2015 E-SPLOST

WHERE DID YOUR PENNY GO?

DAVID GOLDBERG

CHIEF OPERATIONS AND FACILITIES OFFICER



Rainey-McCullers School of the Arts



William H. Spencer High School



Fort Middle School Renovations and New Gym



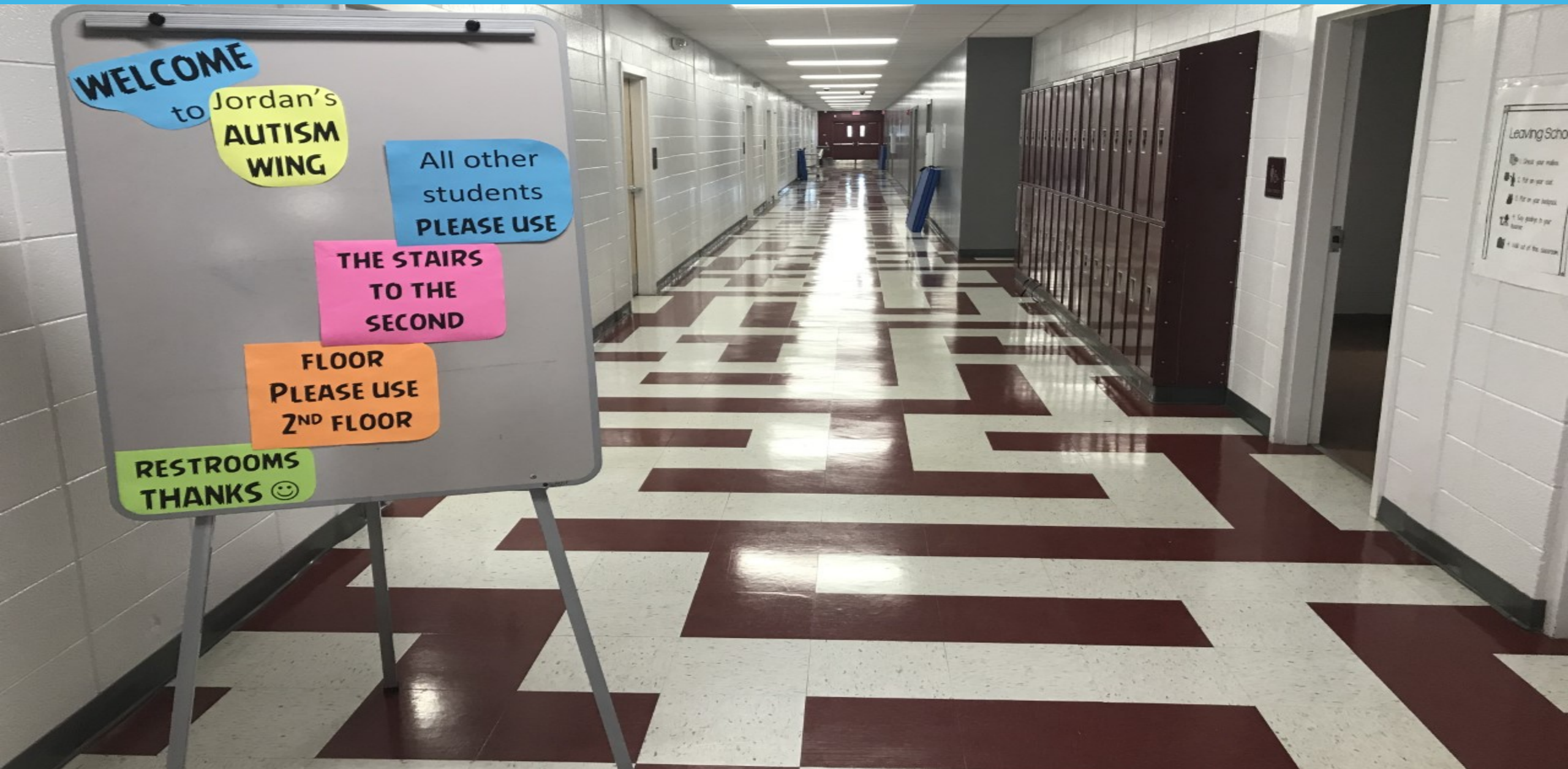
Renovations to Kinnett Stadium



Renovations to Kinnett Stadium



High School Autism Wing



Middle School Autism Wing



Northside High School Wrestling Building



Northside High School Cafeteria Addition



Shaw High School Interior and Exterior Renovations



Shaw High School Interior Renovations



New Shaw High School Wrestling/Weight/Activity Room Addition



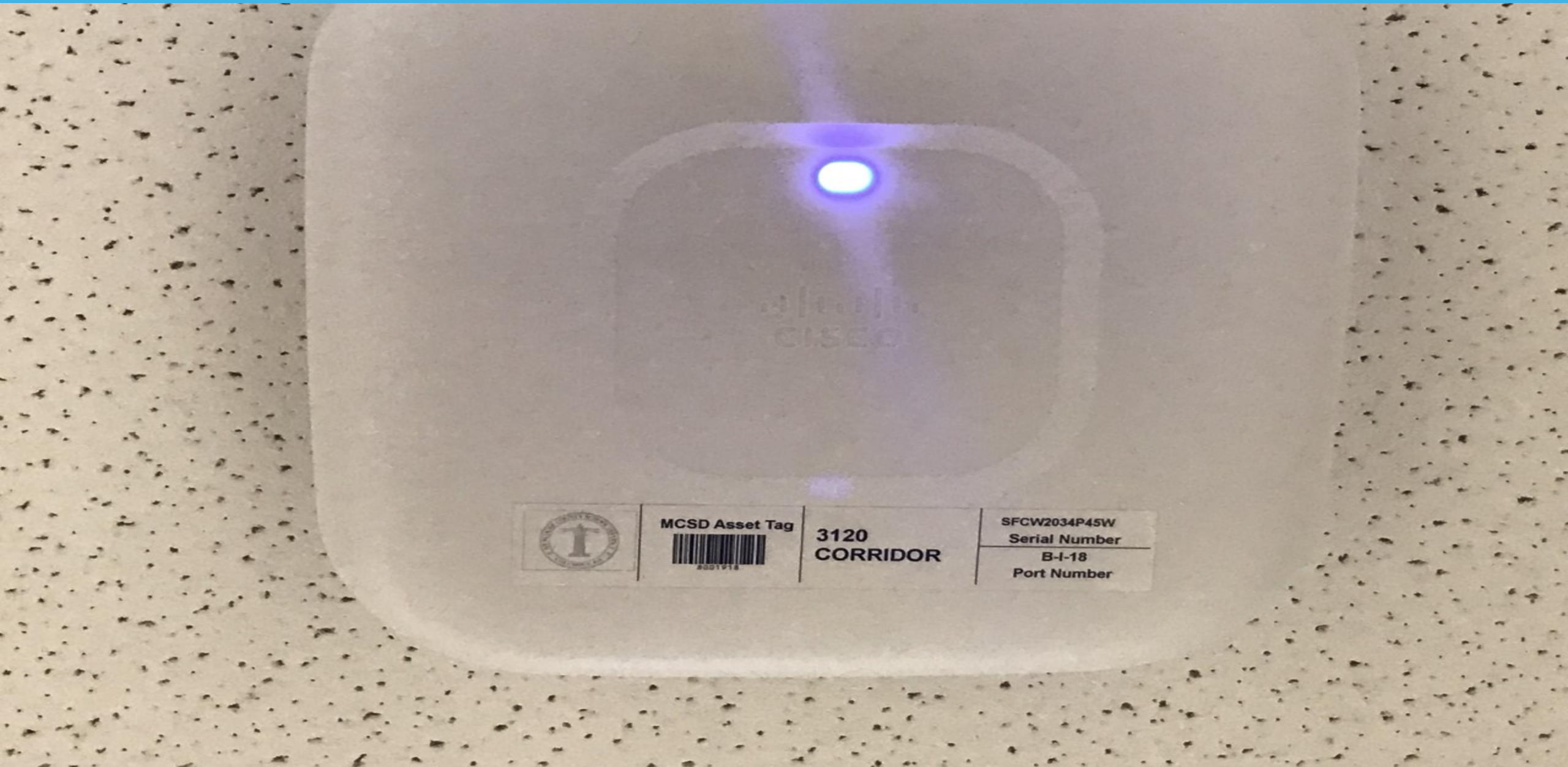
Shaw High School Athletic Field Upgrades



Personalized Learning Chromebooks



All Schools and Facilities Saturated with Wi-Fi



New High School and Middle School Band Instruments





Jordan High School Athletic Fields Upgrades and Multipurpose Building



Jordan High School Softball Field



Kendrick High School Athletic Complex



Kendrick High School Multipurpose Room Addition



Kendrick High School Weight Room Renovation



Weight rooms also renovated: Shaw, Jordan, Columbus, and Northside

Columbus High School Baseball/Softball Field Upgrades



Columbus High School Multipurpose Building



Jordan High School Auditorium Renovation



Kendrick High School Auditorium Renovation



Clubview Elementary School Auditorium Renovation



Hardaway High School Auditorium Renovation



Columbus High School Auditorium Renovations



The Columbus Museum HVAC Replacement



Virtual E-Library Kiosk



New Classroom Furniture





New Cafeteria Furniture





40 New Buses



New Serving Lines









Brewer, S. Columbus. Eddy, Dimon, Richards, Lonnie Jackson, Georgetown, Fort, Forrest Rd, Hardaway, Wynnton, Hannon, Johnson, Fox, River Rd., Blanchard, Britt David, Arnold, Waddell, and Mathews

2015 E-SPLOST
Projects currently under construction

Hardaway High School Baseball Field Upgrades



Hardaway High School Baseball/Softball Upgrades



Hardaway High School Batting Practice Facility



Northside High School Athletic Fields Upgrades

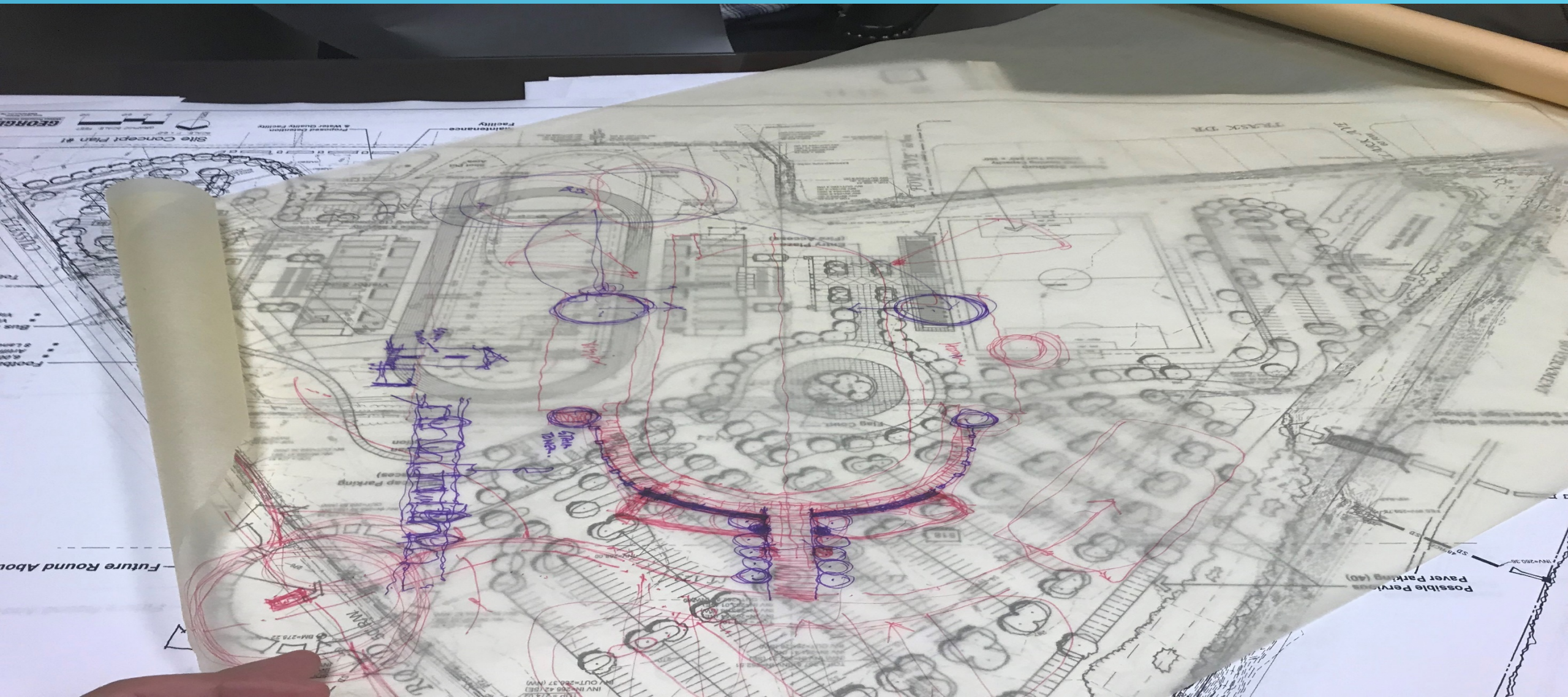


REMAINING 2015 E-SPLOST PROJECTS:

SYSTEM-WIDE STADIUM PROJECT

ELEMENTARY AUTISM CENTER

TECHNOLOGY UPGRADES




MUSCOGEE COUNTY SCHOOL DISTRICT
COLUMBUS, GA
THANK YOU
for supporting the E-SPLOST
1997, 2003, 2009 & 2015
Your vote supports our students,
staff, and community!

FY 2020 E-SPLOST UPDATE

THERESA THORNTON, MBA, CPA

CHIEF FINANCIAL OFFICER/TREASURER

E-SPLOST DEFINED

- To provide school districts funding for capital needs
- This referendum allows for a one-cent or 1% sales tax for the funding of capital outlay projects

Source: Georgia Constitution Article VIII, Section VI, Paragraph IV
Official Code of Georgia annotated (O.C.G.A.) § 48-8-110 through § 48-8-121
O.C.G.A. § 48-8-140 through § 48-8-142 (Articles 3 and 4 of Chapter 8 of Title 48 of O.C.G.A., as amended in 1997) Ga Department of Education, http://www.gadoe.org

MUSCOGEE COUNTY SCHOOL DISTRICT
COLUMBUS, GA

E-SPLOST REVENUES CAN BE USED FOR:

- Specific capital improvement projects for educational purposes
- To retire General Obligation (GO) Bond debt incurred to finance capital outlay projects
- To issue new GO Bonds for specific capital outlay projects, which will be paid with SPLOST receipts

Source: Georgia Constitution Article VIII, Section VI, Paragraph IV
Official Code of Georgia annotated (O.C.G.A. § 48-8-110 through § 48-8-121
O.C.G.A. § 48-8-140 through § 48-8-142 (Articles 3 and 4 of Chapter 8 of Title 48 pf O.C.G.A., as amended in 1997) Ga Department of Education, http://www.gadoe.org

ACTIVE E-SPLOST PROJECTS

- **2003 E-SPLOST Referendum**
- **2009 E-SPLOST Referendum**
- **2015 E-SPLOST Referendum**

2003 E-SPLOST
THROUGH JULY 31, 2019

PROJECTS SUMMARY	
Total Collected	$180,840,700
Projects Completed*	$178,932,425
Percentage Complete	98.95%
Total Available for Dedicated Projects (e.g. roofing)	$1,908,275

*Includes projects in process

2009 E-SPLOST
THROUGH JULY 31, 2019

PROJECTS SUMMARY	
Total Collected	$199,298,507
Projects Completed*	$198,725,473
Percentage Complete	99.71%
Total for Dedicated Projects (e.g. playgrounds)	$573,034

*Includes projects in process

2015 E-SPLOST
THROUGH JUNE 30, 2019

Analysis of collections for active SPLOST

Total 2015 E-SPLOST Initial Projected Proceeds, per referendum	$192.2 million
Total 2015 E-SPLOST Cumulative Projected Revenue Collections, through July 31, 2019	$153.7 million
Total 2015 E-SPLOST Cumulative Actual Revenue Collections, through July 31, 2019	$139.3 million
Difference, Total Funding Shortfall, Dollars, through July 31, 2019	($14.4 million)
Total Funding Shortfall, Percentage, through July 31, 2019	-9.37%

2015 E-SPLOST
CITIZENS' ADVISORY COMMITTEE

RYAN WILLOUGHBY

PROS: CONTINUING E-SPLOST

- Established system of accountability: external certified independent auditor and citizens advisory committee
- Plans to gain community-wide feedback (parents, community, and staff)
- No break in capital project funds
- No other source of funding for capital projects
- Addressing ongoing infrastructural needs
- Leveraging entitlement funds from the State (e.g. school modernization/modification reimbursements)
- Opportunities to increase efficient use of resources
- Contributions not limited to county residents and property owners
- Directly impacts students
- Provides equitable resources (e.g. athletic complexes, music instruments, and technology)

CONS: NOT CONTINUING E-SPLOST

- Inability to fund capital projects and initiatives
- Negative impact on general fund balance
- Impact on student services (e.g. transportation)
- Incurred long-term debt
- Unfavorable conditions for salary adjustments
- Negative impact on bond rating
- Unfavorable conditions to maintain optimal class sizes
- Slows commitment to providing equitable resources to all schools/sites
- Reduces attractiveness for external facility use and regional/state/national competitions
- Disadvantages students: reduces access to modern classroom settings and practices; restricts 21st-century learning opportunities
- Cascading effect on general fund expenditures meant for instruction

QUESTIONS