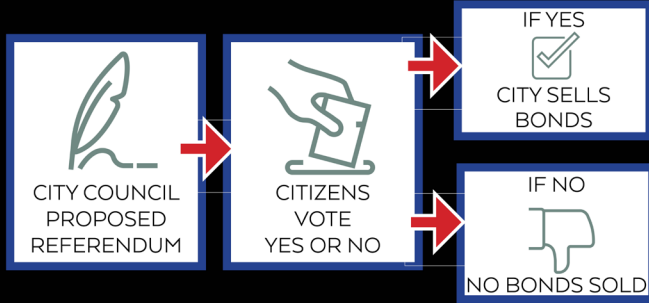


GENERAL OBLIGATION BONDS



City	Current Value	Frozen Value
Enter Home Value	\$ 500,000	\$ 400,000

	Gross Assessment	Standard Exemption	Freeze	1 Mil Exemption	Net Assessment	Millage Rate	Tax Amount	Tax Amount	E-Host Credit	Tax Bill	Tax Bill
City Operations	\$ 200,000	\$ (10,000)	\$ (40,000)	\$ (82,632)	\$ 97,368	3.040	\$ 296.00	4.4%	\$ -	\$ 296.00	5.6%
City Bonds	\$ 200,000	\$ (10,000)	\$ (40,000)	\$ -	\$ 150,000	1.049	\$ 157.35	2.3%	\$ -	\$ 157.35	3.0%
County Bonds	\$ 200,000	\$ -	\$ (40,000)	\$ -	\$ 160,000	0.479	\$ 76.64	1.1%	\$ -	\$ 76.64	1.5%
County Fire	\$ 200,000	\$ (10,000)	\$ (40,000)	\$ -	\$ 150,000	2.837	\$ 425.55	6.3%	\$ -	\$ 425.55	8.1%
School Operations	\$ 200,000	\$ (12,500)	\$ -	\$ -	\$ 187,500	22.980	\$ 4,308.75	64.3%	\$ -	\$ 4,308.75	81.8%
County Operations	\$ 200,000	\$ (10,000)	\$ (40,000)	\$ -	\$ 150,000	9.209	\$ 1,381.35	20.6%	\$ (56.85)	\$ -	0.0%
County Hospital	\$ 200,000	\$ (10,000)	\$ (40,000)	\$ -	\$ 150,000	0.379	\$ 56.85	0.8%	\$ (56.85)	\$ -	0.0%
Total City Bill						39.973	\$ 6,702.49	100.0%	\$ (56.85)	\$ 6,645.64	100.0%

Estimated Tax Amount Using 2023 Data E-Host Credit Shown

Estimated Tax Amount Using 2023 Data E-Host Credit Removed

IF THE BONDS ARE APPROVED – AND ALL SOLD AT ONCE – THE COST PER TYPICAL HOME WOULD BE APPROXIMATELY \$157 ANNUALLY.

SPLOST

SPLOST II: Proposal

If passed on November 7, the next phase of funding would be SPLOST II

	SPLOST I	Approx	SPLOST II	Approx
Transportation	36,787,543	84%	50,053,130	84%
Public Safety	6,000,000	14%	8,163,634	14%
Parks/GreenSpace/Rec	-	0%	1,035,417	2%
Repairs	1,200,000	3%	598,506	1%
Total	43,987,543	100%	59,850,687	100%

SPLOST I: Current Spending

SPLOST I, a 6-year Special Purpose Local Option Sales Tax, has been in place in DeKalb County since 2018.

Spending through May 2023 (unaudited)



Police Vehicles
6% \$1,785,425



Citywide Paving
58% \$15,931,405



Facilities and Parks Repair
1% \$360,711



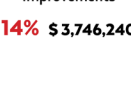
Bicycle and Pedestrian Improvements
14% \$3,746,240



Intersection Improvements
13% \$3,627,093



Police Radio Improvements
3% \$759,357



Police Equipment
5% \$1,270,759

POLICE FUNDING

via **SPLOST**
through May 2023 (unaudited)



Police Radio Improvements
\$759,356



Police Vehicles
\$1,785,425



Axon Fleet vehicle cameras
\$493,099



AED replacements
\$74,532



Expanded video surveillance
\$189,218



Additional Police Equipment
\$513,909

Laptop computers for police vehicles • BERLA Investigative Toolkit • Bosch Crash Data Retrieval Kit • Ballistic Helmets • Outer Vest Carriers • TruNarc Narcotics Analyzer • Night Vision goggles for North Metro SWAT officers • Night Vision goggles for North Metro SWAT sniper rifle • Ballistic glass replacement in Bearcat • Sound proofing for detective interview rooms

2024 Proposed Operating Budget

- \$12.2M – \$1M more than 2023 budget
- 36.5% of general fund budget
- Includes a full year of funding for pay increases approved in January and August 2023
- Since 2021, officers and detectives have seen pay increases of 38.9 percent

E-HOST



E-HOST

Tied to SPLOST II is continuation of E-HOST (Equalization HOST, as opposed to Educational HOST). This is a penny sales tax which replaces property taxes. The history is a little complex:

- Pre-2018, the county collected a one-penny sales tax ("plain") HOST which went to property tax relief and capital needs.
- When SPLOST was created, "plain" HOST was also approved to be converted into E-HOST. This version went 100% to property tax relief. First to countywide taxes, then if more is collected, it could go to city property tax relief.

E-Host

City	Current Value	Frozen Value
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County Hospital	\$ 200,000	\$ (10,000)	\$ (40,000)	\$ -	\$ 150,000	0.379	\$ 56.85	0.8%	\$ (56.85)	\$ -	0.0%
Total City Bill						39.973	\$ 6,702.49	100.0%	\$ (1,438.20)	\$ 5,264.29	100.0%

The credit on your tax bill for 2023 will show up under County Operations and County Hospital (Grady).

