



**FISCAL  
YEAR  
2026**

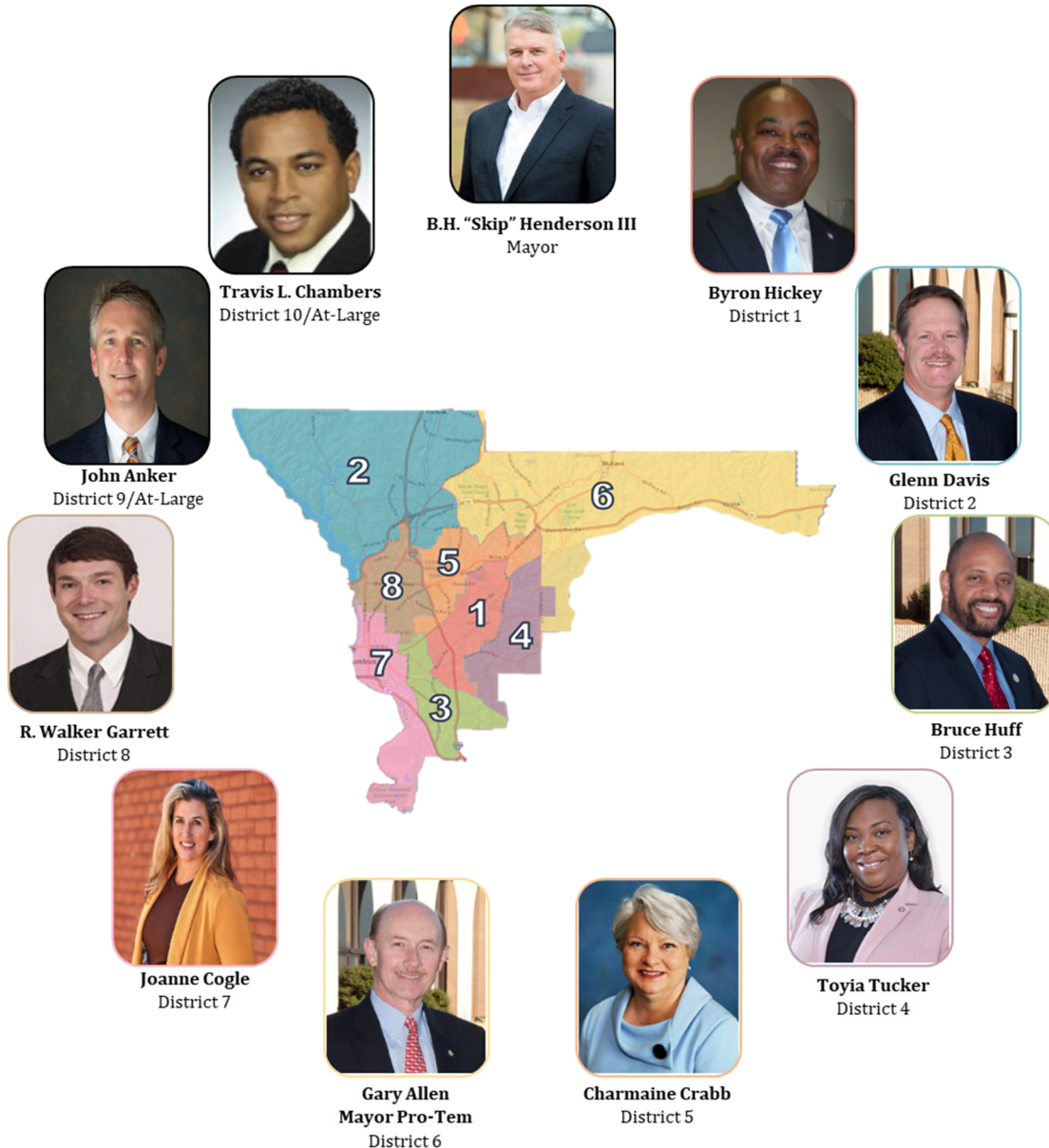


**COLUMBUS, GEORGIA  
CONSOLIDATED GOVERNMENT  
RECOMMENDED OPERATING BUDGET**

# Columbus Consolidated Government

## Mayor and Council

---



---

**Isaiah Hugley**  
City Manager

**Lisa Goodwin**  
Deputy City Manager

**Pam Hodge**  
Deputy City Manager





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Columbus Consolidated Government**

**Georgia**

For the Fiscal Year Beginning

**July 1, 2024**

A handwritten signature in black ink that reads "Christopher P. Morrill". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Columbus Consolidated Government, Georgia for its annual budget for the fiscal year beginning **July 1, 2024**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# TABLE OF CONTENTS

---

| <i>Section Title</i> .....                         | <i>Page</i> |
|--|-------------|
| <b>Table of Contents</b> .....                     | i           |
| <b>Introduction</b>                                |             |
| Mayor's Budget Message .....                       | 1           |
| City Manager's Budget Message .....                | 15          |
| <b>Budgetary</b>                                   |             |
| Policies and Procedures .....                      | 28          |
| Budget Preparation Schedule .....                  | 35          |
| <b>Financial Summaries</b>                         |             |
| The Big Picture .....                              | 36          |
| General Fund .....                                 | 45          |
| OLOST Fund .....                                   | 56          |
| Stormwater (Sewer) .....                           | 59          |
| Paving .....                                       | 61          |
| Community Care .....                               | 63          |
| Integrated Waste .....                             | 64          |
| Emergency Telephone.....                           | 66          |
| Economic Development Authority Fund.....           | 67          |
| Debt Service .....                                 | 68          |
| Transportation .....                               | 70          |
| Columbus Iron Works Convention & Trade Center..... | 73          |
| Bull Creek.....                                    | 75          |
| Oxbow Creek .....                                  | 76          |
| Civic Center/Sports Authority .....                | 77          |
| CDBG .....   | 79          |
| WIOA.....  | 80          |
| Employee Health and Life Insurance .....           | 81          |
| Risk Management.....                               | 82          |
| <b>Personnel</b> .....                             | 83          |



## TABLE OF CONTENTS (continued)

---

### **General Fund**

#### **General Administration**

|                        |     |
|------------------------|-----|
| Council .....          | 99  |
| Clerk of Council ..... | 100 |
| Internal Auditor ..... | 101 |
| Mayor.....             | 102 |
| Internal Auditor ..... | 103 |
| City Attorney .....    | 104 |
| City Manager .....     | 105 |

|                     |            |
|---------------------|------------|
| <b>Finance.....</b> | <b>106</b> |
|---------------------|------------|

|                                     |            |
|-------------------------------------|------------|
| <b>Information Technology .....</b> | <b>107</b> |
|-------------------------------------|------------|

|                              |            |
|------------------------------|------------|
| <b>Human Resources .....</b> | <b>108</b> |
|------------------------------|------------|

|                                   |            |
|-----------------------------------|------------|
| <b>Inspections and Codes.....</b> | <b>110</b> |
|-----------------------------------|------------|

|                      |            |
|----------------------|------------|
| <b>Planning.....</b> | <b>111</b> |
|----------------------|------------|

|                                     |            |
|-------------------------------------|------------|
| <b>Community Reinvestment .....</b> | <b>112</b> |
|-------------------------------------|------------|

|                          |            |
|--------------------------|------------|
| <b>Engineering .....</b> | <b>113</b> |
|--------------------------|------------|

|                          |            |
|--------------------------|------------|
| <b>Public Works.....</b> | <b>114</b> |
|--------------------------|------------|

|                                   |            |
|-----------------------------------|------------|
| <b>Parks and Recreation .....</b> | <b>115</b> |
|-----------------------------------|------------|

|  |            |
|--|------------|
| <b>Cooperative Extension Service .....</b> | <b>116</b> |
|--|------------|

#### **Boards and Commissioners**

|  |     |
|--|-----|
| Board of Tax Assessors.....                | 117 |
| Board of Elections and Registrations ..... | 118 |

|                     |            |
|---------------------|------------|
| <b>Police .....</b> | <b>119</b> |
|---------------------|------------|

|                   |            |
|-------------------|------------|
| <b>Fire .....</b> | <b>120</b> |
|-------------------|------------|

## TABLE OF CONTENTS (continued)

---

|   |            |
|---|------------|
| <b>Muscogee County Prison .....</b>     | <b>121</b> |
| <b>Homeland Security .....</b>          | <b>122</b> |
| <b>Judicial and Statutory</b>           |            |
| <b>Superior Court</b>                   |            |
| Judges .....                            | 123        |
| District Attorney .....                 | 124        |
| Juvenile Court Judge.....               | 125        |
| Circuit Wide Juvenile Court .....       | 126        |
| Jury Manager .....                      | 127        |
| Victim/Witness Assistance Program ..... | 128        |
| Clerk of Superior Court.....            | 129        |
| Board of Equalization .....             | 130        |
| <b>State Court</b>                      |            |
| Judges .....                            | 131        |
| Solicitor .....                         | 132        |
| <b>Public Defender</b>                  |            |
| Public Defender.....                    | 133        |
| <b>Municipal Court</b>                  |            |
| Judge .....                             | 134        |
| Clerk.....                              | 135        |
| <b>Judge of Probate.....</b>            | <b>136</b> |
| <b>Sheriff.....</b>                     | <b>137</b> |
| <b>Tax Commissioner .....</b>           | <b>138</b> |
| <b>Coroner .....</b>                    | <b>139</b> |
| <b>Recorder's Court.....</b>            | <b>140</b> |
| <b>Non Departmental .....</b>           | <b>141</b> |

## TABLE OF CONTENTS (continued)

---

|                                 |     |
|---------------------------------|-----|
| <b>Parking Management</b> ..... | 142 |
|---------------------------------|-----|

### **LOST Fund**

#### **Public Safety**

|                                     |     |
|-------------------------------------|-----|
| Crime Prevention/Intervention ..... | 143 |
| Public Works.....                   | 144 |
| Parks & Recreation .....            | 145 |
| Police.....                         | 146 |
| E911 .....                          | 147 |
| Fire/EMS .....                      | 148 |
| MCP .....                           | 149 |
| Homeland Security .....             | 150 |
| District Attorney .....             | 152 |
| Clerk of Superior Court.....        | 153 |
| Juvenile Court.....                 | 154 |
| State Court Solicitor.....          | 155 |
| Public Defender .....               | 156 |
| Clerk of Municipal Court.....       | 157 |
| Probate Court .....                 | 158 |
| Sheriff .....                       | 159 |
| Coroner .....                       | 160 |
| Recorder's Court.....               | 161 |
| Non-Departmental .....              | 162 |
| METRA.....                          | 163 |

#### **Infrastructure**

|                             |     |
|-----------------------------|-----|
| Information Technology..... | 165 |
| Engineering.....            | 166 |
| Public Works .....          | 167 |
| Non-Departmental .....      | 168 |

### **Stormwater (Sewer) Fund**

|                        |     |
|------------------------|-----|
| Engineering .....      | 170 |
| Public Works.....      | 171 |
| Non-Departmental ..... | 172 |

### **Paving Fund**

|                  |     |
|------------------|-----|
| Engineering..... | 174 |
|------------------|-----|



## TABLE OF CONTENTS (continued)

---

|  |     |
|--|-----|
| Public Works .....   | 175 |
| Non-Departmental .....   | 177 |
| <b><u>Community Care Fund</u></b> .....                            | 179 |
| <b><u>Integrated Waste Fund</u></b>                                |     |
| Public Works.....  | 181 |
| Parks and Recreation.....  | 182 |
| Non-Departmental .....   | 183 |
| <b><u>Emergency Telephone Fund</u></b> .....                       | 185 |
| <b><u>CDBG Fund</u></b> .....                                      | 187 |
| <b><u>WIA Fund</u></b> .....                                       | 191 |
| <b><u>Economic Development Authority Fund</u></b> .....            | 193 |
| <b><u>Debt Service</u></b> .....                                   | 195 |
| <b><u>Transportation Fund</u></b> .....                            | 197 |
| <b><u>Columbus Ironworks Convention and Trade Center</u></b> ..... | 200 |
| <b><u>Bull Creek Golf Course Fund</u></b> .....                    | 204 |
| <b><u>Oxbow Creek Golf Course Fund</u></b> .....                   | 207 |
| <b><u>Civic Center/Sports Authority Fund</u></b> .....             | 209 |
| <b><u>Employee Health Care &amp; Life Insurance Fund</u></b> ..... | 211 |
| <b><u>Risk Management Fund</u></b> .....                           | 213 |
| <b><u>Capital Improvement Projects</u></b> .....                   | 215 |
| <b><u>Non-Operating Funds</u></b> .....                            | 219 |

## TABLE OF CONTENTS (continued)

---

### Appendix

|                               |     |
|-------------------------------|-----|
| Acronyms .....                | 223 |
| Glossary .....                | 224 |
| Capital Outlay Requests ..... | 232 |
| Acknowledgements .....        | 236 |

# COLUMBUS CONSOLIDATED GOVERNMENT

*Georgia's First Consolidated Government*

Post Office Box 1340  
Columbus, Georgia 31902-1340

**B.H. "Skip" Henderson III**  
*Mayor*



April 29, 2025

In RE: Fiscal Year 2026 Recommended Budget

Dear Citizens of Columbus, Georgia and Councilors:

## **I. Preamble**

Change is fundamental to forward progress. Yet, the duality between change and progress is often misunderstood. As public leaders, we must remain sensitive to the changing needs and demands of the constituents we serve while also leading with intention. Intentionality is vital because it transforms change into progress. One might also define true progress as demonstrating genuine commitment to improving the quality of life for everyone who chooses to either visit Columbus or call it home. While we've made good progress with fostering economic development and pushing critical infrastructure projects forward, there is more work to be done. Over the past few years, our focus has been on strengthening our reserves and improving our operations while maintaining our commitment to addressing the community's need for better services, our employees' expectations for quality pay, and inflationary pressures borne from economic conditions that are beyond our control.

The development of this FY2026 budget was not without its challenges. As the federal government strives for greater efficiency, we are hopeful that we will not experience a decrease in funding for programs that serve the most vulnerable in our community. Because it is unclear how reductions in the federal workforce or the imposition of global tariffs will impact our local economy, we will continue to closely monitor actions at the federal level so that we can pivot if necessary. Despite the challenges faced, we remain steadfast in our commitment to providing access to healthcare and other social determinants for those facing poverty, to initiating economic development conversations that lead to job creation and skilled workforce development, and to addressing public safety concerns by implementing new crime reduction strategies.



Likewise, it is important to continue the momentum that has energized us. The synergy we've fostered with our community investors, leaders and public partners demonstrates that momentum leads to progress, and we sincerely hope that the progressions made will place Columbus in a position to flourish for generations to come.

## **II. Introduction**

Today, we present to you the Fiscal Year (FY) 2026 Recommended Budget for review and examination. The Mayor's Recommended Budget message is provided pursuant to the Columbus Consolidated Government (CCG) Charter, including specifically §7-401, and Georgia statutory law, which provide that the elected Chief Executive of the local governing authority, here the mayor, is to engage in initial budgetary policy making.

This Recommended Budget is a balanced budget and includes an estimate of unencumbered fund balance; an estimate of cash revenues; anticipated expenditures by each department, office, board, commission, and agency; approved capital outlays; data justification for expenditures; and other such information that will be necessary for Council's budget deliberations.<sup>1</sup>

## **III. FY2026 Budget Assumptions**

The FY2026 Recommended Budget is balanced with \$391,913,080 in revenues and expenses. This amount is up 6.99% from our FY2025 Recommended Budget of \$366,319,162.

Our FY2026 revenues are comprised of \$207,895,047 in General Fund revenue, which includes \$49,000,000 in Local Option Sales Tax (LOST) funds, \$49,000,000 in Other Local Option Sales Tax (OLOST) funds, and \$116,372,285 in all other operating fund revenue. The property tax digest reflected an increase in FY2025, and we were anticipating another increase in the FY2026 property tax digest for real property. Although there is a reallocation of millage appropriations, the 1.44 reduction in the total millage rate approved by the Council for FY2024 remains unchanged for this FY2026 Recommended Budget.

We believe that this Recommended Budget is a solid spending plan for the upcoming fiscal year as it remains in line with our strategic plans, priorities, and initiatives. However, we will continue to monitor our budgetary performance and will provide updates and/or recommendations to Council if adjustments are required.

Fortunately, we have experienced year over year increases in our sales tax revenue and we expect this trend to continue for the foreseeable future. Transient occupancy revenues continue to exceed pre-pandemic levels, which is an excellent indicator of post pandemic

---

<sup>1</sup> This information was provided simultaneously herewith via a SharePoint website.

success for our tourism and hospitality industries. Other projected changes in General Fund revenues by category are laid out below:

| <b>ANTICIPATED CHANGES IN FY2026 PROJECTED GENERAL FUND REVENUES</b> |                     |
|--|---------------------|
| General Property/Title Ad Valorem Taxes                              | \$7,112,648         |
| Franchise Taxes  | \$2,110,000         |
| Sales Taxes  | \$1,700,000         |
| Charges For Services   | \$1,473,519         |
| Insurance Premium Taxes  | \$1,350,000         |
| Fines and Forfeitures  | \$900,000           |
| Transfers-In Other Funds/Cost Allocation                             | \$700,000           |
| Occupation Taxes   | \$500,000           |
| Interest Income  | \$500,000           |
| <b>TOTAL FY2026 REVENUE CHANGE</b>                                   | <b>\$16,346,167</b> |

Other assumptions that comprise this budget include:

- A 3% Cost of Living Adjustment (COLA) for all full-time employees, effective January 2026
- A 1.5% COLA for retirees, effective January 2026
- Budgeted healthcare cost of \$7,675/position
- Total millage rate remains unchanged, but includes a 1.00 mill reappropriation to support General Maintenance and Operations
- A 2.5% increase in the Property Tax Digest
- 99% ad valorem collection rate
- A \$100,000 subsidy to the Oxbow Creek Golf Course
- No subsidy to the Bull Creek Golf Course
- No subsidy to the Civic Center Fund
- No subsidy to the Integrated Waste Fund
- A Community Care Fund 1 mill rate reduction thus changing the rate from 2.09 mills to 1.09 mills to provide service payments for inmates and indigent residents through June 30, 2026. Prior year fund reserves will also be used to fund our newly established Community (Indigent) Care Program.
- Limited capital improvement or capital outlay allocations in certain funds
- Increase to discretionary agency appropriations i.e. \$420,859 to the Columbus Health Department for the Vector Control Program
- A General Fund Reserve of \$64.9 million (97.81 days)
- Value of one reserve day \$716,630
- Value of one mill (Operating) \$5,918,728
- Value of one mill (Bond) \$6,276,834
- An Economic Development millage of 0.50 mill (\$2,929,770), including:
  - 0.25 mill to the Development Authority
  - 0.25 mill to City Council to be distributed for previously approved economic development projects and/or set aside reserves

- A Risk Management vehicle allocation of \$2,403/vehicle
- A Worker's Compensation allocation of \$1,515/employee
- \$1 million allocated for Crime Prevention grants (same funding level as FY2025)

With this budget, we remain above our 60-day policy minimum in Reserve Funds:

| <b>GENERAL FUND RESERVE DAYS</b>               |           |           |           |           |           |                |                |
|--|-----------|-----------|-----------|-----------|-----------|----------------|----------------|
|  | FY20      | FY21      | FY22      | FY23      | FY24      | FY25<br>(est.) | FY26<br>(est.) |
| <b>GENERAL<br/>OPERATING<br/>FUND</b>          | 59.20     | 68.50     | 86.54     | 81.81     | 71.66     | 51.58          | 47.78          |
| <b>OLOST FUNDS</b>                             | 43.47     | 50.24     | 45.79     | 50.20     | 42.06     | 45.93          | 42.55          |
| <b>TOTAL<br/>GENERAL FUND<br/>RESERVE DAYS</b> | 102.67    | 118.74    | 132.33    | 132.01    | 113.72    | 97.51          | 90.33          |
| <b>VALUE OF 1<br/>DAY</b>                      | \$507,344 | \$520,497 | \$539,300 | \$570,310 | \$600,509 | \$663,884      | \$716,630      |

## **IV. General Fiscal Policies and Recommended Changes**

### **A. Employee Raise and Comprehensive Pay Reform**

This Recommended Budget includes a 3% Cost of Living Adjustment (COLA) for all classified full-time employees effective January 2026. The budget also includes a 1% market adjustment to the General Government and Public Safety pay scale. The cost to implement these pay adjustments as of January 1, 2026, is \$3,078,680.

This is our third post implementation year for the Evergreen Pay Plan. The pay plan has helped us fill critical vacancies in our government and better align employee salaries with the current employment market. However, we recognize that ongoing comprehensive maintenance of the pay plan will be necessary to remain competitive with private sector employers and our governmental peers for all positions within the government. An annual comprehensive review also helps eliminate arbitrary tweaking of the plan that may lead to additional pay suppression issues because the bottom line is that our employees are our most valuable resource, and we know we cannot adequately provide essential city services without them.

### **B. Budget Neutral and Non-Budget Neutral Employee Positions**

Below is a chart of new or re-classified employee positions included in this Recommended Budget. These position descriptions were reviewed and evaluated by Human Resources and Evergreen Solutions, our classification and compensation consultant, and their recommendations are noted below.



| Dept/Office                    | Fund    | Request       | Position Description  | Amount        | Budget Impact                 |
|--------------------------------|---------|---------------|---|---------------|-------------------------------|
| <b>Clerk of Council</b>        | General | Reclass       | PT Deputy Clerk Pro-Tem G118 to FT Assistant Deputy Clerk of Council G119   | \$28,898      | Net Increase of \$28,898      |
| <b>Finance</b>                 | General | New           | Administrative Assistant - Finance G115   | \$48,462      | Net Increase of \$48,462      |
| <b>Finance</b>                 | General | New           | Assistant Finance Director G132   | \$109,393     | Net Increase of \$109,393     |
| <b>Finance</b>                 | General | Career Ladder | Accounts Payable Technician I G115 to Accounts Payable Technician II G117   | \$2,570       | Net Increase of \$2,570       |
| <b>Finance</b>                 | General | Career Ladder | 2 Collection Technician I G115 to 2 Collection Technician II G117   | \$6,982       | Net Increase of \$6,982       |
| <b>Finance</b>                 | General | Career Ladder | License & Tax Clerk I G115 to Senior License & Tax Clerk G118   | \$3,022       | Net Increase of \$3,022       |
| <b>Finance</b>                 | General | Career Ladder | License & Tax Clerk II G117 to Senior License & Tax Clerk G118  | \$3,314       | Net Increase of \$3,314       |
| <b>Finance</b>                 | General | Career Ladder | Buyer I G118 to Buyer II G120   | \$4,303       | Net Increase of \$4,303       |
| <b>Inspections &amp; Codes</b> | General | Reclass       | 2 Code Enforcement Officer II G121 to 2 Code Enforcement Officer Supervisor G122  | \$7,944       | Net Increase of \$7,944       |
| <b>Planning</b>                | General | New           | Project Analyst G123 (Position Split 50/50 in Fund 0101 & 0203)   | \$32,560      | Net Increase of \$32,560      |
| <b>Public Works</b>            | General | Delete        | 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, | (\$1,380,379) | Net Decrease of (\$1,380,379) |

|                               |         |                       |  |           |                           |
|-------------------------------|---------|-----------------------|--|-----------|---------------------------|
|                               |         |                       | 1 Veterinarian, 14 Animal Control Officers   |           |                           |
| <b>Public Works</b>           | General | New                   | Facilities Maintenance Director G135 (For Creation of New Facilities Department)           | \$153,571 | Net Increase of \$153,571 |
| <b>Public Works</b>           | General | New                   | Assistant Facilities Maintenance Director G132 (For Creation of New Facilities Department) | \$116,636 | Net Increase of \$116,636 |
| <b>Parks &amp; Recreation</b> | General | New                   | 2 PT Park Maintenance Worker I G114 (eff Jan 2026)   | \$12,772  | Net Increase of \$12,772  |
| <b>Parks &amp; Recreation</b> | General | New                   | 1 Pickleball Program Specialist III G118 (eff Jan 2026)                                    | \$26,778  | Net Increase of \$26,778  |
| <b>Parks &amp; Recreation</b> | General | New                   | 1 Pickleball Program Supervisor G120 (eff Jan 2026)  | \$28,650  | Net Increase of \$28,650  |
| <b>Tax Assessor</b>           | General | New                   | 3 Appraisal Technician G115  | \$136,624 | Net Increase of \$136,624 |
| <b>Tax Assessor</b>           | General | Reclass               | Chief Appraiser G134-15 to Chief Appraiser G134-25   | \$8,562   | Net Increase of \$8,562   |
| <b>Tax Assessor</b>           | General | New                   | 5 Appraiser/Real Property G117   | \$258,952 | Net Increase of \$258,952 |
| <b>Police</b>                 | General | Career Ladder         | 5 Crime Analyst I G120 to 4 Crime Analyst II, III or Sr                                    | \$56,344  | Net Increase of \$56,344  |
| <b>Police</b>                 | General | Career Ladder         | 2 Forensic Analyst I G120 to 2 Forensic Analyst II, III or Sr                              | \$22,537  | Net Increase of \$22,537  |
| <b>Police</b>                 | General | Career Ladder         | 4 Crime Scene Investigator I G119 to 4 Crime Analyst II, III, or Sr                        | \$52,709  | Net Increase of \$52,709  |
| <b>Police</b>                 | General | Career Ladder         | 4 Real Time Crime Center Technician G118 to Real Time Crime Center Technician II or Sr     | \$14,975  | Net Increase of \$14,975  |
| <b>Superior Court Judges</b>  | General | Supplement Adjustment | Increase Annual Supplement for 7 Judicial Assistants from 11,000 to \$13,000               | \$15,071  | Net Increase of \$15,071  |
| <b>Superior Court Judges</b>  | General | Supplement Adjustment | Increase Annual Supplement for Court   | \$5,383   | Net Increase of \$5,383   |

|                                   |         |                       |   |                                 |                           |
|-----------------------------------|---------|-----------------------|---|---------------------------------|---------------------------|
|                                   |         |                       | Administrator from 20,000 to \$25,000   |                                 |                           |
| <b>District Attorney</b>          | General | Reclass               | 14 Assistant District Attorney (update to career ladder)  | \$132,125                       | Net Increase of \$132,125 |
| <b>Juvenile Court</b>             | General | Salary Adjustment     | Increase Salary from \$104,000 to \$130,000 for Judge Dodgen for FT Judgeship (5 days per week) | \$30,199                        | Net Increase of \$30,199  |
| <b>Jury Manager</b>               | General | Reclass               | Jury Manager G120 to Jury Manager G125  | \$10,273                        | Net Increase of \$10,273  |
| <b>Superior Court Clerk – BOE</b> | General | Supplement Adjustment | Increase rate for Board Members from \$50 to \$75/day   | \$51,559                        | Net Increase of \$51,559  |
| <b>Municipal Court Judge</b>      | General | New                   | 4 PT Municipal Court Judges   | \$77,508                        | Net Increase of \$77,508  |
| <b>Municipal Court Clerk</b>      | General | New                   | Accounting Technician G115  | \$48,462                        | Net Increase of \$48,462  |
| <b>Probate Court</b>              | General | Reclass               | Chief Deputy Clerk G123 to Chief Deputy Clerk G124  | \$3,624                         | Net Increase of \$3,624   |
| <b>Probate Court</b>              | General | Reclass               | Chief Clerk G125 to Chief Clerk G126  | \$4,235                         | Net Increase of \$4,235   |
| <b>Sheriff</b>                    | General | Reclass               | Administrative Coordinator G118-15 to Administrative Coordinator G118-28                        | \$7,283<br>Offset by Reduction  | Budget Neutral            |
| <b>Sheriff</b>                    | General | Reclass               | Sheriff Cadet G113 to Communications Technician G115  | \$2,342<br>Offset by Reduction  | Budget Neutral            |
| <b>Sheriff</b>                    | General | Reclass               | Licensed Clinical Social Worker/Counselor G124 to Administrative Operations Manager G122        | (\$9,625)<br>Reduction          | Budget Neutral            |
| <b>Sheriff</b>                    | General | New                   | Forensic Analyst G120   | \$57,299<br>Offset by Reduction | Budget Neutral            |
| <b>Sheriff</b>                    | General | Delete                | Deputy Sheriff PS1  | (\$69,875)<br>Reduction         | Budget Neutral            |
| <b>Tax Commissioner</b>           | General | New                   | Technology Support Analyst G123-3   | \$66,275                        | Net Increase of \$66,275  |
| <b>Recorder's Court</b>           | General | Salary Adjustment     | Increase Chief Recorder's Court Judge Salary From \$132,600 to \$139,600                        | \$8,131                         | Net Increase of \$8,131   |

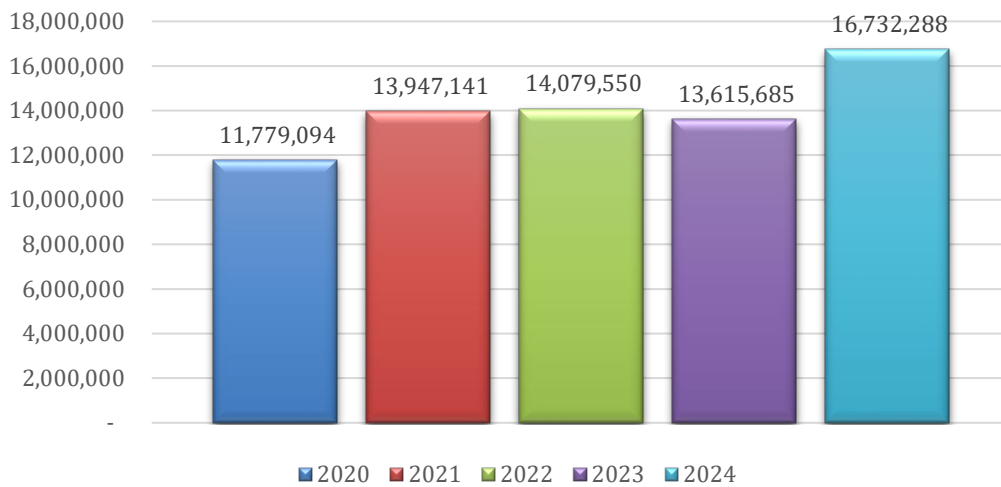
|                         |                |                   |  |           |                           |
|-------------------------|----------------|-------------------|--|-----------|---------------------------|
| <b>Recorder's Court</b> | General        | Salary Adjustment | Increase 2 Recorder's Court Pro Tem Judge Salary From \$122,400 to \$128,580 | \$14,356  | Net Increase of \$14,356  |
| <b>Recorder's Court</b> | General        | Reclass           | Chief Clerk Recorder's Court G126-23 to Chief Clerk Recorder's Court G126-27 | \$4,344   | Net Increase of \$4,344   |
| <b>Recorder's Court</b> | General        | Reclass           | Assistant Chief Deputy Clerk G122-4 to Assistant Chief Deputy Clerk G122-12  | \$4,524   | Net Increase of \$4,524   |
| <b>Recorder's Court</b> | General        | Salary Adjustment | Increase PT Pro-Tem Judges Pay Rate from \$150 to \$225/Session              | \$4,118   | Net Increase of \$4,118   |
| <b>Recorder's Court</b> | General        | New               | 2 Deputy Clerks G115   | \$96,924  | Net Increase of 96,924    |
| <b>Engineering</b>      | Paving         | New               | Project Analyst G123 (Position Split 50/50 in Fund 0101 & 0203)              | \$32,560  | Net Increase of \$32,560  |
| <b>Engineering</b>      | Paving         | Reclass           | Survey Supervisor G121 to Operations Manager Inspector G124                  | \$4,390   | Net Increase of \$4,390   |
| <b>Public Works</b>     | Paving         | New               | Heavy Equipment Operator G122  | \$62,385  | Net Increase of \$62,385  |
| <b>Public Works</b>     | Paving         | New               | 2 Equipment Operator III G121  | \$119,560 | Net Increase of \$119,560 |
| <b>Public Works</b>     | Paving         | New               | 2 Equipment Operator II G120   | \$114,598 | Net Increase of \$114,598 |
| <b>Public Works</b>     | Paving         | New               | 2 Maintenance Worker I G114  | \$94,548  | Net Increase of \$94,548  |
| <b>Public Works</b>     | Paving         | New               | Equipment Operator II G120   | \$57,299  | Net Increase of \$57,299  |
| <b>Public Works</b>     | Paving         | New               | Waste Equipment Operator G121  | \$59,780  | Net Increase of \$59,780  |
| <b>Non-Departmental</b> | Community Care | New               | Community Care Program Administrator G128                                    | \$85,276  | Net Increase of \$85,276  |
| <b>Fire/EMS</b>         | Community Care | New               | Administrative Coordinator G117  | \$51,790  | Net Increase of \$51,790  |
| <b>Fire/EMS</b>         | Community Care | New               | Data Analyst G128  | \$85,276  | Net Increase of \$85,276  |
| <b>Fire/EMS</b>         | Community Care | New               | 2 Fire Medic F2  | \$139,750 | Net Increase of \$139,750 |
| <b>Fire/EMS</b>         | Community Care | New               | Police Officer PD0   | \$69,875  | Net Increase of \$69,875  |

|                                |                  |                   |  |                              |                           |
|--------------------------------|------------------|-------------------|--|------------------------------|---------------------------|
| <b>Public Works</b>            | Integrated Waste | New               | 5 Waste Collection Worker G112   | \$225,005                    | Net Increase of \$225,005 |
| <b>Public Works</b>            | Integrated Waste | New               | Waste Collection Route Supervisor G124   | \$68,568                     | Net Increase of \$68,568  |
| <b>Metra</b>                   | Transportation   | New               | Senior Fleet Maintenance Technician G124                                       | \$67,825                     | Net Increase of \$67,825  |
| <b>Trade Center Director</b>   | Trade Center     | Reclass           | Finance Manager G122 to Financial Operations Administrator G125                | \$8,055 Offset by Reduction  | Budget Neutral            |
| <b>Trade Center Sales</b>      | Trade Center     | Reclass           | 2 Conference Facilitator G120 to 2 Event Services Manager G125                 | \$26,433 Offset by Reduction | Budget Neutral            |
| <b>Trade Center Sales</b>      | Trade Center     | Reclass           | 2 Conference Facilitator II G121 to 2 Event Services Manager G125              | \$17,103 Offset by Reduction | Budget Neutral            |
| <b>Trade Center Director</b>   | Trade Center     | Delete            | Administrative Support Specialist G113   | (\$45,716) Reduction         | Budget Neutral            |
| <b>Bull Creek Operations</b>   | Bull Creek       | Reclass           | Assistant Golf Professional I to Assistant Golf Professional II                | \$5,721                      | Net Increase of \$5,721   |
| <b>Godwin Creek Operations</b> | Bull Creek       | Reclass           | Assistant Golf Pro I to Assistant Golf Pro II                                  | \$4,447                      | Net Increase of \$4,447   |
| <b>Godwin Creek Operations</b> | Bull Creek       | Reclass           | Assistant Golf Professional I to Assistant Golf Professional II                | \$5,721                      | Net Increase Of \$5,721   |
| <b>Ice Rink Events</b>         | Civic Center     | Reclass           | Administrative Assistant G115 to Ice Rink Coordinator G115 (Title Change Only) | \$-                          | Budget Neutral            |
| <b>Risk Management</b>         | Risk Management  | Salary Adjustment | Increase Pay Rate for 4 On Call Risk Investigators from \$300 to \$400         | \$5,167                      | Net Increase of \$5,167   |

### C. Stabilizing Our Healthcare Costs

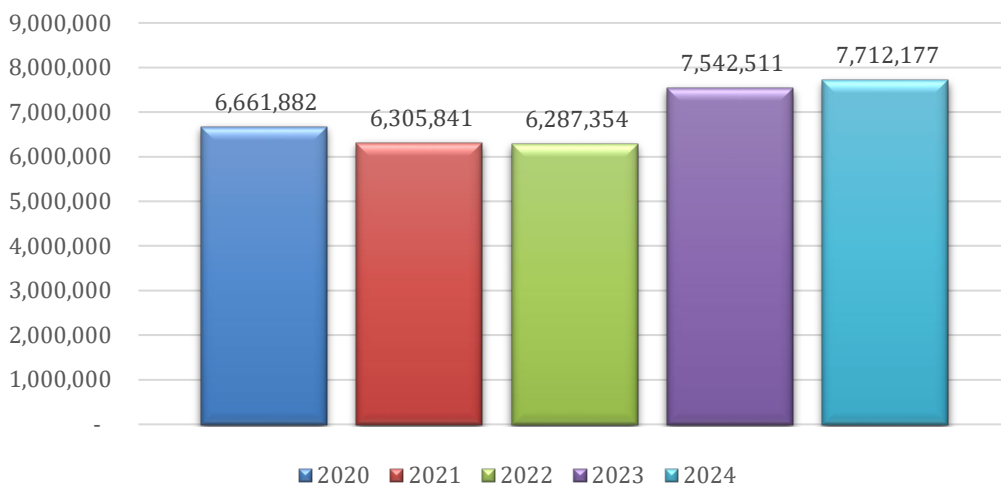
CCG medical claims have fluctuated over the last three years with a -3.41% decrease from 2022 to 2023 and an 18.63% increase from 2023 to 2024 as is shown below:

## Columbus Consolidated Government Annual Medical Claims CY2020 - CY2024



Prescription drug claims have also experienced some fluctuations. We experienced a 16.64% increase from 2022 to 2023 and a 2.20% increase from 2023 to 2024, as depicted below:

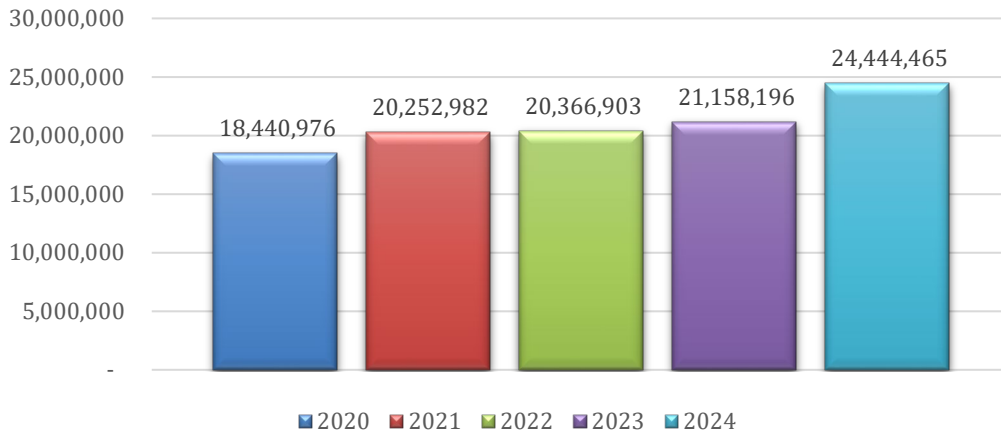
## Columbus Consolidated Government Annual Rx Claims CY2020 - CY2024



Until recent years, overall healthcare claims were on a declining trend. However, as shown in the chart below, costs have been on an upward trend for the past 5 years.



## Columbus Consolidated Government Annual Medical/Rx Claims CY2020 - CY2024



Although we have experienced increasing trends in healthcare costs, the continued success of our wellness program has allowed us to keep our costs lower than national healthcare trends. We also recommend resetting the minimum base for our healthcare cost contribution strategy to 75% contribution from CCG and 25% employee contribution. Over the years, we have gone to great lengths to limit the financial burden associated with the rising cost of healthcare for our employees. While changing the healthcare contribution levels will shift some of the burden of cost increases from employees, we can no longer avoid premium increases. For nine consecutive years, CCG employees experienced **no premium increases** if they participated in the wellness program. Keeping the premium costs the same for such a long period of time is an extraordinary feat that we are proud of. However, we could not continue down that path this year due to the financial constraints inflationary conditions have placed on our budget.

As in prior years, lack of participation in the optional wellness program still results in a 22% premium differential between wellness and non-wellness participants. However, we will provide gift cards to all employees that complete the biometric screening as an incentive to encourage continued participation. Improving the health and quality of life of our hardworking employees, while simultaneously lessening the burden of healthcare costs for them, is and always will be important to us.

### D. INTEGRATED WASTE FUND

The plight of CCG's Integrated Waste Program has been publicly discussed ad nauseum for approximately two decades. Funding levels for the program have never been enough to cover current and/or future costs. Seemingly, the General Fund has been used as a stop gap to help cover operational costs of, what should be, a self-sustaining program. Reserves that were

once available in the Integrated Waste Fund have been depleted largely due to the demand for privatization of services to address service level expectations regarding waste collection. Modest rate increases have been made over time; however, those increases were never enough to adequately operate our waste management program while also maintaining our landfills.

To that end, this Recommended Budget includes rate increases for our commercial fees as well as a \$3 per month rate adjustment to the residential fee. The residential adjustment will bring the monthly residential fee up to \$24. In addition to supporting our current operations, a portion of the proposed increases will be used to cover the cost of borrowing the funds needed for the Phase 5 cell expansion at our Pinegrove Landfill. This cell expansion is necessary to ensure we maintain adequate dumping space at the landfill without interruption. Since opening this section of the landfill is inevitable, it is beneficial to fund this expansion now rather than delaying construction to a time when costs will be undoubtedly higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The chart below denotes the proposed revenue enhancements for the Integrated Waste Fund as follows:

| <b>Integrated Waste Fee Increases</b>             |                        |                           |
|---|------------------------|---------------------------|
| <b>Fee Type</b>                                   | <b>Old Fee Amount</b>  | <b>New Fee Amount</b>     |
| Residential Curbside Fee                          | \$21/month             | \$24/month                |
| Commercial Curbside Fee<br>(on the right of way)  | \$20/month             | \$26/month                |
| Commercial Curbside Fee<br>(off the right of way) | \$26.67/month          | \$32.67/month             |
| Tree Fees<br>(private property)                   | \$50/load,<br>\$34/ton | \$50/load,<br>\$76.50/ton |
| Putrescible Waste<br>(Solid Waste)                | \$42.50/ton            | \$85/ton                  |
| Construction & Demolition<br>Waste                | \$42.50/ton            | \$85/ton                  |
| Inert Waste<br>(Green Waste)                      | \$34/ton               | \$76.50/ton               |
| Special Handling                                  | \$60/ton               | \$102.50/ton              |

While the fee adjustments included in this FY2026 Recommended Budget still fall short of what's needed to not only fund current operational costs, but future liabilities such as critical capital needs and landfill closure/post-closure care, it is our intention that the proposed increases will help to advance our Integrated Waste Management system towards self-sustainability for future generations.

## E. OLOST Distribution

The OLOST revenue budget is projected to be \$49 million in FY2026, with 70% dedicated to Public Safety (\$34.3 million) and 30% dedicated to infrastructure (\$14.7 million).

Out of the \$34.3 million dedicated to Public Safety, \$31.92 million is appropriated (already obligated) for prior, ongoing commitments related to personnel expenses, debt service, cost allocations, and public safety system enhancements and maintenance. The remaining \$2.38 million in OLOST funds are appropriated for additional capital outlay allocated among the Public Safety departments and offices.

The additional capital appropriations are allocated as follows:

| OFFICE            | DESCRIPTION  | AMOUNT             |
|-------------------|--|--------------------|
| Police Department | 8 Pursuit Explorers w/ Build Out, GETAC Body Cameras Maintenance Package, Axon 7 Tasers Maintenance Package                          | \$1,096,274        |
| Fire/EMS          | 25 Turnout Gear, 2 Station Alerting Systems  | \$333,750          |
| Sheriff's Office  | EVOLV Weapons Detection System, Axon Taser System Maintenance Package, Axon Fleet Car System Maintenance Package, 2 Convection Ovens | \$485,652          |
| Homeland Security | 2 Autel EVO II Drones, 1 Golf Cart   | \$23,000           |
| MCP               | 1 Intercom System, Kitchen Equipment   | \$445,858          |
|                   | <b>TOTAL</b>   | <b>\$2,384,534</b> |

As an ongoing expense, our Court Management System requires a significant portion of our OLOST monies, which reduces the sums distributed to individual public safety departments/offices. Ongoing annual maintenance costs of approximately \$1.1 million dollars are included in this budget and will need to be covered for several years to come.

## V. Conclusion

This Mayor's FY2026 Recommended Budget message is presented together with the City Manager's budget letter and the FY2026 Recommended Budget Book. We should be encouraged by the progress the CCG has made over the past few difficult years and know the decisions we make this year will move us toward greater financial security and community prosperity. While we continue to face systemic limitations caused by our tax structure and state revenue policies, we shouldn't be afraid of or shy away from these challenges. Progressive thinking and ingenuity will need to be employed to determine how our community can continue to thrive in the face of limitations.

I want to thank our City Manager, Isaiah Hugley; our Deputy City Managers, Pam Hodge and Lisa Goodwin; our Finance Director, Angelica Alexander; our Department Heads; our elected partners; and CCG staff for their tremendous assistance in the effort of composing this fiscally responsible and community-centric Recommended Budget.

To our Council, I thank you in advance for all the hard work that is necessary to review, deliberate upon, and decide the FY2026 Recommended Budget.

This is the Columbus, Georgia Consolidated Government Fiscal Year 2026 Recommended Budget submitted for your examination and review.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "B.H. Skip Henderson III". The signature is stylized with a large initial "B" and a long, sweeping underline.

B.H. "Skip" Henderson III  
Mayor  
Columbus, Georgia Consolidated Government



# Columbus, Georgia

## Georgia's First Consolidated Government

P.O. Box 1340, Columbus, Georgia 31902-1340

OFFICE OF THE CITY MANAGER

Telephone (706) 653-4029  
FAX (706) 653-4032

April 29, 2025

Dear Ladies and Gentlemen:

As we prepare for the upcoming fiscal year, Columbus, Georgia continues to face the challenge of providing its citizens with vital, quality services and amenities within the confines of its limited resources without draining its long-term reserves. Columbus, like other municipalities across the nation, continues to cope with the consequences of rising costs of necessities such as healthcare, federal and state policy changes, and unpredictability in the housing and financial markets. Considering our revenue limitations and increasing expenditure demands, we are faced with two courses of action. We can continue to provide the level of services and amenities our citizens are accustomed to, while deferring significant investments in our public buildings and modernization of our infrastructure. Although this option may provide short-term financial relief, it is not sustainable as it promotes the deterioration of our infrastructure and engenders greater costs over time. Or we can prudently invest in needed services and infrastructure that will not only help maintain the quality of life demands from our citizens but also preserve our community's social, economic, and fiscal conditions. In a time of significant fiscal pressure and uncertainty, we must prioritize maintenance of essential services and infrastructure investments in such a way that will improve and strengthen what we love about Columbus without losing our sense of culture, character, and community. For that reason, the Columbus Consolidated Government remains committed to bridging the gap between providing efficient services and top-notch quality of life amenities while also investing in the modernization of our infrastructure and buildings. As such, we will always strive to achieve these strategic goals through trust, accountability, communication, and transparency with our citizenry.

In preparing this FY26 Recommended Budget, the needs and demands of the citizens we serve were at the root of our concerns. However, this budget cycle presented unprecedented challenges as we grapple with the magnitude of federal policy changes that could potentially have a significant impact on us locally. Our objective remains the same, which is live within our means while meeting the service needs of our citizens without undue depletion of our long-term reserves. This strategy is vital to the sustainability of our city's economic infrastructure. While local, regional, and national economic conditions are in flux, the digest is projected to increase by 2.5 percent as other revenues continue to fluctuate based upon user trends. The FY26 Recommended Budget is balanced at \$391,913,080. In order to balance the operating budget, \$18,645,748 of fund balance was budgeted from the General Fund, Community (Indigent) Care and Paving Fund. A subsidy in the amount of \$100,000 is included for Oxbow Creek Golf Course. Fee adjustments are included in this Recommended Budget for the Integrated Waste Fund. However, there is limited capital purchases included in this recommended budget.

There are no changes to the total millage rate in FY26 when compared to FY25. The total millage rate remains 16.07 mills for USD #1, 10.09 mills for USD #2 and 9.19 mills for USD #4. The total General and Urban district subject to the 9 mill cap is 8.97 mills in USD #1, 6.92 mills in USD #2, and 6.77 mills in USD #4.

We continue to struggle with the replacement of capital equipment and infrastructure maintenance. The last time significant funding was made available for capital investment was with the 2009 Other Local Option Sales Tax. The Columbus City Council confirmed by resolution to dedicate 70% of the tax to Public Safety and 30% of the tax to Infrastructure. We were able to fund some capital requests in this Recommended Budget but left many justified equipment requests and projects unfunded. Costs of operations remain at a minimal level. As we look to our future, we must be mindful of the potentially costly impact that deferred maintenance on equipment and vehicles or delayed reinvestment in basic infrastructure may pose to us in years ahead.

### **Cost Containment Measures**

Several cost containment measures were continued in the FY26 Recommended Budget. All positions that were unfunded during FY25 will remain unfunded during FY26. An “unfunded” position is one that cannot be refilled during the budget year due to lack of available funding for the position, but the position remains an authorized position that may or may not be funded in subsequent budget years. This measure results in substantial annual savings in the General Fund.

In addition to continuing unfunded vacancies, many justifiable capital improvement projects remain unfunded for the foreseeable future. SPLOST proceeds, both transportation and general, have helped provide funding for projects that were identified when those sales taxes were approved by voter referendum. This includes projects such as replacement of the Government Center, improvements to both the Civic Center and Trade Center, park improvements and several transportation/road improvement projects. However, the aging and deteriorating condition of some of the City’s buildings and other facilities is of grave concern. The austere budget circumstances in which we find ourselves year after year simply do not allow the City to significantly invest in its own facilities. In the near future, we are hopeful that we can secure the additional funding needed to facilitate the much-needed improvements to our public buildings and infrastructure.

Early in the budget preparation period, we forecasted that revenues would not fully support the operations of the government. The combination of reducing expenditures, unfunding vacancies, delaying most capital and infrastructure purchases, reducing subsidies to other funds and agencies, revising healthcare plan design and maintaining contribution levels, preserving General Fund-Fund Balance, revisiting fee adjustments for select services, and utilizing one-time revenues allowed us to balance the budget during these challenging economic times. An increase of 2.5% in the tax digest for FY26 is estimated and a 99% collection rate is projected. The departments in the General Fund maintained the same operating budget as FY25, with a few exceptions. With departments/offices essentially operating at the same level as FY25,



departments will have the extraordinary challenge of providing more, in most cases, with continued static financial resources and fewer human resources. Some departments will continue to leave positions unfunded and postpone filling any vacant positions, reduce or eliminate part time or overtime hours, make strategic changes to their scheduling and shifts, and evaluate operational priorities to remain within their allocated budgets. There must also be additional discussions surrounding the newly established Sports Authority to assess funding priorities and budgetary needs related to both the Civic Center and South Commons.

The following chart details the Recommended Operating Budget for FY26. The left columns identify the funding for each fund, and the right columns show the appropriation for each fund in comparison with the Adopted budget for FY25. The Fund Balance column identifies those funds that require fund balance to balance their appropriations. There is some use of fund balance included in the Recommended Budget for FY26 as depicted below.

| <b>FISCAL YEAR 2026</b>                   |                         |                         |                      |                            |                         |                     |
|---|-------------------------|-------------------------|----------------------|----------------------------|-------------------------|---------------------|
| <b>SUMMARY OF FUNDS AND APPROPRIATION</b> |                         |                         |                      |                            |                         |                     |
| <b>TOTAL FUNDING</b>                      |                         |                         |                      | <b>TOTAL APPROPRIATION</b> |                         |                     |
| <b>FUNDS</b>                              | <b>FY26<br/>REVENUE</b> | <b>FUND<br/>BALANCE</b> | <b>TOTAL</b>         | <b>FY26<br/>RECOM</b>      | <b>FY25<br/>ADOPTED</b> | <b>%<br/>CHANGE</b> |
| General                                   | \$207,895,047           | \$11,500,681            | \$219,395,728        | \$219,395,728              | \$202,849,985           | 8.16%               |
| Stormwater                                | 7,091,505               | -                       | 7,091,505            | 7,091,505                  | 6,602,311               | 7.41%               |
| Paving                                    | 19,501,010              | 1,000,000               | 20,501,010           | 20,501,010                 | 18,415,329              | 11.33%              |
| Community Care<br>(Indigent)              | 6,586,900               | 6,145,067               | 12,731,967           | 12,731,967                 | 11,957,488              | 6.48%               |
| Integrated Waste                          | 18,637,447              | -                       | 18,637,447           | 18,637,447                 | 15,307,047              | 21.76%              |
| E911                                      | 4,325,167               | -                       | 4,325,167            | 4,325,167                  | 4,714,478               | -8.26%              |
| Debt Service                              | 19,341,860              | -                       | 19,341,860           | 19,341,860                 | 16,154,724              | 19.73%              |
| Transportation                            | 23,584,918              | -                       | 23,584,918           | 23,584,918                 | 25,297,579              | -6.77%              |
| Trade Center                              | 4,721,154               | -                       | 4,721,154            | 4,721,154                  | 4,065,743               | 16.12%              |
| Bull Creek                                | 2,410,041               | -                       | 2,410,041            | 2,410,041                  | 2,207,179               | 9.19%               |
| Oxbow Creek                               | 721,000                 | -                       | 721,000              | 721,000                    | 654,842                 | 10.10%              |
| Civic<br>Center/Sports Auth               | 6,521,513               | -                       | 6,521,513            | 6,521,513                  | 6,412,136               | 1.71%               |
| Econ Dev Auth                             | 2,929,770               | -                       | 2,929,770            | 2,929,770                  | 4,380,321               | -33.12%             |
| <b>Sub-TOTAL</b>                          | <b>\$324,267,332</b>    | <b>\$18,645,748</b>     | <b>\$342,913,080</b> | <b>\$342,913,080</b>       | <b>\$319,019,162</b>    | <b>7.49%</b>        |
| 2009 Other LOST                           | 49,000,000              | -                       | 49,000,000           | 49,000,000                 | 47,300,000              | 3.59%               |
| <b>TOTAL</b>                              | <b>\$373,267,332</b>    | <b>\$18,645,748</b>     | <b>\$391,913,080</b> | <b>\$391,913,080</b>       | <b>\$366,319,162</b>    | <b>6.99%</b>        |
| Health                                    | \$28,642,856            | -                       | \$28,642,856         | \$28,642,856               | \$25,347,660            | 13.00%              |
| Risk Management                           | \$8,189,571             | -                       | \$8,189,571          | \$8,189,571                | \$7,204,360             | 13.68%              |
| WIOA                                      | \$3,143,712             | -                       | \$3,143,712          | \$3,143,712                | \$3,143,712             | 0.00%               |
| CDBG                                      | \$1,812,296             | -                       | \$1,482,314          | \$1,482,314                | \$1,812,296             | 111.82%             |

The total operating budget is \$391,913,080 excluding Health Insurance, Risk Management, Community Development Block Grant, and WIOA Funds. WIOA and Community Development Block Grant have different budget cycles due to federal regulations; an estimated

budget is incorporated in the regular budget process. Budget adjustments for these funds will be forwarded to Council in the Fall

## **Assessment**

The Columbus Consolidated Government offers an array of services to its residents including public safety, judicial, parks and recreation, sanitation, and general government operations. At the time of consolidation in 1971, the government recognized that not all citizens within Muscogee County would receive equivalent levels of service. In recognition of this disparity, specific tax districts were established to levy taxes in direct proportion to services provided within each taxing district.

Currently, there are three urban service districts (USD1, USD2, and USD4), not including the special districts created for the Business Improvement District. The assessment and millage set for the primary three districts are distinguished by the services provided to each district: general services and urban services. The general services are provided to the total area of Muscogee County as fixed and established on the effective date of the last amendment to the charter. Functions and services provided to the general service district are commonly available and accessible or otherwise provided to all residents throughout the total area of the county. Examples are judicial services, parks and recreation, city administration, certain police services, health facilities and incarceration facilities. Urban service districts provide more comprehensive and intensive levels of governmental duties. Examples are fire protection, police patrol services and street maintenance. The total millage for urban and general service plus transportation services has a nine-mill cap not including debt service, indigent care appropriations, and road and stormwater (sewer) millages.

The criterion for calculating the millage rate in each district is outlined below

**General Service** - Services are of equal level throughout the county. Taxes are levied on all Muscogee County property owners.

**Indigent Care** – This tax is levied to provide support for inmate medical and indigent healthcare costs for county residents who cannot afford medical treatment.

**METRA** - This tax is levied to subsidize mass transit in the city. Taxes are levied after all other income from fares and other service charges and other governmental entities are calculated.

**Urban Service** - Services are diverse in various sections of the county. Taxes are levied proportionately on property owners of each district based on the level of service.

**Fire Tax** - The millage rate is dependent on the Fire Department's ISO rating for each district. The ISO rating is the same throughout all of Muscogee County.

**Patrol Services** - The tax rate is calculated according to the median response time on all police calls.

**Stormwater (Sewer)** - The tax rate is calculated according to the number of miles of public roads and streets in the district, which are maintained at local expense.

**Street Maintenance** - The tax rate is calculated according to the number of miles of public roads in each district per acre of land. Taxes are levied in the Paving Fund for this activity.

The chart below shows the distribution of the millage among districts.

| TAX MILLAGE COMPARISON<br>FY25 ADOPTED TO FY26 RECOMMENDED |                           |              |             |                           |              |             |                           |             |             |
|--|---------------------------|--------------|-------------|---------------------------|--------------|-------------|---------------------------|-------------|-------------|
|  | URBAN SERVICE DISTRICT #1 |              |             | URBAN SERVICE DISTRICT #2 |              |             | URBAN SERVICE DISTRICT #4 |             |             |
|  | FY25 Adopted              | FY26 Recom   | Change      | FY25 Adopted              | FY26 Recom   | Change      | FY25 Adopted              | FY26 Recom  | Change      |
| <b>Total General and Urban</b>                             | 7.15                      | 8.15         | 1.00        | 5.10                      | 6.10         | 1.00        | 4.95                      | 5.95        | 1.00        |
| <b>METRA</b>   | 0.82                      | 0.82         | 0.00        | 0.82                      | 0.82         | 0.00        | 0.82                      | 0.82        | 0.00        |
| <b>Total Subject to Cap</b>                                | 7.97                      | 8.97         | 1.00        | 5.92                      | 6.92         | 0.00        | 5.77                      | 6.77        | 0.00        |
| <b>Stormwater (Sewer)</b>                                  | 1.24                      | 1.24         | 0.00        | 0.20                      | 0.20         | 0.00        | N/A                       | N/A         | 0.00        |
| <b>Paving</b>  | 3.44                      | 3.44         | 0.00        | 0.55                      | 0.55         | 0.00        | N/A                       | N/A         | 0.00        |
| <b>Community Care (Indigent)</b>                           | 2.09                      | 1.09         | -1.00       | 2.09                      | 1.09         | -1.00       | 2.09                      | 1.09        | -1.00       |
| <b>Economic Development</b>                                | 0.50                      | 0.50         | 0.00        | 0.50                      | 0.50         | 0.00        | 0.50                      | 0.50        | 0.00        |
| <b>Total M &amp; O</b>                                     | 15.24                     | 15.24        | 0.00        | 9.26                      | 9.26         | 0.00        | 8.36                      | 8.36        | 0.00        |
| <b>Debt Service</b>  | 0.83                      | 0.83         | 0.00        | 0.83                      | 0.83         | 0.00        | 0.83                      | 0.83        | 0.00        |
| <b>Total Tax Rate</b>                                      | <b>16.07</b>              | <b>16.07</b> | <b>0.00</b> | <b>10.09</b>              | <b>10.09</b> | <b>0.00</b> | <b>9.19</b>               | <b>9.19</b> | <b>0.00</b> |

In Urban Service District #1, which encompasses most of the community's land area, the millage rate will be 16.07 mills. Funding is continued for economic development activities. In Urban Service District #2, which extends along the northern boundary of Columbus, the tax rate will be 10.09 mills. In Urban Service District #4, which is presently limited to some small parcels on the Fort Moore reservation, the tax rate will be 9.19 mills. Under the requirements of the Taxpayer Bill of Rights, three public hearings will be held in order for citizens to discuss the changes in the tax rate.

### **Personnel Changes and Employee Compensation**

Each year, a major portion of the budget is allocated to personnel costs. In FY26, that percentage will reach approximately 54.6%. The City increased its annual health care contribution from \$6,750 to \$7,675 per full time budgeted position. With the Recommended

increase in the City's contributions, employee premium contributions will reset the shared contribution strategy of 75% employer contribution applied across all plans. Employee's spouses that have access to an employer sponsored health insurance plan will continue to pay a spousal surcharge to be included in the City's health insurance plan. The establishment of the Health and Wellness Center, which opened in May 2013, is expected to continue to assist with controlling the rising costs of healthcare through improved employee health status and improved control over chronic conditions like high blood pressure, diabetes, and high cholesterol. Staff will continue to pursue the development of "tools" to help our employees make better health choices based on education and cost cutting strategies. All elected officials whose pay is tied directly to the State of Georgia's Merit System received a \$2,000 increase in their pay effective January 1, 2025, however, there is no state approved cost of living adjustment for 2026. All classified full-time general government and public safety employees (excluding elected officials) will receive a cost-of-living adjustment of 3.0% effective January 2026 and a cost-of-living adjustment for retired employees of 1.5% is also effective January 2026. Both are included in this Recommended budget. We are in our third year of full implementation of the recently adopted Evergreen Pay Plan for all CCG employees. We believe the new Pay Plan has relieved some pay compression and addressed pay parity within the local labor market. Most Public Safety employees continue to receive an annual \$3,121 supplement except for the Police Department which receives an annual supplement in the amount of \$5,121. Other personnel adjustments are outlined in the Personnel Section of this budget document.

The FY26 budget includes \$8,695,485 in capital improvements projects and \$17,752,360 for capital outlay across all operating funds. Funding has been included for road resurfacing and pipe rehabilitation and replacement. Details of the capital improvement projects are found in the Capital Improvement Projects Section. The Capital Outlay is detailed in the Appendix.

Listed below are the major budget highlights for each department. Due to required contributions for pension, healthcare cost increases, newly implemented pay plan adjustments and one-time capital purchases, some departmental budgets have increases in personnel costs and/or show an overall budgetary increase. Major changes beyond personnel are identified with additional details contained in the Departmental Summaries Section of this budget document.

- ◆ The Legislatives' FY26 funding level is \$1,286,524, a 56.63% increase from the FY25 Adopted budget of \$821,387. This department includes the Council and the Clerk of Council divisions. This increase is due to the transfer-in of the Internal Audit department.
- ◆ The Executive's FY26 funding level is \$1,449,658 a 20.31% decrease from the FY25 Adopted budget of \$1,819,082.
  - ◆ The Mayor's Office increased by 6.56% from \$314,112 to \$334,726.
  - ◆ The funding level for the Internal Auditor's Office was transferred into Legislative funding in FY26.

- ◆ The Crime Prevention/Intervention program will also receive funding from the Other Local Option Sales Tax in the amount of \$1,114,932, a 0.35% increase over FY25.
- ◆ The City Attorney's Office FY26 funding level is \$1,912,553, a 4.03% increase from the FY25 Adopted budget.
- ◆ The City Manager's FY26 funding level is \$2,321,131, an 1.73% increase from the FY25 budget. This department includes the City Manager's Office, Mail Room, Print Shop, Public Information, Quality Control, Keep Columbus Beautiful, Family Connection and the Citizen Service Center.
- ◆ Finance's FY26 funding level is \$3,599,939, a 19.16% increase from the FY25 Adopted budget. This department includes the Director's Office, Accounting, Revenue, Financial Planning, Purchasing and the Cash Management divisions. Due to staffing recommendations from external auditors, there are several new positions included in the Recommended Budget to address license processing and automation of revenue collection and accounts payable services.

Information Technology's FY26 funding level is \$9,902,172, a 14.20% increase from the FY25 Adopted budget. Engineering's Radio Communications responsibilities transferred to the Information Technology Department in FY25. Radio Communications are primarily managed through a radio maintenance agreement with Motorola through the Motorola Migration Assurance (MAP) Plan which began in FY17. This increase is due to new and ongoing software needs. The Information Technology Department will also receive funding from the Other Local Option Sales Tax (Infrastructure) in the amount of \$325,000 for continued investment in critical technology improvements.

- ◆ Human Resources' FY26 funding level is \$2,531,528, a 1.75% increase from the FY25 Adopted budget. This department includes the Administration and Employee Benefits divisions.
- ◆ Inspections and Code Enforcement's FY26 funding level is \$3,307,912, a 1.87% decrease from the FY25 Adopted budget.
- ◆ The Planning Department's FY26 funding level is \$398,548, a 5.57% increase from the FY25 Adopted. This increase is primarily due to the addition of a position that will be shared with Engineering to manage projects.
- ◆ The Community Reinvestment funding level is \$259,331, a 37.04% increase from the FY25 budget. This increase is due to the reallocation of administrative funding for employee salaries.
- ◆ The Engineering Department's FY26 funding level is \$1,602,288, an .14% decrease from the FY25 Adopted budget. The Radio Communications division was restructured and transferred to the Information Technology Department in FY25. In addition to the aforementioned divisions, which are funded in the General Fund, this department

manages divisions funded in the Stormwater (Sewer) and Paving Funds. The Engineering Department's Drainage Division will operate with \$826,867, an 8.7% decrease from FY25's Adopted budget, and the Highways & Roads Division will operate with \$1,440,238, a 3.72% decrease from FY25's Adopted budget. Engineering also receives an allocation of \$2,400,000 from the Other Local Option Sales Tax, which is a 20.0% decrease from the amount allocated in FY25.

- ◆ Public Works' FY26 funding level is \$14,995,101, a 7.43% increase from the FY25 Adopted budget. This department includes the Director's Office, Fleet Management, Animal Control, Cemeteries, Facilities Maintenance, and Other Maintenance & Repairs divisions. The proposed budget includes funding to support the creation of a new Facilities Maintenance Department. Upon creation, all budgeted facility appropriations will be transferred from Public Work to the new department. Besides managing the aforementioned divisions, which are funded in the General Fund, the department manages divisions in other Operating Funds that are listed below: Two divisions, Stormwater Maintenance and Other Maintenance & Repairs, operate with \$4,622,582 in the Stormwater Fund. This allocation is a 7.77% increase from the FY25 Adopted budget for Public Works' stormwater construction and maintenance activities. The Public Works' Department will also receive funding from the Other Local Option Sales Tax in the amount of \$131,476 for OLOST supplements for Correctional Officers.
  - ◆ Four divisions; Streets, Urban Forestry & Beautification, ROWM Community Services, and Other Maintenance & Repairs, operate with \$16,409,146 in the Paving Fund. This allocation is a 4.74% increase over the FY25's Adopted budget for Public Works' paving and maintenance activities.
  - ◆ Six divisions; Solid Waste Collection, Recycling, Granite Bluff Inert Landfill, Oxbow Meadow Inert Landfill, Pine Grove Landfill, Recycling, and Other Maintenance & Repairs, operate with \$14,679,104 in the Integrated Waste Management Fund. This allocation is a 20.15% increase from the FY25 Adopted budget.

Other Maintenance & Repairs is budgeted in the Transportation (METRA) Fund for \$15,000 and in the Civic Center Fund for \$125,000

- ◆ Parks & Recreation's FY26 total funding level is \$15,724,974, a 4.02% increase from the FY25 Adopted budget. This department includes the Director's Office, Park Services, Recreation Services, Community Schools, Athletics, Therapeutics, and Special Facilities (Memorial Stadium, Golden Park, Cooper Creek Tennis Center, Aquatics, Columbus Aquatics Center, Pottery Shop, Lake Oliver Marina and Senior Citizen's Center divisions). Additional positions have been included in the budget for the addition of a new pickleball facility. In addition to the aforementioned divisions, which are funded in the General Fund, the department also manages the program listed below:

- ◆ Parks Refuse Collection operates with \$236,026 in the Integrated Waste Management Fund. This allocation is a 2.80% increase over last year's budget for Parks & Recreation waste management program activities due additional staffing needed to man our public parks.
- ◆ The Parks & Recreation Department will also receive funding from the Other Local Option Sales Tax in the amount of \$50,270 for OLOST supplements provided to Correctional Officers.
- ◆ Cooperative Extension Services' FY26 funding level is \$138,621, a .55% increase from the FY25 Adopted budget. The staff members are state employees, but the Consolidated Government supplements five salaries.
- ◆ Boards & Commissions' FY26 funding level is \$3,851,665 an 11.59% increase from the FY25 Adopted budget. This department includes the Board of Tax Assessors and the Board of Elections and Registration. The increase is largely due to the addition of new positions in the Tax Assessor's Office.
- ◆ Police Services' FY26 funding level is \$30,881,020, a 2.33% increase from the FY25 Adopted budget. This department includes the Chief of Police, Intelligence/Vice, Support Services, Field Operations, Office of Professional Standards, Administrative Services, and Investigative Services divisions. Besides managing the aforementioned divisions, which are funded by the General Fund, the department manages the emergency call center (E911).
  - ◆ The Police Department will also receive funding from the Other Local Option Sales Tax in the amount of \$12,740,702, an 9.79% increase from FY25.
  - ◆ The Emergency Call Center (E911) operates with \$4,042,867 in the Emergency Telephone Fund. This allocation is 10.38% less than last year's budget for E-911 activities. Operational costs continue to grow more rapidly than funding, appropriated from the \$1.50 surcharge on all land-based, wireless, and pre-paid telephone lines. In FY26, a transfer in the amount of \$245,167 from the Other Local Option Sales Tax Fund was necessary to subsidize operational costs. E911 operations also receive funding from the Other Local Option Sales Tax in the amount of \$525,771 for personnel and operating expenses.
- ◆ Fire and Emergency Services' FY26 funding level is \$37,510,082, which is a 0.93% increase from the FY25 Adopted budget. This department includes the Chief of Fire and EMS, Suppression and EMS, Training, Prevention, Hazardous Materials Response Team, Maintenance, Special Operations, Administrative Services, Logistics/Support, and Emergency Management divisions. The Fire Department will also receive funding from the Other Local Option Sales Tax in the amount of \$3,577,364, an 8.46% decrease from the FY25 Adopted Budget.



- ◆ The Muscogee County Prison's FY26 funding level is \$11,496,787, a 3.30% increase from the FY25 Adopted budget. The Muscogee County Prison will also receive funding from the Other Local Option Sales Tax in the amount of \$1,229,544, a 20.03% increase from the FY25 Adopted budget.
- ◆ The Superior Court Judges' FY26 funding level is \$1,929,033, a 4.18% increase from the FY25 Adopted budget.
- ◆ The District Attorney's FY26 funding level is \$3,230,559, reflects a 6.67% increase from the FY25 Adopted budget. The District Attorney's Office also manages the Victim/Witness Assistance Program, which is partially funded by the Crime Victim Surcharge. The Victim Witness Program's FY26 funding level is \$224,456. This allocation reflects a 3.67% increase from FY25's Adopted budget. The remaining balance of the 5% surcharge will be carried forward at the end of the fiscal year. A portion of this budget is funded by proceeds of a 5% surcharge assessed on all court fines levied in the Chattahoochee Judicial Circuit. The District Attorney will also receive funding from the Other Local Option Sales Tax in the amount of \$188,678 for personnel.
- ◆ The Jury Manager's FY26 funding level is \$508,264. This allocation reflects a 2.62% increase from the FY25 Adopted budget.
- ◆ The Juvenile Court's FY26 funding level is \$1,024,586, a 2.71% increase from the FY25 Adopted budget. This budget also includes a position in the Juvenile Court's office that is funded by Other Local Option Sales Tax funds in the amount of \$48,462.
- ◆ The Circuit Wide Juvenile Court's FY26 funding level is \$442,227, an 8.36% increase from the FY25 Adopted budget.
- ◆ The Clerk of Superior Court's FY26 funding level is \$2,771,333 which is a 3.30% increase from the FY25 Adopted budget. The Clerk of Superior Court became responsible for the Board of Equalization effective January 1, 2011, with a FY26 funding level of \$143,791. This allocation reflects a 36.42% increase from the FY25 Adopted budget. This increase is due to the increase in per diem rate for Board members. This budget also includes a position in the Clerk's office that is funded from Other Local Option Sales Tax funds in the amount of \$52,283.
- ◆ State Courts' FY26 funding level is \$2,099,563, a 3.31% increase from the FY25 Adopted budget. This department includes State Court Judges and the State Court Solicitor's Office. The State Court Solicitor's Office will also receive funding from the Other Local Option Sales Tax in the amount of \$260,937 for personnel and operating expenses.
- ◆ The Public Defender's FY26 funding level is \$2,677,629, a 3.71% decrease from the FY25 Adopted budget. The Indigent Defense Act was effective on January 1, 2005, which required the consolidation of Public Defender services in Superior and Juvenile Courts. This includes the Circuit Wide Public Defender and the Muscogee County Public

Defender. The Circuit Wide Public Defender will also receive funding from the Other Local Option Sales Tax in the amount of \$244,306 for contractual services.

- ◆ Municipal Court's FY26 funding level is \$1,584,455, an 8.52% increase from the FY25 Adopted budget. This department includes the Municipal Court Judge and the Clerk of Municipal Court. As of January 1, 2021, the Marshal's Office was consolidated into the Sheriff's Office. Their budgets are detailed below:
  - ◆ The Municipal Court Judge's budget is \$729,307, a 15.75% increase from the current Adopted budget. This is due to the addition of new PT judicial positions for this office.
  - ◆ The Clerk of Municipal Court's FY26 appropriation is \$855,148, a 3.03% increase from the FY25 Adopted budget. The Clerk of Municipal Court will also receive funding from the Other Local Option Sales Tax in the amount of \$201,589 for personnel, a 3.67% increase from the FY25 Adopted budget.
- ◆ The Probate Court's FY26 funding level is \$714,559, a 4.88% increase from the current Adopted budget. The Probate Court will also receive funding from the Other Local Option Sales Tax in the amount of \$54,042 for personnel.
- ◆ The Muscogee County Sheriff's Office's FY26 funding level is \$41,308,290, a 15.63% increase from the FY25 Adopted budget. During FY21, the Marshal's Office was consolidated into the Sheriff's Office. This department includes the Sheriff Administration, Uniform Services, Special Operations/Investigations, Detention, Medical, Training, and Motor Transport divisions. The Sheriff's Office will also receive funding from the 2009 Other Local Option Sales Tax in the amount of \$4,839,036, a 1.54% decrease under the FY25 Adopted budget amount for the Sheriff's Office.
- ◆ The Tax Commissioner's Office's FY26 funding level is \$2,239,658, a 3.89% increase from the FY25 Adopted budget.
- ◆ The Coroner's Office's FY26 funding level is \$519,099, a .74% increase from the FY25 Adopted budget. The Coroner's Office will also receive funding from the Other Local Option Sales Tax in the amount of \$11,647 for personnel.
- ◆ The Records' Court has an FY26 funding level of \$1,890,219. This reflects a 10.13% increase from the FY25 Adopted budget amount. This increase is due to the addition of new positions that will be housed in the new Recorder's Court Annex building. The Records' Court also receives funding of \$99,005 from the Other Local Option Sales Tax, a 2.45% increase from the current Adopted budget.
- ◆ The Consolidated Government provides funding to diverse community organizations. The Agency's FY26 funding level is \$1,370,904 46.55% higher than the total amount provided for in the FY25 Adopted budget. This increase is due to the additional funding needed for the Department of Public Health to continue their Vector Control Program.

The Community Care Fund FY26 funding level is \$12,731,967. This appropriation reflects a 6.48% increase from the FY25 Adopted budget. The Consolidated Government provides this funding to support healthcare costs to its indigent citizens and to provide inpatient and outpatient healthcare for its prisoners. Beginning in FY26 Fire/EMS Columbus Correct Care Program will be established in the Community Care Fund.

- ◆ Debt Services' FY26 funding level is \$19,341,860, a 19.73% increase from the FY25 Adopted budget. This appropriation is scheduled to fund general bond obligations, lease contracts with the Columbus Building Authority, and other debt obligations.
- ◆ Transportation Services' FY26 funding level is 23,584,918, a 6.18% decrease from FY25's Adopted Budget. TSPLOST funding was incorporated in Metra's budget beginning in FY17 and was recently approved for another 10-year period. This department includes the Director's Office, Operations, Maintenance, Dial-A- Ride, and Grant Management and Planning divisions. Besides managing the aforementioned divisions, which are funded by the Transportation Fund, Metra also manages parking activities. The Transportation Services Department will also receive funding from the Other Local Option Sales Tax in the amount of \$3,883.
- ◆ The parking management function is housed in the General Fund. Parking's FY26 funding level is \$192,444. Parking violation fines are currently \$40 per violation and remain unchanged in FY26. This division is responsible for parking enforcement and the management of certain parking garages to include the Front Avenue Parking Garage, Bay Street Parking Garage, Citizen Services Center Parking Garage, and the Government Center Parking Garage.

The Columbus Ironworks Convention and Trade Center's FY26 funding level is \$4,721,154, a 16.12% increase from the FY25's Adopted budget. This department is budgeted as an enterprise fund, where \$650,000 and \$837,500 in revenue are projected from Beer and Hotel/Motel Taxes respectively. The remainder of the budget will be funded by various activities and events.

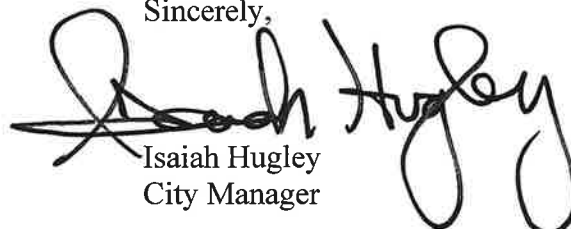
- ◆ Columbus' Golf Authority's FY26 funding level is \$3,131,041, a 9.40% increase over FY25's Adopted budget. This increase is largely due to the addition of Godwin Creek Golf Course which was managed by a private non-profit organization prior to FY24. The authority currently operates the Bull Creek, Oxbow Creek, and Godwin Creek Golf Courses. This budget also includes an operational subsidy to Oxbow Creek of \$100,000 from the General Fund.
- ◆ The Civic Center/Sports Authority's FY26 funding level is \$6,521,513, a 1.71% increase from FY25's Adopted budget. The Civic Center receives a percentage of the Hotel/Motel Tax collected, totaling \$1,675,000. There is no General Fund subsidy included in this budget for the Civic Center/Sports Authority Fund.

- ◆ Employee Health Insurance Fund's FY26 funding level is \$28,642,856, reflecting a 13% increase from the FY25 Adopted budget. The City's contribution will be \$7,675 per budgeted employee in FY26.
- ◆ Risk Management's FY26 funding level is \$8,189,571, up 13.68% over the FY25 Adopted budget. The Risk Management fund usually includes allocations for risk management as well as workers' compensation.
- ◆ Economic Development' budget decreased to \$2,929,770, a decrease of 33.12%, The amount is determined by an estimate of 0.50 mills. The total of 0.50 mills includes 0.25 mills dedicated to the Development Authority for new and ongoing economic development activities, payments in \$1,000,000 for the 2025 Initiative (Year 3 of 3) and \$150,000 for the Robotics Initiative (Year 3 of 3). The decrease is due to the completion of the \$800,000 annual payment for the NCR and BC/BS project. Annual appropriation and allocation of the Economic Development Fund is at the discretion of the Council.
- ◆ The Workforce Innovation & Opportunity Act (WIOA), also formerly known as the Job Training Partnership Act (JTPA) will have a funding level of \$3,143,712 in FY26. Since this is a federally funded program, its program year overlaps with the City's fiscal year. Revisions will be forthcoming in the fall to adjust the funding levels when contracts are finalized.
- ◆ The Community Development Block Grant (CDBG) Fund FY26 funding level will be \$1,812,296, an increase of 8.74% from the FY25 Adopted budget. This is another federally funded program that overlaps the City's fiscal year where program adjustments will be needed in the fall.

### **Conclusion**

The budget reflects the very challenging times we continue to confront. Although we are optimistic for the continuation of the momentum we have gained, it is essential that we are realistic about the budget decisions ahead of us. The goal is to remain financially stable to endure such extraordinary changes in the economy with fiscal accountability, civic responsibility, and innovative leadership. As we continue to strive to find more creative ways to deliver services, we will also continue to strive to plan today for a better tomorrow and meet the demands of our valued citizens. The dedication and commitment of the staff to deliver services and sustain the City during these times is commendable.

Sincerely,



Isaiah Hugley  
City Manager

## **POLICIES AND PROCEDURES**

---

The Annual Budget is a fiscal plan, which presents the services to be provided to the community and the funds necessary to perform these services. Key steps in this process are described within.

### **Budget Preparation**

The Columbus Consolidated Government (CCG) operates under a fiscal year that begins July 1 and ends June 30. The major steps in the process are outlined below:

### **Budget Adoption**

- Step 1: Beginning in November, Financial Planning prepares the budget database and reports showing prior years' actual expenditures and revenues and compares those to their budgeted targets. Any anomalies are reviewed and adjusted for the upcoming budget year. Upcoming and long-range challenges and opportunities are evaluated. Operating trends, as well as, economic indicators are taken into consideration when preparing estimates for budgeted revenues and expenditures. Expected changes in pay plan, benefits, gas, water, electricity, motor fuel, capital items, etc., are also considered. This database is used as the financial framework for budget preparation.
- Step 2: Beginning in January, departments are asked to evaluate and update their goals and objectives, and their relevant performance indicators, for the coming fiscal year. Any major changes in operations are considered and shared with Financial Planning to ensure that the new budget reflects those operational changes as appropriate.
- Step 3: Between January and March, Financial Planning prepares a draft of the Operating Budget for the Mayor's consideration. During this time, the Mayor and City Manager review departmental operations and consider any new budget requests in order to propose a recommended balanced budget. Financial Planning prepares the final Recommended Budget plan for the Mayor's approval and presentation to Council.
- Step 4: No fewer than sixty (60) days prior to the fiscal year commencing July 1, the Mayor submits to Council a proposed operating budget for all operating funds. The Operating Budget includes recommended expenditures and the means of financing them.
- Step 5: A series of workshops and public hearings are held before making final changes to the Mayor's recommended budget.
- Step 6: The Annual Budget is formally adopted by Council before July 1.

### **Expenditure Control**

Once the Annual Budget has been adopted, expenditure control is maintained on the appropriation unit basis (group of accounts) with capital expenditures maintained under full control. Throughout the year, all expenditures and revenues are monitored.

### **Budget Control**

Georgia Law, O.C.G.A. 36-81-3 establishes the legal level of budgetary control as the department. Within the overall budget limitations, authority is delegated to the City Manager. *When acting on the authority delegated by the City Manager to the Finance Director, it is recommended that intra-departmental transfers of appropriation and revenue anticipation may be approved as deemed necessary.* Under no circumstances, however, may the total budget of any department be increased or decreased without Council approval.

## **POLICIES AND PROCEDURES**

---

### **Budget Amendments**

Amendments affecting the bottom line of any department are approved solely by Council. Section 7- 404 of the City Charter describes the authority:

“The Council may make appropriations [revenue and expense] in addition to those contained in the current operating or capital budgets at any regular or special meeting called for such purposes.”

### **Policy Guidelines**

The overall goal of the City’s Financial Plan is to establish and maintain effective management of the City’s financial resources. The informal statements of budgetary policies provide the basis for achieving this goal.

The following section outlines the policies used to guide the preparation and management of the City’s budget. The section consists of operating budget policies, capital expenditures, policies, revenue policies and financial accounting policies.

The development and preparation of the City’s budget are guided by the following policies.

- All funds are required to balance. Anticipated revenue must equal the sum of budgeted expenditures. To the extent possible, all funds should be included in the budget process along with work programs, objectives and strategies.
- The Capital Improvement Program requires coordination and planning in conjunction with the various operating fund budgets.
- The General Fund is based on a long-range financial plan, which includes unallocated fund reserves. The goal is to keep the reserve at approximately 90 days, but no less than 60 days, of budgeted expenditures. This reserve protects the City against catastrophic revenue losses and major emergency expenditures and provides cash flow.

### **Revenue Policies**

The City will maintain effective collections systems and implement aggressive enforcement strategies in order to maximize revenues from available sources.

The City will maintain a broad revenue base; that is, a large number of widely diversified revenue sources that will be established and maintained in order to distribute the revenue burden equitably and protect the City from short-term fluctuations in any one revenue source.

The City will implement user fees in all areas where feasible and productive as well as seek to set fees at levels related to the costs of providing the services. Moreover, user fees will be reviewed annually as part of the budget process and will be adjusted to maintain or move incrementally closer to full coverage of activities.

The projection of revenues will receive conservative treatment in order that actual revenues at the fund level will consistently equal or exceed budgeted revenues.

### **Financial Structure**

The financial transactions of the City are budgeted and recorded in individual funds. A fund is an independent financial and accounting entity. It is a set of interrelated accounts used to record revenues and expenditures associated with a specific purpose. Funds have a balancing set of accounts and records, cash and other financial resources in conjunction with all related liabilities and residual equities, which are segregated for the purpose of carrying on specific activities or

## **POLICIES AND PROCEDURES**

---

attaining certain objectives in accordance with special regulations or restrictions. Although funds are independent entities within the financial records of a government, there is no requirement to physically segregate the assets. Funds are classified into three basic types: governmental, proprietary or fiduciary.

### **Government Funds**

Governmental funds are used to account for all or most of the government's general activities, including the collection and disbursement of earmarked monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt.

The City utilizes the following types of governmental funds:

- The General Fund is the principal fund of the Consolidated Government and is used to account for all major activities of the government such as Police, Fire and Recreation.
- Special Revenue Funds are used to account for the proceeds of specific revenue sources legally restricted to expenditures of specific purposes. The Stormwater (Sewer), Paving and Medical Center Funds are examples of special revenue funds.
- Debt Service Funds account for the accumulation of resources for the payment of general long-term liability, principal, interest and related costs. The City's Debt Service Fund includes requirements to meet the general obligation bond issues, lease contracts, and lease purchase programs.
- Capital Project Funds are used to account for financial resources for the acquisition, renovation or construction of major capital facilities and improvements.

### **Proprietary Funds**

Proprietary Funds are used to account for activities similar to those found in the private sector. The proprietary funds utilized by the City are as follows:

- Enterprise funds account for activities that are usually self-sustaining, principally through user charges for services rendered. An example of an enterprise fund is the Transportation System Fund.
- Internal Service Funds account for the financing of goods and services provided by one department or agency to other departments or agencies for the government on a cost reimbursement basis. The Risk Management and Employee Health Insurance funds have been added to the Operating Budget.

### **Fiduciary Funds**

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own operations. When these assets are held under the terms of a formal trust agreement either a pension trust fund or a private purpose trust fund is used. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent. Traditionally these funds have not been included in the Operating Budget because the receipt of revenue is uncertain.

## **PRIMER ON CITY FUNDS**

Columbus' funds are organized according to fund origin and utilization of funds. Several departments receive funding sources in more than one fund, so it is important to consider all funding sources when evaluating the operating budget of a particular individual department. Here is a brief description of each fund included in this Operating Budget:



## **POLICIES AND PROCEDURES**

---

### **OPERATING FUNDS (Fund Number)**

- General Fund (0101)*** The General Fund supports the operations of the City. All departments of the General Government and Public Safety are supported by the General Fund, as are most ancillary operations and units. The General Fund receives funding from a number of sources including the millage, other taxes, fees, service charges, fines, and inter-fund transfers.
- LOST Funds (0102,0109)*** There are two Local Option Sales Tax (LOST) funds: one is to support Public Safety (Crime Prevention, Police/E-911, Fire/EMS, Muscogee County Prison, Sheriff, Municipal Court/Marshal, District Attorney, Homeland Security, State Court Solicitor, Recorder's Court, Coroner, and METRA); the other is for Infrastructure (Public Works, Parks and Recreation, Engineering, and Information Technology).
- Stormwater (0202)*** Stormwater funds support the stormwater and drainage systems of the City and provide funding for the maintenance of sewers and drainage systems maintained by Engineering and Public Works. The fund was named "Stormwater" to differentiate City stormwater and drainage services from those provided by Columbus Water Works, which provides primary sewage services for the City. Stormwater funding comes largely from the millage.
- Paving Fund (0203)*** Paving funds are used for highways, roads and streets, right-of-way maintenance, repairs, landscaping, and related services. Paving funds come from the millage and related fees.
- Cmnty Care Fund (0204)*** The Columbus Consolidated Government will provide funding for indigent Muscogee County residents and inmates with revenue produced by an annual appropriation of property tax millage which is intended to cover such services provided after approved of said services by the Consolidated Government.
- Integrated Waste (0207)*** The Integrated Waste Management fund supports Public Works and Parks and Recreation Services to collect, transport and recycle or dispose of solid waste. This fund also supports several landfills owned by the City and the Recycling Sustainability Center. Integrated waste funds come from solid waste collection fees, landfill fees and recycling fees.
- Emergency/E-911(0209)*** The Emergency Telephone/E-911 fund supports maintenance of the City's central emergency call and dispatch system (E-911) and is funded through wireless surcharges and other fees.
- CDBG (0210)*** The Community Development Block Grant (CDBG) fund is a repository for grants from the Department of Housing and Urban Development (HUD) which funds certain housing and community development programs for the City.
- WIOA (0220)*** The Workforce Innovation & Opportunity Act fund is a repository for grants from the Department of Economic Development which funds certain community jobs training and development under the Job Training Partnership Act.
- Econ Development (0230)*** The Economic Development fund supports investment by the City in

## **POLICIES AND PROCEDURES**

---

Economic Development Authority projects. It is directly funded by a portion of the millage and is utilized at the discretion of City Council.

***Debt Service Fund (0405)*** The Debt Service fund is the repository for funds utilized to repay bonded and other debt obligations of the City, including the bonds issued by the Columbus Building Authority.

***Transport/METRA (0751)*** The Transportation fund supports the operation of the City's public transportation system, METRA, which includes buses and specialty vehicles. It is funded by transportation grants, service fees and the millage.

***Trade Center Fund (0753)*** The Columbus IronWorks Convention and Trade Center is owned and operated by the City. This fund supports all operations of the Trade Center and is funded by Trade Center revenues as well as Selective Sales and Use Taxes.

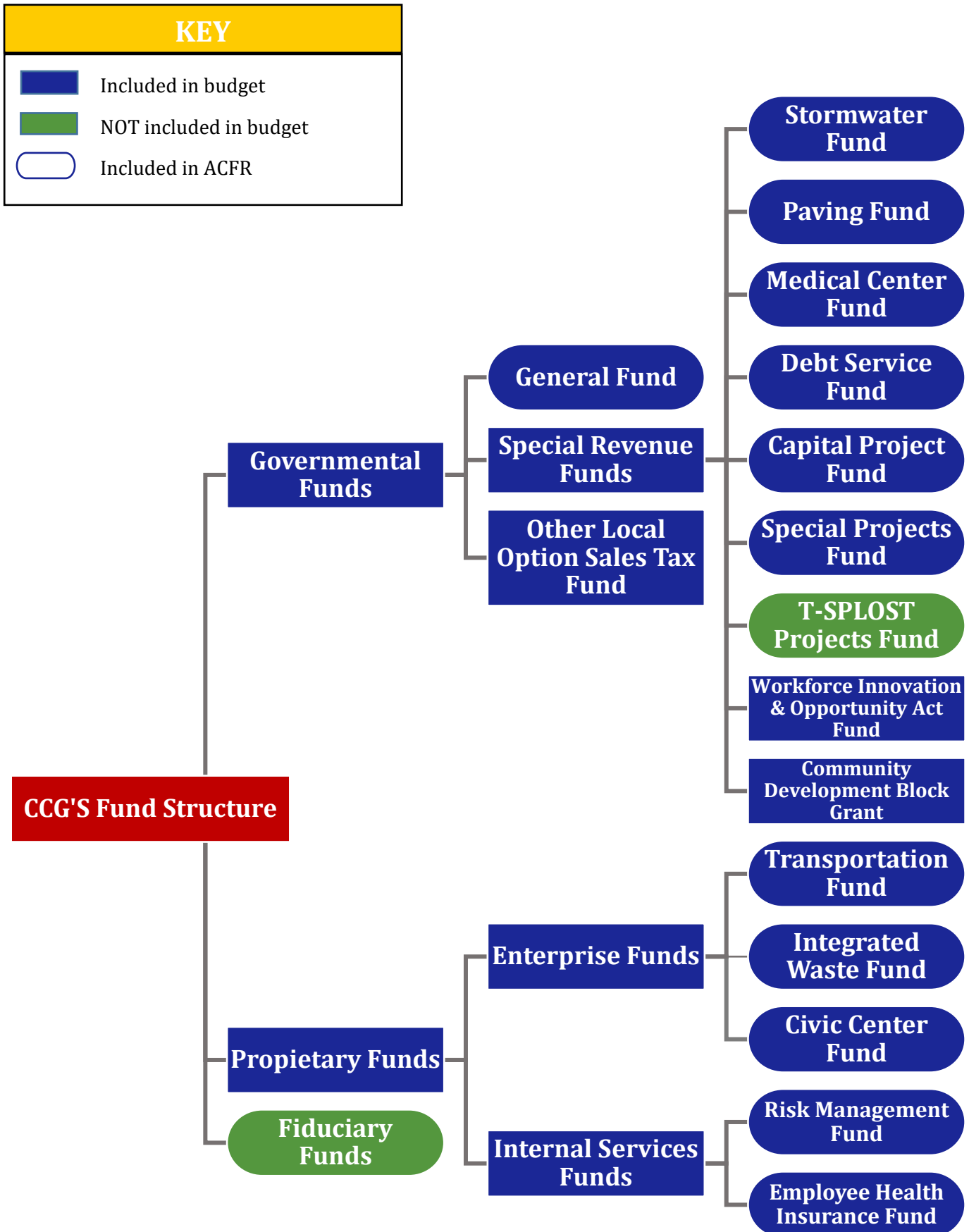
***Bull Creek/Oxbow (0755/6)*** The operations of both City-owned public golf courses are supported by these two funds. Golf course revenues provide the primary source of funding.

***Civic Center (0757)*** The Civic Center is owned and operated by the City and this fund supports those operations. Funding comes from event revenues, service fees, and the Hotel/Motel Tax.

***Employee Health (0850)*** This fund is a repository for the City's self-funded employee health care program and the employee life insurance program.

***Risk Management (0860)*** This fund is a repository for the City's self-insured Workers Compensation program and vehicle claims management program.

# FUND STRUCTURE



## **POLICIES AND PROCEDURES**

---

### **Accounting Basis**

In June 1999, GASB released a new rule known as Statement 34. Often referred to as the “reporting model rule,” Statement 34 radically changes the rules by which governmental financial statements are to be organized and presented to readers. The operational accountability is addressed in the government-wide financial statements, which are prepared on a full accrual basis. Information about the cost of delivering services to the citizens and the government’s infrastructure assets are included as well. The fiscal accountability is considered through the individual fund financial statements, which account for current financial resources of government through the modified accrual basis for governmental activities.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied, if they are collected within 60 days after year end. Grants and similar items are recognized as revenue as soon as eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

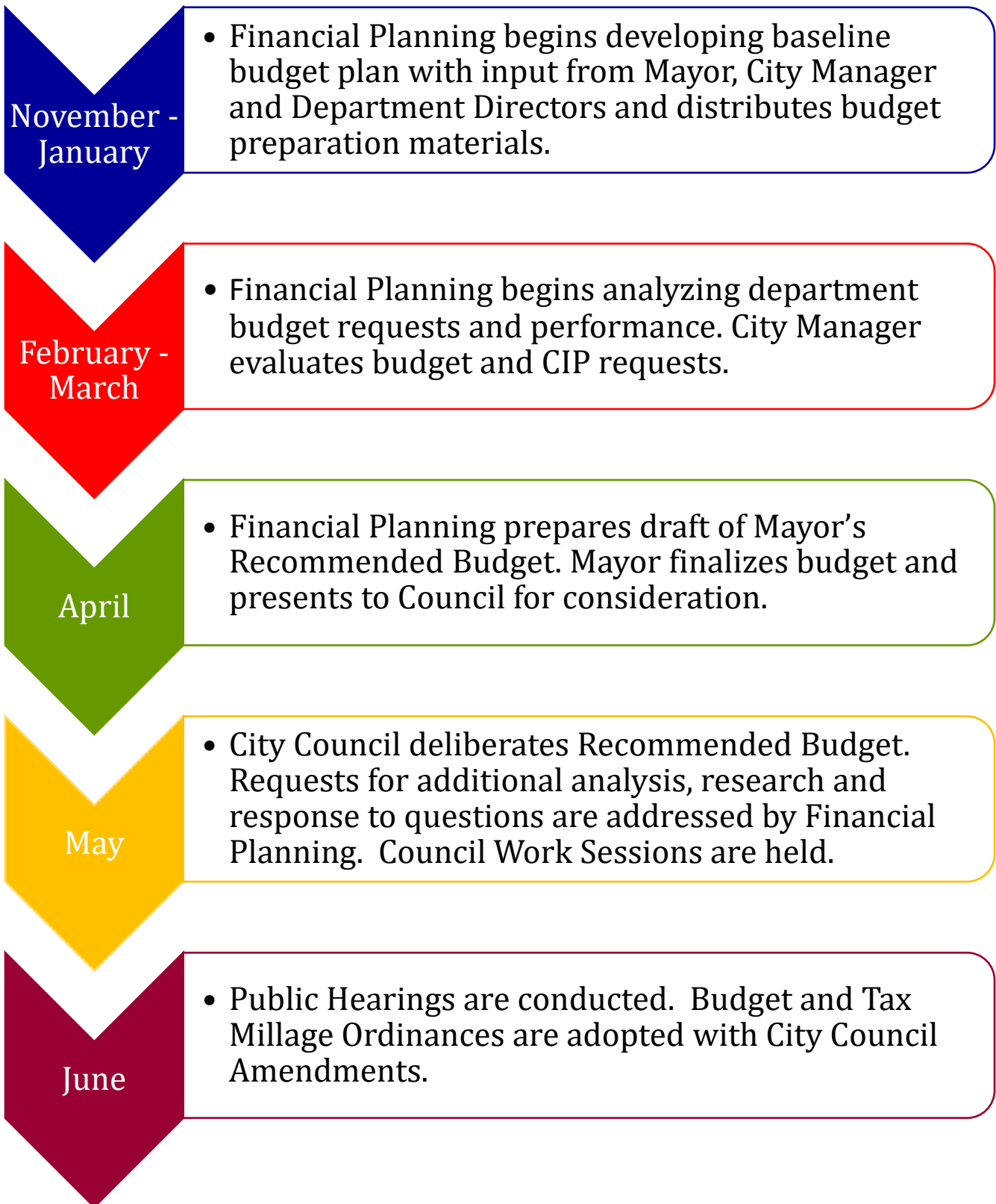
### **Budgetary Basis**

All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). The General, Special Revenue, Debt Service and Capital Projects funds are developed on a modified accrual basis. The Enterprise Funds are developed on the accrual basis. All annual appropriations lapse at the fiscal year end. The basis for budgeting is consistent with the basis for accounting with the difference being encumbrances. The notable exception between the budgetary and accounting basis is the manner in which encumbrances are treated. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for expenditures of resources are recorded to reserve that portion of the applicable appropriation - is utilized in governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures because the commitments will be honored through subsequent year’s budget appropriations. The other exceptions worth noting deal with capital outlay within the enterprise funds which are recorded as assets on a GAAP basis and expended on a budget basis; depreciation expense is recorded on a GAAP basis only.

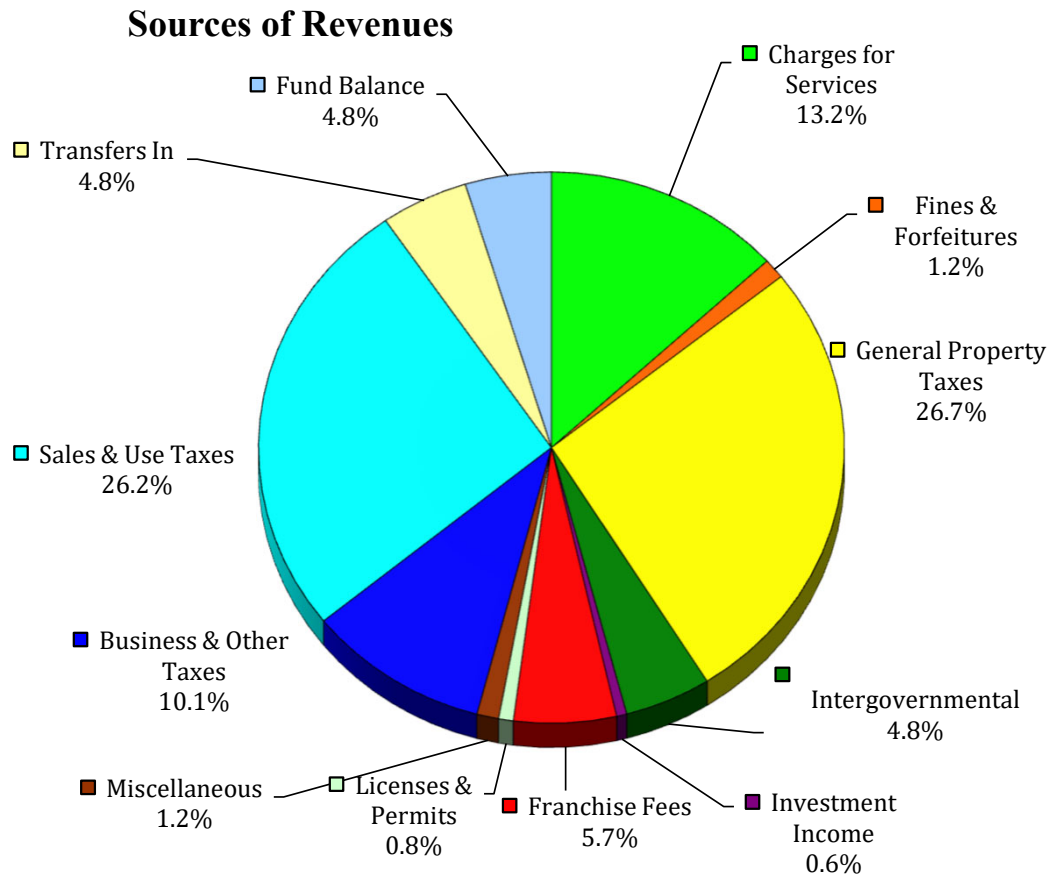
## **POLICIES AND PROCEDURES**

---

### **BUDGET PREPARATION SCHEDULE: FY2026 Budget**

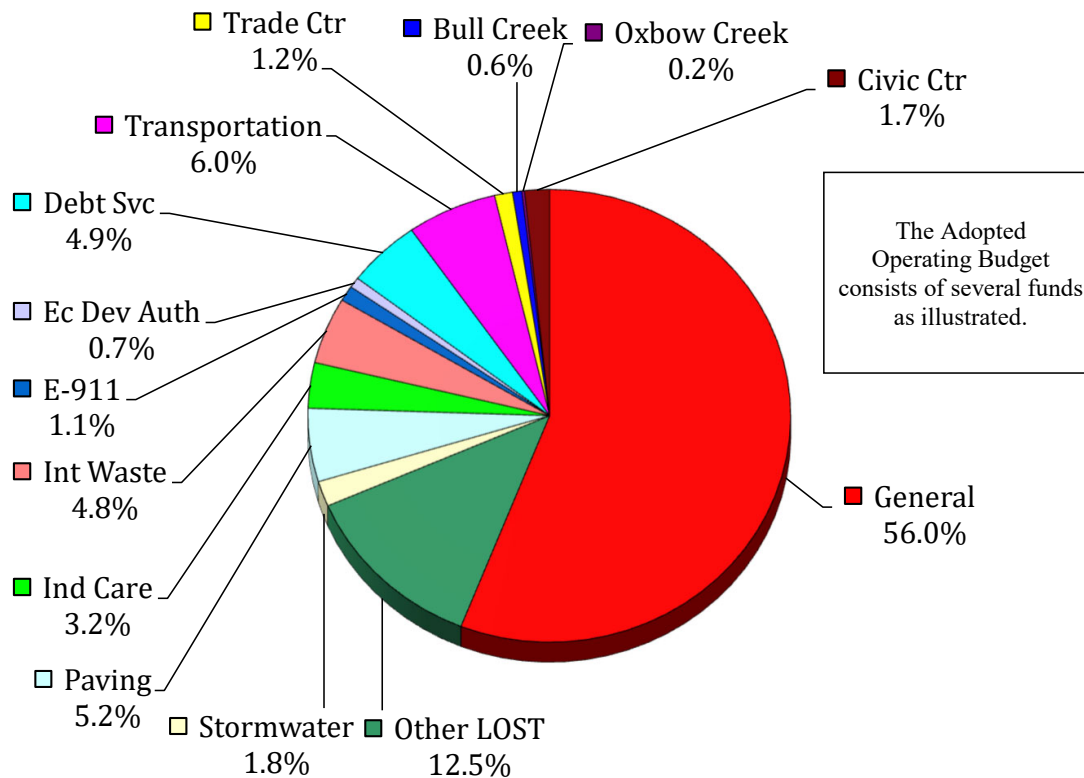


## Where does the Money Come From?



| Revenue Sources              | FY26               | %             |
|------------------------------|--------------------|---------------|
| Charges for Services         | 51,598,483         | 13.2%         |
| Fines & Forfeitures          | 4,634,000          | 1.2%          |
| General Property Taxes       | 104,770,880        | 26.7%         |
| Intergovernmental            | 18,721,090         | 4.8%          |
| Investment Income            | 2,207,733          | 0.6%          |
| Franchise Fees               | 22,175,000         | 5.7%          |
| Licenses & Permits           | 3,185,000          | 0.8%          |
| Miscellaneous                | 4,727,890          | 1.2%          |
| Business & Other Taxes       | 39,500,000         | 10.1%         |
| Sales & Use Taxes            | 102,810,000        | 26.2%         |
| Transfers In                 | 18,937,256         | 4.8%          |
| Fund Balance                 | 18,645,748         | 4.8%          |
| <b>Total Revenue Sources</b> | <b>391,913,080</b> | <b>100.0%</b> |

### FY26 Recommended Operating Budget



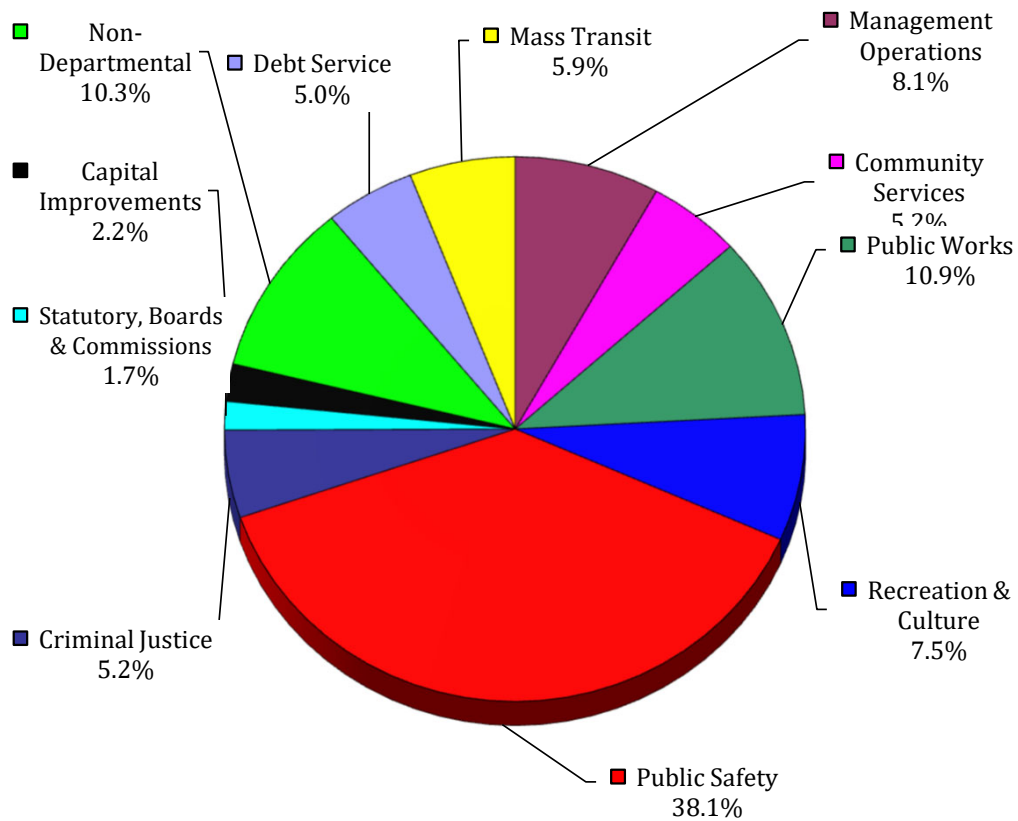
The Financial Summary section is intended to display revenue sources and service areas for these operating funds. Following the Big Picture, each fund is presented in more detail.

| Operating Funds                     | FY26                 | %             |
|-------------------------------------|----------------------|---------------|
| General Fund                        | \$219,395,728        | 56.0%         |
| Other Local Option Sales Tax Fund   | 49,000,000           | 12.5%         |
| Stormwater (Sewer) Fund             | 7,091,505            | 1.8%          |
| Paving Fund                         | 20,501,010           | 5.2%          |
| Indigent Care Fund                  | 12,731,967           | 3.2%          |
| Integrated Waste Fund               | 18,637,447           | 4.8%          |
| E-911 Fund                          | 4,325,167            | 1.1%          |
| Economic Development Authority Fund | 2,929,770            | 0.7%          |
| Debt Service Fund                   | 19,341,860           | 4.9%          |
| Transportation Fund                 | 23,584,918           | 6.0%          |
| Trade Center Fund                   | 4,721,154            | 1.2%          |
| Bull Creek Golf Course Fund         | 2,410,041            | 0.6%          |
| Oxbow Creek Golf Course Fund        | 721,000              | 0.2%          |
| Civic Center/Sports Authority Fund  | 6,521,513            | 1.7%          |
| <b>Subtotal Operating Funds</b>     | <b>\$391,913,080</b> | <b>100.0%</b> |
| <b>Additional Budgeted Funds</b>    |                      |               |
| CDBG Fund                           | \$1,812,296          |               |
| WIOA Fund                           | 3,143,712            |               |
| Health Management Fund              | 28,642,856           |               |
| Risk Management Fund                | 8,189,571            |               |



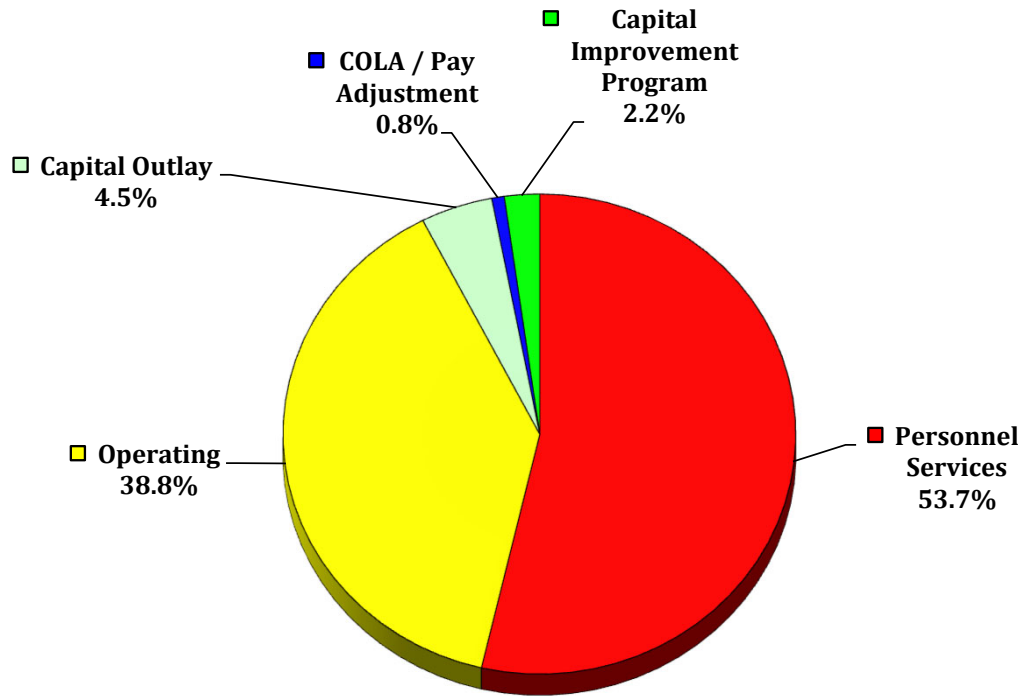
## Where does the Money Go?

### Sources of Expenditures



| <u>Expenditures</u>                       | <u>FY26</u>          | <u>%</u>      |
|---|----------------------|---------------|
| Management Operations                     | \$31,702,932         | 8.1%          |
| Community Services                        | 20,414,635           | 5.2%          |
| Public Works                              | 42,537,313           | 10.9%         |
| Recreation & Culture                      | 29,360,797           | 7.5%          |
| Public Safety                             | 149,276,707          | 38.1%         |
| Criminal Justice                          | 20,389,973           | 5.2%          |
| Statutory, Boards & Commissions           | 6,622,069            | 1.7%          |
| Capital Improvements                      | 8,695,485            | 2.2%          |
| Non-Departmental                          | 40,220,056           | 10.3%         |
| Debt Service                              | 19,635,435           | 5.0%          |
| Mass Transit                              | 23,057,678           | 5.9%          |
| <b>Total Expenditures By Service Area</b> | <b>\$391,913,080</b> | <b>100.0%</b> |

### FY26 Recommended Budget By Expenditure Type



| Expenditure Types                 | FY26                 | %             |
|-----------------------------------|----------------------|---------------|
| Personnel Services                | 210,268,207          | 53.7%         |
| Operating                         | 152,118,348          | 38.8%         |
| Capital Outlay                    | 17,752,360           | 4.5%          |
| COLA / Pay Adjustment             | 3,078,680            | 0.8%          |
| Capital Improvement Program       | 8,695,485            | 2.2%          |
| <b>Total Expenditures By Type</b> | <b>\$391,913,080</b> | <b>100.0%</b> |

**The Big Picture**

The Consolidated Government's Annual Operating Budget addresses only the principal operating funds of the City. The budgets for capital programs, most grant-funded programs, and similar operations are adopted separately.

**Expenditures**

**Service Areas Total:** **\$391,913,080**

**Management Operations:** **\$31,702,932 8.1%**

Activities and management needed to administer the daily operations of the Consolidated Government.

These activities are distributed through such offices as the Mayor, City Council, City Manager, City Attorney, Human Resources, Finance, Facilities Maintenance, Information Technology, Print Shop, Vehicle Maintenance and Real Estate. These offices provide support for line operations in their efforts to provide quality services to the citizens of the community.

**Community Services:** **\$20,414,635 5.2%**

Services which affect all citizens indirectly by coordinating construction and development activities to ensure safety and a better quality of life. These services are distributed through such offices as Engineering, Planning, Community Development, Agency Appropriations and Cooperative Extension, which is operated in conjunction with the University of System of Georgia.

In addition, the City's Indigent Care Appropriations are budgeted at a 98% collection for a value of one (1) mill to reimburse for indigent care and a half of a mill (0.50) is provided for Economic Development. Funds for other services are provided to various organizations in the community through Special Appropriations.

**Public Works:** **\$42,537,313 10.9%**

This category includes the divisions involved in delivering and administering essential services such as refuse collection, public cemeteries, and landfill operations. Certain Paving and Stormwater (Sewer) activities such as ditch cleaning, road patching, etc. are managed by this function. Environmental activities are also coordinated through divisions grouped here.

**Statutory, Boards & Commissions:** **\$6,622,069 1.7%**

This area provides miscellaneous services to the community. The Board of Elections and Registrations maintains the official eligible voters file and conducts elections in Muscogee County. The Tax Commissioner's Office and the Board of Tax Assessors appraise property and collect due taxes in the county. The operations of the Coroner are also included here.

**Recreation & Culture:** **\$29,360,797 7.5%**

Recreation and cultural activities are provided almost exclusively through the Department of Parks and Recreation. Parks and Recreation provides outdoor activities, youth and senior programs, while operating the City's major arena facilities (Synovus Park, Memorial Stadium). This service area also includes Bull Creek Golf Course, Oxbow Creek Golf Course, Columbus Ironworks Convention and Trade Center and the Columbus Civic Center/Sports Authority.

---

**Public Safety: \$149,276,707 38.1%**

Public Safety encompasses those departments and divisions actively involved in the direct protection or support of protection of Columbus' citizens and visitors. In addition to Police, Fire & Emergency Medical Services, E-911 Services and Emergency Management, the operations of the Sheriff's office and incarceration facilities are incorporated.

**Criminal Justice: \$20,389,973 5.2%**

The Criminal Justice system operated by the City consists of all municipal and traditionally county courts. The support functions include the offices of the District Attorney, Solicitor General, Recorder's Court and the various court clerks' offices.

**Non-Departmental Expense: \$40,220,056 10.3%**

This category consists of expenditures that are not applicable to a specific department. Examples of a non-departmental expense include contingency funds, interfund transfers, agency appropriations and the Naval Museum.

**Debt Service: \$19,635,435 5.0%**

The Debt Service Fund accounts for the retirement of general obligation bond issues, and the Columbus Building Authority lease contracts. This category also includes debt service for the Trade Center.

**Mass Transit/Parking Management: \$23,057,678 5.9%**

METRA is the City of Columbus' mass transit system of buses with financial assistance provided by local, State and Federal governments. Also, Mass Transit includes in this category the City's portion of the Columbus/Phenix City Transportation Study. In FY19, the Parking Management Fund activities were transferred to the General Fund as it no longer met the requirements of an enterprise fund.

**Capital Improvement Projects (CIP): \$8,695,485 2.2%**

The capital improvement program has been in operation since 1971 with the City consolidation. FY26 funding comes from a variety of sources including transfers-in from the Paving and Stormwater (Sewer) funds and 2009 1¢ Other Local Option Sales Taxes. The program has historically been used for infrastructure projects such as road construction, drainage improvements, technology support and advancement, and miscellaneous project fund reserves.

The City's share of Road Projects is funded from the Paving Fund, Special Local Option Sales Tax (SPLOST), and Other Local Option Sales Tax (LOST). The road projects are treated as a transfer out to the CIP Fund where it is matched with a greater share of State dollars. Drainage projects are funded from the Stormwater (Sewer) Fund through a transfer out to the CIP Fund.

The total financing for a given project may be available at one time, while the project may take multiple fiscal years for completion. At the end of the fiscal year, the total financing sources are earmarked and recorded for that project and the balance is carried forward to the next fiscal year.

The Capital Improvement Projects budget may include any of the following basic costs that are commonly associated with a capital improvement project: the renovation or expansion of existing facilities; an initial feasibility study for infrastructure and/or new facilities; site improvement and/or development and land acquisition; construction of infrastructure and/or a new facility; related management and/or administrative costs; and equipment and furnishings associated with the project.

The amount in this service area category for budget reporting purposes is specifically the transfers out from the General Fund, Stormwater (Sewer) Fund, Paving Fund, and Integrated Waste Fund. For FY26, CIP appropriated funds includes \$7,195,485 in the Other Local Option Sales Tax Fund, \$1,000,000 in the Stormwater (Sewer) Fund and \$500,000 in the Paving Fund.

### Revenues

**Sources Total:** **\$391,913,080**

**General Property Taxes** **\$104,770,880 26.7%**

General Property Taxes or Ad Valorem taxes include taxes on Real and Personal Property, Motor Vehicle, Mobile Homes, Intangible Taxes, and all penalties, interest and FIFAs related to these taxes.

These taxes are based on the estimated state tax digest at millage rates ordained by Council. Currently a 2.5% increase is estimated with a 99% collection rate.

In FY03, a new fund was established for Economic Development. This fund is based on a 0.25 millage rate as approved by Council. The funding goes to an Economic Development Authority to promote growth in the City. In FY14, an additional millage of 0.16 mills was established for an Economic Development Reserve. In FY15, the millage rate for the reserve was increased by 0.09 mills to 0.25 mills for a total millage rate of 0.50 mills. Each year during budget deliberations, Council will decide whether to continue to appropriate monies for this fund.

**Franchise Fees** **\$22,175,000 5.7%**

This category also includes franchise fees. These revenues are sensitive to economic conditions and are projected based on historical trends and expected economic growth. Trends for franchise taxes have been trending upward and are projected to increase from FY25 projections.

### **History of Columbus Consolidated Government's Millage**

The Millage Rate has remained relatively consistent since 1996. The Columbus Charter stipulates a 9-mill cap on "ordinary current expenses" which is the total of net general and urban millage and the transportation millage. The remaining millage rate covers Stormwater (Sewer), paving, the medical center, debt service, and beginning in FY03, economic development. In FY05, we reached the 9-mill cap in Urban Service District 1 and any further increase in this revenue will be due solely to growth of the digest.

**Sales and Use Taxes:** **\$102,810,000 26.2%**

A 1976 Local Option 1¢ Sales Tax is levied to keep the ad valorem tax as low as possible. A second, 2009 Other Local Option 1¢ Sales Tax, provides additional funding for Public Safety, as well as Infrastructure. The taxes are projected based on economic indicators. The State of Georgia limits local jurisdictions to one cent (1¢) for general purposes. The trend of growth of sales tax has cycled up for the last couple of years. Selective Sales and Use Taxes include beer, wine, liquor, the Alcohol Excise tax and Auto rental taxes. Sales tax has been projected with a slight increase based on current trends due to a visible rebound from the recent economic trends.

---



---

|                                  |                     |              |
|----------------------------------|---------------------|--------------|
| <b>Business and Other Taxes:</b> | <b>\$39,500,000</b> | <b>10.1%</b> |
|----------------------------------|---------------------|--------------|

Business and Other taxes is largely made up of Business Taxes such as the Insurance Premium Tax, and the Occupation Tax (i.e. taxes on the gross income of certain businesses). Other taxes in this category include penalties and interest on business and ad valorem taxes, and taxes on rental, advertising, and merchandising charges. It also includes FIFA's. This revenue is projected based on current indicators and tax rates set by Council.

|                                |                    |             |
|--------------------------------|--------------------|-------------|
| <b>Licenses &amp; Permits:</b> | <b>\$3,185,000</b> | <b>0.8%</b> |
|--------------------------------|--------------------|-------------|

This category is derived from business licenses, permits, and professional license fees. Permits include permits for a variety of activities including building construction, rezoning, pet ownership, burials, and mobile home registration.

Council sets the fees for these charges. Projections are based on historical trend analysis, economic indicators, and anticipated economic growth. Some of these fees and permits are sensitive to economic conditions and are remaining stable.

|                              |                     |              |
|------------------------------|---------------------|--------------|
| <b>Charges for Services:</b> | <b>\$51,598,483</b> | <b>13.2%</b> |
|------------------------------|---------------------|--------------|

Service Charges include collections for government services, such as solid waste management fees, fees for use of public recreational facilities, emergency medical service fees and fees for the operation of the E-911 system, Court Fees, and commissions. Projections are based on rates set by Council, historical trends, and economic indicators.

Commissions include the fees collected by the Tax Commissioner as well as the commissions paid on pay telephones. This revenue is projected based on historical trends and anticipated growth. Pay telephones have been phased out in our area, with the exception of the contractual agreements for the Jail and Muscogee County Prison. This should have a nominal impact on the total revenues in this category. Overall, commissions have remained relatively flat for the current fiscal year with only a nominal increase pay telephone commissions.

Cost allocation is now included in this category and was established in the FY 1993 Budget and reflects the levels of service provided by the general fund central administrative functions (such as accounting, purchasing) to other fund, grant, and authority activities.

|                                 |                    |             |
|---------------------------------|--------------------|-------------|
| <b>Fines &amp; Forfeitures:</b> | <b>\$4,634,000</b> | <b>1.2%</b> |
|---------------------------------|--------------------|-------------|

This category consists primarily of fines and charges imposed by the various courts of Muscogee County. Council sets some of these charges while others are mandated by State. These are projected to increase in FY26.

|                           |                     |             |
|---------------------------|---------------------|-------------|
| <b>Intergovernmental:</b> | <b>\$18,721,090</b> | <b>4.8%</b> |
|---------------------------|---------------------|-------------|

This category consists of Federal, State and other local government agency reimbursements for funding of local and statewide programs. Trends have shown a steady decrease in state funding and federal funding, which is reflected in projections. Additionally, the circuit-wide court revenues for Public Defender is now included in this service category.

The revenue for the cooperative funding of various Federal, State, and Local grant activities is located in a separate, unpublished, Multi-Governmental fund.

Additionally, there are two published funds that are listed with the operating funds, but not included in these numbers. The Community Development Block Grant (CDBG) and Workforce Innovation & Opportunity Act (WIOA) are separate grant programs that have different budget cycles because of federal regulations. An estimated budget is incorporated during the budget process, but will be adjusted through Council in the fall.

|                          |                    |             |
|--------------------------|--------------------|-------------|
| <b>Investment Income</b> | <b>\$2,207,733</b> | <b>0.6%</b> |
|--------------------------|--------------------|-------------|

This category includes revenue from investment of City reserves. Revenues are based on projected rates of return on invested fund equity. Includes rents from City-owned property and sales of land, surplus equipment and various reports and databases. These revenues are projected based on fee schedules and current indicators.

Interest projections are based on fund balance available for investment and the anticipated projected interest rate levels, which are down sharply.

|                      |                    |             |
|----------------------|--------------------|-------------|
| <b>Miscellaneous</b> | <b>\$4,727,890</b> | <b>1.2%</b> |
|----------------------|--------------------|-------------|

The Miscellaneous category includes one-time and often infrequent revenues not categorized elsewhere. Other revenues are included when they do not fit properly into other categories. These revenues are primarily in the General Fund.

|                                   |                     |             |
|-----------------------------------|---------------------|-------------|
| <b>Transfer-in/ Fund Balance:</b> | <b>\$37,583,004</b> | <b>9.6%</b> |
|-----------------------------------|---------------------|-------------|

|                     |                     |             |
|---------------------|---------------------|-------------|
| <b>Transfer-in:</b> | <b>\$18,937,256</b> | <b>4.8%</b> |
|---------------------|---------------------|-------------|

Transfers-in account for operating interfund transfers between the various funds to provide funding assistance and matching funds for Federal and State grants. Also accounts for the transfers of funds allocated to the Capital Improvement Program and Hotel/Motel tax transfers. For FY26, the transfers-in include subsidies from the Other Local Option Sales Tax Fund for Emergency Telephone Fund and Debt Service Funds. It also includes the usual monies to Trade Center and Civic Center/Sports Authority for Hotel-Motel Tax proceeds.

|                      |                     |             |
|----------------------|---------------------|-------------|
| <b>Fund Balance:</b> | <b>\$18,645,748</b> | <b>4.8%</b> |
|----------------------|---------------------|-------------|

There is some use of fund balance reserves included in this recommended budget.

| Schedule of Revenues: General Fund |   |                       |                       |                       |                       |                       |               |
|------------------------------------|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------|
|                                    |   | FY22                  | FY23                  | FY24                  | FY25                  | FY26                  | %             |
|                                    |   | Actuals               | Actuals               | Actuals               | Adopted Budget        | Recommended Budget    | Change        |
| <b>Taxes</b>                       |   |                       |                       |                       |                       |                       |               |
|                                    | <b>General Property Taxes</b>                     |                       |                       |                       |                       |                       |               |
| 4001                               | Real Property                                     | \$ 32,348,447         | \$ 34,259,002         | \$ 34,376,035         | \$ 39,582,406         | \$ 46,578,637         | 17.68%        |
| 4005                               | Personal Property                                 | \$ 5,388,426          | \$ 5,325,318          | \$ 5,005,283          | \$ -                  | \$ -                  | N/A           |
| 4006                               | Motor Vehicle                                     | \$ 339,629            | \$ 313,348            | \$ 258,205            | \$ 285,147            | \$ 206,564            | -27.56%       |
| 4007                               | Mobile Homes                                      | \$ 27,988             | \$ 26,972             | \$ 34,576             | \$ -                  | \$ -                  | N/A           |
| 4009                               | Title Ad Valorem Tax                              | \$ 11,228,649         | \$ 10,864,677         | \$ 11,182,084         | \$ 11,100,000         | \$ 11,220,000         | 1.08%         |
| 4010                               | Alternative Ad Valorem Tax                        | \$ 95,444             | \$ 127,573            | \$ 120,038            | \$ -                  | \$ -                  | N/A           |
| 4015                               | Recording Intangibles                             | \$ 1,522,092          | \$ 863,595            | \$ 716,316            | \$ 600,000            | \$ 675,000            | 12.50%        |
| 4016                               | Railroad Equipment Car Taxes                      | \$ 63,352             | \$ -                  | \$ 66,381             | \$ -                  | \$ -                  | N/A           |
|                                    | <b>Subtotal</b>                                   | <b>\$ 51,014,028</b>  | <b>\$ 51,780,485</b>  | <b>\$ 51,758,917</b>  | <b>\$ 51,567,553</b>  | <b>\$ 58,680,201</b>  | <b>13.79%</b> |
|                                    | <b>Franchise Fees</b>                             |                       |                       |                       |                       |                       |               |
| 4020                               | Georgia Power                                     | \$ 9,835,662          | \$ 10,677,489         | \$ 11,295,770         | \$ 11,000,000         | \$ 13,000,000         | 18.18%        |
| 4021                               | Liberty Utilities/Atmos Energy                    | \$ 2,200,870          | \$ 2,635,579          | \$ 2,126,490          | \$ 2,100,000          | \$ 2,100,000          | 0.00%         |
| 4022                               | AT&T/Bell South Telephone                         | \$ 201,162            | \$ 175,231            | \$ 186,266            | \$ 210,000            | \$ 210,000            | 0.00%         |
| 4023                               | Charter Communications                            | \$ 452,176            | \$ 416,011            | \$ 363,610            | \$ 440,000            | \$ 400,000            | -9.09%        |
| 4024                               | TCL/MediaCom Cable Services                       | \$ 715,109            | \$ 675,088            | \$ 530,590            | \$ 750,000            | \$ 600,000            | -20.00%       |
| 4025                               | Knology/WOW Cable Services                        | \$ 567,516            | \$ 524,241            | \$ 435,575            | \$ 600,000            | \$ 500,000            | -16.67%       |
| 4026                               | Diverse Power (Troup Electric)                    | \$ 231,505            | \$ 269,974            | \$ 277,891            | \$ 270,000            | \$ 270,000            | 0.00%         |
| 4027                               | Flint Electric                                    | \$ 154,613            | \$ 162,306            | \$ 170,013            | \$ 160,000            | \$ 160,000            | 0.00%         |
| 4028                               | Columbus Water Works - 6%                         | \$ 4,210,451          | \$ 4,518,786          | \$ 4,752,494          | \$ 4,500,000          | \$ 4,900,000          | 8.89%         |
| 4029                               | AT&T Communication Rights                         | \$ 6,226              | \$ -                  | \$ 16,682             | \$ 10,000             | \$ 10,000             | 0.00%         |
| 4030                               | Public Service Telephone                          | \$ 37                 | \$ 59                 | \$ 61                 | \$ -                  | \$ -                  | N/A           |
| 4032                               | Telephone Franchise Taxes                         | \$ 24,815             | \$ 22,444             | \$ 21,971             | \$ 15,000             | \$ 15,000             | 0.00%         |
| 4114                               | American Communication Svcs                       | \$ 6,648              | \$ 16,941             | \$ -                  | \$ 10,000             | \$ 10,000             | 0.00%         |
|                                    | <b>Subtotal</b>                                   | <b>\$ 18,606,790</b>  | <b>\$ 20,094,149</b>  | <b>\$ 20,177,413</b>  | <b>\$ 20,065,000</b>  | <b>\$ 22,175,000</b>  | <b>10.52%</b> |
|                                    | <b>General Sales &amp; Use Taxes</b>              |                       |                       |                       |                       |                       |               |
| 4040                               | Local Option Sales Tax                            | \$ 45,027,273         | \$ 47,650,123         | \$ 48,035,224         | \$ 47,300,000         | \$ 49,000,000         | 3.59%         |
|                                    | <b>Subtotal</b>                                   | <b>\$ 45,027,273</b>  | <b>\$ 47,650,123</b>  | <b>\$ 48,035,224</b>  | <b>\$ 47,300,000</b>  | <b>\$ 49,000,000</b>  | <b>3.59%</b>  |
|                                    | <b>Selective Sales and Use Taxes</b>              |                       |                       |                       |                       |                       |               |
| 4051                               | Reast Estate Transfer Tax                         | \$ 909,188            | \$ 594,344            | \$ 498,891            | \$ 700,000            | \$ 600,000            | -14.29%       |
| 4052                               | Beer Tax  | \$ 1,556,941          | \$ 1,474,010          | \$ 1,406,861          | \$ 1,550,000          | \$ 1,550,000          | 0.00%         |
| 4053                               | Wine Tax  | \$ 391,645            | \$ 393,489            | \$ 381,122            | \$ 360,000            | \$ 360,000            | 0.00%         |
| 4054                               | Liquor Tax  | \$ 486,524            | \$ 479,470            | \$ 465,888            | \$ 450,000            | \$ 450,000            | 0.00%         |
| 4058                               | Auto Rental Tax                                   | \$ 560,615            | \$ 600,003            | \$ 617,641            | \$ 600,000            | \$ 600,000            | 0.00%         |
| 4059                               | 3% Alcohol Excise Tax                             | \$ 657,638            | \$ 691,162            | \$ 704,495            | \$ 600,000            | \$ 600,000            | 0.00%         |
|                                    | <b>Subtotal</b>                                   | <b>\$ 4,562,550</b>   | <b>\$ 4,232,477</b>   | <b>\$ 4,074,898</b>   | <b>\$ 4,260,000</b>   | <b>\$ 4,160,000</b>   | <b>-2.35%</b> |
|                                    | <b>Business Taxes</b>                             |                       |                       |                       |                       |                       |               |
| 4100                               | Occupation Tax                                    | \$ 16,448,269         | \$ 18,857,803         | \$ 23,839,462         | \$ 18,800,000         | \$ 19,300,000         | 2.66%         |
| 4110                               | Insurance Premium Tax                             | \$ 15,806,063         | \$ 16,848,819         | \$ 18,354,404         | \$ 18,350,000         | \$ 19,700,000         | 7.36%         |
| 4117                               | Firework Excise Tax                               | \$ 2,684              | \$ 3,096              | \$ 2,917              | \$ -                  | \$ -                  | N/A           |
|                                    | <b>Subtotal</b>                                   | <b>\$ 32,257,015</b>  | <b>\$ 35,709,719</b>  | <b>\$ 42,196,783</b>  | <b>\$ 37,150,000</b>  | <b>\$ 39,000,000</b>  | <b>4.98%</b>  |
|                                    | <b>Other Taxes</b>                                |                       |                       |                       |                       |                       |               |
| 4140                               | Other Taxes                                       | \$ 503,824            | \$ 494,868            | \$ 570,740            | \$ 500,000            | \$ 500,000            | 0.00%         |
|                                    | <b>Subtotal</b>                                   | <b>\$ 503,824</b>     | <b>\$ 494,868</b>     | <b>\$ 570,740</b>     | <b>\$ 500,000</b>     | <b>\$ 500,000</b>     | <b>0.00%</b>  |
|                                    | <b>Penalties and Interest on Delinquent Taxes</b> |                       |                       |                       |                       |                       |               |
| 4150                               | Penalties & Interest - Ad Valorem                 | \$ 550,337            | \$ 657,457            | \$ 1,298,028          | \$ 600,000            | \$ 600,000            | 0.00%         |
| 4151                               | Penalties & Interest - Autos                      | \$ 19,560             | \$ 2,940              | \$ 18,572             | \$ 25,000             | \$ 25,000             | 0.00%         |
| 4152                               | Penalties & Interest - Occupation Tax             | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 200,000            | N/A           |
| 4154                               | FIFA's  | \$ 57,436             | \$ 34,651             | \$ 23,712             | \$ 57,000             | \$ 35,000             | -38.60%       |
|                                    | <b>Subtotal</b>                                   | <b>\$ 627,333</b>     | <b>\$ 695,048</b>     | <b>\$ 1,340,312</b>   | <b>\$ 682,000</b>     | <b>\$ 860,000</b>     | <b>26.10%</b> |
|                                    | <b>Subtotal Taxes</b>                             | <b>\$ 152,598,813</b> | <b>\$ 160,656,869</b> | <b>\$ 168,154,286</b> | <b>\$ 161,524,553</b> | <b>\$ 174,375,201</b> | <b>7.96%</b>  |



# The Big Picture

# Financial Summary

|                                      |  | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|--------------------------------------|--|---------------------|---------------------|---------------------|------------------------|-------------------------------|---------------|
| <b>Licenses &amp; Permits</b>        |  |                     |                     |                     |                        |                               |               |
|                                      | <b>Regulatory Fees</b>   |                     |                     |                     |                        |                               |               |
| 4200                                 | Beer License   | \$ 96,420           | \$ 95,790           | \$ 128,860          | \$ 95,000              | \$ 95,000                     | 0.00%         |
| 4201                                 | Wine License   | \$ 45,765           | \$ 45,865           | \$ 66,215           | \$ 45,000              | \$ 45,000                     | 0.00%         |
| 4202                                 | Liquor License   | \$ 459,106          | \$ 524,962          | \$ 984,934          | \$ 600,000             | \$ 700,000                    | 16.67%        |
| 4204                                 | Alcohol Application ID Permits                                   | \$ 34,470           | \$ 34,665           | \$ 67,915           | \$ 35,000              | \$ 35,000                     | 0.00%         |
| 4210                                 | Insurance License  | \$ 67,977           | \$ 96,312           | \$ 87,110           | \$ 85,000              | \$ 85,000                     | 0.00%         |
|                                      | <b>Subtotal</b>  | <b>\$ 703,738</b>   | <b>\$ 797,595</b>   | <b>\$ 1,335,034</b> | <b>\$ 860,000</b>      | <b>\$ 960,000</b>             | <b>11.63%</b> |
|                                      | <b>Non-Business Licenses &amp; Permits</b>                       |                     |                     |                     |                        |                               |               |
| 4250                                 | Animal Permits   | \$ 121,047          | \$ 105,672          | \$ 100,746          | \$ 100,000             | \$ -                          | -100.00%      |
| 4251                                 | Building Permits/ Construction                                   | \$ 2,247,153        | \$ 1,919,279        | \$ 1,848,333        | \$ 1,900,000           | \$ 1,900,000                  | 0.00%         |
| 4252                                 | Certificates of Occupancy  | \$ 58,560           | \$ 55,960           | \$ 63,840           | \$ 50,000              | \$ 50,000                     | 0.00%         |
| 4253                                 | Zoning Permission Permits  | \$ -                | \$ 10               | \$ 97               | \$ -                   |                               | N/A           |
| 4254                                 | PTV Permits  | \$ 2,202            | \$ 90               | \$ 45               | \$ -                   |                               | N/A           |
| 4255                                 | Judge of Probate - Licenses                                      | \$ 83,127           | \$ 48,918           | \$ 47,399           | \$ 100,000             | \$ 45,000                     | -55.00%       |
| 4256                                 | Burial Permits   | \$ 75,750           | \$ 68,470           | \$ 60,210           | \$ 60,000              | \$ 60,000                     | 0.00%         |
| 4257                                 | Mobile Home Registration Permits                                 | \$ 3,273            | \$ 1,523            | \$ 3,727            | \$ 4,000               | \$ 4,000                      | 0.00%         |
| 4259                                 | Hazardous Material Permits                                       | \$ 3,850            | \$ 20,200           | \$ 16,350           | \$ 16,000              | \$ 16,000                     | 0.00%         |
|                                      | <b>Subtotal</b>  | <b>\$ 2,594,963</b> | <b>\$ 2,220,122</b> | <b>\$ 2,140,747</b> | <b>\$ 2,230,000</b>    | <b>\$ 2,075,000</b>           | <b>-6.95%</b> |
|                                      | <b>Penalties and Interest on Delinquent Licenses and Permits</b> |                     |                     |                     |                        |                               |               |
| 4271                                 | Penalties - Tag Fees   | \$ 127,968          | \$ 159,611          | \$ 165,227          | \$ 100,000             | \$ 150,000                    | 50.00%        |
|                                      | <b>Subtotal</b>  | <b>\$ 127,968</b>   | <b>\$ 159,611</b>   | <b>\$ 165,227</b>   | <b>\$ 100,000</b>      | <b>\$ 150,000</b>             | <b>50.00%</b> |
| <b>Subtotal Licenses and Permits</b> |  | <b>\$ 3,426,669</b> | <b>\$ 3,177,328</b> | <b>\$ 3,641,008</b> | <b>\$ 3,190,000</b>    | <b>\$ 3,185,000</b>           | <b>-0.16%</b> |
|                                      |  |                     |                     |                     |                        |                               |               |
| <b>Charges for Services</b>          |  |                     |                     |                     |                        |                               |               |
|                                      | <b>Court Fees</b>  |                     |                     |                     |                        |                               |               |
| 4430                                 | Municipal Ct. Fees   | \$ -                | \$ -                | \$ -                | \$ 2,500               | \$ 2,500                      | 0.00%         |
| 4431                                 | Recorder's Ct. Fees  | \$ 125              | \$ 525              | \$ 150              | \$ -                   | \$ -                          | N/A           |
| 4432                                 | Magistrate Ct. Fees  | \$ 97,534           | \$ 110,679          | \$ 136,924          | \$ 100,000             | \$ 100,000                    | 0.00%         |
| 4433                                 | Superior Ct. Fees  | \$ 316,386          | \$ 299,181          | \$ 366,845          | \$ 290,000             | \$ 290,000                    | 0.00%         |
| 4434                                 | Superior Ct. Fees - Misc   | \$ 87,762           | \$ 70,396           | \$ 203,404          | \$ 70,000              | \$ 70,000                     | 0.00%         |
| 4435                                 | Probate Ct. Misc. fees   | \$ 87,356           | \$ 103,855          | \$ 101,580          | \$ 60,000              | \$ 60,000                     | 0.00%         |
| 4436                                 | Probate Court Estates  | \$ 235,546          | \$ 225,672          | \$ 226,010          | \$ 225,000             | \$ 225,000                    | 0.00%         |
| 4438                                 | Recorder's Ct Administrative Fees                                | \$ 32,752           | \$ 50,368           | \$ 76,204           | \$ 50,000              | \$ 50,000                     | 0.00%         |
| 4439                                 | Juvenile Court - Fees  | \$ 112              | \$ 173              | \$ 708              | \$ -                   | \$ -                          | N/A           |
| 4443                                 | Public Defenders Recovery  | \$ 50               | \$ 250              | \$ 100              | \$ -                   | \$ -                          | N/A           |
| 4444                                 | Recorder's Court - Technology Fee                                | \$ -                | \$ (22)             | \$ -                | \$ -                   | \$ -                          | N/A           |
| 4445                                 | Superior Court - Passport Photo Fees                             | \$ -                | \$ -                | \$ 2,000            | \$ -                   | \$ -                          | N/A           |
| 4448                                 | Recordings   | \$ 506,458          | \$ 556,266          | \$ 449,933          | \$ 525,000             | \$ 525,000                    | 0.00%         |
| 4449                                 | Real Estate Transfer Fees  | \$ 95,741           | \$ 1,917            | \$ 1,797            | \$ 4,000               | \$ 4,000                      | 0.00%         |
| 4467                                 | Non-compliance Fees - Juv Drug Ct                                | \$ 35               | \$ 35               | \$ -                | \$ -                   | \$ -                          | N/A           |
| 4471                                 | Verification Fees  | \$ 11,165           | \$ 14,115           | \$ 4,243            | \$ 7,000               | \$ 7,000                      | 0.00%         |
| 4473                                 | Subdivision Plat Fees  | \$ 23,003           | \$ 19,962           | \$ 18,478           | \$ 15,000              | \$ 15,000                     | 0.00%         |
| 4474                                 | Zoning Fees  | \$ 50,045           | \$ 45,646           | \$ 41,069           | \$ 30,000              | \$ 30,000                     | 0.00%         |
| 4478                                 | Salary Subsidy Pension   | \$ -                | \$ -                | \$ -                | \$ 75,000              | \$ 75,000                     | 0.00%         |
| 4480                                 | Family Drug Court Program Fees                                   | \$ -                | \$ 750              | \$ -                | \$ -                   | \$ -                          | N/A           |
| 4483                                 | Traffic Fines - Juvenile Court                                   | \$ 15,789           | \$ 15,963           | \$ 11,990           | \$ -                   | \$ -                          | N/A           |
| 4493                                 | Drug Court Lab Fees  | \$ 24,173           | \$ 25,078           | \$ 8,397            | \$ 12,000              | \$ 12,000                     | 0.00%         |
| 4494                                 | Adult Drug Court Admin Fees                                      | \$ 830              | \$ -                | \$ -                | \$ -                   | \$ -                          | N/A           |
| 4496                                 | Indigent Defense Fee   | \$ 36,836           | \$ 30,177           | \$ 22,207           | \$ 10,000              | \$ 10,000                     | 0.00%         |
| 4497                                 | BHAR Review Fees   | \$ 2,070            | \$ 2,790            | \$ 2,720            | \$ 2,000               | \$ 2,000                      | 0.00%         |
| 4498                                 | Probate Court - Passport Fees                                    | \$ 20,155           | \$ 35,675           | \$ 60,455           | \$ 10,000              | \$ 10,000                     | 0.00%         |
| 4537                                 | Juvenile Court Supervisory Fees                                  | \$ 9,047            | \$ 8,349            | \$ 6,445            | \$ 15,000              | \$ 15,000                     | 0.00%         |
|                                      | <b>Subtotal</b>  | <b>\$ 1,652,969</b> | <b>\$ 1,617,799</b> | <b>\$ 1,741,658</b> | <b>\$ 1,502,500</b>    | <b>\$ 1,502,500</b>           | <b>0.00%</b>  |
|                                      | <b>Cost Allocation</b>   |                     |                     |                     |                        |                               |               |
| 4461                                 | Cost Allocation  | \$ 2,788,090        | \$ 2,896,759        | \$ 3,141,908        | \$ 3,399,768           | \$ 3,549,287                  | 4.40%         |
|                                      | <b>Subtotal</b>  | <b>\$ 2,788,090</b> | <b>\$ 2,896,759</b> | <b>\$ 3,141,908</b> | <b>\$ 3,399,768</b>    | <b>\$ 3,549,287</b>           | <b>4.40%</b>  |

# The Big Picture

# Financial Summary

|      |                                      | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change    |
|------|--------------------------------------|---------------------|---------------------|---------------------|------------------------|-------------------------------|----------------|
|      | <b>Other Fees</b>                    |                     |                     |                     |                        |                               |                |
| 4450 | Auto Tag Fees                        | \$ 192,766          | \$ 187,540          | \$ 541,146          | \$ 180,000             | \$ 300,000                    | 66.67%         |
| 4452 | Auto Tag Postage Fees                | \$ 84,782           | \$ 71,015           | \$ 64,617           | \$ 50,000              | \$ 50,000                     | 0.00%          |
| 4455 | Damage to City Property              | \$ -                | \$ -                | \$ -                | \$ -                   | \$ -                          | N/A            |
| 4456 | Lot Cleaning/Maintenance Fees        | \$ -                | \$ 175              | \$ -                | \$ -                   | \$ -                          |                |
| 4459 | Data Processing Services             | \$ 260              | \$ 725              | \$ 525              | \$ -                   | \$ -                          | N/A            |
| 4465 | Insurance Fee                        | \$ 63,055           | \$ 146,630          | \$ 87,065           | \$ 50,000              | \$ 50,000                     | 0.00%          |
| 4501 | Police False Alarm Fees              | \$ 135,119          | \$ 192,063          | \$ 286,026          | \$ 200,000             | \$ 200,000                    | 0.00%          |
| 4505 | HazMat Clean up Fees                 | \$ -                | \$ 5,199            | \$ -                | \$ -                   | \$ -                          | N/A            |
| 4506 | Emergency Ambulance Svc              | \$ 3,784,412        | \$ 3,362,892        | \$ 3,108,607        | \$ 3,400,000           | \$ 3,400,000                  | 0.00%          |
| 4512 | Jail Fees                            | \$ 152,160          | \$ 225,840          | \$ 492,525          | \$ 225,000             | \$ 225,000                    | 0.00%          |
| 4515 | MCP Inmate Subsidy                   | \$ 3,764,564        | \$ 4,148,320        | \$ 4,287,296        | \$ 4,100,000           | \$ 4,500,000                  | 9.76%          |
| 4516 | MCP Inmate Release                   | \$ 42,366           | \$ 44,899           | \$ 86,221           | \$ 15,000              | \$ 15,000                     | 0.00%          |
| 4517 | Jail Medical Reimbursement           | \$ 3,771            | \$ 28,216           | \$ 2,522            | \$ -                   | \$ -                          | N/A            |
| 4520 | Paramedic Program                    | \$ 37,700           | \$ 22,000           | \$ 6,000            | \$ -                   | \$ -                          | N/A            |
| 4530 | Sheriff Fees                         | \$ 540,523          | \$ 603,548          | \$ 736,701          | \$ 600,000             | \$ 650,000                    | 8.33%          |
| 4531 | Qualifying Fee                       | \$ 18,023           | \$ 180              | \$ 28,593           | \$ -                   | \$ -                          | N/A            |
| 4569 | Public Parking Fees                  | \$ 950              | \$ 725              | \$ 8,925            | \$ 2,000               | \$ 2,000                      | 0.00%          |
| 4570 | Spay/Neuter Voucher Fees             | \$ 5,326            | \$ 6,468            | \$ 22,280           | \$ 5,000               | \$ 5,000                      | 0.00%          |
| 4571 | Pound Fees                           | \$ 42,508           | \$ 34,028           | \$ 23,856           | \$ 50,000              | \$ 50,000                     | 0.00%          |
| 4582 | Sale of Merchandise                  | \$ 5,258            | \$ 5,057            | \$ 1,454            | \$ 5,000               | \$ 5,000                      | 0.00%          |
|      | <b>Subtotal</b>                      | <b>\$ 8,873,541</b> | <b>\$ 9,085,519</b> | <b>\$ 9,784,359</b> | <b>\$ 8,882,000</b>    | <b>\$ 9,452,000</b>           | <b>6.42%</b>   |
|      | <b>Operations</b>                    |                     |                     |                     |                        |                               |                |
| 4558 | Recycling Fees                       | \$ 6,947            | \$ 32,085           | \$ 15,398           | \$ 5,000               | \$ 5,000                      | 0.00%          |
| 4559 | Sale of Recycled Materials           | \$ 113              | \$ 376              | \$ -                | \$ -                   |                               | N/A            |
| 4591 | Lot Cleaning/Maintenance Fees        | \$ 44,122           | \$ 227,852          | \$ 71,724           | \$ 80,000              | \$ 350,000                    | 337.50%        |
| 4594 | Ordained Bldg Demolition             | \$ 52,591           | \$ 5,880            | \$ 1,432            | \$ -                   | \$ 100,000                    | N/A            |
| 4595 | Street Assessmt/Demolition Interest  | \$ 5,192            | \$ 2,192            | \$ 1,510            | \$ -                   | \$ 100,000                    | N/A            |
| 4610 | Bad Check Fees                       | \$ 333              | \$ 620              | \$ 5,002            | \$ 1,000               | \$ 1,000                      | 0.00%          |
| 4611 | Credit Card Service Fees             | \$ 4,062            | \$ 4,038            | \$ 4,106            | \$ 3,000               | \$ 3,000                      | 0.00%          |
| 4620 | Fuel Surcharge                       | \$ 22,486           | \$ 26,012           | \$ 19,835           | \$ 20,000              | \$ 20,000                     | 0.00%          |
|      | <b>Subtotal</b>                      | <b>\$ 135,847</b>   | <b>\$ 299,056</b>   | <b>\$ 119,007</b>   | <b>\$ 109,000</b>      | <b>\$ 579,000</b>             | <b>431.19%</b> |
|      |                                      |                     |                     |                     |                        |                               |                |
|      | <b>Culture and Recreation</b>        |                     |                     |                     |                        |                               |                |
| 4654 | Memorial Stadium                     | \$ 4,300            | \$ 5,180            | \$ 2,100            | \$ 6,000               | \$ -                          | -100.00%       |
| 4655 | Golden Park                          | \$ -                | \$ -                | \$ -                | \$ 5,000               | \$ -                          | -100.00%       |
| 4658 | Tennis Fees                          | \$ 176,006          | \$ 199,436          | \$ 204,972          | \$ 200,000             | \$ 200,000                    | 0.00%          |
| 4659 | Swimming Pools                       | \$ 27,156           | \$ 19,849           | \$ 41,645           | \$ 10,000              | \$ 50,000                     | 400.00%        |
| 4660 | Concessions                          | \$ 9,977            | \$ 10,987           | \$ 11,120           | \$ 5,000               | \$ 5,000                      | 0.00%          |
| 4661 | Concessions - Memorial Stadium       | \$ 4,000            | \$ 5,863            | \$ 675              | \$ 3,000               | \$ -                          | -100.00%       |
| 4664 | Pool Concessions                     | \$ 10,995           | \$ 12,314           | \$ 23,400           | \$ 3,000               | \$ 25,000                     | 733.33%        |
| 4666 | Facilities Rental Promenade          | \$ 15,460           | \$ 12,623           | \$ 12,210           | \$ 7,000               | \$ 7,000                      | 0.00%          |
| 4667 | Facilities Rental - Community Center | \$ (144)            | \$ 1,519            | \$ 9,389            | \$ 5,000               | \$ 5,000                      | 0.00%          |
| 4668 | Facilities Rental - Rugby            | \$ 400              | \$ 400              | \$ 400              | \$ 400                 | \$ 400                        | 0.00%          |
| 4671 | After School Program                 | \$ 353,116          | \$ 471,959          | \$ 545,682          | \$ 500,000             | \$ 550,000                    | 10.00%         |
| 4674 | Youth Program Fees                   | \$ 10,570           | \$ 8,867            | \$ 6,883            | \$ 8,000               | \$ 8,000                      | 0.00%          |
| 4675 | Therapeutics                         | \$ -                | \$ -                | \$ -                | \$ 4,000               | \$ 4,000                      | 0.00%          |
| 4676 | Cultural Arts                        | \$ 34,691           | \$ 39,146           | \$ 46,515           | \$ 30,000              | \$ 30,000                     | 0.00%          |
| 4677 | Senior Citizens                      | \$ 189              | \$ 805              | \$ 481              | \$ 6,000               | \$ 6,000                      | 0.00%          |
| 4678 | Athletic Program Fees                | \$ 56,055           | \$ 40,837           | \$ 55,317           | \$ 55,000              | \$ 55,000                     | 0.00%          |
| 4680 | South Commons Softball Complex       | \$ 6,025            | \$ 1,200            | \$ -                | \$ 5,000               | \$ -                          | -100.00%       |
| 4681 | Fee Based Program                    | \$ 2,312            | \$ -                | \$ 674              | \$ -                   | \$ -                          | N/A            |
| 4682 | Marina Concessions                   | \$ 92,214           | \$ 115,471          | \$ 112,502          | \$ 100,000             | \$ 100,000                    | 0.00%          |
| 4683 | Marina Fees                          | \$ 10,871           | \$ 14,664           | \$ 12,485           | \$ 10,000              | \$ 10,000                     | 0.00%          |
| 4684 | South Commons Concessions            | \$ 13,500           | \$ 8,550            | \$ 4,002            | \$ 7,000               | \$ -                          | -100.00%       |

# The Big Picture

# Financial Summary

|      |                                       | FY22<br>Actuals      | FY23<br>Actuals      | FY24<br>Actuals      | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|------|---------------------------------------|----------------------|----------------------|----------------------|------------------------|-------------------------------|---------------|
| 4685 | Vending Machines                      | \$ 3,087             | \$ 1,342             | \$ 13,022            | \$ 4,000               | \$ 4,000                      | 0.00%         |
| 4686 | Aquatics Center - Gate                | \$ 85,864            | \$ 80,642            | \$ 71,769            | \$ 7,000               | \$ 60,000                     | 757.14%       |
| 4687 | Aquatics Center - Concessions         | \$ 9,722             | \$ 6,098             | \$ 6,307             | \$ 4,000               | \$ 4,000                      | 0.00%         |
| 4688 | Aquatics Center - Rentals             | \$ 54,169            | \$ 58,216            | \$ 63,054            | \$ 15,000              | \$ 55,000                     | 266.67%       |
| 4689 | Aquatics Center - Program Fees        | \$ 7,448             | \$ 16,745            | \$ 11,804            | \$ 5,000               | \$ 5,000                      | 0.00%         |
| 4690 | Aquatics Center - Sale of Merchandise | \$ 2,473             | \$ 4,023             | \$ 702               | \$ 1,500               | \$ 1,500                      | 0.00%         |
| 4691 | White Water                           | \$ 54,554            | \$ 42,455            | \$ 53,082            | \$ 45,000              | \$ 50,000                     | 11.11%        |
|      | <b>Subtotal</b>                       | <b>\$ 1,045,009</b>  | <b>\$ 1,179,190</b>  | <b>\$ 1,310,191</b>  | <b>\$ 1,050,900</b>    | <b>\$ 1,234,900</b>           | <b>17.51%</b> |
|      |                                       |                      |                      |                      |                        |                               |               |
|      | <b>Commissions</b>                    |                      |                      |                      |                        |                               |               |
| 4532 | Tax Commissions                       | \$ 2,848,914         | \$ 2,919,622         | \$ 3,115,649         | \$ 2,900,000           | \$ 3,000,000                  | 3.45%         |
| 4533 | School Tax - Auto Commissions         | \$ 275,208           | \$ 315,906           | \$ 294,218           | \$ 275,000             | \$ 275,000                    | 0.00%         |
| 4534 | State (Georgia) Commissions           | \$ 45                | \$ 139               | \$ 4                 | \$ -                   | \$ -                          | N/A           |
| 4536 | BID Commissions                       | \$ 19,976            | \$ (2,964)           | \$ 25,481            | \$ 20,000              | \$ 20,000                     | 0.00%         |
| 4538 | Title Ad Valorem Tax Fees             | \$ 59,987            | \$ 89,720            | \$ 118,954           | \$ -                   | \$ -                          | N/A           |
| 4815 | Pay Phone - Jail                      | \$ 361,204           | \$ 346,527           | \$ 321,372           | \$ 350,000             | \$ 350,000                    | 0.00%         |
| 4816 | Pay Phone - MCP                       | \$ 256,490           | \$ 254,161           | \$ 238,588           | \$ 250,000             | \$ 200,000                    | -20.00%       |
|      | <b>Subtotal</b>                       | <b>\$ 3,821,823</b>  | <b>\$ 3,923,112</b>  | <b>\$ 4,114,267</b>  | <b>\$ 3,795,000</b>    | <b>\$ 3,845,000</b>           | <b>1.32%</b>  |
|      | <b>Subtotal Charges for Services</b>  | <b>\$ 18,317,280</b> | <b>\$ 19,001,435</b> | <b>\$ 20,211,390</b> | <b>\$ 18,739,168</b>   | <b>\$ 20,162,687</b>          | <b>7.60%</b>  |
|      |                                       |                      |                      |                      |                        |                               |               |
|      | <b>Fines &amp; Forfeitures</b>        |                      |                      |                      |                        |                               |               |
| 4740 | Recorders Court                       | \$ 1,000,522         | \$ 1,509,129         | \$ 2,578,434         | \$ 2,400,000           | \$ 2,800,000                  | 16.67%        |
| 4743 | Environmental Court Fines             | \$ -                 | \$ -                 | \$ -                 | \$ 25,000              | \$ -                          | -100.00%      |
| 4748 | Private School Speeding Fines         | \$ -                 | \$ -                 | \$ 49,855            | \$ -                   |                               | N/A           |
| 4752 | Parking Tickets                       | \$ 42,205            | \$ 61,245            | \$ 52,303            | \$ 50,000              | \$ -                          | -100.00%      |
| 4753 | Recorder's Ct Musc Co Surcharge       | \$ 37,408            | \$ 56,361            | \$ 95,735            | \$ 60,000              | \$ 60,000                     | 0.00%         |
| 4754 | Superior Ct Musc Co Surcharge         | \$ 21,225            | \$ 40,467            | \$ 33,697            | \$ 5,000               | \$ 5,000                      | 0.00%         |
| 4755 | State Ct Muscogee Co Surcharge        | \$ 33,188            | \$ 3,518             | \$ 5,914             | \$ 20,000              | \$ 20,000                     | 0.00%         |
| 4756 | Municipal Ct Musc Co Surcharge        | \$ 3,069             | \$ 12,996            | \$ 32,081            | \$ 1,000               | \$ 26,000                     | 2500.00%      |
| 4757 | Harris County Surcharge               | \$ 39,491            | \$ 34,144            | \$ 51,801            | \$ 30,000              | \$ 30,000                     | 0.00%         |
| 4758 | Talbot County Surcharge               | \$ 12,345            | \$ 10,357            | \$ 13,025            | \$ 7,000               | \$ 7,000                      | 0.00%         |
| 4759 | Marion County Surcharge               | \$ 8,098             | \$ 9,208             | \$ 9,964             | \$ 6,000               | \$ 6,000                      | 0.00%         |
| 4760 | Chattahoochee County Surcharge        | \$ 5,693             | \$ 6,863             | \$ 6,168             | \$ 5,000               | \$ 5,000                      | 0.00%         |
| 4761 | Taylor County Surcharge               | \$ 21,471            | \$ 22,196            | \$ 26,660            | \$ 20,000              | \$ 20,000                     | 0.00%         |
| 4762 | Superior Ct - Fines & Forfeitures     | \$ 376,043           | \$ 851,552           | \$ 762,384           | \$ 555,000             | \$ 755,000                    | 36.04%        |
| 4763 | Municipal Ct - Fines & Forfeitures    | \$ 226,797           | \$ 461,732           | \$ 888,493           | \$ 500,000             | \$ 800,000                    | 60.00%        |
| 4764 | State Ct - Fines & Forfeitures        | \$ 513,739           | \$ 71,716            | \$ -                 | \$ 100,000             | \$ 100,000                    | 0.00%         |
| 4767 | Crime Victims/Adult Probation         | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4769 | Magistrate Court - Fines              | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
|      | <b>Subtotal Fines and Forfeitures</b> | <b>\$ 2,341,294</b>  | <b>\$ 3,151,484</b>  | <b>\$ 4,606,516</b>  | <b>\$ 3,784,000</b>    | <b>\$ 4,634,000</b>           | <b>22.46%</b> |
|      |                                       |                      |                      |                      |                        |                               |               |
|      | <b>Intergovernmental</b>              |                      |                      |                      |                        |                               |               |
|      | <b>Federal Government</b>             |                      |                      |                      |                        |                               |               |
| 4313 | Federal Revenue SWAT                  | \$ -                 | \$ -                 | \$ 13,878            | \$ -                   |                               | N/A           |
| 4314 | Social Security Administration Fee    | \$ 23,800            | \$ 14,000            | \$ 7,600             | \$ 10,000              | \$ 10,000                     | 0.00%         |
| 4343 | Emergency Management Assistance       | \$ 50,000            | \$ 45,000            | \$ 55,000            | \$ 50,000              | \$ 50,000                     | 0.00%         |
|      | <b>Subtotal</b>                       | <b>\$ 73,800</b>     | <b>\$ 59,000</b>     | <b>\$ 76,478</b>     | <b>\$ 60,000</b>       | <b>\$ 60,000</b>              | <b>0.00%</b>  |
|      |                                       |                      |                      |                      |                        |                               |               |
|      | <b>State Government</b>               |                      |                      |                      |                        |                               |               |
| 4359 | Misc. State Revenue                   | \$ 470,393           | \$ 484,673           | \$ 437,577           | \$ 470,000             | \$ 470,000                    | 0.00%         |
|      | <b>Subtotal</b>                       | <b>\$ 470,393</b>    | <b>\$ 484,673</b>    | <b>\$ 437,577</b>    | <b>\$ 470,000</b>      | <b>\$ 470,000</b>             | <b>0.00%</b>  |

# The Big Picture

# Financial Summary

|      |  | FY22<br>Actuals       | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|------|--|-----------------------|---------------------|---------------------|------------------------|-------------------------------|---------------|
|      | <b>Local Governments</b>                         |                       |                     |                     |                        |                               |               |
| 4400 | Payment in Lieu of Taxes                         | \$ 78,721             | \$ 71,805           | \$ 67,057           | \$ 50,000              | \$ 50,000                     | 0.00%         |
| 4402 | Administration Off. Court                        | \$ 175,000            | \$ 187,000          | \$ 196,000          | \$ 175,000             | \$ 175,000                    | 0.00%         |
| 4414 | Harris County                                    | \$ 160,239            | \$ 156,949          | \$ 155,700          | \$ 133,131             | \$ 133,131                    | 0.00%         |
| 4424 | Misc Intergovernmental Revenue                   | \$ -                  | \$ 373,511          | \$ 175,709          | \$ -                   | \$ -                          | N/A           |
| 4426 | Talbot County                                    | \$ 18,731             | \$ 18,138           | \$ 896              | \$ 15,728              | \$ 15,728                     | 0.00%         |
| 4427 | Marion County                                    | \$ 19,914             | \$ 19,186           | \$ 896              | \$ 17,038              | \$ 17,038                     | 0.00%         |
| 4428 | Chattahoochee County                             | \$ 12,707             | \$ 11,761           | \$ 358              | \$ 11,334              | \$ 11,334                     | 0.00%         |
| 4429 | Taylor County                                    | \$ 17,957             | \$ 23,945           | \$ 7,417            | \$ 20,628              | \$ 20,628                     | 0.00%         |
|      | <b>Subtotal</b>                                  | <b>\$ 483,270</b>     | <b>\$ 862,295</b>   | <b>\$ 604,033</b>   | <b>\$ 422,859</b>      | <b>\$ 422,859</b>             | <b>0.00%</b>  |
|      |  |                       |                     |                     |                        |                               |               |
|      | <b>Subtotal Intergovernmental Revenues</b>       | <b>\$ 1,027,463</b>   | <b>\$ 1,405,968</b> | <b>\$ 1,118,089</b> | <b>\$ 952,859</b>      | <b>\$ 952,859</b>             | <b>0.00%</b>  |
|      |  |                       |                     |                     |                        |                               |               |
|      | <b>Miscellaneous</b>                             |                       |                     |                     |                        |                               |               |
|      | <b>Other Miscellaneous Revenues</b>              |                       |                     |                     |                        |                               |               |
| 4821 | DETOX - Major Building Repairs                   | \$ 16,759             | \$ 16,728           | \$ 16,728           | \$ 16,000              | \$ 16,000                     | 0.00%         |
| 4822 | DETOX - Insurance                                | \$ 640                | \$ 670              | \$ 670              | \$ 800                 | \$ 800                        | 0.00%         |
| 4824 | Restitution                                      | \$ -                  | \$ 9,577            | \$ 15,039           | \$ -                   | \$ -                          | N/A           |
| 4826 | Special Event Permits                            | \$ 2,575              | \$ 3,096            | \$ 3,050            | \$ 5,000               | \$ 5,000                      | 0.00%         |
| 4828 | Copy Work  | \$ -                  | \$ -                | \$ 2                | \$ -                   | \$ -                          | N/A           |
| 4837 | Miscellaneous Revenue                            | \$ 216,111            | \$ 445,722          | \$ 72,771           | \$ 200,000             | \$ 200,000                    | 0.00%         |
| 4840 | Rebates  | \$ 6,150              | \$ 23,599           | \$ 17,921           | \$ -                   | \$ -                          | N/A           |
| 4842 | Vendors Comp Sales Tax                           | \$ 3,116              | \$ 2,992            | \$ 4,031            | \$ -                   | \$ -                          | N/A           |
| 4844 | Refund Building Maintenance - Retardation Center | \$ 24,000             | \$ 24,000           | \$ 24,000           | \$ 24,000              | \$ 24,000                     | 0.00%         |
| 4848 | Fuel   | \$ 23,983             | \$ 28,207           | \$ 30,846           | \$ 25,000              | \$ 25,000                     | 0.00%         |
| 4851 | Damage to City Property                          | \$ 65,445             | \$ 26,413           | \$ 44,727           | \$ -                   | \$ -                          | N/A           |
|      | <b>Subtotal</b>                                  | <b>\$ 358,778</b>     | <b>\$ 581,005</b>   | <b>\$ 229,784</b>   | <b>\$ 270,800</b>      | <b>\$ 270,800</b>             | <b>0.00%</b>  |
|      | <b>Reimbursement for Damaged Property</b>        |                       |                     |                     |                        |                               |               |
| 4852 | Repairs to City Vehicles                         | \$ -                  | \$ 114              | \$ 97               | \$ -                   | \$ -                          | N/A           |
| 4853 | Claims/Settlements                               | \$ 83,738             | \$ 45,207           | \$ 1,346,719        | \$ -                   | \$ -                          | N/A           |
|      | <b>Subtotal</b>                                  | <b>\$ 83,738</b>      | <b>\$ 45,321</b>    | <b>\$ 1,346,816</b> | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
|      | <b>Rents and Royalties</b>                       |                       |                     |                     |                        |                               |               |
| 4861 | Police/Unclaimed Property                        | \$ 77,050             | \$ -                | \$ 55,644           | \$ -                   | \$ -                          | N/A           |
| 4869 | Police Reports - Sales                           | \$ 143,496            | \$ 135,635          | \$ 136,207          | \$ 160,000             | \$ 160,000                    | 0.00%         |
| 4870 | Fire Department Reports - Sales                  | \$ 45,795             | \$ 40,735           | \$ 33,535           | \$ 40,000              | \$ 40,000                     | 0.00%         |
| 4873 | Legacy Terrrace Rent                             | \$ 101,355            | \$ 114,915          | \$ 128,739          | \$ 100,000             | \$ 100,000                    | 0.00%         |
| 4877 | City Property - Rentals                          | \$ 16,920             | \$ 18,916           | \$ 13,061           | \$ 10,000              | \$ 10,000                     | 0.00%         |
| 4878 | Rental/Lease                                     | \$ 233,355            | \$ 211,841          | \$ 241,937          | \$ 200,000             | \$ 200,000                    | 0.00%         |
| 4879 | Planning & Dev. Documents - Sales                | \$ 189                | \$ -                | \$ 59               | \$ 1,500               | \$ 1,500                      | 0.00%         |
| 4881 | Coroner Reports - Sales                          | \$ -                  | \$ 1,525            | \$ -                | \$ -                   | \$ -                          | N/A           |
| 4884 | Signage Sale                                     | \$ 10,250             | \$ 7,375            | \$ 3,125            | \$ 3,000               | \$ 3,000                      | 0.00%         |
|      | <b>Subtotal</b>                                  | <b>\$ 628,410</b>     | <b>\$ 530,942</b>   | <b>\$ 612,306</b>   | <b>\$ 514,500</b>      | <b>\$ 514,500</b>             | <b>0.00%</b>  |
|      | <b>Subtotal Miscellaneous</b>                    | <b>\$ 1,070,926</b>   | <b>\$ 1,157,268</b> | <b>\$ 2,188,906</b> | <b>\$ 785,300</b>      | <b>\$ 785,300</b>             | <b>0.00%</b>  |
|      | <b>Contributions</b>                             |                       |                     |                     |                        |                               |               |
| 4801 | Private Contributions                            | \$ -                  | \$ 5,000            | \$ -                | \$ -                   | \$ -                          | N/A           |
| 4802 | Donations  | \$ 27,162             | \$ 77,437           | \$ 36,498           | \$ -                   | \$ -                          | N/A           |
|      | <b>Subtotal Contributions</b>                    | <b>\$ 27,162</b>      | <b>\$ 82,437</b>    | <b>\$ 36,498</b>    | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
|      |  |                       |                     |                     |                        |                               |               |
|      | <b>Investment Income</b>                         |                       |                     |                     |                        |                               |               |
| 4772 | Gain/Loss on Investment                          | \$ (2,185,940)        | \$ (1,332,089)      | \$ (211,925)        | \$ -                   | \$ -                          | N/A           |
| 4780 | Investment Interest                              | \$ 790,313            | \$ 2,650,187        | \$ 3,349,556        | \$ 800,000             | \$ 1,300,000                  | 62.50%        |
|      | <b>Subtotal Investment Income</b>                | <b>\$ (1,395,627)</b> | <b>\$ 1,318,098</b> | <b>\$ 3,137,631</b> | <b>\$ 800,000</b>      | <b>\$ 1,300,000</b>           | <b>62.50%</b> |

# The Big Picture

# Financial Summary

|      |   | FY22<br>Actuals       | FY23<br>Actuals       | FY24<br>Actuals       | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|------|---|-----------------------|-----------------------|-----------------------|------------------------|-------------------------------|---------------|
|      | <b>Other Financing Sources</b>                      |                       |                       |                       |                        |                               |               |
|      | <b>Proceeds of General Fixed Asset Dispositions</b> |                       |                       |                       |                        |                               |               |
| 4907 | Sale of General Fixed Assets                        | \$ 115,827            | \$ 195,886            | \$ 135,261            | \$ -                   | \$ -                          | N/A           |
|      | <b>Subtotal</b>                                     | <b>\$ 115,827</b>     | <b>\$ 195,886</b>     | <b>\$ 135,261</b>     | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
|      | <b>Transfer In</b>                                  |                       |                       |                       |                        |                               |               |
| 4947 | Transfer In Penalty Assessment Act                  | \$ -                  | \$ -                  | \$ -                  | \$ 1,800,000           | \$ 2,000,000                  | 11.11%        |
| 4950 | Transfer In General Fund CIP                        | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ 500,000                    | N/A           |
| 4963 | Transfer In Pension Fund                            | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                          | N/A           |
| 4982 | Transfer In - ARP Fiscal Recovery Funds             | \$ 1,082,627          | \$ -                  | \$ -                  | \$ -                   | \$ -                          | N/A           |
| 4998 | Transfer In Other LOST                              | \$ -                  | \$ -                  | \$ -                  | \$ -                   | \$ -                          | N/A           |
|      | <b>Subtotal</b>                                     | <b>\$ 1,082,627</b>   | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 1,800,000</b>    | <b>\$ 2,500,000</b>           | <b>38.89%</b> |
|      | <b>Subtotal Other Financing Sources</b>             | <b>\$ 1,198,454</b>   | <b>\$ 195,886</b>     | <b>\$ 135,261</b>     | <b>\$ 1,800,000</b>    | <b>\$ 2,500,000</b>           | <b>38.89%</b> |
|      | Use of Fund Balance                                 | \$ -                  | \$ -                  | \$ -                  | \$ 11,274,105          | \$ 11,500,681                 | 2.01%         |
|      | <b>Total Revenues</b>                               | <b>\$ 178,612,433</b> | <b>\$ 190,146,773</b> | <b>\$ 203,229,586</b> | <b>\$ 202,849,985</b>  | <b>\$ 219,395,728</b>         | <b>-0.19%</b> |

## Schedule of Expenditures: General Fund

|            |   | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change    |
|------------|---|---------------------|---------------------|---------------------|------------------------|-------------------------------|----------------|
| <b>100</b> | <b>City Council</b>                       |                     |                     |                     |                        |                               |                |
| 1000       | City Council                              | \$ 333,215          | \$ 359,617          | \$ 423,703          | \$ 448,124             | \$ 475,245                    | 6.05%          |
| 2000       | Clerk of Council                          | \$ 268,219          | \$ 280,559          | \$ 314,530          | \$ 373,263             | \$ 413,182                    | 10.69%         |
| 3000       | Internal Auditor                          | \$ -                | \$ -                | \$ -                | \$ -                   | \$ 398,097                    | N/A            |
|            | <b>Subtotal</b>                           | <b>\$ 601,434</b>   | <b>\$ 640,176</b>   | <b>\$ 738,233</b>   | <b>\$ 821,387</b>      | <b>\$ 1,286,524</b>           | <b>56.63%</b>  |
|            |   |                     |                     |                     |                        |                               |                |
| <b>110</b> | <b>Mayor</b>                              |                     |                     |                     |                        |                               |                |
| 1000       | Mayor's Office                            | \$ 273,435          | \$ 281,658          | \$ 292,167          | \$ 314,112             | \$ 334,726                    | 6.56%          |
| 2600       | Internal Auditor                          | \$ 212,193          | \$ 201,408          | \$ 305,417          | \$ 393,914             | \$ -                          | -100.00%       |
|            | <b>Subtotal</b>                           | <b>\$ 485,628</b>   | <b>\$ 483,066</b>   | <b>\$ 597,584</b>   | <b>\$ 708,026</b>      | <b>\$ 334,726</b>             | <b>-52.72%</b> |
|            |   |                     |                     |                     |                        |                               |                |
| <b>120</b> | <b>City Attorney</b>                      |                     |                     |                     |                        |                               |                |
| 1000       | City Attorney                             | \$ 458,771          | \$ 486,075          | \$ 514,970          | \$ 538,551             | \$ 612,553                    | 13.74%         |
| 2100       | Litigation                                | \$ 1,913,766        | \$ 1,857,136        | \$ 2,978,025        | \$ 1,300,000           | \$ 1,300,000                  | 0.00%          |
|            | <b>Subtotal</b>                           | <b>\$ 2,372,537</b> | <b>\$ 2,343,211</b> | <b>\$ 3,492,995</b> | <b>\$ 1,838,551</b>    | <b>\$ 1,912,553</b>           | <b>4.03%</b>   |
|            |   |                     |                     |                     |                        |                               |                |
| <b>130</b> | <b>City Manager</b>                       |                     |                     |                     |                        |                               |                |
| 1000       | City Manager                              | \$ 903,384          | \$ 1,036,566        | \$ 1,115,457        | \$ 1,188,242           | \$ 1,175,868                  | -1.04%         |
| 2500       | Mail Room                                 | \$ 76,040           | \$ 73,667           | \$ 84,339           | \$ 122,795             | \$ 100,528                    | -18.13%        |
| 2550       | Print Shop                                | \$ 187,306          | \$ 169,554          | \$ 232,100          | \$ 198,153             | \$ 259,569                    | 30.99%         |
| 2600       | Public Information Agency                 | \$ 161,736          | \$ 168,417          | \$ 165,545          | \$ 151,061             | \$ 157,007                    | 3.94%          |
| 2850       | Citizen's Service Center                  | \$ 327,184          | \$ 345,478          | \$ 410,709          | \$ 435,982             | \$ 441,436                    | 1.25%          |
| 2900       | Quality Control                           | \$ 31,768           | \$ 122,845          | \$ 147,751          | \$ 140,956             | \$ 29,724                     | -78.91%        |
| 2950       | Keep Columbus Beautiful                   | \$ -                | \$ -                | \$ -                | \$ -                   | \$ 114,577                    | N/A            |
| 3710       | Columbus Family Connection                | \$ -                | \$ 31,875           | \$ 40,754           | \$ 44,437              | \$ 42,422                     | -4.53%         |
|            | <b>Subtotal</b>                           | <b>\$ 1,687,418</b> | <b>\$ 1,948,402</b> | <b>\$ 2,196,655</b> | <b>\$ 2,281,626</b>    | <b>\$ 2,321,131</b>           | <b>1.73%</b>   |
|            |   |                     |                     |                     |                        |                               |                |
| <b>200</b> | <b>Finance</b>                            |                     |                     |                     |                        |                               |                |
| 1000       | Finance Director                          | \$ 361,903          | \$ 367,863          | \$ 430,334          | \$ 412,432             | \$ 448,812                    | 8.82%          |
| 2100       | Accounting                                | \$ 567,720          | \$ 582,809          | \$ 632,306          | \$ 798,229             | \$ 817,799                    | 2.45%          |
| 2200       | Occ Tax/Revenue Collections               | \$ 639,688          | \$ 696,504          | \$ 810,465          | \$ 697,567             | \$ 1,157,252                  | 65.90%         |
| 2900       | Financial Planning                        | \$ 257,171          | \$ 277,058          | \$ 267,551          | \$ 345,955             | \$ 355,207                    | 2.67%          |
| 2950       | Purchasing Division                       | \$ 413,672          | \$ 426,314          | \$ 422,985          | \$ 479,484             | \$ 534,780                    | 11.53%         |
| 2980       | Cash Management                           | \$ 173,948          | \$ 216,224          | \$ 243,542          | \$ 287,505             | \$ 286,089                    | -0.49%         |
|            | <b>Subtotal</b>                           | <b>\$ 2,414,102</b> | <b>\$ 2,566,772</b> | <b>\$ 2,807,183</b> | <b>\$ 3,021,172</b>    | <b>\$ 3,599,939</b>           | <b>19.16%</b>  |
|            |   |                     |                     |                     |                        |                               |                |
| <b>210</b> | <b>Information Technology</b>             |                     |                     |                     |                        |                               |                |
| 1000       | Information Technology                    | \$ 5,643,344        | \$ 6,556,830        | \$ 6,870,848        | \$ 7,938,997           | \$ 9,168,483                  | 15.49%         |
| 2000       | Information Technology - GIS              | \$ -                | \$ -                | \$ -                | \$ 732,175             | \$ 733,689                    | 0.21%          |
|            | <b>Subtotal</b>                           | <b>\$ 5,643,344</b> | <b>\$ 6,556,830</b> | <b>\$ 6,870,848</b> | <b>\$ 8,671,172</b>    | <b>\$ 9,902,172</b>           | <b>14.20%</b>  |
|            |   |                     |                     |                     |                        |                               |                |
| <b>220</b> | <b>Human Resources</b>                    |                     |                     |                     |                        |                               |                |
| 1000       | Human Resources                           | \$ 1,064,770        | \$ 1,164,055        | \$ 1,179,795        | \$ 1,357,695           | \$ 1,401,181                  | 3.20%          |
| 2100       | Employee Benefits                         | \$ 1,150,040        | \$ 913,187          | \$ 983,372          | \$ 1,130,347           | \$ 1,130,347                  | 0.00%          |
|            | <b>Subtotal</b>                           | <b>\$ 2,214,810</b> | <b>\$ 2,077,242</b> | <b>\$ 2,163,167</b> | <b>\$ 2,488,042</b>    | <b>\$ 2,531,528</b>           | <b>1.75%</b>   |
|            |   |                     |                     |                     |                        |                               |                |
| <b>240</b> | <b>Inspections &amp; Code Enforcement</b> |                     |                     |                     |                        |                               |                |
| 2200       | Inspections & Code Enforcement            | \$ 1,497,977        | \$ 1,363,451        | \$ 1,355,529        | \$ 1,536,349           | \$ 1,602,205                  | 4.29%          |
| 2400       | Special Enforcement                       | \$ 721,301          | \$ 1,002,690        | \$ 957,324          | \$ 1,834,433           | \$ 1,705,707                  | -7.02%         |
|            | <b>Subtotal</b>                           | <b>\$ 2,219,278</b> | <b>\$ 2,366,141</b> | <b>\$ 2,312,853</b> | <b>\$ 3,370,782</b>    | <b>\$ 3,307,912</b>           | <b>-1.87%</b>  |
|            |   |                     |                     |                     |                        |                               |                |
|            |   |                     |                     |                     |                        |                               |                |

# The Big Picture

# Financial Summary

|            |                                  | FY22<br>Actuals     | FY23<br>Actuals      | FY24<br>Actuals      | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|------------|----------------------------------|---------------------|----------------------|----------------------|------------------------|-------------------------------|---------------|
| <b>242</b> | <b>Planning</b>                  |                     |                      |                      |                        |                               |               |
| 1000       | Planning                         | \$ 282,323          | \$ 293,265           | \$ 359,370           | \$ 377,522             | \$ 398,548                    | 5.57%         |
|            | <b>Subtotal</b>                  | <b>\$ 282,323</b>   | <b>\$ 293,265</b>    | <b>\$ 359,370</b>    | <b>\$ 377,522</b>      | <b>\$ 398,548</b>             | <b>5.57%</b>  |
| <b>245</b> | <b>Community Reinvestment</b>    |                     |                      |                      |                        |                               |               |
| 2400       | Real Estate                      | \$ 170,652          | \$ 322,982           | \$ 189,838           | \$ 189,241             | \$ 259,331                    | 37.04%        |
|            | <b>Subtotal</b>                  | <b>\$ 170,652</b>   | <b>\$ 322,982</b>    | <b>\$ 189,838</b>    | <b>\$ 189,241</b>      | <b>\$ 259,331</b>             | <b>37.04%</b> |
|            |                                  |                     |                      |                      |                        |                               |               |
| <b>250</b> | <b>Engineering</b>               |                     |                      |                      |                        |                               |               |
| 2100       | Traffic Engineering              | \$ 1,302,671        | \$ 1,273,516         | \$ 1,774,836         | \$ 1,604,604           | \$ 1,602,288                  | -0.14%        |
| 3110       | Radio Communications             | \$ 685,115          | \$ 667,832           | \$ 643,899           | \$ -                   | \$ -                          | N/A           |
|            | <b>Subtotal</b>                  | <b>\$ 1,987,786</b> | <b>\$ 1,941,348</b>  | <b>\$ 2,418,735</b>  | <b>\$ 1,604,604</b>    | <b>\$ 1,602,288</b>           | <b>-0.14%</b> |
|            |                                  |                     |                      |                      |                        |                               |               |
| <b>260</b> | <b>Public Works</b>              |                     |                      |                      |                        |                               |               |
| 1000       | Public Works                     | \$ 342,886          | \$ 461,068           | \$ 394,335           | \$ 414,649             | \$ 388,068                    | -6.41%        |
| 2300       | Fleet Management                 | \$ 1,973,277        | \$ 2,360,281         | \$ 2,449,070         | \$ 2,738,076           | \$ 2,723,595                  | -0.53%        |
| 2400       | Animal Control                   | \$ 884,878          | \$ 1,000,181         | \$ 1,336,882         | \$ 2,127,952           | \$ 3,312,536                  | 55.67%        |
| 2600       | Cemeteries                       | \$ 248,564          | \$ 417,961           | \$ 387,328           | \$ 458,360             | \$ 390,553                    | -14.79%       |
| 2700       | Facilities Maintenance           | \$ 4,111,769        | \$ 3,903,867         | \$ 4,820,312         | \$ 5,665,479           | \$ 5,627,447                  | -0.67%        |
| 3710       | Other Maintenance/Repairs        | \$ 1,464,342        | \$ 2,582,296         | \$ 4,603,406         | \$ 2,552,902           | \$ 2,552,902                  | 0.00%         |
|            | <b>Subtotal</b>                  | <b>\$ 9,025,716</b> | <b>\$ 10,725,654</b> | <b>\$ 13,991,333</b> | <b>\$ 13,957,418</b>   | <b>\$ 14,995,101</b>          | <b>7.43%</b>  |
|            |                                  |                     |                      |                      |                        |                               |               |
| <b>270</b> | <b>Parks &amp; Recreation</b>    |                     |                      |                      |                        |                               |               |
| 1000       | Parks And Recreation             | \$ 488,409          | \$ 517,093           | \$ 561,436           | \$ 595,569             | \$ 613,677                    | 3.04%         |
| 2100       | Parks Services                   | \$ 4,644,304        | \$ 5,446,195         | \$ 6,670,194         | \$ 5,748,036           | \$ 5,733,376                  | -0.26%        |
| 2400       | Recreation Services              | \$ 1,249,775        | \$ 1,133,361         | \$ 1,420,264         | \$ 1,728,821           | \$ 1,659,499                  | -4.01%        |
| 3220       | Golden Park                      | \$ 70,390           | \$ 84,531            | \$ 76,334            | \$ 102,500             | \$ 102,500                    | 0.00%         |
| 3230       | Memorial Stadium                 | \$ 50,692           | \$ 46,723            | \$ 60,030            | \$ 73,376              | \$ 73,376                     | 0.00%         |
| 3410       | Athletics                        | \$ 363,194          | \$ 342,947           | \$ 308,553           | \$ 413,851             | \$ 517,912                    | 25.14%        |
| 3505       | Community Schools Operations     | \$ 645,679          | \$ 760,974           | \$ 887,873           | \$ 945,328             | \$ 952,827                    | 0.79%         |
| 4048       | Cooper Creek Tennis Center       | \$ 323,834          | \$ 359,727           | \$ 474,668           | \$ 475,470             | \$ 621,459                    | 30.70%        |
| 4049       | Lake Oliver Marina               | \$ 242,158          | \$ 309,761           | \$ 315,888           | \$ 234,059             | \$ 234,876                    | 0.35%         |
| 4413       | Aquatics                         | \$ 486,253          | \$ 428,607           | \$ 447,557           | \$ 2,926,258           | \$ 2,995,836                  | 2.38%         |
| 4414       | Aquatics Center                  | \$ 792,660          | \$ 927,941           | \$ 844,426           | \$ 970,570             | \$ 1,491,913                  | 53.72%        |
| 4433       | Therapeutics                     | \$ 94,519           | \$ 106,061           | \$ 99,941            | \$ 177,606             | \$ 174,152                    | -1.94%        |
| 4434       | Pottery Shop                     | \$ 139,977          | \$ 151,191           | \$ 156,373           | \$ 247,956             | \$ 165,136                    | -33.40%       |
| 4435       | Senior Citizen's Center          | \$ 348,313          | \$ 324,445           | \$ 415,992           | \$ 477,994             | \$ 388,435                    | -18.74%       |
|            | <b>Subtotal</b>                  | <b>\$ 9,940,157</b> | <b>\$ 10,939,557</b> | <b>\$ 12,739,529</b> | <b>\$ 15,117,394</b>   | <b>\$ 15,724,974</b>          | <b>4.02%</b>  |
|            |                                  |                     |                      |                      |                        |                               |               |
| <b>280</b> | <b>Cooperative Extension</b>     |                     |                      |                      |                        |                               |               |
| 1000       | Cooperative Extension            | \$ 134,005          | \$ 116,336           | \$ 62,169            | \$ 137,865             | \$ 138,621                    | 0.55%         |
|            | <b>Subtotal</b>                  | <b>\$ 134,005</b>   | <b>\$ 116,336</b>    | <b>\$ 62,169</b>     | <b>\$ 137,865</b>      | <b>\$ 138,621</b>             | <b>0.55%</b>  |
|            |                                  |                     |                      |                      |                        |                               |               |
| <b>290</b> | <b>Boards and Commissions</b>    |                     |                      |                      |                        |                               |               |
| 1000       | Tax Assessor                     | \$ 1,710,988        | \$ 1,719,954         | \$ 1,852,578         | \$ 2,020,760           | \$ 2,403,812                  | 18.96%        |
| 2000       | Elections & Registration         | \$ 1,100,748        | \$ 1,233,859         | \$ 1,536,907         | \$ 1,430,934           | \$ 1,447,853                  | 1.18%         |
|            | <b>Subtotal</b>                  | <b>\$ 2,811,736</b> | <b>\$ 2,953,813</b>  | <b>\$ 3,389,485</b>  | <b>\$ 3,451,694</b>    | <b>\$ 3,851,665</b>           | <b>11.59%</b> |
|            |                                  |                     |                      |                      |                        |                               |               |
| <b>400</b> | <b>Police</b>                    |                     |                      |                      |                        |                               |               |
| 1000       | Chief of Police                  | \$ 1,242,988        | \$ 1,581,196         | \$ 1,457,964         | \$ 1,525,548           | \$ 1,548,774                  | 1.52%         |
| 2100       | Intelligence/Vice                | \$ 1,354,287        | \$ 1,345,831         | \$ 1,736,840         | \$ 2,096,746           | \$ 2,143,352                  | 2.22%         |
| 2200       | Support Services                 | \$ 2,162,884        | \$ 2,910,044         | \$ 3,155,094         | \$ 3,615,261           | \$ 3,643,120                  | 0.77%         |
| 2300       | Field Operations                 | \$ 10,291,550       | \$ 10,478,780        | \$ 9,746,060         | \$ 9,596,399           | \$ 9,746,992                  | 1.57%         |
| 2400       | Office of Professional Standards | \$ 559,498          | \$ 595,733           | \$ 737,466           | \$ 781,871             | \$ 808,708                    | 3.43%         |
| 2700       | Special Operations Account       | \$ 46,233           | \$ 16,569            | \$ 1,908             | \$ 33,500              | \$ 33,500                     | 0.00%         |
| 2800       | Administrative Services          | \$ 1,112,865        | \$ 1,333,408         | \$ 1,445,735         | \$ 1,202,270           | \$ 1,223,310                  | 1.75%         |



# The Big Picture

# Financial Summary

|            |                                 | FY22<br>Actuals      | FY23<br>Actuals      | FY24<br>Actuals      | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|------------|---------------------------------|----------------------|----------------------|----------------------|------------------------|-------------------------------|---------------|
| 2900       | CPD Training                    | \$ 606,471           | \$ 855,696           | \$ 649,623           | \$ 785,496             | \$ 805,805                    | 2.59%         |
| 3230       | Motor Transport                 | \$ 1,731,881         | \$ 1,787,250         | \$ 1,836,417         | \$ 1,698,490           | \$ 1,698,490                  | 0.00%         |
| 3320       | Investigative Services          | \$ 6,286,825         | \$ 6,381,081         | \$ 8,249,495         | \$ 8,842,303           | \$ 9,180,507                  | 3.82%         |
|            | <b>Subtotal</b>                 | <b>\$ 25,395,482</b> | <b>\$ 27,285,588</b> | <b>\$ 29,016,602</b> | <b>\$ 30,177,884</b>   | <b>\$ 30,832,558</b>          | <b>2.17%</b>  |
|            |                                 |                      |                      |                      |                        |                               |               |
| <b>410</b> | <b>Fire &amp; EMS</b>           |                      |                      |                      |                        |                               |               |
| 1000       | Chief of Fire & EMS             | \$ 464,398           | \$ 502,957           | \$ 542,193           | \$ 577,267             | \$ 593,030                    | 2.73%         |
| 2100       | Operations                      | \$ 24,835,913        | \$ 26,792,084        | \$ 29,051,891        | \$ 32,763,575          | \$ 33,069,812                 | 0.93%         |
| 2600       | Special Operations              | \$ 1,165,265         | \$ 1,859,893         | \$ 1,442,854         | \$ 1,615,466           | \$ 1,631,425                  | 0.99%         |
| 2800       | Administrative Services         | \$ 928,386           | \$ 959,181           | \$ 1,045,866         | \$ 1,228,283           | \$ 1,226,815                  | -0.12%        |
| 2900       | Emergency Management            | \$ 224,912           | \$ 223               | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 3610       | Logistics/Support               | \$ 720,347           | \$ 828,712           | \$ 935,255           | \$ 979,327             | \$ 989,000                    | 0.99%         |
|            | <b>Subtotal</b>                 | <b>\$ 28,339,221</b> | <b>\$ 30,943,050</b> | <b>\$ 33,018,059</b> | <b>\$ 37,163,918</b>   | <b>\$ 37,510,082</b>          | <b>0.93%</b>  |
|            |                                 |                      |                      |                      |                        |                               |               |
| <b>420</b> | <b>Muscogee County Prison</b>   |                      |                      |                      |                        |                               |               |
| 1000       | Muscogee County Prison          | \$ 8,365,499         | \$ 10,071,699        | \$ 10,366,158        | \$ 11,129,392          | \$ 11,496,787                 | 3.30%         |
|            | <b>Subtotal</b>                 | <b>\$ 8,365,499</b>  | <b>\$ 10,071,699</b> | <b>\$ 10,366,158</b> | <b>\$ 11,129,392</b>   | <b>\$ 11,496,787</b>          | <b>3.30%</b>  |
|            |                                 |                      |                      |                      |                        |                               |               |
| <b>450</b> | <b>Homeland Security</b>        |                      |                      |                      |                        |                               |               |
| 1000       | Homeland Security               | \$ 24,395            | \$ 328,945           | \$ 343,757           | \$ 413,411             | \$ 465,519                    | 12.60%        |
|            | <b>Subtotal</b>                 | <b>\$ 24,395</b>     | <b>\$ 328,945</b>    | <b>\$ 343,757</b>    | <b>\$ 413,411</b>      | <b>\$ 465,519</b>             | <b>12.60%</b> |
|            |                                 |                      |                      |                      |                        |                               |               |
| <b>500</b> | <b>Superior Court</b>           |                      |                      |                      |                        |                               |               |
| 1000       | Chief Judge - Superior Court    | \$ 317,176           | \$ 313,662           | \$ 317,999           | \$ 417,330             | \$ 452,462                    | 8.42%         |
| 2000       | District Attorney               | \$ 2,155,439         | \$ 2,475,683         | \$ 2,646,037         | \$ 3,028,473           | \$ 3,230,559                  | 6.67%         |
| 2110       | Juvenile Court                  | \$ 689,619           | \$ 830,283           | \$ 1,000,060         | \$ 997,522             | \$ 1,024,586                  | 2.71%         |
| 2125       | Circuit Wide Juvenile Court     | \$ 333,670           | \$ 365,698           | \$ 389,393           | \$ 408,110             | \$ 442,227                    | 8.36%         |
| 2140       | Jury Manager                    | \$ 485,142           | \$ 451,557           | \$ 494,241           | \$ 495,283             | \$ 508,264                    | 2.62%         |
| 2150       | Judge Burch                     | \$ 212,735           | \$ 235,215           | \$ 208,601           | \$ 260,728             | \$ 267,647                    | 2.65%         |
| 2160       | Judge Martin                    | \$ 102,520           | \$ 177,399           | \$ 170,658           | \$ 254,717             | \$ 255,575                    | 0.34%         |
| 2170       | Judge Smith                     | \$ 170,516           | \$ 181,775           | \$ 186,050           | \$ 190,636             | \$ 197,813                    | 3.76%         |
| 2180       | Judge Peters                    | \$ 165,741           | \$ 167,844           | \$ 176,530           | \$ 192,394             | \$ 199,558                    | 3.72%         |
| 2190       | Judge Richardson                | \$ 144,728           | \$ 143,971           | \$ 148,342           | \$ 172,139             | \$ 178,644                    | 3.78%         |
| 2195       | Judge Gottfried                 | \$ 216,720           | \$ 219,923           | \$ 314,298           | \$ 363,698             | \$ 377,334                    | 3.75%         |
| 2200       | Victim Witness Program          | \$ 188,492           | \$ 195,467           | \$ 191,170           | \$ 216,515             | \$ 224,453                    | 3.67%         |
| 3000       | Clerk of Superior Court         | \$ 2,012,075         | \$ 2,054,399         | \$ 2,303,604         | \$ 2,682,847           | \$ 2,771,333                  | 3.30%         |
| 3310       | Board of Equalization           | \$ 95,451            | \$ 192,399           | \$ 115,976           | \$ 105,403             | \$ 143,791                    | 36.42%        |
|            | <b>Subtotal</b>                 | <b>\$ 7,290,024</b>  | <b>\$ 8,005,275</b>  | <b>\$ 8,662,959</b>  | <b>\$ 9,785,795</b>    | <b>\$ 10,274,246</b>          | <b>4.99%</b>  |
|            |                                 |                      |                      |                      |                        |                               |               |
| <b>510</b> | <b>State Court</b>              |                      |                      |                      |                        |                               |               |
| 1000       | State Court Judges              | \$ 665,861           | \$ 680,130           | \$ 686,845           | \$ 697,254             | \$ 728,544                    | 4.49%         |
| 2000       | State Court Solicitor           | \$ 1,175,729         | \$ 1,211,243         | \$ 1,271,417         | \$ 1,334,967           | \$ 1,371,019                  | 2.70%         |
|            | <b>Subtotal</b>                 | <b>\$ 1,841,590</b>  | <b>\$ 1,891,373</b>  | <b>\$ 1,958,262</b>  | <b>\$ 2,032,221</b>    | <b>\$ 2,099,563</b>           | <b>3.31%</b>  |
|            |                                 |                      |                      |                      |                        |                               |               |
| <b>520</b> | <b>Public Defender</b>          |                      |                      |                      |                        |                               |               |
| 1000       | Public Defender                 | \$ 1,867,663         | \$ 1,973,176         | \$ 2,102,769         | \$ 2,524,828           | \$ 2,421,650                  | -4.09%        |
| 2000       | Muscogee County Public Defender | \$ 213,793           | \$ 217,856           | \$ 222,332           | \$ 255,894             | \$ 255,979                    | 0.03%         |
|            | <b>Subtotal</b>                 | <b>\$ 2,081,456</b>  | <b>\$ 2,191,032</b>  | <b>\$ 2,325,101</b>  | <b>\$ 2,780,722</b>    | <b>\$ 2,677,629</b>           | <b>-3.71%</b> |
|            |                                 |                      |                      |                      |                        |                               |               |
| <b>530</b> | <b>Municipal Court</b>          |                      |                      |                      |                        |                               |               |
| 1000       | Municipal Court Judge           | \$ 434,478           | \$ 444,962           | \$ 488,415           | \$ 630,092             | \$ 729,307                    | 15.75%        |
| 2000       | Clerk of Municipal Court        | \$ 683,404           | \$ 711,253           | \$ 752,062           | \$ 829,992             | \$ 903,610                    | 8.87%         |
|            | <b>Subtotal</b>                 | <b>\$ 1,117,882</b>  | <b>\$ 1,156,215</b>  | <b>\$ 1,240,477</b>  | <b>\$ 1,460,084</b>    | <b>\$ 1,632,917</b>           | <b>11.84%</b> |



# The Big Picture

# Financial Summary

|            |                                       | FY22<br>Actuals      | FY23<br>Actuals      | FY24<br>Actuals      | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|------------|---------------------------------------|----------------------|----------------------|----------------------|------------------------|-------------------------------|---------------|
| <b>540</b> | <b>Judge of Probate</b>               |                      |                      |                      |                        |                               |               |
| 1000       | Judge of Probate                      | \$ 577,557           | \$ 596,459           | \$ 658,198           | \$ 681,307             | \$ 714,559                    | 4.88%         |
|            | <b>Subtotal</b>                       | <b>\$ 577,557</b>    | <b>\$ 596,459</b>    | <b>\$ 658,198</b>    | <b>\$ 681,307</b>      | <b>\$ 714,559</b>             | <b>4.88%</b>  |
|            |                                       |                      |                      |                      |                        |                               |               |
| <b>550</b> | <b>Sheriff</b>                        |                      |                      |                      |                        |                               |               |
| 1000       | Administration                        | \$ 1,916,282         | \$ 2,078,346         | \$ 2,278,262         | \$ 2,637,813           | \$ 2,730,388                  | 3.51%         |
| 2100       | Uniform Division                      | \$ 4,915,217         | \$ 5,320,973         | \$ 5,531,941         | \$ 5,539,674           | \$ 6,340,856                  | 14.46%        |
| 2200       | Special Operations/Investigations     | \$ 1,194,335         | \$ 2,007,516         | \$ 2,875,418         | \$ 3,111,013           | \$ 3,168,749                  | 1.86%         |
| 2300       | Training                              | \$ 460,941           | \$ 672,905           | \$ 709,979           | \$ 640,225             | \$ 678,538                    | 5.98%         |
| 2400       | Motor Transport                       | \$ 586,738           | \$ 839,791           | \$ 821,030           | \$ 686,470             | \$ 686,470                    | 0.00%         |
| 2600       | Jail                                  | \$ 14,373,833        | \$ 16,686,082        | \$ 16,613,394        | \$ 16,161,854          | \$ 15,985,379                 | -1.09%        |
| 2650       | Medical Director                      | \$ 5,970,999         | \$ 5,341,049         | \$ 7,883,742         | \$ 6,948,551           | \$ 11,717,910                 | 68.64%        |
|            | <b>Subtotal</b>                       | <b>\$ 29,418,345</b> | <b>\$ 32,946,662</b> | <b>\$ 36,713,766</b> | <b>\$ 35,725,600</b>   | <b>\$ 41,308,290</b>          | <b>15.63%</b> |
|            |                                       |                      |                      |                      |                        |                               |               |
| <b>560</b> | <b>Tax Commissioner</b>               |                      |                      |                      |                        |                               |               |
| 1000       | Tax Commissioner                      | \$ 1,748,046         | \$ 1,782,949         | \$ 1,957,795         | \$ 2,155,717           | \$ 2,239,658                  | 3.89%         |
|            | <b>Subtotal</b>                       | <b>\$ 1,748,046</b>  | <b>\$ 1,782,949</b>  | <b>\$ 1,957,795</b>  | <b>\$ 2,155,717</b>    | <b>\$ 2,239,658</b>           | <b>3.89%</b>  |
|            |                                       |                      |                      |                      |                        |                               |               |
| <b>570</b> | <b>Coroner</b>                        |                      |                      |                      |                        |                               |               |
| 1000       | Coroner                               | \$ 391,777           | \$ 426,321           | \$ 457,191           | \$ 515,272             | \$ 519,099                    | 0.74%         |
|            | <b>Subtotal</b>                       | <b>\$ 391,777</b>    | <b>\$ 426,321</b>    | <b>\$ 457,191</b>    | <b>\$ 515,272</b>      | <b>\$ 519,099</b>             | <b>0.74%</b>  |
|            |                                       |                      |                      |                      |                        |                               |               |
| <b>580</b> | <b>Recorder's Court</b>               |                      |                      |                      |                        |                               |               |
| 1000       | Recorder's Court                      | \$ 1,079,317         | \$ 1,172,671         | \$ 1,553,243         | \$ 1,716,398           | \$ 1,890,219                  | 10.13%        |
|            | <b>Subtotal</b>                       | <b>\$ 1,079,317</b>  | <b>\$ 1,172,671</b>  | <b>\$ 1,553,243</b>  | <b>\$ 1,716,398</b>    | <b>\$ 1,890,219</b>           | <b>10.13%</b> |
|            |                                       |                      |                      |                      |                        |                               |               |
| <b>590</b> | <b>Non-Departmental</b>               |                      |                      |                      |                        |                               |               |
| 1000       | Agency Appropriations                 | \$ 1,094,052         | \$ 1,476,849         | \$ 934,061           | \$ 935,442             | \$ 1,370,904                  | 46.55%        |
| 2000       | Contingency                           | \$ 105,789           | \$ 120,278           | \$ 65,666            | \$ 2,014,376           | \$ 2,352,807                  | 16.80%        |
| 3000       | Non-Categorical                       | \$ 13,597,924        | \$ 11,339,397        | \$ 9,502,971         | \$ 5,231,964           | \$ 9,251,434                  | 76.83%        |
| 4000       | Transfer to CIP                       | \$ -                 | \$ 8,700,000         | \$ 6,588,660         | \$ 300,000             | \$ -                          | -100.00%      |
| 4000       | Transfer to Multi Governmental        | \$ 130,673           | \$ 176,620           | \$ 429,099           | \$ 300,000             | \$ 300,000                    | 0.00%         |
| 4000       | Transfer to Health Insurance Fund     | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4000       | 9936 Transfer to Risk Management      | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4000       | 9937 Transfer to Workers Comp         | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4000       | Transfer to Sewer Fund                | \$ 78,332            | \$ 261,334           | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4000       | Transfer to Paving Fund               | \$ 232,079           | \$ 774,740           | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4000       | Transfer to Integrated Waste          | \$ 34,075            | \$ 537,890           | \$ 2,550,200         | \$ -                   | \$ -                          | N/A           |
| 4000       | Transfer to Emergency Telephone       | \$ -                 | \$ 132,748           | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4000       | Transfer to Community Development     | \$ -                 | \$ 12,402            | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4000       | Transfer to Trade Center              | \$ 29,873            | \$ 54,560            | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4000       | Transfer to Transportation            | \$ 33,316            | \$ 358,013           | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4000       | Transfer to Civic Center/Sports Auth. | \$ 41,887            | \$ 47,076            | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4000       | Transfer to Oxbow                     | \$ 6,551             | \$ 32,856            | \$ 78,959            | \$ 100,000             | \$ 100,000                    | 0.00%         |
| 4000       | Transfer to Parking Management        | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4000       | Transfer to Bull Creek                | \$ 24,446            | \$ 78,139            | \$ 166,000           | \$ -                   | \$ -                          | N/A           |
| 4000       | Transfer to Medical Center Fund       | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4000       | Transfer to Family Connection Fund    | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4000       | Interfund Transfers                   | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 6500       | Naval Museum                          |                      | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
|            | <b>Subtotal</b>                       | <b>\$ 15,408,997</b> | <b>\$ 24,102,902</b> | <b>\$ 20,315,616</b> | <b>\$ 8,881,782</b>    | <b>\$ 13,375,145</b>          | <b>50.59%</b> |

# The Big Picture

# Financial Summary

|      |                      | FY22<br>Actuals | FY23<br>Actuals | FY24<br>Actuals | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change |
|------|----------------------|-----------------|-----------------|-----------------|------------------------|-------------------------------|-------------|
|      |                      |                 |                 |                 |                        |                               |             |
| 610  | Transportation/METRA |                 |                 |                 |                        |                               |             |
| 3000 | Parking Management   | \$ 135,730      | \$ 155,754      | \$ 150,128      | \$ 193,986             | \$ 192,444                    | -0.79%      |
|      | Subtotal             | \$ 135,730      | \$ 155,754      | \$ 150,128      | \$ 193,986             | \$ 192,444                    | -0.79%      |
|      |                      |                 |                 |                 |                        |                               |             |
|      | Total Expenditures   | \$ 165,206,244  | \$ 189,331,690  | \$ 203,067,289  | \$ 202,849,985         | \$ 219,395,728                | 8.16%       |

## Schedule of Revenues: OLOST Public Safety and Infrastructure

|                               |                                      | FY22<br>Actuals      | FY23<br>Actuals      | FY24<br>Actuals      | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change  |
|-------------------------------|--------------------------------------|----------------------|----------------------|----------------------|------------------------|-------------------------------|--------------|
| <b>General Property Taxes</b> |                                      |                      |                      |                      |                        |                               |              |
|                               | <b>General Sales and Use Tax</b>     |                      |                      |                      |                        |                               |              |
| 0102-4042                     | Other Local Option Sales Tax - PS    | \$ 31,449,705        | \$ 33,154,092        | \$ 33,399,412        | \$ 33,110,000          | \$ 34,300,000                 | 3.59%        |
| 0109-4042                     | Other Local Option Sales Tax - INFRA | \$ 13,478,445        | \$ 14,208,896        | \$ 14,314,034        | \$ 14,190,000          | \$ 14,700,000                 | 3.59%        |
|                               | <b>Subtotal</b>                      | <b>\$ 44,928,150</b> | <b>\$ 47,362,988</b> | <b>\$ 47,713,446</b> | <b>\$ 47,300,000</b>   | <b>\$ 49,000,000</b>          | <b>3.59%</b> |
| <b>Investment Income</b>      |                                      |                      |                      |                      |                        |                               |              |
| 0102-4772                     | Gains/Losses on Investments - PS     | \$ (523,620)         | \$ (556,281)         | \$ (177,853)         | \$ -                   |                               | N/A          |
| 0109-4772                     | Gains/Losses on Investments - INFRA  | \$ (123,538)         | \$ (155,388)         | \$ (48,672)          | \$ -                   |                               | N/A          |
| 0102-4780                     | Investment Interest - PS             | \$ 315,382           | \$ 1,241,148         | \$ 1,937,594         | \$ -                   |                               | N/A          |
| 0109-4780                     | Investment Interest - INFRA          | \$ 92,053            | \$ 662,577           | \$ 1,084,960         | \$ -                   |                               | N/A          |
|                               | <b>Subtotal Investment Income</b>    | <b>\$ (239,723)</b>  | <b>\$ 1,192,056</b>  | <b>\$ 2,796,028</b>  | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>   |
| <b>Miscellaneous</b>          |                                      |                      |                      |                      |                        |                               | 1.00%        |
| 4837                          | Miscellaneous - PS and INFRA         | \$ 278               | \$ 136               | \$ 139               | \$ -                   | \$ -                          | N/A          |
|                               | <b>Subtotal Miscellaneous</b>        | <b>\$ 278</b>        | <b>\$ 136</b>        | <b>\$ 139</b>        | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>   |
|                               |                                      |                      |                      |                      |                        |                               |              |
|                               | Use of Fund Balance                  | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A          |
|                               | <b>Total Revenues</b>                | <b>\$ 44,688,705</b> | <b>\$ 48,555,180</b> | <b>\$ 50,509,613</b> | <b>\$ 47,300,000</b>   | <b>\$ 49,000,000</b>          | <b>3.59%</b> |

## Schedule of Expenditures: OLOST Public Safety

|            |                                      | FY22<br>Actuals      | FY23<br>Actuals     | FY24<br>Actuals      | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change    |
|------------|--------------------------------------|----------------------|---------------------|----------------------|------------------------|-------------------------------|----------------|
| <b>110</b> | <b>Crime Prevention/Intervention</b> |                      |                     |                      |                        |                               |                |
| 9900       | Crime Prevention Admin               | \$ 88,220            | \$ 95,063           | \$ 102,027           | \$ 1,111,056           | \$ 1,114,932                  | 0.35%          |
| 9903       | Crime Prevention/Intervention        | \$ 735,000           | \$ 709,584          | \$ 735,000           | \$ -                   | \$ -                          | N/A            |
| 9904       | Crime Prevention/Intervention        | \$ -                 | \$ -                | \$ -                 | \$ -                   | \$ -                          | N/A            |
| 9905       | Crime Prevention/Juvenile Drug Ct    | \$ -                 | \$ -                | \$ -                 | \$ -                   | \$ -                          | N/A            |
| 9906       | Crime Prevention/Boxwood Rec Ctr     | \$ -                 | \$ -                | \$ -                 | \$ -                   | \$ -                          | N/A            |
| 9907       | Crime Prevention/Copper Theft        | \$ -                 | \$ -                | \$ -                 | \$ -                   | \$ -                          | N/A            |
| 9908       | Crime Prevention/Adult Drug Court    | \$ -                 | \$ -                | \$ -                 | \$ -                   | \$ -                          | N/A            |
| 9911       | Legitimation Station                 | \$ 15,000            | \$ 15,000           | \$ -                 | \$ -                   | \$ -                          | N/A            |
|            | <b>Subtotal</b>                      | <b>\$ 838,220</b>    | <b>\$ 819,647</b>   | <b>\$ 837,027</b>    | <b>\$ 1,111,056</b>    | <b>\$ 1,114,932</b>           | <b>0.35%</b>   |
| <b>260</b> | <b>Public Works</b>                  |                      |                     |                      |                        |                               |                |
| 9900       | Public Works                         | \$ 111,331           | \$ 91,827           | \$ 86,992            | \$ 135,889             | \$ 131,476                    | -3.25%         |
|            | <b>Subtotal</b>                      | <b>\$ 111,331</b>    | <b>\$ 91,827</b>    | <b>\$ 86,992</b>     | <b>\$ 135,889</b>      | <b>\$ 131,476</b>             | <b>-3.25%</b>  |
| <b>270</b> | <b>Parks &amp; Recreation</b>        |                      |                     |                      |                        |                               |                |
| 9900       | Parks & Recreation                   | \$ 43,035            | \$ 31,788           | \$ 46,935            | \$ 50,473              | \$ 50,270                     | -0.40%         |
|            | <b>Subtotal</b>                      | <b>\$ 43,035</b>     | <b>\$ 31,788</b>    | <b>\$ 46,935</b>     | <b>\$ 50,473</b>       | <b>\$ 50,270</b>              | <b>-0.40%</b>  |
| <b>400</b> | <b>Police</b>                        |                      |                     |                      |                        |                               |                |
| 9900       | Police                               | \$ 9,539,976         | \$ 8,369,935        | \$ 10,747,640        | \$ 11,604,242          | \$ 12,740,702                 | 9.79%          |
| 9902       | E911                                 | \$ 695,131           | \$ 314,758          | \$ 396,830           | \$ 469,865             | \$ 525,771                    | 11.90%         |
|            | <b>Subtotal</b>                      | <b>\$ 10,235,107</b> | <b>\$ 8,684,693</b> | <b>\$ 11,144,470</b> | <b>\$ 12,074,107</b>   | <b>\$ 13,266,473</b>          | <b>8.34%</b>   |
| <b>410</b> | <b>Fire &amp; EMS</b>                |                      |                     |                      |                        |                               |                |
| 9900       | Fire & EMS                           | \$ 8,831,639         | \$ 4,286,661        | \$ 6,280,698         | \$ 3,908,043           | \$ 3,577,364                  | -8.46%         |
|            | <b>Subtotal</b>                      | <b>\$ 8,831,639</b>  | <b>\$ 4,286,661</b> | <b>\$ 6,280,698</b>  | <b>\$ 3,908,043</b>    | <b>\$ 3,577,364</b>           | <b>-8.46%</b>  |
| <b>420</b> | <b>MCP</b>                           |                      |                     |                      |                        |                               |                |
| 9900       | MCP                                  | \$ 1,168,101         | \$ 801,597          | \$ 898,554           | \$ 1,024,364           | \$ 1,229,544                  | 20.03%         |
|            | <b>Subtotal</b>                      | <b>\$ 1,168,101</b>  | <b>\$ 801,597</b>   | <b>\$ 898,554</b>    | <b>\$ 1,024,364</b>    | <b>\$ 1,229,544</b>           | <b>20.03%</b>  |
| <b>450</b> | <b>Homeland Security</b>             |                      |                     |                      |                        |                               |                |
| 9900       | Public Safety - OLOST                | \$ -                 | \$ 239,937          | \$ 45,718            | \$ 7,734               | \$ 30,734                     | 297.39%        |
|            | <b>Subtotal</b>                      | <b>\$ -</b>          | <b>\$ 239,937</b>   | <b>\$ 45,718</b>     | <b>\$ 7,734</b>        | <b>\$ 30,734</b>              | <b>297.39%</b> |
| <b>500</b> | <b>Superior Court</b>                |                      |                     |                      |                        |                               |                |
| 9900       | District Attorney                    | \$ 169,556           | \$ 168,379          | \$ 180,585           | \$ 179,096             | \$ 188,678                    | 5.35%          |
| 9902       | Clerk of Superior Court              | \$ 47,425            | \$ 48,970           | \$ 49,479            | \$ 50,008              | \$ 52,283                     | 4.55%          |
| 9904       | Juvenile Court                       | \$ -                 | \$ -                | \$ -                 | \$ 47,098              | \$ 48,462                     | 2.90%          |
|            | <b>Subtotal</b>                      | <b>\$ 216,981</b>    | <b>\$ 217,349</b>   | <b>\$ 230,064</b>    | <b>\$ 276,202</b>      | <b>\$ 289,423</b>             | <b>4.79%</b>   |
| <b>510</b> | <b>State Court Solicitor</b>         |                      |                     |                      |                        |                               |                |
| 9900       | State Court Solicitor                | \$ 227,791           | \$ 235,164          | \$ 168,081           | \$ 246,473             | \$ 260,937                    | 5.87%          |
|            | <b>Subtotal</b>                      | <b>\$ 227,791</b>    | <b>\$ 235,164</b>   | <b>\$ 168,081</b>    | <b>\$ 246,473</b>      | <b>\$ 260,937</b>             | <b>5.87%</b>   |
| <b>520</b> | <b>Public Defender</b>               |                      |                     |                      |                        |                               |                |
| 9900       | Public Defender                      | \$ 158,875           | \$ 187,252          | \$ 187,252           | \$ 244,306             | \$ 244,306                    | 0.00%          |
|            | <b>Subtotal</b>                      | <b>\$ 158,875</b>    | <b>\$ 187,252</b>   | <b>\$ 187,252</b>    | <b>\$ 244,306</b>      | <b>\$ 244,306</b>             | <b>0.00%</b>   |
| <b>530</b> | <b>Municipal Court</b>               |                      |                     |                      |                        |                               |                |
| 9902       | Clerk of Municipal Court             | \$ 93,157            | \$ 82,068           | \$ 86,693            | \$ 194,455             | \$ 201,589                    | 3.67%          |
|            | <b>Subtotal</b>                      | <b>\$ 93,157</b>     | <b>\$ 82,068</b>    | <b>\$ 86,693</b>     | <b>\$ 194,455</b>      | <b>\$ 201,589</b>             | <b>3.67%</b>   |

The Big Picture

Financial Summary

|            |   | FY22<br>Actuals      | FY23<br>Actuals      | FY24<br>Actuals      | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change    |
|------------|---|----------------------|----------------------|----------------------|------------------------|-------------------------------|----------------|
| <b>540</b> | <b>Probate Court</b>                      |                      |                      |                      |                        |                               |                |
| 9900       | Probate Court                             | \$ 48,010            | \$ 52,765            | \$ 35,877            | \$ 63,576              | \$ 54,042                     | -15.00%        |
|            | <b>Subtotal</b>                           | <b>\$ 48,010</b>     | <b>\$ 52,765</b>     | <b>\$ 35,877</b>     | <b>\$ 63,576</b>       | <b>\$ 54,042</b>              | <b>-15.00%</b> |
| <b>550</b> | <b>Sheriff</b>                            |                      |                      |                      |                        |                               |                |
| 9900       | Sheriff                                   | \$ 3,448,528         | \$ 4,867,318         | \$ 4,159,103         | \$ 4,914,718           | \$ 4,839,036                  | -1.54%         |
|            | <b>Subtotal</b>                           | <b>\$ 3,448,528</b>  | <b>\$ 4,867,318</b>  | <b>\$ 4,159,103</b>  | <b>\$ 4,914,718</b>    | <b>\$ 4,839,036</b>           | <b>-1.54%</b>  |
| <b>570</b> | <b>Coroner</b>                            |                      |                      |                      |                        |                               |                |
| 9900       | Coroner                                   | \$ 12,623            | \$ 177,732           | \$ 59,424            | \$ 11,647              | \$ 11,647                     | 0.00%          |
|            | <b>Subtotal</b>                           | <b>\$ 12,623</b>     | <b>\$ 177,732</b>    | <b>\$ 59,424</b>     | <b>\$ 11,647</b>       | <b>\$ 11,647</b>              | <b>0.00%</b>   |
| <b>580</b> | <b>Recorder's Court</b>                   |                      |                      |                      |                        |                               |                |
| 9900       | Recorder's Court                          | \$ 89,968            | \$ 85,766            | \$ 95,061            | \$ 96,642              | \$ 99,005                     | 2.45%          |
|            | <b>Subtotal</b>                           | <b>\$ 89,968</b>     | <b>\$ 85,766</b>     | <b>\$ 95,061</b>     | <b>\$ 96,642</b>       | <b>\$ 99,005</b>              | <b>2.45%</b>   |
| <b>590</b> | <b>Miscellaneous</b>                      |                      |                      |                      |                        |                               |                |
| 2000       | Contingency                               | \$ -                 | \$ -                 | \$ -                 | \$ 1,665,625           | \$ 232,245                    | -86.06%        |
| 3000       | Non-Categorical                           | \$ 5,736,234         | \$ 7,143,149         | \$ 4,587,628         | \$ 3,836,029           | \$ 4,583,397                  | 19.48%         |
| 4000       | Transfer to General Fund                  | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A            |
| 4000       | Transfer to CIP                           | \$ 149,278           | \$ -                 | \$ 6,090,759         | \$ -                   | \$ 1,850,000                  | N/A            |
| 4000       | Transfer to E911                          | \$ -                 | \$ -                 | \$ -                 | \$ 604,478             | \$ 299,257                    | -50.49%        |
| 4000       | Transfer for Debt Service                 | \$ 1,885,618         | \$ 1,889,235         | \$ -                 | \$ 2,632,504           | \$ 1,930,440                  | -26.67%        |
|            | <b>Subtotal</b>                           | <b>\$ 7,771,130</b>  | <b>\$ 9,032,384</b>  | <b>\$ 10,678,387</b> | <b>\$ 8,738,636</b>    | <b>\$ 8,895,339</b>           | <b>1.79%</b>   |
| <b>610</b> | <b>Transportation</b>                     |                      |                      |                      |                        |                               |                |
| 9900       | Transportation                            | \$ 2,213             | \$ 2,303             | \$ 3,875             | \$ 3,883               | \$ 3,883                      | 0.00%          |
|            | <b>Subtotal</b>                           | <b>\$ 2,213</b>      | <b>\$ 2,303</b>      | <b>\$ 3,875</b>      | <b>\$ 3,883</b>        | <b>\$ 3,883</b>               | <b>0.00%</b>   |
|            | <b>Total Expenditures - Public Safety</b> | <b>\$ 33,296,709</b> | <b>\$ 29,896,251</b> | <b>\$ 35,044,210</b> | <b>\$ 33,102,204</b>   | <b>\$ 34,300,000</b>          | <b>3.62%</b>   |

Schedule of Expenditures: Infrastructure

|            |  | FY22<br>Actuals      | FY23<br>Actuals      | FY24<br>Actuals      | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change    |
|------------|--|----------------------|----------------------|----------------------|------------------------|-------------------------------|----------------|
| <b>210</b> | <b>Information Technology</b>              |                      |                      |                      |                        |                               |                |
| 9901       | Information Technology                     | \$ -                 | \$ -                 | \$ -                 | \$ 750,000             | \$ 325,000                    | -56.67%        |
|            | <b>Subtotal</b>                            | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 750,000</b>      | <b>\$ 325,000</b>             | <b>-56.67%</b> |
| <b>250</b> | <b>Engineering</b>                         |                      |                      |                      |                        |                               |                |
| 9901       | Roads & Stormwater                         | \$ -                 | \$ -                 | \$ -                 | \$ 3,000,000           | \$ 2,400,000                  | -20.00%        |
|            | <b>Subtotal</b>                            | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 3,000,000</b>    | <b>\$ 2,400,000</b>           | <b>-20.00%</b> |
| <b>260</b> | <b>Public Works</b>                        |                      |                      |                      |                        |                               |                |
| 9901       | Facilities                                 | \$ -                 | \$ -                 | \$ -                 | \$ 2,525,927           | \$ 2,620,485                  | 3.74%          |
|            | <b>Subtotal</b>                            | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 2,525,927</b>    | <b>\$ 2,620,485</b>           | <b>3.74%</b>   |
| <b>590</b> | <b>Miscellaneous</b>                       |                      |                      |                      |                        |                               |                |
| 2000       | Contingency                                | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A            |
| 3000       | Non-Categorical                            | \$ 648,449           | \$ 1,104,227         | \$ 1,068,453         | \$ 273,214             | \$ 263,129                    | -3.69%         |
| 4000       | Infrastructure - OLOST (Trf-GF)            | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A            |
| 4000       | Transfer to Debt Service                   | \$ 5,810,028         | \$ 5,808,726         | \$ 9,327,973         | \$ 7,640,859           | \$ 9,091,386                  | 18.98%         |
|            | <b>Subtotal</b>                            | <b>\$ 6,458,477</b>  | <b>\$ 6,912,953</b>  | <b>\$ 10,396,426</b> | <b>\$ 7,914,073</b>    | <b>\$ 9,354,515</b>           | <b>18.20%</b>  |
|            | <b>Total Expenditures - Infrastructure</b> | <b>\$ 6,458,477</b>  | <b>\$ 6,912,953</b>  | <b>\$ 10,396,426</b> | <b>\$ 14,190,000</b>   | <b>\$ 14,700,000</b>          | <b>3.59%</b>   |
|            | <b>Total OLOST Expenditures</b>            | <b>\$ 39,755,186</b> | <b>\$ 36,809,204</b> | <b>\$ 45,440,636</b> | <b>\$ 47,292,204</b>   | <b>\$ 49,000,000</b>          | <b>3.61%</b>   |

## Schedule of Revenues: Stormwater Fund

|  |                                   | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|--|-----------------------------------|---------------------|---------------------|---------------------|------------------------|-------------------------------|---------------|
| <b>General Property Taxes</b>              |                                   |                     |                     |                     |                        |                               |               |
| 4001                                       | Real Property                     | \$ 4,601,780        | \$ 4,875,624        | \$ 5,566,303        | \$ 6,159,757           | \$ 6,633,313                  | 7.69%         |
| 4005                                       | Personal Property                 | \$ 766,869          | \$ 755,968          | \$ 816,708          | \$ -                   | \$ -                          | N/A           |
| 4006                                       | Motor Vehicle                     | \$ 48,536           | \$ 44,725           | \$ 39,305           | \$ 34,554              | \$ 24,728                     | -28.44%       |
| 4007                                       | Mobile Homes                      | \$ 4,243            | \$ 4,089            | \$ 6,012            | \$ -                   | \$ -                          | N/A           |
| 4015                                       | Recording Intangibles             | \$ 216,621          | \$ 122,594          | \$ 116,881          | \$ 115,000             | \$ 115,000                    | 0.00%         |
|  | <b>Subtotal</b>                   | <b>\$ 5,638,048</b> | <b>\$ 5,802,999</b> | <b>\$ 6,545,209</b> | <b>\$ 6,309,311</b>    | <b>\$ 6,773,041</b>           | <b>7.35%</b>  |
| <b>Other Taxes</b>                         |                                   |                     |                     |                     |                        |                               |               |
| 4150                                       | Penalties & Interest - Ad Valorem | \$ 78,323           | \$ 93,331           | \$ 211,798          | \$ 100,000             | \$ 100,000                    | 0.00%         |
| 4151                                       | Penalties & Interest - Autos      | \$ 2,795            | \$ 420              | \$ 2,856            | \$ 5,000               | \$ 5,000                      | 0.00%         |
|  | <b>Subtotal</b>                   | <b>\$ 81,118</b>    | <b>\$ 93,750</b>    | <b>\$ 214,654</b>   | <b>\$ 105,000</b>      | <b>\$ 105,000</b>             | <b>0.00%</b>  |
| <b>Subtotal Taxes</b>                      |                                   | <b>\$ 5,719,166</b> | <b>\$ 5,896,750</b> | <b>\$ 6,759,863</b> | <b>\$ 6,414,311</b>    | <b>\$ 6,878,041</b>           | <b>7.23%</b>  |
| <b>Intergovernmental Revenues</b>          |                                   |                     |                     |                     |                        |                               |               |
| <b>Local Governments</b>                   |                                   |                     |                     |                     |                        |                               |               |
| 4400                                       | Payment in Lieu of Taxes          | \$ 11,203           | \$ 10,193           | \$ 10,941           | \$ 10,000              | \$ 10,000                     | 0.00%         |
|  | <b>Subtotal</b>                   | <b>\$ 11,203</b>    | <b>\$ 10,193</b>    | <b>\$ 10,941</b>    | <b>\$ 10,000</b>       | <b>\$ 10,000</b>              | <b>0.00%</b>  |
| <b>Subtotal Intergovernmental Revenues</b> |                                   | <b>\$ 11,203</b>    | <b>\$ 10,193</b>    | <b>\$ 10,941</b>    | <b>\$ 10,000</b>       | <b>\$ 10,000</b>              | <b>0.00%</b>  |
| <b>Charges for Services</b>                |                                   |                     |                     |                     |                        |                               |               |
| <b>Other Charges for Services</b>          |                                   |                     |                     |                     |                        |                               |               |
| 4464                                       | Land Disturbance Fee              | \$ 9,083            | \$ 12,749           | \$ 10,961           | \$ 8,000               | \$ 10,000                     | 25.00%        |
|  | <b>Subtotal</b>                   | <b>\$ 9,083</b>     | <b>\$ 12,749</b>    | <b>\$ 10,961</b>    | <b>\$ 8,000</b>        | <b>\$ 10,000</b>              | <b>25.00%</b> |
| <b>Operations</b>                          |                                   |                     |                     |                     |                        |                               |               |
| 4596                                       | Erosion Control                   | \$ 121,782          | \$ 179,709          | \$ 136,665          | \$ 120,000             | \$ 130,000                    | 8.33%         |
|  | <b>Subtotal</b>                   | <b>\$ 121,782</b>   | <b>\$ 179,709</b>   | <b>\$ 136,665</b>   | <b>\$ 120,000</b>      | <b>\$ 130,000</b>             | <b>8.33%</b>  |
| <b>Subtotal Charges for Services</b>       |                                   | <b>\$ 130,865</b>   | <b>\$ 192,458</b>   | <b>\$ 147,626</b>   | <b>\$ 128,000</b>      | <b>\$ 140,000</b>             | <b>9.38%</b>  |
| <b>Investment Income</b>                   |                                   |                     |                     |                     |                        |                               |               |
| 4772                                       | Gains/Losses on Investments       | \$ (68,939)         | \$ (33,072)         | \$ (1,871)          | \$ -                   | \$ -                          | N/A           |
| 4780                                       | Investment Interest               | \$ 49,760           | \$ 137,852          | \$ 212,413          | \$ 50,000              | \$ 63,464                     | 26.93%        |
| <b>Subtotal Investment Income</b>          |                                   | <b>\$ (19,179)</b>  | <b>\$ 104,780</b>   | <b>\$ 210,542</b>   | <b>\$ 50,000</b>       | <b>\$ 63,464</b>              | <b>26.93%</b> |
| <b>Miscellaneous</b>                       |                                   |                     |                     |                     |                        |                               |               |
| 4837                                       | Miscellaneous                     | \$ 127              | \$ 75               | \$ 72               | \$ -                   | \$ -                          | N/A           |
| <b>Subtotal Miscellaneous</b>              |                                   | <b>\$ 127</b>       | <b>\$ 75</b>        | <b>\$ 72</b>        | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
| 4931                                       | Transfer In-General Fund          | \$ 78,332           | \$ 261,334          | \$ -                | \$ -                   | \$ -                          | N/A           |
|  | <b>Subtotal</b>                   | <b>\$ 78,332</b>    | <b>\$ 261,334</b>   | <b>\$ -</b>         | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
| <b>Subtotal Transfer</b>                   |                                   |                     |                     |                     |                        |                               |               |
|  | Use of Fund Balance               | \$ -                | \$ -                | \$ -                | \$ -                   | \$ -                          | N/A           |
| <b>Total Revenues</b>                      |                                   | <b>\$ 5,920,515</b> | <b>\$ 6,465,590</b> | <b>\$ 7,129,044</b> | <b>\$ 6,602,311</b>    | <b>\$ 7,091,505</b>           | <b>7.41%</b>  |

## Schedule of Expenditures: Stormwater Fund

|            |                           | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|------------|---------------------------|---------------------|---------------------|---------------------|------------------------|-------------------------------|---------------|
| <b>250</b> | <b>Engineering</b>        |                     |                     |                     |                        |                               |               |
| 2300       | Drainage                  | \$ 331,195          | \$ 353,262          | \$ 379,199          | \$ 434,922             | \$ 410,821                    | -5.54%        |
| 2600       | Stormwater                | \$ 361,920          | \$ 385,207          | \$ 659,048          | \$ 470,775             | \$ 416,046                    | -11.63%       |
|            | <b>Subtotal</b>           | <b>\$ 693,115</b>   | <b>\$ 738,469</b>   | <b>\$ 1,038,247</b> | <b>\$ 905,697</b>      | <b>\$ 826,867</b>             | <b>-8.70%</b> |
|            |                           |                     |                     |                     |                        |                               |               |
| <b>260</b> | <b>Public Works</b>       |                     |                     |                     |                        |                               |               |
| 3210       | Stormwater Maintenance    | \$ 3,071,064        | \$ 3,501,580        | \$ 3,663,835        | \$ 4,284,338           | \$ 4,617,582                  | 7.78%         |
| 3710       | Other Maintenance/Repairs | \$ 358              | \$ -                | \$ -                | \$ 5,000               | \$ 5,000                      | 0.00%         |
|            | <b>Subtotal</b>           | <b>\$ 3,071,422</b> | <b>\$ 3,501,580</b> | <b>\$ 3,663,835</b> | <b>\$ 4,289,338</b>    | <b>\$ 4,622,582</b>           | <b>7.77%</b>  |
|            |                           |                     |                     |                     |                        |                               |               |
| <b>590</b> | <b>Non-Departmental</b>   |                     |                     |                     |                        |                               |               |
| 2000       | Contingency               | \$ -                | \$ -                | \$ -                | \$ 57,457              | \$ 62,808                     | 9.31%         |
| 3000       | Non-Categorical           | \$ 392,787          | \$ 371,088          | \$ 383,677          | \$ 376,862             | \$ 492,789                    | 30.76%        |
| 4000       | Transfer to CIP           | \$ 3,135,501        | \$ 1,375,163        | \$ 1,045,705        | \$ 972,957             | \$ 500,000                    | -48.61%       |
| 4000       | Transfer to Debt Service  | \$ -                | \$ -                | \$ -                | \$ -                   | \$ 586,459                    | N/A           |
|            | <b>Subtotal</b>           | <b>\$ 3,528,288</b> | <b>\$ 1,746,251</b> | <b>\$ 1,429,382</b> | <b>\$ 1,407,276</b>    | <b>\$ 1,642,056</b>           | <b>16.68%</b> |
|            |                           |                     |                     |                     |                        |                               |               |
|            | <b>Total Expenditures</b> | <b>\$ 7,292,825</b> | <b>\$ 5,986,300</b> | <b>\$ 6,131,464</b> | <b>\$ 6,602,311</b>    | <b>\$ 7,091,505</b>           | <b>7.41%</b>  |

## Schedule of Revenues: Paving Fund

|  |                                     | FY22<br>Actuals      | FY23<br>Actuals      | FY24<br>Actuals      | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|--|-------------------------------------|----------------------|----------------------|----------------------|------------------------|-------------------------------|---------------|
| <b>General Property Taxes</b>              |                                     |                      |                      |                      |                        |                               |               |
| 4001                                       | Real Property                       | \$ 12,764,548        | \$ 13,272,612        | \$ 15,442,802        | \$ 17,137,094          | \$ 18,180,696                 | 6.09%         |
| 4005                                       | Personal Property                   | \$ 2,127,117         | \$ 2,096,867         | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4006                                       | Motor Vehicle                       | \$ 134,629           | \$ 124,057           | \$ -                 | \$ 125,340             | \$ 125,340                    | 0.00%         |
| 4007                                       | Mobile Homes                        | \$ 11,770            | \$ 11,343            | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4015                                       | Recording Intangibles               | \$ 600,856           | \$ 340,044           | \$ -                 | \$ 350,000             | \$ 350,000                    | 0.00%         |
|  | <b>Subtotal</b>                     | <b>\$ 15,638,920</b> | <b>\$ 15,844,923</b> | <b>\$ 15,442,802</b> | <b>\$ 17,612,434</b>   | <b>\$ 18,656,036</b>          | <b>5.93%</b>  |
| <b>Other Taxes</b>                         |                                     |                      |                      |                      |                        |                               |               |
| 4150                                       | Penalties & Interest - Ad Valorem   | \$ 217,249           | \$ 258,877           | \$ -                 | \$ 250,000             | \$ 250,000                    | 0.00%         |
| 4151                                       | Penalties & Interest - Auto         | \$ 7,753             | \$ 1,164             | \$ -                 | \$ 10,000              | \$ 10,000                     | 0.00%         |
|  | <b>Subtotal</b>                     | <b>\$ 225,002</b>    | <b>\$ 260,041</b>    | <b>\$ -</b>          | <b>\$ 260,000</b>      | <b>\$ 260,000</b>             | <b>0.00%</b>  |
| <b>Subtotal Taxes</b>                      |                                     | <b>\$ 15,863,922</b> | <b>\$ 16,104,964</b> | <b>\$ 15,442,802</b> | <b>\$ 17,872,434</b>   | <b>\$ 18,916,036</b>          | <b>5.84%</b>  |
| <b>Intergovernmental Revenues</b>          |                                     |                      |                      |                      |                        |                               |               |
| <b>Local Governments</b>                   |                                     |                      |                      |                      |                        |                               |               |
| 4394                                       | Georgia Emergency Management Agency | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4400                                       | Payment in Lieu of Taxes            | \$ 31,076            | \$ 28,274            | \$ -                 | \$ 25,000              | \$ 25,000                     | 0.00%         |
|  | <b>Subtotal</b>                     | <b>\$ 31,076</b>     | <b>\$ 28,274</b>     | <b>\$ -</b>          | <b>\$ 25,000</b>       | <b>\$ 25,000</b>              | <b>0.00%</b>  |
| <b>Federal Government</b>                  |                                     |                      |                      |                      |                        |                               |               |
| 4376                                       | Disaster Reimbursement              | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
|  | <b>Subtotal</b>                     | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
| <b>Subtotal Intergovernmental Revenues</b> |                                     | <b>\$ 31,076</b>     | <b>\$ 28,274</b>     | <b>\$ -</b>          | <b>\$ 25,000</b>       | <b>\$ 25,000</b>              | <b>0.00%</b>  |
| <b>Charges for Services</b>                |                                     |                      |                      |                      |                        |                               |               |
| <b>Operations</b>                          |                                     |                      |                      |                      |                        |                               |               |
| 4593                                       | Street Repair Reimbursement         | \$ 32,618            | \$ 30,564            | \$ -                 | \$ 25,000              | \$ 25,000                     | 0.00%         |
| 4597                                       | Maintain State Highways             | \$ 285,746           | \$ 400,044           | \$ -                 | \$ 342,895             | \$ 342,895                    | 0.00%         |
| 4879                                       | Sale of Planning & Devel Doc        | \$ 35                | \$ 121               | \$ -                 | \$ -                   | \$ -                          | N/A           |
|  | <b>Subtotal</b>                     | <b>\$ 318,399</b>    | <b>\$ 430,729</b>    | <b>\$ -</b>          | <b>\$ 367,895</b>      | <b>\$ 367,895</b>             | <b>0.00%</b>  |
|  | <b>Subtotal</b>                     | <b>\$ 318,399</b>    | <b>\$ 430,729</b>    | <b>\$ -</b>          | <b>\$ 367,895</b>      | <b>\$ 367,895</b>             | <b>0.00%</b>  |
| <b>Investment Income</b>                   |                                     |                      |                      |                      |                        |                               |               |
| 4772                                       | Gains/Losses on Investments         | \$ (236,111)         | \$ (120,714)         | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4780                                       | Investment Interest                 | \$ 127,861           | \$ 335,935           | \$ -                 | \$ 150,000             | \$ 192,079                    | 28.05%        |
|  | <b>Subtotal Investment Income</b>   | <b>\$ (108,250)</b>  | <b>\$ 215,221</b>    | <b>\$ -</b>          | <b>\$ 150,000</b>      | <b>\$ 192,079</b>             | <b>28.05%</b> |
| <b>Miscellaneous Revenues</b>              |                                     |                      |                      |                      |                        |                               | N/A           |
| <b>Other Miscellaneous Revenues</b>        |                                     |                      |                      |                      |                        |                               | N/A           |
| 4837                                       | Miscellaneous                       | \$ 731               | \$ 553               | \$ -                 | \$ -                   | \$ -                          | N/A           |
|  | <b>Subtotal</b>                     | <b>\$ 731</b>        | <b>\$ 553</b>        | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
| <b>Subtotal Miscellaneous</b>              |                                     | <b>\$ 731</b>        | <b>\$ 553</b>        | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
| <b>Use of Fund Balance</b>                 |                                     | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ 1,000,000</b>           | <b>N/A</b>    |
| 4931                                       | Transfer In-General Fund            | \$ 232,079           | \$ 774,740           | \$ -                 | \$ -                   | \$ -                          | N/A           |
|  | <b>Subtotal</b>                     | <b>\$ 232,079</b>    | <b>\$ 774,740</b>    | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ 1,000,000</b>           | <b>N/A</b>    |
| <b>Subtotal Transfer</b>                   |                                     |                      |                      |                      |                        |                               |               |
|  | <b>Total Revenues</b>               | <b>\$ 16,337,957</b> | <b>\$ 17,554,481</b> | <b>\$ 15,442,802</b> | <b>\$ 18,415,329</b>   | <b>\$ 20,501,010</b>          | <b>11.33%</b> |



## Schedule of Expenditures: Paving Fund

|            |                                       | FY22<br>Actuals      | FY23<br>Actuals      | FY24<br>Actuals      | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change    |
|------------|---------------------------------------|----------------------|----------------------|----------------------|------------------------|-------------------------------|----------------|
| <b>250</b> | <b>Engineering</b>                    |                      |                      |                      |                        |                               |                |
| 2200       | Highways And Roads                    | \$ 1,058,894         | \$ 1,159,260         | \$ 1,183,578         | \$ 1,495,852           | \$ 1,440,238                  | -3.72%         |
|            | <b>Subtotal</b>                       | <b>\$ 1,058,894</b>  | <b>\$ 1,159,260</b>  | <b>\$ 1,183,578</b>  | <b>\$ 1,495,852</b>    | <b>\$ 1,440,238</b>           | <b>-3.72%</b>  |
|            |                                       |                      |                      |                      |                        |                               |                |
| <b>260</b> | <b>Public Works</b>                   |                      |                      |                      |                        |                               |                |
| 3110       | Repairs And Maintenance               | \$ 3,850,042         | \$ 4,695,632         | \$ 4,735,433         | \$ 5,588,862           | \$ 6,018,688                  | 7.69%          |
| 3120       | Right Of Way Maintenance              | \$ 7,020,137         | \$ 8,007,003         | \$ 7,729,878         | \$ 9,514,533           | \$ 9,809,986                  | 3.11%          |
| 3130       | Community Services-Row<br>Maintenance | \$ 295,897           | \$ 366,945           | \$ 419,391           | \$ 557,571             | \$ 575,472                    | 3.21%          |
| 3710       | Other Maintenance/Repairs             | \$ -                 | \$ -                 | \$ -                 | \$ 5,000               | \$ 5,000                      | 0.00%          |
|            | <b>Subtotal</b>                       | <b>\$ 11,166,076</b> | <b>\$ 13,069,580</b> | <b>\$ 12,884,702</b> | <b>\$ 15,665,966</b>   | <b>\$ 16,409,146</b>          | <b>4.74%</b>   |
|            |                                       |                      |                      |                      |                        |                               |                |
| <b>590</b> | <b>Non-Departmental</b>               |                      |                      |                      |                        |                               |                |
| 2000       | Contingency                           | \$ -                 | \$ -                 | \$ -                 | \$ 158,561             | \$ 174,090                    | 9.79%          |
| 3000       | Non-Categorical                       | \$ 1,197,258         | \$ 1,145,841         | \$ 1,272,512         | \$ 1,094,950           | \$ 1,477,536                  | 34.94%         |
| 4000       | Transfer to CIP                       | \$ 999,124           | \$ 1,031,765         | \$ -                 | \$ -                   | \$ 1,000,000                  | N/A            |
| 4000       | Transfer to Debt Service              | \$ 255,942           | \$ 110,268           | \$ 110,268           | \$ -                   | \$ -                          | N/A            |
|            | <b>Subtotal</b>                       | <b>\$ 2,452,324</b>  | <b>\$ 2,287,874</b>  | <b>\$ 1,382,780</b>  | <b>\$ 1,253,511</b>    | <b>\$ 2,651,626</b>           | <b>111.54%</b> |
|            |                                       |                      |                      |                      |                        |                               |                |
|            | <b>Total Expenditures</b>             | <b>\$ 14,677,294</b> | <b>\$ 16,516,714</b> | <b>\$ 15,451,060</b> | <b>\$ 18,415,329</b>   | <b>\$ 20,501,010</b>          | <b>11.33%</b>  |

## Schedule of Revenues: Community Care Fund

|      |   | FY22<br>Actuals      | FY23<br>Actuals      | FY24<br>Actuals      | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change    |
|------|---|----------------------|----------------------|----------------------|------------------------|-------------------------------|----------------|
|      | <b>General Property Taxes</b>           |                      |                      |                      |                        |                               |                |
| 4001 | Real Property                           | \$ 12,168,971        | \$ 10,750,112        | \$ 10,376,828        | \$ 11,848,812          | \$ 6,355,072                  | -46.37%        |
| 4005 | Personal Property                       | \$ 2,027,585         | \$ 1,671,490         | \$ 1,507,911         | \$ -                   | \$ -                          | N/A            |
| 4006 | Motor Vehicle                           | \$ 127,590           | \$ 108,655           | \$ 88,085            | \$ 108,676             | \$ 31,828                     | -70.71%        |
| 4007 | Mobile Homes                            | \$ 10,265            | \$ 8,341             | \$ 10,055            | \$ -                   | \$ -                          | N/A            |
|      | <b>Subtotal</b>                         | <b>\$ 14,334,411</b> | <b>\$ 12,538,598</b> | <b>\$ 11,982,879</b> | <b>\$ 11,957,488</b>   | <b>\$ 6,386,900</b>           | <b>-46.59%</b> |
|      |   |                      |                      |                      |                        |                               |                |
| 4780 | Investment Income                       | \$ -                 | \$ 207,413           | \$ 827,309           | \$ -                   | \$ 200,000                    | N/A            |
| 4840 | Rebates                                 | \$ 1,353,314         | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A            |
|      | <b>Subtotal</b>                         | <b>\$ 1,353,314</b>  | <b>\$ 207,413</b>    | <b>\$ 827,309</b>    | <b>\$ -</b>            | <b>\$ 200,000</b>             | <b>N/A</b>     |
|      | <b>Transfers In</b>                     |                      |                      |                      |                        |                               | <b>N/A</b>     |
| 4931 | Transfer In - General Fund              | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A            |
|      | <b>Subtotal</b>                         | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>     |
|      |   |                      |                      |                      |                        |                               |                |
|      | <b>Subtotal Other Financing Sources</b> | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>     |
|      | Use of Fund Balance                     | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ 6,145,067                  | N/A            |
|      | <b>Revenues Total</b>                   | <b>\$ 15,687,725</b> | <b>\$ 12,746,011</b> | <b>\$ 12,810,188</b> | <b>\$ 11,957,488</b>   | <b>\$ 12,731,967</b>          | <b>6.48%</b>   |

## Schedule of Expenditures: Community Care Fund

|            |                                | FY22<br>Actuals      | FY23<br>Actuals   | FY24<br>Actuals     | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|------------|--------------------------------|----------------------|-------------------|---------------------|------------------------|-------------------------------|---------------|
| <b>200</b> |                                |                      |                   |                     |                        |                               |               |
| 3000       | Indigent Care                  | \$ 15,817,032        | \$ -              | \$ 3,588,512        | \$ 8,000,000           | \$ 8,485,276                  | 6.07%         |
|            | <b>Subtotal</b>                | <b>\$ 15,817,032</b> | <b>\$ -</b>       | <b>\$ 3,588,512</b> | <b>\$ 8,000,000</b>    | <b>\$ 8,485,276</b>           | <b>6.07%</b>  |
|            |                                |                      |                   |                     |                        |                               |               |
| <b>410</b> |                                |                      |                   |                     |                        |                               |               |
| 3000       | Fire/EMS Columbus Correct Care | \$ -                 | \$ -              | \$ -                | \$ -                   | \$ 346,691                    | N/A           |
|            | <b>Subtotal</b>                | <b>\$ -</b>          | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>            | <b>\$ 346,691</b>             | <b>N/A</b>    |
| <b>590</b> |                                |                      |                   |                     |                        |                               |               |
| 3000       | Indigent Care Excess           | \$ 105,353           | \$ 831,559        | \$ 669,865          | \$ 3,957,488           | \$ 3,900,000                  | -1.45%        |
|            | <b>Subtotal</b>                | <b>\$ 105,353</b>    | <b>\$ 831,559</b> | <b>\$ 669,865</b>   | <b>\$ 3,957,488</b>    | <b>\$ 3,900,000</b>           | <b>-1.45%</b> |
|            |                                |                      |                   |                     |                        |                               |               |
|            | <b>Total Expenditures</b>      | <b>\$ 15,922,385</b> | <b>\$ 831,559</b> | <b>\$ 4,258,377</b> | <b>\$ 11,957,488</b>   | <b>\$ 12,731,967</b>          | <b>6.48%</b>  |

## Schedule of Revenues: Integrated Waste Fund

|                                   |  | FY22<br>Actuals      | FY23<br>Actuals      | FY24<br>Actuals      | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|-----------------------------------|--|----------------------|----------------------|----------------------|------------------------|-------------------------------|---------------|
| <b>Intergovernmental Revenues</b> |  |                      |                      |                      |                        |                               |               |
|                                   | <b>Federal Government</b>                              |                      |                      |                      |                        |                               |               |
| 4376                              | Disaster Reimbursement                                 | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
|                                   | <b>Subtotal</b>  | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
| <b>Charges for Services</b>       |  |                      |                      |                      |                        |                               |               |
|                                   | <b>Operations</b>                                      |                      |                      |                      |                        |                               |               |
| 4550                              | Inert Landfill Fees                                    | \$ 9,491             | \$ 10,334            | \$ 8,535             | \$ 13,000              | \$ 13,000                     | 0.00%         |
| 4552                              | Commercial Solid Waste Collection Fees                 | \$ 52,230            | \$ 50,414            | \$ 56,170            | \$ 50,000              | \$ 50,000                     | 0.00%         |
| 4553                              | Residential Solid Waste Collection Fees                | \$ 11,193,856        | \$ 12,318,791        | \$ 12,319,169        | \$ 14,212,800          | \$ 16,243,200                 | 14.29%        |
| 4557                              | Pine Grove Landfill                                    | \$ 866,900           | \$ 1,115,146         | \$ 1,360,526         | \$ 900,000             | \$ 2,200,000                  | 144.44%       |
| 4558                              | Recycling Fees   | \$ 952,773           | \$ 551,304           | \$ 176,099           | \$ -                   | \$ -                          | N/A           |
| 4588                              | Tree Fee   | \$ 31,551            | \$ 20,397            | \$ 23,996            | \$ 31,247              | \$ 31,247                     | 0.00%         |
|                                   | <b>Subtotal</b>  | <b>\$ 13,106,801</b> | <b>\$ 14,066,386</b> | <b>\$ 13,944,495</b> | <b>\$ 15,207,047</b>   | <b>\$ 18,537,447</b>          | <b>21.90%</b> |
|                                   |  |                      |                      |                      |                        |                               | N/A           |
| <b>Investment Income</b>          |  |                      |                      |                      |                        |                               | N/A           |
| 4772                              | Gains/Losses On Investments                            | \$ (144,008)         | \$ (139,148)         | \$ (24,415)          | \$ -                   | \$ -                          | N/A           |
| 4780                              | Investment Interest                                    | \$ 164,855           | \$ 282,678           | \$ 172,404           | \$ 100,000             | \$ 100,000                    | 0.00%         |
|                                   | <b>Subtotal</b>  | <b>\$ 20,847</b>     | <b>\$ 143,530</b>    | <b>\$ 147,989</b>    | <b>\$ 100,000</b>      | <b>\$ 100,000</b>             | <b>0.00%</b>  |
|                                   |  |                      |                      |                      |                        |                               | N/A           |
| <b>Miscellaneous</b>              |  |                      |                      |                      |                        |                               | N/A           |
| 4837                              | Miscellaneous  | \$ 231               | \$ 767               | \$ 275               | \$ -                   | \$ -                          | N/A           |
|                                   | <b>Subtotal</b>  | <b>\$ 231</b>        | <b>\$ 767</b>        | <b>\$ 275</b>        | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
|                                   |  |                      |                      |                      |                        |                               | N/A           |
| <b>Other Financing Sources</b>    |  |                      |                      |                      |                        |                               | N/A           |
|                                   | <b>Proceeds of General Fixed Asset<br/>Disposition</b> |                      |                      |                      |                        |                               | N/A           |
| 4906                              | Property Sales   | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4908                              | Gain on Sale of Assets                                 | \$ 192,905           | \$ 100,896           | \$ 6,000             | \$ -                   | \$ -                          | N/A           |
| 4931                              | Transfer In-General Fund                               | \$ 34,075            | \$ 537,890           | \$ 2,550,200         | \$ -                   | \$ -                          | N/A           |
|                                   |  |                      |                      |                      |                        |                               |               |
|                                   | Use of Fund Balance                                    | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
|                                   | <b>Subtotal</b>  | <b>\$ 226,980</b>    | <b>\$ 638,786</b>    | <b>\$ 2,556,200</b>  | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
|                                   |  |                      |                      |                      |                        |                               | N/A           |
|                                   | <b>Total Revenues</b>                                  | <b>\$ 13,354,859</b> | <b>\$ 14,849,469</b> | <b>\$ 16,648,959</b> | <b>\$ 15,307,047</b>   | <b>\$ 18,637,447</b>          | <b>21.76%</b> |

## Schedule of Expenditures: Integrated Waste Fund

|            |                               | FY22<br>Actuals      | FY23<br>Actuals      | FY24<br>Actuals      | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|------------|-------------------------------|----------------------|----------------------|----------------------|------------------------|-------------------------------|---------------|
| <b>260</b> | <b>Public Works</b>           |                      |                      |                      |                        |                               |               |
| 3510       | Solid Waste Collection        | \$ 4,363,862         | \$ 4,960,465         | \$ 5,338,936         | \$ 4,538,584           | \$ 5,150,345                  | 13.48%        |
| 3520       | Recycling                     | \$ 1,302,798         | \$ 1,367,067         | \$ 1,935,159         | \$ 1,808,120           | \$ 3,257,358                  | 80.15%        |
| 3540       | Granite Bluff Inert Landfill  | \$ 41,265            | \$ 65,570            | \$ 78,812            | \$ 85,365              | \$ 90,688                     | 6.24%         |
| 3560       | Pine Grove Landfill           | \$ 2,323,317         | \$ 1,520,540         | \$ 3,816,440         | \$ 2,340,466           | \$ 2,575,842                  | 10.06%        |
| 3570       | Recycling Center              | \$ 1,050,072         | \$ 986,459           | \$ 510,698           | \$ 1,038,591           | \$ 1,068,854                  | 2.91%         |
| 3580       | Yard Waste                    | \$ 4,877,158         | \$ 7,320,407         | \$ 4,353,192         | \$ 2,463,155           | \$ 2,522,437                  | 2.41%         |
| 3710       | Other Maintenance/Repairs     | \$ 13,371            | \$ 11,700            | \$ 2,577             | \$ 13,580              | \$ 13,580                     | 0.00%         |
|            | <b>Subtotal</b>               | <b>\$ 13,971,843</b> | <b>\$ 16,232,208</b> | <b>\$ 16,035,815</b> | <b>\$ 12,287,861</b>   | <b>\$ 14,679,104</b>          | <b>19.46%</b> |
|            |                               |                      |                      |                      |                        |                               |               |
| <b>270</b> | <b>Parks &amp; Recreation</b> |                      |                      |                      |                        |                               |               |
| 3150       | Refuse Collection - Parks     | \$ 11,627            | \$ 67,947            | \$ 65,327            | \$ 229,603             | \$ 236,026                    | 2.80%         |
|            | <b>Subtotal</b>               | <b>\$ 11,627</b>     | <b>\$ 67,947</b>     | <b>\$ 65,327</b>     | <b>\$ 229,603</b>      | <b>\$ 236,026</b>             | <b>2.80%</b>  |
|            |                               |                      |                      |                      |                        |                               |               |
| <b>590</b> | <b>Non-Departmental</b>       |                      |                      |                      |                        |                               |               |
| 2000       | Contingency                   | \$ -                 | \$ -                 | \$ -                 | \$ 105,897             | \$ 117,505                    | 10.96%        |
| 3000       | Non-Categorical               | \$ 1,089,064         | \$ 1,222,273         | \$ 1,174,738         | \$ 1,248,643           | \$ 1,633,503                  | 30.82%        |
| 4000       | Transfer to Debt Service      | \$ 1,643,711         | \$ 2,149,453         | \$ 2,149,453         | \$ 1,505,326           | \$ 1,971,309                  | 30.96%        |
|            | <b>Subtotal</b>               | <b>\$ 2,732,775</b>  | <b>\$ 3,371,726</b>  | <b>\$ 3,324,191</b>  | <b>\$ 2,859,866</b>    | <b>\$ 3,722,317</b>           | <b>30.16%</b> |
|            |                               |                      |                      |                      |                        |                               |               |
| <b>660</b> | <b>Integrated Waste CIP</b>   |                      |                      |                      |                        |                               |               |
| 4000       | Integrated Waste CIP          | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                          | N/A           |
|            | <b>Subtotal</b>               | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
|            |                               |                      |                      |                      |                        |                               |               |
|            | <b>Total Expenditures</b>     | <b>\$ 16,716,245</b> | <b>\$ 19,671,881</b> | <b>\$ 19,425,333</b> | <b>\$ 15,377,330</b>   | <b>\$ 18,637,447</b>          | <b>21.20%</b> |

**Schedule of Revenues: Emergency Telephone Fund**

|                                     |                          | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change    |
|-------------------------------------|--------------------------|---------------------|---------------------|---------------------|------------------------|-------------------------------|----------------|
| <b>Charge for Services</b>          |                          |                     |                     |                     |                        |                               |                |
| 4500                                | E911 Emergency Telephone | \$ 960,493          | \$ 1,636,371        | \$ 3,276,555        | \$ 3,260,000           | \$ 3,260,000                  | 0.00%          |
| 4514                                | Wireless Surcharge       | \$ 2,228,224        | \$ 1,630,189        | \$ -                | \$ -                   | \$ -                          | N/A            |
| 4519                                | Prepaid Wireless         | \$ 877,065          | \$ 826,095          | \$ 827,209          | \$ 850,000             | \$ 820,000                    | -3.53%         |
| <b>Subtotal Charge for Services</b> |                          | <b>\$ 4,065,782</b> | <b>\$ 4,092,655</b> | <b>\$ 4,103,764</b> | <b>\$ 4,110,000</b>    | <b>\$ 4,080,000</b>           | <b>-0.73%</b>  |
|                                     |                          |                     |                     |                     |                        |                               |                |
| <b>Miscellaneous</b>                |                          |                     |                     |                     |                        |                               |                |
| 4837                                | Miscellaneous            | \$ 8                | \$ -                | \$ -                | \$ -                   | \$ -                          | N/A            |
| <b>Subtotal</b>                     |                          | <b>\$ 8</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>     |
|                                     |                          |                     |                     |                     |                        |                               |                |
| <b>Transfers In</b>                 |                          |                     |                     |                     |                        |                               |                |
| 4931                                | Transfer In-General Fund | \$ -                | \$ 132,748          | \$ -                |                        |                               | N/A            |
| 4998                                | Transfer In-OLOST        | \$ -                | \$ -                | \$ -                | \$ 604,478             | \$ 245,167                    | -59.44%        |
| <b>Subtotal</b>                     |                          | <b>\$ -</b>         | <b>\$ 132,748</b>   | <b>\$ -</b>         | <b>\$ 604,478</b>      | <b>\$ 245,167</b>             | <b>-59.44%</b> |
|                                     |                          |                     |                     |                     |                        |                               |                |
| <b>Total Revenues</b>               |                          | <b>\$ 4,065,790</b> | <b>\$ 4,225,403</b> | <b>\$ 4,103,764</b> | <b>\$ 4,714,478</b>    | <b>\$ 4,325,167</b>           | <b>-8.26%</b>  |

**Schedule of Expenditures: Emergency Telephone Fund**

|                           |                         | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change    |
|---------------------------|-------------------------|---------------------|---------------------|---------------------|------------------------|-------------------------------|----------------|
| <b>400</b>                | <b>Police</b>           |                     |                     |                     |                        |                               |                |
| 3220                      | E-911                   | \$ 3,757,844        | \$ 3,866,225        | \$ 4,277,294        | \$ 4,511,050           | \$ 4,042,867                  | -10.38%        |
| <b>Subtotal</b>           |                         | <b>\$ 3,757,844</b> | <b>\$ 3,866,225</b> | <b>\$ 4,277,294</b> | <b>\$ 4,511,050</b>    | <b>\$ 4,042,867</b>           | <b>-10.38%</b> |
|                           |                         |                     |                     |                     |                        |                               |                |
| <b>590</b>                | <b>Non-Departmental</b> |                     |                     |                     |                        |                               |                |
| 2000                      | Contingency             | \$ -                | \$ -                | \$ -                | \$ 46,841              | \$ 54,091                     | 15.48%         |
| 3000                      | Non Categorical         | \$ 213,767          | \$ 220,369          | \$ 222,028          | \$ 156,587             | \$ 228,209                    | 45.74%         |
| <b>Subtotal</b>           |                         | <b>\$ 213,767</b>   | <b>\$ 220,369</b>   | <b>\$ 222,028</b>   | <b>\$ 203,428</b>      | <b>\$ 282,300</b>             | <b>38.77%</b>  |
|                           |                         |                     |                     |                     |                        |                               |                |
| <b>Total Expenditures</b> |                         | <b>\$ 3,971,611</b> | <b>\$ 4,086,594</b> | <b>\$ 4,499,322</b> | <b>\$ 4,714,478</b>    | <b>\$ 4,325,167</b>           | <b>-8.26%</b>  |

## Schedule of Revenues: Economic Development Fund

|      |                                   | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change    |
|------|-----------------------------------|---------------------|---------------------|---------------------|------------------------|-------------------------------|----------------|
|      | <b>General Property Taxes</b>     |                     |                     |                     |                        |                               |                |
| 4001 | Real Property                     | \$ 2,026,965        | \$ 2,162,396        | \$ 2,447,671        | \$ 2,838,908           | \$ 2,915,170                  | 2.69%          |
| 4005 | Personal Property                 | \$ 337,931          | \$ 334,298          | \$ 360,744          | \$ -                   | \$ -                          | N/A            |
| 4006 | Motor Vehicle                     | \$ 21,265           | \$ 19,629           | \$ 17,310           | \$ 21,735              | \$ 14,600                     | -32.83%        |
| 4007 | Mobile Homes                      | \$ 1,711            | \$ 1,649            | \$ 2,424            | \$ -                   | \$ -                          | N/A            |
| 4982 | Trans In-ARP Fiscal Recovery Fund | \$ 95,282           | \$ -                | \$ -                | \$ -                   | \$ -                          | N/A            |
|      | <b>Subtotal</b>                   | <b>\$ 2,483,154</b> | <b>\$ 2,517,971</b> | <b>\$ 2,828,149</b> | <b>\$ 2,860,643</b>    | <b>\$ 2,929,770</b>           | <b>2.42%</b>   |
|      |                                   |                     |                     |                     |                        |                               |                |
|      | <b>Investment Income</b>          |                     |                     |                     |                        |                               |                |
| 4780 | Investment Interest               | \$ -                | \$ 18,740           | \$ 139,971          | \$ -                   | \$ -                          | N/A            |
|      | <b>Subtotal</b>                   | <b>\$ -</b>         | <b>\$ 18,740</b>    | <b>\$ 139,971</b>   | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>     |
|      |                                   |                     |                     |                     |                        |                               |                |
|      | Use of Fund Balance               | \$ -                | \$ -                | \$ -                | \$ 1,519,678           | \$ -                          | -100.00%       |
|      |                                   |                     |                     |                     |                        |                               |                |
|      | <b>Revenues Total</b>             | <b>\$ 2,483,154</b> | <b>\$ 2,536,711</b> | <b>\$ 2,968,120</b> | <b>\$ 4,380,321</b>    | <b>\$ 2,929,770</b>           | <b>-33.12%</b> |

## Schedule of Expenditures: Economic Development Fund

|            |                           | FY22<br>Actuals     | FY23<br>Actuals   | FY24<br>Actuals     | FY25<br>Adopted Budget | FY26<br>Recommended<br>Budget | %<br>Change    |
|------------|---------------------------|---------------------|-------------------|---------------------|------------------------|-------------------------------|----------------|
| <b>590</b> | <b>Non-Departmental</b>   |                     |                   |                     |                        |                               |                |
| 1000       | Agency Appropriations     | \$ 1,184,863        | \$ -              | \$ 1,302,293        | \$ 1,430,322           | \$ 1,464,885                  | 2.42%          |
| 2000       | Contingency               | \$ -                | \$ -              | \$ -                | \$ -                   | \$ 314,885                    | N/A            |
| 3000       | Non-Categorical           | \$ 1,091,856        | \$ 800,000        | \$ 1,590,167        | \$ 2,949,999           | \$ 1,150,000                  | -61.02%        |
|            | <b>Subtotal</b>           | <b>\$ 2,276,719</b> | <b>\$ 800,000</b> | <b>\$ 2,892,460</b> | <b>\$ 4,380,321</b>    | <b>\$ 2,929,770</b>           | <b>-33.12%</b> |
|            |                           |                     |                   |                     |                        |                               |                |
|            | <b>Total Expenditures</b> | <b>\$ 2,276,719</b> | <b>\$ 800,000</b> | <b>\$ 2,892,460</b> | <b>\$ 4,380,321</b>    | <b>\$ 2,929,770</b>           | <b>-33.12%</b> |

## Schedule of Revenues: Debt Service Fund

|                          |                                   | FY22<br>Actuals      | FY23<br>Actuals      | FY24<br>Actuals      | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|--------------------------|-----------------------------------|----------------------|----------------------|----------------------|---------------------------|-------------------------------|---------------|
| <b>Taxes</b>             |                                   |                      |                      |                      |                           |                               |               |
|                          | <b>General Property Taxes</b>     |                      |                      |                      |                           |                               |               |
| 4001                     | Real Property                     | \$ 1,433,940         | \$ 3,739,841         | \$ 3,966,244         | \$ 4,341,715              | \$ 5,145,140                  | 18.50%        |
| 4005                     | Personal Property                 | \$ 240,667           | \$ 595,087           | \$ 636,355           | \$ -                      | \$ -                          | N/A           |
| 4006                     | Motor Vehicle                     | \$ 14,246            | \$ 22,074            | \$ 20,092            | \$ 14,746                 | \$ 12,534                     | -15.00%       |
| 4007                     | Mobile Homes                      | \$ 1,134             | \$ 2,639             | \$ 4,067             | \$ -                      | \$ -                          | N/A           |
| 4015                     | Recording Intangibles             | \$ 67,982            | \$ 96,504            | \$ 91,070            | \$ 60,000                 | \$ 60,000                     | 0.00%         |
|                          | <b>Subtotal</b>                   | <b>\$ 1,757,969</b>  | <b>\$ 4,456,145</b>  | <b>\$ 4,717,828</b>  | <b>\$ 4,416,461</b>       | <b>\$ 5,217,674</b>           | <b>18.14%</b> |
|                          |                                   |                      |                      |                      |                           |                               |               |
|                          | <b>Other Taxes</b>                |                      |                      |                      |                           |                               |               |
| 4150                     | Penalties & Interest - Ad Valorem | \$ 24,580            | \$ 73,469            | \$ 165,027           | \$ 20,000                 | \$ 34,827                     | 74.14%        |
| 4151                     | Penalties & Interest - Auto       | \$ 822               | \$ (104)             | \$ 1,553             | \$ 3,575                  | \$ 3,044                      | -14.85%       |
|                          | <b>Subtotal</b>                   | <b>\$ 25,402</b>     | <b>\$ 73,365</b>     | <b>\$ 166,580</b>    | <b>\$ 23,575</b>          | <b>\$ 37,871</b>              | <b>60.64%</b> |
|                          | <b>Subtotal Taxes</b>             | <b>\$ 1,783,371</b>  | <b>\$ 4,529,510</b>  | <b>\$ 4,884,408</b>  | <b>\$ 4,440,036</b>       | <b>\$ 5,255,545</b>           | <b>18.37%</b> |
|                          |                                   |                      |                      |                      |                           |                               |               |
| <b>Intergovernmental</b> |                                   |                      |                      |                      |                           |                               |               |
|                          | <b>Local Government</b>           |                      |                      |                      |                           |                               |               |
| 4400                     | Payment in Lieu of Taxes          | \$ 3,516             | \$ 8,024             | \$ 8,525             | \$ 4,500                  | \$ 4,500                      | 0.00%         |
|                          | <b>Subtotal</b>                   | <b>\$ 3,516</b>      | <b>\$ 8,024</b>      | <b>\$ 8,525</b>      | <b>\$ 4,500</b>           | <b>\$ 4,500</b>               | <b>0.00%</b>  |
|                          |                                   |                      |                      |                      |                           |                               |               |
| <b>Investment Income</b> |                                   |                      |                      |                      |                           |                               |               |
| 4772                     | Gains/Losses on Investments       | \$ -                 | \$ -                 | \$ -                 | \$ -                      | \$ -                          | N/A           |
| 4779                     | Other Interest Income             | \$ -                 | \$ -                 | \$ -                 | \$ -                      | \$ -                          | N/A           |
| 4780                     | Investment Interest               | \$ 11,484            | \$ 129,418           | \$ 199,778           | \$ -                      | \$ -                          | N/A           |
|                          | <b>Subtotal</b>                   | <b>\$ 11,484</b>     | <b>\$ 129,418</b>    | <b>\$ 199,778</b>    | <b>\$ -</b>               | <b>\$ -</b>                   | <b>N/A</b>    |
|                          |                                   |                      |                      |                      |                           |                               |               |
| <b>Miscellaneous</b>     |                                   |                      |                      |                      |                           |                               |               |
| 4837                     | Miscellaneous Revenues            | \$ 549,120           | \$ 560,100           | \$ 571,296           | \$ 499,177                | \$ 502,226                    | 0.61%         |
|                          | <b>Subtotal</b>                   | <b>\$ 549,120</b>    | <b>\$ 560,100</b>    | <b>\$ 571,296</b>    | <b>\$ 499,177</b>         | <b>\$ 502,226</b>             | <b>0.61%</b>  |
|                          |                                   |                      |                      |                      |                           |                               |               |
| <b>Transfers In</b>      |                                   |                      |                      |                      |                           |                               |               |
| 4932                     | Transfer In-Paving Fund           | \$ 255,942           | \$ 110,268           | \$ 110,268           | \$ -                      | \$ -                          | N/A           |
| 4933                     | Transfer In-Stormwater Fund       | \$ -                 | \$ -                 | \$ -                 | \$ -                      | \$ 586,459                    | N/A           |
| 4936                     | Transfer In- Integrated Waste Fu  | \$ 1,643,710         | \$ 2,149,453         | \$ 2,149,452         | \$ 937,647                | \$ 1,971,309                  | 110.24%       |
| 4998                     | Transfer In - Other LOST          | \$ 7,695,647         | \$ 7,697,961         | \$ 8,699,448         | \$ 10,273,364             | \$ 11,021,821                 | 7.29%         |
|                          | <b>Subtotal</b>                   | <b>\$ 9,595,299</b>  | <b>\$ 9,957,682</b>  | <b>\$ 10,959,168</b> | <b>\$ 11,211,011</b>      | <b>\$ 13,579,589</b>          | <b>21.13%</b> |
|                          |                                   |                      |                      |                      |                           |                               |               |
|                          | Use of Fund Balance               | \$ -                 | \$ -                 | \$ -                 | \$ -                      | \$ -                          | N/A           |
|                          |                                   |                      |                      |                      |                           |                               |               |
|                          | <b>Total Revenues</b>             | <b>\$ 11,942,790</b> | <b>\$ 15,184,734</b> | <b>\$ 16,623,175</b> | <b>\$ 16,154,724</b>      | <b>\$ 19,341,860</b>          | <b>19.73%</b> |

## Schedule of Expenditures: Debt Service Fund

|            |                                   | FY22<br>Actuals      | FY23<br>Actuals      | FY24<br>Actuals      | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|------------|-----------------------------------|----------------------|----------------------|----------------------|---------------------------|-------------------------------|---------------|
| <b>200</b> |                                   |                      |                      |                      |                           |                               |               |
| 3480       | 2012A Lease Revenue Bonds         | \$ 1,715,115         | \$ 1,718,536         | \$ 1,724,179         | \$ 1,732,091              | \$ 1,738,587                  | 0.38%         |
| 3481       | 2012B Taxable Lease Revenue Bonds | \$ 618,355           | \$ 625,905           | \$ 627,855           | \$ 635,705                | \$ 636,605                    | 0.14%         |
| 3483       | 2019 Lease Revenue Bonds          | \$ 5,625,456         | \$ 5,623,456         | \$ 5,619,481         | \$ 5,623,206              | \$ 5,618,957                  | -0.08%        |
| 3484       | 2019A Lease Revenue Bonds         | \$ 309,292           | \$ 309,909           | \$ 310,459           | \$ 305,905                | \$ 306,351                    | 0.15%         |
| 3485       | 2022A Lease Revenue Bonds         | \$ -                 | \$ 1,230,952         | \$ 1,434,119         | \$ 1,434,119              | \$ 1,434,119                  | 0.00%         |
| 3486       | 2022B Taxable Lease Revenue Bonds | \$ -                 | \$ 1,366,990         | \$ 1,152,700         | \$ 1,141,800              | \$ 1,130,300                  | -1.01%        |
| 3487       | 2022C Taxable Lease Revenue Bonds | \$ -                 | \$ -                 | \$ 1,004,938         | \$ 1,006,750              | \$ 1,001,750                  | -0.50%        |
| 3488       | 2024 Taxable Lease Revenue Bonds  | \$ -                 | \$ -                 | \$ -                 | \$ 1,836,382              | \$ 4,113,273                  | 123.99%       |
| 3610       | City Lease/Purchase Program       | \$ 3,660,587         | \$ 4,024,316         | \$ 4,024,316         | \$ 2,438,766              | \$ 3,361,918                  | 37.85%        |
|            | <b>Subtotal</b>                   | <b>\$ 11,928,805</b> | <b>\$ 14,900,064</b> | <b>\$ 15,898,046</b> | <b>\$ 16,154,724</b>      | <b>\$ 19,341,860</b>          | <b>19.73%</b> |
|            | <b>Total Expenditures</b>         | <b>\$ 11,928,805</b> | <b>\$ 14,900,064</b> | <b>\$ 15,898,046</b> | <b>\$ 16,154,724</b>      | <b>\$ 19,341,860</b>          | <b>19.73%</b> |



## Schedule of Revenues: Transportation Fund

|  |                                 | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change    |
|--|---------------------------------|---------------------|---------------------|---------------------|---------------------------|-------------------------------|----------------|
| <b>General Property Taxes</b>              |                                 |                     |                     |                     |                           |                               |                |
| 4001                                       | Real Property                   | \$ 3,321,965        | \$ 3,594,890        | \$ 4,162,099        | \$ 4,662,077              | \$ 4,842,985                  | 3.88%          |
| 4005                                       | Personal Property               | \$ 554,207          | \$ 548,249          | \$ 591,621          | \$ -                      | \$ -                          | N/A            |
| 4006                                       | Motor Vehicle                   | \$ 34,875           | \$ 32,192           | \$ 28,388           | \$ 29,378                 | \$ 21,402                     | -27.15%        |
| 4007                                       | Mobile Homes                    | \$ 2,806            | \$ 2,704            | \$ 3,975            | \$ -                      | \$ -                          | N/A            |
|  | <b>Subtotal</b>                 | <b>\$ 3,913,853</b> | <b>\$ 4,178,035</b> | <b>\$ 4,786,083</b> | <b>\$ 4,691,455</b>       | <b>\$ 4,864,387</b>           | <b>3.69%</b>   |
| <b>Intergovernmental</b>                   |                                 |                     |                     |                     |                           |                               |                |
| <b>Federal Government</b>                  |                                 |                     |                     |                     |                           |                               |                |
| 4301                                       | FTA UMTA Capital Grant          | \$ 982,191          | \$ 1,085,458        | \$ 1,410,705        | \$ 3,371,327              |                               | -100.00%       |
| 4302                                       | FTA Section 9A - Planning (5307 | \$ 220,103          | \$ 175,715          | \$ 364,912          | \$ 201,937                | \$ 187,814                    | -6.99%         |
| 4313                                       | Misc. Federal Revenue           | \$ -                | \$ -                | \$ -                | \$ 5,000,000              | \$ 5,000,000                  | 0.00%          |
|  | <b>Subtotal</b>                 | <b>\$ 1,202,294</b> | <b>\$ 1,261,173</b> | <b>\$ 1,775,617</b> | <b>\$ 8,573,264</b>       | <b>\$ 5,187,814</b>           | <b>-39.49%</b> |
| <b>State Government</b>                    |                                 |                     |                     |                     |                           |                               |                |
| 4330                                       | DOT Capital Grant               | \$ -                | \$ -                | \$ -                | \$ 774,173                | \$ 99,000                     | -87.21%        |
| 4331                                       | DOT Planning                    | \$ -                | \$ -                | \$ -                | \$ -                      | \$ 3,315,558                  | N/A            |
| 4337                                       | DOT Section 9 - Planning        | \$ -                | \$ 105,959          | \$ 154,913          | \$ 91,279                 | \$ 92,133                     | 0.94%          |
| 4347                                       | FTA Cares Act Reimbursements    | \$ 4,571,655        | \$ 304,649          | \$ 103,405          | \$ 173,951                | \$ 5,067                      | -97.09%        |
| 4391                                       | DCA Fingerprint Equipment       |                     |                     | \$ 277,958          | \$ 1,025,620              | \$ 1,311,356                  | 27.86%         |
|  | <b>Subtotal</b>                 | <b>\$ 4,571,655</b> | <b>\$ 410,608</b>   | <b>\$ 536,276</b>   | <b>\$ 2,065,023</b>       | <b>\$ 4,823,114</b>           | <b>133.56%</b> |
| <b>Local Government</b>                    |                                 |                     |                     |                     |                           |                               |                |
| 4400                                       | Payment in Lieu of Taxes        | \$ 8,097            | \$ 7,392            | \$ 7,926            | \$ 7,000                  | \$ 7,000                      | 0.00%          |
|  | <b>Subtotal</b>                 | <b>\$ 8,097</b>     | <b>\$ 7,392</b>     | <b>\$ 7,926</b>     | <b>\$ 7,000</b>           | <b>\$ 7,000</b>               | <b>0.00%</b>   |
| <b>TSPLOST Projects</b>                    |                                 |                     |                     |                     |                           |                               |                |
| 4044                                       | TSPLOST Projects                | \$ 2,069,049        | \$ 2,733,964        | \$ 2,338,821        | \$ 9,049,037              | \$ 7,710,803                  | -14.79%        |
|  | <b>Subtotal</b>                 | <b>\$ 2,069,049</b> | <b>\$ 2,733,964</b> | <b>\$ 2,338,821</b> | <b>\$ 9,049,037</b>       | <b>\$ 7,710,803</b>           | <b>-14.79%</b> |
| <b>Subtotal Intergovernmental Revenues</b> |                                 | <b>\$ 7,851,095</b> | <b>\$ 4,413,137</b> | <b>\$ 4,658,640</b> | <b>\$ 19,694,324</b>      | <b>\$ 17,728,731</b>          | <b>-9.98%</b>  |
| <b>Charges for Services</b>                |                                 |                     |                     |                     |                           |                               |                |
| <b>Operations</b>                          |                                 |                     |                     |                     |                           |                               |                |
| 4540                                       | Handicap ID Cards               | \$ 3,404            | \$ 3,309            | \$ 3,799            | \$ 7,000                  | \$ 7,000                      | 0.00%          |
| 4560                                       | Subscription Farebox Revenue    | \$ -                | \$ -                | \$ -                | \$ 2,800                  | \$ 2,800                      | 0.00%          |
| 4561                                       | Passenger Services              | \$ 502,579          | \$ 578,481          | \$ 683,307          | \$ 670,000                | \$ 700,000                    | 4.48%          |
| 4562                                       | Dial-A-Ride Service             | \$ 75,556           | \$ 75,506           | \$ 86,937           | \$ 75,000                 | \$ 75,000                     | 0.00%          |
| 4563                                       | Advertising                     | \$ -                | \$ -                | \$ -                | \$ 7,000                  | \$ 7,000                      | 0.00%          |
| 4564                                       | Misc. Transportation Revenue    | \$ (11,447)         | \$ 23,918           | \$ 4,103            | \$ -                      |                               | N/A            |
|  | <b>Subtotal</b>                 | <b>\$ 570,092</b>   | <b>\$ 681,214</b>   | <b>\$ 778,146</b>   | <b>\$ 761,800</b>         | <b>\$ 791,800</b>             | <b>3.94%</b>   |
| <b>Subtotal Charges for Services</b>       |                                 | <b>\$ 570,092</b>   | <b>\$ 681,214</b>   | <b>\$ 778,146</b>   | <b>\$ 761,800</b>         | <b>\$ 791,800</b>             | <b>3.94%</b>   |
| <b>Investment Income</b>                   |                                 |                     |                     |                     |                           |                               |                |
| 4772                                       | Gain/Losses on Investments      | \$ (15,122)         | \$ (6,748)          | \$ 5,499            | \$ -                      | \$ -                          | N/A            |
| 4780                                       | Investment Interest             | \$ 17,508           | \$ 194,950          | \$ 305,242          | \$ 150,000                | \$ 200,000                    | 33.33%         |
| <b>Subtotal Investment Income</b>          |                                 | <b>\$ 2,386</b>     | <b>\$ 188,202</b>   | <b>\$ 310,741</b>   | <b>\$ 150,000</b>         | <b>\$ 200,000</b>             | <b>33.33%</b>  |

|                                |  | FY22<br>Actuals      | FY23<br>Actuals     | FY24<br>Actuals      | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|--------------------------------|--|----------------------|---------------------|----------------------|---------------------------|-------------------------------|---------------|
| <b>Miscellaneous</b>           |  |                      |                     |                      |                           |                               |               |
| 4802                           | Donations  | \$ -                 | \$ 6,820            | \$ -                 | \$ -                      | \$ -                          | N/A           |
| 4837                           | Miscellaneous                                      | \$ 161               | \$ 168              | \$ -                 | \$ -                      | \$ -                          | N/A           |
|                                | <b>Subtotal</b>                                    | <b>\$ 161</b>        | <b>\$ 6,988</b>     | <b>\$ -</b>          | <b>\$ -</b>               | <b>\$ -</b>                   | <b>N/A</b>    |
| <b>Other Financing Sources</b> |  |                      |                     |                      |                           |                               |               |
|                                | <b>Proceeds of General Fixed Asset Disposition</b> |                      |                     |                      |                           |                               |               |
| 4906                           | Property Sales                                     | \$ (12,180)          | \$ (16,400)         | \$ (4,000)           | \$ -                      | \$ -                          | N/A           |
| 4907                           | Sale of General Fixed Assets                       | \$ -                 | \$ 14,900           | \$ -                 | \$ -                      | \$ -                          | N/A           |
| 4908                           | Gain on Sale of Assets                             | \$ (55,633)          | \$ (95,733)         | \$ 4,000             | \$ -                      | \$ -                          | N/A           |
| 4931                           | Transfer In-General Fund                           | \$ 33,316            | \$ 358,013          | \$ -                 | \$ -                      | \$ -                          | N/A           |
|                                | <b>Subtotal</b>                                    | <b>\$ (34,497)</b>   | <b>\$ 260,780</b>   | <b>\$ -</b>          | <b>\$ -</b>               | <b>\$ -</b>                   | <b>N/A</b>    |
| <b>Transfers In</b>            |  |                      |                     |                      |                           |                               |               |
| 4931                           | Transfer In-General Fund                           | \$ -                 | \$ -                | \$ -                 | \$ -                      | \$ -                          | N/A           |
|                                | <b>Subtotal</b>                                    | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>               | <b>\$ -</b>                   | <b>N/A</b>    |
|                                | Use of Fund Balance                                |                      | \$ -                | \$ -                 | \$ -                      | \$ -                          | N/A           |
|                                | <b>Total Revenues</b>                              | <b>\$ 12,303,090</b> | <b>\$ 9,728,356</b> | <b>\$ 10,533,610</b> | <b>\$ 25,297,579</b>      | <b>\$ 23,584,918</b>          | <b>-6.77%</b> |

## Schedule of Expenditures: Transportation Fund

|            |                           | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|------------|---------------------------|---------------------|---------------------|---------------------|---------------------------|-------------------------------|---------------|
| <b>260</b> | <b>Public Works</b>       |                     |                     |                     |                           |                               |               |
| 3710       | Other Maintenance/Repairs | \$ 14,906           | \$ 107              | \$ 7,458            | \$ 15,000                 | \$ 15,000                     | 0.00%         |
|            | <b>Subtotal</b>           | <b>\$ 14,906</b>    | <b>\$ 107</b>       | <b>\$ 7,458</b>     | <b>\$ 15,000</b>          | <b>\$ 15,000</b>              | <b>0.00%</b>  |
|            |                           |                     |                     |                     |                           |                               |               |
| <b>590</b> | <b>Non-Departmental</b>   |                     |                     |                     |                           |                               |               |
| 2000       | Contingency               | \$ -                | \$ -                | \$ -                | \$ 90,492                 | \$ 105,793                    | 16.91%        |
| 3000       | Non-Categorical           | \$ 423,963          | \$ 454,899          | \$ 462,147          | \$ 374,041                | \$ 602,774                    | 61.15%        |
|            | <b>Subtotal</b>           | <b>\$ 423,963</b>   | <b>\$ 454,899</b>   | <b>\$ 462,147</b>   | <b>\$ 464,533</b>         | <b>\$ 708,567</b>             | <b>52.53%</b> |
|            |                           |                     |                     |                     |                           |                               |               |
| <b>610</b> | <b>Transportation</b>     |                     |                     |                     |                           |                               |               |
| 1000       | Director                  | \$ 240,029          | \$ 252,716          | \$ 259,537          | \$ 328,760                | \$ 336,926                    | 2.48%         |
| 2100       | Operations                | \$ 1,648,079        | \$ 1,897,497        | \$ 2,348,865        | \$ 2,777,720              | \$ 2,965,293                  | 6.75%         |
| 2200       | Maintenance               | \$ 1,312,342        | \$ 1,164,832        | \$ 1,357,821        | \$ 1,714,337              | \$ 1,637,585                  | -4.48%        |
| 2300       | Dial-A-Ride               | \$ 254,890          | \$ 278,975          | \$ 300,455          | \$ 1,029,340              | \$ 770,899                    | -25.11%       |
| 2400       | FTA                       | \$ 1,202,462        | \$ 1,077,175        | \$ 1,176,244        | \$ 4,214,157              | \$ 4,144,448                  | -1.65%        |
| 2450       | TSPLOST Capital           | \$ -                | \$ -                | \$ 1,446            | \$ 1,025,620              | \$ 1,311,356                  | 27.86%        |
| 2600       | CARES Act Stimulus        | \$ 340,427          | \$ 296,984          | \$ 116,108          | \$ 683,428                | \$ 5,067                      | -99.26%       |
| 3410       | Planning-FTA (5303)       | \$ 83,492           | \$ 105,364          | \$ 101,003          | \$ 114,099                | \$ 115,166                    | 0.94%         |
| 3420       | Planning-FTA (5307)       | \$ 209,128          | \$ 222,288          | \$ 220,428          | \$ 252,422                | \$ 234,768                    | -6.99%        |
| 3425       | ARPA FTA                  | \$ -                | \$ -                | \$ 198,472          | \$ 774,173                | \$ 99,000                     | -87.21%       |
| 3430       | ARRA Section 5340         | \$ -                | \$ -                | \$ -                | \$ -                      | \$ -                          | N/A           |
| 3440       | Clean Fuels Grant Program | \$ -                | \$ -                | \$ -                | \$ 5,000,000              | \$ 5,000,000                  | 0.00%         |
|            | <b>Subtotal</b>           | <b>\$ 5,290,849</b> | <b>\$ 5,295,831</b> | <b>\$ 6,080,379</b> | <b>\$ 17,914,056</b>      | <b>\$ 16,620,508</b>          | <b>-7.22%</b> |
|            |                           |                     |                     |                     |                           |                               |               |
|            | <b>TSPLOST Projects</b>   |                     |                     |                     |                           |                               |               |
| 2500       | TSPLOST Capital           | \$ 357,487          | \$ 1,633,968        | \$ 681,783          | \$ 5,096,826              | \$ 4,317,000                  | -15.30%       |
| 2510       | TSPLOST Administration    | \$ 122,206          | \$ 106,504          | \$ 107,369          | \$ 222,166                | \$ 230,138                    | 3.59%         |
| 2520       | TSPLOST Operations        | \$ 515,370          | \$ 610,391          | \$ 659,216          | \$ 917,355                | \$ 948,161                    | 3.36%         |
| 2530       | TSPLOST Maintenance       | \$ 233,702          | \$ 289,171          | \$ 347,349          | \$ 434,351                | \$ 505,044                    | 16.28%        |
| 2540       | TSPLOST Dial-A-Ride       | \$ 165,033          | \$ 221,106          | \$ 236,798          | \$ 233,292                | \$ 240,500                    | 3.09%         |
|            | <b>Subtotal</b>           | <b>\$ 1,393,798</b> | <b>\$ 2,861,140</b> | <b>\$ 2,032,515</b> | <b>\$ 6,903,990</b>       | <b>\$ 6,240,843</b>           | <b>-9.61%</b> |
|            |                           |                     |                     |                     |                           |                               |               |
|            | <b>Total Expenditures</b> | <b>\$ 7,123,516</b> | <b>\$ 8,611,977</b> | <b>\$ 8,582,499</b> | <b>\$ 25,297,579</b>      | <b>\$ 23,584,918</b>          | <b>-6.77%</b> |

## Schedule of Revenues: Trade Center Fund

|                                |  | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change    |
|--------------------------------|--|---------------------|---------------------|---------------------|---------------------------|-------------------------------|----------------|
| <b>Sales &amp; Use Taxes</b>   |  |                     |                     |                     |                           |                               |                |
| 4052                           | Beer Tax                               | \$ 667,260          | \$ 631,703          | \$ 603,024          | \$ 650,000                | \$ 650,000                    | 0.00%          |
|                                | <b>Subtotal</b>                        | <b>\$ 667,260</b>   | <b>\$ 631,703</b>   | <b>\$ 603,024</b>   | <b>\$ 650,000</b>         | <b>\$ 650,000</b>             | <b>0.00%</b>   |
| <b>Charges for Services</b>    |  |                     |                     |                     |                           |                               |                |
|                                | <b>Operations</b>                      |                     |                     |                     |                           |                               |                |
| 4568                           | Parking Fees                           | \$ 12,551           | \$ 19,783           | \$ 19,497           | \$ 10,000                 | \$ 10,000                     | 0.00%          |
| 4573                           | Ticket Sales                           | \$ 19,731           | \$ 25,188           | \$ 21,521           | \$ 13,000                 | \$ 13,000                     | 0.00%          |
| 4579                           | Electrical Usage Fee                   | \$ 86,347           | \$ 108,754          | \$ 94,458           | \$ 50,000                 | \$ 80,000                     | 60.00%         |
| 4580                           | Convention Services Revenue            | \$ 385,002          | \$ 37,796           | \$ 18,632           | \$ 50,000                 | \$ 20,000                     | -60.00%        |
| 4581                           | Food Service Contract                  | \$ 851,910          | \$ 794,291          | \$ 843,831          | \$ 850,000                | \$ 850,000                    | 0.00%          |
| 4582                           | Sale of Merchandise                    | \$ 1,301            | \$ 1,497            | \$ 300              | \$ 850                    | \$ 850                        | 0.00%          |
|                                | <b>Subtotal</b>                        | <b>\$ 1,356,842</b> | <b>\$ 987,309</b>   | <b>\$ 998,239</b>   | <b>\$ 973,850</b>         | <b>\$ 973,850</b>             | <b>0.00%</b>   |
| <b>Investment Income</b>       |  |                     |                     |                     |                           |                               |                |
| 4772                           | Gains/Losses On Investments            | \$ -                | \$ -                | \$ -                | \$ -                      | \$ -                          | N/A            |
| 4780                           | Investment Interest                    | \$ 48,327           | \$ 139,553          | \$ 243,789          | \$ 50,000                 | \$ 152,190                    | 204.38%        |
|                                | <b>Subtotal</b>                        | <b>\$ 48,327</b>    | <b>\$ 139,553</b>   | <b>\$ 243,789</b>   | <b>\$ 50,000</b>          | <b>\$ 152,190</b>             | <b>204.38%</b> |
| <b>Miscellaneous</b>           |  |                     |                     |                     |                           |                               |                |
|                                | <b>Other Miscellaneous Revenues</b>    |                     |                     |                     |                           |                               |                |
| 4828                           | Copy Work                              | \$ 92               | \$ 610              | \$ 149              | \$ 1,000                  | \$ 1,000                      | 0.00%          |
| 4837                           | Miscellaneous Revenue                  | \$ 5,897            | \$ 18,266           | \$ 18,916           | \$ 5,000                  | \$ 5,000                      | 0.00%          |
| 4842                           | Vendor Compensation - Sales Tax        | \$ 348              | \$ 611              | \$ 594              | \$ 300                    | \$ 300                        | 0.00%          |
|                                | <b>Subtotal</b>                        | <b>\$ 6,337</b>     | <b>\$ 19,487</b>    | <b>\$ 19,659</b>    | <b>\$ 6,300</b>           | <b>\$ 6,300</b>               | <b>0.00%</b>   |
|                                | <b>Rents and Royalties</b>             |                     |                     |                     |                           |                               |                |
| 4874                           | Equipment Rental                       | \$ 159,686          | \$ 219,964          | \$ 214,604          | \$ 150,000                | \$ 200,000                    | 33.33%         |
| 4875                           | Space Rental                           | \$ 1,468,671        | \$ 1,760,822        | \$ 1,817,027        | \$ 1,398,093              | \$ 1,901,314                  | 35.99%         |
|                                | <b>Subtotal</b>                        | <b>\$ 1,628,357</b> | <b>\$ 1,980,786</b> | <b>\$ 2,031,631</b> | <b>\$ 1,548,093</b>       | <b>\$ 2,101,314</b>           | <b>35.74%</b>  |
|                                | <b>Subtotal Miscellaneous Revenues</b> | <b>\$ 1,634,694</b> | <b>\$ 2,000,273</b> | <b>\$ 2,051,290</b> | <b>\$ 1,554,393</b>       | <b>\$ 2,107,614</b>           | <b>35.59%</b>  |
| <b>Other Financing Sources</b> |  |                     |                     |                     |                           |                               |                |
|                                | <b>Transfers In</b>                    |                     |                     |                     |                           |                               |                |
| 4943                           | Transfer In Hotel/Motel                | \$ 752,592          | \$ 881,644          | \$ 917,751          | \$ 837,500                | \$ 837,500                    | 0.00%          |
| 4931                           | Transfer In General Fund               | \$ 29,873           | \$ 54,560           | \$ -                | \$ -                      | \$ -                          | N/A            |
| 4982                           | Transfer In ARP Fiscal Recovery        | \$ 309,606          | \$ -                | \$ -                | \$ -                      | \$ -                          | N/A            |
|                                | <b>Subtotal</b>                        | <b>\$ 1,092,071</b> | <b>\$ 936,204</b>   | <b>\$ 917,751</b>   | <b>\$ 837,500</b>         | <b>\$ 837,500</b>             | <b>0.00%</b>   |
|                                | Use of Fund Balance                    | \$ -                | \$ -                | \$ -                | \$ -                      | \$ -                          | N/A            |
|                                | <b>Total Revenues</b>                  | <b>\$ 4,799,194</b> | <b>\$ 4,695,042</b> | <b>\$ 4,814,093</b> | <b>\$ 4,065,743</b>       | <b>\$ 4,721,154</b>           | <b>16.12%</b>  |

## Schedule of Expenditures: Trade Center Fund

|            |                            | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|------------|----------------------------|---------------------|---------------------|---------------------|---------------------------|-------------------------------|---------------|
| <b>590</b> | <b>Non-Departmental</b>    |                     |                     |                     |                           |                               |               |
| 2000       | Contingency                | \$ -                | \$ -                | \$ -                | \$ 32,729                 | \$ 35,910                     | 9.72%         |
| 3000       | Non-Categorical            | \$ 152,592          | \$ 157,329          | \$ 184,598          | \$ 131,355                | \$ 166,350                    | 26.64%        |
|            | <b>Subtotal</b>            | <b>\$ 152,592</b>   | <b>\$ 157,329</b>   | <b>\$ 184,598</b>   | <b>\$ 164,084</b>         | <b>\$ 202,260</b>             | <b>23.27%</b> |
|            |                            |                     |                     |                     |                           |                               |               |
| <b>620</b> | <b>Trade Center</b>        |                     |                     |                     |                           |                               |               |
| 1000       | Trade Center               | \$ 386,583          | \$ 387,868          | \$ 522,817          | \$ 447,615                | \$ 649,627                    | 45.13%        |
| 2100       | Sales                      | \$ 775,689          | \$ 573,188          | \$ 499,323          | \$ 786,274                | \$ 693,925                    | -11.75%       |
| 2200       | Operations                 | \$ 454,204          | \$ 573,178          | \$ 848,371          | \$ 1,096,376              | \$ 1,216,326                  | 10.94%        |
| 2300       | Building Maintenance       | \$ 860,975          | \$ 1,000,418        | \$ 997,155          | \$ 1,277,819              | \$ 1,665,441                  | 30.33%        |
| 2600       | Trade Center - Bonded Debt | \$ 83,741           | \$ 81,524           | \$ 67,904           | \$ 293,575                | \$ 293,575                    | 0.00%         |
|            | <b>Subtotal</b>            | <b>\$ 2,561,192</b> | <b>\$ 2,616,176</b> | <b>\$ 2,935,570</b> | <b>\$ 3,901,659</b>       | <b>\$ 4,518,894</b>           | <b>15.82%</b> |
|            |                            |                     |                     |                     |                           |                               |               |
|            | <b>Total Expenditures</b>  | <b>\$ 2,713,784</b> | <b>\$ 2,773,505</b> | <b>\$ 3,120,168</b> | <b>\$ 4,065,743</b>       | <b>\$ 4,721,154</b>           | <b>16.12%</b> |

## Schedule of Revenues: Bull Creek Golf Course

|                                |                                     | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change  |
|--------------------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------------|-------------------------------|--------------|
| <b>Charges for Services</b>    |                                     |                     |                     |                     |                           |                               |              |
|                                | <b>Operations</b>                   |                     |                     |                     |                           |                               |              |
| 4541                           | Golf Course Handicap Fees           | \$ -                | \$ 4,451            | \$ -                | \$ 500                    | \$ 500                        | 0.00%        |
| 4542                           | Golf Course Operations              | \$ 1,309,506        | \$ 1,596,780        | \$ 1,821,835        | \$ 1,698,179              | \$ 1,801,041                  | 6.06%        |
| 4543                           | Range Fees                          | \$ 41,372           | \$ 50,749           | \$ 49,790           | \$ 60,000                 | \$ 60,000                     | 0.00%        |
| 4544                           | Snack Bar - Golf Course             | \$ 162,057          | \$ 227,934          | \$ 312,469          | \$ 225,000                | \$ 305,000                    | 35.56%       |
| 4582                           | Sale of Merchandise                 | \$ 185,589          | \$ 212,463          | \$ 234,931          | \$ 205,000                | \$ 225,000                    | 9.76%        |
| 4681                           | Fee Based Program Fees              | \$ 4,815            | \$ 2,715            | \$ 1,575            | \$ 5,000                  | \$ 5,000                      | 0.00%        |
|                                | <b>Subtotal</b>                     | <b>\$ 1,703,339</b> | <b>\$ 2,095,092</b> | <b>\$ 2,420,600</b> | <b>\$ 2,193,679</b>       | <b>\$ 2,396,541</b>           | <b>9.25%</b> |
| <b>Miscellaneous</b>           |                                     |                     |                     |                     |                           |                               |              |
|                                | <b>Other Miscellaneous Revenues</b> |                     |                     |                     |                           |                               |              |
| 4802                           | Donations                           | \$ -                | \$ 13,207           | \$ 31,535           | \$ -                      | \$ -                          | N/A          |
| 4837                           | Miscellaneous                       | \$ 15               | \$ -                | \$ -                | \$ -                      | \$ -                          | N/A          |
| 4840                           | Rebates                             | \$ 15,566           | \$ 10,439           | \$ -                | \$ 12,000                 | \$ 12,000                     | 0.00%        |
| 4842                           | Vendor Comp Sales Tax               | \$ 1,527            | \$ 1,781            | \$ 1,710            | \$ 1,500                  | \$ 1,500                      | 0.00%        |
| 4832                           | Special Event Sponsors              | \$ 7,354            | \$ -                | \$ -                | \$ -                      | \$ -                          | N/A          |
|                                | <b>Subtotal</b>                     | <b>\$ 24,462</b>    | <b>\$ 25,427</b>    | <b>\$ 33,245</b>    | <b>\$ 13,500</b>          | <b>\$ 13,500</b>              | <b>0.00%</b> |
|                                | <b>Rents and Royalties</b>          |                     |                     |                     |                           |                               |              |
|                                |                                     |                     |                     |                     |                           |                               |              |
|                                | <b>Subtotal Miscellaneous</b>       | <b>\$ 24,462</b>    | <b>\$ 25,427</b>    | <b>\$ 33,245</b>    | <b>\$ 13,500</b>          | <b>\$ 13,500</b>              | <b>0.00%</b> |
| <b>Other Financing Sources</b> |                                     |                     |                     |                     |                           |                               |              |
|                                | <b>Transfer In</b>                  |                     |                     |                     |                           |                               |              |
| 4931                           | Transfer In - General Fund          | \$ 24,446           | \$ 78,139           | \$ 166,000          | \$ -                      | \$ -                          | N/A          |
|                                | <b>Subtotal</b>                     | <b>\$ 24,446</b>    | <b>\$ 78,139</b>    | <b>\$ 166,000</b>   | <b>\$ -</b>               | <b>\$ -</b>                   | <b>N/A</b>   |
|                                |                                     |                     |                     |                     |                           |                               |              |
|                                | <b>Total Revenues</b>               | <b>\$ 1,752,247</b> | <b>\$ 2,198,658</b> | <b>\$ 2,619,845</b> | <b>\$ 2,207,179</b>       | <b>\$ 2,410,041</b>           | <b>9.19%</b> |

## Schedule of Expenditures: Bull Creek Golf Course

|            |                                    | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|------------|------------------------------------|---------------------|---------------------|---------------------|---------------------------|-------------------------------|---------------|
| <b>590</b> | <b>Non-Departmental</b>            |                     |                     |                     |                           |                               |               |
| 2000       | Contingency                        | \$ -                | \$ -                | \$ -                | \$ 13,353                 | \$ 15,708                     | 17.64%        |
| 3000       | Non - Categorical                  | \$ 63,201           | \$ 47,422           | \$ 50,444           | \$ 37,468                 | \$ 62,790                     | 67.58%        |
|            | <b>Subtotal</b>                    | <b>\$ 63,201</b>    | <b>\$ 47,422</b>    | <b>\$ 50,444</b>    | <b>\$ 50,821</b>          | <b>\$ 78,498</b>              | <b>54.46%</b> |
| <b>630</b> | <b>Bull Creek Golf Course</b>      |                     |                     |                     |                           |                               |               |
| 2100       | Bull Creek Golf Course Maintenance | \$ 937,814          | \$ 1,019,748        | \$ 1,168,091        | \$ 1,177,308              | \$ 1,237,987                  | 5.15%         |
| 2200       | Bull Creek Golf Course Operations  | \$ 628,135          | \$ 924,955          | \$ 1,070,955        | \$ 792,512                | \$ 925,170                    | 16.74%        |
| 2300       | Godwin Creek                       | \$ -                | \$ -                | \$ 32,911           | \$ 186,538                | \$ 168,386                    | -9.73%        |
|            | <b>Subtotal</b>                    | <b>\$ 1,565,949</b> | <b>\$ 1,944,703</b> | <b>\$ 2,271,957</b> | <b>\$ 2,156,358</b>       | <b>\$ 2,331,543</b>           | <b>8.12%</b>  |
|            |                                    |                     |                     |                     |                           |                               |               |
|            | <b>Total Expenditures</b>          | <b>\$ 1,629,150</b> | <b>\$ 1,992,125</b> | <b>\$ 2,322,401</b> | <b>\$ 2,207,179</b>       | <b>\$ 2,410,041</b>           | <b>9.19%</b>  |

## Schedule of Revenues: Oxbow Creek Golf Course

|                                |                                     | FY22<br>Actuals   | FY23<br>Actuals   | FY24<br>Actuals   | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|--------------------------------|-------------------------------------|-------------------|-------------------|-------------------|---------------------------|-------------------------------|---------------|
| <b>Charges for Services</b>    |                                     |                   |                   |                   |                           |                               |               |
|                                | <b>Operations</b>                   |                   |                   |                   |                           |                               |               |
| 4541                           | Golf Course Handicap Fees           | \$ -              | \$ -              | \$ -              | \$ -                      | \$ -                          | N/A           |
| 4542                           | Golf Course Operations              | \$ 405,775        | \$ 441,344        | \$ 436,944        | \$ 436,479                | \$ 430,000                    | -1.48%        |
| 4543                           | Range Fees                          | \$ 38,170         | \$ 43,813         | \$ 55,254         | \$ 40,000                 | \$ 55,000                     | 37.50%        |
| 4544                           | Golf Course Snack Bar               | \$ 39,749         | \$ 53,488         | \$ 66,596         | \$ 28,363                 | \$ 66,000                     | 132.70%       |
| 4582                           | Sale of Merchandise                 | \$ 50,262         | \$ 69,088         | \$ 73,588         | \$ 50,000                 | \$ 70,000                     | 40.00%        |
|                                | <b>Subtotal</b>                     | <b>\$ 533,956</b> | <b>\$ 607,733</b> | <b>\$ 632,382</b> | <b>\$ 554,842</b>         | <b>\$ 621,000</b>             | <b>11.92%</b> |
| <b>Miscellaneous</b>           |                                     |                   |                   |                   |                           |                               |               |
|                                | <b>Other Miscellaneous Revenues</b> |                   |                   |                   |                           |                               |               |
| 4802                           | Donations                           | \$ -              | \$ 1,200          | \$ -              | \$ -                      | \$ -                          | N/A           |
| 4842                           | Vendor Comp Sales Tax               | \$ 1,000          | \$ 1,174          | \$ 1,134          | \$ -                      | \$ -                          | N/A           |
| 4832                           | Special Event Sponsors              | \$ 200            | \$ -              | \$ -              | \$ -                      | \$ -                          | N/A           |
|                                | <b>Subtotal</b>                     | <b>\$ 1,200</b>   | <b>\$ 2,374</b>   | <b>\$ 1,134</b>   | <b>\$ -</b>               | <b>\$ -</b>                   | <b>N/A</b>    |
| <b>Other Financing Sources</b> |                                     |                   |                   |                   |                           |                               |               |
|                                | <b>Transfer In</b>                  |                   |                   |                   |                           |                               |               |
| 4908                           | Gain Sale of Assets                 | \$ -              | \$ -              | \$ 1,350          | \$ -                      | \$ -                          | N/A           |
| 4931                           | Transfer In - General Fund          | \$ 6,551          | \$ 32,856         | \$ 78,959         | \$ 100,000                | \$ 100,000                    | 0.00%         |
|                                | <b>Subtotal</b>                     | <b>\$ 6,551</b>   | <b>\$ 32,856</b>  | <b>\$ 80,309</b>  | <b>\$ 100,000</b>         | <b>\$ 100,000</b>             | <b>0.00%</b>  |
|                                | <b>Total Revenues</b>               | <b>\$ 541,707</b> | <b>\$ 642,963</b> | <b>\$ 713,825</b> | <b>\$ 654,842</b>         | <b>\$ 721,000</b>             | <b>10.10%</b> |

## Schedule of Expenditures: Oxbow Creek Golf Course

|            |                                | FY22<br>Actuals   | FY23<br>Actuals   | FY24<br>Actuals   | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------|-------------------------------|---------------|
| <b>590</b> | <b>Non-Departmental</b>        |                   |                   |                   |                           |                               |               |
| 2000       | Contingency                    | \$ -              | \$ -              | \$ -              | \$ 4,803                  | \$ 5,176                      | 7.77%         |
| 3000       | Non - Categorical              | \$ 20,266         | \$ 23,579         | \$ 20,609         | \$ 14,362                 | \$ 19,155                     | 33.37%        |
|            | <b>Subtotal</b>                | <b>\$ 20,266</b>  | <b>\$ 23,579</b>  | <b>\$ 20,609</b>  | <b>\$ 19,165</b>          | <b>\$ 24,331</b>              | <b>26.96%</b> |
| <b>640</b> | <b>Oxbow Creek Golf Course</b> |                   |                   |                   |                           |                               |               |
| 2100       | Oxbow Creek Pro Shop           | \$ 297,935        | \$ 354,564        | \$ 433,464        | \$ 330,537                | \$ 383,395                    | 15.99%        |
| 2200       | Oxbow Creek Maintenance        | \$ 201,634        | \$ 244,860        | \$ 263,130        | \$ 305,140                | \$ 313,274                    | 2.67%         |
| 2300       | Oxbow Creek Debt Service       | \$ -              | \$ -              | \$ -              | \$ -                      | \$ -                          | N/A           |
|            | <b>Subtotal</b>                | <b>\$ 499,568</b> | <b>\$ 599,424</b> | <b>\$ 696,594</b> | <b>\$ 635,677</b>         | <b>\$ 696,669</b>             | <b>9.59%</b>  |
|            | <b>Total Expenditures</b>      | <b>\$ 519,835</b> | <b>\$ 623,003</b> | <b>\$ 717,203</b> | <b>\$ 654,842</b>         | <b>\$ 721,000</b>             | <b>10.10%</b> |

## Revenue by Division: Civic Center/Sports Authority

|              |                     | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change  |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------------|-------------------------------|--------------|
| 1999         | Operations          | \$ 3,851,020        | \$ 1,856,548        | \$ 1,888,679        | \$ 1,707,000              | \$ 1,717,000                  | 0.59%        |
| 2100         | Hockey              | \$ 445,810          | \$ 565,088          | \$ 698,358          | \$ 490,000                | \$ 540,000                    | 10.20%       |
| 2200         | Football            | \$ 87,992           | \$ 66,936           | \$ 136,129          | \$ 45,750                 | \$ 45,750                     | 0.00%        |
| 2500         | Events              | \$ 4,462,227        | \$ 2,772,679        | \$ 2,857,522        | \$ 3,347,886              | \$ 3,347,886                  | 0.00%        |
| 2700         | Ice Rink Operations | \$ 7,890            | \$ 747              | \$ 1,747            | \$ 1,500                  | \$ 1,500                      | 0.00%        |
| 2750         | Ice Rink Events     | \$ 124,989          | \$ 338,470          | \$ 322,175          | \$ 305,000                | \$ 345,000                    | 13.11%       |
| 2800         | Concessions         | \$ 478,373          | \$ 492,848          | \$ 478,170          | \$ 515,000                | \$ 524,377                    | 1.82%        |
| <b>Total</b> |                     | <b>\$ 9,458,301</b> | <b>\$ 6,093,316</b> | <b>\$ 6,382,780</b> | <b>\$ 6,412,136</b>       | <b>\$ 6,521,513</b>           | <b>1.71%</b> |

## Schedule of Revenues

|                                |                                     | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change  |
|--------------------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------------|-------------------------------|--------------|
| <b>Charges for Services</b>    |                                     |                     |                     |                     |                           |                               |              |
|                                | <b>Operations</b>                   |                     |                     |                     |                           |                               |              |
| 4568                           | Parking Fee                         | \$ 54,236           | \$ 47,374           | \$ 38,057           | \$ 40,000                 | \$ 40,000                     | 0.00%        |
| 4573                           | Ticket Sales                        | \$ 3,530,788        | \$ 2,298,802        | \$ 2,419,581        | \$ 2,820,886              | \$ 2,870,886                  | 1.77%        |
| 4574                           | Facility Fees                       | \$ 132,572          | \$ 101,978          | \$ 157,021          | \$ 80,000                 | \$ 80,000                     | 0.00%        |
| 4576                           | Catering                            | \$ 12,046           | \$ 6,136            | \$ 3,803            | \$ 25,000                 | \$ 25,000                     | 0.00%        |
| 4582                           | Sale of Merchandise                 | \$ 290,952          | \$ 260,450          | \$ 199,829          | \$ 282,000                | \$ 282,000                    | 0.00%        |
| 4587                           | Food Service Contract               | \$ 192,811          | \$ 234,304          | \$ 255,639          | \$ 220,000                | \$ 229,377                    | 4.26%        |
|                                | <b>Subtotal</b>                     | <b>\$ 4,213,405</b> | <b>\$ 2,949,044</b> | <b>\$ 3,073,930</b> | <b>\$ 3,467,886</b>       | <b>\$ 3,527,263</b>           | <b>1.71%</b> |
| <b>Miscellaneous</b>           |                                     |                     |                     |                     |                           |                               |              |
|                                | <b>Other Miscellaneous Revenues</b> |                     |                     |                     |                           |                               |              |
| 4313                           | Misc. Federal Revenue               | \$ 1,315,318        | \$ -                | \$ -                | \$ -                      | \$ -                          | N/A          |
| 4801                           | Private Contributions               | \$ 20,000           | \$ -                | \$ -                | \$ -                      | \$ -                          | N/A          |
| 4802                           | Donations                           | \$ 318,438          | \$ -                | \$ 5,000            | \$ -                      | \$ -                          | N/A          |
| 4837                           | Miscellaneous Revenue               | \$ 951,644          | \$ 741,758          | \$ 822,425          | \$ 765,000                | \$ 775,000                    | 1.31%        |
|                                | <b>Subtotal</b>                     | <b>\$ 2,605,400</b> | <b>\$ 741,758</b>   | <b>\$ 827,425</b>   | <b>\$ 765,000</b>         | <b>\$ 775,000</b>             | <b>1.31%</b> |
| <b>Rents and Royalties</b>     |                                     |                     |                     |                     |                           |                               |              |
| 4842                           | Vendors Comp Sales Tax              | \$ 1,969            | \$ 1,866            | \$ 2,204            | \$ 2,000                  | \$ 2,000                      | 0.00%        |
| 4872                           | Sale of Advertisements              | \$ -                | \$ 29,700           | \$ 25,500           | \$ 21,500                 | \$ 21,500                     | 0.00%        |
| 4880                           | Rent Civic Center                   | \$ 491,245          | \$ 560,585          | \$ 618,219          | \$ 480,750                | \$ 520,750                    | 8.32%        |
|                                | <b>Subtotal</b>                     | <b>\$ 493,214</b>   | <b>\$ 592,151</b>   | <b>\$ 645,923</b>   | <b>\$ 504,250</b>         | <b>\$ 544,250</b>             | <b>7.93%</b> |
| <b>Subtotal Miscellaneous</b>  |                                     | <b>\$ 3,098,614</b> | <b>\$ 1,333,909</b> | <b>\$ 1,473,348</b> | <b>\$ 1,269,250</b>       | <b>\$ 1,319,250</b>           | <b>3.94%</b> |
| <b>Other Financing Sources</b> |                                     |                     |                     |                     |                           |                               |              |
|                                | <b>Transfers In</b>                 |                     |                     |                     |                           |                               |              |
| 4931                           | Transfer - in General Fund          | \$ 41,887           | \$ 47,076           | \$ -                | \$ -                      | \$ -                          | N/A          |
| 4943                           | Transfer - in Hotel Motel Tax       | \$ 1,505,184        | \$ 1,763,287        | \$ 1,835,502        | \$ 1,675,000              | \$ 1,675,000                  | 0.00%        |
| 4982                           | Transfer In - ARP Fiscal Recovery   | \$ 619,211          | \$ -                | \$ -                | \$ -                      | \$ -                          | N/A          |
|                                | <b>Subtotal</b>                     | <b>\$ 2,166,282</b> | <b>\$ 1,810,363</b> | <b>\$ 1,835,502</b> | <b>\$ 1,675,000</b>       | <b>\$ 1,675,000</b>           | <b>0.00%</b> |
| <b>Total Revenues</b>          |                                     | <b>\$ 9,478,301</b> | <b>\$ 6,093,316</b> | <b>\$ 6,382,780</b> | <b>\$ 6,412,136</b>       | <b>\$ 6,521,513</b>           | <b>1.71%</b> |



## Schedule of Expenditures: Civic Center/Sports Authority

|            |                                      | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change   |
|------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------------|-------------------------------|---------------|
| <b>160</b> | <b>Civic Center/Sports Authority</b> |                     |                     |                     |                           |                               |               |
| 1000       | Operations                           | \$ 2,163,561        | \$ 2,017,179        | \$ 2,650,550        | \$ 2,191,542              | \$ 2,230,611                  | 1.78%         |
| 2000       | Cultural Affairs - Liberty Theatre   | \$ -                | \$ 51               | \$ 45,145           | \$ 170,264                | \$ 137,811                    | -19.06%       |
| 2100       | Hockey                               | \$ 447,062          | \$ 862,710          | \$ 665,041          | \$ 373,885                | \$ 277,000                    | -25.91%       |
| 2200       | Football                             | \$ 90,767           | \$ 72,533           | \$ 87,517           | \$ 62,795                 | \$ 30,500                     | -51.43%       |
| 2500       | Other Events                         | \$ 4,453,112        | \$ 2,870,094        | \$ 3,015,539        | \$ 2,647,600              | \$ 2,911,343                  | 9.96%         |
| 2600       | Temporary Labor Pool                 | \$ -                | \$ -                | \$ 25,420           | \$ -                      | \$ -                          | N/A           |
| 2700       | Ice Rink OPS                         | \$ 135,700          | \$ 165,182          | \$ 257,072          | \$ 170,102                | \$ 228,201                    | 34.16%        |
| 2750       | Ice Rink Events                      | \$ 93,849           | \$ 233,711          | \$ 196,923          | \$ 134,563                | \$ -                          | -100.00%      |
| 2800       | Concessions                          | \$ 148,154          | \$ 170,183          | \$ 130,571          | \$ 280,530                | \$ 280,530                    | 0.00%         |
|            | <b>Subtotal</b>                      | <b>\$ 7,532,205</b> | <b>\$ 6,391,643</b> | <b>\$ 7,073,778</b> | <b>\$ 6,031,281</b>       | <b>\$ 6,095,996</b>           | <b>1.07%</b>  |
|            |                                      |                     |                     |                     |                           |                               |               |
| <b>260</b> | <b>Public Works</b>                  |                     |                     |                     |                           |                               |               |
| 3710       | Other Maintenance/Repairs            | \$ 132,744          | \$ 241,145          | \$ 214,338          | \$ 125,000                | \$ 125,000                    | 0.00%         |
|            | <b>Subtotal</b>                      | <b>\$ 132,744</b>   | <b>\$ 241,145</b>   | <b>\$ 214,338</b>   | <b>\$ 125,000</b>         | <b>\$ 125,000</b>             | <b>0.00%</b>  |
|            |                                      |                     |                     |                     |                           |                               |               |
| <b>590</b> | <b>Non-Departmental</b>              |                     |                     |                     |                           |                               |               |
| 2000       | Contingency                          | \$ -                | \$ -                | \$ -                | \$ 20,692                 | \$ 22,550                     | 8.98%         |
| 3000       | Non - Categorical                    | \$ 202,165          | \$ 164,013          | \$ 224,330          | \$ 235,163                | \$ 277,967                    | 18.20%        |
| 4000       | Interfund Transfers                  | \$ -                | \$ -                | \$ -                | \$ -                      | \$ -                          | N/A           |
|            | <b>Subtotal</b>                      | <b>\$ 202,165</b>   | <b>\$ 164,013</b>   | <b>\$ 224,330</b>   | <b>\$ 255,855</b>         | <b>\$ 300,517</b>             | <b>17.46%</b> |
|            |                                      |                     |                     |                     |                           |                               |               |
|            | <b>Total Expenditures</b>            | <b>\$ 7,867,114</b> | <b>\$ 6,796,801</b> | <b>\$ 7,512,446</b> | <b>\$ 6,412,136</b>       | <b>\$ 6,521,513</b>           | <b>1.71%</b>  |

## Schedule of Revenues: Community Development Block Grant

|      |                                     | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change  |
|------|-------------------------------------|---------------------|---------------------|---------------------|---------------------------|-------------------------------|--------------|
|      |                                     |                     |                     |                     |                           |                               |              |
| 099  | CDBG                                | \$ 704,176          | \$ 1,472,629        | \$ 3,482,059        | \$ 1,666,654              | \$ 1,812,296                  | 8.74%        |
|      |                                     |                     |                     |                     |                           |                               |              |
|      | <b>Miscellaneous</b>                |                     |                     |                     |                           |                               |              |
|      | <b>Other Miscellaneous Revenues</b> |                     |                     |                     |                           |                               |              |
| 4311 | HUD Entitlement                     | \$ 960,466          | \$ 318,535          | \$ 86,287           | \$ -                      | \$ -                          | N/A          |
|      | <b>Subtotal</b>                     | <b>\$ 960,466</b>   | <b>\$ 318,535</b>   | <b>\$ 86,287</b>    | <b>\$ -</b>               | <b>\$ -</b>                   | <b>N/A</b>   |
|      |                                     |                     |                     |                     |                           |                               |              |
|      | <b>Total Revenues</b>               | <b>\$ 1,664,642</b> | <b>\$ 1,791,164</b> | <b>\$ 3,568,346</b> | <b>\$ 1,666,654</b>       | <b>\$ 1,812,296</b>           | <b>8.74%</b> |

## Schedule of Expenditures: Community Development Block Grant

|     |                           | FY22<br>Actuals     | FY23<br>Actuals     | FY24<br>Actuals     | FY25<br>Adopted<br>Budget | FY26<br>Recommended<br>Budget | %<br>Change  |
|-----|---------------------------|---------------------|---------------------|---------------------|---------------------------|-------------------------------|--------------|
|     |                           |                     |                     |                     |                           |                               |              |
| 245 | CDBG                      | \$ 1,940,367        | \$ 1,577,174        | \$ 3,693,851        | \$ 1,666,654              | \$ 1,812,296                  | 8.74%        |
|     | <b>Subtotal</b>           | <b>\$ 1,940,367</b> | <b>\$ 1,577,174</b> | <b>\$ 3,693,851</b> | <b>\$ 1,666,654</b>       | <b>\$ 1,812,296</b>           | <b>8.74%</b> |
|     |                           |                     |                     |                     |                           |                               |              |
|     | <b>Total Expenditures</b> | <b>\$ 1,940,367</b> | <b>\$ 1,577,174</b> | <b>\$ 3,693,851</b> | <b>\$ 1,666,654</b>       | <b>\$ 1,812,296</b>           | <b>8.74%</b> |

**Schedule of Revenues: Workforce Innovation & Opportunity Act**

|              |                                 | <b>FY22<br/>Actuals</b> | <b>FY23<br/>Actuals</b> | <b>FY24<br/>Actuals</b> | <b>FY25<br/>Adopted Budget</b> | <b>FY26<br/>Recommended<br/>Budget</b> | <b>%<br/>Change</b> |
|--------------|---------------------------------|-------------------------|-------------------------|-------------------------|--------------------------------|--|---------------------|
| 675 &<br>680 | Workforce Innovation Act (WIOA) | \$ 2,042,248            | \$ 2,090,341            | \$ 2,061,298            | \$ 3,143,712                   | \$ 3,143,712                           | 0.00%               |
|              | <b>Subtotal</b>                 | <b>\$ 2,042,248</b>     | <b>\$ 2,090,341</b>     | <b>\$ 2,061,298</b>     | <b>\$ 3,143,712</b>            | <b>\$ 3,143,712</b>                    | <b>0.00%</b>        |
|              |                                 |                         |                         |                         |                                |  |                     |
|              | <b>Total Revenues</b>           | <b>\$ 2,042,248</b>     | <b>\$ 2,090,341</b>     | <b>\$ 2,061,298</b>     | <b>\$ 3,143,712</b>            | <b>\$ 3,143,712</b>                    | <b>52.51%</b>       |

**Schedule of Expenditures: Workforce Innovation & Opportunity Act**

|              |                                 | <b>FY22<br/>Actuals</b> | <b>FY23<br/>Actuals</b> | <b>FY24<br/>Actuals</b> | <b>FY25<br/>Adopted Budget</b> | <b>FY26<br/>Recommended<br/>Budget</b> | <b>%<br/>Change</b> |
|--------------|---------------------------------|-------------------------|-------------------------|-------------------------|--------------------------------|--|---------------------|
| 675 &<br>680 | Workforce Innovation Act (WIOA) | \$ 2,042,244            | \$ 2,090,376            | \$ 2,061,297            | \$ 3,143,712                   | \$ 3,143,712                           | 0.00%               |
|              | <b>Subtotal</b>                 | <b>\$ 2,042,244</b>     | <b>\$ 2,090,376</b>     | <b>\$ 2,061,297</b>     | <b>\$ 3,143,712</b>            | <b>\$ 3,143,712</b>                    | <b>0.00%</b>        |
|              |                                 |                         |                         |                         |                                |  |                     |
|              | <b>Total Expenditures</b>       | <b>\$ 2,042,244</b>     | <b>\$ 2,090,376</b>     | <b>\$ 2,061,298</b>     | <b>\$ 3,143,712</b>            | <b>\$ 3,143,712</b>                    | <b>0.00%</b>        |

**Schedule of Revenues: Employee Health Insurance Fund**

|     |                         | <b>FY22</b>          | <b>FY23</b>          | <b>FY24</b>          | <b>FY25</b>           | <b>FY26</b>               | <b>%</b>      |
|-----|-------------------------|----------------------|----------------------|----------------------|-----------------------|---------------------------|---------------|
|     |                         | <b>Actuals</b>       | <b>Actuals</b>       | <b>Actuals</b>       | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
|     |                         |                      |                      |                      |                       |                           |               |
| 099 | Insurance Contributions | \$ 22,164,391        | \$ 22,303,467        | \$ 24,530,961        | \$ 25,347,660         | \$ 28,642,856             | 13.00%        |
|     | <b>Subtotal</b>         | <b>\$ 22,164,391</b> | <b>\$ 22,303,467</b> | <b>\$ 24,530,961</b> | <b>\$ 25,347,660</b>  | <b>\$ 28,642,856</b>      | <b>13.00%</b> |
|     |                         |                      |                      |                      |                       |                           |               |
|     | <b>Total Revenues</b>   | <b>\$ 22,164,391</b> | <b>\$ 22,303,467</b> | <b>\$ 24,530,961</b> | <b>\$ 25,347,660</b>  | <b>\$ 28,642,856</b>      | <b>13.00%</b> |

**Schedule of Expenditures: Employee Health Insurance Fund**

|     |                           | <b>FY22</b>          | <b>FY23</b>          | <b>FY24</b>          | <b>FY25</b>           | <b>FY26</b>               | <b>%</b>      |
|-----|---------------------------|----------------------|----------------------|----------------------|-----------------------|---------------------------|---------------|
|     |                           | <b>Actuals</b>       | <b>Actuals</b>       | <b>Actuals</b>       | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
|     |                           |                      |                      |                      |                       |                           |               |
| 220 | Health and Life Insurance | \$ 23,724,441        | \$ 21,402,813        | \$ 24,662,746        | \$ 25,347,660         | \$ 28,642,856             | 13.00%        |
|     | <b>Subtotal</b>           | <b>\$ 23,724,441</b> | <b>\$ 21,402,813</b> | <b>\$ 24,662,746</b> | <b>\$ 25,347,660</b>  | <b>\$ 28,642,856</b>      | <b>13.00%</b> |
|     |                           |                      |                      |                      |                       |                           |               |
|     | <b>Total Expenditures</b> | <b>\$ 23,724,441</b> | <b>\$ 21,402,813</b> | <b>\$ 24,662,746</b> | <b>\$ 25,347,660</b>  | <b>\$ 28,642,856</b>      | <b>13.00%</b> |

**Schedule of Revenues: Risk Management Fund**

|     |                                 | <b>FY22</b>         | <b>FY23</b>         | <b>FY24</b>         | <b>FY25</b>           | <b>FY26</b>               | <b>%</b>      |
|-----|---------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------------|---------------|
|     |                                 | <b>Actuals</b>      | <b>Actuals</b>      | <b>Actuals</b>      | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
|     |                                 |                     |                     |                     |                       |                           |               |
| 099 | Risk Mgmt/Worker's Compensation | \$ 5,143,192        | \$ 5,934,528        | \$ 6,657,156        | \$ 7,204,360          | \$ 8,189,571              | 13.68%        |
|     | <b>Subtotal</b>                 | <b>\$ 5,143,192</b> | <b>\$ 5,934,528</b> | <b>\$ 6,657,156</b> | <b>\$ 7,204,360</b>   | <b>\$ 8,189,571</b>       | <b>13.68%</b> |
|     |                                 |                     |                     |                     |                       |                           |               |
|     | <b>Total Revenues</b>           | <b>\$ 5,143,192</b> | <b>\$ 5,934,528</b> | <b>\$ 6,657,156</b> | <b>\$ 7,204,360</b>   | <b>\$ 8,189,571</b>       | <b>13.68%</b> |

**Schedule of Expenditures: Risk Management Fund**

|     |                                 | <b>FY22</b>         | <b>FY23</b>         | <b>FY24</b>         | <b>FY25</b>           | <b>FY26</b>               | <b>%</b>      |
|-----|---------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------------|---------------|
|     |                                 | <b>Actuals</b>      | <b>Actuals</b>      | <b>Actuals</b>      | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
|     |                                 |                     |                     |                     |                       |                           |               |
| 220 | Risk Mgmt/Worker's Compensation | \$ 4,927,271        | \$ 4,199,162        | \$ 6,635,789        | \$ 7,204,360          | \$ 8,189,571              | 13.68%        |
|     | <b>Subtotal</b>                 | <b>\$ 4,927,271</b> | <b>\$ 4,199,162</b> | <b>\$ 6,635,789</b> | <b>\$ 7,204,360</b>   | <b>\$ 8,189,571</b>       | <b>13.68%</b> |
|     |                                 |                     |                     |                     |                       |                           |               |
|     | <b>Total Expenditures</b>       | <b>\$ 4,927,271</b> | <b>\$ 4,199,162</b> | <b>\$ 6,635,789</b> | <b>\$ 7,204,360</b>   | <b>\$ 8,189,571</b>       | <b>13.68%</b> |

## **PERSONNEL**

A top priority of the Columbus Consolidated Government (CCG) is to provide the most efficient services while retaining quality employees who are committed to excellence and the community. The CCG employs over **3,000** full-time, part-time, and temporary employees, who provide a wide range of services to the community.

The CCG provides a total benefit package that includes the following:

- Major Medical Health Insurance
- Life Insurance
- Social Security
- Long Term Disability Insurance
- Retirement Plan
- Dental Insurance
- Sick and Vacation Pay
- Worker's Compensation
- Cafeteria Plan
- Deferred Compensation Plans

### **Major Medical Health Insurance**

The CCG provides health insurance to all full-time employees. Coverage begins on the first day, coincide with or immediately following completion of 30 days of active employment. The City's annual contribution is \$7,675 per employee.

During 2013, the City opened its own Health and Wellness Center on the campus of Columbus Regional Healthcare System. The Health and Wellness Center provides routine primary healthcare, urgent care, and specialist referrals for members of the H&W Center plan. In addition to having no copayments for office visits, referrals, or routine pharmaceuticals, employees covered by the Health and Wellness plan enjoy premiums that are the lowest available for any plan offered at CCG. By more closely managing the health and wellbeing of its employees, CCG anticipates significant wellness and productivity benefits from the Health and Wellness Center program for its employees and their dependents. In addition, the City expects to see reduced healthcare costs in the long term by improving the health status of the workforce and by better management of chronic conditions.

### **Life Insurance (Accidental Death & Dismemberment)**

The CCG provides life, accidental death, and dismemberment insurance to all full-time employees. Coverage is equal to one and one-half (1½) times an employee's annual salary, rounded to the next highest \$500. The benefit is calculated at \$0.50 per \$1,000 of their salary.

### **Long-Term Disability**

CCG provides long-term disability coverage to all full-time employees. The Social Security Administration Office must declare an employee disabled, after which the plan allows the

## **PERSONNEL**

disabled employee to collect 60% of their monthly salary (offset by Social Security, Worker's Compensation and certain other pensions and disability plans).

### **Social Security (FICA)**

CCG contributes the employer's share of FICA, 7.65% (6.20% Social Security and 1.45% Medicare) of earnings up to a maximum salary of \$168,600. Maximum is for Social Security only. The Federal Insurance Program has no cap on Medicare contribution earnings.

### **Retirement**

The CCG provides two retirement plans: one for general government employees and an enhanced plan for public safety employees. Both plans offer early and normal retirement options once time vests an employee. The City has historically contributed 100% of the costs for the program. However, in FY13 the City implemented an employee contribution rate of 4% for all eligible existing employees phased in at 2% over a 2-year period and a contribution rate of 8% for eligible new employees phased in at 6% the first year and 2% the second year. The general government employees' plan must generate a minimum of *\$4.1 million* based on employee salaries and *\$12.2 million* for public safety employees' salaries.

### **Vacation**

All city officials and permanent employees accrue and accumulate annual leave based on their years of service as displayed in the following table.

| <b>Service</b> | <b>Earned</b> | <b>Accumulate</b> |
|----------------|---------------|-------------------|
| 0 - 10 years   | 10 days       | 20 days           |
| 10 - 15 years  | 15 days       | 20 days           |
| 15+ years      | 20 days       | 30 days           |

### **Sick Leave**

All city officials and permanent employees accrue 13 days of sick leave per year. An employee may accumulate the following maximums: 30 days in a base account and 60 days in a reserve account for a total of 90 days. By the last pay period in November, CCG pays one-fourth of accumulated sick leave beyond the 30 days allowed in an employees' base account as a bonus to employees. This bonus is based on the employee's salary/wage and is subject to City Council's approval. The remaining three-fourths above the 30 days are added to the employees' sick leave reserve account until a maximum of 60 days is accumulated.

## **PERSONNEL**

### **Catastrophic Sick Leave**

At the end of each leave year all accrued leave days above the maximum allowable reserve accumulations will be added to the catastrophic sick leave bank until a maximum of one hundred and twenty (120) days shall be attained. No charge shall be made against the catastrophic sick leave accumulation until the base and reserve accumulations for both vacation and sick leave have been exhausted, and until a valid medical certificate has been presented as to the nature of the employee's illness and inability to return to work.

### **Other Benefits**

The Columbus Consolidated Government (CCG) offers deferred compensation, cafeteria, vision, and dental plans for employees. Although the City does not contribute to the plans, we offer the plans as a convenience to the employee.

### **Holidays**

For several years, the CCG has observed eleven (11) holidays and one (1) floating holiday. This year the CCG will observe the floating holiday on December 26, 2025. A schedule of holidays is listed below:

| <b>HOLIDAY</b>                  | <b>DATE OBSERVED</b>   | <b>DAY</b>          |
|---------------------------------|------------------------|---------------------|
| Independence Day                | July 4, 2025           | Friday              |
| Labor Day                       | September 1, 2025      | Monday              |
| Columbus Day                    | October 13, 2025       | Monday              |
| Veteran's Day                   | November 11, 2025      | Tuesday             |
| Thanksgiving Day                | November 27 & 28, 2025 | Thursday and Friday |
| Christmas Holiday               | December 25, 2025      | Thursday            |
| Floating Holiday                | December 26, 2025      | Friday              |
| New Year's Day                  | January 1, 2026        | Wednesday           |
| Martin Luther King Jr. Birthday | January 19, 2026       | Monday              |
| Memorial Day                    | May 25, 2026           | Monday              |
| Juneteenth                      | June 19, 2026          | Friday              |



## **PERSONNEL**

### **Personnel Summary**

The chart below details compensation and benefits discussed in earlier sections. Net personnel expenditures make up 54% of the total operating budget. Salaries, wages, and overtime are the largest elements of the compensation and benefits.

| <b>Compensation and Benefits</b>              |                      |                 |
|---|----------------------|-----------------|
| <b>Elements</b>                               | <b>Budget</b>        | <b>% of Net</b> |
| General Government Salaries, Wages & Overtime | \$75,777,335         | 35.2%           |
| Public Safety Salaries, Wages, & Overtime     | \$82,894,836         | 38.5%           |
| FICA Contributions                            | \$12,069,601         | 5.6%            |
| General Government Retirement                 | \$5,615,380          | 2.6%            |
| Public Safety Retirement                      | \$12,743,597         | 5.9%            |
| Group Health Care Contribution                | \$21,088,831         | 9.8%            |
| Group Life Insurance                          | \$720,095            | 0.3%            |
| Other Benefits & Administrative Fees*         | \$4,265,271          | 2.0%            |
| <b>Total</b>                                  | <b>\$215,174,946</b> | <b>100.0%</b>   |

*\*Includes: Unused Sick Leave, Unused Annual Leave, Major Disability Income, Death Benefit Escrow, Unemployment Compensation, certain Allowances, Relocation Expenses and Other Employee Benefits.*

*\$0 is included in Other Benefits to set aside funding for post-retirement healthcare and other post-employment benefits (OPEB) per GASB Statement No. 75, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions.*

## PERSONNEL

|   | FY24 Adopted |           |                    | FY25 Adopted |           |                    | FY26 Recommended |           |                    |
|---|--------------|-----------|--------------------|--------------|-----------|--------------------|------------------|-----------|--------------------|
|   | General Fund |           |                    |              |           |                    |                  |           |                    |
|   | Full-time    | Part-time | Seasonal/Temporary | Full-time    | Part-time | Seasonal/Temporary | Full-time        | Part-time | Seasonal/Temporary |
| Council                                 | 10           |           |                    | 10           |           |                    | 10               |           |                    |
| Clerk of Council                        | 4            | 1         |                    | 4            | 1         |                    | 5                | 0         |                    |
| Mayor                                   | 4            |           |                    | 4            |           |                    | 4                |           |                    |
| Internal Auditor                        | 4            |           |                    | 4            |           |                    | 4                |           |                    |
| City Attorney                           | 4            |           |                    | 4            |           |                    | 4                |           |                    |
| Total Executive/Legal                   | 26           | 1         |                    | 26           | 1         |                    | 27               | 0         |                    |
|   |              |           |                    |              |           |                    |                  |           |                    |
| City Manager Administration             | 9            |           |                    | 9            |           |                    | 9                |           |                    |
| Mail Room                               | 1            | 1         |                    | 2            |           |                    | 2                |           |                    |
| Print Shop                              | 4            |           |                    | 4            |           |                    | 4                |           |                    |
| Public Information & Relations (CCG-TV) | 2            |           |                    | 2            |           |                    | 2                |           |                    |
| Citizens Service Center                 | 8            |           |                    | 8            |           |                    | 8                |           |                    |
| Quality Control                         | 1            |           |                    | 1            |           |                    | 1                |           |                    |
| Family Connection                       | 1            |           |                    | 1            |           |                    | 1                |           |                    |
| Total City Manager                      | 26           | 1         |                    | 27           |           |                    | 27               |           |                    |
|   |              |           |                    |              |           |                    |                  |           |                    |
| Finance Administration                  | 2            |           |                    | 2            |           |                    | 2                |           |                    |
| Accounting                              | 9            |           |                    | 9            |           |                    | 9                |           |                    |
| Revenue                                 | 11           |           |                    | 10           |           |                    | 12               |           |                    |
| Financial Planning                      | 4            |           |                    | 4            |           |                    | 4                |           |                    |
| Purchasing                              | 7            |           |                    | 7            |           |                    | 7                |           |                    |
| Cash Management                         | 3            |           |                    | 3            |           |                    | 3                |           |                    |
| Total Finance                           | 36           |           |                    | 35           |           |                    | 37               |           |                    |
|   |              |           |                    |              |           |                    |                  |           |                    |
| Information Technology                  | 27           | 1         |                    | 32           |           |                    | 32               |           |                    |
| Geo Information System                  |              |           |                    | 1            |           |                    | 1                |           |                    |
| Total Information Technology            | 27           | 1         |                    | 33           |           |                    | 33               |           |                    |
|   |              |           |                    |              |           |                    |                  |           |                    |
| Human Resources                         | 16           |           |                    | 18           |           |                    | 18               |           |                    |
|   |              |           |                    |              |           |                    |                  |           |                    |
| Inspections                             | 20           |           |                    | 20           |           |                    | 20               |           |                    |
| Special Enforcement                     | 10           |           |                    | 10           |           |                    | 10               |           |                    |
| Total Codes and Inspections             | 30           |           |                    | 30           |           |                    | 30               |           |                    |
|   |              |           |                    |              |           |                    |                  |           |                    |
| Planning                                | 4            |           |                    | 4            |           |                    | 5                |           |                    |
|   |              |           |                    |              |           |                    |                  |           |                    |
| Real Estate                             | 1            |           |                    | 1            |           |                    | 1                |           |                    |
|   |              |           |                    |              |           |                    |                  |           |                    |
| Traffic Engineering                     | 18           |           |                    | 18           |           |                    | 18               |           |                    |
| Total Engineering                       | 18           |           |                    | 18           |           |                    | 18               |           |                    |
|   |              |           |                    |              |           |                    |                  |           |                    |
| Public Works Administration             | 4            |           |                    | 4            |           |                    | 4                |           |                    |
| Fleet Management                        | 36           |           | Varies             | 36           |           | Varies             | 36               |           | Varies             |
| Animal Control                          | 19           |           |                    | 25           |           |                    | 0                |           |                    |
| Cemeteries                              | 4            |           |                    | 10           |           |                    | 5                |           |                    |

## PERSONNEL

|   | FY24 Adopted |           |                    | FY25 Adopted |           |                    | FY26 Recommended |           |                    |
|---|--------------|-----------|--------------------|--------------|-----------|--------------------|------------------|-----------|--------------------|
|   | General Fund |           |                    |              |           |                    |                  |           |                    |
|   | Full-time    | Part-time | Seasonal/Temporary | Full-time    | Part-time | Seasonal/Temporary | Full-time        | Part-time | Seasonal/Temporary |
| Facilities Maintenance                                  | 38           |           |                    | 48           |           |                    | 50               |           |                    |
| <b>Total Public Works</b>                               | <b>101</b>   |           | <b>Varies</b>      | <b>118</b>   |           | <b>Varies</b>      | <b>120</b>       |           | <b>Varies</b>      |
|   |              |           |                    |              |           |                    |                  |           |                    |
| Parks & Recreation Admin                                | 6            | 1         |                    | 6            | 1         |                    | 6                | 1         |                    |
| Parks Services  | 67           | 4         |                    | 71           | 4         |                    | 71               | 4         |                    |
| Recreation Administration                               | 11           | 2         | Varies             | 13           | 2         | Varies             | 13               | 2         | Varies             |
| Athletic  | 2            | 2         |                    | 4            | 2         |                    | 4                | 2         |                    |
| Community Schools Operations                            | 3            |           | Varies             | 3            |           | Varies             | 3                |           | Varies             |
| Cooper Creek Tennis Center                              | 4            | 7         |                    | 4            | 7         |                    | 6                | 9         |                    |
| Lake Oliver Marina                                      | 1            | 3         |                    | 2            | 3         |                    | 2                | 3         |                    |
| Aquatics  | 1            |           | Varies             | 3            |           | Varies             | 3                |           | Varies             |
| Columbus Aquatic Center                                 | 4            | 7         | Varies             | 4            | 7         | Varies             | 4                | 7         | Varies             |
| Therapeutics  | 2            | 3         |                    | 2            | 3         |                    | 2                | 3         |                    |
| Cultural Arts Center                                    | 1            | 5         |                    | 1            | 5         |                    | 1                | 5         |                    |
| Senior Citizen’s Center                                 | 5            | 3         |                    | 5            | 3         |                    | 5                | 3         |                    |
| <b>Total Parks &amp; Recreation</b>                     | <b>107</b>   | <b>37</b> | <b>Varies</b>      | <b>118</b>   | <b>37</b> | <b>Varies</b>      | <b>120</b>       | <b>39</b> | <b>Varies</b>      |
|   |              |           |                    |              |           |                    |                  |           |                    |
| Tax Assessor  | 27           |           |                    | 29           |           |                    | 37               |           |                    |
| Elections & Registration                                | 6            | 8         | Varies             | 6            | 8         | Varies             | 6                | 8         | Varies             |
| <b>Total Boards &amp; Elections</b>                     | <b>33</b>    | <b>8</b>  | <b>Varies</b>      | <b>33</b>    | <b>8</b>  | <b>Varies</b>      | <b>43</b>        | <b>8</b>  | <b>Varies</b>      |
|   |              |           |                    |              |           |                    |                  |           |                    |
| Chief of Police   | 13           |           |                    | 13           |           |                    | 13               |           |                    |
| Intelligence/Vice                                       | 25           |           |                    | 25           |           |                    | 25               |           |                    |
| Support Services  | 45           |           |                    | 47           |           |                    | 47               |           |                    |
| Field Operations  | 119          |           |                    | 119          |           |                    | 119              |           |                    |
| Office of Professional Standards                        | 10           |           |                    | 10           |           |                    | 10               |           |                    |
| Administrative Services                                 | 14           |           |                    | 14           |           |                    | 14               |           |                    |
| CPD Training  | 6            |           |                    | 6            |           |                    | 6                |           |                    |
| Investigative Services                                  | 104          |           |                    | 105          |           |                    | 105              |           |                    |
| <b>Total Police</b>                                     | <b>336</b>   |           |                    | <b>339</b>   |           |                    | <b>339</b>       |           |                    |
|   |              |           |                    |              |           |                    |                  |           |                    |
| Chief of Fire & EMS                                     | 5            |           |                    | 5            |           |                    | 5                |           |                    |
| Operations  | 357          |           |                    | 379          |           |                    | 379              |           |                    |
| Special Operations                                      | 10           |           |                    | 10           |           |                    | 10               |           |                    |
| Administrative Services                                 | 12           |           |                    | 12           |           |                    | 12               |           |                    |
| Logistics/Support                                       | 3            |           |                    | 3            |           |                    | 3                |           |                    |
| <b>Total Fire &amp; EMS</b>                             | <b>387</b>   |           |                    | <b>409</b>   |           |                    | <b>409</b>       |           |                    |
|   |              |           |                    |              |           |                    |                  |           |                    |
| <b>Muscogee County Prison</b>                           | <b>113</b>   |           |                    | <b>117</b>   |           |                    | <b>117</b>       |           |                    |
| <b>Homeland Security</b>                                | <b>2</b>     |           |                    | <b>3</b>     |           |                    | <b>3</b>         |           |                    |
| <b>Superior Court Judges</b>                            | <b>25</b>    |           |                    | <b>25</b>    |           |                    | <b>25</b>        |           |                    |
| <b>District Attorney</b>                                | <b>38</b>    | <b>2</b>  |                    | <b>40</b>    | <b>2</b>  |                    | <b>40</b>        | <b>2</b>  |                    |
| <b>Juvenile Court &amp; Circuit Wide Juvenile Court</b> | <b>13</b>    |           |                    | <b>13</b>    |           |                    | <b>13</b>        |           |                    |
| <b>Jury Manager</b>                                     | <b>2</b>     | <b>1</b>  |                    | <b>2</b>     | <b>1</b>  |                    | <b>2</b>         | <b>1</b>  |                    |

## **PERSONNEL**

|                              | FY24 Adopted |           |                    | FY25 Adopted |           |                    | FY26 Recommended |           |                    |
|------------------------------|--------------|-----------|--------------------|--------------|-----------|--------------------|------------------|-----------|--------------------|
|                              | General Fund |           |                    |              |           |                    |                  |           |                    |
|                              | Full-time    | Part-time | Seasonal/Temporary | Full-time    | Part-time | Seasonal/Temporary | Full-time        | Part-time | Seasonal/Temporary |
| Victim Witness – DA          | 3            |           |                    | 3            |           |                    | 3                |           |                    |
| Clerk of Superior Court      | 44           | 2         | Varies             | 49           | 2         | Varies             | 49               | 2         | Varies             |
| Board of Equalization        | 1            |           |                    | 1            |           |                    | 1                |           |                    |
| State Court Judges           | 7            |           |                    | 7            |           |                    | 7                |           |                    |
| State Court Solicitor        | 16           |           |                    | 16           |           |                    | 16               |           |                    |
| Public Defender              | 11           |           |                    | 11           |           |                    | 11               |           |                    |
| Municipal Court Judge        | 7            |           |                    | 9            |           |                    | 9                |           |                    |
| Clerk of Municipal Court     | 13           |           |                    | 13           |           |                    | 13               |           |                    |
| Judge of Probate             | 7            |           |                    | 7            |           |                    | 7                |           |                    |
| Sheriff                      | 310          |           | Varies             | 308          |           | Varies             | 308              |           | Varies             |
| Tax Commissioner             | 30           | 2         |                    | 30           | 2         |                    | 31               | 2         |                    |
| Coroner                      | 5            |           | 1                  | 6            |           | 1                  | 6                |           | 1                  |
| Recorder’s Court             | 22           |           |                    | 22           |           |                    | 24               |           |                    |
| Parking Management           | 1            | 13        |                    | 1            | 13        |                    | 1                | 13        |                    |
| Total General Fund           | 1,818        | 68        | Varies             | 1,892        | 66        | Varies             | 1,886            | 67        | Varies             |
|                              | OLOST Fund   |           |                    |              |           |                    |                  |           |                    |
| Crime Prevention             | 1            |           |                    | 1            |           |                    | 1                |           |                    |
| Police                       | 104          |           |                    | 104          |           |                    | 104              |           |                    |
| E911 Communications          | 9            |           |                    | 9            |           |                    | 9                |           |                    |
| Fire & EMS                   | 20           |           |                    | 20           |           |                    | 20               |           |                    |
| Muscogee County Prison       | 5            |           |                    | 5            |           |                    | 5                |           |                    |
| District Attorney            | 2            |           |                    | 2            |           |                    | 2                |           |                    |
| Clerk of Superior Court      | 1            |           |                    | 1            |           |                    | 1                |           |                    |
| State Solicitor              | 3            |           |                    | 3            |           |                    | 3                |           |                    |
| Juvenile Court               |              |           |                    | 2            |           |                    | 2                |           |                    |
| Clerk of Municipal Court     | 2            |           |                    | 4            |           |                    | 4                |           |                    |
| Probate Court                | 1            |           |                    | 1            |           |                    | 1                |           |                    |
| Sheriff                      | 40           |           |                    | 40           |           |                    | 40               |           |                    |
| Recorder’s Court             | 2            |           |                    | 2            |           |                    | 2                |           |                    |
| Engineering – Infrastructure | 0            |           |                    | 0            |           |                    | 0                |           |                    |
| Total LOST Fund <sup>1</sup> | 190          |           |                    | 194          |           |                    | 194              |           |                    |

<sup>1</sup> Public Defender has 2 contractual Public Defenders paid out of OLOST Public Safety operating.

## PERSONNEL

|   | FY24 Adopted                              |           |                    | FY25 Adopted |           |                    | FY26 Recommended |           |                    |
|---|---|-----------|--------------------|--------------|-----------|--------------------|------------------|-----------|--------------------|
|   | Full-time                                 | Part-time | Seasonal/Temporary | Full-time    | Part-time | Seasonal/Temporary | Full-time        | Part-time | Seasonal/Temporary |
|   | <b>Stormwater Fund</b>                    |           |                    |              |           |                    |                  |           |                    |
| Drainage                                    | 5   |           |                    | 5            |           |                    | 5                |           |                    |
| Stormwater                                  | 6   |           |                    | 6            |           |                    | 6                |           |                    |
| Stormwater Maintenance                      | 53  |           |                    | 53           |           |                    | 53               |           |                    |
| <b>Total Stormwater Fund</b>                | <b>64</b>                                 |           |                    | <b>64</b>    |           |                    | <b>64</b>        |           |                    |
|   | <b>Paving Fund</b>                        |           |                    |              |           |                    |                  |           |                    |
| Highway & Roads                             | 17  |           |                    | 17           |           |                    | 17               |           |                    |
| Street Repairs & Maintenance                | 70  |           | 15                 | 70           |           | 15                 | 77               |           | 15                 |
| Right of Way                                | 86  |           | 2                  | 86           |           | 2                  | 87               |           | 2                  |
| ROW Community Services                      | 6   | 13        |                    | 6            | 13        |                    | 7                | 13        |                    |
| <b>Total Paving Fund</b>                    | <b>179</b>                                | <b>13</b> | <b>17</b>          | <b>179</b>   | <b>13</b> | <b>17</b>          | <b>188</b>       | <b>13</b> | <b>17</b>          |
|   | <b>Community Care Fund</b>                |           |                    |              |           |                    |                  |           |                    |
| <b>Columbus Correct Care Program</b>        | <b>0</b>                                  | <b>0</b>  | <b>0</b>           | <b>0</b>     | <b>0</b>  | <b>0</b>           | <b>5</b>         | <b>0</b>  | <b>0</b>           |
| <b>Total Community Care Fund</b>            | <b>0</b>                                  | <b>0</b>  | <b>0</b>           | <b>0</b>     | <b>0</b>  | <b>0</b>           | <b>5</b>         | <b>0</b>  | <b>0</b>           |
|   | <b>Integrated Waste Fund</b>              |           |                    |              |           |                    |                  |           |                    |
| Solid Waste Collection                      | 45  |           | 19                 | 45           |           | 19                 | 51               |           | 19                 |
| Recycling                                   | 12  |           |                    | 12           |           |                    | 12               |           |                    |
| Granite Bluff Inert Landfill                | 1   |           |                    | 1            |           |                    | 1                |           |                    |
| Pine Grove Sanitary Landfill                | 17  |           |                    | 17           |           |                    | 17               |           |                    |
| Recycling Center                            | 11  |           | 4                  | 11           |           | 4                  | 11               |           | 4                  |
| Yard Waste Collection                       | 27  |           |                    | 27           |           |                    | 27               |           |                    |
| Park Services Refuse Collection             | 1   |           |                    | 3            |           |                    | 3                |           |                    |
| <b>Total Integrated Waste Fund</b>          | <b>114</b>                                |           | <b>23</b>          | <b>116</b>   |           | <b>23</b>          | <b>122</b>       |           | <b>23</b>          |
|   | <b>Emergency Telephone Fund</b>           |           |                    |              |           |                    |                  |           |                    |
| E911 Communications                         | 53  | 1         |                    | 54           | 1         |                    | 54               | 1         |                    |
| <b>Total Emergency Telephone Fund</b>       | <b>53</b>                                 | <b>1</b>  |                    | <b>54</b>    | <b>1</b>  |                    | <b>54</b>        | <b>1</b>  |                    |
|   | <b>CDBG Fund</b>                          |           |                    |              |           |                    |                  |           |                    |
| Community Reinvestment                      | 6   |           |                    | 6            |           |                    | 6                |           |                    |
| <b>Total CDBG Fund</b>                      | <b>6</b>                                  |           |                    | <b>6</b>     |           |                    | <b>6</b>         |           |                    |
|   | <b>HOME Program Fund</b>                  |           |                    |              |           |                    |                  |           |                    |
| HOME-Community Reinvestment                 | 1   |           |                    | 2            |           |                    | 2                |           |                    |
| <b>Total HOME Program Fund</b>              | <b>1</b>                                  |           |                    | <b>2</b>     |           |                    | <b>2</b>         |           |                    |
|   | <b>Civic Center/Sports Authority Fund</b> |           |                    |              |           |                    |                  |           |                    |
| Civic Center Operations                     | 19  |           |                    | 19           |           |                    | 19               |           |                    |
| Civic Center Cultural Affairs               | 1   |           |                    | 1            |           |                    | 1                |           |                    |
| Ice Rink Operations                         | 2   |           |                    | 2            |           |                    | 2                |           |                    |
| Civic Center Concessions                    | 0   |           |                    | 0            |           |                    | 0                |           |                    |
| <b>Total Civic Center/Sports Auth. Fund</b> | <b>21</b>                                 |           |                    | <b>21</b>    |           |                    | <b>21</b>        |           |                    |
|   | <b>Transportation Fund</b>                |           |                    |              |           |                    |                  |           |                    |
| Administration                              | 2   |           |                    | 2            |           |                    | 2                |           |                    |
| Operations                                  | 44  |           |                    | 44           |           |                    | 44               |           |                    |
| Maintenance                                 | 14  |           |                    | 14           |           |                    | 14               |           |                    |
| Dial-A-Ride                                 | 9   |           |                    | 9            |           |                    | 9                |           |                    |

## PERSONNEL

|   | FY24 Adopted                                      |           |                    | FY25 Adopted |           |                    | FY26 Recommended |           |                    |
|---|---|-----------|--------------------|--------------|-----------|--------------------|------------------|-----------|--------------------|
|   | Full-time   | Part-time | Seasonal/Temporary | Full-time    | Part-time | Seasonal/Temporary | Full-time        | Part-time | Seasonal/Temporary |
| FTA (Planning & Capital)                                | 7   |           |                    | 7            |           |                    | 7                |           |                    |
| TSPLOST Administration                                  | 2   | 2         |                    | 2            | 2         |                    | 2                | 2         |                    |
| TSPLOST Operations                                      | 17  |           |                    | 18           |           |                    | 18               |           |                    |
| TSPLOST Maintenance                                     | 2   |           |                    | 2            |           |                    | 3                |           |                    |
| TSPLOST Dial-A-Ride                                     | 4   |           |                    | 4            |           |                    | 4                |           |                    |
| Planning – FTA (5303)                                   | 2   |           |                    | 2            |           |                    | 2                |           |                    |
| Capital – FTA (5307)                                    | 2   |           |                    | 2            |           |                    | 2                |           |                    |
| <b>Total Transportation Fund</b>                        | <b>105</b>  | <b>2</b>  |                    | <b>106</b>   | <b>2</b>  |                    | <b>107</b>       | <b>2</b>  |                    |
|   | <b>JTPA/WIOA Fund</b>                             |           |                    |              |           |                    |                  |           |                    |
| Job Training  | 14  |           | Varies             | 14           |           | Varies             | 14               |           | Varies             |
| <b>Total JTPA/WIOA Fund</b>                             | <b>14</b>   |           | <b>Varies</b>      | <b>14</b>    |           | <b>Varies</b>      | <b>14</b>        |           | <b>Varies</b>      |
|   | <b>Columbus Ironworks &amp; Trade Center Fund</b> |           |                    |              |           |                    |                  |           |                    |
| Trade Center Administration                             | 4   | 1         |                    | 4            | 1         |                    | 3                | 1         |                    |
| Sales   | 8   | 0         |                    | 8            | 0         |                    | 8                | 0         |                    |
| Operations  | 17  | 3         |                    | 17           | 3         |                    | 17               | 3         |                    |
| Maintenance   | 4   | 1         |                    | 4            | 1         |                    | 4                | 1         |                    |
| <b>Total Columbus Ironworks &amp; Trade Center Fund</b> | <b>33</b>   | <b>5</b>  |                    | <b>33</b>    | <b>5</b>  |                    | <b>32</b>        | <b>5</b>  |                    |
|   | <b>Bull Creek Golf Course Fund</b>                |           |                    |              |           |                    |                  |           |                    |
| Bull Creek Maintenance                                  | 8   |           | 10                 | 8            |           | 10                 | 8                |           | 10                 |
| Operations  | 4   |           | 16                 | 4            |           | 16                 | 4                |           | 16                 |
| Godwin Creek  |   |           |                    | 1            |           |                    | 1                |           |                    |
| <b>Bull Creek Golf Course Fund</b>                      | <b>12</b>   |           | <b>26</b>          | <b>13</b>    |           | <b>26</b>          | <b>13</b>        |           | <b>26</b>          |
|   | <b>Oxbow Creek Golf Course Fund</b>               |           |                    |              |           |                    |                  |           |                    |
| Oxbow Creek Pro Shop                                    | 3   |           | 5                  | 3            |           | 5                  | 3                |           | 5                  |
| Oxbow Creek Maintenance                                 | 2   |           |                    | 2            |           |                    | 2                |           |                    |
| <b>Oxbow Creek Golf Course Fund</b>                     | <b>5</b>  |           | <b>5</b>           | <b>5</b>     |           | <b>5</b>           | <b>5</b>         |           | <b>5</b>           |
|   | <b>Risk Management Fund</b>                       |           |                    |              |           |                    |                  |           |                    |
| Risk Management & Workers Compensation                  | 3   | 6         |                    | 3            | 6         |                    | 3                | 6         |                    |
| <b>Risk Management Fund</b>                             | <b>3</b>  | <b>6</b>  |                    | <b>3</b>     | <b>6</b>  |                    | <b>3</b>         | <b>6</b>  |                    |
|   | <b>Other Funds</b>                                |           |                    |              |           |                    |                  |           |                    |
| <b>Total Other Funds <sup>2</sup></b>                   | <b>14</b>   |           | <b>Varies</b>      | <b>14</b>    |           | <b>Varies</b>      | <b>14</b>        |           | <b>Varies</b>      |
|   |   |           |                    |              |           |                    |                  |           |                    |
| <b>Total CCG Personnel</b>                              | <b>2,632</b>                                      | <b>97</b> | <b>Varies</b>      | <b>2,715</b> | <b>95</b> | <b>Varies</b>      | <b>2,728</b>     | <b>96</b> | <b>Varies</b>      |

<sup>22</sup> Only employees who are eligible for pension benefits under the City's pension plan are included in the full-time Other Funds total to include certain Naval Museum employees and certain grant funded employees.

## **PERSONNEL**

| <b><u>Agency/Organization</u></b> | <b><u>Position</u></b> | <b><u>Effective Date</u></b> |
|-----------------------------------|------------------------|------------------------------|
|-----------------------------------|------------------------|------------------------------|

### **NEW POSITIONS**

#### **General Fund 0101**

|                                     |  |          |
|-------------------------------------|--|----------|
| Finance – Revenue                   | (1) Administrative Assistant (G115)                                  | 7/1/2025 |
| Finance – Revenue                   | (1) Assistant Finance Director of Revenue and Cash Management (G132) | 7/1/2025 |
| Public Works – Facilities Maint.    | (1) Facilities Maintenance Director (G135) <sup>3</sup>              | 7/1/2025 |
| Public Works – Facilities Maint.    | (1) Assistant Facilities Maintenance Director (G132) <sup>4</sup>    | 7/1/2025 |
| Parks and Recreation – Cooper Creek | (1) Pickleball Program Supervisor (G120)                             | 1/1/2026 |
| Parks and Recreation – Cooper Creek | (1) Pickleball Program Specialist III (G118)                         | 1/1/2026 |
| Parks and Recreation – Cooper Creek | (2) Part-time Park Maintenance Workers (G114)                        | 1/1/2026 |
| Tax Assessor                        | (5) Appraiser (G117)   | 7/1/2025 |
| Tax Assessor                        | (3) Appraiser Tech (G115)  | 7/1/2025 |
| Planning                            | (1) Project Analyst (G123) <sup>5</sup>                              | 7/1/2025 |
| Municipal Court Judge               | (4) Part-time Judges   | 7/1/2025 |
| Municipal Court Clerk               | (1) Accounting Technician (G115)                                     | 7/1/2025 |
| Sheriff - Operations                | (1) Forensic Analyst (G120)  | 7/1/2025 |
| Tax Commissioner                    | (1) Technical Support Analyst (G123-3)                               | 7/1/2025 |
| Recorder's Court                    | (2) Deputy Clerk II (G122-4)   | 7/1/2025 |

#### **Paving Fund 0207**

|                                   |                                     |          |
|-----------------------------------|-------------------------------------|----------|
| Public Works – Street Maintenance | (1) Heavy Equipment Operator (G122) | 7/1/2025 |
| Public Works – Street Maintenance | (2) Equipment Operator III (G121)   | 7/1/2025 |
| Public Works – Street Maintenance | (2) Equipment Operator II (G120)    | 7/1/2025 |
| Public Works – Street Maintenance | (2) Maintenance Worker I (G114)     | 7/1/2025 |

---

<sup>3</sup> For creation of Facilities Maintenance Department

<sup>4</sup> For creation of Facilities Maintenance Department

<sup>5</sup> Position's salary is split 50% between General and Paving Fund

## **PERSONNEL**

|                                |                                  |          |
|--------------------------------|----------------------------------|----------|
| Public Works – ROW Maintenance | (1) Equipment Operator II (G120) | 7/1/2025 |
|--------------------------------|----------------------------------|----------|

|                                  |                                     |          |
|----------------------------------|-------------------------------------|----------|
| Public Works – Community Service | (1) Waste Equipment Operator (G121) | 7/1/2025 |
|----------------------------------|-------------------------------------|----------|

### **Community Care Fund 0204**

|                       |                                       |          |
|-----------------------|---------------------------------------|----------|
| Columbus Correct Care | (1) Administrative Coordinator (G117) | 7/1/2025 |
|-----------------------|---------------------------------------|----------|

|                       |                         |          |
|-----------------------|-------------------------|----------|
| Columbus Correct Care | (1) Data Analyst (G128) | 7/1/2025 |
|-----------------------|-------------------------|----------|

|                       |                            |          |
|-----------------------|----------------------------|----------|
| Columbus Correct Care | (2) Firefighter/Medic (F2) | 7/1/2025 |
|-----------------------|----------------------------|----------|

|                       |                          |          |
|-----------------------|--------------------------|----------|
| Columbus Correct Care | (1) Police Officer (PD1) | 7/1/2025 |
|-----------------------|--------------------------|----------|

### **METRA Fund 0751**

|                     |  |          |
|---------------------|--|----------|
| METRA – Maintenance | (1) Senior Fleet Maintenance Technician (G124) | 7/1/2025 |
|---------------------|--|----------|

### **Integrated Waste Fund 0207**

|                            |                                    |          |
|----------------------------|------------------------------------|----------|
| Public Works – Solid Waste | (5) Waste Collection Worker (G112) | 7/1/2025 |
|----------------------------|------------------------------------|----------|

|                            |  |          |
|----------------------------|--|----------|
| Public Works – Solid Waste | (1) Waste Collection Route Supervisor (G124) | 7/1/2025 |
|----------------------------|--|----------|

## **DELETIONS**

### **General Fund 0101**

|                      |                          |          |
|----------------------|--------------------------|----------|
| Sheriff – Operations | (1) Deputy Sheriff (PS1) | 7/1/2025 |
|----------------------|--------------------------|----------|

|                               |                                   |          |
|-------------------------------|-----------------------------------|----------|
| Public Works – Animal Control | (1) Animal Control Manager (G129) | 7/1/2025 |
|-------------------------------|-----------------------------------|----------|

|                               |                                       |          |
|-------------------------------|---------------------------------------|----------|
| Public Works – Animal Control | (1) Administrative Coordinator (G118) | 7/1/2025 |
|-------------------------------|---------------------------------------|----------|

|                               |  |          |
|-------------------------------|--|----------|
| Public Works – Animal Control | (1) Animal Control Maintenance Worker (G114) | 7/1/2025 |
|-------------------------------|--|----------|

|                               |                                    |          |
|-------------------------------|------------------------------------|----------|
| Public Works – Animal Control | (14) Animal Control Officer (G116) | 7/1/2025 |
|-------------------------------|------------------------------------|----------|

|                               |  |          |
|-------------------------------|--|----------|
| Public Works – Animal Control | (1) Animal Control<br>Volunteer Coordinator (G117) | 7/1/2025 |
|-------------------------------|--|----------|

|                               |  |          |
|-------------------------------|--|----------|
| Public Works – Animal Control | (1) Animal Control Resource<br>Supervisor (G120) | 7/1/2025 |
|-------------------------------|--|----------|

|                               |                                   |          |
|-------------------------------|-----------------------------------|----------|
| Public Works – Animal Control | (3) Communications Officer (G113) | 7/1/2025 |
|-------------------------------|-----------------------------------|----------|



## **PERSONNEL**

|                               |   |          |
|-------------------------------|---|----------|
| Public Works – Animal Control | (1) Cruelty Investigator (G117)           | 7/1/2025 |
| Public Works – Animal Control | (1) Special Enforcement Supervisor (G120) | 7/1/2025 |
| Public Works – Animal Control | (1) Veterinarian (G130)                   | 7/1/2025 |

### **Trade Center Fund 0753**

|              |  |          |
|--------------|--|----------|
| Trade Center | (1) Administrative Support Specialist (G113) | 7/1/2025 |
|--------------|--|----------|

## **RECLASSIFICATION**

### **General Fund 0101**

|                               |   |          |
|-------------------------------|---|----------|
| Clerk of Council              | (1) Part-time Deputy Clerk Pro-Tem (G118) to<br>(1) Assistant Deputy Clerk of Council (G119)                              | 7/1/2025 |
| Finance - Accounting          | (1) Accounts Payable Technician I (G115-6) to<br>(1) Accounts Payable Technician II (G117)<br>(Career Ladder Advancement) | 7/1/2025 |
| Finance - Revenue             | (1) License & Tax Clerk (G117) to<br>Senior License & Tax Clerk (G118)<br>(Career Ladder Advancement)                     | 7/1/2025 |
| Finance - Revenue             | (1) License & Tax Clerk (G115) to<br>(1) Senior License & Tax Clerk (G118)<br>(Career Ladder Advancement)                 | 7/1/2025 |
| Finance - Revenue             | (2) Collection Technicians I (G115) to<br>(2) Collection Technicians II (G117)<br>(Career Ladder Advancement)             | 7/1/2025 |
| Finance - Purchasing          | (1) Buyer I (G118) to<br>(1) Buyer II (G120)<br>(Career Ladder Advancement)   | 7/1/2025 |
| Inspections and Codes         | (2) Code Enforcement Officers II (G121-8) to<br>(2) Code Enforcement Field Supervisors (G122-10)                          | 7/1/2025 |
| Tax Assessor                  | (1) Chief Appraiser (G134-15) to<br>(1) Chief Appraiser (G134-25)   | 7/1/2025 |
| Police – Admin Services       | (3) Crime Analysts (G120) to<br>(3) Crime Analysts (G124)<br>(Career Ladder Advancement)                                  | 7/1/2025 |
| Police – Investigate Services | (2) Digital Forensic Analysts (G120) to<br>(2) Digital Forensic Analysts (G124)   | 7/1/2025 |
| Police – Investigate Services | (4) Crime Scene Investigators (G119) to   | 7/1/2025 |

## **PERSONNEL**

|                               |   |          |
|-------------------------------|---|----------|
|                               | (4) Crime Scene Investigators (G124)  |          |
| Police – Investigate Services | (4) Real Time Crime Center Technicians (G119) to (4) Real Time Crime Center Technicians (G124)                            | 7/1/2025 |
| Police – Investigate Services | (2) Crime Analysts (G120) to (2) Crime Analysts (G124)  | 7/1/2025 |
| Superior Court                | (1) Court Administrator (X002) to (1) Court Administrator (X002)  | 7/1/2025 |
| Superior Court                | (7) Judicial Assistants annual supplement increase from \$11,000 to \$13,000 (supplement adjustment)                      | 7/1/2025 |
| Superior Court                | (1) Chief Judge Administrative Assistant annual supplement increase from \$3,000 to \$5,000 (supplement adjustment)       | 7/1/2025 |
| District Attorney             | (14) Assistant District Attorneys   | 7/1/2025 |
| Jury Manager                  | (1) Jury Manager (G120) to (1) Jury Manager (G125)  | 7/1/2025 |
| Probate Court                 | (1) Chief Deputy Clerk/Clerk Supervisor (G123-6) to (1) Chief Deputy Clerk with Judicial Powers/Clerk Supervisor (G124-6) | 7/1/2025 |
| Probate Court                 | (1) Chief Clerk (G125-10) to (1) Chief Clerk with Expanded Judicial Powers (G126-10)                                      | 7/1/2025 |
| Sheriff - Administration      | (1) Administrative Coordinator (G118-15) to (1) Administrative Coordinator (G-118-28)                                     | 7/1/2025 |
| Sheriff - Detention           | (1) Licensed Clinical Social Worker/Counselor to (1) Administrative Operations Manager (G122)                             | 7/1/2025 |
| Sheriff - Detention           | (1) Sheriff Cadet (G113) to (1) Communications Technician (G115)  | 7/1/2025 |
| Recorder's Court              | (1) Chief Clerk (G126-23) to (1) Chief Clerk (G126-27)  | 7/1/2025 |
| Recorder's Court              | (1) Assistant Chief Clerk (G122-4) to (1) Assistant Chief Clerk (G122-12)   | 7/1/2025 |
| Recorder's Court              | (2) Recorder's Court Judge (X410) to (2) Recorder's Court Judge (X410)  | 7/1/2025 |

## **PERSONNEL**

|                  |   |          |
|------------------|---|----------|
| Recorder's Court | (1) Chief Recorder's Court Judge (X407) to<br>(1) Chief Recorder's Court Judge (X407) | 7/1/2025 |
|------------------|---|----------|

### **Paving Fund 0207**

|                                |  |          |
|--------------------------------|--|----------|
| Engineering – Highways & Roads | (1) Survey Supervisor (G121) to<br>(1) Operations Manager Inspector (G125) | 7/1/2025 |
|--------------------------------|--|----------|

### **Trade Center Fund 0207**

|              |   |          |
|--------------|---|----------|
| Trade Center | (1) Finance Manager (G122) to (1) Financial<br>Operations Administrator – Trade Center (G125) | 7/1/2025 |
|--------------|---|----------|

|              |   |          |
|--------------|---|----------|
| Trade Center | (2) Conference Facilitator II (G121-8) to (2)<br>Event Service Manager (G125) | 7/1/2025 |
|--------------|---|----------|

|              |   |          |
|--------------|---|----------|
| Trade Center | (2) Conference Facilitator II (G120-4) to (2)<br>Event Service Manager (G125) | 7/1/2025 |
|--------------|---|----------|

### **Bull Creek Fund 0755**

|                         |  |          |
|-------------------------|--|----------|
| Bull Creek - Operations | (1) Assistant Golf Professional II (106G) to<br>(1) Assistant Golf Professional II (106G) <sup>6</sup><br>(Career Ladder Adjustment) | 7/1/2025 |
|-------------------------|--|----------|

|              |  |          |
|--------------|--|----------|
| Godwin Creek | (1) Assistant Golf Professional I (105G) to<br>(1) Assistant Golf Professional II (106G) | 7/1/2025 |
|--------------|--|----------|

|              |  |          |
|--------------|--|----------|
| Godwin Creek | (1) Assistant Golf Professional II (106G) to<br>(1) Assistant Golf Professional II (106G) <sup>7</sup><br>(Career Ladder Adjustment) | 7/1/2025 |
|--------------|--|----------|

### **Civic Center/Sports Auth. 0757**

|                                |   |          |
|--------------------------------|---|----------|
| Civic Center – Ice Rink Events | (1) Administrative Assistant – Ice Rink (G115)<br>to (1) Ice Rink Coordinator (G115)<br>(Title Change Only) | 7/1/2025 |
|--------------------------------|---|----------|

## **ADDITIONAL COMPENSATION:**

This Adopted Budget includes the following pay adjustments and incentives:

---

<sup>6</sup> For attaining additional PGA certifications

<sup>7</sup> For attaining additional PGA certifications

## **PERSONNEL**

- ◆ Effective July 1, 2025, a 3.0% Cost of Living Adjustment (COLA) will be provided to all classified full-time employees, and a 1.5% Cost of Living Adjustment (COLA) will be provided to all retirees.
- ◆ Effective July 1, 2025, the per session rate for part-time Recorder's Court Judge will be adjusted to \$225 per session from \$150.
- ◆ Effective July 1, 2025, Part Time Juvenile Court Judge Andrew Dodgen of the Chattahoochee Judicial Circuit will assume a full-time judgeship with a salary adjustment of \$30,199.



## GENERAL FUND

**The General Fund is the major operating fund of the government. It accounts for all financial resources and expenditures that are not accounted for in specific purpose funds. The expenditures incurred are for current day-to-day expenses, operating equipment and special appropriations.**

[Return to Table of Content](#)

## DEPARTMENTAL SUMMARY

| 100-1000<br>CITY COUNCIL<br>GENERAL FUND |                   |                           |                    |              |
|--|-------------------|---------------------------|--------------------|--------------|
|  | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES                        | \$ 322,716        | \$ 344,924                | \$ 372,045         | 7.86%        |
| OPERATING                                | \$ 100,987        | \$ 103,200                | \$ 103,200         | 0.00%        |
| CAPITAL OUTLAY                           | \$ -              | \$ -                      | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>                | <b>\$ 423,703</b> | <b>\$ 448,124</b>         | <b>\$ 475,245</b>  | <b>6.05%</b> |

The City Council is the legislative body of the Columbus Consolidated Government. It consists of ten members, whom eight are elected from districts and two are elected citywide for four-staggered terms. The Clerk of Council appoints members to citizen boards and commissions and confirms the City Manager. The City Council also decides the type and level of service provided by the consolidated government, review and adopt resolutions, ordinances, the operating budget, and approve purchases and contracts exceeding \$25,000 or multi-year contracts of any dollar amount.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 100-2000<br>CLERK OF COUNCIL<br>GENERAL FUND |                   |                           |                    |               |
|--|-------------------|---------------------------|--------------------|---------------|
|  | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | %<br>CHANGE   |
| PERSONAL SERVICES                            | \$ 286,702        | \$ 288,666                | \$ 328,585         | 13.83%        |
| OPERATING                                    | \$ 27,828         | \$ 84,597                 | \$ 84,597          | 0.00%         |
| CAPITAL OUTLAY                               | \$ -              | \$ -                      | \$ -               | N/A           |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 314,530</b> | <b>\$ 373,263</b>         | <b>\$ 413,182</b>  | <b>10.69%</b> |

The Clerk of Council (COC) is the administrative arm of the City Council. The Clerk prepares and maintains the minutes of Columbus Council meetings. A comprehensive index file of ordinances and resolutions adopted by the City Council is processed and maintained by the Clerk. Additionally, the Clerk is responsible for maintaining and updating the official copy of the Columbus Code and is a supplemental service to departments and paid subscribers. Furthermore, the office is responsible for maintaining and updating the official ownership records for the city's four cemeteries.

### **Personal Services:**

#### **◆ Personnel Adjustments of \$28,898 consists of:**

- Reclass One (1) Part-time Deputy Clerk Pro-Tem (G118) to One (1) Assistant Deputy Clerk of Council (G119) - \$28,898 (salary with benefits)

### **Operations:**

#### **◆ No Issues**

### **Capital Outlay:**

#### **◆ No Issues**

## DEPARTMENTAL SUMMARY

| 100-3000<br>INTERNAL AUDITOR<br>GENERAL FUND |                |                           |                    |            |
|--|----------------|---------------------------|--------------------|------------|
|  | FY24<br>ACTUAL | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE   |
| PERSONAL SERVICES                            | \$ -           | \$ -                      | \$ 372,445         | N/A        |
| OPERATING                                    | \$ -           | \$ -                      | \$ 25,652          | N/A        |
| CAPITAL OUTLAY                               | \$ -           | \$ -                      | \$ -               | N/A        |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ -</b>    | <b>\$ -</b>               | <b>\$ 398,097</b>  | <b>N/A</b> |

The Internal Auditor assists in organizational, operational, and budgetary matters for the Columbus Consolidated Government. The Internal Auditor is also responsible for conducting research and providing recommendations for improving the efficiency and effectiveness of operations within the City.

### **Personal Services:**

◆ No Issues

### **Budget Note:**

◆ Effective 07/01/2025 the Internal Auditor functions transferred from the Mayor's Office to City Council per Ordinance 25-005.

### **Operations:**

◆ Operational adjustments are budget neutral:

- Education/Training increase of \$305
- Travel, Schools, & Conferences decrease of (\$305)

### **Capital Outlay:**

◆ No Issues



## DEPARTMENTAL SUMMARY

| 110-1000<br>MAYOR<br>GENERAL FUND |                   |                           |                    |              |
|-----------------------------------|-------------------|---------------------------|--------------------|--------------|
|                                   | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES                 | \$ 266,273        | \$ 286,032                | \$ 306,646         | 7.21%        |
| OPERATING                         | \$ 25,894         | \$ 28,080                 | \$ 28,080          | 0.00%        |
| CAPITAL OUTLAY                    | \$ -              | \$ -                      | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 292,167</b> | <b>\$ 314,112</b>         | <b>\$ 334,726</b>  | <b>6.56%</b> |

The Mayor is the Chief Executive of the Consolidated Government of Columbus, Georgia. The Mayor directs the executive branch of government, which consists of the Office of the Mayor, the Office of the City Manager, the directors of departments, and departments, boards, commissions and authorities ordained by Council or established by law. The Mayor is the official spokesperson for the consolidated government, presides at all meetings of the City Council, and is the Director of Public Safety. The Mayor shall be aided by a City Manager, who, in the performance of his or her duties, shall be responsible to the Mayor. The powers and duties of the Office of Mayor are specifically set forth in the Charter, including Sec. 4-201.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 110-2600<br>INTERNAL AUDITOR<br>GENERAL FUND |                   |                           |                    |                 |
|--|-------------------|---------------------------|--------------------|-----------------|
|  | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE        |
| PERSONAL SERVICES                            | \$ 286,583        | \$ 368,262                | \$ -               | -100.00%        |
| OPERATING                                    | \$ 18,834         | \$ 25,652                 | \$ -               | -100.00%        |
| CAPITAL OUTLAY                               | \$ -              | \$ -                      | \$ -               | N/A             |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 305,417</b> | <b>\$ 393,914</b>         | <b>\$ -</b>        | <b>-100.00%</b> |

The Internal Auditor assists in organizational, operational, and budgetary matters for the Columbus Consolidated Government. The Internal Auditor is also responsible for conducting research and providing recommendations for improving the efficiency and effectiveness of operations within the City.

### **Personal Services:**

◆ No Issues

### **Budget Note:**

◆ Effective 07/01/2025 the Internal Auditor functions transferred from the Mayor's Office to City Council per Ordinance 25-005.

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 120<br>CITY ATTORNEY<br>GENERAL FUND |                   |                           |                    |               |
|--------------------------------------|-------------------|---------------------------|--------------------|---------------|
|                                      | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                    | \$ 494,956        | \$ 504,951                | \$ 578,953         | 14.66%        |
| OPERATING                            | \$ 20,014         | \$ 33,600                 | \$ 33,600          | 0.00%         |
| CAPITAL OUTLAY                       | \$ -              | \$ -                      | \$ -               | N/A           |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 514,970</b> | <b>\$ 538,551</b>         | <b>\$ 612,553</b>  | <b>13.74%</b> |

The City Attorney is responsible for preparing ordinances and resolutions for Council action, legislative bills, reviewing contracts, and advising and consulting on administrative matters. The department also participates in general legislative programs through activities of city and county organizations. Staff represents the Mayor and departments in local, state, and federal courts.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 130<br>CITY MANAGER<br>GENERAL FUND |                     |                           |                     |              |
|-------------------------------------|---------------------|---------------------------|---------------------|--------------|
|                                     | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                   | \$ 2,013,592        | \$ 2,147,645              | \$ 2,187,150        | 1.84%        |
| OPERATING                           | \$ 142,906          | \$ 133,981                | \$ 133,981          | 0.00%        |
| CAPITAL OUTLAY                      | \$ 40,157           | \$ -                      | \$ -                | N/A          |
| <b>TOTAL EXPENDITURES</b>           | <b>\$ 2,196,655</b> | <b>\$ 2,281,626</b>       | <b>\$ 2,321,131</b> | <b>1.73%</b> |

The City Manager's office is responsible for carrying out the Mayor/Council's policy decisions, for providing vision and leadership to the organization, and for overseeing the day-to-day operations of the Consolidated Government, as well as the custodian to all real and personal property of the government. The City Manager's office consists of the following divisions: City Manager, Mail Room, Public Information, Print Shop, and the Citizen's Service Center.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| <div>200</div> <div>FINANCE DEPARTMENT</div> <div>GENERAL FUND</div> |                     |                           |                     |               |
|--|---------------------|---------------------------|---------------------|---------------|
|  | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES  | \$ 2,424,946        | \$ 2,467,428              | \$ 3,015,195        | 22.20%        |
| OPERATING  | \$ 382,233          | \$ 553,744                | \$ 584,744          | 5.60%         |
| CAPITAL OUTLAY   |                     | \$ -                      | \$ -                | N/A           |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 2,807,179</b> | <b>\$ 3,021,172</b>       | <b>\$ 3,599,939</b> | <b>19.16%</b> |

The Finance Department is responsible for all financial transactions, financial management and financial reporting of the Consolidated Government. The departments acts as a support team to assist other departments in carrying out their respective missions by providing services in the areas of Accounting, Financial Planning/Budget Management, Purchasing, Cash Management and Revenue/Occupational Tax. Each of the five divisions has specific responsibilities that are governed by federal, state and/or local laws.

### **Personal Services:**

#### ◆ **Personnel adjustments of \$178,046 consists of:**

- Add One (1) Administrative Assistant (G115) - \$48,462 (salary with benefits)
- Add One (1) Assistant Finance Director of Revenue and Cash Management (G132) - 109,393 (salary with benefits)
- Career Ladder Advancement for One (1) License and Tax Clerk (G117) to Senior License & Tax Clerk (G118) - \$3,314 (salary with benefits)
- Career Ladder Advancement for One (1) License and Tax Clerk (G115) to Senior License & Tax Clerk (G118) - \$3,022 (salary with benefits)
- Career Ladder Advancement for One (1) Accounts Payable Technician I (G115) to Accounts Payable Technician II (G117) - \$2,570 (salary with benefits)
- Career Ladder Advancement for Two (2) Collection Technician I (G115) to Two (2) Collection Technician II - \$6,982 (salary with benefits)
- Career Ladder Advancement for One (1) Buyer (G118) to Buyer II (G120) - \$4,303 (salary with benefits)

### **Operations:**

#### ◆ **Operational adjustments of \$31,000 consists of:**

- Auditing Services increase of \$31,000

### **Capital Outlay:**

#### ◆ **No Issues**

## DEPARTMENTAL SUMMARY

| 210<br>INFORMATION TECHNOLOGY<br>GENERAL FUND |                     |                           |                     |               |
|---|---------------------|---------------------------|---------------------|---------------|
|   | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                             | \$ 2,049,436        | \$ 2,377,160              | \$ 2,544,467        | 7.04%         |
| OPERATING                                     | \$ 4,592,170        | \$ 6,254,112              | \$ 7,357,705        | 17.65%        |
| CAPITAL OUTLAY                                | \$ 229,242          | \$ 39,900                 | \$ -                | -100.00%      |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$ 6,870,848</b> | <b>\$ 8,671,172</b>       | <b>\$ 9,902,172</b> | <b>14.20%</b> |

The Department of Information Technology provides a full range of management information and processing services for the Consolidated Government. This includes long range planning and implementations of new information systems that best meet the requirement of user departments.

### **Personal Services:**

#### **◆ No Issues**

#### **210-2000 Radio Communication**

- Correct One (1) Radio System Supervisor (G122) to One (1) Radio System Supervisor (G124) - (grade correction) (budget neutral)

### **Operations:**

#### **◆ Operational adjustments of \$1,103,593 consist of:**

- Software Lease increase of \$761,864
- Computer Software increase of \$100,000
- Consulting increase of \$100,000
- Cable increase of \$91,729
- Operating Materials increase of \$50,000

### **Capital Outlay:**

#### **◆ No Issues**

## DEPARTMENTAL SUMMARY

| 220-1000<br>HUMAN RESOURCES<br>GENERAL FUND |                     |                           |                     |              |
|---|---------------------|---------------------------|---------------------|--------------|
|   | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                           | \$ 1,095,814        | \$ 1,251,833              | \$ 1,295,319        | 3.47%        |
| OPERATING                                   | \$ 83,981           | \$ 105,862                | \$ 105,862          | 0.00%        |
| CAPITAL OUTLAY                              | \$ -                | \$ -                      | \$ -                | N/A          |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 1,179,795</b> | <b>\$ 1,357,695</b>       | <b>\$ 1,401,181</b> | <b>3.20%</b> |

The Administration Division within the Department of Human Resources provides services to recruit, develop, and retain highly professional deliverers of quality customer service to the citizens of Georgia. The Employee Benefits Division within the Department of Human Resources manages programs, deferred income, unemployment insurance, savings program, thrift programs, employees' assistance, and other programs.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

---

| 220-2100<br>HUMAN RESOURCES BENEFITS<br>GENERAL FUND |                   |                           |                     |              |
|--|-------------------|---------------------------|---------------------|--------------|
|  | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                                    | \$ 783,127        | \$ 930,147                | \$ 930,147          | 0.00%        |
| OPERATING  | \$ 200,245        | \$ 200,200                | \$ 200,200          | 0.00%        |
| CAPITAL OUTLAY                                       | \$ -              | \$ -                      | \$ -                | N/A          |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 983,372</b> | <b>\$ 1,130,347</b>       | <b>\$ 1,130,347</b> | <b>0.00%</b> |

The Employee Benefits Division within the Department of Human Resources manages programs, deferred income, unemployment insurance, savings program, thrift programs, employees' assistance, and other programs.

### Personal Services:

◆ No Issues

### Operations:

◆ No Issues

### Capital Outlay:

◆ No Issues



## DEPARTMENTAL SUMMARY

| 240<br>INSPECTIONS AND CODES<br>GENERAL FUND |                     |                           |                     |               |
|--|---------------------|---------------------------|---------------------|---------------|
|  | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                            | \$ 1,830,986        | \$ 1,941,773              | \$ 2,131,451        | 9.77%         |
| OPERATING                                    | \$ 478,605          | \$ 1,176,461              | \$ 1,176,461        | 0.00%         |
| CAPITAL OUTLAY                               | \$ 3,263            | \$ 252,548                | \$ -                | -100.00%      |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 2,312,854</b> | <b>\$ 3,370,782</b>       | <b>\$ 3,307,912</b> | <b>-1.87%</b> |

Inspections and Codes Department oversees the responsibilities of Inspections and Code Enforcement and Special Enforcement units. This department is responsible for recommending goals, policies, and programs for the comprehensive development of the community.

### **Personal Services:**

#### **◆ Personnel adjustments of \$7,944 consists of:**

- Reclass Two (2) Code Enforcement Officer II (G121-8) to Code Enforcement Field Supervisor (G122-10) - \$7,944 (salary with benefits)

### **Operations:**

#### **◆ Operational adjustments are budget neutral:**

#### **240-2400 Special Enforcement**

- Lot Cleaning and Maintenance increase of \$150,000
- Demolition Services decrease of (\$150,000)

### **Capital Outlay:**

#### **◆ No Issues**

## DEPARTMENTAL SUMMARY

| 242<br>PLANNING<br>GENERAL FUND |                   |                           |                    |              |
|---------------------------------|-------------------|---------------------------|--------------------|--------------|
|                                 | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES               | \$ 323,591        | \$ 316,857                | \$ 361,283         | 14.02%       |
| OPERATING                       | \$ 35,779         | \$ 37,265                 | \$ 37,265          | 0.00%        |
| CAPITAL OUTLAY                  | \$ -              | \$ 23,400                 | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>       | <b>\$ 359,370</b> | <b>\$ 377,522</b>         | <b>\$ 398,548</b>  | <b>5.57%</b> |

The mission of the Planning Department is to provide continuous, comprehensive, and coordinated planning efforts through a proactive public participation process. The process will provide for local and regional growth and mobility, while fostering sustainable development sensitive to the community and its natural resources.

### **Personal Services:**

#### **◆ Personnel adjustment of \$32,560 consists of:**

- Add One (1) Project Analyst (G123) - \$65,121

\*\*50% of the position will be funded from the Paving Fund (0203)\*\*

### **Operations:**

**◆ No Issues**

### **Capital Outlay:**

**◆ No Issues**

## DEPARTMENTAL SUMMARY

| 245<br>COMMUNITY REINVESTMENT - REAL ESTATE<br>GENERAL FUND |                   |                           |                    |               |
|---|-------------------|---------------------------|--------------------|---------------|
|   | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES   | \$ 78,970         | \$ 94,091                 | \$ 135,643         | 44.16%        |
| OPERATING   | \$ 110,868        | \$ 95,150                 | \$ 123,688         | 29.99%        |
| CAPITAL OUTLAY  | \$ -              | \$ -                      | \$ -               | N/A           |
| <b>TOTAL EXPENDITURES</b>                                   | <b>\$ 189,838</b> | <b>\$ 189,241</b>         | <b>\$ 259,331</b>  | <b>37.04%</b> |

Provide comprehensive real estate management and services in a professional and cost effective manner for the benefit of the citizens in the city of Columbus. The Real Estate Division oversees the acquisition, disposition, and management of the land holdings of the Columbus Consolidated Government.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ Operational Adjustments of \$28,538 consists of:

- Contractual Services increase of \$22,032
- Mobile Phone increase of \$4,506
- Travel, Schools & Conferences increase of \$4,100
- Education/Training increase of \$2,500
- Appraisals increase of \$2,000
- Printing Services increase of \$1,500
- Copier Charges decrease of (\$100)
- Surveys decrease of (\$2,000)
- Demolition Services decrease of (\$6,000)

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 250<br>ENGINEERING<br>GENERAL FUND |                     |                           |                     |               |
|------------------------------------|---------------------|---------------------------|---------------------|---------------|
|                                    | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | %<br>CHANGE   |
| PERSONAL SERVICES                  | \$ 915,075          | \$ 1,026,421              | \$ 1,036,905        | 1.02%         |
| OPERATING                          | \$ 497,492          | \$ 444,383                | \$ 565,383          | 27.23%        |
| CAPITAL OUTLAY                     | \$ 362,269          | \$ 133,800                | \$ -                | N/A           |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 1,774,836</b> | <b>\$ 1,604,604</b>       | <b>\$ 1,602,288</b> | <b>-0.14%</b> |

The Engineering Department strives to provide an enhanced quality of life for all citizens who live and work in the region. An effective/safe transportation system is in place to move people and goods throughout the community, provide management that is environmentally sensitive to our Natural Resources through the oversight of storm water and drainage infrastructure, and to provide data, construction, and communication support to other City Departments by the effective and efficient delivery of Geographical Information, Construction Management, and Radio Communications. The Engineering Department consists of the following divisions: Traffic Engineering, Geographic Information Systems, and Radio Communications.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ Operational adjustments of \$121,000 consists of:

- Contractual Services increase of \$66,000
- Traffic Signal Energy increase of \$55,000

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 260<br>PUBLIC WORKS<br>GENERAL FUND |                      |                           |                      |              |
|-------------------------------------|----------------------|---------------------------|----------------------|--------------|
|                                     | FY24<br>ACTUAL       | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET   | %<br>CHANGE  |
| PERSONAL SERVICES                   | \$ 5,286,211         | \$ 7,399,703              | \$ 6,163,411         | -16.71%      |
| OPERATING                           | \$ 8,391,212         | \$ 6,169,515              | \$ 8,831,690         | 43.15%       |
| CAPITAL OUTLAY                      | \$ 313,910           | \$ 388,200                | \$ -                 | -100.00%     |
| <b>TOTAL EXPENDITURES</b>           | <b>\$ 13,991,333</b> | <b>\$ 13,957,418</b>      | <b>\$ 14,995,101</b> | <b>7.43%</b> |

The Public Works Department serves the community by providing street and road maintenance, storm drainage systems, environmental enforcement, urban forest maintenance, waste disposal and maintenance of city-owned properties safely, efficient and sensitive to the environment. The General fund divisions consist of: Administration, Fleet Management, Special Enforcement, Cemeteries, and Facilities Maintenance.

### **Personal Services:**

◆ Personnel adjustments of \$270,207 consists of:

#### **Facilities Maintenance Division**

- Add One Director of (1) Facilities Maintenance (G135) - \$153,571 (salary with benefits)  
( for creation of Facilities Maintenance Department)
- Add One (1) Assistant Director of Facilities Maintenance (G132) - \$116,636  
( for creation of Facilities Maintenance Department)

#### **◆ Budget Note**

- ◆ Deleted 25 positions with transfer of Animal Control unit to PAWS Humane Society - (\$1,380,379)

### **Operations:**

◆ Operational adjustments of \$2,662,175

#### **Animal Control Division**

- Contractual Services increase of \$3,282,536 (PAWS Humane Society)
- Decrease of (\$620,361) (transfer of Animal Control Unit to PAWS Human Society )

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 270<br>PARKS AND RECREATION<br>GENERAL FUND |                      |                           |                      |              |
|---|----------------------|---------------------------|----------------------|--------------|
|   | FY24<br>ACTUAL       | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET   | % CHANGE     |
| PERSONAL SERVICES                           | \$ 7,786,798         | \$ 8,829,691              | \$ 10,113,525        | 14.54%       |
| OPERATING                                   | \$ 4,215,989         | \$ 5,611,449              | \$ 5,611,449         | 0.00%        |
| CAPITAL OUTLAY                              | \$ 736,742           | \$ 676,254                | \$ -                 | -100.00%     |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 12,739,529</b> | <b>\$ 15,117,394</b>      | <b>\$ 15,724,974</b> | <b>4.02%</b> |

The Columbus Parks and Recreation Department strives for continual improvement of its broad based recreational programs including sports, cultural activities, parks, recreational facilities, and tourist attractions. Divisions included within the Parks and Recreation Department are as follows: Administration, Park Services, Recreation Services, Golden Park, Memorial Stadium, Athletics, Community Schools, Cooper Creek Tennis, Aquatics, Therapeutics, Cultural Arts, Lake Oliver Marina, and Senior Citizen's Centers.

### Personal Services:

◆ **Personnel adjustments of \$136,398 consists of:**

#### **270-2400 Recreation Services**

- Request to Transfer In One (1) Recreation Program Specialist III (G118) position from Senior Citizens Center to Recreation Services - \$53,039 (budget neutral)

#### **270-4048 Cooper Creek Tennis Center**

- Add One (1) Pickleball Program Supervisor (G120) - \$57,299 (salary with benefits) (effective 1/1/2026)
- Add One (1) Pickleball Program Specialist III (G118) - \$53,555 (salary with benefits) (effective 1/1/2026)
- Add Two (2) PT Park Maintenance Worker I (G114) - \$25,544 (FICA included) (effective 1/1/2026)

#### **270-4435 Senior Citizen Center**

- Request to Transfer Out One (1) Recreation Program Specialist III (G118) position from Senior Citizens Center to Recreation Services - (\$53,039) (budget neutral)

### Operations:

◆ **No Issues**

### Capital Outlay:

◆ **No Issues**

## DEPARTMENTAL SUMMARY

| 280<br>COOPERATIVE EXTENSION<br>GENERAL FUND |                  |                           |                    |              |
|--|------------------|---------------------------|--------------------|--------------|
|  | FY24<br>ACTUAL   | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES                            | \$ 48,388        | \$ 120,591                | \$ 121,347         | 0.63%        |
| OPERATING                                    | \$ 13,781        | \$ 17,274                 | \$ 17,274          | 0.00%        |
| CAPITAL OUTLAY                               | \$ -             | \$ -                      | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 62,169</b> | <b>\$ 137,865</b>         | <b>\$ 138,621</b>  | <b>0.55%</b> |

The Cooperative Extension Service is the educational arm of the USDA. The Columbus Extension Service is divided into five program areas: Agriculture and Natural Resources, Expanded Food and Nutrition, 4-H Youth, Home Economics, and Resource Development.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 290-1000<br>TAX ASSESSOR<br>GENERAL FUND |                     |                           |                     |               |
|--|---------------------|---------------------------|---------------------|---------------|
|  | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                        | \$ 1,624,343        | \$ 1,713,263              | \$ 2,174,015        | 26.89%        |
| OPERATING                                | \$ 173,749          | \$ 229,797                | \$ 229,797          | 0.00%         |
| CAPITAL OUTLAY                           | \$ 54,486           | \$ 77,700                 | \$ -                | N/A           |
| <b>TOTAL EXPENDITURES</b>                | <b>\$ 1,852,578</b> | <b>\$ 2,020,760</b>       | <b>\$ 2,403,812</b> | <b>18.96%</b> |

The Tax Assessor's office operates under a five-member Board appointed by Council and is responsible for compiling the Annual Tax Digest, valuing real estate parcels, and personal property accounts in Muscogee County at its current fair market value to ensure that each taxpayer bears a fair share of his or her ad valorem tax burden.

### **Personal Services:**

#### **◆ Personnel adjustments of \$404,138 consist of:**

- Add Five (5) Appraiser/ Real Property (G117) - \$258,952 (salary with benefits)
- Add Three (3) Appraisal Technicians (G115) - \$136,624 (salary with benefits)
- Reclass One (1) Chief Appraiser (G134-15) to Chief Appraiser (G135-25)- \$8,562 (salary with benefits)

### **Operations:**

#### **◆ No Issues**

### **Capital Outlay:**

#### **◆ No Issues**



## DEPARTMENTAL SUMMARY

| 290-2000<br>ELECTIONS & REGISTRATION<br>GENERAL FUND |                     |                           |                     |              |
|--|---------------------|---------------------------|---------------------|--------------|
|  | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                                    | \$ 1,001,580        | \$ 832,964                | \$ 849,883          | 2.03%        |
| OPERATING  | \$ 535,327          | \$ 597,970                | \$ 597,970          | 0.00%        |
| CAPITAL OUTLAY                                       |                     | \$ -                      | \$ -                | N/A          |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 1,536,907</b> | <b>\$ 1,430,934</b>       | <b>\$ 1,447,853</b> | <b>1.18%</b> |

The Board of Elections and Registrations administers and supervises the conduct of all elections and primaries in Muscogee County. The Board also conducts the process of obtaining and maintaining the registration of eligible citizens. The Council appoints the Board members.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| <div>400</div> <div>POLICE</div> <div>GENERAL FUND</div> |                      |                           |                      |              |
|--|----------------------|---------------------------|----------------------|--------------|
|  | FY24<br>ACTUAL       | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET   | % CHANGE     |
| PERSONAL SERVICES  | \$ 25,613,448        | \$ 26,464,051             | \$ 27,118,725        | 2.47%        |
| OPERATING  | \$ 3,239,237         | \$ 3,713,833              | \$ 3,713,833         | 0.00%        |
| CAPITAL OUTLAY   | \$ 163,917           | \$ -                      | \$ -                 | N/A          |
| <b>TOTAL EXPENDITURES</b>                                | <b>\$ 29,016,602</b> | <b>\$ 30,177,884</b>      | <b>\$ 30,832,558</b> | <b>2.17%</b> |

The Columbus Police Department delivers effective and responsive law enforcement to all citizens of the City of Columbus in a fair and equitable manner. As an integral part of the Columbus Community, we are committed to communicating with those we serve and to join with them in establishing priorities to enhance the quality of life for the entire community. The Police Department is composed of the following Divisions:

· Chief of Police · Office of Professional Standards · Motor Transport · Intelligence/Vice · METRO Drug · CPD Training · Investigative Services · Support Services · Special Operations Account · Field Operations · Administrative Services

### **Personal Services:**

#### ◆ **Personnel adjustments of \$146,565 consists of:**

##### **400-2800 Administrative Services**

- Career Ladder Adjustment for Three (3) Crime Analyst (G120) to (G124) - \$33,806

##### **400-3320 Investigative Services**

- Career Ladder Adjustment for Two (2) Digital Forensic Analyst (G120) to (G124) - \$22,537  
(salaries with benefits)

- Career Ladder Adjustment for Four (4) Crime Scene Investigators (G119) to (G124) - \$52,709  
(salaries with benefits)

- Career Ladder Adjustment for Four (4) Real Time Crime Center Technicians (G118) to (G120) - \$14,975  
(salaries with benefits)

- Career Ladder Adjustment for Two (2) Crime Analyst (G120) to (G124) - \$22,538

#### ◆ **Budget Note**

◆ FY24 - FY26 thirty (30) positions transferred from General Fund to LOST (0102) Fund  
a decrease of (\$1,909,650) (salary with benefits)

### **Operations:**

◆ **No Issues**

### **Capital Outlay:**

◆ **No Issues**

## DEPARTMENTAL SUMMARY

| 410<br>FIRE/EMS<br>GENERAL FUND |                      |                        |                      |              |
|---------------------------------|----------------------|------------------------|----------------------|--------------|
|                                 | FY24<br>ACTUAL       | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET   | % CHANGE     |
| PERSONAL SERVICES               | \$ 29,904,205        | \$ 34,067,098          | \$ 34,413,262        | 1.02%        |
| OPERATING                       | \$ 2,843,814         | \$ 3,096,820           | \$ 3,096,820         | 0.00%        |
| CAPITAL OUTLAY                  | \$ 270,040           | \$ -                   | \$ -                 | N/A          |
| <b>TOTAL EXPENDITURES</b>       | <b>\$ 33,018,059</b> | <b>\$ 37,163,918</b>   | <b>\$ 37,510,082</b> | <b>0.93%</b> |

The Department of Fire and EMS ensures a safe community to work and raise a family by providing the most efficient response for fires, hazardous materials, medical, natural disasters, and other emergencies that threaten the welfare of our citizens. The divisions within the Fire and EMS department are as follows:

|                     |                      |              |
|---------------------|----------------------|--------------|
| • Chief of Fire/EMS | • Special Operations | • Operations |
| • Fire Prevention   | • Logistics/Support  |              |

### **Personal Services:**

♦ No Issues

### ♦ Budget Note

♦ FY14 - FY26 fourteen (14) positions transferred from General Fund to LOST (0102) Fund, a decrease of (\$891,170) (salary with benefits)

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

| 420<br>MUSCOGEE COUNTY PRISON<br>GENERAL FUND |                      |                           |                      |              |
|---|----------------------|---------------------------|----------------------|--------------|
|   | FY24<br>ACTUAL       | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET   | % CHANGE     |
| PERSONAL SERVICES                             | \$ 7,547,919         | \$ 8,277,794              | \$ 8,275,189         | -0.03%       |
| OPERATING                                     | \$ 2,808,119         | \$ 2,851,598              | \$ 3,221,598         | 12.98%       |
| CAPITAL OUTLAY                                | \$ 10,120            | \$ -                      |                      | N/A          |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$ 10,366,158</b> | <b>\$ 11,129,392</b>      | <b>\$ 11,496,787</b> | <b>3.30%</b> |

The Muscogee County Prison (MCP) operates according to Georgia law and under the jurisdiction of the State Board of Corrections and the City Council. As prescribed by Georgia laws, convicted felons or state misdemeanants are housed at the facility. It is the responsibility of the warden and his staff to assume safe and secure custody of assigned inmates, including the responsibility of exercise, recreation, visitation, education, and religious programs for the inmates. MCP provides a cost effective inmate labor force used to supplement the city's work force in the operation of the institution, public services, and other City government functions.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ Operational adjustments of \$370,000 consist of:

- Food increase of \$370,000

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 450-1000<br>DEPARTMENT OF HOMELAND SECURITY<br>GENERAL FUND |                   |                           |                    |               |
|---|-------------------|---------------------------|--------------------|---------------|
|   | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES   | \$ 241,699        | \$ 295,380                | \$ 347,488         | 17.64%        |
| OPERATING   | \$ 93,645         | \$ 118,031                | \$ 118,031         | 0.00%         |
| CAPITAL OUTLAY  | \$ 8,413          | \$ -                      | \$ -               | N/A           |
| <b>TOTAL EXPENDITURES</b>                                   | <b>\$ 343,757</b> | <b>\$ 413,411</b>         | <b>\$ 465,519</b>  | <b>12.60%</b> |

To provide guidance, direction and coordination in mobilizing, organizing, and preparing the City of Columbus for acts of terrorism and man-made or natural disasters. The Columbus Office of Homeland Security shall develop and coordinate the implementation of a comprehensive local strategy and shall perform the functions necessary to carry out the mission.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

### 500-1000, 2150, 2160, 2170, 2180, 2190, 2195 SUPERIOR COURT JUDGES GENERAL FUND

|                           | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
|---------------------------|---------------------|---------------------------|---------------------|--------------|
| PERSONAL SERVICES         | \$ 1,282,594        | \$ 1,485,352              | \$ 1,562,743        | 5.21%        |
| OPERATING                 | \$ 239,883          | \$ 366,290                | \$ 366,290          | 0.00%        |
| CAPITAL OUTLAY            | \$ -                | \$ -                      | \$ -                | N/A          |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 1,522,477</b> | <b>\$ 1,851,642</b>       | <b>\$ 1,929,033</b> | <b>4.18%</b> |

The Superior Courts are presided over by seven judges, elected by the voters of the six counties making up the Chattahoochee Judicial Circuit. These counties are Muscogee, Chattahoochee, Harris, Marion, Talbot, and Taylor. Sessions of the court, civil and criminal, are held in the county courthouse of each county. Felony cases, divorce and alimony, child custody, equity cases, and cases involving land titles must be tried in the Superior Court. The Superior Court has concurrent jurisdiction with the other courts to try other civil cases and misdemeanor criminal cases. In addition, this court determines appeals from the Probate Court and in certain instances from the Juvenile and the Municipal Court.

#### **Personal Services:**

##### **◆ Personnel adjustments of \$22,607 consists of:**

- Increase One (1) Chief Judge Administrative Assistant (X058) Supplement - \$2,153 (FICA included)
- Reclass One (1) Court Administrator (X002) to One (1) Court Administrator (X002) \$5,383 (salary with benefits)
- Increase Judge Burch's Judicial Assistant (X058) Supplement - \$2,153 (FICA included)
- Increase Judge Martin's Judicial Assistant (X058) Supplement - \$2,153 (FICA included)
- Increase Judge McBride's Judicial Assistant (X058) Supplement - \$2,153 (FICA included)
- Increase Judge Peter's Judicial Assistant (X058) Supplement - \$2,153 (FICA included)
- Increase Judge Richardson's Judicial Assistant (X058) Supplement - \$2,153 (FICA included)
- Increase Judge Gottfried's Judicial Assistant (X058) Supplement - \$2,153 (FICA included)

#### **Operations:**

##### **◆ No Issues**

#### **Capital Outlay:**

##### **◆ No Issues**

## DEPARTMENTAL SUMMARY

| 500-2000<br>DISTRICT ATTORNEY<br>GENERAL FUND |                     |                           |                     |              |
|---|---------------------|---------------------------|---------------------|--------------|
|   | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                             | \$ 2,554,428        | \$ 2,925,057              | \$ 3,127,143        | 6.91%        |
| OPERATING                                     | \$ 91,609           | \$ 103,416                | \$ 103,416          | 0.00%        |
| CAPITAL OUTLAY                                | \$ -                | \$ -                      | \$ -                | N/A          |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$ 2,646,037</b> | <b>\$ 3,028,473</b>       | <b>\$ 3,230,559</b> | <b>6.67%</b> |

The District Attorney is elected for a four-year term and is the prosecuting attorney for the Superior Courts in Chattahoochee Judicial Circuit. The duties of this office are set by statute and include the prosecution of criminal cases in Superior Court. The District Attorney and staff represent the State of Georgia to prosecute a broad range of felony criminal cases in the Superior and Juvenile courts. The mission of the office is to prepare a file for each case, identify the evidence and witnesses needed, research the pertinent law and determine the correct charges. The District Attorney's Office also handles all civil forfeitures arising from drug cases as well as the prosecution of juveniles. The office also oversees the Crime Victim Witness Program.

### **Personal Services:**

#### **◆ Personnel adjustments of \$132,125 consists of:**

- Reclass Fourteen (14) Assistant District Attorneys - \$132,125 (salary with benefits)

### **Operations:**

#### **◆ No Issues**

### **Capital Outlay:**

#### **◆ No Issues**

## DEPARTMENTAL SUMMARY

---

| 500-2110<br>JUVENILE COURT JUDGE<br>GENERAL FUND |                     |                           |                     |              |
|--|---------------------|---------------------------|---------------------|--------------|
|  | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                                | \$ 569,861          | \$ 606,705                | \$ 633,769          | 4.46%        |
| OPERATING  | \$ 430,200          | \$ 390,817                | \$ 390,817          | 0.00%        |
| CAPITAL OUTLAY                                   |                     |                           |                     | N/A          |
| <b>TOTAL EXPENDITURES</b>                        | <b>\$ 1,000,061</b> | <b>\$ 997,522</b>         | <b>\$ 1,024,586</b> | <b>2.71%</b> |

The Juvenile Court has jurisdiction over cases involving children who are alleged to be delinquent, dependent, in need of services (i.e. ungovernable, truant, etc.), who are alleged to have committed a traffic offense, wishing to be emancipated, and other juvenile matters.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues



## DEPARTMENTAL SUMMARY

### 500-2125 CIRCUIT WIDE JUVENILE COURT GENERAL FUND

|                           | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
|---------------------------|-------------------|---------------------------|--------------------|--------------|
| PERSONAL SERVICES         | \$ 375,397        | \$ 393,396                | \$ 427,513         | 8.67%        |
| OPERATING                 | \$ 13,997         | \$ 14,714                 | \$ 14,714          | 0.00%        |
| CAPITAL OUTLAY            | \$ -              | \$ -                      | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 389,394</b> | <b>\$ 408,110</b>         | <b>\$ 442,227</b>  | <b>8.36%</b> |

The Circuit Wide Juvenile Court is a division that includes three judges that have responsibility for the Juvenile Court cases throughout the Chattahoochee Judicial Circuit. Chattahoochee, Harris, Marion, Muscogee, Talbot, and Taylor counties fund this court.

#### **Personal Services:**

##### **◆ Personnel adjustments of \$30,199 consists of:**

- Full-Time Judgeship for Judge Andrew Dodgen (5-days per week) - \$30,199  
(salary with benefits)

#### **Operations:**

##### **◆ No Issues**

#### **Capital Outlay:**

##### **◆ No Issues**

## DEPARTMENTAL SUMMARY

| 500-2140<br>JURY MANAGER<br>GENERAL FUND |                   |                           |                    |              |
|--|-------------------|---------------------------|--------------------|--------------|
|  | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES                        | \$ 106,248        | \$ 125,968                | \$ 138,949         | 10.30%       |
| OPERATING                                | \$ 387,995        | \$ 369,315                | \$ 369,315         | 0.00%        |
| CAPITAL OUTLAY                           |                   |                           | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>                | <b>\$ 494,243</b> | <b>\$ 495,283</b>         | <b>\$ 508,264</b>  | <b>2.62%</b> |

It is the responsibility of the Jury Manager to furnish jurors to all nine trial courts, including grand jurors. This responsibility necessitates accompanying duties such as subpoenas, payroll, deferment, orientation, and oath of jurors. The effective utilization of the services of jurors is more economical for the taxpayer and more efficient for the courts.

### **Personal Services:**

#### ◆ Personnel adjustments of \$10,273 consists of:

- Reclass One (1) Jury Manager (G120-10) to One (1) Jury Manager (G125) \$10,273 (salary with benefits)

### **Operations:**

#### ◆ No Issues

### **Capital Outlay:**

#### ◆ No Issues

## DEPARTMENTAL SUMMARY

| 500-2200<br>DISTRICT ATTORNEY - VICTIM/WITNESS<br>ASSISTANCE PROGRAM<br>GENERAL FUND |                   |                           |                    |              |
|--|-------------------|---------------------------|--------------------|--------------|
|  | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES  | \$ 175,622        | \$ 185,693                | \$ 193,631         | 4.27%        |
| OPERATING  | \$ 15,545         | \$ 30,822                 | \$ 30,822          | 0.00%        |
| CAPITAL OUTLAY   | \$ -              | \$ -                      | \$ -               | 0.00%        |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 191,167</b> | <b>\$ 216,515</b>         | <b>\$ 224,453</b>  | <b>3.67%</b> |

The Victim Witness Assistance Program (VWAP) works directly with the District Attorney's Office and is responsible for helping the victims, families and witnesses through the criminal justice system. The program informs families of the status of criminal prosecutions and helps the District Attorney's Office track the vital witnesses for their cases.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 500-3000<br>CLERK OF SUPERIOR COURT<br>GENERAL FUND |                     |                           |                     |              |
|---|---------------------|---------------------------|---------------------|--------------|
|   | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                                   | \$ 2,222,725        | \$ 2,585,131              | \$ 2,673,617        | 3.42%        |
| OPERATING   | \$ 80,880           | \$ 97,716                 | \$ 97,716           | 0.00%        |
| CAPITAL OUTLAY                                      | \$ -                | \$ -                      | \$ -                | N/A          |
| <b>TOTAL EXPENDITURES</b>                           | <b>\$ 2,303,605</b> | <b>\$ 2,682,847</b>       | <b>\$ 2,771,333</b> | <b>3.30%</b> |

The Clerk of Superior Court serves in the capacity as Clerk of Superior Court, State Court, and Juvenile Court. This is an elected position with a term of four years. The major responsibilities of the Clerk's Office is to serve as the recorder of all real estate transactions for Muscogee County and collect fees and fines.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 500-3310<br>BOARD OF EQUALIZATION<br>GENERAL FUND |                   |                           |                    |               |
|---|-------------------|---------------------------|--------------------|---------------|
|   | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                                 | \$ 72,436         | \$ 66,753                 | \$ 53,582          | -19.73%       |
| OPERATING   | \$ 43,539         | \$ 38,650                 | \$ 90,209          | 133.40%       |
| CAPITAL OUTLAY                                    | \$ -              | \$ -                      | \$ -               | N/A           |
| <b>TOTAL EXPENDITURES</b>                         | <b>\$ 115,975</b> | <b>\$ 105,403</b>         | <b>\$ 143,791</b>  | <b>36.42%</b> |

The Board of Equalization is required by State Law to allow all property owners of Muscogee Georgia the opportunity to contest property tax valuations by the Tax Assessor's Office.

### Personal Services:

◆ No Issues

### Operations:

◆ Operational adjustments of \$51,559 consists of:

- Contractual Services increase of \$51,559 (due to increasing BOE member daily rate from \$50 to \$75)

### Capital Outlay:

◆ No Issues

## DEPARTMENTAL SUMMARY

---

| 510-1000<br>STATE COURT JUDGES<br>GENERAL FUND |                   |                           |                    |              |
|--|-------------------|---------------------------|--------------------|--------------|
|  | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES                              | \$ 652,282        | \$ 665,910                | \$ 697,200         | 4.70%        |
| OPERATING                                      | \$ 34,563         | \$ 31,344                 | \$ 31,344          | 0.00%        |
| CAPITAL OUTLAY                                 | \$ -              | \$ -                      | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>                      | <b>\$ 686,845</b> | <b>\$ 697,254</b>         | <b>\$ 728,544</b>  | <b>4.49%</b> |

The State Courts are presided over by two judges who are elected for a term of four-years. The Court tries both civil and criminal cases with a jury composed of twelve persons. Criminal cases tried in this court are limited to misdemeanors and appeals from Recorder's Court by the State Constitution.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 510-2000<br>STATE COURT SOLICITOR<br>GENERAL FUND |                     |                           |                     |              |
|---|---------------------|---------------------------|---------------------|--------------|
|   | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                                 | \$ 1,244,470        | \$ 1,290,658              | \$ 1,326,710        | 2.79%        |
| OPERATING   | \$ 26,946           | \$ 44,309                 | \$ 44,309           | 0.00%        |
| CAPITAL OUTLAY                                    | \$ -                | \$ -                      | \$ -                | N/A          |
| <b>TOTAL EXPENDITURES</b>                         | <b>\$ 1,271,416</b> | <b>\$ 1,334,967</b>       | <b>\$ 1,371,019</b> | <b>2.70%</b> |

The State Court Solicitor's Office prosecutes all Muscogee County misdemeanor and City Ordinance violations appealed from Recorder's Court. Investigators collect all warrants, citations, reports, documents, records, histories and evidence, including witness interviews.

Recommendations for disposition and sentencing are made and cases are presented to a Judge for pleas. The Solicitor's Office coordinates jail pleas and arraignment dockets before a State Court Judge. The Solicitor's Office works in tandem with a State Court Judge and an appointed probation company to ensure fine payments, community service performance, jail reporting and restitution. The Solicitor's Office originates warrants for a variety of reasons including probation violations and failure to appear for court dates.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 520<br>PUBLIC DEFENDER<br>GENERAL FUND |                     |                           |                     |               |
|--|---------------------|---------------------------|---------------------|---------------|
|  | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | %<br>CHANGE   |
| PERSONAL SERVICES                      | \$ 615,295          | \$ 669,677                | \$ 686,955          | 2.58%         |
| OPERATING                              | \$ 1,702,763        | \$ 2,111,045              | \$ 1,990,674        | -5.70%        |
| CAPITAL OUTLAY                         | \$ 7,043            | \$ -                      | \$ -                | N/A           |
| <b>TOTAL EXPENDITURES</b>              | <b>\$ 2,325,101</b> | <b>\$ 2,780,722</b>       | <b>\$ 2,677,629</b> | <b>-3.71%</b> |

The Office of the Public Defender provides legal assistance and representation to indigent defendants charged with felonies and related misdemeanors in Muscogee County. Cases are assigned after preliminary hearings or arraignments. Either a jury trial or negotiated guilty plea or some other appropriate action completes the process. In addition to providing information to clients and their families, information is also furnished to the public regarding services and referrals made to other agencies or government offices. This budget includes the Public Defender and the Muscogee County Public Defenders' offices.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ Operational adjustments of (\$120,359) consist of:

- Public Defender decrease of (\$120,456)
- Increase Conflict Attorney Pay Rate from \$150 to \$175 per hour (budget neutral)
- Contractual Services increase of \$85

### **Capital Outlay:**

◆ No Issues



## DEPARTMENTAL SUMMARY

| 530-1000<br>MUNICIPAL COURT JUDGE<br>GENERAL FUND |                   |                           |                    |               |
|---|-------------------|---------------------------|--------------------|---------------|
|   | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                                 | \$ 453,814        | \$ 593,438                | \$ 692,653         | 16.72%        |
| OPERATING   | \$ 34,601         | \$ 36,654                 | \$ 36,654          | 0.00%         |
| CAPITAL OUTLAY                                    | \$ -              | \$ -                      | \$ -               | 100.00%       |
| <b>TOTAL EXPENDITURES</b>                         | <b>\$ 488,415</b> | <b>\$ 630,092</b>         | <b>\$ 729,307</b>  | <b>15.75%</b> |

The Magistrate Court of Muscogee County has jurisdiction of civil claims where exclusive jurisdiction is not vested in superior court. Magistrate court is confined in most cases to a monetary limit of \$15,000. The court handles the issuance of summons, trial of issues, and issuance of writs and judgement's in dispossessory proceedings and distress warrants. This court also handles: garnishments, abandoned vehicles and interrogatories. The Magistrate court provides for the filing of answers, counterclaims, and other pleadings, directly related to Magistrate Court cases. The court handles all of its scheduling if hearings in conjunction with those hearings set for Municipal Court.

### **Personal Services:**

#### **◆ Personal Adjustment of \$77,508 Consists of:**

- Add Four (4) PT Municipal Court Judge - \$77,508 (FICA included)

### **Operations:**

#### **◆ No Issues**

### **Capital Outlay:**

#### **◆ No Issues**

## DEPARTMENTAL SUMMARY

| 530-2000<br>CLERK OF MUNICIPAL COURT<br>GENERAL FUND |                   |                           |                    |              |
|--|-------------------|---------------------------|--------------------|--------------|
|  | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES                                    | \$ 729,006        | \$ 797,192                | \$ 870,810         | 9.23%        |
| OPERATING  | \$ 23,056         | \$ 32,800                 | \$ 32,800          | 0.00%        |
| CAPITAL OUTLAY                                       | \$ -              | \$ -                      | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 752,062</b> | <b>\$ 829,992</b>         | <b>\$ 903,610</b>  | <b>8.87%</b> |

The voters of Muscogee County elect the Clerk of Municipal Court for a four-year term. Municipal Court has jurisdiction of criminal and civil cases when the amount does not exceed \$15,000. In addition, all dispossessory proceedings, attachment levies, distress warrants, suits for damages, breach of contracts, garnishments, deposit account frauds, peace warrants and good behavior warrants are processed in the Municipal Court. The Clerk of Municipal Court is responsible for supervising the recordings and maintenance of pleadings in the court and collection and distribution of monies and cost to litigants. The Clerk of Municipal Court is also responsible for the deliverance of and the record keeping of all criminal warrants delivered to the Muscogee County Sheriff's Office and the forwarding of all civil actions to the Muscogee County Marshal's Office. The Clerk of Municipal Court is responsible for signing of warrants after normal office hours and for the forwarding of traffic violations to the office of the Georgia State Patrol.

### **Personal Services:**

#### **◆ Personnel Adjustments of \$48,462 consists of:**

- Add One (1) Accounting Technician (G115) - \$48,462 (salary with benefits)

### **Operations:**

#### **◆ No Issues**

### **Capital Outlay:**

#### **◆ No Issues**

## DEPARTMENTAL SUMMARY

| 540<br>PROBATE COURT<br>GENERAL FUND |                   |                           |                    |              |
|--------------------------------------|-------------------|---------------------------|--------------------|--------------|
|                                      | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES                    | \$ 588,104        | \$ 619,962                | \$ 653,214         | 5.36%        |
| OPERATING                            | \$ 70,094         | \$ 61,345                 | \$ 61,345          | 0.00%        |
| CAPITAL OUTLAY                       |                   |                           | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 658,198</b> | <b>\$ 681,307</b>         | <b>\$ 714,559</b>  | <b>4.88%</b> |

The Judge of Probate is elected for a four-year term. The office oversees legal issues regarding the probate of wills, administration of estates, marriage licenses, gun permits, mental health statutes, and guardianship for minors.

### **Personal Services:**

#### **◆ Personnel adjustments of \$7,859 consists of:**

- Reclass one (1) Chief Deputy Clerk/Clerk Supervisor (G123-6) to Chief Deputy Clerk with Judicial Powers/Clerk Supervisor (G124-6) - \$3,624 (salary with benefits)
- Reclass one (1) Chief Clerk (G125-10) to Chief Clerk with Expanded Judicial Powers (G126-10) - \$4,235 (salary with benefits)

### **Operations:**

#### **◆ No Issues**

### **Capital Outlay:**

#### **◆ No Issues**

## DEPARTMENTAL SUMMARY

| 550<br>SHERIFF<br>GENERAL FUND |                      |                        |                      |               |
|--------------------------------|----------------------|------------------------|----------------------|---------------|
|                                | FY24<br>ACTUAL       | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET   | % CHANGE      |
| PERSONAL SERVICES              | \$ 23,753,272        | \$ 24,569,499          | \$ 25,382,830        | 3.31%         |
| OPERATING                      | \$ 12,924,781        | \$ 11,156,101          | \$ 15,925,460        | 42.75%        |
| CAPITAL OUTLAY                 | \$ 35,713            | \$ -                   | \$ -                 | N/A           |
| <b>TOTAL EXPENDITURES</b>      | <b>\$ 36,713,766</b> | <b>\$ 35,725,600</b>   | <b>\$ 41,308,290</b> | <b>15.63%</b> |

The Sheriff Department enforces all laws of Georgia, attends sessions of the Superior and State Courts, executes and returns processes and orders of Probate Court, Municipal Court (criminal cases), Juvenile Court, Magistrate Court, and coroner's inquests. The Sheriff Department also publishes sales, citations and other proceedings, and staffs the County Jail. The Sheriff Department is composed of the following divisions:

|                  |              |             |           |                   |            |                              |
|------------------|--------------|-------------|-----------|-------------------|------------|------------------------------|
| • Administrative | • Operations | • Detention | • Medical | • Motor Transport | • Training | • Special Ops/Investigations |
|------------------|--------------|-------------|-----------|-------------------|------------|------------------------------|

### **Personal Services:**

◆ **Personnel adjustments of (\$12,576) consists of:**

#### **550-1000 Administration**

- Reclass One (1) Administrative Coordinator (G118-15) to One (1) Administrative Coordinator (G118-28) - \$7,283 (salary with benefits) (budget neutral)

#### **550-2100 Operations**

- Delete One (1) Deputy Sheriff (PS1) - (\$69,875) (budget neutral)  
 - Add One (1) Forensic Analyst (G120) - \$57,299 (budget neutral)

#### **550-2600 Detention**

- Reclass One (1) Licensed Clinical Social Worker/Practicing Counselor (G121) to One (1) Administrative Operation Manager (G122) - (\$9,625) (salary with benefits) (budget neutral)  
 - Reclass one (1) Sheriff Cadet (G113) to one (1) Communication Tech (G115-1) - \$2,342 (salary with benefits) (budget neutral)

### **Budget Note:**

◆ FY24-FY26 nine (9) positions transferred from General Fund to LOST (0102) Funds  
 a decrease of (\$572,895) (salary with benefits)

### **Operations:**

◆ **Operational adjustments of \$4,769,359 consists of:**

#### **550-2650 Medical**

- Consulting Services increase of \$4,168,287 (due to increase in Inmate Medical Contract )  
 - Contractual Services increase of \$601,072 (due to an increase in Mental Health contract)

### **Capital Outlay:**

◆ **No Issues**

## DEPARTMENTAL SUMMARY

| 560<br>TAX COMMISSIONER<br>GENERAL FUND |                     |                        |                     |              |
|---|---------------------|------------------------|---------------------|--------------|
|   | FY24<br>ACTUAL      | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                       | \$ 1,648,553        | \$ 1,866,987           | \$ 1,950,838        | 4.49%        |
| OPERATING                               | \$ 309,242          | \$ 288,820             | \$ 288,820          | 0.00%        |
| CAPITAL OUTLAY                          | \$ -                | \$ -                   | \$ -                | N/A          |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 1,957,795</b> | <b>\$ 2,155,807</b>    | <b>\$ 2,239,658</b> | <b>3.89%</b> |

The primary job of the Tax Commissioner is to collect ad valorem taxes due by the residents of Columbus for the State of Georgia, Columbus Consolidated Government, and Muscogee County School District. The Tax Commissioner is responsible for the receiving of tax returns and homestead exemption applications and the certification of the real and personal property tax digest to the State of Georgia Department of Revenue.

### **Personal Services:**

#### **◆ Personnel Adjustments of \$66,275 consist of:**

- Add One (1) Technical Support Analyst (G123-3) - \$66,275 (salary with benefits)

### **Operations:**

**◆ No Issues**

### **Capital Outlay:**

**◆ No Issues**

## DEPARTMENTAL SUMMARY

| 570<br>CORONER'S OFFICE<br>GENERAL FUND |                   |                        |                    |              |
|---|-------------------|------------------------|--------------------|--------------|
|   | FY24<br>ACTUAL    | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES                       | \$ 423,274        | \$ 481,578             | \$ 485,405         | 0.79%        |
| OPERATING                               | \$ 33,917         | \$ 33,694              | \$ 33,694          | 0.00%        |
| CAPITAL OUTLAY                          | \$ -              | \$ -                   | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 457,191</b> | <b>\$ 515,272</b>      | <b>\$ 519,099</b>  | <b>0.74%</b> |

The Coroner is elected for a four-year term and is charged with the responsibility of investigating deaths from unknown or violent causes, and deaths that occur while unattended by a physician. The Coroner is also charged with holding inquests, assisting law enforcement agencies with investigations, locating, advising, and counseling with families of the deceased, maintaining an up-to-date and complete record system on each case, and when necessary, the responsibility of transporting bodies to and from the Medical Examiner's Lab in Atlanta for autopsy.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 580<br>RECORDER'S COURT<br>GENERAL FUND |                     |                           |                     |               |
|---|---------------------|---------------------------|---------------------|---------------|
|   | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                       | \$ 1,375,171        | \$ 1,532,533              | \$ 1,716,854        | 12.03%        |
| OPERATING                               | \$ 177,074          | \$ 173,365                | \$ 173,365          | 0.00%         |
| CAPITAL OUTLAY                          | \$ 998              | \$ 10,500                 | \$ -                | -100.00%      |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 1,553,243</b> | <b>\$ 1,716,398</b>       | <b>\$ 1,890,219</b> | <b>10.13%</b> |

Recorders Court hears traffic, criminal and city ordinance cases made by the Columbus Police Department, Special Enforcement, Airport Police, Housing Authority, Metro Narcotic Task Force, Fire Department and the Georgia State Patrol. The court's functional responsibility is to set bail, issue warrants, collect fines/bonds, hear and determine if probable cause exists for Superior/State Court offenses, and adjudicate City Ordinances and certain state offenses. The Revenue Division collects all fines/bonds and other monies directed by the Courts.

### **Personal Services:**

#### **◆ Personnel Adjustments of \$128,279 consists of:**

- Increase Pay Rate for PT Pro -Tem Judges from \$150 to \$225 Per Session - \$4,118 (FICA included)
- Reclass One (1) Chief Clerk (G126-23) to One (1) Chief Clerk (G126-27) - \$4,344 (salary with benefits)
- Reclass One (1) Assistant Chief Clerk (G122-4) to One (1) Assistant Chief Clerk (G122-12) - \$4,524 (salary with benefits)
- Add Two (2) Deputy Clerk II (G115) - \$96,924 (salary with benefits)
- Reclass Two (2) Recorder's Court Judge (X410) to Two (2) Recorder's Court Judge (X410) - \$14,356 (salary with benefits)
- Reclass One (1) Chief Recorder's Court Judge (X407) to One (1) Chief Recorder's Court Judge (X407) - \$8,131 (salary with benefits)

### **Operations:**

#### **◆ No Issues**

### **Capital Outlay:**

#### **◆ No Issues**

## DEPARTMENTAL SUMMARY

| <b>590<br/>NON-DEPARTMENTAL<br/>GENERAL FUND</b> |                        |                                |                            |                 |
|--|------------------------|--------------------------------|----------------------------|-----------------|
|  | <b>FY24<br/>ACTUAL</b> | <b>FY25 ADOPTED<br/>BUDGET</b> | <b>FY26 REC<br/>BUDGET</b> | <b>% CHANGE</b> |
| PERSONAL SERVICES                                | \$ -                   | \$ 1,934,879                   | \$ 2,252,807               | 16.43%          |
| OPERATING  | \$ 20,290,374          | \$ 6,896,903                   | \$ 11,122,338              | 61.27%          |
| CAPITAL OUTLAY                                   | \$ 25,242              | \$ 50,000                      | \$ -                       | N/A             |
| <b>TOTAL EXPENDITURES</b>                        | <b>\$ 20,315,616</b>   | <b>\$ 8,881,782</b>            | <b>\$ 13,375,145</b>       | <b>50.59%</b>   |

Department budget specific appropriations and expenditures pertain solely to that department. However, certain expenditures are not applicable to a specific department and we have established the Non-Departmental section for recording these appropriations and expenditures.

| <b>Agency Appropriations</b>              |                               |                               |   |
|---|-------------------------------|-------------------------------|---|
| <b>Agency</b>                             | <b>FY24<br/>Appropriation</b> | <b>FY25<br/>Appropriation</b> | <b>FY26<br/>Recommended<br/>Appropriation</b> |
| River Valley Regional Planning Commission | \$ 205,617                    | \$ 206,998                    | \$ 201,877                                    |
| New Horizons Community Service Board      | \$ 144,932                    | \$ 144,932                    | \$ 156,156                                    |
| Health Department Services                | \$ 502,012                    | \$ 502,012                    | \$ 922,871                                    |
| Department of Family & Children           | \$ 41,500                     | \$ 41,500                     | \$ 50,000                                     |
| Airport Commission                        | \$ 40,000                     | \$ 40,000                     | \$ 40,000                                     |
| <b>TOTAL</b>                              | <b>\$ 934,061</b>             | <b>\$ 935,442</b>             | <b>\$ 1,370,904</b>                           |

### **Personal Services:**

#### **◆ 590-2000 - Contingency Base Personnel**

◆ Effective January 2026, a 3.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1.5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$2,252,807

### **Operations:**

#### **◆ 590-3000 - Non-Categorical Base Operating**

- Allocated Workers Compensation Allocation of \$2,966,206
- Allocated Risk Management Allocation of \$1,398,488



## DEPARTMENTAL SUMMARY

| 610<br>PARKING MANAGEMENT<br>GENERAL FUND |                   |                        |                    |               |
|---|-------------------|------------------------|--------------------|---------------|
|   | FY24<br>ACTUAL    | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                         | \$ 149,114        | \$ 173,836             | \$ 172,294         | -0.89%        |
| OPERATING                                 | \$ 1,014          | \$ 20,150              | \$ 20,150          | 0.00%         |
| CAPITAL OUTLAY                            | \$ -              | \$ -                   | \$ -               | N/A           |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 150,128</b> | <b>\$ 193,986</b>      | <b>\$ 192,444</b>  | <b>-0.79%</b> |

This division is managed by the Administration Division of Transportation Services/METRA and is established to manage the parking in Columbus' Uptown business district. The purpose is to provide a safe, reliable, dependable, and cost-effective transit service with a professional team of employees dedicated to our customers needs and committed to excellence.

### Personal Services:

◆ No Issues

### Operations:

◆ No Issues

### Capital Outlay:

◆ No Issues

## 2009 OTHER LOCAL OPTION SALES TAX (LOST) FUND – PUBLIC SAFETY

**The Other Local Option Sales Tax Fund is an operating fund of the government that accounts for all financial resources related to the 70% portion for Public Safety of the other Local Option Sales Tax implemented in 2009.**

[Return to Table of Contents](#)

| 110-9900<br>CRIME PREVENTION/INTERVENTION<br>OTHER LOCAL OPTION SALES TAX FUND |                   |                           |                     |              |
|--|-------------------|---------------------------|---------------------|--------------|
|  | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES  | \$ 101,216        | \$ 101,356                | \$ 105,232          | 3.82%        |
| OPERATING  | \$ 811            | \$ 1,009,700              | \$ 1,009,700        | 0.00%        |
| CAPITAL OUTLAY   | \$ -              | \$ -                      | \$ -                | N/A          |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 102,027</b> | <b>\$ 1,111,056</b>       | <b>\$ 1,114,932</b> | <b>0.35%</b> |

The Commission on Crime Prevention/Intervention has identified five areas of emphasis to include Recreation, Education, Drug and Alcohol Prevention and Intervention, Employment/Jobs, and Community Policing.

**Personal Services:**

◆ No Issues

**Operations:**

◆ Crime Prevention Grants - \$1,000,000

**Capital Outlay:**

◆ No Issues

| 260-9900<br>PUBLIC WORKS<br>OTHER LOCAL OPTION SALES TAX FUND |                  |                           |                    |               |
|---|------------------|---------------------------|--------------------|---------------|
|   | FY24<br>ACTUAL   | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES   | \$ 86,991        | \$ 135,889                | \$ 131,476         | -3.25%        |
| OPERATING   | \$ -             | \$ -                      | \$ -               | N/A           |
| CAPITAL OUTLAY  | \$ -             | \$ -                      | \$ -               | N/A           |
| <b>TOTAL EXPENDITURES</b>                                     | <b>\$ 86,991</b> | <b>\$ 135,889</b>         | <b>\$ 131,476</b>  | <b>-3.25%</b> |

The Public Works Department serves the community by providing street and road maintenance, storm drainage systems, environmental enforcement, urban forest maintenance, waste disposal and maintenance of city-owned properties safely, efficient and sensitive to the environment.

**Personal Services:**

◆ LOST Supplement with benefits is \$131,476 (34 officers)

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

| 270-9900<br>PARKS & RECREATION<br>OTHER LOCAL OPTION SALES TAX FUND |                  |                           |                    |               |
|---|------------------|---------------------------|--------------------|---------------|
|   | FY24<br>ACTUAL   | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES   | \$ 46,935        | \$ 50,473                 | \$ 50,270          | -0.40%        |
| OPERATING   | \$ -             | \$ -                      | \$ -               | N/A           |
| CAPITAL OUTLAY  | \$ -             | \$ -                      | \$ -               | N/A           |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 46,935</b> | <b>\$ 50,473</b>          | <b>\$ 50,270</b>   | <b>-0.40%</b> |

The Columbus Parks and Recreation Department strives for continual improvement of its broad based recreational programs including sports, cultural activities, parks, recreational facilities, and tourist attractions. Divisions included within the Parks and Recreation Department are as follows: Administration, Park Services, Recreation Services, Golden Park, Memorial Stadium, Athletics, Community Schools, Cooper Creek Tennis, Aquatics, Therapeutics, Cultural Arts, Lake Oliver Marina, and Senior Citizen's Centers.

**Personal Services:**

◆ LOST Supplement with benefits is \$50,270 (13 officers)

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

| 400-9900<br>POLICE<br>OTHER LOCAL OPTION SALES TAX FUND |                      |                        |                      |              |
|---|----------------------|------------------------|----------------------|--------------|
|   | FY24<br>ACTUAL       | FY25 ADOPTED<br>BUDGET | FY26 REC BUDGET      | % CHANGE     |
| PERSONAL SERVICES                                       | \$ 8,704,225         | \$ 9,864,185           | \$ 11,208,562        | 13.63%       |
| OPERATING   | \$ 414,014           | \$ 435,866             | \$ 435,866           | 0.00%        |
| CAPITAL OUTLAY  | \$ 1,629,401         | \$ 1,304,191           | \$ 1,096,274         | -15.94%      |
| <b>TOTAL EXPENDITURES</b>                               | <b>\$ 10,747,640</b> | <b>\$ 11,604,242</b>   | <b>\$ 12,740,702</b> | <b>9.79%</b> |

The Columbus Police Department will deliver effective and responsive law enforcement to all citizens of the City of Columbus in a fair and equitable manner. As an integral part of the Columbus Community, we are committed to communicate with those we serve and to join with them in establishing priorities to enhance the quality of life for the entire community.

### **Personal Services:**

◆ **LOST supplement with benefits is \$2,468,173 (389 officers)**

### **Budget Note**

- ◆ FY24 - FY26 thirty (30) positions transferred from General Fund to LOST (0102) Funds  
an increase of \$1,909,650 (salary with benefits)
- ◆ FY25 seventeen (17) positions unfrozen in LOST Fund  
an increase of \$984,015 (salary with benefits)

### **Operations:**

◆ **No Issues**

### **Capital Outlay:**

◆ **Total - \$1,096,274**

- Eight (8) Pursuit Exploers w/ Buildout - \$723,960
- Axon Taser 7 Packages Res# 110-22 - \$115,435
- GETAC Body Worn Cameras Res# 277-24 - \$256,879

| 400-9902<br>EMERGENCY TELEPHONE (E-911)<br>OTHER LOCAL OPTION SALES TAX FUND |                        |                                |                            |                 |
|--|------------------------|--------------------------------|----------------------------|-----------------|
|  | <b>FY24<br/>ACTUAL</b> | <b>FY25 ADOPTED<br/>BUDGET</b> | <b>FY26 REC<br/>BUDGET</b> | <b>% CHANGE</b> |
| PERSONAL SERVICES  | \$ 396,829             | \$ 469,865                     | \$ 525,771                 | 11.90%          |
| OPERATING  | \$ -                   | \$ -                           | \$ -                       | N/A             |
| CAPITAL OUTLAY   | \$ -                   | \$ -                           | \$ -                       | N/A             |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 396,829</b>      | <b>\$ 469,865</b>              | <b>\$ 525,771</b>          | <b>11.90%</b>   |

The 911 Center provides public safety communications and dispatching services for the Police, Fire and EMS departments, as well as other public safety agencies in the area. A highly trained and capable civilian staff of call takers and dispatchers provide efficient services using state-of-the-art communications hardware and mainframe-based software.

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

| 410-9900<br>FIRE/EMS<br>OTHER LOCAL OPTION SALES TAX FUND |                     |                           |                     |               |
|---|---------------------|---------------------------|---------------------|---------------|
|   | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES   | \$ 2,825,647        | \$ 3,067,231              | \$ 3,118,614        | 1.68%         |
| OPERATING   | \$ 107,713          | \$ 125,000                | \$ 125,000          | 0.00%         |
| CAPITAL OUTLAY  | \$ 3,347,339        | \$ 715,812                | \$ 333,750          | -53.37%       |
| <b>TOTAL EXPENDITURES</b>                                 | <b>\$ 6,280,699</b> | <b>\$ 3,908,043</b>       | <b>\$ 3,577,364</b> | <b>-8.46%</b> |

The Department of Fire and EMS ensures a safe community to work and raise a family by providing the most efficient response for fires, hazardous materials, medical, natural disasters, and other emergencies that threaten the welfare of our citizens.

### **Personal Services:**

◆ **LOST supplement with benefits is \$1,585,437 (410 officers)**

- Add three (3) LOST supplement with benefits - \$11,601

### **Budget Note**

◆ FY14 - FY26 fourteen (14) positions transferred from General Fund to LOST (0102) Funds an increase of \$881,370 (salary with benefits)

### **Operations:**

◆ **No Issues**

### **Capital Outlay:**

◆ **Total - \$333,750**

- Two (2) Station Alerting Systems - \$270,000

- Twenty Five (25) Turnout Gear - \$63,750



| 420-9900<br>MUSCOGEE COUNTY PRISON<br>OTHER LOCAL OPTION SALES TAX FUND |                   |                           |                     |               |
|---|-------------------|---------------------------|---------------------|---------------|
|   | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES   | \$ 670,414        | \$ 781,582                | \$ 783,686          | 0.27%         |
| OPERATING   | \$ -              | \$ -                      | \$ -                | N/A           |
| CAPITAL OUTLAY  | \$ 228,139        | \$ 242,782                | \$ 445,858          | 83.65%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 898,553</b> | <b>\$ 1,024,364</b>       | <b>\$ 1,229,544</b> | <b>20.03%</b> |

The Muscogee County Prison (MCP) operates according to Georgia law and under the jurisdiction of the State Board of Corrections and the City Council. As prescribed by Georgia laws, convicted felons or state misdemeanants are housed at the facility. It is the responsibility of the warden and his staff to assume safe and secure custody of assigned inmates, including the responsibility of exercise, recreation, visitation, education, and religious programs for the inmates. MCP provides a cost effective inmate labor force used to supplement the city's work force in the operation of the institution, public services, and other City government functions.

### **Personal Services:**

◆ LOST supplemental with benefits is \$444,696 (115 officers)

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ Total - \$445,858

- Kitchen Equipment - \$116,108

- Intercom System - \$329,750

| 450-9900<br>DEPARTMENT OF HOMELAND SECURITY<br>OTHER LOCAL OPTION SALES TAX FUND |                  |                           |                    |                |
|--|------------------|---------------------------|--------------------|----------------|
|  | FY24<br>ACTUAL   | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE       |
| PERSONAL SERVICES  | \$ 7,606         | \$ 7,734                  | \$ 7,734           | 0.00%          |
| OPERATING  | \$ -             | \$ -                      | \$ -               | N/A            |
| CAPITAL OUTLAY   | \$ 38,112        | \$ -                      | \$ 23,000          | #DIV/0!        |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 45,718</b> | <b>\$ 7,734</b>           | <b>\$ 30,734</b>   | <b>297.39%</b> |

To provide guidance, direction and coordination in mobilizing, organizing, and preparing the City of Columbus for acts of terrorism and man-made or natural disasters. The Columbus Office of Homeland Security shall develop and coordinate the implementation of a comprehensive local strategy and shall perform the functions necessary to carry out the mission.

**Personal Services:**

◆ LOST Supplement with benefits is \$7,734 (2 officers)

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ Total - \$23,000

- Two (2) Autel EVO II Drones - \$13,000

- One (1) Golf Cart - \$10,000

| 500-9900<br>DISTRICT ATTORNEY<br>OTHER LOCAL OPTION SALES TAX FUND |                   |                           |                    |              |
|--|-------------------|---------------------------|--------------------|--------------|
|  | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES  | \$ 180,585        | \$ 179,096                | \$ 188,678         | 5.35%        |
| OPERATING  | \$ -              | \$ -                      | \$ -               | N/A          |
| CAPITAL OUTLAY   | \$ -              | \$ -                      | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 180,585</b> | <b>\$ 179,096</b>         | <b>\$ 188,678</b>  | <b>5.35%</b> |

The District Attorney is elected for a four-year term and is the prosecuting attorney for the Superior Courts in Chattahoochee Judicial Circuit. The duties of this office are set by statute and include the prosecution of criminal cases in Superior Court. The District Attorney and his staff prosecute a board range of felony criminal cases in the Superior and Juvenile courts, representing the State of Georgia. The mission of the office is to prepare a file for each case, identify the evidence and witnesses needed, research the pertinent law, and determine the correct charges. The District Attorney's Office also handles all civil forfeitures arising from drug cases as well as the prosecution of juveniles. The office also over sees the Crime Victim Witness Program.

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

| 500-9902<br>CLERK OF SUPERIOR COURT<br>OTHER LOCAL OPTION SALES TAX FUND |                  |                           |                    |              |
|--|------------------|---------------------------|--------------------|--------------|
|  | FY24<br>ACTUAL   | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES  | \$ 49,479        | \$ 50,008                 | \$ 52,283          | 4.55%        |
| OPERATING  | \$ -             | \$ -                      | \$ -               | N/A          |
| CAPITAL OUTLAY   | \$ -             | \$ -                      | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 49,479</b> | <b>\$ 50,008</b>          | <b>\$ 52,283</b>   | <b>4.55%</b> |

The Clerk of Superior Court serves in the capacity as Clerk of Superior Court, State Court, and Juvenile Court. This is an elected position with a term of four years. The major responsibilities of the Clerk's Office is to serve as the recorder of all real estate transactions for Muscogee County and collect fees and fines.

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

| 500-9904<br>JUVENILE COURT<br>OTHER LOCAL OPTION SALES TAX FUND |                |                           |                    |              |
|---|----------------|---------------------------|--------------------|--------------|
|   | FY24<br>ACTUAL | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES   | \$ -           | \$ 47,098                 | \$ 48,462          | 2.90%        |
| OPERATING   | \$ -           | \$ -                      | \$ -               | N/A          |
| CAPITAL OUTLAY  | \$ -           | \$ -                      | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>                                       | <b>\$ -</b>    | <b>\$ 47,098</b>          | <b>\$ 48,462</b>   | <b>2.90%</b> |

The Juvenile Court has jurisdiction over cases involving children who are alleged to be delinquent, dependent, in need of services (i.e. ungovernable, truant, etc.), who are alleged to have committed a traffic offense, wishing to be emancipated, and other juvenile matters.

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

| 510-9900<br>STATE COURT SOLICITOR<br>OTHER LOCAL OPTION SALES TAX FUND |                   |                           |                    |              |
|--|-------------------|---------------------------|--------------------|--------------|
|  | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES  | \$ 162,222        | \$ 232,473                | \$ 246,937         | 6.22%        |
| OPERATING  | \$ 5,859          | \$ 14,000                 | \$ 14,000          | 0.00%        |
| CAPITAL OUTLAY   |                   | \$ -                      | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 168,081</b> | <b>\$ 246,473</b>         | <b>\$ 260,937</b>  | <b>5.87%</b> |

The State Court Solicitor's Office prosecutes all Muscogee County misdemeanor and City Ordinance violations appealed from Recorder's Court. Investigators collect all warrants, citations, reports, documents, records, histories and evidence, including witness interviews. Recommendations for disposition and sentencing are made and cases are presented to a Judge for pleas. The Solicitor's Office coordinates jail pleas and arraignment dockets before a State Court Judge. The Solicitor's Office works in tandem with a State Court Judge and an appointed probation company to ensure fine payments, community service performance, jail reporting and restitution. The Solicitor's Office originates warrants for a variety of reasons including probation violations and failure to appear for court dates.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

| 520-9900<br>PUBLIC DEFENDER<br>OTHER LOCAL OPTION SALES TAX FUND |                   |                           |                    |              |
|--|-------------------|---------------------------|--------------------|--------------|
|  | FY24<br>ACTUAL    | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES  | \$ -              | \$ -                      | \$ -               | N/A          |
| OPERATING  | \$ 187,252        | \$ 244,306                | \$ 244,306         | 0.00%        |
| CAPITAL OUTLAY   | \$ -              | \$ -                      | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 187,252</b> | <b>\$ 244,306</b>         | <b>\$ 244,306</b>  | <b>0.00%</b> |

The Office of the Public Defender provides legal assistance and representation to indigent defendants charged with felonies and related misdemeanors in Muscogee County. Cases are assigned after preliminary hearings or arraignments. Either a jury trial or negotiated guilty plea or some other appropriate action completes the process. In addition to providing information to clients and their families, information is also furnished to the public regarding services and referrals made to other agencies or government offices.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

| <b>530-9902</b><br><b>CLERK OF MUNICIPAL COURT</b><br><b>OTHER LOCAL OPTION SALES TAX FUND</b> |                        |                                    |                            |                 |
|--|------------------------|------------------------------------|----------------------------|-----------------|
|  | <b>FY24<br/>ACTUAL</b> | <b>FY25<br/>ADOPTED<br/>BUDGET</b> | <b>FY26 REC<br/>BUDGET</b> | <b>% CHANGE</b> |
| PERSONAL SERVICES  | \$ 86,695              | \$ 194,455                         | \$ 201,589                 | 3.67%           |
| OPERATING  | \$ -                   | \$ -                               | \$ -                       | 0.00%           |
| CAPITAL OUTLAY   | \$ -                   | \$ -                               | \$ -                       | 0.00%           |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 86,695</b>       | <b>\$ 194,455</b>                  | <b>\$ 201,589</b>          | <b>3.67%</b>    |

The voters of Muscogee County elect the Clerk of Municipal Court for a four-year term. Municipal Court has jurisdiction of criminal and civil cases when the amount does not exceed \$15,000. In addition, all dispossessory proceedings, attachment levies, distress warrants, suits for damages, breach of contracts, garnishments, deposit account frauds, peace warrants, and good behavior warrants are processed in the Municipal Court. The Clerk of Municipal Court is responsible for supervising the recordings and maintenance of pleadings in the court and collection and distribution of monies and cost to litigants. The Clerk of Municipal Court is also responsible for the deliverance of and the record keeping of all criminal warrants delivered to the Muscogee County Sheriff's Office and the forwarding of all civil actions to the Muscogee County Marshal's Office. The Clerk of Municipal Court is responsible for signing of warrants after normal office hours and for the forwarding of traffic violations to the office of the Georgia State Patrol.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues



| 540<br>PROBATE COURT<br>OTHER LOCAL OPTION SALES TAX FUND |                  |                           |                    |                |
|---|------------------|---------------------------|--------------------|----------------|
|   | FY24<br>ACTUAL   | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | %<br>CHANGE    |
| PERSONAL SERVICES   | \$ 35,877        | \$ 63,576                 | \$ 54,042          | -15.00%        |
| OPERATING   | \$ -             | \$ -                      | \$ -               | N/A            |
| CAPITAL OUTLAY  | \$ -             | \$ -                      | \$ -               | N/A            |
| <b>TOTAL EXPENDITURES</b>                                 | <b>\$ 35,877</b> | <b>\$ 63,576</b>          | <b>\$ 54,042</b>   | <b>-15.00%</b> |

The Judge of Probate is elected for a four-year term. The office oversees legal issues regarding the probate of wills, administration of estates, marriage licenses, gun permits, mental health statutes, and guardianship for minors.

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

**550-9900**  
**SHERIFF**  
**OTHER LOCAL OPTION SALES TAX FUND**

|                           | <b>FY24<br/>ACTUAL</b> | <b>FY25<br/>ADOPTED<br/>BUDGET</b> | <b>FY26 REC<br/>BUDGET</b> | <b>% CHANGE</b> |
|---------------------------|------------------------|------------------------------------|----------------------------|-----------------|
| PERSONAL SERVICES         | \$ 3,433,964           | \$ 4,047,008                       | \$ 4,353,384               | 7.57%           |
| OPERATING                 |                        | \$ -                               | \$ -                       | N/A             |
| CAPITAL OUTLAY            | \$ 725,139             | \$ 867,710                         | \$ 485,652                 | -44.03%         |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 4,159,103</b>    | <b>\$ 4,914,718</b>                | <b>\$ 4,839,036</b>        | <b>-1.54%</b>   |

The Sheriff Department enforces all laws of Georgia, attends sessions of the Superior and State Courts, executes and returns processes and orders of Probate Court, Municipal Court (criminal cases), Juvenile Court, Magistrate Court, and coroner's inquests, publishes sales, citations and other proceedings, and staffs County Jail.

**Personal Services:**

- ◆ **LOST Supplement with benefits is \$1,299,285 (336 officers)**
- ◆ FY24-FY26 nine (9) positions transferred from General Fund to LOST (0102) Funds  
an increase of \$572,895 (salary with benefits)

**Operations:**

- ◆ **No Issues**

**Capital Outlay:**

- ◆ **Total - \$485,652**
- EVOLV Weapons Detection System - \$132,000
- Axon Taser System (Year 5 of 5) - \$272,015
- Axon Fleet Car Camera System (Year 5 of 5) - \$48,877
- Two (2) Convection Ovens - \$32,760

| 570-9900<br>CORONER'S OFFICE<br>OTHER LOCAL OPTION SALES TAX FUND |                  |                           |                    |                |
|---|------------------|---------------------------|--------------------|----------------|
|   | FY24<br>ACTUAL   | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE       |
| PERSONAL SERVICES   | \$ 11,577        | \$ 11,647                 | \$ 11,647          | 0.00%          |
| OPERATING   | \$ -             |                           | \$ -               | N/A            |
| CAPITAL OUTLAY  | \$ 47,848        | \$ 52,459                 |                    | N/A            |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 59,425</b> | <b>\$ 64,106</b>          | <b>\$ 11,647</b>   | <b>-81.83%</b> |

The Coroner is elected for a four-year term and is charged with the responsibility of investigating deaths from unknown or violent causes and deaths that occur while unattended by a physician. The Coroner is also charged with holding inquests, assisting law enforcement agencies with investigations, locating, advising, counseling with families of the deceased, maintaining an up-to-date and complete record system on each case, and when necessary, the responsibility of transporting bodies to and from the Medical Examiner's Lab in Atlanta for autopsy.

#### **Personal Services:**

◆ LOST supplemental with benefits is \$11,647 (3 sworn officers)

#### **Operations:**

◆ No Issues

#### **Capital Outlay:**

◆ No Issues

| 580-9900<br>RECORDER'S COURT<br>OTHER LOCAL OPTION SALES TAX FUND |                  |                           |                    |              |
|---|------------------|---------------------------|--------------------|--------------|
|   | FY24<br>ACTUAL   | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES   | \$ 95,060        | \$ 96,642                 | \$ 99,005          | 2.45%        |
| OPERATING   | \$ -             | \$ -                      | \$ -               | N/A          |
| CAPITAL OUTLAY  | \$ -             | \$ -                      | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 95,060</b> | <b>\$ 96,642</b>          | <b>\$ 99,005</b>   | <b>2.45%</b> |

Recorders Court hears traffic, criminal and city ordinance cases made by the Columbus Police Department, Special Enforcement, Airport Police, Housing Authority, Metro Narcotic Task Force, Fire Department and the Georgia State Patrol. The court's functional responsibility is to set bail, issue warrants, collect fines/bonds, hear and determine if probable cause exists for Superior/State Court offenses, and adjudicate City Ordinances and certain state offenses. The Revenue Division collects all fines/bonds and other monies directed by the Courts.

#### **Personal Services:**

◆ No Issues

#### **Operations:**

◆ No Issues

#### **Capital Outlay:**

◆ No Issues

| <b>590-9900</b><br><b>NON-DEPARTMENTAL</b><br><b>OTHER LOCAL OPTION SALES TAX FUND</b> |                        |                                    |                            |                 |
|--|------------------------|------------------------------------|----------------------------|-----------------|
|  | <b>FY24<br/>ACTUAL</b> | <b>FY25<br/>ADOPTED<br/>BUDGET</b> | <b>FY26 REC<br/>BUDGET</b> | <b>% CHANGE</b> |
| PERSONAL SERVICES  | \$ -                   | \$ 185,625                         | \$ 232,245                 | 25.12%          |
| OPERATING  | \$ 10,478,797          | \$ 8,553,011                       | \$ 8,663,094               | 1.29%           |
| CAPITAL OUTLAY   | \$ 199,590             | \$ -                               | \$ -                       | N/A             |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 10,678,387</b>   | <b>\$ 8,738,636</b>                | <b>\$ 8,895,339</b>        | <b>1.79%</b>    |

Department budget specific appropriations and expenditures pertain solely to that department. However, certain expenditures are not applicable to a specific department and we have established the Non-Departmental section for recording these appropriations and expenditures.

### **Personal Services:**

◆ Effective January 2026, a 3.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1.5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$232,245

### **Operations:**

◆ Debt Service - \$1,930,440

| <b><u>Debt</u></b> | <b><u>Amount</u></b> | <b><u>Description</u></b>                 |
|--------------------|----------------------|---|
| 2019 Bonds         | \$124,541            | CI and Refunding Lease Revenue Bonds      |
| 2022C Series Bonds | \$1,001,750          | 2022C Lease Revenue Bonds                 |
| GMA Lease #4       | \$52,989             | 1 Fire Truck (Fire/EMS)                   |
| GMA Lease #6/10    | \$283,252            | 4 Fire Trucks (Fire/EMS)                  |
| GMA Lease #9       | \$346,897            | 5 Fire Trucks (Fire/EMS)                  |
| GMA Lease #18      | \$121,012            | 1 Straight Aerial Ladder Truck (Fire/EMS) |

◆ Cost Allocation/Risk Management/Worker's Compensation - \$2,304,821

◆ Motorola Migration Assurance Plan (MAP)

(Public Safety portion of the agreement - Year 1 of 7) - \$858,479

◆ Tyler CAD & RMS Annual SaaS/Maint Fees (Year 1 of 5) - \$139,079

◆ Court Management System Annual SaaS/Maintenance Fees - \$1,081,818

◆ Verizon Aircards for Internet in Patrol Cars - \$199,200

◆ Transfer to Capital Improvement Projects - \$1,850,000

◆ Transfer to Emergency Telephone Fund - \$299,257

| 610-9900<br>METRA<br>OTHER LOCAL OPTION SALES TAX FUND |                 |                           |                    |              |
|--|-----------------|---------------------------|--------------------|--------------|
|  | FY24<br>ACTUAL  | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES                                      | \$ 3,875        | \$ 3,883                  | \$ 3,883           | 0.00%        |
| OPERATING  | \$ -            | \$ -                      | \$ -               | N/A          |
| CAPITAL OUTLAY   | \$ -            | \$ -                      | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>                              | <b>\$ 3,875</b> | <b>\$ 3,883</b>           | <b>\$ 3,883</b>    | <b>0.00%</b> |

METRA manages the daily activities of the operations, maintenance, Dial-A-Ride, FTA-Capital, and Grant Planning and Management Divisions. Together, their mission is to provide safe, reliable, dependable, and cost-effective transit service with a professional team of employees, dedicated to their customer needs and committed to excellence.

**Personal Services:**

◆ LOST supplement with benefits is \$3,883 (1 officer)

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

## 2009 OTHER LOCAL OPTION SALES TAX (LOST) FUND - INFRASTRUCTURE

**The Other Local Option Sales Tax Fund is an operating fund of the government that accounts for all financial resources related to the 30% portion for Infrastructure of the other Local Option Sales Tax implemented in 2009.**

[Return to Table of Contents](#)

| 210-9901<br>INFORMATION TECHNOLOGY<br>OTHER LOCAL OPTION SALES TAX FUND |                |                           |                    |                |
|---|----------------|---------------------------|--------------------|----------------|
|   | FY24<br>ACTUAL | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE       |
| PERSONAL SERVICES   | \$ -           | \$ -                      | \$ -               | N/A            |
| OPERATING   | \$ -           | \$ -                      | \$ -               | N/A            |
| CAPITAL OUTLAY  | \$ -           | \$ 750,000                | \$ 325,000         | -56.67%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ -</b>    | <b>\$ 750,000</b>         | <b>\$ 325,000</b>  | <b>-56.67%</b> |

The Department of Information Technology provides a full range of management information and processing services for the Consolidated Government. This includes long range planning and implementations of new information systems that best meet the requirement of user departments.

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ Total - \$325,000

- Computer Equipment - \$325,000



| 250-9901<br>ENGINEERING<br>OTHER LOCAL OPTION SALES TAX FUND |                |                           |                     |                |
|--|----------------|---------------------------|---------------------|----------------|
|  | FY24<br>ACTUAL | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE       |
| PERSONAL SERVICES  | \$ -           | \$ -                      | \$ -                | N/A            |
| OPERATING  | \$ -           | \$ -                      | \$ -                | N/A            |
| CAPITAL OUTLAY   | \$ -           | \$ 3,000,000              | \$ 2,400,000        | -20.00%        |
| <b>TOTAL EXPENDITURES</b>                                    | <b>\$ -</b>    | <b>\$ 3,000,000</b>       | <b>\$ 2,400,000</b> | <b>-20.00%</b> |

The Engineering Department strives to provide an enhanced quality of life for all citizens who live and work in the region by the delivery of effective/safe transportation system to move people and goods throughout the community, provide management that is environmentally sensitive to our Natural Resources through the oversight of storm water and drainage infrastructure, and to provide data, construction, and communication support to other City Departments.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ Total - \$2,400,000

- Road Improvements - \$1,000,000

- Stormwater/Drainage Improvements - \$1,400,000

| 260<br>PUBLIC WORKS<br>OTHER LOCAL OPTION SALES TAX FUND |                |                        |                     |              |
|--|----------------|------------------------|---------------------|--------------|
|  | FY24<br>ACTUAL | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES  | \$ -           | \$ -                   | \$ -                | N/A          |
| OPERATING  | \$ -           | \$ -                   | \$ -                | N/A          |
| CAPITAL OUTLAY   | \$ -           | \$ 2,525,927           | \$ 2,620,485        | 3.74%        |
| <b>TOTAL EXPENDITURES</b>                                | <b>\$ -</b>    | <b>\$ 2,525,927</b>    | <b>\$ 2,620,485</b> | <b>3.74%</b> |

The Public Works Department serves the community by providing street/road maintenance, storm drainage systems, environmental enforcement, urban forest maintenance, waste disposal, and maintenance of city-owned properties safe, efficient, and sensitive to the environment.

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ Total \$2,620,485

- Facility Improvements - \$2,620,485

| <b>590-9901</b><br><b>NON-DEPARTMENTAL</b><br><b>OTHER LOCAL OPTION SALES TAX FUND</b> |                        |                                    |                            |                 |
|--|------------------------|------------------------------------|----------------------------|-----------------|
|  | <b>FY24<br/>ACTUAL</b> | <b>FY25<br/>ADOPTED<br/>BUDGET</b> | <b>FY26 REC<br/>BUDGET</b> | <b>% CHANGE</b> |
| PERSONAL SERVICES  | \$ -                   | \$ -                               | \$ -                       | N/A             |
| OPERATING  | \$ 10,396,426          | \$ 7,914,073                       | \$ 9,354,515               | 18.20%          |
| CAPITAL OUTLAY   | \$ -                   | \$ -                               | \$ -                       | N/A             |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 10,396,426</b>   | <b>\$ 7,914,073</b>                | <b>\$ 9,354,515</b>        | <b>18.20%</b>   |

Department budget specific appropriations and expenditures pertain solely to that department. However, certain expenditures are not applicable to a specific department and we have established the Non-Departmental section for recording these appropriations and expenditures.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ Cost Allocation - \$12,300

◆ Debt Service - \$9,091,386

| <b><u>Debt</u></b> | <b><u>Amount</u></b> | <b><u>Description</u></b>            |
|--------------------|----------------------|--------------------------------------|
| 2019 Bonds         | \$5,494,417          | CI and Refunding Lease Revenue Bonds |
| 2019 Series A Bond | \$306,351            | CI Lease Revenue Bond                |
| 2024 Bonds         | \$3,290,618          | 2024 Taxable Lease Revenue Bonds     |
|                    | <u>\$9,091,386</u>   |                                      |

◆ Motorola Migration Assurance Plan (MAP) Upgrade  
(General Government portion of the agreement - Year 1 of 7) - \$250,829

### **Capital Outlay:**

◆ No Issues



# STORMWATER (SEWER) FUND

**The Stormwater (Sewer) Fund  
accounts for the operations,  
maintenance and improvement of the  
storm and sanitary sewer systems**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

| 250<br>ENGINEERING DEPARTMENT<br>STORMWATER (SEWER) FUND |                     |                           |                    |               |
|--|---------------------|---------------------------|--------------------|---------------|
|  | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES  | \$ 652,196          | \$ 705,928                | \$ 719,467         | 1.92%         |
| OPERATING  | \$ 48,501           | \$ 99,525                 | \$ 107,400         | 7.91%         |
| CAPITAL OUTLAY   | \$ 337,550          | \$ 100,244                | \$ -               | N/A           |
| <b>TOTAL EXPENDITURES</b>                                | <b>\$ 1,038,247</b> | <b>\$ 905,697</b>         | <b>\$ 826,867</b>  | <b>-8.70%</b> |

The Engineering Department strives to provide an enhanced quality of life for all citizens who live and work in the region by the delivery of effective/safe transportation system to move people and goods throughout the community; provide management that is environmentally sensitive to our Natural Resources through the oversight of storm water and drainage infrastructure, and to provide data, construction, and communication support to other City Departments by the effective and efficient delivery of Geographical Information, Construction Management and Radio Communications. The Engineering Department consists of the following divisions: Drainage and Storm Water.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ Operational adjustments of \$7,875 consists of:

#### **250-2300 Drainage**

- Copier Charges increase of \$2,740
- Software Lease increase of \$1,490
- Travel, Schools & Conferences increase of \$1,475
- Motor Fuel increase of \$1,000
- Education/Training increase of \$910
- Auto Parts and Supplies increase of \$260

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 260<br>PUBLIC WORKS<br>STORMWATER (SEWER) FUND |                     |                        |                     |              |
|--|---------------------|------------------------|---------------------|--------------|
|  | FY24<br>ACTUAL      | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                              | \$ 2,661,795        | \$ 3,098,491           | \$ 3,219,623        | 3.91%        |
| OPERATING                                      | \$ 645,611          | \$ 642,987             | \$ 685,959          | 6.68%        |
| CAPITAL OUTLAY                                 | \$ 356,429          | \$ 547,860             | \$ 717,000          | 30.87%       |
| <b>TOTAL EXPENDITURES</b>                      | <b>\$ 3,663,835</b> | <b>\$ 4,289,338</b>    | <b>\$ 4,622,582</b> | <b>7.77%</b> |

The Public Works Department serves the community by providing street and road maintenance, storm drainage systems, environmental enforcement, urban forest maintenance, waste disposal and maintenance of city-owned properties safely, efficient and sensitive to the environment.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ Operational adjustments of \$42,972 consists of:

- Auto Parts and Supplies increase - \$22,972
- Contractual Services increase - \$20,000

### **Capital Outlay:**

◆ Total - \$717,000

- Six (6) Inmate Detail Vans (replacement) - \$690,000
- Two (2) Snow Plow Attachment and Blade - \$10,000
- Two (2) Salt and Sand Spreader Box for Dump - \$17,000

## DEPARTMENTAL SUMMARY

| 590<br>NON-DEPARTMENTAL<br>STORMWATER (SEWER) FUND |                     |                           |                     |               |
|--|---------------------|---------------------------|---------------------|---------------|
|  | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                                  | \$ -                | \$ 57,457                 | \$ 62,808           | 9.31%         |
| OPERATING  | \$ 1,429,382        | \$ 1,349,819              | \$ 1,579,248        | 17.00%        |
| CAPITAL OUTLAY                                     | \$ -                | \$ -                      | \$ -                | N/A           |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$ 1,429,382</b> | <b>\$ 1,407,276</b>       | <b>\$ 1,642,056</b> | <b>16.68%</b> |

Department budget specific appropriations and expenditures pertain solely to that department. However, certain expenditures are not applicable to a specific department and we have established the Non-Departmental section for recording these appropriations and expenditures.

### **Personal Services:**

◆ Effective January 2026, a 3.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1.5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$62,808

### **Operations:**

◆ Cost Allocation/Risk Management/Worker's Compensation - \$492,789

◆ The following Capital Improvement Projects (CIP) are recommended in the FY25 Budget:

- Pipe Rehabilitation Replacement in the amount of \$500,000

◆ Transfer to Debt Service for Capital Leases - \$586,459



## PAVING FUND

**The Paving Fund accounts for maintenance of and improvements to the City's roads and bridges.**

[Return to Table of Contents](#)



## DEPARTMENTAL SUMMARY

| 250<br>ENGINEERING DEPARTMENT<br>PAVING FUND |                     |                           |                     |               |
|--|---------------------|---------------------------|---------------------|---------------|
|  | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                            | \$ 936,071          | \$ 1,141,772              | \$ 1,212,275        | 6.17%         |
| OPERATING                                    | \$ 240,193          | \$ 201,760                | \$ 227,962          | 12.99%        |
| CAPITAL OUTLAY                               | \$ 7,314            | \$ 152,320                | \$ -                | N/A           |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 1,183,578</b> | <b>\$ 1,495,852</b>       | <b>\$ 1,440,237</b> | <b>-3.72%</b> |

The Engineering Department strives to provide an enhanced quality of life for all citizens who live and work in the region by the delivery of effective/safe transportation system to move people and goods throughout the community, provide management that is environmentally sensitive to our Natural Resources through the oversight of storm water and drainage infrastructure, and to provide data, construction, and communication support to other City Departments by the effective and efficient delivery of Geographical Information, Construction Management and Radio Communications. The Engineering Department consists of the following division: Highway and Roads.

### **Personal Services:**

#### **◆ Personnel Adjustments of \$36,951 consists of:**

- Add One (1) Project Analyst (G123) - \$65,121 (salary with benefits)  
\*\*50% of the position will be funded from the General Fund (0101)\*\*
- Reclass One (1) Survey Supervisor (G121) to Operations Manager Inspector (G124)- \$4,390 (salaries with benefits)

### **Operations:**

#### **◆ Operational adjustments of \$26,202 consist of:**

- Software Lease increase of \$18,529
- Operating Materials increase of \$7,000
- Auto Parts and Supplies increase of \$2,800
- Copier Charges increase of \$967
- Travel, Schools & Conferences increase of \$800
- Education/Training increase of \$550
- Contractual Services decrease of (\$4,444)

### **Capital Outlay:**

#### **◆ No Issues**

## DEPARTMENTAL SUMMARY

| 260<br>PUBLIC WORKS<br>PAVING FUND |                      |                        |                      |              |
|------------------------------------|----------------------|------------------------|----------------------|--------------|
|                                    | FY24<br>ACTUAL       | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET   | % CHANGE     |
| PERSONAL SERVICES                  | \$ 8,081,771         | \$ 9,407,023           | \$ 10,340,630        | 9.92%        |
| OPERATING                          | \$ 4,802,931         | \$ 5,248,043           | \$ 5,423,516         | 3.34%        |
| CAPITAL OUTLAY                     | \$ -                 | \$ 1,010,900           | \$ 645,000           | -36.20%      |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 12,884,702</b> | <b>\$ 15,665,966</b>   | <b>\$ 16,409,146</b> | <b>4.74%</b> |

The Public Works Department serves the community by providing street and road maintenance, storm drainage systems, environmental enforcement, urban forest maintenance, waste disposal, and maintenance of city-owned properties safe, efficient and sensitive to the environment. The Paving fund divisions consist of: Street Improvements, Landscape & Forestry, Street Repairs & Maintenance, Right-of-Way-Environmental Maintenance, and Right-of-Way Maintenance – Community Service.

### **Personal Services:**

◆ **Personnel adjustments of \$508,170 consists of:**

#### **Repairs and Maintenance Division**

- Add One (1) Heavy Equipment Operator (G122) - \$62,385 (salary with benefits)
- Add Two (2) Equipment Operator III (G121) - \$119,560 (salary with benefits)
- Add Two (2) Equipment Operator II (G120) - \$114,598 (salary with benefits)
- Add Two (2) Maintenance Worker I (G114) - \$94,548 (salary with benefits)

#### **Right of Way Maintenance Division**

- Add One (1) Equipment Operator II (G120) - \$57,299 (salary with benefits)

#### **Community Service Division**

- Add One (1) Waste Equipment Operator (G121) - \$59,780 (salary with benefits)

### **Operations:**

◆ **Operational adjustments of \$175,473 consists of:**

#### **Right of Way Maintenance**

- Auto Parts and Supplies increase of \$119,073
- Contractual Services increase of \$56,400

**Capital Outlay:**

**◆Total - \$645,000**

**Repairs and Maintenance Division**

- Two (2) Inmate Vans - \$230,000 (replacement)

**Right of Way Maintenance Division**

- Two (2) Inmate Vans - \$230,000 (replacement)

- Ten (10) Salt Dogg Hopper Spreaders - \$105,000

- One (1) Flatbed Dump Truck w/ 10' Body - \$80,000 (new)

## DEPARTMENTAL SUMMARY

| 590<br>NON-DEPARTMENTAL<br>PAVING FUND |                     |                           |                     |                |
|--|---------------------|---------------------------|---------------------|----------------|
|  | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE       |
| PERSONAL SERVICES                      | \$ -                | \$ 158,561                | \$ 174,090          | 9.79%          |
| OPERATING                              | \$ 1,382,780        | \$ 1,094,950              | \$ 2,477,536        | 126.27%        |
| CAPITAL OUTLAY                         | \$ -                | \$ -                      | \$ -                | N/A            |
| <b>TOTAL EXPENDITURES</b>              | <b>\$ 1,382,780</b> | <b>\$ 1,253,511</b>       | <b>\$ 2,651,626</b> | <b>111.54%</b> |

Department budget specific appropriations and expenditures pertain solely to that department. However, certain expenditures are not applicable to a specific department and we have established the Non-Departmental section for recording these appropriations and expenditures.

### **Personal Services:**

#### ◆ 590-2000 - Contingency Base Personnel

◆ Effective January 2026, a 3.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1.5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$174,090

### **Operations:**

◆ GA Forestry Association - \$4,300

◆ Cost Allocation/Risk Management/Worker's Compensation - \$1,473,236

◆ The following Capital Improvement Projects (CIP) are recommended in the FY26 Budget:  
- Road Resurfacing and Improvements Projects in the amount of \$1,000,000



# COMMUNITY CARE FUND

**The Community Care Fund accounts  
for funding indigent hospital care  
for the residents of Columbus.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

| 0204<br>COMMUNITY CARE<br>COMMUNITY CARE FUND |                     |                        |                      |              |
|---|---------------------|------------------------|----------------------|--------------|
|   | FY24<br>ACTUAL      | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET   | %<br>CHANGE  |
| PERSONAL SERVICES                             | \$ -                | \$ -                   | \$ 431,967           | N/A          |
| OPERATING                                     | \$ 4,258,377        | \$ 11,957,488          | \$ 12,300,000        | 2.86%        |
| CAPITAL OUTLAY                                | \$ -                | \$ -                   | \$ -                 | N/A          |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$ 4,258,377</b> | <b>\$ 11,957,488</b>   | <b>\$ 12,731,967</b> | <b>6.48%</b> |

Columbus Consolidated Government will provide funding for indigent Muscogee County residents and inmates with revenue produced by an annual appropriation of property tax millage which is intended to cover such services provided after approved of said services by the Consolidated Government.

### **Personal Services:**

#### **◆ Personnel adjustments of \$431,697 consists of:**

- Add One (1) Community Care Program Administrator (G128) - \$85,276

#### **410-3000 Columbus Correct Care**

- Add One (1) Administrative Coordinator (G117) - \$51,790

- Add One (1) Data Analyst (G128) - \$85,276

- Add Two (2) Fire Fighter/Medic (F2) - \$139,750

- Add One (1) Police Officer (PD0) - \$69,875

### **Operations:**

**◆ No Issues**

### **Capital Outlay:**

**◆ No Issues**



# INTEGRATED WASTE FUND

**The Integrated Waste Fund accounts for the expenses associated with the collection and disposal of solid waste and recycling.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

| 260<br>PUBLIC WORKS<br>INTEGRATED WASTE FUND |                      |                        |                      |               |
|--|----------------------|------------------------|----------------------|---------------|
|  | FY24<br>ACTUAL       | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET   | % CHANGE      |
| PERSONAL SERVICES                            | \$ 6,754,987         | \$ 7,387,684           | \$ 7,951,463         | 7.63%         |
| OPERATING                                    | \$ 8,107,383         | \$ 4,829,894           | \$ 6,727,641         | 39.29%        |
| CAPITAL OUTLAY                               | \$ 1,173,445         | \$ -                   | \$ -                 | 100.00%       |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 16,035,815</b> | <b>\$ 12,217,578</b>   | <b>\$ 14,679,104</b> | <b>20.15%</b> |

The Public Works Department serves the community by providing street and road maintenance, storm drainage systems, environmental enforcement, urban forest maintenance, waste disposal and maintenance of city-owned properties safely, efficient and sensitive to the environment. The Integrated Waste fund divisions consist of: Solid Waste Collection, Recycling, Granite Bluff Inert Landfill, Oxbow Meadows Inert Landfill, and Pine Grove Landfill.

### **Personal Services:**

#### **◆ Personnel adjustments of \$293,573 consists of:**

- Add Five (5) Waste Collection Worker (G112) - \$225,005 (salary with benefits)
- Add One (1) Waste Collection Route Supervisor (G124) - \$68,568 (salary with benefits)

### **Operations:**

#### **◆ Operational adjustments of \$1,897,747**

##### **Solid Waste Collection**

- Operating Materials increase of \$280,000 (replenish cart inventory for replacements)

##### **Recycling Division**

- Contractual Services increase of \$895,000 (due to new single stream recycling contract)
- Auto Parts and Supplies increase of \$166,000
- Operating Materials increase of \$205,000 (replenish cart inventory for replacements)
- Motor Fuel increase of \$151,711

##### **Pinegrove Landfill Division**

- Operating Materials increase of \$200,036

### **Capital Outlay:**

#### **◆ No Issues**



## DEPARTMENTAL SUMMARY

| 270<br>PARKS AND RECREATION<br>INTEGRATED WASTE FUND |                  |                           |                    |              |
|--|------------------|---------------------------|--------------------|--------------|
|  | FY24<br>ACTUAL   | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | %<br>CHANGE  |
| PERSONAL SERVICES                                    | \$ 35,257        | \$ 186,881                | \$ 193,304         | 3.44%        |
| OPERATING  | \$ 30,070        | \$ 42,722                 | \$ 42,722          | 0.00%        |
| CAPITAL OUTLAY                                       | \$ -             | \$ -                      | \$ -               | N/A          |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 65,327</b> | <b>\$ 229,603</b>         | <b>\$ 236,026</b>  | <b>2.80%</b> |

The Parks and Recreation Department is responsible for the pick up of putrescible waste deposited in trash receptacles in parks around the city. With one truck in operation, this division picks up trash from over 2,000 cans in over 50 parks, including the South Commons and the River Walk.

### Personal Services:

◆ No Issues

### Operations:

◆ No Issues

### Capital Outlay:

◆ No Issues

## DEPARTMENTAL SUMMARY

| 590<br>NON-DEPARTMENTAL<br>INTEGRATED WASTE FUND |                     |                           |                     |               |
|--|---------------------|---------------------------|---------------------|---------------|
|  | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                                | \$ (7,561)          | \$ 105,897                | \$ 117,505          | 10.96%        |
| OPERATING  | \$ 3,331,751        | \$ 2,753,969              | \$ 3,604,812        | 30.90%        |
| CAPITAL OUTLAY                                   | \$ -                | \$ -                      | \$ -                | N/A           |
| <b>TOTAL EXPENDITURES</b>                        | <b>\$ 3,324,190</b> | <b>\$ 2,859,866</b>       | <b>\$ 3,722,317</b> | <b>30.16%</b> |

Department budget specific appropriations and expenditures pertain solely to that department. However, certain expenditures are not applicable to a specific department and we have established the Non-Departmental section for recording these appropriations and expenditures.

### **Personal Services:**

◆ Effective January 2026, a 3.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1.5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$117,505

### **Operations:**

◆ Cost Allocation/Risk Management/Worker's Compensation - \$1,633,503  
◆ Transfer to Debt Service for Capital Leases - \$1,971,309  
(Debt Service for existing leases - \$1,337,913, Debt Service for new lease - \$633,396)



# EMERGENCY TELEPHONE FUND

**The Emergency Telephone Fund  
accounts for expenses for the  
Emergency 911 System that ensures  
public safety departments respond  
quickly to emergency situations.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

| 0209<br>EMERGENCY TELEPHONE (E-911)<br>EMERGENCY TELEPHONE FUND |                     |                        |                     |               |
|---|---------------------|------------------------|---------------------|---------------|
|   | FY24<br>ACTUAL      | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES   | \$ 3,122,064        | \$ 3,369,700           | \$ 3,611,210        | 7.17%         |
| OPERATING   | \$ 1,377,258        | \$ 1,344,778           | \$ 768,047          | -42.89%       |
| CAPITAL OUTLAY  | \$ 10,000           | \$ -                   |                     | N/A           |
| <b>TOTAL EXPENDITURES</b>                                       | <b>\$ 4,509,322</b> | <b>\$ 4,714,478</b>    | <b>\$ 4,379,257</b> | <b>-7.11%</b> |

The 911 Center provides public safety communications and dispatching services for the Police, Fire and EMS departments, as well as other public safety agencies in the area. A highly trained and capable civilian staff of call takers and dispatchers provide efficient services using state-of-the-art communications hardware and software.

### **Personal Services:**

◆ Effective January 2026, a 3.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1.5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$54,091.

### **Operations:**

◆ **Operational adjustments of (\$648,353) consists of:**

- Other Purchased Services increase of \$13,463
- Operating Material increase of \$1,150
- Membership Dues and Fees increase of \$600
- Service Contracts decrease of (\$663,566)

### **Capital Outlay:**

◆ **No Issues**



# COMMUNITY DEVELOPMENT BLOCK GRANT FUND

**The Community Development Block Grant Fund accounts for grant monies received from the Department of Housing and Urban Development under the Community Development Block Grant Program.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

| 0210<br>COMMUNITY DEVELOPMENT BLOCK GRANT<br>CDBG FUND |                     |                        |                     |              |
|--|---------------------|------------------------|---------------------|--------------|
|  | FY24<br>ACTUAL      | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                                      | \$ 291,868          | \$ 311,596             | \$ 329,982          | 5.90%        |
| OPERATING  | \$ 765,203          | \$ 425,799             | \$ 722,314          | 69.64%       |
| CAPITAL OUTLAY   | \$ 2,636,780        | \$ 929,259             | \$ 760,000          | -18.21%      |
| <b>TOTAL EXPENDITURES</b>                              | <b>\$ 3,693,851</b> | <b>\$ 1,666,654</b>    | <b>\$ 1,812,296</b> | <b>8.74%</b> |

The Community Development Block Grant Fund (CDBG), managed by the Department of Community & Economic Development, accounts for grant monies received from the Department of Housing and Urban Development under the Community Development Block Grant Program.

### **Personal Services:**

- ◆ Effective January 2026 a 3.0% pay raise will be provided to all active full-time employees and a 1.5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$5,196
- ◆ No issues

### **Operations:**

- ◆ Operational adjustments of \$296,515 consists of:

#### **245-1000 CDBG Administration**

- Travel, Schools & Conferences increase of \$7,260
- Printing Services increase of \$1,500
- Publications/Subscriptions decrease of (\$98)
- Software Lease decrease of (\$180)
- Mobile Phone/Service decrease of (\$500)
- Postage decrease of (\$750)
- Membership Dues and Fees decrease of (\$1,000)
- Newspaper/Periodical Advertising decrease of (\$1,500)
- Education/Training decrease of (\$2,500)

#### **245-2300 Aid to Other Agencies**

- Demolition Services decrease of \$246,165
- Aid to Other Agencies decrease of \$6,000

#### **245-3130 Project Care**

- Other Purchased Services decrease of (\$50,000)

#### **245-6000 CDBG-CV**

- Contractual Services increase of \$92,118

**Capital Outlay:**

◆ Total - \$760,000

**245-2100 Neighborhood Redevelopment**

- Site Improvements - \$510,000

- Building Acquisition - \$250,000

## DEPARTMENTAL SUMMARY

| 0213<br>COMMUNITY REINVESTMENT<br>HOME FUND |                   |                        |                     |                 |
|---|-------------------|------------------------|---------------------|-----------------|
|   | FY24<br>ACTUAL    | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE        |
| PERSONAL SERVICES                           | \$ 50,475         | \$ 251,148             | \$ 160,051          | -36.27%         |
| OPERATING                                   | \$ 212,022        | \$ 976,672             | \$ 870,229          | -10.90%         |
| CAPITAL OUTLAY                              | \$ -              | \$ -                   | \$ 2,987,947        | N/A             |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 497,327</b> | <b>\$ 154,811</b>      | <b>\$ 4,018,227</b> | <b>2495.57%</b> |

During a prior year, the Columbus Consolidated Government established the HOME Program Fund to administer HOME Program Grants and loan payments. These programs are used to provide mortgage loans to qualifying lower income applicants for first-time purchases of houses.

### **Personal Services:**

◆ Effective January 2026 a 3.0% pay raise will be provided to all active full-time employees and a 1.5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$2,610.

◆ No issues

### **Operations:**

◆ Operational adjustments of (\$106,443) consists of:

- Owner Occ Rehab increase of \$636,147
- Travel, Schools & Conferences increase of \$10,732
- Office Supplies increase of \$4,712
- Printing Services increase of \$4,332
- Education/Training increase of \$2,000
- Professional Services decrease of (\$2,270)
- Contractual Services decrease of (\$2,270)
- Community Housing Development Program decrease of (\$73,460)
- Open Door decrease of (\$100,000)
- Homebuyer Program decrease of (\$120,000)
- Aid to Other Agencies decrease of (\$483,443)

### **245-6100 HOME-ARP**

- Aid to Other Agencies increase of \$17,077

### **Capital Outlay:**

◆ Total: \$2,987,947

- Site Improvements - \$2,987,947





# WORKFORCE INNOVATION & OPPORTUNITY FUND

**The Workforce Innovation and Opportunity Act Fund accounts for grant monies received from the Georgia Department of Economic Development under the Job Training Partnership Act.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

| 0220<br>WORKFORCE INNOVATION & OPPORTUNITY (WIOA)<br>WORKFORCE INNOVATION & OPPORTUNITY (WIOA) FUND |                     |                        |                     |              |
|---|---------------------|------------------------|---------------------|--------------|
|   | FY24<br>ACTUAL      | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES   | \$ -                | \$ -                   |                     | N/A          |
| OPERATING   | \$ 2,061,297        | \$ 3,143,712           | \$ 3,143,712        | 0.00%        |
| CAPITAL OUTLAY  | \$ -                | \$ -                   | \$ -                | N/A          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 2,061,297</b> | <b>\$ 3,143,712</b>    | <b>\$ 3,143,712</b> | <b>0.00%</b> |

In accordance with Federal regulations, this program's name has been changed to the Workforce Innovation & Opportunity Act (WIOA) Program. Nonetheless, it still accounts for grant monies received from the U.S. Department of Labor to carry out the federal objectives formerly carried out by the Job Training Partnership Act (JTPA) program.

### Personal Services:

◆ No Issues

### Operations:

◆ No Issues

### Capital Outlay:

◆ No Issues



# ECONOMIC DEVELOPMENT AUTHORITY FUND

**The Economic Development  
Authority Fund accounts for  
dedicated millage for economic  
development within the City.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

| 0230<br>ECONOMIC DEVELOPMENT AUTHORITY<br>ECONOMIC DEVELOPMENT AUTHORITY FUND |                     |                           |                     |                |
|---|---------------------|---------------------------|---------------------|----------------|
|   | FY24<br>ACTUAL      | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | %<br>CHANGE    |
| PERSONAL SERVICES   | \$ -                | \$ -                      | \$ -                | N/A            |
| OPERATING   | \$ 2,892,460        | \$ 4,380,321              | \$ 2,929,770        | -33.12%        |
| CAPITAL OUTLAY  | \$ -                | \$ -                      | \$ -                | N/A            |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 2,892,460</b> | <b>\$ 4,380,321</b>       | <b>\$ 2,929,770</b> | <b>-33.12%</b> |

The Columbus Consolidated Government and the Development Authority of Columbus have an agreement whereby economic development activities, to include working with local and regional entities in attracting quality companies, working to broaden the Muscogee County tax base, job creation and retention, are provided by the Development Authority, in conjunction with the Greater Columbus Chamber of Commerce. Beginning in FY14 the amount collected for Economic Development was increased to 0.41 mills, with 0.16 mills designated for Economic Development fund reserves. Beginning in FY15, the amount collected for Economic Development was increased to 0.50 mills and the NCR annual investment is funded through the Economic Development Fund as opposed to the General Fund. The Development Authority will receive revenue collected of 0.25 mills of ad valorem taxes to cover such activities.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ Operational adjustments consists of:

- .25 mills to Development Authority in FY25 - \$1,464,885
- Robotics Initiative - \$150,000 (Year 3 of 3)
- 2025 Initiative (Year 3 of 3) - \$1,000,000
- Economic Development Reserve in FY26 - \$314,885

### **Capital Outlay:**

◆ No Issues



# DEBT SERVICE FUND

**The Debt Service Fund accounts for debt payments to meet the obligations for revenue bonds.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

| 0405<br>DEBT SERVICE<br>DEBT SERVICE FUND |                      |                           |                      |               |
|---|----------------------|---------------------------|----------------------|---------------|
|   | FY24<br>ACTUAL       | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET   | %<br>CHANGE   |
| PERSONAL SERVICES                         | \$ -                 | \$ -                      | \$ -                 | N/A           |
| OPERATING                                 | \$ 15,898,046        | \$ 16,154,724             | \$ 19,341,860        | 19.73%        |
| CAPITAL OUTLAY                            | \$ -                 | \$ -                      | \$ -                 | N/A           |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 15,898,046</b> | <b>\$ 16,154,724</b>      | <b>\$ 19,341,860</b> | <b>19.73%</b> |

The Debt Service Fund accounts for the retirement of general obligation bond issues, Columbus Building Authority lease contracts, the Water Commissioners revolving loan contract, and Lease Purchase Programs. The figures represent the total of debt organizations within the debt service fund.

### Personal Services:

◆ No Issues

### Operations:

◆ No Issues

### Capital Outlay:

◆ No Issues



# TRANSPORTATION FUND

**The Transportation Fund accounts  
for all expenses related to METRA,  
including administration and  
operation.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

| 0751<br>METRA<br>TRANSPORTATION FUND |                     |                        |                      |               |
|--------------------------------------|---------------------|------------------------|----------------------|---------------|
|                                      | FY24<br>ACTUAL      | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET   | % CHANGE      |
| PERSONAL SERVICES                    | \$ 5,347,653        | \$ 6,602,445           | \$ 7,212,492         | 9.24%         |
| OPERATING                            | \$ 2,157,104        | \$ 3,295,428           | \$ 2,912,228         | -11.63%       |
| CAPITAL OUTLAY                       | \$ 1,077,742        | \$ 15,399,706          | \$ 13,460,198        | -12.59%       |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 8,582,499</b> | <b>\$ 25,297,579</b>   | <b>\$ 23,584,918</b> | <b>-6.77%</b> |

METRA manages the daily activities of the Operations, Maintenance, Dial-A-Ride, FTA-Capital, and Grant Planning and Management Divisions. Together their mission is to provide safe, reliable, dependable and cost-effective transit service with a professional team of employees, dedicated to their customer needs and committed to excellence.

### **Personal Services:**

◆ Effective January 2026, a 3.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1.5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$105,793

### **◆ Personnel adjustments of \$67,825 consists of:**

- Add One (1) Senior Fleet Maintenance Technician (G124) - \$67,825 (salary with benefits)

### **Operations:**

### **◆ Operational adjustments of (\$567,000) consists of:**

- Contractual Services increase of \$3,000
- Office Supplies increase of \$1,000
- Copier Charges decrease of (\$1,000)
- Motor Fuel decrease - (\$150,000)
- Software Lease decrease - (\$420,000)

### **◆ CARES Operational adjustments of (\$44,933) consists of:**

- Mobile Phone/Service increase of \$2,093
- Operating Materials decrease of (\$47,026)



### **Capital Outlay:**

#### **◆ Total (FTA) - \$2,732,842**

- Three (3) Trolleys - \$1,312,500
- Three (3) Fixed Route Buses - \$80,000
- One (1) Electric Paratransit Bus - \$432,000
- Rebuilt Engines - \$25,000
- Rebuilt Transmissions - \$25,000
- Five (5) Body Cameras - \$40,625
- One (1) Ford Explorer - \$60,000
- One (1) Ford F-550 Dually Truck - \$120,000
- One (1) Genfare's Laptop - \$30,000
- Tire Balancing - \$25,000
- One (1) Mobile EV Charger - \$10,000
- One (1) Integrated Transit System (ITS) - \$200,000 (5339)
- Four (4) Fast Fare Farebox - \$100,000 (5339)
- One (1) Outdoor Kiosk - \$72,717 (5339)
- Operational Equipment - \$200,000

#### **◆ Total (TTFP) - \$1,311,356**

- One (1) Overhead Maintenance Catwalk - \$150,000
- One (1) Electric Bus Charger - \$7,000
- One (1) Electric Bus Charger Installation - \$30,000
- One (1) Dedicated Transformer - \$90,958
- Three Hundred Forty (340) Solar Power Lightning Units - \$736,341
- Three Hundred Sixty (360) Simmie-Seats - \$297,057

#### **◆ Total (TSPLOST) - \$4,317,000**

- Eight (8) Body Cameras - \$65,000
- Pressure Washing Services - \$100,000
- Exterior Painting of METRA's buildings - \$50,000
- Planning Emergency Door & Sidewalk - \$100,000
- Alarm System - \$80,000
- Multi-Modal Phase - 2 - \$3,300,000
- Micro-Transit and Fixed Route Consultant - \$300,000
- Promotional Advertising - \$100,000
- Operational Equipment - \$222,000

#### **◆ Total (ARP) - \$99,000**

- Operational Equipment - \$99,000

#### **◆ Total (CDS) - \$5,000,000**

- Four (4) Electric Buses - \$4,000,000
- Four (4) Electric Bus Charging Stations - \$1,000,000



# COLUMBUS IRONWORKS CONVENTION & TRADE CENTER FUND

**The Columbus Ironworks Convention  
& Trade Center Fund provides for the  
administration, operation and  
maintenance of the Trade Center.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

| 0753<br>TRADE CENTER<br>TRADE CENTER FUND |                     |                        |                     |               |
|---|---------------------|------------------------|---------------------|---------------|
|   | FY24<br>ACTUAL      | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                         | \$ 1,809,895        | \$ 2,175,460           | \$ 2,288,606        | 5.20%         |
| OPERATING                                 | \$ 1,222,882        | \$ 1,643,532           | \$ 1,904,875        | 15.90%        |
| CAPITAL OUTLAY                            | \$ 87,391           | \$ 246,751             | \$ 545,628          | 121.12%       |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 3,120,168</b> | <b>\$ 4,065,743</b>    | <b>\$ 4,739,109</b> | <b>16.56%</b> |

The Columbus Ironworks and Trade Center serves as an organization dedicated to excellence in its operation and service delivery. It serves as a catalyst for economic development and stability for Columbus and also serves as a positive force for community identity and city image.

### **Personal Services:**

◆ Effective January 2026 a 3.0% pay raise will be provided to all active full-time employees and a 1.5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$35,910

### **◆ Personnel adjustments of \$5,875 consists of:**

- Reclass one (1) Finance Manager (G122) to Financial Operations Administrator - Trade Center (G125) - \$8,055
- Reclass Two (2) Conference Facilitator II (G121-8) to Two (2) Event Service Manager (G125) - \$17,103 (salary with benefits) (budget neutral)
- Reclass Two (2) Conference Facilitator (G120-4) to Two (2) Event Service Manager (G125) - \$26,433 (salary with benefits) (budget neutral)
- Delete One (1) Administrative Support Specialist II (G113) - (\$45,716) (budget neutral)

### **Operations:**

### **◆ Operational adjustments of \$226,348 consists of:**

#### **620-1000 Trade Center Director**

- Convention Services increase of \$40,000
- Copier Charges increase of \$5,000
- Special Event and Supplies increase of \$1,000

#### **620-2100 Trade Center Sales**

- Computer Software increase of \$13,000
- Promotion/Advertising increase of \$5,000
- Contractual Services decrease of (\$11,102)

#### **620-2200 Trade Center Operations**

- Custodial increase of \$3,000

### **620-2300 Trade Center Maintenance**

- Electricity increase of \$85,000
- Contractual Services increase of \$44,450
- Grounds Maintenance increase of \$20,000
- Water increase of \$15,000
- Natural Gas increase of \$6,000

### **Capital Outlay:**

◆ **Total - \$545,628**

### **620-2200 Trade Center Operations**

- 24/32" Tri-Height Staging - \$40,000
- SICO Stage Ramps/Wheelchair Ramp - \$20,000
- Five (5) Tennant Industrial Wide Area Vacuum - \$23,750
- Twenty (20) 8'x30" Tables - \$9,000
- Twenty (20) 6'x30" Tables - \$9,000
- Ten (10) Table Carts - \$7,000
- One (1) Magnatech Magnetic Dance Floor - \$65,000
- Twenty (20) Highboy Tables - \$9,798
- Twenty (20) 72" Round Tables - \$13,000
- Ten (10) Metal Storage Racks - \$6,750
- Fifteen (15) Scent Machines - \$2,250
- Thirty (30) Cord Covering Solutions - \$3,000
- Twenty (20) Ceiling Drape Panel Replacements - \$2,900
- One Hundred (100) 8' White Banjo Drapes - \$2,500
- One Hundred (100) 8' Black Banjo Drapes - \$2,500
- One Hundred (100) 8' Blue Banjo Drapes - \$2,500
- One Hundred (100) Short White Drapes - \$3,000
- One Hundred (100) Short Blue Drapes - \$3,000
- One Hundred (100) Short Black Drapes - \$3,000
- One Hundred (100) Drape Crossbars - \$3,500
- One Hundred (100) 8' Upright Bars - \$3,000
- One Hundred (100) 3' Upright Bars - \$2,000
- One Hundred (100) Baseplates - \$6,000
- Thirty (30) Slip Fit Replacement Pin Screws - \$30
- One Hundred (100) 1.5" Slip Fit Base Pins - \$1,200
- One Hundred (100) Telescoping Crossbar Push Button Repair - \$1,500
- Fifty (50) Valance Hangers - \$750
- One Hundred (100) Upright Replacement Tops - \$1,500
- One Hundred (100) Chrome Cap Replacements - \$1,000
- One Hundred (100) Replacement Hook Ends for Premier Drapes - \$1,200

### **620-2300 Trade Center Maintenance**

- One (1) Enclosed Trailer - \$10,000
- Wall Paper Replacement for Restrooms - \$75,000
- Two (2) Elevator Renovations - \$40,000
- Forty (40) Tall Black Drapes and Pipes - \$10,000
- Kitchen Floor Resurfacing - \$75,000

- Two (2) Convection Oven Replacements - \$26,000
- One (1) Walk-In Cooler Replacement - \$50,000
- One (1) Cabinet with Work Surface - \$5,000
- One (1) Motorized Pallet Jack - \$5,000



# BULL CREEK GOLF COURSE FUND

**The Bull Creek Golf Course Fund  
provides for administration,  
operation and maintenance of Bull  
Creek Golf Course.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

| 0755<br>BULL CREEK GOLF COURSE<br>BULL CREEK FUND |                     |                        |                     |              |
|---|---------------------|------------------------|---------------------|--------------|
|   | FY24<br>ACTUAL      | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                                 | \$ 972,745          | \$ 974,578             | \$ 1,024,223        | 5.09%        |
| OPERATING   | \$ 1,349,656        | \$ 1,232,601           | \$ 1,385,818        | 12.43%       |
| CAPITAL OUTLAY                                    | \$ -                | \$ -                   | \$ -                | N/A          |
| <b>TOTAL EXPENDITURES</b>                         | <b>\$ 2,322,401</b> | <b>\$ 2,207,179</b>    | <b>\$ 2,410,041</b> | <b>9.19%</b> |

The Bull Creek Golf Course creates an atmosphere of service and maintains a price range suitable to attract all public golf players in the area. The activities consist of numerous golf tournaments for couples, juniors, individuals, and teams, as well as company outings designed to benefit the company, their customers, and employees.

### **Personal Services:**

◆ Effective January 2026 a 3.0% pay raise will be provided to all active full-time employees and a 1.5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$15,708

◆ **Personnel adjustments of \$37,537 consists of:**

#### **Bull Creek Operations**

- Reclass one (1) Assistant Golf Professional II (X053)  
\$5,721 (salary with benefits) - Career Ladder Adjustment

#### **Godwin Creek**

- Reclass one (1) Assistant Golf Professional I (X127) to Assistant Golf Professional II (X053)  
\$4,447 (salary with benefits)  
- Reclass one (1) Assistant Golf Professional II (X053)  
\$5,721 (salary with benefits) - Career Ladder Adjustment

### **Operations:**

◆ **Operational adjustments of \$127,895 consists of:**

#### **630-2100 Bull Creek Maintenance**

- Horticulture/Landscape Supplies increase of \$7,851  
- Auto Parts and Supplies increase of \$20,000  
- Operating Materials increase of \$9,544  
- Travel, School and Conferences increase of \$1,000  
- Telephone decrease of (\$1,000)

**630-2200 Bull Creek Operations**

- Food increase of \$30,000
- Merchandise for Redistribution increase of \$30,000
- Contractual Services increase of \$10,000
- Electricity increase of \$7,000
- Membership Dues and Fees increase of \$3,000
- Travel, Schools and Conferences increase of \$2,500
- Education/Training increase of \$2,000
- Water increase of \$2,000
- Mobile Phone/Service increase of \$500

**630-2300 Godwin Creek**

- Equipment Rental & Lease increase of \$6,000
- Telephone decrease of (\$2,500)

**Capital Outlay:**

◆ No Issues





# OXBOW CREEK GOLF COURSE FUND

**The Oxbow Creek Golf Course Fund  
provides for administration,  
operation and maintenance of Oxbow  
Creek Golf Course.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

| 0756<br>OXBOW CREEK GOLF COURSE<br>OXBOW CREEK FUND |                   |                        |                    |               |
|---|-------------------|------------------------|--------------------|---------------|
|   | FY24<br>ACTUAL    | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                                   | \$ 372,312        | \$ 327,624             | \$ 375,126         | 14.50%        |
| OPERATING   | \$ 341,996        | \$ 327,218             | \$ 345,874         | 5.70%         |
| CAPITAL OUTLAY                                      | \$ 2,895          | \$ -                   | \$ -               | N/A           |
| <b>TOTAL EXPENDITURES</b>                           | <b>\$ 717,203</b> | <b>\$ 654,842</b>      | <b>\$ 721,000</b>  | <b>10.10%</b> |

Oxbow Meadows Golf Course creates an atmosphere of service and maintains a price range suitable to attract all public golf players in the area. The activities consist of numerous golf tournaments for couples, juniors, individuals, and teams, as well as company outings designed to benefit the company, their customers, and employees.

### **Personal Services:**

◆ Effective January 2026 a 3.0% pay raise will be provided to all active full-time employees and a 1.5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$5,176

◆ **No Issues**

### **Operations:**

◆ **Operational adjustments of \$13,863 consists of:**

**640-2100 Oxbow Creek Pro Shop**

- Contractual Services increase - \$13,863

### **Capital Outlay:**

◆ **No Issues**



# CIVIC CENTER/ SPORTS AUTHORITY FUND

**The Civic Center/Sports Authority  
Fund accounts for the operation of  
the multi-functional recreational  
facility.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

| 0757<br>CIVIC CENTER/SPORTS AUTHORITY<br>CIVIC CENTER/SPORTS AUTHORITY FUND |                     |                        |                     |              |
|---|---------------------|------------------------|---------------------|--------------|
|   | FY24<br>ACTUAL      | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES   | \$ 2,038,854        | \$ 2,137,939           | \$ 2,188,046        | 2.34%        |
| OPERATING   | \$ 5,133,460        | \$ 4,258,963           | \$ 4,333,467        | 1.75%        |
| CAPITAL OUTLAY  | \$ 340,132          | \$ 15,234              | \$ -                | -100.00%     |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 7,512,446</b> | <b>\$ 6,412,136</b>    | <b>\$ 6,521,513</b> | <b>1.71%</b> |

The Civic Center is located on the City's world class South Commons complex and is a regional venue for entertainment, trade shows, concerts, as well as a variety of sporting events including ice hockey, basketball, and arena football. The Civic Center/Sports Authority strives to provide events with quality professional services, while progressively managing clean, safe, well maintained, and a self-supporting facility.

### **Personal Services:**

- ◆ Effective January 2026, a 3.0% pay raise will be provided to all active full-time employees and a 1.5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$22,550.

### **◆ No Issues**

#### **160-2750 Ice Rink Events**

- Reclass One (1) Administrative Assistant - Ice Rink (G115) to One (1) Ice Rink Coordinator (G115) (title change only)

### **Operations:**

- ◆ Operational adjustments of \$31,700 consists of:

#### **160-1000 Civic Center**

- Education/Training increase of \$17,050
- Travel, Schools & Training decrease of (\$7,500)

#### **160-2000 Civic Center Cultural Affairs**

- Copier Charges decrease of (\$250)
- Office Supplies decrease of (\$250)
- Contractual Services decrease of (\$500)
- Operating Materials decrease of (\$750)
- Water decrease of (\$2,600)
- Natural Gas decrease of (\$10,500)
- Electricity decrease of (\$20,000)

#### **160-2700 Ice Rink**

- Natural Gas decrease of \$57,000

### **Capital Outlay:**

- ◆ No Issues



# EMPLOYEE HEALTH CARE FUND

**The Employee Health Care Fund  
accounts for the self-funded  
employee health care program.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

| 0850<br>HEALTH INSURANCE<br>HEALTH INSURANCE FUND |                      |                           |                      |               |
|---|----------------------|---------------------------|----------------------|---------------|
|   | FY24<br>ACTUAL       | FY25<br>ADOPTED<br>BUDGET | FY26 REC<br>BUDGET   | % CHANGE      |
| PERSONAL SERVICES                                 | \$ -                 | \$ -                      | \$ -                 | N/A           |
| OPERATING   | \$ 24,662,746        | \$ 25,347,660             | \$ 28,642,856        | 13.00%        |
| CAPITAL OUTLAY                                    | \$ -                 | \$ -                      | \$ -                 | N/A           |
| <b>TOTAL EXPENDITURES</b>                         | <b>\$ 24,662,746</b> | <b>\$ 25,347,660</b>      | <b>\$ 28,642,856</b> | <b>13.00%</b> |

The Employee Health Care Fund is established for the purpose of funding medical claims and administrative costs.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues



## RISK MANAGEMENT FUND

**The Risk Management Fund accounts for vehicle accidents and workers' compensation claim management and related costs.**

[Return to Table of Contents](#)

## DEPARTMENTAL SUMMARY

| 0860<br>RISK MANAGEMENT<br>RISK MANAGEMENT FUND |                     |                        |                     |               |
|---|---------------------|------------------------|---------------------|---------------|
|   | FY24<br>ACTUAL      | FY25 ADOPTED<br>BUDGET | FY26 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                               | \$ 2,505,833        | \$ 2,273,233           | \$ 2,280,294        | 0.31%         |
| OPERATING                                       | \$ 4,129,956        | \$ 4,181,127           | \$ 5,909,277        | 41.33%        |
| CAPITAL OUTLAY                                  | \$ -                | \$ -                   | \$ -                | N/A           |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$ 6,635,789</b> | <b>\$ 6,454,360</b>    | <b>\$ 8,189,571</b> | <b>26.88%</b> |

The Risk Management Fund is established for the purpose of providing insurance funding for general liability, vehicle claims, and worker's compensation management.

### **Personal Services:**

#### **◆ Personnel adjustments of \$5,167 consists of:**

- Increase Risk Management Investigator (X990) On-Call Pay by \$100/week - \$5,167 (FICA included)

### **Operations:**

#### **◆ Operational adjustments of \$726,995 consists of:**

- Contractual Services increase of \$610,782 (to stay compliant with State mandates and to establish a loss control program for CCG)
- Operating Materials increase of \$118,000
- Legal Services increase of \$523 (due to an anticipated increase in legal expenses in FY26)
- Education/Training decrease of (\$1,155)

### **Capital Outlay:**

#### **◆ No Issues**





# CAPITAL IMPROVEMENT PROGRAM

**The Capital Improvement Program (CIP) is a multi-year planning instrument used to identify capital projects and coordinate the timing and financing of these projects.**

[Return to Table of Contents](#)

## **CAPITAL IMPROVEMENT PROJECTS (CIP)**

---

### **2009 OTHER LOCAL OPTION SALES TAX**

On July 15, 2008, the citizens of Columbus authorized the 2009 1¢ local option sales tax (LOST). This LOST has no expiration date. The core objective of this LOST was funding the primary mission of Public Safety Departments within the Columbus Consolidated Government including Police, Fire/EMS, Sheriff, Marshal, Muscogee County Prison, Coroner, District Attorney, Public Defender, associated court functions, and other Public Safety agencies, programs and functions. The intent is also to be used to provide a funding source for infrastructure to include roads/bridges, stormwater/flood abatement, technology, and capital projects to include construction, maintenance and renovation of buildings and facilities to support quality of life improvements and to house government operations. These funds are earmarked for Public Safety at 70% and Infrastructure at 30% per Resolution #226-08 adopted by council on May 13, 2008.

### **1999 SPLOST**

In 1999, the citizens of Columbus renewed the 1993 1¢ special local option sales tax (SPLOST). This SPLOST originally provided funding for approximately \$235,000,000 of capital projects to be used for public safety; economic development; recreation; transportation; the government service center; stormwater drainage improvements and flood abatement; road improvements, bridge constructions/repairs; a county library; and, governmental, proprietary, and administrative purposes of the SPLOST. The projects were financed with equally distributed revenues and constructed as SPLOST cash flows allowed over an approximate nine-year period. Although sufficient revenues were collected to satisfy the approved referendum in September 2008, projects originally funded by this SPLOST are still on-going.

### **TSPLOST**

The Transportation Investment Act of 2010 provides a legal mechanism in which regions throughout the state have the ability to impose a 1% sales tax to fund needed transportation improvements within their region. Muscogee County is part of the River Valley Region. The voters of the River Valley Region successfully passed the first Transportation Special Purpose Local Option Sales Tax (TSPLOST) in the summer of 2012 which was effective January 1, 2013, and ended December 31, 2022. The voters of the River Valley Region successfully passed a second regional Transportation Special Purpose Local Option Sales Tax (TSPLOST) in the spring of 2022 with an effective date of January 1, 2023, and it will end December 31, 2032. The Final Investment List of projects was submitted by the local governments, MPOs and GDOT and has been approved. This list is constrained by the projected tax revenues for the region. The list of projects is funded by 75% of the TSPLOST collected and the remaining 25% is distributed to the local governments by a formula for projects that are more local in nature, called Discretionary Funds.

## **CAPITAL IMPROVEMENT PROJECTS (CIP)**

---

### **2021 SPLOST**

In 2021, the citizens of Columbus voted to impose a 1¢ special local option sales tax (SPLOST). This SPLOST is to provide funding for approximately \$400,000,000 of capital projects to be used for public safety; economic development; recreation; transportation; a new judicial center; stormwater drainage improvements and flood abatement; road improvements, bridge constructions/repairs; and, governmental, proprietary, and administrative purposes of the SPLOST. \$200 million in General Obligation Bonds were authorized to be issued to finance the new judicial center while the remaining projects will be funded as pay as you go from available cash flows allocated over an approximate ten-year period. Collections for the 2021 SPLOST began as of April 1, 2022.

### **Capital Projects Budget/Funding Process**

During the operating budget process, departments submit funding requests for new projects. In order to get a total project cost, budget procedure requires requests to be presented over a five-year period to include anticipated operating costs after project completion.

These funding requests are ranked by importance and need to the community and are then forwarded to the City Manager with funding recommendations to be included in the overall Operating Budget.

All funding sources are approved by the City Council. Projects financed by the operating funds are presented in the Recommended Annual Operating Budget in either transfers-out or within specific departmental budgets. After the approval of the Operating Budget, appropriations are transferred to the relevant CIP funds. Projects may be financed with a myriad of sources and unlike the operating funds; CIP appropriations do not lapse at year-end.

Financing sources for FY26 include the following methods (excluding funding from prior fiscal years):

- Operating fund supported (Stormwater (Sewer) and Paving)
- 2009 Other Local Option Sales Tax
- Transportation Special Purpose Local Option Sales Tax (TSPLOST)
- 2021 Special Purpose Local Option Sales Tax (SPLOST)

Capital Improvement Projects project budgets may include any of the following basic costs commonly associated with a CIP Project:

- Renovation or expansion of existing facilities
- Initial feasibility study for new facilities/infrastructure
- Land Acquisition, site improvement, development
- Construction of new facility/infrastructure
- Management/administrative costs
- Equipment and furnishings associated with the project

## **CAPITAL IMPROVEMENT PROJECTS (CIP)**

### **STORMWATER (SEWER) FUND SUPPORTED**

| <b>Project</b>                 | <b>FY26<br/>Recommended</b> | <b>Description</b>                         |
|--------------------------------|-----------------------------|--|
| Pipe Rehab/Replacement         | \$500,000                   | Repair and replacement of stormwater pipes |
| <b>Total – Stormwater Fund</b> | <b>\$500,000</b>            |  |

### **PAVING FUND SUPPORTED**

| <b>Project</b>                | <b>FY26<br/>Recommended</b> | <b>Description</b>                     |
|-------------------------------|-----------------------------|--|
| Resurfacing/Road Improvements | \$1,000,000                 | Resurface and improvements as approved |
| <b>Total – Paving Fund</b>    | <b>\$1,000,000</b>          |  |

### **2009 OTHER LOCAL OPTION SALES TAX SUPPORTED**

| <b>Project Name</b>          | <b>FY26<br/>Recommended</b> | <b>Description</b>  |
|------------------------------|-----------------------------|---|
| Roads/Bridges                | \$1,000,000                 | Resurfacing, road improvements, bridge repair, traffic signal, right-of-way acquisition |
| Flood Abatement/Stormwater   | \$1,400,000                 | Drainage improvements   |
| Technology                   | \$325,000                   | City-wide technology improvements   |
| Facilities                   | \$4,470,485                 | Facility improvements/renovations   |
| <b>Total 2009 Other LOST</b> | <b>\$7,195,485</b>          |   |

### **TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST) SUPPORTED**

| <b>Project Name</b>  | <b>FY26<br/>Recommended</b> | <b>Description</b> |
|----------------------|-----------------------------|--------------------|
| Discretionary Funds  | \$3,800,000                 |                    |
| <b>Total TSPLOST</b> | <b>\$3,800,000</b>          |                    |

### **1999 SPECIAL PURPOSE LOCAL OPTION SALES TAX SUPPORTED**

| <b>Project Name</b> | <b>FY26<br/>Recommended</b> | <b>Description</b>  |
|---------------------|-----------------------------|---|
| Enterprise Zone     | \$ -                        | Acquisition of land for commercial/industrial areas, infrastructure improvements, relocation assistance, and demolition and site preparation. |

## **CAPITAL IMPROVEMENT PROJECTS (CIP)**

|                          |                    |   |
|--------------------------|--------------------|---|
| Liberty District         | \$426,691          | Redevelopment projects centered around the Liberty Theater area for the development of commercial, entertainment, and residential district. |
| Need For Land (NFL)      | -                  | Construction of necessary infrastructure including roads and utilities to provide locations for new and expanding industries.               |
| Walking Trails           | -                  | Development of the Walking Trail  |
| Stormwater               | \$4,033,465        | Drainage improvements   |
| Roads                    | -                  | Resurfacing, road improvements, traffic signal, right-of-way acquisition  |
| Recreation               | -                  | Infrastructure improvements to parks and greenspaces to include Oxbow Meadows and Bull Creek Golf Course                                    |
| <b>Total 1999 SPLOST</b> | <b>\$4,460,156</b> |   |

## **2021 SPECIAL PURPOSE LOCAL OPTION SALES TAX SUPPORTED**

| <b>Project Name</b>      | <b>FY26 Recommended</b> | <b>Description</b>   |
|--------------------------|-------------------------|--|
| Roads                    | \$ 1,900,000            | Resurfacing, road improvements, traffic signal, right-of-way acquisition.  |
| Trails/Sidewalks         | \$2,000,000             | Development of the Walking Trails and sidewalk improvements  |
| Stormwater               | \$5,800,000             | Drainage improvements  |
| Recreation               | \$13,136,500            | Infrastructure improvements to parks and greenspaces to public pools/splash pads at Shirley Winston, Psalmound Rd, and Rigdon, Carver Park, and the City Services Center as well as facility improvements at Bull Creek Golf Course and Oxbow Creek Golf Course. |
| Public Safety            | \$10,550,000            | Facility improvements/renovations at public safety facilities as well as equipment/vehicles for various public safety agencies.  |
| Infrastructure           | \$1,500,000             | City-wide technology improvements as well as heavy equipment/vehicles for general government departments.  |
| Economic Development     | \$500,000               | Facility improvements/renovations at various facilities to promote economic development.   |
| <b>Total 2021 SPLOST</b> | <b>\$35,386,500</b>     |  |

## NON-OPERATING FUNDS

The non-operating budgets for FY26 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

|  | FY26<br>Recommended |
|--|---------------------|
| <u>0211 Urban Development Action Grant</u>   | \$ 15,000           |
| To account for loans and program income received from the Department of Housing and Development under the Urban Development Action Grant Program.  |                     |
| <u>0213 HOME Program Fund</u>  | \$ 4,018,227        |
| During a prior year, the Columbus Consolidated Government established the HOME Program Fund to administer HOME Program Grants and loan payments. These programs are used to provide mortgage loans to qualifying lower income applicants for first-time purchases of houses.   |                     |
| <u>0216 Multi-Governmental Fund</u>  | \$ 7,446,062        |
| Established to account for grant monies from various federal and state agencies.   |                     |
| <u>0218 American Rescue Plan Fiscal Recovery Fund</u>  | \$ 15,412,226       |
| Established to account for American Rescue Plan funds received from the Federal and State government.  |                     |
| <u>0222 Hotel/Motel Tax Fund</u>   | \$ 6,700,000        |
| To account for hotel/motel tax revenue designated for the funding of the Columbus Convention and Visitors Bureau, River Center for the Performing Arts, Columbus Sports Council, Columbus Trade and Convention Center and the Civic Center/Sports Authority.   |                     |
| <u>0223 Police Forfeiture Fund</u>   | \$ 100,000          |
| To account for monies received from federal and state forfeitures designated for police department expenditures.   |                     |
| <u>0224 County Drug Abuse Treatment Fund</u>   | \$ 170,000          |
| To account for additional penalties imposed by Georgia State Law 15-21-100, Article Six designated for drug abuse treatment and education programs relating to controlled substances and marijuana. Allocation to be \$90,000-Police Dept (DARE Program), \$40,000-Adult Drug Court (Residential drug treatment, Participant medical evaluations), and \$40,000-Juvenile Drug Court (Participant treatment and programming). |                     |
| <u>0225 VICE/Special Operations Forfeiture Fund</u>  | \$ 300,000          |
| To account for monies forfeited under the Controlled Substances Act designated for the joint law enforcement activities of the Columbus Police Department and the Muscogee County Sheriff's Department.  |                     |
| <u>0227 Penalty and Assessment Fund</u>  | \$ 2,000,000        |
| To account for monies collected under the Jail Construction and Staffing Act (Ga.L1989 p.1753) to provide for constructing, operating, and staffing jails, correctional institutions and detention facilities of the Consolidated Government.  |                     |
| <u>0228 Sheriff Forfeiture Fund</u>  | \$ 300,000          |
| To account for monies received from federal and state forfeitures designated for sheriff department expenditures.  |                     |

## NON-OPERATING FUNDS

The non-operating budgets for FY26 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

|  | FY26<br>Recommended |
|--|---------------------|
| <u>0236 TAD#1 - Benning Technology Park TAD Fund</u>   | \$ 70,000           |
| To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the Benning Technology Park Tax Allocation District whose designated boundaries includes 51 tax parcels and 299 acres located within the confines of the Southeast Columbus Redevelopment Area.    |                     |
| <u>0237 TAD#2 - 6th Avenue/Liberty District TAD Fund</u>   | \$ 700,000          |
| To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the 6th Avenue/Liberty District Tax Allocation District whose designated boundaries includes 599 tax parcels and 296 acres located within the boundaries of the River District Redevelopment Area. |                     |
| <u>0238 TAD#3 - Uptown District TAD Fund</u>   | \$ 3,400,000        |
| To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the Uptown Tax Allocation District whose designated boundaries includes 389 tax parcels and 194 acres located within the boundaries of the River District Redevelopment Area.                      |                     |
| <u>0239 TAD#4 - 2nd Avenue/City Village TAD Fund</u>   | \$ 800,000          |
| To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the 2nd Avenue/City Village Tax Allocation District whose designated boundaries includes 990 tax parcels and 371 acres located within the boundaries of the River District Redevelopment Area.     |                     |
| <u>0240 TAD#5 - MidTown West TAD Fund</u>  | \$ 1,000,000        |
| To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the MidTown West Tax Allocation District whose designated boundaries includes 942 tax parcels and 325.1 acres located within the boundaries of the MidTown Redevelopment Area.                     |                     |
| <u>0241 TAD#6 - MidTown East TAD Fund</u>  | \$ 170,000          |
| To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the MidTown East Tax Allocation District whose designated boundaries includes 61 tax parcels and 92.9 acres located within the boundaries of the MidTown Redevelopment Area.                       |                     |
| <u>0242 TAD#7 - Midland Commons TAD Fund</u>   | \$ 590,000          |
| To account for tax allocation increments received from the levy and collection of real and personal property taxes whose designated boundaries includes five (5) tax parcels and approximately 289 acres located within the boundaries of the Midland Commons Redevelopment Area.  |                     |
| <u>0243 TAD#8 - South Columbus River District TAD Fund</u>   | \$ 55,000           |
| To account for tax allocation increments received from the levy and collection of real and personal property taxes whose designated boundaries includes six (6) tax parcels and approximately 212 acres located within the boundaries of the South Columbus River District Redevelopment Area.   |                     |

## NON-OPERATING FUNDS

The non-operating budgets for FY26 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

|  | FY26<br>Recommended |
|--|---------------------|
| <u>0250 Law Library Fund</u>   | \$ 300,000          |
| To account for certain fees received from the various courts of the Government. The resources are restricted by state law for support of the Law Library.  |                     |
| <u>0440 2021 Sales Tax Proceeds Fund</u>   | \$ 49,000,000       |
| To account for proceeds of the 2021 special purpose local option sales tax and to comply with interest and principal requirements of the general obligation sales tax bonds.   |                     |
| <u>0508 Capital Projects Fund</u>  | \$ 25,334,007       |
| To account for projects supported by the General Fund, Stormwater (Sewer) Fund and the Paving Fund for acquisition, construction and equipping of various Capital projects. (\$1,500,000 for FY24 allocation and \$23,834,007 carried over from prior fiscal years)  |                     |
| <u>0510 Transportation Special Purpose Local Option Sales Tax (TSPLOST) Projects Fund</u>  | \$ 112,550,000      |
| To account for projects supported by the TSPLOST Discretionary Funds (\$3,800,000 for FY26 and \$13,050,000 carried over from prior fiscal years) and TSPLOST projects (\$28,800,000 for FY26 carried over from prior fiscal years for 2012 TSPLOST and \$66,900,000 for FY26 carried over from prior fiscal year for 2022 TSPLOST). 2012 TSPLOST projects for Band 1 (CY2013-2015) includes Columbus River Walk, Buena Vista Rd Improvements, South Lumpkin Multi-Use Facility, US27/Custer Road Interchange Reconstruction. 2022 TSPLOST projects for Band 1 includes Steam Mill Road Improvements, Riverwalk Repaving, Whitesville Rd Improvements, South Lumpkin Rd Improvements, 13th Ave/17st/Linwood Blvd, Liberty Theatre Block Enhancements and 5th Avenue Connector. |                     |
| <u>0540 1999 Sales Tax Proceeds Project Fund</u>   | \$ 4,460,155        |
| To account for projects supported by the 1999 Sales Tax Proceeds Account including Road projects and acquisition, construction and equipping of various Capital projects.  |                     |
| <u>0554 Columbus Building Authority Revenue Bonds, 2003A Series Fund</u>   | \$ 250,000          |
| To account for proceeds of the 2003A lease revenue bonds for construction and equipping of two new fire stations, stormwater enhancements, road and street resurfacing/reconstruction, 800 MhZ Tower, Parking Lot/Deck, Skate Park SuperCenter and expansion of the Columbus Georgia Convention and Trade Center.  |                     |
| <u>0555 Columbus Building Authority Revenue Bonds, 2003B Series Fund</u>   | \$ 5,073,000        |
| To account for proceeds of the 2003B taxable lease revenue bonds for construction and equipping of two parking garages.  |                     |
| <u>0563 Columbus Building Authority Lease Revenue Bond, 2018 Series Fund</u>   | \$ 130,000          |
| To account for proceeds of the 2018 lease revenue bond for construction and equipping of life safety improvements at the Government Center, renovation of the South Commons Softball Park, and to conduct a needs assessment study for a new Judicial and Government Center.   |                     |
| <u>0565 Columbus Building Authority Lease Revenue Bonds, 2022A Series Fund</u>   | \$ 3,218,000        |
| To account for proceeds of the 2022A lease revenue bonds to finance the acquisition of approximately 3.5932 acres of land in downtown Columbus, together with buildings, a parking deck and related facilities thereon located, and the renovation and improvement of such buildings, structures, and related facilities for use by Columbus in the performance of its governmental, administrative, and proprietary functions.  |                     |



## NON-OPERATING FUNDS

The non-operating budgets for FY26 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

|   | FY26<br>Recommended |
|---|---------------------|
| <u>0567 2021 Sales Tax Proceeds Project Fund</u>  | \$ 75,881,469       |
| To account for projects supported by the 2021 Sales Tax Proceeds Account including Road projects and acquisition, construction and equipping of various Capital projects (35,386,500 from FY26 and \$40,494,969 from prior fiscal years). |                     |
| <u>0568 G.O. Sales Tax Bonds, Series 2022 Fund</u>  | \$ 116,300,000      |
| To account for proceeds from the 2022 G.O. sales tax bonds for acquiring, constructing, and equipping of new judicial facilities.   |                     |
| <u>0985 Family and Youth Coalition Fund</u>   | \$ 52,500           |
| To account for revenues from the State of Georgia Department of Human Resources to provide funding to the Columbus Family Connection.   |                     |

## **ACRONYMS**

Acronyms of Budget specialized and technical terminology that is unique to public finance and budgeting as well as unique to the Columbus Georgia area. The following acronyms have been compiled to assist the reader in understanding these terms.

**ACFR:** Annual Comprehensive Financial Report

**ARPA:** American Rescue Plan Act

**CBA:** Columbus Building Authority

**CCG:** Columbus Consolidated Government.

**CDBG:** Community Development Block Grant.

**CIP:** Capital Improvement Program.

**COVID-19:** Coronavirus Disease

**CPI:** Consumer Price Index.

**DFACS:** Department of Family and Children Services.

**D.O.T. –** Department of Transportation.

**EMS:** Emergency Medical Service.

**GASB:** Governmental Accounting Standards Board.

**G. O. Bond:** General Obligation Bond.

**GFOA:** Government Finance Officers Association.

**GIS:** Geographical Information Systems.

**HAZMAT:** Hazardous Materials.

**LOST:** Local Option Sales Tax.

**MCP:** Muscogee County Prison.

**METRA:** Metropolitan

**OLOST:** Other Local Option Sales Tax.

**SPLOST:** Special Purpose Local Option Sales Tax.

**TSPLOST:** Transportation Special Purpose Local Option Sales Tax.

**WIOA:** Workforce Investment Act.

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

The Annual Operating Budget contains specialized and technical terminology that is unique to public finance and budgeting as well as unique to the Columbus Georgia area. The following glossary has been included in this document to assist the reader in understanding these terms.

**ACCOUNT NUMBER:** A line item code defining an appropriation.

**ACCRUAL ACCOUNTING:** A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

**ADOPTED BUDGET:** The operating budget plan, which is presented to City Council by the Mayor and approved by City Council.

**APPRAISED VALUE:** The estimate of fair market value assigned to property by an appraiser or tax assessor. For tax assessment purposes, such value is stated as of the last countrywide reappraisal date.

**APPROPRIATION:** Authorization given by Council to make expenditures or incur obligations for approved work programs with specific limitations.

**ASSESSED VALUATION:** A valuation set upon real estate or other property by a government as a basis for levying taxes. Taxable valuation is calculated from an assessed valuation.

**BALANCED BUDGET:** A budget is considered "balanced" when Total Revenues equal Total Expenditures within each fund and for all funds in aggregate. Fund balance (reserves) may be used as a Revenue Source to balance the fund so that Revenues equal Expenditures.

**BASE BUDGET:** The minimum amount of funding necessary to continue the current level of service including inflation and equipment replacement schedules.

**BENCHMARK POSITION:** Positions to be used as points of reference; here, when measuring our employees' pay with pay levels in our labor market.

**BOND:** A long-term obligation or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

**BOND DEFEASANCE OR BOND REFINANCING:** The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

**BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing. The term "budget" is used in two senses in practice. The budget, once adopted, is the legal authorization to expend City funds during the fiscal year. The budget may be amended during the fiscal year by the governing body and/or management in

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

accordance with procedures specified by law and/or administrative rules and regulations.

**BUDGET ADJUSTMENT:** A legal procedure utilized by the budget staff to revise a budget appropriation. The Budget Officer has the authority to adjust expenditures within or between departmental budgets according to budget policy. No increase in the total budget can occur without approval of Council.

**BUDGET CONTROL:** The control or management of a governmental unit or enterprise in accordance and within the limitations of available appropriations and available revenues.

**BUDGET MESSAGE:** A general discussion of the proposed budget as presented in writing to the legislative body.

**CCG:** The acronym for Columbus Consolidated Government.

**CAPITAL IMPROVEMENTS:** Building, infrastructure, and other attachments or annexations to land and facilities which are intended to remain so attached or annexed.

**CAPITAL IMPROVEMENTS PROGRAM (CIP):** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**CAPITAL OUTLAY:** Capital items are defined as tangible items such as tools, desks, machinery, and vehicles costing more than \$500 each and having a useful life of more than one year.

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG):** A federal domestic assistance grant to develop viable urban communities by providing decent housing and a suitable living environment as well as expanding economic opportunities for persons of low and moderate income.

**CODE:** A group of numbers that may identify a fund, department/division, line item or project.

**CONSOLIDATED GOVERNMENT:** A county and city whose governments are combined into a single entity.

**CONSUMER PRICE INDEX (CPI):** An index of items used to measure the change in prices over time.

**CONTINGENCY:** A budgetary reserve set aside for emergencies or expenditures not otherwise budgeted.

**COST ALLOCATION:** Method designed to recover indirect costs from non-general fund activities for the administration of specific General Fund services provided to those activities.

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

**DEBT SERVICE:** Payment of interest and repayment of principal on city debt.

**DEPARTMENT:** A major administrative organizational unit of the City that indicates overall management responsibility for one or more divisions.

**DEPRECIATION:** (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset other than a wasting asset that is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**DIVISION:** A major administrative organizational unit of the City that indicates overall management responsibility for one or more activities.

**D.O.T. –** Department of Transportation.

**ELECTED OFFICIAL:** Person who holds an elected position of leadership for the City and/or County government. In Columbus/Muscogee County, these are the Mayor, Sheriff, Marshal, certain Judicial Officials (District Attorney, Judges, Solicitor), Clerk of Superior Court, Coroner, and Tax Commissioner.

**ENTERPRISE FUND –** A fund established to account for operations financed and operated in a manner similar to private business enterprises.

**EXPENDITURES:** Disbursements or outlays of cash which decrease the City's net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service and capital outlays.

**EXPENSES:** Decreases in net total assets. Expenses represent the total cost of operations during period regardless of the timing of related expenditures.

**FISCAL YEAR:** A twelve-month period of which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations.

**FIXED ASSETS:** Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**FRANCHISE FEE:** A fee paid by public service utilities for use of public property in providing their

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

services to the citizens of the community.

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts which record cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE:** The unused balance of governmental funds and expendable trust funds, which include certain reservations of funds established for control purposes. It is what is “left over” after obligations have been repaid and all expenditures have been completed.

**GENERAL FUND:** The principal fund operating the city that accounts for most of the financial resources of the government. General fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenues. This fund includes most of the basic operating services, such as fire and police protection, finance and records, leisure services, public services and general administration.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP incorporates the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. GAAP provides a standard by which to measure financial presentations.

**GENERAL OBLIGATION (G.O.) BOND:** This type of bond is backed by the full faith, credit and taxing power of the government.

**GENERAL SERVICES DISTRICT:** District accounting for the governmental services pertaining to the consolidated City of Columbus, GA. The revenues from this district’s millage rate support the General Fund.

**GFOA:** Government Finance Officers Association.

**GIS:** Geographical Information Systems.

**GRANTS:** Contributions, gifts, cash and/or other assets from other government agencies (usually from state or federal) and are normally restricted to expenditure or use for a specified purpose, activity, or facility.

**HAZMAT:** An abbreviation for Hazardous Materials.

**IMPROVEMENT:** Any amount of service or request above the current level of service.

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

**INFRASTRUCTURE:** The physical foundation of a community and capital assets of a permanent nature. For example, land, streets, roads, highways, bridges, buildings, water pipes & sewer lines.

**INTERFUND CHARGES:** Charges for services rendered by a non-internal service activity to a user in a different fund.

**INTERFUND REIMBURSEMENTS:** Receipt of funds as reimbursement for charges for services rendered by a non-internal service activity to a user in a different fund.

**INTERFUND TRANSFERS:** See "Transfers In/Out".

**INTERGOVERNMENTAL REVENUE:** Revenue collected by one government and distributed to another level of government(s).

**INTERMENT:** Placing of a corpse in a grave.

**LEGALLY ADOPTED BUDGET:** The Adopted Budget or operating plan that is approved by City Council. Typically, the "Adopted Budget" refers to the total of all city operating funds, including all revenues, expenditures, and transfers between and among funds.

**LIABILITIES:** Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

**LINE ITEM:** A method in which a unit of appropriate is expressed or defined.

**LONG TERM DEBT:** Debt with a maturity of more than one year after the date of issuance.

**LOCAL OPTION SALES TAX (LOST):** State legislation allows local governments to levy an additional sales tax within its jurisdiction. The City of Columbus currently collects proceeds based on a 1% approved local option. Use of these funds is unrestricted.

**MCP:** The acronym for Muscogee County Prison.

**MILLAGE RATE:** The ad valorem property tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

**MODIFIED ACCRUAL BASIS:** The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debts which are generally recognized when due. All governmental funds and Trust Funds are accounted for using this method.

**NET BUDGET:** The legally adopted budget less all interfund transactions. Interfund transactions representing transfers and interfund reimbursements are subtracted from the legally adopted budget amount to prevent being double counted from the perspective of the entire budget.

**NONDEPARTMENTAL:** Functions and accounts that are not directly related to a department's primary service activities, or which are separate from departmental operations for control purposes.

**ORDINANCE:** A formal legislative enactment by the City Council and has the full force and effect of law within the boundaries of the City.

**OPERATING BUDGET** – Planned expenditures and revenues for the continued regular operations and maintenance of basic governmental functions and services. Includes personnel, supplies, services and capital items. All funds lapse at the fiscal year end. The operating budget for CCG includes the following funds: General, Sewer, Paving, Integrated Waste Management, Emergency Telephone, Indigent Care, Debt Service, Economic Development, METRA, Parking Management, Trade Center, Bull Creek Golf Courses, Oxbow Creek Golf Course, and Civic Center/Sports Authority.

**OPERATING EXPENDITURES:** The cost for personnel, materials and equipment required for the City to provide services to its citizens or for a department to fulfill its mission.

**ORDINANCE** – A formal legislative enactment by the governing body of a municipality. Enactment of an ordinance by the CCG requires two weeks for final approval.

**OTHER LOCAL OPTION SALES TAX:** (also referred to as "Other LOST") The Local Option Sales Tax which followed the original LOST. As with the original LOST, use of these funds is unrestricted, however, City Council has made an administrative decision to utilize 70% of Other LOST proceeds for Public Safety and the remaining 30% for Infrastructure investment and refurbishment.

**PERFORMANCE MEASURES:** Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

**PERSONAL SERVICES:** Expenditures for salaries, wages and fringe benefits for personnel.



## **GLOSSARY**

**SEE ALSO: ACRONYMS**

**PRO FORMA (PROJECTIONS):** Estimated future budgets that are based on actual historical activity and budget information.

**PROGRAM:** The collection of services being performed to achieve a desired goal.

**PROJECTED:** Estimation of revenues and expenditures based on past trends, current and expected economic conditions, and future financial forecasts.

**PROPERTY TAX:** A tax levied on the assessed value of real, public utility and personal property. Generally, assessed value is 40% of fair market value.

**PUBLIC HEARING:** The portions of open meetings held to present evidence and provide information on both sides of an issue.

**REALLOCATION** – Project budgets in excess of project expenditures may be transferred to finance or assist in financing other projects.

**RESERVE:** An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

**RESOLUTION** – A special order of a legislative body requiring less legal formality than an ordinance. Approval of a resolution by the CCG requires one week for approval.

**REVENUE:** Money or income received by the Consolidated Government from external sources such as taxes collected or an amount received for performing a service.

**REVENUE BOND:** only the revenues received from a specific enterprise or project, such as a hospital or toll road, back a revenue bond.

**REVISED BUDGET:** The revised budget is the budget that has been modified from the Adopted Budget and which includes carryover funds from the previous year and approved changes from the mid-year adjustments.

**RISK MANAGEMENT:** The coordinated and continuous effort to minimize the potential financial and human resource losses arising from workers compensation, liability and property exposures.

**SELF-INSURANCE:** The formal assumption or partial assumption of risks and the accounting of results. Specific accounts or funds are set aside to fund the risks, and losses that do occur are charged against those accounts or funds.

**SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST):** A voter approved 1% Sales Tax used for specified Capital Improvement Projects.

**STATUTE:** A written law enacted by a duly organized and constituted legislative body.

**STRUCTURALLY BALANCED BUDGET:** The budget considered “structurally balanced” when Total Revenues equal Total Expenditures *and* the source of Revenues is equivalent to the use of Expenditures in nature, length of maturity, and content without reliance on use of reserves or fund balance to balance the budget.

**SUPPLEMENTAL:** Any amount of service or request about the current level of service.

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

**TAXES:** Compulsory charges levied by a government for financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**TAXABLE VALUE:** This is calculated as 40% of the assessed value.

**TAX RATE:** The amount of tax stated in terms of a unit of the tax base; for example, five mills equal five dollars per thousand of taxable value.

**TRANSFERS IN/OUT:** Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

**TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX ("TSPLOST"):** A regionally voter approved and adopted SPLOST, proceeds from which are used for specified transportation related projects. Columbus is in the River Valley region for purposes of TSPLOST.

**USEFUL LIFE:** Period or time-span an item is expected to continue providing financial service.

FY26 RECOMMENDED CAPITAL OUTLAY

| DESCRIPTION  | Unit Price      | Qty<br>REC | FY26<br>RECOMMENDED |
|--|-----------------|------------|---------------------|
| <b>OTHER LOCAL OPTION SALES TAX FUND</b>                   |                 |            |                     |
| <b>400-9900 Police</b>                                     |                 |            |                     |
| Pursuit Explorers w/ Buildout                              | \$ 90,495       | 8          | \$ 723,960          |
| Axon Taser 7 Packages                                      | \$ 115,435      | 1          | \$ 115,435          |
| GETAC Body Worn Cameras                                    | \$ 256,879      | 1          | \$ 256,879          |
|  | <b>Subtotal</b> |            | <b>\$ 1,096,274</b> |
| <b>410-9900 Fire</b>                                       |                 |            |                     |
| Station Alerting System                                    | \$ 135,000      | 2          | \$ 270,000          |
| Turnout Gear   | \$ 2,550        | 25         | \$ 63,750           |
|  | <b>Subtotal</b> |            | <b>\$ 333,750</b>   |
| <b>420-9900 MCP</b>  |                 |            |                     |
| Kitchen Equipment  | \$ 116,108      | 1          | \$ 116,108          |
| Intercom System  | \$ 329,750      | 1          | \$ 329,750          |
|  | <b>Subtotal</b> |            | <b>\$ 445,858</b>   |
| <b>450-9900 Homeland Security</b>                          |                 |            |                     |
| Drone  | \$ 6,500        | 2          | \$ 13,000           |
| Golf Cart  | \$ 10,000       | 1          | \$ 10,000           |
|  | <b>Subtotal</b> |            | <b>\$ 23,000</b>    |
| <b>550-990 Sheriff</b>                                     |                 |            |                     |
| EVOLV Weapons Detection System                             | \$ 132,000      | 1          | \$ 132,000          |
| Axon Taser System (Year 5 of 5)                            | \$ 272,015      | 1          | \$ 272,015          |
| Axon Fleet Car Camera System (Year 5 of 5)                 | \$ 48,877       | 1          | \$ 48,877           |
| Convection Oven  | \$ 16,380       | 2          | \$ 32,760           |
|  | <b>Subtotal</b> |            | <b>\$ 485,652</b>   |
| <b>OTHER LOCAL OPTION SALES TAX FUND</b>                   | <b>TOTAL</b>    |            | <b>\$ 2,384,534</b> |
|  |                 |            |                     |
| <b>STORMWATER FUND</b>                                     |                 |            |                     |
| <b>260-3210 Stormwater Maintenance</b>                     |                 |            |                     |
| Inmate Detail Vans (Replacement)                           | \$ 115,000      | 6          | \$ 690,000          |
| Snow Plow Attachment and Blade                             | \$ 5,000        | 2          | \$ 10,000           |
| Salt and Sand Spreader Box                                 | \$ 8,500        | 2          | \$ 17,000           |
|  | <b>Subtotal</b> |            | <b>\$ 717,000</b>   |
| <b>STORMWATER FUND</b>                                     | <b>TOTAL</b>    |            | <b>\$ 717,000</b>   |
|  |                 |            |                     |
| <b>PAVING FUND</b>   |                 |            |                     |
| <b>260-3110 Street Maintenance</b>                         |                 |            |                     |
| Inmate Van (Replacement)                                   | \$ 115,000      | 2          | \$ 230,000          |
|  | <b>Subtotal</b> |            | <b>\$ 230,000</b>   |
| <b>260-3120 Right of Way Maintenance</b>                   |                 |            |                     |
| Inmate Van (Replacement)                                   | \$ 115,000      | 2          | \$ 230,000          |
| Salt Dogg Hopper Spreader                                  | \$ 10,500       | 10         | \$ 105,000          |
|  | <b>Subtotal</b> |            | <b>\$ 335,000</b>   |
| <b>260-3130 Community Service Right of Way Maintenance</b> |                 |            |                     |
| Flatbed Dump Truck w/ 10' Body                             | \$ 80,000       | 1          | \$ 80,000           |
|  | <b>Subtotal</b> |            | <b>\$ 80,000</b>    |
| <b>PAVING FUND</b>   | <b>TOTAL</b>    |            | <b>\$ 645,000</b>   |

FY26 RECOMMENDED CAPITAL OUTLAY

| DESCRIPTION                               | Unit Price      | Qty<br>REC | FY26<br>RECOMMENDED |
|---|-----------------|------------|---------------------|
| <b>2021 SALES TAX PROJECT FUND (0567)</b> |                 |            |                     |
| <b>696-3111 Police</b>                    |                 |            |                     |
| Pursuit Explorers w/ Buildout             | \$ 90,495       | 10         | \$ 904,950          |
|   | <b>Subtotal</b> |            | <b>\$ 904,950</b>   |
| <b>696-3111 Fire/EMS</b>                  |                 |            |                     |
| Fire Engine w/ Equipment                  | \$ 1,150,000    | 1          | \$ 1,150,000        |
|   | <b>Subtotal</b> |            | <b>\$ 1,150,000</b> |
| <b>696-3111 Sheriff</b>                   |                 |            |                     |
| Pursuit Explorers w/ Buildout             | \$ 90,495       | 12         | \$ 1,085,940        |
| Suburban                                  | \$ 70,000       | 4          | \$ 280,000          |
| 15 Passenger Van                          | \$ 64,555       | 2          | \$ 129,110          |
|   | <b>Subtotal</b> |            | <b>\$ 1,495,050</b> |
| <b>696-3115 Public Works</b>              |                 |            |                     |
| Inmate Detail Van                         | \$ 115,000      | 4          | \$ 460,000          |
|   | <b>Subtotal</b> |            | <b>\$ 460,000</b>   |
| <b>696-3115 Parks and Recreation</b>      |                 |            |                     |
| Flat Bed Truck w/ Dump Body               | \$ 82,500       | 6          | \$ 495,000          |
| Ford F150 Crew Cab 2WD                    | \$ 45,000       | 1          | \$ 45,000           |
|   | <b>Subtotal</b> |            | <b>\$ 540,000</b>   |
| <b>2021 SALES TAX PROJECT FUND (0567)</b> | <b>TOTAL</b>    |            | <b>\$ 4,550,000</b> |
| <b>TRANSPORTATION FUND</b>                |                 |            |                     |
| <b>610-2400 FTA</b>                       |                 |            |                     |
| Trolley                                   | \$ 437,500      | 3          | \$ 1,312,500        |
| Fixed Route Bus                           | \$ 26,666       | 3          | \$ 80,000           |
| Electric Paratransit Bus                  | \$ 432,000      | 1          | \$ 432,000          |
| Rebuilt Engine                            | \$ 25,000       | 1          | \$ 25,000           |
| Rebuilt Transmission                      | \$ 25,000       | 1          | \$ 25,000           |
| Body Camera                               | \$ 8,125        | 5          | \$ 40,625           |
| Ford Explorer                             | \$ 60,000       | 1          | \$ 60,000           |
| Ford F-550 Dually Truck                   | \$ 120,000      | 1          | \$ 120,000          |
| Genfare's Laptop                          | \$ 30,000       | 1          | \$ 30,000           |
| Tire Balancing                            | \$ 25,000       | 1          | \$ 25,000           |
| Mobile EV Charger                         | \$ 10,000       | 1          | \$ 10,000           |
| Integrated Transit System (ITS)           | \$ 200,000      | 1          | \$ 200,000          |
| Fast Fare Farebox                         | \$ 25,000       | 4          | \$ 100,000          |
| Outdoor Kiosk                             | \$ 72,717       | 1          | \$ 72,717           |
| Operational Equipment                     | \$ 200,000      | 1          | \$ 200,000          |
|   | <b>Subtotal</b> |            | <b>\$ 2,732,842</b> |

FY26 RECOMMENDED CAPITAL OUTLAY

| DESCRIPTION                             | Unit Price      | Qty<br>REC | FY26<br>RECOMMENDED  |
|---|-----------------|------------|----------------------|
| <b>610-2450 Transit Trust Fund</b>      |                 |            |                      |
| Overhead Maintenance Catwalk            | \$ 150,000      | 1          | \$ 150,000           |
| Electric Bus Charger plus Installation  | \$ 37,000       | 1          | \$ 37,000            |
| Dedicated Transformer                   | \$ 90,958       | 1          | \$ 90,958            |
| Solar Power Lighting Unit               | \$ 2,166        | 340        | \$ 736,341           |
| Simmie Seats                            | \$ 825          | 360        | \$ 297,057           |
|   | <b>Subtotal</b> |            | <b>\$ 1,311,356</b>  |
| <b>610-2500 TSPLOST</b>                 |                 |            |                      |
| Body Camera                             | \$ 8,125        | 8          | \$ 65,000            |
| Pressure Washing                        | \$ 100,000      | 1          | \$ 100,000           |
| Exterior Painting                       | \$ 50,000       | 1          | \$ 50,000            |
| Planning Emergency Door & Sidewalk      | \$ 100,000      | 1          | \$ 100,000           |
| Alarm System                            | \$ 80,000       | 1          | \$ 80,000            |
| Multi-Modal Phase 2                     | \$ 3,300,000    | 1          | \$ 3,300,000         |
| Micro-Transit & Fixed Route Consultant  | \$ 300,000      | 1          | \$ 300,000           |
| Promotional Advertising                 | \$ 100,000      | 1          | \$ 100,000           |
| Operational Equipment                   | \$ 222,000      | 1          | \$ 222,000           |
|   | <b>Subtotal</b> |            | <b>\$ 4,317,000</b>  |
| <b>610-3425 ARPA-FTA</b>                |                 |            |                      |
| Operational Equipment                   | \$ 99,000       | 1          | \$ 99,000            |
|   | <b>Subtotal</b> |            | <b>\$ 99,000</b>     |
| <b>610-3440 CDS</b>                     |                 |            |                      |
| Electric Bus                            | \$ 1,000,000    | 4          | \$ 4,000,000         |
| Electric Bus Charging Station           | \$ 250,000      | 4          | \$ 1,000,000         |
|   | <b>Subtotal</b> |            | <b>\$ 5,000,000</b>  |
|   |                 |            |                      |
| <b>TRANSPORTATION FUND</b>              | <b>TOTAL</b>    |            | <b>\$ 13,460,198</b> |
|   |                 |            |                      |
| <b>TRADE CENTER FUND</b>                |                 |            |                      |
| <b>620-2200 Trade Center Operations</b> |                 |            |                      |
| 24/32" Tri-Height Staging               | \$ 40,000       | 1          | \$ 40,000            |
| SICO Stage Ramps/Wheelchair Ramp        | \$ 20,000       | 1          | \$ 20,000            |
| Tennant Industrial Wide Area Vacuum     | \$ 4,750        | 5          | \$ 23,750            |
| 8'x30" Table                            | \$ 450          | 20         | \$ 9,000             |
| 6'x30" Table                            | \$ 450          | 20         | \$ 9,000             |
| Table Cart                              | \$ 700          | 10         | \$ 7,000             |
| Magnatech Magnetic Dance Floor          | \$ 65,000       | 1          | \$ 65,000            |
| Highboy Table                           | \$ 490          | 20         | \$ 9,798             |
| 72" Round Table                         | \$ 650          | 20         | \$ 13,000            |
| Metal Storage Rack                      | \$ 675          | 10         | \$ 6,750             |
| Scent Machine                           | \$ 150          | 15         | \$ 2,250             |
| Cord Covering Solutions                 | \$ 100          | 30         | \$ 3,000             |
| Ceiling Drape Panel (Replacement)       | \$ 145          | 20         | \$ 2,900             |
| 8' White Banjo Drapes                   | \$ 25           | 100        | \$ 2,500             |
| 8' Black Banjo Drapes                   | \$ 25           | 100        | \$ 2,500             |
| 8' Blue Banjo Drapes                    | \$ 25           | 100        | \$ 2,500             |
| Short White Drapes                      | \$ 30           | 100        | \$ 3,000             |
| Short Blue Drapes                       | \$ 30           | 100        | \$ 3,000             |
| Short Black Drapes                      | \$ 30           | 100        | \$ 3,000             |
| Drape Crossbars                         | \$ 35           | 100        | \$ 3,500             |
| 8' Upright Bars                         | \$ 30           | 100        | \$ 3,000             |
| 3' Upright Bars                         | \$ 20           | 100        | \$ 2,000             |
| Baseplates                              | \$ 60           | 100        | \$ 6,000             |

## FY26 RECOMMENDED CAPITAL OUTLAY

| DESCRIPTION                                | Unit Price      | Qty<br>REC | FY26<br>RECOMMENDED  |
|--|-----------------|------------|----------------------|
| Slip Fit Replacement Pin Screws            | \$ 1            | 30         | \$ 30                |
| 1.5" Slip Fit Base Pins                    | \$ 12           | 100        | \$ 1,200             |
| Telescoping Crossbar Push Button Repair    | \$ 15           | 100        | \$ 1,500             |
| Valance Hangers                            | \$ 15           | 50         | \$ 750               |
| Upright Replacement Tops                   | \$ 15           | 100        | \$ 1,500             |
| Chrome Cap Replacements                    | \$ 10           | 100        | \$ 1,000             |
| Hook Ends for Premier Drapes (Replacement) | \$ 12           | 100        | \$ 1,200             |
|  | <b>Subtotal</b> |            | <b>\$ 249,628</b>    |
| <b>620-2300 Trade Center Maintenance</b>   |                 |            |                      |
| Enclosed Trailer                           | \$ 10,000       | 1          | \$ 10,000            |
| Wallpaper Replacement                      | \$ 75,000       | 1          | \$ 75,000            |
| Elevator Renovations                       | \$ 40,000       | 1          | \$ 40,000            |
| Tall Black Drape and Pipe                  | \$ 250          | 40         | \$ 10,000            |
| Kitchen Floor Resurfacing                  | \$ 75,000       | 1          | \$ 75,000            |
| Convection Oven (Replacement)              | \$ 13,000       | 2          | \$ 26,000            |
| Walk In Cooler (Replacement)               | \$ 50,000       | 1          | \$ 50,000            |
| Cabinet w/ Work Surface                    | \$ 5,000        | 1          | \$ 5,000             |
| Motorized Pallet Jack                      | \$ 5,000        | 1          | \$ 5,000             |
|  | <b>Subtotal</b> |            | <b>\$ 296,000</b>    |
|  |                 |            |                      |
| <b>TRADE CENTER FUND</b>                   | <b>TOTAL</b>    |            | <b>\$ 545,628</b>    |
|  |                 |            |                      |
| <b>ALL CAPITAL OUTLAY</b>                  | <b>TOTAL</b>    |            | <b>\$ 22,302,360</b> |

## **CITY OF COLUMBUS - ACKNOWLEDGMENTS**

---

We wish to extend a special thank you to the following individuals whose contribution to the completion of this document is greatly appreciated.

### **Budget Preparation:**

Angelica Alexander, Finance Director  
Nicholas Clinkscales, Assistant Finance Director  
Shannel Davison, Investment Officer  
Joshua Fuller, Budget and Management Analyst