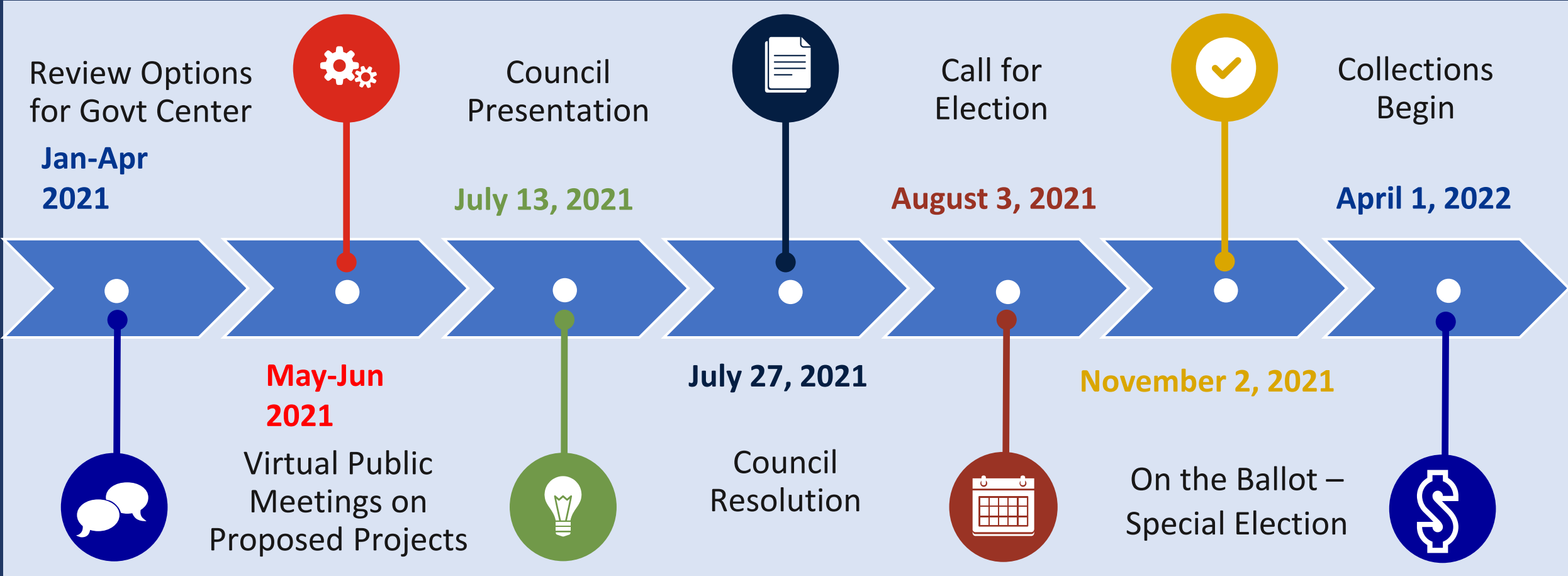




2021 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) Back to Basics

July 13, 2021

TIMELINE FOR 2021 SPLOST (Special Election)



2021 SPLOST



- 2021 SPLOST Collections = \$400 million
- April 1, 2022 – March 31, 2031 (Estimated for the collection period)
- \$200 million in General Obligations Bonds to be issued for the Judicial Center
- All other projects will be pay-as-you-go



bgp | barnes gibson partners
ARCHITECTS

SLAM

Gilbane

FA
FREEMAN & ASSOCIATES, INC.
CONSULTING ENGINEERS ARCHITECTS

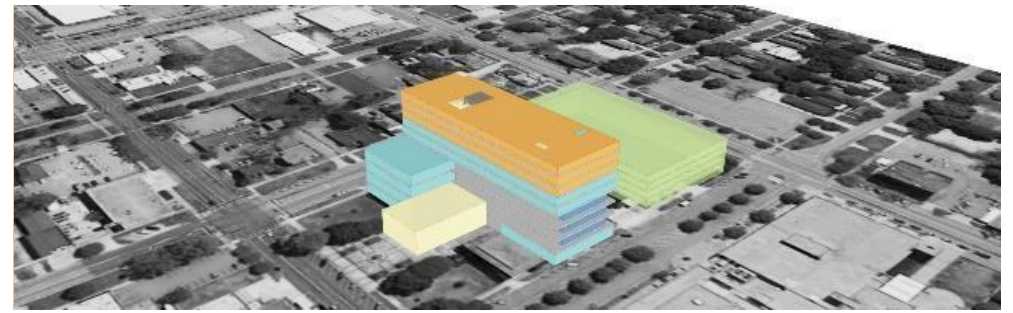
GOVERNMENT CENTER NEEDS
ASSESSMENT & MASTERPLAN

**Columbus Georgia
Consolidated Government Center**

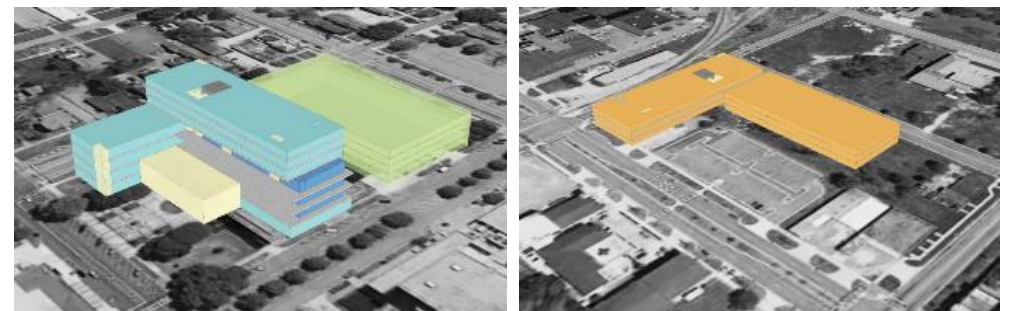
1 Renovated Tower with Addition
Renovate Existing Government & Courts Center Tower, Demolish Wings, and Construct Addition



2 New Complex on Existing Campus Site
Demolish Existing Government & Courts Center Tower and Wings, Construct New Government & Courts Center Complex on Existing Site



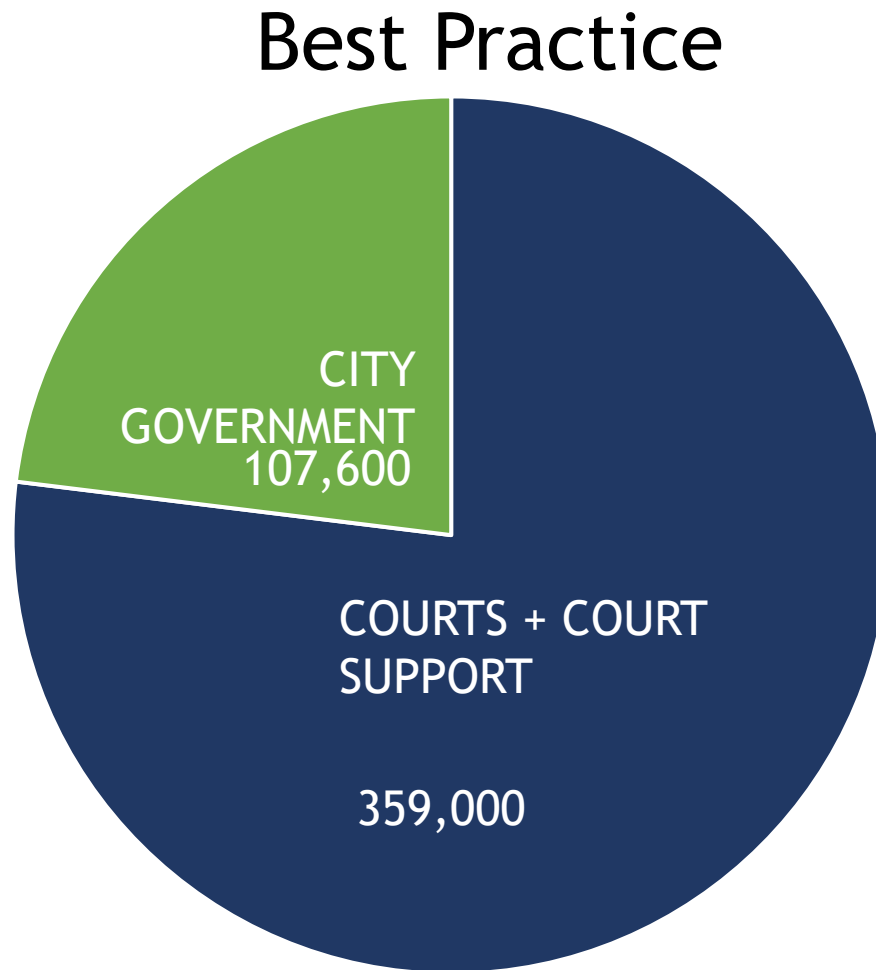
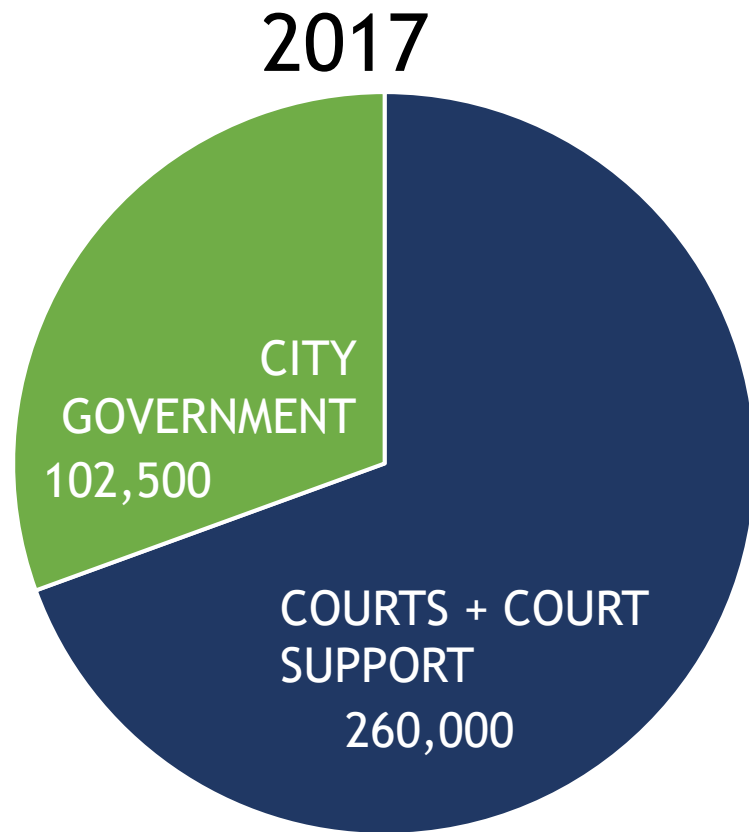
3 New Courts on Existing Campus Site;
Government Campus on New Site
Demolish Existing Government & Courts Center Tower and Wings, Construct New Courts Complex on Existing Site, Construct New Government Center on New Site



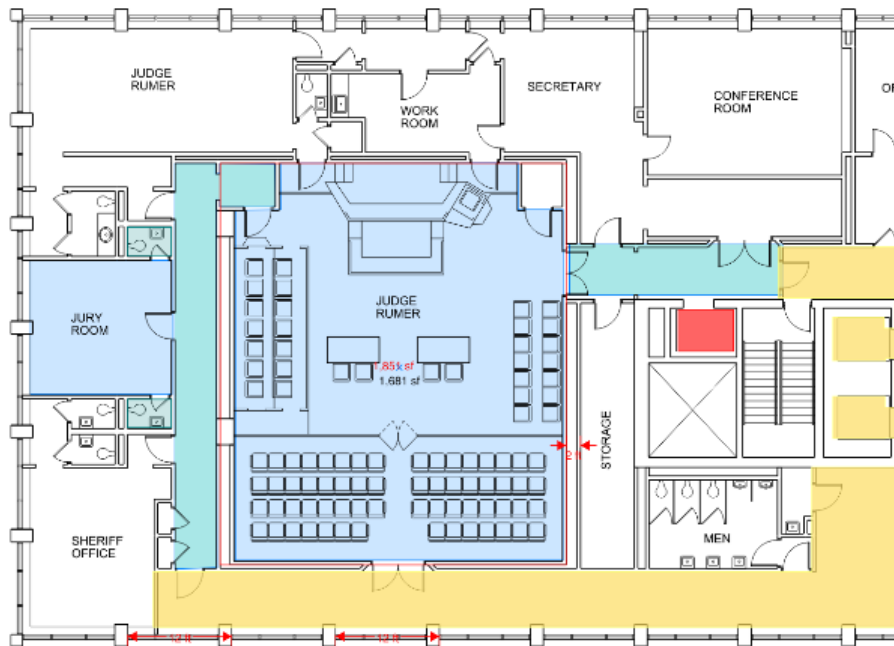
4 New Complex on New Site
Construct new Government & Courts Center Complex on New Site



DESIGN OPTIONS



PROGRAM SPACE NEEDS : RIGHT-SIZING



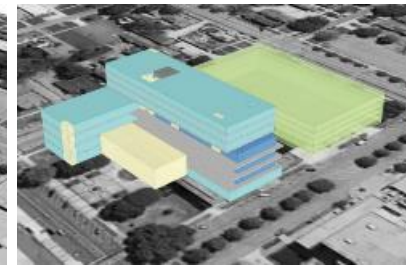
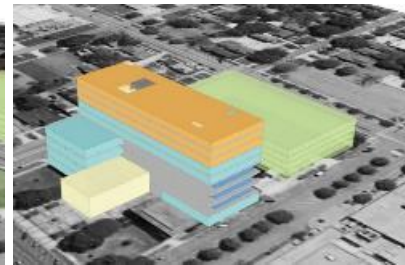
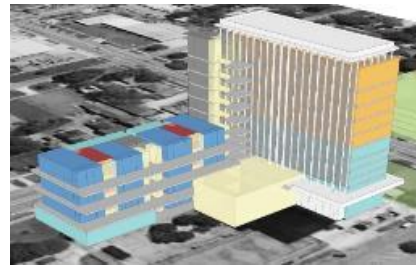
Current



Best Practice

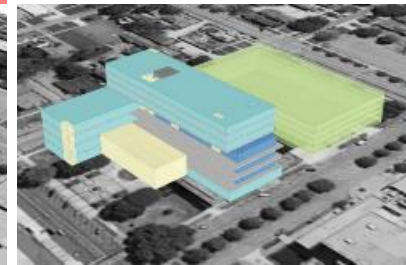
PROGRAM SPACE NEEDS : BEST PRACTICE

No.	Attributes	OPTION 1	OPTION 2	OPTION 3	OPTION 4
1	Site Constraints	Most Site Constraints	Less Site Constraints	Less Site Constraints	Least Site Constraints
2	Schedule/Time Duration	Longest Construction Duration	Moderate Construction Duration	Moderate Construction Duration	Shortest Construction Duration
3	Amount of Risk	More Risk in renovation	Moderate Risk	Moderate Risk	Least Risk
4	Overall Cost	Cost Neutral	Most Expensive	Cost Neutral	Least Expensive
5	Building/Functional Efficiency	Least Functional Efficiency	Ideal Functional Efficiency	Less Functional Efficiency	Ideal Functional Efficiency
6	Disruption to Users	Most User Disruption (tower renovation)	Less User Disruption	Minor User Disruption (phased demolition)	Least User Disruption
7	Support of Users	Most Support	Moderate Support	Most Support	Least Support
8	Economic Benefits	Moderate Economic Benefit	Moderate Economic Benefit	Most Economic Opportunity	Moderate Economic Benefit



COMPARATIVE MATRIX: PROS & CONS

No.	Attributes	OPTION 1	OPTION 2	OPTION 3	OPTION 4
1	Site Constraints	Most Site Constraints	Less Site Constraints	Less Site Constraints	Limited Site Options
2	Schedule/Time Duration	Longest Construction Duration	Moderate Construction Duration	Moderate Construction Duration	Shortest Construction Duration
3	Amount of Risk	More Risk in renovation	Moderate Risk	Moderate Risk	Least Risk
4	Overall Cost	Cost Neutral	Most Expensive	Cost Neutral	Least Expensive
5	Building/Functional Efficiency	Least Functional Efficiency	Ideal Functional Efficiency	Less Functional Efficiency	Ideal Functional Efficiency
6	Disruption to Users	Most User Disruption (tower renovation)	Less User Disruption	Minor User Disruption (phased demolition)	Least User Disruption
7	Support of Users	Most Support	Moderate Support	Most Support	Least Support
8	Economic Benefits	Moderate Economic Benefit	Moderate Economic Benefit	Most Economic Opportunity	Moderate Economic Benefit



COMPARATIVE MATRIX: PROS & CONS

OPTION 3

NEW COURTS ON EXISTING CAMPUS SITE; GOVERNMENT CAMPUS ON NEW SITE

Similar to option 2, the site would be cleared of the current Consolidated Courts buildings for the new development. However, only the Courts building would be built on the existing site. The Government program would be relocated to a new building on another site, or possibly to available space in another building in Columbus. The relocation of the Government program will allow for a smaller, more human-scale building on the existing site, better matching the height of the existing buildings in the vicinity of the site. A new parking structure would be constructed with the Courts on the existing site.



OPTION 3: SCHEMATIC

New Courts Building on Existing Campus Site;
Government Campus on New Site

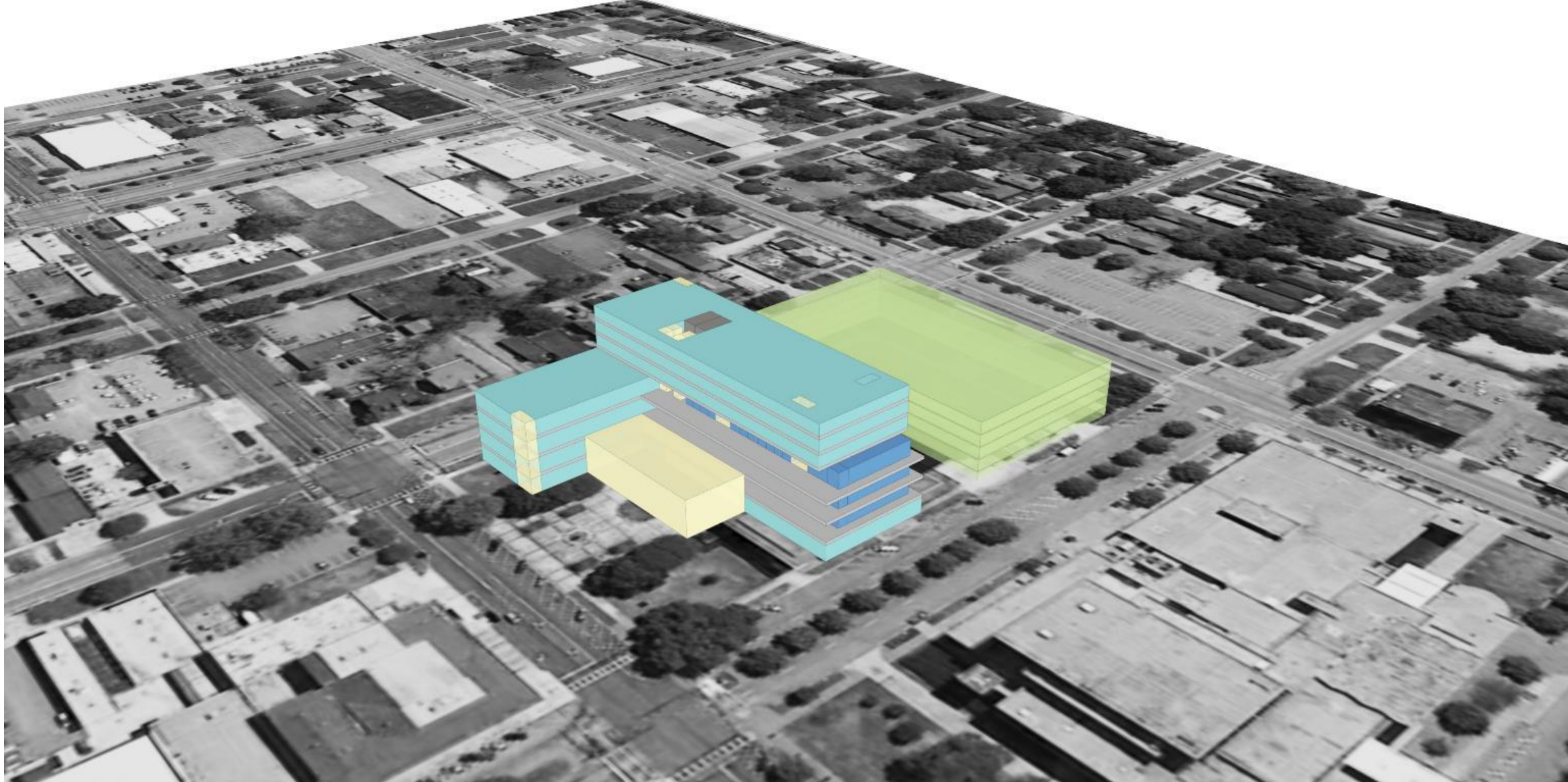
- **Reduce the Overall Project Costs**
 - **Judicial Center Project Costs less than \$200 M**
- **Look at Existing Building Options**
 - **Health Department Model**

OPTION 3A

- **New Courthouse on Government Center Site**
 - Recorder's Court to remain adjacent to the Jail
- **New Sheriff Administration [PUBLIC SAFETY]**
 - Consolidate Marshal and Sheriff Program Option to locate at Jail site
- **City Government Facility in Renovated Building**
 - Annex Departments could remain

OPTION 3A





OPTION 3A

New Courts Building on Existing Campus Site; Government Campus in Renovated Building



OPTION 3A: PHASING

New Courts Building on Existing Campus Site; Government Campus in Renovated Building

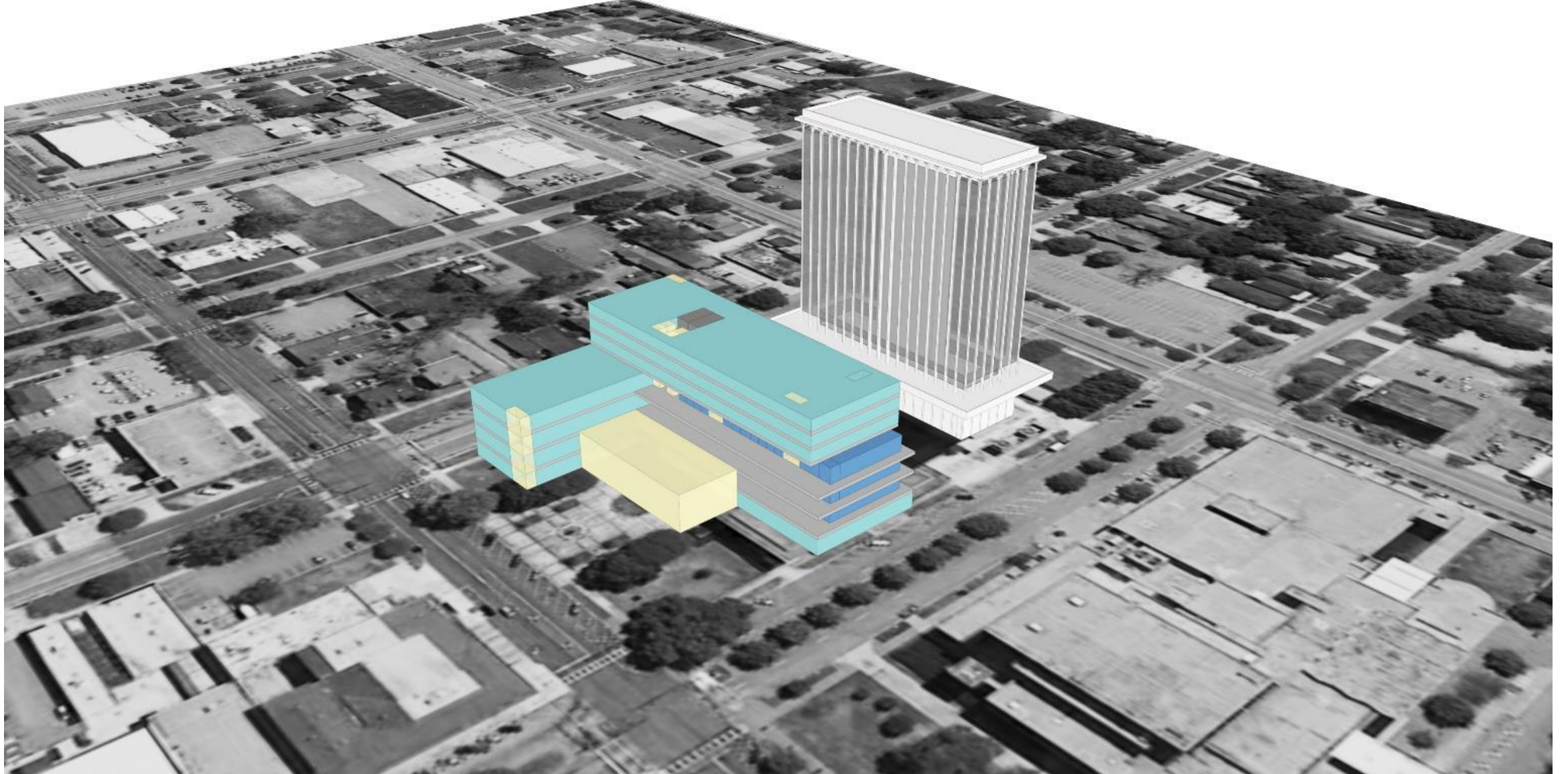
1. Relocate All Campus Government Functions to Renovated Building
2. Relocate Courts Functions from Wings to Vacant Tower space



OPTION 3A: PHASING

New Courts Building on Existing Campus Site; Government Campus in Renovated Building

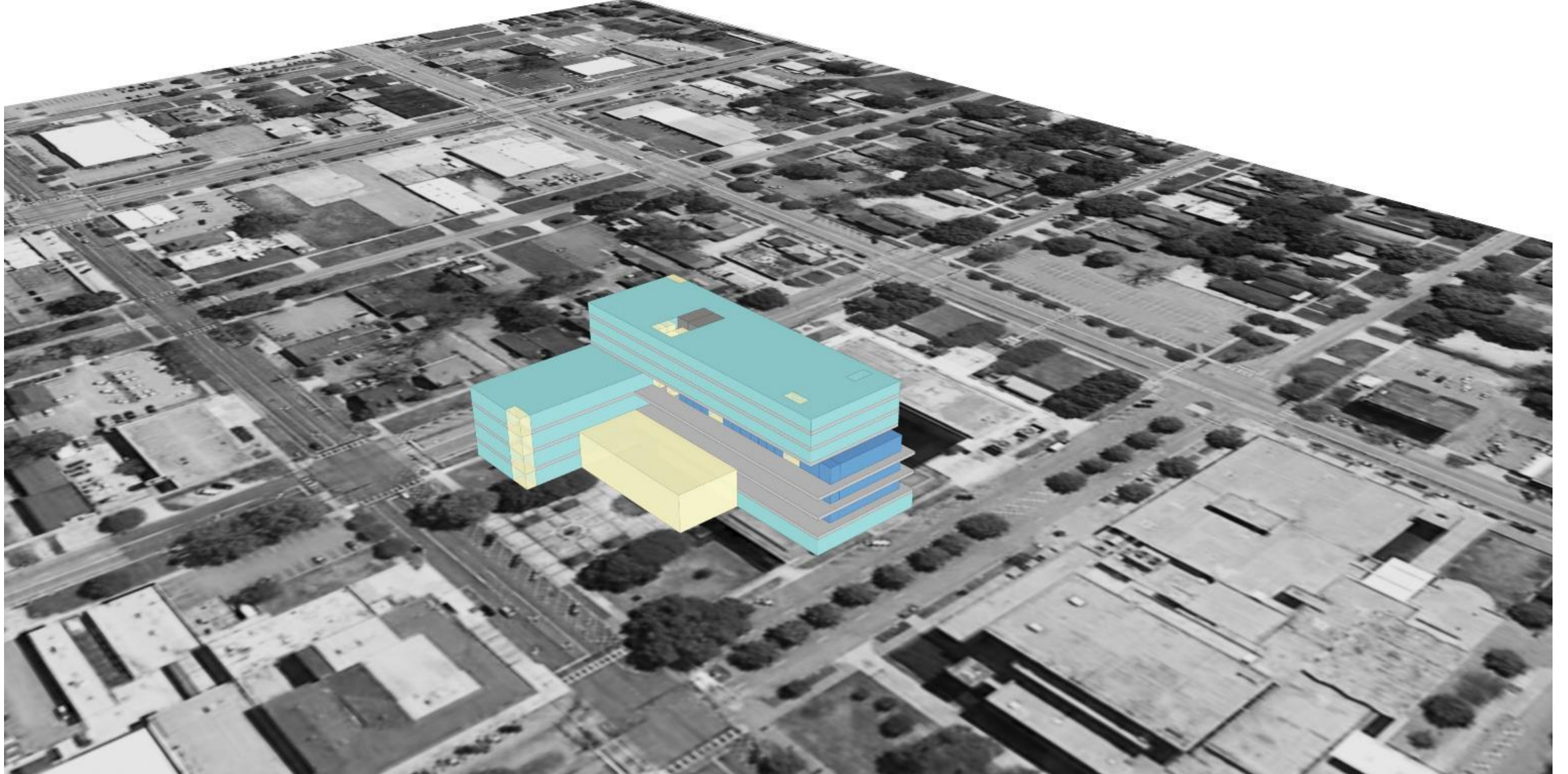
3. Demolish Wings



OPTION 3A: PHASING

New Courts Building on Existing Campus Site; Government Campus in Renovated Building

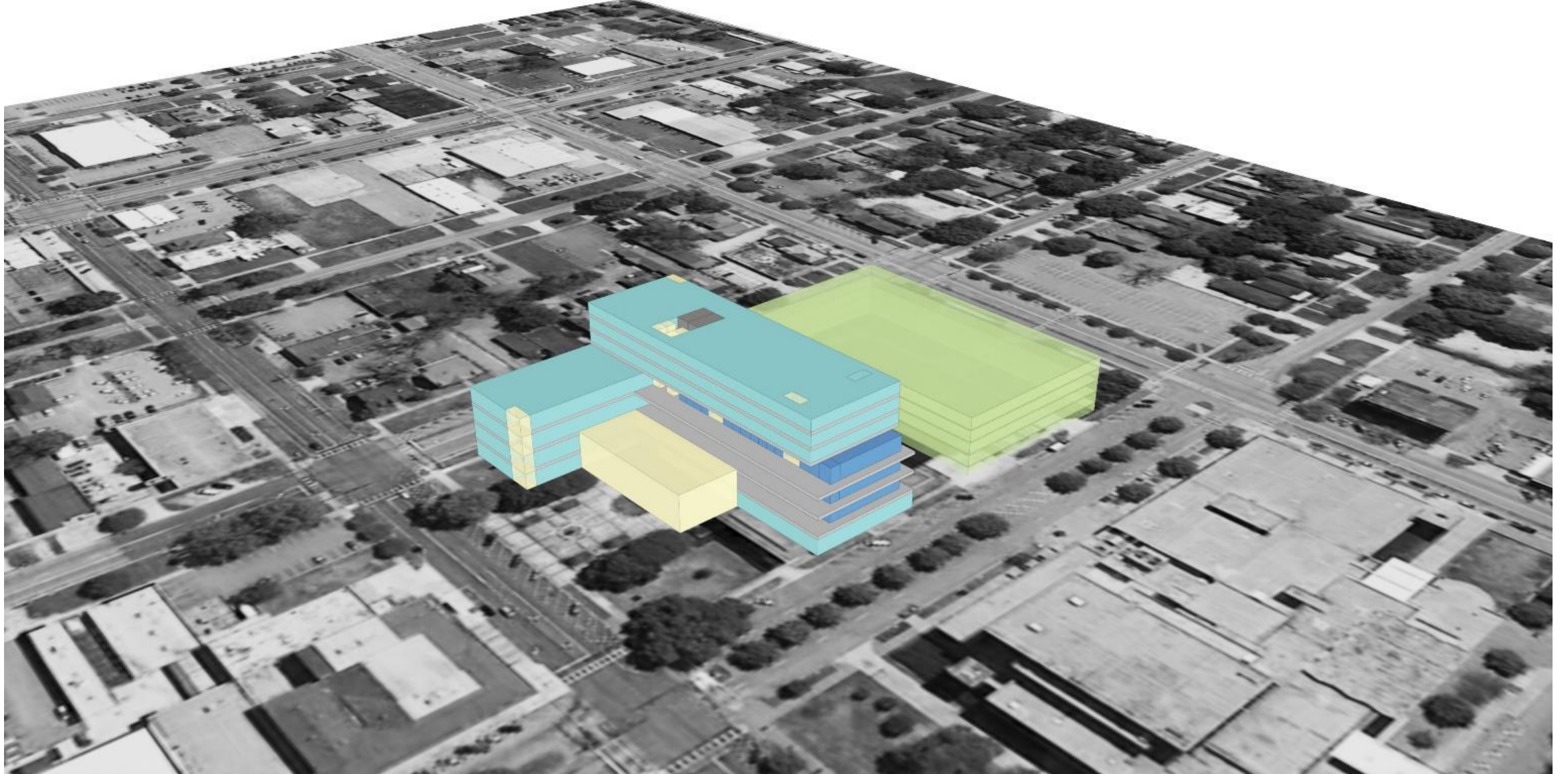
4. Construct New Court Building



OPTION 3A: PHASING

New Courts Building on Existing Campus Site; Government Campus in Renovated Building

5. Demolish Existing Tower



OPTION 3A: PHASING

New Courts Building on Existing Campus Site; Government Campus in Renovated Building

6. Construct New Parking Structure

SPLOST RECOMMENDED PROJECTS

2021 SPLOST RECOMMENDED BUDGET

Judicial Center	\$200,000,000
Parks & Recreation	\$48,000,000
Public Safety	\$44,000,000
Transportation	\$25,000,000
Stormwater	\$20,000,000
Bull Creek/Oxbow Creek Golf	\$5,000,000

Heavy Equipment/Vehicles	\$14,000,000
IT	\$5,000,000
Trade Center	\$5,000,000
Civic Center	\$5,000,000
Economic Development	\$9,000,000

Judicial Center = \$200 million



- Judicial Center will be approximately 310,000 square feet with an estimated 500-600 space parking facility
- Space for Superior, State, Municipal/Magistrate, Probate, and Juvenile Courts
- Judges and Clerks of each court
- District Attorney
- Public Defender
- Accountability Courts
- Other Court Related Functions

Parks & Recreation = \$48 million



- Park Improvements at Flat Rock Park, Carver Park, Cooper Creek Park, Benning Park, Lakebottom Park, Theo McGee Park, Woodruff Farm Soccer Complex
- Mini Splash Pads at Cooper Creek, South Commons/Civic Center, Carver Park, Liberty District, City Service Center, and Lakebottom Park
- Pickleball Courts at Cooper Creek Park
- Pool/Splash Pad Replacement at Shirley Winston
- Pool/Splash Pad Replacement at Psalm Road
- Pool/Splash Pad Replacement at Rigdon Park
- Other Park Improvements

Public Safety – Facility Renovations = \$20 million

Renovation/Upgrade of 3 Fire Stations

Replace 1 Fire Station

Renovation of the Public Safety Building

Public Safety – Vehicles and Equipment
= \$24 million

Public Safety – Vehicles & Equipment = \$24 million



- Fire Department
 - Fire Trucks (Ladder Trucks, Engines)
 - Ambulances
 - Administrative Vehicles
 - Other Fire Department Equipment

Public Safety – Vehicles & Equipment = \$24 million



- Sheriff's Office
 - Pursuit Vehicles with Tech packages
 - Range Target System and Firearms Simulator
 - Administrative Vehicles
 - Inmate Transport Vans
 - Bomb Squad Robot
 - Other Sheriff's Office Equipment

Public Safety – Vehicles & Equipment = \$24 million



- Police Department
 - River Road Tower Replacement
 - Pursuit Vehicles with Tech packages
 - SUVs
 - Motorcycles
 - Mobile Command Vehicle
 - Other Police Department Equipment

Transportation = \$25 million



- Resurfacing - \$20,000,000
- Trails/Sidewalks - \$5,000,000



Stormwater/Flood Abatement = \$20 million

- Front Avenue Combined Sewer Replacement
- Chattahoochee Riverwalk Repair – Light Post 88
- Buena Vista Road Drainage Improvements
- College Drive Channel Reconstruction and Detention Rehab
- 14th Street/Broadway Manhole Installation
- Wynfield Loop Storm Drain Rehab
- Edgewood Drainage Improvements

Stormwater/Flood Abatement = \$20 million



- Conisburg Way Storm Drain Rehab
- Combined Sewer Rehab & Manhole Installation Broadway – 4th Street to 9th Street
- Historic Broadway Storm Drain Improvements
- Hawaii Way and Maui Court Storm Drain Rehab
- Chattahoochee Riverwalk Repair – Gazebo Relocation & Site Restoration
- Other Stormwater Improvements and priority pipe rehabilitation

Golf Clubhouses and Bridges = \$5 million



- Replace the Bull Creek Golf Course Clubhouse and replace the bridge
- Renovate Oxbow Creek Clubhouse and replace the bridge

Heavy Equipment/Vehicles = \$14 million



- Heavy Equipment and Vehicle Replacement to include:
 - Tractors
 - Trailers
 - Dump Trucks
 - Asphalt Truck
 - Mowers
 - Utility Trucks
 - Compactor
 - Excavator
 - Passenger Vans
 - SUVs and Pick up Trucks
 - Animal Control Vehicles
 - Other Heavy Equipment and Vehicle Replacement

Information Technology = \$5 million

Replace computer equipment throughout the government

Economic Development = \$9 million

- Additional infrastructure and site preparation at the Muscogee Technology Park
- South Columbus Redevelopment
- Other economic development initiatives

Trade Center = \$5 million



- Renovation of the Convention & Trade Center Parking Structure
 - Current facility provides for 397 spaces. The structure needs to be renovated or replaced with approximately 500 spaces.

Civic Center = \$5 million



- Renovations of the Civic Center to include:
 - Roof Replacement
 - Sound System Replacement
 - LED Display System
 - Video Board and Center Hung Scoreboard
 - HVAC System/Dehumidifier System Replacement

Muscogee
County Sales
Tax Rates if
SPLOST
approved on
11/02/2021

	CURRENT	04/01/2022	01/01/2023
STATE	4%	4%	4%
LOST	1%	1%	1%
OLOST	1%	1%	1%
ESPLOST	1%	1%	1%
TSPLOST	1%	1%	03/2022 Ballot
SPLOST		1%*	1%
TOTAL	8%	9%	8%

*If SPLOST approved on the 11/2/2021 ballot.

Temporary
increase to
9% for 9
months, April
2022 –
December 2022

MUSCOGEE COUNTY SALES TAX RATES

IF SPLOST APPROVED, TSPLOST ENDS

<u>Month</u>	<u>State</u>	<u>LOST</u>	<u>OLOST</u>	<u>ESPLOST</u>	<u>TSPLOST</u>	<u>SPLOST</u>	<u>TOTAL</u>
Jun-21	4%	1%	1%	1%	1%		8%
THRU							
Mar-22	4%	1%	1%	1%	1%		8%
Apr-22	4%	1%	1%	1%	1%	1%	9%
May-22	4%	1%	1%	1%	1%	1%	9%
Jun-22	4%	1%	1%	1%	1%	1%	9%
Jul-22	4%	1%	1%	1%	1%	1%	9%
Aug-22	4%	1%	1%	1%	1%	1%	9%
Sep-22	4%	1%	1%	1%	1%	1%	9%
Oct-22	4%	1%	1%	1%	1%	1%	9%
Nov-22	4%	1%	1%	1%	1%	1%	9%
Dec-22	4%	1%	1%	1%	1%	1%	9%
Jan-23	4%	1%	1%	1%	EXPIRES 12/31/2022	1%	8%
	NO EXPIRATION	NO EXPIRATION	NO EXPIRATION	EXPIRES 06/30/2025		EXPIRES when \$ collected	

History of Sales Tax in Muscogee County

TAX	Effective Date	End Date
LOST	04/01/1976	N/A
OLOST	01/01/2009	N/A
ESPLOST	01/01/1998	12/31/2022
	04/01/2004	12/31/2008
	01/01/2010	12/31/2014
	07/01/2015	06/30/2020
	07/01/2020	06/30/2025
SPLOST	07/01/1993	03/31/2000
	04/01/2000	09/30/2008
TSPLOST	01/01/2013	12/31/2022

2021 SPLOST PUBLIC MEETINGS

- June 14th, 17th and 21st
- 5:30 p.m. – 7:00 p.m.
- City Service Center, Council Chambers, 3111 Citizens Way
- Televised on CCG-TV

QUESTIONS

1993 & 1999 Special Purpose Local Option Sales Tax (SPLOST)

1999 SPLOST

- Election held in 1999
- 1% Sales Tax, April 1, 2000 – June 30, 2008
- Use of funds is for Capital Projects
 - Major, Permanent or Long-lived in Nature
 - NOT salaries, benefits, operating expenses, etc.

1999 SPLOST PROJECTS – Final Allocation

- Six Fire Stations - \$5 million
- Police, Fire and EMS Vehicles and Equipment - \$18 million
- Animal Shelter - \$2.5 million
- Columbus Ironworks Convention and Trade Center - \$7 million
- Olympic Pools - \$11.7 million
- Lake Oliver - \$1.2 million
- Bull Creek Golf Course - \$4.3 million
- Park and Green Space Improvements - \$10 million
- Walking/Biking Trails - \$12.9 million

1999 SPLOST PROJECTS – Final Allocation

- Citizen Service Center - \$3 million
- Stormwater Drainage Improvements - \$30 million
- Macon Road Library- \$46 million
- Road Improvements - \$40 million
- Enterprise Zone Acquisitions - \$7 million
- Muscogee Technology Park - \$12 million
- Clean Air Buses - \$3.4 million
- Oxbow Meadow Park - \$10 million

Completed

Completed





Completed



Completed



Completed



SPECIAL ENFORCEMENT
ANIMAL CARE & CONTROL
2110

Completed



1999 SPLOST PROJECTS – Balance Remaining

- Liberty District - \$5 million allocation (\$1.3 million balance)
- Muscogee Technology Park - \$400k balance
- Walking/Biking Trails - \$370k balance
- Stormwater Drainage Improvements - \$2.7 million balance

1993 SPLOST

- Election held in 1993
- 1% Sales Tax, July 1, 1993 - March 31, 2000
- Use of funds is for Capital Projects
 - Major, Permanent or Long-lived in Nature
 - NOT salaries, benefits, operating expenses, etc.

1993 SPLOST PROJECTS – Final Allocation

- Civic Center - \$33.7 million
- Public Safety Admin Building - \$17.5 million
- Parks & Recreation - \$50.4 million
 - Pstalmond Road, Northside, Shirley Winston, South Columbus Rec Centers
 - Softball Fields – South Commons
 - Baseball Fields – New and Renovations
 - Tennis Courts
 - Trails
 - Other Park Developments and Playgrounds
- Combined Sewer Overflow (Riverwalk) - \$55.5 million
- Sidewalks (50 miles) - \$4.1 million



Columbus Civic Center

Completed



Public Safety Administration Building



Parks and Recreation

South Commons



Trails



Land Acquisition



Tennis Courts



Completed

Combined Sewer Overflow Project



Completed

Sidewalks – 50 miles



2009 Other Local Option
Sales Tax (OLOST)

Other Local Option Sales Tax (OLOST)

- Election held in 2008
- 1% Sales Tax, began January 1, 2009 with no expiration
- Use of funds is for personnel, operating or capital
 - 70% Public Safety
 - 30% Infrastructure

OLOST Fund

Core Objective:

Funding the primary mission of Public Safety Departments within the Consolidated Government.

Funding Priorities:

Includes:

- Improve response time of emergency services.
- Increase Public Safety presence in community.
- Expand crime prevention programs.
- Improve non-emergency Public Safety services.
- Decrease length of time for adjudication of criminal cases.

OLOST Fund

Definition: Public Safety

Includes:

- Police Department
- Fire and EMS Department
- Sheriff's Office
- Muscogee County Prison
- Addt'l Correctional Officers (Metra, Public Works, and Parks & Recreation)
- Coroner's Office
- District Attorney
- Public Defender
- Associated Court personnel
- Other Public Safety agencies, programs and functions

OLOST Fund

Public Safety Expenditures

Includes:

- Personnel costs including salary and benefits.
- Personal equipment such as clothing, weapons, cars, etc.
- Operating expenses of Public Safety departments.
- Capital expenditures associated with Public Safety functions.
- Funding allocated and administered by the City for community-based programs designed to reach young children, at-risk youth, and those who are returning to the community after serving time in prison.

OLOST Fund – Public Safety

- Current Personnel
- Police Department
 - 12 Sergeants
 - 14 Corporals
 - 84 Police Officers
 - 9 E911 Technicians
- Fire Department
 - 20 Firefighters

OLOST Fund – Public Safety

- Muscogee County Prison
 - 4 Correctional Officers
 - 1 Sergeant
- Sheriff
 - 16 Deputy Officers
 - 3 Sergeants
 - 9 Correctional Officers
 - 3 Lieutenants

OLOST Fund – Public Safety

- Crime Prevention
 - 1 Crime Prevention Director
- Solicitor General
 - 2 Asst. Solicitor Generals
 - 1 Deputy Clerk II
- District Attorney
 - 2 Asst. District Attorneys
- Clerk of Superior Court
 - 1 Deputy Clerk II

OLOST Fund – Public Safety

- Recorder's Court
 - 2 Deputy Clerk II
- Municipal Court Clerk
 - 2 Deputy Clerk II
- Probate Court
 - 1 Deputy Clerk II
- \$3,121 Annual Supplement for Sworn Public Safety Officers
(excludes Elected Officials)

OLOST Fund

Definition: Infrastructure

Includes:

- Roads and bridges.
- Storm water and flood abatement projects.
- Technology.
- Capital projects to include construction, maintenance and renovation of buildings and facilities to support quality of life improvements and to house governmental operations.

OLOST Fund

Infrastructure Improvements:

Includes:

- “Pay as you go” projects that are funded from proceeds of current sales tax collection to include road resurfacing, park maintenance and improvements, and government facilities maintenance and improvements.
- “Long term” projects that are funded from bonds using sales tax proceeds to pay debt service to include major road improvements, flood abatement, and construction of facilities such as the City Service Center, Natatorium, and Ice Rink.