



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

WITNESSETH:

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

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

WHEREAS, O.C.G.A. § 48-8-110 et seq. (the “Act”), authorizes the levy of a one percent County Special Purpose Local Option Sales Tax (the “SPLOST”) for the purpose of financing capital outlay projects, as that term is defined and described by the Act (“capital outlay projects” or “projects”), for the use and benefit of the County and qualified municipalities within the County; and

WHEREAS, the County and Municipalities met to discuss possible projects for inclusion in the SPLOST referendum on the 31st 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 7th 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:

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

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

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

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

- (D) Should any Municipality cease to exist as a legal entity before all funds are distributed under this Agreement, that Municipality's share of the funds subsequent to dissolution shall be paid to the County as part of the County's share unless an Act of the Georgia General Assembly makes the defunct Municipality part of another successor municipality. If such an act is passed, the defunct Municipality's share shall be paid to the successor Municipality in addition to all other funds to which the successor Municipality would otherwise be entitled.

Section 8. Expenses

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

Section 9. Audits

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

Section 10. Notices

All notices, consents, waivers, directions, requests or other instruments or communications provided for under this Agreement shall be deemed properly given when delivered personally or sent by registered or certified United States mail, postage prepaid to the following addresses. The parties agree to give each other non-binding duplicate email notice. Future changes in address shall be effective upon written notice being given by the City to the County Executive Assistant or by the County to the City Manager via certified first class U.S. mail, return receipt requested.

DeKalb County:

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

With a copy to:

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

City of Avondale Estates:

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

With a copy to:

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

City of Brookhaven:

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

With copy to:

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

City of Clarkston:

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

With copy to:

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

City of Doraville:

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

With copy to:

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

City of Chamblee:

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

With copy to:

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

City of Decatur:

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

With copy to:

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

City of Dunwoody:

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

With copy to:

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

City of Lithonia:

Cheryl Foster
City Administrator
6920 Main Street
Lithonia, GA 30058

With copy to:

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

City of 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 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

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

Section 11. Entire Agreement

This Agreement, including any attachments or exhibits, constitutes all of the understandings and agreements existing between the County and the Municipalities with respect to the distribution and use of the proceeds from the Special Purpose Local Option Sales Tax. Furthermore, this Agreement supersedes all prior agreements, negotiations and communications of whatever type, whether written or oral, between the parties hereto with respect to distribution and use of said SPLOST. No representation oral or written not incorporated in this Agreement shall be binding upon the County or the Municipalities.

Section 12. Amendments

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

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

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

Section 14. Compliance with Law

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

Section 15. Dispute Resolution

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

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

Section 16. No Consent to Breach

No consent or waiver, express or implied, by any party to this Agreement, to any breach of any covenant, condition or duty of another party shall be construed as a consent to or waiver of any future breach of the same.

Section 17. Counterparts

This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

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

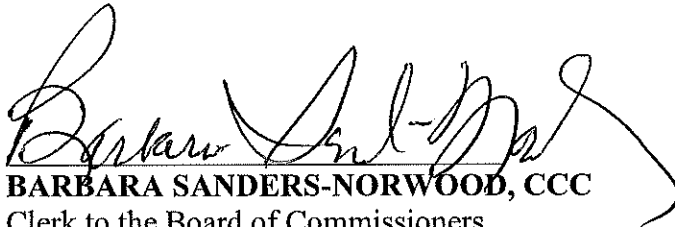
DEKALB COUNTY, GEORGIA



(SEAL)

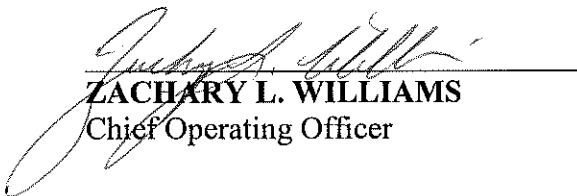
MICHAEL L. THURMOND
Chief Executive Officer

ATTEST:



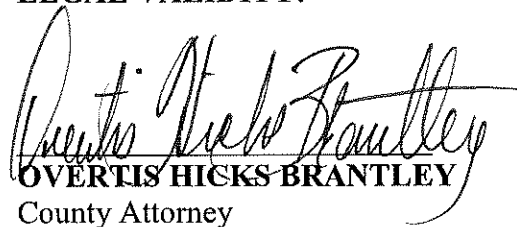
BARBARA SANDERS-NORWOOD, CCC
Clerk to the Board of Commissioners
and Chief Executive Officer

APPROVED AS TO SUBSTANCE:



ZACHARY L. WILLIAMS
Chief Operating Officer

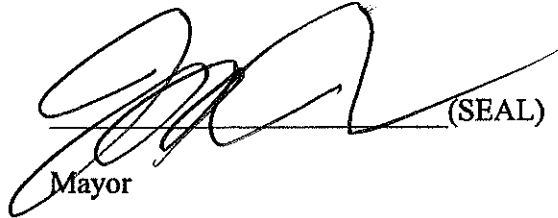
**APPROVED AS TO FORM AND
LEGAL VALIDITY:**



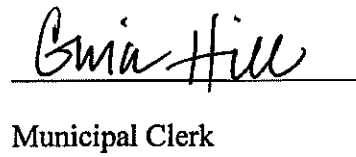
OVERTIS HICKS BRANTLEY
County Attorney

**CITY OF AVONDALE ESTATES,
GEORGIA**

Attest:

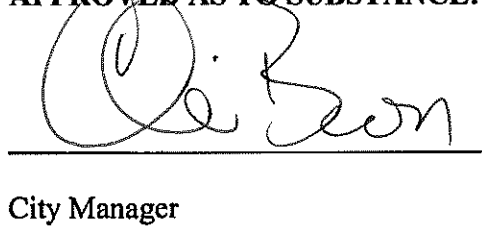


(SEAL)
Mayor



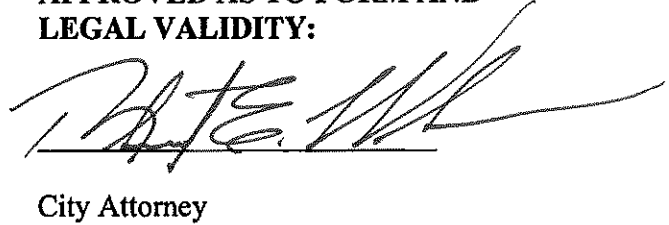
Municipal Clerk

APPROVED AS TO SUBSTANCE:



City Manager

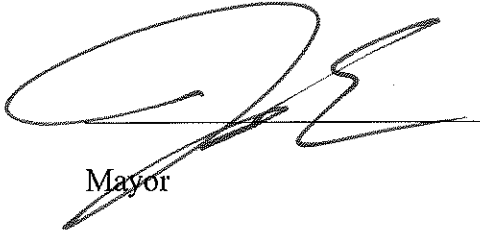
**APPROVED AS TO FORM AND
LEGAL VALIDITY:**




City Attorney

CITY OF BROOKHAVEN, GEORGIA

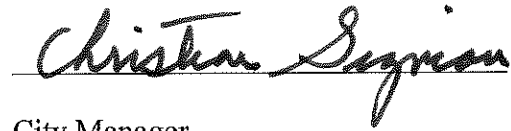
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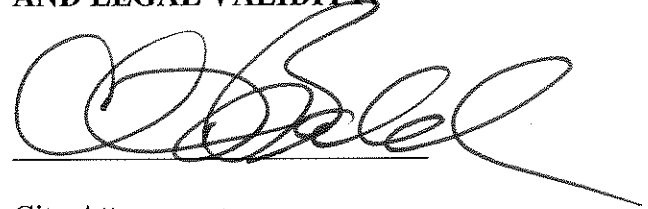
 (SEAL)
Mayor


Municipal Clerk

APPROVED AS TO SUBSTANCE:

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


City Manager

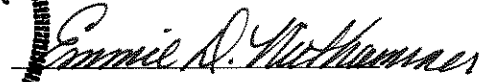

City Attorney

CITY OF CHAMBLEE, GEORGIA




Mayor

Attest:



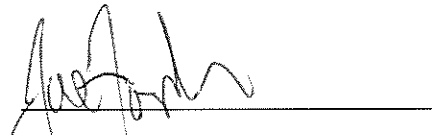
Municipal Clerk

APPROVED AS TO SUBSTANCE:



City Manager

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



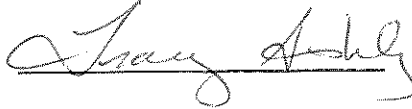
City Attorney

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

Priscilla M. Barnett (SEAL)

Mayor

Attest:

Janet Kuddeley

Municipal Clerk

APPROVED AS TO SUBSTANCE:

Beggy Messer

City Manager

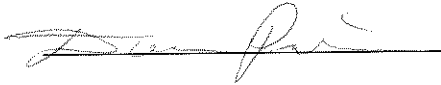
**APPROVED AS TO FORM
AND LEGAL VALIDITY:**

Byron A. De

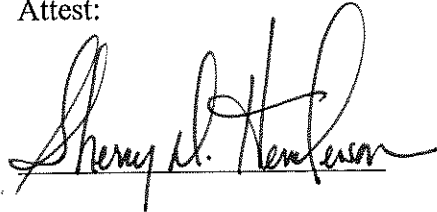
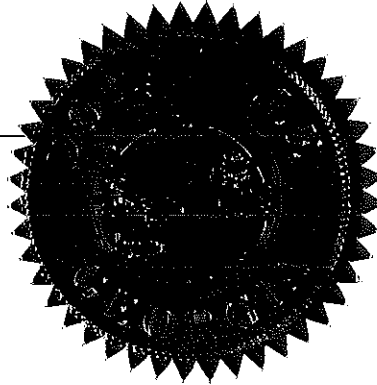
City Attorney

CITY OF DORAVILLE, GEORGIA

Attest:

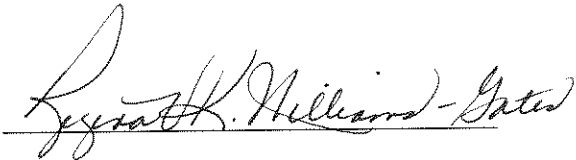


Donna Pittman
Mayor



Sherry D. Henderson
Municipal Clerk

APPROVED AS TO SUBSTANCE:



Regina Williams-Gates
Interim City Manager

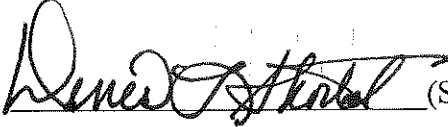
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AND LEGAL VALIDITY:**



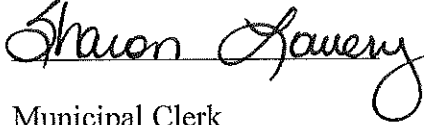
Ben Prickett, Esq.
Asst. City Attorney

CITY OF DUNWOODY, GEORGIA

Attest:

 (SEAL)

Mayor



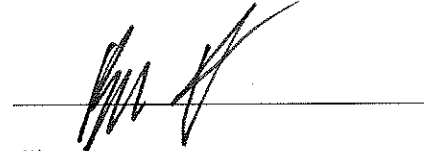
Municipal Clerk

APPROVED AS TO SUBSTANCE:



City Manager

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

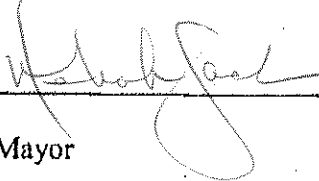


City Attorney


September 26, 2017

CITY OF LITHONIA, GEORGIA

Attest:




(SEAL)
Mayor



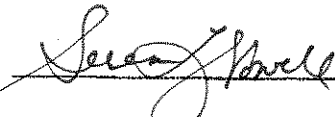
Municipal Clerk

APPROVED AS TO SUBSTANCE:

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



City Manager



City Attorney

CITY OF PINE LAKE, GEORGIA

Attest:

Infamia Hammer (SEAL)

Mayor

Missye Varner

Municipal Clerk

APPROVED AS TO SUBSTANCE:

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

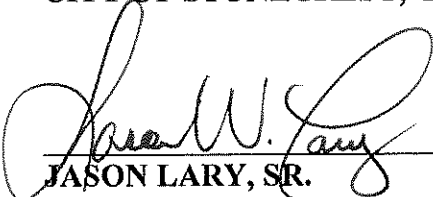
Naura Cardwell

City Manager

Amel EA


City Attorney

CITY OF STONECREST, GEORGIA




JASON LARY, SR. (SEAL)
Mayor

Attest:



BRENDA JAMES
Municipal Clerk

APPROVED AS TO SUBSTANCE:



MICHAEL C. HARRIS
City Manager

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



THOMPSON KURRIE, JR.
City Attorney


**CITY OF STONE MOUNTAIN,
GEORGIA**

Attest:



(SEAL)


Mayor



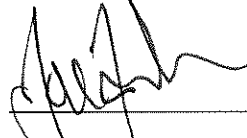
Municipal Clerk

APPROVED AS TO SUBSTANCE:

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



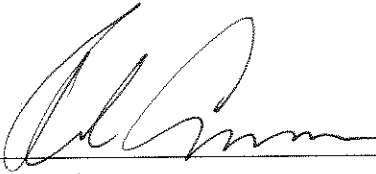
City Manager



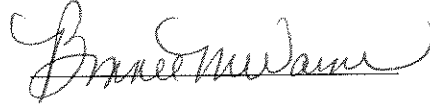
City Attorney

CITY OF TUCKER, GEORGIA

Attest:

 (SEAL)

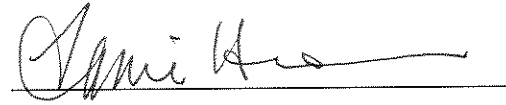
Mayor



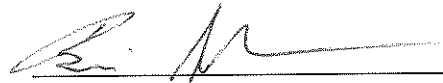
Municipal Clerk

APPROVED AS TO SUBSTANCE:

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



City Manager



City Attorney

EXHIBIT "A"
County Projects

COUNTY PROJECT LIST

Revenue	388,042,978
1. Transportation Purposes	
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
2. Public Safety Facilities and Related Capital Equipment	
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
3. Repair of Capital Outlay Projects	
Parks and Recreation Repairs	
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
General Repairs	
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
4. General Administrative Costs	
4A. General Administrative Cost for All Projects on Project List.	5,820,644
Expenditures	388,042,978

EXHIBIT "B"
City Projects

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

Project Category	Total Project Costs
Road Resurfacing/Paving	\$2,106,616
Transportation Improvements - 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
Public Safety - Including, in no particular order of priority: purchase of fully equipped patrol vehicles and radio communication equipment	\$349,435
TOTAL	\$4,656,051

**City of Brookhaven, GA
Special Purpose Local Option Sales Tax (SPLOST)
(2018-2023)**

Exhibit A - Six Year

2017-09-05

^a Project Title	^b Note	^c Recommended SPLOST Funding
Pavement Management	1	\$ 14,000,000
Existing Capital Asset Maintenance	2	7,078,569
Transportation Improvements	3	11,111,889
Public Safety Facilities & Equipment	4	15,000,000
	5	
Total		\$ 47,190,458

County Estimate Six-Year SPLOST \$ 47,190,458

Notes:

1. \$4M in 2018; \$2M annually 2019-2023
2. Limited to 15% of the SPLOST per State legislation

EXHIBIT "B"

CITY OF CHAMBLEE PROJECTS

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

CITY OF CLARKSTON 2017 SPLOST SUMMARY

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

	\$ 4,717,481	43.2%
20 Year Transportation Plan		
PATH Trail & Road Diet/Green Street Projects		
Intersection Improvements- Church St @ Glendale Rd		
Intersection Improvements- Northern Ave @ Mell Ave and Church St		
East Ponce de Leon/Church St Sidewalks		
Montreal Rd Pedestrian Improvements		
Market Street Sidewalks - from Rowland St to Market Crossing		
Bridge Rehabilitation on Casa Drive		
Replace Dam on Norman Rd Dam @ Clarkston Lake		

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

	\$ 6,202,053	56.8%
Milling & resurfacing Casa Drive from Mell Avenue to Dead End		
Milling & resurfacing Mell Ave from E. Ponce de Leon to Casa Drive		
Milling & resurfacing N. Decatur Rd to Erskine Rd		
Milling & resurfacing Market St to Dead End		
Milling & resurfacing Brockett Rd from US Hwy 78 off/on ramps to East		
Milling & resurfacing Market St to Church St		
Milling & resurfacing Carroll Park Drive		
Milling & resurfacing Vaughn St from Market St to Montreal Rd		
Road Diet East Ponce de Leon to Montreal (at South Fork Creek bridge crossing)		
PATH Trail & Road Diet/Green Street Projects		
City Streetscape Project		
Forty Oaks Forest Driveway Improvements		
Totals	\$ 10,919,534	100.0%

EXHIBIT B

City of Decatur Projects

Project Title	SPLOST Funding
Debt Service	
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
Transportation	
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

Doraville

September 7, 2017

EXHIBIT "B"
City Projects

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

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

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

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

EXHIBIT B
DUNWOODY 2017 SPLOST PROJECT LIST

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

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

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

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

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

DEKALB COUNTY 2017 SPLOST
CITY OF LITHONIA PROPOSED PROJECT LIST

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

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

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

O.C.G.A. Chpt 8 of Title 48 Qualifying Statute	Project Category	Recommended SPLOST Funding	% of Total
	Transportation		
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%
	Public Safety		
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%
	Parks/Capital Outlay		
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%
	Total	5,692,656	100.0%

EXHIBIT "B"

STONECREST CITY PROJECTS		
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 - Public Safety (Fire and Police Facilities and Services) - City Hall		\$7,161,000
Construction and Program Management	5	\$3,820,000
Stonecrest Estimated Six-Year SPLOST Total		\$47,760,000

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 April 1, 2024.