

FY26 RECOMMENDED BUDGET OVERVIEW

May 6, 2025



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 2025
 - Budget Review Sessions
 - May 6th – Overview, Operating Funds, Agency Appropriations, Non-Operating Funds, OLOST, TSPLOST, Healthcare, Department/Office Presentations
 - May 13th – Department/Office Presentations
 - May 20th – Department/Office Presentations, Add/Delete List
- June 2025
 - Notices in the newspaper for public comment
 - Public Hearings for Taxpayer Bill of Rights
 - First and Second Reading – Budget and Millage Ordinances

FY26 OPERATING FUNDS

- Revenues \$373,267,332
 - Expenditures \$391,913,080
 - Use of Fund Balance \$18,645,748
-
- Note: \$7.1 million of Fund Balance Total is to provide funding for capital improvement projects and strategic use of accumulated reserves for community care.

FY26 ASSUMPTIONS

- No change in the total millage rates from FY25
 - USD #1 = 16.07 mills
 - USD #2 = 10.09 mills
 - USD #4 = 9.19 mills
- 2.5% Increase in the Digest
- 99% Collection Rate
- No subsidy to Civic Center or Integrated Waste.
 - E911 subsidy - \$299,257

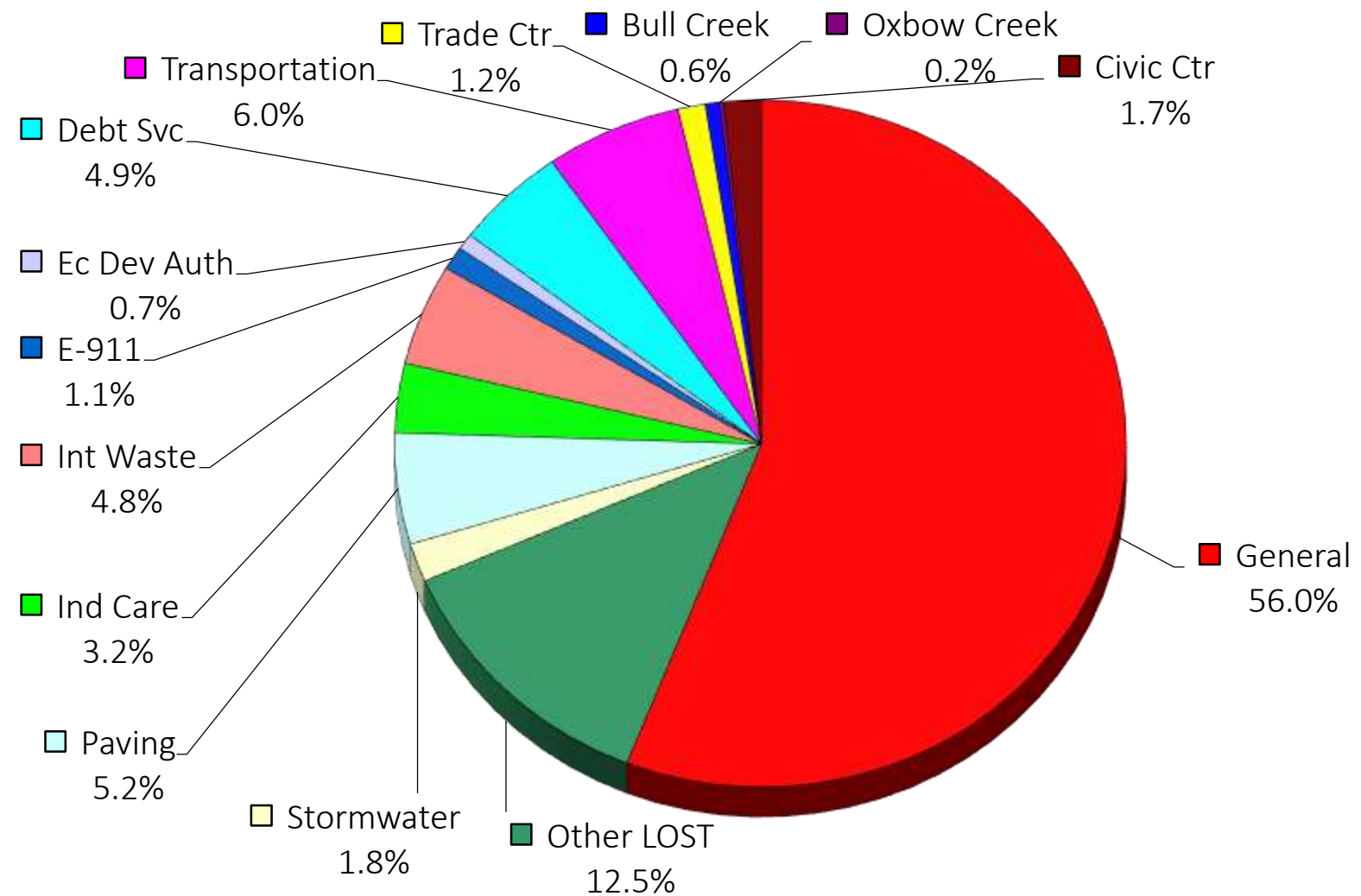
FY26 ASSUMPTIONS

- \$100k subsidy for Oxbow Creek, no subsidy for Bull Creek Golf Course
- Value of one mill (Operating) = \$5,918,728
- Value of one mill (Debt) = \$6,276,834
- COLA included of 3.0% for active employees and 1.5% for retirees effective January 2026 (excluding Elected Officials), 1% market adjustment to GG and PS pay scale.
- Health Insurance – Reset contribution share strategy to 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.

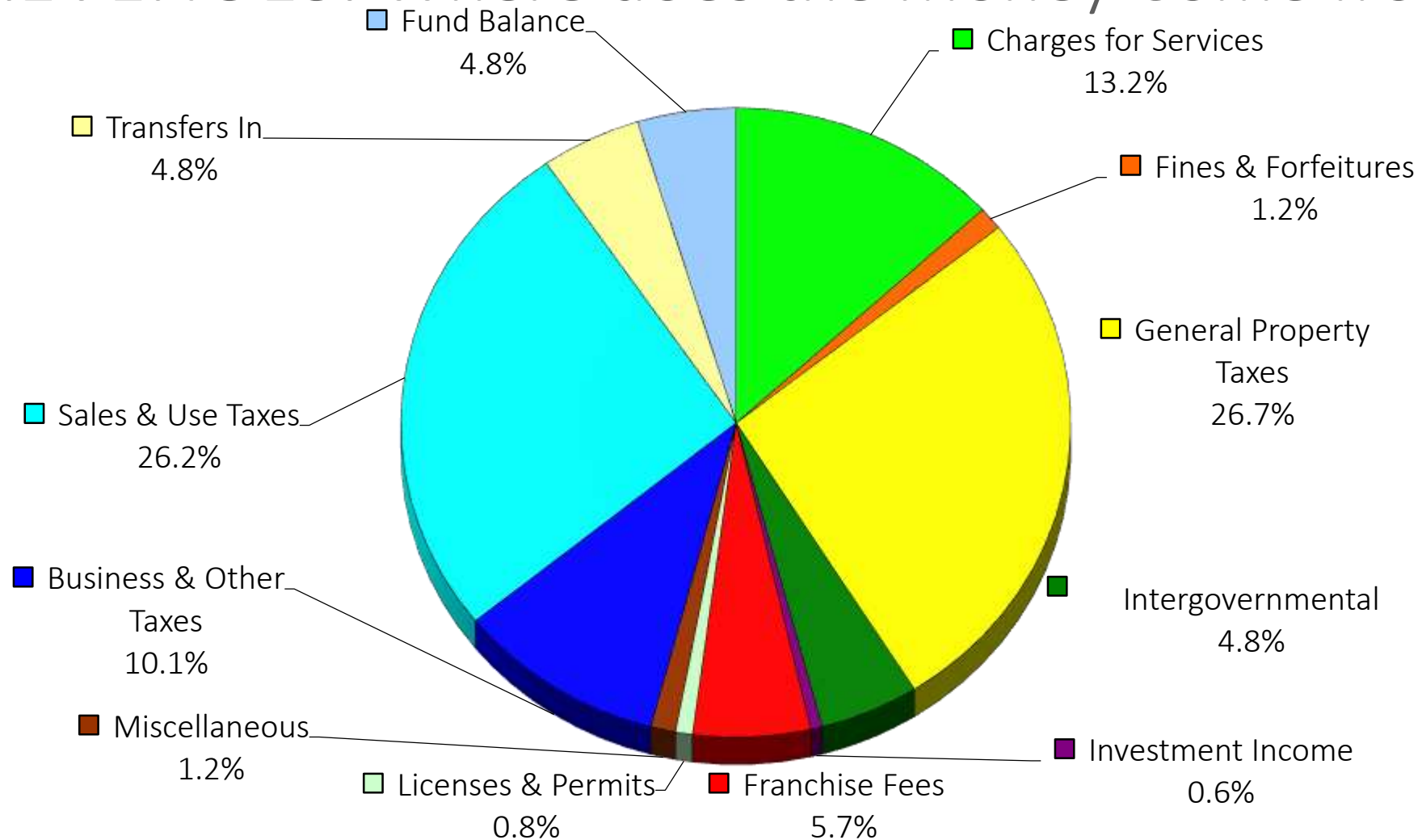
MILLAGE SUMMARY

	USD #1		USD #2		USD #4	
	<u>FY25</u>	<u>FY26</u>	<u>FY25</u>	<u>FY26</u>	<u>FY25</u>	<u>FY26</u>
Total Gen and Urban	7.15	8.15	5.10	6.10	4.95	5.95
METRA	0.82	0.82	0.82	0.82	0.82	0.82
Total subject to cap	7.97	8.97	5.92	6.92	5.77	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	2.09	1.09	2.09	1.09	2.09	1.09
Economic Development	0.50	0.50	0.50	0.50	0.50	0.50
Debt Service	<u>0.83</u>	<u>0.83</u>	<u>0.83</u>	<u>0.83</u>	<u>0.83</u>	<u>0.83</u>
TOTAL	16.07	16.07	10.09	10.09	9.19	9.19

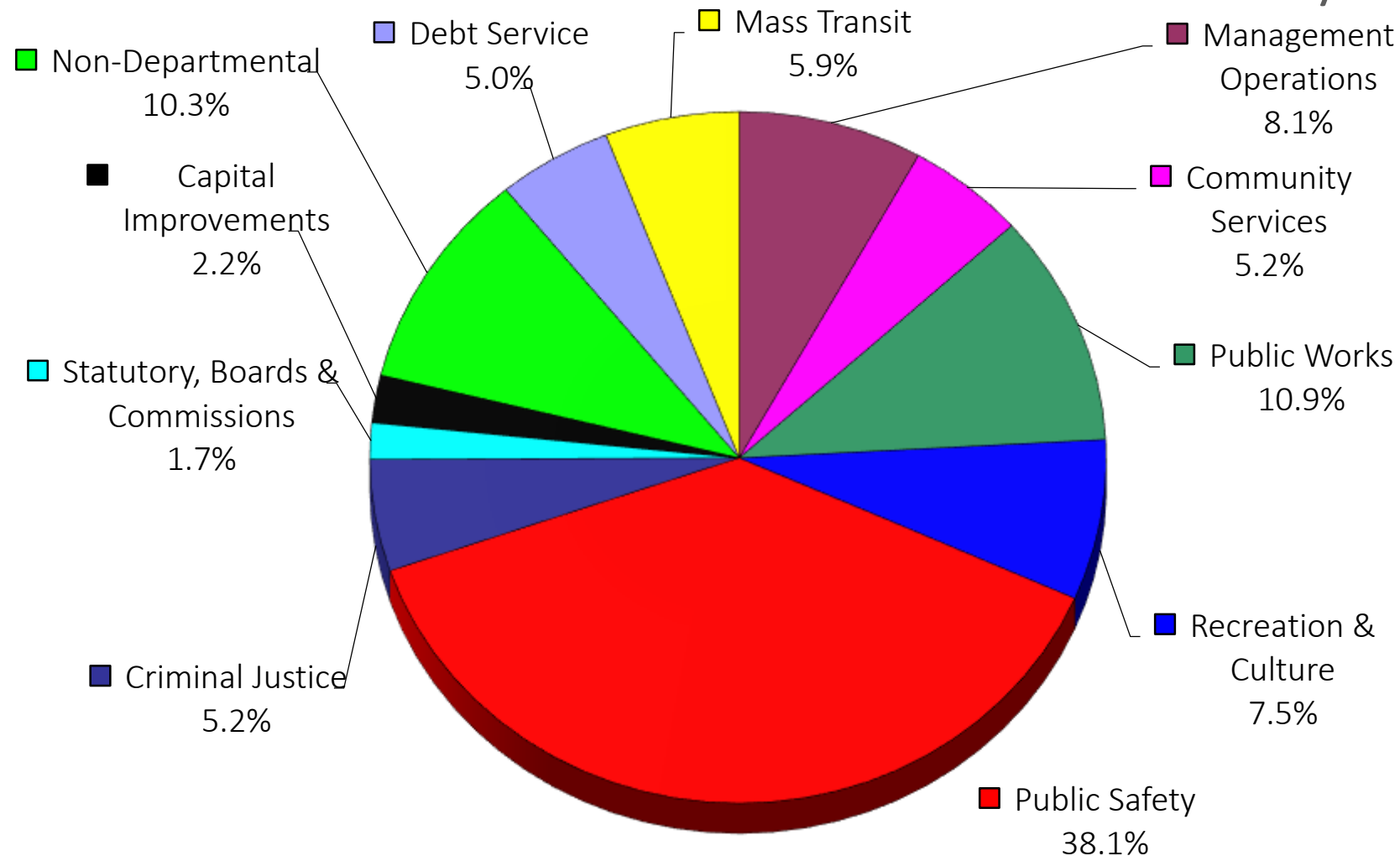
FY26 RECOMMENDED OPERATING BUDGET



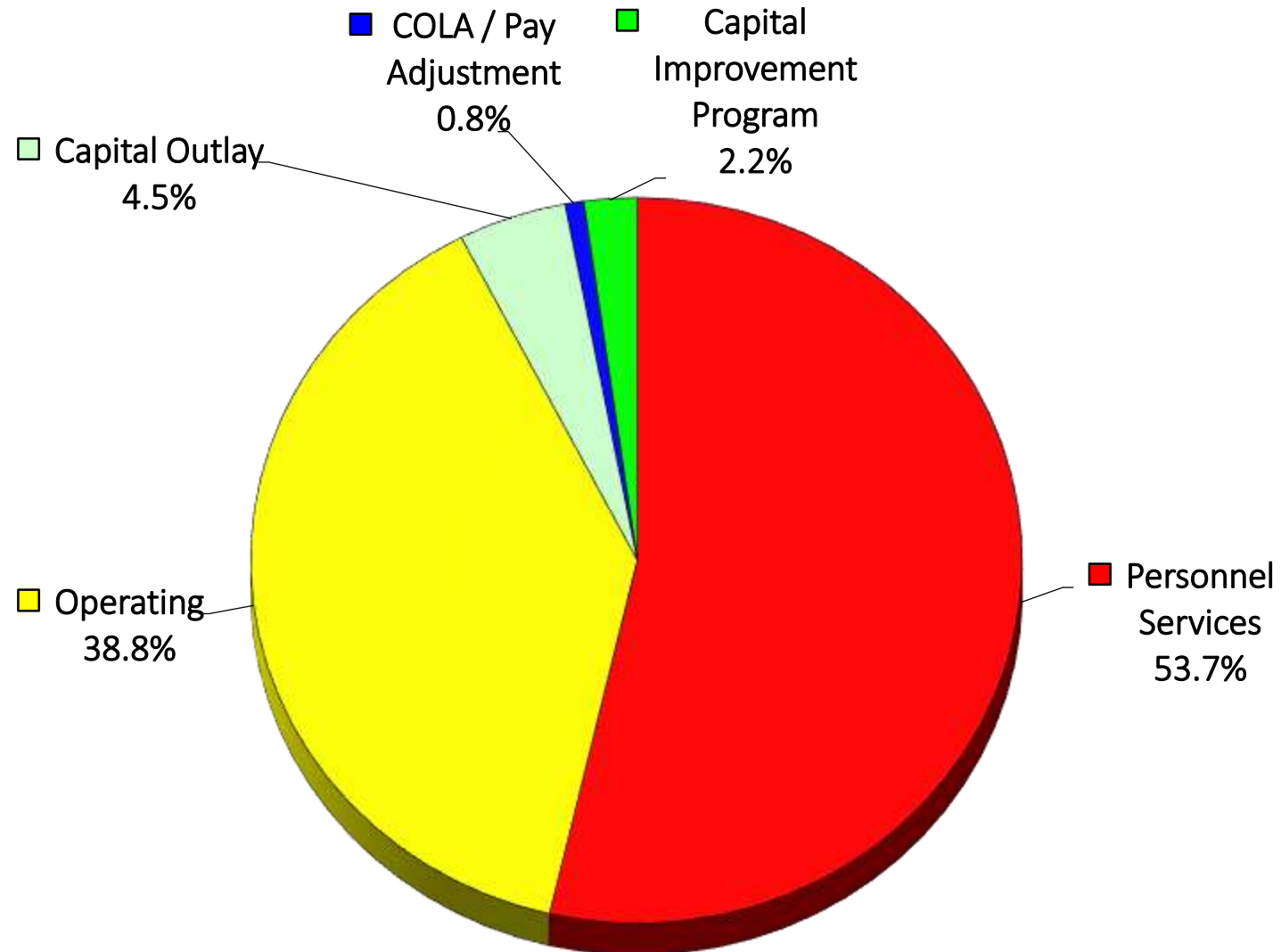
FY26 REVENUES: Where does the Money Come from?



FY26 EXPENDITURES: Where does the Money Go?



FY26 OPERATING BUDGET BY TYPE



GENERAL FUND

- Revenues \$207,895,047
 - Expenditures \$219,395,728
 - Difference \$11,500,681
-
- 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

- Finance – Administrative Assistant G115
 - Finance – Assistant Finance Director G132
 - Planning/Engineering – Project Analyst G123 (Position Split 50/50 in Fund 0101 & 0203)
 - Public Works – Facilities Maintenance Director G135 (For Creation of New Facilities Department)
 - Public Works – Assistant Facilities Maintenance Director G132 (For Creation of New Facilities Department)

GENERAL FUND

- Personnel (continued)

- New

- Parks & Recreation – (2) PT Park Maintenance Worker I G114 (eff Jan 2026)
 - Parks & Recreation – Pickleball Program Specialist III G118 (eff Jan 2026)
 - Parks & Recreation – Pickleball Program Supervisor G120 (eff Jan 2026)
 - Tax Assessor – (3) Appraisal Technician G115
 - Tax Assessor – (5) Appraiser/Real Property G117
 - Municipal Court Judge – (4) PT Municipal Court Judges
 - Municipal Court Clerk – Accounting Technician G115

GENERAL FUND

- Personnel (continued)
 - New
 - Sheriff – Forensic Analyst G120
 - Tax Commissioner – Technology Support Analyst – G123
 - Recorder's Court – (2) Deputy Clerks G115

GENERAL FUND

- Personnel (continued)
 - **Reclassification/Career Ladder/Pay Adjustment**
 - Clerk of Council – PT Deputy Clerk Pro-Tem G118 to FT Assistant Deputy Clerk of Council G119
 - Finance – Accounts Payable Technician I G115 to Accounts Payable Technician II G117
 - Finance – (2) Collection Technician I G115 to (2) Collection Technician II G117
 - Finance – License & Tax Clerk I G115 to Senior License & Tax Clerk G118
 - Finance – License & Tax Clerk II G117 to Senior License & Tax Clerk G118
 - Finance – Buyer I G118 to Buyer II G120

GENERAL FUND

- Personnel (continued)
 - Reclassification/Career Ladder/Pay Adjustment
 - Inspections & Codes – 2 Code Enforcement Officer II G121 to 2 Code Enforcement Officer Supervisor G122
 - Tax Assessor – Chief Appraiser G134-15 to Chief Appraiser G134-25
 - Police – (5) Crime Analyst I G120 to 4 Crime Analyst II, III or Sr
 - Police – (2) Forensic Analyst I G120 to 2 Forensic Analyst II, III or Sr
 - Police – (4) Crime Scene Investigator I G119 to 4 Crime Analyst II, III, or Sr
 - Police – (4) Real Time Crime Center Technician G118 to Real Time Crime Center Technician II or Sr

GENERAL FUND

- Personnel (continued)
 - Reclassification/Career Ladder/Pay Adjustment
 - Superior Court Judges – (7) Judicial Assistants Annual Supplement Increase from \$11,000 to \$13,000
 - Superior Court Judges – Circuit Court Administrator Annual Supplement Increase from \$20,000 to \$25,000
 - District Attorney – (14) Assistant District Attorney Increases (update to career ladder)
 - Juvenile Court - Judge Dodgen Annual Salary Increase from \$104,000 to \$130,000 for FT Judgeship (5 days per week)

GENERAL FUND

- Personnel (continued)
 - Reclassification/Career Ladder/Pay Adjustment
 - Jury Manager – Jury Manager G120 to Jury Manager G125
 - Superior Court Clerk - BOE – Board Members Daily Supplement Increase from \$50 to \$75
 - Probate Court – Chief Deputy Clerk G123 to Chief Deputy Clerk G124
 - Probate Court – Chief Clerk G125 to Chief Clerk G126
 - Sheriff – Administrative Coordinator G118-15 to Administrative Coordinator G118-28
 - Sheriff – Sheriff Cadet G113 to Communications Technician G115

GENERAL FUND

- Personnel (continued)
 - **Reclassification/Career Ladder/Pay Adjustment**
 - Sheriff – Licensed Clinical Social Worker/Counselor G124 to Administrative Operations Manager G122
 - Recorder's Court – Chief Recorder's Court Judge Annual Salary Increase From \$132,600 to \$139,600
 - Recorder's Court – (2) Recorder's Court Judge Pro Tem Annual Salary Increase from \$122,400 to \$128,580

GENERAL FUND

- Personnel (continued)
 - ▣ Reclassification/Career Ladder/Pay Adjustment
 - Recorder's Court – Chief Clerk Recorder's Court G126-23 to Chief Clerk Recorder's Court G126-27
 - Recorder's Court – Assistant Chief Deputy Clerk G122-4 to Assistant Chief Deputy Clerk G122-12
 - Recorder's Court – PT Pro-Tem Judges Per Session Rate Increase from \$150 to \$225

GENERAL FUND

- Personnel (continued)
 - Deletion
 - Public Works – 25 Animal Control Division Positions: 1 Animal Control Manager, 1 Administrative Coordinator, 1 Volunteer Coordinator, 1 Special Enforcement Supervisor, 1 Animal Resource Center Supervisor, 3 Communication Officers, 1 Cruelty Investigator, 1 Maintenance Worker I, 1 Veterinarian, 14 Animal Control Officers
 - Sheriff – Deputy Sheriff PS1
- Capital/CIP = \$0

GENERAL FUND – FUND BALANCE

Reserve Days	FY21	FY22	FY23	FY24	FY25 (est. projection)	FY26 (est. projection)
Traditional Funds	68.50	86.54	81.81	71.66	51.58	47.78
OLOST Funds	50.24	45.79	50.20	42.06	45.93	42.55
TOTAL General Fund	118.74	132.33	132.01	113.72	97.51	90.33

STORMWATER FUND

- Revenues \$7,091,505
 - Expenditures \$7,091,505
 - 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
 - No Adjustments
- Capital
 - Public Works = \$717,000
 - (6) Inmate Detail Vans (replacement) - \$690,000
 - (2) Snowplow Attachments and Blades - \$10,000
 - (1) Salt and Sand Spreader Box - \$17,000
- CIP = \$500,000

PAVING FUND

- Revenues \$19,501,010
 - Expenditures \$20,501,010
 - Difference \$ 1,000,000
-
- 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

- New

- Engineering/Planning – Project Analyst G123 (Position Split 50/50 in Fund 0101 & 0203)
 - Public Works – Heavy Equipment Operator G122
 - Public Works – (2) Equipment Operator III G121
 - Public Works – (2) Equipment Operator II G120
 - Public Works – (2) Maintenance Worker I G114
 - Public Works – Equipment Operator II G120
 - Public Works – Waste Equipment Operator G121

- Reclassification

- Survey Supervisor G121 to Operations Manager Inspector G124

PAVING FUND

- Capital
 - Public Works = \$645,000
 - (4) Inmate Vans (replacement) – \$460,000
 - (10) Salt Dogg Hooper Spreader – \$105,000
 - Flat Bed Dump Truck with 10' Body – \$80,000
- CIP = \$1,000,000

COMMUNITY CARE FUND

- Revenues \$ 6,586,900
 - Expenditures \$12,731,967
 - Difference \$ 6,145,067
-
- 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 reduced from 2.09 mills to 1.09 mills.
 - Use of existing reserves to fund new program costs.

COMMUNITY CARE FUND

- Personnel

- New

- Non-Departmental – Community Care Program Administrator G128
 - Fire/EMS – Administrative Coordinator G118
 - Fire/EMS – Data Analyst G128
 - Fire/EMS – (2) Fire Medic F2
 - Fire/EMS – Police Officer PD0

INTEGRATED WASTE FUND

- Revenues \$18,637,447
 - Expenditures \$18,637,447
 - Difference \$0
-
- Integrated Waste accounts for refuse collection and disposal, recycling, and landfill operations.
 - Residential Rate = \$24/month (\$18 for FY19 – FY24, \$21 for FY25)
 - Commercial rate increases for curbside and landfill customers.
 - Operating budget includes \$1,337,914 debt service payment on existing capital leases for equipment and \$633,395 for new loan for landfill cell expansion.

INTEGRATED WASTE FUND

- Personnel
 - New
 - Public Works – (5) Waste Collection Worker G112
 - Public Works – Waste Collection Route Supervisor G124
- Capital/CIP = \$0

E911 FUND

- Revenues \$4,325,167
 - Expenditures \$4,325,167
 - 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 = \$299,257

ECONOMIC DEVELOPMENT FUND

- Budget = \$2,929,770
- 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) = \$1,464,885
- Dev Auth Robotics Initiative = \$150,000 (Year 3 of 3)
- 2025 Initiative = \$1,000,000 (Year 3 of 3)
- Reserve for Economic Development = \$314,885

DEBT SERVICE FUND

- Revenues \$19,341,860
 - Expenditures \$19,341,860
 - Difference \$0
-
- Debt Service accounts for accumulation and disbursement of principal and interest payments.
 - Millage Rate remains unchanged at 0.83 mills.
(FY22=.33, FY21=.34, FY20/FY19=.47, FY18=0.60, FY17/FY16/FY15=0.70, FY14=0.79)

METRA FUND

- Revenues \$23,584,918
 - Expenditures \$23,584,918
 - 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

- New

- Senior Fleet Maintenance Technician G124

- Capital = \$13,460,198

(\$2,732,842 – FTA , \$4,317,000 – TSPLOST, \$1,410,356 – GA Transit Trust Fund/ARPA, \$5,000,000 – (CDS) Congressional Discretionary Spending)

TRADE CENTER FUND

- Revenues \$4,721,154
 - Expenditures \$4,721,154
 - Difference \$0
-
- Trade Center Fund accounts for the operations of the facility. Primarily funded from event proceeds, beer tax (\$650k) and Hotel/Motel Tax (\$837k)

TRADE CENTER FUND

- Personnel

- Reclassification

- Trade Center Administration – Finance Manager G122 to Financial Operations Administrator G125
 - Trade Center Sales – (2) Conference Facilitator G120 to 2 Event Services Manager G125
 - Trade Center Sales – (2) Conference Facilitator II G121 to 2 Event Services Manager G125

- Deletion

- Trade Center Administration – Administrative Support Specialist G113

- Capital = \$545,628

GOLF COURSES

- Bull Creek \$2,410,041
 - No General Fund Subsidy
 - Personnel Adjustments
 - Reclass (3) Assistant Golf Professional I to Assistant Golf Professional II (Career Ladder Advancement)
 - Capital = \$0

- Oxbow Creek \$721,000
 - General Fund Subsidy \$100,000
 - No Personnel Adjustments
 - Capital = \$0

CIVIC CENTER/SPORTS AUTHORITY FUND

- Revenues \$6,412,136
- Expenditures \$6,412,136
- Difference \$0

- Civic Center/Sports Authority Fund accounts for the operations of South Commons as well as the Civic Center, Ice Rink, and Liberty Theater. Primarily funded from event proceeds and Hotel/Motel Tax (\$1.67M)
- No General Fund Subsidy
- Personnel Adjustments
 - Ice Rink
 - Reclass Administrative Assistant G115 to Ice Rink Coordinator G115 (Title Change Only)
- Capital = \$0

HEALTH CARE FUND

- Total = \$28,642,856
- Reset contribution strategy to 75/25 for active employees (was 70/30 prior to FY23, 73/27 for FY24 & FY25)
- Slight premium increases for 2026 for both wellness and non-wellness options.
- Options/adjustments to be discussed by benefits consultant, NFP.

RISK MANAGEMENT FUND

- Total = \$8,189,571
- Risk Management Fund accounts for general liability, vehicle claims and worker's compensation.
- Personnel
 - Increase monthly pay rate for (4) On-Call Risk Investigators from \$300 to \$400.

CDBG Fund

- Revenues \$1,812,296
- Expenditures \$1,812,296
- 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

	FY25	FY26
River Valley Regional	\$206,998	\$201,877
New Horizons	\$144,932	\$156,156
Health Dept Services	\$502,012	\$922,871
DFACS	\$41,500	\$50,000
Airport Commission	<u>\$40,000</u>	<u>\$40,000</u>
TOTAL	\$935,442	\$1,370,904

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	\$15,000
HOME Program	\$4,018,227
Multi-Governmental Grants	\$7,446,062
Hotel/Motel Tax Fund	\$6,700,000
Police Forfeiture Fund	\$100,000

NON-OPERATING FUNDS

County Drug Abuse Treatment Fund (DATE)	\$170,000
VICE/Special Operations Forfeiture Fund	\$300,000
County Penalty/Assessment	\$2,000,000
Sheriff Forfeiture Fund	\$300,000
TAD#1 – Benning Technology Park	\$70,000

NON-OPERATING FUNDS

TAD#2 – 6 th Ave/Liberty District	\$700,000
TAD#3 – Uptown District	\$3,400,000
TAD#4 – 2 nd Ave/City Village	\$800,000
TAD#5 – MidTown West	\$1,000,000
TAD#6 – MidTown East	\$170,000

NON-OPERATING FUNDS

TAD#7 – Midland Commons	\$590,000
TAD#8 – South Columbus River District	\$55,000
Law Library Fund	\$300,000
2021 Sales Tax Proceeds Fund	\$49,000,000
Capital Projects Fund	\$25,334,007
TSPLOST	\$112,550,000

NON-OPERATING FUNDS

1999 SPLOST Project Fund	\$4,460,155
Columbus Building Authority Lease Revenue Bonds Series 2003A	\$250,000
Columbus Building Authority Lease Revenue Bonds Series 2003B	\$5,073,000
Columbus Building Authority Lease Revenue Bond Series 2018	\$130,000
Columbus Building Authority Lease Revenue Bonds Series 2022A	\$3,218,000

NON-OPERATING FUNDS

2021 SPLOST Project Fund	\$75,881,469
G.O. Sales Tax Bonds Series 2022	\$116,300,000
Family and Youth Coalition Fund	\$52,500
American Rescue Plan Fund	\$15,412,226

OLOST FUND

- Revenues \$49,000,000
 - Expenditures \$49,000,000
 - Difference \$0
-
- 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.

LOST 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.

LOST 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.

LOST 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
 - 114 Police Officers
 - 9 E911 Technicians
- Fire Department
 - 20 Firefighters

OLOST – Public Safety

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

OLOST – Public Safety

- Crime Prevention
 - 1 Crime Prevention Director
- 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 Deputy Clerk II
- 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 = \$299,257
- Motorola MAP Upgrade = \$858,479 (Year 1 of 7)
- Tyler CAD & RMS Annual SaaS/Maintenance Fees = \$139,079 (Year 1 of 5)
- Crime Prevention Grants = \$1,000,000
- Court Management System Annual SaaS/Maintenance Fees = \$1,081,818
- Debt Service for Existing Capital Equipment Leases = \$804,149

OLOST – Public Safety

- Transfer for Debt Service = \$1,930,440
 - CBA 2019 Refunding Bonds \$124,541
 - CBA 2022C Revenue Bonds \$1,001,750 (Sheriff's Admin Building)
 - GMA Lease #4 \$52,988 (1 Fire Truck – FY16)
 - GMA Lease #9 \$346,897 (5 Fire Trucks – FY17)
 - GMA Lease #10 \$283,252 (4 Fire Trucks (refinanced #6) – FY17)
 - GMA Lease #18 \$121,012 (1 Ladder Truck – FY22)

OLOST – Public Safety

- Capital = \$2,384,534
 - Police = \$1,304,191
 - (8) Pursuit Explorers w/ Build Out – \$723,960
 - (1) GETAC Body Worn Cameras - \$256,879
 - (1) Axon Taser 7 Packages - \$115,435

OLOST – Public Safety

- Capital (continued)
 - Fire/EMS = \$333,750
 - (25) Turnout Gear - \$63,750
 - (2) Station Alerting Systems - \$270,000
 - MCP = \$445,858
 - Intercom System - \$329,750
 - Kitchen Equipment - \$116,108

OLOST – Public Safety

- Capital (continued)
 - Homeland Security = \$23,000
 - (2) Drones - \$13,000
 - Golf Cart - \$10,000
 - Sheriff = \$485,652
 - EVOLV Weapons Detection System - \$132,000
 - (2) Convection Ovens - \$32,760
 - Axon Fleet Car Camera System (Year 5 of 5) - \$48,877
 - Axon Taser System (Year 5 of 5) - \$272,015

OLOST – Infrastructure

- Roads/Bridges = \$1,000,000
- Flood Abatement/Stormwater = \$1,400,000
- Technology Improvements = \$325,000
- Facility Improvements = \$2,525,927
 - Building Repair/Maintenance - \$1,420,485
 - City Hall Improvements- \$700,000
 - City Services Center Renovations - \$500,000

OLOST - Infrastructure

- Debt Service = \$9,091,386
 - CBA 2019 Refunding Bonds = \$5,494,417
 - CBA 2019 Series A Bond = \$306,351
 - CBA 2024 Taxable Bonds = \$3,290,618
- Motorola MAP Upgrade = \$250,829 (Year 1 of 7)

TSPLOST

- Discretionary Project Funding = \$3,800,000
- Additional project information to be discussed during FY26 Infrastructure Update.

QUESTIONS?