



DeKalb County  
GEORGIA

# MEMORANDUM

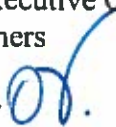
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September 22, 2017

*By pdf*

To: Michael L. Thurmond, Chief Executive Officer  
Members, Board of Commissioners

From: O.V. Brantley, County Attorney 

Subject: County SPLOST Resolution and Approved City Resolutions  
(Our File No. 01-1768)

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Please find attached for your consideration at the upcoming regular BOC meeting on Tuesday, September 26, 2017, the most current versions of the County Resolution calling for a SPLOST/EHOST referendum and Intergovernmental Agreement with the Cities for the distribution of SPLOST funds. The County Resolution contains the County GO debt language, ballot language, and project list as well as each Cities' approved resolution, intergovernmental agreement and project list.<sup>1</sup>

If you have any questions regarding this matter please do not hesitate to contact me.

OVB/smw

cc: Zachary Williams, COO/Executive Assistant  
La'Keitha Carlos, Chief of Staff, CEO  
Antwyn Brown, Chief of Staff, BOC  
Viviane H. Ernstes, Deputy County Attorney  
Delores Crowell, Intergovernmental Affairs Manager  
Ted Rhinehart, Deputy COO  
Jay Vinicki, Budget Director  
Maxine Daniels, Director of Voter Registration and Elections  
Erica Hamilton, Deputy Director of Voter Registration and Elections  
Darnell Fullum, Fire Chief  
Dianne McNabb, Senior Consultant  
Marian Adeimy, Assistant County Attorney  
Shaheem Williams, Assistant County Attorney

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<sup>1</sup> The City of Doraville's project list is not yet final. The City of Doraville is conducting a specially called meeting on Monday September 25, 2017 to approve a revised project list.



# DeKalb County Government

Manuel J. Maloof Center  
1300 Commerce Drive  
Decatur, Georgia 30030

## Agenda Item

File ID: 2017-0149

Substitute

9/26/2017

Public Hearing: YES  NO

Department: Chief Executive Office

### SUBJECT:

Commission District(s): All Commission Districts

Intergovernmental Agreement for distribution of SPLOST proceeds and Resolution to call for an election for EHOST and SPLOST

Information Contact: Michael Thurmond, Chief Executive Officer

Phone Number: 404-371-4881

### PURPOSE:

To consider approval of the Intergovernmental Agreement with the Cities related to the distribution of special purpose local option sales and use tax (SPLOST) proceeds and approval of the Resolution calling for a referendum on November 7, 2017 to impose SPLOST and an equalized homestead options sales use tax (EHOST) in DeKalb County.

### NEED/IMPACT:

Approval of the attached Intergovernmental Agreement and Resolution in connection with EHOST and SPLOST promotes the health safety and welfare of the citizens of DeKalb County.

Attachment I is the Resolution and Intergovernmental Agreement.

Attachment II is a copy of the 12 Resolutions and Intergovernmental Agreements adopted by the cities wholly located in DeKalb County. (Given the voluminous nature of Attachment II, the clerk is being given the only paper copy for the minutes)

### FISCAL IMPACT:

SPLOST is expected to generate approximately \$636 million dollars over 6 years county-wide.

### RECOMMENDATION:

Adopt and approve (1) the attached Intergovernmental Agreement and Resolution, in substantially final form; (2) authorize the County Attorney to prepare final Execution Copies of each of the necessary documents for signature by the various parties; and (3) authorize the Chief Executive Officer to execute all necessary documents.

# Attachment I

**A RESOLUTION OF THE DEKALB COUNTY, GEORGIA GOVERNING AUTHORITY TO SUSPEND THE CURRENT HOMESTEAD OPTION SALES AND USE TAX AND LEVY AN EQUALIZED HOMESTEAD OPTION SALES AND USE TAX; TO IMPOSE A ONE PERCENT SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX; SPECIFY THE PURPOSES FOR WHICH THE PROCEEDS OF SUCH TAXES ARE TO BE USED; REQUEST THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF DEKALB COUNTY TO APPROVE THE IMPOSITION OF SUCH SALES AND USE TAXES; APPROVE THE FORM OF BALLOT TO BE USED IN SAID ELECTIONS; AND FOR OTHER PURPOSES.**

**WHEREAS**, Part 2 of Article 2A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated allows 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 the county and municipalities on homestead properties; and

**WHEREAS**, Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated 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 HOST will continue without interruption; and

**WHEREAS**, the Governing Authority of DeKalb County, Georgia (the "Governing Authority") has determined that it is in the best interest of the citizens of DeKalb County, Georgia (the "County") to suspend HOST and impose an EHOST to apply 100% of the proceeds collected from the tax to reduce ad valorem property tax millage rates; and that it is further in the best interest of the County to impose a one percent SPLOST in a special district within the County to raise approximately \$636,762,352 over six (6) years for the purpose of funding certain County and Municipal capital outlay projects, described in Exhibit A and Exhibit B, respectively, attached hereto (the "County Projects" and the "City Projects" or collectively the "Projects"); and

**WHEREAS**, the Governing Authority mailed written notice (the "Notice") to the Mayor in each municipality located within the County, except that portion of the City of Atlanta in the County, which is excluded from receiving SPLOST proceeds at this time pursuant to O.C.G.A. § 48-8-109.5(f) regarding the imposition of the SPLOST (hereinafter the "Municipalities"); 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 and operated 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 to the issuance of a call for the referendum; and

**WHEREAS**, the County has entered into an intergovernmental agreement with all Municipalities wholly located in the special district as allowed by O.C.G.A. § 48-8-109.5(e); and

**WHEREAS**, the residents of the City of Atlanta in DeKalb County, Georgia will vote in the referendum election for EHOST and SPLOST because (i) those residents are electors in the special district as that term is defined in O.C.G.A. § 48-8-109.2 and (ii) O.C.G.A. § 48-8-109.5(f) states that the City of Atlanta will be entitled to a disbursement of SPLOST proceeds, with no further voter approval, but only if and when the current tax imposed in the City of Atlanta under Article 4 of Chapter 48 of the Official Code of Georgia Annotated expires;

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Authority of DeKalb County, Georgia, as follows:

- A. Assuming the questions of imposing a County EHOST and SPLOST are approved by the voters of the special district in the election hereinafter referred to, the imposition of a one percent (1%) equalized homestead option sales and use tax shall be authorized and levied 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 imposing a County EHOST and SPLOST are approved by the voters of the special district in the election hereinafter referred to, the SPLOST shall be imposed for the term, purposes and costs 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 is hereby authorized to be levied and collected within the special district created in the County as provided in Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia, except the SPLOST shall not be levied and collected within the boundaries of any municipality wholly or partially located within a special district levying a tax provided for in Article 4 of Chapter 8 of Title 48 of the Official Code of Georgia.
  2. SPLOST shall be imposed for a period of time not to exceed six (6) years for the purpose of raising approximately \$636,762,352.
  3. Proceeds of such tax are to be used to fund the cost of the Projects. The Projects consist of "County Projects" and "City Projects." The County Projects, the City Projects, and the estimated costs thereof are set forth in Exhibit A, and Exhibit B, respectively, attached hereto and incorporated herein by reference. The County and Municipalities acknowledge that the costs shown for each project described in Exhibits A and B are estimated amounts. If a County Project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Exhibit A, the County may apply the remaining unexpended funds to any other County project in Exhibit A.

Pursuant to O.C.G.A. § 48-8-109.5(e), proceeds of the SPLOST shall be distributed between the unincorporated portions of the County and the Municipalities according to the provisions of the Intergovernmental Agreement attached hereto as Exhibit C.

C. General Obligation Debt.

1. DeKalb County:

- i. The County is hereby authorized to issue general obligation debt in one or more series (the “County Debt”), for the County Projects secured by the portion of the proceeds of the SPLOST received by the County, in a maximum aggregate principal amount of \$40,000,000. The Proceeds of the County Debt, if issued, shall be used to pay a portion of the costs of the County Projects, and the costs of issuing the County Debt. The County Debt shall bear interest from the date of issuance of the County Debt or from such other date as may be designated by the County prior to the issuance of the County Debt, at a rate(s) to be determined in a supplemental resolution to be adopted by the County prior to the issuance of the County Debt, which rate shall not exceed five percent (5%) per annum. The amount of principal to be paid in each year during the life of the County Debt shall be as follows:

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2019        | \$0           |
| 2020        | \$0           |
| 2021        | \$10,000,000  |
| 2022        | \$10,000,000  |
| 2023        | \$10,000,000  |
| 2024        | \$10,000,000  |

- ii. The proceeds of the County Debt shall be deposited by the County in separate funds or accounts. The SPLOST proceeds received by the County in any year pursuant to the imposition of such tax, shall first be used for paying debt service requirements on the County Debt for any such year before such proceeds are applied to any of the County Projects authorized above. Proceeds of the SPLOST received by the County not required to be deposited in the separate fund in any year for the payment of principal and interest on the County Debt coming due in the current year shall be deposited in a separate fund to be maintained by the County and applied towards funding the County Projects to the extent such projects have not been funded with County Debt proceeds.

2. City of Brookhaven:

- i. Assuming that the imposition of the SPLOST is approved by the voters of the County in the election herein referred to, the City of Brookhaven has authorized the issuance of its general obligation debt (the “Brookhaven Debt”), secured by the portion of the proceeds of such SPLOST payable to

the City of Brookhaven, in a maximum aggregate principal amount of up to \$34,295,000 pursuant to a resolution adopted by the City of Brookhaven on September 19, 2017. The proceeds of the Brookhaven Debt, if issued, shall be used to pay all or a portion of the City of Brookhaven Projects (as defined in Exhibit C attached hereto), the costs of issuing the Brookhaven Debt and capitalized interest. The Brookhaven Debt shall bear interest from the first day of the month during which the Brookhaven Debt is to be issued or from such other date as may be designated by the City of Brookhaven prior to the issuance of the Brookhaven Debt, which rates shall not exceed two point eight percent (2.8%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the City of Brookhaven prior to the issuance of the Brookhaven Debt. The maximum amount of principal to be paid in each year during the life of such Brookhaven Debt shall be as follows:

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2019        | \$5,505,000   |
| 2020        | \$5,590,000   |
| 2021        | \$5,670,000   |
| 2022        | \$5,755,000   |
| 2023        | \$5,845,000   |
| 2024        | \$5,930,000   |

- ii. The proceeds of the Brookhaven Debt shall be deposited in a separate account or accounts for the purposes set forth above, and any interest earnings on such proceeds shall be similarly applied.

3. City of Clarkston:

- i. Assuming that the imposition of the SPLOST is approved by the voters of the County in the election herein referred to, the City of Clarkston has authorized the issuance of its general obligation debt (the "Clarkston Debt") (in whole or in part and in one or more series), secured by the the portion of the proceeds of such SPLOST payable to the City of Clarkston, in a maximum aggregate principal amount of up to \$8,735,000 pursuant to a resolution adopted by the City of Clarkston on September 5, 2017. The proceeds of the Clarkston Debt, if issued, shall be used to pay a portion of the City of Clarkston Projects (as defined in Exhibit C attached hereto), the costs of issuing the Clarkston Debt and capitalized interest. The Clarkston Debt shall bear interest from the first day of the month during which the Clarkston Debt is to be issued or from such other date as may be designated by the City of Clarkston prior to the issuance of the Clarkston Debt, which rates shall not exceed five percent (5.0%) per annum. The maximum amount of principal to be paid in each year during the life of such Clarkston Debt shall be as follows:

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2019        | \$730,000     |
| 2020        | \$750,000     |
| 2021        | \$780,000     |
| 2022        | \$2,070,000   |
| 2023        | \$2,155,000   |
| 2024        | \$2,250,000   |

- ii. The proceeds of the Clarkston Debt shall be deposited in a separate account or accounts for the purposes set forth above, and any interest earnings on such proceeds shall be similarly applied.

4. City of Decatur

- i. Assuming that the imposition of such SPLOST is approved by the voters of the County in the election herein referred to, the City of Decatur has authorized the issuance of its general obligation debt (the "Decatur 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 of Decatur, in a maximum aggregate principal amount of up to \$7,000,000. The proceeds of the Decatur Debt, if issued, shall be used to pay a portion of the City of Decatur Projects (as defined in Exhibit C attached hereto), the costs of issuing the Decatur Debt and capitalized interest. The Decatur Debt shall bear interest from the first day of the month during which the Decatur Debt is to be issued or from such other date as may be designated by the City of Decatur prior to the issuance of the Decatur Debt, which rates shall not exceed five percent (5.0%) per annum. The maximum amount of principal to be paid in each year during the life of such Decatur Debt shall be as follows:

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2019        | \$1,060,000   |
| 2020        | \$1,095,000   |
| 2021        | \$1,125,000   |
| 2022        | \$1,180,000   |
| 2023        | \$1,240,000   |
| 2024        | \$1,300,000   |

- ii. The proceeds of the Decatur Debt shall be deposited in a separate account or accounts for the purposes set forth above, and any interest earnings on such proceeds shall be similarly applied.



5. City of Dunwoody

- i. The City of Dunwoody wishes to issue general obligation debt in conjunction with the imposition of the SPLOST (the “Dunwoody Debt”). The principal amount of the Dunwoody Debt to be issued shall not exceed \$36,000,000. The purpose for which the Dunwoody Debt is to be issued shall be to pay all or a portion of the cost for the capital outlay projects of the City of Dunwoody (as defined in Exhibit C attached hereto), the costs of issuing the Dunwoody Debt, and capitalized interest. The maximum rate or rates of interest on such Dunwoody Debt shall not exceed six percent (6.0%) per annum. The maximum amount of principal to be paid in each year during the life of the Dunwoody Debt shall be as follows:

| <b>Year</b> | <b>Amount</b> |
|-------------|---------------|
| 2019        | \$6,000,000   |
| 2020        | \$6,000,000   |
| 2021        | \$6,000,000   |
| 2022        | \$6,000,000   |
| 2023        | \$6,000,000   |
| 2024        | \$6,000,000   |

If more than one-half of the votes cast in the County and more than one half of the votes cast in the City of Dunwoody are in favor of imposition of the SPLOST, then the authority to issue debt on behalf of the City of Dunwoody in accordance with Article IX, Section V, Paragraph I of the Constitution is given to the governing authority of the City of Dunwoody; otherwise such debt shall not be issued. If the authority to issue such debt is so approved by the voters, then such debt may be issued by the governing authority of the City of Dunwoody without further approval by the voters.

- ii. The proceeds of the Dunwoody Debt shall be deposited by the City of Dunwoody in separate funds or accounts. The SPLOST proceeds received by the City of Dunwoody in any year pursuant to the imposition of such tax, shall first be used for paying debt service requirements on the Dunwoody Debt for any such year before such proceeds are applied to any of the City of Dunwoody capital outlay projects (as defined in Exhibit C attached hereto). 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 Dunwoody Debt coming due in the current year shall be deposited in a separate fund to be maintained by the City of Dunwoody and applied towards funding the City of Dunwoody projects (as defined in Exhibit C attached hereto) to the extent such projects have not been funded with Dunwoody Debt proceeds.

6. City of Stonecrest

- i. Assuming that the imposition of the SPLOST is approved by the voters of the County in the election herein referred to, the City of Stonecrest has authorized the issuance of its general obligation debt (the “Stonecrest 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 of Stonecrest, in a maximum aggregate principal amount of up to \$25,515,000 pursuant to a resolution adopted by the City of Stonecrest on September 21, 2017. The proceeds of the Stonecrest Debt, if issued, shall be used to pay all or a portion of the City of Stonecrest Capital Improvement Projects (as defined in Exhibit C attached hereto), the costs of issuing the Stonecrest Debt and capitalized interest. The Stonecrest Debt shall bear interest from the first day of the month during which the Stonecrest Debt is to be issued or from such other date as may be designated by the City of Stonecrest prior to the issuance of the Stonecrest Debt, which rates shall not exceed three point seventy-five percent (3.75%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the City of Stonecrest prior to the issuance of the Stonecrest Debt. The maximum amount of principal to be paid in each year during the life of such Stonecrest Debt shall be as follows:

| <b>Year</b> | <b>Amount</b> |
|-------------|---------------|
| 2019        | \$3,995,000   |
| 2020        | \$4,095,000   |
| 2021        | \$4,195,000   |
| 2022        | \$4,300,000   |
| 2023        | \$4,410,000   |
| 2024        | \$4,520,000   |

- ii. The proceeds of the Stonecrest Debt shall be deposited in a separate account or accounts for the purposes set forth above, and any interest earnings on such proceeds shall be similarly applied.
7. Any brochures, listings, or other advertisements issued by the governing authority of the County, the City of Brookhaven, the City of Clarkston, the City of Decatur, the City of Dunwoody, or the City of Stonecrest or by any other person, firm, corporation or association with the knowledge and consent of such governing authorities, shall be deemed to be a statement of intention of such governing authorities concerning the use of the proceeds of the related debt described above, and such statement of intention shall be binding upon such governing authorities 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 Board of Elections of DeKalb County is hereby requested to call an election in all voting precincts in the County on the 7th day of November, 2017, for the purpose of submitting to all of the qualified voters of the County the questions set forth in paragraphs 2 and 3 below.
2. The ballots to be used in the EHOST and SPLOST referendum election shall have written or printed thereon substantially the following:

**NOTICE TO ELECTORS:** Unless **BOTH** the equalized homestead option sales and use tax (EHOST) **AND** the special purpose local option sales and use tax (SPLOST) are approved, then neither sales and use tax shall become effective.

|                              |   |
|------------------------------|---|
| <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  |   |

|                              |  |
|------------------------------|--|
| <input type="checkbox"/> YES | Shall a special 1 percent sales and use tax be imposed in the special district of DeKalb County for a period of time not to exceed 6 years and for the raising of an estimated amount of \$636,762,352 for the purpose of: <b>(A) DeKalb County</b> projects to be funded from DeKalb County's share of the proceeds to (1) plan, design, construct, demolish, add to, acquire, relocate, renovate, replace, repair, improve, furnish, and equip projects for (a) transportation purposes to include roads, bridges, sidewalks, bicycle paths, road repaving, public transit, rails, airports, buses, and other road, street, and bridge purposes and (b) public safety purposes to include fire stations and police facilities, and (2) repair capital outlay projects, and (3) pay expenses incident to accomplish all of the foregoing (collectively the "DeKalb County Projects"); <b>(B) Avondale Estates</b> projects to be funded from the City of Avondale Estates' share of the proceeds related to (1) transportation, including the planning, acquisition, construction, repair or improvement of roads, streets, bridges, bicycle paths, and sidewalks, (2) road resurfacing and paving, (3) public safety facilities and related capital equipment used in the operation thereof, and (4) paying expenses incident to accomplishing the foregoing; <b>(C) Brookhaven Capital Improvement Projects</b> to be funded from its share of the proceeds |
| <input type="checkbox"/> NO  |  |

related to (1) the construction or repair of City roads, streets, bridges, bicycle paths, and sidewalks, (2) acquisition of real property and the construction of public safety facilities and equipment; (3) maintenance of existing capital assets subject to the 15% cap authorized by statute; and (4) paying expenses incident to accomplishing the foregoing (collectively the “City of Brookhaven Projects”); **(D) Chamblee** capital outlay projects related to transportation improvements, including roads, streets and bridge purposes, sidewalks, bicycle and pedestrian paths, intersection improvements, streetscapes as well as payment of expenses incident to accomplishing the foregoing; **(E) Clarkston** capital outlay projects to be funded from its share of the proceeds related to transportation, including the planning, acquisition, construction and repair of roads, streets, bridges, bicycle paths, and sidewalks, and paying expenses incident to accomplishing the foregoing (collectively the “City of Clarkston Projects”); **(F) Decatur** projects to be funded from the City of Decatur’s share of the proceeds related to (1) debt service for the acquisition, through installment purchase, 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; (2) debt service for the acquisition, through installment purchase, of the Beacon Municipal Complex from the Urban Redevelopment Agency of the City of Decatur, including the Beacon stormwater projects, but not including the administrative facilities for the City Schools of Decatur; (3) transportation improvements to the Atlanta Avenue/W. Howard Avenue/W, College Avenue intersection; and, (4) bicycle, pedestrian improvements and traffic calming improvements (collectively the “City of Decatur Projects”); **(G) 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); Public Safety Facilities

and Related Capital Equipment; and Repairs of Capital Outlay Projects up to 15% of the total tax collected by the City of Doraville; **(H) Dunwoody** 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); Public Safety Facilities and Related Capital Equipment; and Repairs of Capital Outlay Projects up to 15% of the total tax collected by Dunwoody (collectively the "City of Dunwoody Projects"); **(I) Lithonia** to construct, demolish, add to, acquire, relocate, renovate, replace, repair, improve, furnish, and equip projects for (1) transportation purposes to include roads, sidewalks, bicycle paths, road repaving and other road and street purposes; and (2) public safety purposes to include funding of related capital equipment; and for (3) the repair of capital outlay projects and paying expenses incident to accomplish the foregoing; **(J) Pine Lake** capital improvement projects to be funded from the City of Pine Lake's share of the proceeds related to (1) the renovation/expansion/relocation of public safety facilities, purchase of a police vehicle and police dash cameras, (2) rebuilding of Oak Road from Forrest Street to Spring Street, along with road and street repair and improvements including paving, curb resetting and storm water outlet repair/installation on local surface streets on a priority basis according to need, and (3) renovation, and/or repairs of city hall, public works restroom facilities and gate repairs to public works building; **(K) Stonecrest** Capital Improvement Projects to be funded from its share of the proceeds related to (1) the construction, repaving, improvement or repair of City roads, streets, bridges, bicycle paths, and sidewalks, (2) acquisition of real property and the construction and equipping of public safety facilities; (3) improvement, renovation and repairs to City parks and other existing capital improvements; (4) paying expenses incident to accomplishing the foregoing (collectively the "City of Stonecrest Projects"); **(L) Stone Mountain**

transportation improvements, including, but not limited to, roads, streets, bridges, and sidewalks; police vehicles and related equipment, fire facilities and related equipment, renovation and repairs of park buildings and facilities as well as payment of expenses incident to accomplishing the foregoing; and (M) **Tucker** projects to be funded from its share of the proceeds consisting of (1) at least 65% of the proceeds for roads and drainage; (2) at least 20% of the proceeds for multi-modal transportation consisting of sidewalks, paths, and bikeways; and (3) up to 15% for projects for fire facilities and Citywide safety equipment, capital outlay projects for the parks and recreation system, and capital outlay projects for public facilities (collectively the “City of Tucker Projects”)?

If imposition of the taxes is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of **DeKalb County, Georgia** in the principal amount of \$40,000,000 for a portion of the above DeKalb County Projects, to pay capitalized interest incident thereto, and to pay expenses incident to accomplish the foregoing.

If imposition of the taxes is approved by a majority of the voters within the **City of Brookhaven**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Brookhaven in the principal amount not to exceed \$34,295,000 for a portion of the City of Brookhaven Projects.

If imposition of the taxes is approved by a majority of the voters within the **City of Clarkston**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Clarkston in the principal amount not to exceed \$8,735,000 for a portion of the City of Clarkston Projects.

If imposition of the taxes is approved by a majority of the voters within the **City of Decatur**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Decatur in the principal amount not to exceed \$7,000,000 for the portion of the City of Decatur Projects related to transportation improvement and bicycle and pedestrian improvement projects.

|  |  |
|--|--|
|  | <p>If imposition of the taxes is approved by a majority of the voters within the <b>City of Dunwoody</b>, 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 for the above-described City of Dunwoody Projects.</p> <p>If imposition of the taxes is approved by a majority of the voters within the <b>City of Stonecrest</b>, such vote shall also constitute approval of the issuance of general obligation debt of the City of Stonecrest in the principal amount not to exceed \$25,515,000 for a portion of the City of Stonecrest Projects.</p> |
|--|--|

3. It is hereby requested that the election be held by the Board of Elections of DeKalb County in accordance with the election laws of the State of Georgia, including, without limitation, the election laws relating to special elections. It is hereby further requested that the Board of Elections of DeKalb County canvass the returns, declare the results of the election, and certify the result to the Secretary of State and to the Commissioner of Revenue.
  4. The Board of Elections of DeKalb County is hereby authorized and requested to publish a notice of election as required by law in the newspaper in which Sheriff's advertisements for the County are published once a week for four weeks immediately preceding the date of the election. The notice of the election shall be in substantially the form attached hereto as Exhibit C.
- E. The Clerk of the DeKalb County Governing Authority is hereby authorized and directed to deliver a copy of the resolution to the Board of Elections of DeKalb County, with a request that the Board of Elections of DeKalb County issue the call for an election.
- F. The proper officers and agents of DeKalb County are hereby authorized to take any and all further actions as may be required in connection with the imposition of the EHOST and SPLOST.

**ADOPTED** by the DeKalb County Board of Commissioners, this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
**KATHIE GANNON**

Presiding Officer

**ADOPTED** by the Chief Executive Officer of DeKalb County, this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
**MICHAEL L. THURMOND**  
Chief Executive Officer

ATTEST:

\_\_\_\_\_  
**BARBARA SANDERS-NORWOOD, CCC**  
Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
**O.V. BRANTLEY**  
County Attorney



**EXHIBIT C**

**TO THE QUALIFIED VOTERS OF DEKALB COUNTY, GEORGIA**

NOTICE IS HEREBY GIVEN that on the 7<sup>th</sup> day of November, 2017, an election will be held at the regular polling places in all of the election districts of DeKalb County, Georgia, (the “County”), at which time there will be submitted to the qualified voters of the County for their determination two questions. The first question will be whether an equalized homestead option sales and use tax (the “EHOST”) be levied and the regular homestead option sales and use tax be suspended within the special district of the County for the purposes of reducing the ad valorem property tax millage rates levied by the County and municipal governments on homestead properties. The second question will be whether a one percent county special purpose local option sales and use tax (the “SPLOST”) shall be imposed on all sales and uses in the special district created in the County for a period of six (6) years for the raising of approximately \$636,762,352 for the purpose of funding certain capital outlay projects (“the Projects”) specified in the form of the ballot set forth below.

The ballots to be used at said election shall have written or printed thereon substantially the following:

**NOTICE TO ELECTORS:** Unless **BOTH** the equalized homestead option sales and use tax (EHOST) **AND** the special purpose local option sales and use tax (SPLOST) are approved, then neither sales and use tax shall become effective.

|                              |   |
|------------------------------|---|
| <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  |   |

|                              |   |
|------------------------------|---|
| <input type="checkbox"/> YES | Shall a special 1 percent sales and use tax be imposed in the special district of DeKalb County for a period of time not to exceed 6 years and for the raising of an estimated amount of \$636,762,352 for the purpose of: (A) DeKalb County projects to be funded from DeKalb County’s share of the proceeds to (1) plan, design, construct, demolish, add to, acquire, relocate, renovate, replace, repair, improve, furnish, and equip projects for (a) transportation purposes to include roads, bridges, sidewalks, bicycle paths, road repaving, public transit, rails, airports, buses, and other road, street, and bridge purposes and (b) public safety purposes to include fire stations and police facilities, and (2) repair capital outlay |
| <input type="checkbox"/> NO  |   |

projects, and (3) pay expenses incident to accomplish all of the foregoing (collectively the “DeKalb County Projects”); **(B) Avondale Estates** projects to be funded from the City of Avondale Estates’ share of the proceeds related to (1) transportation, including the planning, acquisition, construction, repair or improvement of roads, streets, bridges, bicycle paths, and sidewalks, (2) road resurfacing and paving, (3) public safety facilities and related capital equipment used in the operation thereof, and (4) paying expenses incident to accomplishing the foregoing; **(C) Brookhaven** Capital Improvement Projects to be funded from its share of the proceeds related to (1) the construction or repair of City roads, streets, bridges, bicycle paths, and sidewalks, (2) acquisition of real property and the construction of public safety facilities and equipment; (3) maintenance of existing capital assets subject to the 15% cap authorized by statute; and (4) paying expenses incident to accomplishing the foregoing (collectively the “City of Brookhaven Projects”); **(D) Chamblee** capital outlay projects related to transportation improvements, including roads, streets and bridge purposes, sidewalks, bicycle and pedestrian paths, intersection improvements, streetscapes as well as payment of expenses incident to accomplishing the foregoing; **(E) Clarkston** capital outlay projects to be funded from its share of the proceeds related to transportation, including the planning, acquisition, construction and repair of roads, streets, bridges, bicycle paths, and sidewalks, and paying expenses incident to accomplishing the foregoing (collectively the “City of Clarkston Projects”); **(F) Decatur** projects to be funded from the City of Decatur’s share of the proceeds related to (1) debt service for the acquisition, through installment purchase, 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; (2) debt service for the acquisition, through installment purchase, of the Beacon Municipal Complex from the Urban Redevelopment Agency of the City of Decatur, including the Beacon stormwater projects, but not including the administrative facilities for the City Schools of Decatur; (3) transportation improvements to the Atlanta Avenue/W. Howard Avenue/W, College Avenue intersection; and, (4) bicycle, pedestrian improvements and traffic calming improvements (collectively the “City

of Decatur Projects”); **(G) 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); Public Safety Facilities and Related Capital Equipment; and Repairs of Capital Outlay Projects up to 15% of the total tax collected by the City of Doraville; **(H) Dunwoody** 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); Public Safety Facilities and Related Capital Equipment; and Repairs of Capital Outlay Projects up to 15% of the total tax collected by Dunwoody (collectively the “City of Dunwoody Projects”); **(I) Lithonia** to construct, demolish, add to, acquire, relocate, renovate, replace, repair, improve, furnish, and equip projects for (1) transportation purposes to include roads, sidewalks, bicycle paths, road repaving and other road and street purposes; and (2) public safety purposes to include funding of related capital equipment; and for (3) the repair of capital outlay projects and paying expenses incident to accomplish the foregoing; **(J) Pine Lake** capital improvement projects to be funded from the City of Pine Lake’s share of the proceeds related to (1) the renovation/expansion/relocation of public safety facilities, purchase of a police vehicle and police dash cameras, (2) rebuilding of Oak Road from Forrest Street to Spring Street, along with road and street repair and improvements including paving, curb resetting and storm water outlet repair/installation on local surface streets on a priority basis according to need, and (3) renovation,

|  |   |
|--|---|
|  | <p>and/or repairs of city hall, public works restroom facilities and gate repairs to public works building; <b>(K) Stonecrest Capital Improvement Projects</b> to be funded from its share of the proceeds related to (1) the construction, repaving, improvement or repair of City roads, streets, bridges, bicycle paths, and sidewalks, (2) acquisition of real property and the construction and equipping of public safety facilities; (3) improvement, renovation and repairs to City parks and other existing capital improvements; (4) paying expenses incident to accomplishing the foregoing (collectively the “City of Stonecrest Projects”); <b>(L) Stone Mountain</b> transportation improvements, including, but not limited to, roads, streets, bridges, and sidewalks; police vehicles and related equipment, fire facilities and related equipment, renovation and repairs of park buildings and facilities as well as payment of expenses incident to accomplishing the foregoing; and <b>(M) Tucker</b> projects to be funded from its share of the proceeds consisting of (1) at least 65% of the proceeds for roads and drainage; (2) at least 20% of the proceeds for multi-modal transportation consisting of sidewalks, paths, and bikeways; and (3) up to 15% for projects for fire facilities and Citywide safety equipment, capital outlay projects for the parks and recreation system, and capital outlay projects for public facilities (collectively the “City of Tucker Projects”)?</p> <p>If imposition of the taxes is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of <b>DeKalb County, Georgia</b> in the principal amount of \$40,000,000 for a portion of the above DeKalb County Projects, to pay capitalized interest incident thereto, and to pay expenses incident to accomplish the foregoing.</p> <p>If imposition of the taxes is approved by a majority of the voters within the <b>City of Brookhaven</b>, such vote shall also constitute approval of the issuance of general obligation debt of the City of Brookhaven in the principal amount not to exceed \$34,295,000 for a portion of the City of Brookhaven Projects.</p> <p>If imposition of the taxes is approved by a majority of the voters within the <b>City of Clarkston</b>, such vote shall also constitute approval of the issuance of general obligation</p> |
|--|---|

|  |   |
|--|---|
|  | <p>debt of the City of Clarkston in the principal amount not to exceed \$8,735,000 for a portion of the City of Clarkston Projects.</p> <p>If imposition of the taxes is approved by a majority of the voters within the <b>City of Decatur</b>, such vote shall also constitute approval of the issuance of general obligation debt of the City of Decatur in the principal amount not to exceed \$7,000,000 for the portion of the City of Decatur Projects related to transportation improvement and bicycle and pedestrian improvement projects.</p> <p>If imposition of the taxes is approved by a majority of the voters within the <b>City of Dunwoody</b>, 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 for the above-described City of Dunwoody Projects.</p> <p>If imposition of the taxes is approved by a majority of the voters within the <b>City of Stonecrest</b>, such vote shall also constitute approval of the issuance of general obligation debt of the City of Stonecrest in the principal amount not to exceed \$25,515,000 for a portion of the City of Stonecrest Projects.</p> |
|--|---|

Notwithstanding any other provision of law to the contrary, the statement and ballot questions above shall precede any and all other special election ballot questions which are to appear on the same ballot. O.C.G.A. § 48-8-109.4.

All persons desiring to vote in favor of levying the taxes shall vote "Yes", and persons opposed to the levying of the taxes shall vote "No". If more than one-half of the votes are cast in favor of levying the taxes, then both of the taxes shall be levied in accordance with applicable state law, otherwise the taxes may not be levied.

The last day to register to be eligible to vote in this election is October 10, 2017. The referendum will be held in all the regular polling precincts and election districts of DeKalb County, Georgia. The polls will open at 7:00 AM and close at 7:00 PM.

Those residents qualified to vote at said election shall be determined in all respects in accordance with the election laws of the State of Georgia.

This notice is given pursuant to a resolution of the DeKalb County Governing Authority and the DeKalb County Board of Elections and Registration.

September 22, 2017

This \_\_\_\_\_ day of \_\_\_\_\_, 2017

H. Maxine Daniels, Elections Supervisor  
For: The DeKalb County Board of Registration and Elections

**PLEASE PUBLISH: [in the Champion once a week for four weeks immediately preceding the election]**

# **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>- Including, in no particular order of priority: US 278 engineering design, acquisition of right of way and construction of improvements; sidewalk improvements | \$2,200,000                |
| <b>Public Safety</b><br>- Including, in no particular order of priority: purchase of fully equipped patrol vehicles and radio communication equipment   | \$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:**

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

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

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

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

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

**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           |
| Total  | \$20,529,218          |

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

Capital Projects consisting of road, street, and bridge purposes, including acquisition of rights of way for construction, renovation and improvement of roads, streets, bridges, sidewalks and bicycle paths; relocation of utilities for roads, streets bridges, sidewalks and bicycle paths and patching, leveling, milling, widening, shoulder preparation, culvert repair and other repairs necessary for the preservation of roads, streets, bridges, sidewalks and bicycle paths and expenses incident thereto.

Doraville

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         |
|        | <b>Total</b>  | <b>\$43,987,543</b> |



**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

| PROJECT CATEGORIES*   | Recommended<br>SPLOST<br>Expenditures |
|---|---------------------------------------|
| <i>Proposed Total SPLOST Expenditures</i>   | \$ 1,784,215.00                       |
| <b>TRANSPORTATION IMPROVEMENTS</b>  | <b>\$ 1,076,000.00</b>                |
| 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>  | <b>\$ 352,004.00</b>                  |
| 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>   | <b>\$ 137,000.00</b>                  |
| <b>POLICE SERVICES</b>  |                                       |
| Police Vehicles w/equipment; police vests   |                                       |
| <b>PUBLIC WORKS</b>   |                                       |
| Street Sweeper/Sewer Vac Vehicle  |                                       |
| <b>FACILITIES IMPROVEMENTS</b>  | <b>\$ 130,000.00</b>                  |
| 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>  | <b>\$ 89,211.00</b>                   |
| <b>GRAND TOTAL SPLOST PROJECTS 2018-2023</b>  | <b>\$ 1,784,215.00</b>                |

\*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, Churchill 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>   |      |                                |
|---|------|--------------------------------|
| Project Title   | Note | Estimated Project Cost Funding |
| 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**  
**Intergovernmental**  
**Agreement**

**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 \_\_\_\_ day of \_\_\_\_\_, 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-<br>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

With a copy to:

County Attorney  
DeKalb County, Georgia  
1300 Commerce Drive  
Decatur, Georgia 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 Avondale Estates:**

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

With a copy to:

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

**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 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 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 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 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 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 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 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**

\_\_\_\_\_  
**MICHAEL L. THURMOND**  
Chief Executive Officer (SEAL)

**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**

Attest:

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

Mayor

\_\_\_\_\_

Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

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

\_\_\_\_\_

City Manager

\_\_\_\_\_

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:

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

Mayor

\_\_\_\_\_

Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

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

\_\_\_\_\_

City Manager

\_\_\_\_\_

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:

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

Mayor

\_\_\_\_\_

Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

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

\_\_\_\_\_

City Manager

\_\_\_\_\_

City Attorney

**CITY OF DORAVILLE, GEORGIA**

Attest:

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

Mayor

\_\_\_\_\_

Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

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

\_\_\_\_\_

City Manager

\_\_\_\_\_

City Attorney



**CITY OF DUNWOODY, GEORGIA**

Attest:

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

Mayor

\_\_\_\_\_

Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

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

\_\_\_\_\_

City Manager

\_\_\_\_\_

City Attorney

**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:

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

Mayor

\_\_\_\_\_

Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

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

\_\_\_\_\_

City Manager

\_\_\_\_\_

City Attorney

**CITY OF STONE MOUNTAIN,  
GEORGIA**

Attest:

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

Mayor

\_\_\_\_\_

Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

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

\_\_\_\_\_

City Manager

\_\_\_\_\_

City Attorney

**CITY OF STONECREST, GEORGIA**

Attest:

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

Mayor

\_\_\_\_\_

Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

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

\_\_\_\_\_

City Manager

\_\_\_\_\_

City Attorney

**CITY OF TUCKER, GEORGIA**

Attest:

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

Mayor

\_\_\_\_\_

Municipal Clerk

**APPROVED AS TO SUBSTANCE:**

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

\_\_\_\_\_

City Manager

\_\_\_\_\_

City Attorney

September 7, 2017

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

| <b>County Project List</b>  |                    |
|---|--------------------|
| <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>- Including, in no particular order of priority: US 278 engineering design, acquisition of right of way and construction of improvements; sidewalk improvements | \$2,200,000                |
| <b>Public Safety</b><br>- Including, in no particular order of priority: purchase of fully equipped patrol vehicles and radio communication equipment   | \$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:**

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

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

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

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

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

**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           |
| Total  | \$20,529,218          |

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

Capital Projects consisting of road, street, and bridge purposes, including acquisition of rights of way for construction, renovation and improvement of roads, streets, bridges, sidewalks and bicycle paths; relocation of utilities for roads, streets bridges, sidewalks and bicycle paths and patching, leveling, milling, widening, shoulder preparation, culvert repair and other repairs necessary for the preservation of roads, streets, bridges, sidewalks and bicycle paths and expenses incident thereto.



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         |
|        | <b>Total</b>  | <b>\$43,987,543</b> |



**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<br/>SPLOST<br/>Expenditures</b> |
|---|--|
| <i>Proposed Total SPLOST Expenditures</i>   | \$ 1,784,215.00                                |
| <b>TRANSPORTATION IMPROVEMENTS</b>  | <b>\$ 1,076,000.00</b>                         |
| 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>  | <b>\$ 352,004.00</b>                           |
| 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>   | <b>\$ 137,000.00</b>                           |
| <b>POLICE SERVICES</b>  |  |
| Police Vehicles w/equipment; police vests   |  |
| <b>PUBLIC WORKS</b>   |  |
| Street Sweeper/Sewer Vac Vehicle  |  |
| <b>FACILITIES IMPROVEMENTS</b>  | <b>\$ 130,000.00</b>                           |
| 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>  | <b>\$ 89,211.00</b>                            |
| <b>GRAND TOTAL SPLOST PROJECTS 2018-2023</b>  | <b>\$ 1,784,215.00</b>                         |

\*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>   |      |                                |
|---|------|--------------------------------|
| Project Title   | Note | Estimated Project Cost Funding |
| 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 | <u>0.445</u> %  |
| City of Brookhaven, Georgia shall receive       | <u>7.411</u> %  |
| City of Chamblee, Georgia shall receive         | <u>4.000</u> %  |
| City of Clarkston, Georgia shall receive        | <u>1.801</u> %  |
| City of Decatur, Georgia shall receive          | <u>3.224</u> %  |
| City of Doraville, Georgia shall receive        | <u>1.484</u> %  |
| City of Dunwoody, Georgia shall receive         | <u>6.908</u> %  |
| City of Lithonia, Georgia shall receive         | <u>0.294</u> %  |
| City of Pine Lake, Georgia shall receive        | <u>0.108</u> %  |
| City of Stonecrest, Georgia shall receive       | <u>7.500</u> %  |
| City of Stone Mountain, Georgia shall receive   | <u>0.894</u> %  |
| City of Tucker, Georgia shall receive           | <u>4.991</u> %  |
| County of DeKalb, Georgia shall receive         | <u>60.940</u> % |

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

September 7, 2017

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 \_\_\_\_.

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**MAYOR, CITY OF AVONDALE ESTATES**

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**MAYOR, CITY OF BROOKHAVEN**

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**MAYOR, CITY OF CHAMBLEE**

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**MAYOR, CITY OF CLARKSTON**

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**MAYOR, CITY OF DECATUR**

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**MAYOR, CITY OF DORAVILLE**

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**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**



## Attachment II

Copies maintained by the Clerk to the  
Chief Executive Officer and  
the Board of Commissioners