

DeKalb County SPLOST II Resident Review Committee Annual Report



August 31, 2026

Financial data snapshot as of 7/31/26 and project management updates as of 8/23/26

Letter From The Committee

Dear DeKalb County Residents and Stakeholders,

On behalf of the SPLOST II Resident Review Committee, we present our first Annual Report. As residents appointed to serve as your Oversight Committee, we focus on reviewing how voter-approved tax dollars are tracked, authorized, and allocated across our communities.

Over the past year, our Committee established its review process and examined project activity across Public Safety, Transportation, Multi-Generational Recreation, and County Capital Outlay. Because SPLOST II remains in the early implementation phase, most projects remain in planning, design, land acquisition, procurement, or pre-construction activities. Our early focus is establishing accurate data baselines to track costs, timelines, and reporting.

Public participation shapes our focus. The questions and feedback raised during public comment periods and community meetings directly inform the specific items we bring to County staff. We appreciate the residents who have engaged with this process, as well as the County staff and department representatives who have provided records, answered inquiries, and attended our meetings.

Our Committee remains committed to independent, thorough oversight as projects transition into active construction. We encourage you to review our findings and stay involved as we monitor the implementation of the SPLOST II program.

Sincerely,

The DeKalb County SPLOST II Resident Review Committee

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Executive Summary

During the reporting period, the Resident Review Committee established its review process and completed its first year of oversight. Operating against a modeled lifetime funding target of \$513.2 million, cumulative SPLOST II sales tax funding through FY 2026 is modeled at \$215.2 million, including actual collections and current-year projections. Out of 38 active subprojects, 3 are complete, 3 are under construction, 14 have not started, and 18 are in planning, design, land acquisition, procurement, or program administration.

The Committee cross-verified information from TEAMWorks, departmental presentations, budget reports, and supporting documentation after identifying inconsistencies in project status, milestone dates, and expenditures. Because reporting was not consistently synchronized, effective oversight required committee members to manually cross-verify data across multiple sources to confirm project status, milestone dates, and actual expenditures.

The Committee identified several significant risks across primary spending categories. In Transportation, per-mile resurfacing costs have doubled from \$450,000 during SPLOST I to over \$900,000 today. Because total tax revenues are fixed, it is a risk SPLOST II will fund far fewer total road miles than originally envisioned. Additionally, the strict "worst-first" segment scoring model isolates individual street segments rather than addressing entire neighborhood networks, leaving cul-de-sacs unpaved and accelerating overall pavement degradation.

In Multi-Generational Recreation, revenue is legally restricted to capital costs, meaning baseline structural repairs and code compliance are absorbing funds that residents expected to see used for new amenities. These projects also face an operational disconnect, as expanding physical facilities requires synchronized planning for long-term General Fund operations to cover ongoing staffing and maintenance.

County Capital Outlay projects are mostly unstarted. Of the \$66.55 million referendum budget, actual expenditures stand at \$12.41 million, driven primarily by statutory pass-through distributions to municipal partners. Major County-managed capital initiatives, including Public Health facility repairs and EV charging infrastructure, have recorded zero spending and remain in pre-initiation and planning phases.

For the remainder of the year and in our next cycle, the Committee will continue monitoring project delivery, financial reporting, supporting documentation, geographic investment, and public engagement. As more SPLOST II projects advance through design and procurement toward active construction, the Committee will report its observations and recommendations based on the official records and information made available during each reporting period.

About SPLOST II

SPLOST II is a 1% sales tax approved by voters alongside EHOST. The referendum election was called for November 7, 2023. Under state law, both taxes had to be approved by voters for either to become effective.

As a reimposition of the previous sales tax (SPLOST I), SPLOST II does not add an additional penny to the existing tax rate. Authorized for up to six years, collection began on April 1, 2024, and the program runs through March 31, 2030. The voter-approved SPLOST II referendum budget is \$496.086 million. Including modeled interest and other funding sources, total program funding is projected at approximately \$513.2 million.

Revenue goes only to capital projects, with 58.333% allocated to unincorporated DeKalb and the rest split among cities by agreement. Broad spending categories include:

- Public Safety: Fire stations, police facilities, courts, and animal welfare facilities.
- Transportation: Major infrastructure including road and street repaving/resurfacing, sidewalks, bicycle paths, multi-use trails, bridges, mass transit support, and streetscapes.
- Multi-Generational Recreation & Community Purposes: Parks, libraries, senior facilities, and community centers.
- County-Owned Capital Infrastructure: Water, sewer, and stormwater facilities, physical and mental health facilities, and renewable energy projects.

Individual cities within DeKalb also receive designated percentage allocations to fund localized pavement, public safety, pedestrian, and park projects.

Purpose of the Resident Review Committee

On July 8, 2025, the DeKalb County Board of Commissioners officially established the SPLOST II Resident Review Committee via Resolution 2025-0538, replacing the former Citizens Oversight Group. The Committee monitors the SPLOST II budget to keep spending transparent and accountable. We track legal compliance, voter-approved category limits, community impact, and project timelines. The Committee has nine voting-age residents from unincorporated DeKalb County. Members serve terms matching their appointing official, and open seats follow the same process.

Committee Members

Members	Appointing Officials	Appointment
Gerald Austin (Co-Chair)	Lorraine Cochran-Johnson	CEO
Stephen Binney	Lorraine Cochran-Johnson	CEO
Rebecca Perkins	Commissioner Robert Patrick	District 1
Jaime Dutro	Commissioner Michelle Long Spears	District 2
Teresa Hardy	Commissioner Nicole Massiah	District 3
Taha Addow	Commissioner Chakira Johnson	District 4
Pamela Middleton	Commissioner Mereda Davis Johnson	District 5
James Koch (Chair)	Commissioner Ted Terry	District 6
Larry Lowe	Commissioner LaDena Bolton	District 7

Committee Meetings

Date	Topic
02/04/2026	Special Called Orientation Meeting
04/09/2026	Roads & Drainage
06/11/2026	Parks & Recreation and Beautification
08/27/2026	Public Safety
10/2026*	Finance, Accounting, Budget, Procurement, and Project Management
12/2026*	Capital Outlay Projects

*The specific day of the month is to be determined based on meeting room, committee member, staff, and presenter availability.

Program at a Glance

Metric	Value
Total Active Subprojects	38
Projects Completed	3
Projects Under Construction / Installation	3
Projects In Progress	2
Projects in Design / Permitting	8
Projects in ROW Phase	3
Projects in Purchasing / Procurement	1
Program Management / Administration	4
Projects Not Started	14

Program Financial Summary

Revenue Overview

Through FY 2026, cumulative SPLOST II sales tax funding (actual collections combined with current fiscal year projections) is modeled at \$215,190,882 across the initial implementation period:

- FY 2024 (Partial Year): \$59,225,714
- FY 2025: \$77,153,037
- FY 2026 (Actual through July 31, 2026 + projected remainder): \$78,812,131

After starting mid-year in FY 2024, sales tax revenue grows steadily, projecting \$83 million to \$89 million annually through FY 2029. Across all program funding streams including primary projected sales tax receipts (\$496M), interest income (\$6.6M), GDOT grants, CIP allocations, and municipal contributions (\$10.0M) the lifetime program funding target is modeled at \$513,226,897. Annual sales tax collections are projected to peak at \$89,723,141 in FY 2029 prior to program expiration in FY 2030. Source:

[Appendix A](#)

Budget Overview

Revenue figures reflect sales tax funding collected or projected through FY 2026 within the \$513.2M lifetime funding model (which includes interest income and grants), whereas budget figures reflect the official voter-approved \$496.086M referendum budget and project allocations as of July 31, 2026. Source: [Appendix D](#)

Category	Referendum Budget	Authorized Budget	Expended	Referendum Budget Balance
A. Public Safety Purposes	\$91,800,000	\$15,573,483	\$8,044,826	\$76,226,517
B. Transportation Projects	\$253,986,000	\$80,826,240	\$1,041,698	\$173,159,760
C. Multi-Generational Recreation	\$83,750,000	\$33,593,658	\$4,788,600	\$50,156,342
D. County Capital Outlay Projects	\$66,550,000	\$42,341,151	\$12,414,340	\$24,208,849
TOTAL	\$496,086,000	\$172,334,531	\$26,289,465*	\$323,751,469

*Total authorized budget remaining across active projects is \$146,045,066 (\$172,334,531 total authorized minus \$26,289,465 total expended). Note: Data reflected in this summary is reproduced directly from official County exports. Minor discrepancies of \$1–\$3 between summary totals and itemized project lines reflect underlying data reconciliation issues between TEAMWorks and internal County accounting systems. The Committee has reported these numbers as provided to highlight the need for system synchronization.

Spending Category Committee Observations

A. Public Safety

Public Safety funds focus on replacing end-of-life facilities, updating older buildings, and planning for future expansion. Major design efforts are currently underway for several replacement fire stations, alongside site planning for long-term detention capacity. Immediate facility repairs include critical HVAC and roof overhauls across existing police precincts, while construction progresses on the new regional Animal Shelter.

The new Animal Shelter has successfully moved from design to completion as the category's first major delivered asset (\$4.96M budget, ~\$4.7M expended). Critical repairs are also actively moving forward. Roof and HVAC replacements at the DeKalb East Police Precinct represent timely remediation of end-of-life infrastructure, protecting both personnel and prior taxpayer investments.

At the same time, SPLOST II funds are actively covering cost overruns from SPLOST I, driven by severe construction inflation. Consequently, current tax dollars are completing previously promised projects, such as the original fire station replacement program, before new capital can expand.

Longer delivery horizons require close milestone tracking. Fire Stations 18, 19, and 20 remain in design with targeted completion in 2028, while Fire Station 29's delivery horizon extends years beyond. Design expenditures to date remain modest (\$30,240 of \$200,000). To streamline these timelines and control expenditures, the County plans to utilize modular, templated designs across station builds, reducing both architectural fees and construction costs. The Committee will actively track design-to-construction transitions to ensure these stations advance on pace within this standardized model.

Planning funds have also been directed toward a multi-month public safety study evaluating long-term needs across police precincts, the Fire Training Academy, ranges, and administrative headquarters. The Committee notes that any major facility additions recommended by this study will require separate, future funding sources. Meanwhile, Detention Facility Planning funds are nearly fully expended (\$546K of \$600K), indicating that initial planning is nearing critical decision points.

Against a \$91.8M referendum budget, authorized funding stands at \$15.57M with \$8.04M expended. The majority of the Public Safety program lies ahead, which is consistent with early program execution. The Committee will track authorization cadence as designs mature.

B. Transportation

Category B drives the County's multimodal transit and road infrastructure commitments, focusing on pavement quality, pedestrian safety, and regional connectivity. A substantial portion of Transportation's current authorized budget is associated with the 2025 and 2026 LMIG resurfacing programs toward the referendum goal of repaving approximately 200 miles of roads. Active projects focus on repairing broken sidewalks and ADA ramps, while engineering funds support preliminary designs for future multi-use trails, bridges, and gateways.

During the Committee's April 9, 2026, Roads & Drainage meeting, Public Works Director Peggy Allen highlighted that SPLOST funding lowers the county's road resurfacing cycle from 47 years down to 20 years across its 1,400-mile network. However, because a freshly paved road structurally fails after 20 to 30 years, a 20-year cycle barely keeps pace with natural degradation.

Compounding this issue, average resurfacing costs have doubled, jumping from \$450,000 per mile during SPLOST I to \$900,000–\$1,000,000+ per mile today. Because the available SPLOST II transportation allocation is finite, this cost inflation could mean SPLOST II will cover significantly fewer road miles than originally planned. Without external contractor capacity funded by SPLOST, county in-house crews and standard grants can only cover 20 to 30 miles annually. Consequently, resurfacing represents the primary failure point between public expectations and deliverable program scope.

Execution strategy further worsens pavement decline. The Committee observed instances in which higher-traffic thoroughfares were prioritized while adjacent residential streets remained unaddressed. This raised a question about whether the current segment-based 'worst-first' scoring methodology adequately considers network-level conditions. The Committee recommends that the County provide the scoring methodology publicly and demonstrate how the methodology accounts for adjacent street conditions, network continuity, and lifecycle costs.

C. Multi-Generational Recreation & Community Purposes

Category C targets parks, libraries, senior centers, and community facilities. However, after two decades of deferred maintenance, most funding goes to baseline structural overhauls, HVAC repairs, dam safety compliance, and code updates. Comprehensive upgrades are centered at destination hubs like the DeKalb Tennis Center and Lucious Sanders Recreation Center, alongside broader park maintenance, library facility technology, and trail additions. Beyond traditional recreation, funding targets community spaces at local libraries and Callanwolde, while matching funds for park dam rehabilitations leverage external financing.

Similar to transportation infrastructure, DeKalb County's Multi-Generational Recreation assets endured nearly two decades of deferred maintenance prior to SPLOST funding. Consequently, SPLOST II revenue is overwhelmingly absorbed by mandatory capital remediation including structural overhauls, HVAC replacements, dam safety compliance, and building code updates. While necessary to protect existing assets, these baseline repairs consume limited capital, leaving minimal funding for net-new recreational expansion or modern amenities.

A major operational disconnect threatens these projects: while SPLOST funds are legally restricted to physical construction, opening new or expanded facilities requires matching General Fund dollars for long-term staffing and maintenance. SPLOST revenue is strictly restricted to capital improvements like the physical design, construction, and equipment of facilities. However, bringing expanded spaces online requires corresponding operational budget increases from the County's General Fund to cover ongoing staffing, programming, and maintenance. Without synchronized operational planning, completed capital assets risk being underutilized or understaffed upon delivery.

Additionally, recreational and community projects are experiencing extended lag times between capital allocation and visible construction. Complex site conditions, environmental reviews, and lengthy inter-departmental permitting phases keep major facility modernization projects stuck in pre-design for extended periods. These delays also increase the risk that construction costs will rise before projects reach construction. If costs increase significantly, the County may have to reduce the project scope or phase the work to remain within the approved budget.

D. Capital Outlay Projects

Out of the \$66.55M total referendum budget, actual expenditures stand at just \$12.41M, with the majority of that figure reflecting statutory pass-through distributions to municipal partners rather than active County infrastructure projects. City governments manage their own SPLOST dollars, so this Committee does not oversee municipal spending. Our review covers only County-managed funds.

On the County side, major primary initiatives have seen minimal execution. Critical infrastructure efforts like the Peachtree Industrial Boulevard Emergency Transmission Main Replacement remain in the early stages of execution, with approximately \$3.24 million expended against its \$10 million budget. High-priority community investments, including the EV Charging Stations initiative (\$800k) have recorded zero project activity or financial progress, remaining entirely in pre-initiation status. The DeKalb Public Health Facilities Repairs project, with a \$13.5 million budget, has recorded approximately \$134,936 in expenditures and remains in the planning/pre-initiation phase.

At the planned December meeting, the Committee intends to meet directly with County leadership to address any execution bottlenecks, determine why several Category D projects have not yet been initiated, and request firm startup timelines for these delayed public health and infrastructure investments.

Program-Wide Analysis & Observations

The Committee's financial oversight relied on information provided by DeKalb County through the TEAMWorks project management system, Board of Commissioners agenda materials, departmental presentations, budget reports, and supporting documentation provided in response to Committee requests. Collectively, these sources formed the basis for the Committee's review of project budgets, authorizations, expenditures, and implementation status.

During the reporting period, the Committee experienced significant operational friction. Project data in TEAMWorks frequently conflicted with departmental presentations and budget files, while the availability and timeliness of updates varied widely across departments. Resolving these discrepancies required extensive follow-up across multiple systems and time-consuming staff inquiries, highlighting the ongoing risk of fragmented information.

To address these systemic bottlenecks directly, Committee leadership met with the Chief Operating Officer and Chief of Staff to establish a centralized communication process. Moving forward, all Committee information requests and data flows will be routed through designated CEO appointees. This establishes a designated communication channel and is intended to improve consistency and timeliness in responding to Committee requests. Additionally, County leadership committed to proactive notifications whenever TEAMWorks and financial systems are updated, alongside a standardized reporting format.

The Committee will evaluate whether the streamlined process improves the consistency and timeliness of future reporting. Because the Committee does not have direct access to the County's internal accounting system, effective oversight depends on timely and consistent County-provided financial and project data. Centralizing communication through executive appointees creates the accountability necessary for effective citizen oversight, a standard the Committee expects to see sustained throughout the life of the SPLOST II Program.

Appendix A- Complete Financial Summary and Outlook

Funding Sources													
Category	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	OutYears/Future	Total
Bond													
Federal Funding													
State Funding													
Sales Tax		\$59,225,714	\$77,153,037	\$78,812,131	\$83,499,154	\$86,555,222	\$89,723,141	\$21,576,268					\$496,544,665
Grants													
Interest Income		\$723,898	\$3,467,956	\$2,448,027									\$6,639,880
Other Sources			\$137,560	\$2,273,973	\$7,406,178	\$224,640							\$10,042,351
	\$0	\$59,949,612	\$80,758,553	\$83,534,131	\$90,905,332	\$86,779,862	\$89,723,141	\$21,576,268	\$0	\$0	\$0	\$0	\$513,226,896
Program Uses													
Category	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	OutYears/Future	Total
Project Uses		\$8,470,244	\$9,056,040	\$44,786,132	\$54,105,650	\$35,494,719	\$27,257,663	\$3,206,434					\$182,376,883
Debt Service													
Operations													
Other Uses													
	\$0	\$8,470,244	\$9,056,040	\$44,786,132	\$54,105,650	\$35,494,719	\$27,257,663	\$3,206,434	\$0	\$0	\$0	\$0	\$182,376,883
Totals													
Annual Project Expense		\$8,470,244	\$9,056,040	\$44,786,132	\$54,105,650	\$35,494,719	\$27,257,663	\$3,206,434					\$182,376,883
Annual Other Expenses													
Total Annual Expenditures	\$0	\$8,470,244	\$9,056,040	\$44,786,132	\$54,105,650	\$35,494,719	\$27,257,663	\$3,206,434	\$0	\$0	\$0	\$0	\$182,376,883
Net Annual Totals	\$0	\$51,479,367	\$71,702,513	\$38,747,999	\$36,799,682	\$51,285,143	\$62,465,478	\$18,369,833	\$0	\$0	\$0	\$0	\$330,850,014
Funds Available	\$0	\$51,479,367	\$123,181,880	\$161,929,878	\$198,729,560	\$250,014,703	\$312,480,181	\$330,850,014	\$330,850,014	\$330,850,014	\$330,850,014	\$330,850,014	
Annual Project Actuals	\$0	\$8,470,244	\$9,056,040	\$9,383,214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,909,498
Total Annual Actuals	\$0	\$8,470,244	\$9,056,040	\$9,383,214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,909,498

*Fiscal year begins Jan 1

Appendix B- Complete Project Inventory

Project No.	Project Name	Status	District	Start	Finish	SPLOST Budget	Other Budget	Total Budget	Expended	Remaining
A	Public Safety Purposes	In Progress	01, 02, 03, 04, 05, 06, 07			\$0	\$0	\$0		
A0	Public Safety Purposes Administration/ Program Management	Program Management	01, 02, 03, 04, 05, 06, 07			\$4,833,586	\$0	\$4,833,586	\$1,434,778	\$3,398,808
A1	Fire Station(s)	In Progress				\$0	\$0	\$0		
A1.1	Fire Stations 18, 19, and 20 Design	Design Phase	01, 03, 06, 07	12/1/25	3/22/28	\$200,000	\$0	\$200,000	\$30,240	\$169,760
A1.2	Fire Station No. 29	Not Started		12/1/25	7/9/36	\$0	\$0	\$0		
A2	Police Facilities (including Bobby Burgess Replacement)	In Progress				\$0	\$0	\$0		
A2.1	DeKalb East Police Precinct Roof and HVAC Replacement	Installation	05, 07			\$4,981,184	\$0	\$4,981,184	\$1,727,085	\$3,254,099
A3	Courts	In Progress				\$0	\$0	\$0		

A4	Animal Welfare Facility	In Progress				\$0	\$0	\$0		
A4.1	Animal Shelter	Construction Complete	01, 06			\$4,958,785	\$137,560	\$5,096,345	\$4,721,474	\$374,871
A5.1	Detention Facility Planning	In Progress	01, 02, 03, 04, 06, 07			\$599,927	\$0	\$599,927	\$546,135	\$53,792
B	Transportation Purposes	In Progress	01, 02, 03, 04, 05, 06, 07			\$0	\$0	\$0		
B0	Transportation Purposes Administration/ Program Management	Program Management				\$13,373,237	\$0	\$13,373,237	\$511,805	\$12,861,433
B1	Roads and Streets (200 miles resurfacing)	In Progress				\$0	\$0	\$0		
B1.1	Crestline Roundabout and Sidewalk	ROW Phase				\$2,500,000	\$0	\$2,500,000	\$8,500	\$2,491,500
B1.2	Cedar Grove Traffic Easeabouts	Not Started				\$500,000	\$0	\$500,000		\$500,000
B1.3	2025 LMIG Resurfacing	Purchasing	01, 02, 03, 04, 05, 06, 07	8/3/26	8/1/29	\$23,000,000	\$4,359,515	\$27,359,515		\$27,359,515

B1.4	2026 LMIG Resurfacing	Not Started	01, 02, 03, 04, 05, 06, 07			\$20,000,000	\$4,905,276	\$24,905,276		\$24,905,276
B2	Sidewalks (25 miles)	In Progress				\$0	\$0	\$0		
B2.1	Infrastructure Fund (sidewalk gaps, repairs, etc.)	Not Started				\$350,000	\$0	\$350,000		\$350,000
B2.2	ADA Transition Plan Update, Phase 1 Infrastructure	Construction Phase				\$250,000	\$0	\$250,000	\$226,492	\$23,508
B2.3	McElroy Road Sidewalk Project	Not Started				\$2,600,000	\$0	\$2,600,000		\$2,600,000
B2.4	Sidewalk Engineering and Design Services	Design Phase	01, 02, 03, 04, 05, 06, 07			\$1,386,474	\$0	\$1,386,474		\$1,386,474
B3	Bicycle Paths/Lanes/Multi-use Trails (15 miles)	In Progress				\$0	\$0	\$0		
B3.1	Sagamore to Leafmore On-Street Bicycle Path	Not Started				\$1,500,000	\$0	\$1,500,000		\$1,500,000

B3.2	Bicycle/Lanes/ Multi-use Trails Engineering and Design Services	Not Started				\$1,386,474	\$0	\$1,386,474	\$343,975	\$1,042,499
B3.3	South Fork Peachtree Creek Trail Ext. from Medlock Park to Lulah Hills Development	ROW Phase	02, 06			\$8,000,000	\$0	\$8,000,000		\$8,000,000
B3.4	Laredo Drive Bicycle Facility	Not Started	04, 06			\$500,000	\$0	\$500,000		\$500,000
B3.5	South River Trail Phase VI (Boulder Walk Dr to Crestdale Circle)	Design Phase	03, 06			\$2,707,106	\$640,000	\$3,347,106		\$3,347,106
B4	Bridges	In Progress				\$0	\$0	\$0		
B4.1	Bridges Engineering and Design Services	Not Started	01, 02, 03, 04, 05, 06, 07			\$1,386,474	\$0	\$1,386,474		\$1,386,474
B5	Gateways and Streetscapes	In Progress				\$0	\$0	\$0		

B5.1	Gateways and Streetscapes Engineering and Design Services	Not Started	01, 02, 03, 04, 05, 06, 07			\$1,386,474	\$0	\$1,386,474		\$1,386,474
C	Multi-Generational Recreation and Community Purpose	In Progress	01, 02, 03, 04, 05, 06, 07			\$0	\$0	\$0		
C0	Multi-Generational Recreation & Community Purposes Administration/ Program Management	Program Management	01, 02, 03, 04, 05, 06, 07			\$4,409,726	\$0	\$4,409,726	\$482,426	\$3,927,300
C1	Parks and Recreation Facilities	In Progress				\$0	\$0	\$0		
C1.1	Fisher Trail Park Development Schematic Design	Project Complete				\$150,000	\$0	\$150,000	\$36,200	\$113,800

C1.2	Pleasantdale Park Concession Buildings and Synthetic Turf Soccer Fields	Design Phase	01, 07			\$2,000,000	\$0	\$2,000,000	\$110,432	\$1,889,568
C1.3	DeKalb Tennis Center	Permitting				\$4,500,000	\$0	\$4,500,000	\$24,762	\$4,475,238
C1.4	Lucious Sanders Recreation Center	Design Phase	05, 07			\$15,056,932	\$0	\$15,056,932	\$22,000	\$15,034,932
C1.5	U.S. Army Corps of Engineers CWIFP Match - Dam Repair and Rehab	Design Phase	01, 02, 03, 04, 05, 06, 07			\$2,500,000	\$0	\$2,500,000	\$481,063	\$2,018,937
C2	Multi-Generational Facility(ies)	In Progress				\$0	\$0	\$0		
C2.1	Callanwolde Fine Arts Center	ROW Phase				\$2,750,000	\$0	\$2,750,000	\$2,750,000	\$0
C3	Library(ies)	Not Started				\$0	\$0	\$0		
C3.1	Decatur Library Basement Renovation	Not Started		8/3/26	12/2/26	\$327,000	\$0	\$327,000		\$327,000

C3.2	Libraries Camera Systems and Technology Upgrades	Installation	01, 02, 03, 04, 05, 06, 07	2/9/26	8/3/26	\$1,900,000	\$0	\$1,900,000	\$1,014,548	\$885,452
D	Capital Outlay Projects Owned or Operated by the County	In Progress	01, 02, 03, 04, 05, 06, 07			\$0	\$0	\$0		
D0	Capital Outlay Projects Owned or Operated by the County Administration/ Program Management	Program Management				\$2,187,751	\$0	\$2,187,751	\$244,338	\$1,943,413
D1	Water, Sewer and/or Stormwater Facility(ies)	In Progress				\$0	\$0	\$0		
D1.1	Peachtree Industrial Boulevard Emergency Transmission Main Replacement	In Progress				\$10,000,000	\$0	\$10,000,000	\$3,242,903	\$6,757,097

D1.2	U.S. Army Corps of Engineers CWIFP Match - Dam Repair and Rehab	Design Phase	01, 02, 03, 04, 05, 06, 07			\$4,900,000	\$0	\$4,900,000	\$267,452	\$4,632,548
D2	Physical and Mental Health Facility(ies)	In Progress				\$0	\$0	\$0		
D2.1	DeKalb Mental Health Clinic Renovations and Furnishings	Not Started	04, 06			\$853,923	\$0	\$853,923		\$853,923
D2.2	DeKalb Public Health Facilities Repairs	Not Started				\$13,499,477	\$0	\$13,499,477	\$134,936	\$13,364,541
D3	Intergovernmental Capital Outlay Projects	In Progress				\$0	\$0	\$0		
D3.1	City IGA's - Avondale Estates, Lithonia, Pine Lake, and Stone Mountain	Project Complete	04, 05, 06, 07			\$8,000,000	\$0	\$8,000,000	\$8,000,000	\$0

D4	Commission District Discretionary Projects	In Progress				\$2,100,000	\$0	\$2,100,000	\$547,957	\$1,552,043
D5	Renewable Energy Project(s)	In Progress				\$0	\$0	\$0		
D5.1	EV Charging Stations	Not Started				\$800,000	\$0	\$800,000		\$800,000

Appendix C- 2025 + 2026 LMIG Resurfacing

2025 LMIG Resurfacing				2026 LMIG Resurfacing			
Abbey Ridge	Bridgewater Trace	Crescent Walk	Knights Landing	Berdon Ln	Cimarron Dr	Glenbriar Dr	Mccurdy Way
Albatross Court	Bridle Bluff	Crestdale Circle	Lombard Court	Berryside Dr	Clark St	Glenrose Pt	Meadowvale Dr
Albatross Lane	Brighton Court	Cypress Ridge Court	Lown Farm Lane	Biffle Downs Rd	Cocklebur Cove Ct	Glenvalley Dr	Nancy Ln
Allgood Valley Court	Brookdale Drive	Danforth Lane	Marbut Farms Glen	Biffle Rd	Columbia Dr	Greenway Dr	Rangewood Ct
Amsterdam Avenue	Brunning Drive	Deerwood Lane	Marbut Farms Trace	Big Valley Ln	Cottonwood Dr	Halwick Way	Revere Ct
Arbor Place	Cadillac Drive	DeKalb Medical Parkway	Martin Hills Court	Blue Granite Ct	Creekbank Cv	Happy Trails Ct	Ringsmith Dr
Argonne Way	Cameron Hills Place	Eastwood Drive	Martin Road	Bontura Ct	Creekview Tr	Haralson Rd	Riverchase Knoll
Austin Drive	Catalina Drive Decatur	Elmscourt Drive	Millwood Pass	Boulderview Dr	Day Trail North	Harcourt Dr	Spruce Valley Dr

Autumn Circle	Chadwick Court	Embry Circle	Mountain View Point		Bramble Rd	Day Trail South	Harvest Ln	Stonecliff Ct
Autumn Hill Place	Chrysler Circle	Evans Ridge Drive	Mountain View Way		Brandywine Rd	Denfield Ct	Henderson Creek Rd	Stonegate Pl
Autumn Hurst Court	Clifford Street	Forest Path	Nielsen Drive		Bridgewater Ct	Dobbs Dr	Heritage Dr	Sundown Dr
Aztec Road	Clifton Run Place	Forest Pines Drive	Ousley Court		Candler Woods Way	Dove Valley Way	Hickory Oak Ct	Sunset Dr
Barbashela Drive	Clifton Springs Manor	Foxhall Lane	Oxford Road		Carlingford Pl	Dunstan Ln	Hillcrest Ave East Lake	Sylvan Ramble Rd
Basswood Court	Cocklebur Road	Gina Drive	Pomerania Court		Casa Loma Dr	East Ponce De Leon Ave	Hunting Valley Dr	Tahoe Cir
Biffle Way	Colony East Court	Glenrose Drive	Princeton Terrace		Cascade Manor Dr	Emerald North Dr	Hyde Park Ln	Tristan Cir
Bobbie Lane	Concord Way	Graham Circle	Shadow Ridge Trail		Castle Falls Dr	Erskine Rd	Jacolyn Pl	Waterford Cv
Bonanza Drive	Conley Landing	Greenbriar Place	Shell Bark Road		Cedar St	Evans Woods Dr	Jordan Ln	Wilson Glen
Boulder Pointe Drive	Conway Road	Greenbrook Trail	Shiloh Drive		Cherry Ridge Pl	Farnham Ct	Kahanna Dr	Windrock Dr
Boulder Springs Drive	Copley Court	Greenhedge Drive	Spencer Oaks Court		Chrysler Ct	Flair Knoll Dr	Kings Lake Ct	Windsor Forest Rd
Boulderwoods Drive	Corner Stone Trail	Greenleaf Road	Spencer Oaks Lane			Flakes Mill Manor Ln	Malvern Blvd	
Boxwood Drive	Corners Circle Trace	Greenrock Trail	Statler Drive					
Brer Rabbit Road	Coventry Road	Hampton Drive	Wellborn Close					
Briarcliff Lane	Creekside Place	Hunters Court	Williamsburg Way					
	Creekwood Terrace	King Way Walk						

Appendix D- Agenda Item Status as of 07/31/2026

SPLOST II Agenda Item Status
as of 07/31/2026



	PIP Approval Date	Agenda Item No.	Referendum Budget	Budget	Expended	Authorized Budget Balance	Referendum Budget Balance	Budget	Pending Referendum Budget Balance
DeKalb County SPLOST II			\$ 496,086,000	\$ 172,334,531	\$ 26,289,465	\$ 146,045,066	\$ 323,751,469	\$ 89,801,217	\$ 233,950,252
SPLOST II Resolution - Project List Regulation			2023-0285						
SPLOST II Resolution to Continue EHOS T and Impose SPLOST			2023-1448						
SPLOST II Administration			2023-0858						
			2024-0535						
SPLOST II Creation of a Citizens Oversight Committee			2024-0797						
			2025-1615						
			2025-1654						
A. Public Safety Purposes			\$ 91,800,000	\$ 15,573,483	\$ 8,044,826	\$ 7,528,656	\$ 76,226,517	\$ 52,893,776	\$ 23,332,742
Administration			\$ 4,833,586	\$ 4,833,586	\$ 1,295,308	\$ 3,538,279	\$ -		
A1 - Fire Station(s)			\$ 52,246,163	\$ 200,000	\$ 30,240	\$ 169,760	\$ 52,046,163	\$ 41,394,490	\$ 10,651,673
A1.1 - Fire Stations 18, 19, and 20 Design	6/30/2025	2025-1010		\$ 200,000	\$ 30,240	\$ 169,760		\$ 1,394,490	
			2025-1427						
Brookhaven Public Parking and Sig. Intersection Work								\$ 14,000,000	
Fire Station No. 14 Stonecrest Public Parking and relocated park entrance/Hillvale/SR 278 Intersection								\$ 14,000,000	
Central DeKalb near Hairston/Rockbridge Intersection								\$ 12,000,000	
A2 - Police Facilities (including Bobby Burgess Replacement)			\$ 18,046,952	\$ 4,981,184	\$ 1,552,000	\$ 3,429,184	\$ 13,065,768	\$ 11,499,286	\$ 1,566,482
A2.1 - DeKalb East Police Precinct (Bruce Street) HVAC, Roof Repairs, and Infrastructure Upgrades	7/23/2025 2/24/2026	2025-1126 2025-1243 2025-1294 2026-0460		\$ 4,981,184	\$ 1,552,000	\$ 3,429,184		\$ 11,499,286	
A3 - Courts			\$ 8,620,854	\$ -	\$ -	\$ -	\$ 8,620,854	\$ -	\$ 8,620,854
A4 - Animal Welfare Facility			\$ 7,105,099	\$ 4,958,785	\$ 4,721,474	\$ 237,311	\$ 2,146,314	\$ -	\$ 2,146,314
A4.1 - Animal Shelter	6/21/2024	2024-0450 2024-0774 2024-0775 2024-1071 2025-0237 2025-0299 2025-1436		\$ 4,958,785	\$ 4,721,474	\$ 237,311			
A5 - Detention Facility Planning			\$ 947,347	\$ 599,927	\$ 445,805	\$ 154,122	\$ 347,419	\$ -	\$ 347,419
A5.1 - Detention Facility Planning	1/12/2026	2026-0125		\$ 599,927	\$ 445,805	\$ 154,122			
B. Transportation Projects			\$ 253,996,000	\$ 80,826,240	\$ 1,041,698	\$ 79,784,542	\$ 173,159,760	\$ -	\$ 173,159,760
Administration			\$ 13,373,237	\$ 13,373,237	\$ 462,732	\$ 12,910,506	\$ -		
B1 - Roads and Streets			\$ 184,922,048	\$ 46,000,000	\$ 8,500	\$ 45,991,500	\$ 138,922,048	\$ -	\$ 138,922,048
B1.1 - Crestline Roundabout and Sidewalk	9/9/2024	2024-0450		\$ 2,500,000	\$ 8,500	\$ 2,491,500			
B1.2 - Cedar Grove Traffic Easeabouts		2024-1071		\$ 500,000	\$ -	\$ 500,000			
B1.3 - 2025 LMIG Resurfacing		2024-1592 2025-1550		\$ 23,000,000	\$ -	\$ 23,000,000			
B1.4 - 2026 LMIG Resurfacing		2026-0214		\$ 20,000,000	\$ -	\$ 20,000,000			
B2 - Sidewalks			\$ 25,009,949	\$ 4,586,474	\$ 226,492	\$ 4,359,983	\$ 20,423,475	\$ -	\$ 20,423,475
B2.1 - Infrastructure Fund (sidewalk gaps, repairs, etc)		2024-1071		\$ 350,000		\$ 350,000			
B2.2 - ADA Transition Plan Update, Phase 1 Infrastructure		2024-1071		\$ 250,000	\$ 226,492	\$ 23,508			
B2.3 - McElroy Road Sidewalk Project		2024-1071		\$ 2,600,000		\$ 2,600,000			
B2.4 - Sidewalks Engineering and Design Services		2025-1329 2025-1548		\$ 1,386,474		\$ 1,386,474			
B3 - Bicycle Paths/Lanes/Multi-use Trails			\$ 18,365,260	\$ 14,093,580	\$ 332,064	\$ 13,761,516	\$ 4,271,680	\$ -	\$ 4,271,680
B3.1 - Sagamore to Leafmore On-Street Bicycle Path		2024-1071		\$ 1,500,000	\$ -	\$ 1,500,000			
B3.2 - Bicycle/Lanes/Multi-use Paths Engineering and Design Services		2025-1329 2025-1548		\$ 1,386,474	\$ 332,064	\$ 1,054,411			
B3.3 - S. Peachtree Creek Trail Extension from Medlock to Lutah Hills	5/6/2026	2026-0589		\$ 8,000,000		\$ 8,000,000			
B3.4 - Laredo Drive Bicycle Facility	6/8/2026	2026-1022		\$ 500,000		\$ 500,000			
B3.5 - South River Trail Phase VI (Boulder Walk to Crestdale)		2026-0951		\$ 2,707,106		\$ 2,707,106			
B4 - Bridges			\$ 10,420,812	\$ 1,386,474	\$ -	\$ 1,386,474	\$ 9,034,338	\$ -	\$ 9,034,338
B4.1 - Bridges Engineering and Design Services		2025-1329 2025-1548		\$ 1,386,474		\$ 1,386,474			
B5 - Gateways and Streetscapes			\$ 1,894,693	\$ 1,386,474	\$ 11,911	\$ 1,374,563	\$ 508,219	\$ -	\$ 508,219
B5.1 - Gateways and Streetscapes Engineering and Design Services		2025-1329 2025-1548		\$ 1,386,474	\$ 11,911	\$ 1,374,563			
C. Multi-Generational Recreation and Community Purposes			\$ 83,750,000	\$ 33,593,658	\$ 4,788,600	\$ 28,805,057	\$ 50,156,342	\$ 36,907,441	\$ 13,248,901
Administration			\$ 4,409,726	\$ 4,409,726	\$ 435,936	\$ 3,973,790	\$ -		
C1 - Parks and Recreation Facilities			\$ 48,077,838	\$ 24,206,932	\$ 674,457	\$ 23,532,475	\$ 23,870,906	\$ 20,000,000	\$ 3,870,906
C1.1 - Fisher Trail Park Development		2024-1071		\$ 150,000	\$ 36,200	\$ 113,800			
C1.2 - Pleasantdale Park Concession Buildings and Synthetic Turf Soccer Fields		2024-1071		\$ 2,000,000	\$ 110,432	\$ 1,889,568		\$ 2,000,000	
C1.3 - DeKalb Tennis Center		2024-1071		\$ 4,500,000	\$ 24,762	\$ 4,475,238		\$ 1,500,000	
C1.4 - Lucious Sanders Recreation Center		2024-1071 2025-1041		\$ 15,056,932	\$ 22,000	\$ 15,034,932		\$ 1,500,000	
C1.5 - U.S. Army Corps of Engineers CWIFP Match - Dam Repair and Rehab		2025-0501 2025-1306		\$ 2,500,000	\$ 481,063	\$ 2,018,937			
C1.6 - Alice White Bussey Intergenerational Center		2025-0501 2025-1306				\$ -		\$ 15,000,000	
C2 - Multi-Generational Facilities			\$ 19,657,441	\$ 2,750,000	\$ 2,750,000	\$ -	\$ 16,907,441	\$ 16,907,441	\$ 0
C2.1 Callanwolde Fine Arts Center		2024-0437 2025-0936		\$ 2,750,000	\$ 2,750,000	\$ -			
C2.2 - Alice White Bussey Intergenerational Center		2025-0501 2025-1306				\$ -		\$ 16,907,441	
C3 - Libraries			\$ 11,604,995	\$ 2,227,000	\$ 928,208	\$ 1,298,792	\$ 9,377,995	\$ -	\$ 9,377,995
C3.1 - Decatur Library Renovations (Lighting and		2024-1071 2025-1669		\$ 327,000	\$ -	\$ 327,000			

	PIP Approval Date	Agenda Item No.	Referendum Budget	Authorized				Pending	
				Budget	Expended	Authorized Budget Balance	Referendum Budget Balance	Budget	Referendum Budget Balance
C3.2 - Libraries Camera Systems and Technology Upgrades	6/12/2025 9/18/2025	2025-1662		\$ 1,900,000	\$ 928,208	\$ 971,792			
D. Capital Outlay Projects Owned or Operated by the County				\$ 66,550,000	\$ 42,341,151	\$ 12,414,340	\$ 29,926,810	\$ 24,208,849	\$ -
Administration				\$ 2,187,751	\$ 2,187,751	\$ 221,093	\$ 1,966,658	\$ -	\$ 24,208,849
D1 - Water, Sewer and/or Stormwater Facilities				\$ 29,704,808	\$ 14,900,000	\$ 3,510,354	\$ 11,389,646	\$ 14,804,808	\$ -
D1.1 - Watershed Mgt for Peachtree Industrial Blvd Emergency Project		2024-1584 2026-0115		\$ 10,000,000	\$ 3,242,903	\$ 6,757,097			
D1.2 - U.S. Army Corps of Engineers CWIFP Match - Dam Repair and Rehab		2025-0501		\$ 4,900,000	\$ 267,452	\$ 4,632,548			
D2 - Physical and Mental Health Facilities				\$ 14,210,198	\$ 14,353,400	\$ 134,936	\$ 14,218,464	\$ (143,202)	\$ -
D2.1 - East DeKalb Mental Health Clinic Renovations and Interior Furnishings		2024-0450		\$ 853,923	\$ -	\$ 853,923			\$ (143,202)
D2.2 - DeKalb Public Health Facilities - Roof, HVAC and Elevator Repairs	2/24/2026 5/04/2026	2026-0458 2026-0278 2026-0781		\$ 13,499,477	\$ 134,936	\$ 13,364,541			
D3 - Intergovernmental Capital Outlay Projects				\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ -	\$ -	\$ -
D3.1 - IGA's: Avondale Estates, Lithonia, Pine Lake, and Stone Mountain		2024-1480		\$ 8,000,000	\$ 8,000,000				
D4 - Commission District Discretionary Projects				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D4.1 - District 1 Discretionary Projects				\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
D4.2 - District 2 Discretionary Projects				\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
D4.3 - District 3 Discretionary Projects				\$ 1,000,000	\$ 600,000	\$ 353,550	\$ 246,450	\$ 400,000	\$ -
D4.3.1 - Glenwood Rd Decorative Pedestrian Lighting	8/2/2024 9/30/2024	2024-0374		\$ 100,000	\$ 96,000	\$ 4,000			
D4.3.2 - Sugar Creek Tennis and Pickle Ball Courts		2024-0345		\$ 500,000	\$ 257,550	\$ 242,450			
D4.4 - District 4 Discretionary Projects				\$ 1,000,000	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ -
D4.4.1 - Memorial Drive Revitalization		2024-1530 2024-1605		\$ 500,000		\$ 500,000			
D4.5 - District 5 Discretionary Projects				\$ 1,000,000	\$ 1,000,000	\$ 194,407	\$ 805,593	\$ -	\$ -
D4.5.1 - Lou Walker Senior Center Outdoor Infrastructure Upgrades		2024-0612		\$ 200,000	\$ 194,407	\$ 5,593			
D4.5.2 - Lucious Sanders Recreation Center		2025-1041		\$ 800,000	\$ -	\$ 800,000			
D4.6 - District 6 Discretionary Projects				\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
D4.7 - District 7 Discretionary Projects				\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
D5 - Renewable Energy Project(s)				\$ 5,447,243	\$ 800,000	\$ -	\$ 800,000	\$ 4,647,243	\$ -
D5.1 - EV Charging Stations		2024-1027		\$ 800,000		\$ 800,000			\$ 4,647,243

Note: On 3/26/24 BOC approved 2024-0332 for a federal funding request that identified SPLOST funds as a potential match for the following District 2 projects: Clamont Road Reliever Connection Scoping Study, Frazier Rowe Playground Replacement, and the Zonolite Park Trail.
1Project initially authorized under Parks but ratification is anticipated to change funding category to Transportation.