

STATE OF GEORGIA

COUNTY OF CAMDEN

INTERGOVERNMENTAL AGREEMENT
FOR THE USE AND DISTRIBUTION OF PROCEEDS FROM THE
2013 SPECIAL PURPOSE LOCAL OPTION SALES TAX
FOR CAPITAL OUTLAY PROJECTS

THIS AGREEMENT is made and entered this the 20th day of December 2012 by and between Camden County, a political subdivision of the State of Georgia (the “County”), and the City of Kingsland, the City of St. Marys and the City of Woodbine, municipal corporations of the State of Georgia (the “Municipalities”, individually and collectively).

WITNESSETH:

WHEREAS, O.C.G.A. § 48-8-110 *et seq.* (the “Act”), authorizes the levy of a one (1%) percent County Special Purpose Local Option Sales Tax (the “SPLOST”) for the purposes of financing capital outlay projects for the use and benefit of the County and qualified municipalities within the County; and

WHEREAS, the County and Municipalities met to discuss possible projects for inclusion in the SPLOST referendum on the 15th day of October 2012 in conformance with the requirements of O.C.G.A. § 48-8-111 (a); and

WHEREAS, the County and the Municipalities have negotiated a division of the Special Purpose Local Option Sale Tax proceeds as authorized by the Act.

NOW, THEREFORE, in consideration of the mutual promises and understanding made in this Agreement, and for other good and valuable consideration, the County and the Municipalities consent and agree as follows:

Section 1. Representations and Mutual Covenants

(A) The County makes the following representations and warranties which may be specially relied upon by all parties as a basis for entering this Agreement.

- (i) The County is a political subdivision duly created and organized under the Constitution of the State of Georgia;
- (ii) The governing authority of the County is duly authorized to execute, deliver and perform this Agreement; and
- (iii) This Agreement is a valid, binding, and enforceable obligation of the County; and
- (iv) The County will take all actions necessary to call an election to be held in all voting precincts of the County on the 19th day of March 2013 for the purpose of submitting to the voters of the County for their approval, the question of whether or not a SPLOST shall be imposed on all sales and uses within the special district of Camden County for a period of six (6) years or twenty-four (24) quarters, commencing on the 1st day of July 2013, to raise an estimated \$65,000,000.00 to be used for funding the projects specified in Exhibit "A" attached hereto and incorporated herein by reference for any and all purposes as provided by law.

- (B) Each of the Municipalities makes the following representations and warranties which may specially relied upon by all parties as a basis for entering this Agreement.
- (i) Each Municipality is a municipal corporation duly created and organized under the Laws of the State of Georgia;
 - (ii) The governing authority of each Municipality is duly authorized to execute , deliver and perform this Agreement;
 - (iii) This Agreement is a valid, binding, and enforceable obligation of each Municipality;
 - (iv) Each Municipality is a qualified municipality as defined by O.C.G.A. § 48-8-110 (4); and
 - (v) Each Municipality is located entirely within the geographic boundaries of the special tax district created in the County.
- (C) It is the intention of the County and Municipalities 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.*
- (D) The County and Municipalities agree to promptly proceed with the acquisition, construction, equipping and installation of the projects specified in Exhibit “A” of this Agreement and in accordance with the priority order referenced in Section 8 of the Agreement.
- (E) The County and Municipalities agree that each approved SPLOST project associated with this Agreement shall be maintained as a public facility and in public ownership. If ownership of a project financed pursuant to this Agreement is transferred to private ownership, the proceeds of the sale shall,

for the purposes of this Agreement, be deemed excess funds and disposed of as provided under O.C.G.A. § 48-8-121 (g)(2).

- (F) The County and Municipalities agree to maintain thorough and accurate records concerning receipt of SPLOST proceeds and expenditures for each project undertaken by the respective county or municipality as required fulfilling the terms of this Agreement.

Section 2. Conditions Precedent

- (A) The obligations of the County and Municipalities pursuant to this Agreement are conditioned upon the adoption of a resolution of the County calling for the imposition of the SPLOST in accordance with the provisions of O.C.G.A. § 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 collecting of the SPLOST revenues by the State Department of Revenue and transferring same to the County.

Section 3. Effective Date and Term of the Tax

The SPLOST, subject to approval in an election to be held on the 19th day of March 2013, shall continue for a period of six (6) years or twenty-four (24) quarters with collections beginning on the 1st day of July 2013.

Section 4. Effective Date and Term of This Agreement

This agreement shall commence upon the date of its execution and shall terminate

upon the later of:

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

Section 5. County SPLOST Fund; Separate Accounts; No Commingling

- (A) A special fund or account shall be created by the County and designated as the 2013 Camden County Special Purpose Local Option Sales Tax Fund ("SPLOST Fund").
- (B) Each Municipality shall create a special fund to be designated as the 2013 ***(City of Kingsland, or City of St. Marys or City of Woodbine)*** **Special Purpose Local Option Sales Tax Fund – 2013 #7**. Each Municipality shall select a local bank which shall act as a depository and custodian of the SPLOST proceeds received by each municipality upon such terms and conditions as may be acceptable to the Municipality.
- (C) All SPLOST proceeds shall be maintained by the County and each Municipality in the separate accounts or funds established pursuant to this Section of the Agreement. Except as provided in Section, 6, SPLOST proceeds shall not be commingled with other funds of the County or

Municipalities and shall be used exclusively for the purposes detailed in this Agreement. No funds other than SPLOST proceeds shall be placed in such funds or accounts.

Section 6. Procedure for Disbursement of SPLOST Proceeds

- (A) Upon receipt by the County of SPLOST proceeds collected by the State Department of Revenue, the County shall immediately deposit said proceeds in the SPLOST Fund. The monies in the SPLOST Fund shall be held and applied to the cost of acquiring, construction and installing the County capital outlay projects listed in Exhibit "A" and as provided in Paragraph B of this Section.
- (B) The County, following deposit of the SPLOST proceeds in the SPLOST Fund shall within ten (10) business days disburse the SPLOST proceeds due to each Municipality according to the schedule on Exhibit "A".
The proceeds shall be deposited in the separate funds established by each Municipality in accordance with Section 5 of this Agreement.
- (C) Should any Municipality cease to exist as a legal entity before all funds are distributed under this Agreement, that Municipality's share of the funds subsequent to dissolution shall be paid to the County as part of the County's share unless an act of the Georgia General Assembly makes the defunct Municipality part of another successor municipality. If such act is passed, the defunct Municipality's share shall be paid to the successor Municipality in addition to all other funds to which the successor Municipality would otherwise be entitled.

Section 7. Projects

All capital outlay projects to be funded in whole or part from SPLOST proceeds, are listed in Exhibit "A" which is attached hereto and incorporated herein this Agreement.

Section 8. Priority and Order of Project Funding

Projects shall be fully or partially funded and constructed in accordance with the Schedule stated on Exhibit "A" of this agreement. Except as provided in Paragraph B and Paragraph C of section 9 of this Agreement, any change to the priority or schedule must be agreed to in writing by all parties to this Agreement.

Section 9. Completion of Projects

- (A) The County and Municipalities acknowledge that the costs for each project described in Exhibit "A" are estimated amounts.
- (B) If a county project has been satisfactorily completed at a cost less than the estimated cost for the project in Exhibit "A", the County may apply the remaining unexpended funds to any other county project as stated on Exhibit "A".
- (C) If a municipality project has been satisfactorily completed at a cost less than the estimated cost for the project in Exhibit "A", the Municipality may apply the remaining unexpended funds to any other project as stated on Exhibit "A" for that municipality.
- (D) The County and Municipalities agree that each SPLOST project associated with this Agreement shall be completed or substantially completed within two (2) years after the termination of the SPLOST. Any SPLOST proceeds held by the County or Municipality at the end of two (2) year period 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).

Section 10. Certificate of Completion

Within thirty (30) days after the acquisition, construction or installation of a municipal project listed in Exhibit “A” is completed, the Municipality owning the project shall file with the County a Certificate of Completion signed by the Mayor of the respective Municipality, setting forth the date on which the project was completed, and the final cost of the project.

Section 11. Expenses

The County shall administer the SPLOST Fund to effectuate the terms of this Agreement and shall be reimbursed for the actual costs of administration of the SPLOST Fund. Furthermore, the County and Municipalities shall be jointly responsible on a per capita basis for the cost of holding the SPLOST election. The County shall be reimbursed for the costs of the election including the Municipalities’ share of such costs out of SPLOST proceeds deposited in the SPLOST Fund.

Section 12. Audits

(A) During the term of this agreement, the distribution and use of all SPLOST proceeds deposited in the SPLOST Fund and each Municipal fund shall be audited annually by an independent certified public accounting firm in accordance with O.C.G.A. § 48-8-121 (a)(2). The County and each Municipality receiving SPLOST proceeds shall be responsible for the cost of their respective audits. The County and the Municipalities agree to cooperate

with the independent certified public accounting firm in any audit by providing all necessary information.

(B) Each Municipality shall provide the County a copy of the audit of the distribution and use of the SPLOST proceeds by the Municipality.

Section 13. Notices

All notices, consents, waivers, directions, request or other instruments or communications provided for under this Agreement shall be deemed properly given when delivered personally or sent by registered or certified United States Mail, postage prepaid, as follows:

CAMDEN COUNTY:

Personally delivered:
Camden County Board of Commissioners
Attn: Office of the County Administrator
Government Services Building
200 East 4th Street
Woodbine, GA 31569

Registered or certified mail:
Camden County Board of Commissioners
Attn: Office of the County Administrator
Post Office Box 99
Woodbine, GA 31569

CITY OF KINGSLAND:

Personally delivered:
City of Kingsland
Attn: Office of the Mayor
107 South Lee Street
Kingsland, GA 31548

Registered or certified mail:
City of Kingsland
Attn: Office of the Mayor
Post Office Box 250
Kingsland, GA 31548

CITY OF ST. MARYS:

Personally delivered:
City of St. Marys
Attn: Office of the Mayor
418 Osborne Street
St. Marys, GA 31558

Registered or certified mail:
City of St. Marys
Attn: Office of the Mayor
418 Osborne Street
St. Marys, GA 31558

CITY OF WOODBINE:

Personally delivered:
City of Woodbine
Attn: Office of the Mayor
310 Bedell Avenue
Woodbine, GA 31569

Registered or certified mail:
City of Woodbine
Attn: Office of the Mayor
Post Office Box 26
Woodbine, GA 31569

Section 14. Entire Agreement

This Agreement, including any attachments or exhibits, constitutes all of the understandings and agreements existing between the County and the Municipalities with respect to distribution and use of the proceeds from the Special Purpose Local Option Sales Tax. Furthermore, this Agreement supersedes all prior agreements, negotiations and communications of whatever type, whether written or oral, between the parties hereto with respect to distribution and use of said 2013 SPLOST funds.

Section 15. Amendments

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

Section 16. Governing Law

This Agreement shall be deemed to have been made and shall be construed and enforced in accordance with the laws of the State of Georgia.

Section 17 Severability

Should any phrase, clause, sentence, or paragraph of this Agreement be held invalid or unconstitutional, the remainder of the Agreement shall remain in full force and effect as if such invalid or unconstitutional provision were not contained in the Agreement unless the elimination of such provision detrimentally reduces

the consideration that any party is to receive under this Agreement or materially affects the operation of this Agreement.

Section 18. Compliance with Law

The County and the Municipalities shall comply with all applicable local, State, and Federal statutes, ordinances, rules and regulations.

Section 19. No Consent to Breach

No consent or waiver, express or implied, by any party to this Agreement, to any breach of any covenant, condition or duty of another party shall be construed as a consent to or waiver of any future breach of the same.

Section 20. Counterparts

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

Section 21. Mediation

The County and Municipalities agree to submit any controversy arising under this Agreement to mediation for a resolution. The parties to the mediation shall mutually select a neutral party to serve as mediator. Costs of mediation shall be shared equally among the parties to the mediation.

Section 22: Attached EXHIBIT "A" INCORPORATED HEREIN

The County and Municipalities agree that the attached EXHIBIT "A" to include the terms, conditions and covenants as stated therein is hereby incorporated herein and made a part of this INTERGOVERNMENTAL AGREEMENT for any and all purposes as provided by law.

EXHIBIT "A"

PROPOSED SPLOST PROJECTS 2013
ESTIMATED \$65,000,000.00 FOR A SIX (6) YEAR OR (24 QUARTERS)

CAMDEN COUNTY: COUNTY-WIDE LEVEL TWO (2) PROJECTS)*

**(Projects that benefit the citizens of the entire County)*

PROJECT	ESTIMATED COSTS
Public Safety-Multi Agency Data Sharing System:	\$2,000,000.00
Public Safety Radio Communications System:	\$2,055,000.00
Colerain Road (KINGSLAND BYPASS) Hurricane Evacuation Route and Economic Corridor:	\$ 750,000.00
Ambulances for County-Wide Emergency Services:	\$ 530,000.00
Total County-Wide Level Two (2) funds:	** \$5,335,000.00

** County shall receive \$5,335,000.00 for pre-determined County-Wide Projects as agreed in the Intergovernmental Agreement before all other projects begin up to the first \$44,000,000.00.

The first \$5,335,000.00 collected from the tax shall be used for the funding of the County-Wide Level Two (2) projects as listed above. No disbursements will be made for any other listed purpose in this agreement, or to any other entity that is a party to this agreement, until this provision of the agreement has been satisfied.

CAMDEN COUNTY: COUNTY-WIDE LEVEL TWO PROJECT*

**(Project that benefit the citizens of the entire County)*

Once the total \$44,000,000.00 has been collected and prior to any further proceeds distribution the County shall receive \$1,500,000.00.

Land/Infrastructure-Economic Development	\$1,500,000.00
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CAMDEN COUNTY

Renovations, construction, extensions and improvements of areas including, but not limited to:

PROJECTS	ESTIMATED COSTS
Camden County Government Buildings and Offices;	\$1,170,700.00
Camden County roads, streets, bridges and drainage	

projects to include but not limited to paving and re-surfacing; \$7,273,828.00

Upgrading and purchasing of County equipment, vehicles and technology. \$8,282,000.00

Camden County shall receive 27.92% of the net proceeds up to the first \$44,000,000.00, estimated amount of \$10,795,474.00. Thereafter, Camden County shall receive 30.42% of the next \$21,000,000.00, estimated amount of \$5,931,307.00.

CAMDEN COUNTY PUBLIC SERVICE AUTHORITY (PSA)

Renovations, construction, extensions and improvements of areas to include, but not limited to:

PROJECTS	ESTIMATED COSTS
Chris Gilman Stadium, (press box only);	\$100,000.00
Recreation Center;	\$175,000.00
Howard Peeples Park;	\$400,000.00
Maple Ford Park;	\$200,000.00
PSA Soccer Complex;	\$294,000.00
Temple Landing Park;	\$200,000.00
St. Marys Civic Park;	\$200,000.00
St. Marys Recreation Park;	\$400,000.00
Woodbine Lions Club Park;	\$400,000.00
Woodbine Community Park;	\$140,000.00
Other Park Improvements;	\$240,000.00
Public Service Authority equipment and vehicles.	\$147,000.00

Public Service Authority (PSA) shall receive 7.49% of the net proceeds up to the first \$44,000,000.00, estimated amount of \$2,896,000.00. Thereafter, all funding shall cease from the 2013 SPLOST.

CITY OF KINGSLAND

PROJECTS	ESTIMATED COSTS
Machinery and Equipment;	\$ 508,000.00
Road Constructions Projects;	\$6,900,000.00
Re-surfacing Projects;	\$ 700,000.00
Sidewalk Projects;	\$ 100,000.00
Miscellaneous Repairs and Improvements;	\$ 335,000.00
Water and Sewer Projects;	\$8,096,629.00

City of Kingsland shall receive 27.77% of the net proceeds up to the first \$44,000,000.00, estimated amount of \$10,737,563.00. Thereafter, City of Kingsland shall receive 30.27% of the next \$21,000,000.00, estimated amount of \$5,902,066.00.

CITY OF ST. MARYS

PROJECTS	ESTIMATED COSTS
Retirement of General Obligation Bond debt of the City of St. Marys for Water and Sewer Capital Projects.	\$11,000,000.00
Improvements, construction, rehabilitation renovation, mitigation, and/or expansion of roads, streets, bridges, sidewalks, water and sewer projects, storm water drainage facilities, flood mitigation projects, port & harbor facilities, recreational projects and Marsh Walk.	\$ 4,327,918.00
Equipment/Vehicles and capital Outlay Projects to be owned and/or operated by St. Marys, including without limitation, acquisition of	
Fire trucks, Police cars, maintenance vehicles, Technology upgrades and other major equipment; Improvements, construction, repair, and rehabilitation of City facilities, structures, and property such as Orange Hall, Waterfront Park, demolition of Weed Street Wastewater treatment Plant,	

Docks, Meeting Street Dock Restrooms,
Cemetery and signage. \$ 2,503,375.00

City of St. Marys shall receive 29.82% of the net proceeds up to the first \$44,000,000.00, estimated amount of \$11,529,412.00. Thereafter, City of St. Marys shall receive 32.32% of the next \$21,000,000.00, estimated amount of \$6,301,881.00.

CITY OF WOODBINE

PROJECTS	ESTIMATED COSTS
Improvements, construction, rehabilitation, mitigation, enhancements, and/or expansion of roads, streets, signage, bridges, sidewalks, water and sewer projects, storm water drainage facilities and flood mitigation projects.	\$1,571,550.00
Improvement, construction, rehabilitation, renovation, mitigation, enhancements and/or expansion of waterfront facilities, the Downtown Area, River Walk, and recreational projects.	\$ 500,000.00
Equipment/Vehicles and Capital Outlay Projects to be owned and/or operated by Woodbine, including without limitation, acquisition of maintenance vehicles, administrative vehicles, machinery, technology upgrades and other major equipment.	\$ 400,000.00
Land acquisition, purchase, improvement, construction, repair and rehabilitation of City facilities, structures, and property such as City Hall, public Works Facilities and other City owned properties and structures including signage.	\$ 500,000.00
Retirement of Debt.	\$1,100,000.00
City of Woodbine shall receive 7.00% of the net proceeds up to the first \$44,000,000.00, estimated amount of \$2,706,550.00. Thereafter, City of Woodbine shall receive 7.00% of the next \$21,000,000.00, estimated amount of \$1,365,000.00.	

IN WITNESS WHEREOF, the County and the Municipalities acting through their duly authorized agents have caused this Agreement to be signed, sealed and delivered for final execution by the County on the date indicated herein.

Adopted in a lawful assemble by the Camden County Board of Commissioners and spread upon the Official Minutes of Camden County.

This 20th day of December 2012.

COUNTY OF CAMDEN, GEORGIA

By: David L. Rainer
DAVID L. RAINER, CHAIRMAN

ATTEST: Kathryn Bishop
KATHRYN BISHOP, COUNTY CLERK

COUNTY SEAL

Adopted in a lawful assemble by the Camden County Board of Commissioners and spread upon the Official Minutes of Camden County.

This 20th day of December 2012.

COUNTY OF CAMDEN, GEORGIA

By: David L. Rainer
DAVID L. RAINER, CHAIRMAN

ATTEST: Kathryn Bishop
KATHRYN BISHOP, COUNTY CLERK

COUNTY SEAL

Adopted in a lawful assemble by the City of Woodbine and spread upon the Official Minutes of City of Woodbine.

This 7th day of January 2012.

MUNICIPALITY OF WOODBINE, GEORGIA

BY: Steven Parrott
STEVEN PARROTT, MAYOR

ATTEST: Sandra Kaye
CLERK OF THE CITY OF WOODBINE

CITY SEAL

Adopted in a lawful assemble by the Camden County Board of Commissioners and spread upon the Official Minutes of Camden County.

This 20th day of December 2012.

COUNTY OF CAMDEN, GEORGIA

By: David L. Rainer
DAVID L. RAINER, CHAIRMAN

ATTEST: Kathryn Bishop
KATHRYN BISHOP, COUNTY CLERK

COUNTY SEAL

Adopted in a lawful assemble by the City of Kingsland and spread upon the Official Minutes of City of Kingsland.

This 26th day of December 2012.

MUNICIPALITY OF KINGSLAND, GEORGIA

BY: Kenneth Smith
KENNETH SMITH, MAYOR

ATTEST: Lisa M. D'Arca
CLERK OF THE CITY OF KINGSLAND

CITY SEAL

Adopted in a lawful assemble by the Camden County Board of Commissioners and spread upon the Official Minutes of Camden County.

This 20th day of December 2012.

COUNTY OF CAMDEN, GEORGIA

By: David L. Rainer
DAVID L. RAINER, CHAIRMAN

ATTEST: Kathryn Bishop
KATHRYN BISHOP, COUNTY CLERK

COUNTY SEAL

Adopted in a lawful assemble by the City of St. Marys and spread upon the Official Minutes of City of St. Marys.

This 7th day of January 2013.

MUNICIPALITY OF ST. MARYS, GEORGIA

BY: William T. DeLoughy
WILLIAM T. DELOUGHY, MAYOR

ATTEST: Deborah Walker
CLERK FOR THE CITY OF ST. MARYS

CITY SEAL