MAY 21, 2024 BALLOT QUESTION

MOST
MUNICIPAL OPTIONS SALES TAX
<table>
<thead>
<tr>
<th>TABLE OF CONTENTS</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>THE MOST: BACKGROUND</td>
<td>3</td>
</tr>
<tr>
<td>THE MOST: PROJECTS</td>
<td>4</td>
</tr>
<tr>
<td>THE MOST: REVENUES</td>
<td>6</td>
</tr>
<tr>
<td>THE MOST: EDUCATION AND OUTREACH</td>
<td>8</td>
</tr>
<tr>
<td>I. Talking Points</td>
<td></td>
</tr>
<tr>
<td>II. MOST Flyer</td>
<td></td>
</tr>
<tr>
<td>III. MOST Bill Inserts (April, May)</td>
<td></td>
</tr>
<tr>
<td>IV. MOST Spanish Handcard</td>
<td></td>
</tr>
<tr>
<td>V. “MOST. Important.” Posters</td>
<td></td>
</tr>
</tbody>
</table>
Overview

In 1998 and 1999, respectively, the City of Atlanta was issued two federal Consent Decrees from the Environmental Protection Agency (EPA), to address combined sewer overflows (CSO) and sanitary sewer overflows (SSO). The Clean Water Atlanta Program is instrumental in ensuring improvements in the City’s aging water and sewer infrastructure, improvements in water quality, and compliance with the Consent Decrees. Financing of the $2.3 billion in sewer system improvements has been made possible through water and sewer revenues, state low interest loans and the Municipal Option Sales Tax (“MOST”).

Extension of the 1-cent MOST will be a question on the May 21, 2024 presidential primary ballot. The tax applies to generally all retail sales of goods purchased and taxable services performed within the City of Atlanta. The MOST allows business-people and visitors who use the City’s water and sewer infrastructure (but do not pay City water and sewer bills) to help pay for upgrading and maintaining the system.

This is not a new tax; it is the reauthorization of an existing tax.

Legislative History

In 2004, the Georgia legislature enacted House Bill 709, codified as Official Code of Georgia Annotated, Section 48-8-200, et seq., which allows the City to impose (subject to voter approval) a special one-percent sales and use tax for the purpose of raising not more than $750 million for water and sewer projects. The Atlanta City Council authorized a referendum for the special one-percent sales and use tax, which was held on July 20, 2004. The referendum was approved by a majority of the voters and the MOST became effective on October 1, 2004; receipts began to be realized by the City on December 1, 2004.

In accordance with state law, the City was authorized to extend the MOST for three additional four-year periods, subject to voter approval. Since 2004, the MOST reauthorization has been overwhelmingly approved by voters:

• In 2004, the MOST passed with 75 percent approval.
• In 2008, the MOST passed with 71 percent approval.
• In 2012, the MOST passed with 86 percent approval.
• In 2016, the MOST passed with 74 percent approval.
• In 2020, the MOST passed with 71 percent approval.

The MOST currently runs through Fall 2020. In 2018, the Georgia Legislature enacted House Bill 929, which allows the City to extend the MOST (subject to voter approval) by two additional four-year periods. Pursuant to Resolution No. 19-R-5075, the Atlanta City Council authorized a referendum to reimpose the MOST. The next reauthorization vote will take place on the presidential primary ballot on May 21, 2024. If passed, the MOST will extend until Fall 2024.

Should the MOST vote fail, the City would likely be forced to raise rates. In addition, the City’s bonding capacity will be impacted as the MOST proceeds can be taken into account to determine compliance with the City’s rate covenant and additional bonds test under the Bond Ordinance.
THE MOST: PROJECTS

With the help of the MOST, the City has achieved 90% sewer separation of the City’s system. Under the First Consent Decree (CSO), the City successfully separated 11 miles of combined sewers in downtown Atlanta, evaluated 1,574 miles of sewer mains citywide and repaired and rehabilitated 387 miles of aged sewer lines while providing 57 miles of capacity relief to date. Such improvements have resulted in a city-wide reduction in sewer overflows both in number and volume. The number of sewer overflows has decreased by 62% and the volume has decreased by 94% since 2004.

Examples of projects performed under the CSO Consent Decree are:

• Construction of 18 miles of sewer tunnels at Nancy Creek and the West Area Combined Sewer Overflow facility to manage excess flow during major rain events.

• The Stockade Sewer Separation project involved constructing 59,000 feet of new sanitary sewers, 360 new manholes, 560 new sewer connections and 400 stormwater inlets with traps.

• The McDaniel Sewer Separation project involved constructing 65,000 feet of new sanitary sewers, approximately 400 new manholes, 700 new sewer connections and 360 storm water inlets with traps.

• The Greensferry Basin Sewer Separation involved installation of approximately 56,700 linear feet of sanitary sewers, 381 manholes and more than 900 service connections.

In 2008, the requirements of the CSO Consent Decree were successfully met ahead of schedule, which improved water quality in Atlanta’s streams and creeks by reducing the number of CSOs. In 2012, the federal court granted the City a 13-year extension on its SSO Consent Decree. This extension allows the Department of Watershed Management to exercise fiscal balance across all infrastructure types – water, wastewater and stormwater and to focus on meeting its SSO requirements.

Improvements under the SSO Consent Decree are being made to increase the sanitary sewer system’s capacity and to prevent groundwater and stormwater from entering the sanitary sewer system. Examples of SSO projects are:

• Completion of Sewer Groups One and Two, improved reliability through elimination of structural defects and construction of new sewers along more than 250 miles.

• Installation of the Proctor Creek Diversion Structure, along the Proctor Creek Trunk system to help manage high flows in the sewer system and allow for diversion of up to 10 million gallons per day from the R.M. Clayton Water Reclamation Center (“WRC”) to the Utoy Creek WRC.

• Construction of Old Fourth Ward Park transformed a barren brownfield into a 17-acre greenspace consisting of a 9MG stormwater run-off pond to eliminate neighborhood flooding and combined sewer capacity issues.
THE MOST: PROJECTS, CONT’D

- Peachtree Creek Trunk Sewer Stabilization project was recently completed and involved cleaning and trenchless rehabilitation of approximately 11,000 LF of 90” diameter, 80-year old sewer pipe to reduce inflow and filtration, safeguard against future breaches and ensure long-term structural integrity of the sewer.

- Ongoing construction at Rodney Cook Sr. Park – Historic Vine City, which consists of a collection of innovative stormwater practices designed to redirect surface runoff away from the combined sewer system and provide 9MG of capacity relief.

In addition, pursuant to Ordinance No. 14-O-1453, the Atlanta City Council authorized dedicating up to 10% of the MOST revenue for stormwater management related projects. Proceeds from the MOST earmarked for stormwater projects (approximately $12.5 million annually) will be used to address structural and capacity deficiencies of the City’s Municipal Separate Storm Sewer System (MS4). These projects will alleviate surface flooding and provide for water quantity control. Green infrastructure projects will also provide water quality improvement benefits.

The MOST provides about one-third of the funding for this work.
THE MOST: REVENUES

When the Clean Water Atlanta Program was first proposed in 2000, the City envisioned paying for it through a combination of state and federal loans and grants, along with moderate rate increases. At a time of federal disinvestment in local infrastructure, it became clear that little federal money would be available. The City has received $175 million from the state in the form of low-interest loans but very few grants.

The MOST, which generates roughly $125 - $130 million a year (between one-fifth and one-quarter of the Department’s operating revenue), has enabled the City to complete over $2.3 billion in sewer system investments while stabilizing rates. Though the City successfully met the obligations under the CSO Consent Decree, there is still work remaining under the SSO Consent Decree through 2027. MOST revenue is essential to avoid raising water and sewer rates by 25 percent to meet these federal obligations.

The table below reflects the $1.876 million in MOST revenue that has been generated since 2004:

<table>
<thead>
<tr>
<th>MOST Revenue</th>
<th>2004</th>
<th>$20,318,975.00</th>
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<tbody>
<tr>
<td></td>
<td>2005</td>
<td>$102,171,713.85</td>
</tr>
<tr>
<td></td>
<td>2006</td>
<td>$59,035,063.09</td>
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<tr>
<td></td>
<td>2007</td>
<td>$120,264,976.10</td>
</tr>
<tr>
<td></td>
<td>2008</td>
<td>$127,964,208.62</td>
</tr>
<tr>
<td></td>
<td>2009</td>
<td>$117,105,891.51</td>
</tr>
<tr>
<td></td>
<td>2010</td>
<td>$110,063,813.67</td>
</tr>
<tr>
<td></td>
<td>2011</td>
<td>$109,974,996.10</td>
</tr>
<tr>
<td></td>
<td>2012</td>
<td>$115,135,819.21</td>
</tr>
<tr>
<td></td>
<td>2013</td>
<td>$118,750,609.79</td>
</tr>
<tr>
<td></td>
<td>2014</td>
<td>$124,267,716.97</td>
</tr>
<tr>
<td></td>
<td>2015</td>
<td>$131,578,685.48</td>
</tr>
<tr>
<td></td>
<td>2016</td>
<td>$132,620,739.22</td>
</tr>
<tr>
<td></td>
<td>2017</td>
<td>$131,709,603.36</td>
</tr>
<tr>
<td></td>
<td>2018</td>
<td>$145,243,542.71</td>
</tr>
<tr>
<td></td>
<td>2019</td>
<td>$154,634,108.45</td>
</tr>
<tr>
<td></td>
<td>2020</td>
<td>$148,824,105.32</td>
</tr>
<tr>
<td></td>
<td>2021</td>
<td>$154,956,506.93</td>
</tr>
<tr>
<td></td>
<td>2022</td>
<td>$191,685,870.27</td>
</tr>
<tr>
<td></td>
<td>2023</td>
<td>$203,493,950.60</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$2,519,800,896.25</td>
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Georgia law provides that the MOST shall be exclusively administered and collected by the Revenue Commissioner for the use and benefit of the City. The proceeds of the MOST must be disbursed to the City as soon as practicable after collection, after deducting 1 percent of the amount collected for the State Treasury in order to defray the costs of administration.

Georgia law provides that the proceeds received by the City from the MOST are to be used by the City exclusively for the purpose or purposes specified in the resolution calling for imposition of the sales tax. Such proceeds are required by Georgia law to be kept in a separate account from other funds of the City and may not in any manner be commingled with other funds of the City prior to expenditure.

Municipal Option Sales Tax (MOST) Receipts by Year
THE MOST: EDUCATION AND OUTREACH

Talking Points

What is the Municipal Option Sales Tax (MOST) and why is it Important?

• The MOST is a 1-cent sales tax applied to generally all retail sales of goods purchased and taxable services performed within the City. It is one tool the City uses to finance the federally mandated Consent Decrees (Clean Water Atlanta Program) to replace the City’s aging water and sewer infrastructure and improve water quality while keeping water and sewer rates lower than they would be otherwise.

• Initially approved by Atlanta voters in July 2004 and reauthorized by voters in 2008, 2012, and 2016, the MOST allows the City to spread the financing of the $4 billion infrastructure improvement program to visitors and business travelers who use our infrastructure every day but do not pay City of Atlanta water and sewer bills.

• This not a new tax; it is reauthorizing the existing 1-cent tax.

How the MOST has benefited the residents of our City?

• The City estimates that the MOST has helped avoid 25% increases in water and sewer rates.

• The MOST makes sense for our City. Since 2004, the MOST has generated more than $1.876 billion to help ensure Atlantans a future of clean, safe drinking water and environmentally sound wastewater treatment.

The MOST has benefited our City by supporting:

• 24,000 local jobs (direct, indirect and induced);

• $5 billion in development that would not have been possible without upgrades to the sewer system;

• $250 million in daily economic activity;

• $2.3 billion in sewer system improvements;

• 62% reduction in the number of sewer spills;

• 94% reduction in the volume of sewer spills;

• $1.28 billion Capital Improvement Plan; and

• $600 million in small minority and female-owned business participation.

Be sure to look for the ballot question to reauthorize the MOST during the presidential primary on May 21, 2024.
In 2004, a 1-cent Municipal Option Sales Tax (MOST) was passed for the City of Atlanta largely to assist in funding the compliance obligations of two Federal Consent Decrees entered in 1998 and 1999, which required upgrades to the City’s sewer system to eliminate sewer spills. Since the start of the Clean Water Atlanta Program, the MOST has helped fund $2.3 billion in sewer system investment for the estimated $4 billion federally mandated sewer infrastructure overhaul, while stabilizing rates.

This is not a new tax. The 2018 General Assembly authorized a referendum for voters to approve reauthorization of the existing MOST as a ballot question on May 21, 2024. Approval of the MOST will continue funding Clean Water Atlanta Consent Decree projects as well as projects to improve water and wastewater facilities, replace water lines, address flooding and complete critical projects such as the Water Supply Program that will secure Atlanta’s water future and protect more than $250 million in daily economic activity.
THE MOST: 2024 MOST FLYER (BACK)

MOST MAKES CENTS

MUNICIPAL OPTIONS SALES TAX

MOST HAS SUPPORTED
24,000 JOBS
(DIRECT, INDIRECT AND INDUCED)

SINCE 2000, DWM HAS INVESTED OVER
$2.3B IN SEWER SYSTEM IMPROVEMENTS RESULTING IN A 97% REDUCTION IN SEWER SPILLS

ANNUAL CIP EXPENDITURES
$100-300M TO ADDRESS AGING INFRASTRUCTURE AND FEDERAL CONSENT DECREES

MOST IS SUPPORTING THE CURRENT
$1.26B 5 YEAR CAPITAL IMPROVEMENT PROGRAM

MOST HAS SUPPORTED
$600M IN SMALL, MINORITY AND FEMALE BUSINESS PARTICIPATION

MOST PROJECTS
$250M IN DAILY ECONOMIC ACTIVITY

MOST HAS STAVED OFF
25% INCREASE IN WATER AND SEWER RATES

Follow us at or visit our website!
@ATLWatershed
www.atlantawatershed.org

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Follow us at or visit our website!
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www.atlantawatershed.org
Vehicle Safety, cont’d.
City of Atlanta safe, to track down those who prey on the community and bring them to justice. Please remember to report suspicious or criminal activity by phone or text to 911. For more APD updates and safety tips, follow us on Facebook at: https://www.facebook.com/AtlantaPoliceDpt or visit: https://www.atlantapd.org/

National Public Works Week
May 17-23, 2024

DWM joins with the American Public Works Association to celebrate National Public Works Week. The theme for this year’s poster is “The Rhythm of Public Works”. Learn more on how to participate at: https://npww.apwa.net.

Rain Barrel and Compost Workshop Cancellation
The DWM Rain Barrel and Compost Workshops are cancelled at this time. We will work to resume the scheduled workshops for a date to be determined.

Customer Service Assistance During COVID-19
DWM has adjusted operations and services to continue to ensure the safety and health of our employees and customers during the COVID-19 pandemic. Our Walk-in Centers are closed to the public. Water and sewer bills can be paid online at: payatlwateronline.com; by mail: City of Atlanta, P.O. Box 105275, Atlanta, GA 30348, or Western Union.

We will continue to provide safe, quality drinking water and sewer services through our treatment plants and field operations. We understand that access to water is paramount to maintaining good health. Therefore, DWM has temporarily suspended water disconnections until further notice. We encourage all customers to follow the CDC guidelines to remain safe and healthy and to contact your medical provider if you feel ill. For assistance with payment arrangements, water service applications, and water/sewer repair requests, contact a customer service specialist at 404-546-0311.

Remember to Look for the MOST
The Municipal Option Sales Tax (MOST) requires reauthorization and will appear on the absentee and June 9th primary day ballot. The MOST is a 1-cent sales tax on most goods purchased, and services performed, within the City.

Continued on page 2
Shall a special 1 percent sales and use tax be re-imposed in the City of Atlanta for a period not to exceed 16 calendar quarters and for the raising of not more than seven hundred fifty million dollars and zero cents ($750,000,000) for the purpose of funding water and sewer projects and costs?

Ballot Language

Shall a special 1 percent sales and use tax be re-imposed in the City of Atlanta for a period not to exceed 16 calendar quarters and for the raising of not more than seven hundred fifty million dollars and zero cents ($750,000,000) for the purpose of funding water and sewer projects and costs?

JUNE 9th

May is Older Americans Month, and seniors are encouraged to apply for the Senior Citizen Discount to receive a 30 percent savings on water and sewer bills. Ordinance 03-O-1967 established the program in 2003 for all City of Atlanta water and sewer customers who meet the following criteria:

- **65 years of age or older.** You must provide a birth certificate, driver’s license or other valid Georgia ID.

- **A City of Atlanta water and sewer customer.** If you do not receive your water and sewer bill directly from the City of Atlanta, you cannot receive the senior citizen discount.

- **A maximum household income of $25,000 or less.** You must provide proof of income, such as previous or current year Federal Income Tax Form 1040 or 1099.

To obtain an application by mail, contact the ATL 311 Customer Service Center (404-546-0311). Applications are also available at Fulton County senior centers, libraries, City of Atlanta recreation facilities and the Customer Care Center at Atlanta City Hall.

Drinking Water Week
May 3-9, 2020

Join DWM as we celebrate Drinking Water Week, a time to recognize the vital role water plays in our daily lives. To learn more about Drinking Water Week, visit www.awwa.org.

Vehicle Safety

Spring ushers in the time of year that we welcome: blooming flowers, warmer weather, rolled-down windows and unlocked cars. It’s also a time of year that the Atlanta Police Department (APD) wants you to be mindful of – increases in criminal activity. In the first few months of 2020, APD has seen a spike in car break-ins. APD reminds you to keep your vehicle locked and NOT leave weapons, keys, purses, cell phones and other items of value in your car. APD works 24/7 to keep the...
Rain Barrel and Compost Workshop Cancellation

As concerns continue to grow over the spread of the Coronavirus (COVID-19), the health, safety, and well-being of our employees and our customers is our top priority. The City of Atlanta Department of Watershed Management (DWM) has suspended all participation in public events and community activities and therefore, the Rain Barrel and Compost Workshops, hosted by DWM, are cancelled at this time. We are closely monitoring the COVID-19 pandemic and thank each of you for your patience and understanding as we work to resume the scheduled workshops for a date to be determined.

Schedule Collection of Bulk Item Pick-Up

The City of Atlanta Department of Public Works would like to remind you that all bulk pick-up must be scheduled. There is a maximum of 12 scheduled bulk pick-ups per year. Customers can request bulk waste service by contacting ATL311. Dial 3-1-1, visit atl311.com, or use the ATL311 mobile app. Please allow at least one business day for scheduling. Collection days are subject to availability.
Earth Day 2020
Wednesday, April 22, 2020

The theme for Earth Day 2020 is climate action. The enormous challenge — but also the vast opportunities — of action on climate change have distinguished the issue as the most pressing topic for the 50th anniversary.

Climate change represents the biggest challenge to the future of humanity and the life-support systems that make our world habitable.

Drinking Water Week
May 3-9, 2020

For more than 40 years, the American Water Works Association and its members have celebrated Drinking Water Week – a unique opportunity for both water professionals and the communities they serve to join together in recognizing the vital role water plays in our daily lives. Drinking Water Week is celebrated the first full week in May each year. Please join DWM as we celebrate drinking water! This year the theme is “There when you need it”. To learn more about drinking water week, visit www.awwa.org.
Que necesitas saber sobre

MOST

El opcional impuesto municipal de ventas conocido como (MOST) requiere re-autorización y aparecerá en la boleta primaria presidencial el 9 de junio de 2020. MOST es un impuesto de ventas de 1 centavo sobre la mayoría de los productos comprados y los servicios prestados dentro de la Ciudad.

MOST ha evitado un aumento del 25% en las tarifas de agua.

Boleta de votacion (lenguaje)

¿Se reimpondrá un impuesto especial de ventas y uso del 1 por ciento en la Ciudad de Atlanta por un período que no exceda los 16 trimestres calendario y para la recaudación de no más de setecientos cincuenta millones de dólares y cero centavos ($750,000,000) con el propósito de financiar el agua y proyectos y costos de alcantarillado?

Los votantes que apoyan la reautorización del impuesto a las ventas deben votar SÍ; los votantes que se oponen a la reautorización deben votar NO.

JUNE 9th
Without the MOST, Atlanta residents will pay as much as 30 percent more in water and sewer charges.

The one cent sales tax helps Atlanta comply with federal mandates to overhaul its sewer system and stop pollution in the Chattahoochee and South rivers. By paying the tax, visitors and businesspeople who use Atlanta’s water and sewer infrastructure but do not pay its water and sewer bills help support this overhaul.

The MOST is on the May 21 ballot. REMEMBER TO VOTE.
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