

CITY OF CLARKSTON

CLARKSTON CITY COUNCIL MEETING

ITEM NO: F5

HEARING TYPE:
Council Meeting

BUSINESS AGENDA / MINUTES

ACTION TYPE:
Resolution

MEETING DATE: July 5, 2016

SUBJECT: Approve an Intergovernmental Agreement with DeKalb County and All DeKalb Municipalities for the Use and Distribution of Proceeds from the One Percent Special Purpose Local Option Sales Tax and the Attached SPLOST Project List

DEPARTMENT: Administration

PUBLIC HEARING: YES NO

ATTACHMENT: YES NO
Pages: 26

INFORMATION CONTACT: Keith Barker
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PURPOSE:

To approve an Intergovernmental Agreement with DeKalb County and all DeKalb Municipalities for the use and distribution of proceeds from the one percent special purpose local option sales tax and the attached SPLOST Project List.

NEED/ IMPACT:

A Special Purpose Local Option Sales Tax, or SPLOST, is an optional countywide one percent sales and use tax that is used by counties and qualified local governments in Georgia to fund capital projects. Capital projects can include the construction or repair of roads and bridges including sidewalks or bicycle paths; parks and recreational facilities; the construction or repair of libraries; and the construction and repair of government facilities, among other improvements. A SPLOST is implemented after the local government calls a local referendum and the referendum is passed by the voters.

The SPLOST is collected from the sale of items within the County that are subject to the State of Georgia sales use tax. The revenue can only be used for the specific capital outlay projects as approved in the referendum by the voters.

The purpose of the IGA is to allow the SPLOST to be extended from five (5) years to six (6) years and to provide the cities with a mechanism to more accurately account for population figures beyond the 2010 decennial census data.

In addition to the IGA, DeKalb County has requested that all municipalities submit a list of SPLOST projects and funding amounts for inclusion in the referendum to be held on November 8, 2016. The Budget & Finance Committee met on June 21, 2016 and voted to recommend the attached SPLOST Project List.

If the referendum is passed, collections will commence on April 1, 2017.

RECOMMENDATIONS:

Staff recommends the City Council approve the attached Intergovernmental Agreement with DeKalb County and all DeKalb Municipalities for the use and distribution of proceeds from the one percent special purpose local option sales tax and the attached SPLOST Project List has approved by the Budget & Finance Committee.