

December 2, 2025, DeKalb County BOC COW Meeting

SPLOST I and II Revenue and Budget Updates



Program Management Team

SPLOST I Revenue and Interest

- ↓ SPLOST I Final Revenue and Interest to date \$458,197,048.30
- ↓ SPLOST I Value Encumbered Funds \$388,394,695
- ↓ SPLOST I Expended \$253,749,553
- ↓ SPLOST I Pending \$26,986,695
- ↓ SPLOST I Available \$39,404,904

SPLOST I Authorizations and Expenditures



SPLOST I Agenda Item Status as of 09/30/2025



Category	Revised Referendum Budget	Authorized				Pending		AUTH/BDGT	EXP/AUTH	EXP/BDGT	AUTH+ PEND/ BDGT
		Budget	Expended	Authorized Budget Balance	Referendum Budget Balance	Budget	Referendum Budget Balance				
DeKalb County SPLOST Original Revenue Estimate	\$ 388,042,978	\$ 388,394,695	\$ 253,749,553	\$ 134,572,142							
Final SPLOST I Sales Tax Collections	\$ 418,236,657										
Interest Accrued to-date	\$ 36,549,636										
Total SPLOST I Sales Tax and Interest	\$ 454,786,294	\$ 388,394,695	\$ 253,749,553	\$ 134,572,142	\$ 66,391,599	\$ 26,986,695	\$ 39,404,904	85%	65%	56%	91%
Transportation Projects	\$ 281,582,030	\$ 262,805,202	\$ 175,004,252	\$ 87,727,950	\$ 18,776,828	\$ 10,334,416	\$ 8,442,412	93%	67%	62%	97%
Public Safety Facilities and Related Capital Equipment	\$ 99,285,480	\$ 58,813,482	\$ 27,373,453	\$ 31,440,029	\$ 40,471,998	\$ 13,922,030	\$ 26,549,968	59%	47%	28%	73%
Repair of Capital Outlay Projects	\$ 67,096,990	\$ 59,954,217	\$ 45,456,245	\$ 14,497,972	\$ 7,142,773	\$ 2,730,249	\$ 4,412,524	89%	76%	68%	93%
Parks and Recreation Repairs	\$ 43,656,993	\$ 38,381,126	\$ 28,409,100	\$ 9,972,026	\$ 5,275,867	\$ 2,730,249	\$ 2,545,618	88%	74%	65%	94%
General Repairs	\$ 23,439,997	\$ 21,573,092	\$ 17,047,145	\$ 4,525,946	\$ 1,866,905	\$ -	\$ 1,866,905	92%	79%	73%	92%

SPLOST II Revenue and Interest

- ↴ SPLOST II Revenue and Interest to date \$119,267,890.22
- ↴ SPLOST II Value Encumbered Funds \$93,019,250
- ↴ SPLOST II Expended \$12,493,403
- ↴ SPLOST II Pending \$55,893,744
- ↴ SPLOST II Total Rev + Int - Expended and Pending = \$50,880,742.73
- ↴ SPLOST II Revenue Trends
 - ↵ Average Distribution per Month 2024 \$6,576,707.11
 - ↵ 2025 \$6,321,883.34
 - ↵ Downward trend per month \$254,823.77

SPLOST II Authorizations and Expenditures



SPLOST II Agenda Item Status as of 09/30/2025



	Referendum Budget	Authorized				Pending		AUTH/BDGT	EXP/AUTH	EXP/BDGT	AUTH+ PEND/ BDGT
		Budget	Expended	Authorized Budget Balance	Referendum Budget Balance	Budget	Referendum Budget Balance				
DeKalb County SPLOST II	\$ 496,086,000	\$ 93,019,250	\$ 12,493,403	\$ 67,945,377	\$ 403,066,750	\$ 55,893,744	\$ 347,173,006	19%	13%	3%	30%
A. Public Safety Purposes	\$ 91,800,000	\$ 11,637,681	\$ 3,626,923	\$ 5,430,288	\$ 80,162,319	\$ 54,193,744	\$ 25,968,575	13%	31%	4%	72%
B. Transportation Projects	\$ 253,986,000	\$ 21,073,237	\$ 73,143	\$ 21,000,095	\$ 232,912,763	\$ -	\$ 232,912,763	8%	0.35%	0.03%	8%
C. Multi-Generational Recreation and Community Purposes	\$ 83,750,000	\$ 31,466,658	\$ 241,406	\$ 31,225,252	\$ 52,283,342	\$ 1,700,000	\$ 50,583,342	38%	0.77%	0.29%	40%
C1 - Parks and Recreation Facilities	\$ 48,077,838	\$ 24,206,932	\$ 57,407	\$ 24,149,525	\$ 23,870,906	\$ -	\$ 23,870,906	50%	0.24%	0.12%	50%
C2 - Multi-Generational Facilities	\$ 19,657,441	\$ 2,750,000	\$ 125,000	\$ 2,625,000	\$ 16,907,441	\$ -	\$ 16,907,441	14%	4.55%	0.64%	14%
C3 - Libraries	\$ 11,604,995	\$ 100,000	\$ -	\$ 100,000	\$ 11,504,995	\$ 1,700,000	\$ 9,804,995	1%	0.00%	0.00%	16%
D. Capital Outlay Projects Owned or Operated by the County	\$ 66,550,000	\$ 28,841,674	\$ 8,551,931	\$ 10,289,742	\$ 37,708,326	\$ -	\$ 37,708,326	43%	29.65%	12.85%	43%
D1 - Water, Sewer and/or Stormwater Facilities	\$ 29,704,808	\$ 14,900,000	\$ -	\$ 4,900,000	\$ 14,804,808	\$ -	\$ 14,804,808	50%	0.00%	0.00%	50%
D2 - Physical and Mental Health Facilities	\$ 14,210,198	\$ 853,923	\$ -	\$ 853,923	\$ 13,356,275	\$ -	\$ 13,356,275	6%	0.00%	0.00%	6%
D3 - Intergovernmental Capital Outlay Projects	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -	100%	100.00%	100.00%	100%
D4.1 - District 1 Discretionary Projects	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	0%		0.00%	0%
D4.2 - District 2 Discretionary Projects	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	0%		0.00%	0%
D4.3 - District 3 Discretionary Projects	\$ 1,000,000	\$ 600,000	\$ 325,000	\$ 275,000	\$ 400,000	\$ -	\$ 400,000	60%	54.17%	32.50%	60%
D4.4 - District 4 Discretionary Projects	\$ 1,000,000	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000	50%	0.00%	0.00%	50%
D4.5 - District 5 Discretionary Projects	\$ 1,000,000	\$ 1,000,000	\$ 194,407	\$ 805,593	\$ -	\$ -	\$ -	100%	19.44%	19.44%	100%
D4.6 - District 6 Discretionary Projects	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	0%		0.00%	0%
D4.7 - District 7 Discretionary Projects	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	0%		0.00%	0%
D5 - Renewable Energy Project(s)	\$ 5,447,243	\$ 800,000	\$ -	\$ 800,000	\$ 4,647,243	\$ -	\$ 4,647,243	15%	0.00%	0.00%	15%

SPLOST I Updates December 2025



Major SPLOST I Projects in design or ROW phase include:

- ↓ Glenwood Road Sidewalk from Covington to Columbia, last parcels in condemnation process for right of entry
- ↓ Snapfinger Road Sidewalk and Drainage Improvements near Wesley Chapel at “I-20 Curve” Bid Package under review
- ↓ Medlock Road Sidewalk from Church St. to Scott Blvd. Utility location surveys underway in advance of ROW offers
- ↓ Old Castle/Donzi Rd. Multiuse Trail Custer to Crestdale Final Negotiations for Easement for Maintenance and Construction underway with Landfill Permit Holder
- ↓ Fire stations 5, 16 and 27 bids open December 12th

SPLOST II Updates December 2025

- ↴ New Lucious Sanders Rec Center final bid package incorporating emergency generator being reviewed
- ↴ Pleasantdale Park Preliminary Plan Development Stage
- ↴ SW DeKalb Alice Bussey Multi-generational Center Initial Building and Site Plan Development following Public Input Phase
- ↴ Mason Mill Tennis Center Final Plans Costing Review and Value Engineering Phase
- ↴ Medlock Park to Lula Hills Multi-use Path MOU with Developer/Decide DeKalb for Acceptance of TAD Funding being prepared

SPLOST II Major New 2026 Projects

- ⌄ Fast track delivery of renovations to Bobby Burgess Facility, including roofing, electrical, plumbing, HVAC and elevators to accommodate multiple user groups including:
 - Public Safety Special Operations
 - Courts and Evidence Storage
 - IT, Water Billing and Work Force Development
- ⌄ Develop bid packages to site adapt FS 14 relocation to SE Athletic Park in Stonecrest and construct new FS 29 in Blackburn Park in Brookhaven
- ⌄ Identify and Prioritize Critical Building Renovations at Health Center Facilities
- ⌄ Integrate Resurfacing Hotline calls GIS Database to Coordinate Storm Water Issues with Roads and Drainage Department

Questions?



Program Management Team