

A RESOLUTION

STATE OF GEORGIA )

COUNTY OF CHATHAM )

WHEREAS, under the authority of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, the Board of Commissioners of Chatham County voted in open meeting May 7, 1993, to seek to impose a special purpose county sales and use tax; and

WHEREAS, this authorization came only after due consideration during several open meetings and two public hearings and after lengthy discussion with area mayors and city representatives; and

WHEREAS, by this resolution, the Board of Commissioners calls for the imposition of the tax for purposes consistent with the law and for the benefit of the citizens of our community.

NOW, THEREFORE, the Board of Commissioners provides the following information consistent with the law and in the interest of due public notice about the election, purposes of the sales tax funds and the maximum period of time of collection.

SECTION 1. Ballot question. The tax will be imposed in part for road, street and bridge purposes and in part for other capital purposes. On June 15, 1993, an election will be held through Chatham County for all qualified voters of Chatham County and the following question will be submitted:

- ( ) YES      Shall a special 1 percent sales and use tax be imposed in Chatham County for the raising of
- ( ) NO      not more than \$150,000,000 for a period of time not to exceed 2.5 years, for road, street and bridge purposes, and for a period of time not to exceed 2.5 years for the purposes of recreational, cultural and historic facilities, drainage projects, a library, a juvenile justice center, the Tybee Pier, a local government center, local utility improvements, and for paying, in part, for an International Maritime and Trade Center.

SECTION 2. Imposition of tax.

2.1 All qualified voters deciding to vote in favor of imposing the tax for the purposes stated in the question shall vote "YES" and all qualified voters opposed to levying the tax for the purposes stated in the question shall vote "NO." If more than one-half of the votes are in favor of the question, the tax shall be imposed for the purposes stated, beginning Oct. 1, 1993. Otherwise, the tax shall not be imposed.

2.2 If voters do not approve the question presented June 15, 1993, the question of the tax will not be submitted to the voters of Chatham County for at least 12 months after the date of this election.

SECTION 3. Road Purposes. After public hearings and due consideration, the Board of Commissioners has determined that it would serve the best interests of the citizens of Chatham County to impose the 1% tax for a 2.5-year period for the following road, street and bridge purposes, which are described below:

3.1 Roads, streets and bridges. Funds for this purpose will continue the road program begun in 1985 through the 1% special use and sales tax and continued through the approval of extending the tax in 1989. The projected amount of collection for the 2.5-year period would be \$69,128,000 for road projects as presented in Section 3.1 and Section 3.2.

The total capital outlay would provide an estimated \$57,100,000 for the following projects of county-wide importance:

Middleground Road--Widen to 4 lanes  
Jimmy DeLoach Parkway Extension--New alignment (US 80 to  
Bloomingdale Cross Road)  
U.S. 17 N Jimmy DeLoach Extension--New alignment (replace  
Bonneybridge)  
Pooler Bypass Extension to Quacco Road (new alignment)  
Pooler Bypass--Interchange at US 80  
Pooler Bypass--Interchange at I-16  
White Bluff Road--Widen to 4 lanes  
Hutchinson Island Perimeter Road  
Skidaway TSM (intersection, safety improvements)  
Science Drive--Relocation  
Safety Projects for Abercorn/Montgomery Cross Road  
and Abercorn/Tibet

3.2 Local Roads. These funds would also provide an estimated amount of \$12,028,000 for distribution for local road projects based on the following formula (includes population, tax digest, roads, land area), which would generate the amounts estimated, as follows:

.1546%	Vernonburg	\$ 18,592
2.2829%	Bloomington	\$ 274,582
.0000%	Thunderbolt	\$ 0 (designated for other projects)
2.6812%	Tybee Island	\$ 322,491
2.8774%	Pt. Wentworth	\$ 346,088
2.5088%	Pooler	\$ 301,755
3.7334%	Garden City	\$ 449,057
38.4460%	Unincorp.	\$4,624,284
47.3159%	Savannah	\$5,691,151

SECTION 4. Other Capital Purposes. After public hearings and due consideration, the Board of Commissioners has determined that it would be in the best interests of the citizens of Chatham County to impose the 1% sales and use tax for a 2.5-year period of collection for certain capital projects authorized under the law. The period of collection would generate an estimated amount of \$73,319,000. Funds would be allocated for the following purposes:

4.1 Recreation, Cultural and Historical Facilities:  
\$16,794,000. These projects include the construction and equipping of recreation facilities for the enjoyment of all Chatham County residents and visitors. Funds will only be spent for public purposes on publicly-owned property.

Tybee Pier/Beach	\$2,500,000
Triplett Park	\$1,050,000
Olympic Pool	\$2,000,000
Soccer Complex	\$1,500,000
Track & Field	\$1,000,000
Team Savannah Center	\$ 200,000
Civil Rights Museum	\$1,000,000
Lucas Theater	\$1,000,000
Telfair	\$1,000,000
Battlefield Park	\$ 915,000
Bandshell	\$ 700,000
Bandshell (Portable)	\$ 285,000
May Street Project	\$ 750,000
Frank Callen Boys Club	\$ 450,000
Pennsylvania Center	\$ 250,000

Hudson Hill Center	\$ 125,000
Woodville Center	\$ 125,000
Memorial Stadium Upgrade	\$ 95,000
No Wake Project	\$ 48,000
Truman Linear Park	\$ 300,000
Runaway Point Park	\$ 518,000
East Broad Park	\$ 483,000
Beach Renourishment	\$ 500,000

4.1(a) In the best interests of these projects, and the citizens who will benefit from them, they can be contracted through interlocal agreements to other governments or public authorities for project management, ownership and maintenance and operations.

4.2 Library: \$5,000,000. These funds would be used for the acquisition, construction and equipping to replace the Main Library.

4.3 Juvenile Justice Center: \$5,000,000. The project includes the acquisition, construction and equipping of a Juvenile Justice Center. Funds made available from the state's reimbursement of the project expense of youth detention facilities will be designated for purposes consistent with the sales tax law.

4.4 Drainage Projects/Intergovernmental Projects: \$9,525,000. These projects are drainage and other capital outlay, which will serve to improve drainage for major problem areas throughout the community, and provide community improvements, as authorized under the law through interlocal agreement. It will provide for the following distribution for capital projects based on a projected amount of funds at \$9,300,000 (of this amount, Savannah and the unincorporated area will receive an allocation based on need; the remaining cities will share \$3 million based on their population).

Vernonburg	\$ 17,911	Beautification, sidewalks, drainage
Bloomington	\$ 284,444	Recreation
Thunderbolt	\$ 353,332	Recreation, water/sewer, drainage
Tybee Island	\$ 355,962	Recreation, utilities, drainage
Pt. Wentworth	\$ 502,505	Water/sewer, sidewalks
Pooler	\$ 557,740	Drainage, sidewalks
Garden City	\$ 928,106	Drainage, sidewalks
Unincorp.	\$3,300,000	Drainage
Savannah	\$3,000,000	Drainage

4.4(a) In addition, besides this projects funded through the intergovernmental provision, \$225,000 will be used to fund a town government center for Thunderbolt. The Town Council agreed to forgo its share of local road funds for this purpose, which can be achieved only through an interlocal agreement.

4.4(b) Copies of the interlocal agreement are available by May 15, 1993, the date of the call for this election, in the Office of the Clerk to the Commission.

4.5. Georgia International Maritime & Trade Center: \$37 Million. The project includes the acquisition of property, construction and equipping the Georgia International Maritime and Trade Center. The project, which would be matched by state funds, will provide a public facility for conference, convention and trade shows. Its goal will be to improve the business of international trade and tourism within the community and help promote the Port.

4.6 Unfunded Projects. Proceeds from a 1% special sales and use tax are estimated at \$142,447,000 during the proposed period of collection. Any excess funds up to \$150,000,000, the maximum amount of collection, will be used for projects from Chatham County's 5-Year Capital Improvement Program, as per Section 8 of this Resolution. Uses of these funds will be limited to projects eligible under the sales tax law. No funds will be distributed for this purpose until all other projects are funded in the amount presented in Section 3 and 4 except for projects that the Board of Commissioners deems infeasible.

#### SECTION 5. Exclusive purposes.

5.1 Proceeds from the special use and sales tax will be used exclusively for the purposes as described. Funding represents an estimate for each project. Within each category (groups of projects in accordance with purposes allowed under state law), any excess funds can be applied to other projects in which adequate funds are not available. The Board of Commissioners will authorize the transfer of these funds.

#### SECTION 6. Schedule.

6.1 The following will provide goals in the disbursement of funds for projects as outlined in Section 3 and 4. These are only goals and subject to the actual amount of funds received monthly from the Department of Revenue based on actual collections. The first payment would be received December 1993 under this sales tax program.

6.2 Prior to receipt of the first payment from the Department of Revenue in December 1993 (for October 1993 receipts), work should be complete in finalizing interlocal agreements for recreation and cultural projects, pre-construction planning should be completed and specifications prepared, as needed.

6.3 The anticipated schedule would be:

6.3(a) Availability of about \$2 million in December 1993 for use in pre-construction expenses for any capital projects. The funds would be made available for individual projects upon the Board's acceptance of a project budget, development plan and development schedule. The plan should also indicate when full project funds will be needed.

6.3(b) Disbursement (estimated April 1994) of approximately \$10 million (1/2 of total funds) to local governments either for drainage projects/local roads. This will provide funds to begin engineering/R-O-W acquisition for drainage, begin planning for contract award and undertake smaller road projects.

6.3(c) Disbursement (available between May--June 1994) of about \$6 million in capital outlay funds for recreation/cultural projects and the Juvenile Justice Center.

6.3(d) Disbursement of planning funds (available starting July 1, 1994), for the Georgia International Maritime & Trade Center and other projects, which would require matching funds. However, funds would not be released until a plan for matching funds can be shown and other requirements of law could be met. The funds would be made available for individual projects upon the Board's acceptance of a project budget, development plan and development schedule. The plan should also indicate when full project funds will be needed.

6.3(e) Disbursement (estimated January 1995) of remaining funds to local governments either for drainage projects/local roads. This will complete Chatham County's funding obligation for these purposes.

6.3(f) Disbursement of funds for capital projects, as presented. Unless a county-managed project, disbursement of funds will only be allowed by intergovernmental agreement, which the Board of Commissioners will approve for each project.

6.3(g) Disbursement of funds for road projects, as needed.

6.4 Nothing in this schedule will preclude the Board of Commissioners from providing funds based on the particular need of individual projects. In particular, the Board will be interested in completing projects related to the 1996 Olympics as early as possible in anticipation of those events or for community purposes in preparing for those events. However, the Board's distribution of funds will be done in consideration of actual receipt of disbursements from the Georgia Department of Revenue.

6.5 The Board of Commissioners also maintains its authority to use anticipated sales tax revenues for projects to advance their completion, consistent with Georgia law.

#### SECTION 7. Accountability.

7.1 In accordance with Georgia law, all proceeds and interest earned from the special use and sales tax will be kept separately from operating funds and will not be commingled. This applies to Chatham County and any municipality which receives any proceeds from the tax pursuant to an interlocal agreement with Chatham County.

7.2 Whether Chatham County or a city which receives funds, the government must each year include a schedule, which will be included with the annual audit to show the amount estimated for each project, amount expended in prior years, amount expended in the current year and estimated percentage completion of each project. An auditor will verify and test expenditures of each project sufficient to express an opinion in accordance with generally accepted government auditing standards.

7.3 In addition, Chatham County will commit not to commingle proceeds and interest earned from this 1% sales tax program with the prior programs (Oct. 1, 1985--Sept. 30, 1989 and Oct. 1, 1989--Sept. 30, 1993).

7.4 Funds made available to other governments for projects would be transferred only through an intergovernmental agreement, which the Board of Commissioners will approve.

SECTION 8. Excess Funds/Interest Earnings/Projects Deemed Infeasible.

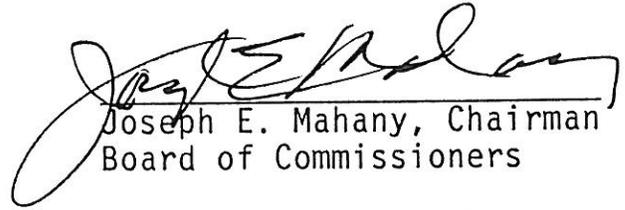
8.1 Funds for road purposes will remain within the designated amount of \$69,128,000, which is based on a collection of 2.5 years. These funds will be reserved exclusively for road projects. Funds for road projects deemed infeasible will be used only for other road purposes and within the maximum amount of collection for purposes of roads, streets and bridges.

8.2 Funds for capital purposes other than roads will be reserved exclusively for purposes of capital projects or capital outlay. Any funds generated from revenues and interest earnings beyond the projected level of expenditure of all purposes provided in this resolution will be designated as funds available for Chatham County's Capital Improvement Program (projects eligible under the sales tax law) and up to \$500,000 for a cultural center at Richard Arnold School. Such funds will not be made available unless it can be clearly demonstrated that all projects committed to by the resolution will be provided at the level of funding estimated.

8.3 A capital or capital outlay project can be deemed infeasible and abandoned. Should the project's estimated value remain less than one quarter's collection (average) of sales tax revenues, funds designated for it will be handled in the manner prescribed by Section 8.2. A project will be deemed infeasible by resolution of the Board of Commissioners during a public meeting. The resolution will provide reasons why the project should be abandoned and what project would replace it.

8.4 A capital or capital outlay project can be deemed infeasible and abandoned. Should the project's estimated value remain more than one quarter's collection (average) of sales tax revenues, the project will be abandoned. In such a case, the Board of Commissioners will adopt a resolution that provides the reasons why the project should be deemed infeasible. The resolution will also provide for a decrease in the maximum period of collection by the number of calendar quarters equivalent to the project's cost. Such resolution will be sent to the Commissioner of the Georgia Department of Revenue with the specific date (end of the calendar quarter) in which the collection of the special 1% sales and use tax will expire under the new schedule.

APPROVED THIS 7TH DAY OF MAY, 1993, IN OPEN MEETING, BY THE  
BOARD OF COMMISSIONERS OF CHATHAM COUNTY.

  
Joseph E. Mahany, Chairman  
Board of Commissioners

ATTEST:

  
Sybil Tillman, Clerk

