

# RESOLUTION 2004-075

ORIGINAL

A REFERENDUM RESOLUTION TO REIMPOSE A SPECIAL ONE PERCENT SALES AND USE TAX, SUBJECT TO REFERENDUM APPROVAL; TO REGULATE AND PROVIDE FOR THE CALLING OF AN ELECTION AND TO CALL AN ELECTION TO DETERMINE THE REIMPOSITION OR NON-REIMPOSITION OF THE SALES AND USE TAX; TO SPECIFY THE PURPOSES FOR WHICH THE PROCEEDS OF THE SALES AND USE TAX ARE TO BE USED AND MAY BE EXPENDED; TO SPECIFY THE ESTIMATED COST OF THE PROJECTS THAT WILL BE FUNDED FROM THE PROCEEDS OF THE SALES AND USE TAX; TO SPECIFY THE MAXIMUM PERIOD OF TIME THE SALES AND USE TAX WILL BE REIMPOSED; TO AUTHORIZE THE ISSUANCE OF \$40,000,000 IN AGGREGATE PRINCIPAL AMOUNT OF GENERAL OBLIGATION DEBT OF CHEROKEE COUNTY, GEORGIA IN CONJUNCTION WITH THE REIMPOSITION OF THE SALES AND USE TAX; TO SPECIFY THE PURPOSE FOR WHICH THE DEBT IS TO BE ISSUED, THE MAXIMUM INTEREST RATE OR RATES THAT SUCH DEBT IS TO BEAR, AND THE AMOUNT OF PRINCIPAL TO BE PAID IN EACH YEAR DURING THE LIFE OF SUCH DEBT; TO PROVIDE FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES TO SERVICE SUCH DEBT, TO THE EXTENT THE PROCEEDS OF THE SALES AND USE TAX ARE NOT SUFFICIENT FOR SUCH PURPOSE; AND FOR OTHER PURPOSES.

WHEREAS, the Board of Commissioners of Cherokee County (the "Board") is the governing authority of Cherokee County, Georgia (the "County"), a political subdivision created and existing under the laws of the State of Georgia, and is charged with the duties of levying taxes, contracting debts, and managing the affairs of the County; and

WHEREAS, the County and the City of Ball Ground ("Ball Ground"), the City of Canton ("Canton"), Holly Springs, Georgia ("Holly Springs"), the City of Mountain Park ("Mountain Park"), the City of Nelson ("Nelson"), the City of Waleska ("Waleska"), and the City of Woodstock, Georgia ("Woodstock") (each a "City" and collectively the "Cities") deem it to be in the best interest of the special district of Cherokee County created by Section 48-8-110.1(a) of the Official Code of Georgia Annotated (the "Special District") to improve public services in the Special District by carrying out the hereinafter described capital outlay projects, and the County and the Cities have entered into an Intergovernmental Sales Tax Agreement (the "Contract"), dated as of August 30, 2004, which provides for the following capital outlay projects in the following estimated amounts:

- (a) Projects to be owned or operated or both by the County (the "County Projects"):
  - (1) New Administration Building, Courthouse Renovations, and Related Parking Facilities - \$25,000,000,
  - (2) Transportation Facilities and Equipment - \$78,722,124,
  - (3) Park and Recreation Facilities - \$16,850,000,

- (4) Library Facilities and Books - \$5,150,000,
- (5) Public Safety Facilities and Equipment - \$16,450,000,
- (6) New Emergency Children's Shelter - \$1,000,000,
- (7) New Driver's License Facility - \$650,000,
- (8) New Conference Center - \$8,000,000,
- (9) Renovations to old Woodstock Elementary School for the benefit of Appalachian Technical College - \$500,000, and
- (10) Senior Center Expansion - \$750,000;

(b) Projects to be owned or operated or both by Ball Ground (the "Ball Ground Projects"):

- (1) Public Safety Vehicles and Equipment - \$340,000,
- (2) Water and Sewer Facilities and Equipment - \$500,000,
- (3) Municipal Building Renovations - \$450,000,
- (4) Park and Recreation Facilities - \$100,000, and
- (5) Transportation Facilities - \$1,000,000;

(c) Projects to be owned or operated or both by Canton (the "Canton Projects"):

- (1) Streets and Sidewalks - \$2,575,000,
- (2) Park and Recreation Facilities - \$1,500,000,
- (3) City Hall Renovation - \$2,000,000,
- (4) New Public Safety Buildings - \$2,000,000,
- (5) Water and Wastewater Facilities and Equipment - \$3,000,000,
- (6) New Senior Center - \$1,000,000,
- (7) New Community Center - \$2,000,000, and
- (8) New Parking Deck - \$2,000,000;

(d) Projects to be owned or operated or both by Holly Springs (the "Holly Springs Projects"):

- (1) Streets and Sidewalks - \$3,407,000,
- (2) New City Hall - \$2,600,000,
- (3) Downtown Square and Streetscapes - \$1,602,705, and
- (4) Public Safety and Public Works Vehicles and Equipment - \$219,000;

(e) Projects to be owned or operated or both by Mountain Park (the "Mountain Park Projects"):

- (1) Public Safety, Streets, and Drainage - \$45,000;

(f) Projects to be owned or operated or both by Nelson (the "Nelson Projects"):

- (1) Public Safety Vehicles and Equipment - \$150,000,
- (2) Transportation Facilities and Equipment - \$509,308, and
- (3) Park and Recreation Facilities - \$150,000;

- (g) Projects to be owned or operated or both by Waleska (the "Waleska Projects"):
- (1) Water System Facilities - \$1,269,000, and
  - (2) City Hall and Community Facility Renovations - \$769,452; and
- (h) Projects to be owned or operated or both by Woodstock (the "Woodstock Projects"):
- (1) Streets and Sidewalks - \$7,500,000,
  - (2) Park and Recreation Facilities - \$2,500,000,
  - (3) Public Works Facilities and Equipment - \$600,000,
  - (4) New Public Safety Buildings - \$1,800,000,
  - (5) Water, Wastewater, and Stormwater Facilities and Equipment - \$5,200,000, and
  - (6) Renovations to old Woodstock Elementary School for the benefit of Appalachian Technical College - \$250,000; and

**WHEREAS**, the County and the Cities have estimated the maximum cost of the projects described above to be \$200,108,589, the components of which are:

- (1) the County Projects - \$153,072,124,
- (2) the Ball Ground Projects - \$2,390,000,
- (3) the Canton Projects - \$16,075,000,
- (4) the Holly Springs Projects - \$7,828,705,
- (5) the Mountain Park Projects - \$45,000,
- (6) the Nelson Projects - \$809,308,
- (7) the Waleska Projects - \$2,038,452, and
- (8) the Woodstock Projects - \$17,850,000; and

**WHEREAS**, it appears to the Board that the most feasible plan for providing funds to pay the costs of the projects described above is to reimpose a special one percent sales and use tax, upon the termination of the special one percent sales and use tax presently in effect, pursuant to Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated; and

**WHEREAS**, the Board has determined that the County should issue its general obligation debt (in the form of general obligation bonds, promissory notes, or other instruments, as the Board may approve) in the aggregate principal amount of \$40,000,000 in conjunction with the reimposition of the sales and use tax, to be payable first from the separate account in which are placed the proceeds received by the County from the sales and use tax and then from the general funds of the County, for the purpose of providing funds to pay the costs of the County Projects, to enable the County to complete such capital outlay projects before the sales and use tax is collected; and

**WHEREAS**, under the Constitution and laws of the State of Georgia, it is necessary to submit to the qualified voters of Cherokee County the question of whether or not a special one percent sales and use tax should be reimposed for the purposes described above, which proposal, if approved by the voters, shall also constitute approval of the issuance of general obligation debt of the County in the aggregate principal amount of \$40,000,000 for the County Projects;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Cherokee County, and it is hereby resolved by authority of the same, as follows:

**Section 1.** There is hereby reimposed within the Special District a special sales and use tax at the rate of one percent, upon the termination of the special one percent sales and use tax presently in effect, pursuant to Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, subject to approval by a majority of the qualified voters residing within the territorial limits of Cherokee County voting in the referendum called in Section 2 hereof, for a maximum period of time of 24 calendar quarters, for the purposes of providing funds to pay the costs of the hereinafter described capital outlay projects pursuant to the Contract: (1) the County Projects, at an estimated maximum cost of \$153,072,124, (2) the Ball Ground Projects, at an estimated maximum cost of \$2,390,000, (3) the Canton Projects, at an estimated maximum cost of \$16,075,000, (4) the Holly Springs Projects, at an estimated maximum cost of \$7,828,705, (5) the Mountain Park Projects, at an estimated maximum cost of \$45,000, (6) the Nelson Projects, at an estimated maximum cost of \$809,308, (7) the Waleska Projects, at an estimated maximum cost of \$2,038,452, and (8) the Woodstock Projects, at an estimated maximum cost of \$17,850,000.

**Section 2.** There is hereby authorized to be called and there is hereby called an election to be held in all the precincts in Cherokee County, on the 2nd day of November 2004, for the purpose of submitting to the qualified voters of Cherokee County the question of whether or not a special one percent sales and use tax should be reimposed within the Special District, upon the termination of the special one percent sales and use tax presently in effect, for a maximum period of time of 24 calendar quarters, for the purposes of providing funds to pay the costs of the hereinafter described capital outlay projects pursuant to the Contract: (1) the County Projects, at an estimated maximum cost of \$153,072,124, (2) the Ball Ground Projects, at an estimated maximum cost of \$2,390,000, (3) the Canton Projects, at an estimated maximum cost of \$16,075,000, (4) the Holly Springs Projects, at an estimated maximum cost of \$7,828,705, (5) the Mountain Park Projects, at an estimated maximum cost of \$45,000, (6) the Nelson Projects, at an estimated maximum cost of \$809,308, (7) the Waleska Projects, at an estimated maximum cost of \$2,038,452, and (8) the Woodstock Projects, at an estimated maximum cost of \$17,850,000.

**Section 3.** If the reimposition of the sales and use tax is approved by the voters in the referendum called in Section 2 hereof, such vote shall also constitute approval of the issuance of general obligation debt (in the form of general obligation bonds, promissory notes, or other instruments, as the Board may approve) of the County in the aggregate principal amount of \$40,000,000 in conjunction with the reimposition of the sales and use tax, to be payable first from the separate account in which are placed the proceeds received by the County from the sales and use tax and then from the general funds of the County, for the purpose of providing funds to pay the cost of the County Projects. Such general obligation debt, if so authorized, shall

be dated as of the date of delivery or such other date(s) as the Board may approve, shall be in such denomination or denominations as the Board may approve, and shall bear interest from date at such rate or rates as the Board may approve but not exceeding five and three-quarters percent (5.75%) per annum in any year. All interest shall be payable semiannually on November 1 and May 1 in each year, beginning November 1, 2005, and the principal shall mature (by scheduled maturity or by mandatory redemption, as the Board may approve) on the dates and in the amounts as follows:

<u>November 1 of the Year</u>	<u>Amount</u>	<u>November 1 of the Year</u>	<u>Amount</u>
2007	\$6,140,000	2010	\$6,745,000
2008	6,325,000	2011	6,980,000
2009	6,515,000	2012	7,295,000

The general obligation debt may be issued in one or more series, and on one or more dates of issuance as the Board may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$40,000,000. The general obligation debt may be made subject to redemption prior to maturity, to the extent permitted by law, upon terms and conditions to be determined by the Board.

Part of the proceeds of the sales and use tax will be used for payment of general obligation debt issued in conjunction with the reimposition of the sales and use tax, and the remaining proceeds of the sales and use tax will be used to fund the capital outlay projects specified herein to the extent such capital outlay projects have not been funded with proceeds of such general obligation debt.

**Section 4.** The ballot to be used in the election shall have written or printed thereon the question to be determined by the voters, to-wit:

“Shall a special 1 percent sales and use tax be reimposed in the special district of Cherokee County for a period of time not to exceed 24 calendar quarters and for the raising of an estimated amount of \$200,108,589 for the following purposes pursuant to an Intergovernmental Sales Tax Agreement, dated as of August 30, 2004, among Cherokee County, Georgia (the “County”), the City of Ball Ground (“Ball Ground”), the City of Canton (“Canton”), Holly Springs, Georgia (“Holly Springs”), the City of Mountain Park (“Mountain Park”), the City of Nelson (“Nelson”), the City of Waleska (“Waleska”), and the City of Woodstock, Georgia (“Woodstock”): (a) capital outlay projects to be owned or operated or both by the County (the “County Projects”): (1) New Administration Building, Courthouse Renovations, and Related Parking Facilities, (2) Transportation Facilities and Equipment, (3) Park and Recreation Facilities, (4) Library Facilities and Books, (5) Public Safety Facilities and Equipment, (6) New Emergency Children’s Shelter, (7) New Driver’s License Facility, (8) New Conference Center, (9) Renovations to old Woodstock Elementary School for the benefit of Appalachian Technical College, and (10) Senior Center Expansion; (b) capital

outlay projects to be owned or operated or both by Ball Ground: (1) Public Safety Vehicles and Equipment, (2) Water and Sewer Facilities and Equipment, (3) Municipal Building Renovations, (4) Park and Recreation Facilities, and (5) Transportation Facilities; (c) capital outlay projects to be owned or operated or both by Canton: (1) Streets and Sidewalks, (2) Park and Recreation Facilities, (3) City Hall Renovation, (4) New Public Safety Buildings, (5) Water and Wastewater Facilities and Equipment, (6) New Senior Center, (7) New Community Center, and (8) New Parking Deck; (d) capital outlay projects to be owned or operated or both by Holly Springs: (1) Streets and Sidewalks, (2) New City Hall, (3) Downtown Square and Streetscapes, and (4) Public Safety and Public Works Vehicles and Equipment; (e) capital outlay projects to be owned or operated or both by Mountain Park: (1) Public Safety, Streets, and Drainage; (f) capital outlay projects to be owned or operated or both by Nelson: (1) Public Safety Vehicles and Equipment, (2) Transportation Facilities and Equipment, and (3) Park and Recreation Facilities; (g) capital outlay projects to be owned or operated or both by Waleska: (1) Water System Facilities, and (2) City Hall and Community Facility Renovations; and (h) capital outlay projects to be owned or operated or both by Woodstock: (1) Streets and Sidewalks, (2) Park and Recreation Facilities, (3) Public Works Facilities and Equipment, (4) New Public Safety Buildings, (5) Water, Wastewater, and Stormwater Facilities and Equipment, and (6) Renovations to old Woodstock Elementary School for the benefit of Appalachian Technical College?"

The ballot shall also have written or printed thereon, following the question set forth above, the following:

"If reimposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Cherokee County, Georgia in the principal amount of \$40,000,000 for the purpose of the County Projects."

The ballot shall have printed thereon the word "YES" and the word "NO" in order that each voter may vote in either the affirmative or the negative as to the question propounded. The polls in each of the precincts within Cherokee County shall be opened at 7:00 a.m. and closed at 7:00 p.m. on the day fixed for the election, and the election shall be held at the regular and established places for holding elections in Cherokee County. The election shall be held in accordance and in conformity with the Constitution and laws of the United States of America and of the State of Georgia.

**Section 5.** The Clerk of the Board is hereby ordered and directed forthwith to furnish the Superintendent of Elections of Cherokee County with a duly certified copy of this resolution in order that the Superintendent of Elections may take such action in the premises as provided by law.

**Section 6.** Any brochures, listings, or other advertisements issued by the Board or by any other person, firm, corporation, or association with the knowledge and consent of the Board shall

be deemed to be a statement of intention of the Board concerning the use of the bond funds or interest received from such bond funds that have been invested.

**Section 7.** The following notice shall be incorporated into the call of the election by the Superintendent of Elections:

**NOTICE OF SALES AND USE TAX ELECTION**  
**TO THE QUALIFIED VOTERS OF CHEROKEE COUNTY**

**YOU ARE HEREBY NOTIFIED** that on the 2nd day of November 2004, an election will be held in all of the precincts of Cherokee County. At the election there will be submitted to the qualified voters of Cherokee County for their determination the question of whether or not a special one percent sales and use tax should be reimposed within the special district of Cherokee County, upon the termination of the special one percent sales and use tax presently in effect, for a maximum period of time of 24 calendar quarters, for the purposes of providing funds to pay the costs of the hereinafter described capital outlay projects pursuant to an Intergovernmental Sales Tax Agreement, dated as of August 30, 2004, among Cherokee County, Georgia (the "County"), the City of Ball Ground ("Ball Ground"), the City of Canton ("Canton"), Holly Springs, Georgia ("Holly Springs"), the City of Mountain Park ("Mountain Park"), the City of Nelson ("Nelson"), the City of Waleska ("Waleska"), and the City of Woodstock, Georgia ("Woodstock"):

(a) Projects to be owned or operated or both by the County (the "County Projects"):

- (1) New Administration Building, Courthouse Renovations, and Related Parking Facilities - \$25,000,000,
- (2) Transportation Facilities and Equipment - \$78,722,124,
- (3) Park and Recreation Facilities - \$16,850,000,
- (4) Library Facilities and Books - \$5,150,000,
- (5) Public Safety Facilities and Equipment - \$16,450,000,
- (6) New Emergency Children's Shelter - \$1,000,000,
- (7) New Driver's License Facility - \$650,000,
- (8) New Conference Center - \$8,000,000,
- (9) Renovations to old Woodstock Elementary School for the benefit of Appalachian Technical College - \$500,000, and
- (10) Senior Center Expansion - \$750,000;

(b) Projects to be owned or operated or both by Ball Ground:

- (1) Public Safety Vehicles and Equipment - \$340,000,
- (2) Water and Sewer Facilities and Equipment - \$500,000,
- (3) Municipal Building Renovations - \$450,000,
- (4) Park and Recreation Facilities - \$100,000, and
- (5) Transportation Facilities - \$1,000,000;

(c) Projects to be owned or operated or both by Canton:

- (1) Streets and Sidewalks - \$2,575,000,
- (2) Park and Recreation Facilities - \$1,500,000,
- (3) City Hall Renovation - \$2,000,000,
- (4) New Public Safety Buildings - \$2,000,000,
- (5) Water and Wastewater Facilities and Equipment - \$3,000,000,
- (6) New Senior Center - \$1,000,000,

- (7) New Community Center - \$2,000,000, and
- (8) New Parking Deck - \$2,000,000;

(d) Projects to be owned or operated or both by Holly Springs:

- (1) Streets and Sidewalks - \$3,407,000,
- (2) New City Hall - \$2,600,000,
- (3) Downtown Square and Streetscapes - \$1,602,705, and
- (4) Public Safety and Public Works Vehicles and Equipment - \$219,000;

(e) Projects to be owned or operated or both by Mountain Park:

- (1) Public Safety, Streets, and Drainage - \$45,000;

(f) Projects to be owned or operated or both by Nelson:

- (1) Public Safety Vehicles and Equipment - \$150,000,
- (2) Transportation Facilities and Equipment - \$509,308, and
- (3) Park and Recreation Facilities - \$150,000;

(g) Projects to be owned or operated or both by Waleska:

- (1) Water System Facilities - \$1,269,000, and
- (2) City Hall and Community Facility Renovations - \$769,452; and

(h) Projects to be owned or operated or both by Woodstock:

- (1) Streets and Sidewalks - \$7,500,000,
- (2) Park and Recreation Facilities - \$2,500,000,
- (3) Public Works Facilities and Equipment - \$600,000,
- (4) New Public Safety Buildings - \$1,800,000,
- (5) Water, Wastewater, and Stormwater Facilities and Equipment - \$5,200,000,  
and
- (6) Renovations to old Woodstock Elementary School for the benefit of  
Appalachian Technical College - \$250,000.

If the reimposition of the sales and use tax is approved by the voters in the referendum described in this notice, such vote shall also constitute approval of the issuance of general obligation debt (in the form of general obligation bonds, promissory notes, or other instruments, as the Board of Commissioners of Cherokee County (the "Board") may approve) of the County in the aggregate principal amount of \$40,000,000 in conjunction with the reimposition of the sales and use tax, to be payable first from the separate account in which are placed the proceeds received by the County from the sales and use tax and then from the general funds of the County, for the purpose of providing funds to pay the cost of the County Projects. Such general obligation debt, if so authorized, shall be dated as of the date of delivery or such other date(s) as the Board may approve, shall be in such denomination or denominations as the Board may approve, shall bear interest from date at such rate or rates as the Board may approve but not exceeding five and three-quarters percent (5.75%) per annum in any year, and shall provide for

interest to be payable semiannually on November 1 and May 1 in each year, beginning November 1, 2005, and the principal shall mature (by scheduled maturity or by mandatory redemption, as the Board may approve) on the dates and in the amounts as follows:

<u>November 1 of the Year</u>	<u>Amount</u>	<u>November 1 of the Year</u>	<u>Amount</u>
2007	\$6,140,000	2010	\$6,745,000
2008	6,325,000	2011	6,980,000
2009	6,515,000	2012	7,295,000

The general obligation debt may be issued in one or more series, and on one or more dates of issuance as the Board may approve; provided, however, that the aggregate principal amount of such general obligation debt shall not exceed \$40,000,000. The general obligation debt may be made subject to redemption prior to maturity, to the extent permitted by law, upon terms and conditions to be determined by the Board.

Voters desiring to vote for the reimposition of such sales and use tax shall do so by voting "YES" and voters desiring to vote against the reimposition of such sales and use tax shall do so by voting "NO," as to the question propounded, to-wit:

"Shall a special 1 percent sales and use tax be reimposed in the special district of Cherokee County for a period of time not to exceed 24 calendar quarters and for the raising of an estimated amount of \$200,108,589 for the following purposes pursuant to an Intergovernmental Sales Tax Agreement, dated as of August 30, 2004, among Cherokee County, Georgia (the "County"), the City of Ball Ground ("Ball Ground"), the City of Canton ("Canton"), Holly Springs, Georgia ("Holly Springs"), the City of Mountain Park ("Mountain Park"), the City of Nelson ("Nelson"), the City of Waleska ("Waleska"), and the City of Woodstock, Georgia ("Woodstock"): (a) capital outlay projects to be owned or operated or both by the County (the "County Projects"): (1) New Administration Building, Courthouse Renovations, and Related Parking Facilities, (2) Transportation Facilities and Equipment, (3) Park and Recreation Facilities, (4) Library Facilities and Books, (5) Public Safety Facilities and Equipment, (6) New Emergency Children's Shelter, (7) New Driver's License Facility, (8) New Conference Center, (9) Renovations to old Woodstock Elementary School for the benefit of Appalachian Technical College, and (10) Senior Center Expansion; (b) capital outlay projects to be owned or operated or both by Ball Ground: (1) Public Safety Vehicles and Equipment, (2) Water and Sewer Facilities and Equipment, (3) Municipal Building Renovations, (4) Park and Recreation Facilities, and (5) Transportation Facilities; (c) capital outlay projects to be owned or operated or both by Canton: (1) Streets and Sidewalks, (2) Park and Recreation Facilities, (3) City Hall Renovation, (4) New Public Safety Buildings, (5) Water and Wastewater Facilities and Equipment, (6) New Senior Center, (7) New Community Center, and (8) New Parking Deck; (d) capital outlay projects to be owned or operated or both by Holly Springs: (1) Streets and Sidewalks, (2) New City Hall, (3) Downtown Square and Streetscapes, and (4) Public Safety and

Public Works Vehicles and Equipment; (e) capital outlay projects to be owned or operated or both by Mountain Park: (1) Public Safety, Streets, and Drainage; (f) capital outlay projects to be owned or operated or both by Nelson: (1) Public Safety Vehicles and Equipment, (2) Transportation Facilities and Equipment, and (3) Park and Recreation Facilities; (g) capital outlay projects to be owned or operated or both by Waleska: (1) Water System Facilities, and (2) City Hall and Community Facility Renovations; and (h) capital outlay projects to be owned or operated or both by Woodstock: (1) Streets and Sidewalks, (2) Park and Recreation Facilities, (3) Public Works Facilities and Equipment, (4) New Public Safety Buildings, (5) Water, Wastewater, and Stormwater Facilities and Equipment, and (6) Renovations to old Woodstock Elementary School for the benefit of Appalachian Technical College?"

"If reimposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Cherokee County, Georgia in the principal amount of \$40,000,000 for the purpose of the County Projects."

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

The last day to register to vote in this special election is October 4, 2004, through 5:00 p.m.

Any brochures, listings, or other advertisements issued by the Board or by any other person, firm, corporation, or association with the knowledge and consent of the Board shall be deemed to be a statement of intention of the Board concerning the use of the bond funds or interest received from such bond funds that have been invested.

This notice is given pursuant to joint action of the Board of Commissioners of Cherokee County and the Superintendent of Elections of Cherokee County.

**CHEROKEE COUNTY, GEORGIA**

By:   
Chairman, Board of Commissioners

**CHEROKEE COUNTY BOARD OF  
ELECTIONS AND REGISTRATION**

By:   
Chairman

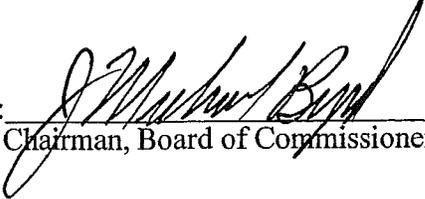
**Section 8.** Should the general obligation debt be authorized by the requisite number of qualified voters, the Board shall, prior to the issuance of any such general obligation debt, levy an ad valorem tax upon all the property subject to taxation for general obligation bond purposes, within the territorial limits of the County, sufficient in amount to pay the principal of and the interest on such general obligation debt at their respective maturities, to the extent such principal and interest is not satisfied from the proceeds of the sales and use tax.

**Section 9.** Any and all resolutions in conflict with this resolution this day passed be and they are hereby repealed.

**PASSED, ADOPTED, SIGNED, APPROVED, AND EFFECTIVE** this 31st day of August 2004.

(SEAL)

**CHEROKEE COUNTY, GEORGIA**

By: 

Chairman, Board of Commissioners

Attest:

  
Clerk, Board of Commissioners

STATE OF GEORGIA  
CHEROKEE COUNTY

CLERK'S CERTIFICATE

I, SHEILA CORBIN, Clerk of the Board of Commissioners of Cherokee County, DO HEREBY CERTIFY that the foregoing pages constitute a true and correct copy of a referendum resolution adopted by the Board of Commissioners of Cherokee County at an open public meeting duly called and lawfully assembled at 4:00 p.m., on the 31st day of August 2004, in connection with calling an election pertaining to the reimposition or non-reimposition of a special one percent sales and use tax, the original of such referendum resolution being duly recorded in the Minute Book of the Board of Commissioners, which Minute Book is in my custody and control.

I do hereby further certify that the following members of the Board of Commissioners were present at such meeting:

Mike Byrd  
James Biello  
Derek Good  
Harry Johnston  
Ilona Sanders

and that the following members were absent:

HARRY JOHNSTON  
\_\_\_\_\_  
\_\_\_\_\_

and that such referendum resolution was duly adopted by a vote of:

Aye 4 Nay 0.

WITNESS my hand and the official seal of the Board of Commissioners of Cherokee County, this the 31st day of August 2004.

  
\_\_\_\_\_  
Clerk, Board of Commissioners  
of Cherokee County

(SEAL)

ORIGINAL

**INTERGOVERNMENTAL SALES TAX AGREEMENT**

This **INTERGOVERNMENTAL SALES TAX AGREEMENT** (this "Contract"), made and entered into as of August 30, 2004, by and among Cherokee County, Georgia (the "County"), a political subdivision of the State of Georgia, and the City of Ball Ground ("Ball Ground"), the City of Canton ("Canton"), Holly Springs, Georgia ("Holly Springs"), the City of Mountain Park ("Mountain Park"), the City of Nelson ("Nelson"), the City of Waleska ("Waleska"), and the City of Woodstock, Georgia ("Woodstock"), each a municipal corporation duly created and existing under the laws of the State of Georgia;

**WITNESSETH:**

**WHEREAS**, the County and Ball Ground, Canton, Holly Springs, Mountain Park, Nelson, Waleska, and Woodstock (each a "City" and collectively the "Cities") deem it to be in the best interest of the special district of Cherokee County created by Section 48-8-110.1(a) of the Official Code of Georgia Annotated (the "Special District") to improve public services in the Special District by carrying out the hereinafter described capital outlay projects, and the most feasible plan for providing funds to pay the costs of such capital outlay projects, and the most special one percent sales and use tax (the "Sales Tax"), upon the termination of the special one percent sales and use tax presently in effect, pursuant to Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the "Sales Tax Law"); and

**WHEREAS**, the Sales Tax Law allows the proceeds of the Sales Tax to be distributed pursuant to the terms of a contract entered into pursuant to Article IX, Section III, Paragraph I of the Constitution of the State of Georgia between the County and one or more "qualified municipalities" (as defined in the Sales Tax Law) located within the Special District containing a combined total of no less than 50 percent of the aggregate municipal population located within the Special District; and

**WHEREAS**, the County and the Cities desire to enter into this Contract to meet the provisions of Section 48-8-115(b)(1) of the Official Code of Georgia Annotated;

**NOW, THEREFORE**, for and in consideration of the respective representations and agreements hereinafter contained and in furtherance of the mutual public purposes hereby sought to be achieved, the County and the Cities do hereby agree as follows:

**Section 1. Representations of the County.** The County makes the following representations as the basis for the undertakings on its part herein contained:

(a) The County delivered or mailed on July 9, 2004 a written notice to the mayors of the Cities, of a meeting that was held at the County's offices on July 22, 2004, at which the governing authorities of the County and of such municipalities met to discuss the possible projects for inclusion in the Sales Tax, including municipally owned or operated projects.

(b) The County is permitted by Article IX, Section III, Paragraph I of the Constitution of the State of Georgia to contract for any period not exceeding fifty years with the Cities for

joint services, for the provision of services, or for the joint or separate use of facilities or equipment.

(c) The County has the power to enter into this Contract and to perform all obligations contained herein, and has, by proper action, duly authorized the execution and delivery of this Contract.

**Section 2. Representations of each City.** Each City makes the following representations as the basis for the undertakings on its part herein contained:

(a) It is a "qualified municipality" within the meaning of the Sales Tax Law.

(b) The Cities contain a combined total of no less than 50 percent of the aggregate municipal population located within the Special District.

(c) It is permitted by Article IX, Section III, Paragraph I of the Constitution of the State of Georgia to contract for any period not exceeding fifty years with the County for joint services, for the provision of services, or for the joint or separate use of facilities or equipment.

(d) It has the power to enter into this Contract and to perform all obligations contained herein, and has, by proper action, been duly authorized to execute and deliver this Contract.

**Section 3. Term.** The term of this Contract shall commence with the execution and delivery hereof and shall extend until the termination of the Sales Tax or the failure of the Sales Tax to achieve voter approval.

**Section 4. Capital Outlay Projects.** The County shall call a referendum on whether to reimpose the Sales Tax to fund the following capital outlay projects in the following estimated amounts:

(a) Projects to be owned or operated or both by the County:

- (1) New Administration Building, Courthouse Renovations, and Related Parking Facilities - \$25,000,000,
- (2) Transportation Facilities and Equipment - \$78,722,124,
- (3) Park and Recreation Facilities - \$16,850,000,
- (4) Library Facilities and Books - \$5,150,000,
- (5) Public Safety Facilities and Equipment - \$16,450,000,
- (6) New Emergency Children's Shelter - \$1,000,000,
- (7) New Driver's License Facility - \$650,000,
- (8) New Conference Center - \$8,000,000,
- (9) Renovations to old Woodstock Elementary School for the benefit of Appalachian Technical College - \$500,000, and
- (10) Senior Center Expansion - \$750,000;

(b) Projects to be owned or operated or both by Ball Ground:

- (1) Public Safety Vehicles and Equipment - \$340,000,

- (2) Water and Sewer Facilities and Equipment - \$500,000,
- (3) Municipal Building Renovations - \$450,000,
- (4) Park and Recreation Facilities - \$100,000, and
- (5) Transportation Facilities - \$1,000,000;

(c) Projects to be owned or operated or both by Canton:

- (1) Streets and Sidewalks - \$2,575,000,
- (2) Park and Recreation Facilities - \$1,500,000,
- (3) City Hall Renovation - \$2,000,000,
- (4) New Public Safety Buildings - \$2,000,000,
- (5) Water and Wastewater Facilities and Equipment - \$3,000,000,
- (6) New Senior Center - \$1,000,000,
- (7) New Community Center - \$2,000,000, and
- (8) New Parking Deck - \$2,000,000;

(d) Projects to be owned or operated or both by Holly Springs:

- (1) Streets and Sidewalks - \$3,407,000,
- (2) New City Hall - \$2,600,000,
- (3) Downtown Square and Streetscapes - \$1,602,705, and
- (4) Public Safety and Public Works Vehicles and Equipment - \$219,000;

(e) Projects to be owned or operated or both by Mountain Park:

- (1) Public Safety, Streets, and Drainage - \$45,000;

(f) Projects to be owned or operated or both by Nelson:

- (1) Public Safety Vehicles and Equipment - \$150,000,
- (2) Transportation Facilities and Equipment - \$509,308, and
- (3) Park and Recreation Facilities - \$150,000;

(g) Projects to be owned or operated or both by Waleska:

- (1) Water System Facilities - \$1,269,000, and
- (2) City Hall and Community Facility Renovations - \$769,452; and

(h) Projects to be owned or operated or both by Woodstock:

- (1) Streets and Sidewalks - \$7,500,000,
- (2) Park and Recreation Facilities - \$2,500,000,
- (3) Public Works Facilities and Equipment - \$600,000,
- (4) New Public Safety Buildings - \$1,800,000,
- (5) Water, Wastewater, and Stormwater Facilities and Equipment - \$5,200,000, and

- (6) Renovations to old Woodstock Elementary School for the benefit of Appalachian Technical College - \$250,000.

**Section 5. Distribution of Sales Tax Proceeds.** The County shall apply the proceeds of the Sales Tax to fund the following capital outlay projects in the following order of priority:

(a) First, a sufficient amount shall be set aside in equal monthly deposits to accumulate funds to pay the semiannual interest requirements and annual principal requirements next coming due on not to exceed \$25,000,000 in aggregate principal amount of obligations issued to finance the capital outlay project set forth in Section 4(a)(1) hereof;

(b) Second, the following percentages of Sales Tax collections received by the County up to \$200,000,000 shall be ratably applied as soon as practicable to the following purposes:

- (1) 1.37% shall be paid to Ball Ground to fund the capital outlay projects specified in Section 4(b) hereof ratably,
- (2) 8.97% shall be paid to Canton to fund the capital outlay projects specified in Section 4(c) hereof ratably,
- (3) 4.50% shall be paid to Holly Springs to fund the capital outlay projects specified in Section 4(d) hereof ratably,
- (4) 0.02% shall be paid to Mountain Park to fund the capital outlay projects specified in Section 4(e) hereof ratably,
- (5) 0.47% shall be paid to Nelson to fund the capital outlay projects specified in Section 4(f) hereof ratably,
- (6) 1.17% shall be paid to Waleska to fund the capital outlay projects specified in Section 4(g) hereof ratably,
- (7) 9.86% shall be paid to Woodstock to fund the capital outlay projects specified in Section 4(h) hereof ratably, and
- (8) 73.64% shall be applied by the County to fund the capital outlay projects specified in Section 4(a) hereof ratably; and

(c) Third, the following percentages of Sales Tax collections received by the County in excess of \$200,000,000 shall be ratably applied as soon as practicable to the following purposes:

- (1) 1.60% shall be paid to Ball Ground to fund the capital outlay projects specified in Section 4(b) hereof ratably,
- (2) 10.37% shall be paid to Canton to fund the capital outlay projects specified in Section 4(c) hereof ratably,

- (3) 4.93% shall be paid to Holly Springs to fund the capital outlay projects specified in Section 4(d) hereof ratably,
- (4) 0.02% shall be paid to Mountain Park to fund the capital outlay projects specified in Section 4(e) hereof ratably,
- (5) 0.52% shall be paid to Nelson to fund the capital outlay projects specified in Section 4(f) hereof ratably,
- (6) 1.55% shall be paid to Waleska to fund the capital outlay projects specified in Section 4(g) hereof ratably,
- (7) 12.16% shall be paid to Woodstock to fund the capital outlay projects specified in Section 4(h) hereof ratably, and
- (8) 68.85% shall be applied by the County to fund the capital outlay projects specified in Section 4(a) hereof ratably.

The County shall apply no more than \$8,325,000 of the proceeds of the Sales Tax received by it for the capital outlay projects specified in Section 4(a) (2) and (3) hereof to ratably fund the following capital outlay projects:

- (1) Park and Recreation Facilities in Ball Ground - \$400,000;
- (2) Park and Recreation Facilities in Waleska - \$650,000;
- (3) Transportation Facilities (Arnold Mill Extension or Other) in Woodstock - \$4,000,000;
- (4) Transportation Facilities (Highway 5 Improvements and Paving) in Holly Springs - \$750,000;
- (5) Transportation Facilities (Hickory Flat Highway, Brown Industrial Drive, Sunset Drive Improvements, and Hwy 20/140 Access Road) in Canton - \$2,425,000; and
- (6) Transportation Facilities (Road Improvements) in Nelson - \$100,000.

All capital outlay projects included in this Contract shall be funded from proceeds from the Sales Tax, except as otherwise agreed in this Contract.

**Section 6. Use of Sales Tax Proceeds.** The proceeds received from the Sales Tax shall be used by the County and each City receiving proceeds of the Sales Tax exclusively for the related capital outlay projects specified in Section 4 hereof or to repay obligations that finance such capital outlay projects. Such proceeds shall be kept in separate accounts from other funds of the County and each City receiving proceeds of the Sales Tax and shall not in any manner be commingled with other funds of the County and each City receiving proceeds of the Sales Tax prior to expenditure.

**Section 7. Record-Keeping and Audit Requirements.** The County and each City receiving any proceeds from the Sales Tax shall maintain a record of each and every project for which the proceeds of the Sales Tax are used. A schedule shall be included in each annual audit of each party hereto that 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. Each party's auditor shall verify and test expenditures sufficient to provide assurances that the schedule is fairly presented in relation to each party's financial statements. The auditor's report on each party's financial statements shall include an opinion, or disclaimer of opinion, as to whether the schedule is presented fairly in all material respects in relation to the financial statements taken as a whole.

**Section 8. Entire Agreement.** This Contract expresses the entire understanding and all agreements among the parties hereto with respect to the subject matter hereof.

**Section 9. Severability.** If any provision of this Contract shall be held or deemed to be or shall, in fact, be inoperative or unenforceable as applied in any particular case because it conflicts with any other provision or provisions hereof or any constitution or statute or rule of public policy, or for any other reason, such circumstances shall not have the effect of rendering the provision in question inoperative or unenforceable in any other case or circumstance, or of rendering any other provision or provisions herein contained invalid, inoperative, or unenforceable to any extent whatever. The invalidity of any one or more phrases, sentences, clauses, or sections contained in this Contract shall not affect the remaining portions of this Contract or any part hereof.

**Section 10. Counterparts.** This Contract 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 11. Amendments in Writing.** No waiver, amendment, release, or modification of this Contract shall be established by conduct, custom, or course of dealing, but solely by an instrument in writing only executed by the parties hereto.

**Section 12. Limitation of Rights.** Nothing in this Contract, express or implied, shall give to any person, other than the parties hereto and their successors and assigns hereunder, any benefit or any legal or equitable right, remedy, or claim under this Contract.

IN WITNESS WHEREOF, the County and the Cities have caused this Contract to be executed in their respective corporate names and have caused their respective corporate seals to be hereunto affixed and attested by their duly authorized officers, all as of the day and year first above written.

**CHEROKEE COUNTY, GEORGIA**

(SEAL)

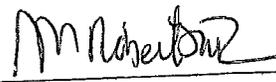
By:   
Chairman, Board of Commissioners

Attest:

  
Clerk, Board of Commissioners

**CITY OF BALL GROUND**

(SEAL)

By:   
Mayor

Attest:

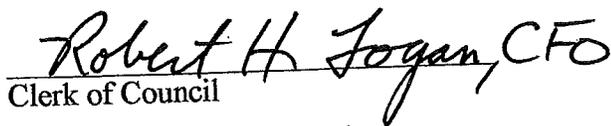
  
City Clerk

**CITY OF CANTON**

(SEAL)

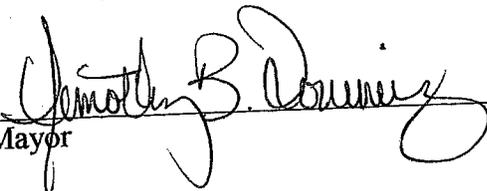
By:   
Mayor

Attest:

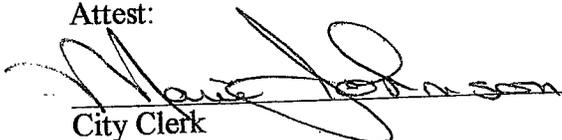
  
Clerk of Council

**HOLLY SPRINGS, GEORGIA**

(SEAL)

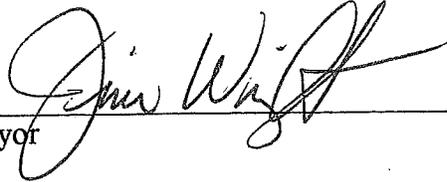
By:   
Mayor

Attest:

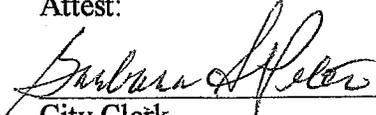
  
City Clerk

(SEAL)

**CITY OF MOUNTAIN PARK**

By:   
Mayor

Attest:

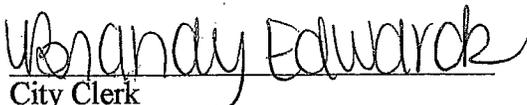
  
City Clerk

(SEAL)

**CITY OF NELSON**

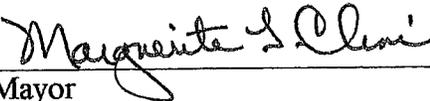
By:   
Mayor

Attest:

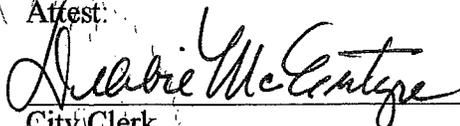
  
City Clerk

(SEAL)

**CITY OF WALESKA**

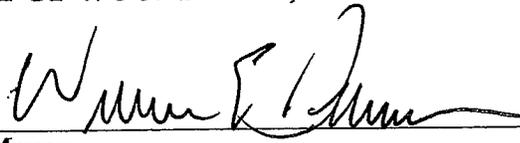
By:   
Mayor

Attest:

  
City Clerk

(SEAL)

**CITY OF WOODSTOCK, GEORGIA**

By:   
Mayor

Attest:

  
City Clerk

POTENTIAL SPLOST PROJECTS (Six-Year Program):

OPTION B-2

	Total	Level One Project
Administration Building	\$ 25,000,000	
Public Facilities	\$ 9,900,000	
Transportation	\$ 78,722,124	
Children's Shelter	\$ 1,000,000	
Culture and Recreation	\$ 22,000,000	
Public Safety Facilities	\$ 16,450,000	
Excess Distribution to cities	\$ 10,500,000	
City Projects (per-capita)	\$ 35,364,248	
	\$ 198,936,372	
<b>Distribution to Cities:</b>		
Estimated Collections	\$ 198,936,372	
Less: Administration Building	\$ 25,000,000	
	\$ 173,936,372	
Multiply: Distribution (20.58%)	\$ 35,364,248	
	\$ 138,572,124	
Per-Capita Distribution	\$ 35,364,248	
Excess Distribution	\$ 10,500,000	
City-County Projects	\$ 8,325,000	
<b>Total Distribution to Cities</b>	<b>\$ 54,189,248</b>	

IMPACT FEE PROGRAM & SPLOST PROJECTS:

Transportation Projects:	Impact Fees	County SPLOST	Cities SPLOST	Federal/State/Other Funding	Total
Engineering	\$ 4,200,000	\$ -	\$ -	\$ -	\$ 4,200,000
Resurfacing	\$ 15,000,000	\$ -	\$ -	\$ 2,000,000	\$ 17,000,000
Trickum Road	\$ 1,000,000	\$ -	\$ -	\$ 400,000	\$ 1,400,000
R&B Operations	\$ 15,000,000	\$ -	\$ -	\$ -	\$ 15,000,000
E. Cherokee Drive	\$ 3,000,000	\$ -	\$ -	\$ 1,600,000	\$ 5,600,000
Bells Ferry Road	\$ 7,000,000	\$ -	\$ -	\$ 13,000,000	\$ 21,000,000
Canton Road-Hwy 5	\$ 500,000	\$ -	\$ -	\$ 600,000	\$ 2,100,000
General Projects	\$ 8,367,124	\$ -	\$ -	\$ 3,346,850	\$ 11,713,974
Arnold Mill Extension	\$ 4,000,000	\$ -	\$ -	\$ 1,600,000	\$ 5,600,000
City of Canton Rd. Projects	\$ 2,425,000	\$ -	\$ -	\$ 970,000	\$ 3,395,000
Holly Springs Rd. Improvements	\$ 750,000	\$ -	\$ -	\$ 300,000	\$ 1,050,000
Intersections	\$ 2,000,000	\$ -	\$ -	\$ 800,000	\$ 2,800,000
Bridges/Culverts	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 4,000,000
Dowda Mill Bridge	\$ 2,000,000	\$ -	\$ -	\$ 800,000	\$ 2,800,000
Little Road	\$ 1,000,000	\$ -	\$ -	\$ 400,000	\$ 1,400,000
Stormwater	\$ 2,000,000	\$ -	\$ -	\$ 800,000	\$ 2,800,000
Bells Ferry @ Hwy 92	\$ 1,000,000	\$ -	\$ -	\$ 400,000	\$ 1,400,000
Highway 20/140	\$ 1,000,000	\$ -	\$ -	\$ 10,000,000	\$ 11,000,000
Transportation Equipment	\$ 1,080,000	\$ -	\$ -	\$ -	\$ 1,080,000
Airport Expansion	\$ -	\$ 1,080,000	\$ -	\$ 10,000,000	\$ 11,080,000
Unpaved Roads	\$ 2,400,000	\$ -	\$ -	\$ -	\$ 2,400,000
	\$ 3,000,000	\$ 78,722,124	\$ -	\$ 47,016,850	\$ 128,738,974
<b>Facilities:</b>					
Administration Building	\$ -	\$ 25,000,000	\$ -	\$ -	\$ 25,000,000
Children's Shelter	\$ -	\$ 1,000,000	\$ -	\$ 500,000	\$ 1,500,000
Public Facilities	\$ -	\$ 9,900,000	\$ -	\$ 600,000	\$ 10,500,000
	\$ -	\$ 35,900,000	\$ -	\$ 1,100,000	\$ 37,000,000

Note: Public Facilities include: Driver's License Facility, Conference Center, Senior Center Expansion and Appalachian Technical College Facility Improvements

Sale state patrol site for remaining funding

**County Administration Building:**

<b>Categories:</b>		
New Construction	\$ 14,000,000	Board of Commissioners and Offices, Tax Commissioner, Tax Assessor
Justice Center-Renovation	\$ 700,000	Additional Superior Court Judge and State Court Judge. DA, Solicitor and other Office expansions
Historic Courthouse-Renovation	\$ 700,000	Modify facilities to meet Probate and Magistrate Judges Office needs
Records Storage Area	\$ 700,000	Records storage area for BOC and other elected officials (basement)
Parking Facilities	\$ 3,000,000	New parking facilities (350 spaces at \$10,000/ space)
Total Construction Cost	\$ 19,100,000	
Financing (G.O. Bonds)	\$ 3,600,000	
Design-Project Management	\$ 2,300,000	
<b>Total Project Cost</b>	<b>\$ 25,000,000</b>	

**CULTURE & RECREATION**

	Impact Fees	County SPLOST	Cities SPLOST	Federal/State/ Other Funding	Total
<b>Parks</b>					
Clayton Area	\$ 450,000	\$ 650,000	\$ -	\$ -	1,100,000 Phase II, or other park
Ball Ground Area	-	\$ 400,000	\$ -	\$ -	400,000 Ball Ground Park
Waleska Area	\$ 625,000	\$ 650,000	\$ -	\$ -	1,275,000 Phase II, or other park
Holly Springs Area	\$ 500,000	\$ 500,000	\$ -	\$ -	1,000,000 Blalock Landfill (trails, kite area, etc.)
Recreational Facilities	\$ -	\$ 5,200,000	\$ -	\$ -	5,200,000 Aquatics and/or other facilities
Greenspace Parks	\$ -	\$ 1,500,000	\$ -	\$ -	1,500,000 Passive Parks (trails, open space, etc.)
Openspace	\$ -	\$ 1,500,000	\$ -	\$ -	1,500,000 Land purchases
Little River (Biello Park)	\$ 675,000	\$ 2,000,000	\$ -	\$ -	2,675,000 Phase II
Soccer Complex	\$ -	\$ 1,400,000	\$ -	\$ 2,000,000	3,400,000 Soccer Fields
Landfill Closure	\$ -	\$ 1,000,000	\$ -	\$ 500,000	1,500,000 Closure of landfill for park development
Eastern Area	\$ 450,000	\$ 650,000	\$ -	\$ -	1,100,000 Multi-use park
Southeast Area	\$ -	\$ 750,000	\$ -	\$ -	750,000 Miracle League Ballfields/Park
Southwest Area	\$ -	\$ 650,000	\$ -	\$ -	650,000
	\$ 2,700,000	\$ 16,850,000	\$ -	\$ 2,500,000	\$ 22,050,000
<b>County Libraries</b>					
Books	\$ 1,000,000	\$ 2,500,000	\$ -	\$ 500,000	4,000,000 Library books (\$667,000 annually)
Library facilities	\$ 750,000	\$ 2,650,000	\$ -	\$ 2,500,000	5,900,000 Construction/expansion
	\$ 1,750,000	\$ 5,150,000	\$ -	\$ 3,000,000	\$ 9,900,000

Note: Other funding for library system includes sale of old Woodstock Library for \$1 million and \$2 million in state funding.

**County Library Facilities:**

<b>Categories:</b>		
Construction	\$ 5,250,000	Construction/expansion of library facilities
Design (8%)	\$ 420,000	Estimated at 6% to 8% of construction
Land Costs	\$ -	Contingent on land donations
Furnishings/Other	\$ 230,000	Books to be purchased from "book" funds
	\$ 5,900,000	

**PUBLIC SAFETY**

**Fire-Emergency Services:**

	Impact Fees	County SPLOST	Cities SPLOST	Federal/State/Other Funding	Total
Station/Training Facility	\$ 850,000	\$ 2,000,000	\$ -	\$ -	\$ 2,850,000
Fire Station Renovations	-	\$ 500,000	\$ -	\$ -	\$ 500,000
Replacement Station	\$ 800,000	\$ 700,000	\$ -	\$ -	\$ 1,500,000
Replacement Station	\$ 400,000	\$ 1,100,000	\$ -	\$ -	\$ 1,500,000
Fire-EMS Equipment	-	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Fire Equipment	\$ 3,050,000	\$ 4,000,000	\$ -	\$ -	\$ 7,050,000
	\$ 5,100,000	\$ 9,300,000	\$ -	\$ -	\$ 14,400,000

Training facilities/ replacement stations  
 Facility improvements/major renovations  
 Clayton or other area needs  
 Hwy 140 area (Holly Springs area)  
 BLS/ALS units and equipment  
 Fully equipped engines and ladder trucks

**E-911 / EMA:**

Communications System	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Warning Sirens	\$ -	\$ 450,000	\$ -	\$ -	\$ 450,000
	\$ -	\$ 1,450,000	\$ -	\$ -	\$ 1,450,000

PS communication system modifications  
 Enhance/expand warning system

**Sheriff:**

Jail Expansion	\$ 3,150,000	\$ 700,000	\$ -	\$ -	\$ 3,850,000
Training Facility	-	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
Patrol Vehicles	-	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
Precincts	\$ 270,000	-	\$ -	\$ -	\$ 270,000
	\$ 3,420,000	\$ 5,700,000	\$ -	\$ -	\$ 9,120,000

Year 2010  
 Indoor firing range  
 75 replacements/new patrol vehicles  
 Improvements

**CITY PROJECTS**

Excess Distribution	\$ -	\$ 10,500,000	\$ -	\$ -	\$ 10,500,000
Per-Capita Distribution	\$ -	\$ 35,364,248	\$ -	\$ -	\$ 35,364,248
	\$ -	\$ 45,864,248	\$ -	\$ -	\$ 45,864,248

Cooperative Projects (roads, sidewalks, water, etc.)  
 Per Capita Distribution

**SPLOST DISTRIBUTION TO CITIES  
OPTION B-2**

PROPOSED  
23-Aug-04

**TOTAL ESTIMATED \$ 173,936,224**

	Per Capita Distribution	Excess Distribution	Totals Excluding Projects	Estimated %	City-County Projects	Estimated Totals	Total Estimated %
BALL GROUND	\$ 790,455	\$ 1,600,000	\$ 2,390,455	1.37%	\$ 400,000	\$ 2,790,455	1.60%
CANTON	\$ 13,609,565	\$ 2,000,000	\$ 15,609,565	8.97%	\$ 2,425,000	\$ 18,034,565	10.37%
HOLLY SPRINGS	\$ 4,553,705	\$ 3,275,000	\$ 7,828,705	4.50%	\$ 750,000	\$ 8,578,705	4.93%
MOUNTAIN PARK	\$ 17,184	\$ 25,000	\$ 42,184	0.02%	\$ -	\$ 42,184	0.02%
NELSON	\$ 309,308	\$ 500,000	\$ 809,308	0.47%	\$ 100,000	\$ 909,308	0.52%
WALESKA	\$ 738,903	\$ 1,300,000	\$ 2,038,903	1.17%	\$ 650,000	\$ 2,688,903	1.55%
WOODSTOCK	\$ 15,345,128	\$ 1,800,000	\$ 17,145,128	9.86%	\$ 4,000,000	\$ 21,145,128	12.16%
	\$ 35,364,248	\$ 10,500,000	\$ 45,864,248	26.37%	\$ 8,325,000	\$ 54,189,248	31.15%

	Population	Population %	City-County Projects	Description
BALL GROUND	774	0.46%	Park	Park development
CANTON	13,195	7.92%	Road Improvements	Paving and other improvements
HOLLY SPRINGS	4,420	2.65%	Road Improvements	Paving and other improvements
MOUNTAIN PARK	10	0.01%		
NELSON	298	0.18%	Road Improvements	Paving and other improvements
WALESKA	718	0.43%	Park	Park development
WOODSTOCK	14,889	8.93%	Arnold Mill Extension	Relieve traffic congestion in downtown Woodstock
	34,304	20.58%		

**Notes:**

- (1) The County will distribute 31.15% of the collections over \$200 million to the cities in accordance with "Total Estimated %".
- (2) Total estimated collections exclude the level one project (Administration Building)
- (3) Transportation projects to relieve congestion and improve safety are considered high priority, including:
  - a. Ball Ground - Ball Ground Bypass (included in Ball Ground excess distribution)
  - b. Woodstock - Arnold Mill Extension (included in city-county project list)
  - c. Holly Springs - Highway 5 Intersection Improvements and Paving in Downtown Holly Springs
  - d. Canton - Hickory Flat Highway from I-575 to Marietta Street, Brown Ind. Drive, Sunset Drive, Hwy 20/140 Access Road.
- (4) In the spirit of cooperation, the county wishes to distribute a per-capita and excess distribution as well as city-county projects for a total distribution equal to 31.15%.
- (5) The per-capita distribution and "excess" distribution will be distributed to each city identified as "Estimated %". The "city-county projects" totals are recommended to be distributed to each city for completion of the project(s) identified, or different projects if agreed to by and between the county and city.