

**CITY OF PINE LAKE, GEORGIA
REGULAR SESSION AGENDA
COUNCIL CHAMBERS
AUGUST 29, 2023 @ 7:00PM
459 PINE DRIVE, PINE LAKE, GA 30072**

NOTE: All attendees are reminded to silence cellular phones and other devices that may cause interruption of the session proceedings.

**Call to Order
Announcements/Communication**

Adoption of Agenda of the Day

Adoption of the Minutes

- Regular Meeting – August 8, 2023

Public Comments – 3 minutes each please

Old Business

1. Updates from City Departments and Committees Regarding Lake Area Health and Maintenance and the Moratorium that began on 07/15/2023. SEED Presentation/Report

New Business

1. Resolution R-14-2023 – FY 2023 Budget Amendment
2. Resolution R-15-2023 - A Resolution to Agree with DeKalb County to Continue Suspension of HOST and to Continue Levy of EHOST; To Agree with DeKalb County to Continue a One Percent SPLOST; To Specify Purposes for Which the Proceeds of Such Taxes are to Be Used By the City; To Agree to Have DeKalb County Request the Board of Elections or the Election Superintendent to Call an Election of the Voters of DeKalb County to Approve the Continuation of Such Sales and Use Taxes; To Approve the City's Portion of the Form of Ballots to Used in Said Elections; and for Other Purposes.
3. Resolution R-16-2023 - A Resolution Authorizing An Intergovernmental Agreement with DeKalb County Relating to the Continuation of a One Percent Sales and Use Tax Within DeKalb County
4. Employee Group Health Insurance Renewal - Effective Term to begin 10/01/2023 Recommend plans and authorization of Mayor to sign the necessary documents to provide employee group health benefits.
5. Resolution R-17-2023 – Employee Group Health Benefits Plan Provide terms for plan administration.

REPORTS AND OTHER BUSINESS

- **Public Comments – 3 minutes each please**
- **Staff and Committee Reports**
 - Administration and Public Works
 - Public Safety
- **Reports/Comments**
 - Mayor
 - City Council
- **Information for “The Pine Lake News” eblast.**

Adjournment

**MAYOR
MELANIE HAMMET**

COUNCIL MEMBERS

Jean Bordeaux, Mayor pro tem
Tracey Brantley
Nivea Castro
Brandy Hall
Augusta Woods

ADMINISTRATIVE STAFF

ChaQuias Miller-Thornton
City Manager

Sarai Y’Hudah-Green
Chief of Police

Missye Varner
Administrative Coordinator

Susan Moore
City Attorney

CITY OF PINE LAKE
425 ALLGOOD ROAD
P.O. BOX 1325
PINE LAKE, GA 30072

404-999-4901

www.pinelakgega.net

**CITY OF PINE LAKE
COUNCIL MEETING ACTION AGENDA
August 8, 2023 at 7:00 PM
Council Chambers
459 Pine Drive, Pine Lake, GA**

Call to Order Mayor Pro tem Jean Bordeaux called the Regular Session to order at 7:00pm.

Present: Mayor Pro tem Bordeaux, Council Members Tracey Brantley, Brandy Hall, and Augusta Woods. Also present were City Manager ChaQuias Miller-Thornton, Administrative Coordinator Missye Varner, Assistant City Clerk Ned Dagenhard, and Chief of Police Sarai Y'Hudah-Green. Mayor Melanie Hammet, Council Member Nivea Castro and City Attorney Susan Moore were not in attendance.

Announcements

There were no announcements.

Adoption of Agenda of the Day

Mayor Pro tem Bordeaux amended the agenda to place staff reports before the second public comments section. Council Member Hall motioned to adopt the amended agenda; seconded by Council Member Woods; and the motion passed unanimously.

Adoption of the Minutes

- Regular Meeting – July 25, 2023

Council Member Woods motioned to adopt the minutes for Regular Meeting of July 25, 2023; seconded by Council Member Brantley, and the motion passed unanimously.

Public Comment – 3 minutes each please

Copies of the Public Comments are on file in City Hall for reviewing. Please email missyevernar@pinelakega.net to request a copy, or call (404) 999-4931 to schedule an appointment to review the copy on file.

Old Business

There was no "Old Business".

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New Business

**1. Swearing in of Officer to the Pine Lake Reserve Officer Program-
Officer Craig Wright**

Police Chief Y’Hudah-Green introduced new Public Safety Officer Craig Wright to the Council. Mayor Pro tem Bordeaux then administered the oath of office for Reserve Officer Craig Wright.

**2. City Sponsorship of Pine Lakefest 2023 – Requestor, Kathie. deNobriga,
President, Pine Lakefest Inc.**

Requestor Kathie deNobriga was not in attendance and Lakefest representative and Pine Lake resident Holly Mitchell presented in Ms. deNobriga’s stead. City Manager Miller-Thornton expressed that all factors would remain equal in reference to the city government’s allotment for Pine Lakefest (compared to Pine Lakefest 2022), except for the newly introduced fee waiver for use of public space and land. Ms. Miller-Thornton provided a city sponsorship value comparison between the terms of the 2022 and the 2023 Council Member Woods motioned to approve \$500 for City Sponsorship of Pine Lakefest 2023; seconded by Council member Brantley, and the motion passed unanimously.

**3. Donation of Repairs to the Pine Lake Tennis Courts – Private Entity,
Donor and Pine Lake Association of Involved Neighbors, Conduit**

Calvin Burgamy, PLAIN Chair presented the request for Donation of Repairs to the Pine Lake Tennis Courts – Private Entity, Donor and Pine Lake Association of Involved Neighbors, Conduit to include pickleball. City Manager Thornton asked if the donor is wanting to donate repairs towards the specific use for tennis/pickleball or if the donor would be amenable to donating repairs towards multi-purpose use of the space. Current use of the tennis court area is a generic, multi-purpose recreation area for adults, children, and pets. PLAIN presented that an alternative to dog park use is establishing a dog park at the lot across from the Police Department building. Reasons were given for why the lot across from the Police Department may not be a viable option for dog park activities. Councilmember Hall made mention of a park presently located on North Decatur Road just outside of Pine Lake, as a meantime-recommended alternative. Mr. Burgamy will report back to the council a list of contractors and quotations for the tennis court repairs to include fencing repairs. The donor involved has offered a range of \$8-12,000 for the rehabilitation/renovation of the tennis court space to include resurfacing and striping of the court and potentially replacement/repair of fencing. Additionally, City Manager Miller-Thornton added that if PLAIN would

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COUNCIL MEETING ACTION AGENDA
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potentially oversee the project, the Administration and City Attorney would need to closely monitor any changes to city asset functionality, and to ensure that any proposed contracts entered into would provide the necessary warranties to the city. Council Member Woods motioned to approve donations of repairs to the tennis courts for tennis and pickleball use; seconded by Council Member Brantley, and the motion passed unanimously.

4. Rental Agreement – Pride Lake Gayla Event – August 26, 2023 – PLAIN Sponsor

Thomas Torrent, Chair of Pride Lake, requested approval of a rental agreement for the 2023 Pride Lake “Gayla,” which will take place on August 26th (see eBlast for details). The event will host a silent auction, as well as dinner and libations. The “queer of the year” award will be presented, and attendees can enjoy a showing of the movie *The Bird Cage*. The event serves as a fundraiser for the 2023 Pride Lake Event to be held in September and donations are requested in the amounts of \$35 (in advance) and \$50 (at the door) for attendance to the Gayla. Council Member Hall motioned to approve the Rental Agreement – Pride Lake Gayla Event – August 26, 2023 – PLAIN Sponsor; seconded by Council Member Brantley, and the motion passed unanimously.

REPORTS AND OTHER BUSINESS

ChaQuias Miller- Thornton — City Manager (Director of Administration, Courts and Public Works)

Please refer to [the link](#) to access the City Manager’s report dated August 8, 2023. The City Manager reports are on file at City Hall for reviewing. Please email missyeverner@pinelakega.net to request a copy or call (404) 999-4931 to schedule an appointment to review the copy on file.

Chief Sarai Y'Hudah-Green — Chief of Police, Public Safety

Please refer to [the link](#) to access the Police/Public Safety report dated August 8, 2023. The Police/Public Safety reports are on file at City Hall for reviewing. Please email missyeverner@pinelakega.net to request a copy or call (404) 999-4931 to schedule an appointment to review the copy on file.

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Reports/Comments

City Council

Councilmember Hall referenced the ongoing process of SEED collecting data points related to the efficacy of the temporary fishing moratorium and expressed anticipation for the August 29th report referencing the subjects of lake and wildlife health.

Public Comment – 3 minutes each please

Copies of the Public Comments are on file in City Hall for reviewing. Please email missyeverner@pinelakega.net to request a copy, or call (404) 999-4931 to schedule an appointment to review the copy on file.

Information for “The Pine Lake News” eblast

Upcoming events:

August Brunch with The Lounge: PLAIN will combine with Pine Lake Lounge in August for a Second Saturday Musical Brunch on August 12th, 11:30-2:30, music starts at noon. \$10 is a suggested donation for the musicians (Ian Hunter Rowland and Preston Woodruff). On the menu for sale ala carte: quiche, croissants, fruit and libations.

Fund Raiser for PrideLake: The PrideLake Gayla will be August 26th, from 6-9 pm. Prepaid donations are \$35, which includes salad, dinner (with a vegan option), beer, wine, soda, water. Seats are limited to 50 due to space and prep needs, so order soon! For more info pridelake@gmail.com or find us at the August 12th Brunch with The Lounge where we will have an information table setup.

Other news:

Call for Volunteer Beach Monitors: Our current beach monitor, Kemarkus is heading off to college. We thank him for his watchful eye and wish him well in his new endeavors. The city has thus far been unable to re-fill this position. If you would be willing to take a shift and sit in the “big chair” please sign up [HERE](#). Shifts are 3-6 and 6-9 on Fri, Sat, Sun beginning the weekend of 8/19 and ending the weekend of 9/23.

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Qualifying For Elected Office: If you are interested in running for one of the three 2024 open seats (2 council seats; Mayor) please contact City Hall. The qualifying period is August 21 - 23, 2023; City Hall; 8:30am-4:30pm. Forms will be available at City Hall beginning Monday, July 31, 2023. Each of the open seats is for a four-year term.

Ongoing:

Pine Lake City Council Meetings are held the second and last Tuesday of each month at 7:00 PM in the Council Chamber / Courthouse at the corner of Forest and Pine.

Food Assistance Available to Pine Lake Neighbors: PLAIN's Neighbor to Neighbor (N2N) program assists Pine Lake neighbors in need. If you or someone you know is food insecure or needs other assistance, please call 404 491-0774 and leave a message. A volunteer will call back to discuss needs and help available. All contacts are kept confidential.

Adjournment

Council Member Brantley motioned for adjournment at 8:05pm; Council Member Hall seconded, and the motion passed unanimously.

Ned Dagenhard
Assistant City Clerk



Memo

DATE: August 28, 2023
TO: Mayor and City Council
FROM: ChaQuias Thornton, City Administrator
RE: FY2023 Budget Amendment_Revised

Please see the attached FY2023 Budget Amendment (Resolution 14-2023), as proposed. The following amendments are presented to account for actual and estimated expenditures as encumbered and/or expected to be encumbered for the 2023 fiscal year.

General Fund Revenue		<u>Increase</u>	<u>Decrease</u>
311100	Current Year Taxes	51,849	
311100	Current Year Taxes	24,280	
322100	Building Permits	9,000	
	Fund Balance Allocation		24,280
	Fund Balance Allocation		9,000

Total General Fund Revenue **51,849**

Administration		<u>Increase</u>	<u>Decrease</u>
521241	Permitting and Inspections	9,000	
	Increase is based on the value of permits and inspections performed and billed by 3 rd party contractor.		

Court		<u>Increase</u>	<u>Decrease</u>
521240	Judges Fees	4,200	
	Budget was adopted in Dec 2022 at \$1,150 per month for Chief Judge services. Contract was approved in Jan 2023 at \$1,500 per month.		
521290	Other Professional Services	4,200	
	YTD Expenditure increase for contractual services entered into with Retired Court Clerk LLC for training/TAC and court clerk services. Additional offset will be presented when payroll is reconciled to date.		

512400	Computers	1,000	
	New computer and upgrades for court clerk position. Original budget was \$2,000.		

Police		<u>Increase</u>	<u>Decrease</u>
511200	Regular - Full-time		4,381
512200	FICA Contributions		271
512300	Medicare Contributions		65
512400	Retirement		219
521290	Other- Professional Services	15,985	
	Non-placement of PD Administrative FT hybrid Position (Admin/Court/PD) Jan-Jun 2023.		

Contract established to perform PD
Admin/Terminal Agency Coordinator services
through Dec 2023.

Public Works

522210	Equipment Repair and Maintenance Reduction in expense estimated for FY2023. No Expense incurred to date.	2,000
522240	Grounds Maintenance	3,000
524000	Contract Labor Due to non-placement of full-time PW position since late May of 2023, contract and 3 rd party provision of services have been engaged for grounds maintenance and public lands upkeep. Original budget for Grounds Maintenance was \$2,500. Original budget for Contract Labor was \$10,000. Contract labor also includes costs for 3 rd party tree removal services.	10,000
531150	Signs Signs and sign equipment have been purchased for the replacement of street, required zoning and other misc. signs around the city. Original budget amount was \$1,000. \$2,600 has been encumbered to date.	3,000

Recreation

522230	Building Repairs and Maintenance Necessary repairs have been identified for recreation facilities (i.e. window pane and exterior board repairs/ replacement at Clubhouse; plumbing repairs at Beach House).	3,000
531404	Custodial Supplies Additional liners are necessary to accommodate new and larger sized trash receptacles for the lake and park areas, etc. Original budget was \$400 and \$585 has been expended to date.	1,100
531150	Signs Estimated for new signage around lake and park areas. Original budget was \$500 and \$453 has been expended to date.	1,500
531700	Other Supplies Purchase of new trash receptacles for the lake and park areas.	7,000

Total General Fund Expenses

\$51,849

The proposed budget amendment presents an overall increase in revenue of \$85,129 (non including changes in fund balance allocation), and a total net increase in expenditures of \$58,785. The total net increase in expenditures is offset by an equivalent amount of decrease in general fund allocation needed to balance the FY2022 budget. The decrease in fund balance allocation is \$33,280. Therefore, the amendment presents a return to General Fund Reserve Fund Balance of \$33,280.

ARPA Fund

The proposed amendment allocates \$48,418 to FY2023 expenses approved prior to August 2023 by Council action. \$19,481 is approved for Financial Services Software (InCode Tyler Technologies) and \$28,937 was approved for engineering, survey, and construction administration of the inner berm bridges (Clark Patterson Lee). The \$48,418 is assigned from the portion of ARPA funds(\$140,785) that were designated by Council as revenue recovery funds and can therefore be expenses for any general fund related activity.

Page three (3) of the proposed resolution reverses previous allocation of general fund reserve to the capital projects fund for approved engineering, survey, and construction administration of the inner berm bridges. Originally, the revenue recovery funds designated from ARPA funds (\$140,785) were going to be transferred to the General Fund. However, to provide for an adequate accounting of the funds from receipt to expenditure, the Administration has opted to account for all \$281,570 of the revenue dollars and any associated expenditures in the ARPA (special revenue) account.

Please let me know if you should have any questions/concerns regarding the information provided within this correspondence.

Thank you,
CMThornton

RESOLUTION #R-14-2023 - Minor Revision

A Resolution of the Mayor and City Council of Pine Lake, Georgia

WHEREAS, the FY2023 local budget for the City of Pine Lake, Georgia was adopted in December 13, 2022; and

WHEREAS, it is necessary to amend such budget now;

THEREFORE, be is resolved by the Mayor and City Council of the City of Pine Lake, Georgia, that the following amendment to the general fund budget be made this _____ day of _____, 2023.

GENERAL FUND REVENUES					
		LINE ITEM DESCRIPTION	Increase	Decrease	
	311100	Current Year Taxes	51,849.00		
	311100	Current Year Taxes	24,280.00		
	322100	Building Permits	9,000.00		
		Fund Balance Allocation		24,280.00	
		Fund Balance Allocation		9,000.00	
			85,129.00	33,280.00	51,849.00
GENERAL FUND EXPENDITURES					
		LINE ITEM DESCRIPTION			
ADMINISTRATION					
	521241	Permitting and Inspections	9,000.00		
COURT					
	521240	Judges Fees	0.00		
	521290	Other Professional Services	4,200.00		
	542400	Computers	1,000.00		
POLICE					
	511200	Reg Full-Time		4,381.00	
	512200	FICA		271.00	
	512300	Medicare		65.00	
	512400	Retirement		219.00	
	521290	Other Professional Services	15,985.00		
PUBLIC WORKS					
	522210	Equipment Repair and Maintenance		2,000.00	
	522240	Grounds Maintenance	3,000.00		
	524000	Contract Labor	10,000.00		
	531150	Signs	3,000.00		
RECREATION					
	522230	Building Repairs and Maintenance	3,000.00		
	531404	Custodial Supplies	1,100.00		
	531150	Signs	1,500.00		
	531700	Other Supplies	7,000.00		
			58,785.00	6,936.00	51,849.00
		Sum Total			-

General Fund Balance - FY2023 Allocations

46,786 Original Budget Allocation
 11,382 Increase due to calculating error (Amt of Local Maintenance Improvement Grant)
 1,500 Increase (1,000 for MAPS, \$500 for SEED)
 1,821 Increase for GIRMA premium actual)
(24,280) Decrease (Ad Valorem Actual/Budget - Based on Collections Rate)

37,209 Total Fund Balance Allocated to Balance Budget FY2023

ARPA					
		LINE ITEM DESCRIPTION	Increase	Decrease	
	611006	Special Revenue Fund Balance - General Expenses	48,418.00		
		Special Revenue Fund Balance - Dam Project			
			48,418.00	0.00	48,418.00
Expenditures					
		LINE ITEM DESCRIPTION			
	521290	Other Professional Services	19,481.00		
			28,937.00		
	541200	Site Improvements			
			48,418.00	0.00	48,418.00
			Sum Total Rev/Exp		-

ARPA	General	Dam Project	
Beginning Fund Balance - General	140,785	140,785	
Assigned	48,418	-	
Ending Fund Balance	92,367	140,785	233,152

Melanie Hammet
 Mayor

ChaQuias M. Thornton
 City Manager/Acting City Clerk

Reverse

GENERAL FUND REVENUES					
		LINE ITEM DESCRIPTION	Increase	Decrease	
	311100	Transfer to Capital Projects Fund	28,937.00		
	311100	Fund Balance Allocation		28,937.00	
			28,937.00	28,937.00	-
CAPITAL PROJECTS REVENUES					
		LINE ITEM DESCRIPTION	Increase	Decrease	
	611006	Transfer from General Fund		28,937.00	
			0.00	28,937.00	(28,937.00)
CAPITAL PROJECTS EXPENDITURES					
		LINE ITEM DESCRIPTION			
	521290	Other Professional Services		28,937.00	
	541200	Site Improvements			
			0.00	28,937.00	(28,937.00)
			Sum Total Rev/Exp		-

Melanie Hammet
Mayor

ChaQuias M. Thornton
City Manager/Acting City Clerk

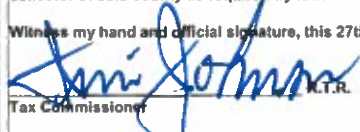
Adjusted Budget to Actual Digest (Certified) 2023						
Description	7/27/2023					
Taxable Real Property	44,953,050					
Exempt Veterans	0					
Exempt Widows of Veterans	0					
Exempt Seniors	0					
Appeals Differential Value	-					
Real Property Digest	44,953,050					
Taxable Public Utility	425,474					
Taxable Motor Vehicle	89,640					
Taxable Personal Property Value	439,455					
Estimated Adjustments	-					
Adjusted Value	439,455					

Estimated Taxable RE Digest
Taxable Public Utility
Taxable Motor Vehicle
Taxable PP Value
Estimated Adjustments
Adjusted Value - Gross Digest

RE Property Rev over/under Budget

Rev As Billed 16.481 mils	Revenue at Collection Rate	Budget
740,871	689,010	595,819
7,012	3,000	3,000
1,477	1,477	2,000
7,243	7,154	7,000
(16,906)	(16,693)	51,849
739,696	683,948	659,668
80,028	24,280	

CONSOLIDATION AND EVALUATION OF DIGEST 2023

COUNTY NAME: DeKalb				COUNTY NO: 44				Sheet # 46 - CITY OF PINE LAKE (74, 74A)				Total Parcel Count: 452			
RESIDENTIAL				FOREST LAND CONSERVATION USE				EXEMPT PROPERTY				SUMMARY			
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE
R1	328		32,335,535	J3	0	0.00	0	E0	0		0	Residential Real	388	85.15	39,879,208
R3	388	85.15	7,543,673	J4	0	0.00	0	E1	24		392,252	Residential Personal	0		0
R4	0	0.00	0	J5	0	0.00	0	E2	10		276,200	Residential Total	388	85.15	39,879,208
R5	0	0.00	0	J6	0	0	0	E3	0		0	Residential Trans.	0	0.00	0
R6	0		0	FLPA FAIR MARKET ASMT				E4	0		0	Historic	0	0.00	0
R9	0	0.00	0	Code	Count	Acres	40% Value	E5	0		0	Agricultural Real	0	0.00	0
RA	0		0	F3	0	0.00	0	E6	0		0	Agricultural Personal	0		0
RB	0		0	F4	0	0.00	0	E7	0		0	Agricultural Total	0	0.00	0
RF	0		0	F5	0	0.00	0	E8	0		0	Preferential	0	0.00	0
RI	0		0	F6	0	0	0	E9	0		0	Conservation Use	0	0.00	0
RZ	0		0	Total	0	0	0	TOTAL	34		668,452	Environmentally Sen	0	0.00	0
RESIDENTIAL TRANSITIONAL				ENVIRONMENTALLY SENSITIVE				HOMESTEAD & PROPERTY EXEMPTIONS				Commercial Real	27	19.72	4,914,802
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	M&O AMOUNT	BOND AMOUNT	Commercial Personal	24		439,455
T1	0		0	W3	0	0.00	0	S1	0	0	0	Commercial Total	51	19.72	5,354,257
T3	0	0.00	0	W4	0	0.00	0	SC	0	0	0	Industrial Real	3	0.60	159,040
T4	0	0.00	0	W5	0	0.00	0	S3	0	0	0	Industrial Personal	0		0
HISTORIC				COMMERCIAL				S4	0	0	0	Industrial Total	3	0.60	159,040
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	S5	0	0	0	Forest Lnd Con Use	0	0.00	0
H1	0		0	C1	23		3,347,005	SD	0	0	0	Brownfield Property	0	0.00	0
H3	0	0.00	0	C3	27	19.72	1,567,797	SS	0	0	0	Qualified Timberland	0	0.00	0
AGRICULTURAL				INDUSTRIAL				SE	0	0	0	Real Total	418	105.47	44,953,050
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	SG	0	0	0	Personal Total	24		439,455
A1	0		0	C4	0	0.00	0	S6	0	0	0	Digest Total	442	105.47	45,392,505
A3	0	0.00	0	C5	0	0.00	0	S8	0	0	0	Public Utility	4	0.00	425,474
A4	0	0.00	0	C9	0	0.00	0	S9	0	0	0	Motor Vehicle	80		89,640
A5	0	0.00	0	CA	0		0	SF	0	0	0	Mobile Home			0
A6	0		0	CB	0		0	SA	0	0	0	Timber - 100%	0	0.00	0
A9	0	0.00	0	CF	15		301,338	SB	0	0	0	Heavy Duty Equip.			0
AA	0		0	CI	9		138,117	SP	9	9,795	9,795	Gross Digest Total	526	105.47	45,907,619
AB	0		0	CP	0		0	SH	0	0	0	Exemptions-Bonds			9,795
AF	0		0	CZ	0		0	ST	0	0	0	Net Bond Digest			45,897,824
AI	0		0	PREFERENTIAL				SV	0	0	0	Gross Digest Total	526	105.47	45,907,619
AZ	0		0	Code	Count	Acres	40% Value	SX	0	0	0	Exemptions-M & O			1,017,795
P3	0	0.00	0	I1	1		114,280	SN	0	0	0	Net M & O Digest			44,889,824
P4	0	0.00	0	I3	3	0.60	44,760	DO NOT USE L1 THRU L9 CODES ON STATE SHEET				TYPE	MILLAGE	ASSESSED VALUE	TAX
P5	0	0.00	0	I4	0	0.00	0	L1	252	1,008,000	0	M & O	0.016481	44,889,824	739,829
P6	0		0	I5	0	0.00	0	L2	0	0	0	BOND		45,897,824	
CONSERVATION USE				I9	0	0.00	0	L3	0	0	0	I, Irvin J. Johnson, receiver of tax returns in and for said county, do hereby certify that the above and foregoing is a true and correct consolidation of all the tax returns received from the taxpayer (or assessed against defaulters) in said county of DeKalb for the year 2023, and duplicate digests have been made and delivered to the county governing authority and tax collector of said county as required by law.			
Code	Count	Acres	40% Value	IA	0		0	L4	0	0	0	Witness my hand and official signature, this 27th day of July 2023.			
V3	0	0.00	0	IB	0		0	L5	0	0	0	 Tax Commissioner			
V4	0	0.00	0	IF	0		0	L6	0	0	0				
V5	0	0.00	0	II	0		0	L7	0	0	0				
V6	0		0	IP	0		0	L8	0	0	0				
BROWNFIELD PROPERTY				IZ	0		0	L9	0	0	0				
Code	Count	Acres	40% Value	PUBLIC UTILITY				L10	0	0	0				
B1	0		0	Code	Count	Acres	40% Value	L11	0	0	0				
B3	0	0.00	0	U1	0		0	L12	0	0	0				
B4	0	0.00	0	U2	4	0.00	425,474	L13	0	0	0				
B5	0	0.00	0	U3	0	0.00	0	L14	0	0	0				
B6	0		0	U4	0	0.00	0	L15	0	0	0				
Qualified Timberland				U5	0	0.00	0	L16	0	0	0				
Code	Count	Acres	40% Value	U9	0	0.00	0	TOTAL	261	1,017,795	9,795				
Q4	0	0.00	0	UA	0		0								
Q5	0	0.00	0	UB	0		0								
				UF	0		0								
				UZ	0		0								



Memo

DATE: August 23, 2023
TO: Mayor and City Council
FROM: ChaQuias Thornton
RE: Special Purpose Local Options Sales Tax (SPLOST) II

Special Purpose Local Options Sales Tax (SPLOST) is an optional one percent county sales tax used to fund capital outlay projects proposed by the county and participating qualified municipal governments.

Tentative deadline for DeKalb cities to pass resolution regarding project referendum for the 2023 Special Purpose Local Option Sales Tax (SPLOST) to the County and to have executed Intergovernmental Agreement between the County for ballot submittal is September 8, 2023.

The referendum is scheduled for the November 2023 general election ballot and the Georgia legislature has passed a bill that has removed the percentage and specific nature of project restrictions that were attached to the 2017 SPLOST.

In general, county and municipal governments may not use SPLOST proceeds for operating expenses or maintenance of a SPLOST project or any other county or municipal facility or service. Attached is a memorandum pertaining to Authorized Projects for SPLOST II Funding.

It is currently anticipated that DeKalb County and its qualified municipalities will engage in a 6yr SPLOST using 2023 population calculations. DeKalb Commissioners, Municipal Mayors, City Attorneys and City Managers have met over numerous sessions to discuss proposed terms of SPLOST II. The cities attorneys met on Monday, August 21st and the DeKalb Commissioners met on Tuesday, August 22, 2023 to finalize and/or adopt resolution and intergovernmental agreement language – to include estimated collections and distribution percentages for tax proceeds.

At present, the City is expected to receive \$144,567/year for 6 years – total SPLOST proceeds of \$867,401 and is working with City Attorney Moore, the County Attorney, and the DeKalb County Board of Commissioners to “hash out” the terms of an additional \$2,000,000 in allocation from DeKalb County for capital outlay projects that have mutual impact for the city and the county.

I have included a timeline for SPLOST II and draft resolution language along with this memorandum.

Please feel free to contact me if you should have any questions regarding the information contained within or the documents attached herewith this correspondence.

CMThornton

R-15-2023

A RESOLUTION OF THE CITY OF PINE LAKE, GEORGIA TO AGREE WITH DEKALB COUNTY TO CONTINUE THE SUSPENSION OF THE HOMESTEAD OPTION SALES AND USE TAX AND CONTINUE THE LEVY OF AN EQUALIZED HOMESTEAD OPTION SALES AND USE TAX; TO AGREE WITH DEKALB COUNTY TO CONTINUE A ONE PERCENT SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX; TO SPECIFY THE PURPOSES FOR WHICH THE PROCEEDS OF SUCH TAXES ARE TO BE USED BY THE CITY OF PINE LAKE, GEORGIA; TO AGREE TO HAVE DEKALB COUNTY REQUEST THE BOARD OF ELECTIONS OR THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF DEKALB COUNTY TO APPROVE THE CONTINUATION OF SUCH SALES AND USE TAXES; TO APPROVE THE CITY'S PORTION OF THE FORM OF BALLOTS 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 suspension of the homestead option sales and use tax authorized by O.C.G.A. § 48-8-102 (the "HOST") and replacement of such tax with the 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 DeKalb County (the "County") and the municipal corporations within the County (collectively, the "Municipalities") on homestead properties; and

WHEREAS, Part 1 of Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the "SPLOST Act") authorizes the imposition of a county one percent sales and use tax (the "SPLOST") for the purpose, inter alia, of financing certain county and municipal capital outlay projects, which include those set forth herein; and

WHEREAS, in an election held on November 7, 2017, the registered voters in the County voted in favor of suspending the HOST, imposing an EHOST and imposing a SPLOST ("SPLOST I"); and

WHEREAS, pursuant to O.C.G.A. § 48-8-112, proceedings for the continuation of SPLOST I ("SPLOST II") shall be in the same manner as proceedings for the imposition of SPLOST I; and

WHEREAS, pursuant to O.C.G.A. § 48-8-109.2, the referendum election to determine whether to impose an EHOST must be held in conjunction with the referendum election to approve a SPLOST and unless both sales and use taxes are approved, neither shall become effective and the HOST will continue without interruption; and

WHEREAS, the City Council of the City of Pine Lake (the "Governing Authority") has determined

that it is in the best interest of the citizens of the City of Pine Lake, Georgia (the “City”) to (a) continue the suspension of the HOST and continue the imposition of the EHOST and to apply 100% of the proceeds collected from the tax to reduce ad valorem property tax millage rates and (b) continue the imposition of the SPLOST to raise funds for the purpose of funding certain capital outlay projects of the City (the “Projects”); and

WHEREAS, the City shall enter into an Intergovernmental Agreement with the County and the other Municipalities for the purpose of delineating the method of distribution of the proceeds of SPLOST II and the delineation of the capital outlay projects that will be funded as a result; and

NOW, THEREFORE, BE IT RESOLVED by the Governing Authority, as follows:

- A. Assuming the questions of continuing the EHOST and SPLOST II 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 is hereby authorized 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 the EHOST and SPLOST II are approved by the voters of the special district in the election hereinafter referred to, the continued imposition of the SPLOST is hereby authorized as follows:
 - 1. In order to finance the cost of the Projects, a SPLOST in the amount of one percent (1%) on all sales and uses in the County (and the Municipalities within the County) is to be levied and collected as provided in the SPLOST Act.
 - 2. SPLOST II shall be levied for a period of six years for the raising of approximately \$850,393,391 County-wide and approximately \$ 867,401 for the City.
 - 3. The proceeds of SPLOST II received by the City shall be used to fund the Projects. The Projects and the estimated costs of the Projects are set forth in Exhibit A. The costs shown for the Projects are estimated amounts. If a Project has been satisfactorily 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.
 - 4. Pursuant to O.C.G.A. § 48-8-109.5(e), proceeds of SPLOST II shall be distributed according to the Intergovernmental Agreement.

C. Call for the Election; Ballot Form; Notice.

1. The Governing Authority hereby authorizes on its behalf for the County to request the Board of Elections or the Election Superintendent to call an election in all voting precincts in the County on the 7th day of November, 2023, for the purpose of submitting to the qualified voters of the County the questions referred to in paragraphs 2 and 3 below. **NOTICE TO ELECTORS:** Unless BOTH the EHOST and SPLOST are approved, then neither sales and use tax shall become effective.

2. The ballot to be used in the EHOST referendum election shall be in substantially the following form:

() YES	Shall an equalized homestead option sales and use tax be levied and the regular homestead option sales and use tax
() NO	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?

3. The portion of ballot relating the City and its Projects to be used in the SPLOST II referendum election shall be in substantially the following form:

<input type="checkbox"/> YES	... <input type="checkbox"/> City of Pine Lake's projects to be funded
<input type="checkbox"/> NO	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.

The County is hereby requested to insert the foregoing provisions in its resolution requesting the call for the elections and the related materials. The County may make modifications to such language with the approval of the Governing Authority or the City Manager.

- D. The City Clerk is hereby authorized and directed to deliver a copy of this resolution to the County, along with the listing of the Projects and all other documentation necessary for effectuation of the Election Call.
- E. The proper officers and agents of the City are hereby authorized to take any and all further actions as may be required in connection with the continuation of the EHOST and SPLOST II.

[Remainder of Page Intentionally Left Blank]

ADOPTED this _____ day of August, 2023.

CITY OF PINE LAKE

(SEAL)

By: _____
Mayor

ATTEST:

By: _____
City Clerk

EXHIBIT A

<u>Project*</u>	<u>Estimated Cost</u>
Roads, Streets, Bridges and Stormwater **	\$
Public Safety**	\$
Recreation**	\$
Public Works**	\$

* 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.

R-16-2023

**A RESOLUTION AUTHORIZING AN INTERGOVERNMENTAL AGREEMENT
WITH DEKALB COUNTY RELATING TO THE CONTINUATION OF A
ONE PERCENT SALES AND USE TAX WITHIN DEKALB COUNTY**

WHEREAS, Article 3 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (the “Act”) authorizes the imposition of a one percent sales and use tax (the “Sales and Use Tax”) for the purpose, among other things, of financing certain capital outlay projects; and

WHEREAS, the City of Pine Lake, Georgia (the “City”) and the other municipal corporations (collectively, the “Municipalities”) located within DeKalb County, Georgia (the “County”) and the County have determined that it is in the best interest of the citizens of the Municipalities and the County that the Sales and Use Tax be continued in the County for the purpose of funding certain capital outlay projects; and

WHEREAS, the Board of Commissioners of the County delivered or mailed a written notice (the “Notice”) to the mayor or the chief elected official of each Municipality regarding the imposition/continuation of the Sales and Use Tax; 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 the referendum, including municipally owned or operated projects (the “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 the issuance of a call for the referendum; and

WHEREAS, the Municipalities and the County desire to enter into an Intergovernmental Agreement pursuant to the Sales and Use Tax Act and Article IX, Section III, Paragraph I(a) of the Georgia Constitution with respect to the Projects and the Sales and Use Tax; and

WHEREAS, a form of the Agreement is attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pine Lake, as follows:

Section 1. Authorization to Negotiate Distribution Percentages. The Mayor and the City Manager are hereby authorized to negotiate the distribution percentages (the “Distribution Percentages”).

Section 2. Authorization of Intergovernmental Agreement. The execution, delivery and performance of the Intergovernmental Agreement are hereby authorized and approved.

The Intergovernmental Agreement shall be executed by the Mayor or Mayor Pro-Tem and attested to by the Clerk. The Intergovernmental Agreement shall be in substantially the form attached hereto, subject to such changes, insertions or deletions as may be approved by the Mayor or Mayor Pro-Tem, and the execution of the Agreement by the Mayor or the Mayor Pro-Tem as herein authorized shall be conclusive evidence of any such approval.

Section 3. General Authority. From and after the execution and delivery of the Intergovernmental Agreement, the proper officers, employees and agents of the City are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents and certificates as may be necessary to carry out and comply with the purposes and intent of this resolution or the provisions of the Intergovernmental Agreement.

Section 4. Ratification. All acts and doings of the officers, employees and agents of the City which are in conformity with the purposes and intent of this resolution and in furtherance of the execution, delivery and performance of the Intergovernmental Agreement are hereby ratified and approved.

Section 5. Conflicts. All other resolutions, or parts thereof, in conflict with the provisions of this resolution are, to the extent of such conflict, hereby repealed.

Section 6. Effective Date. This resolution shall take immediate effect upon its adoption.

ADOPTED this ____ day of August, 2023.

CITY OF PINE LAKE, GEORGIA

(SEAL)

By: _____
Mayor

ATTEST:

By: _____
City Clerk

EXHIBIT A
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 ____ day of _____, 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
5468 Peachtree Road
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.

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

DEKALB COUNTY, GEORGIA

_____(SEAL)
MICHAEL L. THURMOND
Chief Executive Officer

ATTEST:

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

APPROVED AS TO SUBSTANCE:

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

Zachary L. Williams
Chief Operating Officer

Viviane H. ERNSTES
County Attorney

CITY OF PINE LAKE, GEORGIA

Attest:

_____(SEAL)

Mayor

Municipal Clerk

APPROVED AS TO SUBSTANCE:

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

City Manager

City Attorney

EXHIBIT "A"
County Projects

EXHIBIT "B"
City Projects

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.

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**

CITY CLERK'S CERTIFICATE

The undersigned City Clerk of the City of Pine Lake (the "City") DOES HEREBY CERTIFY that the foregoing pages of typewritten matter pertaining to an Intergovernmental Agreement constitute a true and correct copy of the Resolution adopted by the City Commission of the City of Pine Lake on August 22, 2023 in a meeting duly called and assembled, which was open to the public and at which a quorum was present and acting throughout, and that the original of such Resolution appears of record in the Minute Book of the City, which is in the undersigned's custody and control.

WITNESS my hand and the official seal of the City, this ____ day of August, 2023.

City Clerk
(SEAL)



Memo

DATE: August 25, 2023
TO: Mayor and City Council
FROM: ChaQuias Thornton, City Manager
RE: Employee Group Health Insurance Renewal – Renewal Date 10/01/2023

The Administration Office has received notice from BlueCross BlueShield (BCBS) to inform the City that the employee group health insurance plan is scheduled for a change on the 10/01/2022 renewal. BCBS is the plan provider for medical benefit coverages offered by the City to its eligible employees. The City's Employee Group Health benefits include medical, dental, and vision coverages.

Landmark Insurance Associates have presented my office with plan options that are comparable to the current BCBS and Humana plans in terms of benefits of plan. Options have been presented for medical, dental, and vision benefits. Plan options from Blue Cross Blue Shield, Kaiser and United Health Care (UHC) have been reviewed as medical plan options. Plan options from Humana and Mutual of Omaha have been reviewed as dental and vision plan options. Information regarding Rate Detail and Plan Summary Comparisons is attached.

Upon review and consideration, the Administration Office makes the following recommendation:

- Selection of the Blue Cross, Option \$2,500 90/30%, CPS Open Access POS (renewal option) as the City's medical plan option at a rate increase over the current Humana plan from \$730.42 per employee/per month to \$748.50 per employee/per month. Increase equates to a 2% increase in annual premium for all eligible employees from \$52,590.24 to \$53,892.00 (\$1,301.76 in total annual premium).
- Selection of the Renewal Humana 100/80/50 dental plan option at 2% increase over the current rate of \$43.68 per employee/per month to \$267.84 per employee/per month. Increase equates to an annual increase in premium for all eligible employees from \$3,144.96 to \$3,214.08 (\$69.12 in total annual premium).
- Selection of the Renewal Humana Vision 130 vision plan at 6% increase over the current rate of \$5.83 per employee/per month to \$6.17 per employee/month. Increase equates to an annual increase in premium for all eligible employees from \$419.76 to \$444.24 (\$24.48 in total annual premium).
- Reduction of the provision of plan costs reimbursements of up to \$750 per employee/per plan year to \$250 per employee/per plan year for the reimbursement of plan costs to the employee such as co-pays, co-insurance, and prescription costs – totaling \$1,500 annual allotment to the City's budget for plan reimbursement expense. The previous term's allotment was \$3,750. No employees took advantage of the plan cost reimbursements during the 2022-2023 plan year. However, urgent care copays for the renewal plan have increased and a reimbursement option will serve to minimize the impact of this coverage change.

The following plan features prompt this recommendation:

- Continuity of plan benefits, care, and provider net-work options for eligible employees participating in the plan.
- Smaller deductibles, out of pocket, and emergency room copays.

The table below provides current rate summary in comparison to the recommended rate summary:

City of Pine Lake							
Plan Term Effective 10/01/2023							
Medical Plan Benefit							
	Monthly	Monthly	Term in	Annual	Annual Chamber	Annual Cost	Total
	Per Employee	6EE	Months	Premium	Inclusion Fee	Reimbursement	Annual
Current	730.42	4,382.52	12.00	52,590.24	360.00	3,750.00	56,700.24
Renewal*	748.50	4,491.00	12.00	53,892.00	360.00	1,500.00	55,752.00
*Renewal Option Recommended					Change in Medical Coverage Cost		(948.24)

Under the recommended renewal plan option, with reduction in the maximum reimbursement of plan costs option, medical plan benefit costs to the City are reduced by \$948.24 for the plan term.

2% and 6% increases are expected for the renewal of Humana Dental and Humana Vision plan options. I recommend that the City Council elect the Humana renewal options for dental and vision coverage. This election also provides consistency of plan for the upcoming term at an increase of \$93.60 in annual premium for both dental and vision coverage collectively.

Total annual employer cost is reduced by \$854.64.

Please note that the Mutual of Omaha plans for vision and dental provides near equal benefit for \$32.40 less in total annual premium for vision and \$749.52 less in annual premium for dental, but will constitute a change of network providers.

Conclusion

The attached Resolution R-17-2023, as proposed, will provide the terms of the Employee Health Plan Benefits as recommended for the 2023-2024 year (effective term 10/01/2023 through 09/30/2024).

The Administration Office requests Council consideration and approval of the recommended plan options in addition to approval of the terms of Resolution R-17-2023.

Thank you,
CMThornton

RESOLUTION NO. R-17-2023

**CITY OF PINE LAKE, GEORGIA
EMPLOYEE GROUP HEALTH BENEFITS PLAN**

WHEREAS, the City of Pine Lake (City) seeks to employ individuals capable of outstanding performance in public service; and

WHEREAS, employee benefits are an aid in the recruitment and retention of skilled workers; and

WHEREAS, medical and dental benefits plans are commonly used by municipalities to attract and retain skilled workers; and

WHEREAS, it is advantageous for the City to provide standard, benefits rich plans and alternative plan options to its employees; and

NOW, THEREFORE BE IT RESOLVED by the Mayor and Council of the City of Pine Lake, Georgia this _____, day of _____, 2023, as follows:

1. The effective term of the City of Pine Lake Employee Group Health Benefits Plan shall be October 1, 2023 through September 30, 2024;
2. The medical insurance plan known as the _____ Plan is the official medical benefits plan for the City of Pine Lake effective October 1, 2023,
3. The City will pay one hundred percent (100%) of the plan premium for eligible employees electing to participate in the official medical benefits plan;
4. Eligible dependents of the employee may participate in the medical benefits plan provided that one hundred percent (100%) of the premium for the dependents is paid by the employee;
5. The dental insurance plan provided by _____ and known as the _____ Plan is the official dental plan for the City effective October 1, 2023;
6. The City will pay one hundred percent (100%) of the plan premium for eligible employees electing to participate in the official dental benefits plan;
7. Eligible dependents of the employee may participate in the dental benefits plan provided that one hundred percent (100%) of the premium for the dependents is paid by the employee;
8. The vision insurance plan provided by _____ and known as the _____ Plan is the official vision plan for the City effective October 1, 2023;
9. The City will pay one hundred percent (100%) of the plan premium for eligible employees electing to participate in the official vision benefits plan;
10. For eligible employees, applicable health, vision, and dental plan coverages begin on the 1st day of the months following the first 30 days of employment.
11. Eligible dependents of the employee may participate in the vision benefits plan provided that one hundred percent (100%) of the premium for the dependents is paid by the employee;
12. Employees who experience an event qualifying for COBRA continuation coverage may participate in the official medical and/or dental and/or vision plan following the month of termination from

City employment, in accordance with federal law that governs such coverage, and provided that one hundred percent (100%) of the premium is paid by the COBRA participant.

Adopted by the Mayor and Council of the City of Pine Lake, this _____ day of _____ 2023.

Melanie Hammet, Mayor
City of Pine Lake, Georgia

ATTEST:

ChaQuias Miller-Thornton City Manager
Acting City Clerk
City of Pine Lake, Georgia