



Special Local Option Sales Tax (SPLOST) **SPECIAL CALLED MEETING for SPLOST Subcommittee Chairs/Co-Chairs** **June 24, 2026**

Present Members: Arthur A. Vaughn, Bill Hughey, Bill Campbell, Charles Staples (SPLOST Chairperson), Charlotte Gellert, Dexter Bowman, Doug Smith, Elaine Nash, Josh Bettenhausen, Joy Douglass, Mary Greco, Nichele Ford, Pamela Laysaght, Roger Cannon, Tanya Cobb, Vinette D'Andrade.

Not Present: Jeffery Allen Spencer I, John van der Spek, Michael Sellers, Robin Berry, James Stone, Shawn Bilak, Sandra Weatherly, Thomas C. Dean III (SPLOST Vice-Chair)

1. **Call to Order:** SPLOST Chair Charles Staples called the meeting at 6:00 pm for the purpose of the 2023 SPLOST Chairs and Co-Chairs to discuss the overages.
2. **Approval of the Agenda:** A motion was made by Arthur Vaughn to approve, seconded by Bill Campbell, and passed unanimously to approve the agenda as presented.
3. **SPLOST Chair Comments:**
 - a. SPLOST Chair Charles Staples stated the purpose of the meeting was to develop a provisional plan to present to the full committee.
 - b. Chair Staples added a comment regarding the SPLOST
4. **SPLOST Finance Chair – Discussion concerning Allocation of Overage Fund:**
 - a. Status of Current Financials:
 - i. Finance Subcommittee Chair Doug Smith provided a financial update, noting that 2023 SPLOST collections are projecting to meet the original goal of \$89.1M by November 2026, with an estimated 27–28 months of additional overage accumulation. The estimated overage is \$54 million.
 - b. Update on 2017 SPLOST and Interest:
 - i. 2017 SPLOST interest totaling \$2,472,254.32. Doug Smith recommended assigning this interest to the Transportation Subcommittee.
 - c. Discussion of 2023 Overage Projects:
 - i. 2023 SPLOST interest as of June 3, 2026, equals \$ 4,195,275.96.
 - ii. 2023 SPLOST overage projects amounted to about \$80 million. Please see the attached project list.
 - iii. 2023 SPLOST overages are estimated to be \$54 million. (\$9.9 million to the City of Conyers; \$44.0 million to the County)
 - d. Arrive at potential motions for July Oversight Committee Meeting:

- i. A recommendation was made by Arthur Vaughn, seconded by Roger Cannon, and the recommendation was approved unanimously. The committee recommended the revised allocation for the 2017 SPLOST interest. *Based on the 2017 overage distribution.*
 1. Transportation - 65
 2. Sheriff - 6%
 3. Fire – 11%
 4. Parks & Recreation – 18%
- ii. A recommendation was made by Roger Cannon, seconded by Tanya Cobb, and the recommendation was approved unanimously. The recommendation is to distribute the 2023 SPLOST overages according to the 2023 SPLOST allotment. The Courthouse percentage was distributed across the four remaining subcommittees and did not account for the Parking Deck percentage: *[2023 SPLOST Allotment: Transportation 39.51 %, Fire & E911 9%, Sheriff 6%, Parks & Recreation 5 %, Courthouse 22 %: The Courthouse percentage was added to the remaining 4 subcommittees.]*
 1. Transportation: 66.7%
 2. E911: 15%
 3. Sheriff: 10%
 4. Parks & Recreation: 8.3%
- ii. The group further recommended that the 2023 Interest be distributed in a like manner as the 2023 overage.
 1. Transportation: 66.7%
 2. E911: 15%
 3. Sheriff: 10%
 4. Parks & Recreation: 8.3%

5. Public Comments: None.

6. SPLOST Committee Member Comments:

- a. Josh Bettenhausen raised concerns regarding the legality of spending funds collected beyond the voter-approved SPLOST amount, citing OCGA §48-8-121(h)(2). Rockdale County will review the cited statute and provide further guidance.
- b. Josh Bettenhausen also recommended that there be cleared communication and public education regarding project prioritization and the funding formulas [The current concern relates to the recommended allocation percentages that are expected to be presented in the next Oversight Committee meeting].

- c. Tanya Cobb offered condolences to the Fire Department and asked if there was any sort of community support to be provided. Tanya Cobb also made a statement regarding Costley Mill Park. Please refer to the attached statement.
- d. Charlotte Gellert provided historical context regarding the first SPLOST in 1984.

7. SPLOST Meetings:

a. SPLOST Fire Sub-committee meeting:

Thursday, July 2, 2026, at 5:00 pm

b. SPLOST Finance Sub-committee meeting:

Wednesday, July 8, 2026, at 4:00 pm

c. SPLOST Transportation Sub-committee meeting:

Thursday, July 9, 2026, at 3:00 pm

d. SPLOST Courthouse Sub-committee meeting:

Thursday, July 9, 2026, at 6:00 pm

e. SPLOST Parks & Recreation Sub-committee meeting:

Monday, July 13, 2026, at 5:00 pm

f. SPLOST Sheriff Sub-committee meeting:

Tuesday July 14, 2026, at 6:15 pm

g. SPLOST Oversight Meeting:

Monday July 20, 2026, at 6:15 pm

8. Adjournment: There being no further business or discussion, Arthur Vaughn made a motion to adjourn the meeting, seconded by Josh Bettenhausen. **Meeting adjourned at 7:12 pm.**

2023 SPLOST
Requests for Overage Funds as they are available

Additional Parking Deck Level - \$4,400,000

1. Additional level of parking deck – Approved by the SPLOST Oversight Committee on October 24, 2024.

Transportation - \$36,623,805 = (\$34,227,855 + 7% Contingency of \$2,395,950)

1. \$3,454,294 - SPLOST 5D North – estim (Miller Bottom, Pleasant Hill)
 2. \$8,710,495 - Sigman Rd Widening 3A (Utilities)
 3. \$9,873,673 - Sigman Rd Widening 4 (ROW, Utilities)
 4. \$5,348,560 - Roundabout SR 212 & Smyrna Rd (Prelim Eng, ROW, UTL, CONST)
 5. \$4,607,380 - Flat Shoals Widening from Salem Rd (Courtesy Pkwy to Old Salem Rd) (Prelim Eng, ROW, UTL, Const)
 6. \$433,453 - Ops & Safety: Realignment of Old Covington & Gees Mill (Intersection Realignment PE)
 7. \$1,800,000 - Lakeview Estates & Farmer Rd Connector
- \$2,600,000 - Utility Relocation to Underground in Olde Town

Fire / 911 - \$33,300,000

1. \$10,300,000 – 9 apparatus, order beginning January 2027 staggered until January 2029; equipment expected delivery between Late 2028 until Late 2031,
2. \$7,000,000 – Phase 2 of Training Center – includes instructional facility.
3. \$6,000,000 - Fire Station & Rebuild – Fire Station 8 (Scott Street, City of Conyers).
4. \$10,000,000 – Headquarters Rebuild - Fire Station 7 (Rockbridge Road).

Sheriff - \$8,967,854.31

1. \$5,520,000 – 23 vehicles in 2027, 23 vehicles in 2028, 23 vehicles in 2029.
2. \$867,506 - Axis cameras for entire jail
3. \$1,300,000 – Medical Infirmary
4. \$920,348.31 – Sigman Industrial Fleet buildout
5. \$360,000 – Real Time Crime Center buildout

Parks & Recreation – \$3,500,000

1. Lakeview Estates – Soccer field, outdoor fitness, refurbish playground, renovate basketball court
2. Countywide – ADA-compliance, park upgrades, security improvements, lighting
3. Wheeler Park refresh – playground, pickleball, parking lots
4. Earl O’Neal Complex – parking lots, drainage
5. DeCastro Nature Center – parking area, fencing/gates, sidewalk improvements, signage
6. Johnson Park – renovate kitchen, upgrade concession stand, new gymnasium scoreboards
7. J.P. Carr Gym – one new and one additional scoreboard, upgrade outdoor basketball courts
8. Lorraine Park – drainage and receptacles

2023 SPLOST
Overage Allocation Percentages

If we collect ~ \$2.0M per month for the remaining 27 months, we would collect -

Approximately \$ 54,000,000

City \$ 9,986,762 18.494%

County \$ 44,013,242 81.506%

Parking Deck \$ (4,400,000) Approved by OSC 10/24/2024

Balance \$ 39,613,242

2017 SPLOST Interest

As of 4/30/2026 the balance is - \$2,472,254.32

	2010 Original	2017	2017 Overage	2023	If reallocate % based on the 2023 allocation	Estimated Overage Allocated
Transportation	49%	50%	55%	39.506%	60.0%	\$ 26,407,945
Fire / 911	16%	12%	10%	9%	13.5%	\$ 5,941,788
Sheriff	8%	8%	5%	6%	9.0%	\$ 3,961,192
Parks & Rec	8%	6%	15%	5%	7.5%	\$ 3,300,993
Water	19%	4%	15%			
Library		1%				
Courthouse				22%		
Parking Deck					10.0%	\$ 4,401,324
County	100%	81%	100%	81.506%	100.0%	\$ 44,013,242
City		18%	18%	18.494%	18.494%	
Total		99%		100%		

2023 SPLOST Interest

As of 6/3/2026 the balance is - \$4,195,275.96

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
			-	-		-	-
Transportation	39.51%	35,199,846	27,665,978	7,276,062	-	12,792,657	7,597,259
Fire & E911	9.00%	8,019,000	6,301,713	4,527,195	-	1,231,305	543,213
Sheriff	6.00%	5,346,000	4,201,553	156,292	-	1,812,748	2,232,512
Parks & Recreation	5.00%	4,455,000	3,501,770	967,766	-	2,255,941	278,063
Courthouse	22.00%	19,602,000	15,406,645	4,106,750	6,998,667	-	4,301,228
County Total	81.506%	72,621,846	57,077,658	17,034,065	6,998,667	18,092,651	14,952,275
City Total	18.494%	16,478,154	13,883,163	-		13,475,279	407,884
Grand Total	100.00%	89,100,000	70,960,821	17,034,065	6,998,667	31,567,930	15,360,159
			NOTE (1)	NOTE (2)	NOTE (2)		

NOTE (1): Report shows tax receipts allocations through April 30, 2026
NOTE (2): Report shows Obligated Funds & Payments to Contractors as of May 29, 2026
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	1,955,011.80
	2026 to date	508,129
Grand Total Interest		4,195,275.96

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	Paid
December 31, 2025	3,824,500.00	Paid
June 1, 2026	190,875.00	Paid
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 GOAL	Sales Tax ACTUAL	Variance
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	\$ 2,048.0	\$ 810.5
25	Apr-25	\$ 1,237.5	\$ 2,205.9	\$ 968.4
26	May-25	\$ 1,237.5	\$ 2,021.5	\$ 784.0
27	Jun-25	\$ 1,237.5	\$ 2,062.1	\$ 824.6
28	Jul-25	\$ 1,237.5	\$ 2,049.6	\$ 812.1
29	Aug-25	\$ 1,237.5	\$ 2,146.1	\$ 908.6
30	Sep-25	\$ 1,237.5	\$ 2,065.4	\$ 827.9
31	Oct-25	\$ 1,237.5	\$ 1,982.8	\$ 745.3
32	Nov-25	\$ 1,237.5	\$ 2,164.3	\$ 926.8
33	Dec-25	\$ 1,237.5	\$ 2,349.4	\$ 1,111.9
34	Jan-26	\$ 1,237.5	\$ 1,869.8	\$ 632.3
35	Feb-26	\$ 1,237.5	\$ 1,885.2	\$ 647.7
36	Mar-26	\$ 1,237.5	\$ 2,165.8	\$ 928.3
37	Apr-26	\$ 1,237.5	\$ 2,205.5	\$ 968.0
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	\$ 75,068.47	\$ 29,280.97
Month Average		\$ 1,237.50	\$ 2,028.88	\$ 791.38

As Chair of the SPLOST Parks & Recreation Subcommittee, I have serious concerns regarding the County's apparent decision to remove Costley Mill Park from the Parks & Recreation Department and place it under General Services without public discussion or transparency.

When the County acquired Costley Mill Park in 2017, the vision presented to the public and outlined in the feasibility study was to preserve and protect this unique property, including its watershed and natural resources, while providing recreational opportunities for the citizens of Rockdale County. That commitment now appears to be changing without any clear explanation.

There has been discussion of converting Costley Mill into a passive, unmanned park. This raises significant concerns. An unmanned park is more susceptible to vandalism, illegal dumping, criminal activity, and neglect. We have heard concerns from Ms. Bowen, who sold the property to the County, that the watershed and environmentally sensitive areas were intended to be protected. Citizens deserve to know how those protections will be maintained if the park's management changes.

In addition, residents on the north end of the county have repeatedly expressed frustration that Costley Mill is already closed Monday through Wednesday, leaving them with limited access to recreational opportunities. Rather than reducing the park's operations, we should be looking at ways to improve access and enhance the park for the community.

The lack of transparency surrounding this proposed change is unacceptable. Decisions involving public assets, taxpayer dollars, and voter-approved SPLOST projects should be discussed openly and with public input. To date, there has been insufficient communication regarding the rationale, long-term plan, or financial implications of this proposal.

Therefore, I am requesting that any additional SPLOST Parks & Recreation funding allocated for projects associated with Costley Mill Park be placed on hold until the Board of Commissioners provides a full public explanation of its intentions. It is our responsibility to ensure that SPLOST funds are used in accordance with the purpose approved by the voters and consistent with the commitments made to our community.

As Chair of the SPLOST Parks & Recreation Subcommittee, I will be calling a joint public meeting with the Parks & Recreation Committee to receive clarification from County leadership and the Board of Commissioners regarding the future of Costley Mill Park. This meeting will provide an opportunity for elected officials, staff, stakeholders, and citizens to ask questions, receive answers, and ensure that decisions affecting this important community asset are made transparently.

The citizens of Rockdale County deserve openness, accountability, and a clear understanding of how one of our most valuable park properties will be managed moving forward. Until that occurs, I cannot support moving forward with additional SPLOST Parks & Recreation expenditures related to Costley Mill Park.

Thank you.

A handwritten signature in blue ink, appearing to read 'TMC', with a long, sweeping horizontal line extending to the right.

Tanya Mitchell Cobb
Sub-Committee Chair
Parks and Recreation