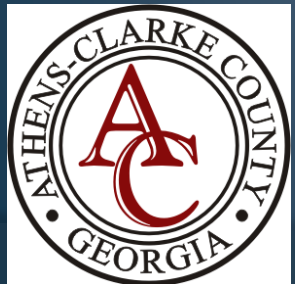




Transportation SPLOST (TSPLOST) Implementation for a Proposed November 2017 Referendum



Tonight's Agenda:

- Review statutes regarding Transportation SPLOST (TSPLOST)
 - Whose Allowed to have TSPLOST
 - Transportation Purposes & Allowable Uses
 - Intergovernmental Agreement
 - Call for a Referendum
- Potential Collections & Distributions
- ACC TSPLOST 2018 Program History & Potential Projects
- Potential Projects for Winterville & Bogart
- Next Steps - Proposed Implementation Schedule
- Questions and Answers

TSPLOST – Laws & Requirements

O.C.G.A. 48-8-261 – Effective April 26, 2016, Modified 5/5/17

(c) Any county:

(1) That is not located within a special district (jurisdictions that already have a MARTA tax) ...;

(2) That is not defined as a metropolitan county special district ...; and

(3) In which a tax is currently being levied and collected pursuant to:

(A) Part 1 of Article 3 of this chapter;

(B) A local constitutional amendment for purposes of a metropolitan area system of public transportation set out at Ga. L. 1964, p. 1008, ...; or

(C) Code Section 48-8-96

may, by following the procedures required by this part, impose for a limited period of time within the special district under this part a transportation special purpose local option sales and use tax, the proceeds of which shall be used only for transportation purposes.

TSPLOST – Laws & Requirements

O.C.G.A. 48-8-121(b)(1) –...authorized uses of the tax proceeds...

“Transportation purposes” include:

- roads;
- sidewalks;
- bicycle paths;
- bridges;
- public transit;
- rails;
- airports;
- buses;

and, all accompanying infrastructure and services necessary to provide access to these facilities.

TSPLOST – Laws & Requirements

O.C.G.A. 48-8-121(b)(1) –...authorized uses of the tax proceeds...

TSPLOST revenues may be used for the costs associated with transportation projects or purposes, including:

- acquisition of rights of way;
- renovation & improvement, including resurfacing;
- relocation of utilities;
- design services, testing, project and program management;
- construction;

TSPLOST – Laws & Requirements

O.C.G.A. 48-8-121(b)(1) –...authorized uses of the tax proceeds...

TSPLOST revenues may be used for the costs associated with transportation projects or purposes, including:

- improvement of surface-water drainage; and/or
- patching, leveling, milling, widening, shoulder preparation, culvert repair, and other repairs necessary for preservation; and,
- stormwater & drainage capital outlay projects, in conjunction with transportation projects.

TSPLOST – Laws & Requirements / Timing

O.C.G.A. 48-8-262 – Section 3 – Effective April 26, 2016, modified May 5, 2017

(a) **Prior to the issuance of the call for the referendum** required by Code Section 48-8-263, any county that desires to levy a tax ...

(2) ...**a meeting** at which the **governing authorities of the county and of each qualified municipality** are to meet to **discuss possible projects for inclusion in the referendum and the rate of tax.** ...

(b)(1) **Following the meeting** required by paragraph 2 of subsection (a) of this Code section and **prior to any tax being imposed** under this part, **the county and all qualified municipalities therein may execute an intergovernmental agreement** memorializing their agreement to the levy of a tax and the rate of such tax.

TSPLOST – Intergovernmental Agreement

O.C.G.A. 48-8-262 – Effective April 26, 2016

(b)(2) If an **intergovernmental agreement**is entered into, it **shall**, at a minimum, **include** the following:

(A) A **list of the projects and purposes** qualifying as transportation purposes... ..**at least 30 percent** of the estimated revenue from the tax on **projects consistent with the state-wide strategic transportation plan** ...;

(B) ...**dollar amounts allocated for each transportation purpose** ...;

(C) ...**procedures for distributing proceeds**...;

(D) A **schedule for distributing proceeds**...;

TSPLOST – Intergovernmental Agreement

O.C.G.A. 48-8-262 – Effective April 26, 2016

(E) *...all transportation purposes included in the agreement shall be funded from proceeds from the tax except as otherwise agreed;*

(F) *A provision that proceeds from the tax shall be maintained in separate accounts and utilized exclusively for the specified purposes;*

(G) *Record-keeping and audit procedures ...;*

(H) *Such other provisions as the county and qualified municipalities choose to address.*

TSPLOST – Intergovernmental Agreement

O.C.G.A. 48-8-262 – Effective April 26, 2016

(c)(1) If an intergovernmental agreement is entered into by the county and all qualified municipalities, the rate of the tax may be up to 1 percent:

(2) If an intergovernmental agreement is not entered into by the county and all qualified municipalities, the maximum rate of the tax shall not exceed .75 percent and such rate shall be determined by the governing authority of the county.

TSPLOST – Call for a Referendum

O.C.G.A. 48-8-261 – Effective April 26, 2016, Modified 5/5/17

(d)(1) As soon as practicable after the meeting between the governing authorities of the county and qualified municipalities and the execution of an intergovernmental agreement, if applicable, the governing authority of the county shall by a majority vote on a resolution offered for such purpose submit the list of transportation purposes and the question of whether the tax should be approved to electors of the special district in the next scheduled election and shall notify the county election superintendent within the special district by forwarding to the superintendent a copy of such resolution calling for the imposition of the tax. Such list, or a digest thereof, shall be available during regular business hours in the office of the county clerk.

TSPLOST – Call for Referendum

O.C.G.A. 48-8-261 – Effective April 26, 2016, Modified 5/5/17

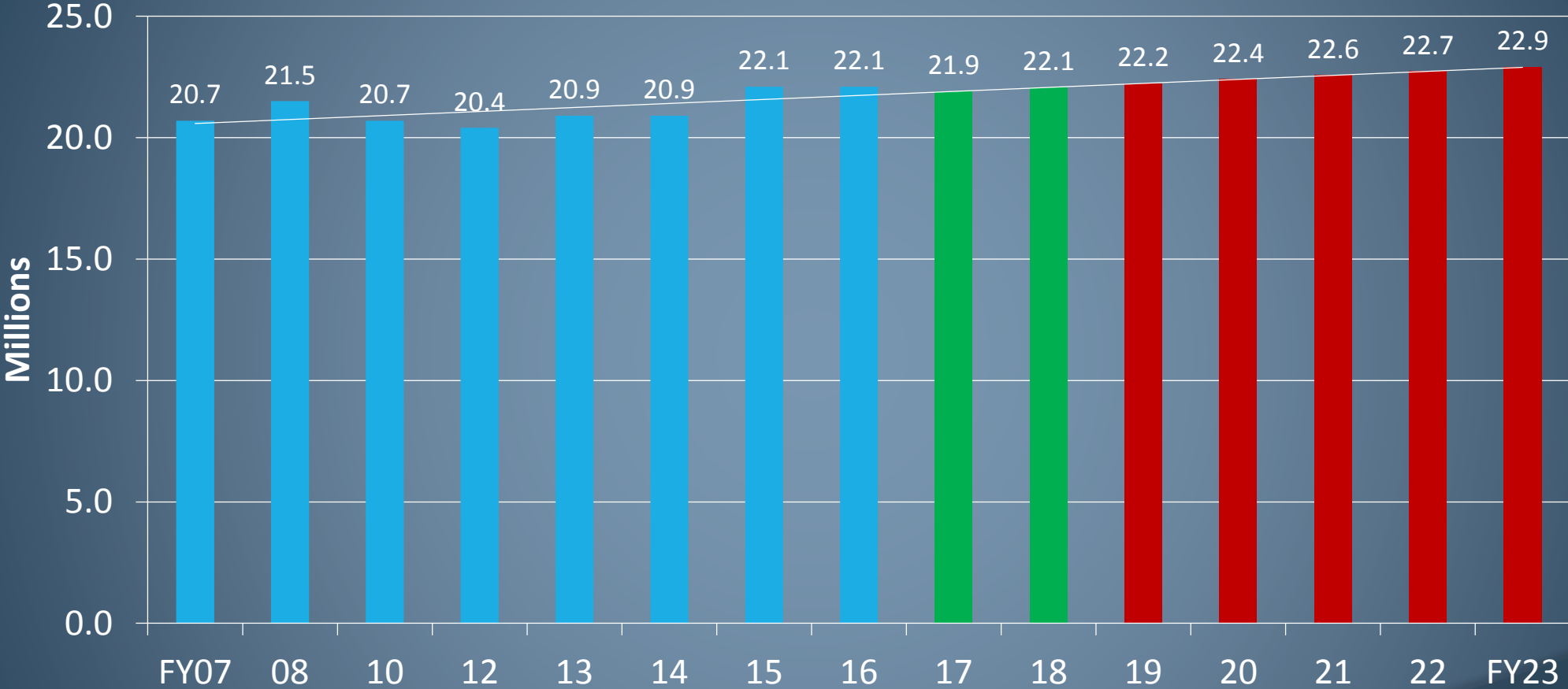
(d)(2) The resolution authorized by paragraph (1) of this subsection shall describe:

(A) The specific transportation purposes to be funded;

(B) The approximate cost of such transportation purposes, which shall also be the maximum amount of net proceeds to be raised by the tax; and

(C) The maximum period of time, to be stated in calendar years, for which the tax may be imposed and the rate thereof. The maximum period of time for the imposition of the tax shall not exceed five years.

Estimated Revenue Produced by 1 Percent Sales Tax



Based on historical one percent sales tax trend, the estimated five-year one cent revenue is \$113 million.

TSPLOST – Reductions in Revenue

O.C.G.A. 48-8-269 – Effective April 26, 2016

(a) ... tax imposed under this part shall **not** apply to:

(1) ... ***fuel*** used for off-road heavy-duty equipment, off-road farm or agricultural equipment, or locomotives;

(2) ... **jet fuel** to or by a qualifying airline at a qualifying airport;

(3) ... **fuel that is used for propulsion of motor vehicles** on the public highways;

(4) ... ***energy used in the manufacturing*** or processing of tangible goods primarily for resale;

(5) ... ***motor fuel ...for public mass transit; or***

(6) ... ***purchase or lease of any motor vehicle ...***

Potential TSPLOST Collections – If IGA is reached

Maximum 1.0% Rate	<u>Average Per Year</u>	<u>5-Year Totals</u>
Potential Tax Collected (1%)	\$ 22,600,000	\$113,000,000
Less Estimated Fuel Tax	(\$ 1,700,000)	(\$ 8,500,000)
Estimated TSPLOST collection	\$ 20,900,000	\$104,500,000

Potential TSPLOST Collections – If IGA is NOT Reached

Maximum 0.75% Rate	<u>Average Per Year</u>	<u>5-Year Totals</u>
Potential Tax Collected (0.75%)	\$ 16,950,000	\$ 84,750,000
Less Estimated Fuel Tax	(\$ 1,275,000)	(\$ 6,375,000)
Estimated TSPLOST collection	\$ 15,675,000	\$78,375,000

Potential TSPLOST – Distributions for the Program @ 1% Tax Rate

(Assuming Intergovernmental Agreement Is Reached)

Based on 2010 Census Data and Population Ratios

Approximate Distributions*	<u>Average Per Year</u>	<u>5-Year Totals</u>
Winterville	\$ 185,000	\$ 925,000
Bogart	\$ 23,000	\$ 115,000
Athens-Clarke County	\$ 20,692,000	\$103,460,000
Estimated TSPLOST collection	\$ 20,900,000	\$104,500,000

**Based on 2010 Census Data and Population Ratios, same as with SPLOST 2011. Less than SPLOST 2011 amounts due to fuel tax reduction.*

Potential TSPLOST – Distributions for the Program @ 0.75% Tax Rate
(If Intergovernmental Agreement Is NOT Reached)
Based on Mandated State Auditor Ratios of Transportation Expenditures

Approximate Distributions*	<u>Average Per Year</u>	<u>5-Year Totals</u>
Winterville	\$ 96,200	\$ 468,000
Bogart	\$ 51,800	\$ 259,000
Athens-Clarke County	\$ 15,527,000	\$ 77,365,000
Estimated TSPLOST collection	\$ 15,675,000	\$ 78,375,000

**With no IGA, then distributions to municipalities are mandated at a State Auditor provided ratio based on the “Transportation Expenditures” of the County and each Municipality over the past three years (O.C.G.A. 48-8-267).*

Above amounts are estimation using currently available information for Transportation Expenditures over the last 3 years, FY12 – FY14. Ratios subject to change based on State Audit.

TSPLOST – Collections for the Program @ 1% Tax Rate

(Assuming Intergovernmental Agreement Is Reached)

	<u>Average Per Year</u>	<u>5-Year Totals</u>
Estimated TSPLOST collection	\$ 20,900,000	\$104,500,000

TSPLOST – Proposed Distributions – Based Higher of Two Rates

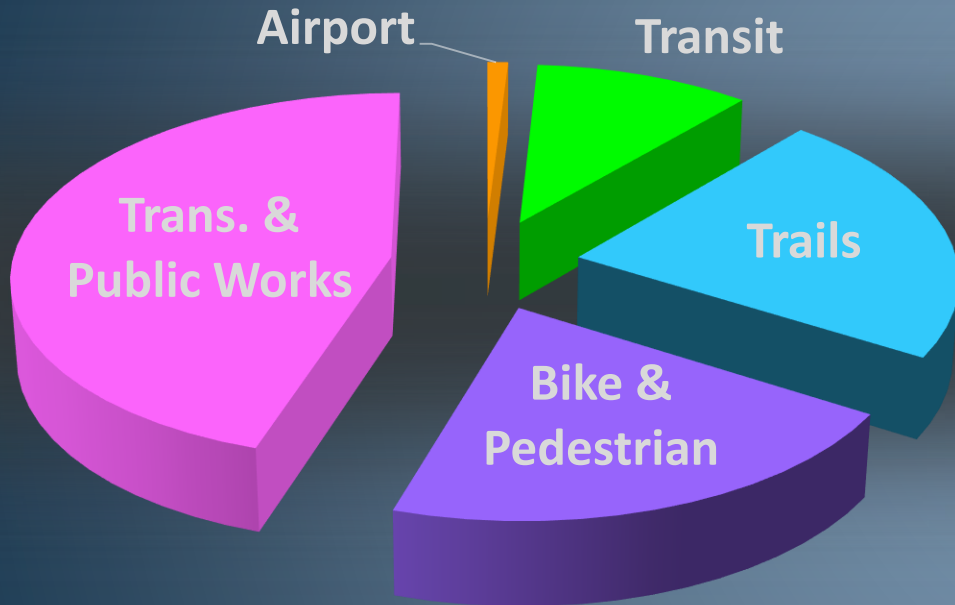
<u>Approximate Distributions*</u>	<u>Average Per Year</u>	<u>5-Year Totals</u>
Winterville ¹	\$ 185,000	\$ 925,000
Bogart ²	\$ 51,800	\$ 259,000
Athens-Clarke County	\$ 20,663,200	\$103,316,000
Estimated TSPLOST collection	\$ 20,900,000	\$104,500,000

1. Distributions to Winterville based on Population, using 2010 Census data, similar to SPLOST 2011.
2. Based on the estimation using currently available information for Ratios of Transportation Expenditures.

TSPLOST 2018 PROGRAM HISTORY

- October 3, 2016 – M&C Approved Initiation of TSPLOST Program
- February 28, 2017 – ACC Project Submissions Received
 - 36 Projects Submitted - totaling \$257 million
 - 4 Airport Projects – \$14 million (5.4%)
 - 4 Transit System Projects – \$22.8 million (8.9%)
 - 5 Trails Systems Projects - \$58.1 million (22.6%)
 - 5 Bike & Pedestrian Improvements Projects – \$34.9 million (13.6%)
 - 15 Transportation & Public Works Projects - \$126.2 million (49.1%)
 - 3 Misc. Transportation related Projects - \$1 million (0.4%)
- May 5, 2017 – Governor Signed HB 134 – Removing date restrictions from Counties communicating with Municipalities
- May 9, 2017 – M&C Reviewed Potential Projects (150% of Budget)

ACC “Potential” Projects By Mode



Complete Project Descriptions can be found and Public Comments may also be made on each individual project on-line at:

<http://athensclarkecounty.com/7165/TSPLOST>

NO.	AIRPORT PROJECT (1%)	BUDGET
01	Airport CIP Matching Funds	\$1,531,000
NO.	TRANSIT SYSTEM PROJECTS (10.3%)	BUDGET
05	Transit Vehicle Expansion & Replacement Project	\$9,167,000
06	Bus Stop & Transfer Facilities Improvement Project	\$3,375,000
07	Transit Service Frequency and Expansion Vehicles	\$2,472,000
16	Highway 29 Corridor Transit Service*	\$940,000
	TOTAL	\$15,954,000
NO.	MULTI-USE (Bike & Ped.) TRAIL PROJECTS (22.5%)	BUDGET
09	Oconee River Greenway	\$18,001,000
10	Firefly Trail*	\$16,752,000
	TOTAL	\$34,753,000
NO.	BIKE & PEDESTIAN IMPROVEMENTS (21.0%)	BUDGET
13	W Broad Pedestrian Improvements	\$6,027,000
21	Sidewalk Jefferson River Road	\$1,445,000
28	Bicycle Improvement Program	\$10,000,000
29	Pedestrian Improvement Program	\$15,000,000
	TOTAL	\$32,472,000
NO.	TRANS. & PUBLIC WORKS PROJECTS (45.2%)	BUDGET
23	Pavement Rehabilitation	\$25,598,000
24	Bridge Replacement Project	\$7,767,000
27	Transportation Technology Improvements Program	\$1,427,000
30	Downtown Transportation Improvement Program	\$7,210,000
31	Roadway Improvement Program	\$10,326,000
32	Whitehall Rd at S. Milledge Ave Project	\$2,405,000
33	Lexington Hwy Corridor Improvements	\$4,000,000
34	Atlanta Hwy Corridor Improvements	\$4,000,000
35	Prince Ave Corridor Improvements	\$4,000,000
36	Transportation Improvements Matching Funds	\$3,000,000
	TOTAL	\$69,733,000

Winterville - Potential Projects & Transportation Purposes

Bogart - Potential Projects & Transportation Purposes

Transportation
Projects and Purposes

Winterville

Bogart

Roads

Sidewalks

Bike Paths

Bridges

Public Transit

Rails / Airports

Buses

\$ 925,000

\$ 259,000

Available Funds

NEXT STEPS – IMPORTANT DATES

- June 13, 2017 – CAC to review recommended list of Candidate Projects with M&C
- June 20, 2017 – M&C Special Called Session - Public Hearing on Candidate List of Projects
- July 5, 2017 – Regular M&C mtg. - Public Input on Candidate List of Projects
- July 11, 2017 – M&C Work Session on Candidate List of Projects
- July 11, 2017 – Decisions from Winterville & Bogart on IGA and Final Project Lists
- July 18, 2017 – M&C Mtg. – Public Input on Final List of Projects, including projects for Winterville and Bogart
- August 1, 2017 – M&C to vote on Final List of Projects for Referendum
- August 15, 2017 – M&C Special Called Session vote on Resolution “formal call” for a November 7, 2017 TSPLOST Referendum
- October 2017 – Early Voting Begins
- November 7, 2017 – Referendum vote on the TSPLOST 2018
- April 1, 2018 – TSPLOST 2018 Collections would begin

QUESTIONS?

athensclarkecounty.com/tsplost.