

Ware County . Waycross  
Special Purpose Local Option Sales Tax (SPLOST)

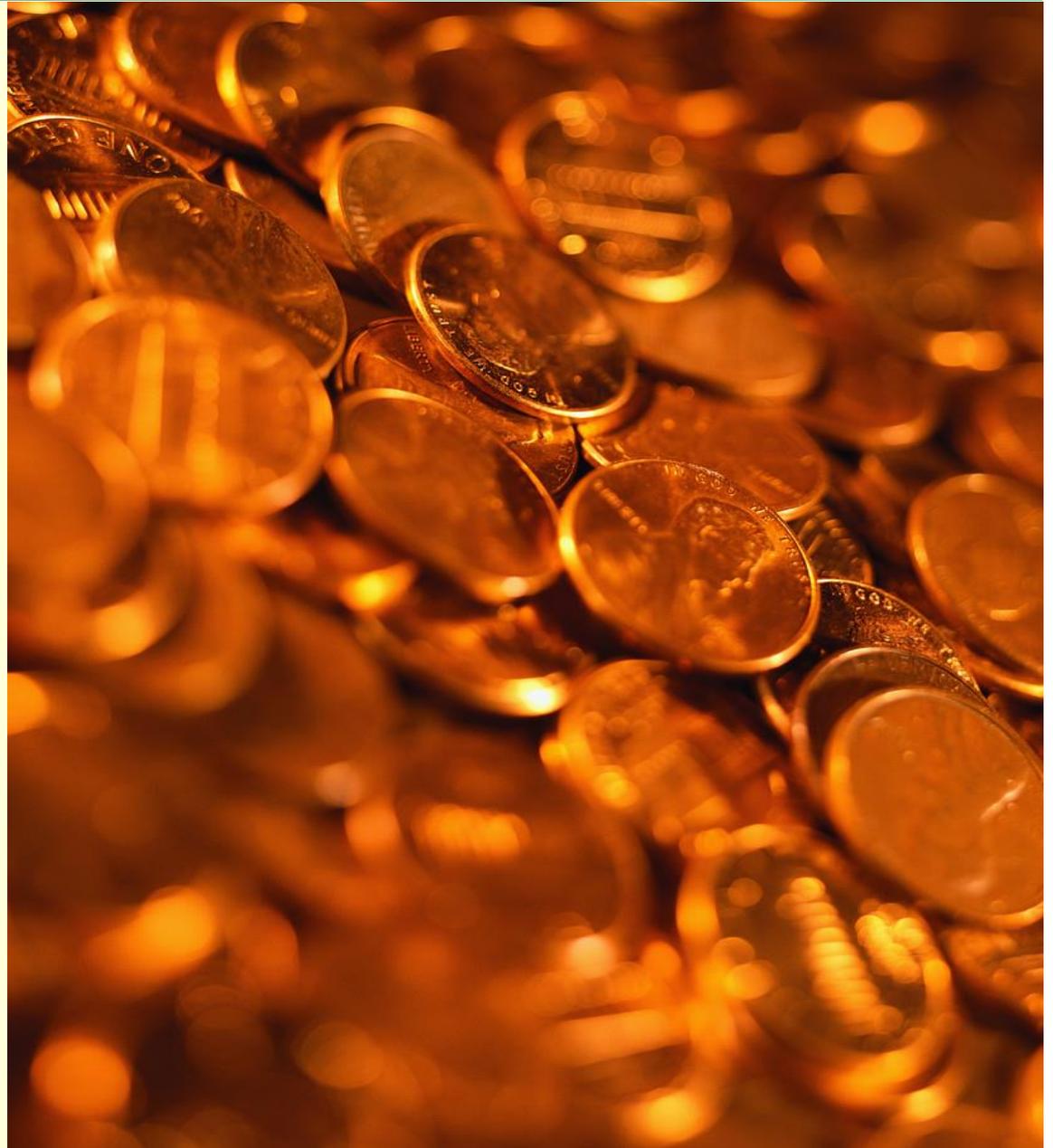
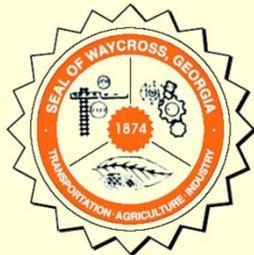
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**A Penny for  
Community Projects**

**November 5, 2013**

**It Makes Cents!**



# S Election Date . SPLOST 2014

- “ Date of election, November 5, 2013. (Last chance to hold election without a lapse in SPLOST funds.)
- “ Collection of current SPLOST funds ends June 30, 2014. New SPLOST collections would begin July 1, 2014.
- “ This is not a new  it was originally approved by voters in 1986



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# Funding, Execution & Reporting of Referendum Projects

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“ The current SPLOST state law mandates a 60% County 40% City split of funds based on 2010 census population. Funds appropriated from County SPLOST for any other purposes are based on the law and a negotiated intergovernmental agreement. Execution and reporting is the responsibility of each government who must meet the annual audit requirements and publish annual costs for their referendum projects as required by state law.

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*Did you know*  ...

- Estimates indicate over **42%** of SPLOST revenues come from **out of county residents?**
- Collecting funds from sales tax is a fair way to collect from those who use our community's resources but do not live in Ware County
- SPLOST helps keep property taxes stable in our community ( **Ware lowered from 16.549 to 15.8 mills in FY13**)

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## Benefits of an Intergovernmental Agreement

- “ The SPLOST program can be for a six (6) year period instead of five allowing an extra year of tax before having another referendum. This may be the difference in completing a capital outlay project under one SPLOST referendum or having to divide it between two SPLOST referendums.
- “ Revenues can exceed the estimated cost of all projects and the SPLOST tax will continue without restrictions that are placed on the excess tax with no intergovernmental agreement.
- “ An intergovernmental agreement is a negotiating tool that allows both governments the opportunity to work on joint projects and to discuss what projects will best serve the needs of all citizens.

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# SPLOST Past & Present

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Since 1986 approximately \$121,756,027 collected in SPLOST funds  
Collections have been used for many worthwhile projects including:

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Roads, Bridges & Drainage	60,357,563
Public Safety Facilities & Equipment	23,453,897
Parks & Recreation Facilities & Equipment	16,189,171
Government Facilities & Equipment	11,669,942
Court Facilities & Equipment	3,940,192
Economic Infrastructure Development	<u>6,145,262</u>

\$ 121,756,027



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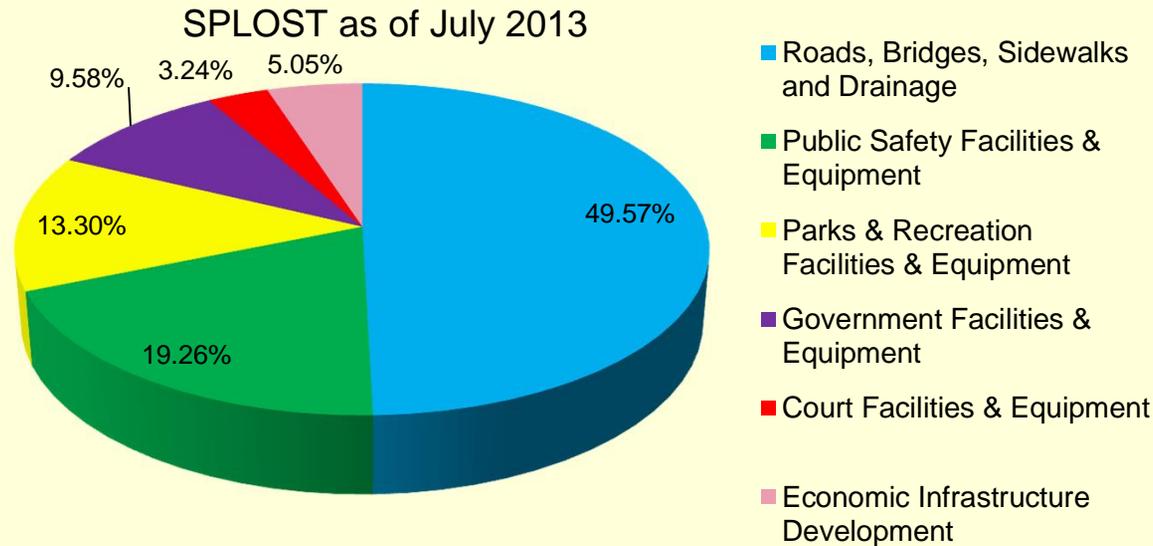


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## History of SPLOST Expenditures

Roads, Bridges, & Drainage	60,357,563	49.57%
Public Safety Facilities & Equipment	23,453,897	19.26%
Parks & Rec Facilities & Equipment	16,189,171	13.30%
Government Facilities & Equipment	11,669,942	9.58%
Court Facilities & Equipment	3,940,192	3.24%
Economic Infrastructure Development	<u>6,145,262</u>	<u>5.05%</u>
	<b>\$121,756,027</b>	<b>100.00%</b>



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# SPLOST City Projects

- “ Since 1986 over 80 miles of City street & drainage improvements
- “ Rail Safety / Crossing Improvements %Garlington at Albany+



# Ware County . Waycross Special Purpose Local Option Sales Tax

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” City Project Morningside Drive  
%before & after+



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# City Project Carswell Avenue % before & after+



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# Past Projects

Industrial Park and Downtown / Mall Area

Economic Infrastructure Development

Simmons Mattress  
Factory



Phoenix Building



Fuel South Spec  
Building



ERC Building

Old Winn Dixie Site+



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# Past Projects

Public Safety Administration Building EMA, EMS, Fire & 911

2003 SPLOST

Renovate Old RDC  
Building

3395 Harris Road

911 Operations Center /  
Fire & EMS Station #1



# Ware County . Waycross Special Purpose Local Option Sales Tax

- “ City Fire Station # 1 Mary Street
- “ Mary Street Paving



# Ware County . Waycross Special Purpose Local Option Sales Tax

## Public Safety Vehicles Purchased with SPLOST Funds

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# Past Projects

## Jim Blackburn Public Safety Training Center

US #1 Business

### Jim Blackburn Public Safety Training Center

Federal and State mandated Public Safety Training is done locally at the center to save funds

(Multiple Public Safety Agency Use)



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# SPLOST County Projects

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Bickley Bridge  
Rehab 2008  
Complete  
Replacement  
2010



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Bickley Highway  
Resurfacing



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Driggers, Grace  
& Emmett

Paving &  
Drainage



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# Past Projects

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Industrial Park Roads  
Resurfacing



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Walter Street  
Paving & Drainage  
Project



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# County SPLOST Project

Saddle Circle



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Prior Condition

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Cement  
Stabilized Base  
Course &  
Resurface



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# Past Projects

Recreation Facilities

Trembling Earth Complex

SPLOST

*Did you know ...*

- that based on the lowest figures used by the Georgia Regional Parks & Recreation Association, **17** tournaments with **13,428** players and spectators between March and July, 2013 impacted our local economy to the sum of **\$728,640** and generated **\$51,005** in sales tax



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# 2008 SPLOST Project

Trembling Earth Recreation - Gymnasium and Administration Facility

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Building this facility was the a phase in the conceptual design of the Trembling Earth Recreation Park. It replaced the City Auditorium & Grove Street facilities by housing the administrative offices and providing a new gymnasium.

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## Gymnasium

- 1 Collegiate size court
- 2 Junior High Courts
- 2 Volleyball Courts
- Administration Offices



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# 2014 SPLOST Vote

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## November 5, 2013

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This assembly of information demonstrates some of the SPLOST history and how the funds collected were spent. This power point is an assembly of historical data for educational and informational purposes.



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