



DeKalb County's SPLOST 1 Program

SPLOST Committee of the Whole Meeting
April 20, 2023

Michael L. Thurmond, CEO
DeKalb County Board of Commissioners



Starting Point

What we Know



What is SPLOST ?

SPLOST (Special Purpose Local Option Sales Tax) is a one-cent sales tax that provides funding exclusively for capital projects – roads, building, infrastructure etc. DeKalb’s SPLOST 1 has some limits on which projects can be funded:

Transportation	85%
Capital Outlay -	15%



2016 SPLOST Survey Research Report GSU Andrew Young School of Public Policy March 2016 – Top Priorities for Funding

- Roads, Transportation, and Sidewalks – 54%
- Public Safety – 21%
- Senior Centers and Health Centers – 11%
- Parks and Libraries – 10%
- Don't Know– 4%

(*) Summary of results when respondents were asked to list their top spending priority of the proposed sales tax.



DeKalb County SPLOST Vision Statement

“DeKalb County Special Purpose Local Option Sales Tax will support county-wide improvements that promote a high quality of life for all residents. “

Adopted by CEO and DeKalb BOC



Path to DeKalb County's SPLOST 1 Program

JANUARY 2017

GA General Assembly convenes 2017 Legislative Session

JANUARY 2017

Senate Bill 156 is introduced. The bill restricts the use of SPLOST funds to Transportation 85% and Capital Outlay 15%

FEBRUARY 2017

SB 156 was amended to include exemptions for unprepared food sales and prescription drugs

FEBRUARY 2017

- DeKalb holds a joint Delegation meeting at the Capitol to review draft SPLOST and EHOST Legislation.

MARCH 2017

Senate Bill 156 passes the Georgia General Assembly on the final day of the Legislative Session

APRIL 2017

County Staff and Administration, assemble GSU survey analysis and begin need needs assessment plan

MAY 2017

- Governor Deal signs Senate Bill 156. DeKalb BOC, the DeKalb Delegation and the CEO attend the bill signing

MAY –SEPTEMBER 2017

DeKalb CEO and BOC host 9 SPLOST Vision Sessions at Manuel Maloof Administration Building. Public invited

SEPTEMBER 2017–

DeKalb executes robust SPLOST education campaign to all DeKalb Residents

SEPTEMBER 2017

On behalf of DeKalb, The Georgia Chamber Transportation Alliance begins the SPLOST Advocacy campaign

NOVEMBER 8, 2017

71% of Voters approve SPLOST ballot referendum

JANUARY 10, 2018

CEO, BOC & DeKalb Mayors jointly support SPLOST 6- year program at Manuel Maloof Auditorium. City Attorneys negotiate SPLOST IGAs

FEBRUARY 2018

CEO forms committee to develop scope of work for professional Program Manager and subsequent RFP solicitation

MARCH 2018

Based on best qualified and best pricing Atlas Consulting (formerly Moreland Altobelli) is awarded a 6 Year contract to manage DeKalb's 1st

APRIL 2018

County staff and Program Manager define and finalize project categories for CEO and BOC review and approval

APRIL 2018

CEO and DeKalb BOC adopts SPLOST Citizen Oversight Group with appointments representing all Districts across the county

APRIL 2018

County receives first SPLOST sales tax payment from the Georgia Department of Revenue

Defining Transportation Needs

DeKalb hosted SPLOST Public Vision Sessions

Residents, the Governing Authority and Transportation experts defined the county's vision for transportation planning;

- ✓ State of Good Repair
- ✓ Smooth Streets
- ✓ Safety for bikes, pedestrian, school routes
- ✓ Bridges, intersections safe
- ✓ Sidewalk and Trail connections improved



Defining Transportation Needs – 85%

Priority Programs:

Resurfacing - Roads in poor condition; rated 30 or worse, includes 318 miles in Unincorporated DeKalb
Pedestrian Improvements, Multi-Use Trails, Operational Enhancements, Corridor Beautification)

Category	Budgeted	Actual	Results
Resurfacing	\$ \$151,250,000	14,382,990	252 Miles
Pedestrian Improvements	\$ 14,450,000	9,198,648	20 Projects/15 Miles
Multi-Use Trails	\$ 7,000,000	2,000,000	3 Miles
Operational Enhancements	\$ 9,000,000	2,800,000	9 Safety Projects
Corridor Beautification	\$ 1,250,000	895,000	3 Projects
Bridge Repairs	\$ 7,000,000	7,000,000	Cedar Grove Bridge
Sidewalks to Schools, Transit	\$ 4,000,000	1,000,000	12 Projects
Traffic Signal improvements	\$ 2,350,000	281,000	2 Projects
CID Matching funds	\$ 1,500,000	0	TBD



Defining Capital Outlay Needs – 15%

DeKalb hosted SPLOST Public Vision Sessions where Citizens, the Governing Authority and Infrastructure Experts defined the county’s vision for Capital Improvements

Priority Programs:

Capital Outlay - County buildings and structures needing repair because of deferred maintenance due to a historical lack of county funding. A robust SPLOST program will provide the much- needed funding.

Priority	Budgeted	Actuals	Results
Parks	\$37,250,000	\$31,159,000	New Synthetic turf, over 12 park buildings renovated, Sugar Creek Golf reopened damaged and dangerous playground equipment replaced, shelters repaired, Toby Grant pool funded Within parks, new roofs installed
Courthouse	\$16,500,000	\$15,500,000	Roof, Chillers, elevators, Parking Deck
Libraries		\$ 1,500,000	New equipment at Decatur HQ, restrooms renovated
Senior Centers	\$1,000,000	\$ 1,000,000	HVAC Upgraded at Lou Walker & Warren St
Health Centers	\$1,000,000	\$ 1,000,000	North DeKalb and Richardson Health Centers



DeKalb's SPLOST 1 Program is coupled
with a Tax Credit called "EHOST"



What is EHOST ?

EHOST (the E is for Equalization) serves two purposes:

First, it removes any use of the funding for capital purposes. Each year, 100% of the revenue must be used to reduce property taxes for homeowners.

Secondly, it applies the revenue first to rollback millage rates levied countywide (General and Hospital currently).

If there's enough total EHOST revenue to provide a 100% rollback of countywide property taxes, then any remaining funding can reduce taxes in cities and non-countywide districts.

How much was my home's tax bill reduced as a result of EHOST ?

The amount will vary depending upon the value of your home and the jurisdiction in which you live.



Home Value	EHOST Credit (Tax Cut)		
	2018	2019	2020
\$100K	\$258.06	\$298.14	\$283.43
\$250K	\$774.19	\$894.41	\$850.28
\$500K	\$1,634.40	\$1,888.21	\$1,795.03
\$750K	\$2,494.61	\$2,882.00	\$2,739.79
\$1M	\$3,354.83	\$3,875.80	\$3,684.55

The table above shows a historical comparison of the EHOST credit for various assessed housing values using the adopted millage rate for that year.

EHOST Credit Information:

- EHOST became effective April 1, 2018; from January 1 through March 31, HOST was still in effect. Due to the partial year collection of HOST and EHOST in 2018, there was a partial credit for HOST and a partial credit for EHOST.
- This table assumes the basic homestead exemption applies. Actual tax bills may vary depending on which exemptions apply to the subject property.
- EHOST does not apply to any taxes levied by cities and does not apply to school taxes.

To learn more about the EHOST tax cut, please visit www.dekalbcountyga.gov/splost/ehost

EXACTLY HOW IS EHOST IMPACTING MY TAX BILL ?

Equalized Homestead Option Sales Tax (EHOST) Property Tax Cut

In 2017, DeKalb County voters approved the adoption of the Equalized Homestead Option Sales Tax or EHOST.

EHOST is a one-cent sales tax that is 100% dedicated to providing property tax relief to qualified homeowners in DeKalb County. All properties in DeKalb with an approved homestead exemption qualify for EHOST.

Each qualified property owner receives a credit on their annual property tax bill based on the proceeds from EHOST. The savings from EHOST is shown on your property tax bill in the column headed "EHOST Credit." EHOST has saved DeKalb homeowners over \$325 million in property taxes since 2018.

To learn more about the EHOST tax cut, please visit www.dekalbcountyga.gov/splost/ehost

Additional information about homestead exemptions and how to apply for them can be found here: www.dekalbcountyga.gov/tax-commissioner/exemptions



Communications



DeKalb residents have multiple tools to identify SPLOST activities in your area

30 + News Releases and updates regarding SPLOST events and progress

65 + Social Media posts

SPLOST Oversight Group - Monthly and bi-monthly meetings are all recorded with minutes on website

DeKalb County Website: [Home](#) | [DeKalb County GA](#)

DeKalb County SPLOST

DeKalb County Special Purpose Local Option Sales Tax (SPLOST) supports countywide improvements that promote a high quality of life for all residents.

SPLOST



Resurfacing

Transportation

Public Safety

Parks and Recreation

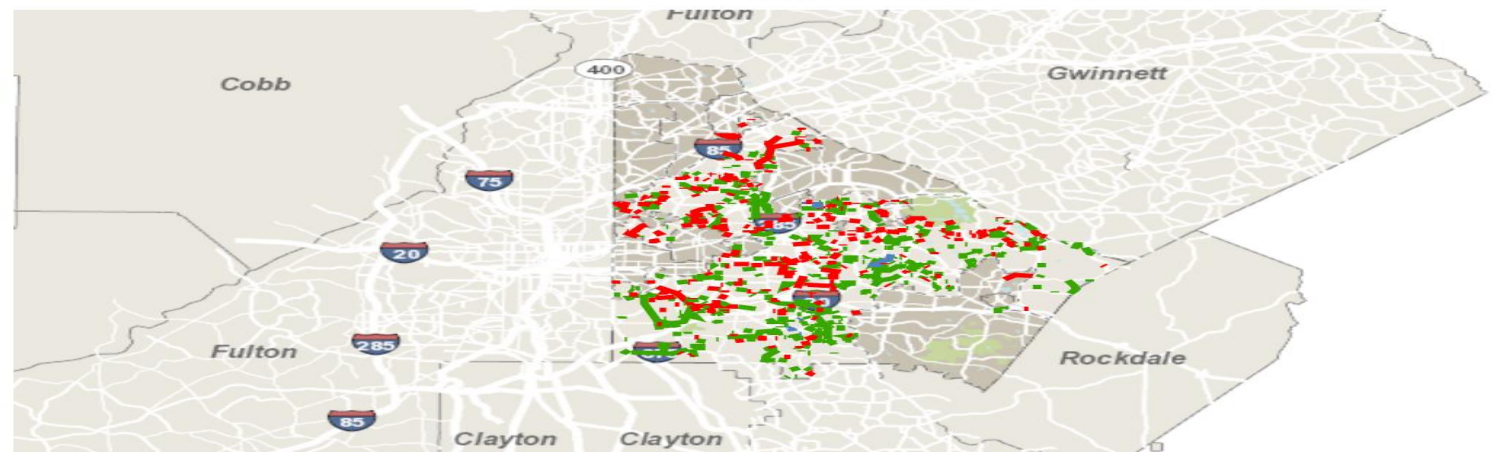
County Facilities



Please note: Road resurfacing construction relies on dry and warm conditions.

Resurfacing Projects

- Not Started
- In Progress
- Complete



POWERED BY
esri



NEXT STEPS

Path to DeKalb County's SPLOST 2 Program

JANUARY 9, 2023
GA General Assembly
Legislative Session convenes

FEBRUARY 2023
HB 431 is introduced. The bill
removes restrictions in SPLOST
1 and allows for Capital outlay

FEBRUARY 2023
DeKalb Delegations both House
and Senate hold meetings at
the Capitol to review draft
SPLOST and EHOST Legislation.

FEBRUARY - MARCH 2023
HB 431 Passed the House &
Senate unanimously with a
bi-partisan vote

MARCH 2023
HB 431 passes the Georgia
General Assembly
1 full week prior to Sine Die

TBD -2023
Governor Kemp signs
HB 431
DeKalb BOC, the DeKalb
Delegation and the CEO attend
the bill signing

CEO Holds public Community
meetings on SPLOST 2
Dates and locations to be
provided