



Lumpkin County, Georgia

Finance Department

Date: September 14, 2016

Agenda Item: 2014 SPLOST - 2016 Work Plan Revision

Item Description: Approval of a revision to the approved work plan for 2016 YR3

Facts & Historical Information:

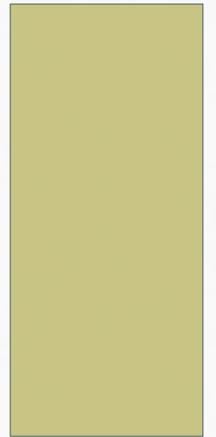
This is a request to approve a revision to the 2016 work plan as approved by the BOC. The attached presentation outlines the revisions and updates the pro-rata share of funds collected through August of 2016. This revision includes the amount approved in July for the study for the Library task force and also includes a request to add the service truck for the shop as the truck they are using has been deemed unsafe.

- Potential Courses of Action:**
- A) The Board of Commissioners could choose to approve this revision as presented. Incorporating the funding approved for the Library keeps our work plan documents up to date. Adding the service truck reduces liability as we are replacing a truck that is no longer safe to be used, but is vital to our efforts to provide road service to vehicles and equipment to prevent towing bills and to get items back in service as quickly as possible. The service truck carries tools and equipment that makes it possible to repair things road-side versus having to haul them back to the shop.
 - B) Amend the plan that was submitted by staff. The Board could choose to approve the library portion only of the revision to the plan.
 - C) The Board could choose to not approve the revision. Doing nothing is the least favorable. The Board took action to give the Library funding for a study and at least that portion should be incorporated as an amendment to the work plan document.

Budget Impact: Having the program in place ensures that we don't over run our cash collections and keeps our program on track. Having an approved, or amended plan, also helps keep us in compliance and in a favorable standing for our audit as we have a complete and accurate record of the decisions of the Board in relation to the SPLOST program.

LUMPKIN COUNTY 2014 S.P.L.O.S.T.

2016 WORK PLAN UPDATE
UPDATED MARCH 12, 2016



S.P.L.O.S.T.

2014 REFERENDUM STATEMENT

“Shall a special one percent sales and use tax be imposed in the Special District of Lumpkin County for a period of time not to exceed six (6) years and for the raising of an estimated amount of \$18,900,000 for the purpose of: (a) Funding Fire-EMS facilities, vehicles and equipment; Parks and Recreation facilities, equipment and vehicles; Roads, streets and bridge projects, including resurfacing, equipment, vehicles and improvements; Continuing lease payments for the acquisition of the Justice Center (COPS); Library facilities, equipment and material; Administrative facility projects; Public facilities renovations including equipment and vehicles; Animal Shelter facilities including equipment and vehicles; Clerk of Court archives upgrade; Economic Development property acquisition; Board of Election upgrades; Senior Center facilities and vehicles; Sheriff’s Department equipment, facilities and vehicles; Water Authority system improvements for Lumpkin County; and (b) Funding sewer plant upgrades and related sewer line replacements for the City of Dahlonega”

2014 S.P.L.O.S.T. PROJECTS

- A1 Lease Payments (COPS)
- A2 Administrative Facility Improvements
- A3 Public Facility Renovations/Vehicles
- A4 Animal Shelter Equipment, Facilities, & Vehicles
- A5 Clerk of Court Archives Upgrade
- A6 Economic Development
- A7 Board of Elections Upgrades
- A8 Emergency Services Equipment, Vehicles, Facility Renovations/Additions
- A9 Roads & Bridges Equipment, Vehicles, Resurfacing, Improvements
- A10 Lumpkin County Library
- A11 Recreation Equipment, Vehicles, Facilities
- A12 Senior Center Facilities
- A13 Sheriff's Department Equipment & Vehicles
- A14 Water Authority System Improvements

LUMPKIN COUNTY S.P.L.O.S.T.

• 2014 SPLOST Referendum	\$18,900,000
• Lumpkin County Share	\$15,900,000
• City of Dahlonega Share	\$ 3,000,000
• Program to Date Collections	\$ 5,567,323
• Remaining Collections (estimated)	\$13,387,500
• Projected 2014 SPLOST Collections	\$18,954,823
• Lumpkin County Share	\$15,954,823
• City of Dahlonega	\$ 3,000,000

2014 S.P.L.O.S.T. EXPECTED FUNDS AVAILABLE BY PROGRAM YEAR (LUMPKIN CO. SHARE)

Program Yr	Corresponding YR	Funds Available	Actual/Estimated
YR1	2014	\$ 1,987,640	Actual
YR2	2015	\$ 2,696,148	Actual
YR3	2016	\$ 2,650,095	Estimated
YR4	2017	\$ 2,650,095	Estimated
YR5	2018	\$ 2,650,095	Estimated
YR6	2019	\$ 2,650,095	Estimated
YR7	2020	\$ 670,599	Estimated
TOTAL		\$15,954,767	

2014 S.P.L.O.S.T. PROPOSED PROJECT BUDGETS

	Description	Budget as Adopted
A1	Lease Payments (COPS)	\$5,100,000
A2	Administration Facility Improvements	\$1,200,000
A3	Public Facility Renovations/Vehicles	\$300,000
A4	Animal Shelter Equipment, Facilities, & Vehicles	\$75,000
A5	Clerk of Courts Archives Upgrades	\$20,000
A6	Economic Development	\$500,000
A7	Board of Elections Upgrades	\$40,000
A8	Emergency Services Equipment, Vehicles, Facility Renovations/Additions	\$1,485,000
A9	Roads and Bridges Equipment, Vehicles, Resurfacing, Improvements	\$4,270,000
A10	Lumpkin County Library	\$1,000,000
A11	Recreation Equipment/Vehicles, Facilities	\$1,000,000
A12	Senior Center Facilities	\$50,000
A13	Sheriff's Department Equipment and Vehicles	\$360,000
A14	Water Authority System Improvements	\$500,000
Total Projected 2014 SPLOST Program		\$15,900,000

2014 S.P.L.O.S.T. PRO-RATA DISTRIBUTION

28 CHECKS RECEIVED

PRO-RATA DISTRIBUTION	%	TOTAL
Lease Payments	32.08%	\$ 1,986,705.19
Administration Facility Improvements	7.55%	\$ 467,569.33
Public Facility Renovations/Vehicles	1.89%	\$ 117,047.16
Animal Shelter Equipment/Facilities, and Vehicles	0.47%	\$ 29,106.97
Clerk of Court Archives Upgrade	0.13%	\$ 8,050.86
Economic Development	3.14%	\$ 194,459.30
Board of Elections Upgrades	0.25%	\$ 15,482.43
Emergency Services Equipment/Vehicles, Facility Renovations/Additions	9.34%	\$ 578,423.52
Roads and Bridges Equipment, Vehicles, Resurfacing, Improvements	26.86%	\$ 1,663,432.09
Lumpkin Co. Library	6.29%	\$ 389,537.89
Recreation Equipment/Vehicles/Facilities	6.29%	\$ 389,537.89
Senior Center Facilities	0.31%	\$ 19,198.21
Sheriff's Department Equipment and Vehicles	2.26%	\$ 139,961.15
Water Authority System Improvements	3.14%	\$ 194,459.30

2014 S.P.L.O.S.T. PROGRAM – PROPOSED YR3 – 2016 PROJECTS (NON-ADMIN)

<u>Proposed Projects</u>	<u>Requested</u>	<u>Encumbered 2016</u>	<u>Recommended</u>
Roads & Bridges – Fueling Station		170,000	
Water Authority – Expansion of System		89,000	
Parks & Recreation – Lighting		37,868	
Animal Shelter – Vehicle	32,000		32,000
Clerk of Courts – Indexing & Imaging Project	50,000		0
Emergency Services – SCBA (20)	147,000		147,000
Emergency Services – Squad Package	26,000		26,000
Emergency Services – Tanker	350,000		350,000
Finance – Debt Service	788,778		788,778
Parks & Recreation – ADA Playground	230,000		230,000
Parks & Recreation – Legion Field Fence	9,826		9,826
Parks & Recreation – Legion Field Rehabilitation	540,000		0
Parks & Recreation – Maintenance Vehicle	17,000		17,000
Parks & Recreation – Pave Lower Trail	18,338		18,338
Parks & Recreation – YCP Road & Parking Lot Paving	92,000		92,000
Parks & Recreation – YCP Street Lights	81,250		0
Planning – Vehicle	35,000		35,000
Public Works – Road Resurfacing	650,000		650,000
Road Department – Road Tractor	100,000		100,000
Sheriff – Pursuit Vehicles	70,892		70,892
SUBTOTAL	3,238,084	296,868	2,566,834

2014 S.P.L.O.S.T. PROGRAM – PROPOSED YR3 – 2016 PROJECTS (ADMIN UPDATES)

<u>Proposed Projects</u>	<u>Requested</u>	<u>Encumbered 2016</u>	<u>Recommended</u>
BALANCE FORWARD	3,238,084	296,868	2,648,084
Public Buildings – Admin EFIS Replacement	250,000		250,000
Public Buildings – Admin Entrance Doors	39,200		39,200
Public Buildings – Admin HVAC	100,000		100,000
Public Buildings – Admin Windows	49,800		49,800
Public Buildings – Sewer Lines Upgrades	95,000		95,000
Public Buildings – Pave Community Center Parking	107,473		107,473
Public Buildings – Yahoola Fire Station/Work Ctr Roof	30,000		30,000
TOTAL	3,909,557	296,868	3,238,307
Library – Building Study			6,500
Fleet Maintenance – Service Truck w/auto crane			85,000
REVISED TOTAL			3,421,307

DISCUSSION