

2011 SPLOST Fact Sheet

What is SPLOST?

A Special Purpose Local Option Sales Tax (SPLOST) is a county-wide 1% sales tax on items subject to the state sales and use tax.

Is a SPLOST currently being collected in Newton County?

Yes. In 2005, the voters approved a SPLOST. The SPLOST was approved to be collected for 6 years (the maximum amount of time permitted by law).

How much revenue was generated by the 2005 SPLOST?

The 2005 SPLOST collections were estimated to be \$58,000,000. If collections continue at current levels, it is expected that the SPLOST will generate slightly more than \$58,000,000. Any excess revenue would be used to repay debt associated with the County Administrative Building.

What projects were included in the 2005 SPLOST?

The 2005 SPLOST included renovation of recreation facilities, design and construction of the County Administrative Building and the Newton County Civic Center, renovation of the Historic Jail, landfill expansion, detention center expansion, design and construction of a community center, acquisition of a public safety communications system, and transportation projects.

When will the 2005 SPLOST expire? Can it be extended?

The 2005 SPLOST will expire on June 30, 2011. If the 2011 SPLOST is approved by the voters, SPLOST collections will continue uninterrupted.

How much revenue is the 2011 SPLOST expected to generate?

The 2011 SPLOST is expected to generate \$57,600,000. This estimate is based on current collections, with only minimal increases over the 6 year SPLOST term. In the event collections would exceed the projected amount, excess revenues would first be used to retire existing county debt and would then be used for transportation projects.

If the 2011 SPLOST is not approved by the voters, how will these projects be funded?

If the 2011 SPLOST is not approved, mandatory expenditures (such as debt service) would be paid from the County's general fund. All other projects would be subject to the availability of funds from the general fund.

What projects are proposed to be funded by the 2011 SPLOST?

Jail Pods Debt Service:

- Approval would allow for payment of outstanding debt service on the Jail Pods
- The Jail Pods were constructed in 2003 and funded by the issuance of Certificates of Participation (COPS)
- Debt service was approved for 15 years
- Total remaining Debt Principal \$ 3,805,000 plus interest \$594,445; Maturity: June 2018
- **Debt service on the jail pods has historically been paid by SPLOST proceeds; if the SPLOST is not approved, debt service will need to be paid from the General Fund to prevent the County from being in default and a negative impact on the County's bond rating**

Administrative Building Debt Service:

- Approval would allow for payment of outstanding debt service on the Administrative Building
- The Administrative Building was constructed in 2008 partially with funds from the 2005 SPLOST
- Debt service was approved for 20 years
- Total remaining Debt Principal \$9,200,000 plus interest \$3,520,965; Maturity: December 2026
- **Debt service on the Administrative Building has historically been paid by SPLOST proceeds; if the SPLOST is not approved, debt service will need to be paid from the General Fund to prevent the County from being in default and a negative impact on the County's bond rating**

Landfill Debt Service:

- Approval would allow for payment of outstanding debt service for landfill expansion
- The landfill is an enterprise fund which charges fees to pay for the cost of operations; the fund is managed for a breakeven amount each year
 - The recycling centers that serve as a convenience to our citizens operate at a loss each year absorbing any profit at the landfill and requiring a general fund appropriation annually.
- Plans are being reviewed by the state for landfill expansion to be funded with a Georgia Environmental Finance Authority loan (loan approval obtained in 2010)
- Total landfill debt service is approximately \$4Million; estimated maturity of loan is 20 years
- Estimated debt service for the 6 year term of SPLOST is \$2,300,000
- **If the SPLOST is not approved, debt service will need to be paid from the General Fund to prevent the County from being in default**

Judicial Center Renovation and Expansion:

- Approval would allow for renovation and expansion of the Judicial Center
- Current Judicial Center was constructed in 1998 with funds from the 1995 SPLOST
- At the time of construction, the Judicial Center was anticipated to adequately meet the needs of the county for 15 years
- The facility is currently at capacity
- The facilities that house the County's judicial offices (including the Juvenile Court, District Attorneys Office, Superior Court, and Probate and Magistrate Courts) must meet federal and state safety requirements. Any options to address space issues (such as relocating specific offices or the jury impaneling room) would require security upgrades.
- Since no bonds are being issued in connection with the SPLOST, construction will not begin until at least year 4 or 5 of the SPLOST; anticipated construction time is 2 years; therefore, Maintenance and & Operations costs should not be necessary until year 6 or 7

Upgrade Parks and Construction of New Park Facilities:

- Approval would allow park upgrades and construction of specified new facilities
- Park upgrades being considered include Stone Road Complex, City Pond Complex, Turner Lake Complex, Fowler Park, and Beaver Park.
- Miracle Field construction is included in the project list; this project is intended to provide recreational activities for our special needs community of all ages
- One or more new parks are proposed for District 4
- If the 2011 SPLOST is approved, the Board of Commissioners will oversee all upgrades and new construction

District 4 Community Center:

- Approval would allow for construction of a multi-use community facility in District 4
- Potential uses include a workforce development center and wellness center
- If the 2011 SPLOST is approved, the Board of Commissioners will develop a detailed plan for facility construction and use.

Purchase of Land for and Indigent Cemetery:

- Approval would allow the purchase of land/plots to be used for indigent burial

Renovation of the Animal Control Facility:

- Approval would allow for renovations of the Animal Control Facility
- The Animal Control Facility was constructed in 1990; since construction, facility has not been significantly renovated
- The renovation will allow for the addition of a modular office and provide for repairs and painting of existing facility

Renovation of Juvenile Facility:

- Approval would allow for renovation of space of Juvenile Court programs
- Currently the Juvenile Court is leasing several spaces to provide programs for their youth and parents; if the 2011 SPLOST is approved, an appropriate space (such as space available at the Cousins Center) will be leased to bring all of these programs under one roof at one location; SPLOST funds will allow renovation of the facility to meet the program's needs
- Lease payments and utilities are not expected to increase by moving to a central location; overhead may be reduced

Historic Jail:

- Approval would allow the renovation of the Historic Jail to be completed
- The 2005 SPLOST included \$500,000 for the renovation of the facility
- The funds allocated in the 2005 SPLOST only allowed for the renovation of the exterior of the facility; additional renovation is needed for the facility to be usable

Agricultural Facility:

- Approval would allow for the construction of an Agricultural Facility
- If the 2011 SPLOST is approved, the Board of Commissioners will develop a detailed plan for facility construction and use.

Fire Station Construction and Fire Services Equipment:

- Approval would allow for the construction of Fire Station #8 and the purchase of equipment for that station
- Fire station #8 is the next station identified for construction in the County's long term strategic plan

Hospital ER:

- This would allow Newton Medical Center to expand the ER
- An ER expansion would decrease treatment wait time and expand capacity in order to provide emergency treatment to more residents

Public Works Equipment:

- This would allow replacement of public works equipment such as the asphalt spreader and grade-all
- Some county equipment currently in service dates back to 1977
- Substantial maintenance costs are required to keep some equipment operational

County Vehicle Replacement:

- Approval would allow for replacement of a portion of the county fleet (including Sheriff's Department, Fire Department and general County departments) to address safety issue and maintenance costs
- There are 585 vehicles on the county vehicle inventory
- The last vehicles purchased were 10 deputy cars in 2009
- Most of our vehicles have mileage exceeding 100,000 miles (many over 200,000 miles)
- The County fleet manager will prepare a replacement schedule

Road Improvements:

- Approval would allow for additional road improvements
- The County's comprehensive transportation plan (completed and approved by the BOC in 2008) includes projects totaling one billion dollars
- Current funding sources for road improvements include:
 - County general fund; the BOC funds approximately 1 mil each year for road projects; this equates to approximately \$2Million dollars
 - 2005 SPLOST (\$20 million over 6 years)
 - Impact Fees
 - State funds through GDOT; the County coordinates with GDOT to leverage the County's transportation dollars for maximum return
 - Federal funds through specified programs
- Cost of road improvements:
 - There are 1000 miles of roads in Newton County; 89 miles are unpaved
 - Initial paving a two-lane road costs approximately \$2 Million per mile
 - Resurfacing costs approximately \$75-100,000 per mile
 - Simple traffic light installation costs \$500,000

County Projects:	Estimated Cost
Jail Pods Debt Service	\$ 3,000,000.00
Administrative Building Debt Service	\$ 5,000,000.00
Renovation and Expansion of the Judicial Center	\$ 7,000,000.00
Recreation Projects:	
Upgrades to Existing County Parks and Recreational Facilities	\$ 1,000,000.00
Design and Construction of Miracle Field	\$ 1,500,000.00
Recreation Projects (District 4)	\$ 500,000.00
Multi-Use Community Facility (District 4)	\$ 545,000.00
Purchase of Land for Cemetery	\$ 55,000.00
Design and Renovation of Animal Control Facility	\$ 100,000.00
Design and Renovation of Juvenile Court Program Space	\$ 500,000.00
Historic Preservation, Design and Renovation of Historic Jail	\$ 1,200,000.00
Design and Construction of Agricultural Facility (including land purchase, if needed)	\$ 1,100,000.00
Design and Construction of Fire Station #8	\$ 1,100,000.00
Design and Expansion of Newton Medical Center Emergency Room	\$ 4,000,000.00
Landfill Debt Service	\$ 500,000.00
Public Works Equipment	\$ 500,000.00
County Fleet Replacement- Sheriffs Department, Fire Department, General County Departments	\$ 2,500,000.00
Fire Services Equipment	\$ 100,000.00
Transportation projects	\$17,280,860.00
Total County Projects:	\$47,480,860.00

City of Covington projects:	Estimated Cost
Airport improvements—Priority 1	\$ 500,000.00
Transportation projects--- Priority 2	\$ 6,966,620.00
Total – City of Covington:	\$ 7,466,620.00

City of Oxford projects:	Estimated Cost
Water system improvements	\$1,233,050.00
Total – City of Oxford:	\$1,233,050.00

City of Porterdale projects:	Estimated Cost
Recreation projects --- Priority 1	\$ 140,000.00
Historic Preservation, Design and renovation of Porterdale Gym --- Priority 2	\$ 450,000.00
Transportation projects--- Priority 2	\$ 240,000.00
Total – City of Porterdale:	\$830,000.00

City of Newborn projects:	Estimated Cost
Transportation projects	\$ 117,840.00
Recreation projects	\$ 100,000.00
Facility Improvements	\$ 119,000.00
Total – City of Newborn:	\$336,840.00

City of Mansfield projects:	Estimated Cost
Transportation projects	\$ 252,630.00
Total – City of Mansfield:	\$252,630.00