



DeKalb County Government

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

Agenda Item

File ID: FileID

Substitute

5/23/2023

Public Hearing: YES ☐ NO ☒

Department: Board of Commissioner - District 2

SUBJECT: A RESOLUTION ESTABLISHING REGULATION INFORMING IDENTIFICATION OF A PROJECT LIST FOR A RENEWAL OF THE DEKALB COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX

Commission District(s): All Commission Districts

A RESOLUTION ESTABLISHING REGULATION INFORMING IDENTIFICATION OF A PROJECT LIST FOR A RENEWAL OF THE DEKALB COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX

Information Contact: Commissioner Michelle Long Spears

Phone Number: 404-371-2863

PURPOSE:

To initiate data collection for BOC identification of a SPLOST project list.

NEED/IMPACT:

Per Statute, the BOC will soon be required to develop a Project List in support of a SPLOST referendum. This Resolution mandates the provisions of data to support that process.

FISCAL IMPACT:

None

RECOMMENDATION:

To approve the resolution and authorize the chief executive officer to execute all necessary documents to establish such regulation as outlined in the attached resolution.

**A RESOLUTION ESTABLISHING A PROCESS FOR REVIEW AND IDENTIFICATION
OF A PROJECT LIST TO BE FUNDED WITH PROCEEDS FROM A SPECIAL
PURPOSE LOCAL OPTIONS SALES TAX, AND FOR OTHER PURPOSES**

WHEREAS, in 2017, voters authorized DeKalb County and its municipalities to impose a Special Purpose Local Option Sales Tax (SPLOST) and Equalized Homestead Option Sales Tax (EHOST) pursuant to the requirements of state law and in accordance with intergovernmental agreements between the County and all cities located in DeKalb County; and

WHEREAS, various provisions of state law list the allowable types of projects that may be funded with SPLOST proceeds and state law also includes a general provision allowing SPLOST proceeds to fund any capital outlay project located in the unincorporated area of the County that is owned or operated by the County; and

WHEREAS, O.C.G.A. Section 48-8-110 defines a Capital Outlay Project as “...major, permanent or long-lived improvements or betterments, such as land and structures such as would be properly chargeable to a capital asset account and as distinguished from current expenditures and ordinance maintenance expenses...”; and

WHEREAS, the pending adoption of a Comprehensive Transportation Plan, and the prior adoption by the Board of Commissioners of specific plans for transportation projects and systems throughout the County should be reviewed to determine if they provide valid cost estimates for the repair of the transportation system and for approved new facilities; and

WHEREAS, the pending completion of plans for public safety facilities and multiple assessments of repair and upgrades required at the DeKalb County Jail should be reviewed to determine if they provide valid cost estimates for repair, renovation and upgrades; and

WHEREAS, existing facilities management analysis and planning initiatives provide a means for estimating and prioritizing repair of capital outlay projects including existing public buildings and facilities, and

WHEREAS, Section 9(a)(14) of the DeKalb County Organizational Act explicitly assigns to the Board of Commissioners the responsibility “to determine the priority of capital improvements”; and

WHEREAS, the intent of this Resolution is to establish a collaborative process for review, discussion, and vetting of potential Capital Outlay Projects to be funded with SPLOST proceeds with all members of the Board of Commissioners, the County’s professional staff and consultants to the County; and

WHEREAS, it is further the intent of this Resolution to establish a process for receiving input on potential Capital Outlay Projects from the voters in DeKalb County;

NOW BE IT THEREFORE RESOLVED, the Board of Commissioners of DeKalb County hereby requests the following documents to be provided by the Chief Operating Officer at the following time intervals:

1. Provide a detailed timeline of the various due dates and activities required prior to the SPLOST election in November 2023 by May 16, 2023;
2. Provide a detailed list of the types of Capital Outlay Projects that state law allows to be funded with SPLOST proceeds and ensure that such list is drafted in a way that it can be shared with the public by May 16, 2023;
3. Provide revenue estimates anticipated for a five and six-year SPLOST by July 15, 2023;
4. Provide a list of Capital Outlay Projects for review, discussion, and consideration and include in that list the estimate of costs to complete each Capital Outlay Project by September 10, 2023;
5. Provide a written process for public input throughout the process of creating and adopting a project list which should include a minimum of 5 in-person, hybrid, and/or virtual public input opportunities by May 16, 2023.

ADOPTED by the Board of Commissioners of DeKalb County, this 23rd day of May 2023.

ROBERT PATRICK
Presiding Officer
Board of Commissioners
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this _____ day of _____, 2023.

MICHAEL L. THURMOND
Chief Executive Officer
DeKalb County, Georgia

ATTEST:

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

APPROVED AS TO SUBSTANCE:

APPROVED AS TO FORM:

ZACHARY WILLIAMS
Executive Assistant/Chief Operating Officer

VIVIANE H. ERNSTES
County Attorney

