

SPLOST 2023 Finance Sub-Committee Meeting Minutes

Date: Wednesday, April 9, 2025

Time: 4:00pm

Location: Admin Bldg., Room 106, 958 Milstead Ave, Conyers GA 30012

Members Present: Doug Smith (Chairman), Mary Greco (Vice Chair), Charlotte Gellert, Arthur Vaughn, Nichele Ford, Sherry Stallworth (Finance, Sr. Accounting Manager), Donna Ballard (General Services, Capital Projects Manager)

Members Absent: Aviella Williams Gayden, Jefferey Allen Spencer, Venus Arthur, Yvonne Duncan, Andrew Hammer (General Services, Director)

Visitors: Connie Lazenby

1. Call to Order
 - Meeting called to order at 4:05 PM by Committee Chairman Doug Smith.
2. Approval of the Agenda
 - Motion to approve by Mary Greco, seconded by Charlotte Gellert.
3. Approval of the Minutes of July 10th, 2024
 - Approved by Arthur Vaughn, seconded by Charles Staples.
4. Subcommittee Chair Report
 - Doug Smith reported that the committee is 23 months in, halfway to meeting their target.
 - Charles Staples suggested scheduling a future meeting to discuss overages. He also suggested consulting the Board of Commissioners (BOC) about allocating overage funds.
 - Nichele Ford inquired about how percentage allocations are determined.
 - Doug Smith explained that percentages are set by the county based on departmental needs. Previous SPLOST overages were pre-set, but the 2023 SPLOST plan does not follow this model.
 - Sherry Stallworth clarified that, in addition to needs vs. wants, inflationary costs impact available funding.
 - Charles Staples noted that he has not yet conferred with the new administration to confirm agreement on previous project lists.
5. Unfinished Business
 - The committee agreed to maintain the previous financial reporting format that was discussed at the January 8th meeting.
6. New Business
 - Charles Staples inquired if any new requests had been submitted.

- Doug Smith stated that no new requests had been presented to him.

7. Public Comment

- No public comments were presented.

8. SPLOST member Comments

- Doug Smith presented the 2017 SPLOST report detailing remaining funds.
- Sherry Stallworth noted that Fire Station no. 5 and the Training Center are part of the 2017 SPLOST allocation.
- Dough Smith introduced the new summary report for review.

9. Adjournment

- Motion to adjourn by Mary Greco, seconded by Nichele Ford.

Next meeting: July 9, 2025

ALLOCATED FUNDS REPORT

COUNTY PROJECTS	%	AUTHORIZED AMOUNT	(REVENUE) FUNDS ALLOCATED TO DATE	FUNDS OBLIGATED BY EXECUTED CONTRACTS	Splost Bond Series 2024 Debt Service Payments	FUNDS PAID TO CONTRACTORS	UNOBLIGATED FUNDS REMAINING AS OF DEC
			-	-		-	-
Transportation	39.51%	35,199,846	16,123,160	4,157,498	-	234,047	11,731,616
Fire & E911	9.00%	8,019,000	3,672,508	2,756,880	-	544,106	371,522
Sheriff	6.00%	5,346,000	2,448,578	644,725	-	1,198,683	605,170
Parks & Recreation	5.00%	4,455,000	2,040,759	913,649	-	620,999	506,110
Courthouse	22.00%	19,602,000	8,978,674	4,104,000	2,894,667	-	1,980,008
County Total	81.506%	72,621,846	33,263,680	12,576,753	2,894,667	2,597,835	15,194,426
City Total	18.494%	16,478,154	8,478,978	-		8,116,956	362,022
Grand Total	100.00%	89,100,000	41,742,658	12,576,753	2,894,667	10,714,791	15,556,447
			NOTE (1)	NOTE (2)	NOTE (2)		

NOTE (1): Report shows tax receipts allocations through February 28, 2025
NOTE (2): Report shows Obligated Funds & Payments to Contractors as of March 31,2025
NOTE (3): OSC approval 10.21.2024 allocate 1st overage funds \$4.4M to match City of Conyers Funds for Parking Deck

Interest earned	2023 total	209,425.87
	2024 total	1,522,709.50
	2025 total to date	316,009
Grand Total Interest		2,048,144.56

Rockdale County 2023 1% Special Local Option Sales Tax
(in thousands 1,000's)

Debt Service Requirements Series 2024

Period	Debt Service	Paid (Yes/No)
June 1, 2024	83,416.66	Paid
December 31, 2024	2,811,250.00	Paid
June 1, 2025	279,500.00	NO
December 31, 2025	3,824,500.00	NO
June 1, 2026	190,875.00	NO
December 31, 2026	3,915,875.00	NO
June 1, 2027	97,750.00	NO
December 31, 2027	4,007,750.00	NO
	<u>\$ 15,210,916.66</u>	

Monthly Remit		Sales Tax		Variance
		Sales Tax GOAL	ACTUAL	
1	Apr-23	\$ 1,237.5	\$ 1,962.0	\$ 724.5
2	May-23	\$ 1,237.5	\$ 1,990.6	\$ 753.1
3	Jun-23	\$ 1,237.5	\$ 2,124.8	\$ 887.3
4	Jul-23	\$ 1,237.5	\$ 2,073.9	\$ 836.4
5	Aug-23	\$ 1,237.5	\$ 1,928.2	\$ 690.7
6	Sep-23	\$ 1,237.5	\$ 1,957.0	\$ 719.5
7	Oct-23	\$ 1,237.5	\$ 1,994.4	\$ 756.9
8	Nov-23	\$ 1,237.5	\$ 1,877.5	\$ 640.0
9	Dec-23	\$ 1,237.5	\$ 2,167.6	\$ 930.1
10	Jan-24	\$ 1,237.5	\$ 1,817.3	\$ 579.8
11	Feb-24	\$ 1,237.5	\$ 2,076.7	\$ 839.2
12	Mar-24	\$ 1,237.5	\$ 1,936.9	\$ 699.4
13	Apr-24	\$ 1,237.5	\$ 1,983.8	\$ 746.3
14	May-24	\$ 1,237.5	\$ 2,063.4	\$ 825.9
15	Jun-24	\$ 1,237.5	\$ 2,108.5	\$ 871.0
16	Jul-24	\$ 1,237.5	\$ 2,045.9	\$ 808.4
17	Aug-24	\$ 1,237.5	\$ 1,992.6	\$ 755.1
18	Sep-24	\$ 1,237.5	\$ 1,885.5	\$ 648.0
19	Oct-24	\$ 1,237.5	\$ 1,941.1	\$ 703.6
20	Nov-24	\$ 1,237.5	\$ 1,927.0	\$ 689.5
21	Dec-24	\$ 1,237.5	\$ 2,220.5	\$ 983.0
22	Jan-25	\$ 1,237.5	\$ 1,814.6	\$ 577.1
23	Feb-25	\$ 1,237.5	\$ 1,957.5	\$ 720.0
24	Mar-25	\$ 1,237.5		\$ -
25	Apr-25	\$ 1,237.5		\$ -
26	May-25	\$ 1,237.5		\$ -
27	Jun-25	\$ 1,237.5		\$ -
28	Jul-25	\$ 1,237.5		\$ -
29	Aug-25	\$ 1,237.5		\$ -
30	Sep-25	\$ 1,237.5		\$ -
31	Oct-25	\$ 1,237.5		\$ -
32	Nov-25	\$ 1,237.5		\$ -
33	Dec-25	\$ 1,237.5		\$ -
34	Jan-26	\$ 1,237.5		\$ -
35	Feb-26	\$ 1,237.5		\$ -
36	Mar-26	\$ 1,237.5		\$ -
37	Apr-26	\$ 1,237.5		\$ -
38	May-26	\$ 1,237.5		\$ -
39	Jun-26	\$ 1,237.5		\$ -
40	Jul-26	\$ 1,237.5		\$ -
41	Aug-26	\$ 1,237.5		\$ -
42	Sep-26	\$ 1,237.5		\$ -
43	Oct-26	\$ 1,237.5		\$ -
44	Nov-26	\$ 1,237.5		\$ -
45	Dec-26	\$ 1,237.5		\$ -
46	Jan-27	\$ 1,237.5		\$ -
47	Feb-27	\$ 1,237.5		\$ -
48	Mar-27	\$ 1,237.5		\$ -
49	Apr-27	\$ 1,237.5		\$ -
50	May-27	\$ 1,237.5		\$ -
51	Jun-27	\$ 1,237.5		\$ -
52	Jul-27	\$ 1,237.5		\$ -
53	Aug-27	\$ 1,237.5		\$ -
54	Sep-27	\$ 1,237.5		\$ -
55	Oct-27	\$ 1,237.5		\$ -
56	Nov-27	\$ 1,237.5		\$ -
57	Dec-27	\$ 1,237.5		\$ -
58	Jan-28	\$ 1,237.5		\$ -
59	Feb-28	\$ 1,237.5		\$ -
60	Mar-28	\$ 1,237.5		\$ -
61	Apr-28	\$ 1,237.5		\$ -
62	May-28	\$ 1,237.5		\$ -
63	Jun-28	\$ 1,237.5		\$ -
64	Jul-28	\$ 1,237.5		\$ -
65	Aug-28	\$ 1,237.5		\$ -
66	Sep-28	\$ 1,237.5		\$ -
67	Oct-28	\$ 1,237.5		\$ -
68	Nov-28	\$ 1,237.5		\$ -
69	Dec-28	\$ 1,237.5		\$ -
70	Jan-29	\$ 1,237.5		\$ -
71	Feb-29	\$ 1,237.5		\$ -
72	Mar-29	\$ 1,237.5		\$ -
Total		\$ 89,100.00	\$ 45,847.18	\$ 17,384.68
Month Average		\$ 1,237.50	\$ 1,993.36	\$ 755.86

UPDATED 4/9/2025 BY: DB, GEN SVCS						
JUDICIAL ADMIN COMPLEX (JAC)						
Category	Project #	Date	Amount	Motion	Expended	Type
Courthouse	1	2023-07-13	\$ 19,602,000.00	Construction and Renovation of a Courthouse facility as funds are available.	\$ 2,897,666.66	2024 GO BONDS DEBT SVC PMT
					\$ 206,784.36	GO SALESTAX BOND ISSUANCE COST
					TOTAL	\$ 3,104,451.02
FIRE AND EMA 911						
Category	Project #	Date	Amount	Motion	Expended	Type
Fire/E911	1	2023-08-21	\$ 350,000.00	EMA Radios	\$ 349,636.38	EMA / E911 RADIOS
Fire/E911	2		\$ 1,669,000.00	Fire Training Faciltiy Phase 1	\$ 194,469.38	FIRE TRAINING FACILITY PHS 1 (DESIGN & CONSTRUCTION)
Fire/E911	3	2025-01-27	\$ 1,950,000.00	Ladder Heavy Vehicle		
Fire/E911	4	2025-01-27	\$ 1,450,000.00	Rescue Heavy Vehicle		
Fire/E911	5	2023-08-21	\$ 2,600,000.00	3601 Union Church Road Station 4		
Fire/E911	6	2025-01-27	\$ 2,000,000.00	Fire Training Faciltiy Phase 2		
Fire/E911	7	2023-08-21	\$ 2,542,000.00	1164 Scott Street Station 8 (as of 1/27/25)		
			\$ 12,561,000.00			
Fire/E911			\$ 25,122,000.00	Fire/911 Allocation = \$8,019,000; \$669,000 remains to be allocated;		
				TOTAL	\$ 544,105.76	
TRANSPORTATION DEPARTMENT (RDOT)						
Category	Project #	Date	Amount	Motion	Expended	Type
Transportation	1	2023-08-21	\$ 10,061,955.00	Courtesy Parkway Extension Project - non-access bridge over I-20	\$ 234,046.73	LEGAL FEES/COURTESY PKWY PRO
Transportation	2	2023-10-16	\$ 3,168,389.00	5A Project List for full depth reclamation roads		
	3		\$ 1,320,750.00	Widening of Old Covington Highway		
Transportation	4		\$ 9,505,166.00	5B Project List Arterial & Collector Rehabilitation		
Transportation	5	2023-10-16	\$ 2,225,430.00	Sigman Road IIIB; widening from SR 20 to SR 138		
Transportation	6		\$ 3,168,389.00	SPLOST 5C Project List		
	7		\$ 1,027,400.00	Sigman Road IIIA; widening from Irwin Bridge to SR 20		
	8		\$ 608,000.00	Widening from SR 138 to Dogwood Connector		
	9		\$ 1,800,000.00	New road into Lakeview Estates		
			\$ 2,314,367.00	Contingency		
Transportation	4	2024-01-22	\$ 125,000.00	Testing and Engineering of roads		
			\$ 35,324,846.00			
				Transporation Allocation = \$35,199,846;		
				TOTAL	\$ 234,046.73	
PARKS AND RECREATION						
Category	Project #	Date	Amount	Motion	Expended	Type
Parks & Rec	1	2023-08-21	\$ 700,000.00	South Senior Satellite		
Parks & Rec	2	2023-08-21	\$ 555,000.00	Rockdale River Trail	\$ 73,275.59	SITE IMPROVEMENTS
Parks & Rec	7	2023-08-21	\$ 15,000.00	South Park	\$ 14,955.00	SO ROCKDALE PARK - MOUNTAIN BIKE TRAIL
Parks & Rec	4	2023-08-21	\$ 660,000.00	Wheeler Park South	\$ 401,942.23	WHEELER PARK SITE IMPROVEMENTS/AMENITIES
Parks & Rec	6	2023-08-21	\$ 200,000.00	Stanford Park (new)		
Parks & Rec	7	2023-08-21	\$ 125,000.00	Black Shoals Guard Shack (from Contingency 4/15/2024)	\$ 129,971.10	SITE PREP AND CONSTRUCTION OF ATTENDANT BOOTH
Parks & Rec	8	2023-08-21	\$ 365,000.00	Earl O'Neal Softball Lighting upgrade (from Contingency 4/15/2024)		
Parks & Rec	9	2023-08-21	\$ 250,000.00	Johnson Park - 4/9/2025 - To be paid from Impact Fees	\$ -	
Parks & Rec	10	2023-08-21	\$ 100,000.00	Tennis Center Pro Shop Expansion (from Contingency 4/15/2024)		
Parks & Rec	11	2023-08-21	\$ 250,000.00	Lakeview Estates 1 - Youth Soccer fields		
Parks & Rec	12	2023-08-21	\$ 1,435,000.00	Costley Mill Park	\$ 855.34	SITE IMPROVEMENTS
Parks & Rec		2023-08-21	\$ (200,000.00)	Removed from Contingency (4/15/2024)		
			\$ 4,455,000.00			
				TOTAL	\$ 620,999.26	
ROCKDALE COUNTY SHERIFF DEPT (RCSO)						
Category	Project #	Date	Amount	Motion	Expended	Type
Sheriff	1	2023-09-18	\$ 1,800,000.00	Mental Health Ward (\$1.8M total - \$1.2M coming from 2017 SPLOST)	\$ 681,462.60	RCSO MENTAL HEALTH WARD
			\$ (1,200,000.00)			
Sheriff	2	2023-09-18	\$ 2,400,000.00	CSI/Property & Evidence & Hdqtrs build-out	\$ 14,820.00	CSI EXPANSION
Sheriff	3	2023-09-18	\$ 546,000.00	Medical Infirmary and equipment		
Sheriff	4	2023-09-18	\$ 1,800,000.00	Vehicles (uniform patrol vehicles & outfitting)	\$ 502,400.33	RCSO VEHICLES AND EQUIPMENT
			\$ 5,346,000.00			
Sheriff	5	2025-04-08	\$ 125,000.00	County-Wide Surveillance System		
Sheriff	6	2025-04-08	\$ 302,500.00	Sigman Ind Build-Out for SO Fleet Work		
			\$ 427,500.00		\$ 1,198,682.93	
				2023 SPLOST Allocation = \$72,621,846		
			\$ 44,705,867.00			
FUNDS OWED/PAID TO CITY OF CONYERS					8,116,956.36	Intergovernmental - City of Conyers
					\$ 13,819,242.06	TOTAL PROJECT EXPENSES