

RESOLUTION

A RESOLUTION BY THE GOVERNING AUTHORITY OF DEKALB COUNTY, GEORGIA, TO SET POLICY PRIORITIES TO GUIDE THE DEVELOPMENT OF A COUNTY PROJECT LIST FOR THE SPLOST/EHOST REFERENDUM ON NOVEMBER 7, 2017, AND FOR OTHER PURPOSES

WHEREAS, the Governing Authority of DeKalb County is considering whether to hold a referendum on November 7, 2017 to ask the voters to authorize the imposition of a one percent sales and use tax (“SPLOST”) and an equalized homestead option sales and use tax (“EHOST”), collectively referred to as the (“SPLOST/EHOST”); and

WHEREAS, in connection with this referendum, state law requires the County to adopt a list of projects to be funded with the proceeds from the SPLOST. The Board of Commissioners is setting a list of policy priorities to guide the development of a County project list for the SPLOST/EHOST referendum; and

NOW, THEREFORE, BE IT RESOLVED, that the Governing Authority adopts the “DeKalb County Board of Commissioners’ Policy Priorities for the 2017 SPLOST Project List,” attached hereto as Exhibit A and incorporated herein by reference.

ADOPTED by the DeKalb County Board of Commissioners, this ____ day of _____, 2017.

KATHIE GANNON
Presiding Officer
Board of Commissioners

APPROVED by the Chief Executive Officer of DeKalb County, this ____ day of _____, 2017.

MICHAEL L. THURMOND
Chief Executive Officer

ATTEST:

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

APPROVED AS TO FORM:

O.V. BRANTLEY
County Attorney

EXHIBIT A

DEKALB COUNTY BOARD OF COMMISSIONERS POLICY PRIORITIES FOR DEVELOPMENT OF THE DEKALB COUNTY SPLOST PROJECT LIST

1. **County-Wide Initiative for Fire Department Capital Improvements.** The Board of Commissioners (“BOC”) would offer all the cities wholly located in DeKalb County (“Cities”), an opportunity to enter into an intergovernmental agreement (“IGA”) for fire department capital investment in a “Tier 1 style” county-wide program, based on an objective, non-jurisdictional prioritization methodology, with a rebate/allowance to Decatur, which maintains its own Fire Department. If unanimous agreement is not forthcoming, the BOC would consider excluding fire department capital improvements from the SPLOST Project List and consider using revenue from the Fire District tax or a bond issuance as a source of capital funding for this need.
2. **Repair of Capital Outlay Projects.** Reserve 15% of the County’s SPLOST proceeds to accomplish deferred capital maintenance of parks facilities whose operation is funded from the 1982 DeKalb County special services tax district (“1982 tax district”).¹ The BOC is trying to ensure that the Cities share in the cost of repair of such facilities if they are (1) currently owned by the County, (2) located within a City, and (3) whose operation is currently funded, in whole or in part, from taxes collected pursuant to the 1982 tax district. If at some future time, a City could obtain ownership over that facility without paying fair market value for it, then the City should contribute SPLOST proceeds towards its repair. If a City declines to do so, then the County would consider excluding that facility from the County Project List.
3. **Transportation Projects.** The BOC prioritizes the creation of a “Smooth Streets Program”. The Smooth Streets Program will use the County’s SPLOST proceeds to resurface all or a ____ (*insert a specified percentage*) of the substandard transportation facilities/roads in the unincorporated area of the County. The BOC would maintain arterial and collector streets at a higher level rating than local streets. Since the Cities either own or will own streets within each City, each City will be responsible for funding its transportation projects on its own roads.

¹ See 1982 Ga. Laws, p. 4396, as amended. This local law creates a special services tax district for all of the cities in DeKalb County and revenue from the tax currently funds County parks services, and some portion of County roads, drainage and police services. Each City is required to participate in the 1982 tax district but, with some caveats, a City may choose its level of participation.

4. **Transportation Improvement Projects and Alternative Transportation Projects-Remainder/or some specified percentage of Proceeds.** The BOC prioritizes using the remainder or a____(*insert a specified percentage*) of the remainder of the SPLOST proceeds for transportation improvement projects (“TIP”) and alternative transportation projects with funding to be allocated by County commission district. The BOC shall ensure that none of the seven county commission districts shall be allocated funding which is less than ninety percent (90%) of an equal share of that district’s SPLOST proceeds. The SPLOST proceeds allocated to each commission district shall be determined by using each commission district’s per-capita share of the County’s unincorporated population.²
5. **Public Safety Purposes.** The BOC prioritizes funding the following kinds of public safety projects _____.
6. **Length of the Tax.** The BOC prioritizes setting the term of the SPLOST to be ____ years. A six (6) year SPLOST is only possible if an IGA is executed with each of the Cities.
7. **Allocation of Proceeds.** The BOC prioritizes using a specified distribution percentage or _____ census figures for allocation of SPLOST proceeds between the Cities and the County, which percentages shall be delineated and shall remain unchanged until the expiration of the ____year SPLOST.

² Each commission district’s share of SPLOST proceeds excludes municipal populations, so commission districts with fewer or smaller municipalities will receive a greater share of SPLOST proceeds as allocated in this Section 4. However, this smaller share of SPLOST proceeds to certain commission districts is offset by the SPLOST proceeds received by each of the Cities for their projects.