

BARROW COUNTY BOARD OF COMMISSIONERS

**REPORT ON PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX
2005 ISSUE**

FISCAL YEAR ENDED JUNE 30, 2019

PROJECT	YEAR APPROVED	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	AMOUNT EXPENDED UP TO YEAR 11 FY 2017	YEAR 12 FY2018	AMOUNT EXPENDED CURRENT YEAR	TOTAL AMOUNT EXPENDED TO DATE	PROJECT COMPLETED THIS YEAR	ESTIMATED COMPLETION DATE	PROJECT BEHIND SCHEDULE	PROJECT UNDERFUNDED	EXCESS PROCEEDS
Undivided Interest in Bear Creek	2005	\$ 5,400,000	\$ 5,400,000	\$ 4,764,483	\$ -	\$ -	\$ 4,764,483	NO	July 31, 2012	NO	NO	\$0
Roads	2005	8,649,030	4,578,552	5,313,383	114,350	-	5,427,733	NO	June, 2020	NO	NO	\$0
Criminal Justice Facility	2005	46,400,000	51,738,986	51,592,162	-	-	51,592,162	NO	September 30, 2011	NO	NO	\$0
E-911 Facility	2005	1,500,000	1,500,000	1,611,081	-	-	1,611,081	NO	September 30, 2011	NO	NO	\$0
Fire Station(s) and Training Center	2005	2,500,000	2,500,000	2,492,958	40,413	-	2,533,371	NO	June 20, 2018	NO	NO	\$0
Courthouse Renovations	2005	4,250,000	4,224,730	4,800,201	-	-	4,800,201	NO	September 30, 2014	NO	NO	\$0
Cultural Arts Center	2005	3,000,000	3,000,000	3,001,164	-	-	3,001,164	NO	September 30, 2015	NO	NO	\$0
West Winder By-Pass	2005	4,000,000	4,000,000	3,601,759	196,727	117,159	3,915,645	NO	June 20, 2019	NO	NO	\$0
Health Department Facility	2005	1,000,000	1,000,000	1,000,997	-	-	1,000,997	NO	September 30, 2013	NO	NO	\$0
Parks and Recreation Facilities	2005	3,930,162	583,665	585,728	-	-	585,728	NO	September 30, 2016	NO	YES	\$0
Sewer Facilities	2005	1,716,862	1,716,862	-	-	-	-	NO	N/A	NO	YES	\$0
Airport Improvements	2005	500,000	500,000	-	-	-	-	NO	N/A	NO	YES	\$0
Animal Control Facilities	2005	1,500,000	1,538,962	1,582,303	-	-	1,582,303	NO	September 30, 2012	NO	NO	\$0
City of Auburn - Streets	2005	2,333,040	1,334,772	1,334,772	-	-	1,334,772	NO	July 31, 2012	NO	NO	\$0
City of Bethlehem - Streets	2005	307,726	171,764	171,764	-	-	171,764	NO	July 31, 2012	NO	NO	\$0
Town of Carl - Streets	2005	86,984	49,083	49,083	-	-	49,083	NO	July 31, 2012	NO	NO	\$0
City of Statham - Streets	2005	600,000	352,895	352,895	-	-	352,895	NO	July 31, 2012	NO	NO	\$0
City of Winder - Streets	2005	4,500,736	2,519,310	2,519,310	-	-	2,519,310	NO	July 31, 2012	NO	NO	\$0
Town of Braselton - Recreation	2005	351,688	225,340	225,340	-	-	225,340	NO	July 31, 2012	NO	NO	\$0
		<u>\$ 92,526,228</u>	<u>\$ 86,934,921</u>	<u>\$ 84,999,383</u>	<u>\$ 351,490</u>	<u>\$ 117,159</u>	<u>\$85,468,032</u>					

Notes:
 The Intergovernmental Agreement (IGA) for SPLOST 2005 that was adopted (and publically distributed, marketed, etc.) provided for an "order of priority" SPLOST. As such, the projects should have been funded in the order that was listed, that is, one project funded completely before going to the next. If the County did not get all the projected SPLOST proceeds, then necessarily some of the lower priority projects would not be funded. Sewer facilities and airport improvements were number 11 and 12 in the order of funding. In order for the sewer facilities and airport improvements to be funded, the County would have needed to receive over \$80,629,192 in SPLOST funding; however, the County received less than \$64,700,000, so those two projects were not funded.

BARROW COUNTY BOARD OF COMMISSIONERS

REPORT ON PROJECTS FUNDED THROUGH SPECIAL PURPOSE LOCAL OPTION SALES TAX

2012 ISSUE

FISCAL YEAR ENDED JUNE 30, 2019

AMOUNT EXPENDED

PROJECT	YEAR APPROVED	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	AMOUNT EXPENDED CURRENT YEAR	TOTAL AMOUNT EXPENDED TO DATE	PROJECT COMPLETED THIS YEAR	ESTIMATED COMPLETION DATE	PROJECT BEHIND SCHEDULE	PROJECT UNDERFUNDED	EXCESS PROCEEDS
				FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018							
COUNTY -	2012																
GENERAL OBLIGATION BOND		\$ 27,900,000	\$ 25,299,231	\$ 142,365	\$ 673,371	\$ 2,069,956	\$ 4,427,853	\$ 7,181,363	\$ 1,719,146	\$ 4,522,858	\$ 4,551,671	\$ 25,288,583	N	June 30,2020	N	N	\$0
			2,600,769	407,496	2,193,273	-	-	-	-	-	-	2,600,769					
BEAR CREEK RESERVOIR		8,597,136	8,597,136	119,404	1,432,848	1,432,848	1,432,848	1,432,848	630,048	1,208,848	907,444	8,597,136	Y	June 30,2019	N	N	0
EQUIPMENT		8,000,000	10,600,769	400,726	548,816	405,543	532,670	1,265,386	832,595	1,101,370	672,875	5,759,981	N	June 30,2020	N	N	0
ROADS, STREETS, AND BRIDGES		1,181,432	1,181,432	-	-	115,316	53,503	80	123,640	275,453	249,624	817,616	N	June 30,2020	N	N	0
WATER AND SEWER LINE		1,181,432	1,181,432	-	-	-	-	150,000	-	106,474	24,254	280,728	N	June 30,2020	N	N	0
PARK AND RECREATION		300,000	300,000	-	-	-	123,102	67,504	4,532	173,400	-	368,538	Y	June 30,2018	N	N	0
CITY OF AUBURN -	2012																
ROADS, STREETS, AND BRIDGES		\$ 600,000	\$ 600,000	\$ 11,300	\$ 72,948	\$ 78,596	\$ 88,145	\$ 89,618	\$ 74,396	\$ 108,712	\$ 10,740	\$ 534,455	Y	July 31, 2018	N	N	\$0
PARKS AND REC		1,580,732	1,580,732	30,576	197,390	212,671	238,509	242,496	201,307	294,162	29,061	1,446,172	Y	July 31, 2018	N	N	0
PUBLIC WORKS FACILITY		700,000	700,000	13,294	85,822	92,465	103,700	105,433	87,525	127,897	12,635	628,771	Y	July 31, 2018	N	N	0
ACQ. MUNICIPAL COMPLEX		250,000	250,000	4,653	30,037	32,363	36,295	36,901	30,634	44,764	4,422	220,069	Y	July 31, 2018	N	N	0
EVENT CENTER		338,636	338,636	6,647	42,910	46,233	51,850	52,717	43,762	63,948	6,318	314,385	Y	July 31, 2018	N	N	0
CITY OF BETHLEHEM -	2012																
ROADS, STREETS, AND BRIDGES		\$ 531,576	\$ 531,576	\$ 10,185	\$ 65,748	\$ 70,838	\$ 79,444	\$ 80,772	\$ 67,053	\$ 97,982	\$ 9,680	\$ 481,702	Y	July 31, 2018	N	N	\$0
TOWN OF BRASELTON -	2012																
ROADS, STREETS, AND BRIDGES		\$ 233,688	\$ 233,688	\$ 4,477	\$ 28,904	\$ 31,141	\$ 34,924	\$ 35,509	\$ 29,477	\$ 43,074	\$ 4,255	\$ 211,761	Y	July 31, 2018	N	N	\$0
PARKS AND RECREATION		233,688	233,688	4,477	28,903	31,141	34,925	35,509	29,477	43,074	4,256	211,762	Y	July 31, 2018	N	N	0
TOWN OF CARL -	2012																
ROADS, STREETS, AND BRIDGES		\$ 117,486	\$ 117,486	\$ 2,251	\$ 14,531	\$ 15,656	\$ 17,558	\$ 17,852	\$ 14,820	\$ 21,655	\$ 2,139	\$ 106,462	Y	July 31, 2018	N	N	\$0
PARKS AND RECREATION		39,162	39,162	750	4,844	5,219	5,853	5,950	4,940	7,218	713	35,487	Y	July 31, 2018	N	N	0
CITY OF STATHAM -	2012																
WATER AND SEWER LINE		\$ 1,405,980	\$ 1,405,980	\$ 26,937	\$ 173,898	\$ 187,361	\$ 210,125	\$ 213,637	\$ 177,350	\$ 259,154	\$ 25,603	\$ 1,274,065	Y	July 31, 2018	N	N	\$0
CITY OF WINDER -	2012																
ROADS, STREETS, AND BRIDGES		\$ 2,451,259	\$ 2,451,259	\$ 46,964	\$ 303,183	\$ 326,654	\$ 366,342	\$ 372,465	\$ 309,200	\$ 451,823	\$ 44,637	\$ 2,221,268	Y	July 31, 2018	N	N	\$0
WATER AND SEWER LINE		4,357,793	4,357,793	83,492	538,992	580,719	651,275	662,161	549,690	803,241	79,354	3,948,924	Y	July 31, 2018	N	N	0
		<u>60,000,000</u>	<u>62,600,769</u>	<u>1,315,994</u>	<u>6,436,418</u>	<u>5,734,720</u>	<u>8,488,921</u>	<u>12,048,201</u>	<u>4,929,592</u>	<u>9,755,107</u>	<u>6,639,681</u>	<u>55,348,634</u>					
				Note:													
				On January 27, 2012, Barrow County Board of Commissioners entered into a capital lease agreement for \$1,200,000 to purchase vehicles and to upgrade the County's technology. The debt service payments for this capital lease was paid with 2012 SPLOST dollars.													
				In September 2012, the County refinanced part of the 2005 General Obligation Bond. A saving of \$2,600,770 was realized from this refinancing. These savings were used towards the payment of a \$4,000,000 Capital Lease that was obtained to finance the construction of the mandated narrow band radio communication system.													

