



CITY OF BROOKLET

104 CHURCH ST. BROOKLET, GA 30415 PHONE (912) 842-2137 FAX (912)842-5877

August 13, 2025

**Called
Meeting**

7:30 PM

AGENDA

- 1. Call To Order and Welcome – Mayor Pro-Tem Keith Roughton**
- 2. Consideration of a Motion to Approve the Agenda**
- 3. Second Reading and Approval of Ordinance No. 2025-027:
AN ORDINANCE BY THE MAYOR AND CITY COUNCIL FOR THE CITY OF BROOKLET,
GEORGIA, TO AMEND THE COMPENSATION OF THE MAYOR AND
COUNCILMEMBERS.**
- 4. Consideration of a Motion to Approve the Intergovernmental Agreement for
Imposition of The Floating Local Option Sales Tax (“Flost”)**
- 5. Consideration of a Motion to Adjourn**

Agenda Item# 3

**STATE OF GEORGIA
CITY OF BROOKLET**

Ordinance # 2025-027

AN ORDINANCE BY THE MAYOR AND CITY COUNCIL FOR THE CITY OF BROOKLET, GEORGIA TO AMEND THE COMPENSATION OF THE MAYOR AND COUNCILMEMBERS

WHEREAS, the duly elected governing authority of the City of Brooklet, Georgia is authorized by O.C.G.A. §36-35-3 to adopt ordinances relating to its property, affairs and local government; and

WHEREAS, the Mayor and Council have authority to amend the Code of the City of Brooklet, Georgia from time to time and where necessary; and

WHEREAS, O.C.G.A § 36-35-4(a) provides in pertinent part that the “governing authority of each municipal corporation is authorized to fix the salary, compensation, and expenses of its municipal employees and the members of its municipal governing authority”; and

WHEREAS, O.C.G.A § 36-35-4(a)(l) provides in pertinent part that an action to increase the salary or compensation of the elective members of the municipal governing authority “shall not be effective until after the taking of office of those elected at the next regular municipal election which is held immediately following the date on which the action to increase the compensation was taken;” and

WHEREAS, in accordance with Article II, Section 2.19 of the Charter of the City of Brooklet, the mayor and council members shall receive compensation and expenses for their services as provided by ordinance; and

WHEREAS, the next municipal regular election for elected officials of the City of Brooklet will be held on the Tuesday next following the first Monday in November, 2025; and

WHEREAS, those elected at the next regular municipal election will take office on the first day of January immediately following the election of such member; and

WHEREAS, O.C.G.A § 36-35-4(a)(2) provides in pertinent part that an action to increase the salary or compensation of the elective members of the municipal governing authority “shall not be taken during the period of time beginning with the date that candidates for election to membership on the municipal governing authority may first qualify as such candidates and ending with the date members of the municipal governing authority take office following their election;” and

WHEREAS, the date that candidates for election to membership on the municipal governing authority of the City of Brooklet may first qualify is August 18, 2025; and

WHEREAS, O.C.G.A § 36-35-4(a)(3) provides in pertinent part that an action to increase the salary or compensation of the elective members of the municipal governing authority “shall not be taken until notice of intent to take the action has been published in a newspaper of general circulation designated as the legal organ in the county and in the municipal corporation at least once a week for three consecutive weeks immediately preceding the week during which the action is taken;” and

WHEREAS, notice of intent to increase the salary or compensation of the elective members of the municipal governing authority has been published in the legal organ of Bulloch County and the City of Brooklet once a week for three consecutive weeks immediately preceding the week during which this ordinance is adopted.

NOW THEREFORE, IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF BROOKLET, GEORGIA, in a regular meeting assembled and pursuant to lawful authority thereof, as follows:

- Section 1. The Mayor shall receive compensation in the amount of \$375.00 per month.
- Section 2. The Mayor Pro Tem shall receive compensation in the amount of \$300.00 per month.
- Section 3. Each City Council Member shall receive compensation in the amount of \$225.00 per month.
- Section 4. This ordinance shall become effective on January 1, 2026.
- Section 5. All ordinances and resolutions, and parts of ordinances and resolutions in conflict herewith are hereby repealed.

SO ORDAINED by the governing authority of the City of Brooklet this the _____ day of _____, 2025.

CITY OF BROOKLET, GEORGIA

L.W. (Nicky) GWINNETT, JR., Mayor

ATTEST:

LORI PHILLIPS, City Clerk

Agenda Item# 4

**STATE OF GEORGIA
COUNTY OF BULLOCH**

**INTERGOVERNMENTAL AGREEMENT FOR IMPOSITION OF THE
FLOATING LOCAL OPTION SALES TAX (“FLOST”)**

THIS INTERGOVERNMENTAL AGREEMENT (hereinafter “Agreement”) is entered into on the 19th day of August, 2025, by and between **BULLOCH COUNTY**, a political subdivision of the State of Georgia, acting by and through its governing authority, the **BULLOCH COUNTY BOARD OF COMMISSIONERS** (hereinafter “the County”), the **MAYOR AND CITY COUNCIL OF STATESBORO, GEORGIA**, a municipal corporation chartered and existing under the laws of the State of Georgia (hereinafter “Statesboro”), the **MAYOR AND COUNCIL OF THE CITY OF BROOKLET, GEORGIA**, a municipal corporation chartered and existing under the laws of the State of Georgia (hereinafter “Brooklet”), the **MAYOR AND COUNCIL OF THE CITY OF PORTAL, GEORGIA**, a municipal corporation chartered and existing under the laws of the State of Georgia (hereinafter “Portal”), and the **MAYOR AND COUNCIL OF THE TOWN OF REGISTER, GEORGIA**, a municipal corporation chartered and existing under the laws of the State of Georgia (hereinafter “Register”) (Statesboro, Brooklet, Portal, and Register hereinafter being also collectively referred to as the “Municipalities”) (the County and the Municipalities hereinafter being also collectively referred to as the “Parties” or individually as a “Party”) for the purpose of implementing the provisions of Article 2B of Chapter 8 of Title 48 of the Official Code of Georgia Annotated as they relate to imposition of a Floating Local Option Sales Tax (“FLOST”) within the special tax district (hereinafter sometimes referred to as the “Special Taxing District”) established for and coterminous with the geographical boundaries of Bulloch County pursuant to O.C.G.A. § 48-8-109.30.

WITNESSETH:

WHEREAS, the Parties desire to impose a FLOST within the Special Taxing District, which requires entering into an intergovernmental agreement calling for a FLOST; and

WHEREAS, the County and all Municipalities within the Special Taxing District that levy an ad valorem tax on property currently have in effect a base year value homestead exemption or adjusted base year value homestead exemption; and

WHEREAS, the Municipalities comprise all of the municipalities located with the Special Taxing District and collectively represent at least 50 percent of the Special Taxing District's total residents of municipalities that levy an ad valorem tax on property; and

WHEREAS, the County and the Municipalities voluntarily enter into this Agreement which, upon approval and execution by the Parties, fully satisfies the conditions precedent to issue a call for the referendum to impose the FLOST within the Special Taxing District and, if approved by a majority of the voters voting in the referendum election, to levy and distribute said tax under the terms of this Agreement and state law; and

WHEREAS, the County and the Municipalities are authorized to enter into this Agreement by Georgia law, specifically including Article IX, Section III, Paragraph I of the Constitution of the State of Georgia and Article 2B of Chapter 8 of Title 48 of the Official Code of Georgia Annotated; and

WHEREAS, receipt of FLOST proceeds will allow the Parties to provide services and/or the joint or separate use of facilities or equipment, and this Agreement deals with services or facilities the Parties are authorized by law to undertake or provide; and

WHEREAS, the County and the Municipalities all have a fiscal year that begins on July 1 and ends on June 30;

NOW THEREFORE, in consideration of the mutual promises and understandings made in this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the County and the Municipalities consent and agree as follows:

Section 1. Satisfaction of Homestead Exemption Requirements

The Parties agree that the conditions required by O.C.G.A. § 48-8-109.31(d)(1) are satisfied because the County and each municipality within the Special Taxing District that levies an ad valorem tax on property has in effect a base year value homestead exemption or adjusted base year value homestead exemption.

Section 2. Required Signatories

The Parties agree that the conditions required by O.C.G.A. § 48-8-109.31(d)(2) are satisfied because this Agreement is approved and executed by the County and the Municipalities, and the Municipalities collectively represent at least 50 percent of the Special Taxing District's total residents of municipalities that levy an ad valorem tax on property.

Section 3. Proposed Rate and Duration of the FLOST

(a) In accordance with O.C.G.A. § 48-8-109.31(c), the proposed rate of the FLOST shall be 1 percent.

(b) In accordance with O.C.G.A. § 48-8-109.32(a), the proposed duration of the FLOST shall be 5 years.

Section 4. Call for and Conduct of the Referendum

In accordance with O.C.G.A. § 48-8-109.32(b), the county election superintendent shall issue the call for an election for the purpose of submitting the question of the imposition of the tax to the voters of the county. The call for and conduct of the election shall be administered by the county election superintendent in the manner authorized for special elections to present questions

to the voters under O.C.G.A. § 21-2-540. Said election shall be held on November 4, 2025, which is a date authorized for such purposes under O.C.G.A. § 21-2-540(c)(2).

Section 5. Ballot Language

In accordance with O.C.G.A. § 48-8-109.32(c), the ballot language for the question of imposing the FLOST shall read as follows:

- () YES Shall a special 1 percent sales and use tax be imposed for 5 years within the special district of Bulloch County with the proceeds used
- () NO exclusively to reduce property taxes imposed by Bulloch County and the Municipalities of Statesboro, Brooklet, Portal, and Register?

Section 6. Initiation and Termination of the FLOST

If approved in the election held on November 4, 2025, the imposition of the FLOST is expected to commence on January 1, 2026. The final day for imposition of the FLOST—without a renewal—is expected to occur on December 31, 2030.

Section 7. Conditions

The Parties agree that the levy of the FLOST is conditioned upon the approval of the imposition of the FLOST by the voters of the Special Taxing District in a referendum to be held in accordance with the provisions of O.C.G.A. § 48-8-109.30 *et seq.* The Parties agree that the County's ability to comply with this Agreement is conditioned upon the collection of the FLOST revenues by the State Revenue Commissioner and transferring same to the County in conformity with the requirements of O.C.G.A. § 48-8-109.30 *et seq.*, as well as each Party's compliance with the conditions precedent set forth in O.C.G.A. § 48-8-109.31.

Section 8. Use of FLOST Proceeds

As required by O.C.G.A. § 48-8-109.42 and in conjunction with any further limitations provided in this Agreement, the Parties agree that each recipient of FLOST proceeds:

- (a) Is required to use FLOST proceeds exclusively to provide property tax relief;
- (b) Must ensure that the form used by the county tax commissioner or other tax collector to collect ad valorem property taxes for the Party clearly states the dollar amount by which the property tax levied by such Party was reduced as a result of the receipt of the FLOST proceeds; and
- (c) Must annually reduce its roll-back millage rate which is calculated in accordance with O.C.G.A. § 48-5-32.1, by the millage equivalent of the net FLOST proceeds that it received in the prior taxable year.

Section 9. Accounting of FLOST Proceeds Received by the County

The Parties agree that the County will create a separate account to be held in trust in behalf of the Special Taxing District for each calendar year during which FLOST proceeds are collected and subsequently delivered to the County by the Georgia Department of Revenue. Such account shall be designated as the 20__ Bulloch County Special District FLOST Proceeds Fund (“Annual County SD FLOST Fund”). The County shall select a bank which shall act as a depository and custodian of each Annual County SD FLOST Fund upon such terms and conditions as may be acceptable to the County; provided, however, that each such account shall be interest bearing with interest paid into and retained within such account for later apportionment and distribution in accordance with the distribution schedule set forth in Section 10 of this Agreement.

Section 10. Apportionment and Distribution Schedule of FLOST Proceeds

(a) For the term and duration of this Agreement, the Parties agree that FLOST proceeds shall be apportioned and distributed among the Parties in such a manner so as to provide for broad property tax relief for the taxpayers of the Special Taxing District and not result in a net increase in revenue for any jurisdiction. To such end, the Parties agree that the FLOST proceeds shall be apportioned in order to result in the reduction, by an equal percentage, of the total amount of property taxes levied by the governing authority of each Party within the Special Taxing District during the immediately preceding calendar year.

(b) The apportionment described in Section 10(a) shall be calculated by dividing each Party's total property taxes levied in the preceding calendar year by the sum total of the property taxes levied by all the Parties, then multiplying the total FLOST proceeds collected in the previous calendar year by the resulting percentage to calculate each Party's apportionment of FLOST proceeds. The following illustration is based on property taxes levied in calendar year 2024 and an assumption that FLOST was in effect and collected for the entirety of calendar year 2024 with total proceeds of \$19,200,000.00:

<u>Jurisdiction</u>	<u>Taxes Levied</u>	<u>% of Total</u>	<u>FLOST Allocation</u>	<u>% Savings</u>
County	\$39,679,108.75	81.17%	\$15,585,597.65	39.28%
Statesboro	\$8,631,190.74	17.66%	\$3,390,254.23	39.28%
Brooklet	\$436,303.57	0.89%	\$171,376.12	39.28%
Portal	\$101,519.46	0.21%	\$39,875.93	39.28%
Register	\$32,831.89	0.07%	\$12,896.07	39.28%
Total	\$48,880,954.40	100%	\$19,200,000.00	

(c) Each calendar year on July 1st, the County shall distribute to the Parties from the Annual SD FLOST Fund the FLOST proceeds collected during the previous calendar year, and any interest accrued thereon, in accordance with the apportionment formula described in Section 10(a) and (b). Since FLOST collections will begin on January 1, 2026, the County will not distribute any FLOST proceeds during calendar year 2026, but the first distribution will be on July 1, 2027 for FLOST proceeds collected in calendar year 2026.

Section 11. Distributions, Accounting, Record Keeping, and Audits

(a) The Parties agree that the County shall distribute FLOST proceeds to each Party periodically as provided for in the distribution schedule set forth in Section 10 of this Agreement.

(b) The Parties agree that a separate account or fund may be created by the County and by each Municipality individually, which corresponds with each year during which FLOST proceeds are to be distributed from the prior year's Annual County SD FLOST Fund. Each such account or fund shall be designated by the given Party as their 20__ [County or Municipality Name] Floating Local Option Sales Tax Fund ("Annual FLOST Tax Relief Fund"). Alternatively, a Party may deposit its FLOST proceeds into its general fund; provided, however, that the Party shall maintain records of the total amount of FLOST proceeds and the expenditure of the FLOST proceeds for the fiscal year during which the FLOST proceeds are received.

(c) The Parties agree that all records concerning funds and accounts established under Sections 9 and 11 of this Agreement shall be kept by each Party so that the records may be audited, as may be necessary.

(d) The Parties agree that if a Municipality ceases to exist as a legal entity or becomes an inactive municipality (as provided by law) before all funds are distributed or expended under this Agreement, that such Municipality's share of the funds to be distributed subsequent to

dissolution shall be paid to the County as part of the County's share to be applied against the countywide general maintenance and operations millage rate, unless an Act of the Georgia General Assembly provides otherwise within one year from the date on which funds were first unable to be distributed to such defunct or inactive Municipality.

Section 12. Effective Date and Term of This Agreement

This Agreement shall commence upon the date set forth in the first paragraph of this Agreement and shall terminate upon the later of (i) the official declaration by the Bulloch County Board of Elections and Registration of the failure of the election described in this Agreement; or (ii) the distribution to the County and all of the Municipalities of the last dollar of money collected from the FLOST after the expiration of the FLOST and the fulfillment of each Party's obligation to provide property tax relief with such money as required by state law.

Section 13. Representations and Mutual Covenants

(a) The County makes the following representations and warranties which may be specifically relied on 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;
- (iii) This Agreement is a valid, binding, and enforceable obligation of the County;
- (iv) The County agrees that it is authorized to enter into this Agreement pursuant to Article IX, Section III, Paragraph I of the Constitution of the State of Georgia and Article 2B of Chapter 8 of Title 48 of the Official Code of

Georgia Annotated and that receipt of FLOST proceeds will allow the County to provide services and/or the joint or separate use of facilities or equipment which are services or facilities the County is authorized by law to undertake or provide;

- (v) The County agrees that the terms of this Agreement, including but not limited to the distribution schedule, are valid, comply with applicable law, and that all County FLOST proceeds will be used exclusively for property tax relief; and
- (vi) The County will take all actions necessary to direct the county election superintendent to call an election to be held in all voting precincts in the County on November 4, 2025 for the purpose of submitting to the voters of the County, for their approval, the question of whether or not a FLOST shall be imposed in accordance with the provisions of this Agreement.

(b) Each Municipality, on its own behalf, makes the following representations and warranties, which may be specifically relied upon by all Parties as a basis for entering this Agreement:

- (i) The Municipality is a municipal corporation duly created and organized under the laws of the State of Georgia;
- (ii) The governing authority of the Municipality is duly authorized to execute, deliver, and perform this Agreement;
- (iii) This Agreement is a valid, binding, and enforceable obligation of the Municipality;

- (iv) The Municipality agrees that it is authorized to enter into this Agreement pursuant to Article IX, Section III, Paragraph I of the Constitution of the State of Georgia and Article 2B of Chapter 8 of Title 48 of the Official Code of Georgia Annotated and that receipt of FLOST proceeds will allow the Municipality to provide services and/or joint or separate use of facilities or equipment which are services or facilities the Municipality is authorized by law to undertake or provide; and
- (v) The Municipality agrees that the terms of this Agreement, including but not limited to the distribution schedule, are valid, comply with applicable law, and that the Municipality's FLOST proceeds will be used exclusively for property tax relief.

(c) During the term of this Agreement, the Parties shall comply with all State law applicable to a FLOST, specifically including but not limited to Article 2B of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, and all provisions of this Agreement shall be construed in light of the applicable provisions of State law.

Section 14. Notices

All notices, consents, waivers, directions, requests 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:

If to the County:	Bulloch County Board of Commissioners 115 North Main Street Statesboro, GA 30458 Attn: County Manager
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If to Statesboro: City of Statesboro
 P.O. Box 348
 Statesboro, GA 30459
 Attn: City Manager

If to Brooklet: City of Brooklet
 P.O. Box 67
 Brooklet, GA 30415
 Attn: City Manager

If to Portal: City of Portal
 P.O. Box 89
 Portal, GA 30450
 Attn: Mayor

If to Register: Town of Register
 P.O. Box 260
 Register, GA 30452
 Attn: Mayor

Section 15. 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 2025 SPLOST. Furthermore, this Agreement supersedes all prior agreements, negotiations and communications of whatever type, whether written or oral, between the parties hereto with respect to the subject matter hereof.

Section 16. Amendments

This Agreement shall not be amended or modified except by a written amendment executed by all parties hereto with the same formality as this original Agreement.

Section 17. 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 18. Severability

Should any phrase, clause, sentence, or paragraph of this Agreement be held invalid or unconstitutional by a court of competent jurisdiction, the remainder of this 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 19. Compliance with Law

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

Section 20. 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 or waiver of any future breach of the same.

Section 21. Counterparts

This Agreement shall be executed in five (5) counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Section 22. Mediation

The County and the Municipalities agree to submit any controversy arising under this Agreement to non-binding 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.

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

[SIGNATURES ON FOLLOWING PAGES]

BOARD OF COMMISSIONERS OF
BULLOCH COUNTY, GEORGIA

By: _____
David Bennett, Chairman

Attest: _____
Venus Mincey-White, Clerk

(SEAL)

MAYOR AND CITY COUNCIL OF
STATESBORO, GEORGIA

By: _____
Jonathan McCollar, Mayor

Attest: _____
Leah Harden, Clerk

(SEAL)

MAYOR AND COUNCIL OF THE
CITY OF BROOKLET, GEORGIA

By: _____
L. W. ("Nicky") Gwinett, Jr., Mayor

Attest: _____
Lori Phillips, Clerk

(SEAL)

MAYOR AND COUNCIL OF THE
CITY OF PORTAL, GEORGIA

By: _____
Billy R. Boggs, Mayor

Attest: _____
John Michael Arrieta, Clerk

(SEAL)

MAYOR AND COUNCIL OF THE
TOWN OF REGISTER, GEORGIA

By: _____
Donnie Roberts, Mayor

Attest: _____
Annette Waters, Clerk

(SEAL)