

DEKALB COUNTY SPLOST CITIZENS OVERSIGHT GROUP

FINAL REPORT

May 31, 2024

In November 2017, the voters of DeKalb County approved a referendum authorizing collection of a Special Purpose Local Option Sales Tax (“SPLOST”) dedicated to deliver specific capital improvements in unincorporated areas. As part of this initiative, the governing authority was required to create a Citizens Oversight Group to provide transparency and accountability to the citizens of unincorporated DeKalb County and to ensure that the revenue collected from the citizens is used for its intended purpose.

The purpose and responsibilities of the Citizens Oversight Group are outlined in the county resolution that created the SPLOST. The Group’s duties include setting meeting schedules and holding regular meetings, as well as keeping official minutes and submitting an Annual Report. All meetings are open to the public and advertised at least one week in advance. Each meeting offered an opportunity for public comments. Discussions of various projects’ progress were provided by the managing firm of Moreland Altobelli/Atlas Engineering (please see the Appendix I), the company contracted by the county to administer and oversee SPLOST project progress and expenditures with DeKalb County liaison’s facilitation of the reports. Oversight members have had no investigative authority or outside source of information. Financial accountability and transparency were the responsibility of the county’s internal and external auditors. Public comments were limited by the necessity of having to use county supplied virtual communication the last three years of the program. Logistics for all meetings were provided by county staff.

The Resolution forming the basis for SPLOST states that the Citizens Oversight Group should:

- Ensure that revenue collected is used according to the law;
- Ensure funds are well managed and used efficiently;
- Ensure that funds are used equitably between districts, and appropriately prioritized.

The Group consists of nine members who are residents of unincorporated DeKalb County, one appointed by each of the commissioners and two appointed by the CEO. During the period of SPLOST I the following citizens have served on the SPLOST Citizens Oversight Group.

Teresa Hardy	CEO
Gail Waldorf	CEO
Jenna Teston/Charles McDowell	District 1
Nancy Love	District 2
Dr. Alice Bussey	District 3
Isaac Blythers	District 4
Charles McCorkle/Gina Mangham/Kevin Chapman, Jr.	District 5
Ellen Nash/Ward Silver/Tommy Travis	District 6
Roderick Frierson/Randall Mangham	District 7

In the opinion of the Citizens Oversight Group, the SPLOST Program has been managed properly. Nothing that we have learned would lead us to think otherwise. The Group trusts that representatives of Atlas and members of Dekalb administration have spoken truthfully at all times to the Group.

The Group wishes to recognize the efforts of Sharon Baker-Boykin in arranging meeting details and responding to requests. Her continuing support and guidance have been invaluable.

The Group wishes to thank Delores Crowell for her advice and counsel at critical times.

The Group wishes to recognize the technical support provided by John Matelski.

The Group wishes to thank Chris Kingsbury for providing insight into the status of projects and for answering questions posed by the Group.

RECOMMENDATIONS

- SPLOST Citizen Oversight Group members, once appointed should receive an orientation that includes an in-depth overview and understanding of the SPLOST Program and an overview of the role of the Project Manager. New members have received a one-hour introduction to the use of the tracking program that Atlas uses, but this is not a comprehensive orientation. The Group recommends that a standard orientation be created and administered to new members.
- An annual audit of the SPLOST Program should be conducted by the county internal auditors. The Group has been told that internal audits occur from time to time. Also, we have been told that all individual projects within the SPLOST Program with budgets over \$1mm are automatically audited. This Group has asked for artifacts from such internal audits, but we have not received them. The Group recommends that results of internal audits should be made available to not only the Citizens Oversight Group, but also to the Citizens of Dekalb County.
- It is not apparent that the county retains an independent accounting firm for audits of the SPLOST Program. The Group feels that an external audit should occur at least every other year during the SPLOST Program and at the conclusion of the Program. Results should be published for all to see. The Group questions why such an independent, external audit has not occurred. The Group recommends that an accounting firm with impeccable audit bonafides be retained to perform independent audits periodically during the SPLOST Program and at the conclusion of the SPLOST Program. The Group further recommends that results of such audits be made available for the Citizens of Dekalb County to review.

- One of the three main responsibilities of the Citizens Oversight Group is:

Ensure that funds are used equitably between districts, and appropriately prioritized.

The monthly reports that are produced by Atlas are very detailed and are written in a manner that makes it impossible to discern district by district spending. It is the belief of the Group that the reports are willfully produced in this way in order to prevent inter-district jealousies, but it does restrict the Group from one of its three responsibilities. The Group recommends that clear financial reporting be provided that allows proper analysis of district by district spending of SPLOST funds.

- The prioritization of projects is very hard to understand. It appears that some sort of algorithm that is supposed to determine the order of paving projects based on "worst first" was used at the beginning of the SPLOST Program. Our attempts to understand the prioritization have failed. The Group recommends that a straightforward method for prioritization of paving, parks, trails, and similar projects be published for all Citizens of Dekalb County to understand.
- The monthly reports from Atlas are very detailed and very hard to read. The reports need to be more clear and concise, with an executive summary at the beginning of each report. The executive summary should give an understandable accounting of dollars spent by district, projects begun by district, projects in progress by district, and projects completed by district. Maybe other items, but at least these. The rest of the current report with all its minutia should still be submitted for those in the Group who are willing to comb through the piles of details. The Group recommends that an executive summary be added to the beginning of each monthly report with an understandable accounting of SPLOST funds spent by district, projects begun by district, project in progress by district, and projects completed by district.

APPENDIX I

DeKalb SPLOST I Completions - From inception until the End of Q1 2024

PROGRAM WIDE:

- \$405mm has been brought into the SPLOST Program by the one penny sales tax to date. \$57mm in outside funding sources matches have been generated and added to program.
- Initiated over 1200 major and minor projects including Transportation, Public Safety, Parks & Recreation, Libraries and Senior Center improvements.
- Awarded more than \$111M in contracts to Local Small Businesses (which almost doubled DeKalb County's LSBE goal of 20%).

PROJECTS

Transportation

- 211 miles of roadway resurfaced, an additional 60 miles under contract, and another 25 miles planned to begin this year.
- Pavement Marking Safety upgrades on 13 roads completed.
- 22 Sidewalks / Trails completed.
- Rockbridge Road Widening completed.
- North Decatur Road Traffic Calming (mini roundabouts, curb, sidewalks) completed.
- Pleasantdale Road Pedestrian Crossing completed.
- Cedar-Grove Bridge Replacement Underway.

Public Safety Facilities and Courts

- 1 Fire Station completed.
- HVAC and Roof Replacement/Repair at the DeKalb County Court Building completed.
- Roof Replacement/Repair at 6 Fire Stations Completed.
- Fire Services Training Facility completed.
- Exchange building elevator repair/replacement completed.

- Alerting Systems installations/upgrades at fire stations completed.
- Courthouse Parking Deck Renovations are underway.
- 160 new or upfitted Police and Fire Quick Response Vehicles.
- 300 new fire and rescue portable radios and accessories purchased.

Parks and Recreation

- 20 roof replacements/repairs at thirteen park and recreation facilities completed.
- Athletic Scoreboards at three parks completed and Lighting/Electrical completed at one park.
- Athletic Field Renovations at three parks completed with another five parks under way/under contract.
- Athletic and Recreation Facilities Modernizations/Ugrades at four parks completed.
- Athletic and Recreation Facilities Pavilions, Shelters and Shade Structure improvements at 4 parks completed.
- New playgrounds at 8 parks installed.
- Resurfacing improvements at 5 parks completed.
- Tennis Courts Resurfacing at 9 parks completed.
- Basketball Courts Resurfacing at 4 parks completed.

Libraries, Senior Centers, & Health Centers

- HVAC, Elevator, Roof, Sitework replacement/repairs at 30 Warren and Lou Walker Senior Centers completed.
- HVAC Replacement/Repairs at Richardson and North DeKalb Health Centers completed.
- Library Facility improvements including Dumbwaiter System at Decatur Library and Roof Replacement/Repair at Flat Shoals Library completed.
- Library Restroom renovations at Chamblee, Gresham and Lithonia-Davidson Libraries completed with another 5 under contract.

Respectfully Submitted

May 31, 2024

By

The Dekalb County SPLOST Citizens Oversight Group

Isaac Blythers	Chairman
Nancy Love	Co-Chairman
Kevin Chapman, Jr.	Member
Teresa Hardy	Member
Charles McDowell	Member