

FULTON/CITY OF ATLANTA Transportation SPLOST (2017-2021)

Draft Information Document (as of 11/5/15)

1. What is a T-SPLOST?

A Special Purpose Local Option Sales Tax (SPLOST) is a county-wide sales tax used to fund capital outlay projects proposed by the county government and participating municipal governments. A Transportation SPLOST is simply a sales tax where the capital outlays are intended for transportation purposes only.

2. What sales tax is currently being collected in Fulton County? Does the law allow for an additional tax?

Fulton County currently has three different 1% sales taxes.

E-SPLOST – Fulton County School funding – 1% (expires June 30, 2017)

LOST – Property Tax reduction – 1% (does not expire unless negotiation not reached)

MARTA - 1% (expires June 30, 2057 per HB 213)

MOST - COA has an existing sewer repair tax of 1% (currently proposed for a 4 year renewal in March of 2016)

Based on legislation passed in the 2015 General Assembly, the law now allows for an additional sales tax for transportation and this increase will NOT affect any other local sales and use tax. (See O.C.G.A 48-8-269.4)

Except as provided in Code Section 48-8-6, the tax authorized under this article shall be in addition to any other local sales and use tax. Except as otherwise provided in this article and except as provided in Code Section 48-8-6, the imposition of any other local sales and use tax within a county or qualified municipality within a special district shall not affect the authority of a county to impose the tax authorized under this article, and the imposition of the tax authorized under this article shall not affect the imposition of any otherwise authorized local sales and use tax within the special district.

3. What is a Qualified Municipality?

To be eligible for SPLOST proceeds, a city must be a “qualified municipality.” A “qualified municipality” is defined in O.C.G.A. § 48-8-110(4). A municipality must provide at least three services out of a list of 12 services to be “qualified.” In addition to services provided directly by a municipality, services provided by contract count as services provided for purposes of qualification. All 14 municipalities in Fulton are considered “qualified”. The 12 services on the list are:

- A. Law enforcement;
- B. Fire protection and fire safety;
- C. Road and street construction or maintenance;
- D. Solid waste management;
- E. Water supply or distribution or both;
- F. Waste-water treatment;
- G. Storm-water collection or disposal;
- H. Electric or gas utility services;
- I. Enforcement of building, housing, plumbing, and electrical codes and other similar codes;
- J. Planning and zoning;
- K. Recreational facilities; and
- L. Library

4. Will a T-SPLOST increase property taxes?

No, a T-SPLOST is a consumption tax, not a property tax. It is charged on goods purchased and delivered in Fulton County. See O.C.G.A 48-8-269.2

No tax shall be imposed upon the sale of tangible personal property which is ordered by and delivered to the purchaser at a point outside the geographical area of the county in which the tax is imposed regardless of the point at which title passes, if the delivery is made by the seller's vehicle, United States mail, or common carrier or by private or contract carrier.

5. What happens if the T-SPLOST is passed?

Using T-SPLOST proceeds, instead of property taxes, will help keep our ad valorem taxes lower. Additionally, there is a heavy emphasis on improving economic development, which should make Fulton County and its municipalities more competitive in attracting industry and relieving the tax burden on residential development. There are other opportunities to leverage local T-SPLOST funds with federal, state and other local (i.e. CID) dollars to bring even more needed projects to the county.

6. How much money will be raised with a sales tax?

Assuming the maximum special district sales rate of 1% is leveraged for five years, Fulton County and its municipalities will generate approximately \$1.2 billion from 2017-2021 according the Atlanta Regional Commission (ARC). Revenue projections will need to be verified at a later date. There are certain exceptions explained later that would reduce this revenue as compared to other local sales taxes already in existence. It is suggested that we employ the services of Georgia State University to provide a detailed estimate of revenue.

7. How long will the T-SPLOST last?

The actual tax could be imposed for a maximum of five years. Project construction will extend beyond this five year period. This relatively short timeframe limits the amount of funding which can be collected. Expensive major capital expansions, or projects which require significant long-term operating and maintenance costs, will be a challenge to include on any list.

8. When can the tax be implemented?

The tax can be voted on at any point after July 1, 2016. This is the earliest possible date for a county in the ARC Region. Collection will actually begin on the first day of the calendar quarter following an 80 day period after the vote. The referendum must be conducted during the next scheduled election following agreement on the project list. It is anticipated that the vote will occur in November of 2016 and collection will start on April 1, 2017. (See O.C.G.A 48-8-261(b)(2) and 48-8-264)

(b) On or after July 1, 2016, any county:

(1) That is not located within a special district levying a special sales and use tax pursuant to Article 5 of this chapter;

(2) That is a mass transportation regional system participant; and

(3) In which a tax is currently being levied and collected pursuant to:

(A) Part 1 of Article 3 of this chapter;

(B) A local constitutional amendment for purposes of a metropolitan area system of public transportation set out at Ga. L. 1964, p. 1008, and the laws enacted pursuant to such local constitutional amendment; or

(C) Code Section 48-8-96 may, by following the procedures required by this article, impose for a limited period of time within the special district under this article a transportation special purpose local option sales and use tax, the proceeds of which shall be used only for transportation purposes.

48-8-264.a

(a) (1) If the imposition of the tax is approved at the election, the tax shall be imposed on the first day of the next succeeding calendar quarter which begins more than 80 days after the date of the election at which the tax was approved by the voters.

9. Does the T-SPLOST rate have to be 1%?

Not necessarily. The tax rate can be in increments of 0.05%, up to a maximum of 1%. The law provides flexibility to set the rate at a lower level if a limited and more strategically focused project list is desired. The law does not allow a local jurisdiction to change the rates of other local taxes like E-SPLOST. (See O.S.G.A 48-8-241(d))

(e) Any tax imposed under this article on or after July 1, 2015, may be at a rate of up to 1 percent but shall not be more than 1 percent. Any rate less than 1 percent shall be in an increment of .05 percent. This subsection shall not apply to taxes under this article imposed or to be imposed under resolutions and ordinances adopted prior to July 1, 2015.

10. 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.

11. Does the Georgia Code require that we spend money in a certain manner?

If an intergovernmental agreement is reached, a minimum of 30% of revenue generated must be used on projects identified in the Statewide Strategic Transportation Plan (SSTP). SSTP is a policy document and does not include an exhaustive list of projects. The SSTP outlines a series of statewide priorities and identifies several programs and/or plans which directly support those priorities. A handful of key projects are identified in various places throughout the document to illustrate how a program or plan may ultimately result in implementation of a specific project. Because the SSTP identifies a broad range of supportive strategies and programs, many projects will be consistent with the SSTP. For

example, projects that would be considered consistent include interchange projects, safety projects, and operational improvement projects. Meeting the 30% requirement should be easily accomplished. (see O.C.G.A 48-8-241(f))

(f) Any tax imposed under this article on or after July 1, 2015, shall be required to expend at least 30 percent of the estimated revenue on projects included in the state-wide strategic transportation plan as defined in paragraph (6) of subsection (a) of Code Section 32-2-22."

12. Can other Counties partner with Fulton County? Is there an annual audit?

While the current law does allow adjacent counties to cooperate and pass concurrent T-SPLOSTs; it does not allow two counties to have one consolidated sales tax managed together. Joint projects can be proposed but monies must be spent in county they are collected. For clarification, see O.C.G.A 48-8-269(5)(a)(1). There will be an annual audit of funds.

- (a) (1) The proceeds received from the tax shall be used by the county and qualified municipalities within the special district exclusively for the transportation purposes specified in the resolution calling for imposition of the tax. Such proceeds shall be kept in a separate account from other funds of any county or qualified municipality receiving proceeds of the tax and shall not in any manner be commingled with other funds of any county or qualified municipality prior to the expenditure.
- (2) The governing authority of each county and the governing authority of each qualified municipality receiving any proceeds from the tax under this article shall maintain a record of each and every purpose for which the proceeds of the tax are used. A schedule shall be included in each annual audit which shows for each purpose in the resolution calling for imposition of the tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The auditor shall verify and test expenditures sufficient to provide assurances that the schedule is fairly presented in relation to the financial statements. The auditor's report on the financial statements shall include an opinion, or disclaimer of opinion, as to whether the schedule is presented fairly in all material respects in relation to the financial statements taken as a whole.

13. How are funds distributed and how will projects be selected?

Fulton County and the cities have a broad range of transportation projects and programs to choose from in identifying alternative scenarios. Comprehensive Transportation Plans (CTPs) are complete for the City of Atlanta, South Fulton and North Fulton. These plans, as well as other regional plans such as the Regional Transportation Plan and MARTA expansion plans, have been formally adopted by a variety of bodies.

It is proposed that proceeds from the tax will be distributed based on population. See formula distribution table.

ATLANTA/FULTON TSPLOST FORMULA ALLOCATIONS

Formula Factor = (Local Gov. Pop./County Pop.)
 Jurisdiction Formula Amount = Formula Factor x Revenue \$\$\$

County	City	Projected Population (2016)	1% Formula Distribution	0.75% Formula Distribution	0.50% Formula Distribution
FULTON	(UNINCORPORATED)	94,888	\$114,286,287.83	\$85,714,715.87	\$57,143,143.91
FULTON	ALPHARETTA	63,038	\$75,925,080.22	\$56,943,810.17	\$37,962,540.11
FULTON	CHATTAHOOCHEE HILLS	2,610	\$3,143,571.49	\$2,357,678.61	\$1,571,785.74
FULTON	EAST POINT	35,488	\$42,742,936.75	\$32,057,202.56	\$21,371,468.38
FULTON	FAIRBURN	13,696	\$16,495,921.49	\$12,371,941.12	\$8,247,960.74
FULTON	HAPEVILLE	6,669	\$8,032,367.14	\$6,024,275.36	\$4,016,183.57
FULTON	JOHNS CREEK	83,102	\$100,090,834.36	\$75,068,125.77	\$50,045,417.18
FULTON	MILTON	36,662	\$44,156,941.70	\$33,117,706.28	\$22,078,470.85
FULTON	ROSWELL	94,089	\$113,323,945.44	\$84,992,959.08	\$56,661,972.72
FULTON	SANDY SPRINGS	101,908	\$122,741,411.13	\$92,056,058.35	\$61,370,705.57
FULTON	UNION CITY	20,427	\$24,602,963.51	\$18,452,222.63	\$12,301,481.75
FULTON Portion	MOUNTAIN PARK	557	\$670,869.47	\$503,152.10	\$335,434.74
FULTON Portion	COLLEGE PARK	13,290	\$16,006,921.48	\$12,005,191.11	\$8,003,460.74
FULTON Portion	PALMETTO	4,437	\$5,344,071.53	\$4,008,053.65	\$2,672,035.76
FULTON Portion	ATLANTA	425,458	\$512,435,876.46	\$384,326,907.35	\$256,217,938.23
		996,319	\$1,200,000,000.00	\$900,000,000	\$600,000,000

14. Will there be Project Criteria?

Projects will be chosen by each of the municipal jurisdictions and unincorporated Fulton County. The manner in which the projects will be chosen will be entirely up to each jurisdiction. **It is proposed that general project criteria be used by each jurisdiction and that these criteria be adopted by the Mayors and Commissioners at regular Mayor’s meeting.**

These criteria will help drive project selection such that a consistent theme exists across the entire county. It is also possible for a group of cities to combine monies for a project. For instance, if the north Fulton cities wanted to invest in a set of larger-scale projects that cross boundaries, they would simply work together on the funding of the project.

Proposed Criteria is attached in the **Appendix** of this document.

The **Final Project Master List** will be a summation of each jurisdiction's list combined together. This Master List will be included in an intergovernmental agreement.

Per code, an intergovernmental agreement has to be reached on levying the tax, the rate of the tax and a project list.

(b) (1) Following the meeting required by subsection (a) of this Code section and prior to any tax being imposed under this article, the county and all qualified municipalities therein may execute an intergovernmental agreement memorializing their agreement to the levy of a tax and the rate of such tax.

15. Does the law address the project selection process?

The law only discusses giving "Proper Notice" about the selection process. Proper notice of a meeting to discuss project selection has to occur prior to the vote. (See O.C.G.A 48-8-262(a)(1) and (2)) In the case of Fulton County, Part (2) applies since 60 percent of the County's population is a "qualified municipality".

(a) (1) Except as otherwise provided in paragraph (2) of this subsection, prior to the issuance of the call for the referendum required by Code Section 48-8-263, any county that desires to levy a tax under this article shall deliver or mail a written notice to the mayor or chief elected official in each qualified municipality located within the special district. Such notice shall contain the date, time, place, and purpose of a meeting at which the governing authorities of the county and of each qualified municipality are to meet to discuss possible projects for inclusion in the referendum and the rate of tax. The notice shall be delivered or mailed at least ten days prior to the date of the meeting. The meeting shall be held at least 30 days prior to the issuance of the call for the referendum.

(2) When 90 percent or more of the geographic area of a special district is located within one or more qualified municipalities and when a qualified municipality or combination of qualified municipalities within the special district whose combined population within the special district is **60 percent or more of the aggregate population of all qualified municipalities** within the special district desires to levy a tax under this article, such qualified municipality or municipalities may deliver or mail written notice to the chief elected official of the governing authority of the county located within the special district calling for a meeting to discuss projects for inclusion in the referendum and the rate of levy of the tax. Such notice shall contain the date, time, place, and purpose of the meeting and shall be delivered or mailed at least ten days prior to the date of the meeting. The meeting shall be held at least 30 days prior to the issuance of the call for a referendum. If the county and all qualified municipalities within the special district do not enter into an intergovernmental agreement meeting the requirements of subsection (b) of this Code section within 30 days after the meeting, when 90 percent or more of the geographic area of a special district is located within one or more qualified municipalities the qualified municipality or combination of qualified municipalities within the special district whose combined population within the special district is 60 percent or more of the aggregate population of all qualified municipalities within the special district may adopt a resolution as provided in subsection (e) of this Code section and issue the call for a referendum on the levy of a tax under this article.

16. What details should be in final T-SPLOST Intergovernmental Agreement? See O.C.G.A 48.8.262(b)(2)

There must be a financially constraint list of projects with a budget, purpose and schedule. Some type of project prioritization will need to be documented as well.

(2) If an intergovernmental agreement authorized by paragraph (1) of this subsection is entered into, it shall, at a minimum, include the following:

(A) A list of the projects and purposes qualifying as transportation purposes proposed to be funded from the tax, including an expenditure of at least 30 percent of the estimated revenue from the tax on projects included in the state-wide strategic transportation plan as defined in paragraph (6) of subsection (a) of Code Section 32-2-22;

(B) The estimated or projected dollar amounts allocated for each transportation purpose from proceeds from the tax;

(C) The procedures for distributing proceeds from the tax to qualified municipalities;

(D) A schedule for distributing proceeds from the tax to qualified municipalities which shall include the priority or order in which transportation purposes will be fully or partially funded;

(E) A provision that all transportation purposes included in the agreement shall be funded from proceeds from the tax except as otherwise agreed;

(F) A provision that proceeds from the tax shall be maintained in separate accounts and utilized exclusively for the specified purposes;

(G) Record-keeping and audit procedures necessary to carry out the purposes of this article; and

(H) Such other provisions as the county and qualified municipalities choose to address.

17. What happens if collections differ from projections?

It is suggested that the total cost of the project list be developed with 85% of projected revenues. This will be considered TIER I projects. Tier II projects will be funded from the remaining 15% at end of five year period if revenue is above the 85% mark. Tier III projects is a list of projects to be funded if revenue is over 100% of the estimate. It is suggested that a procedure to substitute projects on Tier I with projects from Tier II and Tier III if deliverability issues arise.

18. 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. The report would also be published periodically. **The Council will be 15 total members with one appointee for each Mayor and one member appointed by the Fulton County Chairman.** The Annual Report will include a complete list of projects and the progress of the projects. The Council would meet twice per year and will be paid a per diem for their service on the Council. This per diem would be paid from the proceeds of the Sales Tax. In addition, O.C.G.A. 48-8-269(6) states the following:

Not later than December 31 of each year, the governing authority of each county and each qualifying municipality receiving any proceeds from the tax under this article shall publish annually, in a newspaper of general circulation in the boundaries of such county or municipality, a simple, nontechnical report which shows for each purpose in the resolution calling for the imposition of the tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The report shall also include a statement of what corrective action the county or qualified municipality intends to implement with respect to each purpose which is underfunded or behind schedule and a statement of any surplus funds which have not been expended for a purpose.

19. What happens if the cities and county cannot reach an agreement on the project list and do not sign an intergovernmental agreement?

If an agreement can be reached, then the tax rate can be up to 1%. If an agreement is not reached, the max rate can only be 0.75 percent. (See O.C.G.A 48-8-262(c)(2))

- (c) (1) If an intergovernmental agreement is entered into by the county and all qualified municipalities, the rate of the tax may be up to 1 percent.
(2) If an intergovernmental agreement is not entered into by the county and all qualified municipalities, the maximum rate of the tax shall not exceed .75 percent and shall be determined by the governing authority of the county.

Interestingly, the ramification of not reaching an agreement actually causes a new distribution of funds. The County and each city will receive a proportional amount of proceeds of the tax based upon the amount of expenditures made for transportation in the most recent three fiscal years. (see O.C.G.A. 48-8-267(b))

(b) In the event an intergovernmental agreement has not been entered into, then distribution of the proceeds shall be as follows:

- (1) The state auditor shall determine the most recent three fiscal years for which an audit under Code Section 36-81-7 has been made;
(2) Utilizing the audit information under paragraph (1) of this subsection, the county and each qualified municipality shall receive a proportional amount of proceeds of the tax based upon the amount of **expenditures made for transportation in the most recent three fiscal years**. The proportional amount for the county and each qualified municipality shall be determined by dividing the average expended on transportation during the most recent three fiscal years by the county or qualified municipality by the aggregate average expended on transportation by the county and all qualified municipalities in the special district during the most recent three fiscal years. Amounts expended on transportation include transportation maintenance and operation costs and shall correspond with classifications and subclassifications specified in the local government uniform chart of accounts under subsection (e) of Code Section 36-81-3 within section 4200, including noncapital expenditures within sections 4210-4270, and shall be reported in the local government audit. Total general fund expenditures by the local government within these categories shall be specified in the footnotes of the audited financial statement. If such transportation expenditures include maintenance and operation costs to support local government airport and transit operations, reported in functions 7561 and 7563 of the uniform chart, the general fund costs for those functions shall be included in the footnotes of the local government's audited financial report; and (3) Following the determinations made pursuant to paragraph (2) of this subsection and at least 30 days prior to the referendum, the state auditor shall certify the appropriate distribution percentages to the commissioner and the commissioner shall utilize such percentages for the distribution of proceeds for the term of the tax.

20. How is a referendum called?

As soon as practical after the execution of the intergovernmental agreement, a resolution shall be signed by majority vote. (See Code Section O.C.G.A. 48-8-262.)

(d)(1) As soon as practicable after the meeting between the governing authorities of the county and qualified municipalities and the execution of an intergovernmental agreement, if applicable, the governing authority of the county shall by a **majority vote on a resolution** offered for such purpose submit the list of transportation purposes and the question of whether the tax should be approved to electors of the special district in the next scheduled election and shall notify the county election superintendent within the special district by forwarding to the superintendent a copy of such resolution calling for the imposition of the tax. Such list, or a digest thereof, shall be available during regular business hours in the office of the county clerk.

(2) The resolution authorized by paragraph (1) of this subsection shall describe:

(A) The specific transportation purposes to be funded;

(B) The approximate cost of such transportation purposes, which shall also be the maximum amount of net proceeds to be raised by the tax; and

(C) The maximum period of time, to be stated in calendar years, for which the tax may be imposed and the rate thereof. The maximum period of time for the imposition of the tax shall not exceed five years.

21. What would the ballot question look like?

The ballot question would be simple. (See O.C.G.A 48-8-263)

(a) (1) The ballot submitting the question of the imposition of the tax to the voters within the special district shall have written or printed thereon the following:

() YES Shall a special ___ percent sales and use tax be imposed in the special district consisting of _____ County for a period of time not to exceed,

() NO _____ and for the raising of not more than an estimated amount of \$_____ for transportation purposes?

(2) If debt is to be issued, the ballot shall also have written or printed thereon, following the language specified by paragraph (1) of this subsection, the following:

If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of _____ County in the principal amount of \$_____ for the above purpose.

22. 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. See O.C.G.A 48-8-264

(2) In any special district in which a tax is in effect under this article, proceedings may be commenced, while the tax is in effect, calling for the reimposition of the tax upon the termination of the tax then in effect; and an election may be held at the next scheduled election for this purpose while the tax is in effect. Such proceedings for the reimposition of a tax under this article shall be in the same manner as proceedings for the initial imposition of the tax, but the newly authorized tax shall not be imposed until the expiration of the tax then in effect.

23. 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. The law also dictates how money is to be distributed in cases where an intergovernmental agreement has not been reached. **Interestingly, if an agreement is not reached, the funding distribution is extremely complicated and based on the last three years of transportation expenditures.** (See O.C.G.A 48-8-267(a))

(a) The proceeds of the tax collected by the commissioner in each special district under this article shall be disbursed as soon as practicable after collection as follows:

(1) One percent of the amount collected shall be paid into the general fund of the state treasury in order to defray the costs of administration; and

24. 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(a))

(a) Except as to rate, a tax imposed under this article shall correspond to the tax imposed by Article 1 of this chapter. No item or transaction which is not subject to taxation under Article 1 of this chapter shall be subject to a tax imposed under this article, except that a tax imposed under this article shall not apply to:

(1) The sale or use of any type of fuel used for off-road heavy-duty equipment, off-road farm or agricultural equipment, or locomotives;

(2) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport;

(3) The sale or use of fuel that is used for propulsion of motor vehicles on the public highways;

(4) The sale or use of energy used in the manufacturing or processing of tangible goods primarily for resale;

(5) The sale or use of motor fuel as defined under paragraph (9) of Code Section 48-9-2 for public mass transit; or

(6) The purchase or lease of any motor vehicle pursuant to Code Section 48-5C-1

25. What about MARTA?

There may be an effort to address additional funds for MARTA during the 2016 Legislative Session, for improvements to the current MARTA system and rail line extensions. This would likely not be additional taxing authority by the legislature. Rather, it would modify the five-year TSPLOST, which passed as a part of HB170 and HB 106.

One possibility being floated is to permit voters in MARTA counties to approve a half-cent (of the full cent TSPLOST) for MARTA, **for the same term of the current MARTA penny sales tax.** If passed by voters, a proposed MARTA North Line Heavy Rail to Windward Parkway might be partially funded with TSPLOST. **Other rail line extensions such as a portion of the Clifton corridor and start of the MARTA west line extension could also be considered.** The other half-cent of TSPLOST would still have a five-year term and be used for “transportation purposes” as defined in HB170.

Transit expansion projects, especially rail transit, are usually funded by a combination of federal funds and local matching funds. To secure federal funds, local projects must demonstrate sufficient revenue for the match, and also a funding source/commitment for operations- usually 20 years. Because of the longer-term commitment required for transit expansion, the current TSPLOST term (five-years) would not satisfy these requirements. **It is believed that two separate ballot questions would be needed since a MARTA tax would need to be through the year 2057.**

26. Is there a proposed timeline?

January	Notice of initial formal meeting (date, time, place and purpose) at least 10 days prior to meeting
February	Meeting for adoption of Project Criteria
Feb-May	Jurisdictions develop their list (4 months)
May 30	Jurisdiction lists are due
June 15	Complete Master List is sent to all jurisdictions
June 30	Intergovernmental Agreement and Master List are discussed at meeting (with proper 10 day notice)
August 15	Vote taken on Agreement, Agreement signed by all parties Separate Resolution Signed by all parties calling for Imposition of a tax
Aug-Nov	Voter information campaign
Nov 1	VOTE

CONFIDENTIAL

APPENDIX

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**PROPOSED PROJECT SELECTION GUIDELINES
FOR FULTON COUNTY (TSPLOST)
10/29/15**

The intergovernmental agreement for TSPLOST revenue expenditures should focus on projects which align with state, regional and local goals pertaining to transportation investment.¹ In general, projects should come out of existing plans and programs that have previously been developed. Specific to state goals, Georgia code does require that 30 percent of revenues from TSPLOST districts be spent on projects which align with goals outlined within the Statewide Strategic Transportation Plan (SSTP)². The goals for the current edition of the SSTP are as follows:

- Supporting Georgia's economic growth and competitiveness
- Ensuring safety and security
- Maximizing the value of Georgia's assets, getting the most out of the existing network
- Minimizing the impact on the environment

For any new projects proposed to be funded through a **combination of local TSPLOST and federal funding sources**, alignment with regional objectives is required and inclusion in the RTP and TIP is required.³

Projects should have good public support and should be deliverable on time and on budget.

GENERAL PROJECT SPECIFIC CRITERIA

Roadway Capital Expansion Projects

- Capacity expansion on existing roadway facilities should align with the Regional Strategic Transportation System and Regional Thoroughfare Network.⁴ These expansions may be adding a new capacity lane or adding a center turn lane along a route.
- New alignment projects which expand the capacity of the existing roadway network should facilitate trips to, from and within major existing employment and activity centers throughout the region.⁵ Special consideration should be given to providing access to support transit.
- All roadway capacity expansion projects should follow the GDOT Complete Streets Design Policy.
- Due to federal requirements in regards to air quality, all new capacity projects must reviewed by ARC staff to determine if modeling is necessary.

¹ Projects must serve "Transportation Purposes" as outlined within [OCGA 48-8-260](#). "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, 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.

² See [OCGA 48-8-241](#)

³ "New Projects" are those which are not currently documented within the currently adopted TIP or RTP. For existing TIP/RTP projects, policy alignment is assumed or grandfathered.

⁴ For roadway projects, federal transportation funds may only be spent on facilities classified as a collector or higher.

⁵ Major regional employment and activity centers are Region Centers and Regional Town Centers as defined in the Atlanta Region's Plan Regional Development Guide.

System State of Good Repair

- Repairing of existing roadways should be based on risk and on Pavement Condition Evaluation System (PACES) ratings OR some rating system developed by each jurisdiction. Consideration of ADA compliance must occur on any improvement.
- Bridge/culvert maintenance and replacement should be determined based on ratings provided by GDOT or the National Bridge Inventory with priority given to routes that have weight restrictions for school buses and emergency vehicles (ambulances/fire trucks).
- **Transit system maintenance needs include expenditures for vehicles, facilities and stations, maintenance of way, transit support systems and other related needs outlined within a transit operator's Capital Improvement Program (CIP)**
- Repair and Construction of sidewalks.

Safety and Operational

- Priority should be given to projects that correct or improve a road location or feature with high potential for safety improvement, or addresses a specific highway safety deficiency. The objective of each project should be to minimize congestion and improve safety by reducing crashes and serious injuries.
- Projects may include corridor and intersection improvements to address safety concerns, shoulder widenings, pedestrian/bicycle safety improvements, hazard eliminations at rail-roadway crossings, traffic calming measures, installation of guardrails, crash attenuators, traffic signal upgrades, signage, and pavement marking improvement projects, etc.

System Efficiency/Travel Demand Management/Transit

- Projects that improve or enhance the region's intelligent transportation system network, incident management program, arterial transit system throughput or signal coordination and timing.
- Projects addressing an existing operational issue resulting in an improved level of service or reduction in delay or other congestion costs.
- **Improvements or extensions to existing transit systems such as MARTA**, streetcar, Xpress and other transit improvements such as BRT.

Freight and Economic Development

- Projects that address the demand for goods movement into, out of, and within the state as identified through the Statewide Freight and Logistics Study, the Atlanta Regional Freight Mobility Plan and the Atlanta Strategic Truck Route Master Plan adopted by the ARC
- Projects that enhance the safe and reliable flow of freight transported into major freight land uses or intermodal facilities
- Projects at new or existing airports that are contained in the airport's 5-year Airport Capital Improvement Program submitted annually to GDOT and FAA. The types of projects included in this area are runways, taxiways, aprons, and navigational aids. Projects should be consistent with the goals and objectives of Georgia's Statewide Aviation System Plan
- Projects needed for specific economic development efforts