

SPLOST Phase 8



Proposed Timeline

What is a SPLOST

- Special Purpose Local Option Sales Tax
- SPLOST is an optional one percent county sales tax used to fund **capital outlay projects** proposed by the county government and participating qualified municipal Governments.

Phase 7 Update

- Current Collections – \$106.4 million
 - Cumulative total since April 1, 2016
 - Total Amount to be Collected = \$215.5 Million
- Average Monthly collection – \$3.3 Million
- Projected End Date: **December 31, 2021**

SPLOST 7 Activity as of December 31, 2018

Project Funding	Budget	Actual	% of Budget
Sales Tax Collections	\$ 102,300,000	\$ 103,238,112	100.92%
Bond Process	28,500,000	28,500,000	100.00%
Total	\$ 130,800,000	\$ 131,738,112	100.72%

Project Expenditures	Budget	Actual	% of Budget
Public Safety	\$ 35,500,000	\$ 20,223,171	56.97%
Quality of Life	20,350,000	9,059,389	44.52%
General Government	7,675,000	2,540,711	33.10%
Infrastructure	40,795,000	30,117,782	73.83%
Government Facilities	18,080,000	8,990,986	49.73%
City of Blythe	1,900,000	1,900,000	100.00%
City of Hephzibah	6,500,000	6,500,000	100.00%
Total	\$ 130,800,000	\$ 79,332,039	60.65%

Collections by Year	Budget	Actual	% of Budget
2016	\$ 27,900,000	\$ 27,198,969	97.49%
2017	37,200,000	36,549,699	98.25%
2018	37,200,000	39,489,443	106.15%
	\$ 102,300,000	\$ 103,238,112	100.92%

Proposed Election Date

November 3, 2020

Projected Collection Amounts

- \$39 Million per year
- \$156 Million – 4 years
- \$195 million – 5 years
- \$234 million – 6 years

Key Dates

- **March 19, 2019** – Commission adopts SPLOST 8 calendar
- **April 26, 2019** - Intergovernmental Informational Meeting
- **January 14, 2020** - SPLOST 8 request list provided to commission
- **May 19, 2020** – SPLOST 8 Project list approved
- **June 16, 2020** – Intergovernmental meeting to finalize IGA
- **July 7, 2020**- Commission passes SPLOST Resolution
- **July 13, 2020** - Board of Election issues Call of Election
 - **November 3, 2020** – Election Day

Other election opportunities

- **November 5, 2019**
 - No other ballot questions
 - Cost - \$100,000
- **March 3, 2020**
 - Presidential Primary
 - No additional cost
- **May 28, 2020**
 - State Primary and Local General Election
 - No additional cost
- **March 17, 2021**
 - No other ballot questions
 - Cost - \$100,000
- **November 2, 2021**
 - No other ballot questions
 - Cost - \$100,000
 - *Collections start April 1, 2022, potential 3 month break in collections*

Resources

- Georgia Municipal Association
 - SPLOST: Building for the Future
 - www.gmanet.com/Publications.aspx?CNID=19957
- ACCG
 - Guide for County Officials
 - <https://www.accg.org/library/legal/SPLOST%202016.pdf>

? Questions ?

November 3, 2020 - election		Item
March 12, 2019		Committee Meeting
March 19, 2019		Commission Meeting
		The Commission will be presented with the recommended SPLOST 8 Timeline. Review and discuss the timeline, the period of years for the SPLOST, etc. Authorize Mayor to meet with Mayors of Hephzibah and Blythe
April 15, 2019		<p>Notices Mailed to Inter-Governmental Agencies</p> <p>Mayor's Office mails notices of meeting of governing authorities to the Mayors of Hephzibah and Blythe to discuss inter-governmental agreement for distribution of SPLOST 8 proceeds. <i>Notices must be mailed or delivered 10 days prior to the meeting.</i></p>
April 26, 2019		<p>Inter-Governmental Informational Meeting</p> <p>Local governments will hold meeting to discuss inter-governmental agreement for distribution of SPLOST proceeds.</p>
January 6, 2020		<p>SPLOST Project Request Forms Due</p> <p>This is the deadline for all SPLOST requests to be submitted to Administration for review and compilation.</p>
January 6, 2020 to January 13, 2020		<p>Compilation & Review of Requests</p> <p>All requests will be reviewed to verify all necessary information is presented. All information will be compiled to establish a final complete requested list to provide to Commission.</p>
January 14, 2020		<p>Tentative SPLOST 8 List Provided</p> <p>The requested SPLOST 8 List is provided to Commissioners for review.</p>

November 3, 2020 - election		Item
April 21, 2020		Commission vote to authorize mayor to issue notice of Intergovernmental Meeting to City of Hephzibah and City of Blythe
April 23, 2020		<p>Notices Mailed to Inter-Governmental Agencies</p> <p>Mayor's Office mail notices of meeting of governing authorities to the Mayors of Hephzibah and Blythe to discuss inter-governmental agreement for distribution of SPLOST 8 proceeds. <i>Notices must be mailed or delivered 10 days prior to the meeting.</i></p>
May 7, 2020		<p>Inter-Governmental Meeting</p> <p>Local governments will hold meeting to discuss inter-governmental agreement for distribution of SPLOST proceeds. They must meet no less than thirty (30) days prior to the Call of Election by the Board of Elections.</p>
May 19, 2020		Final SPLOST 8 project list approved by Commission
May 20, 2020 to June 5, 2020		<p>Staff Preparation</p> <p>The Staff and City Attorney will prepare all necessary documentation.</p>
June 16, 2020		<p style="text-align: center;">Approval of Intergovernmental Agreements</p> <p>Augusta approve Intergovernmental Agreement with Hephzibah and Blythe</p>
June 17, 2020 to July 3, 2020		<p>Hephzibah and Blythe approve Intergovernmental Agreement with Augusta.</p>

November 3, 2020 - election		Item
July 7, 2020		<p>Commission Passes SPLOST Resolution</p> <p>Commission passes SPLOST Resolution for November ballot. Special called meeting before committee meetings (Must be at least 90 days prior to election)</p>
July 13, 2020		<p>Board of Elections Convenes</p> <p>The Board of Elections convenes in regular session to issue Call of Election.</p>
September 15, 2020		<p>Notice to Newspaper</p> <p>Send Notice of Election/Resolution to newspaper for publication. Notice must be published once per week for four consecutive weeks prior to the election.</p>
September 29, 2020		Legal Notices Published - required for bonds
October 6, 2020		Legal Notices Published
October 13, 2020		Legal Notices Published
October 20, 2020		Legal Notices Published
October 27, 2020		Legal Notices Published
November 3, 2020		Date of Election