

To: Members  
 Dunwoody City Council

From: J. Jay Vinicki  
 Assistant City Manager

Re: SPLOST II (2023) Resolution and Intergovernmental Agreement

Date: August 28, 2023

**Action**

To approve a Resolution indicating Dunwoody’s intent for funding from a proposed Special Purpose Local Option Sales Tax (SPLOST); to authorize the mayor to negotiate an Intergovernmental Agreement (IGA) with DeKalb County and the cities in DeKalb, to sign the IGA, and to later present to Council for ratification; and to authorize the mayor, city manager, city clerk, and/or city attorney to execute all documents necessary and proper concerning these two documents.

**Summary/Details**

The county’s first SPLOST (Special Purpose Local Option Sales Tax) is set to renew on the November ballot. The county and cities held a joint meeting on Friday, August 18, 2023 to discuss details concerning the proposal. The SPLOST is expected to generate \$850.4 million countywide, with \$59.9 million expected to be generated for projects within the City of Dunwoody.

The county and cities have agreed to a SPLOST lasting six years with a distribution formula based on boundaries of cities as of July 2023. For Dunwoody, that would represent 7.038% of countywide collections.

The Dunwoody City Council has had previous public discussions and based upon that input the project area budgets would look as below. The Resolution for approval expanded Dunwoody’s previous three categories (transportation, public safety, and repairs) to four categories (adding parks, recreation, and greenspace as one category.) The proposed funding will be broken down as follows:

|                             | <b>2023 ESRI/ARC</b> |
|-----------------------------|----------------------|
| <b>Transportation</b>       | 50,053,130           |
| <b>Public Safety</b>        | 8,163,634            |
| <b>Parks/Greenspace/Rec</b> | 1,035,417            |
| <b>Repairs</b>              | 598,506              |
| <b>Total</b>                | <b>59,850,687</b>    |

Funding these areas will be effective May 2024 for six years and will be worked into the proposed 2024 Budget due August 31, 2023; however, since the SPLOST will not yet be voted on, the budget will also include a version should SPLOST not pass.

Both documents for approval are in draft form. Attachment A in the IGA is the IGA from the first SPLOST as the new version is currently being negotiated. This action seeks authorization for the mayor to negotiate with the cities and the county the final IGA based on the proposed population distribution attached to this memo, which has the city at 7.038% of the proceeds.

### **Recommendation**

To approve a Resolution indicating Dunwoody's intent for funding from a proposed Special Purpose Local Option Sales Tax (SPLOST); to authorize the mayor to negotiate an Intergovernmental Agreement (IGA) with DeKalb County and the cities in DeKalb, to sign the IGA, and to later present to Council for ratification; and to authorize the mayor, city manager, city clerk, and/or city attorney to execute all documents necessary and proper concerning these two documents.

STATE OF GEORGIA  
CITY OF DUNWOODY

RESOLUTION \_\_\_\_\_

**A RESOLUTION OF THE CITY OF DUNWOODY, GEORGIA MAYOR AND CITY COUNCIL TO AGREE WITH DEKALB COUNTY TO CONTINUE THE SUSPENSION OF THE HOMESTEAD OPTION SALES AND USE TAX AND CONTINUE THE LEVY AN EQUALIZED HOMESTEAD OPTION SALES AND USE TAX; TO AGREE WITH DEKALB COUNTY TO CONTINUE A ONE PERCENT SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX; TO SPECIFY THE PURPOSES FOR WHICH THE PROCEEDS OF SUCH TAXES ARE TO BE USED BY DUNWOODY; TO AGREE TO HAVE DEKALB COUNTY REQUEST THE BOARD OF ELECTIONS OR THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF DEKALB COUNTY TO APPROVE THE CONTINUATION OF SUCH SALES AND USE TAXES; TO APPROVE THE FORM OF BALLOTS TO BE USED IN SAID ELECTIONS; TO PROVIDE FOR THE ISSUANCE OF GENERAL OBLIGATION DEBT SECURED BY AND PAYABLE FROM THE SPECIAL PURPOSE LOCAL OPTION SALES TAX; AND FOR OTHER PURPOSES.**

**WHEREAS**, Part 2 of Article 2A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated allows for the suspension of the homestead option sales and use tax authorized by O.C.G.A. § 48-8-102 (the “HOST”) and replacement of such tax with the imposition of an equalized homestead option sales and use tax (the “EHOST”) for the purpose of reducing the ad valorem property tax millage rates levied by DeKalb County (the “County”) and the municipal corporations within the County (collectively, the “Municipalities”) on homestead properties; and

**WHEREAS**, Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the “SPLOST Act”) authorizes the imposition of a county one percent sales and use tax (the “SPLOST”) for the purpose, inter alia, of financing certain county and municipal capital outlay projects, which include those set forth herein; and

**WHEREAS**, pursuant to O.C.G.A. § 48-8-109.2, the referendum election to determine whether to impose an EHOST must be held in conjunction with the referendum election to approve a SPLOST and unless both sales and use taxes are approved, neither shall become effective and the HOST will continue without interruption; and

**WHEREAS**, in an election held on November 17, 2017, the registered voters in the County voted in favor of suspending the HOST, imposing an EHOST and imposing a SPLOST; and

**WHEREAS**, the Mayor and City Council of the City of Dunwoody, Georgia (the “City”) have determined that it is in the best interest of the citizens of the City to (a) continue the suspension of the HOST and continue the imposition of the EHOST and to apply 100% of the proceeds collected from the tax to reduce ad valorem property tax millage rates and (b) continue the imposition of the SPLOST to raise funds for the purpose of funding certain capital outlay projects of the City (the “Projects”); and

**WHEREAS**, the City shall enter into an Intergovernmental Agreement with the County and the other Municipalities for the purpose of delineating the method of distribution of the proceeds of the SPLOST and the delineation of the capital outlay projects that will be funded as a result; and

**NOW, THEREFORE, BE IT RESOLVED** by the City Council, as follows:

- A. Assuming the questions of continuing the EHOST and SPLOST are approved by the voters of the special district in the election hereinafter referred to, the continued imposition of a one percent (1%) equalized homestead option sales and use tax is hereby authorized for the purposes allowed by state law and as specified in O.C.G.A. §48-8-109.1 *et seq.*
- B. Assuming the questions of continuing the EHOST and SPLOST are approved by the voters of the special district in the election hereinafter referred to, the continued imposition of the SPLOST is hereby authorized as follows:
  - 1. In order to finance the cost of the Projects, a SPLOST in the amount of one percent (1%) on all sales and uses in the County (and the Municipalities within the County) is to be levied and collected as provided in the SPLOST Act.
  - 2. The SPLOST shall be levied for a period of six years for the raising of approximately \$850,393,391 County-wide and approximately \$59,850,687 for the City.
  - 3. The proceeds of such SLOST received by the City shall be used to fund the Projects (including interest on any Debt (hereinafter defined) issued for the Projects). The Projects and the estimated costs of the Projects are set forth in Exhibit A. The costs shown for the Projects are estimated amounts based upon estimated total County collections (the "Collection Estimate"). If the actual collections exceed the Collection Estimate, the estimated costs of the Project will change accordingly. Furthermore, if a Project has been satisfactorily completed at a cost less than the estimated cost listed for that Project, the City may apply the remaining unexpended funds to any other Project.
  - 4. Pursuant to O.C.G.A. § 48-8-109.5(e), proceeds of the SPLOST shall be distributed according to the Intergovernmental Agreement.
- C. General Obligation Debt.
  - 1. Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the City in the election herein referred to, the City is hereby authorized to issue its general obligation debt (the "Debt") (in whole or in part and in one or more series), secured by the portion of the proceeds of such SPLOST payable to the City, in a maximum aggregate principal amount of up to \$36,000,000. The proceeds of the Debt, if issued, shall be used to pay all or a portion of any of the Projects, the costs of issuing the Debt and capitalized interest. The Debt shall bear interest from the first day of the month during

which the Debt is to be issued or from such other date as may be designated by the City prior to the issuance of the Debt, which rates shall not exceed nine percent (9%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the City Council prior to the issuance of the Debt. The maximum amount of principal to be paid in each year during the life of such Debt shall be as follows:

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2025        | 6,000,000     |
| 2026        | 6,000,000     |
| 2027        | 6,000,000     |
| 2028        | 6,000,000     |
| 2029        | 6,000,000     |
| 2030        | 6,000,000     |

The County is hereby requested to insert the foregoing provisions in its resolution requesting the call of the elections and the related materials, including, but not limited to, the notice of election. The County may make modifications to such language with the approval of the Mayor or the City Manager.

2. The proceeds of the Debt shall be deposited by the City in separate funds or accounts. The SPLOST proceeds received in any year pursuant to the imposition of such tax, shall first be used for paying debt service requirements on the Debt for any such year before such proceeds are applied to any of the Projects. Proceeds of the SPLOST not required to be deposited in the separate fund in any year for the payment of principal and interest on the Debt coming due in the current year shall be deposited in a separate fund to be maintained by the City and applied towards funding the Projects to the extent such projects have not been funded with Debt proceeds.
3. Any brochures, listings, or other advertisements issued by the City Council or by any other person, firm, corporation or association with the knowledge and consent of the City Council, shall be deemed to be a statement of intention of the City concerning the use of the proceeds of the Debt, and such statement of intention shall be binding upon the City Council in the expenditure of such Debt or interest received from such Debt to the extent provided in O.C.G.A. § 36-82-1.

D. Call for the Election; Ballot Form; Notice.

1. The City Council hereby authorizes on its behalf for the County to request the Board of Elections or the Election Superintendent to call an election in all voting precincts in the County on the 7th day of November, 2023, for the purpose of submitting to the qualified voters of the County the questions

referred to in paragraphs 2 and 3 below. **NOTICE TO ELECTORS:** Unless BOTH the EHOST and SPLOST are approved, then neither sales and use tax shall become effective.

- 2. The ballot to be used in the EHOST referendum election shall be in substantially the following form:

|                              |   |
|------------------------------|---|
| <input type="checkbox"/> YES | Shall an equalized homestead option sales and use tax be levied and the regular homestead option sales and use tax be suspended within the special district within DeKalb County for the purposes of reducing the ad valorem property tax millage rates levied by the County and municipal governments on homestead properties? |
| <input type="checkbox"/> NO  |   |

- 3. The portion of ballot relating the City and its Project to be used in the SPLOST referendum election shall be in substantially the following form:

|                              |   |
|------------------------------|---|
| <input type="checkbox"/> YES | <p>...(H) Dunwoody projects to be funded from Dunwoody’s share of the proceeds including (i) transportation, including, but not limited to, infrastructure preservation (road resurfacing, replacement and rehabilitation of bridges and drainage systems), pedestrian and bicycle path improvements (addition of sidewalks, streetscapes, bike lanes, and multi-use trails), congestion relief (intersection improvements, road widenings, traffic management, and signal upgrades), safety and operational improvements (addition/extension of turn lanes, elimination of sight distance problems and other safety concerns, as well as widened lanes and shoulders), (ii) public safety, (iii) parks, recreation and greenspace and (iv) repairs of capital projects...</p> <p>If imposition of the taxes is approved by a majority of the voters within the City of Dunwoody, such vote shall also constitute approval of the issuance of general obligation debt of the City of Dunwoody in the principal amount not to exceed \$36,000,000 to pay all or a portion of any of the Dunwoody projects, the costs of issuing the debt and capitalized interest.</p> |
| <input type="checkbox"/> NO  |   |

The County is hereby requested to insert the foregoing provisions in its resolution requesting the call for the elections and the related materials. The County may make modifications to such language with the approval of the Mayor or the City Manager.

- E. The City Clerk is hereby authorized and directed to deliver a copy of this resolution to the County, along with the listing of the Projects and all other documentation necessary for effectuation of the Election Call.
- F. The proper officers and agents of the City are hereby authorized to take any and all further actions as may be required in connection with the continuation of the EHOST and the SPLOST.

[Remainder of Page Intentionally Left Blank]

**ADOPTED** this \_\_\_<sup>th</sup> day of August, 2023.

CITY COUNCIL OF THE CITY OF DUNWOODY,  
GEORGIA

(SEAL)

By: \_\_\_\_\_  
Mayor

ATTEST:

By: \_\_\_\_\_  
Clerk



## EXHIBIT A

| <u>Project*</u>                    | <u>Estimated Cost</u> |
|------------------------------------|-----------------------|
|                                    |                       |
| Transportation**                   | 50,053,130            |
| Public Safety**                    | 8,163,634             |
| Parks, Recreation and Greenspace** | 1,035,417             |
| Repairs of Capital Projects        | 598,506               |
|                                    | 59,850,687            |

\* The City may fund the City Projects in any order or priority that it may deem necessary or convenient.

\*\* These projects may include land, facilities, equipment, vehicles and other capital costs related to such Project.

RESOLUTION AUTHORIZING AN INTERGOVERNMENTAL AGREEMENT WITH  
DEKALB COUNTY RELATING TO THE CONTINUATION OF A  
ONE PERCENT SALES AND USE TAX WITHIN DEKALB COUNTY

WHEREAS, Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the “Act”) authorizes the imposition of a one percent sales and use tax (the “Sales and Use Tax”) for the purpose, among other things, of financing certain capital outlay projects; and

WHEREAS, the City of Dunwoody, Georgia (the “City”) and the other municipal corporations (collectively, the “Municipalities”) located within DeKalb County, Georgia (the “County”) and the County have determined that it is in the best interest of the citizens of the Municipalities and the County that the Sales and Use Tax be continued in the County for the purpose of funding certain capital outlay projects; and

WHEREAS, the Board of Commissioners of the County delivered or mailed a written notice (the “Notice”) to the mayor or the chief elected official of each Municipality regarding the imposition/continuation of the Sales and Use Tax; and

WHEREAS, the Notice contained the date, time, place and purpose of a meeting at which designated representatives of the County and the Municipalities met and discussed the possible projects for inclusion in the referendum, including municipally owned or operated projects (the “Projects”); and

WHEREAS, the Notice was delivered or mailed at least 10 days prior to the date of the meeting, and the meeting was held at least 30 days prior the issuance of a call for the referendum; and

WHEREAS, the Municipalities and the County desire to enter into an Intergovernmental Agreement pursuant to the Sales and Use Tax Act and Article IX, Section III, Paragraph I(a) of the Georgia Constitution with respect to the Projects and the Sales and Use Tax; and

WHEREAS, a form of the Agreement is attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED by the City Council, as follows:

Section 1. Authorization of Intergovernmental Agreement. The execution, delivery and performance of the Intergovernmental Agreement are hereby authorized and approved provided that the Intergovernmental Agreement includes a distribution percentage of at least 7.038% for the City. The Intergovernmental Agreement shall be executed by the Mayor or Mayor Pro-Tem and attested to by the Clerk. The Intergovernmental Agreement shall be in substantially the form attached hereto, subject to such changes, insertions or deletions as may be approved by the Mayor or Mayor Pro-Tem, and the execution of the Agreement by the Mayor or the Mayor Pro-Tem as herein authorized shall be conclusive evidence of any such approval.

Section 2. General Authority. From and after the execution and delivery of the Intergovernmental Agreement, the proper officers, employees and agents of the City are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents and certificates as may be necessary to carry out and comply with the purposes and intent of this resolution or the provisions of the Intergovernmental Agreement.

Section 3. Ratification. All acts and doings of the officers, employees and agents of the City which are in conformity with the purposes and intent of this resolution and in furtherance of the execution, delivery and performance of the Intergovernmental Agreement are hereby ratified and approved.

Section 4. Conflicts. All other resolutions, or parts thereof, in conflict with the provisions of this resolution are, to the extent of such conflict, hereby repealed.

Section 5. Effective Date. This resolution shall take immediate effect upon its adoption.

ADOPTED this \_\_<sup>th</sup> day of August, 2023.

CITY COUNCIL OF THE CITY OF  
DUNWOODY, GEORGIA

(SEAL)

By: \_\_\_\_\_  
Mayor

ATTEST:

By: \_\_\_\_\_  
Clerk

CLERK’S CERTIFICATE

The undersigned Clerk of the City of Dunwoody, Georgia (the “City”) DOES HEREBY CERTIFY that the foregoing pages of typewritten matter pertaining to an Intergovernmental Agreement constitute a true and correct copy of the Resolution adopted by the City Council on August \_\_, 2023 in a meeting duly called and assembled, which was open to the public and at which a quorum was present and acting throughout, and that the original of such Resolution appears of record in the Minute Book of the City, which is in the undersigned’s custody and control.

WITNESS my hand and the official seal of the City, this \_\_<sup>th</sup> day of August, 2023.

\_\_\_\_\_  
Clerk

(SEAL)

**INTERGOVERNMENTAL AGREEMENT FOR THE USE AND DISTRIBUTION OF PROCEEDS FROM THE ONE PERCENT SPECIAL PURPOSE LOCAL OPTION SALES TAX**

**THIS AGREEMENT** is made and entered into this 26<sup>th</sup> day of September, 2017 by and between DeKalb County, a political subdivision of the State of Georgia (hereinafter the “County”), and the City of Avondale Estates, the City of Brookhaven, the City of Chamblee, the City of Clarkston, the City of Decatur, the City of Doraville, the City of Dunwoody, the City of Lithonia, the City of Pine Lake, the City of Stonecrest, the City of Stone Mountain, and the City of Tucker, municipal corporations of the State of Georgia (hereinafter collectively the “Municipalities” and, individually, as the context requires, “Municipality”). This Agreement does not include the portion of the City of Atlanta located in DeKalb County, which is specifically excluded from the levy and receipt of SPLOST proceeds at this time pursuant to O.C.G.A. § 48-8-109.5(f).

**WITNESSETH:**

**WHEREAS**, the parties to this Agreement consist of the County and the Municipalities; and

**WHEREAS**, the parties anticipate that the DeKalb County Governing Authority will approve and sign a resolution requesting the DeKalb County Board of Registrations and Elections to call a Referendum on the issue of the imposition of a Special Purpose Local Option Sales Tax (the “SPLOST”) and an Equalized Homestead Option Sales Tax (the “EHOST”); and

**WHEREAS**, O.C.G.A. § 48-8-110 et seq. (the “Act”), authorizes the levy of a one percent County Special Purpose Local Option Sales Tax (the “SPLOST”) for the purpose of financing capital outlay projects, as that term is defined and described by the Act (“capital outlay projects” or “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 31<sup>st</sup> day August, 2017; and

**WHEREAS**, the County and the Municipalities have reviewed O.C.G.A. § 48-8-109.5(e) and agreed upon a method to request the State Revenue Commissioner for the Georgia Department of Revenue (“Revenue Commissioner”) to strictly divide the SPLOST proceeds so that payments to the County and the Municipalities account for annexations and new cities created after the most recent decennial census; and

**WHEREAS**, the County and the Municipalities are authorized to enter into this Agreement by Georgia law, specifically including Article IX, Section III, Paragraph 1 of the Constitution of the State of Georgia and O.C.G.A. § 48-8-109.5(e).

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

**Section 1. Projects**

- (A) All capital outlay projects, to be funded in whole or in part from County SPLOST proceeds, are listed in Exhibit A, which is attached hereto and made part of this Agreement.
- (B) The capital outlay projects, to be funded in whole or in part from the Municipalities' SPLOST proceeds, are listed in Exhibit B, which is attached hereto and made part of this Agreement.

**Section 2. Representations and Mutual Covenants**

- (A) The County makes the following representations and warranties which may be specifically 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; and
  - (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 in the County on the 7<sup>th</sup> day of November, 2017, 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 DeKalb County for a period of six (6) years, commencing on the 1st day of April, 2018, to raise an estimated \$636,762,352 to be used for funding the projects specified in Exhibit A and Exhibit B; and
  - (v) Each County project funded by SPLOST proceeds shall be maintained as a public facility and in public ownership.
  - (vi) Upon the request of a Municipality by official Resolution of the Governing Authority of the Municipality, the County will take all actions necessary to add language to the referendum ballot presented to voters residing in the requesting Municipality to submit to those voters for their approval, the question of whether or not the requesting Municipality shall be authorized to issue general obligation debt of the Municipality in a not to exceed amount to be identified by the Municipality in its requesting Resolution.

- (B) Each of the Municipalities, 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; and
  - (ii) The governing authority of the Municipality is duly authorized to execute, deliver and perform this Agreement; and
  - (iii) This Agreement is a valid, binding, and enforceable obligation of the Municipality; and
  - (iv) The Municipality is a qualified municipality as defined in O.C.G.A. § 48-8-110 (4); and
  - (v) The Municipality is located entirely within the geographic boundaries of the special tax district created in the County; and
  - (vi) Each Municipality's projects funded by SPLOST proceeds shall be maintained as public facilities and in public ownership.
- (C) It is the intention of the County and Municipalities to comply in all applicable respects with O.C.G.A. §§ 48-8-109.1 *et seq.* and 48-8-110 *et seq.* and all provisions of this Agreement shall be construed in light of the applicable provisions found in O.C.G.A. §§ 48-8-109.1 *et seq.* and 48-8-110 *et seq.*
- (D) The County and Municipalities agree to promptly proceed with the acquisition, construction, equipping, installation, and execution of the projects specified in Exhibit A and Exhibit B of this Agreement, or any other capital outlay projects as defined and authorized under O.C.G.A. §§ 48-8-109.1 *et seq.* and 48-8-110 *et seq.* that are approved for such purposes hereafter.
- (E) The County and the Municipalities agree to maintain thorough and accurate records concerning their respective receipt and expenditure of SPLOST proceeds.

### Section 3. 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 EHOST and SPLOST in accordance with the provisions of O.C.G.A. § 48-8-109.1 *et seq.* and O.C.G.A. § 48-8-110 *et seq.*
- (B) This Agreement is further conditioned upon the approval of the proposed imposition of the EHOST and SPLOST by the voters of the County in a referendum to be held in accordance with the provisions of O.C.G.A. § 48-8-109.1 *et seq.* and O.C.G.A. § 48-8-110 *et seq.*

- (C) This Agreement is further conditioned upon the collecting of the SPLOST revenues by the Revenue Commissioner and transferring same to the County and Municipalities in conformity with the requirements of O.C.G.A. § 48-8-109.1 *et seq.* and O.C.G.A. § 48-8-110 *et seq.*

#### **Section 4. Effective Date and Term of the Tax**

The SPLOST, subject to approval in an election to be held on November 7, 2017, shall continue for a period of six (6) years with collections beginning on April 1, 2018 or the date the Revenue Commissioner specifies as the collection start date.

#### **Section 5. 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 by the DeKalb County Board of Registration and Elections 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 and Exhibit B or approved for development with SPLOST proceeds hereafter.

#### **Section 6. County SPLOST Fund; Separate Accounts; No Commingling**

- (A) A special fund or account shall be created by the County and designated as the 2017 DeKalb County Special Purpose Local Option Sales Tax Fund (“SPLOST Fund”). The County shall select a bank with an office or branch physically located within DeKalb County which shall act as a depository and custodian of the SPLOST Fund upon such terms and conditions as may be acceptable to the County.
- (B) Each Municipality shall create a special fund to be designated as the 2017 “*municipality name*” Special Purpose Local Option Sales Tax Fund. Each municipality shall select a bank with an office or branch physically located within DeKalb County 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. 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 and accrued interest shall be placed in such funds or accounts.



**Section 7. Procedure for Disbursement of SPLOST Proceeds**

- (A) Pursuant to O.C.G.A. § 48-8-115, proceeds of the SPLOST shall be collected by the Revenue Commissioner and one percent (1%) of the amount of the SPLOST proceeds collected beginning April 1, 2018 shall be paid into the general fund of the state treasury in order to defray the costs of administration.
- (B) The remaining ninety-nine percent (99%) of the amount collected from the SPLOST (the "SPLOST proceeds") beginning April 1, 2018 shall be distributed to the County and each Municipality by the Revenue Commissioner pursuant to the percentages set forth below and the parties agree that such percentages shall remain unchanged until the expiration of this six (6) year Special Purpose Local Option Sales Tax:

| <b>City/County</b>    | <b>Distribution Percentage</b> |
|-----------------------|--------------------------------|
| Avondale Estates      | 0.445%                         |
| Brookhaven            | 7.411%                         |
| Chamblee              | 4.000%                         |
| Clarkston             | 1.801%                         |
| Decatur               | 3.224%                         |
| Doraville             | 1.484%                         |
| Dunwoody              | 6.908%                         |
| Lithonia              | 0.294%                         |
| Pine Lake             | 0.108%                         |
| Stone Mountain        | 0.894%                         |
| Stonecrest            | 7.500%                         |
| Tucker                | 4.991%                         |
| Unincorporated-DeKalb | 60.940%                        |

The above-described distribution percentages shall be set forth in a Tax Certificate of Distribution, the form of which is attached hereto as Exhibit C, to be forwarded to the Revenue Commissioner at a date and time of his/her choosing. In the event of an annexation of previously unincorporated areas of the County by a Municipality or in the event of the creation and voter approval of a new municipality within the previously unincorporated areas of the County, the County agrees to fund and develop projects within such newly incorporated areas in the same manner, at the same rate and subject to the same standards of priority as similar projects are funded and developed at that time in the unincorporated area of the County.

- (C) Upon receipt by the County or Municipality of SPLOST proceeds collected by the Revenue Commissioner, the County and each Municipality shall immediately deposit said proceeds in a separate fund established by each government entity in accordance with Section 6 of this Agreement. The monies in each SPLOST fund

shall be held and applied to the cost of acquiring, constructing, installing, and executing, which includes project management, oversight auditing, and reporting, the County's and the Municipalities' respective capital outlay projects listed in Exhibit A and Exhibit B.

- (D) 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 an 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 8. Expenses**

The County shall be responsible for the cost of holding the SPLOST election.

**Section 9. Audits**

During the term of this Agreement, the distribution and use of all SPLOST proceeds deposited in the SPLOST Fund and each Municipal SPLOST fund shall be audited in accordance with O.C.G.A. § 48-8-121 (a)(2) by the County's auditor for the County projects and by each Municipality's auditor for the respective Municipality's projects. The County and each Municipality receiving SPLOST proceeds shall be responsible for the cost of their respective audits.

**Section 10. 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 to the following addresses. The parties agree to give each other non-binding duplicate email notice. Future changes in address shall be effective upon written notice being given by the City to the County Executive Assistant or by the County to the City Manager via certified first class U.S. mail, return receipt requested.

**DeKalb County:**  
 Chief Executive Officer  
 Executive Assistant  
 DeKalb County, Georgia  
 1300 Commerce Drive  
 Decatur, Georgia 30030

**City of Avondale Estates:**  
 Mr. Clai Brown  
 City Manager  
 21 N. Avondale Plz.  
 Avondale Estates, GA 30002-13

With a copy to:

With a copy to:

County Attorney  
 DeKalb County, Georgia  
 1300 Commerce Drive  
 Decatur, Georgia 30030

Robert E. Wilson, Esq.  
 Wilson, Morton & Downs LLC  
 125 Clairmont Avenue, Ste. 420  
 Decatur, GA 30030

**City of Brookhaven:**

Mr. Christian Sigman  
 City Manager  
 4362 Peachtree Road  
 Brookhaven, GA 30319

With copy to:

Chris Balch  
 Balch Law Group  
 1270 Carolina St., Suite D120-315  
 Atlanta, GA 30307

**City of Clarkston:**

Keith Barker  
 City Manager  
 1055 Rowland Street  
 Clarkston, GA 30021-1711

With copy to:

Stephen G. Quinn  
 Wilson, Morton & Downs LLC  
 125 Clairmont Ave., Ste. 420  
 Decatur, GA 30030

**City of Doraville:**

Regina Williams-Gates  
 Interim City Manager  
 3725 Park Avenue  
 Doraville, GA 30340-1197

With copy to:

Cecil C. McLendon, Esq.  
 3725 Park Avenue  
 Doraville, GA 30340

**City of Chamblee:**

Jon Walker  
 City Manager  
 5468 Peachtree Road  
 Chamblee, GA 30341-2398

With copy to:

Joe L. Fowler  
 Fowler, Hein, Cheatwood &  
 Williams, P.A.  
 2970 Clairmont Road, Suite 220  
 Atlanta, GA 30329

**City of Decatur:**

Peggy Merriss  
 City Manager  
 509 N. McDonough Street  
 Decatur, GA 30030

With copy to:

Bryan Downs  
 Wilson, Morton & Downs LLC  
 125 Clairemont Ave., Ste. 420  
 Decatur, GA 30030

**City of Dunwoody:**

Eric Linton  
 City Manager  
 41 Perimeter Ctr. East, Suite 250  
 Dunwoody, GA 30346

With copy to:

Cecil McLendon, Esq.  
 41 Perimeter Center East, Suite 250  
 Dunwoody, GA 30346

**City of Lithonia:**

Cheryl Foster  
 City Administrator  
 6920 Main Street  
 Lithonia, GA 30058

With copy to:

Winston A. Denmark, Esq.  
 Fincher Denmark LLC  
 8024 Fair Oaks Court  
 Jonesboro, GA 30236

**City of Pine Lake:**

Valerie Caldwell  
 City Manager  
 462 Clubhouse Drive  
 Pine Lake, Georgia 30072

With copy to:

Laurel E. Henderson  
 Sumner Meeker LLC  
 14 East Broad Street  
 Newnan, GA 30263

**City of Stone Mountain:**

Ms. ChaQuias Miller Thornton  
 City Manager  
 875 Main Street  
 Stone Mountain, GA 30083

With copy to:

Joe L. Fowler  
 Fowler, Hein, Cheatwood  
 & Williams, P.A.  
 2970 Clairmont Road, Suite 220  
 Atlanta, GA 30329

**City of Stonecrest:**

Michael C. Harris  
 City Manager  
 3120 Stonecrest Blvd.  
 Stonecrest, GA 30038

With copy to:

Thompson Kurrie, Jr.  
 Coleman Talley LLP  
 3475 Lenox Road, NE, Suite 400  
 Atlanta, GA 30326

**City of Tucker:**

Tami Hanlin  
 City Manager  
 4119 Adrian Street  
 Tucker, GA 30084

With copy to:

Brian Anderson  
 Anderson Legal Counsel  
 4119 Adrian Street  
 Tucker, GA 30084

**Section 11. 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 the 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 SPLOST. No representation oral or written not incorporated in this Agreement shall be binding upon the County or the Municipalities.

**Section 12. Amendments**

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

**Section 13. Severability, Non-Waiver, Applicable Law, and Enforceability**

If a court of competent jurisdiction renders any provision of this Agreement (or portion of a provision) to be invalid or otherwise unenforceable, that provision or portion of the provision will be severed and the remainder of this Agreement will continue in full force and effect as if the invalid provision or portion of the provision were not part of this Agreement. No action taken pursuant to this Agreement should be deemed to constitute a waiver of compliance with any representation, warranty, covenant or agreement contained in this Agreement and will not operate or be construed as a waiver of any subsequent breach, whether of a similar or dissimilar nature. This Agreement is governed by the laws of the State of Georgia without regard to conflicts of law principles thereof. Should any provision of this Agreement require judicial interpretation, it is agreed that the arbitrator or court interpreting or construing the same shall not apply a presumption that the terms hereof shall be more strictly construed against one party by reason of the rule of construction that a document is to be construed more strictly against the party who itself or through its agent prepared the same, it being agreed that the agents of all parties have participated in the preparation hereof.

**Section 14. Compliance with Law**

During the term of this Agreement, the County and each Municipality shall comply with all State law applicable to the use of the SPLOST proceeds, specifically including O.C.G.A. § 48-8-110, et seq.

**Section 15. Dispute Resolution**

Any controversy or claim arising out of or relating to this Agreement, or the breach thereof, shall be settled by arbitration administered by the American Arbitration Association in accordance with its Commercial Arbitration Rules and judgment on the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.

- (A) Claims shall be heard by a single arbitrator, unless the claim amount exceeds \$500,000, in which case the dispute shall be heard by a panel of three arbitrators. Where the claim is to be heard by single arbitrator, the arbitrator shall be selected pursuant to the list process provided for in the Commercial Arbitration Rules unless the parties to the arbitration are able to select an arbitrator independently by mutual agreement. The arbitrator shall be a lawyer with at least 10 years of active practice in commercial law and/or local government law. Where the claim is to be heard by a panel of three arbitrators, selection shall occur as follows. Within 15 days after the commencement of arbitration, the city or cities party to the arbitration shall select one person to act as arbitrator and the County shall select one person to act as an arbitrator. The two selected arbitrators shall then select a third arbitrator within ten days of their appointment. If the arbitrators selected by the parties are unable or fail to agree upon the third arbitrator, the third arbitrator shall be selected by the American Arbitration Association. This third arbitrator shall be a former judge in the State or Superior Courts of Georgia or a former federal district judge.
- (B) The arbitration shall be governed by the laws of the State of Georgia.
- (C) The standard provisions of the Commercial Rules shall apply.
- (D) Arbitrators will have the authority to allocate the costs of the arbitration process among the parties, but will only have the authority to allocate attorneys' fees if a particular law permits them to do so, specifically including O.C.G.A. § 9-15-14.
- (E) The award of the arbitrators shall be accompanied by a written opinion that includes express findings of fact and conclusions of law.

#### **Section 16. 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 17. 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.

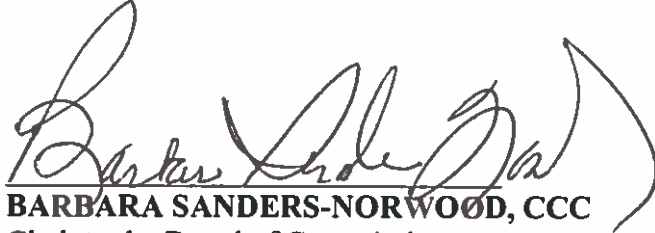
IN WITNESS WHEREOF, the County and the Municipalities acting through their duly authorized agents have caused this Agreement to be signed, sealed and delivered for final execution by the County on the date indicated herein.

DEKALB COUNTY, GEORGIA

 (SEAL)

**MICHAEL L. THURMOND**  
Chief Executive Officer

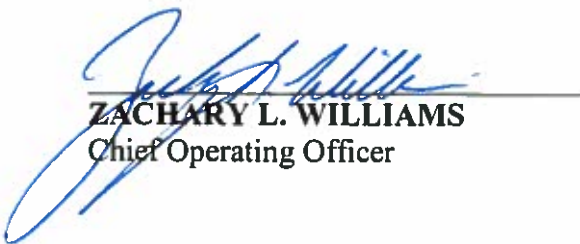
ATTEST:



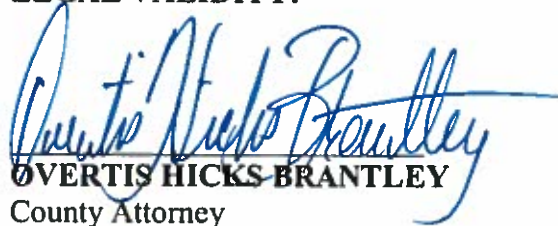
**BARBARA SANDERS-NORWOOD, CCC**  
Clerk to the Board of Commissioners  
and Chief Executive Officer

APPROVED AS TO SUBSTANCE:

APPROVED AS TO FORM AND  
LEGAL VALIDITY:



**ZACHARY L. WILLIAMS**  
Chief Operating Officer




**OVERTIS HICKS BRANTLEY**  
County Attorney


**CITY OF AVONDALE ESTATES,  
GEORGIA**

  
\_\_\_\_\_  
(SEAL)  
Mayor

Attest:

  
\_\_\_\_\_  
Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

  
\_\_\_\_\_  
City Manager

**APPROVED AS TO FORM AND  
LEGAL VALIDITY:**

  
\_\_\_\_\_  
City Attorney



**CITY OF BROOKHAVEN, GEORGIA**

Attest:

  
\_\_\_\_\_  
(SEAL)  
Mayor

  
\_\_\_\_\_  
Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

**APPROVED AS TO FORM  
AND LEGAL VALIDITY:**

  
\_\_\_\_\_  
City Manager

  
\_\_\_\_\_  
City Attorney

**CITY OF CHAMBLEE, GEORGIA**

Attest:

*[Handwritten signature]*  
\_\_\_\_\_  
Mayor



*[Handwritten signature]*  
\_\_\_\_\_  
Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

**APPROVED AS TO FORM  
AND LEGAL VALIDITY:**

*[Handwritten signature]*  
\_\_\_\_\_  
City Manager

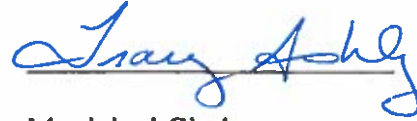
*[Handwritten signature]*  
\_\_\_\_\_  
City Attorney

**CITY OF CLARKSTON, GEORGIA**

Attest:

 (SEAL)

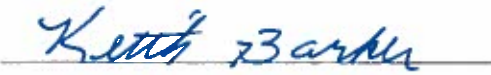
Mayor



Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

**APPROVED AS TO FORM  
AND LEGAL VALIDITY:**



City Manager



City Attorney

**CITY OF DECATUR, GEORGIA**

Attest:

*Annica M. Sanitt* (SEAL)

Mayor

*Jane K. Kordelky*

Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

*Jessy Murrell*

City Manager

**APPROVED AS TO FORM  
AND LEGAL VALIDITY:**

*Byron A. Ad...*

City Attorney

**CITY OF DORAVILLE, GEORGIA**

Attest:

*Donna Pittman*

Donna Pittman  
Mayor



*Sherry D. Henderson*

Sherry D. Henderson  
Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

**APPROVED AS TO FORM  
AND LEGAL VALIDITY:**

*Regina Williams-Gates*

Regina Williams-Gates  
Interim City Manager

*Ben Prickett*

Ben Prickett, Esq.  
Asst. City Attorney

September 8, 2017

**CITY OF DUNWOODY, GEORGIA**

Attest:

 (SEAL)

Mayor



Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

**APPROVED AS TO FORM  
AND LEGAL VALIDITY:**



City Manager



City Attorney

September 26, 2017

**CITY OF LITHONIA, GEORGIA**


Attest:


 (SEAL)  
Mayor

  
Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

**APPROVED AS TO FORM  
AND LEGAL VALIDITY:**

  
City Manager

  
City Attorney



**CITY OF PINE LAKE, GEORGIA**

Attest:

*Kyami Hamme* (SEAL)

Mayor

*Missye Varner*

Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

**APPROVED AS TO FORM  
AND LEGAL VALIDITY:**

*Naerue Caldwell*

City Manager

*Paul EA*

City Attorney



**CITY OF STONECREST, GEORGIA**

 (SEAL)  
**JASON LARY, SR.**  
Mayor

Attest:

  
**BRENDA JAMES**  
Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

  
**MICHAEL C. HARRIS**  
City Manager

**APPROVED AS TO FORM  
AND LEGAL VALIDITY:**

  
**THOMPSON KURRIE, JR.**  
City Attorney

**CITY OF STONE MOUNTAIN,  
GEORGIA**

Attest:

Patricia Wheeler (SEAL)

Mayor

Thonda A Blackmon

Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

**APPROVED AS TO FORM  
AND LEGAL VALIDITY:**

Charles Houston

City Manager

[Signature]

City Attorney

**CITY OF TUCKER, GEORGIA**

 (SEAL)

Mayor

Attest:



Municipal Clerk

**APPROVED AS TO SUBSTANCE:**



City Manager

**APPROVED AS TO FORM  
AND LEGAL VALIDITY:**



City Attorney

**EXHIBIT "A"**  
**County Projects**

**COUNTY PROJECT LIST**

| <b>Revenue</b>  | <b>388,042,978</b> |
|---|--------------------|
| <b>1. Transportation Purposes</b>   |                    |
| 1A. Road Resurfacing.   | 151,250,000        |
| 1B. Federal and State Transportation Project Matching Funds for Transportation Purposes.  | 25,550,000         |
| 1C. Pedestrian Improvements.  | 14,450,000         |
| 1D. Transportation Enhancements which include, but are not limited to, intersection upgrades, widening of narrow lanes, and improvements to roadway alignment, safety lighting, and sight distance. | 9,000,000          |
| 1E. Multi Use Trails.   | 7,000,000          |
| 1F. Bridge Repairs and Improvements   | 7,000,000          |
| 1G. Sidewalks to Schools, Transit, and Other Locations.   | 4,000,000          |
| 1H. Traffic Signal Improvements.  | 2,350,000          |
| 1I. Community Improvement District Matching Funds for Transportation Purposes.  | 1,500,000          |
| 1J. Corridor Beautification.  | 1,250,000          |
| 1K. Public Transportation Shelters  | 150,000            |
| 1L. Transportation Project Management   | 9,701,074          |
| 1M. Commission District Transportation Projects.  | 7,056,673          |
| <b>2. Public Safety Facilities and Related Capital Equipment</b>  |                    |
| 2A. Replace existing fire station(s) and construct new fire station(s) and related capital equipment.   | 41,151,612         |
| 2B. Repair fire stations and related capital equipment.   | 3,100,000          |
| 2C. Upgrade Fire Radio System.  | 1,500,000          |
| 2D. Purchase Fire Quick Response Units.   | 2,000,000          |
| 2E. Repair and replace police precinct(s) and public safety facility(ies.)  | 2,856,675          |
| 2F. Police Vehicles.  | 5,606,300          |
| 2G. Repair or replace Bobby Burgess Building.   | 27,300,000         |
| 2H. Planning and design for public safety training facility.  | 1,200,000          |
| <b>3. Repair of Capital Outlay Projects</b>   |                    |
| <b>Parks and Recreation Repairs</b>   |                    |
| 3A. Athletic Fields.  | 11,650,000         |
| 3B. Renovate athletic and recreation facilities including but not limited to roofs, shelters, and pavilions.  | 8,400,000          |
| 3C. Parks, playgrounds, and recreational areas.   | 6,900,000          |
| 3D. Pools and other aquatics facilities.  | 3,950,000          |
| 3E. Resurfacing trails and paved areas.   | 3,000,000          |
| 3F. Golf Courses.   | 1,000,000          |
| 3G. Tennis Court Resurfacing.   | 2,150,000          |
| 3H. Stream Bank Restoration / Drainage and Stormwater Improvements.   | 200,000            |
| <b>General Repairs</b>  |                    |
| 3I. County Courthouse Administrative Complex Including Parking.   | 16,500,000         |
| 3J. General Senior Center Repairs.  | 1,000,000          |
| 3K. Repair of County Owned Health Care Facilities.  | 1,000,000          |
| 3L. General Library Repairs.  | 1,500,000          |
| <b>4. General Administrative Costs</b>  |                    |
| 4A. General Administrative Cost for All Projects on Project List.   | 5,820,644          |
| <b>Expenditures</b>   | <b>388,042,978</b> |

**EXHIBIT "B"**  
**City Projects**

**DEKALB COUNTY 2018 SPLOST**  
**City of Avondale Estates**  
**SPLOST Project List by Category**

| <b>Project Category</b>   | <b>Total Project Costs</b> |
|---|----------------------------|
| <b>Road Resurfacing/Paving</b>  | \$2,106,616                |
| <b>Transportation Improvements</b><br><ul style="list-style-type: none"> <li>- Including, in no particular order of priority: US 278 engineering design, acquisition of right of way and construction of improvements; sidewalk improvements</li> </ul> | \$2,200,000                |
| <b>Public Safety</b><br><ul style="list-style-type: none"> <li>- Including, in no particular order of priority: purchase of fully equipped patrol vehicles and radio communication equipment</li> </ul>   | \$349,435                  |
| <b>TOTAL</b>  | <b>\$4,656,051</b>         |





**EXHIBIT "B"****CITY OF CHAMBLEE PROJECTS**

**100% OF THE PROCEEDS (\$25,470,494.00) WILL BE USED FOR CAPITAL OUTLAY PROJECTS CONSISTING OF ROAD, STREET, AND BRIDGE PURPOSES, INCLUDING, BUT NOT LIMITED TO, CONSTRUCTION OF ROADS, STREETS, BRIDGES, SIDEWALKS, BICYCLE AND PEDESTRIAN PATHS, INTERSECTION IMPROVEMENTS, STREETSCAPES, BRIDGE REPAIR, PATCHING, LEVELING, MILLING WIDENING, SHOULDER PREPARATION, CULVERT REPAIR AND OTHER REPAIRS NECESSARY FOR THE PRESERVATION OF ROADS, STREETS, BRIDGES SIDEWALKS AND BICYCLE AND PEDESTRIAN PATHS, IMPROVEMENTS TO SURFACE-WATER DRAINAGE FROM ROADS, STREETS, BRIDGES, SIDEWALKS AND BICYCLE AND PEDESTRIAN PATHS; ACQUISITION OF RIGHTS OF WAY FOR ROADS, STREETS, BRIDGES, SIDEWALKS AND BICYCLE PATHS; RELOCATION OF UTILITIES FOR ROADS, STREETS, BRIDGES SIDEWALKS AND BICYCLE AND PEDESTRIAN PATHS AND RENOVATION AND IMPROVEMENT OF ROADS, STREETS, BRIDGES, SIDEWALKS AND BICYCLE PATHS, INCLUDING RESURFACING.**

## CITY OF CLARKSTON 2017 SPLOST SUMMARY

**TRANSPORTATION PROJECTS - Intersection Improvements, Signaling, Bridges and Dam Replacement up to and including the following projects in no particular priority order:**

**\$ 4,717,481 43.2%**

- 20 Year Transportation Plan
- PATH Trail & Road Diet/Green Street Projects
- Intersection Improvements- Church St @ Glendale Rd
- Intersection Improvements- Northern Ave @ Mell Ave and Church St
- East Ponce de Leon/Church St Sidewalks
- Montreal Rd Pedestrian Improvements
- Market Street Sidewalks - from Rowland St to Market Crossing
- Bridge Rehabilitation on Casa Drive
- Replace Dam on Norman Rd Dam @ Clarkston Lake

**ROADS PROJECTS - Milling & Asphalt Resurfacing, Road Diets and Streetscape Improvements up to and including the following projects in no particular order:**

**\$ 6,202,053 56.8%**

- Milling & resurfacing Casa Drive from Mell Avenue to Dead End
- Milling & resurfacing Mell Ave from E. Ponce de Leon to Casa Drive
- Milling & resurfacing N. Decatur Rd to Erskine Rd
- Milling & resurfacing Market St to Dead End
- Milling & resurfacing Brockett Rd from US Hwy 78 off/on ramps to East
- Milling & resurfacing Market St to Church St
- Milling & resurfacing Carroll Park Drive
- Milling & resurfacing Vaughn St from Market St to Montreal Rd
- Road Diet East Ponce de Leon to Montreal (at South Fork Creek bridge crossing)
- PATH Trail & Road Diet/Green Street Projects
- City Streetscape Project
- Forty Oaks Forest Driveway Improvements

**Totals**

**\$ 10,919,534 100.0%**

**EXHIBIT B**

## City of Decatur Projects

| <b>Project Title</b>   | <b>SPLOST Funding</b> |
|--|-----------------------|
| <b>Debt Service</b>  |                       |
| Debt service for the acquisition of Fire Station No. 1, the Leveritt Public Works Building, and the Decatur Recreation Center from the Urban Redevelopment Agency of the City of Decatur through payment of installment payments under the Agreement of Sale dated December 15, 2010 between the City of Decatur and the Urban Redevelopment Agency of the City of Decatur.  | \$4,600,000           |
| Debt service for the acquisition of the Beacon Municipal Complex from the Urban Redevelopment Agency of the City of Decatur through payment of installment payments under the Agreement of Sale dated May 1, 2013 between the City of Decatur and the Urban Redevelopment Agency of the City of Decatur, including the Stormwater Projects, but not including the administrative facilities for the City Schools of Decatur. | \$8,900,000           |
| <b>Transportation</b>  |                       |
| Improvements to the Atlanta Avenue/W. Howard Avenue/W. College Avenue intersection.  | \$5,920,000           |
| Bicycle, pedestrian and traffic calming improvements   | \$1,109,218           |
| <b>Total</b>   | <b>\$20,529,218</b>   |

Doraville

September 7, 2017

**EXHIBIT "B"**  
**City Projects**

The percentages below are based on Doraville's estimated proceeds from the SPLOST, which are \$9,449,554.

Capital improvement projects related to Doraville related to transportation improvement projects including, but not limited to Infrastructure Preservation (road resurfacing, replacement and rehabilitation of bridges and drainage systems); Pedestrian and Bicycle Path Improvements (addition of sidewalks, streetscapes, bike lanes, and multi-use trails); Congestion Relief (intersection improvements, road widenings, traffic management, and signal upgrades); Safety and Operational Improvements (addition/extension of turn lanes, elimination of sight distance problems and other safety concerns, as well as widened lanes and shoulders: **\$7,087,165.5 (75% of the estimated proceeds)**

**Public Safety Facilities and Related Capital Equipment: \$944,955.40 (10% of estimated proceeds)**

**Repairs of Capital Outlay Projects: \$1,417,433.99 (15% of the estimated proceeds)**

EXHIBIT B  
DUNWOODY 2017 SPLOST PROJECT LIST

| Item # | Purpose   | Funding      |
|--------|---|--------------|
|        | Transportation improvement projects including, but not limited to Infrastructure Preservation (road resurfacing, replacement and rehabilitation of bridges and drainage systems); Pedestrian and Bicycle Path Improvements (addition of sidewalks, streetscapes, bike lanes, and multi-use trails); Congestion Relief (intersection improvements, road widenings, traffic management, and signal upgrades); Safety and Operational Improvements (addition/extension of turn lanes, elimination of sight distance problems and |              |
| 1      | other safety concerns, as well as widened lanes and shoulders)  | \$36,787,543 |
| 2      | Public Safety Facilities and Related Capital Equipment  | \$6,000,000  |
| 3      | Repairs of Capital Outlay Projects  | \$1,200,000  |
| Total  |   | \$43,987,543 |

**EXHIBIT A**

**Pine Lake City Projects to be Funded by SPLOST**

Six year tax--anticipated collection of \$653,189

Projects will be prioritized as funds are received with total expenditures per project not exceeding the following budgeted figures and non-transportation/non-public safety capital repair projects not to exceed 15% of total receipts.

- \$300,000 Renovation/Expansion/Relocation of Public Safety and Courtroom Facilities
- \$ 20,000 Police Dash Cameras
- \$ 70,000 Renovation/Repairs of City Hall
- \$ 5,000 Restroom for Public Works Building
- \$150,000 Rebuild of Oak Road from Forrest Street to Spring Street
- \$168,500 Road/street repair and improvements including paving, curb resetting and storm water outlet repair and installation for all local surface streets, on a priority basis
- \$ 45,000 Police vehicle
- \$ 7,000 Public works enhanced gate repairs

**DEKALB COUNTY 2017 SPLOST  
CITY OF LITHONIA PROPOSED PROJECT LIST**

| <b>PROJECT CATEGORIES*</b>  | <b>Recommended SPLOST Expenditures</b> |
|---|--|
| <i>Proposed Total SPLOST Expenditures</i>   | \$ 1,784,215.00                        |
| <b>TRANSPORTATION IMPROVEMENTS</b>  | \$ 1,076,000.00                        |
| Max Cleland Blvd/Stone Mountain St Intersection ( Road resurface, pedestrian facilities & signalization); Crosswalk installation & repairs  |  |
| Installation/Repair of Sidewalks/Trails in the following areas: Conyers Street; Bruce Street, Klondike Road; Johnson & Cagle Streets; Parkway Drive; Park Drive; Ida Street; and Wiggins Street |  |
| Resurfacing of roadways   |  |
| Traffic signalization improvements at intersection of Main St & Klondike Rd   |  |
| <b>INFRASTRUCTURE IMPROVEMENTS</b>  | \$ 352,004.00                          |
| Repair & Install street light fixtures  |  |
| Gateway signage improvements  |  |
| Wayfinding signage (Main Street, Lithonia Park, Bruce Street Park)  |  |
| Landscaping at Gateways and other areas; trash receptacles  |  |
| Checking/Upgrading water pressures in Fire hydrants   |  |
| <b>PUBLIC SAFETY (POLICE SERVICES &amp; PUBLIC WORKS)</b>   | \$ 137,000.00                          |
| <b>POLICE SERVICES</b>  |  |
| Police Vehicles w/equipment, police vests   |  |
| <b>PUBLIC WORKS</b>   |  |
| Street Sweeper/Sewer Vac Vehicle  |  |
| <b>FACILITIES IMPROVEMENTS</b>  | \$ 130,000.00                          |
| Install handicap railing at city hall entrance  |  |
| Repair/replace steps at city hall entrance  |  |
| Park improvements, e.g. lighting, bathrooms, etc.   |  |
| <b>MAINTENANCE, OPERATIONS &amp; RELATED PROJECT COSTS</b>  | \$ 89,211.00                           |
| <b>GRAND TOTAL SPLOST PROJECTS 2018-2023</b>  | \$ 1,784,215.00                        |

\*NOTE: It is projected that the City of Lithonia will receive about \$1.78 M in SPLOST funds over six years. The proposed SPLOST Project List may require additional funding sources to cover any costs that exceed the available SPLOST proceeds.

**EXHIBIT B  
CITY OF STONE MOUNTAIN  
2017 SPLOST PROJECT LIST**

| O.C.G.A.<br>Chpt 8 of<br>Title 48<br>Qualifying<br>Statute | Project Category   | Recommended<br>SPLOST<br>Funding | %<br>of Total |
|--|--|----------------------------------|---------------|
|  | <b>Transportation</b>  |                                  |               |
| A  | Improvements/Resurfacing Baltic Court, Ridge Avenue, Churchhill Court/Leland Drive, Main Street, Peppewood Lane, Redwood Court, Zachary Court, Lucille Street, Ridge Avenue, Rosewood Drive, Ridgemere Court, Sexton Drive, Vela Street, Leon Street, Cemetery Circle, VFW Drive, Zachary Drive, Other Street Improvements including Storm Water Utility projects relative to street rehab, Signs, Signs, Crosswalks | 4,410,238                        | 77.5%         |
|  | <b>Public Safety</b>   |                                  |               |
| H  | Radio Communications Equipment, Acquisition of Police Vehicles/Equipment purchased through GMA Lease dated May 4, 2017, Other Police Equipment   | 252,048                          |               |
| H  | Fire Facilities and Related Capital Equipment  | 176,472                          | 7.5%          |
|  | <b>Parks/Capital Outlay</b>  |                                  |               |
| E  | Repair, improve equipment/restrooms/buildings/facilities at McCurdy Park; Repair, improve equipment/restrooms/buildings/facilities, resurface tennis courts, resurface basketball courts at Medlock Park; Repair, improve equipment/restrooms/buildings/facilities, resurface basketball courts at Leila Mason Park, other capital outlay improvements relative to parks and recreation                              | 853,898                          | 15%           |
|  | <b>Total</b>   | <b>5,692,656</b>                 | <b>100.0%</b> |



EXHIBIT "B"

| <b>STONECREST CITY PROJECTS</b>   |             |                                       |
|---|-------------|---------------------------------------|
| <b>Project Title</b>  | <b>Note</b> | <b>Estimated Project Cost Funding</b> |
| Resurfacing / Street Paving   | 1           | \$10,000,000                          |
| Transportation Improvements Design and Planning (TID)   | 2           | \$500,000                             |
| Transportation Improvements   | 3           | \$18,039,000                          |
| Parks and Recreation  | 4           | \$5,000,000                           |
| Bicycle and Pedestrian (Multi-Modal) Improvements   |             | \$3,240,000                           |
| Capital Improvements<br>- Public Safety<br>(Fire and Police Facilities and Services)<br>- City Hall |             | \$7,161,000                           |
| Construction and Program Management   | 5           | \$3,820,000                           |
| <b>Stonecrest Estimated Six-Year SPLOST Total</b>   |             | <b>\$47,760,000</b>                   |

## NOTES:

1. Based on street assessment completed by DeKalb County.
2. Transportation Improvements Design and Planning will be completed to develop and validate the project list thru a publicly driven process.
3. Transportation Improvements will be prioritize based upon criteria that will be developed during the TID Plan.
4. Includes the development of a Parks and Recreation Master Plan.
5. SPLOST Program and Construction Management fees for professional services to third parties for six years to manage the City SPLOST program and construction projects; and, the fees payable to the Department of Revenue for the collection and remittance of the City's SPLOST revenues.
6. The cost of each Project reflected herein is an estimate only and is subject to change in the discretion of the governing body of the City of Stonecrest because of a change in the Project's priority and/or the Projects actual cost.

## EXHIBIT "B"

### TUCKER SPLOST PROJECT LIST

In accordance with the restrictions of Equalized Homestead Option Sales Tax Act of 2015 and any future amendments, Tucker designates the following project list for the 2017 ballot referendum (the "City of Tucker Projects"):

Up to maximum of hundred percent (100%) of the proceeds for:

- (a) at least sixty-five percent (65%) of the proceeds for roads and drainage,
- (b) at least twenty percent (20%) multi-modal transportation consisting of, sidewalks, paths, and bikeways,
- (c) projects for fire facilities and Citywide safety equipment; and

up to a maximum 15% of the proceeds for capital outlay projects consisting of:

- (d) the parks and recreation system and public facilities.

**EXHIBIT "C"**

**SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX  
CERTIFICATE OF DISTRIBUTION  
UNDER EQUALIZED HOMESTEAD OPTION SALES TAX**

TO: State Revenue Commissioner

Pursuant to O.C.G.A. § 48-8-109.5(e) of Part 2 of Article 2A of Chapter 8 Of Title 48 of the Official Code of Georgia Annotated, the "Equalized Homestead Option Sales Tax Act of 2015", relating to the distribution of proceeds of the tax under Part 1 of Article 3 of said chapter, the County Special Purpose Local Option Sales & Use Tax, the governing authorities for DeKalb County and all municipalities located within the special district coterminous with the boundaries of DeKalb County, except that portion of the City of Atlanta in DeKalb County, hereby certify that the proceeds of the combination county/city special purpose local option sales and use tax generated in such district shall be strictly divided in the following percentage amounts as determined by the attached intergovernmental agreement between the parties named below. Such proceeds shall be distributed by the State Revenue Commissioner as follows:

- City of Avondale Estates, Georgia shall receive 0.445 %
- City of Brookhaven, Georgia shall receive 7.411 %
- City of Chamblee, Georgia shall receive 4.000 %
- City of Clarkston, Georgia shall receive 1.801 %
- City of Decatur, Georgia shall receive 3.224 %
- City of Doraville, Georgia shall receive 1.484 %
- City of Dunwoody, Georgia shall receive 6.908 %
- City of Lithonia, Georgia shall receive 0.294 %
- City of Pine Lake, Georgia shall receive 0.108 %
- City of Stonecrest, Georgia shall receive 7.500 %
- City of Stone Mountain, Georgia shall receive 0.894 %
- City of Tucker, Georgia shall receive 4.991 %
- County of DeKalb, Georgia shall receive 60.940 %

This certificate shall continue in effect until April 1, 2024.

As required by O.C.G.A. § 48-8-109.5(f), this certificate specifically excludes that portion of the City of Atlanta located in DeKalb County.

Executed on behalf of the governing authorities of the county and municipalities located wholly within the special district of DeKalb County, this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_.

\_\_\_\_\_  
**MAYOR, CITY OF AVONDALE ESTATES**

\_\_\_\_\_  
**MAYOR, CITY OF BROOKHAVEN**

\_\_\_\_\_  
**MAYOR, CITY OF CHAMBLEE**

\_\_\_\_\_  
**MAYOR, CITY OF CLARKSTON**

\_\_\_\_\_  
**MAYOR, CITY OF DECATUR**

\_\_\_\_\_  
**MAYOR, CITY OF DORAVILLE**

\_\_\_\_\_  
**MAYOR, CITY OF DUNWOODY**

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**MAYOR, CITY OF LITHONIA**

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**MAYOR, CITY OF PINE LAKE**

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**MAYOR, CITY OF STONE MOUNTAIN**

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**MAYOR, CITY OF STONECREST**

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**MAYOR, CITY OF TUCKER**

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**CHIEF EXECUTIVE OFFICER  
DEKALB COUNTY, GEORGIA**

\$ 850,393,391 <<< Six Year Rev  
 \$ 141,732,232 <<< Avg Annual Rev

| City            | 23 ESRI/ARC | Percent  | Six Year       | Average Year   |
|-----------------|-------------|----------|----------------|----------------|
| Avondale        | 3,748       | 0.512%   | \$ 4,354,014   | \$ 725,669     |
| Brookhaven      | 59,040      | 8.069%   | \$ 68,618,243  | \$ 11,436,374  |
| Chamblee        | 30,172      | 4.124%   | \$ 35,070,223  | \$ 5,845,037   |
| Clarkston       | 14,837      | 2.028%   | \$ 17,245,978  | \$ 2,874,330   |
| Decatur         | 26,264      | 3.590%   | \$ 30,529,123  | \$ 5,088,187   |
| Doraville       | 10,439      | 1.427%   | \$ 12,135,114  | \$ 2,022,519   |
| Dunwoody        | 51,493      | 7.038%   | \$ 59,850,687  | \$ 9,975,115   |
| Lithonia        | 2,639       | 0.361%   | \$ 3,069,920   | \$ 511,653     |
| Pine Lake       | 749         | 0.102%   | \$ 867,401     | \$ 144,567     |
| Stonecrest      | 60,971      | 8.333%   | \$ 70,863,281  | \$ 11,810,547  |
| Stone Mountain  | 6,665       | 0.911%   | \$ 7,747,084   | \$ 1,291,181   |
| Tucker          | 37,841      | 5.172%   | \$ 43,982,346  | \$ 7,330,391   |
| Unincorporated  | 426,787     | 58.333%  | \$ 496,059,977 | \$ 82,676,663  |
| Atlanta         | 41,350      | NA       | NA             | NA             |
| Countywide      | 772,995     | 100.000% | \$ 850,393,391 | \$ 141,732,232 |
| County less Atl | 731,645     | NA       | NA             | NA             |

Notes:

- (a) Six year revenue figure uses past twelve months, increases by 2% annually.
- (b) 2023 population done with current ARC/ESRI data; current maps.