

A RESOLUTION OF THE DEKALB COUNTY, GEORGIA GOVERNING AUTHORITY FOR THE CONTINUED SUSPENSION OF THE HOMESTEAD OPTION SALES AND USE TAX AND LEVY OF THE EQUALIZED HOMESTEAD OPTION SALES AND USE TAX; TO REIMPOSE 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 REIMPOSITION OF SUCH SALES AND USE TAXES; APPROVE THE FORM OF BALLOT QUESTIONS 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 for the continued suspension of the homestead option sales and use tax authorized by O.C.G.A. § 48-8-102 (the “HOST”) and continued 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 reimposition within any special district with geographical boundaries that correspond with the geographical boundaries of a county in the State of Georgia of a one percent (1%) special purpose local option sales tax (hereinafter referred to as the “SPLOST”) for the purpose, inter alia, of financing and developing certain County and Municipal capital outlay projects which include those set forth herein; and

WHEREAS, pursuant to O.C.G.A. § 48-8-112, proceedings for the reimposition of the SPLOST shall be in the same manner as proceedings for the initial imposition of the SPLOST in 2017; and

WHEREAS, pursuant to O.C.G.A. § 48-8-109.1, *et seq.* the initial referendum election to determine whether to impose a SPLOST must be held in conjunction with the referendum election to approve an EHOST, and unless both sales and use taxes are approved, neither shall become effective; 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 continue to suspend HOST and to continue to impose an EHOST to apply 100% of the proceeds collected from the tax to reduce ad valorem property tax millage rates; and

WHEREAS, that it is further in the best interest of the County to impose a one percent (1%) SPLOST in a special district with a geographical boundary that corresponds with and is conterminous with the applicable geographical boundary of the County to raise approximately \$850 million over six (6) years for the purpose of funding and developing certain County and Municipal capital outlay projects, described in Exhibit A and Exhibit B, respectively, attached hereto (the “County SPLOST II Projects” and the “City SPLOST II Projects,” respectively, or collectively the “SPLOST II Projects”); and

WHEREAS, the Governing Authority mailed written notice (the “Notice”) to the Mayor and each City Council member 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 a referendum for the reimposition of the SPLOST, 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 such referendum by the election superintendent as set forth in O.C.G.A. § 48-8-111(b); 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 8 of Title 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 continuing to impose a County EHOST and reimpose the SPLOST are approved by the voters of the special district in the election hereinafter referred to, the continued imposition of a one percent (1%) equalized homestead option sales and use tax shall be authorized and continue to be 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 continuing to impose a County EHOST and reimpose the SPLOST are approved by the voters of the special district in the election hereinafter referred to, a special purpose local option sales and use tax shall be reimposed for the six-year term, purposes and costs as follows:
 1. In order to finance the cost of the SPLOST II Projects, a SPLOST at the rate 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 reimposed for a period of time not to exceed six (6) years for the purpose of raising approximately \$850 million.
3. Proceeds of such tax are to be used to fund the cost of the SPLOST II Projects. The SPLOST II Projects consist of "County SPLOST II Projects" and "City SPLOST II Projects." The County SPLOST II Projects, the City SPLOST II Projects, and the estimated costs thereof are set forth in Exhibit A, and Exhibit B, respectively, attached hereto and incorporated herein by this 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 SPLOST II 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 2023 Intergovernmental Agreement attached hereto as Exhibit C and incorporated herein by this reference.

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 SPLOST II Projects secured by the portion of the proceeds of the SPLOST received by the County, in a maximum aggregate principal amount not to exceed \$50 million. The proceeds of the County Debt, if issued, shall be used to pay a portion of the costs of the DeKalb County Projects (as set forth in the form of the ballot below), capitalized interest incident thereto 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 or rates 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 six percent (6%) per annum. The maximum 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>
2029	\$50 million

- 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 SPLOST II 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 SPLOST II Projects to the extent such projects have not been funded with County Debt proceeds.

2. Cities:

City of Avondale Estates:

- i. Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Avondale Estates** in the election herein referred to, the City is hereby authorized to issue its general obligation debt (the "Avondale Estates Debt") (in whole or in part and in one or more series), secured by the portion of the proceeds of such SPLOST payable to the City, in a maximum aggregate principal amount of up to \$4,000,000. The proceeds of the Avondale Estates Debt, if issued, shall be used to pay all or a portion of the Avondale Estates Projects as set forth in the form of the ballot below, the costs of issuing the Avondale Estates Debt and capitalized interest. The Avondale Estates Debt shall bear interest from the first day of the month during which the Avondale Estates Debt is to be issued or from such other date as may be designated by the City prior to the issuance of the Avondale Estates Debt, which rates shall not exceed seven percent (7%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the Governing Authority prior to the issuance of the Avondale Estates Debt. The maximum amount of principal to be paid in each year during the life of such Avondale Estates Debt shall be as follows:

Year	Amount
2025	\$590,000
2026	615,000
2027	650,000
2028	680,000
2029	715,000
2030	750,000

- ii. The proceeds of the Avondale Estates Debt shall be deposited by the City of Avondale Estates in separate funds or accounts. The SPLOST II proceeds received in any year pursuant to the imposition of such tax, shall first be used for paying debt service requirements on the Avondale Estates Debt for any such year before such proceeds are applied to any of the Avondale Estates Projects. Proceeds of the SPLOST II not required to be deposited in the separate fund in any year for the payment of principal and interest on the Avondale Estates Debt coming due in the current year shall be deposited

in a separate fund to be maintained by the City of Avondale Estates and applied towards funding the Avondale Estates projects to the extent such projects have not been funded with Avondale Estates Debt proceeds.

City of Brookhaven:

- i. Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Brookhaven** 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 \$50,000,000 pursuant to a resolution adopted by the City of Brookhaven on August 22, 2023. The proceeds of the Brookhaven Debt, if issued, shall be used to pay all or a portion of the City of Brookhaven SPLOST II Projects as set forth in the form of the ballot below, 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 six percent (6%) 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>
2025	\$7,170,000
2026	\$7,600,000
2027	\$8,055,000
2028	\$8,535,000
2029	\$9,050,000
2030	\$9,590,000

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

City of Clarkston:

- i. Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Clarkston** in the election herein referred to, the City is hereby authorized to issue its general obligation debt (the "Clarkston Debt") (in whole or in part and in one or more series), secured by the portion of the proceeds of such SPLOST payable to the City, in a maximum aggregate principal amount of up to \$12,000,000. The proceeds of the Clarkston Debt, if issued, shall be used to pay all or a portion of the Clarkston Projects as set forth in the form of the ballot below, 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 prior to the issuance of the Clarkston Debt, which rates shall not exceed seven percent (7%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the Governing Authority prior to the issuance of the Clarkston Debt. 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>
2025	\$1,765,000
2026	\$1,855,000
2027	\$1,945,000
2028	\$2,040,000
2029	\$2,145,000
2030	\$2,250,000

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

City of Decatur:

- i. Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Decatur** in the election herein referred to, the City of Decatur has authorized the issuance of its general obligation debt (the "Decatur Debt"), 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 \$10,000,000 pursuant to a resolution adopted by the City of Decatur on August 21, 2023. The proceeds of the Decatur Debt, if issued, shall be used to pay all or a portion of the City of Decatur SPLOST II Projects as set forth in the form of the ballot below, 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 seven percent (7%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the City of Decatur prior to the issuance of the Decatur Debt. The maximum amount of principal to be paid in each year during the life of such Decatur Debt shall be as follows:

Year	Amount
2025	\$1,470,000
2026	\$1,545,000
2027	\$1,620,000
2028	\$1,700,000
2029	\$1,790,000
2030	\$1,875,000

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

City of Dunwoody:

- i. Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Dunwoody** in the election herein referred to, the City is hereby authorized to issue its general obligation debt (the "Dunwoody Debt") (in whole or in part and in one or more series), secured by the portion of the proceeds of such SPLOST payable to the City, in a maximum aggregate principal amount of up to \$36,000,000. The proceeds of the Dunwoody Debt, if issued, shall be used to pay all or a portion of any of the Dunwoody Projects as set forth in the form of the ballot below, the costs of issuing the Dunwoody Debt and capitalized interest. The Dunwoody Debt shall bear interest from the first day of the month during which the Dunwoody Debt is to be issued or from such other date as may be designated by the City prior to the issuance of the Dunwoody Debt, which rates shall not exceed nine percent (9%) per annum. The actual rate

or rates shall be determined in a resolution to be adopted by the City Council prior to the issuance of the Dunwoody Debt. The maximum amount of principal to be paid in each year during the life of such Debt shall be as follows:

Year	Amount
2025	\$6,000,000
2026	\$6,000,000
2027	\$6,000,000
2028	\$6,000,000
2029	\$6,000,000
2030	\$6,000,000

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

City of Lithonia:

- i. Assuming that the reimposition of the SPLOST is approved by the voters of the County and in **Lithonia**, Georgia in the election herein referred to, Lithonia, Georgia has authorized the issuance of its general obligation debt (the "Lithonia Debt"), payable from the portion of the proceeds of such SPLOST payable to Lithonia, Georgia, in a maximum aggregate principal amount of up to \$2,130,000 pursuant to a resolution adopted by Lithonia, Georgia on September 5, 2023. The proceeds of the Lithonia Debt, if issued, shall be used to pay all or a portion of Lithonia SPLOST II Projects as set forth in the form of the ballot below, the costs of issuing the Lithonia Debt, and capitalized interest. The Lithonia Debt shall bear interest from the first day of the month during which the Lithonia Debt is to be issued or from such other date as may be designated by Lithonia, Georgia prior to the issuance of the Lithonia Debt, which rates shall not exceed seven percent (7%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by Lithonia, Georgia prior to the issuance of the Lithonia Debt. The maximum amount of principal to be paid in each year during the life of such Lithonia Debt shall be as follows:

<u>Year</u>	<u>Amount</u>
2025	\$320,000
2026	335,000
2027	350,000
2028	360,000
2029	375,000
2030	390,000

- ii. Part of the proceeds of the SPLOST received by Lithonia, Georgia will be used for payment of the Lithonia Debt, and the remaining proceeds of the SPLOST received by Lithonia, Georgia will be used to fund Lithonia SPLOST II Projects to the extent such projects have not been funded with proceeds of the Lithonia Debt.

City of Stonecrest:

- i. Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Stonecrest** in the election herein referred to, the City of Stonecrest has authorized the issuance of its general obligation debt (the “Stonecrest Debt”), payable from the portion of the proceeds of such SPLOST payable to the City of Stonecrest, in a maximum aggregate principal amount of up to \$40,690,000 pursuant to a resolution adopted by the City of Stonecrest on September 6, 2023. The proceeds of the Stonecrest Debt, if issued, shall be used to pay all or a portion of the City of Stonecrest SPLOST II Projects as set forth in the form of the ballot below, 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 seven percent (7%) 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:

<u>Year</u>	<u>Amount</u>
2025	\$6,140,000
2026	6,380,000
2027	6,635,000
2028	6,900,000
2029	7,175,000
2030	7,460,000

- ii. Part of the proceeds of the SPLOST received by the City of Stonecrest will be used for payment of the Stonecrest Debt, and the remaining proceeds of the SPLOST received by the City of Stonecrest will be used to fund the City

of Stonecrest SPLOST II Projects to the extent such projects have not been funded with proceeds of the Stonecrest Debt.

Any brochures, listings, or other advertisements issued by the Governing Authority of the County, the City of Avondale Estates, the City of Brookhaven, the City of Clarkston, the City of Decatur, the City of Dunwoody, Lithonia, Georgia, 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, 2023, for the purpose of submitting to all of the qualified voters of the County the questions set forth in paragraph 2 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.

() 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?
() NO	

() 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 \$850 million 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 accessibility to, improve energy sustainability to, furnish, and equip projects for (a) <i>public safety purposes</i> , to include fire stations, police facilities, courts, and an animal welfare facility; (b) <i>transportation purposes</i> , to include roads and streets, road and street repaving, sidewalks, bicycle paths/lanes, multi-use trails,
() NO	

mass transportation, and other road, street, and bridge purposes; (c) *multi-generational recreational purposes*, to include senior facilities, parks, libraries and related recreational facilities; and (d) *capital outlay projects owned or operated by DeKalb County*, to include physical and mental health facilities, and water, sewer, and/or stormwater facilities; and (2) pay expenses incident to accomplish all of the foregoing (collectively the “DeKalb County Projects”); **(B) AVONDALE ESTATES** projects to be funded from Avondale Estates’ share of the proceeds including (i) transportation, including, but not limited to, roads, streets, bridges, bicycle paths and sidewalks, and (ii) stormwater infrastructure; **(C) BROOKHAVEN** projects to be funded from Brookhaven’s share of the proceeds including (i) pavement management, (ii) transportation improvements, (iii) parks capital asset maintenance, (iv) public safety equipment and fleet; and (v) to pay expenses incident to accomplish all of the foregoing; **(D) CHAMBLEE** projects to be funded from Chamblee’s share of the proceeds including: transportation improvements, including roads, streets, bridges, sidewalks, transit oriented features, bicycle and pedestrian paths, intersection improvements, streetscapes, as well as payment of expenses incident to accomplish the foregoing; parks and recreation projects, including playgrounds, site development, renovations and new equipment; and police vehicles and related equipment, as well as payment of expenses incident to accomplishing the foregoing; **(E) CLARKSTON** projects to be funded from the City of Clarkston’s share of the proceeds including (i) transportation, including, but not limited to, road, street, bridges, sidewalks and bicycle paths, (ii) recreational facilities, (iii) City administrative building and (iv) public safety facilities; **(F) DECATUR** projects to be funded from the City of Decatur’s share of the proceeds including (a) transportation, including, but not limited to, roads, streets, bridges, bicycle paths and sidewalks and traffic calming improvements, (b) cultural facilities, (c) recreational facilities, including, but not limited to, the acquisition of land, (d) paying all or a portion of the purchase payments due under an Agreement of Sale, dated as of December 15, 2010, between the City of Decatur and the Urban Redevelopment Agency of the City of Decatur, for the acquisition of Public Works

	<p>Building B, (e) paying all or a portion of the purchase payments due under an Agreement of Sale, dated as of October 1, 2020, between the City of Decatur and the Urban Redevelopment Agency of the City of Decatur, for the acquisition of Fire Station #1, the Leveritt Public Works Building and the Decatur Recreation Center, and (f) paying all or a portion of the purchase payments due under an Agreement of Sale, dated as of May 1, 2013, as amended on October 1, 2020, between the City of Decatur and the Urban Redevelopment Agency of the City of Decatur, for the acquisition of the Beacon Municipal Complex and stormwater improvements, but not including the administrative facilities for the City Schools of Decatur; (G) DORAVILLE projects to be funded from the City of Doraville's share of the proceeds including: (1) 60% Pavement Management; (2) 15% Transportation Improvements (3) 15% Parks Capital Asset and Maintenance; and (4) 10% Public Safety Facilities, Equipment, and Fleet Replacement; (H) DUNWOODY projects to be funded from Dunwoody's share of the proceeds including (i) transportation, including, but not limited to, infrastructure preservation (road resurfacing, replacement and rehabilitation of bridges and drainage systems), pedestrian and bicycle path improvements (addition of sidewalks, streetscapes, bike lanes, and multi-use trails), congestion relief (intersection improvements, road widenings, traffic management, and signal upgrades), safety and operational improvements (addition/extension of turn lanes, elimination of sight distance problems and other safety concerns, as well as widened lanes and shoulders), (ii) public safety, (iii) parks, recreation and greenspace and (iv) repairs of capital projects; (I) LITHONIA projects to be funded from Lithonia's share of the proceeds including (a) transportation improvements such as roads, streets, bridges, bicycle paths and sidewalks; (b) infrastructure improvements; (c) capital outlay projects such as the improvement of land and structures; purchase of police cars and other major equipment; (d) facilities improvements such as recreational facilities and other government buildings; and (e) public safety purposes such as major equipment; and (f) public works purposes such as major equipment; (J) PINE LAKE projects to be funded from the City of Pine Lake's share of the proceeds including (a) roads, streets, bridges, bicycle paths and sidewalks and improvement of surface-water drainage</p>
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from roads, streets, bridges and sidewalks, and other stormwater capital outlay projects (b) recreational facilities including, but not limited to parks, lakes, dams, trails, and acquisition of land (c) public safety facility renovations and equipment, and (d) public works facility renovations; **(K) STONECREST** projects to be funded from the City of Stonecrest's share of the proceeds including (a) transportation improvements such as roads, streets, bridges, bicycle paths, sidewalks, and resurfacing; (b) new infrastructure such as government administration buildings and recreational buildings; (c) recreational facilities improvements such as parks; and (d) property acquisition; **(L) STONE MOUNTAIN** projects to be funded from the City of Stone Mountain's share of the proceeds including: (a) roads, streets, bridges, sidewalks, and paths; (b) improvement of surface-water drainage and other stormwater capital outlay projects; and (c) recreational facilities including, but not limited to parks, and trails. These projects may include land, facilities, equipment, vehicles and other capital costs related to such projects; and **(M) TUCKER** projects to be funded from the City of Tucker's share of the proceeds including (a) road improvement and repair, (b) expansion and improvements of trails, sidewalks, and bikeways, (c) parks capital outlay, and (d) stormwater infrastructure?

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 not to exceed \$50 million 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 AVONDALE ESTATES**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Avondale Estates in the principal amount not to exceed \$4,000,000 to pay all or a portion of any of the Avondale Estates' projects, the costs of issuing the debt and capitalized interest.

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

	<p>obligation debt of the City of Brookhaven in the principal amount not to exceed \$50,000,000 to pay all or a portion of the transportation improvements, paving management, parks capital asset maintenance, public safety equipment and fleet projects, the costs of issuing the debt and capitalized interest, and to pay expenses incident to accomplish all of the foregoing.</p> <p>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 \$12,000,000 to pay all or a portion of any of the City of Clarkston's projects, the costs of issuing the debt and capitalized interest.</p> <p>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 \$10,000,000 to pay all or a portion of the transportation, cultural and recreational projects, the costs of issuing the debt and capitalized interest.</p> <p>If imposition of the taxes is approved by a majority of the voters within the CITY OF DUNWOODY, such vote shall also constitute approval of the issuance of general obligation debt of the City of Dunwoody in the principal amount not to exceed \$36,000,000 to pay all or a portion of any of the Dunwoody projects, the costs of issuing the debt and capitalized interest.</p> <p>If imposition of the taxes is approved by the voters within LITHONIA, Georgia, such vote shall also constitute approval of the issuance of general obligation debt of Lithonia, Georgia, in the principal amount not to exceed \$2,130,000 for a portion of Lithonia's Projects, the costs of issuing the debt and capitalized interest.</p> <p>If imposition of the taxes is approved by the voters within the CITY OF STONECREST, 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 \$40,690,000 for a portion of the City of Stonecrest's Projects, the costs of issuing the debt and capitalized interest.</p>
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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 D and incorporated herein by this reference.
- 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 continued imposition of the EHOST and the reimposition of the SPLOST.

August 24, 2023

ADOPTED by the DeKalb County Board of Commissioners, this 24th day of August, 2023.


ROBERT PATRICK
Presiding Officer

APPROVED by the Chief Executive Officer of DeKalb County, this 31st day of August, 2023.


MICHAEL L. THURMOND
Chief Executive Officer

ATTEST:


BARBARA SANDERS-NORWOOD, CCC
Clerk

APPROVED AS TO FORM:

 TAP/UEP
VIVIANE H. ERNSTES
County Attorney

EXHIBIT A

County SPLOST II Project Categories

Project Categories and Estimated Budget Allocations (Proposed SPLOST II Referendum 6 YR Budget)

County Project List

Revenue **\$496,086,000**

DeKalb County's share of the SPLOST II Proceeds shall be used to plan, design, construct, demolish, add to, acquire, relocate, renovate, replace, repair, improve accessibility to, improve sustainability to, furnish and equip projects for:

A. Public Safety Purposes:	\$91,800,000
1. Fire Station(s)	\$55,150,000
2. Police Facilities (including Bobby Burgess Replacement)	\$19,050,000
3. Courts	\$9,100,000
4. Animal Welfare Facility	\$7,500,000
5. Detention Facility Planning	\$1,000,000
B. Transportation Purposes:	\$253,986,000
1. Roads and Streets (200 miles resurfacing) *	\$195,200,000
2. Sidewalks (25 miles) *	\$26,400,000
3. Bicycle Paths/Lanes/Multi-use Trails (15 miles) *	\$19,386,000
4. Bridges	\$11,000,000
5. Gateways and Streetscapes	\$2,000,000
C. Multi-Generational Recreation and Community Purposes:	\$83,750,000
1. Parks and Recreation Facilities	\$50,750,000
2. Multi-Generational Facility(ies)	\$20,750,000
3. Library(ies)	\$12,250,000
D. Capital Outlay Projects Owned or Operated by the County:	\$66,550,000
1. Water, Sewer and/or Stormwater Facility(ies)	\$30,800,000
2. Physical and Mental Health Facility(ies)	\$15,000,000
3. Intergovernmental Capital Outlay Projects	\$8,000,000
4. Commission District Discretionary Projects	\$7,000,000
5. Renewable Energy Project(s)	\$5,750,000

*All values are estimates.

EXHIBIT B

City SPLOST II Project Categories

EXHIBIT A

Avondale Estates

<u>Project*</u>	<u>Estimated Cost</u>
Transportation**	\$2,177,007
Stormwater Infrastructure**	\$2,177,007

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

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

8/17/2023

City of Brookhaven, GA

Exhibit A

Special Purpose Local Option Sales Tax (SPLOST II) (2024-2029/30)

The City of Brookhaven anticipates SPLOST II revenue collection to be between \$54,531,717 and \$68,618,243 depending on the time period of the legislation. The following categories identified comply with State Statute and will be appropriated annually through the City's budget process.

- Pavement Management
- Transportation Improvements
- Parks Capital Asset Maintenance
- Public Safety Equipment & Fleet

EXHIBIT "B"

CITY OF CHAMBLEE PROJECT LIST

PROJECT*	ESTIMATED COST**
Transportation Improvements	\$22,795,644.95
Parks and Recreation	\$8,767,555.75
Police Vehicles and Equipment	\$3,507,022.30

*The City may fund the City of Chamblee Projects in any order or priority that it deems appropriate.

**If a Project has been completed at a cost less than the estimated cost listed for that Project, the City may apply the remaining unexpended funds to any other Project.

EXHIBIT A

City of Clarkston

<u>Project*</u>	<u>Estimated Cost</u>
Transportation **	\$10,347,587
Recreational, Cultural and/or Historic Facilities**	\$3,449,196
City Administrative Building**	\$2,241,977
Public Safety**	\$1,207,218

* The City may fund the City of Clarkston's Projects in any order or priority that it may deem necessary or convenient.

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

EXHIBIT B -
CITY OF DECATUR

<u>Project*</u>	<u>Estimated Cost</u>
Transportation**	\$9,350,000
Culture**	\$4,185,000
Recreation**	\$4,972,369
Purchase Price of Public Works Building B	\$461,426
Purchase Price of Fire Station #1, the Leveritt Public Works Building and the Decatur Recreation Center	\$4,027,100
Purchase Price of the City's portion of the Beacon Municipal Complex	\$7,596,230

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

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

City of Doraville

60% Pavement Management

15% Transportation Improvements

15% Parks Capital Asset and Maintenance

10% Public Safety Facilities, Equipment, and Fleet Replacement

Dunwoody
EXHIBIT A

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

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

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

Exhibit B

City of Lithonia Project List

Project Categories and Estimated Budget Allocations (Proposed SPLOST II Referendum 6 YR Budget)

Revenue

\$3,069,920.00

The City of Lithonia's share of the SPLOST II Proceeds shall be used to plan, design, construct, demolish, add to, acquire, relocate, renovate, replace, repair, improve accessibility to, improve sustainability to, furnish and equip projects for:

Transportation Improvements	\$1,400,000.00
Infrastructure Improvements	\$800,000.00
Capital Outlays	\$184,000.00
Facilities Improvement	\$184,000.00
Public Safety/Public Works	\$500,000.00
Total	\$3,069,920.00

EXHIBIT B

<u>Project*</u>	<u>Estimate Cost</u>
Roads, Streets, Bridges and Stormwater **	\$ 367,401
Public Safety**	\$ 50,000
Recreation**	\$ 400,000
Public Works**	\$ 50,000

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

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

EXHIBIT B

City of Stonecrest Project List

Project Categories and Estimated Budget Allocations (Proposed SPLOST II Referendum 6 YR Budget)

Revenue

\$70,863,281

City of Stonecrest's share of the SPLOST II Proceeds shall be used to plan, design, construct, demolish, add to, acquire, relocate, renovate, replace, repair, improve accessibility to, improve sustainability to, furnish and equip projects for:

NO	PROJECT CATERGORY	APPROXIMATE ALLOCATION	NOTES
1	Street Paving/Resurfacing/ Transportation Improvement	\$41,334,550	1
2	Parks Improvement	\$11,805,800	2
3	Property Acquisition/ New Infrastructure	\$17,722,931	3
	Total	\$70,863,281	

Notes:

1. The annual street resurfacing list will be selected based on PCI numbers (lowest to highest) from the 2023 Street Evaluation, Includes intersection improvements, Traffic Studies, corridor studies, sidewalk improvement, trails, signal improvement, matching funds for Federal and State Grants.
2. Based on projects identified in the Park Master Plan and other new Park Improvements.
3. Parks properties, greenspace properties, property for new city buildings, New city buildings, building addition and renovation.
4. Based on DeKalb County projected total Revenue of \$141.7M per year and the City of Stonecrest distribution of approximately \$11.8M per year for six years.

EXHIBIT A

Projects*	Estimated Cost
Roads, streets, bridges, sidewalks, and paths **	\$ 3,000,000
Improvement of surface-water drainage and other stormwater capital outlay projects **	\$ 3,000,000
Recreational facilities including, but not limited to parks and trails **	\$ 1,747,084
TOTAL ESTIMATED ALLOCATION	\$ 7,747,084

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

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

ATTACHMENT II

CITY OF TUCKER SPLOST II IDENTIFIED PROJECTS AND ESTIMATED COST

<u>Project*</u>	<u>Estimated Cost</u>
Road Improvement and Repair**	\$20,231,879
Expansion and improvements of trails, sidewalks, and bikeways**	\$13,634,527
Parks Capital Outlay**	\$6,597,352
Stormwater Infrastructure**	\$3,518,588

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

** These project expenditures may include land, structures, facilities, equipment, vehicles and any other capital costs related to such projects such as would be properly chargeable to a capital asset account and as distinguished from current expenditures and ordinary maintenance expenses.

EXHIBIT C

2023 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 24th day of August, 2023 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 Special Purpose Local Option Sales Tax ("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, in 2017 the citizens of DeKalb County, Georgia voted to approve and imposed the first DeKalb County SPLOST ("SPLOST I"); and

WHEREAS, the County and the Municipalities entered into an intergovernmental agreement for SPLOST I, which was approved in substantially final form by each Municipality at various times in the fall of 2017 and by the County on September 26, 2017; and

WHEREAS, the authority to impose the tax authorized by SPLOST I is set to terminate on March 31, 2024, but the remaining provisions of the SPLOST I IGA remain in force and effect until such time as it expires as set forth in the SPLOST I IGA; and

WHEREAS, the County and the Municipalities believe it is in the best interests of DeKalb County and the Municipalities to reimpose a six year SPLOST pursuant to O.C.G.A. § 48-8-111 (hereinafter referred to as "SPLOST II") to fund capital outlay projects that significantly improve the health, safety, and welfare of all taxpayers and residents of DeKalb County and its Municipalities; and

WHEREAS, SPLOST II will not add an additional penny to the existing SPLOST I, but will be collected instead of SPLOST I which is set to expire on March 31, 2024; 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 issue a call for a Referendum on the issue of the imposition of SPLOST II and continued imposition of the Equalized Homestead Option Sales Tax (the "EHOST") in 2023; and

WHEREAS, O.C.G.A. § 48-8-110 et seq. (the "Act"), authorizes the levy of a one percent County SPLOST for the purpose of financing and developing 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, as is required by law, the County and Municipalities met as required by O.C.G.A. § 48-8-111(a) on the 18th day of August, 2023; 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 divide the SPLOST II proceeds between the County and the Municipalities; 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 project categories and/or projects, to be funded in whole or in part from County SPLOST II 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 II 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 2023, for the

purpose of submitting to the voters of the County for their approval, the question of whether or not a SPLOST II shall be imposed on all sales and uses within the special district coterminous with the applicable boundaries of DeKalb County for a period of six (6) years, commencing on the 1st day of April, 2024, to raise an estimated \$850 million to be used for funding and developing the projects specified in Exhibit A and Exhibit B; and

- (v) Each County project funded by SPLOST II 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 II 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 II 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 continued imposition of the EHOST and imposition of SPLOST II 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 continued imposition of the EHOST and imposition of SPLOST II 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 II 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 II, subject to approval in an election to be held on November 7, 2023, shall continue for a period of six (6) years with collections beginning on April 1, 2024 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 SPLOST II after the expiration of the SPLOST II; or

- (iii) The completion of all projects described in Exhibit A and Exhibit B or approved for development with SPLOST II proceeds hereafter.

Section 6. County SPLOST II Fund; Separate Accounts; No Commingling

- (A) A special fund or account shall be created by the County and designated as the 2023 DeKalb County Special Purpose Local Option Sales Tax Fund ("SPLOST II 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 II 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 2023 "*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 II proceeds received by each Municipality upon such terms and conditions as may be acceptable to the Municipality.
- (C) All SPLOST II proceeds shall be maintained by the County and each Municipality in the separate accounts or funds established pursuant to this Section. SPLOST II 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 II proceeds and accrued interest shall be placed in such funds or accounts.

Section 7. Procedure for Disbursement of SPLOST II Proceeds

- (A) Pursuant to O.C.G.A. § 48-8-115, proceeds of the SPLOST II shall be collected by the Revenue Commissioner and one percent (1%) of the amount of the SPLOST proceeds collected beginning April 1, 2024, or the date the Revenue Commissioner specifies as the collection start date, 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 II (the "SPLOST II proceeds") beginning April 1, 2024, or the date the Revenue Commissioner specifies as the collection start date, 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	0.512%
Brookhaven	8.069%
Chamblee	4.124%
Clarkston	2.028%
Decatur	3.590%
Doraville	1.427%
Dunwoody	7.038%
Lithonia	0.361%
Pine Lake	0.102%
Stonecrest	8.333%
Stone Mountain	0.911%
Tucker	5.172%
Unincorporated-DeKalb	58.333%

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 II 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 II 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.

- (E) The County shall work cooperatively with Avondale Estates, Lithonia, Pine Lake, and Stone Mountain to construct specified capital outlay projects that benefit the infrastructure of these Municipalities and the County.

Section 8. Expenses

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

Section 9. Audits

During the term of this Agreement, the distribution and use of all SPLOST II proceeds deposited in the SPLOST II Fund and each Municipal SPLOST II 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 II 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:

Patrick Bryant
City Manager
21 N. Avondale Plz.
Avondale Estates, GA 30002

With a copy to:

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

City of Brookhaven:

Christian Sigman
City Manager
4362 Peachtree Road
Brookhaven, GA 30319

With copy to:

Jeremy Berry
Chilivis Grubman
1834 Independence Square
Atlanta, GA 30338

City of Clarkston:

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:

Chris Eldridge
City Manager
3725 Park Avenue
Doraville, GA 30340-1197

With copy to:

Cecil McLendon, Esq.
3600 Dallas Highway, Suite 230-172
Marietta, GA 30064

City of Chamblee:

Jon Walker
City Manager
3518 Broad Street
Chamblee, GA 30341-2398

With copy to:

Keri Ware
Wilson, Morton & Downs LLC
125 Clairmont Avenue, Ste. 420
Decatur, GA 30030

City of Decatur:

Andrea Arnold
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:

Kenneth R. Bernard, Jr.
8470 Price Avenue
Douglasville, GA 30134

City of Lithonia:

Donald Dejarnette
City Administrator
6920 Main Street
Lithonia, GA 30058

With copy to:

Winston A. Denmark, Esq.
Fincher Denmark LLC
100 Hartsfield Centre, Suite #400
Atlanta, GA 30354

City of Stone Mountain:

Darnetta Tyus
City Manager
875 Main Street
Stone Mountain, GA 30083

With copy to:

Jeffrey M. Strickland
Jarrard & Davis, LLP
222 Webb Street
Cumming, GA 30040

City of Tucker:

Tami Hanlin
City Manager
1975 Lakeside Parkway, Suite 350
Tucker, GA 30084

With copy to:

Ted Baggett
Pereira, Kirby, Kinsinger & Nguyen, LLP
690 Longleaf Drive
Lawrenceville, GA 30046

City of Pine Lake:

ChaQuias Miller-Thornton
City Manager
P.O. Box 1325
Pine Lake, GA 30072

With copy to:

Susan Moore
2367 North Decatur Road
Decatur, GA 30033

City of Stonecrest:

Gia Scruggs
City Manager
3120 Stonecrest Blvd.
Stonecrest, GA 30038

With copy to:

Winston A. Denmark
Fincher Denmark LLC
100 Hartsfield Centre, Suite #400
Atlanta, GA 30354

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 SPLOST II. 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 II proceeds. 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 II 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.

August 24, 2023

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:



ZACHARY L. WILLIAMS
Chief Operating Officer

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

 *12/2/23*

VIVIANE H. ERNSTES
County Attorney

August 24, 2023

CITY OF AVONDALE ESTATES
GEORGIA



Mayor

Attest:




Municipal Clerk

APPROVED AS TO SUBSTANCE:



City Manager

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



City Attorney

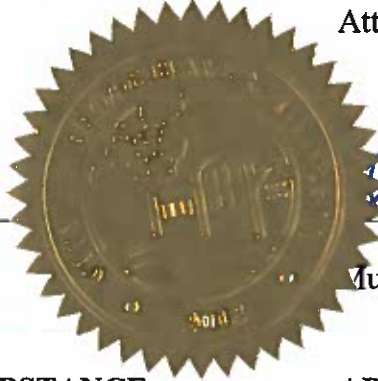
September 6, 2023

CITY OF BROOKHAVEN, GEORGIA

Attest:



Mayor



Municipal Clerk

APPROVED AS TO SUBSTANCE:



City Manager

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



City Attorney

August 24, 2023

CITY OF CHAMBLEE, GEORGIA

Attest:

Brian M. [Signature]

Mayor



[Signature]

Municipal Clerk

APPROVED AS TO SUBSTANCE:

[Signature]

City Manager

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

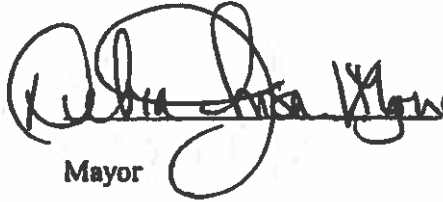
[Signature]

City Attorney

August 24, 2023

CITY OF CLARKSTON, GEORGIA

Attest:


 (SEAL)
Mayor


Municipal Clerk

APPROVED AS TO SUBSTANCE:


City Manager

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


City Attorney

August 24, 2023

CITY OF DECATUR, GEORGIA

Attest:

Patricia M. Smith (SEAL)

Mayor

Meredith Roman

Municipal Clerk

APPROVED AS TO SUBSTANCE:

Andrew Arnold

City Manager

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

Ben A. Dor

City Attorney



August 24, 2023

CITY OF DORAVILLE, GEORGIA

Attest:



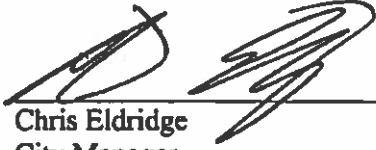
Joseph Gierman
Mayor





Emmie Niethammer
Municipal Clerk

APPROVED AS TO SUBSTANCE:



Chris Eldridge
City Manager

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



Cecil McLendon
City Attorney

August 24, 2023

CITY OF DUNWOODY, GEORGIA

Attest:

Jim P. Detert (SEAL)

Mayor

Jessica Hymas
Deputy Clerk
~~Municipal Clerk~~

APPROVED AS TO SUBSTANCE:

[Signature]

City Manager

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

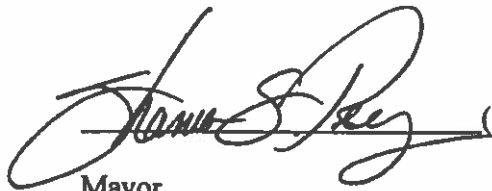
[Signature]

City Attorney

August 24, 2023

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

Wanda Hamner

Mayor



APPROVED AS TO SUBSTANCE:

Wanda Hamner

City Manager

Attest:

Cheryl J. Hester

Municipal Clerk

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

Susan D. Moore

City Attorney

August 24, 2023

CITY OF STONECREST, GEORGIA

Attest:

 (SEAL)

Mayor



Municipal Clerk

APPROVED AS TO SUBSTANCE:

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





City Manager



City Attorney

August 24, 2023

**CITY OF STONE MOUNTAIN,
GEORGIA**


Mayor



Attest: 
Municipal Clerk

APPROVED AS TO SUBSTANCE:

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


City Manager


City Attorney

August 24, 2023

CITY OF TUCKER, GEORGIA

Attest:



Mayor





Municipal Clerk

APPROVED AS TO SUBSTANCE

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



City Manager



City Attorney

August 24, 2023

EXHIBIT "A"
County Projects

Project Categories and Estimated Budget Allocations (Proposed SPLOST II Referendum 6 YR Budget)

County Project List

Revenue **\$496,086,000**

DeKalb County's share of the SPLOST II Proceeds shall be used to plan, design, construct, demolish, add to, acquire, relocate, renovate, replace, repair, improve accessibility to, improve sustainability to, furnish and equip projects for:

A. Public Safety Purposes:	\$91,800,000
1. Fire Station(s)	\$55,150,000
2. Police Facilities (including Bobby Burgess Replacement)	\$19,050,000
3. Courts	\$9,100,000
4. Animal Welfare Facility	\$7,500,000
5. Detention Facility Planning	\$1,000,000
B. Transportation Purposes:	\$253,986,000
1. Roads and Streets (200 miles resurfacing) *	\$195,200,000
2. Sidewalks (25 miles) *	\$26,400,000
3. Bicycle Paths/Lanes/Multi-use Trails (15 miles) *	\$19,386,000
4. Bridges	\$11,000,000
5. Gateways and Streetscapes	\$2,000,000
C. Multi-Generational Recreation and Community Purposes:	\$83,750,000
1. Parks and Recreation Facilities	\$50,750,000
2. Multi-Generational Facility(ies)	\$20,750,000
3. Library(ies)	\$12,250,000
D. Capital Outlay Projects Owned or Operated by the County:	\$66,550,000
1. Water, Sewer and/or Stormwater Facility(ies)	\$30,800,000
2. Physical and Mental Health Facility(ies)	\$15,000,000
3. Intergovernmental Capital Outlay Projects	\$8,000,000
4. Commission District Discretionary Projects	\$7,000,000
5. Renewable Energy Project(s)	\$5,750,000

*All values are estimates.

August 24, 2023

EXHIBIT "B"
City Projects

EXHIBIT A

Avondale Estates

<u>Project*</u>	<u>Estimated Cost</u>
Transportation**	\$2,177,007
Stormwater Infrastructure**	\$2,177,007

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

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

8/17/2023

City of Brookhaven, GA

Exhibit A

Special Purpose Local Option Sales Tax (SPLOST II) (2024-2029/30)

The City of Brookhaven anticipates SPLOST II revenue collection to be between \$54,531,717 and \$68,618,243 depending on the time period of the legislation. The following categories identified comply with State Statute and will be appropriated annually through the City's budget process.

- Pavement Management
- Transportation Improvements
- Parks Capital Asset Maintenance
- Public Safety Equipment & Fleet

EXHIBIT "B"

CITY OF CHAMBLEE PROJECT LIST

PROJECT*	ESTIMATED COST**
Transportation Improvements	\$22,795,644.95
Parks and Recreation	\$8,767,555.75
Police Vehicles and Equipment	\$3,507,022.30

*The City may fund the City of Chamblee Projects in any order or priority that it deems appropriate.

**If a Project has been completed at a cost less than the estimated cost listed for that Project, the City may apply the remaining unexpended funds to any other Project.

EXHIBIT A

City of Clarkston

<u>Project*</u>	<u>Estimated Cost</u>
Transportation **	\$10,347,587
Recreational, Cultural and/or Historic Facilities**	\$3,449,196
City Administrative Building**	\$2,241,977
Public Safety**	\$1,207,218

* The City may fund the City of Clarkston's Projects in any order or priority that it may deem necessary or convenient.

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

EXHIBIT B -
CITY OF DECATUR

<u>Project*</u>	<u>Estimated Cost</u>
Transportation**	\$9,350,000
Culture**	\$4,185,000
Recreation**	\$4,972,369
Purchase Price of Public Works Building B	\$461,426
Purchase Price of Fire Station #1, the Leveritt Public Works Building and the Decatur Recreation Center	\$4,027,100
Purchase Price of the City's portion of the Beacon Municipal Complex	\$7,596,230

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

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

City of Doraville

60% Pavement Management

15% Transportation Improvements

15% Parks Capital Asset and Maintenance

**10% Public Safety Facilities, Equipment, and Fleet
Replacement**

Dunwoody
EXHIBIT A

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

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

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

Exhibit B

City of Lithonia Project List

Project Categories and Estimated Budget Allocations (Proposed SPLOST II Referendum 6 YR Budget)

Revenue

\$3,069,920.00

The City of Lithonia's share of the SPLOST II Proceeds shall be used to plan, design, construct, demolish, add to, acquire, relocate, renovate, replace, repair, improve accessibility to, improve sustainability to, furnish and equip projects for:

Transportation Improvements	\$1,400,000.00
Infrastructure Improvements	\$800,000.00
Capital Outlays	\$184,000.00
Facilities Improvement	\$184,000.00
Public Safety/Public Works	\$500,000.00
Total	\$3,069,920.00

EXHIBIT B

Project*	Estimate Cost
Roads, Streets, Bridges and Stormwater **	\$ 367,401
Public Safety**	\$ 50,000
Recreation**	\$ 400,000
Public Works**	\$ 50,000

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

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

EXHIBIT B

City of Stonecrest Project List

Project Categories and Estimated Budget Allocations (Proposed SPLOST II Referendum 6 YR Budget)

Revenue

\$70,863,281

City of Stonecrest's share of the SPLOST II Proceeds shall be used to plan, design, construct, demolish, add to, acquire, relocate, renovate, replace, repair, improve accessibility to, improve sustainability to, furnish and equip projects for:

NO	PROJECT CATERGORY	APPROXIMATE ALLOCATION	NOTES
1	Street Paving/Resurfacing/ Transportation Improvement	\$41,334,550	1
2	Parks Improvement	\$11,805,800	2
3	Property Acquisition/ New Infrastructure	\$17,722,931	3
	Total	\$70,863,281	

Notes:

1. The annual street resurfacing list will be selected based on PCI numbers (lowest to highest) from the 2023 Street Evaluation, Includes intersection improvements, Traffic Studies, corridor studies, sidewalk improvement, trails, signal improvement, matching funds for Federal and State Grants.
2. Based on projects identified in the Park Master Plan and other new Park Improvements.
3. Parks properties, greenspace properties, property for new city buildings, New city buildings, building addition and renovation.
4. Based on DeKalb County projected total Revenue of \$141.7M per year and the City of Stonecrest distribution of approximately \$11.8M per year for six years.

EXHIBIT A

Projects*	Estimated Cost
Roads, streets, bridges, sidewalks, and paths **	\$ 3,000,000
Improvement of surface-water drainage and other stormwater capital outlay projects **	\$ 3,000,000
Recreational facilities including, but not limited to parks and trails **	\$ 1,747,084
TOTAL ESTIMATED ALLOCATION	\$ 7,747,084

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

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

ATTACHMENT II

CITY OF TUCKER SPLOST II IDENTIFIED PROJECTS AND ESTIMTED COST

<u>Project*</u>	<u>Estimated Cost</u>
Road Improvement and Repair**	\$20,231,879
Expansion and improvements of trails, sidewalks, and bikeways**	\$13,634,527
Parks Capital Outlay**	\$6,597,352
Stormwater Infrastructure**	\$3,518,588

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

** These project expenditures may include land, structures, facilities, equipment, vehicles and any other capital costs related to such projects such as would be properly chargeable to a capital asset account and as distinguished from current expenditures and ordinary maintenance expenses.

EXHIBIT "C"

**2023 SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX
CERTIFICATE OF DISTRIBUTION
UNDER EQUALIZED HOMESTEAD OPTION SALES TAX**

TO: State Revenue Commissioner

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

City of Avondale Estates, Georgia shall receive 0.512%
City of Brookhaven, Georgia shall receive 8.069%
City of Chamblee, Georgia shall receive 4.124%
City of Clarkston, Georgia shall receive 2.028%
City of Decatur, Georgia shall receive 3.590%
City of Doraville, Georgia shall receive 1.427%
City of Dunwoody, Georgia shall receive 7.038%
City of Lithonia, Georgia shall receive 0.361%
City of Pine Lake, Georgia shall receive 0.102%
City of Stonecrest, Georgia shall receive 8.333%
City of Stone Mountain, Georgia shall receive 0.911%
City of Tucker, Georgia shall receive 5.172%
County of DeKalb, Georgia shall receive 58.333%

This certificate shall continue in effect until March 31, 2030.

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.

August 24, 2023

Executed on behalf of the governing authorities of the county and municipalities located wholly within the special district of DeKalb County, this 24th day of August 2023.

MAYOR, CITY OF AVONDALE ESTATES

MAYOR, CITY OF BROOKHAVEN

MAYOR, CITY OF CHAMBLEE

MAYOR, CITY OF CLARKSTON

MAYOR, CITY OF DECATUR

MAYOR, CITY OF DORAVILLE

MAYOR, CITY OF DUNWOODY

MAYOR, CITY OF LITHONIA

August 24, 2023

MAYOR, CITY OF PINE LAKE

MAYOR, CITY OF STONE MOUNTAIN

MAYOR, CITY OF STONECREST

MAYOR, CITY OF TUCKER

A handwritten signature in blue ink, appearing to be 'Frank', is written over a horizontal line.

**CHIEF EXECUTIVE OFFICER
DEKALB COUNTY, GEORGIA**

August 24, 2023

Executed on behalf of the governing authorities of the county and municipalities located wholly within the special district of DeKalb County, this 31st day of Aug. 20 .



MAYOR, CITY OF AVONDALE ESTATES

MAYOR, CITY OF BROOKHAVEN

MAYOR, CITY OF CHAMBLEE

MAYOR, CITY OF CLARKSTON

MAYOR, CITY OF DECATUR

MAYOR, CITY OF DORAVILLE

MAYOR, CITY OF DUNWOODY

MAYOR, CITY OF LITHONIA

August 24, 2023

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

MAYOR, CITY OF AVONDALE ESTATES

John East / *BY JTS WITH APPROVAL PERMISSION*
MAYOR, CITY OF BROOKHAVEN

MAYOR, CITY OF CHAMBLEE

MAYOR, CITY OF CLARKSTON

MAYOR, CITY OF DECATUR

MAYOR, CITY OF DORAVILLE

MAYOR, CITY OF DUNWOODY

MAYOR, CITY OF LITHONIA

August 24, 2023

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

MAYOR, CITY OF AVONDALE ESTATES

MAYOR, CITY OF BROOKHAVEN



MAYOR, CITY OF CHAMBLEE

MAYOR, CITY OF CLARKSTON

MAYOR, CITY OF DECATUR

MAYOR, CITY OF DORAVILLE

MAYOR, CITY OF DUNWOODY

MAYOR, CITY OF LITHONIA

August 24, 2023

Executed on behalf of the governing authorities of the county and municipalities located wholly within the special district of DeKalb County, this 5th day of September 2023.

MAYOR, CITY OF AVONDALE ESTATES

MAYOR, CITY OF BROOKHAVEN

MAYOR, CITY OF CHAMBLEE



MAYOR, CITY OF CLARKSTON

MAYOR, CITY OF DECATUR

MAYOR, CITY OF DORAVILLE

MAYOR, CITY OF DUNWOODY

MAYOR, CITY OF LITHONIA

August 24, 2023

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

MAYOR, CITY OF AVONDALE ESTATES

MAYOR, CITY OF BROOKHAVEN

MAYOR, CITY OF CHAMBLEE

MAYOR, CITY OF CLARKSTON

Patricia M. Barnett

MAYOR, CITY OF DECATUR

MAYOR, CITY OF DORAVILLE

MAYOR, CITY OF DUNWOODY

MAYOR, CITY OF LITHONIA

August 24, 2023

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

MAYOR, CITY OF AVONDALE ESTATES

MAYOR, CITY OF BROOKHAVEN

MAYOR, CITY OF CHAMBLEE

MAYOR, CITY OF CLARKSTON

MAYOR, CITY OF DECATUR



MAYOR, CITY OF DORAVILLE

MAYOR, CITY OF DUNWOODY

MAYOR, CITY OF LITHONIA

Executed on behalf of the governing authorities of the county and municipalities located wholly within the special district of DeKalb County, this 28th day of August 2023.

MAYOR, CITY OF AVONDALE ESTATES

MAYOR, CITY OF BROOKHAVEN

MAYOR, CITY OF CHAMBLEE

MAYOR, CITY OF CLARKSTON

MAYOR, CITY OF DECATUR

MAYOR, CITY OF DORAVILLE


MAYOR, CITY OF DUNWOODY

MAYOR, CITY OF LITHONIA

August 24, 2023

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

MAYOR, CITY OF AVONDALE ESTATES

MAYOR, CITY OF BROOKHAVEN

MAYOR, CITY OF CHAMBLEE

MAYOR, CITY OF CLARKSTON

MAYOR, CITY OF DECATUR

MAYOR, CITY OF DORAVILLE

MAYOR, CITY OF DUNWOODY



MAYOR, CITY OF LITHONIA



MAYOR, CITY OF PINE LAKE

MAYOR, CITY OF STONE MOUNTAIN

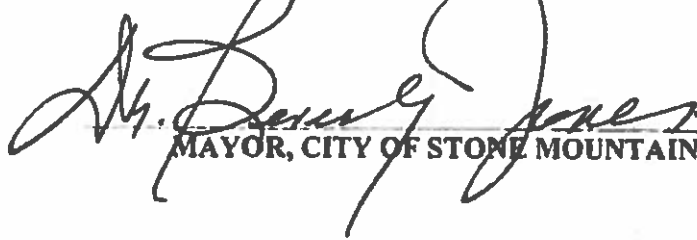
MAYOR, CITY OF STONECREST

MAYOR, CITY OF TUCKER

**CHIEF EXECUTIVE OFFICER
DEKALB COUNTY, GEORGIA**

August 24, 2023

MAYOR, CITY OF PINE LAKE



Mr. Larry Jones

MAYOR, CITY OF STONE MOUNTAIN

MAYOR, CITY OF STONECREST

MAYOR, CITY OF TUCKER

CHIEF EXECUTIVE OFFICER
DEKALB COUNTY, GEORGIA

August 24, 2023

MAYOR, CITY OF PINE LAKE

MAYOR, CITY OF STONE MOUNTAIN

A handwritten signature in blue ink, appearing to read "Doug Caldwell", is written over a horizontal line.

MAYOR, CITY OF STONECREST

MAYOR, CITY OF TUCKER

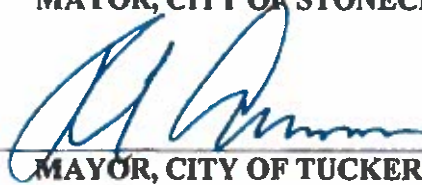
**CHIEF EXECUTIVE OFFICER
DEKALB COUNTY, GEORGIA**

August 24, 2023

MAYOR, CITY OF PINE LAKE

MAYOR, CITY OF STONE MOUNTAIN

MAYOR, CITY OF STONECREST

A handwritten signature in blue ink, appearing to be "A. Brown", is written over a horizontal line.

MAYOR, CITY OF TUCKER

**CHIEF EXECUTIVE OFFICER
DEKALB COUNTY, GEORGIA**

EXHIBIT D

Notice of Election

NOTICE OF ELECTION

TO THE QUALIFIED VOTERS OF DEKALB COUNTY, GEORGIA

NOTICE IS HEREBY GIVEN that on the 7th day of November 2023, 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") shall continue to be levied and the regular homestead option sales and use tax remain 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 reimposed 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 \$850 million for the purpose of funding certain County and Municipal capital outlay projects as set forth in the form of the ballot below.

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** secured by the portion of the proceeds of the SPLOST received by the County, in a maximum aggregate principal amount not to exceed \$50 million (the "County Debt"). The proceeds of the County Debt, if issued, shall be used to pay a portion of the costs of the DeKalb County Projects (as set forth in the form of the ballot below), capitalized interest incident thereto 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 or rates 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 six percent (6%) per annum. The maximum 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>
2029	\$50 million

Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Avondale Estates** in the election herein referred to, the City is hereby authorized to issue its general obligation debt (the "Avondale Estates Debt") (in whole or in part and in one or more series), secured by the portion of the proceeds of such SPLOST payable to the City, in a maximum aggregate principal amount of up to \$4,000,000. The proceeds of the Avondale Estates Debt, if issued, shall be used to pay all or a portion of the Avondale Estates Projects as set forth in the form of the ballot below, the costs of issuing the Avondale Estates Debt and capitalized interest. The Avondale Estates Debt shall bear interest from the first day of the month during which the Avondale Estates Debt is to be issued or from such other date as may be designated by the City prior to the issuance of the Avondale Estates Debt, which rates shall not exceed seven percent (7%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the Governing Authority prior to the issuance of the Avondale Estates Debt. The maximum amount of principal to be paid in each year during the life of such Avondale Estates Debt shall be as follows:

<u>Year</u>	<u>Amount</u>
2025	\$590,000
2026	\$615,000
2027	\$650,000
2028	\$680,000
2029	\$715,000
2030	\$750,000

Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Brookhaven** 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 \$50,000,000 pursuant to a resolution adopted by the City of Brookhaven on August 22, 2023. The proceeds of the Brookhaven Debt, if issued, shall be used to pay all or a portion of the City of Brookhaven SPLOST II Projects as set forth in the form of the ballot below, 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 six percent (6%) 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>
2025	\$7,170,000
2026	\$7,600,000
2027	\$8,055,000
2028	\$8,535,000
2029	\$9,050,000
2030	\$9,590,000

Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Clarkston** in the election herein referred to, the City is hereby authorized to issue its general obligation debt (the “Clarkston Debt”) (in whole or in part and in one or more series), secured by the portion of the proceeds of such SPLOST payable to the City, in a maximum aggregate principal amount of up to \$12,000,000. The proceeds of the Clarkston Debt, if issued, shall be used to pay all or a portion of the Clarkston Projects as set forth in the form of the ballot below, 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 prior to the issuance of the Clarkston Debt, which rates shall not exceed seven percent (7%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the Governing Authority prior to the issuance of the Clarkston Debt. 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>
2025	\$1,765,000
2026	\$1,855,000
2027	\$1,945,000
2028	\$2,040,000
2029	\$2,145,000
2030	\$2,250,000

Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Decatur** in the election herein referred to, the City of Decatur has authorized the issuance of its general obligation debt (the "Decatur Debt"), 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 \$10,000,000 pursuant to a resolution adopted by the City of Decatur on August 21, 2023. The proceeds of the Decatur Debt, if issued, shall be used to pay all or a portion of the City of Decatur SPLOST II Projects as set forth in the form of the ballot below, 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 seven percent (7%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the City of Decatur prior to the issuance of the Decatur Debt. 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>
2025	\$1,470,000
2026	\$1,545,000
2027	\$1,620,000
2028	\$1,700,000
2029	\$1,790,000
2030	\$1,875,000

Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Dunwoody** in the election herein referred to, the City is hereby authorized to issue its general obligation debt (the "Dunwoody Debt") (in whole or in part and in one or more series), secured by the portion of the proceeds of such SPLOST payable to the City, in a maximum aggregate principal amount of up to \$36,000,000. The proceeds of the Dunwoody Debt, if issued, shall be used to pay all or a portion of any of the Dunwoody Projects as set forth in the form of the ballot below, the costs of issuing the Dunwoody Debt and capitalized interest. The Dunwoody Debt shall bear interest from the first day of the month during which the Dunwoody Debt is to be issued or from such other date as may be designated by the City prior to the issuance of the Dunwoody Debt, which rates shall not exceed nine percent (9%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by the City Council prior to the issuance of the Dunwoody Debt. The maximum amount of principal to be paid in each year during the life of such Debt shall be as follows:

Year	Amount
2025	\$6,000,000
2026	\$6,000,000
2027	\$6,000,000
2028	\$6,000,000
2029	\$6,000,000
2030	\$6,000,000

Assuming that the reimposition of the SPLOST is approved by the voters of the County and in **Lithonia**, Georgia in the election herein referred to, Lithonia, Georgia has authorized the issuance of its general obligation debt (the “Lithonia Debt”), payable from the portion of the proceeds of such SPLOST payable to Lithonia, Georgia, in a maximum aggregate principal amount of up to \$2,130,000 pursuant to a resolution adopted by Lithonia, Georgia on September 5, 2023. The proceeds of the Lithonia Debt, if issued, shall be used to pay all or a portion of Lithonia SPLOST II Projects as set forth in the form of the ballot below, the costs of issuing the Lithonia Debt, and capitalized interest. The Lithonia Debt shall bear interest from the first day of the month during which the Lithonia Debt is to be issued or from such other date as may be designated by Lithonia, Georgia prior to the issuance of the Lithonia Debt, which rates shall not exceed seven percent (7%) per annum. The actual rate or rates shall be determined in a resolution to be adopted by Lithonia, Georgia prior to the issuance of the Lithonia Debt. The maximum amount of principal to be paid in each year during the life of such Lithonia Debt shall be as follows:

Year	Amount
2025	\$320,000
2026	\$335,000
2027	\$350,000
2028	\$360,000
2029	\$375,000
2030	\$390,000

Assuming that the reimposition of the SPLOST is approved by the voters of the County and in the **City of Stonecrest** in the election herein referred to, the City of Stonecrest has authorized the issuance of its general obligation debt (the “Stonecrest Debt”), payable from the portion of the proceeds of such SPLOST payable to the City of Stonecrest, in a maximum aggregate principal amount of up to \$40,690,000 pursuant to a resolution adopted by the City of Stonecrest on September 6, 2023. The proceeds of the Stonecrest Debt, if issued, shall be used to pay all or a portion of the City of Stonecrest SPLOST II Projects as set forth in the form of the ballot below, 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 seven percent (7%) 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:

<u>Year</u>	<u>Amount</u>
2025	\$6,140,000
2026	6,380,000
2027	6,635,000
2028	6,900,000
2029	7,175,000
2030	7,460,000

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.

() 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?
() NO	

() 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 \$850 million 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 accessibility to, improve energy sustainability to, furnish, and equip projects for (a) <i>public safety purposes</i> , to include fire stations, police facilities, courts, and an animal welfare facility; (b) <i>transportation purposes</i> , to include roads and streets, road and street repaving, sidewalks, bicycle paths/lanes, multi-use trails, mass transportation, and other road, street, and bridge purposes; (c) <i>multi-generational recreational purposes</i> , to include senior facilities, parks, libraries and related recreational facilities; and (d) <i>capital outlay projects owned or operated by DeKalb County</i> , to include physical and mental health facilities, and water, sewer, and/or stormwater facilities; and (2) pay expenses incident to accomplish all of the foregoing (collectively the "DeKalb County Projects"); (B) AVONDALE ESTATES projects to be funded from Avondale Estates'
() NO	

	<p>share of the proceeds including (i) transportation, including, but not limited to, roads, streets, bridges, bicycle paths and sidewalks, and (ii) stormwater infrastructure; (C) BROOKHAVEN projects to be funded from Brookhaven's share of the proceeds including (i) pavement management, (ii) transportation improvements, (iii) parks capital asset maintenance, (iv) public safety equipment and fleet; and (v) to pay expenses incident to accomplish all of the foregoing; (D) CHAMBLEE projects to be funded from Chamblee's share of the proceeds including: transportation improvements, including roads, streets, bridges, sidewalks, transit oriented features, bicycle and pedestrian paths, intersection improvements, streetscapes, as well as payment of expenses incident to accomplish the foregoing; parks and recreation projects, including playgrounds, site development, renovations and new equipment; and police vehicles and related equipment, as well as payment of expenses incident to accomplishing the foregoing; (E) CLARKSTON projects to be funded from the City of Clarkston's share of the proceeds including (i) transportation, including, but not limited to, road, street, bridges, sidewalks and bicycle paths, (ii) recreational facilities, (iii) City administrative building and (iv) public safety facilities; (F) DECATUR projects to be funded from the City of Decatur's share of the proceeds including (a) transportation, including, but not limited to, roads, streets, bridges, bicycle paths and sidewalks and traffic calming improvements, (b) cultural facilities, (c) recreational facilities, including, but not limited to, the acquisition of land, (d) paying all or a portion of the purchase payments due under an Agreement of Sale, dated as of December 15, 2010, between the City of Decatur and the Urban Redevelopment Agency of the City of Decatur, for the acquisition of Public Works Building B, (e) paying all or a portion of the purchase payments due under an Agreement of Sale, dated as of October 1, 2020, between the City of Decatur and the Urban Redevelopment Agency of the City of Decatur, for the acquisition of Fire Station #1, the Leveritt Public Works Building and the Decatur Recreation Center, and (f) paying all or a portion of the purchase payments due under an Agreement of Sale, dated as of May 1, 2013, as amended on October 1, 2020, between the City of Decatur and the Urban Redevelopment Agency of the</p>
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	<p>City of Decatur, for the acquisition of the Beacon Municipal Complex and stormwater improvements, but not including the administrative facilities for the City Schools of Decatur; (G) DORAVILLE projects to be funded from the City of Doraville's share of the proceeds including: (1) 60% Pavement Management; (2) 15% Transportation Improvements (3) 15% Parks Capital Asset and Maintenance; and (4) 10% Public Safety Facilities, Equipment, and Fleet Replacement; (H) DUNWOODY projects to be funded from Dunwoody's share of the proceeds including (i) transportation, including, but not limited to, infrastructure preservation (road resurfacing, replacement and rehabilitation of bridges and drainage systems), pedestrian and bicycle path improvements (addition of sidewalks, streetscapes, bike lanes, and multi-use trails), congestion relief (intersection improvements, road widenings, traffic management, and signal upgrades), safety and operational improvements (addition/extension of turn lanes, elimination of sight distance problems and other safety concerns, as well as widened lanes and shoulders), (ii) public safety, (iii) parks, recreation and greenspace and (iv) repairs of capital projects; (I) LITHONIA projects to be funded from Lithonia's share of the proceeds including (a) transportation improvements such as roads, streets, bridges, bicycle paths and sidewalks; (b) infrastructure improvements; (c) capital outlay projects such as the improvement of land and structures; purchase of police cars and other major equipment; (d) facilities improvements such as recreational facilities and other government buildings; and (e) public safety purposes such as major equipment; and (f) public works purposes such as major equipment; (J) PINE LAKE projects to be funded from the City of Pine Lake's share of the proceeds including (a) roads, streets, bridges, bicycle paths and sidewalks and improvement of surface-water drainage from roads, streets, bridges and sidewalks, and other stormwater capital outlay projects (b) recreational facilities including, but not limited to parks, lakes, dams, trails, and acquisition of land (c) public safety facility renovations and equipment, and (d) public works facility renovations; (K) STONECREST projects to be funded from the City of Stonecrest's share of the proceeds including (a) transportation improvements such as roads, streets, bridges, bicycle paths, sidewalks, and resurfacing; (b) new infrastructure such as government</p>
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administration buildings and recreational buildings; (c) recreational facilities improvements such as parks; and (d) property acquisition; **(L) STONE MOUNTAIN** projects to be funded from the City of Stone Mountain's share of the proceeds including: (a) roads, streets, bridges, sidewalks, and paths; (b) improvement of surface-water drainage and other stormwater capital outlay projects; and (c) recreational facilities including, but not limited to parks, and trails. These projects may include land, facilities, equipment, vehicles and other capital costs related to such projects; and **(M) TUCKER** projects to be funded from the City of Tucker's share of the proceeds including (a) road improvement and repair, (b) expansion and improvements of trails, sidewalks, and bikeways, (c) parks capital outlay, and (d) stormwater infrastructure?

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 not to exceed \$50 million 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 AVONDALE ESTATES**, such vote shall also constitute approval of the issuance of general obligation debt of the City of Avondale Estates in the principal amount not to exceed \$4,000,000 to pay all or a portion of any of the Avondale Estates' projects, the costs of issuing the debt and capitalized interest.

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 \$50,000,000 to pay all or a portion of the transportation improvements, paving management, parks capital asset maintenance, public safety equipment and fleet projects, the costs of issuing the debt and capitalized interest, and to pay expenses incident to accomplish all of the foregoing.

If imposition of the taxes is approved by a majority of the voters within the **CITY OF CLARKSTON**, such vote

	<p>shall also constitute approval of the issuance of general obligation debt of the City of Clarkston in the principal amount not to exceed \$12,000,000 to pay all or a portion of any of the City of Clarkston's projects, the costs of issuing the debt and capitalized interest.</p> <p>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 \$10,000,000 to pay all or a portion of the transportation, cultural and recreational projects, the costs of issuing the debt and capitalized interest.</p> <p>If imposition of the taxes is approved by a majority of the voters within the CITY OF DUNWOODY, such vote shall also constitute approval of the issuance of general obligation debt of the City of Dunwoody in the principal amount not to exceed \$36,000,000 to pay all or a portion of any of the Dunwoody projects, the costs of issuing the debt and capitalized interest.</p> <p>If imposition of the taxes is approved by the voters within LITHONIA, Georgia, such vote shall also constitute approval of the issuance of general obligation debt of Lithonia, Georgia, in the principal amount not to exceed \$2,130,000 for a portion of Lithonia's Projects, the costs of issuing the debt and capitalized interest.</p> <p>If imposition of the taxes is approved by the voters within the CITY OF STONECREST, 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 \$40,690,000 for a portion of the City of Stonecrest's Projects, the costs of issuing the debt and capitalized interest.</p>
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Any brochures, listings or other advertisements issued by the governing authority of the issuer of the debt or by any other person, firm, corporation or association with the knowledge and consent of the governing authority, shall be deemed to be a statement of intention of the governing authority concerning the use of the proceeds of the debt, and such statement of intention shall be binding upon the governing authority in the expenditure of such debt or interest received from such debt to the extent provided in Section 36-82-1 of the Official Code of Georgia Annotated.

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, 2023. The referendum will be held in all the regular polling precincts and election districts of DeKalb County, Georgia. The polls will open at 7 AM and close at 7 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.

This 28th day of September 2023

Keisha L. Smith, Executive Director
For: The DeKalb County Board of Registration and Elections