City of Sandy Springs Transportation Special Purpose Local Option Sales Tax (TSPLOST)

Ballot Question

Transportation Special Purpose Local Option Sales and Use Tax (TSPLOST) Yes or No	*Shall an additional 0.75 percent sales and use tax be imposed in that part of Fulton County, Georgia, outside of the City of Atlanta, for a period not to exceed five years for the purpose of transportation improvements and congestion reduction.*

What voters are being asked to decide

On November 3, 2026, voters will decide whether to renew the existing 0.75% Transportation Special Purpose Local Option Sales Tax (TSPLOST) for a five-year period. If approved, the renewal would support eligible transportation improvements through 2032.

What this referendum does—and does not—do

A "Yes" vote authorizes	A "Yes" vote does not authorize
• Continuation of the current 0.75% transportation sales tax for up to five years. • Use of proceeds for eligible transportation purposes, including congestion relief, safety and operations, pedestrian and bicycle, bridge, and roadway improvements. • Implementation of the approved project list, subject to actual revenues and applicable processes.	• A new or separate transportation sales tax beyond the existing 0.75% rate. • Use of TSPLOST proceeds for non-transportation purposes. • A property-tax increase. • A guarantee that every listed project will proceed on a fixed scope, cost, or timeline.

Key facts at a glance

Rate	Election	Duration	Proposed program
0.75%	**Nov. 3, 2026**	**5 years**	**$129.2M**
Three-quarters of one penny per dollar	General Election	If approved	All three project tiers

How TSPLOST works

TSPLOST is a sales tax paid on taxable purchases in Fulton County outside the Atlanta city limits. It is paid by residents, visitors, and businesses making taxable purchases. Items exempt from sales tax under Georgia law are not subject to TSPLOST. Distribution of funds is based on a city's population size. Sandy Springs will receive 17.20% of collections, up to $129.2 million. TSPLOST is not a property tax.

If the referendum passes, what happens next?

The existing 0.75% TSPLOST would continue for another five-year period, through 2032. Proposed projects would move forward based on the adopted project framework, actual revenue collections, project readiness, and applicable approvals. Some projects may require additional design, engineering, right-of-way acquisition, utility coordination, permitting, or funding before construction.

2026 proposed project list

The City's proposed list is organized in tiers that establish priority based on available revenue. Tier 1 is planned at 85% of projected revenue. Tier 2 may advance if revenues exceed the Tier 1 level and project budgets are not affected by inflation. Tier 3 would require collections at 115% of projected revenue.

Tier	Amount	Key projects / programs
1	**$95,489,697**	Roswell Road at Morgan Falls Road Intersection Improvement; Hammond Drive Corridor Phase 2 (Roswell Road to Boylston Drive and Glenridge Drive to Barfield Road); Northside Drive at I-285 Concept Development; Capital Sidewalk Program; Riverside Drive at Heards Ferry Road Design; Roswell Road Safety Project Concept Development and Design (Carpenter Drive and Hammond Drive); mid-block crossings; Bridge Program; Peachtree Dunwoody at Johnson Ferry

Tier	Amount	Key projects / programs
		Intersection Improvement Construction; Peachtree Dunwoody Road Corridor Concept Development; Holcomb Bridge Road Multi-Use Path (Spalding Drive to Chattahoochee River); Glenridge Connector at Johnson Ferry Road Intersection Improvements Design/Right-of-Way.
2	**$16,851,123**	Glenridge Connector at Johnson Ferry Road Construction; Intelligent Transportation System (ITS) Program; Intersection Program; Capital Sidewalk Program.
3	**$16,851,122**	Access Management Program.

Project delivery timeline, potential delays, and accountability

Transportation projects move through a series of public, technical, and construction phases. The schedule for each project depends on its scope, property impacts, utility conflicts, regulatory requirements, funding availability, and construction conditions. The City sequences work to advance projects responsibly while managing public funds, safety, and impacts on residents and businesses.

Typical project timeline

Phase	What happens
Planning and prioritization	The City identifies needs through transportation plans, engineering analysis, community input, safety and mobility goals, and City Council direction.
Design and engineering	Engineers develop concepts and construction plans; projects may be refined as field conditions, drainage, traffic operations, and safety requirements are evaluated.
Right-of-way, utilities, and permits	The City may need property rights or easements, utility relocations, environmental review, and permits from agencies such as the Georgia Environmental Protection Division or other regulators.
Procurement and construction	The City solicits competitive bids, awards contracts, coordinates traffic control, and builds the project. Construction may be phased to maintain access and public safety.
Closeout and reporting	The City verifies completed work, processes final contract items, and reports project and financial information through established public processes.

Why project schedules can change

Delays are not always within the City's direct control. Common factors include:

- **Utility relocation coordination**. Electric, gas, water, telecommunications, cable, and other utility infrastructure often occupies the public right-of-way. Utilities may need to relocate facilities before construction can proceed, and that work is performed or coordinated by the utility owner under its own safety, design, and operational requirements.
- **Right-of-way and easement acquisition.** Projects may require property rights, temporary construction easements, or agreements with multiple owners. The City works through required appraisal, negotiation, legal, and acquisition processes before construction can proceed.
- **Permitting and agency review.** Projects can require approvals from state or regional agencies, including GDOT, or coordination with watershed, environmental, or other regulatory requirements.
- **Weather and field conditions.** Heavy rain, extreme temperatures, storms, flooding, or unexpected underground conditions can affect earthwork, paving, concrete placement, utility work, and construction safety.
- **Supply-chain and contractor capacity.** Availability of materials, specialized equipment, traffic-signal components, steel, concrete, or qualified labor can affect procurement and construction schedules.
- **Cost escalation and revenue conditions.** Inflation, bid pricing, and actual TSPLOST collections can require the City to phase work, revise scopes, or prioritize projects within available funding.

How the City is accountable

The City is accountable for using TSPLOST proceeds for eligible transportation purposes and for delivering projects through public, transparent processes. Accountability includes:

- **Public decision-making**: The proposed project list was presented through public meetings, approved by City Council, and submitted to Fulton County for the referendum process.
- **Financial oversight:** TSPLOST spending and project activity are reflected in City budgeting, financial reporting, and audit processes. The City's Annual Comprehensive Financial Report includes a schedule of projects constructed with TSPLOST proceeds.
- **Council oversight:** City Council actions, including project agreements, budget actions, and contract awards, are considered through public meetings and applicable procurement and approval requirements.
- **Project monitoring:** City staff and project teams monitor scope, schedule, costs, construction quality, traffic impacts, and contractor performance throughout delivery.
- **Public information:** The City provides project and program information through its website, public meetings, project updates, and other public-facing communication channels. For utility work, the City also requires permits and public notice requirements for utility companies working in the public right-of-way.

Key message

TSPLOST provides a voter-approved funding source for transportation improvements, but responsible delivery requires managing real-world factors such as design, right-of-way, utility coordination, permitting, market conditions, and weather. The City remains accountable through public oversight, financial controls, transparent Council actions, project monitoring, and ongoing communication with the community.

Past TSPLOST results

Since voters first approved TSPLOST in 2016, the program has funded approximately $97.2 million in transportation projects in Sandy Springs. Completed work includes intersection upgrades, bridge upgrades, sidewalks, resurfacing, traffic-signal improvements, bicycle and pedestrian connections, and safety enhancements. The program has supported construction of more than 60,000 linear feet of sidewalks citywide.

Key message points for resident questions

- **Is this a new tax or a renewal?** This is a proposed renewal of the current 0.75% TSPLOST, not a separate additional transportation sales tax. If approved, it would continue the current rate for up to five years.
- **Who pays TSPLOST?** Anyone making taxable purchases in Fulton County outside the Atlanta city limits—including residents, visitors, and businesses—pays the tax.
- **Does TSPLOST apply to groceries, prescriptions, or other exempt items?** No. TSPLOST applies only to taxable sales. Items that are exempt from sales tax under Georgia law are not subject to TSPLOST.
- **Is TSPLOST paid through property taxes?** No. TSPLOST is a sales tax, not a property tax.
- **How are projects selected?** Projects were identified through City studies and plans, public input, and City Council approval. The proposed 2026 project list was presented in public meetings, approved by City Council, and provided to Fulton County for the renewal referendum.
- **Can projects change after the referendum?** Project scopes, schedules, and costs may change because of engineering, right-of-way, permitting, utility coordination, construction costs, or revenue collections. Significant changes should follow the applicable public approval process.
- **What if revenue is higher or lower than projected?** If collections exceed projections, additional eligible projects may advance or funding may be adjusted within the approved framework and applicable intergovernmental agreements. If collections are lower, the City may adjust schedules, scopes, or funding plans and prioritize projects based on public need, readiness, safety, and available funding.
- **Will TSPLOST pay the full cost of every proposed project?** Not always. Some projects may be fully funded by TSPLOST, while others may combine TSPLOST with federal, state, regional, grant, or local funding sources.

Voter information

General Election	Early Voting	Registration Deadline
November 3, 2026	October 13–30, 2026	October 5, 2026