

FY27 RECOMMENDED BUDGET OVERVIEW

May 5, 2026



AGENDA

- Budget Process/Schedule
- Overview
 - Operating Funds Summary (including Capital/CIP)
 - Agency Appropriations
 - Non-Operating Funds Summary
 - Other Local Option Sales Tax
 - Healthcare
- Department/Office Presentations

BUDGET PROCESS

- Submitted to the Council by the Mayor no less than 60 days prior to the start of each fiscal year
- Includes operating and capital expenditures accompanied by revenues
- Shall be accompanied by a budget message from the Mayor containing policy, major changes, general summary and other information deemed appropriate
- Made public by advertising in the newspaper and hearings for public comment
- Budget and Millage Ordinances along with other related ordinances must be approved by July 1st

BUDGET SCHEDULE

- May 2026
 - Budget Review Sessions
 - May 5th – Overview, Operating Funds, Agency Appropriations, Non-Operating Funds, OLOST, TSPLOST, Healthcare, Department/Office Presentations
 - May 12th – Department/Office Presentations
 - May 19th – Department/Office Presentations, Add/Delete List
- June 2026
 - Notices in the newspaper for public comment
 - Public Hearings for Taxpayer Bill of Rights
 - First and Second Reading – Budget and Millage Ordinances

FY27 OPERATING FUNDS

- Revenues \$382,205,770
 - Expenditures \$402,571,312
 - Use of Fund Balance \$20,365,542
-
- Note: \$16.72 million of Fund Balance Total is to provide funding for capital outlay, capital improvement projects and strategic use of accumulated reserves for community care.

FY27 ASSUMPTIONS

- No change in the total millage rates from FY26
 - USD #1 = 16.07 mills
 - USD #2 = 10.09 mills
 - USD #4 = 9.19 mills
- 2.0% Increase in the Digest
- 98% Collection Rate
- No subsidy to Civic Center or Integrated Waste.
 - E911 subsidy - \$385,513

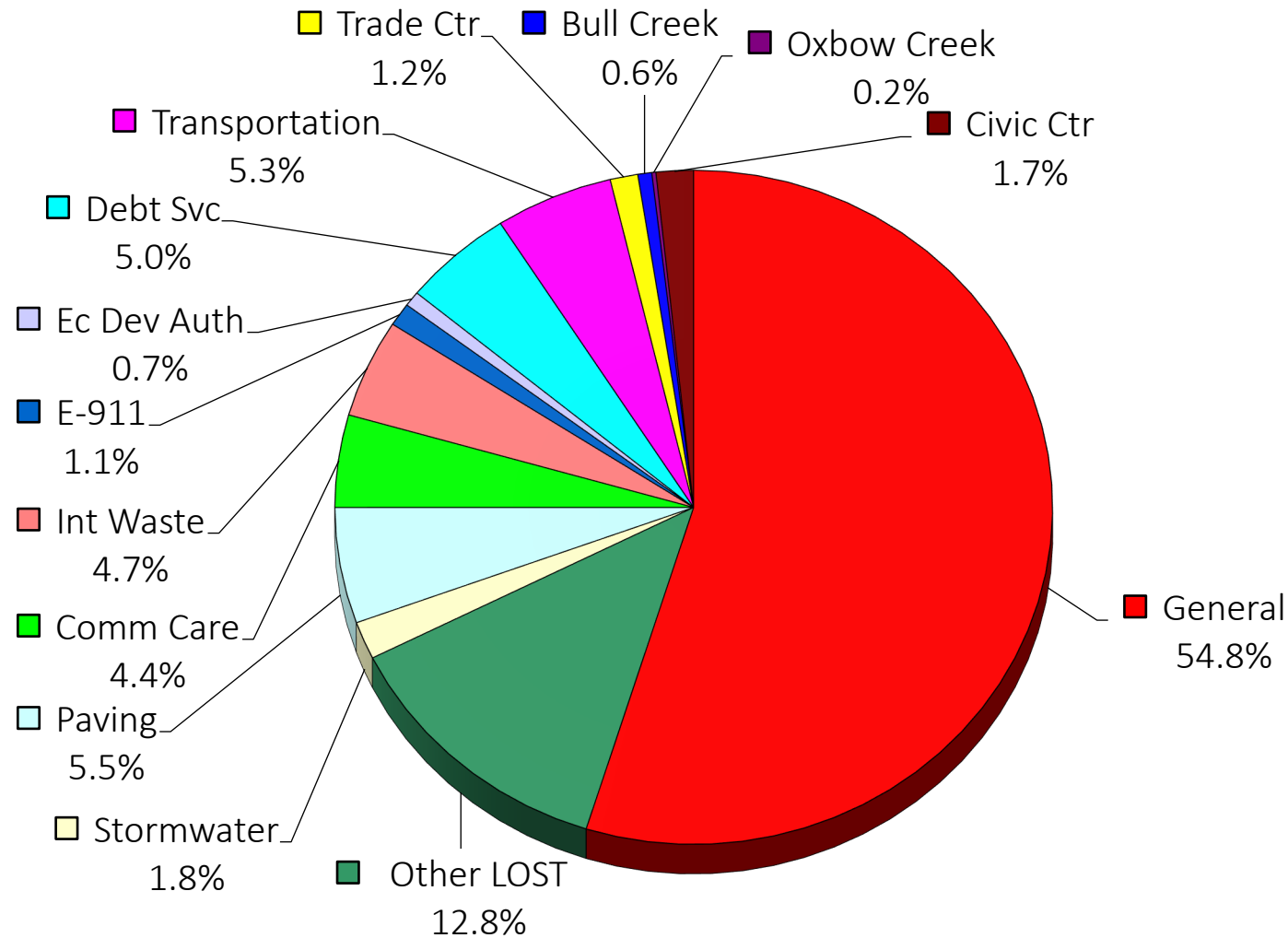
FY27 ASSUMPTIONS

- \$50k subsidy for Oxbow Creek, no subsidy for Bull Creek Golf Course
- Value of one mill (Operating) = \$5,901,890
- Value of one mill (Debt) = \$6,572,324
- COLA included of 2.0% for active employees and 1.0% for retirees effective July 2026 (excluding Elected Officials)
- Health Insurance – Contribution share strategy remains 75/25 (was 73/27 in FY24 & FY25, 70/30 prior to FY23) for active employees, slight rate increase for wellness and non-wellness participation.

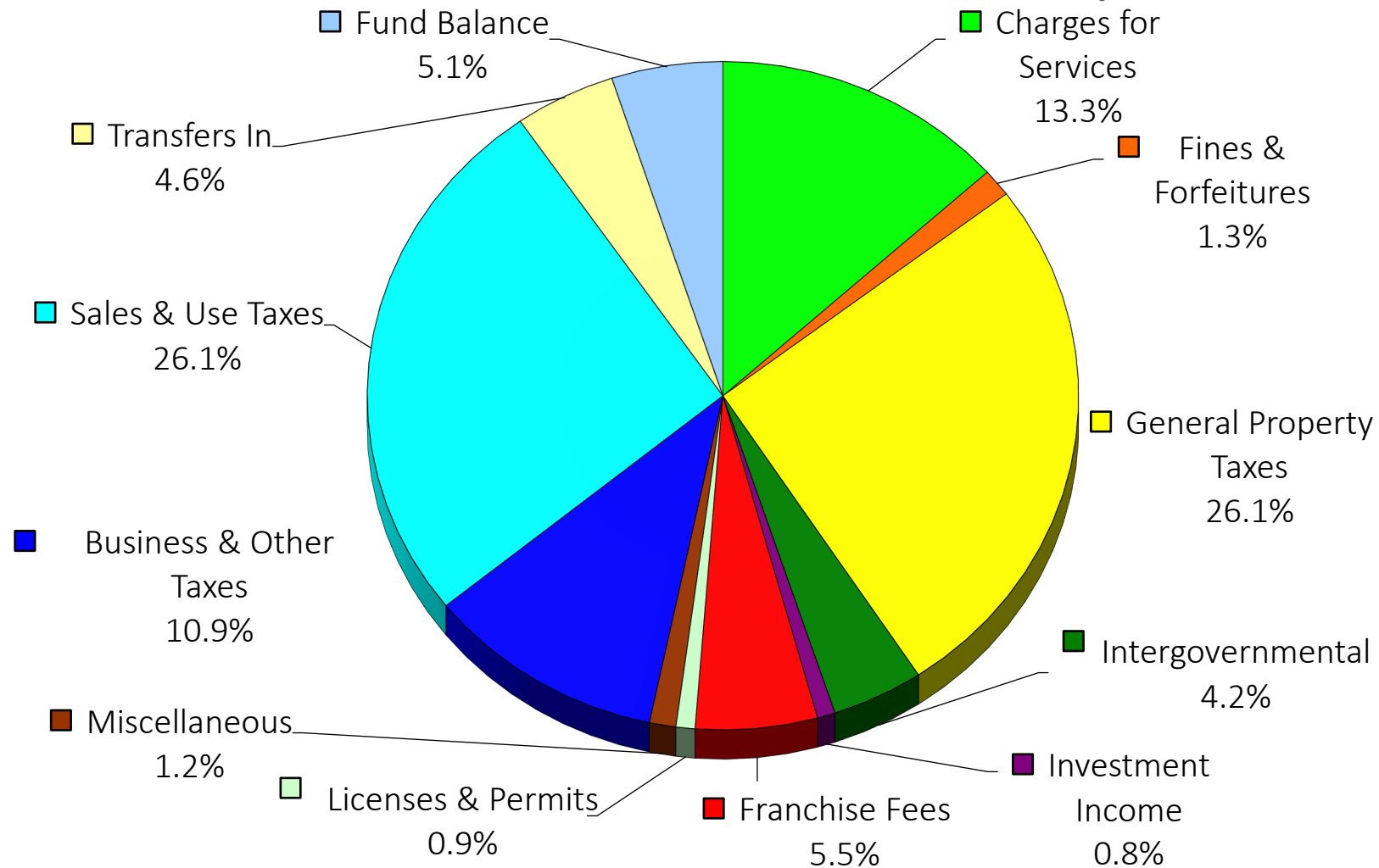
MILLAGE SUMMARY

	USD #1		USD #2		USD #4	
	<u>FY26</u>	<u>FY27</u>	<u>FY26</u>	<u>FY27</u>	<u>FY26</u>	<u>FY27</u>
Total Gen and Urban	8.15	8.15	6.10	6.10	5.95	5.95
METRA	0.82	0.82	0.82	0.82	0.82	0.82
Total subject to cap	8.97	8.97	6.92	6.92	6.77	6.77
Stormwater	1.24	1.24	0.20	0.20	N/A	N/A
Paving	3.44	3.44	0.55	0.55	N/A	N/A
Community Care	1.00	1.00	1.00	1.00	1.00	1.00
Economic Development	0.50	0.50	0.50	0.50	0.50	0.50
Debt Service	<u>0.92</u>	<u>0.92</u>	<u>0.92</u>	<u>0.92</u>	<u>0.92</u>	<u>0.92</u>
TOTAL	16.07	16.07	10.09	10.09	9.19	9.19

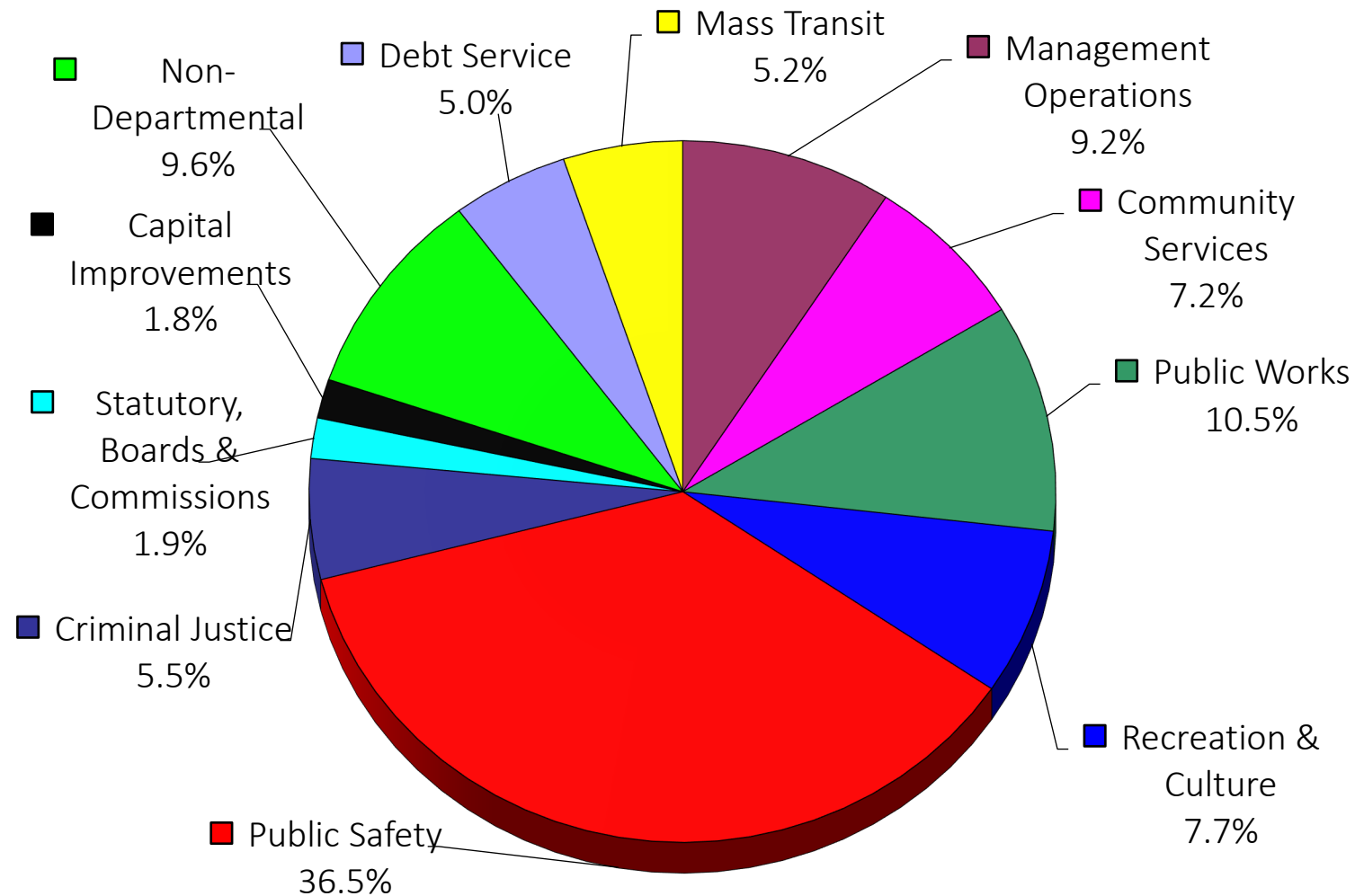
FY27 RECOMMENDED OPERATING BUDGET



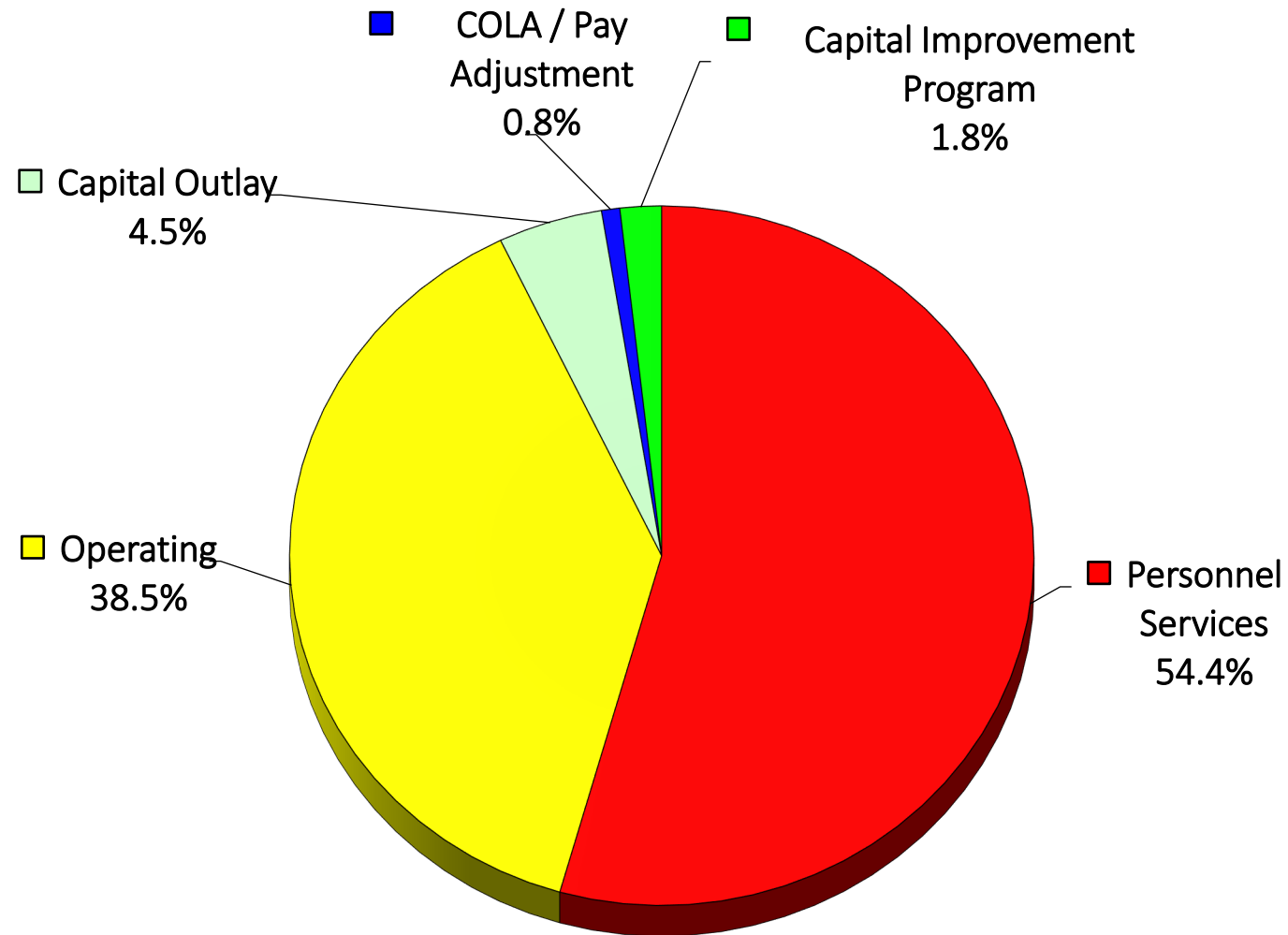
FY27 REVENUES: Where does the Money Come from?



FY27 EXPENDITURES: Where does the Money Go?



FY27 OPERATING BUDGET BY TYPE



GENERAL FUND

- Revenues \$215,500,222
 - Expenditures \$220,776,071
 - Difference \$5,275,849
-
- General Fund accounts for normal “day to day” activities (i.e. Police, Fire, Public Works, Parks & Recreation, courts, etc.) Primarily funded from sales tax, property taxes and franchise fees.

GENERAL FUND

- Personnel

- New

- Internal Auditor – Compliance Officer G129 eff 08/01/26
 - Finance – Financial Planning Manager G129
 - Information Technology – 2 Systems Analyst Enterprise Apps G126
 - Information Technology – Cybersecurity Engineer G126
 - Information Technology – AV Specialist G116
 - Human Resources - Administrative Assistant G115
 - Parks & Recreation - Recreation Program Specialist III G118

GENERAL FUND

- Personnel (continued)
 - New
 - Police – Police Corporal PD2
 - Police – 2 Crime Scene Investigator G119
 - Police – Real Time Crime Center Technician G118
 - MCP – Corrections Sergeant C4
 - Jury Manager – Administrative Support Specialist I G112
 - District Attorney – 2 Victim Advocates G117
 - State Court Solicitor – Assistant Solicitor General G127

GENERAL FUND

- Personnel (continued)
 - New
 - State Court Solicitor – Paralegal G119
 - State Court Solicitor – Investigator G120
 - State Court Solicitor – Victim Advocate G117
 - Public Defender - 2 Investigator G120

GENERAL FUND

- Personnel (continued)
 - **Reclassification/Career Ladder/Pay Adjustment**
 - City Attorney – Assistant City Attorney G135 to Senior Assistant City Attorney G136
 - Finance – Collection Technician I G115 to Administrative Assistant G115 (Title Only Change)
 - Finance – Purchasing Technician I G115 to Purchasing Technician II G117
 - Finance – Buyer II G120 to Senior Buyer G121
 - Information Technology - 4 Application Developer G124 to 4 Systems Analyst Enterprise Apps G126

GENERAL FUND

- Personnel (continued)
 - **Reclassification/Career Ladder/Pay Adjustment**
 - Information Technology – 2 Application Developer G124 to 2 Software Development Analyst G126
 - Human Resources – Human Resources Technician I G117 to Human Resources Technician II G119
 - Inspections & Codes – Assistant Director G131 to Assistant Director G132
 - Inspections & Codes – Building Inspector III G122 to Chief Inspector G123
 - Inspections & Codes – Chief Inspector G128 to Systems Analyst G126
 - Inspections & Codes – 3 Electrical Inspector I, II, III to 3 Inspector I, II, III (Title Change Only)

GENERAL FUND

- Personnel (continued)
 - **Reclassification/Career Ladder/Pay Adjustment**
 - Inspections & Codes – 3 Plumbing Inspector I, II, III to 3 Inspector I, II, III (Title Change Only)
 - Inspections & Codes – 3 Building Inspector I, II, III to 3 Inspector I, II, III (Title Change Only)
 - Planning – Planner G121 to Senior Planner G122
 - Engineering - Traffic Operations Technician G121 to Traffic Signal Supervisor G122

GENERAL FUND

- Personnel (continued)
 - **Reclassification/Career Ladder/Pay Adjustment**
 - Engineering – Traffic Operations Supervisor G123 to Traffic Operations Manager G124
 - Engineering – 3 Traffic Control Technician G113 to 3 Traffic Sign & Marking Technician G116
 - Engineering – Traffic Signal Construction Specialist G115 to Traffic Sign & Marking Technician G116
 - Engineering – 2 Traffic Signal Technician I G115 to 2 Traffic Signal Jr. Technician G118
 - Engineering – Traffic Signal Technician II G117 to 1 Traffic Signal Technician I G120

GENERAL FUND

- Personnel (continued)
 - **Reclassification/Career Ladder/Pay Adjustment**
 - Public Works – 2 Fleet Maintenance Technician II G118 to 2 Fleet Service Advisor G118 (Title Only Change)
 - Facilities Maintenance – Facilities Maintenance Manager G130 to Facilities Maintenance Assistant Director G132
 - Facilities Maintenance – Assistant Facilities Maintenance Manager G127 to Office Manager G118
 - Facilities Maintenance - Custodial Services Supervisor G120 to Facilities Maintenance Supervisor G122

GENERAL FUND

- Personnel (continued)
 - **Reclassification/Career Ladder/Pay Adjustment**
 - Facilities Maintenance – Correctional Detail Officer CO2 to Facilities Maintenance Supervisor (Plumbing) G122
 - Facilities Maintenance – 2 HVAC Technician II G120 to 2 Facilities Maintenance Specialist II G120 (Title Change Only)
 - Facilities Maintenance – Facilities Maintenance Supervisor (CSC) G122 to Facilities Maintenance Supervisor (City Hall) G122 (Title Change Only)
 - Facilities Maintenance – 2 Electrician II G120 to 2 Facilities Maintenance Specialist II G120 (Title Change Only)

GENERAL FUND

- Personnel (continued)
 - **Reclassification/Career Ladder/Pay Adjustment**
 - Facilities Maintenance – 3 Facilities Maintenance Supervisor G122 to 3 Facilities Maintenance Specialist Supervisor G122 (Title Change Only)
 - Facilities Maintenance – 3 Plumber I G119 to 3 Facilities Maintenance Specialist I G119 (Title Change Only)
 - Facilities Maintenance – 2 Carpenter II G120 to 2 Facilities Maintenance Specialist II G120 (Title Change Only)
 - Facilities Maintenance – 2 HVAC Technician I G119 to 2 Facilities Maintenance Specialist I (G119) (Title Change Only)

GENERAL FUND

- Personnel (continued)
 - **Reclassification/Career Ladder/Pay Adjustment**
 - Facilities Maintenance – 3 Carpenter I G119 to 3 Facilities Maintenance Specialist I G119 (Title Change Only)
 - Parks & Recreation – Recreation Program Specialist III G115 to Recreation Program Supervisor G120
 - Tax Assessor - Appraiser III G121 to Appraiser IV G122
 - Police - Criminal Record Technician G113 to Records Supervisor G117
 - Fire/EMS - 3 Sergeant Investigators F3 to 3 Lieutenant Investigators F4

GENERAL FUND

- Personnel (continued)
 - **Reclassification/Career Ladder/Pay Adjustment**
 - Fire/EMS - Business Analyst G130-3 to Business Analyst G126-30 (Grade Correction Only)
 - Jury Manager - PT Administrative Support Specialist I G112 to FT Deputy Clerk II G115
 - State Court Solicitor - Increase Tie-In Salary Percentage by 5% for SG, Chief SG, Sr Attorneys

GENERAL FUND

- Personnel (continued)
 - **Reclassification/Career Ladder/Pay Adjustment**
 - Sheriff - Executive Assistant - Sheriff G124-19 to Executive Assistant - Sheriff G124-31
 - Sheriff - Correctional Officer SC1-4 to Correctional Officer SC1-18
 - Sheriff - Deputy Clerk II G115-8 to Deputy Clerk II G115-19
 - Sheriff - Administrative Assistant G115-31 to Administrative Assistant G115-41
 - Sheriff - Deputy Clerk II G115-13 to Deputy Clerk II G115-28

GENERAL FUND

- Personnel (continued)
 - **Reclassification/Career Ladder/Pay Adjustment**
 - Sheriff - Administrative Operations Manager G122-5 to Administrative Operations Manager G122-13
 - Sheriff - Deputy Clerk II G115-3 to Deputy Clerk II G115-16
 - Sheriff - Deputy Clerk II G115-6 to Deputy Clerk II G115-17
 - Sheriff - Senior Deputy Clerk G117-5 to Senior Deputy Clerk G117-17
 - Sheriff - Accounting Clerk G113-5 to Accounting Clerk G113-11

GENERAL FUND

- Personnel (continued)
 - Deletion
 - Sheriff – Sheriff Investigator PS2
 - Internal Auditor – Forensic Auditor G126 eff 08/01/26
 - Engineering – Traffic Signal Construction Specialist G115

GENERAL FUND

- Capital = \$1,637,253
 - Information Technology = \$49,000
 - Ford Explorer 4WD - \$49,000 (new)
 - Inspections & Codes = \$133,000
 - Ford Explorer 2WD - \$43,000 (replacement)
 - (3) Ford Mavericks - \$90,000 (replacements)
 - Engineering = \$96,253
 - Asphalt Grinder - \$9,000 (replacement)
 - Cameras for Sign Shop Building - \$70,979 (new)
 - Intercom/Access Control for Sign Shop - \$16,274 (new)

GENERAL FUND

- Capital (continued)
 - Public Works = \$338,350
 - Fleet Facility Privacy Screen - \$40,000 (new)
 - Hyundai Mini Excavator - \$50,350 (new)
 - Mini Skid Steer Loader w/ attachments - \$43,000 (new)
 - 40k Trailer - \$38,000 (new)
 - Inmate Van - \$105,000 (replacement)
 - (2) Zero Turn Mowers - \$26,000 (replacements)
 - Gator Ranger 500 - \$10,000 (new)
 - Ground Penetrating Radar - \$16,000 (new)
 - Kauffman 20ft Trailer - \$10,000 (new)

GENERAL FUND

- Capital (continued)
 - Facilities Maintenance = \$63,500
 - Plumbing Jetter - \$15,500 (new)
 - Utility Vehicle - \$15,000 (new)
 - Utility Trailer - \$3,000 (new)
 - (2) Scissor Lifts - \$30,000 (new)
 - Parks & Recreations = \$559,000
 - Aquatic Timing System - \$150,000 (replacement)
 - (22) Dive Blocks - \$71,500 (replacements)
 - (4) BAF Air Circulators - \$120,000 (replacements)
 - (3) Diving Boards - \$210,000 (replacements)
 - Backstroke Flags and Post - \$7,500 (replacement)

GENERAL FUND

- Capital (continued)
 - Parks & Recreation
 - (3) Digital Potter Kilns - \$21,000 (replacements)
 - Ceramic Clay & Glaze - \$15,000 (replacement)
 - (3) Elliptical Machines - \$10,500 (new)
 - (3) Dumbbell and Storage Racks - \$7,500 (new)
 - (3) Exercise Balls - \$6,000 (new)
 - (3) Step Bench, Riser and Racks - \$12,000 (new)
 - (3) Two-tier Folding Chair Dolly - \$1,800 (new)

GENERAL FUND

- Capital (continued)
 - Tax Assessor = \$169,350
 - (2) Ford Escapes - \$66,000 (replacements)
 - (3) Ford Escape - \$99,000 (new)
 - (3) iPads - \$4,350 (new)
 - State Court Solicitor = \$129,000
 - (3) Ford Explorer 2WD - \$129,000 (replacements)
 - Recorder's Court = \$26,000
 - Courtroom Carpet - \$26,000 (replacement)

GENERAL FUND – FUND BALANCE

Reserve Days	FY22	FY23	FY24	FY25	FY26 (est. projection)	FY27 (est. projection)
Traditional Funds	86.54	81.81	71.66	45.17	38.23	37.41
OLOST Funds	45.79	50.20	42.06	41.94	37.85	37.03
TOTAL General Fund	132.33	132.01	113.72	87.11	76.08	74.44

STORMWATER FUND

- Revenues \$7,280,316
 - Expenditures \$7,280,316
 - Difference \$0
-
- Stormwater Fund accounts for activities restricted for stormwater and drainage. Primarily funded from property taxes.
 - Millage Rate remains the same at 1.24 for USD #1 and 0.20 for USD #2.

STORMWATER FUND

- Personnel
 - Reclassification/Career Ladder/Pay Adjustment
 - Public Works - Equipment Operator II G120 to Equipment Operator III G121
 - Public Works - Maintenance Worker I G114 to Maintenance Worker II G115
 - Public Works - Correctional Officer CO1 to Stormwater Crew Leader G122
- Capital = \$538,522
 - Engineering = \$45,022
 - Carlson GPS Unit - \$42,000 (replacement)
 - (2) iPads - \$2,522 (new)
 - Pole Camera - \$500 (new)

STORMWATER FUND

- Capital (continued)
 - Public Works = \$493,500
 - Flat Bed Dump Truck - \$99,000 (replacement)
 - Gator ATV - \$28,000 (new)
 - (2) Closed Tractor Trailer - \$120,000 (replacement)
 - 7 Yd Dump Truck - \$143,000 (replacement)
 - Trench Roller/Compactor - \$42,000 (new)
 - Mini Skid Steer - \$46,500 (new)
 - Zero Turn Mower - \$15,000 (replacement)

- CIP = \$517,652

PAVING FUND

- Revenues \$19,908,931
 - Expenditures \$22,335,837
 - Difference \$ 2,426,906
-
- Paving Fund accounts for maintenance and improvements to roads and bridges. Primarily funded by property taxes.
 - Millage Rate remains the same at 3.44 in USD #1 and 0.55 in USD #2.

PAVING FUND

- Personnel

- Reclassification/Career Ladder/Pay Adjustment
 - Engineering – Project Engineer G127-26 to Project Engineer G127-33
 - Public Works – 4 Equipment Operator II G120 to 4 Equipment III G121
 - Public Works – PT Maintenance Worker I G114 to PT Environmental Compliance Officer G120
 - Public Works – 2 PT Maintenance Worker I to FT Environmental Compliance Officer G120

PAVING FUND

- Capital = \$1,428,813
 - Engineering = \$10,813
 - (4) iPad Pro - \$4,764
 - HP Laptop - \$2,500
 - DJI Mavic 4 Pro Drone - \$3,549
 - Public Works = \$1,418,000
 - (15) John Deere Zero Turn Mowers - \$225,000
 - Large Bucket Truck - \$268,000
 - Small Bucket Truck - \$150,000
 - One Refuse Truck 16' - \$225,000
 - (10) Mobile Solar Powered Cameras - \$190,000
 - (4) 4X4 Farm Tractors with Flexwing - \$360,000

- CIP = \$1,000,000

COMMUNITY CARE FUND

- Revenues \$ 6,454,900
 - Expenditures \$17,816,071
 - Difference \$11,361,171
-
- Community Care Fund accounts for funding health care services for medically indigent residents of Muscogee County to include certain services for inpatient and outpatient care for inmates at the Muscogee County Jail.
 - Millage rate remains the same at 1.00 mill.
 - Use of existing reserves to fund new program costs.

COMMUNITY CARE FUND

- Personnel
 - New/Reclassification
 - Fire/EMS – Licensed Clinical Social Worker G124 (new)
 - Fire/EMS – Fire Medic F2 (new)
 - Fire/EMS – Data Analyst G128-3 to Data Analyst G126-16 (Grade Correction Only)
- Program Allocations
 - \$6.5 million for Provider Payments
 - \$600k for Claims Administration
 - \$500k for Offsite Inmate Medical
 - \$9.3 million for Inmate Medical Contract
 - \$244k for Partnership Agreements w/ Mercy Med & Valley Healthcare
 - \$623k for existing personnel and operating costs for Correct & Community Care Programs

INTEGRATED WASTE FUND

- Revenues \$18,991,047
 - Expenditures \$18,991,047
 - Difference \$0
-
- Integrated Waste accounts for refuse collection and disposal, recycling, and landfill operations.
 - Residential Rate = \$26/month (\$18 for FY19 – FY24, \$21 for FY25, \$24 for FY26)
 - Operating budget includes \$1,685,058 debt service payment on existing capital leases for equipment and GEFA loan for landfill cell expansion.

INTEGRATED WASTE FUND

- Personnel
 - No Personnel Adjustments
- Capital = \$544,000
 - Public Works = \$544,000
 - Water Truck - \$200,000 (replacement)
 - D3 Bulldozer - \$200,000 (replacement)
 - Tractors w/ Batwing - \$80,000 (new)
 - Bush Hogs w/ Attachments - \$34,000 (new)
 - Gator Utility Vehicle w/ Magnet Bar - \$30,000 (new)

E911 FUND

- Revenues \$4,465,513
 - Expenditures \$4,465,513
 - Difference \$0
-
- E911 accounts for telephone subscriber surcharges and collection for emergency dispatch. Primarily funded with landline, wireless and prepaid phone charges.
 - Revenues include subsidy from Public Safety OLOST = \$385,513
 - Personnel Adjustments:
 - 911 Center Supervisor G120 to Business Analyst G126

ECONOMIC DEVELOPMENT FUND

- Budget = \$2,891,926
- Economic Development Fund accounts for 0.50 mills used for attracting quality companies, broadening the tax base, job creation and retention.
- Development Authority (0.25 mills) = \$1,445,963
- Reserve for Economic Development = \$1,445,963

DEBT SERVICE FUND

- Revenues \$20,027,380
 - Expenditures \$20,027,380
 - Difference \$0
-
- Debt Service accounts for accumulation and disbursement of principal and interest payments.
 - Millage Rate remains unchanged at 0.92 mills.
(FY23-FY25=.83, FY22=.33, FY21=.34, FY20/FY19=.47, FY18=0.60, FY17/FY16/FY15=0.70, FY14=0.79)

METRA FUND

- Revenues \$21,401,214
 - Expenditures \$21,401,214
 - Difference \$0
-
- METRA Fund accounts for the operations of the public transportation system. Primarily funded from property taxes, federal and state grants, service charges, and TSPLOST.

METRA FUND

- Personnel

- No Personnel Adjustments

- Capital = \$11,178,797

(\$8,958,580 – FTA , \$1,922,002 – TSPLOST, \$298,215 – GA Transit Trust Fund

TRADE CENTER FUND

- Revenues \$5,024,667
 - Expenditures \$5,024,667
 - Difference \$0
-
- Trade Center Fund accounts for the operations of the facility. Primarily funded from event proceeds, beer tax (\$650k) and Hotel/Motel Tax (\$962k)

TRADE CENTER FUND

- Personnel
 - Reclassification
 - PT Facilities Maintenance Worker G115 to FT Facilities Maintenance Worker G115
 - Trade Center Sales – Event Operations Manager G121-36 to Director of Facilities & Operations G127-3 (Grade Correction Only)
 - Deletion
 - Trade Center Administration – Administrative Coordinator G118
- Capital = \$723,298

GOLF COURSES

- Bull Creek \$2,530,041
 - No General Fund Subsidy
 - Personnel Adjustments
 - Reclass Assistant Superintendent 110G to Superintendent 114G
 - PT Spray Technician (new)
 - PT Ambassador Captain (new)
 - Capital = \$0

- Oxbow Creek \$738,693
 - General Fund Subsidy \$50,000
 - No Personnel Adjustments
 - Capital = \$0

CIVIC CENTER/SPORTS AUTHORITY FUND

- Revenues \$6,765,920
- Expenditures \$6,765,920
- Difference \$0

- Civic Center/Sports Authority Fund accounts for the operations of South Commons as well as the Civic Center, and Ice Rink. Primarily funded from event proceeds and Hotel/Motel Tax (\$1.925M).
- No General Fund Subsidy
- Personnel Adjustments
 - Civic Center Operations
 - Custodian G11 (new)
- Capital = \$0

HEALTH CARE FUND

- Total = \$31,719,099
- Continue contribution strategy of 75/25 for active employees (was 70/30 prior to FY23, 73/27 for FY24 & FY25)
- Slight premium increases for 2027 for both wellness and non-wellness options.
- Costs/adjustments to be discussed by benefits consultant, NFP.

RISK MANAGEMENT FUND

- Total = \$8,230,472
- Risk Management Fund accounts for general liability, vehicle claims and worker's compensation.

CDBG Fund

- Revenues \$1,708,493
 - Expenditures \$1,708,493
 - Difference \$0
-
- CDBG Fund accounts for grant monies received from the Department of Housing and Urban Development under the Community Development Block Grant Program.
-
- Personnel
 - No Personnel Adjustments

AGENCY APPROPRIATIONS

	FY26	FY27
River Valley Regional	\$201,877	\$201,830
New Horizons	\$156,156	\$156,156
Health Dept Services	\$922,871	\$922,871
DFACS	\$50,000	\$50,000
Airport Commission	<u>\$40,000</u>	<u>\$40,000</u>
TOTAL	\$1,370,904	\$1,370,857

NON-OPERATING FUNDS

- Funds not for the general operations of the government
- Restricted for a specific purpose
- Must be budgeted annually
- Each maintained in a separate fund

NON-OPERATING FUNDS

Urban Development Action Grant Fund	\$15,000
HOME Program Fund	\$955,159
Multi-Governmental Grant Fund	\$6,569,742
Hotel/Motel Tax Fund	\$7,700,000
Police Forfeiture Fund	\$175,000

NON-OPERATING FUNDS

County Drug Abuse Treatment Fund (DATE)	\$200,000
VICE/Special Operations Forfeiture Fund	\$300,000
County Penalty/Assessment Fund	\$1,500,000
Sheriff Forfeiture Fund	\$100,000
TAD#1 – Benning Technology Park	\$50,000

NON-OPERATING FUNDS

TAD#2 – 6 th Ave/Liberty District	\$700,000
TAD#3 – Uptown District	\$2,500,000
TAD#4 – 2 nd Ave/City Village	\$1,100,000
TAD#5 – MidTown West	\$1,000,000
TAD#6 – MidTown East	\$70,000
TAD#7 – Midland Commons	\$650,000

NON-OPERATING FUNDS

TAD#8 – South Columbus River District	\$90,000
Law Library Fund	\$300,000
Local Govt's Share of Opioid Settlement Fund	\$1,800,000
2021 Sales Tax Proceeds Fund	\$50,200,000
Capital Projects Fund	\$20,151,497
TSPLOST Fund	\$131,300,000

NON-OPERATING FUNDS

1999 SPLOST Project Fund	\$470,000
Columbus Building Authority Lease Revenue Bonds Series 2003B	\$5,265,000
Columbus Building Authority Lease Revenue Bond Series 2018	\$130,000
Columbus Building Authority Lease Revenue Bonds Series 2022A	\$276,000
2021 SPLOST Project Fund	\$94,831,991

NON-OPERATING FUNDS

G.O. Sales Tax Bonds Series 2022	\$15,837,000
Columbus Building Authority Lease Revenue Bonds Series 2024	\$1,189,000
G.O. Sales Tax Bonds Series 2025	49,948,000
Family and Youth Coalition Fund	\$52,500
American Rescue Plan Fund	\$3,708,825

OLOST FUND

- Revenues \$50,225,000
 - Expenditures \$51,526,616
 - Difference \$1,301,616
-
- OLOST Fund is a sub-fund of the General Fund. However, sales tax proceeds are segregated with 70% of proceeds allocated to Public Safety and 30% allocated to 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

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 Services Center, Natatorium, and Ice Rink.

OLOST – Public Safety

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

OLOST – Public Safety

- Muscogee County Prison
 - 19 Correctional Officers
 - 1 Sergeant
- Sheriff
 - 30 Deputy Officers
 - 3 Sergeants
 - 9 Correctional Officers
 - 3 Lieutenants

OLOST – Public Safety

- Crime Prevention
 - 1 Crime Prevention Director
 - 1 Administrative Assistant
- Solicitor General
 - 2 Asst. Solicitor Generals
 - 1 Deputy Clerk II
- District Attorney
 - 2 Asst. District Attorneys
- Juvenile Court
 - 1 Deputy Clerk II

OLOST – Public Safety

- Clerk of Superior Court
 - 1 Senior Deputy Clerk G117
- Recorder's Court
 - 2 Deputy Clerk II
- Municipal Court Clerk
 - 4 Deputy Clerk II
- Probate Court
 - 1 Deputy Clerk II
- \$5,121 Annual Supplement for CPD, \$3,121 for other Sworn Public Safety Officers (excludes Elected Officials)

OLOST – Public Safety

- E911 Subsidy = \$358,513
- Motorola MAP Upgrade = \$892,817 (Year 2 of 7)
- Tyler CAD & RMS Annual SaaS/Maintenance Fees = \$146,033 (Year 2 of 5)
- Crime Prevention Grants = \$1,000,000
- Court Management System Annual SaaS/Maintenance Fees = \$1,117,701
- Debt Service for Existing Capital Equipment Leases = \$467,909
- Debt Service for New Capital Equipment Leases for Pursuit Vehicles & Fire Trucks = \$1,268,705

OLOST – Public Safety

- Transfer for Debt Service = \$2,866,994
 - CBA 2019 Refunding Bonds \$124,380
 - CBA 2022C Revenue Bonds \$1,006,000 (Sheriff's Admin Building)
 - GMA Lease #9 \$346,897 (5 Fire Trucks – FY17)
 - GMA Lease #18 \$121,012 (1 Ladder Truck – FY22)
 - GMA Lease #22 \$820,818 est (38 Pursuit Vehicles w/ Buildout – FY27)
 - GMA Lease #23 \$447,887 est (3 Fire Trucks – FY27)

OLOST – Public Safety

- Capital = \$2,212,873
 - Police = \$913,454
 - GETAC Body Worn Cameras - \$194,809
 - Axon Taser 7 Packages - \$118,645
 - Drones (Year 2 of 3) – \$600,000
 - 38 Pursuit Vehicles via GMA Lease Program
 - Fire/EMS
 - 3 Fire Trucks via GMA Lease Program

OLOST – Public Safety

- Capital (continued)
 - MCP = \$347,602
 - Ford Expedition - \$72,000 (new)
 - Cargo Van - \$62,000 (new)
 - Ford Explorer 4WD - \$49,000 (new)
 - Intake/Search Area Fence - \$39,602
 - Weapons/Training Equipment - \$45,000
 - Flat Bed Dump Truck - \$80,000

OLOST – Public Safety

- Capital (continued)
 - Homeland Security = \$42,599
 - X-Ray Unit (Bomb Squad) - \$37,599 (replacement)
 - Generator and AC (Bomb Squad) - \$5,000 (replacement)
 - Sheriff = \$652,967
 - Axon Body Cameras, Tasers, and In-Car Cameras (Year 1 of 5)
 - Coroner = 256,251
 - Morgue Cooler Replacement and Renovations

OLOST – Infrastructure

- Roads/Bridges = \$1,000,000
- Flood Abatement/Stormwater = \$1,200,000
- Technology Improvements = \$1,550,000
 - Computer Equipment - \$500,000
 - City Fiber - \$250,000
 - Motorola Radio Refresh - \$500,000
 - Superior Ct Clerk Records Digitization - \$300,000
- Facility Improvements = \$1,971,787

OLOST - Infrastructure

- Debt Service = \$9,081,913
 - CBA 2019 Refunding Bonds - \$5,487,327
 - CBA 2019 Series A Bond - \$306,694
 - CBA 2024 Taxable Bonds - \$2,755,892
 - CBA 2025 Bonds - \$532,000 (new \$6m bond issuance in FY27)
- Motorola MAP Upgrade = \$260,863 (Year 2 of 7)

TSPLOST

- Discretionary Project Funding = \$3,800,000
- Additional project information to be discussed during FY27 Infrastructure Update.

QUESTIONS?

The slide features a dark grey horizontal bar at the top. Below it, the word "QUESTIONS?" is written in white, uppercase letters. Underneath the text, there are several horizontal lines in an olive green color. The first line is a single thick line. The second line is a single thick line that ends with a small gap. The third and fourth lines are double thin lines that also end with a small gap.