Georgia Special Purpose Local Option Sales Tax (SPLOST) Transportation Finance Database and Clearinghouse

Ross, C., Guhathakurta, S., Clarke, W. Georgia Institute of Technology and the University of Georgia

Dr. Catherine Ross, Harry West Professor, Director CQGRD
Deputy Director, National Center for Transportation System Productivity and Management

April 4, 2013
Agenda

• History and Purpose
• Partners and Process
• Sample SPLOST Webpage
  • Queries Pane
  • Map Pane
  • Graphical Results Pane
  • Numeric Results Pane
• Proposed Future Research
History:

- Georgia’s Special Purpose Local Option Sales Tax (SPLOST) program has existed since 1985 and provides funding support for local capital outlay projects.

  - SPLOSTs must be approved by voter referendum.

- SPLOST ballot initiatives have had mixed outcomes.
History:

• Literature suggests diverse factors affect the success or failure of transportation ballot measures—
  - Socio-demographic characteristics and trends
  - Existing infrastructure and financial characteristics
  - Campaign strategies
Research Project Purpose

• Thus, research indicated a need for a comprehensive data source to help local and state governments better understand these factors to prepare for SPLOST votes.

**Project Purpose:**
To “facilitate the exchange of financial information and knowledge and to provide access to Department of Transportation officials and local and county decision makers and legislators”
The data is now available in a dynamic interactive format.

Clearly shows the context and spatial relationships between the data components, such as adjacencies and geographic patterns across the state.

Critical to make transportation decisions across the system.
# Partners and Process

## Partners

<table>
<thead>
<tr>
<th>Inputs</th>
<th>Tool</th>
<th>Functionalities</th>
<th>Audience</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research</td>
<td>SPLOST Webpage</td>
<td>Graphical User Interface</td>
<td>State and Local Decision Makers</td>
</tr>
<tr>
<td>Databases</td>
<td></td>
<td>Queries</td>
<td>Transportation Officials</td>
</tr>
<tr>
<td>Programming</td>
<td></td>
<td></td>
<td>Legislators</td>
</tr>
</tbody>
</table>
Query Pane

Select by County
- Choose a county and year from dropdown menu

Select by Time Period
- Choose a year and month to search for SPLOST votes

Select by Purpose
- Choose a SPLOST type and time period
Map & Graphical Results Panes

Map
- Visually displays counties matching query
- Also allows user to select counties by clicking on map
- Allows panning and zooming

Graphical Results
- Displays race and ethnicity, and industries in country
Numeric Results Pane (1 of 3)

Purpose
• SPLOST votes and outcomes

Race and Ethnicity

Economic Data
• Poverty rate
• Size of economic sectors

County Info

DeKalb County [Feb 2006]

• Purpose
  • Capital Outlay Project [Passed]
  • Total Votes: 8,241

• Race and Ethnicity
  • White: 31.78%
  • Black: 54.49%
  • Asian: 4.24%
  • Hispanic: 9.56%

• Economic Data
  • Poverty Rate: 11.29%
  • Industries
    • Farming: 0.02%
    • Forestry: 0.19%
    • Utilities: 0.24%
    • Construction: 4.73%
    • Manufacturing: 4.92%
    • Wholesale: 4.73%
    • Retail: 9.68%
    • Transportation: 3.70%
    • Information: 11.71%
    • Finance & Insur.: 10.42%
    • Mgmt. of Companies: 25.93%
    • Education: 5.32%
    • Other Services: 23.49%
    • Federal Govt.: 35.72%
    • State & Local Govt.: 7.89%

• Housing
• Transportation to Work
• Revenue & Expenditures
### Housing
- Owner-occupied housing rate
- Median home value

### Transportation to Work
- Commute length and mode choices

### Socio-Demographic Data from Census
- Poverty rate
- Size of economic sectors

---

**Numeric Results Pane (2 of 3)**

#### Housing
- Owner-occupied housing units: 58.81%
- Median home value: $157,200

#### Transportation to Work
- Work at home: 31.75%
- Travel time to work more than 25 minutes: 64.52%
- Drive to work alone: 63.67%
- Carpool to work: 18.30%

#### Poverty Rate
- White: 33.30%
- Black or African-American: 54.30%
- American Indian: 0.40%
- Asian: 5.10%
- Native Hawaiian: 0.00%
- Other Race: 6.90%

---

*Source: United States Census Bureau*
**Revenue**
- Sources of county revenues

**Expenditures**
- County government budget and distribution

**Debt**
- Principle and interest owed by county

---

### Revenue & Expenditures

**Revenue**

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>$7,776,423</td>
</tr>
<tr>
<td>License &amp; Permits</td>
<td>$259,949</td>
</tr>
<tr>
<td>Intergovernmental Revenue</td>
<td>$41,569</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>$803,011</td>
</tr>
<tr>
<td>Fines &amp; Forfeitures</td>
<td>$75,538</td>
</tr>
<tr>
<td>Investment Income</td>
<td>$6,013</td>
</tr>
<tr>
<td>Contributions &amp; Donations</td>
<td>$0</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$26,000</td>
</tr>
<tr>
<td>Other Sources</td>
<td>$24,248</td>
</tr>
</tbody>
</table>

**Total Revenue**: $5,932,151

---

**Expenditures**

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>$3,280,742</td>
</tr>
<tr>
<td>Judicial</td>
<td>$745,032</td>
</tr>
<tr>
<td>Public Safety</td>
<td>$1,626,958</td>
</tr>
<tr>
<td>Public Works</td>
<td>$1,928,949</td>
</tr>
<tr>
<td>Health &amp; Welfare</td>
<td>$336,322</td>
</tr>
<tr>
<td>Culture &amp; Recreation</td>
<td>$298,138</td>
</tr>
<tr>
<td>Housing &amp; Development</td>
<td>$295,044</td>
</tr>
</tbody>
</table>

**Total Expenditure**: $11,251,828

---

**Debt**

<table>
<thead>
<tr>
<th>Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal</td>
<td>$2,467,734</td>
</tr>
<tr>
<td>Interest</td>
<td>$52,503</td>
</tr>
</tbody>
</table>

**Total Debt**: $2,520,238
## Proposed Future Research

<table>
<thead>
<tr>
<th>Expansion to More States</th>
<th>Expand SPLOST database to include additional southeastern states</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>New Data Sources</strong></td>
<td>Incorporate new data sources, including most recent Census, and data from state and local sources</td>
</tr>
<tr>
<td><strong>Physical Infrastructure</strong></td>
<td>Include major physical infrastructure present in the county, assessing potential needs for expansion or improvements</td>
</tr>
<tr>
<td><strong>Spatial Analysis</strong></td>
<td>Add capability for assessing revenue or existing infrastructure according to adjacent county characteristics, identifying gaps or inequities</td>
</tr>
</tbody>
</table>
Thank you!

Georgia Institute of Technology and the University of Georgia

Dr. Catherine Ross, Harry West Professor
Deputy Director, National Center for Transportation System Productivity and Management
Director, CQGRD

Tuesday, April 2, 2013