



CITY OF CLEVELAND, GA

RESOLUTION 2026-17

AUTHORIZING THE ESTABLISHMENT OF A SEPARATE SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) ACCOUNT; AUTHORIZING THE DEPUTY CITY MANAGER/FINANCE DIRECTOR TO ESTABLISH AND ADMINISTER SUCH ACCOUNT; AND FOR OTHER PURPOSES

WHEREAS, the voters of White County approved the imposition of a Special Purpose Local Option Sales Tax (SPLOST VI) at an election held on November 5, 2024, for a period of 24 calendar quarters commencing October 1, 2026, for the purpose of funding the SPLOST projects approved by the voters; and

WHEREAS, the City of Cleveland is a qualified municipality within the special district and will receive SPLOST proceeds for projects approved pursuant to the applicable SPLOST resolution and intergovernmental agreement; and

WHEREAS, O.C.G.A. § 48-8-121(a)(1) requires SPLOST proceeds received by a qualified municipality to be maintained in a separate account from other municipal funds and prohibits the commingling of such proceeds with other municipal funds prior to expenditure; and

WHEREAS, the Mayor and City Council desire to establish a separate checking account for the receipt, accounting, and expenditure of SPLOST proceeds received by the City of Cleveland.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and City Council of the City of Cleveland, Georgia, that the City is authorized to establish a separate checking account to be used exclusively for the receipt, accounting, and expenditure of SPLOST proceeds received by the City.

BE IT FURTHER RESOLVED, that John Solmon, Deputy City Manager and Finance Director, is hereby authorized to take all actions necessary to establish the separate SPLOST checking account with a financial institution selected by the City, including completing and executing account-opening documents and establishing appropriate banking arrangements and authorized signatories.

BE IT FURTHER RESOLVED, that the Deputy City Manager/Finance Director is authorized to administer the SPLOST account and take such actions as are necessary to ensure that SPLOST proceeds are properly accounted for, maintained separately from

other City funds, and expended only for purposes authorized by applicable law, the SPLOST resolution, and the applicable intergovernmental agreement.

BE IT FURTHER RESOLVED, The Deputy City Manager/Finance Director, or their designee, is hereby authorized to take all other actions necessary to comply with applicable Georgia laws and to properly account for and administer the City's SPLOST proceeds.

BE IT FURTHER RESOLVED, that this Resolution shall become effective immediately upon its adoption.

SO RESOLVED, this 21st day of September 2026.

Josh Turner, Mayor

Nan Bowen, Council Member
District 1
Mayor Pro Tem

Annie Sutton, Council Member
District 2

Jeremy McClure, Council Member
District 3

ATTEST:

C.J. McDonald, Council Member
District 4

Lisa A. Ritchie, City Clerk