

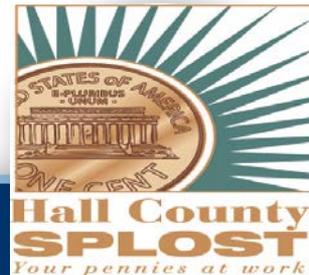
SPLOST VII

SPLOST VII Kick-off Meeting
Dec. 8, 2014

Hall County Government Center

Agenda

- I. What is a SPLOST?
- II. What can SPLOST funds be used for?
- III. Benefits of SPLOST
- IV. Hall County SPLOST History
- V. Potential SPLOST Categories
- VI. Public Input Process
- VII. SPLOST VII Oversight Process
- VIII. SPLOST VII Timeline/Actions
- IX. Discussion



I. What is a SPLOST?

- A SPLOST is an optional 1 percent county sales tax used to fund capital outlay projects proposed by the county government and participating qualified municipal governments.
- The tax is collected on items subject to the state sales tax and use tax within the county, including the sale of motor fuels as defined in O.C.G.A. § 48-9-2.
- The SPLOST is also imposed on the sale of food and beverages.



II. What can SPLOST funds be used for?

- **Capital outlay projects**
 - Major projects which are of a permanent, long-lived nature, such as land and structures
 - Roads, streets, bridges, police cars, fire trucks, ambulances, garbage trucks, and other major equipment
- **SPLOST cannot be used for:**
 - Maintenance and operation costs



III. Benefits of SPLOST

- Relieves burden on property tax
- Non-residents help pay for needed City/County infrastructure
- SPLOST is for a specific period of time and is designated for a specific purpose
- Decisions are made at the local level



IV. Hall County SPLOST History

I 1985	30 mos \$25M	Roads and Bridges
II 1988	33 mos \$28.8M	Detention Center, Civic Center, Chicopee Woods, Elachee, Farmers Market
III 1994	60 mos \$72.6M	Courthouse Expansion, Health Department, Landfill, Water/Sewer
IV 1999	60 mos \$110.5M	Roads, Water/Sewer, Recreation, Fire Stations, Municipal Projects
V 2004	60 mos \$137.4M	Roads, Parks, Fire Stations, 911 upgrade, Jail, Landfill, Library, Municipal Proj.
VI 2009 7/09 - 6/15	72 mos \$240M approved/ \$152M projected	Roads, Parks, Courthouse & Admin Bldgs, Water/Sewer, Fire/EMS Vehicles, Bldg Projects, Municipal Proj.



SPLOST VI Road Improvement Projects

Road Improvement Projects	Revised Budget	Exp 10/31/14	Encumbrances	Balance
Traffic Safety Improvements	\$ 1,514,339	\$ 679,787	\$ 538,206	296,346.00
Resurfacing Program	15,211,835	12,230,976	2,897,196	83,662.50
Base & Paving Program	3,373,207	1,818,780	1,535,202	19,225.00
Culvert Replacement	2,782,483	2,140,611	347,219	294,653.00
Intersection Improvement	4,243,394	2,173,847	150,896	1,918,651.00
New Road Construction	17,246,894	11,737,567	3,614,965	1,894,361.50
	<u>44,372,151</u>	<u>\$ 30,781,568</u>	<u>\$ 9,083,684</u>	<u>4,506,899</u>



Parks & Leisure Projects



North Hall
Community Center and Park

Print #11130017
Date: 11/30/11
Lat/Lon: 34.405069 - 83.799120
Aerial Photography, Inc. 554-568-0484

Parks & Leisure Projects	Budget Revised 7/1/2013	Expenditures 10/31/2014	Encumbrances/ Resvd for Debt	Balance
	\$14,175,000	\$11,476,667	\$2,634,316	\$64,017



Courthouse Annex & Administration Bldg Projects



Courthouse Annex & Administration Bldg Projects	Budget Revised 7/1/2013	Expenditures 10/31/2014	Encumbrances/ Resvd for Debt	Balance
		\$11,475,000	\$9,082,667	\$1,919,997



Fire & Emergency Medical

Ambulance and Fire Equipment Replacement	Budget Revised 7/1/2013	Expenditures 10/31/2014	Encumbrances/ Resvd for Debt	Balance
	\$2,700,000	\$1,090,758	\$1,609,238	\$4



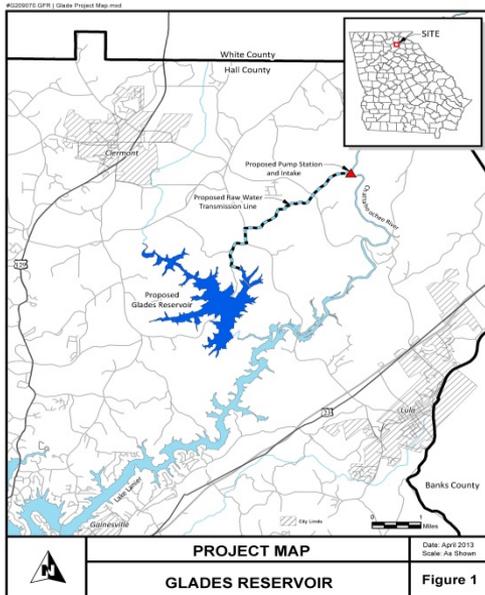
SPLOST VI



Water & Sewer Projects



Water & Sewer Projects	Budget Revised 7/1/2013	Expenditures 10/31/2014	Encumbrances/ Resvd for Debt	Balance
	\$32,519,457	\$28,224,126	\$4,295,331	\$0



Building Construction Projects

Building Construction Projects	Budget Revised 7/1/2013	Expenditures 10/31/2014	Encumbrances/ Resvd for Debt	Balance
	\$15,900,000	\$6,675,901	\$2,002,874	\$7,221,225



Landfill Projects

Landfill Cell Expansion/Closure	Budget Revised 7/1/2013	Expenditures 10/31/2014	Encumbrances/ Resvd for Debt	Balance
	\$2,700,000	\$44,508	\$48,092	\$2,607,400

Landfill Cell 6

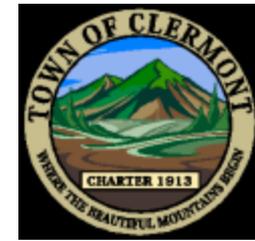
Expansion is scheduled for late 2014 – 2016.

Contract award expected by December 2014.

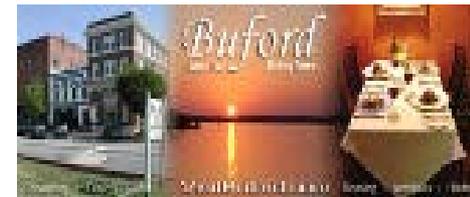
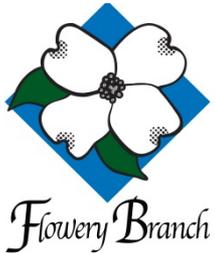


Municipal Projects

(County Payments)



	\$240 M <i>Original</i> Projected Budget	\$162 M <i>25% Budget</i> <i>Reduction</i> at 90% Budget	\$152 M <i>25% Budget</i> <i>Reduction</i> at 90% Budget	Expenditures as of 10/31/2014	Projects Remaining Balances
Municipal Allocations					
Gainesville	35,500,000	23,962,500	22,483,384	22,483,384	0
Oakwood	3,700,000	2,497,500	2,343,384	2,097,937	245,447
Flowery Branch	2,500,000	1,687,500	1,583,384	1,417,540	165,844
Lula	1,900,000	1,282,500	1,203,384	1,077,341	126,043
Clermont	950,000	641,250	601,616	538,602	63,014
Gillsville	240,000	162,000	152,000	136,079	15,921
Buford	141,000	95,175	89,224	79,879	9,345
Braselton	32,000	21,600	20,216	18,099	2,117
Total Allocations to Cities	\$ 44,963,000	\$ 30,350,025	\$ 28,476,592	\$ 27,848,860	\$ 670,595



Gillsville



SPLOST VI



City of Gainesville

City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 10/31/2014	Balance
Gainesville	\$35,500,000	\$22,483,324	\$21,870,073	\$613,251

- Gainesville Public Safety Building
- Gainesville Fire Station Headquarters
- Downtown streetscape
- Roads, streets and sidewalks
- Parks and recreation



City of Oakwood



City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 10/31/2014	Balance
Oakwood	\$3,700,000	\$2,343,384	\$2,085,092	\$258,292



- Local Road Resurfacing
- Signalization
- Downtown/Town Center Ph. 1
- Downtown Sewer Ph. 1



City of Flowery Branch



City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 10/31/2014	Balance
Flowery Branch	\$2,500,000	\$1,583,384	\$916,716	\$666,668



- Cinnamon Cove Lift Station & Force Main Line
- Purchase of 9 Police Vehicles
- Road Resurfacing & Sidewalks
- City Admin. Buildings



City of Lula

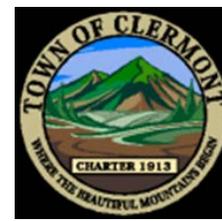


City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 10/31/2014	Balance
Lula	\$1,900,000	\$1,203,384	\$753,743	\$449,641

- Roadwork -Resurfacing
- Park & Street Scape Projects
- Water/Sewer



Town of Clermont



City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 10/31/2014	Balance
Clermont	\$950,000	\$601,616	\$349,000	\$252,616



- Purchased Historic Bldg
- New Maintenance Shop
- Park Pavilion & Fencing
- Road & Parking Lot Resurfacing
- Sidewalks



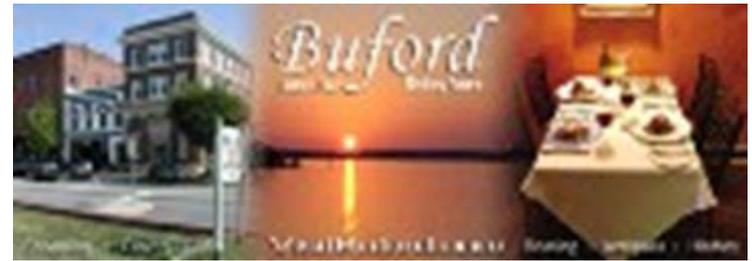
Town of Gillsville

City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 10/31/2014	Balance
Gillsville	\$240,000	\$152,000	\$64,000	\$88,000

- Road & Building Work associated with the T.E.A. project – remainder to go toward this project as well



City of Buford



City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 10/31/2014	Balance
Buford	\$141,000	\$89,224	\$0	\$89,224

- No expenditures to date for SPLOST VI



Town of Braselton



City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 10/31/2014	Balance
Braselton	\$32,000	\$20,216	\$5,400	\$14,816

- Transportation Design Work in Hall Co.



V. Potential Project Categories for SPLOST VII

- **Hall County**

- Roads, streets and bridges
- Water and sewer infrastructure
- Storm water and drainage infrastructure
- E-911 /Public Safety Communication Upgrade
- Fire Stations
- Fire Trucks
- Ambulances
- Sheriff Vehicles/Equipment



V. Potential Project Categories for SPLOST VII cont.

- **Hall County (cont.)**
 - Recreation Facilities
 - Libraries
 - Solid Waste/Landfill Facilities
 - Senior Center
 - Public Building renovations
 - I.T. Infrastructure

Projected SPLOST VII Revenue: \$158 million



VI. Public Input Process

– Public Input meetings:

- June 10: South Hall
- June 17: North Hall
- June 19: Gainesville
- Nov. 13: Hall County Government Center
- Dec. 11: Hall County Government Center

– Public Input Process:

- Presentation made by County officials
- Public provided an opportunity to ask questions to County representatives
- Public provided an opportunity to give feedback and input about potential SPLOST VII projects

- Additional comment opportunities online

(www.hallcounty.org) and at Hall Co. Government Center



VII. SPLOST VII Oversight Process

(if vote is favorable)

- **Appoint Citizen Oversight Committee**
 - Representation to come from County and Cities
- **Quarterly Meetings**
 - Revenue/Expenditure Review
 - Budget Review
 - Project Status Review
 - Report back to elected officials
 - Appropriate County/City staff to support committee



VIII. SPLOST VII Timeline/Actions

- **Nov. 20, 2014:** County sends 10 day notice of meeting to cities (O.C.G.A. § 4-8-111)
- **Dec. 8, 2014:** County and cities hold official meeting (O.C.G.A. § 4-8-111)
- **Nov. 13 and Dec. 11, 2014:** County and cities to conducts public input meetings
- **Jan. 1- 31, 2015:** County and cities adopt IGA (O.C.G.A. § 48-8-115)
- **Feb. 9, 2015:** County adopts resolution approving SPLOST VII and instructing the Elections Superintendent to issue the call for the referendum (O.C.G.A. § § 48-8-111; 21-2-540)



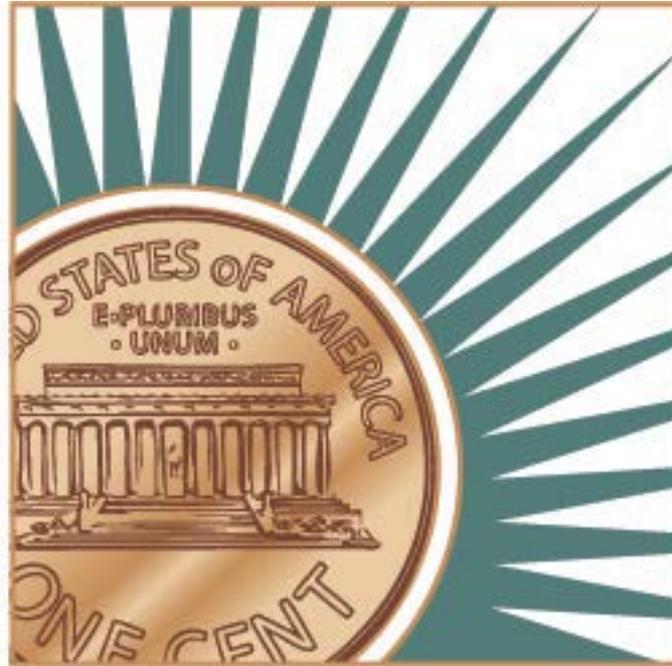
VIII. SPLOST VII Timeline/Actions

Cont.

- **Feb. 12, 13 or 14, 2015:** Elections
Superintendent issues call for the election to submit the question of the tax to the voters
- **Feb. 19 & 26, March 5 & 12, 2015:** Date and purpose of the election published in The Times (O.C.G.A. § 48-8-111)
- **March 17, 2015:** SPLOST REFERENDUM HELD
- **July 1, 2015:** If SPLOST passes, it is implemented on July 1, 2015
(O.C.G.A. § 48-8-113)



IX. Discussion



Hall County
SPLOST
Your pennies at work

