



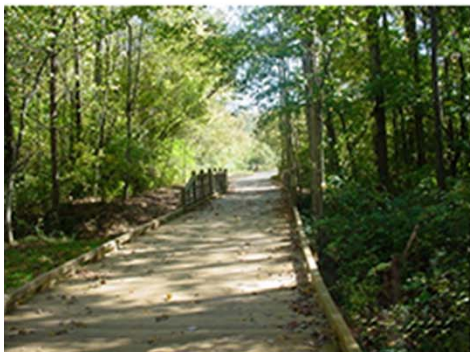
# SPLOST



your **pennies**  
at **work**



## SPLOST Citizen Review Committee Joint Technical Committee



**Update Meeting**  
October 25, 2013

# SPLOST

## Agenda



- Call to Order – Open Meeting
- Welcoming Remarks
- Approval of Agenda
- Approval of Minutes
- SPLOST Overview
- County and City SPLOST Program Update
- Audit Presentation
- Close Meeting
- Tour of the Lawrenceville Heritage Trail







# SPLOST Overview and History



# State Law – SPLOST

O.C.G.A. 48-8-110 to 48-8-124

- Capital outlay project
- Intergovernmental agreement
  - Formula for allocation of proceeds between County and Cities
  - Use of proceeds
- Referendum language
- State Department of Revenue's fee
- Reporting
- Enforcement



**SPLOST**

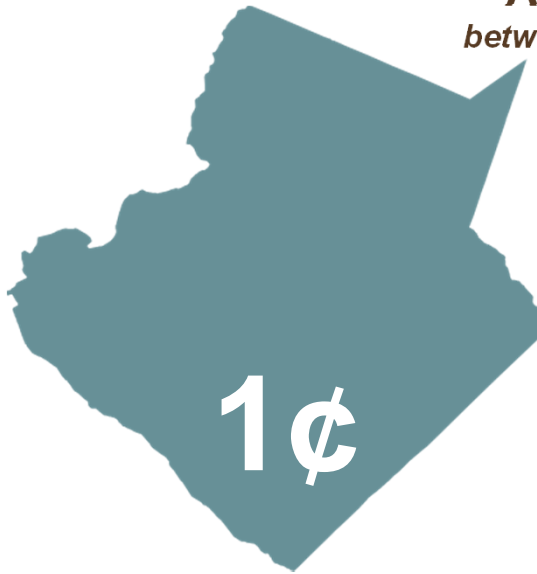
# 6¢ Sales Tax in Gwinnett County

Fixed



State  
of  
Georgia

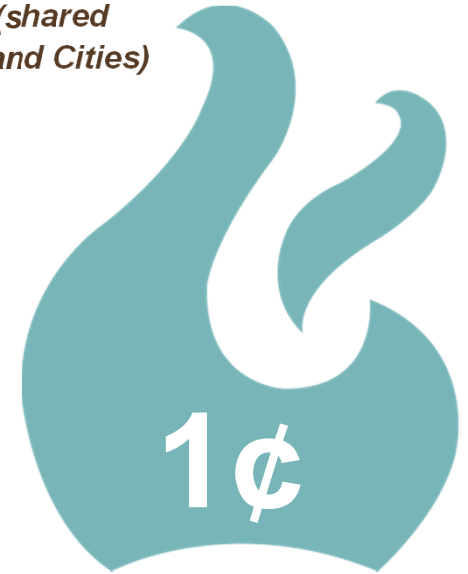
Optional



Gwinnett  
County

“Options” –  
Require Voter  
Approval *(shared  
between County and Cities)*

Optional

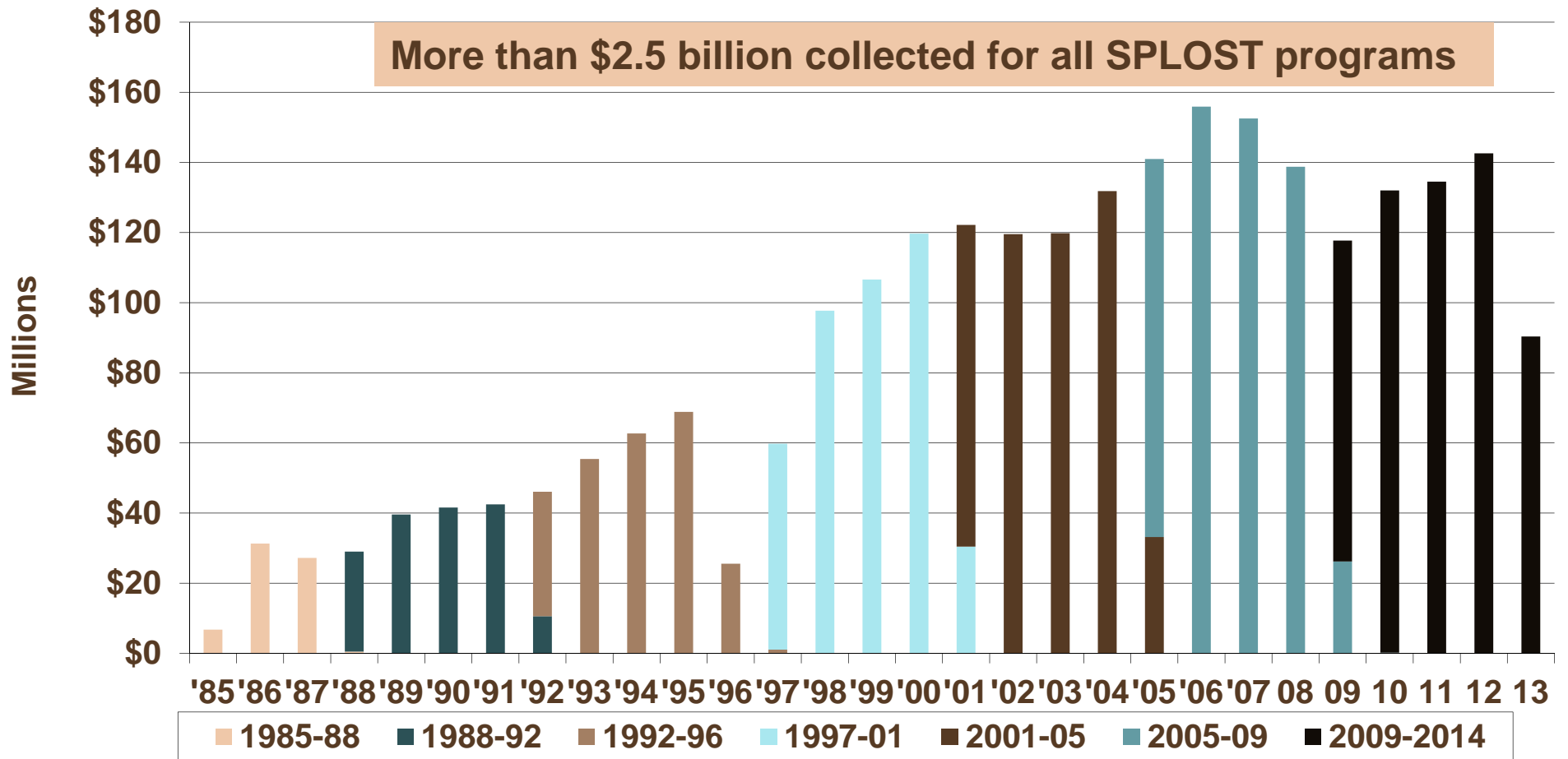


E-SPLOST



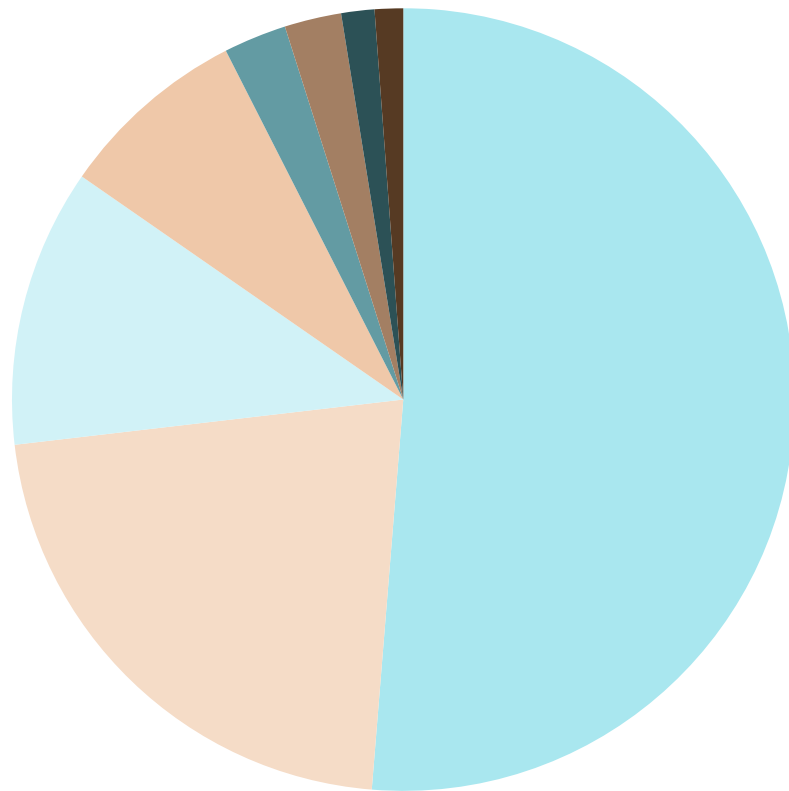


# SPLOST Collections



# All SPLOST Programs More than \$2.5 Billion

## Allocation



- Roads, Streets, and Bridges
- Recreational Facilities
- Public Safety Facilities and Equipment
- City Projects
- Gwinnett Justice and Administration Center
- Courthouse Facilities
- Libraries
- Civic Center



# SPLOST Funded





# 1985 SPLOST Program: \$65.7 Million

1985





# 1988 SPLOST Program: \$162.7 Million

1988





# 1992 SPLOST Program: \$249.1 Million

1992





# 1997 SPLOST Program: \$414.8 Million

1997





# 2001 SPLOST Program: \$496.1 Million

2002





# 2005 SPLOST Program: \$581.5 Million

2005



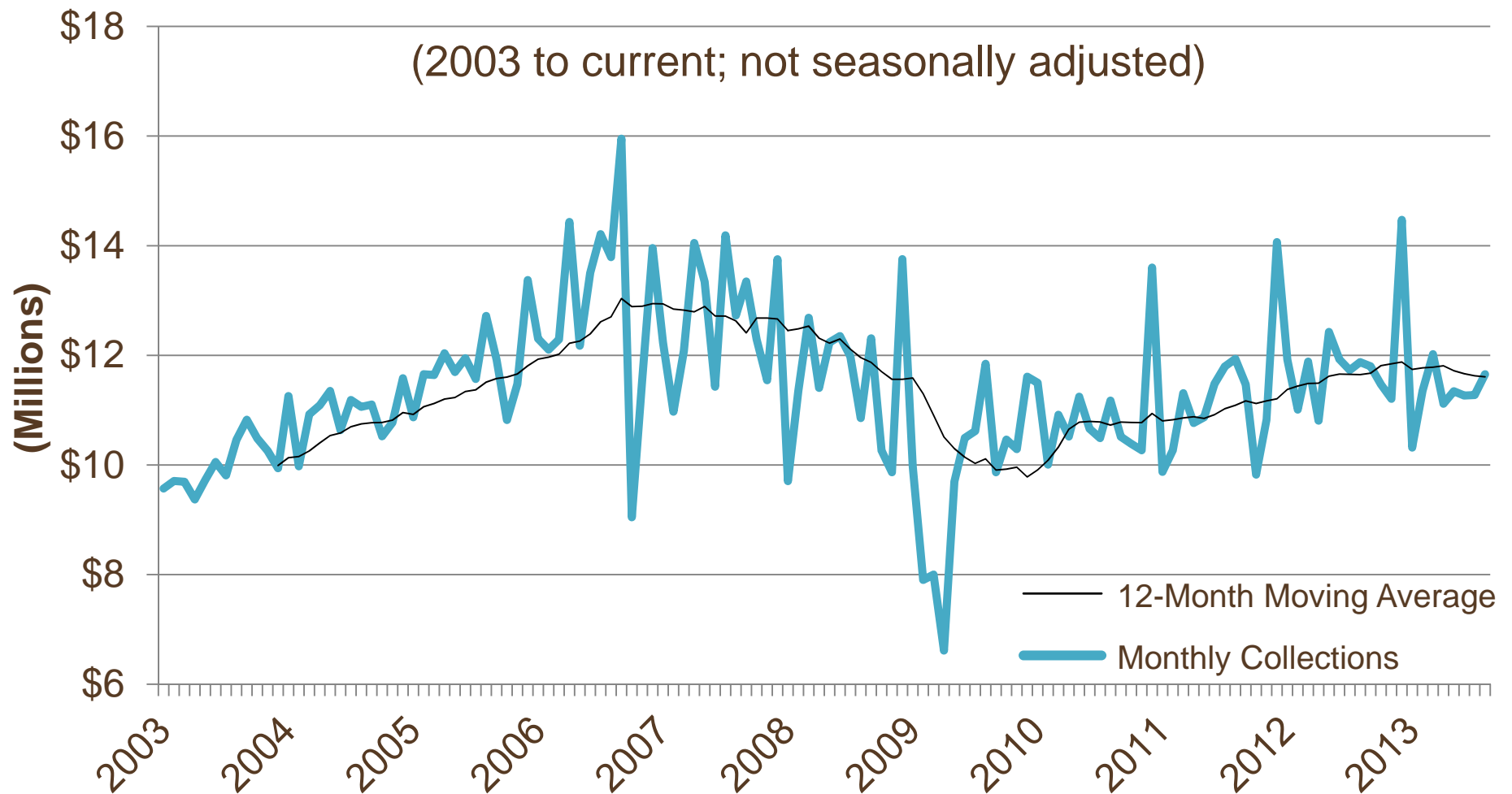


# 2009 SPLOST Program: \$590.7 Million (inception through August 2013)

2009



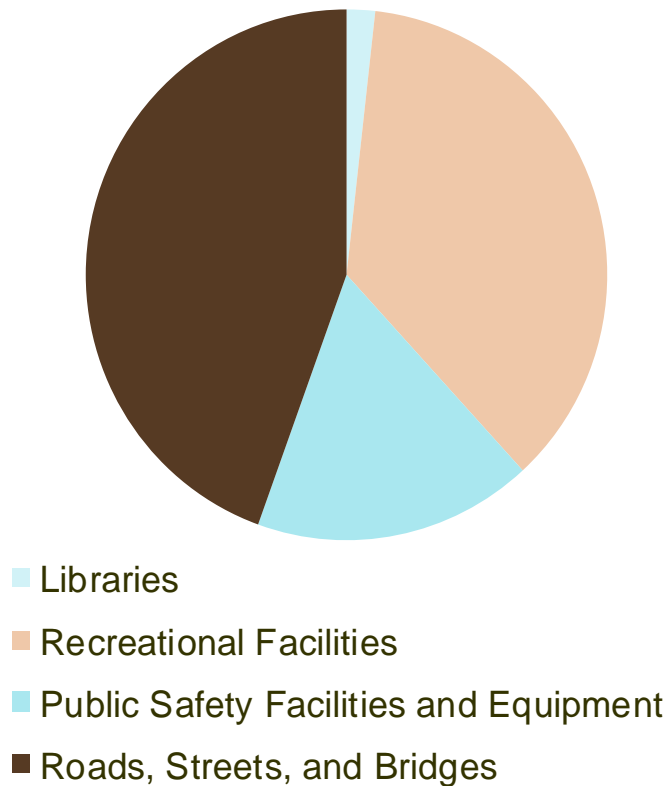
# Gwinnett SPLOST Collections





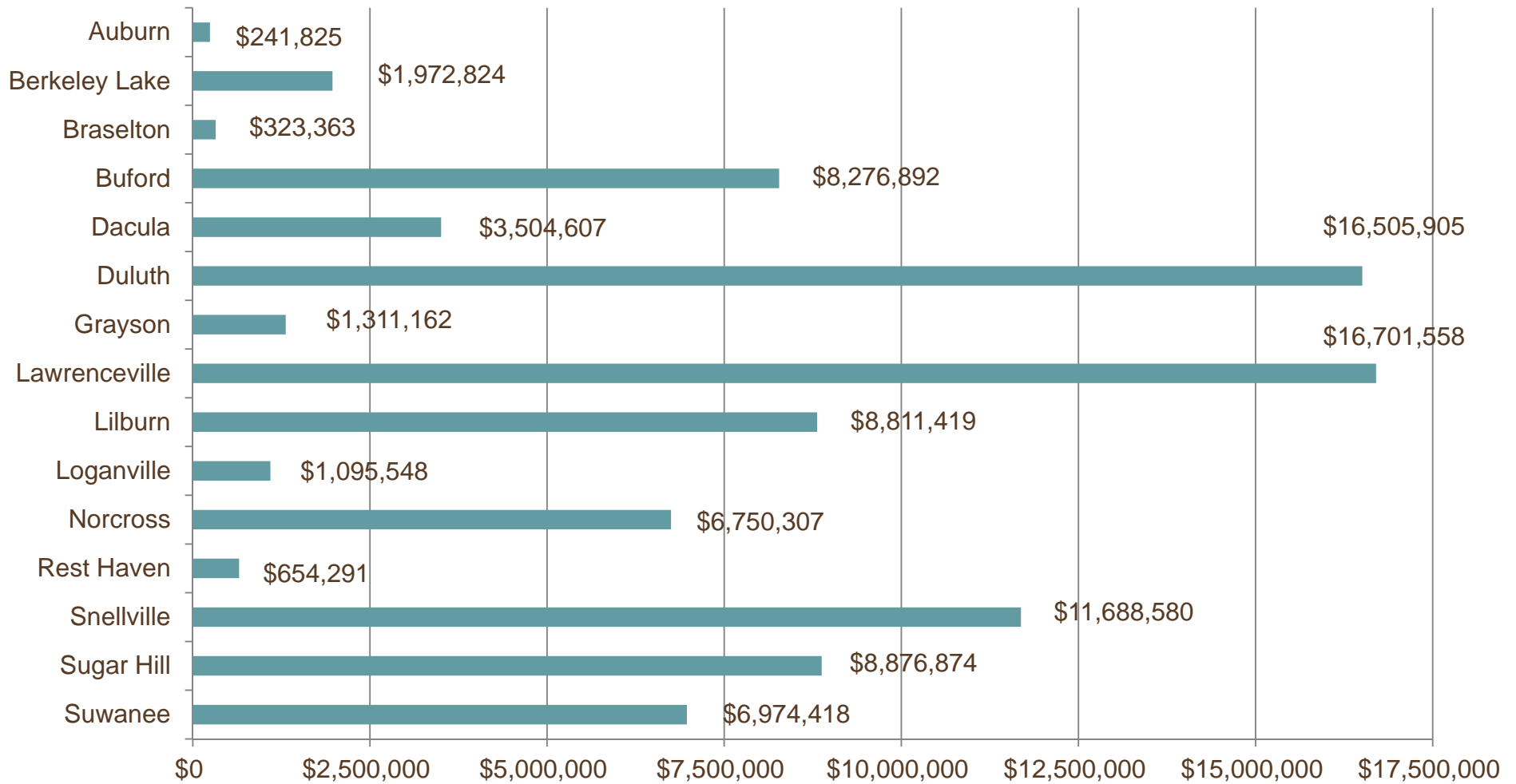
# Gwinnett County 2005 SPLOST Program

## 2005 SPLOST Program Budget



<b>Total Program Budget</b>	<b>\$566,688,912</b>
Libraries	\$ 5,169,420
Recreational Facilities	\$ 206,284,675
Public Safety Facilities and Equipment	\$ 97,577,351
Roads, Streets, and Bridges	\$ 242,340,193
<b>Total Program Expenditures-to-date</b>	<b>\$ 551,371,639</b>

# 2005 SPLOST Distribution by City

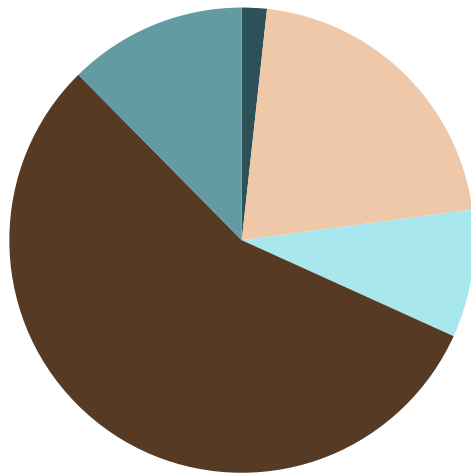




# Gwinnett County

## 2009 SPLOST Program

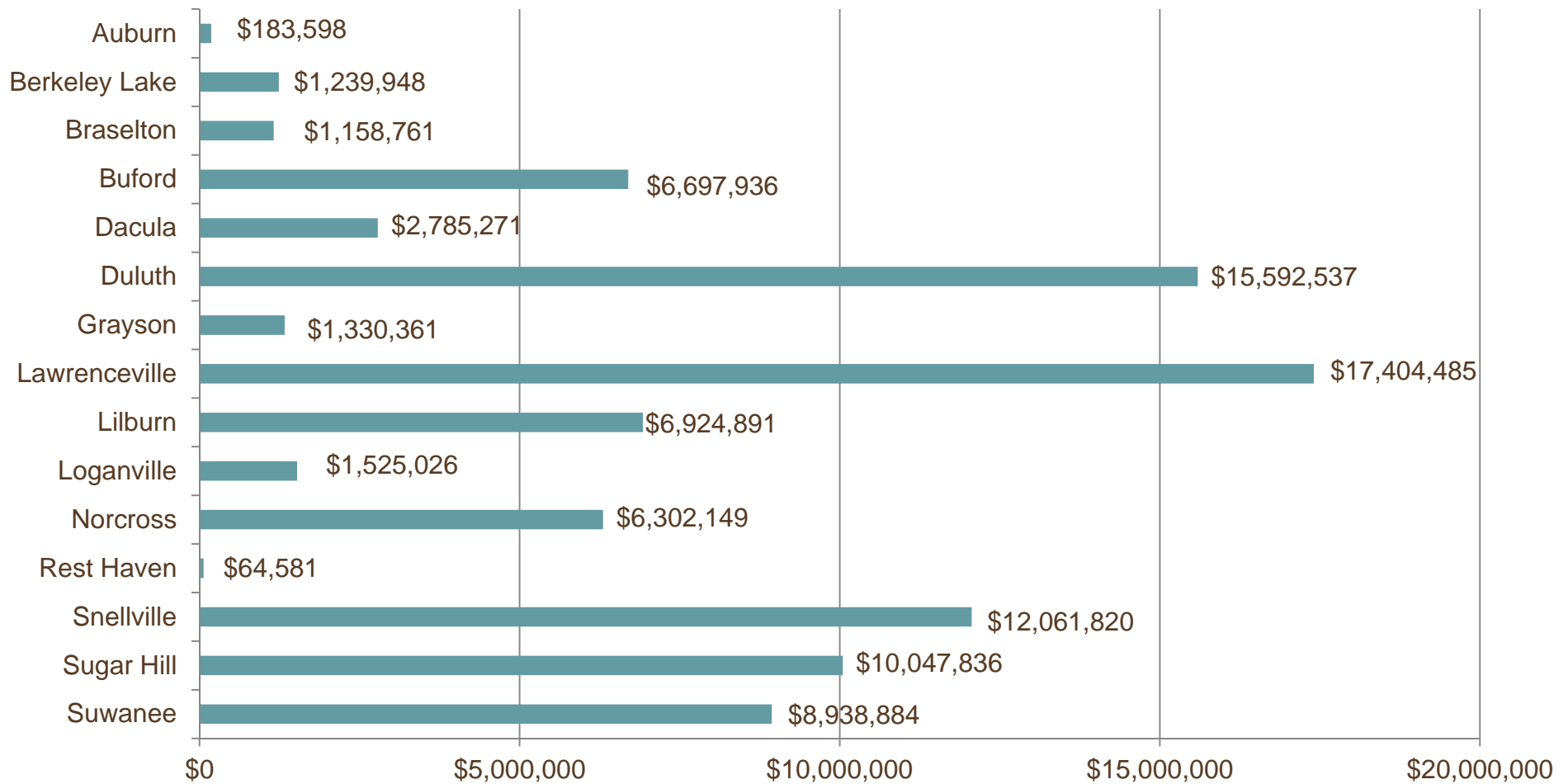
### 2009 SPLOST Program Budget



- Libraries
- Recreational Facilities
- Public Safety Facilities and Equipment
- Roads, Streets, and Bridges
- Courthouse Facility

Total Program Budget	\$575,974,054
Libraries	\$478,877
Recreational Facilities	\$37,069,134
Public Safety Facilities and Equipment	\$15,972,896
Roads, Streets, and Bridges	\$220,544,796
Courthouse Facility	\$1,101,896
<b>Total Program Expenditures-to-date</b>	<b>\$275,167,599</b>

# 2009 SPLOST Distribution by City



as of August 2013

**SPLOST**  
20





# County SPLOST Projects Update



SPLOST

# Recreational Facilities



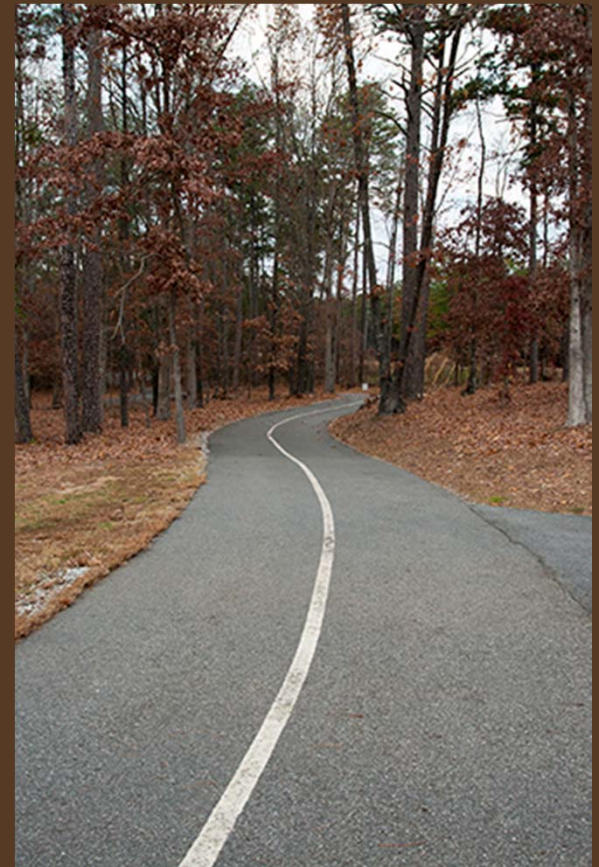
Bryson Park





**SPLOST**

# Recreational Facilities



**Harbins Park**

# SPLOST

# Recreational Facilities

## J.B. Williams Park Master Plan





## Level Creek Park Master Plan



**SPLOST**

# Recreational Facilities



## Rabbit Hill Park Expansion





**SPLOST**

# Roads, Streets, and Bridges



**Pleasant Hill Road at I-85  
Diverging Diamond Interchange**



SPLOST

# Roads, Streets, and Bridges





**SPLOST**

# Roads, Streets, and Bridges



**Killian Hill**



**SPLOST**

# Roads, Streets, and Bridges



**Rehabilitation**

**SPLOST**

# Roads, Streets, and Bridges



**Sugarloaf Parkway Extension**



SPLOST

# Public Safety



Apparatus



SPLOST

# Public Safety



Fire Academy

**SPLOST**

# Public Safety



**Police Headquarters**



## What has SPLOST Funded Summary



**Roads**



**Recreational  
Facilities and  
Greenspace**



**Public Safety  
Facilities and  
Equipment**



**Libraries**



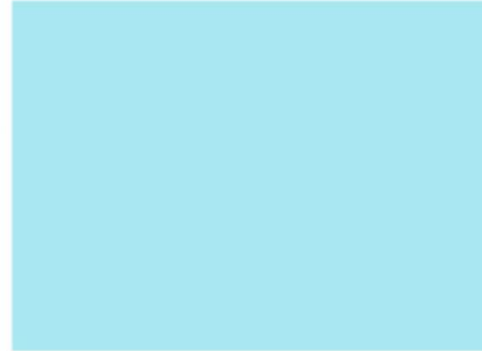
**City  
Projects**

- Gwinnett County and 16 cities approved intergovernmental agreement in August
- 3-year program will raise estimated \$498 million
- Current SPLOST ends March 31, 2014
- If approved, new program will begin April 1, 2014

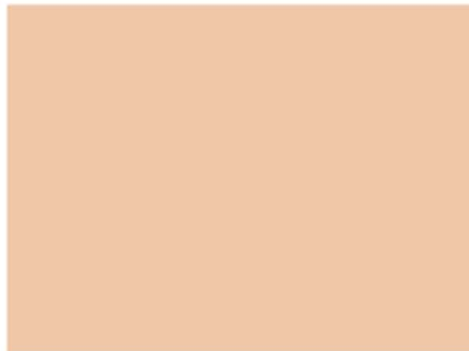




SPLOST



# City SPLOST Project Update



# SPLOST Technical Committee Members

Bryan Kerlin, Buford City Manager

Bill Johnsa, Lilburn City Manager

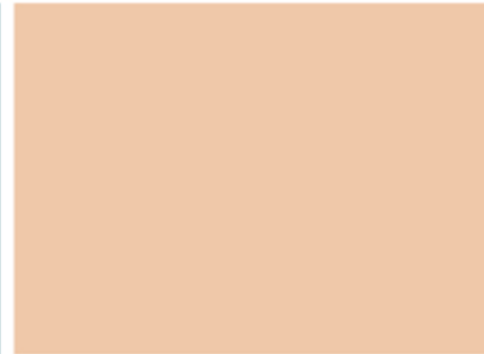
Bob Hail, Sugar Hill City Manager

Marty Allen, Suwanee City Manager

Butch Sanders, Snellville City Manager

Teresa Lynn/Ken Sakmar for the Duluth City Manager

Randy Meacham, Gwinnett Municipal Association



# SPLOST



SPLOST

Buford



Before



After

**East Main Street: Streetscape**

**SPLOST**

**Buford**



Before



After

**East Main Street: Streetscape**



SPLOST

Buford



Construction – August 2011

**Buford Town Park and Community Center**

SPLOST

Buford



September 2012

**Buford Town Park and Community Center**



SPLOST

Buford



Buford Youth Sports Complex

SPLOST

Buford



Before



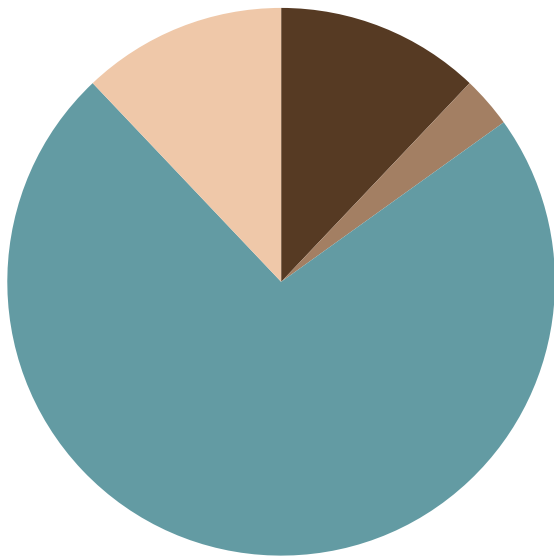
After

## South Hill Street Pedestrian Facilities Improvement Project



# Buford

## 2005 SPLOST Program Budget

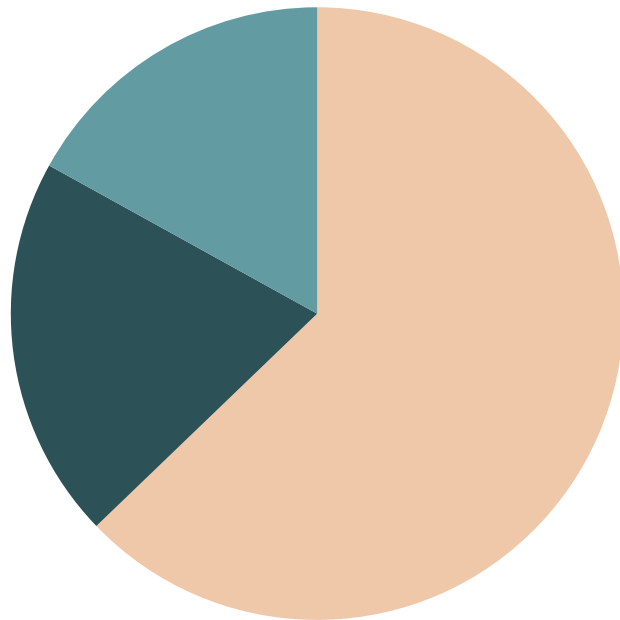


- Administrative Facilities
- Parking Facilities
- Roads, Streets, and Bridges
- Recreational Facilities

Total Program Budget	\$8,276,892
Administrative Facilities (Buford City Hall)	\$1,000,000
Parking Facilities	\$250,000
Roads, Streets, and Bridges	\$6,026,892
Recreational Facilities	\$1,000,000
Total Program Expenditures-to-date	\$8,276,892

# Buford

## 2009 SPLOST Program Budget



- Roads, Streets, and Bridges
- Water and Sewer Expansion
- Recreational Facilities

Total Program Budget	\$8,002,371
Water & Sewer Capital Improvements	\$0
Roads, Streets, and Bridges	\$841,667
Recreational Facilities	<u>\$1,200,000</u>
Total Program Expenditures-to-date	\$2,041,667



Auburn has spent 100% of its 2005 SPLOST program allocation.

A portion of the 2009 SPLOST program funds has been spent toward:

- Road repairs
- Road repair equipment
- Stormwater drainage and guardrail improvements

Braselton allocated 100% of its 2005 SPLOST program funds for Roads, Streets, and Bridges.

## **Completed Projects**

- Thompson Mill Road Multi-Use Path
- Repaving the Grand Hickory roundabout

Braselton allocated its 2009 SPLOST program funds as follows:

- 60% for Roads, Streets, and Bridges
- 40% for Water and Sewer Capital Improvement

## **Current Project**

- Braselton LifePath (in conjunction with funds from Braselton CID and 2005 SPLOST)



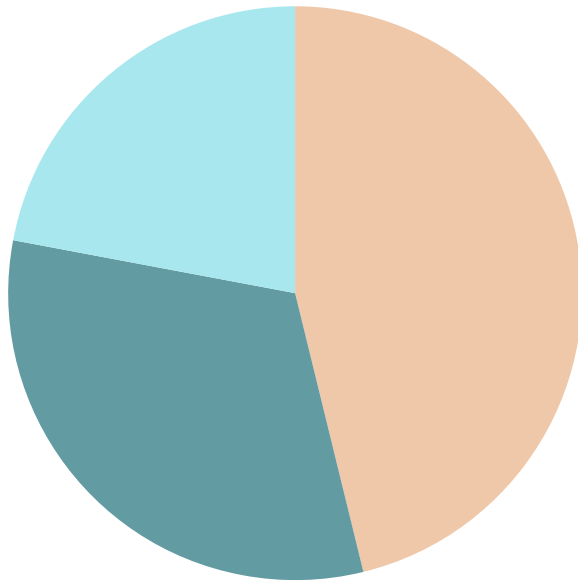
Rest Haven allocated 100% of its funds for both the 2005 and 2009 SPLOST programs to Roads, Streets, and Bridges.

## **Current Project**

- Buford Highway Widening

# Lilburn

## 2005 SPLOST Program Budget

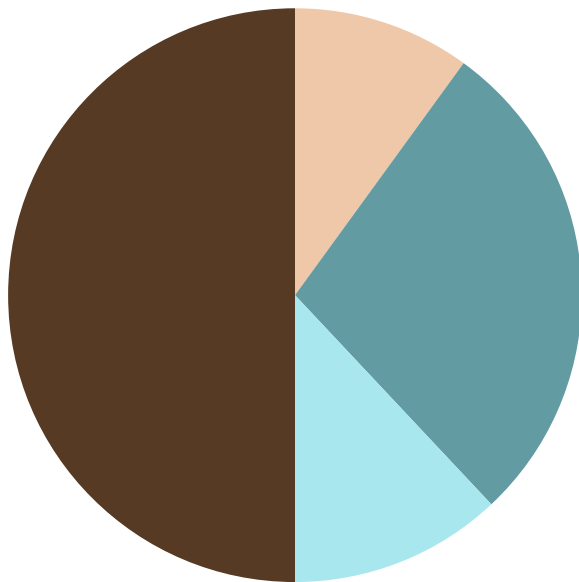


- Recreational Facilities
- Roads, Streets, and Bridges
- Public Safety Facilities and Equipment

Total Program Budget	\$9,153,107
Recreational Facilities	\$3,353,830
Roads, Streets, and Bridges	\$4,515,733
Public Safety Facilities and Equipment	<u>\$1,216,641</u>
Total Program Expenditures-to-date	\$9,086,204

# Lilburn

## 2009 SPLOST Program Budget



- Recreational Facilities
- Roads, Streets, and Bridges
- Public Safety Facilities and Equipment
- Administrative Facilities

Total Program Budget	\$8,000,000
Recreational Facilities	\$758,099
Roads, Streets, and Bridges	\$1,248,494
Public Safety Facilities and Equipment	\$787,038
Administrative Facilities	<u>\$419,423</u>
Total Program Expenditures-to-date	\$3,213,054



**SPLOST**

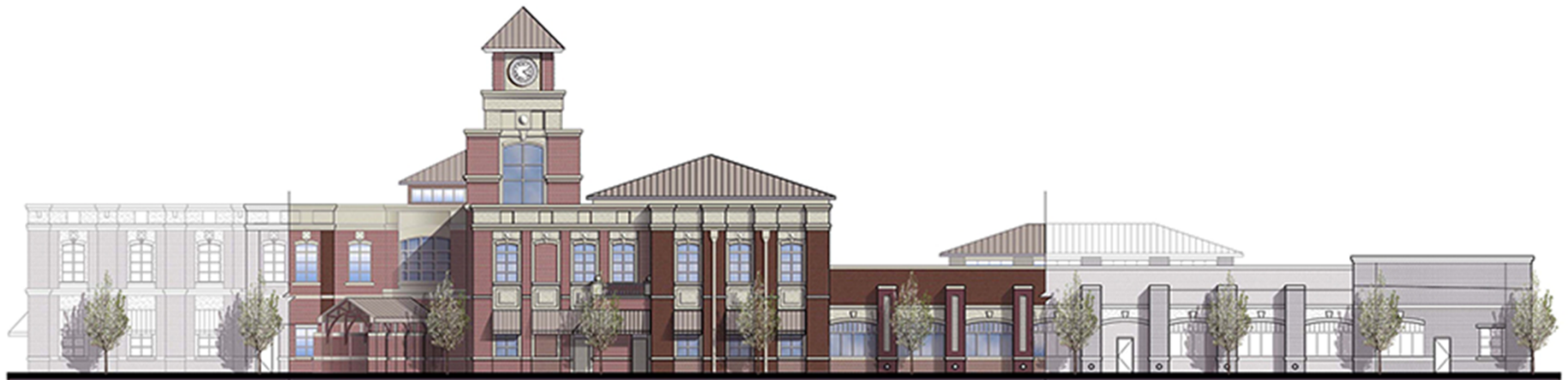
# Lilburn



**Camp Creek Greenway**

SPLOST

Lilburn



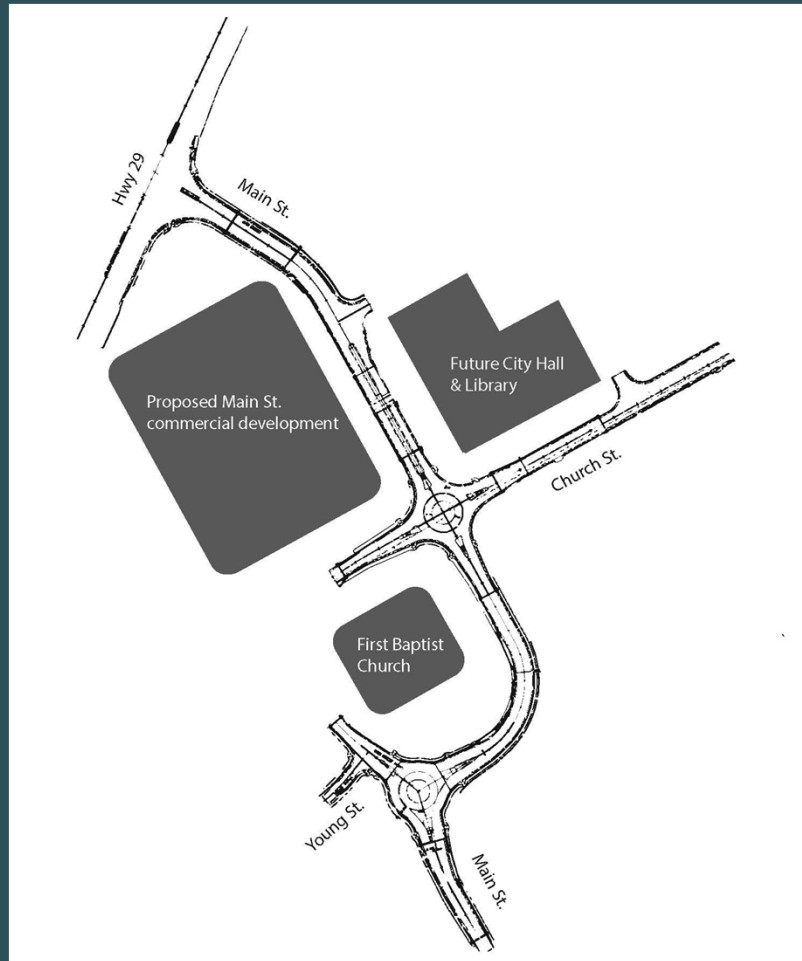
CONCEPT C

As Submitted on 09-14-12

City Hall Library Concept

SPLOST

# Lilburn



## Main Street Sketch

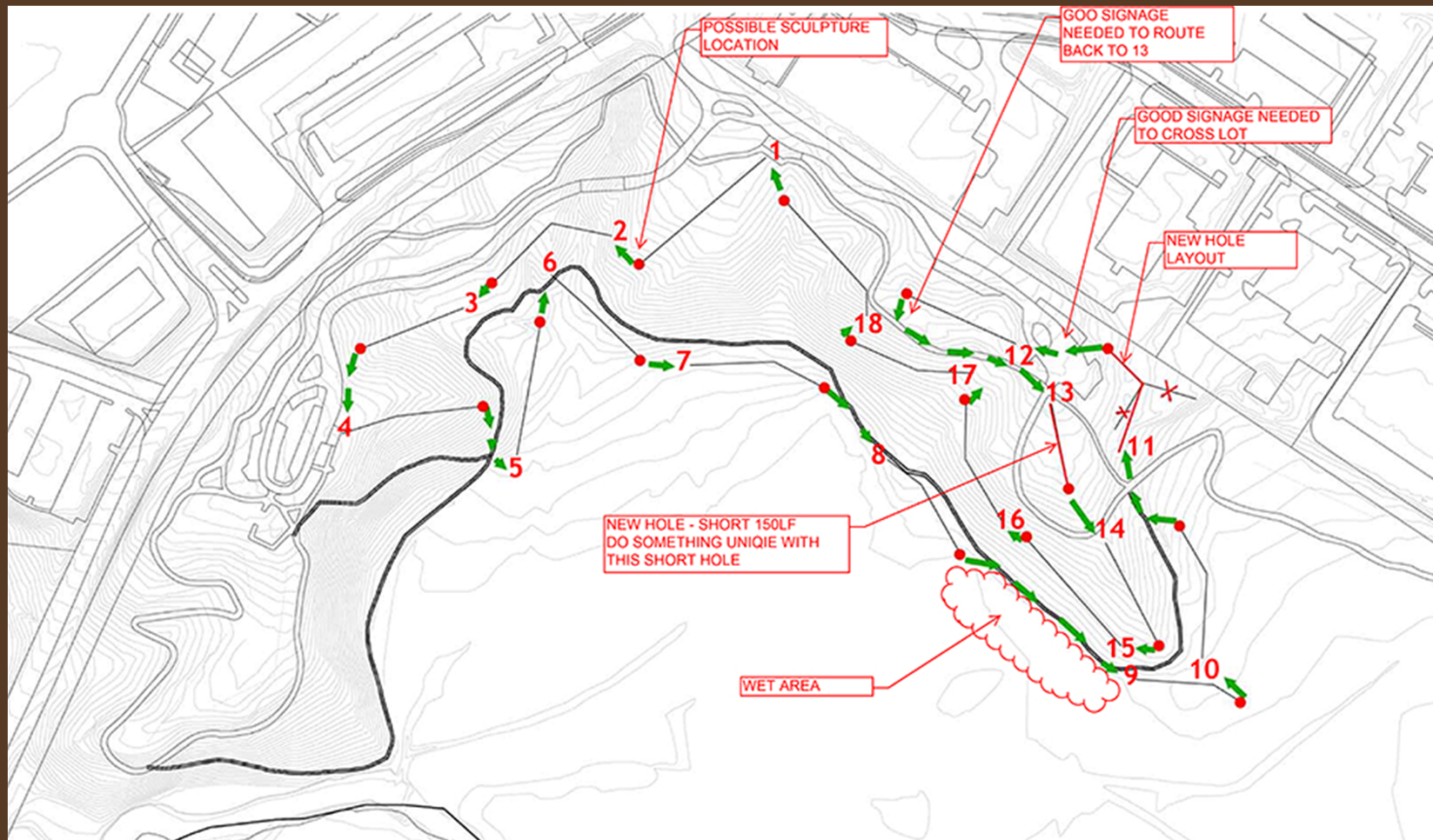


SPLOST

Lilburn



Patrol Vehicle



## Suwanee Creek Park Disc Golf Course



**SPLOST**

**Suwanee**



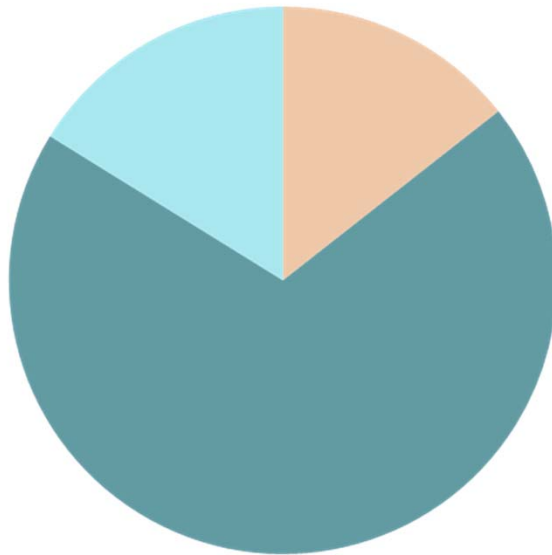
**Town Center Park  
Irrigation Well**





# Suwanee

## 2005 SPLOST Program Budget

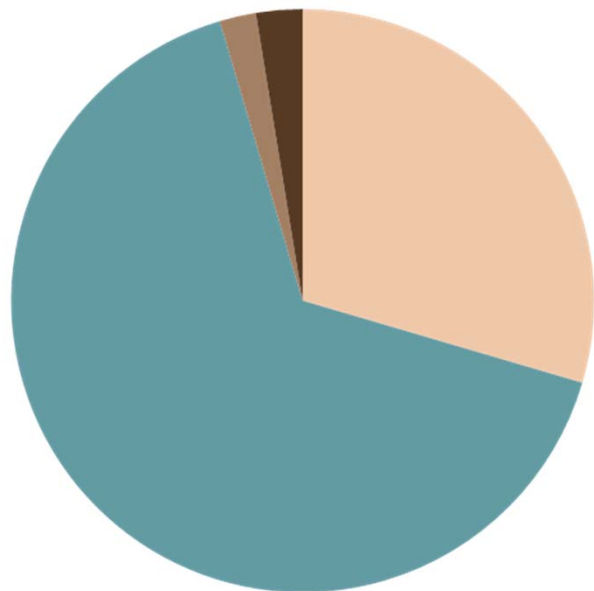


- Recreational Facilities
- Roads, Streets, and Bridges
- Public Safety Facilities and Equipment

Total Program Budget	\$7,162,288
Recreational Facilities	\$1,018,161
Roads, Streets, and Bridges	\$4,719,057
Public Safety Facilities and Equipment	\$1,158,067
Total Program Expenditures-to-date	\$6,895,285

# Suwanee

## 2009 SPLOST Program Budget



- Recreational Facilities
- Roads, Streets, and Bridges
- Parking Facilities
- Administrative Facilities

Total Program Budget	\$10,356,865
Recreational Facilities	\$1,080,166
Roads, Streets, and Bridges	\$2,095,563
Parking Facilities	\$63,237
Administrative Facilities	\$ 80,802
Total Program Expenditures-to-date	\$3,319,768

SPLOST

Snellville



Briscoe Park

Butch Sanders



# SPLOST

# Snellville



## Micro Gate

Butch Sanders

**SPLOST**

# Snellville

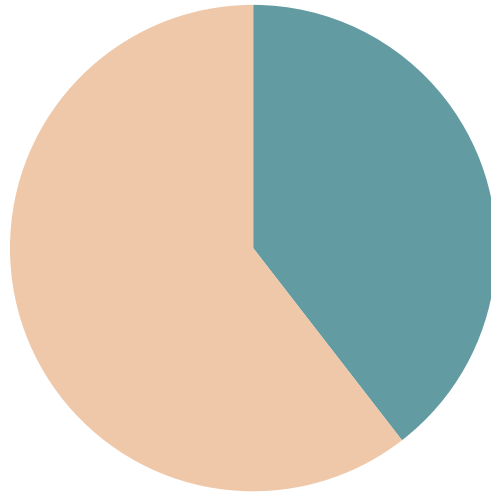


**Tennis Park**



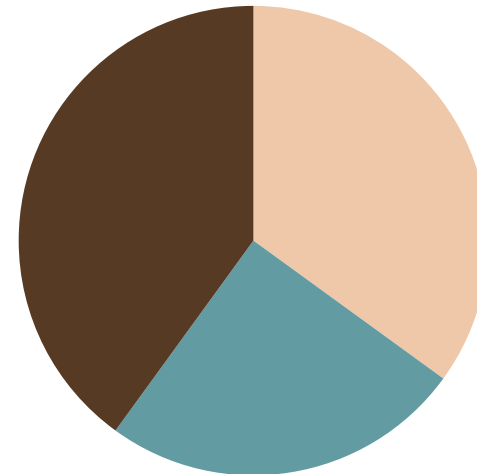
# Grayson

**2005 SPLOST  
Program  
Allocation**



■ Roads, Streets, and Bridges  
■ Recreational Facilities

**2009 SPLOST  
Program  
Allocation**



■ Recreational Facilities  
■ Roads, Streets, and Bridges  
■ Administrative Facilities



**SPLOST**

# Loganville



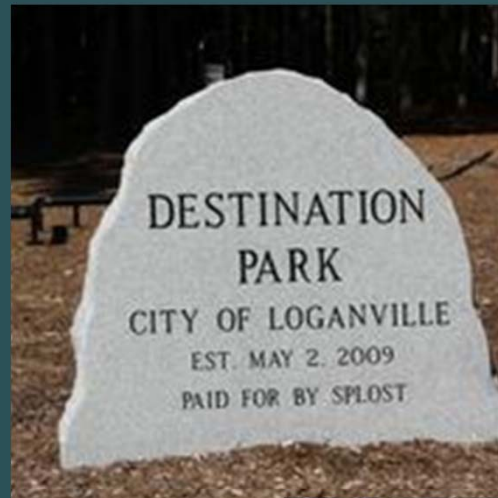
**Loganville Fire Station 3**



**Loganville Fire Truck**

SPLOST

# Loganville





**SPLOST**

**Duluth**



**Canoe  
Launch**

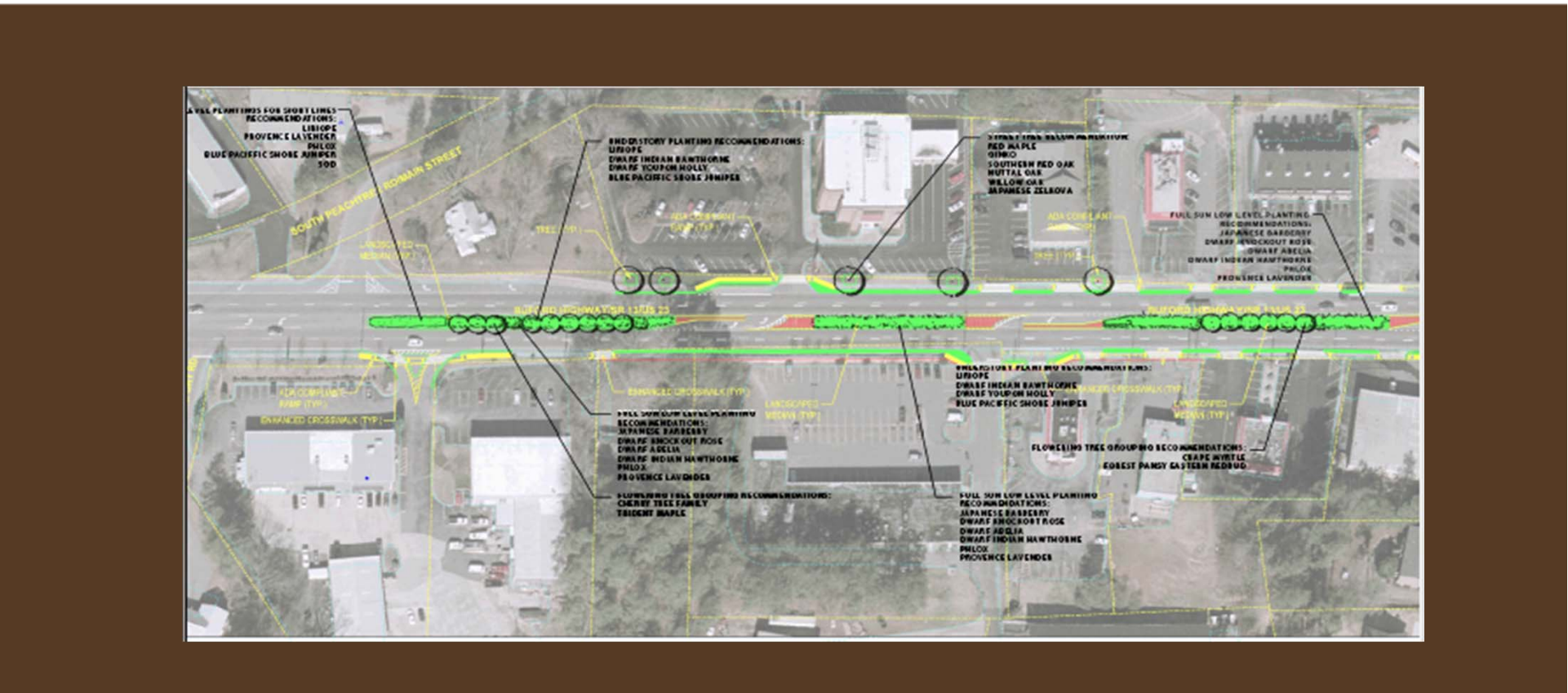
**Bunten Road  
Park Playground**





# SPLOST

# Duluth



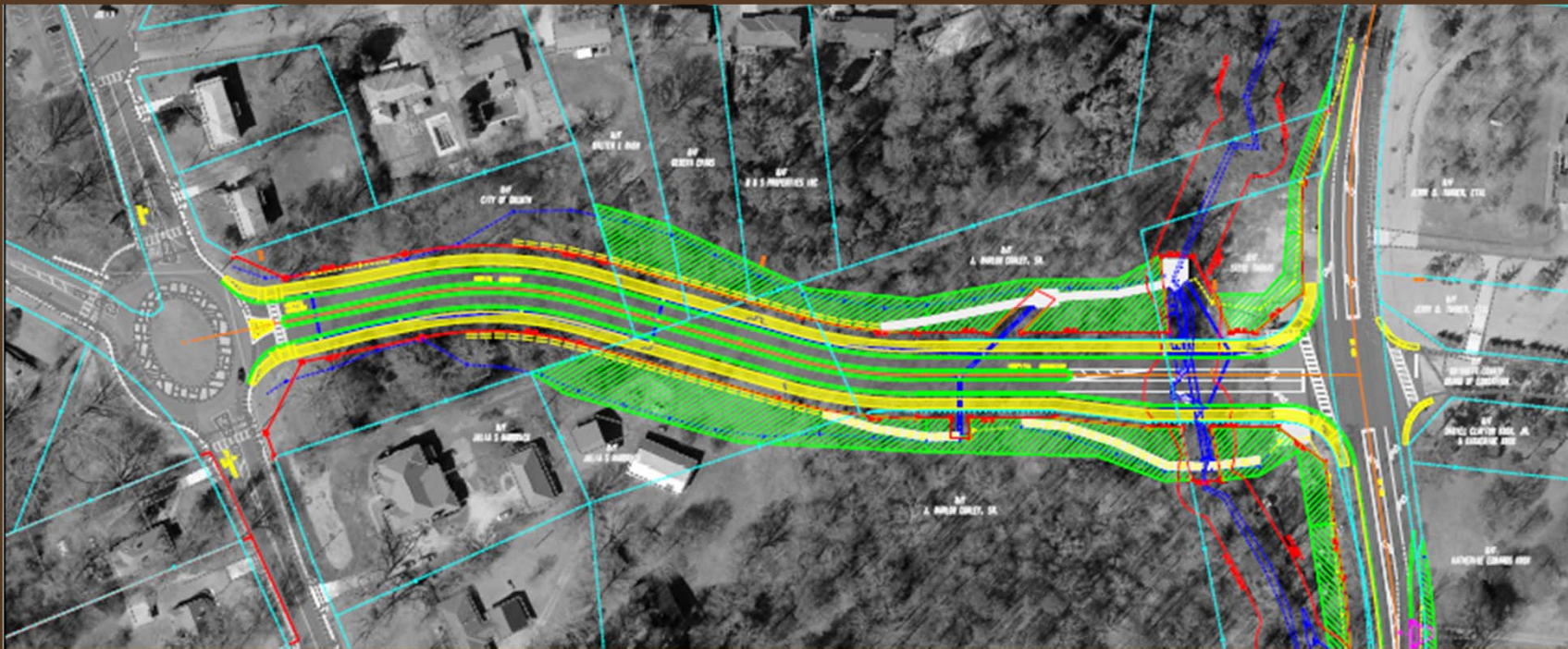
# Buford Highway Median Landscaping

Ken Sakmar

67

# SPLOST

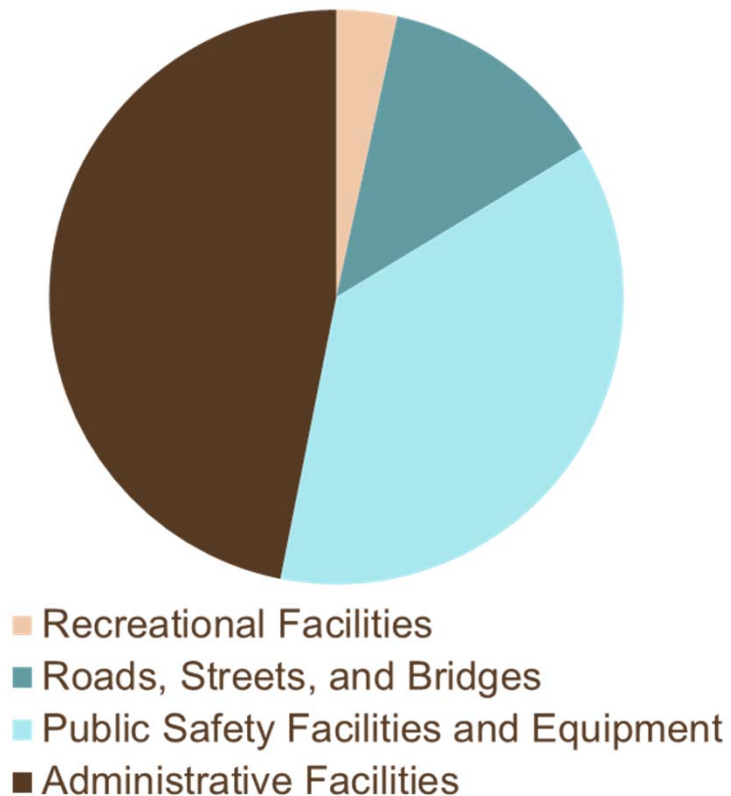
# Duluth



# George Rogers Avenue

# Duluth

## 2005 SPLOST Program Budget

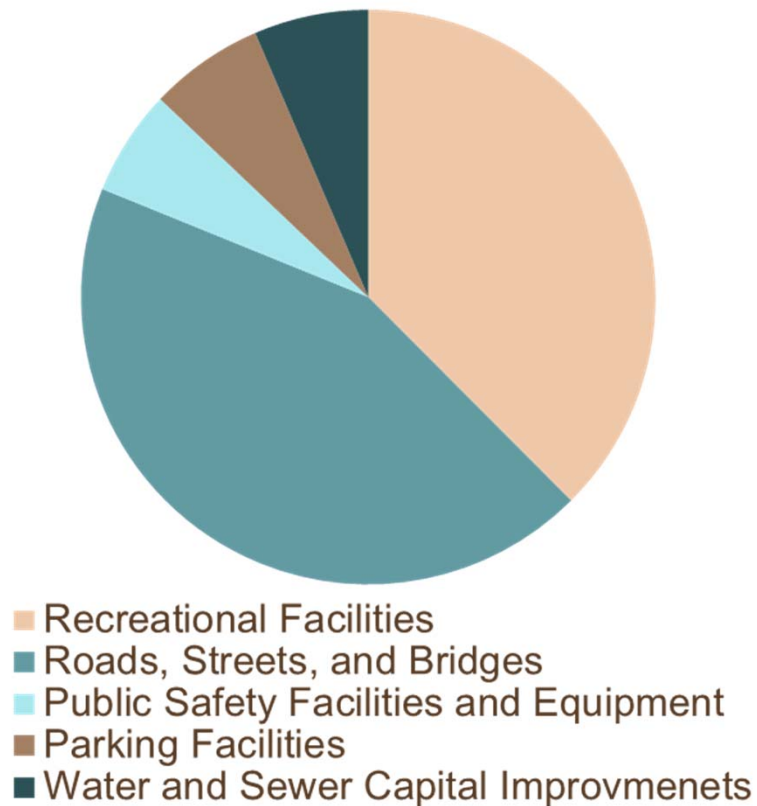


Total Program Budget	\$17,119,183
Recreational Facilities	\$585,094
Roads, Streets, and Bridges	\$1,885,322
Public Safety Facilities and Equipment	\$6,296,229
Administrative Facilities	\$7,698,727
<b>Total Program Expenditures-to-date (96%)</b>	<b>\$16,465,372</b>



# Duluth

## 2009 SPLOST Program Budget



Total Program Budget	\$18,800,764
Recreational Facilities	\$3,317,471
Roads, Streets, and Bridges	\$5,739,592
Public Safety Facilities and Equipment	\$1,113,442
Parking Facilities	\$618,286
Water and Sewer Capital Improvements	\$12,020
Total Program Expenditures-to-date (57%)	\$10,800,811

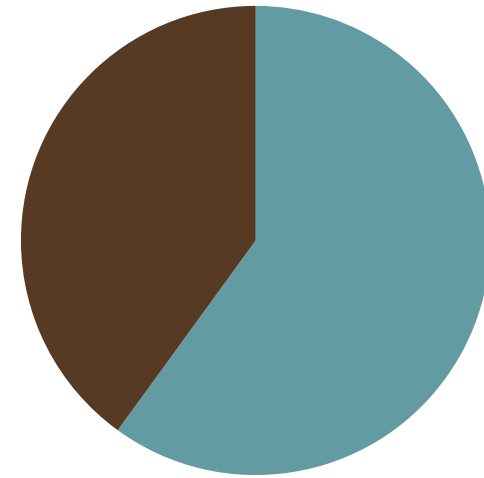
# Berkeley Lake

**2005 SPLOST  
Program  
Allocation**



■ Recreational Facilities  
■ Roads, Streets, and Bridges  
■ Administrative Facilities

**2009 SPLOST  
Program  
Allocation**



■ Roads, Streets, and Bridges  
■ Administrative Facilities

**SPLOST**

# Berkeley Lake



**Berkeley Lake City Hall**



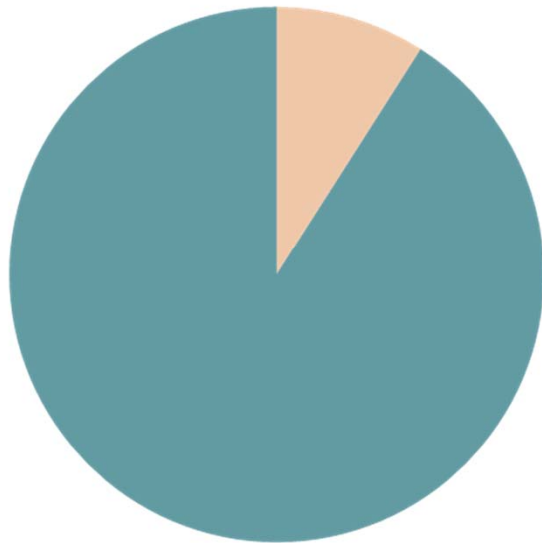
SPLOST

# Berkeley Lake



# Dacula

## 2005 SPLOST Program Budget

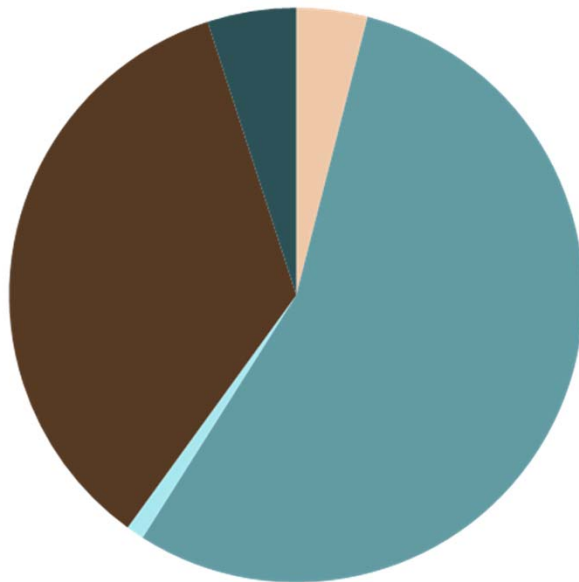


- Recreational Facilities
- Roads, Streets, and Bridges

Recreational Facilities	\$300,000
Roads, Streets, and Bridges	<u>\$3,703,006</u>
<b>Total Program Expenditures-to-date</b>	<b>\$4,003,006</b>

# Dacula

## 2009 SPLOST Program Budget



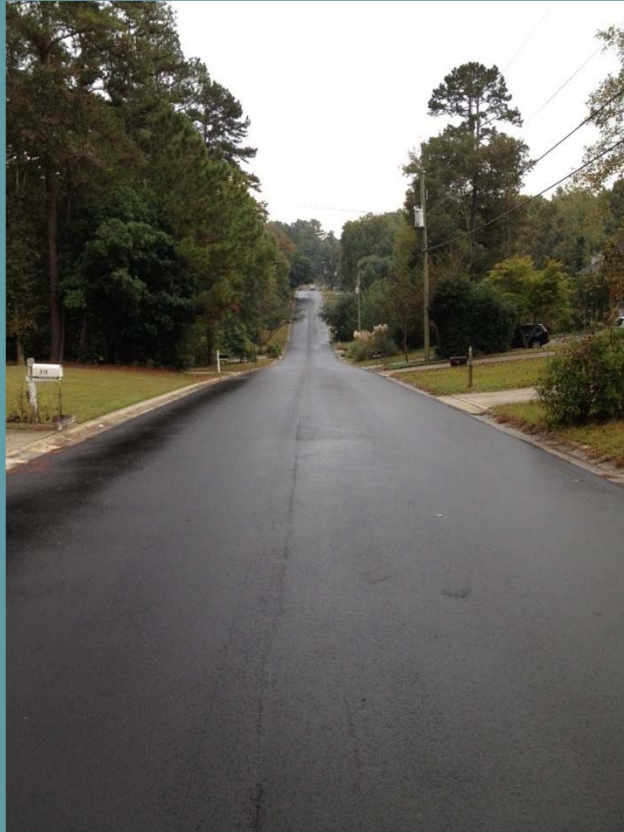
- Recreational Facilities
- Roads, Streets, and Bridges
- Public Safety Facilities and Equipment
- Administrative Facilities
- Water and Sewer Capital Improvements

Total Program Budget	\$3,970,892
Recreational Facilities	\$87,654
Roads, Streets, and Bridges	\$0
Public Safety Facilities and Equipment	\$39,709
Administrative Facilities	\$1,219,662
Water and Sewer Capital Improvements	\$189,587
<b>Total Program Expenditures-to-date</b>	<b>\$1,536,612</b>



**SPLOST**

**Dacula**



**Whisper Subdivision Paving Project**

Randy Meacham for Bob Hail



**Eastside Drive Paving Project**

SPLOST

Norcross



Pennacle Park



**SPLOST**

**Norcross**

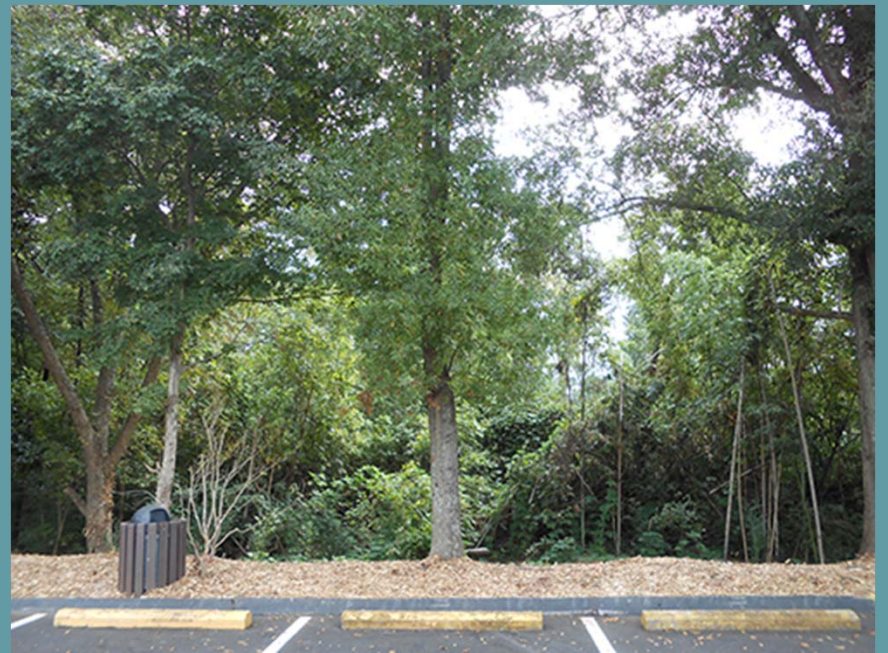


**Swinging Arbors at Lillian Webb Park**



**SPLOST**

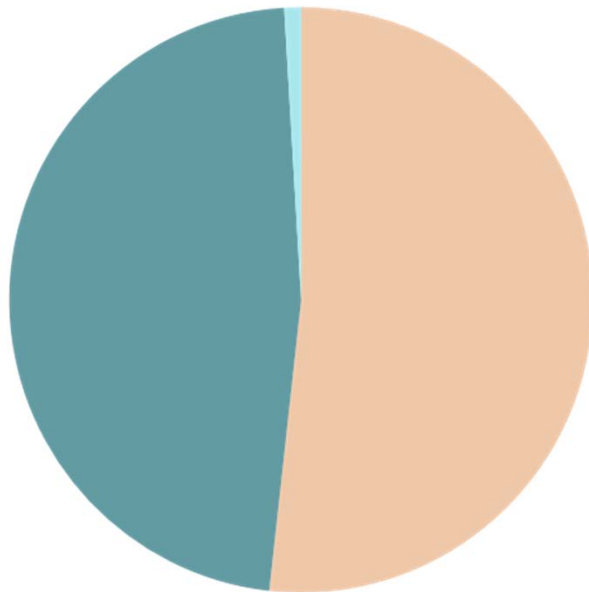
**Norcross**



**Vacant Lot for Future Parking**

# Sugar Hill

## 2005 SPLOST Program Budget

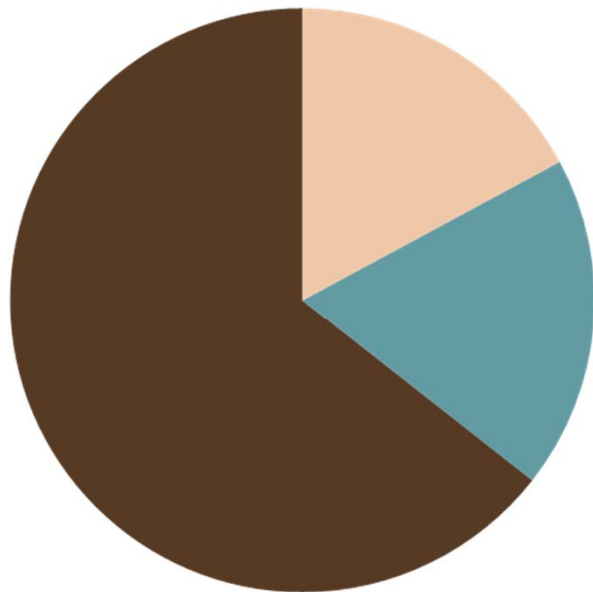


- Recreational Facilities
- Roads, Streets, and Bridges
- Public Safety Facilities and Equipment

Total Program Budget	\$8,843,652
Recreational Facilities	\$4,576,630
Roads, Streets, and Bridges	\$4,184,869
Public Safety Facilities and Equipment	\$ 82,153
Total Program Expenditures-to-date	\$8,843,652

# Sugar Hill

## 2009 SPLOST Program Budget



- Recreational Facilities
- Roads, Streets, and Bridges
- Administrative Facilities

<b>Total Program Budget</b>	<b>\$9,142,470</b>
Recreational Facilities	\$1,566,565
Roads, Streets, and Bridges	\$1,688,159
Administrative Facilities	<u>\$5,887,746</u>
<b>Total Program Expenditures-to-date</b>	<b>\$9,142,470</b>



SPLOST

# Sugar Hill



## Downtown Street Scape

Randy Meacham for Bob Hail

SPLOST

# Lawrenceville



## Heritage Trail





SPLOST

# Lawrenceville

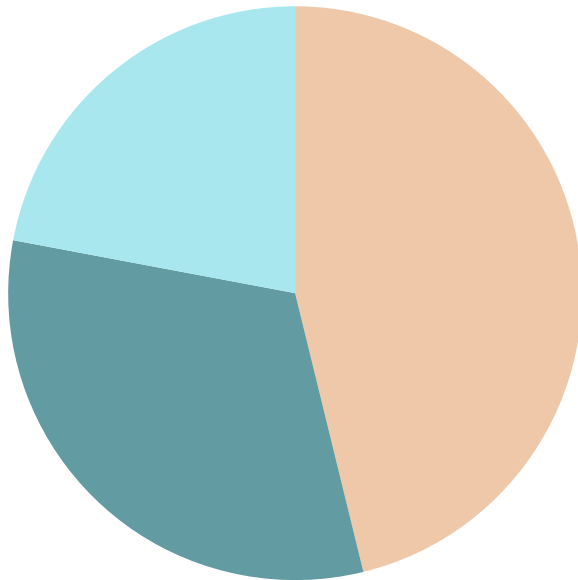


Lawn



# Lawrenceville

## 2005 SPLOST Program Budget

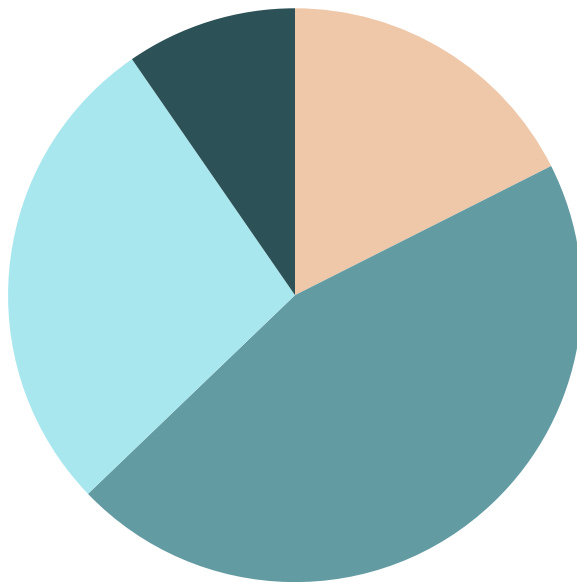


- Recreational Facilities
- Roads, Streets, and Bridges
- Public Safety Facilities and Equipment

Total Program Budget	\$17,157,736
Recreational Facilities	\$7,922,672
Roads, Streets, and Bridges	\$5,453,645
Public Safety Facilities and Equipment	<u>\$3,781,419</u>
Total Program Expenditures-to-date	\$17,157,736

# Lawrenceville

## 2009 SPLOST Program Budget



- Recreational Facilities
- Roads, Streets, and Bridges
- Public Safety Facilities and Equipment
- Water and Sewer Capital Improvements

Total Program Budget	\$25,042,803
Recreational Facilities	\$1,842,679
Roads, Streets, and Bridges	\$3,691,050
Public Safety Facilities and Equipment	\$6,418,109
Water and Sewer Capital Improvements	<u>\$1,919,056</u>
Total Program Expenditures-to-date	\$13,870,894

**SPLOST**

# **Joint Annual Audit**



# SPLOST

# Gwinnett County website www.gwinnettsplost.com

The screenshot shows the Gwinnett County website's SPLOST section. The header includes the Gwinnett County Government logo and navigation links: Mobile Site, Contact Us, A-Z Index, FAQ, Site Map, and Login. Below the header is a search bar and a list of departments: ABOUT GWINNETT, SERVICES, DEPARTMENTS, CALENDAR, NEWS, EMPLOYMENT, and TOP LINKS. The main content area is titled "SPLOST" and "Board of Commissioners". It features a banner with the text "your pennies at work SPLOST special purpose local option sales tax". Below the banner is a section titled "Special Purpose Local Option Sales Tax" with a paragraph explaining the program. The "Find Out Where Your Pennies Go" section contains a grid of eight links, each with an icon and a title: "SPLOST history & overview", "SPLOST your pennies for transportation", "SPLOST your pennies for parks & greenspace", "SPLOST your pennies for public safety & courts", "SPLOST your pennies for libraries", "SPLOST your pennies for city share", "SPLOST citizen involvement", and "E-SPLOST your pennies for education". The left sidebar contains a list of links: Mission, Vision, Values; Public Meetings; 2013 Budget; 2012 Budget; 2011 Budget; About Your Commissioners; Notices, Agendas, & Minutes; Archive: Agendas & Minutes; Budget & Financial Reports; Commission Meetings; Commission Meeting Videos; County Clerk; District Map; Ethics Ordinance; Homeowners Associations; Municipal Codes; Organization Chart; Service Districts Explained; SPLOST; History & Overview; Transportation; Parks & Greenspace; Public Safety & Courts; Libraries; Cities Share; Citizen Involvement; E-SPLOST; SPLOST Video; State of the County; and Your Money.