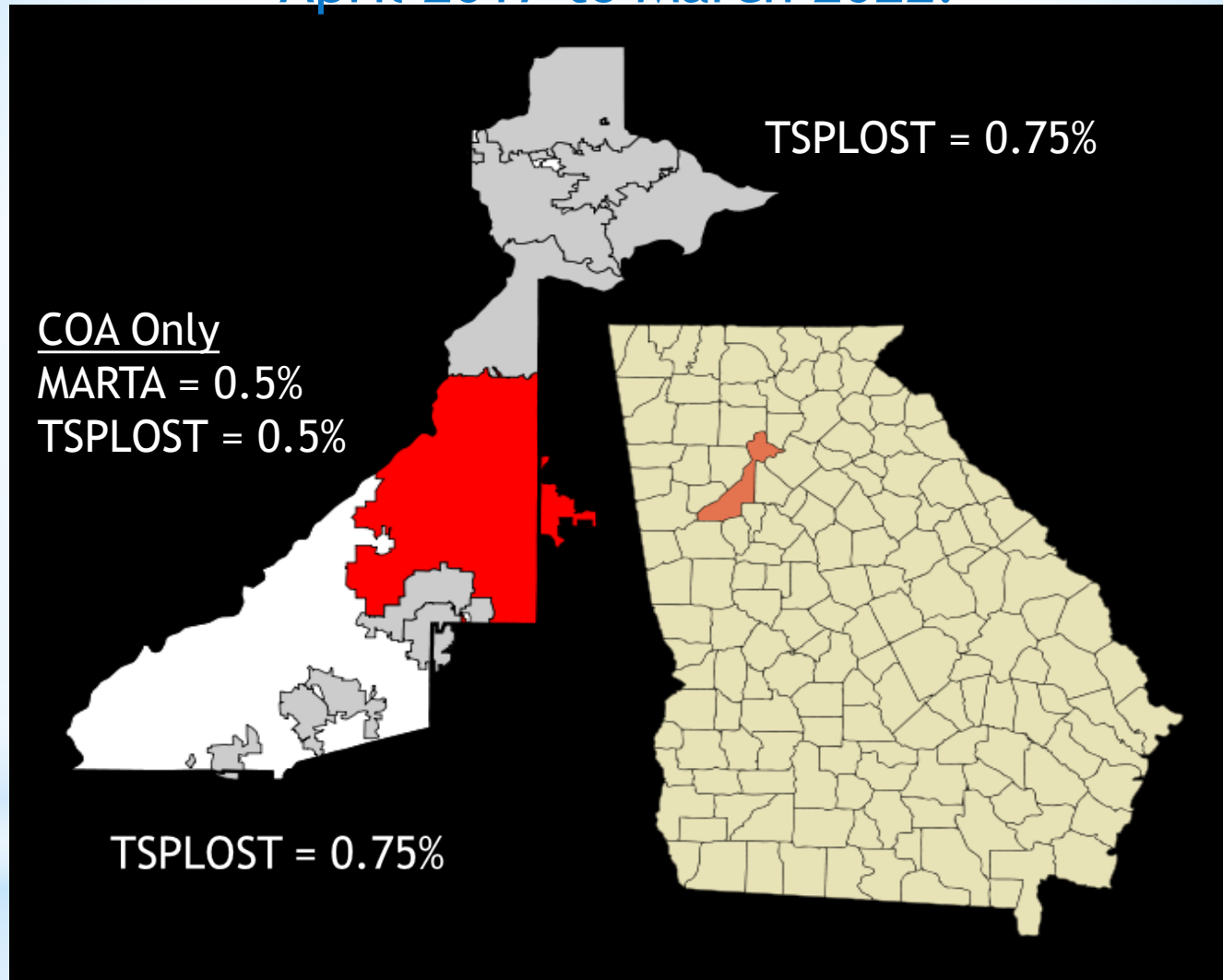


# Fulton County Transportation SPLOST (2017-2021) Council for Quality Growth 5/13/16



# How much money will be raised in 5 years from April 2017 to March 2022?



Fulton County outside the City of Atlanta = **\$500-\$600 million over 5 years**  
City of Atlanta TSPLOST = approximately **\$280-\$300 million over 5 years**  
City of Atlanta MARTA = approximately **\$60-65 million/per year**

# What about MARTA?

A sales tax for MARTA within the City of Atlanta is allowed under SB 369. Up to a 0.5 % sales tax that runs concurrent with the existing MARTA tax can be voted on in the Nov 8 election. For details on how the MARTA sales tax works, see SB 369. (Lines 19-119). List development is underway by MARTA staff.



# How can the money be spent?

Funds can only be spent on “transportation purposes”. (See O.S.G.A 48-8-260(5))

*(5) 'Transportation purposes' means and includes roads, bridges, public transit, rails, airports, buses, seaports, including without limitation road, street, and bridge purposes pursuant to paragraph (1) of subsection (b) of Code Section 48-8-121(see below), and all accompanying infrastructure and services necessary to provide access to these transportation facilities, including new general obligation debt and other multiyear obligations issued to finance such purposes. Such purposes shall also include the retirement of previously incurred general obligation debt with respect only to such purposes, but only if an intergovernmental agreement has been entered into under this article.*

*Code Section 48-8-121(b)(1)*

*If the resolution or ordinance calling for the imposition of the tax specified that the proceeds of the tax are to be used in whole or in part for capital outlay projects consisting of road, street, and bridge purposes, then authorized uses of the tax proceeds shall include:*

- (A) Acquisition of rights of way for roads, streets, bridges, sidewalks, and bicycle paths;*
- (B) Construction of roads, streets, bridges, sidewalks, and bicycle paths;*
- (C) Renovation and improvement of roads, streets, bridges, sidewalks, and bicycle paths, including resurfacing;*
- (D) Relocation of utilities for roads, streets, bridges, sidewalks, and bicycle paths;*
- (E) Improvement of surface-water drainage from roads, streets, bridges, sidewalks, and bicycle paths; and*
- (F) Patching, leveling, milling, widening, shoulder preparation, culvert repair, and other repairs necessary for the preservation of roads, streets, bridges, sidewalks, and bicycle paths.*

*(2) Storm-water capital outlay projects and drainage capital outlay projects may be funded pursuant to subparagraph (a)(1)(D) of Code Section 48-8-111 or in conjunction with road, street, and bridge capital outlay projects.*

The code also does not directly address transit operations. However, it is felt that the text “and services” allows transit operations. Please note that a jurisdiction can also retire previously incurred general obligation debt with proceeds from the tax.

# Are there items that are exempt from taxation?

Yes, there are six items that are exempt from taxation on the law. (see O.C.G.A 48-8-269.96(a) and 269.9993)

- *The sale or use of any type of fuel used for off-road heavy-duty equipment, off-road farm or agricultural equipment, or locomotives;*
- *The sale or use of jet fuel to or by a qualifying airline at a qualifying airport;*
- *The sale or use of fuel that is used for propulsion of motor vehicles on the public highways;*
- *The sale or use of energy used in the manufacturing or processing of tangible goods primarily for resale;*
- *The sale or use of motor fuel as defined under paragraph (9) of Code Section 48-9-2 for public mass transit; or*
- *The purchase or lease of any motor vehicle pursuant to Code Section 48-5C-1*

# ESTIMATED 'FULTON OUTSIDE COA' TSPLOST FORMULA ALLOCATIONS

Formula Factor = (Local Gov. Pop./County Pop.)

Jurisdiction Formula Amount = Formula Factor x Revenue Projection

Jurisdiction	Total Population (Outside Atlanta)	% of County Population	0.75% TSPLOST 5-Year Revenue
ALPHARETTA	63,038	11.04%	\$ 62,736,751
CHATTAHOOCHEE HILLS	2,610	0.46%	\$ 2,597,527
COLLEGE PARK	13,290	2.33%	\$ 13,226,489
EAST POINT	35,488	6.22%	\$ 35,318,409
FAIRBURN	13,696	2.40%	\$ 13,630,549
HAPEVILLE	6,669	1.17%	\$ 6,637,130
JOHNS CREEK	83,102	14.56%	\$ 82,704,869
MILTON	36,662	6.42%	\$ 36,486,798
MOUNTAIN PARK	557	0.10%	\$ 554,338
PALMETTO	4,437	0.78%	\$ 4,415,796
ROSWELL	94,089	16.48%	\$ 93,639,364
SANDY SPRINGS	101,908	17.85%	\$ 101,420,998
UNION CITY	20,427	3.58%	\$ 20,329,383
FULTON (UNINCORPORATED)	94,888	16.62%	\$ 94,434,545
<b>Totals</b>	<b>570,861</b>	<b>100.00%</b>	<b>\$ 568,132,946</b>

# TIMELINE

- March 31 Discuss moving forward - All Cities agreed to move to next steps
- Feb-May Jurisdictions develop their list (4 months)
- May 30 Jurisdiction lists are due
- June 15 Complete Master List for County is sent to all jurisdictions
- July 1 Intergovernmental Agreement discussed and signed at formal meeting (with proper 10 day notice)
- Aug 3 Resolution signed by County and forwarded to Election Superintendent
- Aug-Nov Voter information education
- Nov 8 VOTE by Citizens

## How does a referendum get called?

A formal meeting is called by the BOC inviting each city by written notice. The referendum will only be considered if qualified municipalities and county representing 60% of the population of the portion of Fulton outside the City of Atlanta agree to move forward.

A similar process is in play for the City of Atlanta except the City Council approves the list of projects to move forward to the Fulton County Board of Commissioners.

The referendum will then be signed by the Fulton Board of Commissioners unless a super majority (5 votes) of the Board of Commissioners vote NOT to move the referendum forward. In the case of City of Atlanta, Fulton County Board still signs the resolution since they have more of City in regards to geographic area than DeKalb County.



# What would the ballot question look like?

## FULTON OUTSIDE CITY OF ATLANTA

*Shall an additional \_\_\_\_ percent sales tax be collected in part of \_\_\_\_\_ County \_\_\_\_\_ for \_\_\_\_\_ years for the purpose of transportation improvements and congestion reduction?*

*SAMPLE BALLOT: Shall an additional **0.75** percent sales tax be collected in part of **FULTON** County **OUTSIDE OF THE CITY OF ATLANTA** for **FIVE** years for the purpose of transportation improvements and congestion reduction?*

## CITY OF ATLANTA

*Shall an additional \_\_\_\_ percent sales tax be collected in the City of \_\_\_\_\_ for \_\_\_\_\_ years for the purpose of transportation improvements and congestion reduction?*

*SAMPLE BALLOT: Shall an additional **0.5** percent sales tax be collected in the City of **ATLANTA** for **FIVE** years for the purpose of transportation improvements and congestion reduction?*

## Once passed, how will oversight occur?

Fulton County and the cities could create a Fulton Transportation Investment Citizen's Oversight Council. This Council would oversee the progress and implementation of the program. They would furnish annual reports to the Board of Commissioners and each Mayor of the cities within the County.

It is recommended that the Council consist of 14 total members with one appointee for each City and one member appointed by the Fulton County Commission. It is recommended that there will not be any elected official from within the County or municipalities represented.

The Annual Report will include a complete list of projects and the progress of the projects.

## Can the tax be renewed at the end of the five (5) year period?

Yes, the tax can be renewed following the same process. This process can occur while the current tax is still being collected.

## Will all the monies go to actual projects?

Yes, nearly all of funds will go to projects. However, there will be monies set aside for program management. Funds for Project engineering and Rights of Way will also be spent. Program management cost typically is in the range of 3%. Please note that the law does require that 1% be paid to the general fund of the state treasury in order to defray the cost of administration at the state treasury.