



The Tax Facts

About SPLOST

The Special Purpose Local Option Tax, or **SPLOST** as it is more commonly known, is the newest addition to DeKalb's tool box of resources it uses to fund capital projects that improve the quality of life in the county and create a better future for its residents at a cost of one penny on the dollar.

History and Duration

Voters approved a referendum in November 2017 giving DeKalb County the go-ahead to implement the one-cent tax to pay for specified county and municipal capital improvements. Two senate bills that Gov. Nathan Deal signed into law in 2017 helped clear the way for the DeKalb to initiate this special sales tax. SPLOST is expected to generate as much as \$636.76 million over a six-year period. Of that amount, \$388.04 million will go to unincorporated DeKalb. The program comes up for renewal in 2024.



exempts purchases of prescription medication and non-prepared food items to help offset any regressive tax impact SPLOST may have on the less affluent. Additionally, the county will not collect SPLOST in the portion of the city of Atlanta that stretches into DeKalb, as that area is not included in the program.

How SPLOST Works

One penny of the sales tax collected from each purchase made in DeKalb goes to fund infrastructure projects that address critical needs in the areas of transportation, public safety, parks and recreation, and general repairs to equipment and facilities. DeKalb's SPLOST is unique in its requirement that 85 percent of the monies must be spent specifically on transportation and public safety-related projects. In another departure from other metro counties, DeKalb

Beneficiaries

Every part of the county, residents of all ages and walks of life, and business enterprises large and small can expect to reap the benefits of SPLOST. How? Everyone benefits from resurfaced roads and new sidewalks, new police cars and fire stations, park upgrades and renovated athletic and recreation facilities. The largest amount of SPLOST funding will go to unincorporated DeKalb. The county's 12 municipalities also will receive SPLOST funds, based on population, for projects specific to the needs of their communities.

DEKALB COUNTY SPLOST: THE TAX FACTS

Management and Monitoring

After the completion of a competitive bidding process, the county selected Duluth-based Moreland Altobelli, a leading engineering and construction firm, to manage the day-to-day operations of the SPLOST program. The county, however, maintains appropriate oversight authority and adheres to the highest standards of accountability and transparency. A SPLOST Citizens Oversight Committee, whose members are appointed by county commissioners and the CEO, monitors how DeKalb is putting taxpayer pennies to work in compliance with SPLOST law requirements, fund allocation, and project selection. The county has an independent auditor to assist with state SPLOST reporting requirements.

**\$388.04
MILLION
FOR
UNINCORPORATED
DEKALB CO.**

**\$248.72
MILLION
TO GO TO 12 CITIES**

**\$151.25
MILLION
FOR ROAD
RESURFACING**

**\$37.25
MILLION
FOR
PARKS & RECREATION**

**\$101.21
MILLION
FOR PUBLIC SAFETY**

SPLOST VISION STATEMENT

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

**318 MILES
OF ROADS
TO BE RESURFACED**

DEKALB COUNTY SPLOST: THE TAX FACTS

MEET THE PENNY FAMILY

DeKalb has enlisted the Penny Family of colorful characters to serve as visible symbols of the SPLOST-funded improvements underway throughout the county. Don't be surprised to see them pop up in your neighborhood. Here's a rundown of what they are up to by the project categories they represent:

JOE PENNY— Roads and Transportation

Transportation, at \$240.26 million, represents the biggest portion of the **SPLOST** activity with the highest priority given to repairing and resurfacing 318 miles of DeKalb's worst roads at a cost of \$151.25 million.

Other planned work includes:

- Pedestrian improvements, \$14.45 million
- Transportation enhancements, \$9 million
- Bridge repair and improvements, \$7 million
- Multi-use trails, \$7 million
- Sidewalks, \$4 million
- Traffic signal improvements, \$2.35 million
- Corridor beautification, \$1.25 million
- Public transportation shelters, \$150,000
- Other expenditures, \$43.8 million

CHIEF PENNY— Fire Rescue

Fire services will receive SPLOST funding totaling \$47.75 million for a variety of upgrades and new additions to its facilities and capital equipment.

OFFICER PENNY— Police Services

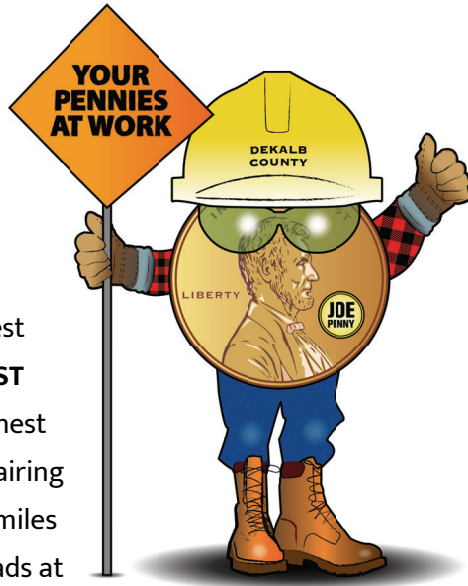
Police services is slated for \$37.06 million of SPLOST-related improvements. Of that amount, a total of \$27.3 million will go to repair or replace the Robert T. "Bobby" Burgess building near I-285 and Memorial Drive, home to several DeKalb County Government offices.

Other planned work includes:

- Police vehicles, \$5.6 million
- Repair and/or replace police precincts and public safety facilities, \$2.86 million
- Planning and design for joint public safety training facility, \$1.2 million

Just over \$41.15 million is set aside for replacing existing fire stations or building new ones and for purchasing related capital equipment. Other planned work:

- Fire station and equipment repairs, \$3.1 million
- Purchase Fire Quick Response units, \$2 million
- Fire radio upgrades, \$1.5 million



DEKALB COUNTY SPLOST: THE TAX FACTS

PARKER PENNY — Parks and Recreation

Parks and Recreation's outlay of SPLOST funding totals \$37.25 million.

About \$11.65 million will go to improve athletic fields. Other planned work includes:

- Athletic and recreation facility renovations (including shelters and pavilions), \$8.4 million
- Parks, playgrounds, and recreational area upgrades, \$6.9 million
- Pools and other aquatics facility improvements, \$3.95 million
- Trail and paved area resurfacing, \$3 million
- Tennis court resurfacing, \$2.15 million
- Golf course improvements, \$1 million



LIBBY PENNY—Library

DeKalb's Library system includes the main branch plus 21 satellite locations. The system is slated for improvements intended to extend the life of the buildings and enhance the experience of the thousands of visitors that it serves annually. Planned work includes roofing and other general repairs for \$1.5 million.



Hope for the Future

SPLOST will impact every sector of the county and, in doing so, build a bridge of common interest in the advancement of this vibrant, diverse, unified, and progressive community envisioned by DeKalb County CEO Michael Thurmond. Continued taxpayer support is vital to SPLOST's long-term success. Every penny invested will deliver significant and measurable dividends for years to come.

Stay Informed

Access to additional information about SPLOST is only a click or call away. The DeKalb County Government website at dekalbsplost.com is the best one-stop source to get the latest on SPLOST.

Have a comment or question?

Call the SPLOST Hotline

404-371-7000

