

SPLOST Phase 8



Today's Agenda

- Review
 - What is a SPLOST
 - SPLOST 7 update
 - Decision Items
 - SPLOST 8 Total
 - Category Priorities
 - Project Methodology
 - Future Meetings

What is a SPLOST

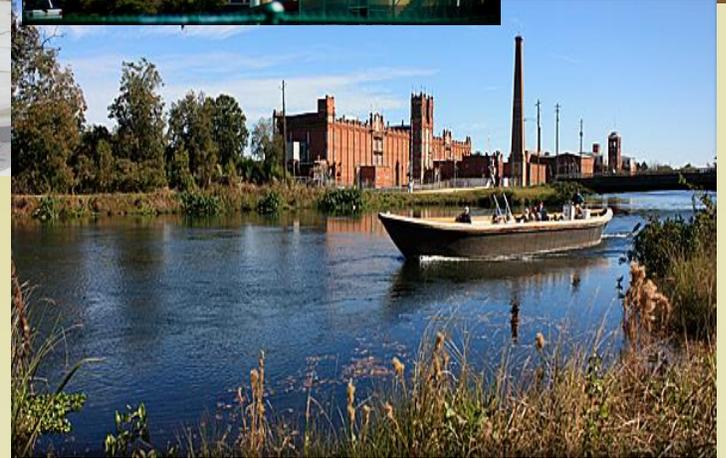


- Special Purpose Local Option Sales Tax
- A SPLOST is an optional one percent county sales tax used to fund **capital outlay projects** proposed by the county government and participating qualified municipal Governments.
 - Capital Outlay defined – O.C.G.A. § 48-8-110 (1)
 - Authorized Projects – O.C.G.A § 48-8-111(a)(1)

Examples of SPLOST Projects

- Roads, Streets, Bridges
- Drainage Projects
- Courthouse, Library, Administrative Facilities
- Recreation, Cultural, Historic Facilities
- General Obligation Debt
- Public Safety Facilities
- Capital Equipment
- Public Safety Vehicles
- Voting Equipment
- Transportation Facilities

SPLOST Projects



SPLOST 7 Update

- Current Collections – \$144.5 million
 - Total Amount to be Collected = \$215.5 Million
- Average Monthly collection – \$3.2 Million
- Projected End Date: **September 30, 2021**
 - **Official end date determined by Georgia Department of Revenue – official notice sent 12 months before end of collections.**

Proposed Election Date

November 3, 2020

Key Dates for November 3, 2020 Election

- **February 13, 2020** - SPLOST 8 request list provided to commission
- **May 7, 2020** – Intergovernmental meeting
- **May 19, 2020** – SPLOST 8 project list approved
- **June 16, 2020** - Intergovernmental agreement approved by Augusta
- **July 7, 2020** - Commission passes SPLOST resolution
- **July 13, 2020** - Board of Election issues call of election
- **November 3, 2020** – Election Day

SPLOST 8 Projected Collections

- \$41 Million per year
- \$164 Million – 4 years
- \$205 million – 5 years
- \$246 million – 6 years
- *Based on current collection rates*

SPLOST 8 Project Request Process

- Departments were instructed to complete project request forms which provided:
 - Project Description
 - Project Budget
 - Operational costs of project

SPLOST 8 Project Requests

- This is the “if funding was not an object WISH LIST”
- Project list presented today is a record of *all* requests that have been submitted.
 - *Requests will be evaluated for eligibility based upon state statutes and commission priorities.*
- Departments have been instructed to submit a prioritization of projects
- Establishing priorities and a total amount will provide guidance to allow staff to develop a recommended list for commission consideration

Category Priorities

- Which categories will be the priorities
 - Public Safety
 - Quality of Life
 - General Government
 - Infrastructure
 - Facilities
 - Other Governments

Allocation by Category

- Do we want to set allocation by category
 - By dollar amount
 - By percentage

Category	Requested
Public Safety	\$ 104,598,270
Quality of Life	321,118,862
General Government	45,552,250
Infrastructure and Facilities	350,186,606
Other Governments	5,662,115
NGO Agencies	59,489,475
Totals	<u>\$ 886,607,578</u>

Other items for discussion

- Project Methodology
 - Funding projects at requested amounts vs reduced funding level
 - Reduced funding levels will reduce the scope of the project
 - NGOs
 - Consider projects requested by NGOs?
 - **No funding** was provided to NGOs in SPLOST Phase 7
 - To qualify project would need to be owned by Augusta

Work sessions and Public Meetings

- **February 14 to May 18, 2020** – meetings to discuss and develop project lists

- **July 14 to October 31, 2020** – meetings to provide information about SPLOST 8 projects

Takeaways from today

- Project Priorities
- Amount of SPLOST 8

Resources

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

Questions