

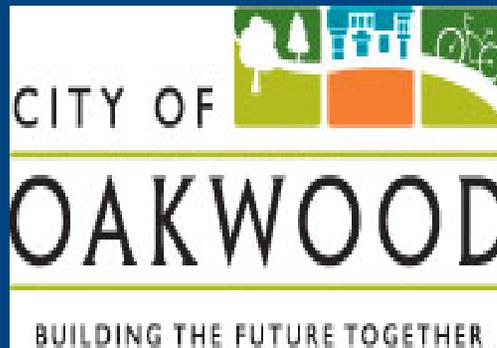


SPLOST Update

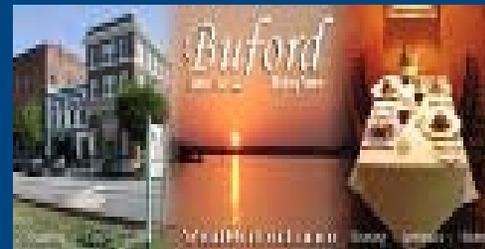
March 24, 2014



Lula



Gillsville



Overview

- **What is SPLOST?**
- **SPLOST History**
- **Status of Current SPLOST (SPLOST VI)**
- **What's Next (SPLOST VII)?**
- **General Discussion**
- **Next Steps**



What is SPLOST

(Special Local Option Sales Tax)

- SPLOST is a tax of 1% on items subject to the state sales tax for funding local capital projects;
- SPLOST collections can only be used for specific capital outlays – operations and maintenance expenditures are not authorized;
- Projects funded via SPLOST are intended to benefit the County & its Municipalities – either standing alone or in combination with other County or City capital outlay projects



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	Roads, Parks, Courthouse & Admin Bldgs, Water/Sewer, Fire/EMS Vehicles, Bldg Projects, Municipal Proj.

SPLOST



SPLOST V Expenditure Status:

\$137.4 M spent

<u>Project Category</u>	<u>Total Budget</u>	<u>Spent To Date</u>	<u>% Complete</u>
Road Improvement Projects	\$ 30.5 M	\$ 30.1 M	98%
Detention Center:			
Construction	\$ 54.0 M	\$ 54.0 M	100%
Other Costs	\$ 6.7 M	\$ 6.7 M	
800 MHz Radio System	\$ 15.8 M	\$ 15.8 M	100%
Landfill Projects	\$ 6.4 M	\$ 6.4 M	100%
South Hall Library	\$ 3.7 M	\$ 3.6 M	100%
Parks & Leisure Projects	\$ 8.4 M	\$ 8.4 M	100%
Fire Services Projects	\$ 5.1 M	\$ 3.2 M	63%
Municipal Allocations	\$ 9.2 M	\$ 9.2 M	100%
Total	\$139.8M	\$137.4 M	98%

- *Expenditures as of December 31, 2013*
- *Budget includes \$2.4 M interest*

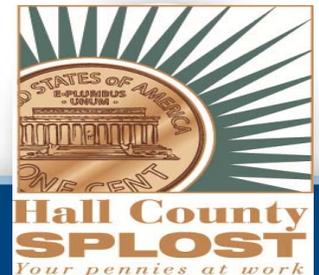


SPLOST V

SPLOST VI Goals

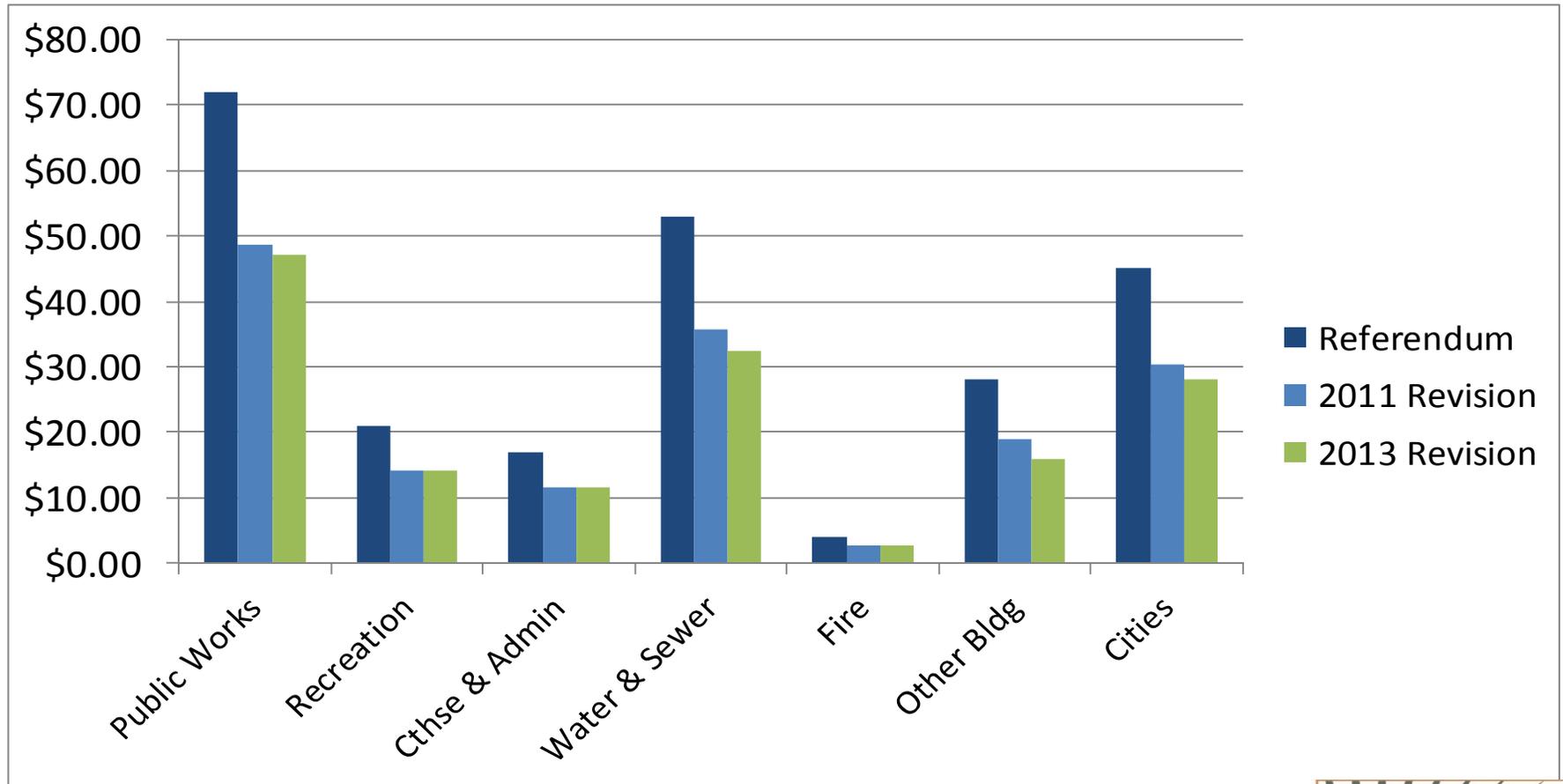
Capital Projects to Support:

- **Public Works (Roads)**
- **Water & Sewer**
- **Government Buildings**
- **Parks & Leisure**
- **Courthouse & Administration Bldg**
- **Fire/EMS**
- **Municipalities**

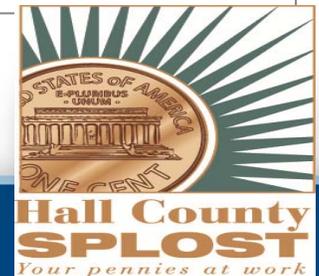


SPLOST VI Revised Projections: \$152 M

(Revisions made in July 2011 and 2013)



SPLOST VI

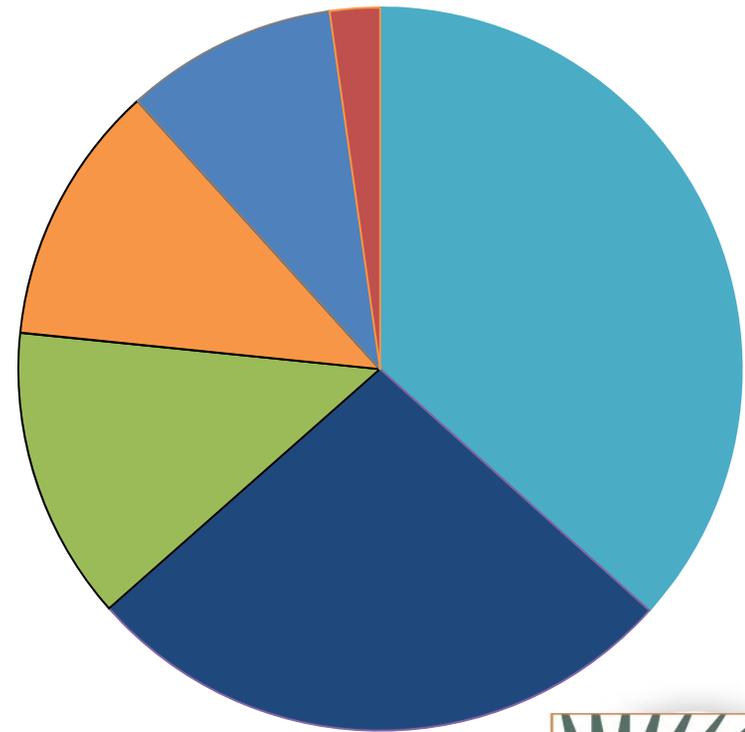


SPLOST VI County Projects

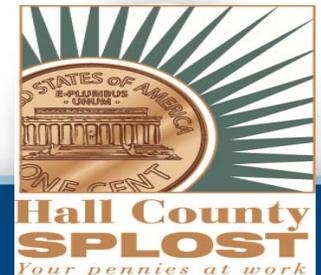
Revised Budget Projections

- **Public Works \$47.07M**
- **Water and Sewer \$32.51M**
- **Building Construction \$15.9M**
- **Parks & Leisure \$14.17M**
- **Courthouse and Administration \$11.5M**
- **Fire and EMS \$2.70M**

TOTAL \$ 123.9M



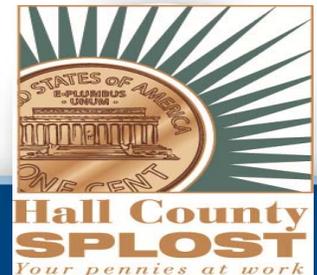
SPLOST VI



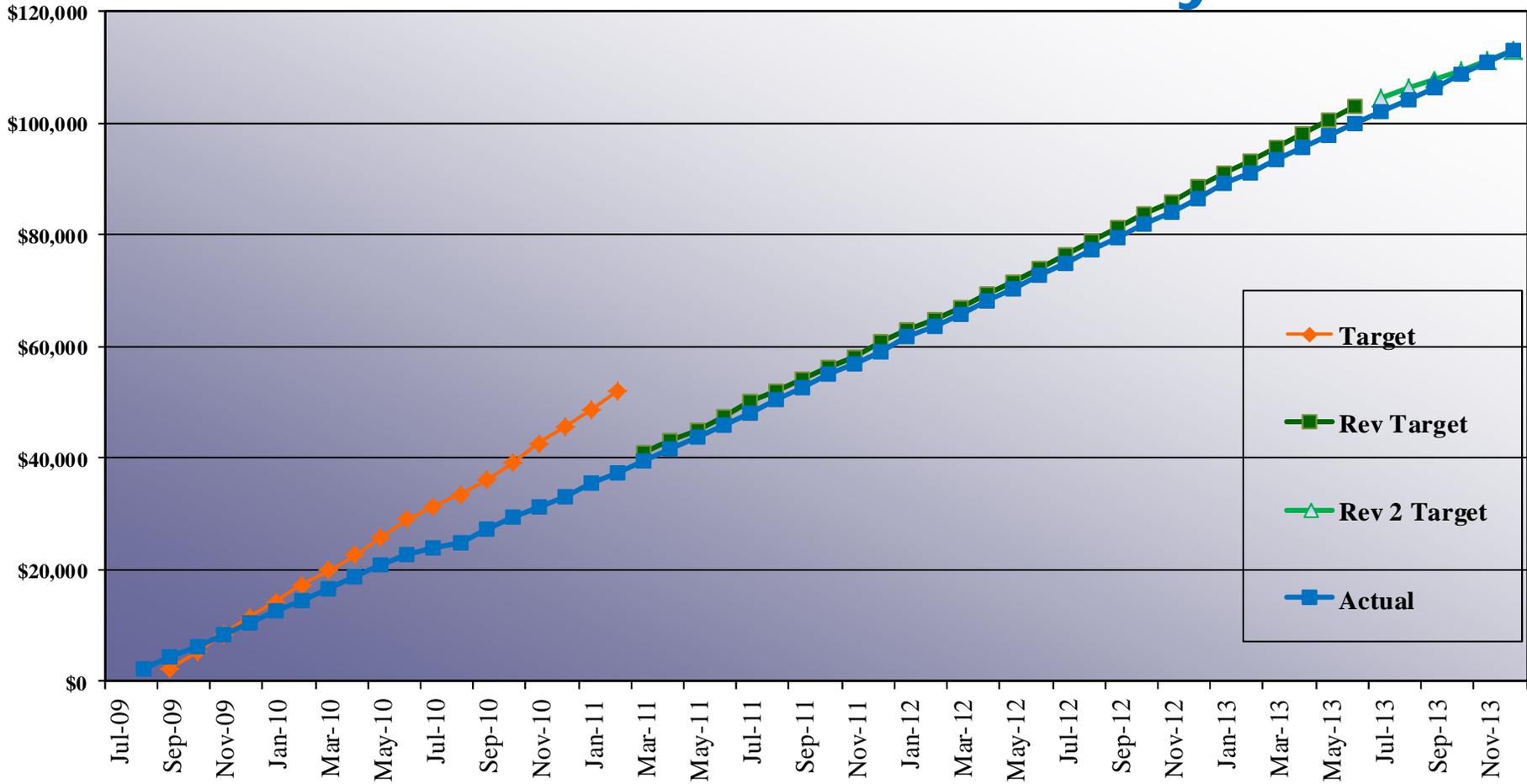
Municipality Projects \$28.1M

(Revised Projections)

- Gainesville Public Safety Building
- Gainesville Fire Station replacement
- Downtown parking
- Downtown streetscape
- Municipal buildings
- Roads, streets and sidewalks
- Parks and recreation
- Water & sewer improvements
- Police car replacements



SPLOST VI Revenue Analysis

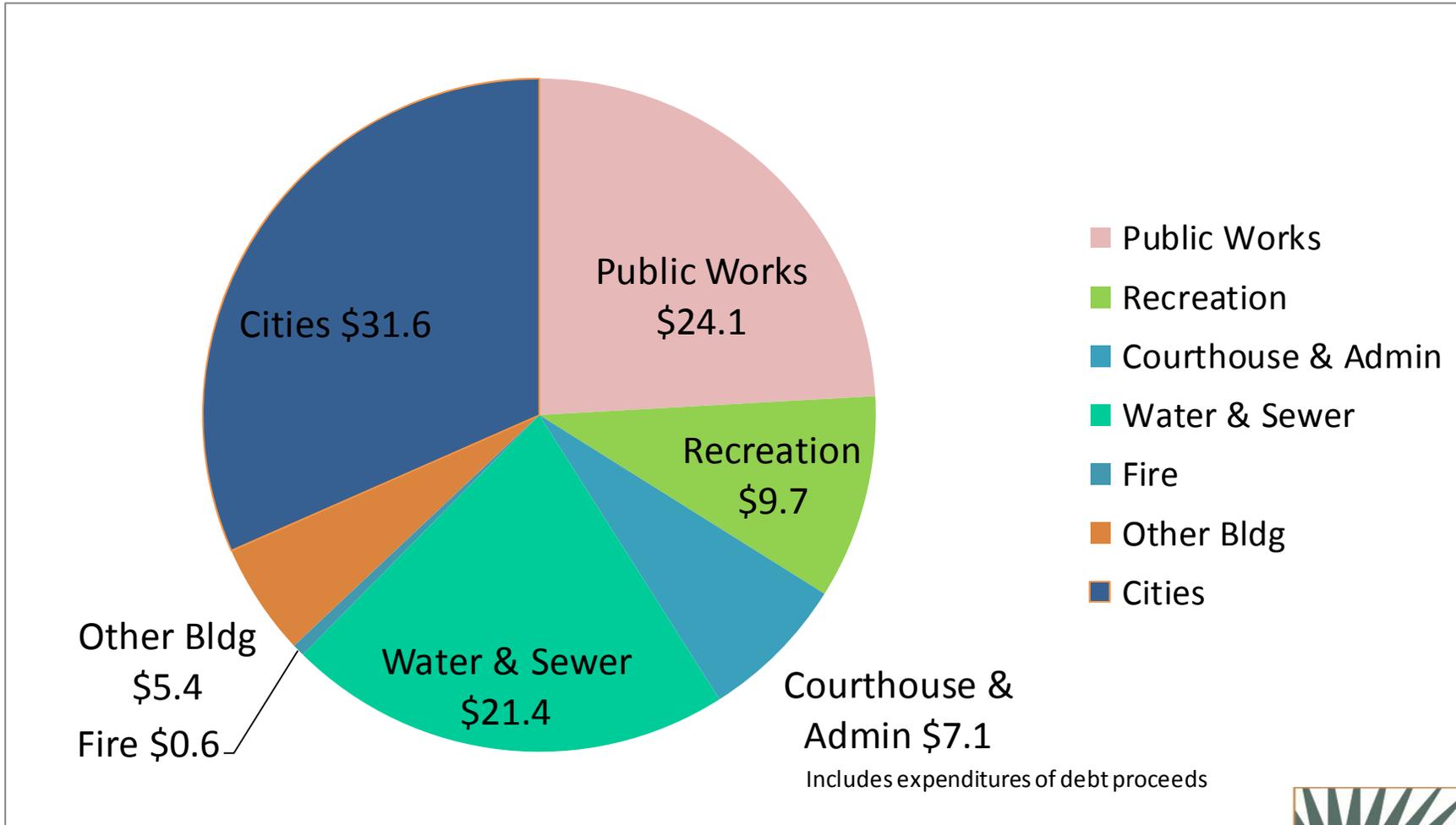


Total collections thru 12/31/13: **\$112.66 M**
 \$152M referendum (revised 2013)



SPLOST VI

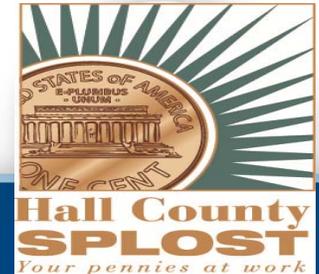
SPLOST VI Expenditures as of 12/31/13 (Millions)



SPLOST VI

Road Improvement Projects

	Revised Budget	Expenses 12-31-13	Encumbrances	Balance
Traffic Safety Improvements	\$ 1,514,339	\$ 502,127	\$ 267,252	- 744,960.13
Resurfacing Program	14,111,835	8,899,237	1,704,994	- 3,507,604.23
Base & Paving Program	2,273,207	1,698,029	139,869	- 435,309.57
Culvert Replacement	2,782,483	1,817,717	697,647	- 267,119.19
Intersection Improvement	4,243,394	2,134,216	162,927	- 1,946,251.67
New Road Construction	19,446,894	9,010,708	5,715,753	- 4,720,433.00
	44,372,152	\$ 24,062,033	\$ 8,688,441	- 11,621,678



SPLOST VI

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 12/31/2013	Encumbrances/ Resvd for Debt	Balance
	\$ 14,175,000	\$ 9,768,587	\$ 3,544,108	\$ 806,101



SPLOST VI



Courthouse Annex & Administration Bldg Projects



Couthouse Annex & Administration Bldg Projects	Budget Revised	Expenditures	Reserved for Debt	Balance
	7/1/2013	12/31/2013		
	\$ 11,475,000	\$ 7,071,243	\$ 3,744,241	\$ 654,125



Fire & Emergency Medical

Ambulance & Fire Equipment Replacement	Budget Revised	Expenditures		Balance
	7/1/2013	12/31/2013	Encumbrances	
	\$ 2,700,000	\$ 585,758	\$ 525,000	\$ 1,589,242

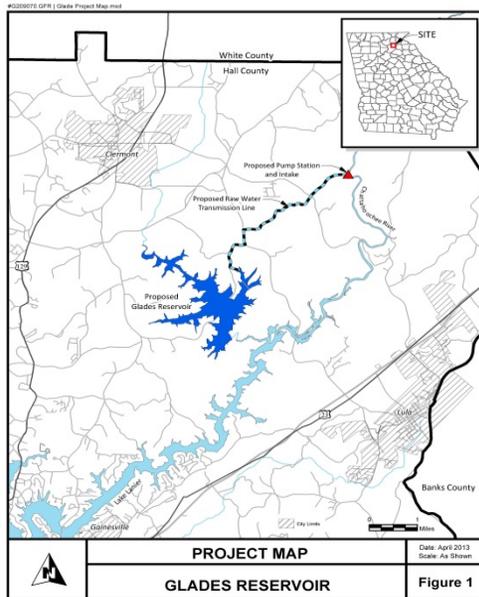


SPLOST VI

Water & Sewer Projects



Water & Sewer Projects	Budget Revised	Expenditures	Encumbrances/	
	7/1/2013	12/31/2013	Resvd for Debt	Balance
	\$ 32,519,457	\$ 21,430,439	\$ 8,572,016	\$ 2,517,002



SPLOST VI

Building Construction Projects

Building Construction Projects	Budget Revised	Expenditures	Encumbrances/	Balance
	7/1/2013	12/31/2013	Resvd for Debt	
	\$ 15,900,000	\$ 5,410,104	\$ 936,437	\$ 9,553,459



Landfill Projects

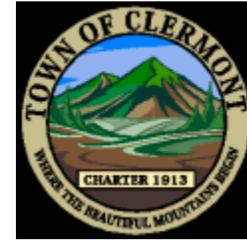
Landfill Phase II Cell Expansion/Closure	Budget Revised	Expenditures	Encumbrances	Balance
	7/1/2013	12/31/2013		
	\$ 2,700,000	\$ 1,675		\$ 2,698,324

Landfill Cell 6 Expansion is scheduled for late 2014 – 2016. Design work has been bid out and will be awarded in the Spring of 2014.



Municipal Projects

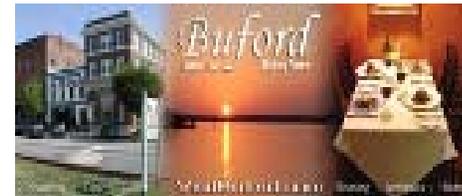
(County Payments)



Municipal Allocations	\$240M Original Projected Budget	\$162M 25% Budget Reduction 90% Budget	\$152M Budget Reduction Jul-13	Expenditures as of 12/31/13	Projected Balance Remaining
Gainesville	35,500,000	23,962,500	22,483,384	22,483,384	0
Oakwood	3,700,000	2,497,500	2,343,384	1,736,845	606,539
Flowery Branch	2,500,000	1,687,500	1,583,384	1,173,556	409,828
Lula	1,900,000	1,282,500	1,203,384	891,912	311,472
Clermont	950,000	641,250	601,616	445,900	155,716
Gillsville	240,000	162,000	152,000	112,658	39,342
Buford	141,000	95,175	89,224	66,130	23,094
Braselton	32,000	21,600	20,216	14,983	5,233
Total Allocations to Cities	44,963,000	30,350,025	28,476,592	26,925,369	1,551,223



Lula



Gillsville



SPLOST VI



City of Gainesville

City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 12/31/2013	Projected Balance Remaining
Gainesville	\$ 35,500,000	\$ 22,483,384	\$22,483,384	\$ -

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



SPLOST VI

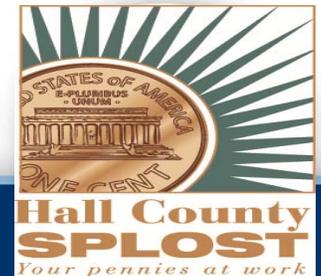
City of Oakwood



City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 12/31/2013	Projected Balance Remaining
Oakwood	\$ 3,700,000	\$ 2,343,384	\$ 1,720,452	\$ 622,932



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



SPLOST VI

City of Flowery Branch



City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 01/17/14	Projected Balance Remaining
Flowery Branch	\$ 2,500,000	\$ 1,583,384	\$ 813,149	\$ 770,235



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



SPLOST VI

City of Lula



City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 12/31/2013	Projected Balance Remaining
Lula	\$ 1,900,000	\$ 1,203,384	\$ 658,383	\$ 545,001

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



SPLOST VI

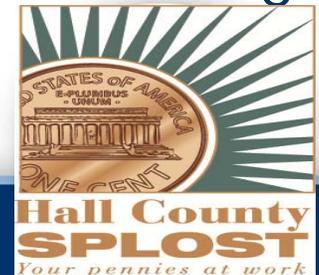
Town of Clermont



City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 12/31/2013	Projected Balance Remaining
Clermont	\$ 950,000	\$ 601,616	\$ 326,000	\$ 275,616



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



SPLOST VI

Town of Gillsville

City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 12/31/2013	Projected Balance Remaining
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



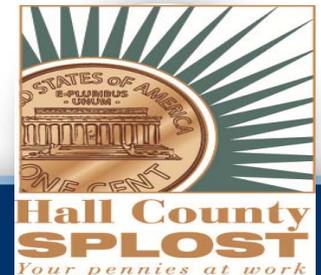
City of Buford



City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 12/31/2013	Projected Balance Remaining
Buford	\$ 141,000	\$ 89,224	\$ -	\$ 89,224

- No expenditures to date for SPLOST VI

SPLOST VI



Town of Braselton



City	Original Projected Budget	Budget Revised 7/1/2013	Expenditures 12/31/2013	Projected Balance Remaining
Braselton	\$ 32,000	\$ 20,216	\$ 2,443	\$ 17,773

- Transportation Design Work in Hall Co.



Monthly SPLOST VI Updates

Can be found at www.hallcounty.org

SPLOST VI - Hall County, Georgia SCHEDULE OF PROJECT EXPENDITURES

	Revised Budget	Expenditures as of December 31, 2013	Debt Service Payments	Estimated SPLOST Funds Remaining
Road Improvement Projects	\$44,372,151	\$24,062,033	-	20,310,118
Parks and Leisure Services				4,406,413.00
				4,403,757
				11,089,018
				2,114,242
				10,489,896
				2,698,324
				(5,692,473)
				49,819,295

to date from BOND Proceeds

0.00

S.P.L.O.S.T. SIX SPECIAL LOCAL OPTION SALES TAX COLLECTIONS HALL COUNTY, GA AS OF DECEMBER 31, 2013

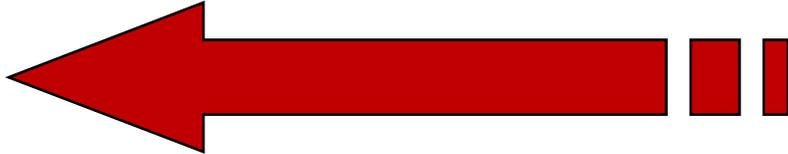
Effective July 2009 - June 2015

(Fiscal Years Run July - June)

TAX MONTH	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
July	2,345,808.78	1,062,143.53	2,346,982.84	2,352,510.56	2,160,917.35	
August	1,935,569.20	2,285,024.78	2,313,616.73	2,268,118.52	2,217,682.67	

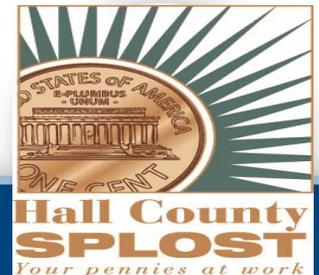
SPLOST VI Revenues (Last 12 Months)

(SPLOST VI Collections began September 2009)



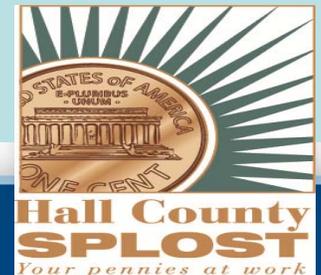
SPLOST VI Goals Achieved?

- IGA signed in December 2008 by each Municipality has achieved most of the Goals set forth.
- Revenue Projections were adjusted to account for the downturn in the Economy during the course of SPLOST VI
- Despite the Economy, Hall County and each of the Municipalities have worked to make every penny count and will have successfully completed the majority of the Projects spelled out in the SPLOST IGA



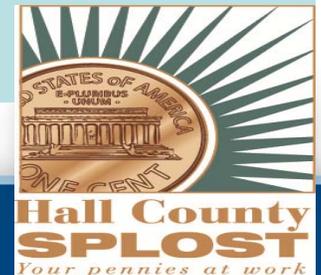
What's Next?

- **Planning for SPLOST VII**
 - Inclusion of Citizen Input Sessions during planning phase
 - Compilation of Projects (County & Cities)
 - County & Cities Finalize Projects/Rev Estimates & IGA
- **30 Days prior to the Call for Referendum, the County & Cities must agree on the Project List and hold Community Input Meetings on proposed SPLOST VII**
- **Call for Referendum (60 days prior to referendum date)**
- **Potential Fall Vote**

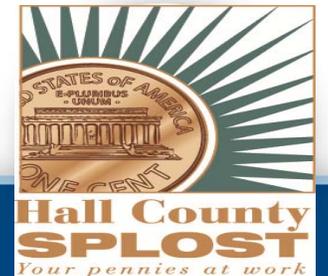


What's Next?

- **If approved SPLOST VII would begin July 1, 2015**
- **Citizen Oversight Committee should be established to ensure Accountability & Transparency (if SPLOST is approved)**
- **Under the Current SPLOST Law – County and Cities cannot use public funds to promote SPLOST nor publically advocate for or against a SPLOST. What can be provided however; is the factual historic information on the benefits that SPLOST Projects have provided in the past**



Next Step – SPLOST VII?

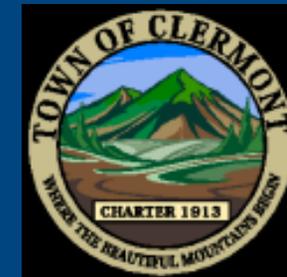
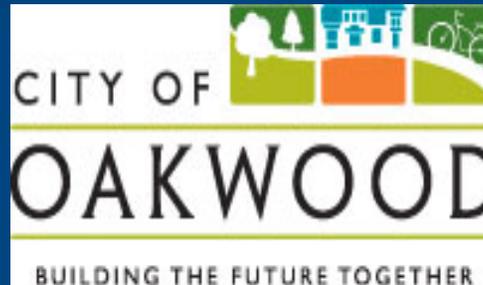




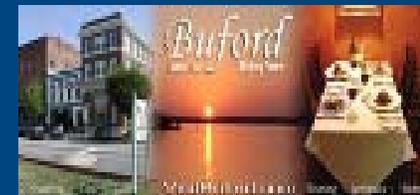
SPLOST Update

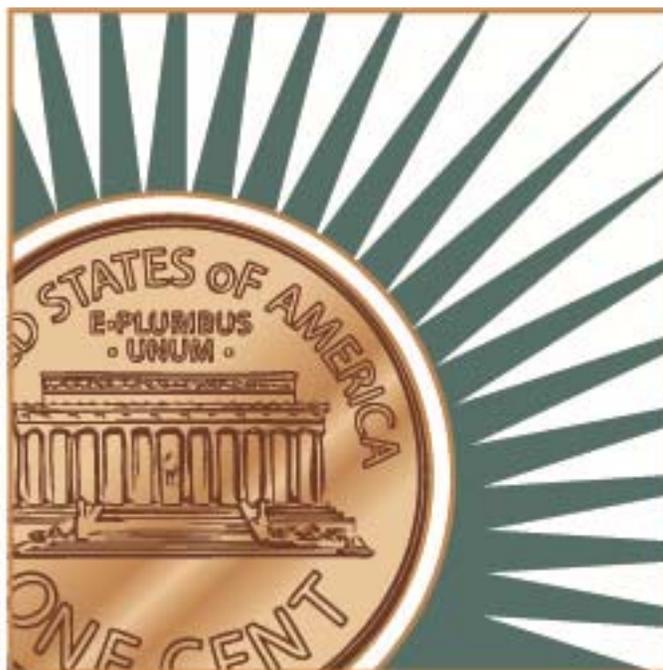


Lula



Gillsville





Hall County
SPLOST
Your pennies at work

