

WELCOME!

“Growing-Money-Overview-Hero”
County file name - Speaks volumes



County Special Purpose Local Option Sales Tax (SPLOST)

SPLOST – THE NEVER ENDING SLUSH FUND

It is your money they are spending!

What is SPLOST

- **SPECIAL PURPOSE Local Option Sales Tax**
 - 1% sales tax used to fund capital outlay projects
 - SPLOST proceeds may not be used for operating expenses or maintenance of a SPLOST project
- Voter Referendum Requires Simple Majority
- Project Categories Differ from SPLOST to SPLOST
- SPLOST Can be Collected for Periods of 4 to 6 yrs.
 - Must have intergovernmental agreement with Municipalities to implement a 6 year SPLOST
- All Projects Must be Presented to the Voters

If We Had No SPLOST...

- ⦿ Mandates Accountability and Fiscal Responsibility
- ⦿ BOC Forced to Do Priority Budgeting...
- ⦿ Capital Improvements Funded by Property Tax or Bond Referendum
- ⦿ Only Needed Projects Could be Done
- ⦿ Road Resurfacing Returned to DOT Budget
- ⦿ Tighter Controls Through Budgeting – No Slush Funds

SPLOST

It is Not Just a Penny!

Property Tax Revenue

\$283.5M / yr. X 6 years \$1.71B

2005 SPLOST \$ 861M - Actual

2011 SPLOST \$ 611M - Actual

2016 SPLOST \$ 750M - Estimated

Total of 3 SPLOSTs \$ 2.22B

New Est. 2022 SPLOST \$1.20B

Do you see \$2.22 Billion of improvements in your community?

Accountability – Do you know...

- ⦿ There is No Governing Body that Oversees Local Governments? (Per AG's office)
- ⦿ Local Government can Basically Do as They Please – Legal and Not so Legal?
 - Unless they are challenged by Citizens!
- ⦿ Who is Responsible for Holding Them Accountable?

The image features a dark grey background with a light blue circle in the center. Inside the circle, the words "YOU" and "ARE!" are written in a bold, red, sans-serif font, stacked vertically. The background has a subtle gradient and a curved shadow effect on the right side.

**YOU
ARE!**

Options FOR Holding BOC Accountable

- ⦿ Request a Grand Jury Investigation
 - Not viable due to interim District Attorney
- ⦿ File a Law Suit – Ask for Injunction
 - Expensive – Only viable as last resort
- ⦿ Challenge Actions in the Court of Public Opinion

OUR BEST SOLUTION IS YOUR INVOLVEMENT!

Our Attempts at Accountability

- ◎ Individual Meetings - Staff and BOC
- ◎ 100s of Hours of Research
- ◎ Dozens of Open Record Requests
- ◎ Speaking Out at Public Meetings
- ◎ 2018 Town Hall – Setting Budget Record Straight
- ◎ Sent Ante Litem Letter to County
 - County responded - All SPLOST actions are lawful
 - Sent County Attorney records, files, examples of questionable actions
 - No County response

What We Are Seeking

- ⦿ A Definitive Accounting for all Remaining SPLOST Revenues in Compliance with Georgia law
 - Delineate which SPLOST funds are being used to fund authorized SPLOST purposes
 - Delineate funds expended on unauthorized projects and return same to appropriate fund
 - Delineate which SPLOST funds are excess funds
- ⦿ Once the Excess Funds are Identified Through the Proper Accounting
 - Expend funds on remaining legally authorized projects or declare the projects infeasible and pay general obligation indebtedness or reduce property taxes

COBB COUNTY – DENIES ANY WRONG DOING

We Disagree!
Here's what we found in 2005 SPLOST alone!

Bob Callan Trail

- ⦿ Law Requires all Projects be Approved by Voters
 - Project Not on 2005 SPLOST List
- ⦿ Bob Callan Trail was in 2011 SPLOST
 - Was Tier 1 changed to Tier 2 after voter approval
- ⦿ In 2017 Transferred from Cap Project Fund to 2005 SPLOST
- ⦿ Additional Segment Added in 2018
- ⦿ Extended Completion Date to End of 2019
 - Extension keeps SPLOST open & money flowing

1994 TIP Projects

- 9 Incomplete 1994 DOT Projects added to 2005 SPLOST in 2010 by 5-0 vote
- Additional \$7M-\$10M Spent to Complete
- Comingling of funds - \$4.8M Transferred to 2005 SPLOST
- Law Requires All Projects to be Completed Regardless of Available Funds
 - ACCG guide - Must use Gen. Fund or another funding source if SPLOST \$ not available

3rd Army Road

- County DOT Substituted I-75 at Third Army Rd. for Paulding-North Cobb Reliever in 2012
- Scope of 3rd Army Road Project Differs from Original Scope
- ORR and Research Have Not Uncovered the Information on “Paulding-North Cobb Reliever”

Infrastructure Improvements

4 Categories – Non-Compliant

- ⦿ Resurfacing – No Project List Roads to be Numerically Rated and Prioritized
 - Prioritized list presented to BOC for implementation
 - 2005 Resolution - 1000 miles to be repaved
 - 397 completed
 - 2011- No mention of miles - 461 completed
- ⦿ Sidewalks — No Project List
 - List provided by Commissioners
- ⦿ Drainage System – No Project List
 - Added on an as needed basis
- ⦿ Multi-Use Trails – No Project List
 - All Projects added after the Vote

Approved vs. Spent

Project	Approved	Spent
Resurfacing	\$47.2M	\$54M
Sidewalks – Bike Path	\$17M	\$14.5M
Drainage	\$3M	\$9.5M
Trails	\$17M	\$25.4M
Total	\$84.2M	\$103.4M

Approved - Orig. Project List

Spent – ORR Report from July -2018

SPLOST Reporting Laws

- ◎ Cobb DOT Not Compliant with State Laws
 - Budget shortfall & schedule delays - no remedy for correction
 - Excess funds not accounted for appropriately
 - Numbers & headings inconsistent from report to report
 - Expenses listed as total expense – Law requires separate entries for prior years and current year
 - Matching fund projects do not delineate between Splost and Grant funding.

SPLOST Reporting Laws

Title 48 - REVENUE AND TAXATION

§ 48-8-122 - Record of projects on which tax proceeds are used; annual reporting and newspaper publication of report [GA Code § 48-8-122 \(2015\)](#)

- **Website Reporting**

- Nontechnical report for each project
- Original estimated cost
- Current estimated cost
- **Amounts expended in prior years**
- **Amounts expended in the current year**
- **Any excess proceeds**
- Estimated completion date
- Actual completion cost of a project completed
- **Corrective action for each project which is underfunded or behind schedule.**

Example of Proper Report

Sample Annual Report

FY___ Report on Projects Funded through Special Purpose Local Option Sales Tax
 (as required by O.C.G.A. § 48-8-122, see Resources, County SPLOST Law, p. 36)

Project*	Year Approved	Original Estimated Cost	Current Estimated Cost	Amount Expended						Amount Expended Current Year	Total Amount Expended to Date	Project Completed this Year	Estimated Completion Date	Project Behind Schedule	Project Underfunded	Excess Proceeds**
				Year 1	Year 2	Year 3	Year 4	Year 5	Year 6							
Project One		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	Y or N		Y or N	Y or N	\$
Project Two																
Project Three																
Project Four																
Project Five																

CORRECTIVE ACTIONS

Note: For projects that are behind schedule or underfunded, the annual report must include a statement of what corrective actions the local government plans to implement to address the situation.

*The description of the projects should at least contain the details set forth in the ballot upon which they were approved.

**Excess proceeds are those proceeds of a SPLOST that remain after all approved SPLOST projects listed on the ballot have been completed.

Annual Report 12/31/18

2018 Report on Projects Funded Through Special Purpose Local Option Sales Tax (SPLOST) COBB COUNTY

	Projects	Year Approved	Original Estimated Cost	Current Estimated Cost	Total Expended Prior Years	Total Expended/ Encumbered Current Year	Total Expended/ Encumbered Inception to date	Balance Estimated Cost to Complete
2005 SPLOST	Road, Street, Bridge Projects	2005	\$ 869,256,492	\$ 666,369,469	\$ 640,611,964	\$ 5,226,644	\$ 645,838,608	\$ 20,530,861
2005 SPLOST	Jail Expansion	2005	\$ 110,000,000	\$ 110,000,000	\$ 110,000,000	\$ -	\$ 110,000,000	\$ -
2005 SPLOST	Replacement of 800MHz System	2005	\$ 27,000,000	\$ 27,000,000	\$ 27,000,000	\$ -	\$ 27,000,000	\$ -
2005 SPLOST	New Court House Construction	2005	\$ 55,000,000	\$ 63,380,000	\$ 63,312,722	\$ 34,945	\$ 63,347,667	\$ 32,333
2005 SPLOST Grand Total			\$ 1,061,256,492	\$ 866,749,469	\$ 840,924,686	\$ 5,261,589	\$ 846,186,275	\$ 20,563,194
2011 SPLOST	Road, Street, Bridge Projects	2011	\$ 380,400,662	\$ 491,388,028	\$ 446,505,980	\$ 18,726,773	\$ 465,232,753	\$ 26,155,275
2011 SPLOST	Parks and Recreational Projects	2011	\$ 82,023,000	\$ 87,098,000	\$ 81,832,339	\$ 1,697,654	\$ 83,529,993	\$ 3,568,007
2011 SPLOST	Support Services Projects	2011	\$ 18,150,220	\$ 24,122,397	\$ 20,113,138	\$ 266,069	\$ 20,379,207	\$ 3,743,190
2011 SPLOST	Public Safety	2011	\$ 11,494,600	\$ 11,580,278	\$ 11,400,201	\$ -	\$ 11,400,201	\$ 180,077
2011 SPLOST Grand Total			\$ 492,068,482	\$ 614,188,703	\$ 559,851,658	\$ 20,690,496	\$ 580,542,154	\$ 33,646,549
2015 SPLOST	Road, Street, Bridge Projects	2015	\$ 472,227,290	\$ 549,075,506	\$ 243,724,070	\$ 31,743,119	\$ 275,467,189	\$ 273,608,317
2015 SPLOST	Parks, Libraries, and Senior Service Projects	2015	\$ 102,913,526	\$ 106,913,526	\$ 54,210,479	\$ 16,771,512	\$ 70,981,991	\$ 35,931,535
2015 SPLOST	Support Services Projects	2015	\$ 53,307,600	\$ 53,507,447	\$ 11,945,988	\$ 1,134,508	\$ 13,080,496	\$ 40,426,951
2015 SPLOST	Public Safety	2015	\$ 115,051,584	\$ 125,300,232	\$ 53,899,229	\$ 5,774,529	\$ 59,673,758	\$ 65,626,474
2015 SPLOST	Public Health	2015	\$ 6,500,000	\$ 7,835,728	\$ 7,835,764	\$ (36)	\$ 7,835,728	\$ -
2015 SPLOST Grand Total			\$ 750,000,000	\$ 842,632,439	\$ 371,615,530	\$ 55,423,632	\$ 427,039,162	\$ 415,593,277

Total expended includes disbursements to all municipalities pursuant to an Intergovernmental Agreement

- Missing from Report
 - Excess Funds
 - Corrective Action Schedule Delays
 - Budget Shortfalls

Revenue Increased **\$7.2M ???**

2017 Annual Report (CAFR)

Total revenue generated for the SPLOST program since this SPLOST began is **\$853.7** million with expenditures totaling **\$819.2** million.

2018 Annual Report (CAFR)

Total revenue generated for the SPLOST program since this SPLOST began is **\$860.9** million with expenditures totaling **\$840.9** million.

All 2005 SPLOST collections ended Dec. 31, 2011

How did the Revenue Increase?

No paper trail!

Excess Funds - Confusion or Strategy

- ◎ Header Terms Used are Inconsistent
 - Unspent, Unobligated, Not Available, Possibly Available, Funds left in Project, Obligated, Encumbered, Unencumbered
- ◎ Report Data Inconsistent
 - Adopted budget cost should remain in all reports
 - Amended budget should be reflected with explanation
 - Grants and 3rd party contribution should be documented
- ◎ 2017 Annual Report - \$106M Excess Funds
 - Finance Dir. and Chairman “**NO excess funds available; all funds are encumbered**”
- ◎ No Mention of Excess Funds in 2018 Annual Report

February 2019 Finance Report

Year	Current Budget	Encumbrances	Actual Expenditures	Amount Remaining in Projects
2005	\$867,224,274	\$3,623,326	\$844,246,393	\$19,354,553
2011	\$614,104,671	\$13,739,658	\$566,334,250	\$34,030,763
Excess Funds				\$53,385,316

JUNE 2018 Vs DEC 2018

Cobb County 2005 SPLOST

6/13/18

Projects Status

			Status					06/13/18	Status	Funds Remaining *	Project Scope Remaining
			Engineering	Right of Way	Bid Stage	Construction	Complete	Construction Let Date			
323	D8250	West Cobb High School #2 - Pitner Road	X	X	X	X	X	Mar-08			
324	D8260	Wheeler High School	X	X	X	X	X	Apr-09			
325	D9010	Resurfacing 2006-1 LARP	X	X	X	X	X	Jan-06			
326	D9020	Resurfacing 2007-3	X	N/A	X	X	X	Mar-07			
327	D9030	Resurfacing 2007-1 LARP	X	N/A	X	X	X	Oct-06			
328	D9040	Resurfacing 2007-2 HIP recycled	X	X	X	X	X	Sep-06			
329	D9050	Resurfacing 2008-1 LARP	X	N/A	X	X	X	Aug-07			
330	D9060	Resurfacing 2008-2 LARP	X	N/A	X	X	X	Sep-07			
331	D9070	Resurfacing 2009-1 (LARP)	X	N/A	X	X	X	Aug-08			
332	D9080	Resurfacing 2009-2	X	N/A	X	X	X	Apr-08			
333	D9090	Resurfacing 2010-1 LARP	X	N/A	X	X	X	May-10			
334	D9100	Resurfacing 2010-2 local roads	X	N/A	X	X	X	Feb-09			
335	D9110	Resurfacing 2011-1 LMIG	X	N/A	X	X	X	Oct-11			
336	D9130	Resurfacing 2008-3 (subdivision streets)	X	N/A	X	X	X	Nov-07			
337	D9140	Resurfacing 2009-3 subdivision streets	X	N/A	X	X	X	Jun-08			
338	D9150	Resurfacing 2009-4 subdivision streets	X	N/A	X	X	X	Aug-08			
339	D9160	Resurfacing 2010-3 Crack Sealing	X	N/A	X	X	X	Jun-10			
340	D9170	Resurfacing 2010-4	X	X	X	X	X	Sep-10			
341	D9180	Resurfacing 2011-3 (Local Roads south)	X	N/A	X	X	X	Sep-11			
342	D9190	Resurfacing 2011-4 (Local Roads north)	X	N/A	X	X	X	Oct-11			
343	M1030	Nance Road @ Main Street (City of Acworth)	X	X	X	X	X	Jun-09			
344	M2010	Austell Powder Springs Rd @ Threadmill Complex (City of Austell)	X	X	X	X	X	Jun-08			
345	M2020	Humphries Hill Road @ C.H. James Pkwy (Austell)	X	X	X	X	X	Aug-07			
346	M2040	Perkerson Mill Rd @ Flint Hill Rd (City of Austell)	X	X	X	X	X	Jun-08			
									4,026,375	Program Admin/Finance/Management Costs	
									28,277,535		

EXCESS FUNDS

Funds Remaining = Encumbered or Committed Funds

- Project has let or is under construction
- Projects in Pre-Construction phase

28,277,535

How many ways to bury excess funds? Misleading Language Common Core Math

Total Funds Remaining	Funds Encumbered	Funds Reserved	Estimated Funds Needed to Complete Project	Funds Potentially Available
24,603,590	4,740,244	19,863,346	32,130,652	(6,892,479)

Cobb County 2005 SPLOST 12/28/18

Project ID	Project Name	Agency	Status					Let Date	Status	Total Funds Remaining	Funds Encumbered	Funds Reserved	Estimated Funds Needed to Complete Project	Funds Potentially Available	Project Scope Remaining, Comments
			Approved	Design	Construction	Completed	Cancelled								
1	D11D0 Nonoday Creek Trail, Phase 1B		X	X	X	X	X	Aug-11						Funds Available	
2	D11E0 Nonoday Creek Trail, Ph 2C		X	X	X	X	X	Oct-11						Funds Available	
3	D11H0 Flord Road Multi-Use Trail, Phase 2		X	X	X	X	X	Oct-16	128,155	723	127,432	100,000	28,155	Enc - Engr, Funds needed for RR Agreement	
4	D11L0 Bob Callan Trail, Phase 2, Segment A	CCID & GDOT Funding	X	X	X	X	X	Sep-16	2,061,768	1,562,153	499,615	2,061,768	0	Project in CST - Reserve all funds until complete	
5	D11M0 Bob Callan Trail, Phase 2, Segment B	CCID & GDOT Funding	X	X	X	X	X	Jun-20	474,805	474,805	0	474,805	0	Funds encumbered for design contract	
6	D12B0 Atlanta Road (Log Cabin Rd Access)		X	X	X	X	X	May-11	224,350	0	224,350	224,350	0	O/S ROW Issues	
7	D12C0 Flord Road		X	X	X	X	X	Mar-12	311,237	0	311,237	311,237	0	O/S Utility Issue - GA Power prior rights claim	
8	D12I0 Powers Ferry Road		X	X	X	X	X	Jun-11	284,532	0	284,532	284,532	0	O/S ROW Issues	
9	D3220 Johnson Ferry Road @ Sewell Mill Road		X	X	X	X	X	Dec-15	110,943	106,542	4,401	110,943	0	Enc - Ga Power \$106k	
10	D3360b Sandy Plains Rd @ E. Piedmont Rd		X	X	X	X	X	Feb-10	233,633	0	233,633	233,633	0	ROW - O/S condemnation (Jury Trial Car Wash)	
11	D4010 Barrett Parkway (US 41 to Barrett Hickory Rd)		X	X	X	X	X	May-11	403,735	0	403,735	403,735	0	O/S ROW Issues	
12	D4020 Big Shanty Rd Extension, Phase 1		X	X	X	X	X	Nov-09	371,001	0	371,001	371,001	0	O/S ROW Issues	
13	D4070 Cedarcrest Road (Governors Towne Dr to Pashding Co Line)		X	X	X	X	X	Jul-15	327,391	270,628	56,764	327,391	0	Enc - CST - Reserve all funds until complete	
14	D4080 Cobb Parkway (Mt. Paran to Paces Mill) bridge over Chattahoochee	GDOT	X	X	X	X	X	Oct-11	321,254	0	321,254	321,254	0	ROW - O/S Condemnation (BP Oil)	
15	D4100 I-285 / Atlanta Road Interchange	GDOT	X	X	X	X	X	Mar-14	6,244,337	22,502	6,221,835	14,244,337	(8,000,000)	ROW - O/S condemnation PHOT (may need adjt \$8.5M)	
16	D4120 Jamerson Road w/D6120		X	X	X	X	X	Jan-10	782,962	0	782,962	782,962	0	O/S Utility Issue - GA Power prior rights claim	
17	D4130c Diles Road, Phase 3		X	X	X	X	X	May-11	754,157	0	754,157	754,157	450,000	GA Power prior rights claim (settlement pending \$200k)	
18	D4180 SR 280/South Cobb Drive @ Austell Rd	GDOT	X	X	X	X	X	Apr-13	519,985	0	519,985	519,985	0	ROW \$19k(O/S Condemnation) UTIL \$500k Ga Power	
19	D4230 Windy Hill Road (Far East)		X	X	X	X	X	Sep-14	1,080,420	430,506	649,913	1,080,420	0	Enc - CST, O/S Util - Ga Power prior rights claim	
20	D4240 Windy Hill Rd / Macland Rd Connector (4 Lane Divided)		X	X	X	X	X	Sep-08	15,304	0	15,304	0	15,304	Funds Available	
21	D4260 I-75 @ Third Army Road Interchange	GDOT	X	N/A	N/A	N/A	N/A	N/A	2,941,065	252,906	2,688,160	2,941,065	0	Eng/ROW Only - reserve funds for design/ROW	
22	D5010 Fiber Network Expansion (Wade Green Rd)		X	X	X	X	X	Oct-07	900	0	900	0	900	Funds Available	
23	D5020b Rebuild Existing Traffic Signals (Phase 8)		X	N/A	X	X	X	Dec-13	15,758	0	15,758	0	15,758	Funds Available	
24	D5050 Transportation Technology		X	N/A	X	X	X	Oct-06	66,767	0	66,767	0	66,767	Funds Available	
25	D5070 Adaptive Traffic Signal Timing (CO-335B) - Town Center		X	N/A	X	X	X	Jun-11	8,188	109	8,079	0	8,188	Funds Available	
26	D5090 ATMS, Phase 5 (Traffic Mgmt Center)		X	N/A	X	X	X	Mar-09	1,649	0	1,649	0	1,649	Funds Available	
27	D5100 ATMS, Phase 6		X	N/A	X	X	X	Mar-09	89,163	0	89,163	89,163	0	9/25/18 BOC Agenda - Equipment Procurement \$89k	
28	D6040 Bells Ferry Road at Barrett Parkway Intersection		X	X	X	X	X	Jul-17	622,947	419,479	203,468	622,947	0	Enc - CST and UTIL - ROW O/S Condemnation (Pdrlis)	
29	D6050 Canton Road - Ph. 1 (Hamby Dr to 100P N of Blackwell Rd)		X	X	X	X	X	Dec-09	280,379	260,569	19,811	280,379	0	Enc - UTIL, ROW - \$19k O/S Condemnation	
30	D6130 Lower Roussett Road (West)		X	X	X	X	X	Jun-16	26,191	14,583	11,608	26,191	14,583	Enc - CST - Reserve all funds until complete	
31	D6140 Lower Roussett Road (East)		X	X	X	X	X	Jun-11	455,780	0	455,780	455,780	0	UTIL \$455k (GA Power prior rights claim)	
32	D6200 Chagn Mill Road		X	X	X	X	X	Jul-13	376,191	371,191	5,000	371,191	175,000	Enc - GA Power (settlement pending \$197k)	
33	D6230 Shiloh Road / Shallowford Road		X	X	X	X	X	Sep-12	23,036	0	23,036	23,036	0	ROW O/S Condemnation (Clarkson)	
34	D6230 Smyrna-Powder Springs Rd / Benson Poole Rd		X	X	X	X	X	Apr-09	390,367	390,367	0	390,367	0	Enc - GA Power	
35	D6250 West Sandtown Road		X	X	X	X	X	May-16	297	0	297	0	297	Funds Available	
36	D7010 Six Flags Drive Sidewalks		X	X	X	X	X	Jan-12	47,924	47,924	0	47,924	0	Enc - GA Power	
37	D7140 Log Cabin Road Sidewalks		X	N/A	N/A	N/A	N/A	N/A	13,446	13,446	0	13,446	0	Enc - Engr (R/S&E) - close out encumbrance	
38	D7210 Clay Road Sidewalks		X	X	X	X	X	Jun-14	442	0	442	0	442	Funds Available	
39	D7280 Big Shanty Road Sidewalks (GDOT)		X	X	X	X	X	May-19	976,242	20,356	955,886	976,242	0	Reserve all funds until project let and completed	
40	D8180 Pope High School (Hendree Road Roundabout)		X	X	X	X	X	Apr-16	406,442	78,456	310,186	78,456	330,186	Enc - GA Power, Other funds available	
D0000	2005 SPLOST Program - Shared Costs								3,207,955	3,000	3,204,955	3,207,955	0	Reserve Funds - PMCM/Admin/Finance Costs	
Funds Remaining = Encumbered or Committed Funds									24,603,590	4,740,244	19,863,346	32,130,652	(6,892,479)		

Project has let or is under construction
Projects in Pre-Construction phase

**IF COUNTY IS PLAYING GAMES
WITH SPLOST \$\$\$**

**IMAGINE WHAT THEY CAN DO WITH
A 30 YEAR TRANSIT TAX**

Transit Tax – SPLOST's Ugly Cousin

- ⦿ If Legislation Approved – 2021 Vote on .05% - 1%
- ⦿ Transit Tax Very Similar to SPLOST Laws
 - Special District no longer an option
 - Fractional percentage option
 - Marta / ATL will control the projects and money
 - Time - 30 years vs. 6 years
- ⦿ BOC Must Not Play any Role in Marketing, nor Can They Pay Another Entity for Marketing
- ⦿ SPLOST DOT Projects Could Move to Transit Tax
- ⦿ How Much Taxation is Too Much Taxation

IN SUMMARY

Moving forward!

Laws Are Being Ignored

- ⦿ Project List Requirements Not Followed
- ⦿ Improper Reporting
- ⦿ Using Excess Funds as a SLUSH FUND
- ⦿ Many Projects are NOT Special Purpose
- ⦿ Hit or Miss Operational Expense Budgeting
- ⦿ SPLOSTs Go On and On and On
- ⦿ Not Using Excess Funds to Pay down Debt or Reduce Taxes

Our Options!

◎ Self Determination Options

- Educate public to gain support
- Insist County follows SPLOST laws or else (see below)
- Lobby Cobb Delegation to reform SPLOST Laws
- Form a coalition over-seeing revenues and spending
- Encourage NO Vote on any new taxes without reform

◎ File a Lawsuit Against the County

- Ask for injunctive relief to stop further spending
- Court finding for policy reform
- Needed - Go Fund Me for legal expense
- Target specific stakeholders / financial contributors



Thank You for Attending and for Your Support!

Questions?