

**DOAA**Georgia Department
of Audits & Accounts**Greg S. Griffin, State Auditor**
Kristina A. Turner, Deputy State Auditor

This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website (open.ga.gov) as required by the Official Code of Georgia §50-6-32.

We have not audited or reviewed the accompanying Special Purpose Local Option Sales Tax (SPLOST) Report and, accordingly, do not express an opinion or any other form of assurance on this information.

This report is audited as part of the audit of the School District's Annual Financial Statements. The opinion and results can be found in the audit report. If you have further questions, you can visit our [TIGA Resource page](#) or visit our [contact page](#) and follow the prompts for "General TIGA help."

Year Ended June 30, 2025

On May 21, 2024, the citizens of the Muscogee County School District voted and approved that a one percent sales and use tax be imposed in the School District beginning on January 1, 2025 and not to exceed 20 consecutive calendar quarters to pay or to be applied toward the cost of:

	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL AMOUNT EXPENDED	PROJECT STATUS
All Projects (1)	\$ 290,000,000	\$ 290,153,039				
Projects as listed in the referendum:						
a)(i) acquiring, constructing, adding to, renovating, modifying, repairing, improving, and equipping existing schools, other buildings and facilities, including but not limited to the following capital outlay projects, and without prioritizing any such items: (1) An Enhanced Campus Safety Initiative to improve technology and building infrastructure and equipment to enhance campus safety, including but not limited to security cameras, enclosing open campuses and enhancing cybersecurity; (2) New construction, major renovations / upgrades, and building modernizations in accordance with GADOE requirements, including but not limited to, upgrading Double Churches Elementary School, Richards Middle School gym, Rothschild Middle School gym, Fort Middle School athletic fields and facilities, combining Forrest Road and Wesley Heights Elementary Schools in an updated building, adding high demand career readiness labs, upgrading Columbus Museum and Chattahoochee Valley Libraries, athletic facility upgrades, and addressing any remaining School District buildings and grounds needs; (3) Recurring Capital Needs, including but not limited to, refreshing student and staff computers and other technology needs, replacing playgrounds, replacing furniture, upgrading educational and athletic equipment, replacing school buses and other vehicles, and addressing other facility needs			463,814	-	463,814	On going
(a)(ii) acquiring any property necessary or desirable therefore, both real and personal			-	-	-	TBD
(b) paying capitalized interest during construction (the “Projects”)			-	-	-	TBD
(b) issuing the hereinafter described Debt; the maximum cost of such Projects to be funded from the proceeds of such tax not to exceed \$290,000,000	.	.	-	-	-	TBD
Total	\$ 290,000,000	\$ 290,153,039	\$ 463,814	\$ -	\$ 463,814	
	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST				
(1) Projects are to be funded from:						
Total collections to date		\$ 24,882,795				
Additional anticipated collections		265,117,205				
Maximum cost from proceeds of the E-SPLOST tax as specified in the referendum	\$ 290,000,000	\$ 290,000,000				
Other funds (2)	-	153,039				
Total estimated costs	\$ 290,000,000	\$ 290,153,039				
(2) Other funds consist of Georgia State Financing & Investment Commission (GSFIC) funds, premium on bonds sold, and interest income.						

Muscogee County School District
Schedule of Approved 2020 Education Special Purpose Local Option Sales Tax (E-SPLOST) Projects
Year Ended June 30, 2025

On June 9, 2020, the citizens of the Muscogee County School District voted and approved that a one percent sales and use tax be imposed in the School District beginning on July 1, 2020 and not to exceed 20 consecutive calendar quarters to pay or to be applied toward the cost of:

	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL AMOUNT EXPENDED	PROJECT STATUS
All Projects (1)	\$ 189,000,000	\$ 242,947,005				
Projects as listed in the referendum:						
(a)(i) acquiring, constructing, adding to, renovating, modifying, repairing, improving and equipping existing schools, other buildings and facilities and acquiring any property necessary or desirable therefor, both real and personal			\$ 14,603,539	\$ 9,535,757	\$ 24,139,296	On going
(a)(ii) acquiring real estate for the construction of new schools and facilities; constructing and equipping new schools and facilities and acquiring any property necessary or desirable therefor, both real and personal; specifically including, but not limited to the following and without prioritizing any of such items: (1) the acquisition, construction and equipping of new school buildings and facilities, including but not limited to a new elementary school to consolidate Dawson Elementary and St. Mary's Elementary, a new Library in North Columbus, a new Multi-Sport Complex for District-Wide Use (Stadium, Track), and other such projects, (2) adding to, renovating, improving and equipping existing school buildings and facilities, including but not limited to renovations and equipment upgrades and improvements at Stephen T. Butler STEAM Center; facility enhancements at Jordan Vocational High School College and Career Academy; renovation and modernization of Arnold Middle School, Hardaway High School and Kendrick High School (new administration and front entrance areas, enhanced security and covered drop-off area, upgraded parking facilities), classroom additions to Matthews Elementary School, upgrades to Columbus High School (exterior improvements, gate security enhancements); expansion of the band room at Veterans Middle School; Museum upgrade to include new collection storage vault and interior renovations; district-wide athletic improvements, including upgrades to middle school football/soccer fields and replacement of all wooden bleachers), expansions of weight rooms at Columbus High School and Carver High School; resurfacing of tracks at Hardaway High School and Carver High School; upgrades to Kinnett Stadium; replacement and repair of playgrounds district-wide; updates to secondary (middle and high school) science classroom equipment and technology; repairs, renovations and modifications of school facilities district-wide as reflected in Five-Year Facilities Plan; and other such projects; and (3) acquiring new school equipment and making certain technology and technology infrastructure improvements and upgrades, including but not limited to classroom technology, safety and security improvements, technology to enhance cybersecurity, elementary coding labs and replacement of certain devices; replacement of outdated buses, vehicles and transportation equipment; and other such projects			18,384,350	98,275,029	116,659,379	On going
(a)(iii) acquiring any property necessary or desirable therefore, both real and personal			4,434,450	37,495,633	41,930,083	On going
(a)(iv) paying capitalized interest during construction (the "Projects")			-	-	-	
(b) issuing the hereinafter described Debt; the maximum cost of such Projects to be funded from the proceeds of such tax not to exceed \$189,000,000			292,866	6,752,238	7,045,104	On going
Total	<u>\$ 189,000,000</u>	<u>\$ 242,947,005</u>	<u>\$ 37,715,205</u>	<u>\$ 152,058,657</u>	<u>\$ 189,773,862</u>	
	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST				
(1) Projects are to be funded from:						
Total collections to date		\$ 189,000,000				
Additional anticipated collections		23,219,797				
Maximum cost from proceeds of the E-SPLOST tax as specified in the referendum	\$ 189,000,000	\$ 212,219,797				
Other funds (2)	-	30,727,208				
Total estimated costs	<u>\$ 189,000,000</u>	<u>\$ 242,947,005</u>				

(2) Other funds consist of Georgia State Financing & Investment Commission (GSFIC) funds, premium on bonds sold, and interest income.

Muscogee County School District
Schedule of Approved 2015 Education Special Purpose Local Option Sales Tax (E-SPLOST) Projects
Year Ended June 30, 2025

On March 17, 2015, the citizens of the Muscogee County School District voted and approved that a one percent sales and use tax be imposed in the School District beginning on July 1, 2015 and not to exceed 20 consecutive calendar quarters to pay or to be applied toward the cost of:

	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL AMOUNT EXPENDED	PROJECT STATUS
All Projects (1)	\$ 192,185,000	\$ 194,565,227				
Projects as listed in the referendum:						
(a)(i) the acquisition, construction and equipping of new and replacement school buildings and facilities, including but not limited to a replacement Spencer High School, a replacement Gym at Fort Middle School, a Virtual E-Library in North Columbus, and a new Multi-Sport Complex for District-Wide Use (Stadium, Track)			\$ -	\$ 70,065,709	\$ 70,065,709	Complete
(a)(ii) adding to and renovating, improving and equipping existing school buildings and facilities, including but not limited to retrofitting existing space to accommodate level-specific autistic programming, expanding the Northside High School cafeteria, adding to the South Columbus Library Branch, adding to and renovating Shaw High School, adding to or renovating weight rooms and wrestling rooms at Shaw High School, Columbus High School, Jordan High School, Northside High School and Kendrick High School, program enhancements for Fine Arts Academy, upgrading Kinnett Stadium (Field House, Press Box, Concessions, Restrooms), upgrading softball and baseball fields at Hardaway High School, Shaw High School, Jordan High School, Kendrick High School and Columbus High School, upgrading furniture, fixtures and equipment, transportation facilities and alternative energy sources study, updating playgrounds elementary schools, upgrading cafeteria and auditoriums at Arnold Middle School, Clubview Elementary School, Eddy Middle School, Hardaway High School, Columbus High School and Kendrick High School, upgrading or replacing electrical and mechanical equipment at Columbus Museum, repairing and replacing roofing, refurbishing outdated kitchens, and addressing other facilities needs as reflected in the Five- Year Facilities Plan,			3,619,458	73,643,523	77,262,981	Complete
(a)(iii) acquiring new school equipment and making certain technology and infrastructure improvements and upgrades, including but not limited to district-wide security improvements and replacement of outdated communications equipment, replacement of outdated buses and related equipment			58,778	42,595,221	42,653,999	Complete
(a)(iv) acquiring any property necessary or desirable therefore, both real and personal			-	-	-	
(b) issuance of general obligation debt of Muscogee County School District in the principal amount not to exceed \$70,000,000 (the "Debt") for the above purposes.			-	4,582,538	4,582,538	Complete
Total	\$ 192,185,000	\$ 194,565,227	\$ 3,678,236	\$ 190,886,991	\$ 194,565,227	
	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST				
(1) Projects are to be funded from:						
Maximum cost from proceeds of the E-SPLOST tax as specified in the referendum	\$ 192,185,000	\$ 192,185,000				
Less collection shortfall	-	(15,141,216)				
Other funds (2)	-	17,521,443				
Total estimated costs	<u>\$ 192,185,000</u>	<u>\$ 194,565,227</u>				

(2) Other funds consist of Georgia State Financing & Investment Commission (GSFIC) funds, premium on bonds sold, and interest income.