

MINUTES

The Spalding County Board of Commissioners held Special Called Meeting in Room 108 in the Courthouse Annex, Thursday, June 25, 2015, beginning at 5:45 p.m. with Chairperson Rita Johnson presiding. Commissioners Bart Miller, Gwen Flowers-Taylor and Donald F. Hawbaker were present. Commissioner Raymond Ray joined the meeting at 5:52 p.m. Also present were County Manager William P. Wilson Jr., Assistant County Manager, Eric Mosley, County Attorney, Jim Fortune and Executive Secretary, Kathy Gibson, to record the minutes.

- A. Call to Order** by Chairperson Rita Johnson.
- B. Invocation** led by Commissioner Donald Hawbaker.
- C. Pledge to the Flag** led by Commissioner Bart Miller.
- D. Agenda Items**
 - 1. Consider approval of resolution regarding the Griffin-Spalding County School System General Obligation Sales Tax Bonds Series 2015.

William Wilson, County Manager, advised that with the approval of the School Systems SPLOST earlier this year they are wanting to issue bonds for their projects in the amount of \$13,370,000. He explained that in order for them to issue the Bonds the County has to approve the resolution before the Board which states that if they do not collect enough in Sales Tax funds to pay back the bonds that we will authorize a tax levy to collect that money. This is a formality required by O.C.G.A., because they are scheduled to collect much more in Sales Tax than the bond issue and debt service always comes off the top of any funds collected.

**RESOLUTION OF THE
BOARD OF COMMISSIONERS
OF SPALDING COUNTY, GEORGIA**

WHEREAS, at the referendum election called and held on March 17, 2015, the voters of the Griffin-Spalding County School System (the “School System”), which encompasses all of Spalding County, Georgia (the “County”), authorized the reimposition of a 1 percent sales and use tax for educational purposes (the “SPLOST”) on all sales and uses within the County, as authorized by Article VIII, Section VI, Paragraph IV of the Constitution of the State of Georgia and Official Code of Georgia Annotated Section 48-8-140, et seq., and the issuance of general obligation debt in the maximum aggregate principal amount of \$20,500,000 in connection therewith; and

WHEREAS, the Griffin-Spalding County Board of Education (the “Board of Education”), charged with the duty of managing the affairs of the School System, has sold \$13,700,000 principal amount of said authorized issue, same being designated “Griffin-Spalding County School System (Georgia) General Obligation Sales Tax Bonds, Series 2015” (the “Bonds”), bearing interest from date at the rate per annum set forth below opposite each principal maturity, all interest payable semiannually on April 1 and October 1 in each year, commencing April 1, 2016, and maturing on October 1 in the following years and principal amounts:

<u>Year</u>	<u>Amount</u>	<u>Rate</u>
2018	\$1,770,000	3.00%
2019	4,900,000	5.00
2020	2,400,000	4.00

2020

4,300,000

5.00

WHEREAS, the Board of Education has determined that the principal of and interest on the Bonds shall be payable first from the proceeds of the SPLOST received by the School System and, if such proceeds are not sufficient to pay the entire principal of and interest on the Bonds when due, then such unpaid amount shall be payable from a direct annual ad valorem tax, unlimited as to rate or amount, on all property within the County subject to taxation for school bond purposes sufficient to raise the amounts as hereinafter set forth; and

WHEREAS, proper certificates and recommendations have been made to the Board of Commissioners of Spalding County, Georgia that, in the event the proceeds of the SPLOST received by the School System are insufficient to pay the principal of and interest on the Bonds, a direct annual ad valorem tax for such purpose be levied in an amount sufficient to pay the principal maturing October 1 and the interest maturing on each April 1 and October 1 as hereinafter set forth.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Spalding County, Georgia as follows:

1. In the event the proceeds of the SPLOST received by the School System are insufficient to pay the principal of and interest on the Bonds, there shall be and is hereby levied a direct annual ad valorem tax upon all the taxable property subject to taxation for school bond purposes located in the County sufficient to provide moneys required to pay the principal of and interest on the Bonds as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
04/01/2016	\$ -0-	\$ 444,981.39	\$ 444,981.39
10/01/2016	-0-	304,550.00	304,550.00
04/01/2017	-0-	304,550.00	304,550.00
10/01/2017	-0-	304,550.00	304,550.00
04/01/2018	-0-	304,550.00	304,550.00
10/01/2018	1,770,000.00	304,550.00	2,074,550.00
04/01/2019	-0-	278,000.00	278,000.00
10/01/2019	4,900,000.00	278,000.00	5,178,000.00
04/01/2020	-0-	155,500.00	155,500.00
10/01/2020	<u>6,700,000.00</u>	<u>155,500.00</u>	<u>6,855,500.00</u>
TOTAL	<u>\$13,370,000.00</u>	<u>\$2,834,731.39</u>	<u>\$16,204,731.39</u>

which moneys are hereby irrevocably pledged and appropriated to the payment of the principal of and interest on the Bonds at maturity. Said moneys shall be collected by the Tax Commissioner of the County in each year and shall be paid into a debt service fund to be maintained for and applied to the payment of the principal of and interest on the Bonds at maturity, and provision to meet the requirements of this Resolution shall be made annually hereafter so that the Bonds, including both principal and interest, shall be fully paid on October 1, 2020.

2. All orders and resolutions, or parts of orders and resolutions, in conflict with this Resolution this day passed be, and the same are, hereby repealed.

SO ADOPTED this June 25, 2015.

SPALDING COUNTY, GEORGIA

Attest:

By: _____
Chairman, Board of Commissioners
of Spalding County, Georgia

Clerk

Motion/Second by Flowers-Taylor/Hawbaker to approve the resolution regarding the Griffin-Spalding County School System General Obligation Sales Tax Bonds Series 2015. Motion carried unanimously by all.

2. Consider approval on second reading an Ordinance amending the FY 2015 Budget Ordinance to provide for yearend adjustments.

Mr. Wilson advised that this is the second reading for this ordinance, the first reading was during the Board's Extraordinary Session on June 15th, these are the end of the year budget amendments to provide for adjustments grants that we received and items of that nature.

**AN ORDINANCE AMENDING THE
FISCAL YEAR 2015 BUDGET ORDINANCE
FOR
SPALDING COUNTY, GEORGIA**

WHEREAS, the Board of Commissioners of Spalding County have duly adopted an annual budget ordinance for the 2015 Fiscal Year pursuant to the requirements of Title 36, Chapter 81 of the Official Code of Georgia, and Section 2-5003 of the Code of Spalding County; and

WHEREAS, the Official Code of Georgia, specifically Title 36, Chapter 81-3, provides that said Board might amend its annual budget ordinance so as to adapt to changing governmental needs during the fiscal year.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners that the annual budget ordinance as approved, adopted and enacted on second reading on June 26, 2014 be amended as follows:

Section 1. General Fund

A. Revenues

LOST Reserve Appropriated	From	\$	0	to	\$	889,517
Intergovernmental Revenue	From	\$	681,440	to	\$	708,916
Miscellaneous Revenues	From	\$	1,422,180	to	\$	1,461,092
Other Financing Sources	From	\$	0	to	\$	745,414

B. Expenditures

Sheriff Warrant Division	From	\$	604,610	to	\$	666,222
Sheriff Criminal Investigation Division	From	\$	887,159	to	\$	924,477
Sheriff Uniform Patrol Division	From	\$	3,209,050	to	\$	3,512,992
Jail	From	\$	7,632,093	to	\$	7,700,833
Sheriff Special Operations	From	\$	1,034,136	to	\$	1,046,612
Code Enforcement	From	\$	123,099	to	\$	182,456
Parks	From	\$	1,789,843	to	\$	2,017,388
Health	From	\$	425,079	to	\$	464,891
Recreation	From	\$	518,248	to	\$	519,248
Coroner	From	\$	53,704	to	\$	54,854
Finance	From	\$	100,976	to	\$	112,528

Section 6. CSBG Fund

A. Revenues

Intergovernmental Revenue From \$ 150,030 to \$ 176,776

B. Expenditures

Emergency Food & Shelter From \$ 104,517 to \$ 131,263

Section 8. Fire District Fund

A. Revenues

Other Financing Sources From \$ 0 to \$ 222,874

B. Expenditures

Fire Department From \$ 6,034,499 to \$ 6,257,373

Section 1. General Fund

A. Revenues

LOST Reserve Appropriated From \$ 889,517 to \$ 1,439,463

B. Expenditures

Executive	From	\$ 235,413	to	\$ 241,495
Board of Elections	From	\$ 114,377	to	\$ 147,977
Administration	From	\$ 192,163	to	\$ 199,182
Finance	From	\$ 73,787	to	\$ 80,703
Human Resources	From	\$ 133,145	to	\$ 138,161
Tax Commissioner	From	\$ 466,951	to	\$ 480,713
Tax Assessor	From	\$ 268,507	to	\$ 279,187
Construction and Maintenance	From	\$ 207,919	to	\$ 215,842
Janitorial Services	From	\$ 66,399	to	\$ 68,896
Griffin Judicial Circuit	From	\$ 442,748	to	\$ 449,865
Circuit Juvenile Judge	From	\$ 215,434	to	\$ 219,874
Clerk of Courts	From	\$ 450,700	to	\$ 462,623
State Court	From	\$ 215,565	to	\$ 218,400
Solicitor	From	\$ 112,021	to	\$ 114,484
Magistrate Court	From	\$ 481,168	to	\$ 495,949
Probate Court	From	\$ 146,194	to	\$ 149,223
Sheriff Administration	From	\$ 321,520	to	\$ 330,301
Victim Services	From	\$ 49,688	to	\$ 51,599
Warrant Division	From	\$ 366,372	to	\$ 380,213
Criminal Investigation Division	From	\$ 540,616	to	\$ 560,947
Uniform Patrol Division	From	\$ 1,816,619	to	\$ 1,876,619
Jail	From	\$ 2,976,425	to	\$ 3,075,650
Special Operations	From	\$ 521,266	to	\$ 539,279
Correctional Institution	From	\$ 2,788,420	to	\$ 2,889,545
Juvenile Probation	From	\$ 217,859	to	\$ 226,017
800 MHz	From	\$ 48,488	to	\$ 50,353
Animal Control	From	\$ 153,633	to	\$ 159,513
Public Works	From	\$ 1,037,173	to	\$ 1,070,261
Solid Waste	From	\$ 225,944	to	\$ 234,522
Garage	From	\$ 177,686	to	\$ 184,354
Recreation	From	\$ 337,623	to	\$ 350,813
Parks	From	\$ 723,431	to	\$ 747,826
Cooperative Extension	From	\$ 111,485	to	\$ 115,735
Community Development	From	\$ 229,388	to	\$ 237,309
Code Enforcement	From	\$ 70,199	to	\$ 72,842

Section 5. Emergency Telephone System

A. Revenues

Fund Balance Appropriated From \$ 0 to \$ 25,738

B. Expenditures

Emergency 911 From \$ 783,641 to \$ 809,379

Section 8. Fire District Fund

A. Revenues

Fund Balance Appropriated From \$ 0 to \$ 109,156

B. Expenditures

Fire District From \$ 3,202,099 to \$ 3,311,255

Section 14. Water System Fund

A. Revenues

Fund Balance Appropriated From \$ 0 to \$ 6,266

B. Expenditures

Wastewater Management From \$ 32,966 to \$ 34,234

General Water System
Department From \$ 132,223 to \$ 137,221

Approved on first reading this 15th day of June, 2015.

Approved, adopted and enacted on second reading this 25th day of June, 2015.

Chairman

County Manager

Motion/Second by Flowers-Taylor/Hawbaker to approve on second reading an Ordinance amending the FY2015 Budget Ordinance to provide for yearend adjustments. Motion carried unanimously by all.

3. Consider approval on second reading the FY 2016 Budget Ordinance.

Mr. Wilson stated that this is the second reading of the FY2016 Budget Ordinance that will go into effect July 1, 2015. We have conducted the Budget Hearing and we have had the first reading of the Ordinance, this reading will finalize this Ordinance.

**RESOLUTION AND ORDINANCE
FISCAL YEAR 2016 BUDGET
SPALDING COUNTY, GEORGIA**

WHEREAS, pursuant to Title 36 Chapter 81, of the Official Code of Georgia Annotated, and section 2-5003 of the Code of Spalding County, Georgia, the Board of Commissioners of Spalding County, Georgia, as the governing authority of said county, shall adopt an annual balanced budget; and,

WHEREAS, a balanced budget for Fiscal Year 2016, beginning July 1, 2015, and ending June 30, 2016, has been submitted to the Board of Commissioners by the County Manager and,

WHEREAS, the Board of Commissioners has reviewed said proposed budget and revised and amended same as the Board deemed advisable and necessary; and,

WHEREAS, the entire budget has been available for public inspection and a public hearing has been properly advertised and held as required by Georgia law;

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED by the Board of Commissioners of Spalding County, Georgia, as the governing authority of said County, that a Budget Ordinance of Spalding County for Fiscal Year 2016 be adopted upon approval at two (2) public meetings of the Board of Commissioners as follows:

Section 1: General Fund

A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Taxes	\$ 32,648,009
Licenses and Permits	372,100
Intergovernmental Revenues	711,540
Charges for Services	4,988,366
Fines and Forfeitures	1,192,000
Other Revenues	1,595,073
TOTAL REVENUES	\$ 41,507,088

B. The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning on July 1, 2015 and ending June 30, 2016:

Executive	\$ 364,283
Board of Elections and Voter Registration	235,533
Administration	314,461
Finance	135,743
Information Systems	152,930
Human Resources	186,394
Tax Commissioner	810,946
Tax Assessor	559,524
Construction & Maintenance	379,518
Janitorial Services	103,122
General Appropriations	2,654,157
Superior Court	178,590
Griffin Judicial Circuit	635,381
Griffin Juvenile Judge	274,873
Clerk of Court	773,976
District Attorney	445,570
State Court	692,038
Solicitor	184,704
Magistrate Court	752,937
Probate Court	221,269
Public Defender	44,726
Public Defender Circuit	404,605

Sheriff Administration	1,157,113
Sheriff Victim Services	81,852
Sheriff Warrant Division	624,410
Sheriff Criminal Investigation Division	929,109
Sheriff Uniform Patrol Division	3,296,509
Jail	7,862,228
Special Operations	1,041,259
Correctional Institution	6,471,853
Juvenile Probation	522,570
Coroner	55,081
800 MHz Communication	498,687
Animal Control	334,576
Homeland Security	38,929
Public Works	2,923,048
Solid Waste	815,813
Garage	290,552
Health	446,839
Welfare	54,500
Recreation	624,346
Senior Citizens Bus	34,086
Parks	1,821,346
Library	200,980
Cooperative Extension Service	186,847
Community Development	445,999
Code Enforcement	143,276
Griffin-Spalding County Development Authority	100,000
TOTAL EXPENDITURES	\$ 41,507,088

Section 2: Law Library

A. It is estimated that the following revenues will be available in the Law Library Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Fund Balance Appropriated	\$ 5,000
Fines and Forfeitures	40,000
TOTAL REVENUES	\$ 45,000

B. The following amounts are hereby appropriated in the Law Library Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Law Library	\$ 45,000
TOTAL EXPENDITURES	\$ 45,000

Section 3: Confiscated Assets Fund

A. It is estimated that the following revenues will be available in the Confiscated Assets Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Fines and Forfeitures	\$ 375,000
TOTAL REVENUES	\$ 375,000

B. The following amounts are hereby appropriated in the Confiscated Assets Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Public Safety	\$ 375,000
TOTAL EXPENDITURES	\$ 375,000

Section 4: Victims of Crime Assistance Fund

- A. It is estimated that the following revenues will be available in the Victims of Crime Assistance Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Fund Balance Appropriated	\$	10,000
Fines and Forfeitures		60,000
TOTAL REVENUES	\$	70,000

- B. The following amounts are hereby appropriated in the Victims of Crime Assistance Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Victims of Crime Assistance	\$	70,000
TOTAL EXPENDITURES	\$	70,000

Section 5: Emergency Telephone System

- A. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Charges for Services	\$	1,146,169
Other Financing Sources		269,653
TOTAL REVENUES	\$	1,415,822

- B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Emergency Communications	\$	1,415,822
TOTAL EXPENDITURES	\$	1,415,822

Section 6: CSBG Fund

- A. It is estimated that the following revenues will be available in the CSBG Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Intergovernmental Revenue	\$	110,440
TOTAL REVENUES	\$	110,440

- B. The following amounts are hereby appropriated in the CSBG Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

General Appropriations	\$	19,880
After School Program		25,560
Emergency Food & Shelter		65,000
TOTAL EXPENDITURES	\$	110,440

Section 7: Impact Fees Fund

- A. It is estimated that the following revenues will be available in the Impact Fees Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Fund Balance Appropriated	\$	1,107,220
Charges for Services		238,980
TOTAL REVENUES	\$	1,346,200

- B. The following amounts are hereby appropriated in the Impact Fees Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Capital Improvement Program	\$ 1,346,200
TOTAL EXPENDITURES	\$ 1,346,200

Section 8: Fire District Fund

- A. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Taxes	\$ 6,170,047
Charges for Services	46,900
TOTAL REVENUES	\$ 6,216,947

- B. The following amounts are hereby appropriated in the Fire District Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Fire Department	\$ 6,216,947
TOTAL EXPENDITURES	\$ 6,216,947

Section 9: Hotel/Motel Tax Fund

- A. It is estimated that the following revenues will be available in the Hotel/Motel Tax Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Taxes	\$ 116,000
TOTAL REVENUES	\$ 116,000

- B. The following amounts are hereby appropriated in the Hotel/Motel Tax Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Tourism	\$ 116,000
TOTAL EXPENDITURES	\$ 116,000

Section 10: Capital Projects 2008 SPLOST Fund

- A. It is estimated that the following revenues will be available in the Capital Projects 2008 SPLOST Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Fund Balance Appropriated	\$ 15,654,000
TOTAL REVENUES	\$ 15,654,000

- B. The following amounts are hereby appropriated in the Capital Projects 2008 SPLOST Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Capital Projects	\$ 15,654,000
TOTAL EXPENDITURES	\$ 15,654,000

Section 11: Capital Projects Fund

- A. It is estimated that the following revenues will be available in the Capital Projects Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Fund Balance Appropriated	\$ 135,000
Other Financing Sources	20,000

TOTAL REVENUES \$ **155,000**

- B. The following amounts are hereby appropriated in the Capital Projects Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Capital Improvements \$ 155,000

TOTAL EXPENDITURES \$ **155,000**

Section 12: GMA Lease Pool Fund

- A. It is estimated that the following revenues will be available in the GMA Lease Pool Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Interest \$ 150,000

Other Financing Sources 717,195

TOTAL REVENUES \$ **867,195**

- B. The following amounts are hereby appropriated in the GMA Lease Pool Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Debt Service \$ 867,195

TOTAL EXPENDITURES \$ **867,195**

Section 13: Water System Fund

- A. It is estimated that the following revenues will be available in the Water System Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Charges for Services \$ 8,920,590

TOTAL REVENUES \$ **8,920,590**

- B. The following amounts are hereby appropriated in the Water System Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Wastewater 381,490

General Water System 8,539,100

TOTAL EXPENDITURES \$ **8,920,590**

Section 14: Workers Compensation Trust Fund

- A. It is estimated that the following revenues will be available in the Workers Compensation Trust Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Other Financing Sources \$ 880,717

TOTAL REVENUE \$ **880,717**

- B. The following amounts are hereby appropriated in the Workers Compensation Trust Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Employee Benefits \$ 880,717

TOTAL EXPENDITURES \$ **880,717**

Section 15: Other Stipulations

- A. The County Manager, as budget officer, is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:
 - 1. He may transfer amounts between objects of expenditure within a department without limitation and without a report being requested, except that transfers of appropriations within a department which increases the salary appropriation shall require the approval of the Board of Commissioners.
 - 2. He may not transfer any amounts between funds nor from any contingency appropriations within any fund without action of the Board of Commissioners.
- B. The County Manager shall have the authority to deny payment of County funds for any expense for which an appropriation is not made or which exceeds the appropriated amount for a specific item or purpose, unless such expense is approved by the Board of Commissioners. In such event of denial of payment of county funds, the county officer or department head that shall incur, authorize or approve such expense, either directly or indirectly, shall be solely and personally responsible for the payment therefor.
- C. Nothing contained in this ordinance shall prohibit the Board of Commissioners, as the governing authority, from amending the budget as appropriate or necessary during the fiscal year.
- D. A line-item budget shall be bound for retention, and copies of the line-item budget shall be available for public inspection at the office of the Board of Commissioners during regular business hours.
- E. All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed. The Budget Ordinance of Fiscal Year 2015 is hereby repealed, effective at 12:00 a.m. on July 1, 2015.
- F. This Ordinance shall become effective at 12:00 a.m. on July 1, 2015 or immediately upon adoption if after 12:00 a.m. on July 1, 2015 and together with any amendments hereto, shall remain effective until midnight on June 30, 2016 until repealed.

Approved on first reading this 15th day of June, 2015.

Approved, adopted and enacted on second reading this 25th day of June, 2015.

Chairman

County Clerk

Motion/Second by Flowers-Taylor/Hawbaker to approve on second reading the FY2016 Budget Ordinance.

Commissioner Miller asked how many new jobs would be included in this budget year.

Mr. Wilson advise that there would be approximately four new jobs. One was reinstated in Construction and Maintenance, one in the Tax Assessors Office, one in Parks and Recreation (the Recreation Leader) and he will advise the fourth position.

Mr. Wilson advised, that after the meeting he learned, there were two new full-time positions (one in Tax Assessors and one in Construction and Maintenance), one temporary part-time position in the Finance Department while Jill Crews is out on medical leave and in Leisure Services (Recreation Department) we deleted 3 bus driver positions (in there are no operable former school buses) and replaced them with three Part-Time Recreation Leaders.

Commissioner Johnson asked about the employee raises.

Mr. Wilson advised that that the FY2016 Budget includes is Phase I of a four year plan to get the employees to the step they should be on. If an employee has been with the County a number of years, they will be granted to up to a two-step increase or 5% raise and will continue annually, if the funding in future years allow for the increases, until the employee is at the step they should be on the according to the employment pay scale. These raises will be based on a favorable employee evaluation and will be awarded on the employee's anniversary date.

Mr. Wilson also advised that a 1% match is being re-established for the Employee 401(a) program and employee has to put in 2% in order to qualify for this match.

Motion carried unanimously by all.

4. Consider approval of reimbursement resolution for the 2015 SPLOST referendum.

Mr. Wilson stated that when the Board discussed the Nutrition Program for the Senior Center, there will be capital expenditure of approximately \$120,000 to implement that program. We talked about adding those costs to the 2015 SPLOST; however, we need to spend the money now because we need this program up and running August 1st. The resolution before the Board is a reimbursement resolution that will allow for funds spent on the projects listed to be reimbursed to the County once the 2015 SPLOST is passed and the funds are collected.

**A RESOLUTION DECLARING THE INTENTION OF SPALDING COUNTY,
GEORGIA TO REIMBURSE ITSELF FOR CERTAIN CAPITAL
EXPENDITURES WITH A PORTION OF THE PROCEEDS OF A PROPOSED
ISSUE OF GENERAL OBLIGATION SALES TAX BONDS, SERIES 2015**

WHEREAS, Spalding County, Georgia (the "County"), a public body corporate and politic and an instrumentality of the State of Georgia, wishes to finance the acquisition of/or upgrades to the Telephone System and Computer Aided Dispatch (CAD) System at the E911 Center, acquisition of/or upgrades to the Information Technology Systems utilized by the County Judicial System, improvements and/or additions to the Senior Citizens Center for a Senior Nutrition Program and payoff of Certificates of Participation Debt and Lease Purchase Debt (the "Projects");

WHEREAS, the cost of the Projects to be financed with the herein defined Bonds will not exceed \$50,000,000 and will be paid or reimbursed with a portion of the not to exceed \$54,000,000 Spalding County, Georgia General Obligation Sales Tax Bonds (the "Bonds"); and

WHEREAS, the use of the Bonds to finance the cost of the Projects is consistent with the County's budgetary and financial circumstances in that no other funds are available or expected to be available on a long-term basis to finance the Projects; and

WHEREAS, the County anticipates that it may be required to pay certain capital expenditures with respect to the Projects prior to the date that the Bonds are issued, and the County would like to use the proceeds of the Bonds to reimburse itself for the payment of such capital expenditures and for the payment of legal fees and related planning costs attributable to the Projects.

NOW, THEREFORE, BE IT RESOLVED as follows:

(1) The County reasonably expects to pay certain capital expenditures and other costs with respect to the Projects prior to the issuance of the Bonds.

(2) The County reasonably expects to reimburse such capital expenditures from a portion of the proceeds of the Bonds.

(3) This Resolution is intended to be a declaration of "official intent" within the meaning of Income Tax Regulation Section 1.150-2.

(4) The maximum amount of the Bonds proposed to be issued is currently estimated to be \$21,000,000.

(5) This Resolution shall be available for public inspection at the main administrative office of the County at 119 East Solomon Street, Griffin, Georgia, from the date it is adopted until the date that the Bonds are issued.

Adopted this 25th day of June, 2015.

SPALDING COUNTY, GEORGIA
(SEAL)

By: _____
Chairman, Board of Commissioners

Attest:

Clerk

CLERK'S CERTIFICATE

STATE OF GEORGIA
COUNTY OF SPALDING

I, William P. Wilson Jr., the undersigned Clerk of the Board of Commissioners of Spalding County, Georgia, DO HEREBY CERTIFY that the foregoing pages of typewritten matter constitute a true and correct copy of a Resolution adopted by said Board of Commissioners at a regular or duly called meeting open to the public on the 1st day of August, 2005 in connection with the matters set forth in the caption thereof, the original of which Resolution is in the minute book of said Board of Commissioners which minute book is in my custody and control.

I FURTHER CERTIFY that the Resolution will be available for public inspection at the main administrative offices of the County located at 119 East Solomon Street, Griffin, Georgia, from the date of its adoption until the date that the Bonds referred therein are issued.

WITNESS my official hand and seal and the seal of the County, this ____ day of _____, 2015.

Clerk

(SEAL)

Motion/Second by Flowers-Taylor/Ray to approve the reimbursement resolution for the 2015 SPLOST referendum. Motion carried unanimously by all.

Mr. Wilson asked the Board to establish a date to discuss Projects for the 2015 SPLOST. He suggested Thursday, July 9th at 5:00 p.m. He stated that he has new numbers from the Cities of Griffin, Orchard Hill and Sunnyside and now that we have already had the presentation of projects we need move forward with determining what projects will be on the 2015 SPLOST.

Consensus of the Board is to hold a work session on July 9th beginning at 4:00 p.m. for discussion of Projects for the 2015 SPLOST.

E. Adjournment

Motion/Second by Ray/Flowers-Taylor to adjourn the meeting at 6:02 p.m. Motion carried unanimously by all.

/s/ _____
Rita Johnson, Chairperson

/s/ _____
William P. Wilson, Jr.,
County Clerk