



Enhancing our community's vitality through volunteerism, collaboration, partnerships and outreach.

# AGENDA

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- **Community Service Opportunity**
- **Parks and Recreation Tourism & Health Tax**
- **Tipton County Museum**





COVINGTON BICYCLE PLAYGROUND

COVINGTON, TN

# COMMUNITY SERVICE OPPORTUNITY

**March 23-27 2019 (TC Schools Spring Break)**

**Minimum (10) workers Per Day**

**6-8 Hours per day**

**FREE Breakfast & Lunch provided**

[WWW.PROGRESSIVEBIKERAMPS.COM](http://WWW.PROGRESSIVEBIKERAMPS.COM)



901-476-3734

Cobb-Parr Park  
700 Bert Johnston Ave.  
Covington, TN 38019





# CITY TOURISM & HEALTH TAXES

COVINGTON PARKS AND  
RECREATION



# CITY TOURISM TAXES



## National Examples:

New Orleans there is a 14% City & State Tax, 1.75% Tourism Support Assessment and a \$1.00 occupancy fee per night.

In Birmingham there is a general Alabama state sales tax of 4% + Jefferson County sales tax of 4% + City of Birmingham sales tax of 2%

Currently the County receives all hotel taxes.

## Statewide Examples:

The Nashville hotel and motel room tax is 5%, which when added to the 9.25% makes for a total hotel room tax of 14.25% plus \$2 city tax, per night.

Hotel Occupancy Tax Rates vary by jurisdiction and averages 6% statewide. Chattanooga: 8% (total tax 17.25%) Memphis: 6.70% (total tax 15.95%)

# CITY TOURISM TAXES



## Benefits

Zero impact on the local tax payers

No additional cost or resources required for collection.

Hotel Owners & Guest accept these fees as a part of the cost of doing business.

Can help to offset local Parks and Recreation budget.

## Potential Revenue

Tourism Support Assessment 5%

Holiday Inn – 67 Rooms

Quality Inn - 55 Rooms

Days Inn – 35 Rooms

Average Room Rate per Night \$65-\$104 per night.

# CITY TOURISM TAXES

## Must Do's:

More overnight events in the city:

Heritage Festival

MayFest

Isaac Hayes

Don Baskins Auto Show

Multiple Day Events (Music Festival)

Ball Tournaments

Chocolate Tour

Incentives (Truck Drivers, Salesmen, Hotels, & Restaurants.



# CITY HEALTH TAXES

## Background:

Tobacco, Alcohol, and Sugary Beverage Consumption harms health and imposes enormous cost on society. – Task Force on Fiscal Policy for Health April 2019.

Tobacco, alcohol and sugary beverage consumption accounts for a large and growing share of the world's burden of premature death and disease, especially in low-and middle income countries.

**8 Million people die each year from tobacco use** or exposure accounting for 13% of deaths worldwide. (Collaborators GRF 2018).

Almost **3 Million people die each year due to alcohol consumption.** 5% of deaths worldwide.

Over **4.5 million people die each year from being overweight or obese** (Collaborators GRF 2018) & 1.6 million die of diabetes (WHO 2018)



## Proposal:

Add a tax to all cigarettes and sugary drinks sold in Covington.

Use the revenue from the taxes to fund and promote healthy living and physical activity throughout the city:

Maintain (replace and repair) outdoor fitness equipment.

Replace aging Sportsplex fitness equipment.

Reduce/offset the cost of Sportsplex Memberships.

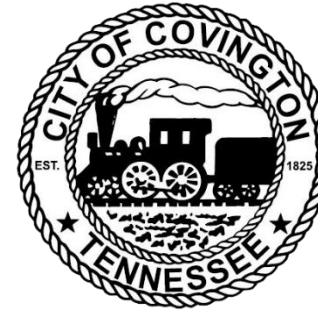
Maintain existing NEW fitness amenities (obstacle course, bike park, QRFit Trail)

Fund **ADA Compliance construction/modifications** in Parks and Recreation.

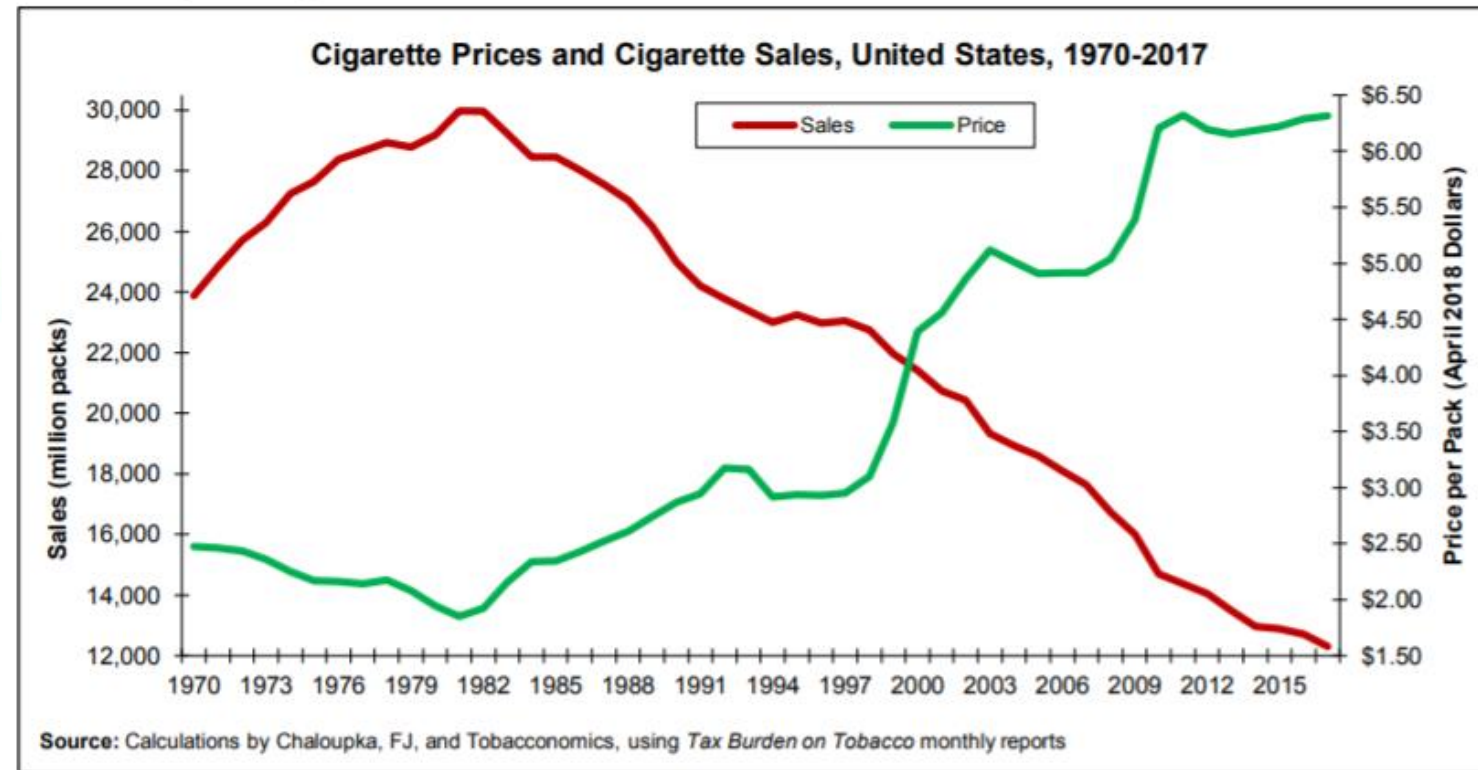
All funds generated from the health tax are earmarked for parks and recreation.



# CITY HEALTH TAXES



## Background:



# CITY HEALTH TAXES

## Background:

Most cities don't have their own cigarette tax rates, but here are major exceptions (see handout). More than 600 local jurisdictions have their own cigarette tax rates, bringing in more than **\$420 million in revenue in 2018** and working effectively to reduce smoking rates, especially among youth.

— TobaccoFreeKids.org



## Proposal:

Add a .50 to .75 per pack tax to all tobacco sold in Covington. Including E-cigarettes.

Use the revenue from the taxes to fund and promote healthy living and physical activity throughout the city:

Maintain (replace and repair) outdoor fitness equipment.

Replace aging Sportsplex fitness equipment.

Reduce/offset the cost of Sportsplex Memberships.

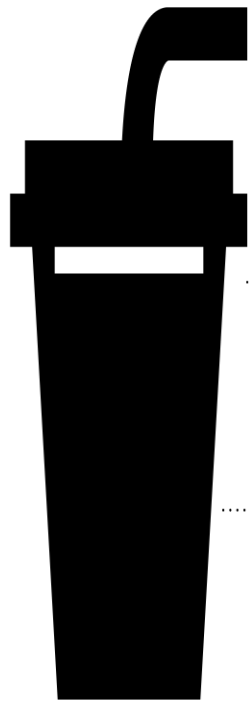
Maintain existing NEW fitness amenities (obstacle course, bike park, QRFit Trail)

Fund **ADA Compliance** construction/modifications in Parks and Recreation.



# CITY HEALTH TAXES

Take a sip of Mayor Kenney's  
*soda tax*



3 cents/oz

5 years

\$400 million

## TO FUND



pre-school education



community health services



park & rec center renovations



library updates

## & TO SAVE



\$197 million



36000  
from obesity

Source: Harvard T.H. Chan School of Public Health

## BERKELEY'S SODA TAX IS WORKING.

A new PHI study found that...



Sales of soda went down



Sales of healthier  
drinks—like water  
and milk—went up



And Berkeley raised \$1.5 million for  
nutrition and obesity prevention programs

See the full study:  
[bit.ly/SodaTaxBerk](http://bit.ly/SodaTaxBerk)

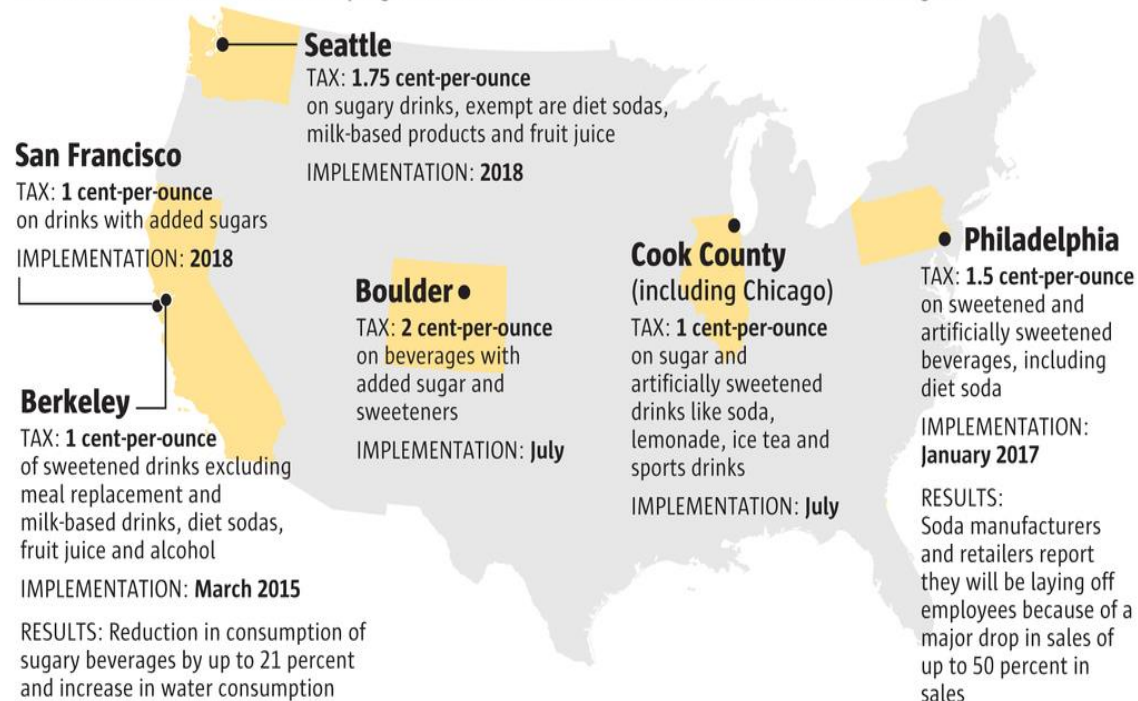




# CITY HEALTH TAXES

## Soda taxes in the U.S.

Seattle will have the second highest tax on sweetened drinks in the United States. Here's how Seattle will stack up against other cities that are on the soda-tax bandwagon:



Sources: City of Boulder, Forbes, Wikipedia, Seattle Times, The Economist, The Chicago Tribune

Reporting by CHRISTINE WILLMSEN, Graphic by MARK NOWLIN / THE SEATTLE TIMES



## Proposal:

Add a .5 – 1 cent consumer tax to all sugary drinks sold in Covington.

Use the revenue from the taxes to fund and promote healthy living and physical activity throughout the city:

Maintain (replace and repair) outdoor fitness equipment.

Replace aging Sportsplex fitness equipment.

Reduce/offset the cost of Sportsplex Memberships.

Maintain existing fitness amenities (obstacle course, bike park, QRFit Trail)

**Fund ADA Compliance** construction/modifications in Parks and Recreation.

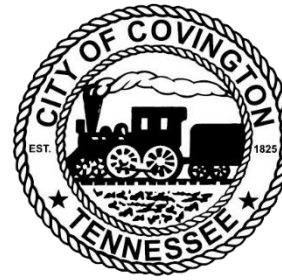
Provide scholarships for underserved youth sports participants.

Table 1: Sugary Drink Taxes in the United States as of November 30, 2018<sup>30</sup>

Location & Population <sup>A</sup>	Annual Tax Revenue (Millions) <sup>B</sup>	Tax Rate per Ounce	Community Advisory Board	Passage	Effective Date
<b>Berkeley, CA (pop. 122,324)</b> Measure D	\$1.6	1 cent	Yes	76% of voters	1/1/15
<b>Philadelphia, PA (pop. 1,580,863)</b> Council	\$77.3	1.5 cents	No	13-4 council vote	1/1/17
<b>Albany, CA (pop. 20,143)</b> Measure O1	\$0.3	1 cent	No	71% of voters	4/30/17
<b>Oakland, CA (pop. 425,195)</b> Measure HH	\$11	1 cent	Yes	61% of voters	7/1/17
<b>Boulder, CO (pop. 107,125)</b> Measure 2H	\$5	2 cents	Yes	54% of voters	7/1/17
<b>San Francisco, CA (pop. 884,363)</b> Measure V	\$15.3	1 cent	Yes	62% of voters	1/1/18
<b>Seattle, WA (pop. 724,745)</b> Council	\$21.7	1.75 cents	Yes	7-1 council vote	1/1/18
<b>Total</b>	<b>\$132.2</b>				



# CITY HEALTH TAXES



## Santa Fe, NM



## Philadelphia





# CITY HEALTH TAXES



## Covington 1 Cent per ounce Health Tax Proposal

+0.68    +0.20    +0.16    +0.12    +0.08



+0.144



+0.60



# CITY HEALTH TAXES



## Covington .5 per ounce Health Tax Proposal

+ .34    + .10    + .8    + .6    + .4



+ .72



+ .30





# TAXING SODA: Benefits to cities and U.S.

*If 15 more cities join the six that adopted taxes in 2016*



=



Revenue:  
**\$942 million**  
per year



↓  
Diabetes  
rates\*:  
**6%**  
Ave. drop

↓  
Obesity:  
**58,220**  
Fewer Cases  
by 2025



Healthcare Savings:  
**\$1.2 billion**  
by 2025



*\*reduction in new cases of diabetes over a one year period*

Sources: CHOICES computer simulation, Harvard School of Public Health

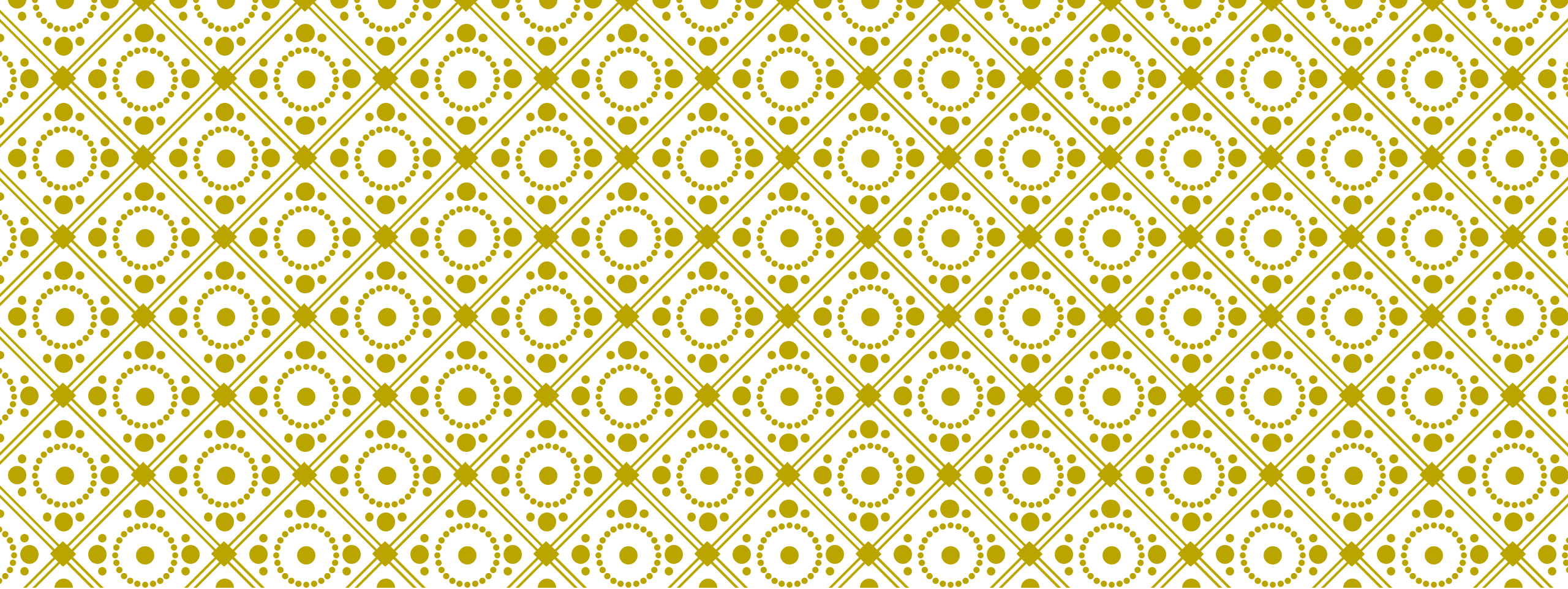






# QUESTIONS

JOSEPH MACK  
PARKS & RECREATION DIRECTOR



# BACK UP SLIDE

City Health Taxes

# PROJECTED HEALTH & REVENUE

Table 3: Projected Health and Revenue  
Impact of Tax Increases on Sugary Beverages

Price increase due to higher tax	Deaths averted (millions)	Years of life gained (millions)	Change in tax revenue (trillions, \$2016 discounted)
20%	0.8	23.7	0.7
30%	1.3	35.0	1.0
40%	1.7	46.5	1.2
50%	2.2	57.8	1.4



Note: Taxes are increased in 2017 sufficiently to raise prices by 20, 30, 40, and 50 percent. The impact of the increases is projected over a 50-year period (2017-2067). Source: Summan and Laxminarayan 2018



# PROJECTED HEALTH & REVENUE

**Table 1: Projected Health and Revenue  
Impact of Tax Increases on Tobacco**

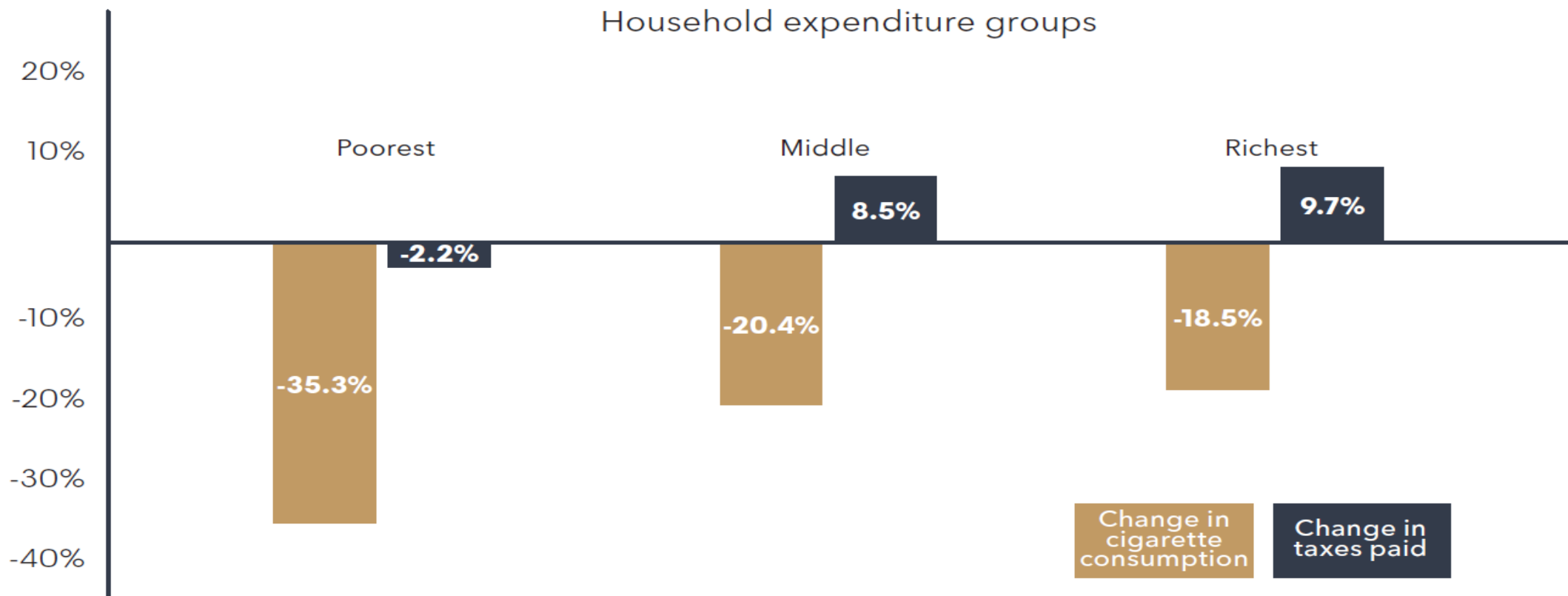


Price increase due to higher tax	Deaths averted (millions)	Years of life gained (millions)	Change in tax revenue (trillions, \$2016 discounted)
20%	10.8	212.0	1.6
30%	16.3	321.4	2.2
40%	21.8	428.6	2.6
50%	27.2	535.7	3.0

Note: Taxes are increased in 2017 sufficiently to raise prices by 20, 30, 40, and 50 percent. The impact of the increases is projected over a 50-year period (2017-2067). Source: Summan and Laxminarayan 2018

# HOUSEHOLD EXPENDITURES BY HOUSEHOLD INCOME

Figure 14: Who Pays and Who Benefits: Distributional Impact of a 25 percent Tobacco Tax Increase in Turkey



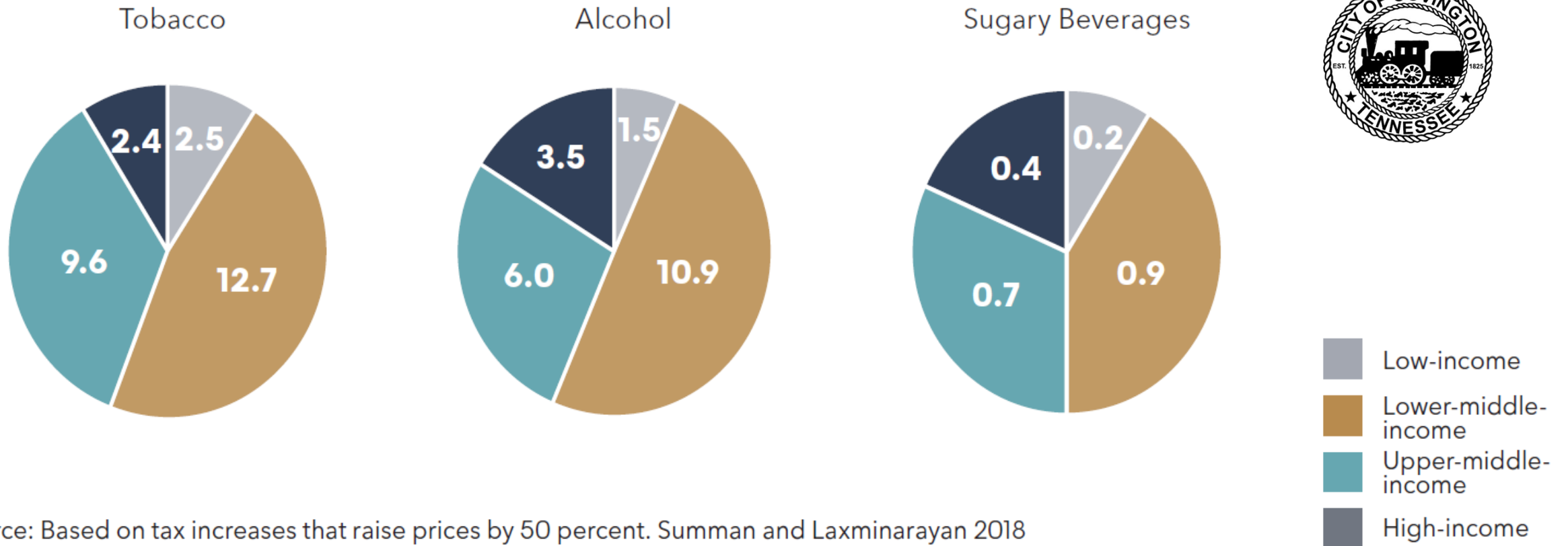
Note: Simulations for household expenditure tertiles using the 2003 Turkish Household Expenditure Survey.

Source: Chaloupka and Blecher 2018; based on Önder and Yürekli 2014



# PREMATURE DEATHS AVERTED

Figure 12: Cumulative premature deaths averted (millions) by product and income group, 2017-2067







TIPTON COUNTY  
MUSEUM

VETERANS MEMORIAL  
NATURE CENTER

# Tipton County Museum







# Tipton County Museum



## Veteran of the Month:

March 2020

**Brenda Cooper**

Her reception is Tuesday, March 10, 2020 at 6:30 p.m.



A Special Thanks to Our Program Sponsors:

Veterans of Foreign Wars Post 4840

Disabled American Veterans Auxiliary Unit 116

Woodmen Life, Neil Bringle



6TH ANNUAL

# Tipton County Museum



2020 SATURDAY  
May  
2ND  
10AM TO 3PM

# MAY

\* RAIN DATE - MAY 3 NOON - 4PM

# FESTIVAL

MUSIC ♦ FOOD ♦ CRAFTS ♦ FUN



751 BERT JOHNSTON AVE ♦ COVINGTON



## “Good For the Soul”

The Artwork of the students of  
**Barbara Flowers McBride &  
Barrie Foster**

Barbara Flowers McBride has been teaching art for many years in the community, and we are fortunate that she has been teaching art for the last three years at the Tipton County Museum in Covington. In addition to teaching at the Tipton County Museum, Barb continues to teach classes in her private studio. Barrie also has been teaching art for many years in the community, and has continued teaching at the Tipton County Museum since becoming Director in 2014. Both Barb and Barrie agree that art is good for the soul, and they both believe anyone can learn to paint! If you would like further information about the many art classes for people of all ages that we have at the Tipton County Museum, or to purchase artwork, please call (901) 476-0242.



The Tipton County Museum  
751 Bert Johnston Avenue  
Covington, TN 38019  
(901) 476-0242







The Tipton County Museum  
Celebrates Black History Month

# MEN OF VALOR

Exhibit & Opening Reception

TIPTON COUNTY  
MUSEUM

William Wakefield and younger brothers Leamon, Timothy, Ridley and Victor Wherry are five brothers who have made their family and Tipton County extremely proud. After graduating from Tipton County high schools Frazier High, George R. Ellis and Munford High, they entered military service and served their country honorably, with four of them serving until retirement. Please join us at the Tipton County Museum on Friday, February 21, 2020, at 6:00 p.m. as we honor them for their service and visit "Men of Valor," an exhibit of their military service.

Reception: Friday, February 21, 2020, 6:00 p.m.

Exhibit Dates: February 21, 2020 through June 30, 2020

Where: Tipton County Museum

751 Bert Johnston Ave.,

Covington, TN 38019

(901) 476-0242













The Tipton County Museum Presents

Sherl Rose in

# Certify Your Yard

Please join us for this fascinating and informative lecture as Pollinator Expert Sherl Rose reveals how you can get your own backyard to be a Certified Backyard Habitat as well as a Monarch Waystation. She will cover what plants are needed as well as other requirements. Best of all, she will show you how inexpensive and easy this process can be! Her lecture will be followed up by a tour of our gorgeous gardens. Snacks will be provided, and we welcome people of all ages to this event.

When: Saturday, April 18, 2020 10:00—11:30 a.m.

Where: Tipton County Museum  
751 Bert Johnston Ave., Covington, TN 38019

Fee: FREE to Museum Members  
\$5.00 General Public

Tipton County Museum  
751 Bert Johnston Ave., Covington, TN 38019  
(901) 476-0242





The Tipton County Museum, Veterans Memorial & Nature Center  
Presents

# "Nature Walk & Garden Tour"

With Sherl Rose

When: Saturday, March 28, 2020, 1:30 p.m.

Where: Tipton County Museum

751 Bert Johnston Ave.

Covington, TN 38019

(901) 476-0242

Fee: FREE!!!!

Please join us for an enchanting experience at the Tipton County Museum as Sherl Rose shows you the magic that lies within the half mile Nature Trail, then leads you through a tour of the herb gardens. Refreshments will be served and everyone is invited!







# Tipton County Museum Presents Nature Camp

**When:** June 22—June 26, 2020,  
8 a.m. until noon

**Where:** Tipton County Museum  
751 Bert Johnston Ave.,  
Covington, TN 38019  
(901) 476-0242

**Fee:** \$55 for the week  
Breakfast & Lunch Included!

The kids will learn about pollinators, birds in the area, owls, bats, and more. They will spend lots of time outdoors, both on the nature trail and in the gardens. They will participate in several arts and crafts projects, and more. Space is limited, so register today! Ages 10 through 18. Online registration is available at the following link: <http://www.covingtontn.com/summer-camp-series.html>







The Tipton County Museum Presents  
**Dr. Claudia Chapman in**  
**“Women of the Civil War”**

Women during the Civil War often played important roles including nurse, soldier, spy, abolitionist, and more. Please join us as Dr. Claudia Chapman, President of the Tipton County Order of Confederate Rose, talks about women’s roles during the Civil War, and presents several brave women who made a difference during this turbulent time in American history. Refreshments will be served and there will be plenty of time for questions.

**When:** Saturday, March 28, 2020 10 a.m.—11:00 a.m.

**Where:** Tipton County Museum, 751 Bert Johnston Ave., Covington, TN

**Fee:** Free to Museum Members, \$5 General Public

**The Tipton County Museum, Veterans Memorial & Nature Center**  
**751 Bert Johnston Avenue**  
**Covington, TN 38019**  
**(901) 476-0242**





Covington Parks and Recreation Director Joseph Mack

901-592-7644

[jmack@covingtontn.com](mailto:jmack@covingtontn.com)



Committee Meeting

## Project Update's

### 1. Fuel Total

2565 (Feb sales)

### 2. Airport Conference

(Mar 15<sup>TH</sup> 16<sup>th</sup> 17<sup>th</sup>)



# Annual Sales Profile

Start date: 1/1/2020  
End date: 12/31/2020

Site: Covington Airport

## Inventory History — Complete Summary

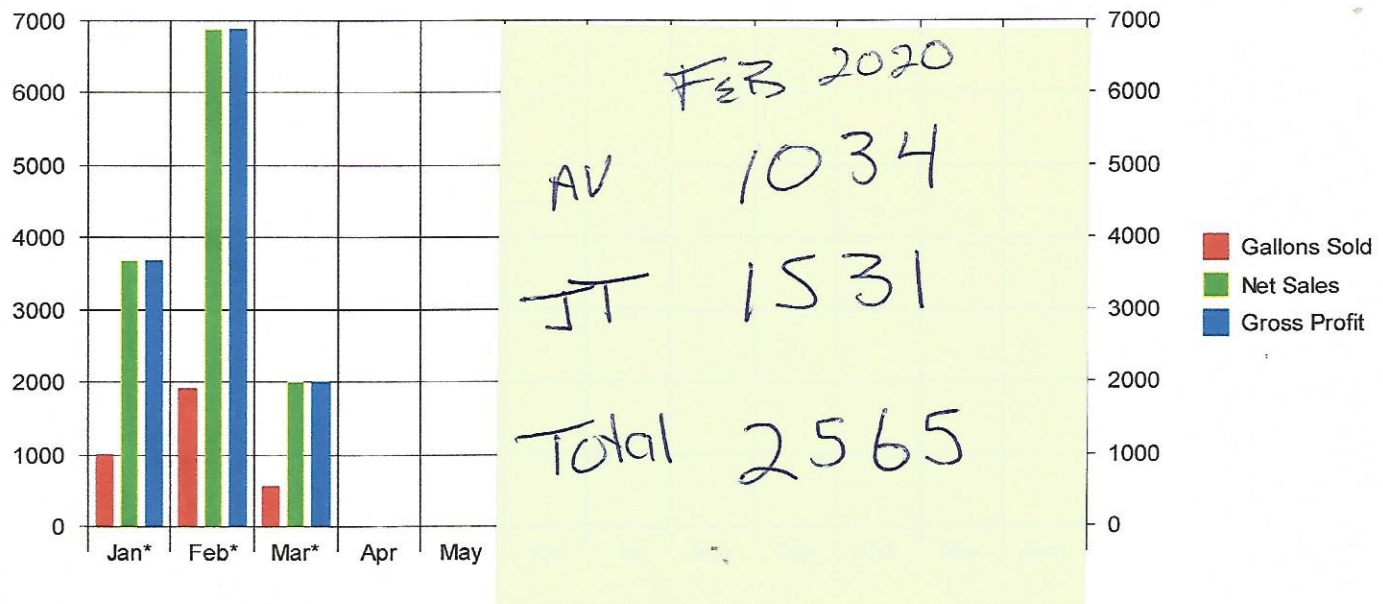
	Jan*	Feb*	Mar*	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Y.T.D*
Beg Inventory	(451,699.300	(452,717.300	(454,624.200	(455,181.600	(455,181.600	(455,181.600	(455,181.600	(455,181.600	(455,181.600	(455,181.600	(455,181.600	(455,181.600	
Gal Purchased	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Adjustments	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Gallons Sold	1,018.100	1,906.880	557.350	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3,482.330
End Inventory	(452,717.300	(454,624.200	(455,181.600	(455,181.600	(455,181.600	(455,181.600	(455,181.600	(455,181.600	(455,181.600	(455,181.600	(455,181.600	(455,181.600	

## Financial History — Complete Summary

	Jan*	Feb*	Mar*	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Y.T.D*
Net Sales	3,691.600	6,875.400	2,009.210	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	12,576.210
Cost of Goods	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Gross Profit	3,691.600	6,875.400	2,009.210	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	12,576.210

## Monthly Statistics — Complete Summary

	Jan*	Feb*	Mar*	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Y.T.D*
Avg Sale \$	115.363	140.314	167.434	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	141.037
Avg Sale Vol	31.816	38.916	46.446	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	39.059
Avg PPU Vol	3.626	3.606	3.605	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.612
Avg CPU Vol	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Avg Margin/Unit	3.626	3.606	3.605	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.612
Avg Margin/Sale	115.363	140.314	167.434	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	141.037
% of Vol YTD	29.236	54.759	16.005	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	100.000
% of Profit YTD	29.354	54.670	15.976	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	100.000
# of Sales	32.000	49.000	12.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	93.000



\* INVALID DATA. Fuel sold exceeds fuel purchased.