

Chronology of the Agenda Item
E-SPLOST Joint Resolution
- DCSD, DCS, APS
E-SPLOST VII

Purpose:

Approval of E-SPLOST Joint Resolution to Continue E-SPLOST

Background:

Georgia law permits county and independent school districts within the county to generate capital improvement funds by means of an Education Special Purpose Local-Option Sales Tax (E-SPLOST). The DeKalb County School District, City of Decatur Schools, and Atlanta Public Schools are all located within DeKalb County and therefore, all must approve a combined referendum to be presented to the voters to impose the E-SPLOST.

Atlanta Public Schools and City of Decatur Schools have approved the resolution on June 1, 2026, and June 2, 2026, respectively.

A joint resolution has been developed calling for a referendum on the ballot in November 3, 2026 to continue the one percent sales and use tax within DeKalb County for educational purposes (E-SPLOST). The referendum will outline general categories of improvements for DeKalb County School District and the estimated revenue for a continued five-year collection of a 1% sales tax, up to \$950 million, if approved by the voters in the November 3, 2026, election. Capital Improvements will be funded by the E-SPLOST commencing on July 1, 2027, and continuing until June 30, 2032, if approved by the voters in the November 3, 2026 referendum.

The focus of the categories directly addresses our commitment to learning environments that are healthy and safe for our students and faculty. The primary focus of the project categories is in the following areas: construction of new replacement schools, facilities and building additions; capital improvements of facilities; technology improvements; and replacement of capital equipment, including transportation.

This action will allow the DeKalb County School District to participate in the November 3, 2026, E-SPLOST referendum.