

**gwinnettcountry**



**Special Purpose  
Local Option  
Sales Tax  
2005 Program**

**Citizen Review  
Committee  
April 22, 2005**

# Georgia's SPLOST Law

- **Qualified cities are entitled to a share of the SPLOST.**
- **Cities are qualified if they provide at least three out of 12 services – all Gwinnett cities are qualified.**
- **The County and individual cities receiving SPLOST proceeds must each maintain records, prepare annual audits, and publish annual reports in the newspaper.**

# Georgia's SPLOST Law

- **Proceeds may be used for projects located within or outside any incorporated areas of the county.**
- **Proceeds must be used for capital outlay projects as distinguished from current expenditures and ordinary maintenance expenses.**

# Georgia's SPLOST Law

## Examples of Eligible Projects/Purposes

- **Transportation projects which purposes may include roads, bridges, sidewalks, bike paths, stormwater, and drainage**
- **Recreational, cultural, and historic facilities (or combination)**
- **Public safety facilities and equipment**
- **Courthouse, administrative buildings, local or regional jail**

# Georgia's SPLOST Law

## Examples of Eligible Projects/Purposes *(cont.)*

- Libraries
- Water and sewer capital projects
- County Health Department facility
- Retirement of general obligation debt

# Georgia's SPLOST Law Options

- **Countywide projects**
  - For use or benefit of citizens of entire county
  - Certain countywide projects are level one – receive funding first – shall be a 5-year or potentially 6-year SPLOST – no limit on collections
  - If no level one countywide project, can have 20% of proceeds for level two countywide projects first – up to 6-year SPLOST – no limit on collections

# Georgia's SPLOST Law Options

- Intergovernmental agreement with cities representing no less than 50% of municipal population
  - Agreement must contain:
    - A list of projects/purposes and estimated cost of each
    - Proceeds distribution schedule
    - Record keeping/audit procedures
  - Agreement entered into prior to the call of the referendum
  - Can be up to 6-year SPLOST

# Georgia's SPLOST Law Options

- **No intergovernmental agreement with cities**
  - **Proceeds distributed to County and cities based on population**
    - **Must have purposes and estimated costs for the resolution**
    - **Proceeds distributed monthly**



# History – 1985 SPLOST

## County's First SPLOST

- Approved by voters June 1985
- Purpose: Construction of Gwinnett Justice and Administration Center
- Collections: \$65.5 million – 24 months (October 1985 – September 1987)
- Average Monthly Collection: \$2.7 million



# History – 1988 SPLOST

Approved by voters November 1987

- **Purposes:**
  - **Construction of Civic Center and Pre-Trial Detention Center and...**



# History – 1988 SPLOST

- Purposes:
  - Preservation of the Historic Courthouse and...



# History – 1988 SPLOST

- **Purposes:**
  - Road, Street, and Bridge Projects

Ronald Reagan  
Parkway at  
Pleasant Hill  
Road



# History – 1988 SPLOST

- **Collections: \$162.7 million – 48 months (April 1988 – March 1992)**
- **Average Monthly Collection: \$3.4 million**

# History – 1992 SPLOST

Approved by voters November 1991

- Purposes: Road, Street, and Bridge Projects



Annistown Road  
widening

# History – 1992 SPLOST

- **Collections: \$249.1 million – 48 months (April 1992 thru March 1996)**
- **Average Monthly Collection: \$5.2 million**

# History – 1997 SPLOST

Approved by voters November 1996

- **Purposes:**
  - Recreational and Public Safety Facilities (\$120 million) and...





# History – 1997 SPLOST

- **Purposes:**
  - **Road, Street, and Bridge Projects**  
**(\$295 million)**



**Satellite Boulevard extension**

# History – 1997 SPLOST

- **Collections: \$415 million – 48 months  
(April 1997 – March 2001)**
- **Average Monthly Collection: \$8.6 million**

# Current Program 2001 SPLOST

Approved by voters November 2000

- **Purposes:**
  - **Public Safety (\$54 million)**
  - **Libraries (\$11.25 million)**
  - **And...**



# Current Program 2001 SPLOST

- Purposes:
  - Parks and Recreational Facilities (\$192.375 million – includes \$10 million for cities)



# Current Program 2001 SPLOST

- Purposes:
  - Parks and Recreational Facilities – \$10 million for cities
  - City projects include:

## City of Buford



# Current Program 2001 SPLOST

## – Parks and Recreational Facilities

### City of Duluth



# Current Program 2001 SPLOST

- Parks and Recreational Facilities

## City of Grayson



# Current Program 2001 SPLOST

## – Parks and Recreational Facilities

### City of Lilburn





# Current Program 2001 SPLOST

## – Parks and Recreational Facilities

### City of Snellville



# Current Program 2001 SPLOST

## – Parks and Recreational Facilities

### City of Sugar Hill



# Current Program 2001 SPLOST

## – Parks and Recreational Facilities

### City of Suwanee



# Current Program 2001 SPLOST

- **Purposes:**
  - **Road, Street, and Bridge Projects**  
**(\$192.375 million – includes \$10 million for cities)**

**Safety project at Peachtree  
Ridge High School**



# Current Program 2001 SPLOST

- **Purposes:**
  - Road, Street, and Bridge Projects – \$10 million for cities
  - City projects include:

## City of Snellville

**Oak Road  
realignment at  
U.S. 78  
(joint venture  
with County)**

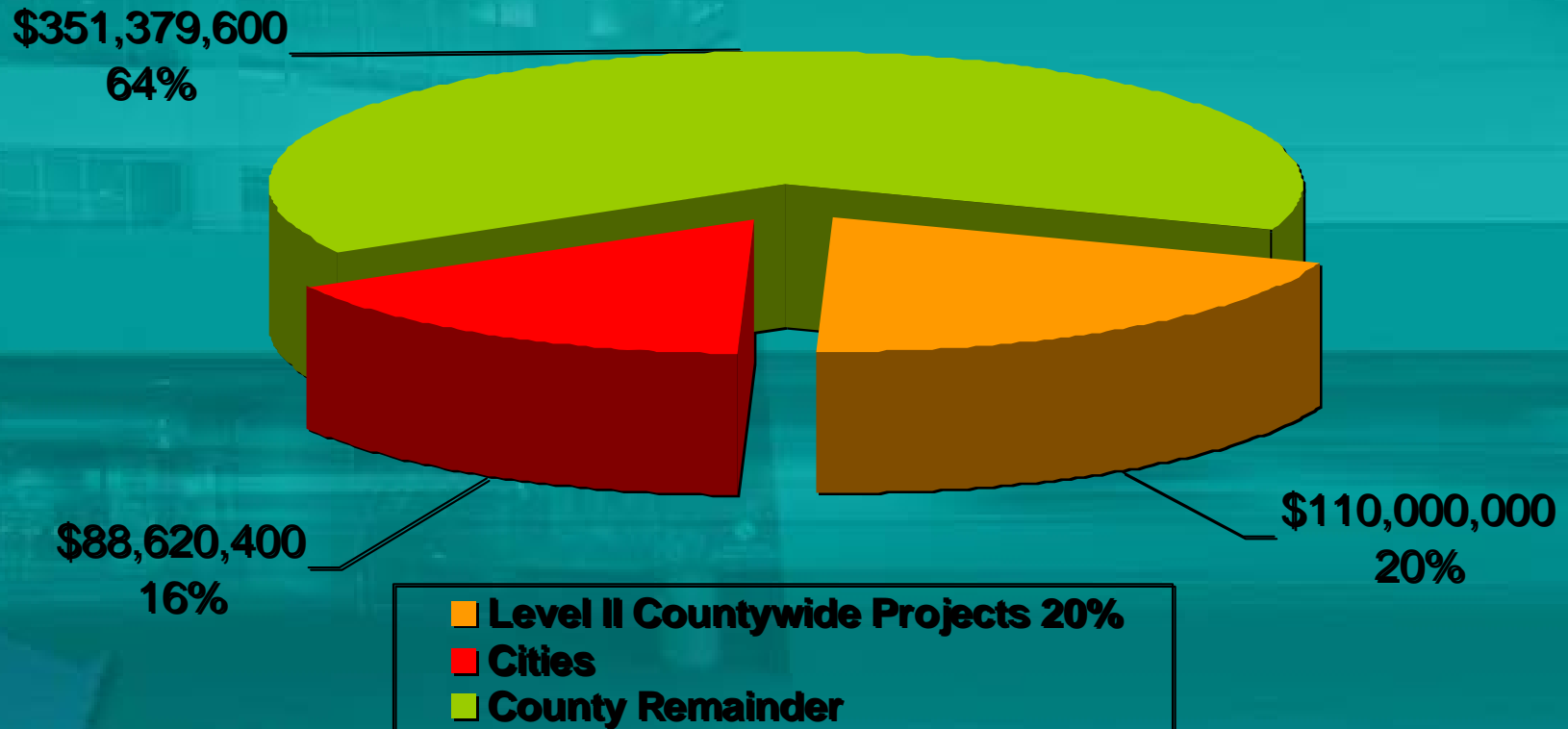


# Current Program 2001 SPLOST

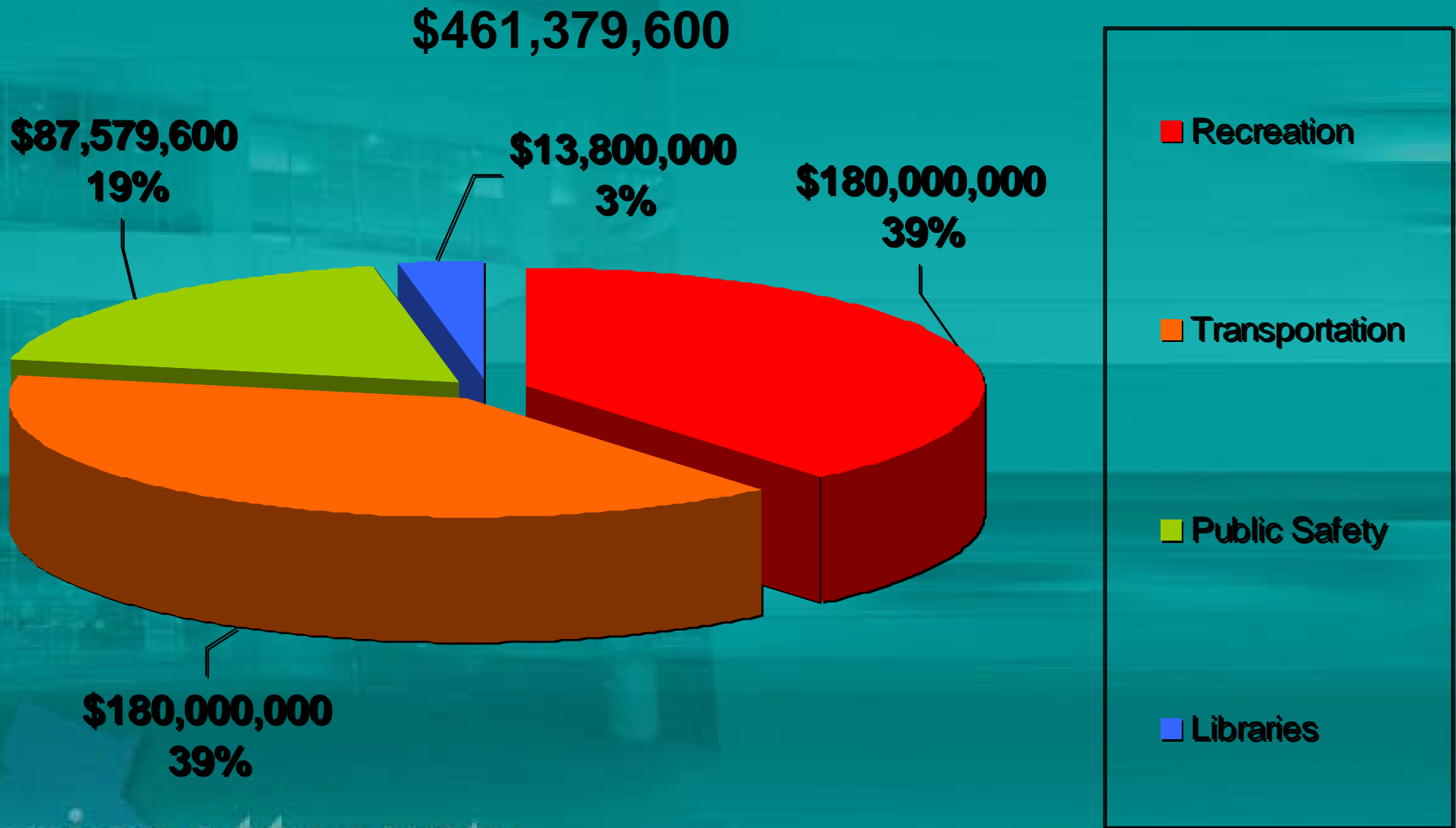
- **Collections: To date \$473.6 million – 46 months (April 2001 – January 2005)**
- **Program ended March 31, 2005**
- **Average Monthly Collection: \$10.3 million**

# 2004 SPLOST Referendum County/City Allocation

\$550 million

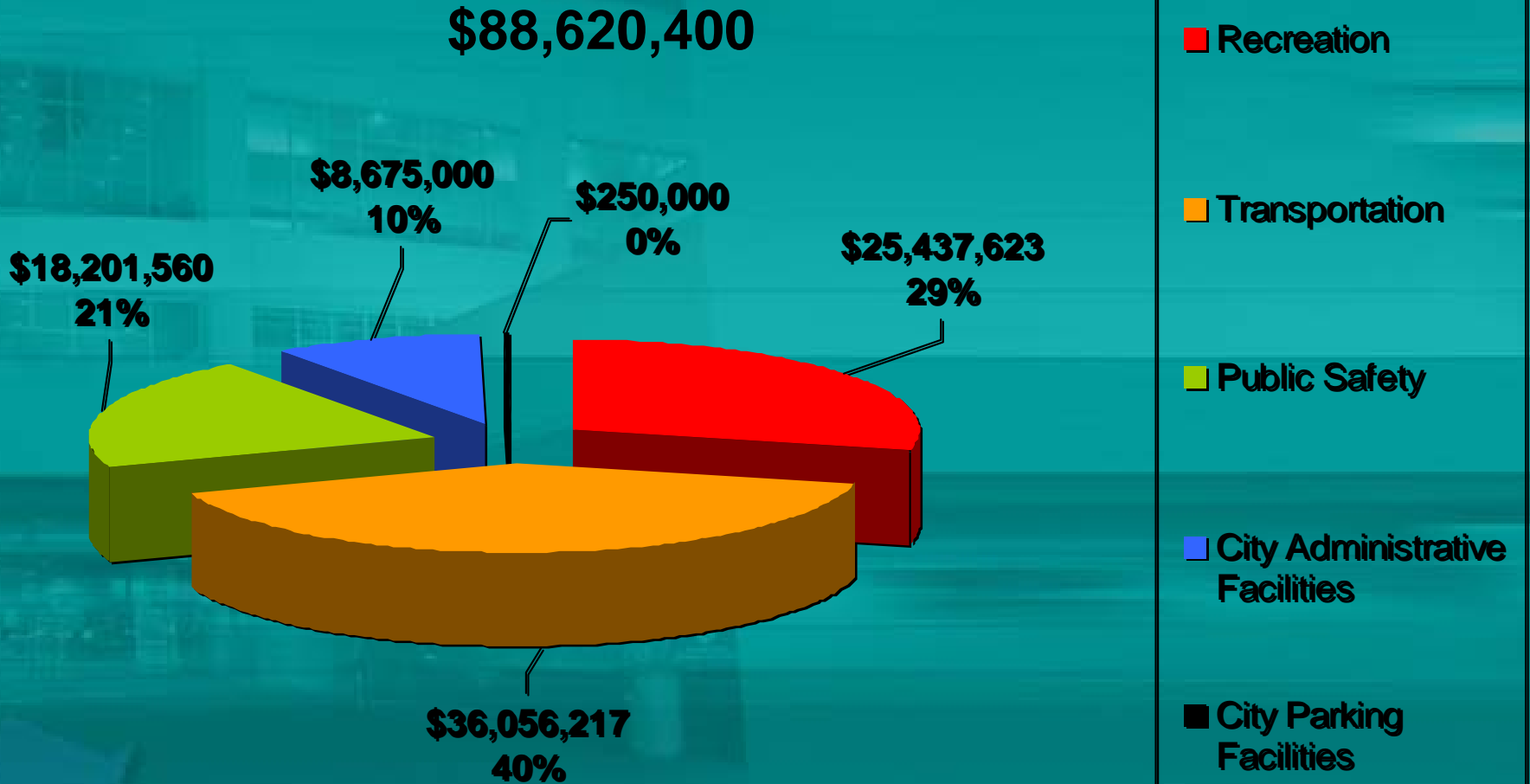


# 2004 SPLOST Referendum County Portion



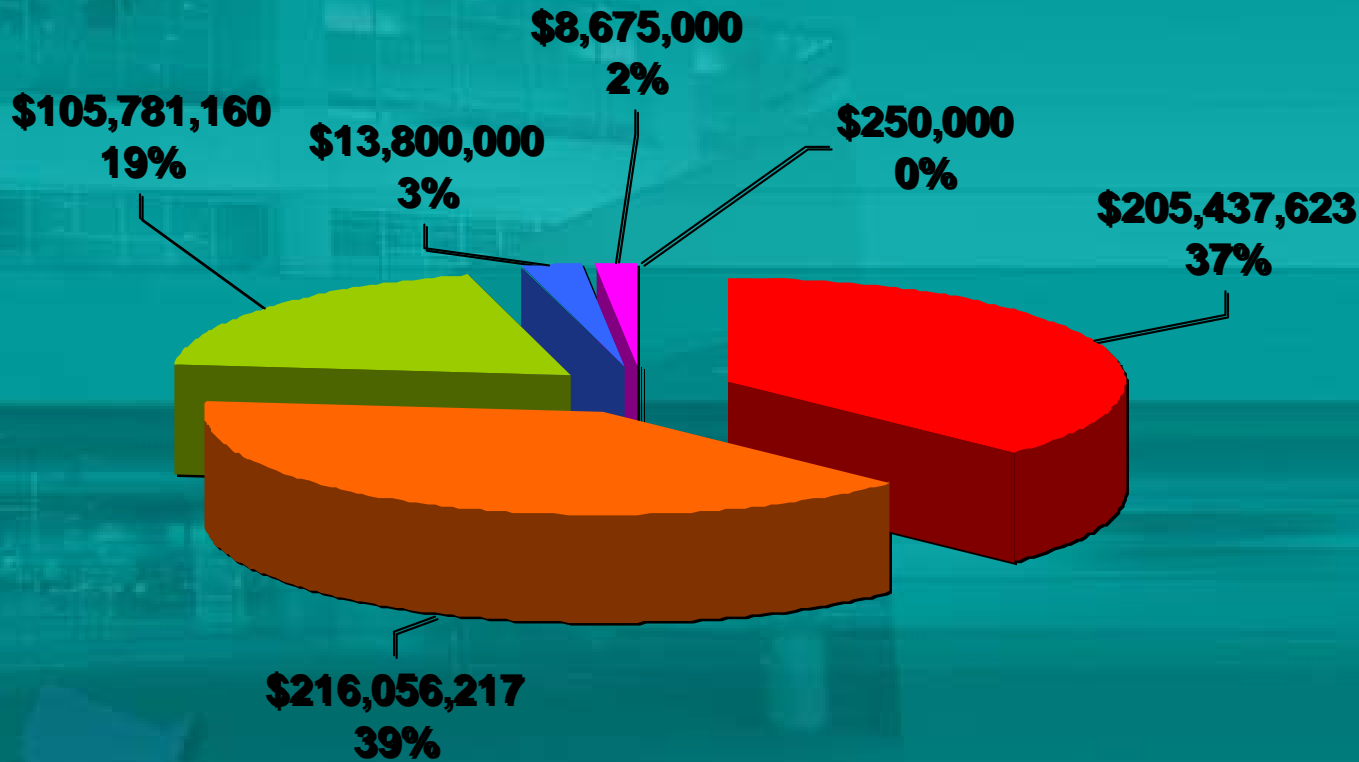


# 2004 SPLOST Referendum Cities' Portion



# 2004 SPLOST Referendum Total Planned Uses

\$550 million



- Recreation
- Transportation
- Public Safety
- Libraries
- City Administrative Facilities
- City Parking Facilities

# 2004 Intergovernmental Agreement SPLOST

City	Roads		Public	Parking	Admin	Total	90/10% 4 Yr w/Level II
	Streets & Bridges	Recreation	Safety	Facilities	Facilities		
Auburn	228,741					228,741	\$228,741
Berkeley Lake	741,082	450,000			675,000	1,866,082	\$1,866,082
Braselton	305,867					305,867	\$305,867
Buford	5,579,062	1,000,000		250,000	1,000,000	7,829,062	\$7,829,062
Dacula	3,014,986	300,000				3,314,986	\$3,314,986
Duluth	2,100,000	550,000	5,962,836		7,000,000	15,612,836	\$15,612,836
Grayson	490,000	750,220				1,240,220	\$1,240,220
Lawrenceville	5,104,353	7,153,550	3,540,000			15,797,903	\$15,797,903
Lilburn	4,134,168	3,200,500	1,000,000			8,334,668	\$8,334,668
Loganville		236,272	800,000			1,036,272	\$1,036,272
Norcross	1,040,250	5,000,500	344,324			6,385,074	\$6,385,074
Resthaven	618,890					618,890	\$618,890
Snellville	4,056,158	2,000,000	5,000,000			11,056,158	\$11,056,158
Sugar Hill	4,000,000	3,896,581	500,000			8,396,581	\$8,396,581
Suwanee	4,642,660	900,000	1,054,400			6,597,060	\$6,597,060
<b>Total</b>	<b>36,056,217</b>	<b>25,437,623</b>	<b>18,201,560</b>	<b>250,000</b>	<b>8,675,000</b>	<b>88,620,400</b>	<b>88,620,400</b>