

RESOLUTION

RES 2025-16

RESOLUTION AUTHORIZING REALLOCATION OF THE 2017 SPECIAL LOCAL OPTION SALES TAX (SPLOST) PROCEEDS, TO PROVIDE FOR AN EFFECTIVE DATE, AND FOR OTHER PURPOSES

WHEREAS, the 2017 Special Purpose Local Option Sales Tax (“SPLOST”) was approved by the voters, and the City of Dallas (“City”) received a share for voter-approved City capital outlay projects as set forth in the ballot and the SPLOST intergovernmental agreement; and

WHEREAS, O.C.G.A. § 48-8-121(a) requires that SPLOST proceeds be used exclusively for the purposes specified in the calling resolution/ballot and be separately accounted for; and

WHEREAS, as recognized in Georgia law and guidance, when one approved project is completed under budget, proceeds may be applied to another approved project experiencing cost overruns, and such transfers are not “excess proceeds,” provided all voter-approved projects are completed. See O.C.G.A. § 48-8-121(g)(1)(B); and

WHEREAS, The Finance Director has identified final close-out variances within the City’s 2017 SPLOST projects requiring reallocation from underspent projects to overspent projects to balance the ledger while remaining within the voter-approved purposes;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Dallas, Georgia:

1. **Findings; Compliance.** The 2017 SPLOST reallocations set forth in Exhibit A are within the voter-approved City project purposes and are necessary to cover cost overruns and finalize close-out. No project deemed “infeasible” is included in this action; if any such project is later identified, the City will proceed under O.C.G.A. § 48-8-123.
2. **Authorization to Reallocate.** The City hereby authorizes the Finance Director to reallocate 2017 SPLOST proceeds among the approved City projects as shown on Exhibit A, moving funds from underspent projects to overspent projects, with no change in total City SPLOST proceeds. The City Manager and Finance Director shall meet with Paulding County officials to explain and justify the reallocation.

3. **Accounting & Reporting.** The Finance Director shall update the City’s SPLOST project schedules and the annual report required by O.C.G.A. § 48-8-122 to reflect original and current estimated costs and actual expenditures and maintain separate accounts as required by O.C.G.A. § 48-8-121(a).
4. **Transmittal.** The City Clerk is directed to transmit this Resolution and Exhibit A to Paulding County’s SPLOST/Finance office and to retain the same in the City’s records.
5. **Effective Date.** This Resolution is effective upon adoption.

SO RESOLVED this ____ day of _____, 2025.

RESOLVED this _____ day of October, 2025

L. James Kelly, Mayor

James Henson, Councilmember

Christopher B. Carter, Councilmember

Nancy R. Arnold, Councilmember

Leah Alls, Councilmember

Cooper Cochran, Councilmember

Candace Callaway, Councilmember

Attest: _____
Tina Clark, City Clerk

EXHIBIT A

Exhibit A – 2017 SPLOST City Project Reallocations (Close-Out)					
Project	Ballot/IGA	Original	Current Est.	Actu	Reallocation
	l	C			
	e	a			
	r	t			
	e	e			
		g			
		o			
		r			
		y			