OF LAFAYETTE, GEORGIA

(CITY SEAL)

By: _____
Andy Arnold, Mayor

Attest: _____
Brenda Snyder, Town Clerk Date _____

IN WITNESS WHEREOF, the parties hereto, acting by and through their duly authorized officers, have caused this Agreement to be executed in multiple counterparts under seals as of the day and year first above written.

CITY OF ROSSVILLE, GEORGIA

(CITY SEAL)

By: _____
Jonathan Lassetter, Mayor Pro Tem

Attest: _____
Russanna Jenkins, City Clerk Date _____

IN WITNESS WHEREOF, the parties hereto, acting by and through their duly authorized officers, have caused this Agreement to be executed in multiple counterparts under seals as of the day and year first above written.

CITY OF CHICKAMAUGA, GEORGIA

(CITY SEAL)

By: _____
James Deck, Mayor

Attest: _____
Sheena Ogle, City Clerk

IN WITNESS WHEREOF, the parties hereto, acting by and through their duly authorized officers, have caused this Agreement to be executed in multiple counterparts under seals as of the day and year first above written.

CITY OF LOOKOUT MOUNTAIN, GEORGIA

(CITY SEAL)

By: David Bennett, Mayor

Attest: _____
Cindy Roberts, City Clerk _____ Date _____

IN WITNESS WHEREOF, the parties hereto, acting by and through their duly authorized officers, have caused this Agreement to be executed in multiple counterparts under seals as of the day and year first above written.

CITY OF FORT OGLETHORPE, GEORGIA

(CITY SEAL)

By: Earl Gray, Mayor

Attest: _____
Carol Murray, City Clerk

EXHIBIT A

CAPITAL OUTLAY PROJECTS

The following Projects are representative in nature and are not intended to limit the lawful use of SPLOST funds. Unless otherwise specified below, Projects include both facilities and equipment, and include the acquisition, construction, renovations, and upgrades of both existing and new facilities and equipment. Each of the Projects, including the associated cost estimates, specifically includes and authorizes the expenditure of 2026 SPLOST funds on all necessary and/or related capital expenditures in furtherance of such Projects, which may include, but are not limited to, the acquisition of land, equipment, and vehicles, engineering and design, construction, materials and labor, grant-matching funds, and all other capital costs related to such Project. Final scopes of work, designs, and expenditures may vary from the descriptions provided, so long as the use of funds remains consistent with capital outlay purposes as defined in O.C.G.A. § 48-8-111 and applicable SPLOST regulations.

COUNTY PROJECTS	Estimated Cost
County Facilities and Vehicles	
Capital improvements to county facilities, including, but not limited to community centers and recreational facilities, as well as technology and equipment	\$5,405,000
Capital investment in county vehicles	\$1,018,775
Elections System Improvements	
Upgrade poll pads	\$20,000
Community Development	
Veteran's Memorial Park	\$100,000
Facility upgrades and enhancements	\$200,000
Code Enforcement	
Vehicles and equipment	\$225,000
Shop	
Vehicles and equipment	\$350,000
EMA/E-911/IT	
Vehicles, equipment and upgrades, including, but not limited to, radio, phone, towers, and electronic equipment and systems.	\$3,000,000
Fire Rescue	
5 Pumper Trucks	\$3,375,000
4 QRV Trucks	\$1,600,000
Equipment for Apparatus	\$500,000
Fire Station repairs, renovations, upgrades, equipment, and property acquisitions, to include, but not limited to:	\$8,975,000
Station 1 (New Build)	
Station 2 (Renovation)	
Station 6 (Renovation)	
Station 7 (Renovation)	
Station 15 (Renovation)	

EXHIBIT A
CAPITAL OUTLAY PROJECTS

COUNTY PROJECTS (Cont.)	
Station 20 (Renovation)	
107 Alex Drive -Parking lots and driveways	
107 Alex Drive -(Renovation)	
107 Alex Drive (6" water line and 2 hydrants)	
Public Works	
Vehicles and equipment, including, but not limited to, trucks, mowing equipment, ROW maintenance equipment, and snow removal equipment	\$4,000,000
Infrastructure improvement, repair and replacement cost to include paving costs	\$8,500,000
Bridge replacement	\$500,000
COUNTY PROJECTS (cont.)	
Animal Services	
Equipment and upgrades and/or building acquisition	\$500,000
Solid Waste & Environmental Management	
Transfer Station and Landfill additions, improvements, vehicles, and equipment	\$1,000,000
Sheriff's Office	
Repair, replacement, upgrades, and purchase of vehicles and equipment, including, but not limited to, body-worn and in-car cameras, firearms and accessories, and K9 units	\$5,000,000
Total County Projects	\$44,268,775

EXHIBIT A
CAPITAL OUTLAY PROJECTS

CITY OF LOOKOUT MOUNTAIN PROJECTS	Estimated Cost
Public Safety Improvements	
Including, but not limited to, the acquisition of equipment and vehicles for the Police and Fire Department.	\$170,000
City Property Improvements	
Including, but not limited to, a note for Town Hall, improvement of Town Center Common Area, City Garden/Parks, and Joint Recreation ventures.	\$1,125,000
Public Works/Sewer Department Improvements	
Including, but not limited to, renovation of the Pump Station and acquisition of Public Works equipment, vehicles, signage, security gates.	\$800,718
General Administration Improvements	
Including, but not limited to, City Hall improvements and a storage facility.	\$40,000
Recreation Investments and Construction	
Including, but not limited to, land acquisition and construction of recreational fields/courts, gym, sidewalks and trails.	\$2,000,000
Total Lookout Mountain Projects	\$4,135,718

EXHIBIT A
CAPITAL OUTLAY PROJECTS

CITY OF CHICKAMAUGA PROJECTS	Estimated Cost
City Building Improvements	
Technology & Equipment Upgrades	\$40,000
Train Depot, Grist Mill, and City structures and buildings	\$200,000
Inventory warehouse	\$150,000
Covered parking for trucks	\$65,000
Covered transformer & pole pads	\$50,000
Fencing and automatic gates	\$75,000
Parks, Trails, Tourism & Recreation Infrastructure	
Playground, parks and/or dog parks	\$115,000
Picnic pavilion	\$20,000
Sidewalk fencing and construction	\$75,000
City sidewalks & walking trail development	\$500,000
CRA field lights, field, buildings & parking	\$200,000
CRA field improvements	\$100,000
Government Vehicles & Equipment	
Emergency radios and communications	\$95,500
General government vehicles including sanitation truck	\$250,000
Utility truck(s) replacement	\$350,000
Vehicles, equipment and machines	\$250,000
Library Improvements	
Computers, equipment and furniture	\$75,000
Building and/or parking improvement projects	\$100,000
Street, Right of Way and Signage Improvements	
Sidewalks, lighting, street and stormwater projects	\$500,000
Utilities and system improvements	\$104,662
Decorative poles & street signs	\$50,000
Utility system upgrades	
Utility software & pc upgrades	\$50,000
Tiered Economic Development Projects , which may include, but are not limited to, the following:	\$2,000,000
Water and sewer upgrades	
Stormwater improvements	
Electric underground installation	
Public parking & land acquisition	
Wireless internet expansion	
Sidewalk and street enhancements	
Alleyway restoration	
Commercial site revitalization and demolition	
Project design and planning	
Total Chickamauga Projects	\$5,415,162

EXHIBIT A
CAPITAL OUTLAY PROJECTS

CITY OF LAFAYETTE PROJECTS	Estimated Cost
Library	
Library improvements, equipment, and materials	\$60,000
Parks and Recreation	
Recreation and park facilities improvements and equipment	\$3,500,000
Water and Sewer	
Water and sewer infrastructure improvements and equipment	\$1,900,000
Transportation	
Roads, bridges, sidewalk, utility, and fleet improvements, including, but not limited to, the construction, repair, repaving, and restriping of roads, bridges, sidewalks, city-owned utilities, and the purchase of fleet vehicles	\$1,002,372
Walking and biking trails improvements and expansion	\$225,000
Train Depot improvements and equipment	\$75,000
Sidewalk Improvements connecting the High School to Main Street	\$500,000
Improvements to the Downtown District / Square	\$500,000
Villanow Street Corridor Improvements	\$250,000
Public Safety	
Public safety, including police and fire services vehicles, equipment and facilities improvements	\$275,000
Emergency Management	
Emergency Management and Hazard Mitigation system improvements and equipment, including, but not limited to, the purchase of generators	\$165,000
Electric and Broadband	
Smart grid technology improvements for electric and broadband systems	\$400,000
Total LaFayette Projects	\$8,852,372

EXHIBIT A
CAPITAL OUTLAY PROJECTS

CITY OF ROSSVILLE PROJECTS	Estimated Cost
Public Safety Improvements	
Including, but not limited to, renovation of the public safety building, and the purchase of vehicles and equipment, including communication and emergency equipment, fire truck equipment, turnout gear, and breathing apparatus.	\$878,183
Public Works Improvements	
Including, but not limited to, the purchase of vehicles and equipment, including emergency generators and communication and emergency equipment, holiday lighting and decorations and associated electrical upgrades, and streetscaping projects.	\$627,274
Public Infrastructure Improvements	
Including, but not limited to, stormwater and sewer projects.	\$1,881,821
Public Facilities Improvements	
Including, but not limited to, renovations of city-owned buildings and the purchase of office equipment, technology, and software.	\$815,456
Rossville Library Improvements	
Including, but not limited to, the purchase of books and other media.	\$94,091
Recreation & Economic Development Improvements	
Including, but not limited to, streetscape projects, recreation facility renovations, storm shelters, pavilion, and beautification projects.	\$1,975,911
Total Rossville Projects	\$6,272,736

EXHIBIT A
CAPITAL OUTLAY PROJECTS

CITY OF FORT OGLETHORPE PROJECTS	Estimated Cost
Water and sewer infrastructure	\$34,394
Emergency response vehicles and equipment	\$80,000
Streetscaping and sidewalks	\$100,000
Total Fort Oglethorpe Projects	\$214,394
TOTAL ESTIMATED PROJECT COSTS	\$69,000,000



RESOLUTION R-059-25

A RESOLUTION BY THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO ALLOCATE EXCESS REVENUE FROM THE 2020 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)

WHEREAS, the Board of Commissioners of Walker County ("Board") is the governing authority of Walker County, Georgia; and

WHEREAS, on July 10, 2025, the Board approved the expenditure of \$1,469,735.00 for the purchase of a new fire apparatus; and

WHEREAS, on August 7, 2025, the Board approved Resolution R-055-25 to authorize the financing of this purchase; and

WHEREAS, the Georgia Constitution places stipulations on when and how a county may incur debt; and

WHEREAS, the 2020 SPLOST is projected to generate enough additional revenue to cover the purchase of the new fire apparatus;

THEREFORE, BE IT RESOLVED by the Board of Commissioners of Walker County, Georgia that \$1,469,735.00 in excess revenue collected by the 2020 SPLOST shall be added to project code SPLOST2020.FIRE VEH FAC and the purchase of the new fire apparatus approved on July 10, 2025 shall be paid for with SPLOST funds; and

BE IT FURTHER RESOLVED by the Board that Resolution R-055-25 is rescinded.

SO RESOLVED AND ADOPTED this 26th day of August 2025.

ATTEST:

WALKER COUNTY, GEORGIA

LISA RICHARDSON, County Clerk

ANGELA TEEMS, Chairwoman

(SEAL)

The foregoing Resolution received a motion for _____ from Commissioner _____, second by Commissioner _____, and upon the question the vote is _____ ayes, _____ nays to the Resolution.