



**FISCAL  
YEAR  
2027**



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

# Columbus Consolidated Government

## Mayor and Council

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

**Travis L. Chambers**  
District 10/At-Large

**Byron Hickey**  
District 1

**John Anker**  
District 9/At-Large

**Glenn Davis**  
District 2

**R. Walker Garrett**  
District 8

**Bruce Huff**  
District 3

**Joanne Cogle**  
District 7

**Gary Allen**  
Mayor Pro-Tem  
District 6

**Charmaine Crabb**  
District 5

**Toyia Tucker**  
District 4

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**Vacant**  
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, 2025**

*Christopher P. Morrill*

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, 2025**. 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.

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# COLUMBUS CONSOLIDATED GOVERNMENT

*Georgia's First Consolidated Government*

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B.H. "SKIP" HENDERSON III

*Mayor*

April 28, 2026

In RE: Fiscal Year 2027 Recommended Budget

Dear Citizens of Columbus, Georgia and Councilors:

## I. Preamble

There is no one-size-fits-all approach to leading an organization as intricate and diverse as this Consolidated Government. Every day, as leaders, we are faced with tough decisions that can usually be summarized into three simple questions; how much does it cost, how will it impact services, and how will it impact residents?. Year after year we are challenged with delivering a budget that is balanced but also one that addresses the priorities and concerns of our citizens, employees, and business community alike. In addition, we are forced to deal with new, and often unfunded, mandates stemming from legislation that originates at either the state or federal level while also grappling with the same local issues that have burdened our financial resources for many years. These issues include increased operational costs, essential service delivery, and competitive pay and benefit packages for our employees.

While this year reflects my final Recommended Budget, we have made significant progress addressing some of the concerns we have faced during my tenure to include consistent pay increases for employees, improved crime prevention and enforcement efforts, and growth in our tax base through economic development. We have also increased our efforts to proactively address blight by prioritizing additional funding to demolish abandoned properties and improving health outcomes for our vulnerable and underserved citizens by implementing mobile health based initiatives.

While there is much that has been accomplished over the past several years, there is more to be done. This budget lays the foundation for astute governance in the future while we continue to strive for innovation and progress as we move forward with the momentum we've built. This groundwork affords us the opportunity to balance growth with preservation as we find new ways to create a sustainable future for all of Columbus in the years ahead.

## II. Introduction

Today, we present to you the Fiscal Year (FY) 2027 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, 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. FY2027 Budget Assumptions

The FY2027 Recommended Budget is balanced with \$402,571,312 in revenues and expenses. This amount is up 2.02% from our FY2026 Recommended Budget of \$394,618,281.

Our FY2027 revenues are comprised of \$215,500,222 in General Fund revenue, which includes \$50,225,000 in Local Option Sales Tax (LOST) funds, \$50,225,000 in Other Local Option Sales Tax (OLOST) funds, and \$116,480,548 in all other operating fund revenue. The property tax digest reflected an increase in FY2026, and we are anticipating another modest increase in the FY2027 property tax digest for real property. The millage rate approved by Council in FY2026 remains unchanged for this FY2027 Recommended Budget.

Across all functional areas, we have listened to our residents and developed a budget that we believe is practical and responsible. With 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.

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

<b>ANTICIPATED CHANGES IN FY2027 PROJECTED GENERAL FUND REVENUES</b>	
Insurance Premium Taxes	\$2,800,000
Charges For Services	\$1,555,000
Occupation Taxes	\$1,300,000
Sales Taxes	\$1,225,000
Fines and Forfeitures	\$762,000
Miscellaneous Revenues	(\$36,825)
<b>TOTAL FY2027 REVENUE CHANGE</b>	<b>\$7,605,175</b>

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

Other assumptions that comprise this budget include:

- A 2% Cost of Living Adjustment (COLA) for all full-time employees, effective July 2026
- A 1% COLA for retirees, effective July 2026
- Budgeted healthcare cost of \$8,500/position
- Millage rate remains unchanged
- A 2% increase in the Property Tax Digest
- 98% ad valorem collection rate
- A \$50,000 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 1.00 mill rate to provide service payments for inmates and indigent residents through June 30, 2027. Prior year fund reserves will also be used to fund Community Care Program and inmate medical payments.
- Limited capital improvement or capital outlay allocations in certain funds
- No change to discretionary agency appropriations
- An estimated General Fund Reserve of \$54.5 million (74.44 days)
- Value of one reserve day \$732,368
- Value of one mill (Operating) \$5,901,890
- Value of one mill (Bond) \$6,572,324
- An Economic Development millage of 0.50 mill (\$2,891,926), including:
  - 0.25 mill to the Development Authority
  - 0.25 mill to City Council to be set aside as reserves for future economic development projects
- A Risk Management vehicle allocation of \$3,335/vehicle
- A Worker’s Compensation allocation of \$934/employee
- \$1 million allocated for Crime Prevention grants (same funding level as FY2026)

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

<b>GENERAL FUND RESERVE DAYS</b>							
	FY21	FY22	FY23	FY24	FY25	FY25 (est.)	FY27 (est.)
<b>GENERAL OPERATING FUND</b>	68.50	86.54	81.81	71.66	45.17	38.23	37.41
<b>OLOST FUNDS</b>	50.24	45.79	50.20	42.06	41.94	37.85	37.03
<b>TOTAL GENERAL FUND RESERVE DAYS</b>	118.74	132.33	132.01	113.72	87.11	76.08	74.44
<b>VALUE OF 1 DAY</b>	\$520,497	\$539,300	\$570,310	\$600,509	\$663,884	\$716,630	\$732,368

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

### **A. Employee Pay Adjustments**

#### **1. Employee Pay Raises**

This Recommended Budget includes a 2% Cost of Living Adjustment (COLA) for all classified full-time employees effective July 2026. The cost to implement these pay adjustments as of July 1, 2026, is \$3,192,763.

This is our fourth 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 review that is limited in scope helps eliminate tweaking of the plan that may lead to additional pay suppression issues. The bottom line is that our employees are our most valuable resource, and we know we cannot adequately provide essential city services without them. However, in the next few years, we will need to conduct another comprehensive pay and compensation study to ensure we keep pace with the market and remain competitive.

#### **2. Police Specialty Certification Pay**

This Recommended budget includes the implementation of specialty certification pay for sworn personnel assigned to special units requiring specialized training essential to public safety and operations in the Police Department. Employees perform these special duties and responsibilities in addition to their operational role in the Police Department and have received specialty training and professional certifications to fulfill those responsibilities. These certifications require advanced training, ongoing continuing education, testing, and strict compliance with state and departmental standards. Qualifying certifications include SWAT Team Members, Field Training Officers (FTO), Intermediate Certification, Advanced Certified, Instructor Certification, Motor Squad Officers, K-9 Handlers, and Digital Forensics Unit (DFU) Officers. Sworn personnel must complete and maintain the certifications to qualify for the additional certification pay in the amount of \$50 per certification per pay period with a maximum of two (2) certifications per officer. Sworn personnel will lose the certification pay if they are transferred from the specialty units and/or fail to maintain an active/current certification as required by state or departmental standards.

### **B. Pension Plan Review and Cost Study**

In 2012, the City implemented significant reforms to strengthen the Pension Plan and ensure its long-term reliability for both current and future employees. Thanks to those efforts, the plan remains well-funded and continues to serve our workforce effectively. As we look ahead, it is time to take a thoughtful and comprehensive look at the plan to ensure it remains a sustainable and competitive benefit for CCG employees and their families. With that in mind, the Pension Board engaged a consultant to perform a formal review of the City's Pension Plan.

AON/NFP, our benefits consultant, was selected to lead the review process in a three-phase approach:

- Review the current Pension Plans and perform a Peer Group Analysis
- Initiate Employee Surveys and Focus Groups to gather input
- Submit proposed recommendations for potential Plan Design changes

This phased approach was to help ensure that our plan remains aligned with peer organizations, supports recruitment and retention, and continues to meet the needs of our employees based on employee feedback. The outcome of the review process resulted in five plan design options being sent to the City’s Actuary to provide cost estimates for future consideration. The five options being reviewed are as follows:

- Vesting – Reduce vesting period from 10 years to 5 years
- Benefit Formula – Add 1% multiplier after 30 years of service (cap at 40 years)
- Employee Contributions – Lower contributions to 6% for post-2012 hires
- Unreduced Retirement Age (URA) – Lower URA to 62/30 for General Government; Public Safety remains at 55/25
- Drop Change – Remove 3 year drop suspension for new drop participants

In the upcoming months, there will be additional information provided to employees and Council concerning potential implementation of none, any, or all of the above referenced options with an effective date as early as January 1, 2027, once the cost study has been presented to and discussed by the Pension Board. While there is no fiscal impact to FY2027, careful consideration is still required because of the long term implications these changes would have on our budget without a dedicated funding source.

### C. 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>Internal Audit</b>	General	New	Compliance Officer G129	\$86,866	Net Increase of \$86,866
<b>Internal Audit</b>	General	Delete	Forensic Audit G126	(\$76,941)	Net Decrease of (\$76,941)
<b>City Attorney</b>	General	Career Ladder	Assistant City Attorney G135 to Senior Assistant City Attorney G136	\$10,782	Net Increase of \$10,782
<b>Finance</b>	General	New	Financial Planning Manager G129	\$108,626	Net Increase of \$108,626

<b>Finance</b>	General	Reclass	Collection Technician I G115 to Administrative Assistant G115 (Title Only Change)	\$-	Budget Neutral
<b>Finance</b>	General	Career Ladder	Purchasing Technician I G115 to Purchasing Technician II G117	\$2,605	Net Increase of \$2,605
<b>Finance</b>	General	Career Ladder	Buyer II G120 to Senior Buyer G121	\$3,444	Net Increase of \$3,444
<b>Information Technology</b>	General	New	2 Systems Analyst Enterprise Apps G126	\$152,231	Net Increase of \$152,231
<b>Information Technology</b>	General	New	Cybersecurity Engineer G126	\$76,115	Net Increase of \$76,115
<b>Information Technology</b>	General	New	AV Specialist G116	\$50,521	Net Increase of \$50,521
<b>Information Technology</b>	General	Reclass	4 Application Developer G124 to 4 Systems Analyst Enterprise Apps G126	\$23,635	Net Increase of \$23,635
<b>Information Technology</b>	General	Reclass	2 Application Developer G124 to 2 Software Development Analyst G126	\$12,580	Net Increase of \$12,580
<b>Human Resources</b>	General	Reclass	Human Resources Technician I G117 to Human Resources Technician II G119	\$3,821	Net Increase of \$3,821
<b>Human Resources</b>	General	New	Administrative Assistant G115	\$49,695	Net Increase of \$49,695
<b>Inspections &amp; Codes</b>	General	Reclass	Assistant Director G131 to Assistant Director G132	\$6,656	Budget Neutral
<b>Inspections &amp; Codes</b>	General	Reclass	Building Inspector III G122 to Chief Inspector G123	\$3,656	Offset by Reduction
<b>Inspections &amp; Codes</b>	General	Reclass	Chief Inspector G128 to Systems Analyst G124	(\$16,875)	Reduction
<b>Inspections &amp; Codes</b>	General	Reclass	3 Electrical Inspector I, II, III to 3 Inspector I, II, III (Title Change Only)	\$-	Budget Neutral
<b>Inspections &amp; Codes</b>	General	Reclass	3 Plumbing Inspector I, II, III to 3 Inspector I, II, III (Title Change Only)	\$-	Budget Neutral
<b>Inspections &amp; Codes</b>	General	Reclass	3 Building Inspector I, II, III to 3 Inspector I, II, III (Title Change Only)	\$-	Budget Neutral
<b>Planning</b>	General	Career Ladder	Planner G121 to Senior Planner G122	\$3,848	Net Increase of \$3,848

<b>Engineering</b>	General	Reclass	Traffic Operations Technician G121 to Traffic Signal Supervisor G122	\$2,080 Offset by Reduction	Budget Neutral
<b>Engineering</b>	General	Reclass	Traffic Operations Supervisor G123 to Traffic Operations Manager G124	\$3,616 Offset by Reduction	Budget Neutral
<b>Engineering</b>	General	Reclass	3 Traffic Control Technician G113 to 3 Traffic Sign & Marking Technician G116	\$8,498 Offset by Reduction	Budget Neutral
<b>Engineering</b>	General	Reclass	Traffic Signal Construction Specialist G115 to Traffic Sign & Marking Technician G116	\$1,258 Offset by Reduction	Budget Neutral
<b>Engineering</b>	General	Reclass	2 Traffic Signal Technician I G115 to 2 Traffic Signal Jr. Technician G118	\$9,357 Offset by Reduction	Budget Neutral
<b>Engineering</b>	General	Reclass	Traffic Signal Technician II G117 to 1 Traffic Signal Technician I G120	\$5,444 Offset by Reduction	Budget Neutral
<b>Engineering</b>	General	Reclass	Traffic Signal Construction Specialist G115	(\$49,695) Reduction	Budget Neutral
<b>Public Works</b>	General	Reclass	2 Fleet Maintenance Technician II G118 to 2 Fleet Service Advisor G118 (Title Only Change)	\$-	Budget Neutral
<b>Facilities Maintenance</b>	General	Reclass	Facilities Maintenance Manager G130 to Facilities Maintenance Assistant Director G132	\$10,958 Offset by Reduction	Budget Neutral
<b>Facilities Maintenance</b>	General	Reclass	Assistant Facilities Maintenance Manager G127 to Office Manager G118	(\$26,331) Offset by Reduction	Budget Neutral
<b>Facilities Maintenance</b>	General	Reclass	Custodial Services Supervisor G120 to Facilities Maintenance Supervisor G122	\$954 Offset by Reduction	Budget Neutral
<b>Facilities Maintenance</b>	General	Reclass	Correctional Detail Officer CO2 to Facilities Maintenance Supervisor (Plumbing) G122	(\$1,789) Reduction	Budget Neutral
<b>Facilities Maintenance</b>	General	Reclass	HVAC Technician II G120 to Facilities Maintenance Specialist II G120 (Title Change Only)	\$-	Budget Neutral
<b>Facilities Maintenance</b>	General	Reclass	Facilities Maintenance Supervisor (CSC) G122 to Facilities Maintenance Supervisor (City Hall) G122 (Title Change Only)	\$-	Budget Neutral
<b>Facilities Maintenance</b>	General	Reclass	Electrician II G120 to Facilities Maintenance Specialist II G120 (Title Change Only)	\$-	Budget Neutral

<b>Facilities Maintenance</b>	General	Reclass	3 Facilities Maintenance Supervisor G122 to 3 Facilities Maintenance Specialist Supervisor G122 (Title Change Only)	\$-	Budget Neutral
<b>Facilities Maintenance</b>	General	Reclass	3 Plumber I G119 to 3 Facilities Maintenance Specialist I G119 (Title Change Only)	\$-	Budget Neutral
<b>Facilities Maintenance</b>	General	Reclass	2 Carpenter II G120 to 2 Facilities Maintenance Specialist II G120 (Title Change Only)	\$-	Budget Neutral
<b>Facilities Maintenance</b>	General	Reclass	Electrician II G120 to Facilities Maintenance Specialist II G120 (Title Change Only)	\$-	Budget Neutral
<b>Facilities Maintenance</b>	General	Reclass	HVAC Technician II G120 to Facilities Maintenance Specialist II G120 (Title Change Only)	\$-	Budget Neutral
<b>Facilities Maintenance</b>	General	Reclass	2 HVAC Technician I G119 to 2 Facilities Maintenance Specialist I (G119) (Title Change Only)	\$-	Budget Neutral
<b>Facilities Maintenance</b>	General	Reclass	3 Carpenter I G119 to 3 Facilities Maintenance Specialist I G119 (Title Change Only)	\$-	Budget Neutral
<b>Parks &amp; Recreation</b>	General	New	Recreation Program Specialist III G118	\$43,989	Net Increase of \$43,989
<b>Parks &amp; Recreation</b>	General	Reclass	Recreation Program Specialist III G115 to Recreation Program Supervisor G120	\$7,659	Net Increase of \$7,659
<b>Tax Assessor</b>	General	Career Ladder	Appraiser III G121 to Appraiser IV G122	\$3,735	Net Increase of \$3,735
<b>Police</b>	General	Reclass	Criminal Record Technician G113 to Records Supervisor G117	\$5,726	Net Increase of \$5,726
<b>Police</b>	General	New	Police Corporal PD2	\$77,604	Net Increase of \$77,604
<b>Police</b>	General	New	2 Crime Scene Investigator G119	\$111,309	Net Increase of \$111,309
<b>Police</b>	General	New	Real Time Crime Center Technician G118	\$53,841	Net Increase of \$53,841

<b>Fire/EMS</b>	General	Reclass	3 Sergeant Investigators F3 to 3 Lieutenant Investigators F4	\$21,477	Net Increase of \$21,477
<b>Fire/EMS</b>	General	Reclass	Business Analyst G130-3 to Business Analyst G126-30 (Grade Correction Only)	\$-	Budget Neutral
<b>MCP</b>	General	New	Corrections Sergeant C4	\$82,977	Net Increase of \$82,977
<b>Jury Manager</b>	General	New	Administrative Support Specialist I G112	\$46,199	Net Increase of \$46,199
<b>Jury Manager</b>	General	Reclass	PT Administrative Support Specialist I G112 to FT Deputy Clerk II G115	\$29,524	Net Increase of \$29,524
<b>District Attorney- Victim Witness</b>	General	New	2 Victim Advocates	\$104,521	Net Increase of \$104,521
<b>State Court Solicitor</b>	General	New	Assistant Solicitor General G127	\$115,447	Net Increase of \$115,447
<b>State Court Solicitor</b>	General	New	Paralegal G119	\$56,692	Net Increase of \$56,692
<b>State Court Solicitor</b>	General	New	Investigator G120	\$58,608	Net Increase of \$58,608
<b>State Court Solicitor</b>	General	New	Victim Advocate G117	\$53,056	Net Increase of \$53,056
<b>State Court Solicitor</b>	General	Salary Adjustm ent	Increase Tie-In Salary Percentage by 5% for SG, Chief SG, Sr Attorneys	\$48,426	Net Increase of 48,426
<b>Public Defender</b>	General	New	2 Investigator G120	\$115,082	Net Increase of \$115,082
<b>Sheriff</b>	General	Reclass	Executive Assistant - Sheriff G124-19 to Executive Assistant - Sheriff G124-31	\$9,130 Offset by Reduction	Budget Neutral
<b>Sheriff</b>	General	Reclass	Correctional Officer SC1-4 to Correctional Officer SC1-18	\$9,080 Offset by Reduction	Budget Neutral
<b>Sheriff</b>	General	Reclass	Deputy Clerk II G115-8 to Deputy Clerk II G115-19	\$4,999 Offset by Reduction	Budget Neutral
<b>Sheriff</b>	General	Reclass	Administrative Assistant G115-31 to Administrative Assistant G115-41	\$5,685 Offset by Reduction	Budget Neutral

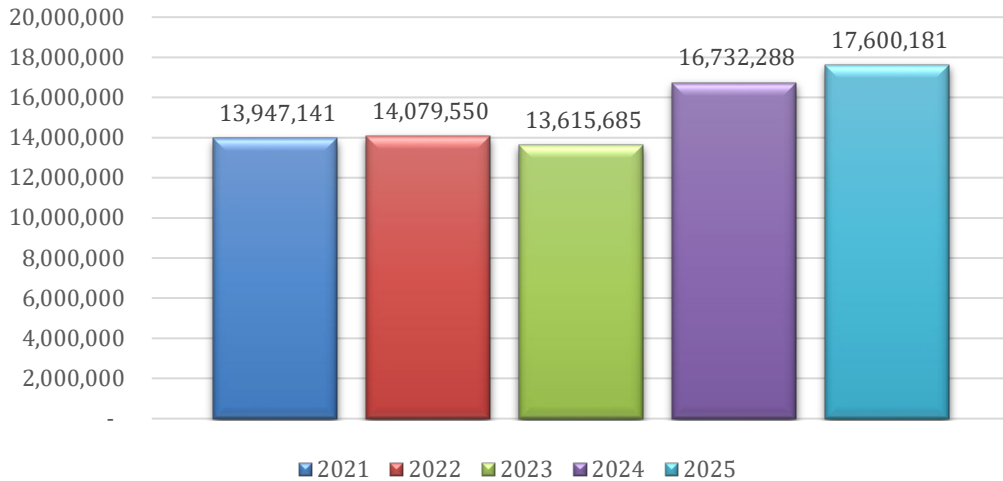
<b>Sheriff</b>	General	Reclass	Deputy Clerk II G115-13 to Deputy Clerk II G115-28	\$7,311 Offset by Reduction	Budget Neutral
<b>Sheriff</b>	General	Reclass	Administrative Operations Manager G122-5 to Administrative Operations Manager G122-13	\$4,662 Offset by Reduction	Budget Neutral
<b>Sheriff</b>	General	Delete	Sheriff Investigator PS2	(\$76,771) Reduction	Budget Neutral
<b>Sheriff</b>	General	Reclass	Deputy Clerk II G115-3 to Deputy Clerk II G115-16	\$5,678 Offset by Reduction	Budget Neutral
<b>Sheriff</b>	General	Reclass	Deputy Clerk II G115-6 to Deputy Clerk II G115-17	\$4,901 Offset by Reduction	Budget Neutral
<b>Sheriff</b>	General	Reclass	Senior Deputy Clerk G117-5 to Senior Deputy Clerk G117-17	\$5,753 Offset by Reduction	Budget Neutral
<b>Sheriff</b>	General	Reclass	Accounting Clerk G113-5 to Accounting Clerk G113-11	\$2,436 Offset by Reduction	Budget Neutral
<b>Crime Prevention</b>	OLOST	New	Administrative Assistant G115	\$49,695	Net Increase of \$49,695
<b>Superior Court Clerk</b>	OLOST	Reclass	Deputy Clerk II G115 to Senior Deputy Clerk G117	\$3,750	Net Increase of \$3,750
<b>Sheriff</b>	OLOST	New	5 Deputy PS0	\$321,790	Net Increase of \$321,790
<b>Sheriff</b>	OLOST	Reclass	Correctional Officer SC1-7 to Correctional Officer SC1-17	\$6,548	Net Increase of \$6,548
<b>Public Works</b>	Stormwater	Career Ladder	Equipment Operator II G120 to Equipment Operator III G121	\$3,187	Net Increase of \$3,187
<b>Public Works</b>	Stormwater	Career Ladder	Maintenance Worker I G114 to Maintenance Worker II G115	\$8,501	Net Increase of \$8,501
<b>Public Works</b>	Stormwater	Reclass	Correctional Officer CO1 to Stormwater Crew Leader G122	\$6,159	Net Increase of \$6,159
<b>Engineering</b>	Paving	Career Ladder	Project Engineer G127-26 to Project Engineer G127-33	\$6,630	Net Increase of \$6,630
<b>Public Works</b>	Paving	Career Ladder	4 Equipment Operator II G120 to 4 Equipment III G121	\$12,622	Net Increase of \$12,622

<b>Public Works</b>	Paving	Reclass	PT Maintenance Worker I G114 to PT Environmental Compliance Officer G120	\$9,535	Net Increase of \$9,535
<b>Public Works</b>	Paving	Reclass	2 PT Maintenance Worker I to FT Environmental Compliance Officer G120	\$31,119	Net Increase of \$31,119
<b>Fire/EMS</b>	Community Care	New	Licensed Clinical Social Worker G124	\$52,950	Net Increase of \$52,950
<b>Fire/EMS</b>	Community Care	Reclass	Data Analyst G128-3 to Data Analyst G126-16 (Grade Correction Only)	\$-	Budget Neutral
<b>Fire/EMS</b>	Community Care	New	Fire Medic F2	\$71,322	Net Increase of \$71,322
<b>Police</b>	E911	Reclass	911 Center Supervisor G120 to Business Analyst G126	\$18,574	Net Increase of \$18,574
<b>Trade Center Director</b>	Trade Center	Delete	Administrative Coordinator G118	(\$68,409) Reduction	Budget Neutral
<b>Trade Center Sales</b>	Trade Center	Reclass	Event Operations Manager G121-36 to Director of Facilities & Operations G127-3 (Grade Correction Only)	\$-	Budget Neutral
<b>Trade Center Sales</b>	Trade Center	Reclass	PT Facilities Maintenance Worker G115 to FT Facilities Maintenance Worker G115	\$19,383 Offset by Reduction	Budget Neutral
<b>Bull Creek Maintenance</b>	Bull Creek	Reclass	Assistant Superintendent 110G to Superintendent 114G	\$8,131	Net Increase of \$8,131
<b>Bull Creek Maintenance</b>	Bull Creek	New	PT Spray Technician	\$27,989	Net Increase of \$27,989
<b>Bull Creek Operations</b>	Bull Creek	New	PT Ambassador Captain	\$21,530	Net Increase of \$21,530
<b>Civic Center Operations</b>	Operations	New	Custodian G11	\$45,101	Net Increase of \$45,101

#### D. Stabilizing Our Healthcare Costs

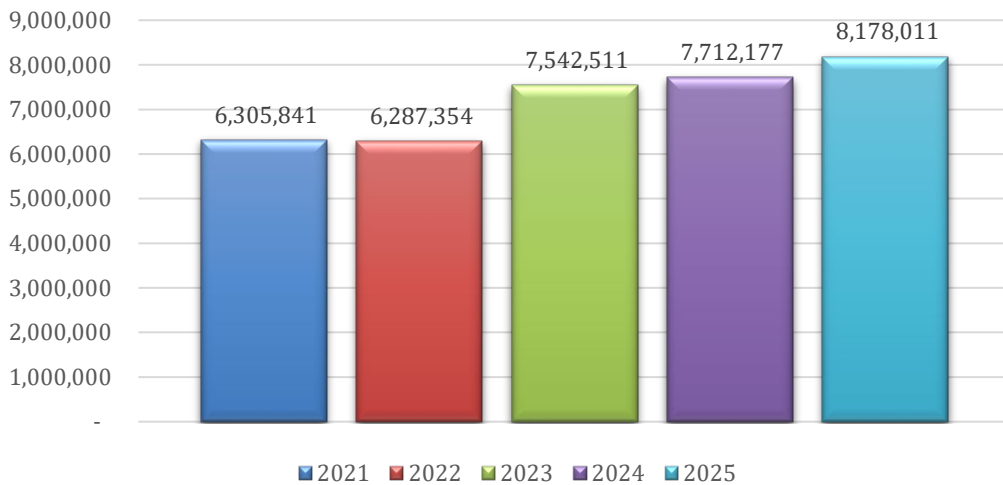
CCG medical claims have fluctuated over the last three years with an 18.63% increase from 2023 to 2024 and a 4.93% increase from 2024 to 2025 as is shown below:

## Columbus Consolidated Government Annual Medical Claims CY2021 - CY2025



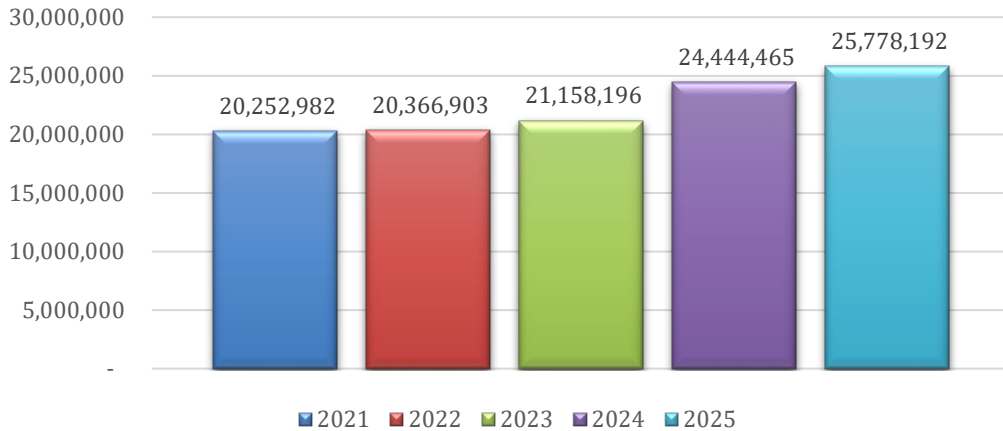
Prescription drug claims have also experienced some fluctuations. We experienced a 2.20% increase from 2023 to 2024 and a 5.70% increase from 2024 to 2025, as depicted below:

## Columbus Consolidated Government Annual Rx Claims CY2021 - CY2025



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 CY2021 - CY2025



Rising healthcare costs have become more difficult to predict in recent years. In FY2026, we reset 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 to include **no premium increases** for employees for nine consecutive years prior to FY2026. While that alleviated some cost burden for employees, we must now assess if the prior cost saving measures and utilization of the Health and Wellness Center still affords us the opportunity to keep the same wellness differential for participation in the wellness program or maintain the current contribution strategy. We are diligently working with our benefits consultant to determine if further adjustments are needed to premiums or plan design in the foreseeable future. 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 in 2027. We are also providing 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.

The chart below depicts the City’s contributions in comparison to employee contributions for the preceding five years. As shown, the City has absorbed the lion’s share of the post pandemic cost increases, which is why we must explore an alternative approach to controlling costs with our benefits consultant.

Fiscal Year	Per Budgeted Position	% Increase	Employee \$ Increase	Cost Saving	CCG % Increase	CCG \$ Increase	CCG % Cost Share
FY21	\$5,950	0.97%	(\$177,000)	ECMP, DPP	2.18%	\$388,967	70%
FY22	\$5,870	-1.85%	(\$260,000)	PBM Change \$1.6 mil	-1.56%	(\$149,146)	70%
FY23	\$6,200	3.06%	(\$147,000)	OV Copay Change \$300k	5.43%	\$812,742	73%

FY24	\$6,500	5.17%	(\$308,000)	N/A	5.24%	\$1,111,153	73%
FY25	\$6,750	3.77%	<u>\$6,728</u>	N/A	3.77%	<u>\$683,508</u>	73%
						<b>(\$885,272)</b>	<b>\$2,847,224</b>

### E. Revenue Enhancements

Due to existing programming requirements, this Recommended Budget includes the following fee increases:

Revenue Enhancements		
Fee Type	Current Fee Amount	New Fee Amount
Ice Rink Skate Fee, Adult	\$8	\$12
Ice Rink Skate Fee, Child	\$5	\$8
Ice Rink Skate Fee, Military	\$5	\$10
Ice Rink Skate Rental	\$4	\$5
Ice Rink Stick Time (Military)	\$7 (\$5)	\$12 (\$10)
Ice Rink Figure Skating (Military)	\$12 (\$5)	\$12 (10)

While these proposed increases are likely to keep us below similar fees charged in comparable communities for comparable services, it may be time to take a more comprehensive look at our fee structure for all discretionary fees. We are always thinking of new ways to generate additional revenue to help offset some of the inflationary pressures we are experiencing with our expenditures. One way to quickly receive a continuous influx of revenue would be to dissolve certain Tax Allocation Districts (TADs) that are currently in place with no active development projects. If the need arises again for such a district in a certain area, the district can be approved for a specific project on a specific parcel. We also need to reassess whether city service levels in Urban Service District 2 still warrants the property tax credits residents in that area receive. In the weeks and months to come, we will be bringing these thoughts and ideas forward to Council for deliberation and discussion particularly if we are faced with revenue shortfalls related to any of the property tax bills passed during the most recent legislative session.

### F. Integrated Waste Fund

The Integrated Waste Fund and its long running deficit have been the subject of much debate in past years. The most recent fiscal year end audit revealed a negative net position for this fund. This is why a \$2 rate increase to the residential fee is included in this Recommended Budget. The residential adjustment will bring the monthly residential fee up to \$26. Our Public Works Director and new Integrated Waste Manager have been working diligently on a comprehensive solution that will help bring in additional revenue to support the program. Their ideas to fund a sustainable program are bold and outside the box, but they were not included in this proposed budget. However, staff will be bringing their ideas forward at a future Council meeting for information and discussion. In addition to the \$2 rate increase for

FY2027, rate adjustments of \$1 each year for the next 2 years are also being proposed with this budget. Therefore, the residential rate increases will be set and phased in over an expected three-year period. This will allow for better strategic planning for capital outlay and capital improvement projects within the Integrated Waste Fund.

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

Integrated Waste Fee Increases		
Fee Type	Old Fee Amount	New Fee Amount
Residential Curbside Fee (FY27)	\$24/month	\$26/month
Residential Curbside Fee (FY28)	\$26/month	\$27/month
Residential Curbside Fee (FY29)	\$27/month	\$28/month

While the fee adjustments included in this FY2027 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 sustain our Integrated Waste Management system over the next several years.

### G. OLOST Distribution

The OLOST revenue budget is projected to be \$50.2 million in FY2027, with 70% dedicated to Public Safety (\$35.1 million) and 30% dedicated to infrastructure (\$15.1 million).

Out of the \$35.1 million dedicated to Public Safety, \$34.2 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 estimated remaining \$911,000 and \$1.3 million in OLOST reserve 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
<i>Police Department</i>	GETAC Body Cameras Maintenance Package, Axon 7 Tasers Maintenance Package, Drones, Thirty-Eight (38) Pursuit Vehicles via GMA Lease Program	\$913,454
<i>Fire/EMS</i>	3 Fire Engines via GMA Lease Program	\$-
<i>Sheriff's Office</i>	Axon Body Worn Cameras, Tasers, and In-Car Cameras Package	\$652,967
<i>Homeland Security</i>	1 X-Ray Unit, 1 Generator and AC for Bomb Squad Vehicle	\$42,599
<i>Coroner</i>	Morgue Cooler Replacement with Renovations	\$256,251
<i>MCP</i>	1 Full Size Expedition, 1 Cargo Van 3/4 ton, 1 Mid-Size Explorer, Intake/Search Area Fence, Weapons/Training Equipment, 1 Flat Bed Dump Truck	\$347,602
	<b>TOTAL</b>	<b>\$2,212,873</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 FY2027 Recommended Budget message is presented together with the City Manager's budget letter and the FY2027 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 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 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 efforts and contributions to 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 FY2027 Recommended Budget.

This is the Columbus, Georgia Consolidated Government Fiscal Year 2027 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 written in a cursive style with a horizontal line at the end.

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

**PAMELA HODGE**  
Deputy City Manager  
Finance, Planning & Development

Office: 706.225.4022  
Direct: 706.225.4206

April 28, 2026

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 FY27 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 to 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 2.0 percent as other revenues continue to fluctuate based upon user trends. The FY27 Recommended Budget is balanced at \$402,571,312. In order to balance the operating budget, \$20,365,542 of fund balance was budgeted from the General Fund, Community (Indigent) Care and Paving Fund. A subsidy in the amount of \$50,000 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.

*"An Equal Opportunity / Affirmative Action Organization"*

There are no changes to the total millage rate in FY27 when compared to FY26. 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.

### **Challenges**

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 FY27 Recommended Budget. All positions that were unfunded during FY26 will remain unfunded during FY27. 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.

### **Budget Process**

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 2.0% in the tax digest for FY27 is estimated and a 98% collection rate is projected. The departments in the General Fund maintained the same operating budget as FY26, with a few exceptions. With departments/offices essentially operating at the same level as FY26,

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 FY27. 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 FY26. 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 FY27 as depicted below.

<b>FISCAL YEAR 2027</b>						
<b>SUMMARY OF FUNDS AND APPROPRIATION</b>						
<b>TOTAL FUNDING</b>				<b>TOTAL APPROPRIATION</b>		
<b>FUNDS</b>	<b>FY27 REVENUE</b>	<b>FUND BALANCE</b>	<b>TOTAL</b>	<b>FY27 RECOM</b>	<b>FY26 ADOPTED</b>	<b>% CHANGE</b>
General	\$215,500,222	\$5,275,849	\$220,776,071	\$220,776,071	\$221,670,697	-0.40%
Stormwater	7,280,316	-	7,280,316	7,280,316	7,091,505	2.66%
Paving	19,908,931	2,426,906	22,335,837	22,335,837	20,501,010	8.95%
Community Care (Indigent)	6,454,900	11,361,171	17,816,071	17,816,071	12,731,967	39.93%
Integrated Waste	18,991,047	-	18,991,047	18,991,047	18,637,447	1.90%
E911	4,465,513	-	4,465,513	4,465,513	4,325,167	3.24%
Debt Service	20,027,380	-	20,027,380	20,027,380	19,341,860	3.54%
Transportation	21,401,214	-	21,401,214	21,401,214	23,584,918	-9.26%
Trade Center	5,024,667	-	5,024,667	5,024,667	4,721,154	6.43%
Bull Creek	2,530,041	-	2,530,041	2,530,041	2,410,041	4.98%
Oxbow Creek	738,693	-	738,693	738,693	721,000	2.45%
Civic Center/Sports Auth	6,765,920	-	6,765,920	6,765,920	6,521,513	3.75%
Econ Dev Auth	2,891,926	-	2,891,926	2,891,926	3,114,885	-7.16%
<b>Sub-TOTAL</b>	<b>\$331,980,770</b>	<b>\$19,063,926</b>	<b>\$351,044,696</b>	<b>\$351,044,696</b>	<b>\$345,373,164</b>	<b>1.64%</b>
2009 Other LOST	50,225,000	1,301,616	51,526,616	1,526,616	49,245,117	4.63%
<b>TOTAL</b>	<b>\$382,205,770</b>	<b>\$20,365,542</b>	<b>\$402,571,312</b>	<b>\$402,571,312</b>	<b>\$394,618,281</b>	<b>2.02%</b>
Health	\$31,719,099	-	\$31,719,099	\$31,719,099	\$28,642,856	10.74%
Risk Management	\$8,230,472	-	\$8,230,472	\$8,230,472	\$8,189,571	0.50%
WIOA	\$2,395,470	-	\$2,395,470	\$2,395,470	\$3,143,712	-23.80%
CDBG	\$1,708,493	-	\$1,708,493	\$1,708,493	\$1,812,296	-5.73%

The total operating budget is \$402,571,312 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.

<b>TAX MILLAGE COMPARISON</b>									
<b>FY26 ADOPTED TO FY27 RECOMMENDED</b>									
	<b>URBAN SERVICE DISTRICT #1</b>			<b>URBAN SERVICE DISTRICT #2</b>			<b>URBAN SERVICE DISTRICT #4</b>		
	<b>FY26 Adopted</b>	<b>FY27 Recom</b>	<b>Change</b>	<b>FY26 Adopted</b>	<b>FY27 Recom</b>	<b>Change</b>	<b>FY26 Adopted</b>	<b>FY27 Recom</b>	<b>Change</b>
<b>Total General and Urban</b>	8.15	8.15	0.00	6.10	6.10	0.00	5.95	5.95	0.00
<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>	8.97	8.97	0.00	6.92	6.92	0.00	6.77	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>	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
<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>	15.15	15.15	0.00	9.17	9.17	0.00	8.27	8.27	0.00
<b>Debt Service</b>	0.92	0.92	0.00	0.92	0.92	0.00	0.92	0.92	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 FY27, that percentage will reach approximately 54.3%. The City increased its annual health care contribution from \$7,675 to \$8,500 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, 2026, 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 2.0% effective July 2026 and a cost-of-living adjustment for retired employees of 1.0% is also effective July 2026. Both are included in this Recommended budget. We are in our fourth 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.

### **Capital Projects and Capital Outlay**

The FY27 budget includes \$7,239,439 in capital improvements projects and \$18,263,556 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.

### **Departmental Highlights**

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' FY27 funding level is \$1,318,614, a 2.49% increase from the FY26 Adopted budget of \$1,286,524. This department includes the Council, the Clerk of Council, and Internal Auditor divisions.
- ◆ The Executive's FY26 funding level is \$1,505,324, a 3.84% increase from the FY26 Adopted budget of \$1,449,658.
  - ◆ The Mayor's Office increased by 1.30% from \$334,726 to \$339,079.

- ◆ The Crime Prevention/Intervention program will also receive funding from the Other Local Option Sales Tax in the amount of \$1,166,245, a 4.60% increase over FY26.
- ◆ The City Attorney's Office FY27 funding level is \$1,954,579, a 1.02% increase from the FY26 Adopted budget.
- ◆ The City Manager's FY27 funding level is \$2,389,222, an 2.93% increase from the FY26 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 FY27 funding level is \$3,608,217, a 4.83% increase from the FY26 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 FY27 funding level is \$11,716,357, an 18.32% increase from the FY26 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 \$1,550,000 for continued investment in critical technology improvements.
- ◆ Human Resources' FY27 funding level is \$2,628,736, a 3.84% increase from the FY26 Adopted budget. This department includes the Administration and Employee Benefits divisions.
- ◆ Inspections and Code Enforcement's FY27 funding level is \$3,476,742, a 5.10% increase from the FY26 Adopted budget.
- ◆ The Planning Department's FY27 funding level is \$782,502, a 96.34% increase from the FY26 Adopted. This increase is due to the 2048 Comprehensive Plan and New Historic District design guidelines.
- ◆ The Community Reinvestment funding level is \$262,867, a 1.36% increase from the FY26 budget.
- ◆ The Engineering Department's FY27 funding level is \$1,770,588, a 10.50% increase from the FY26 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 \$890,677, a 7.72% increase from FY26's Adopted budget, and the Highways & Roads Division will operate with \$1,879,212, a 30.48% increase from FY26's Adopted budget. Engineering also receives an allocation of \$2,200,000 from the Other Local Option Sales Tax, which is an 8.33% decrease from the amount allocated in FY26.

- ◆ Public Works' FY27 funding level is \$7,293,601, a 6.63% increase from the FY26 Adopted budget. This department includes the Director's Office, Fleet Management, Animal Control, and Cemeteries divisions. In FY26, a new Facilities Maintenance Department was created, in which all budgeted facility appropriations were 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: Stormwater Maintenance will operate with \$4,693,017 in the Stormwater Fund. This allocation is a 6.63% increase from the FY26 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 \$118,423 for OLOST supplements for Correctional Officers.
  - ◆ Three divisions; Streets, Urban Forestry & Beautification, ROWM, and Community Services, operate with \$17,756,284 in the Paving Fund. This allocation is a 8.24% increase over the FY26's Adopted budget for Public Works' paving and maintenance activities.
  - ◆ Five divisions; Solid Waste Collection, Recycling, Granite Bluff Inert Landfill, Oxbow Meadow Inert Landfill, Pine Grove Landfill, and Other Maintenance & Repairs, operate with \$15,212,369 in the Integrated Waste Management Fund. This allocation is a 3.73% increase from the FY26 Adopted budget.
- ◆ Facilities Maintenance's FY27 funding level is \$8,305,548, a 3.0% increase from the FY26 Adopted budget. This department includes the Director's Office, Facilities Maintenance, and Other Maintenance & Repairs divisions. The Facilities Maintenance Department also manages divisions in other Operating Funds listed below:
  - ◆ Other Maintenance & Repairs is budgeted in the Stormwater (Sewer) Fund for \$5,000, the Paving Fund for \$5,000, the Integrated Waste Fund for \$13,580, the Transportation (METRA) Fund for \$15,000, the Trade Center Fund for \$125,000 and in the Civic Center Fund for \$125,000.
- ◆ Parks & Recreation's FY26 total funding level is \$16,758,838, a 4.61% increase from the FY26 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). In FY27, the Cultural Affairs-Liberty Theater division will transfer in to the Parks and Recreation Department from the Civic Center/Sports Authority Fund. The transfer includes all budgeted appropriations for the division. 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 \$240,836 in the Integrated Waste Management Fund. This allocation is a 2.04% increase over last year's budget for Parks & Recreation waste management program activities.
- ◆ The Parks & Recreation Department will also receive funding from the Other Local Option Sales Tax in the amount of \$49,662 for OLOST supplements provided to Correctional Officers.
- ◆ Cooperative Extension Services' FY27 funding level is \$138,621, no increase from the FY26 Adopted budget. The staff members are state employees, but the Consolidated Government supplements five salaries.
- ◆ Boards & Commissions' FY27 funding level is \$4,258,568 an 10.56% increase from the FY26 Adopted budget. This department includes the Board of Tax Assessors and the Board of Elections and Registration. The increase is largely due to operational increases in the Tax Assessor's Office.
- ◆ Police Services' FY26 funding level is \$30,617,312, a 0.71% decrease from the FY26 Adopted budget. This decrease is primarily due to the transfer of 15 positions to the LOST Fund. 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 \$13,691,655, a 5.40% increase from FY26. This increase is due to the transfer of 15 positions from the General Fund.
  - ◆ The Emergency Call Center (E911) operates with \$4,190,651 in the Emergency Telephone Fund. This allocation is 3.66% more than last year's budget for E-911 activities. E911 operations also receive funding from the Other Local Option Sales Tax in the amount of \$385,513 for personnel and operating expenses.
- ◆ Fire and Emergency Services' FY27 funding level is \$38,835,723, which is a 3.42% increase from the FY26 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 \$3,301,372, an 7.71% decrease from the FY26 Adopted Budget.

- ◆ The Muscogee County Prison's FY26 funding level is \$11,525,258, a .36% increase from the FY26 Adopted budget. The Muscogee County Prison will also receive funding from the Other Local Option Sales Tax in the amount of \$2,134,915, a 73.63% increase from the FY26 Adopted budget. This increase is largely due to the transfer of 15 positions from the General Fund to the LOST Fund.
- ◆ Homeland Security's FY26 funding level is \$508,960, a 9.33% increase from the FY26 Adopted budget. Homeland Security will also receive funding from the Other Local Option Sales Tax in the amount of \$50,240, a 63.63% increase from the FY26 Adopted budget.
- ◆ The Superior Court Judges' FY27 funding level is \$1,838,771, a 4.68% decrease from the FY26 Adopted budget.
- ◆ The District Attorney's FY27 funding level is \$3,597,871, reflects a 7.57% increase from the FY26 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 FY27 funding level is \$327,373. This allocation reflects a 45.85% increase from FY26's Adopted budget. This increase is due to the addition of new positions. 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 \$225,842 for personnel.
- ◆ The Jury Manager's FY27 funding level is \$586,492. This allocation reflects a 15.39% increase from the FY26 Adopted budget. This increase is due to the addition of a new position to address staffing needs.
- ◆ The Juvenile Court's FY27 funding level is \$1,096,200, a .64% increase from the FY26 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 \$48,808.
- ◆ The Circuit Wide Juvenile Court's FY26 funding level is \$437,749, an 1.01% decrease from the FY26 Adopted budget.
- ◆ The Clerk of Superior Court's FY27 funding level is \$2,950,428 which is a 1.13% increase from the FY26 Adopted budget. The Clerk of Superior Court became responsible for the Board of Equalization effective January 1, 2011, with a FY27 funding level of \$208,405. This allocation reflects a .58% increase from the FY26 Adopted budget. 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 \$57,221.

- ◆ State Courts' FY27 funding level is \$2,879,831, a 25.12% increase from the FY25 Adopted budget. This increase is primarily due to the addition of new positions. 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 \$265,831 for personnel and operating expenses.
- ◆ The Public Defender's FY27 funding level is \$2,649,703, a 1.04% decrease from the FY26 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 \$220,994 for contractual services.
- ◆ Municipal Court's FY26 funding level is \$1,812,863, an 11.02% increase from the FY26 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 \$698,930, a 4.17% decrease from the current Adopted budget.
  - ◆ The Clerk of Municipal Court's FY27 appropriation is \$910,617, a .78% increase from the FY26 Adopted budget. The Clerk of Municipal Court will also receive funding from the Other Local Option Sales Tax in the amount of \$203,316 for personnel, a .86% increase from the FY26 Adopted budget.
- ◆ The Probate Court's FY26 funding level is \$838,665, a 9.44% increase from the current Adopted budget. The Probate Court will also receive funding from the Other Local Option Sales Tax in the amount of \$55,242 for personnel.
- ◆ The Muscogee County Sheriff's Office's FY27 funding level is \$35,093,330, a 17.08% decrease from the FY26 Adopted budget. This decrease is due to the transfer of the inmate medical services contract transferred to the Community Care Fund. 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 \$5,351,126, a 10.58% increase under the FY26 Adopted budget amount for the Sheriff's Office.
- ◆ The Tax Commissioner's Office's FY27 funding level is \$2,443,729, a 2.12% increase from the FY26 Adopted budget.

- ◆ The Coroner's Office's FY26 funding level is \$526,924, a 1.51% increase from the FY26 Adopted budget. The Coroner's Office will also receive funding from the Other Local Option Sales Tax in the amount of \$267,711 for personnel and renovations.
- ◆ The Recorders' Court has an FY27 funding level of \$2,111,724. This reflects a 6.09% increase from the FY26 Adopted budget amount. The Recorders' Court also receives funding of \$102,161 from the Other Local Option Sales Tax, a 3.19% increase from the current Adopted budget.
- ◆ The Consolidated Government provides funding to diverse community organizations. The Agency's FY26 funding level is \$1,370,857, a <0.01% decrease than the total amount provided for in the FY26 Adopted budget.
- ◆ The Community Care Fund FY27 funding level is \$17,816,071. This appropriation reflects a 39.93% increase from the FY26 Adopted budget. This increase is due to the inmate medical contract being move from the General Fund. 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' FY27 funding level is \$20,027,380, a 3.54% increase from the FY26 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 21,401,214, a 9.26% decrease from FY26'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 \$193,776. Parking violation fines are currently \$40 per violation and remain unchanged in FY27. 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 FY27 funding level is \$5,024,667, a 6.43% increase from the FY26's Adopted budget. This department is budgeted as an enterprise fund, where \$650,000 and \$962,500 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 \$3,268,734, a 4.40% increase over FY26's Adopted budget. This increase is largely due to the addition of part-time positions. 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 \$50,000 from the General Fund.
- ◆ The Civic Center/Sports Authority's FY27 funding level is \$6,765,920, a 3.75% increase from FY26's Adopted budget. The Civic Center receives a percentage of the Hotel/Motel Tax collected, totaling \$1,925,000. 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 \$31,719,099, reflecting a 10.74% increase from the FY26 Adopted budget. The City's contribution will be \$8,500 per budgeted employee in FY27.
- ◆ Risk Management's FY26 funding level is \$8,230,472, up .50% over the FY26 Adopted budget. The Risk Management fund usually includes allocations for risk management as well as workers' compensation.
- ◆ Economic Development' budget decreased to \$2,819,926, a decrease of 7.16%, 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. The decrease is due to the completion of the \$1,150,000 for the 2025 Initiative and the Robotics Initiative. 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 \$2,395,470 in FY27. 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 FY27 funding level will be \$1,708,493, a decrease of 5.73% from the FY26 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,

A handwritten signature in blue ink that reads "Pamela J. Hodge". The signature is written in a cursive style with a blue ink color.

Pamela J. Hodge  
Deputy City Manager

## **POLICIES AND PROCEDURES**

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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**

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### **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 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.

# **POLICIES AND PROCEDURES**

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## **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 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.

# **POLICIES AND PROCEDURES**

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## **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:

### **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.

***Community Care Fund (0204)*** The Community Care Fund 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.

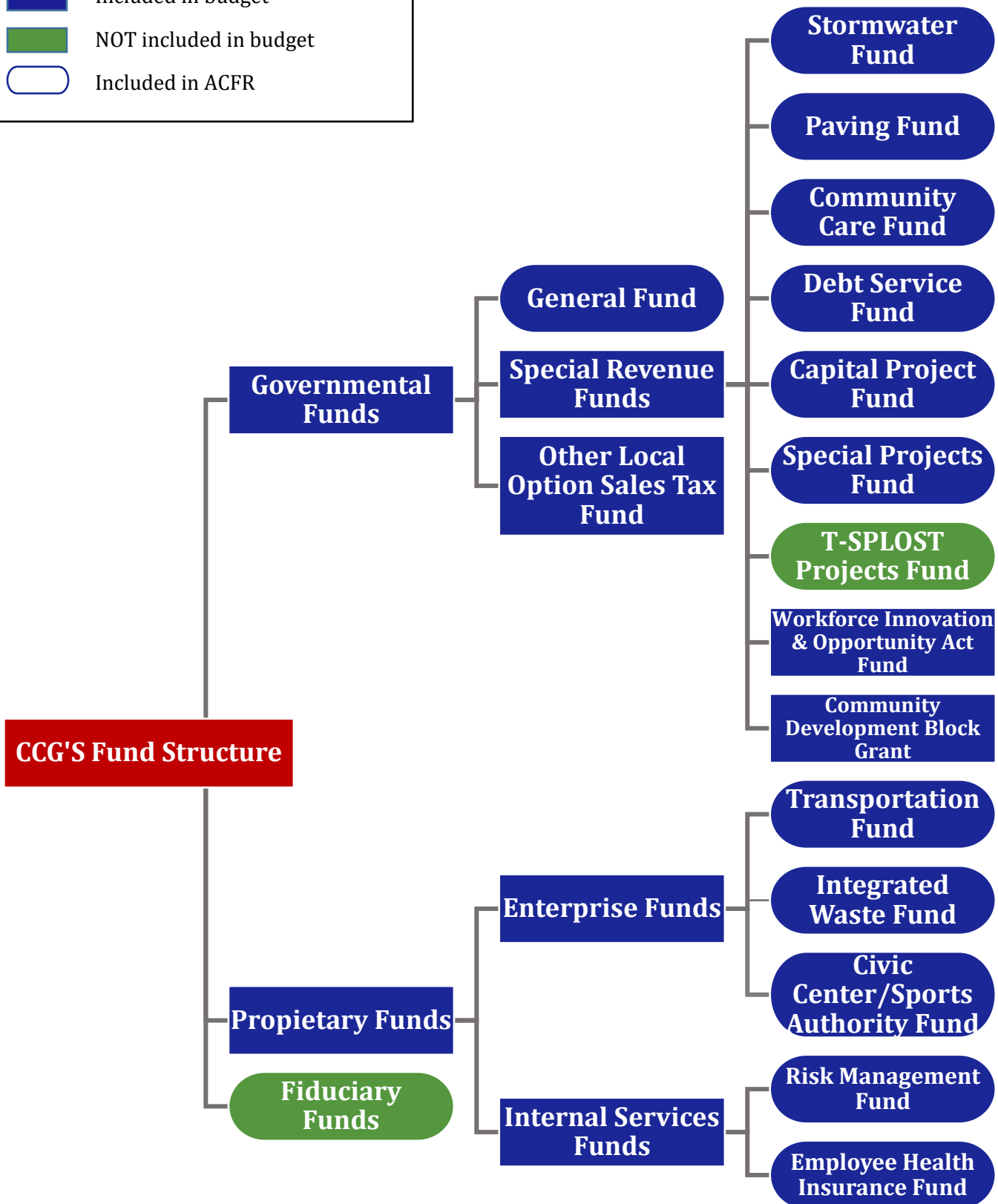
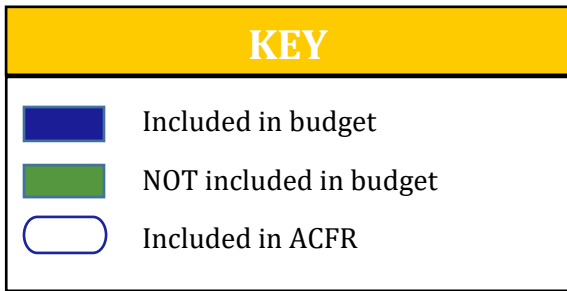
***CDBG (0210)*** The Community Development Block Grant (CDBG) fund is a repository for grants from the Department of Housing and Urban Development (HUD) which funds certain housing and community development programs for the City.

## **POLICIES AND PROCEDURES**

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- 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 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/  
Sports Authority (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**

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### **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.

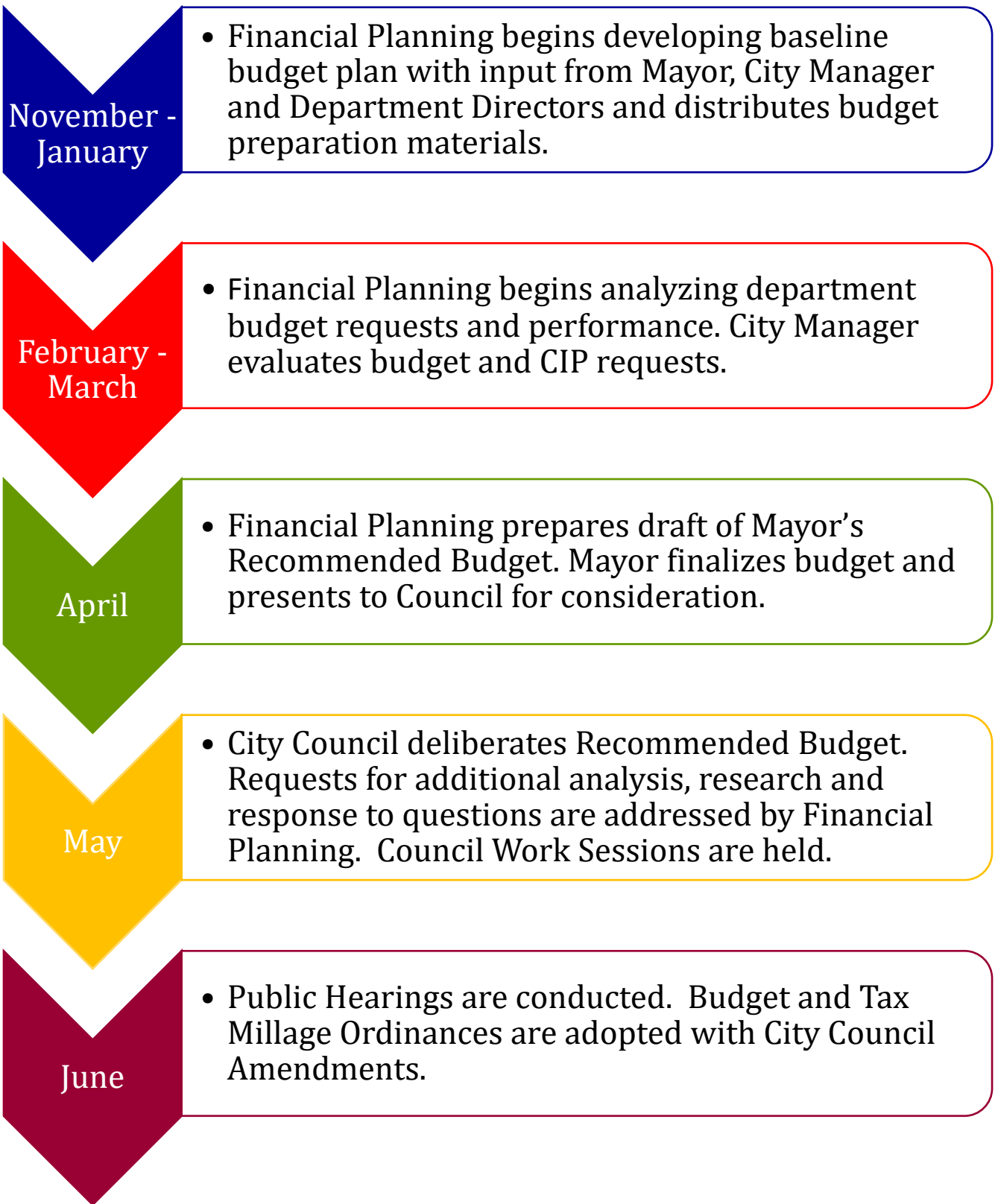
### **Budgetary Basis**

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.

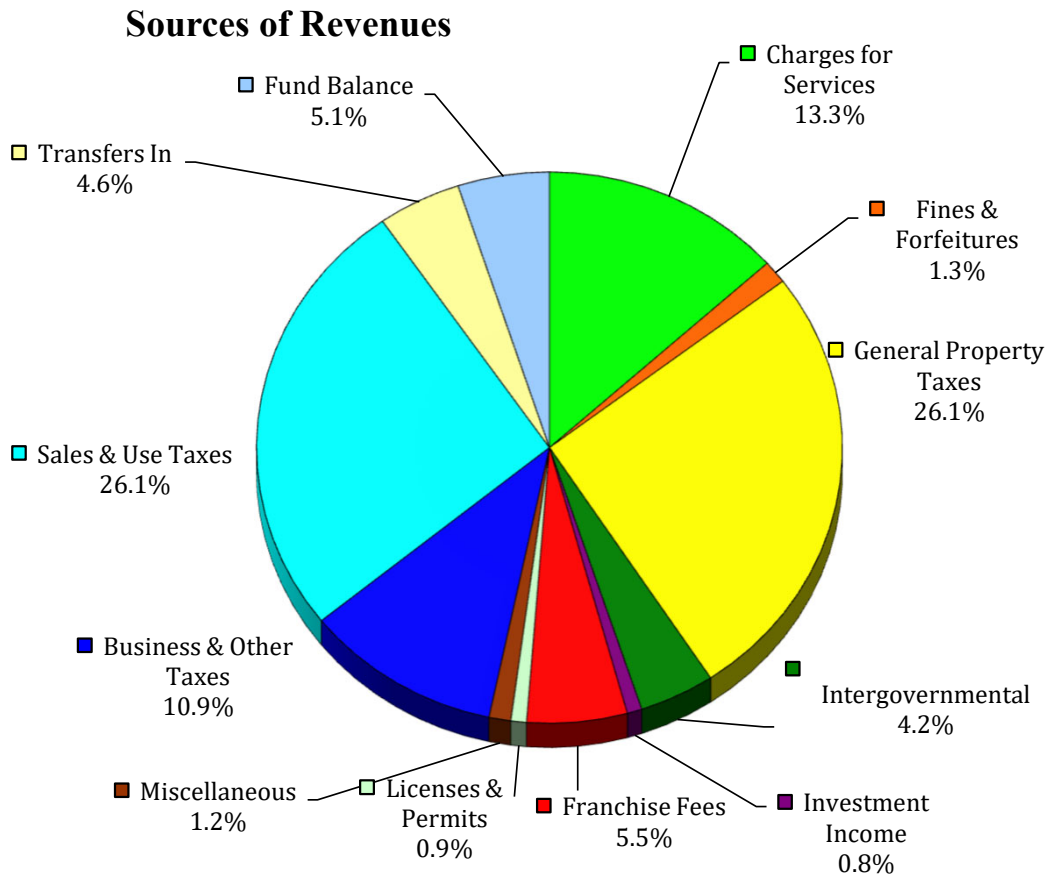
## POLICIES AND PROCEDURES

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### BUDGET PREPARATION SCHEDULE: FY2026 Budget

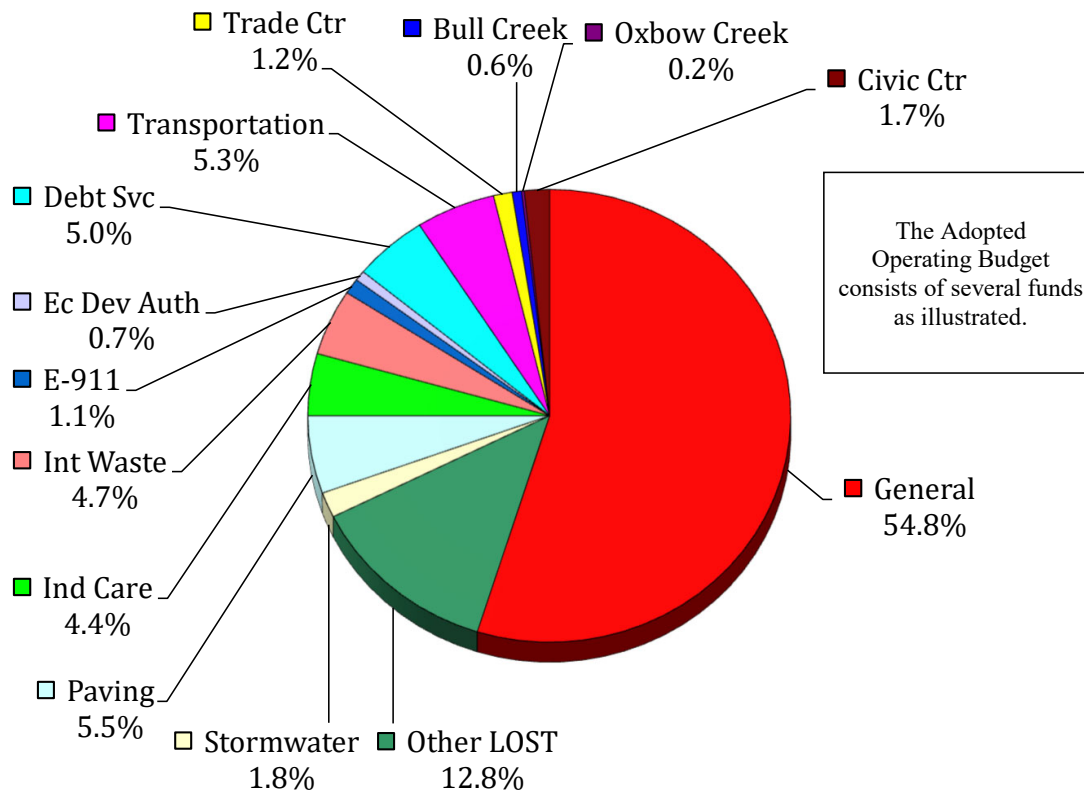


## Where does the Money Come From?



<u>Revenue Sources</u>	<u>FY27</u>	<u>%</u>
Charges for Services	53,699,776	13.3%
Fines & Forfeitures	5,396,000	1.3%
General Property Taxes	104,869,848	26.1%
Intergovernmental	16,765,898	4.2%
Investment Income	3,279,130	0.8%
Franchise Fees	22,295,000	5.5%
Licenses & Permits	3,477,347	0.9%
Miscellaneous	4,851,684	1.2%
Business & Other Taxes	43,800,000	10.9%
Sales & Use Taxes	105,260,000	26.1%
Transfers In	18,511,087	4.6%
Fund Balance	20,365,542	5.1%
<b>Total Revenue Sources</b>	<b>402,571,312</b>	<b>100.0%</b>

### FY27 Recommended Operating Budget

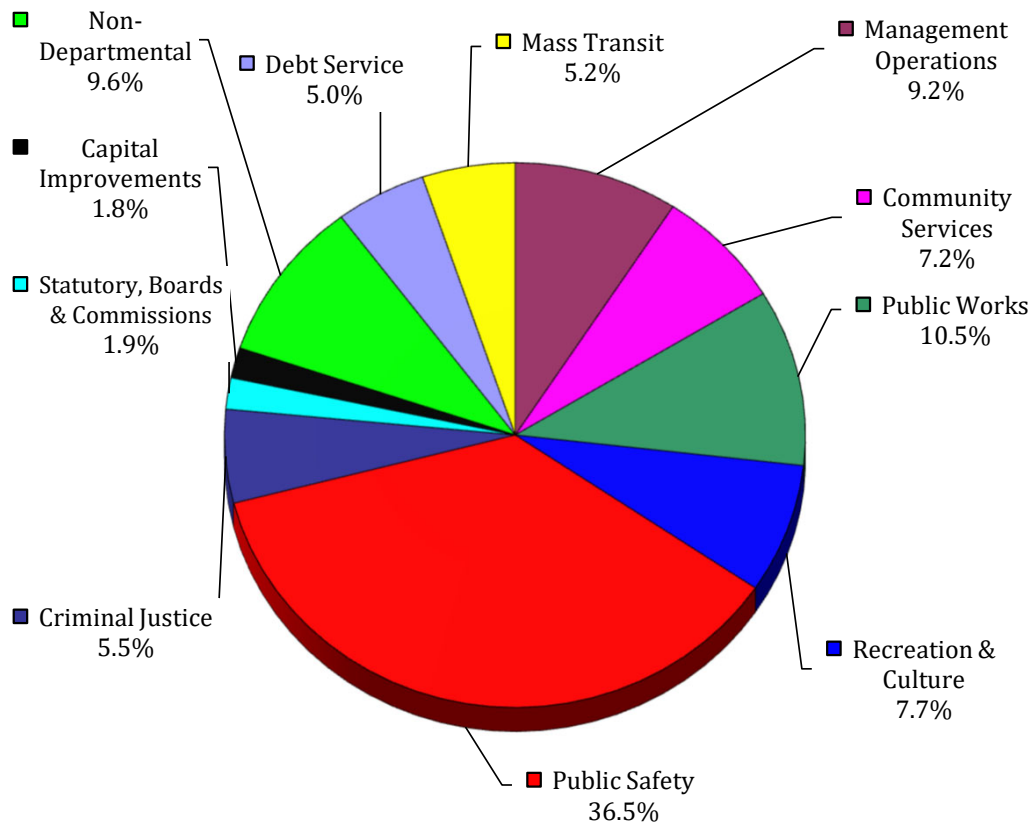


The Financial Summary section is intended to display revenue sources and service areas for these operating funds. Following the Big Picture, each fund is presented in more detail.

<u>Operating Funds</u>	<u>FY27</u>	<u>%</u>
General Fund	\$220,776,071	54.8%
Other Local Option Sales Tax Fund	51,526,616	12.8%
Stormwater (Sewer) Fund	7,280,316	1.8%
Paving Fund	22,335,837	5.5%
Indigent Care Fund	17,816,071	4.4%
Integrated Waste Fund	18,991,047	4.7%
E-911 Fund	4,465,513	1.1%
Economic Development Authority Fund	2,891,926	0.7%
Debt Service Fund	20,027,380	5.0%
Transportation Fund	21,401,214	5.3%
Trade Center Fund	5,024,667	1.2%
Bull Creek Golf Course Fund	2,530,041	0.6%
Oxbow Creek Golf Course Fund	738,693	0.2%
Civic Center/Sports Authority Fund	6,765,920	1.7%
<b>Subtotal Operating Funds</b>	<b>\$402,571,312</b>	<b>100.0%</b>
<b>Additional Budgeted Funds</b>		
CDBG Fund	\$1,708,493	
WIOA Fund	2,395,470	
Health Management Fund	31,719,099	
Risk Management Fund	8,230,472	

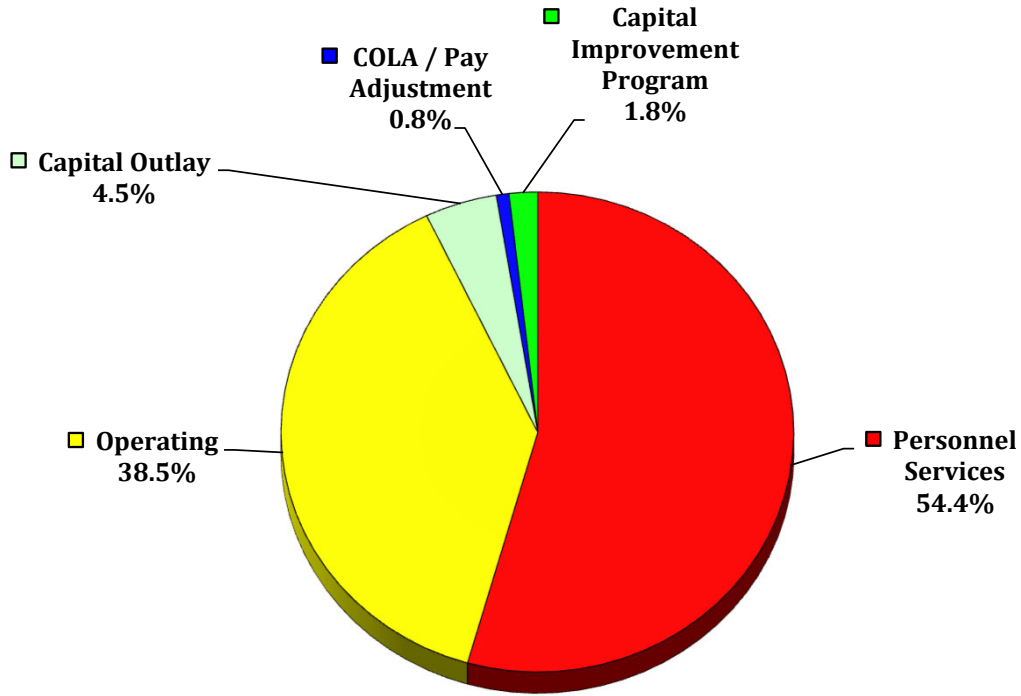
## Where does the Money Go?

### Sources of Expenditures



<u>Expenditures</u>	<u>FY27</u>	<u>%</u>
Management Operations	\$36,864,398	9.2%
Community Services	28,814,586	7.2%
Public Works	42,187,340	10.5%
Recreation & Culture	30,971,000	7.7%
Public Safety	146,876,447	36.5%
Criminal Justice	22,312,174	5.5%
Statutory, Boards & Commissions	7,496,932	1.9%
Capital Improvements	7,239,439	1.8%
Non-Departmental	38,660,736	9.6%
Debt Service	20,323,643	5.0%
Mass Transit	20,824,617	5.2%
<b>Total Expenditures By Service Area</b>	<b>\$402,571,312</b>	<b>100.0%</b>

**FY27 Recommended Budget By Expenditure Type**



<u>Expenditure Types</u>	<u>FY27</u>	<u>%</u>
Personnel Services	219,053,208	54.4%
Operating	154,822,346	38.5%
Capital Outlay	18,263,556	4.5%
COLA / Pay Adjustment	3,192,763	0.8%
Capital Improvement Program	7,239,439	1.8%
<b>Total Expenditures By Type</b>	<b>\$402,571,312</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**

<b>Service Areas Total:</b>	<b>\$402,571,312</b>	
<b>Management Operations:</b>	<b>\$36,864,398</b>	<b>9.2%</b>

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.

<b>Community Services:</b>	<b>\$28,814,586</b>	<b>7.2%</b>
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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) mills 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.

<b>Public Works:</b>	<b>\$42,187,340</b>	<b>10.5%</b>
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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.

<b>Statutory, Boards &amp; Commissions:</b>	<b>\$7,496,932</b>	<b>1.9%</b>
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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.

<b>Recreation &amp; Culture:</b>	<b>\$30,971,000</b>	<b>7.7%</b>
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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.

**Public Safety:** **\$146,876,447 36.5%**

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:** **\$22,312,174 5.5%**

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:** **\$38,660,736 9.6%**

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:** **\$20,323,643 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:** **\$20,824,617 5.2%**

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):** **\$7,239,439 1.8%**

The capital improvement program has been in operation since 1971 with the City consolidation. FY27 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 FY27, CIP appropriated funds includes \$5,721,787 in the Other Local Option Sales Tax Fund, \$517,652 in the Stormwater (Sewer) Fund and \$1,000,000 in the Paving Fund.

**Revenues**

<b>Sources Total:</b>	<b>\$402,571,312</b>
<b>General Property Taxes</b>	<b>\$104,869,848 26.1%</b>

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% increase is estimated with a 98% 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.

<b>Franchise Fees</b>	<b>\$22,295,000 5.5%</b>
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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.

<b>Sales and Use Taxes:</b>	<b>\$105,260,000 26.1%</b>
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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.

**Business and Other Taxes:** **\$43,800,000 10.9%**

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.

**Licenses & Permits:** **\$3,477,347 0.9%**

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.

**Charges for Services:** **\$53,699,776 13.3%**

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.

**Fines & Forfeitures:** **\$5,396,000 1.3%**

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 FY27.

**Intergovernmental:** **\$16,765,898 4.2%**

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.

**Investment Income** **\$3,279,130** **0.8%**

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.

**Miscellaneous** **\$4,851,684** **1.2%**

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.

**Transfer-in/ Fund Balance:** **\$38,876,629** **9.7%**

**Transfer-in:** **\$18,511,087** **4.6%**

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 FY27, 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.

**Fund Balance:** **\$20,365,542** **5.1%**

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

Schedule of Revenues: General Fund

		FY23	FY24	FY25	FY26	FY27	%
		Actuals	Actuals	Actuals	Adopted Budget	Recommended Budget	Change
<b>Taxes</b>							
<b>General Property Taxes</b>							
4001	Real Property	\$ 34,259,002	\$ 34,376,035	\$ 34,106,572	\$ 46,578,637	\$ 46,578,637	0.00%
4005	Personal Property	\$ 5,325,318	\$ 5,005,283	\$ 5,318,612	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 313,348	\$ 258,205	\$ 203,537	\$ 206,564	\$ 165,251	-20.00%
4007	Mobile Homes	\$ 26,972	\$ 34,576	\$ 77,866	\$ -	\$ -	N/A
4009	Title Ad Valorem Tax	\$ 10,864,677	\$ 11,182,084	\$ 11,404,073	\$ 11,220,000	\$ 11,250,000	0.27%
4010	Alternative Ad Valorem Tax	\$ 127,573	\$ 120,038	\$ 127,763	\$ -	\$ -	N/A
4015	Recording Intangibles	\$ 863,595	\$ 716,316	\$ 849,607	\$ 675,000	\$ 725,000	7.41%
4016	Railroad Equipment Car Taxes	\$ -	\$ 66,381	\$ 82,287	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 51,780,485</b>	<b>\$ 51,758,918</b>	<b>\$ 52,170,317</b>	<b>\$ 58,680,201</b>	<b>\$ 58,718,888</b>	<b>0.07%</b>
<b>Franchise Fees</b>							
4020	Georgia Power	\$ 10,677,489	\$ 11,295,770	\$ 13,094,573	\$ 13,000,000	\$ 13,200,000	1.54%
4021	Liberty Utilities/Atmos Energy	\$ 2,635,579	\$ 2,126,490	\$ 1,538,077	\$ 2,100,000	\$ 2,100,000	0.00%
4022	AT&T/Bell South Telephone	\$ 175,231	\$ 186,266	\$ 58,167	\$ 210,000	\$ 110,000	-47.62%
4023	Charter Communications	\$ 416,011	\$ 363,610	\$ 243,907	\$ 400,000	\$ 400,000	0.00%
4024	TCI/MediaCom Cable Services	\$ 675,088	\$ 530,590	\$ 343,697	\$ 600,000	\$ 500,000	-16.67%
4025	Knology/WOW Cable Services	\$ 524,241	\$ 435,575	\$ 263,677	\$ 500,000	\$ 500,000	0.00%
4026	Diverse Power (Troup Electric)	\$ 269,974	\$ 277,891	\$ 279,272	\$ 270,000	\$ 270,000	0.00%
4027	Flint Electric	\$ 162,306	\$ 170,013	\$ 183,990	\$ 160,000	\$ 180,000	12.50%
4028	Columbus Water Works - 6%	\$ 4,518,786	\$ 4,752,494	\$ 5,042,883	\$ 4,900,000	\$ 5,000,000	2.04%
4029	AT&T Communication Rights	\$ -	\$ 16,682	\$ 7,956	\$ 10,000	\$ 10,000	0.00%
4030	Public Service Telephone	\$ 59	\$ 61	\$ 42	\$ -	\$ -	N/A
4032	Telephone Franchise Taxes	\$ 22,444	\$ 21,971	\$ 18,188	\$ 15,000	\$ 15,000	0.00%
4114	American Communication Svcs	\$ 16,941	\$ -	\$ -	\$ 10,000	\$ 10,000	0.00%
	<b>Subtotal</b>	<b>\$ 20,094,149</b>	<b>\$ 20,177,413</b>	<b>\$ 21,074,429</b>	<b>\$ 22,175,000</b>	<b>\$ 22,295,000</b>	<b>0.54%</b>
<b>General Sales &amp; Use Taxes</b>							
4040	Local Option Sales Tax	\$ 47,650,123	\$ 48,035,224	\$ 49,737,160	\$ 49,000,000	\$ 50,225,000	2.50%
	<b>Subtotal</b>	<b>\$ 47,650,123</b>	<b>\$ 48,035,224</b>	<b>\$ 49,737,160</b>	<b>\$ 49,000,000</b>	<b>\$ 50,225,000</b>	<b>2.50%</b>
<b>Selective Sales and Use Taxes</b>							
4051	Reast Estate Transfer Tax	\$ 594,344	\$ 498,891	\$ 536,626	\$ 600,000	\$ 600,000	0.00%
4052	Beer Tax	\$ 1,474,010	\$ 1,406,861	\$ 1,247,050	\$ 1,550,000	\$ 1,550,000	0.00%
4053	Wine Tax	\$ 393,489	\$ 381,122	\$ 348,727	\$ 360,000	\$ 360,000	0.00%
4054	Liquor Tax	\$ 479,470	\$ 465,888	\$ 439,804	\$ 450,000	\$ 450,000	0.00%
4058	Auto Rental Tax	\$ 600,003	\$ 617,641	\$ 541,906	\$ 600,000	\$ 600,000	0.00%
4059	3% Alcohol Excise Tax	\$ 691,162	\$ 704,495	\$ 705,966	\$ 600,000	\$ 600,000	0.00%
	<b>Subtotal</b>	<b>\$ 4,232,478</b>	<b>\$ 4,074,898</b>	<b>\$ 3,820,079</b>	<b>\$ 4,160,000</b>	<b>\$ 4,160,000</b>	<b>0.00%</b>
<b>Business Taxes</b>							
4100	Occupation Tax	\$ 18,857,803	\$ 23,839,462	\$ 20,801,213	\$ 19,300,000	\$ 20,500,000	6.22%
4110	Insurance Premium Tax	\$ 16,848,819	\$ 18,354,404	\$ 19,741,690	\$ 19,700,000	\$ 22,500,000	14.21%
4117	Firework Excise Tax	\$ 3,096	\$ 2,917	\$ 2,646	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 35,709,718</b>	<b>\$ 42,196,783</b>	<b>\$ 40,545,548</b>	<b>\$ 39,000,000</b>	<b>\$ 43,000,000</b>	<b>10.26%</b>
<b>Other Taxes</b>							
4140	Other Taxes	\$ 494,868	\$ 570,740	\$ 491,129	\$ 500,000	\$ 500,000	0.00%
	<b>Subtotal</b>	<b>\$ 494,868</b>	<b>\$ 570,740</b>	<b>\$ 491,129</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	\$ 657,457	\$ 1,298,028	\$ 1,174,541	\$ 600,000	\$ 800,000	33.33%
4151	Penalties & Interest - Autos	\$ 2,940	\$ 18,572	\$ 16,365	\$ 25,000	\$ 25,000	0.00%
4152	Penalties & Interest - Occupation Tax	\$ -	\$ -	\$ 482,002	\$ 200,000	\$ 300,000	50.00%
4154	FIFA's	\$ 34,651	\$ 23,712	\$ 30,710	\$ 35,000	\$ 35,000	0.00%
	<b>Subtotal</b>	<b>\$ 695,048</b>	<b>\$ 1,340,312</b>	<b>\$ 1,703,617</b>	<b>\$ 860,000</b>	<b>\$ 1,160,000</b>	<b>34.88%</b>
	<b>Subtotal Taxes</b>	<b>\$ 160,656,869</b>	<b>\$ 168,154,288</b>	<b>\$ 169,542,279</b>	<b>\$ 174,375,201</b>	<b>\$ 180,058,888</b>	<b>3.26%</b>

		FY23	FY24	FY25	FY26	FY27	%
		Actuals	Actuals	Actuals	Adopted Budget	Recommended Budget	Change
<b>Licenses &amp; Permits</b>							
<b>Regulatory Fees</b>							
4200	Beer License	\$ 95,790	\$ 128,860	\$ 126,390	\$ 95,000	\$ 105,000	10.53%
4201	Wine License	\$ 45,865	\$ 66,215	\$ 65,890	\$ 45,000	\$ 55,000	22.22%
4202	Liquor License	\$ 524,962	\$ 984,934	\$ 851,314	\$ 700,000	\$ 850,000	21.43%
4204	Alcohol Application ID Permits	\$ 34,665	\$ 67,915	\$ 157,730	\$ 35,000	\$ 150,000	328.57%
4210	Insurance License	\$ 96,312	\$ 87,110	\$ 91,369	\$ 85,000	\$ 85,000	0.00%
	<b>Subtotal</b>	<b>\$ 797,595</b>	<b>\$ 1,335,034</b>	<b>\$ 1,292,693</b>	<b>\$ 960,000</b>	<b>\$ 1,245,000</b>	<b>29.69%</b>
<b>Non-Business Licenses &amp; Permits</b>							
4250	Animal Permits	\$ 105,672	\$ 100,746	\$ 93,912	\$ -	\$ -	N/A
4251	Building Permits/ Construction	\$ 1,919,279	\$ 1,848,333	\$ 1,937,661	\$ 1,900,000	\$ 1,900,000	0.00%
4252	Certificates of Occupancy	\$ 55,960	\$ 63,840	\$ 77,575	\$ 50,000	\$ 50,000	0.00%
4253	Zoning Permission Permits	\$ 10	\$ 97	\$ 3,631	\$ -	\$ -	N/A
4254	PTV Permits	\$ 90	\$ 45	\$ 75	\$ -	\$ -	N/A
4255	Judge of Probate - Licenses	\$ 48,918	\$ 47,399	\$ 44,924	\$ 45,000	\$ 45,000	0.00%
4256	Burial Permits	\$ 68,470	\$ 60,210	\$ 48,046	\$ 60,000	\$ 60,000	0.00%
4257	Mobile Home Registration Permits	\$ 1,523	\$ 3,727	\$ 4,851	\$ 4,000	\$ 4,000	0.00%
4259	Hazardous Material Permits	\$ 20,200	\$ 16,350	\$ 14,200	\$ 16,000	\$ 16,000	0.00%
	<b>Subtotal</b>	<b>\$ 2,220,122</b>	<b>\$ 2,140,747</b>	<b>\$ 2,224,874</b>	<b>\$ 2,075,000</b>	<b>\$ 2,075,000</b>	<b>0.00%</b>
<b>Penalties and Interest on Delinquent Licenses and Permits</b>							
4271	Penalties - Tag Fees	\$ 159,611	\$ 165,227	\$ 165,141	\$ 150,000	\$ 157,347	4.90%
	<b>Subtotal</b>	<b>\$ 159,611</b>	<b>\$ 165,227</b>	<b>\$ 165,141</b>	<b>\$ 150,000</b>	<b>\$ 157,347</b>	<b>4.90%</b>
<b>Subtotal Licenses and Permits</b>		<b>\$ 3,177,328</b>	<b>\$ 3,641,008</b>	<b>\$ 3,682,708</b>	<b>\$ 3,185,000</b>	<b>\$ 3,477,347</b>	<b>9.18%</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	\$ 525	\$ 150	\$ 75	\$ -	\$ -	N/A
4432	Magistrate Ct. Fees	\$ 110,679	\$ 136,924	\$ 114,359	\$ 100,000	\$ 100,000	0.00%
4433	Superior Ct. Fees	\$ 299,181	\$ 366,845	\$ 471,702	\$ 290,000	\$ 400,000	37.93%
4434	Superior Ct. Fees - Misc	\$ 70,396	\$ 203,404	\$ 163,596	\$ 70,000	\$ 150,000	114.29%
4435	Probate Ct. Misc. fees	\$ 103,855	\$ 101,580	\$ 109,834	\$ 60,000	\$ 100,000	66.67%
4436	Probate Court Estates	\$ 225,672	\$ 226,010	\$ 250,013	\$ 225,000	\$ 225,000	0.00%
4438	Recorder's Ct Administrative Fees	\$ 50,368	\$ 76,204	\$ 86,636	\$ 50,000	\$ 50,000	0.00%
4439	Juvenile Court - Fees	\$ 173	\$ 708	\$ 608	\$ -	\$ -	N/A
4443	Public Defenders Recovery	\$ 250	\$ 100	\$ 100	\$ -	\$ -	N/A
4444	Recorder's Court - Technology Fee	\$ (22)	\$ -	\$ -	\$ -	\$ -	N/A
4445	Superior Court - Passport Photo Fees	\$-	\$ 2,000	\$ 10,260	\$ -	\$ -	N/A
4448	Recordings	\$ 556,266	\$ 449,933	\$ 465,049	\$ 525,000	\$ 525,000	0.00%
4449	Real Estate Transfer Fees	\$ 1,917	\$ 1,797	\$ 1,739	\$ 4,000	\$ 4,000	0.00%
4467	Non-compliance Fees - Juv Drug Ct	\$ 35	\$ -	\$ -	\$ -	\$ -	N/A
4471	Verification Fees	\$ 14,115	\$ 4,243	\$ 4,125	\$ 7,000	\$ 7,000	0.00%
4473	Subdivision Plat Fees	\$ 19,962	\$ 18,478	\$ 19,661	\$ 15,000	\$ 15,000	0.00%
4474	Zoning Fees	\$ 45,646	\$ 41,069	\$ 43,600	\$ 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	\$ 15,963	\$ 11,990	\$ 15,348	\$ -	\$ -	N/A
4493	Drug Court Lab Fees	\$ 25,078	\$ 8,397	\$ 2,110	\$ 12,000	\$ 12,000	0.00%
4494	Adult Drug Court Admin Fees	\$ -	\$ -	\$ 4,352	\$ -	\$ -	N/A
4496	Indigent Defense Fee	\$ 30,177	\$ 22,207	\$ 19,808	\$ 10,000	\$ 10,000	0.00%
4497	BHAR Review Fees	\$ 2,790	\$ 2,720	\$ 1,740	\$ 2,000	\$ 2,000	0.00%
4498	Probate Court - Passport Fees	\$ 35,675	\$ 60,455	\$ 49,330	\$ 10,000	\$ 10,000	0.00%
4537	Juvenile Court Supervisory Fees	\$ 8,349	\$ 6,445	\$ 15,372	\$ 15,000	\$ 15,000	0.00%
	<b>Subtotal</b>	<b>\$ 1,617,800</b>	<b>\$ 1,741,659</b>	<b>\$ 1,849,416</b>	<b>\$ 1,502,500</b>	<b>\$ 1,732,500</b>	<b>15.31%</b>

	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>Cost Allocation</b>						
4461 Cost Allocation	\$ 2,896,759	\$ 3,141,908	\$ 3,399,768	\$ 3,549,287	\$ 3,549,287	0.00%
<b>Subtotal</b>	<b>\$ 2,896,759</b>	<b>\$ 3,141,908</b>	<b>\$ 3,399,768</b>	<b>\$ 3,549,287</b>	<b>\$ 3,549,287</b>	<b>0.00%</b>
<b>Other Fees</b>						
4450 Auto Tag Fees	\$ 187,540	\$ 541,146	\$ 184,615	\$ 300,000	\$ 200,000	-33.33%
4452 Auto Tag Postage Fees	\$ 71,015	\$ 64,617	\$ 59,007	\$ 50,000	\$ 50,000	0.00%
4455 Damage to City Property	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4456 Lot Cleaning/Maintenance Fees	\$ 175	\$ -	\$ -	\$ -	\$ -	
4459 Data Processing Services	\$ 725	\$ 525	\$ 795	\$ -	\$ -	N/A
4465 Insurance Fee	\$ 146,630	\$ 87,065	\$ 94,250	\$ 50,000	\$ 50,000	0.00%
4501 Police False Alarm Fees	\$ 192,063	\$ 286,026	\$ 223,920	\$ 200,000	\$ 200,000	0.00%
4505 HazMat Clean up Fees	\$ 5,199	\$ -	\$ 500	\$ -	\$ -	N/A
4506 Emergency Ambulance Svc	\$ 3,362,892	\$ 3,108,607	\$ 4,949,220	\$ 3,400,000	\$ 3,600,000	5.88%
4512 Jail Fees	\$ 225,840	\$ 492,525	\$ 414,405	\$ 225,000	\$ 400,000	77.78%
4515 MCP Inmate Subsidy	\$ 4,148,320	\$ 4,287,296	\$ 4,629,568	\$ 4,500,000	\$ 5,200,000	15.56%
4516 MCP Inmate Release	\$ 44,899	\$ 86,221	\$ 40,546	\$ 15,000	\$ 15,000	0.00%
4517 Jail Medical Reimbursement	\$ 28,216	\$ 2,522	\$ 4,991	\$ -	\$ -	N/A
4520 Paramedic Program	\$ 22,000	\$ 6,000	\$ 27,840	\$ -	\$ -	N/A
4530 Sheriff Fees	\$ 603,548	\$ 736,701	\$ 759,593	\$ 650,000	\$ 700,000	7.69%
4531 Qualifying Fee	\$ 180	\$ 28,593	\$ -	\$ -	\$ -	N/A
4569 Public Parking Fees	\$ 725	\$ 8,925	\$ 7,580	\$ 2,000	\$ 2,000	0.00%
4570 Spay/Neuter Voucher Fees	\$ 6,468	\$ 22,280	\$ (8,699)	\$ 5,000	\$ 5,000	0.00%
4571 Pound Fees	\$ 34,028	\$ 23,856	\$ 9,286	\$ 50,000	\$ 50,000	0.00%
4582 Sale of Merchandise	\$ 5,057	\$ 1,454	\$ -	\$ 5,000	\$ 5,000	0.00%
<b>Subtotal</b>	<b>\$ 9,085,520</b>	<b>\$ 9,784,359</b>	<b>\$ 11,397,416</b>	<b>\$ 9,452,000</b>	<b>\$ 10,477,000</b>	<b>10.84%</b>
<b>Operations</b>						
4558 Recycling Fees	\$ 32,085	\$ 15,398	\$ 18,246	\$ 5,000	\$ 5,000	0.00%
4559 Sale of Recycled Materials	\$ 376	\$ -	\$ -	\$ -	\$ -	N/A
4591 Lot Cleaning/Maintenance Fees	\$ 227,852	\$ 71,724	\$ 105,651	\$ 350,000	\$ 350,000	0.00%
4594 Ordained Bldg Demolition	\$ 5,880	\$ 1,432	\$ 5,832	\$ 100,000	\$ 100,000	0.00%
4595 Street Assessmt/Demolition Interest	\$ 2,192	\$ 1,510	\$ 1,336	\$ 100,000	\$ 100,000	0.00%
4610 Bad Check Fees	\$ 620	\$ 5,002	\$ 3,541	\$ 1,000	\$ 1,000	0.00%
4611 Credit Card Service Fees	\$ 4,038	\$ 4,106	\$ 3,826	\$ 3,000	\$ 3,000	0.00%
4620 Fuel Surcharge	\$ 26,012	\$ 19,835	\$ 29,448	\$ 20,000	\$ 20,000	0.00%
<b>Subtotal</b>	<b>\$ 299,055</b>	<b>\$ 119,007</b>	<b>\$ 167,879</b>	<b>\$ 579,000</b>	<b>\$ 579,000</b>	<b>0.00%</b>
<b>Culture and Recreation</b>						
4654 Memorial Stadium	\$ 5,180	\$ 2,100	\$ 7,000	\$ -	\$ -	N/A
4655 Golden Park	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4658 Tennis Fees	\$ 199,436	\$ 204,972	\$ 196,091	\$ 200,000	\$ 200,000	0.00%
4659 Swimming Pools	\$ 19,849	\$ 41,645	\$ 74,257	\$ 50,000	\$ 50,000	0.00%
4660 Concessions	\$ 10,987	\$ 11,120	\$ 8,572	\$ 5,000	\$ 5,000	0.00%
4661 Concessions - Memorial Stadium	\$ 5,863	\$ 675	\$ 3,037	\$ -	\$ -	N/A
4664 Pool Concessions	\$ 12,314	\$ 23,400	\$ 28,431	\$ 25,000	\$ 25,000	0.00%
4665 Facilities Rental	\$ -	\$ -	\$ 300	\$ -	\$ -	N/A
4666 Facilities Rental Promenade	\$ 12,623	\$ 12,210	\$ 9,300	\$ 7,000	\$ 7,000	0.00%
4667 Facilities Rental - Community Center	\$ 1,519	\$ 9,389	\$ 12,594	\$ 5,000	\$ 5,000	0.00%
4668 Facilities Rental - Rugby	\$ 400	\$ 400	\$ 300	\$ 400	\$ 400	0.00%
4671 After School Program	\$ 471,959	\$ 545,682	\$ 637,263	\$ 550,000	\$ 650,000	18.18%
4674 Youth Program Fees	\$ 8,867	\$ 6,883	\$ 5,205	\$ 8,000	\$ 8,000	0.00%
4675 Therapeutics	\$ -	\$ -	\$ 1,042	\$ 4,000	\$ 4,000	0.00%
4676 Cultural Arts	\$ 39,146	\$ 46,515	\$ 35,247	\$ 30,000	\$ 30,000	0.00%
4677 Senior Citizens	\$ 805	\$ 481	\$ 1,484	\$ 6,000	\$ 6,000	0.00%
4678 Athletic Program Fees	\$ 40,837	\$ 55,317	\$ 122,150	\$ 55,000	\$ 55,000	0.00%

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
4680	South Commons Softball Complex	\$ 1,200	\$ -	\$ -	\$ -	\$ -	N/A
4681	Fee Based Program	\$ -	\$ 674	\$ 17	\$ -	\$ -	N/A
4682	Marina Concessions	\$ 115,471	\$ 112,502	\$ 120,445	\$ 100,000	\$ 100,000	0.00%
4683	Marina Fees	\$ 14,664	\$ 12,485	\$ 16,141	\$ 10,000	\$ 10,000	0.00%
4684	South Commons Concessions	\$ 8,550	\$ 4,002	\$ 8,600	\$ -	\$ -	N/A
4685	Vending Machines	\$ 1,342	\$ 13,022	\$ 4,994	\$ 4,000	\$ 4,000	0.00%
4686	Aquatics Center - Gate	\$ 80,642	\$ 71,769	\$ 77,543	\$ 60,000	\$ 60,000	0.00%
4687	Aquatics Center - Concessions	\$ 6,098	\$ 6,307	\$ 7,537	\$ 4,000	\$ 4,000	0.00%
4688	Aquatics Center - Rentals	\$ 58,216	\$ 63,054	\$ 91,444	\$ 55,000	\$ 55,000	0.00%
4689	Aquatics Center - Program Fees	\$ 16,745	\$ 11,804	\$ 24,631	\$ 5,000	\$ 5,000	0.00%
4690	Aquatics Center - Sale of Merchandise	\$ 4,023	\$ 702	\$ 1,336	\$ 1,500	\$ 1,500	0.00%
4691	White Water	\$ 42,455	\$ 53,082	\$ 23,461	\$ 50,000	\$ 50,000	0.00%
	<b>Subtotal</b>	<b>\$ 1,179,191</b>	<b>\$ 1,310,192</b>	<b>\$ 1,518,422</b>	<b>\$ 1,234,900</b>	<b>\$ 1,334,900</b>	<b>8.10%</b>
	<b>Commissions</b>						
4532	Tax Commissions	\$ 2,919,622	\$ 3,115,649	\$ 3,538,440	\$ 3,000,000	\$ 3,100,000	3.33%
4533	School Tax - Auto Commissions	\$ 315,906	\$ 294,218	\$ 295,903	\$ 275,000	\$ 275,000	0.00%
4534	State (Georgia) Commissions	\$ 139	\$ 4	\$ -	\$ -	\$ -	N/A
4536	BID Commissions	\$ (2,964)	\$ 25,481	\$ 26,975	\$ 20,000	\$ 20,000	0.00%
4538	Title Ad Valorem Tax Fees	\$ 89,720	\$ 118,954	\$ 110,056	\$ -	\$ 100,000	N/A
4815	Pay Phone - Jail	\$ 346,527	\$ 321,372	\$ 326,641	\$ 350,000	\$ 350,000	0.00%
4816	Pay Phone - MCP	\$ 254,161	\$ 238,588	\$ 266,589	\$ 200,000	\$ 200,000	0.00%
	<b>Subtotal</b>	<b>\$ 3,923,111</b>	<b>\$ 4,114,266</b>	<b>\$ 4,564,604</b>	<b>\$ 3,845,000</b>	<b>\$ 4,045,000</b>	<b>5.20%</b>
	<b>Subtotal Charges for Services</b>	<b>\$ 19,001,436</b>	<b>\$ 20,211,391</b>	<b>\$ 22,897,505</b>	<b>\$ 20,162,687</b>	<b>\$ 21,717,687</b>	<b>7.71%</b>
	<b>Fines &amp; Forfeitures</b>						
4740	Recorders Court	\$ 1,509,129	\$ 2,578,434	\$ 3,227,881	\$ 2,800,000	\$ 3,400,000	21.43%
4743	Environmental Court Fines	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4748	Private School Speeding Fines	\$ -	\$ 49,855	\$ 1,096,014	\$ -	\$ -	N/A
4749	Public School Speeding Fines	\$ -	\$ -	\$ 161,363	\$ -	\$ -	N/A
4752	Parking Tickets	\$ 61,245	\$ 52,303	\$ 68,156	\$ -	\$ -	N/A
4753	Recorder's Ct Musc Co Surcharge	\$ 56,361	\$ 95,735	\$ 120,819	\$ 60,000	\$ 100,000	66.67%
4754	Superior Ct Musc Co Surcharge	\$ 40,467	\$ 33,697	\$ 9,362	\$ 5,000	\$ 6,000	20.00%
4755	State Ct Muscogee Co Surcharge	\$ 3,518	\$ 5,914	\$ 31,748	\$ 20,000	\$ 20,000	0.00%
4756	Municipal Ct Musc Co Surcharge	\$ 12,996	\$ 32,081	\$ 42,166	\$ 26,000	\$ 30,000	15.38%
4757	Harris County Surcharge	\$ 34,144	\$ 51,801	\$ 43,967	\$ 30,000	\$ 40,000	33.33%
4758	Talbot County Surcharge	\$ 10,357	\$ 13,025	\$ 10,118	\$ 7,000	\$ 7,000	0.00%
4759	Marion County Surcharge	\$ 9,208	\$ 9,964	\$ 8,784	\$ 6,000	\$ 6,000	0.00%
4760	Chattahoochee County Surcharge	\$ 6,863	\$ 6,168	\$ 6,152	\$ 5,000	\$ 5,000	0.00%
4761	Taylor County Surcharge	\$ 22,196	\$ 26,660	\$ 34,269	\$ 20,000	\$ 27,000	35.00%
4762	Superior Ct - Fines & Forfeitures	\$ 851,552	\$ 762,384	\$ 767,837	\$ 755,000	\$ 755,000	0.00%
4763	Municipal Ct - Fines & Forfeitures	\$ 461,732	\$ 888,493	\$ 1,089,261	\$ 800,000	\$ 1,000,000	25.00%
4764	State Ct - Fines & Forfeitures	\$ 71,716	\$ -	\$ -	\$ 100,000	\$ -	-100.00%
4767	Crime Victims/Adult Probation	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4769	Magistrate Court - Fines	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal Fines and Forfeitures</b>	<b>\$ 3,151,484</b>	<b>\$ 4,606,514</b>	<b>\$ 6,717,897</b>	<b>\$ 4,634,000</b>	<b>\$ 5,396,000</b>	<b>16.44%</b>
	<b>Intergovernmental</b>						
	<b>Federal Government</b>						
4313	Federal Revenue SWAT	\$ -	\$ 13,878	\$ 18,464	\$ -	\$ -	N/A
4314	Social Security Administration Fee	\$ 14,000	\$ 7,600	\$ 5,200	\$ 10,000	\$ 10,000	0.00%
4343	Emergency Management Assistance	\$ 45,000	\$ 55,000	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
	<b>Subtotal</b>	<b>\$ 59,000</b>	<b>\$ 76,478</b>	<b>\$ 73,664</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>0.00%</b>

		FY23	FY24	FY25	FY26	FY27	%
		Actuals	Actuals	Actuals	Adopted Budget	Recommended Budget	Change
	<b>State Government</b>						
4359	Misc. State Revenue	\$ 484,673	\$ 437,577	\$ 504,233	\$ 470,000	\$ 485,000	3.19%
	<b>Subtotal</b>	<b>\$ 484,673</b>	<b>\$ 437,577</b>	<b>\$ 504,233</b>	<b>\$ 470,000</b>	<b>\$ 485,000</b>	<b>3.19%</b>
	<b>Local Governments</b>						
4400	Payment in Lieu of Taxes	\$ 71,805	\$ 67,057	\$ 84,704	\$ 50,000	\$ 85,000	70.00%
4402	Administration Off. Court	\$ 187,000	\$ 196,000	\$ 149,250	\$ 175,000	\$ 175,000	0.00%
4414	Harris County	\$ 156,949	\$ 155,700	\$ 150,879	\$ 133,131	\$ 150,000	12.67%
4424	Misc Intergovernmental Revenue	\$ 373,511	\$ 175,709	\$ (5,196)	\$ -	\$ -	N/A
4426	Talbot County	\$ 18,138	\$ 896	\$ 31,620	\$ 15,728	\$ 32,000	103.46%
4427	Marion County	\$ 19,186	\$ 896	\$ 40,614	\$ 17,038	\$ 41,000	140.64%
4428	Chattahoochee County	\$ 11,761	\$ 358	\$ 25,605	\$ 11,334	\$ 12,000	5.88%
4429	Taylor County	\$ 23,945	\$ 7,417	\$ 36,754	\$ 20,628	\$ 25,000	21.19%
	<b>Subtotal</b>	<b>\$ 862,295</b>	<b>\$ 604,033</b>	<b>\$ 514,232</b>	<b>\$ 422,859</b>	<b>\$ 520,000</b>	<b>22.97%</b>
	<b>Subtotal Intergovernmental Revenues</b>	<b>\$ 1,405,968</b>	<b>\$ 1,118,089</b>	<b>\$ 1,092,128</b>	<b>\$ 952,859</b>	<b>\$ 1,065,000</b>	<b>11.77%</b>
	<b>Miscellaneous</b>						
	<b>Other Miscellaneous Revenues</b>						
4821	DETOX - Major Building Repairs	\$ 16,728	\$ 16,728	\$ 16,728	\$ 16,000	\$ 16,000	0.00%
4822	DETOX - Insurance	\$ 670	\$ 670	\$ 670	\$ 800	\$ 800	0.00%
4824	Restitution	\$ 9,577	\$ 15,039	\$ 3,046	\$ -	\$ -	N/A
4826	Special Event Permits	\$ 3,096	\$ 3,050	\$ 2,700	\$ 5,000	\$ 5,000	0.00%
4828	Copy Work	\$ -	\$ 2	\$ -	\$ -	\$ -	N/A
4837	Miscellaneous Revenue	\$ 445,722	\$ 72,771	\$ 75,893	\$ 200,000	\$ 150,000	-25.00%
4840	Rebates	\$ 23,599	\$ 17,921	\$ 8,672	\$ -	\$ -	N/A
4842	Vendors Comp Sales Tax	\$ 2,992	\$ 4,031	\$ 3,264	\$ -	\$ -	N/A
4844	Refund Building Maintenance - Retardation Center	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	0.00%
4848	Fuel	\$ 28,207	\$ 30,846	\$ 26,865	\$ 25,000	\$ 25,000	0.00%
4851	Damage to City Property	\$ 26,413	\$ 44,727	\$ 544,094	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 581,005</b>	<b>\$ 229,784</b>	<b>\$ 705,933</b>	<b>\$ 270,800</b>	<b>\$ 220,800</b>	<b>-18.46%</b>
	<b>Reimbursement for Damaged Property</b>						
4852	Repairs to City Vehicles	\$ 114	\$ 97	\$ 257	\$ -	\$ -	N/A
4853	Claims/Settlements	\$ 45,207	\$ 1,346,719	\$ 69,028	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 45,321</b>	<b>\$ 1,346,816</b>	<b>\$ 69,285</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	<b>Rents and Royalties</b>						
4861	Police/Unclaimed Property	\$ -	\$ 55,644	\$ -	\$ -	\$ -	N/A
4869	Police Reports - Sales	\$ 135,635	\$ 136,207	\$ 135,022	\$ 160,000	\$ 160,000	0.00%
4870	Fire Department Reports - Sales	\$ 40,735	\$ 33,535	\$ 53,304	\$ 40,000	\$ 40,000	0.00%
4873	Legacy Terrace Rent	\$ 114,915	\$ 128,739	\$ 134,636	\$ 100,000	\$ 100,000	0.00%
4877	City Property - Rentals	\$ 18,916	\$ 13,061	\$ 11,213	\$ 10,000	\$ 10,000	0.00%
4878	Rental/Lease	\$ 211,841	\$ 241,937	\$ 264,794	\$ 200,000	\$ 250,000	25.00%
4879	Planning & Dev. Documents - Sales	\$ -	\$ 59	\$ -	\$ 1,500	\$ 1,500	0.00%
4881	Coroner Reports - Sales	\$ 1,525	\$ -	\$ -	\$ -	\$ -	N/A
4884	Signage Sale	\$ 7,375	\$ 3,125	\$ 2,875	\$ 3,000	\$ 3,000	0.00%
4888	Sales of Electricity - Charging Stations	\$ -	\$ -	\$ 15,000	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 530,942</b>	<b>\$ 612,306</b>	<b>\$ 616,843</b>	<b>\$ 514,500</b>	<b>\$ 564,500</b>	<b>9.72%</b>
	<b>Subtotal Miscellaneous</b>	<b>\$ 1,157,268</b>	<b>\$ 2,188,906</b>	<b>\$ 1,392,060</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	\$ 77,437	\$ 36,498	\$ 47,593	\$ -	\$ -	N/A
	<b>Subtotal Contributions</b>	<b>\$ 82,437</b>	<b>\$ 36,498</b>	<b>\$ 47,593</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	<b>Investment Income</b>						
4772	Gain/Loss on Investment	\$ (1,332,089)	\$ (211,925)	\$ 724,104	\$ -	\$ -	N/A
4780	Investment Interest	\$ 2,650,187	\$ 3,349,556	\$ 2,704,147	\$ 1,300,000	\$ 1,500,000	15.38%
	<b>Subtotal Investment Income</b>	<b>\$ 1,318,098</b>	<b>\$ 3,137,631</b>	<b>\$ 3,428,251</b>	<b>\$ 1,300,000</b>	<b>\$ 1,500,000</b>	<b>15.38%</b>

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>Other Financing Sources</b>							
<b>Proceeds of General Fixed Asset Dispositions</b>							
4906	Property Sales	\$ -	\$ -	\$ 40,650	\$ -	\$ -	N/A
4907	Sale of General Fixed Assets	\$ 195,886	\$ 135,261	\$ 226,441	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 195,886</b>	<b>\$ 135,261</b>	<b>\$ 267,091</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Transfer In</b>							
4947	Transfer In Penalty Assessment Act	\$ -	\$ -	\$ 700,000	\$ 2,000,000	\$ 1,500,000	-25.00%
4950	Transfer In General Fund CIP	\$ -	\$ -	\$ -	\$ 500,000	\$ -	-100.00%
4963	Transfer In Pension Fund	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4998	Transfer In Other LOST	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ 2,500,000</b>	<b>\$ 1,500,000</b>	<b>-40.00%</b>
	<b>Subtotal Other Financing Sources</b>	<b>\$ 195,886</b>	<b>\$ 135,261</b>	<b>\$ 967,091</b>	<b>\$ 2,500,000</b>	<b>\$ 1,500,000</b>	<b>-40.00%</b>
	Use of Fund Balance	\$ -	\$ -	\$ -	\$ 13,775,650	\$ 5,275,849	-61.70%
	<b>Total Revenues</b>	<b>\$ 190,146,773</b>	<b>\$ 203,229,586</b>	<b>\$ 209,767,514</b>	<b>\$ 221,670,697</b>	<b>\$ 220,776,071</b>	<b>5.67%</b>

Schedule of Expenditures: General Fund							
		FY23	FY24	FY25	FY26	FY27	%
		Actuals	Actuals	Actuals	Adopted Budget	Recommended Budget	Change
<b>100</b>	<b>City Council</b>						
1000	City Council	\$ 359,617	\$ 423,703	\$ 451,940	\$ 475,245	\$ 489,520	3.00%
2000	Clerk of Council	\$ 280,559	\$ 314,530	\$ 318,586	\$ 413,182	\$ 414,465	0.31%
3000	Internal Auditor	\$ -	\$ -	\$ -	\$ 398,097	\$ 414,629	4.15%
	<b>Subtotal</b>	<b>\$ 640,176</b>	<b>\$ 738,233</b>	<b>\$ 770,526</b>	<b>\$ 1,286,524</b>	<b>\$ 1,318,614</b>	<b>2.49%</b>
<b>110</b>	<b>Mayor</b>						
1000	Mayor's Office	\$ 281,658	\$ 292,167	\$ 344,569	\$ 334,726	\$ 339,079	1.30%
2600	Internal Auditor	\$ 201,408	\$ 305,417	\$ 387,937	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 483,066</b>	<b>\$ 597,584</b>	<b>\$ 732,506</b>	<b>\$ 334,726</b>	<b>\$ 339,079</b>	<b>1.30%</b>
<b>120</b>	<b>City Attorney</b>						
1000	City Attorney	\$ 486,075	\$ 514,970	\$ 538,692	\$ 634,862	\$ 654,579	3.11%
2100	Litigation	\$ 1,857,136	\$ 2,978,025	\$ 2,355,922	\$ 1,300,000	\$ 1,300,000	0.00%
	<b>Subtotal</b>	<b>\$ 2,343,211</b>	<b>\$ 3,492,995</b>	<b>\$ 2,894,614</b>	<b>\$ 1,934,862</b>	<b>\$ 1,954,579</b>	<b>1.02%</b>
<b>130</b>	<b>City Manager</b>						
1000	City Manager	\$ 1,036,566	\$ 1,115,457	\$ 1,336,350	\$ 1,175,868	\$ 1,186,761	0.93%
2500	Mail Room	\$ 73,667	\$ 84,339	\$ 98,827	\$ 100,528	\$ 120,848	20.21%
2550	Print Shop	\$ 169,554	\$ 232,100	\$ 883,252	\$ 259,569	\$ 264,559	1.92%
2600	Public Information Agency	\$ 168,417	\$ 165,545	\$ 169,261	\$ 157,007	\$ 176,551	12.45%
2850	Citizen's Service Center	\$ 345,478	\$ 410,709	\$ 407,268	\$ 441,436	\$ 451,760	2.34%
2900	Quality Control	\$ 122,845	\$ 147,751	\$ 147,873	\$ 29,724	\$ 118,826	299.76%
2950	Keep Columbus Beautiful	\$ -	\$ -	\$ -	\$ 114,577	\$ 26,950	-76.48%
3710	Columbus Family Connection	\$ 31,875	\$ 40,754	\$ 41,849	\$ 42,422	\$ 42,967	1.28%
	<b>Subtotal</b>	<b>\$ 1,948,402</b>	<b>\$ 2,196,655</b>	<b>\$ 3,084,680</b>	<b>\$ 2,321,131</b>	<b>\$ 2,389,222</b>	<b>2.93%</b>
<b>200</b>	<b>Finance</b>						
1000	Finance Director	\$ 367,863	\$ 430,334	\$ 406,766	\$ 448,812	\$ 455,736	1.54%
2100	Accounting	\$ 582,809	\$ 632,306	\$ 657,398	\$ 817,799	\$ 820,699	0.35%
2200	Occ Tax/Revenue Collections	\$ 696,504	\$ 810,465	\$ 781,968	\$ 999,397	\$ 1,012,365	1.30%
2900	Financial Planning	\$ 277,058	\$ 267,551	\$ 258,559	\$ 355,207	\$ 484,780	36.48%
2950	Purchasing Division	\$ 426,314	\$ 422,985	\$ 377,513	\$ 534,780	\$ 546,138	2.12%
2980	Cash Management	\$ 216,224	\$ 243,542	\$ 279,940	\$ 286,089	\$ 288,499	0.84%
	<b>Subtotal</b>	<b>\$ 2,566,772</b>	<b>\$ 2,807,183</b>	<b>\$ 2,762,144</b>	<b>\$ 3,442,084</b>	<b>\$ 3,608,217</b>	<b>4.83%</b>
<b>210</b>	<b>Information Technology</b>						
1000	Information Technology	\$ 6,556,830	\$ 6,870,848	\$ 7,515,098	\$ 9,168,483	\$ 10,903,514	18.92%
2000	Information Technology - GIS	\$ -	\$ -	\$ 885,052	\$ 733,689	\$ 812,843	10.79%
	<b>Subtotal</b>	<b>\$ 6,556,830</b>	<b>\$ 6,870,848</b>	<b>\$ 8,400,150</b>	<b>\$ 9,902,172</b>	<b>\$ 11,716,357</b>	<b>18.32%</b>
<b>220</b>	<b>Human Resources</b>						
1000	Human Resources	\$ 1,164,055	\$ 1,179,795	\$ 1,315,364	\$ 1,401,181	\$ 1,485,695	6.03%
2100	Employee Benefits	\$ 913,187	\$ 983,372	\$ 1,127,775	\$ 1,130,347	\$ 1,143,041	1.12%
	<b>Subtotal</b>	<b>\$ 2,077,242</b>	<b>\$ 2,163,167</b>	<b>\$ 2,443,139</b>	<b>\$ 2,531,528</b>	<b>\$ 2,628,736</b>	<b>3.84%</b>
<b>240</b>	<b>Inspections &amp; Code Enforcement</b>						
2200	Inspections & Code Enforcement	\$ 1,363,451	\$ 1,355,529	\$ 1,518,329	\$ 1,602,205	\$ 1,497,648	-6.53%
2400	Special Enforcement	\$ 1,002,690	\$ 957,324	\$ 1,518,662	\$ 1,705,707	\$ 1,979,094	16.03%
	<b>Subtotal</b>	<b>\$ 2,366,141</b>	<b>\$ 2,312,853</b>	<b>\$ 3,036,990</b>	<b>\$ 3,307,912</b>	<b>\$ 3,476,742</b>	<b>5.10%</b>

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>242</b>	<b>Planning</b>						
1000	Planning	\$ 293,265	\$ 359,370	\$ 397,140	\$ 398,548	\$ 782,502	96.34%
	<b>Subtotal</b>	<b>\$ 293,265</b>	<b>\$ 359,370</b>	<b>\$ 397,140</b>	<b>\$ 398,548</b>	<b>\$ 782,502</b>	<b>96.34%</b>
<b>245</b>	<b>Community Reinvestment</b>						
2400	Real Estate	\$ 322,982	\$ 189,838	\$ 264,543	\$ 259,331	\$ 262,867	1.36%
	<b>Subtotal</b>	<b>\$ 322,982</b>	<b>\$ 189,838</b>	<b>\$ 264,543</b>	<b>\$ 259,331</b>	<b>\$ 262,867</b>	<b>1.36%</b>
<b>250</b>	<b>Engineering</b>						
2100	Traffic Engineering	\$ 1,273,516	\$ 1,774,836	\$ 1,768,560	\$ 1,602,288	\$ 1,770,588	10.50%
3110	Radio Communications	\$ 667,832	\$ 643,899	\$ 67,316	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 1,941,348</b>	<b>\$ 2,418,735</b>	<b>\$ 1,835,876</b>	<b>\$ 1,602,288</b>	<b>\$ 1,770,588</b>	<b>10.50%</b>
<b>260</b>	<b>Public Works</b>						
1000	Public Works	\$ 461,068	\$ 394,335	\$ 409,142	\$ 388,068	\$ 457,269	17.83%
2300	Fleet Management	\$ 2,360,281	\$ 2,449,070	\$ 2,581,741	\$ 2,749,039	\$ 2,810,898	2.25%
2400	Animal Control	\$ 1,000,181	\$ 1,336,882	\$ 2,419,499	\$ 3,312,536	\$ 3,312,536	0.00%
2600	Cemeteries	\$ 417,961	\$ 387,328	\$ 396,698	\$ 390,553	\$ 712,898	82.54%
2700	Facilities Maintenance	\$ 3,903,867	\$ 4,820,312	\$ 5,477,965	\$ -	\$ -	N/A
3710	Other Maintenance/Repairs	\$ 2,582,296	\$ 4,603,406	\$ 5,387,477	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 10,725,654</b>	<b>\$ 13,991,333</b>	<b>\$ 16,672,523</b>	<b>\$ 6,840,196</b>	<b>\$ 7,293,601</b>	<b>6.63%</b>
<b>265</b>	<b>Facilities Maintenance</b>						
1000	Administration	\$ -	\$ -	\$ -	\$ -	\$ 132,800	N/A
2300	Facilities Maintenance	\$ -	\$ -	\$ -	\$ 5,510,811	\$ 5,619,846	1.98%
3710	Other Maintenance/Repairs	\$ -	\$ -	\$ -	\$ 2,552,902	\$ 2,552,902	0.00%
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,063,713</b>	<b>\$ 8,305,548</b>	<b>3.00%</b>
<b>270</b>	<b>Parks &amp; Recreation</b>						
1000	Parks And Recreation	\$ 517,093	\$ 561,436	\$ 590,252	\$ 662,139	\$ 670,295	1.23%
2100	Parks Services	\$ 5,446,195	\$ 6,670,194	\$ 6,671,228	\$ 5,684,914	\$ 5,766,292	1.43%
2400	Recreation Services	\$ 1,133,361	\$ 1,420,264	\$ 1,716,583	\$ 1,767,149	\$ 1,784,528	0.98%
3140	Cultural Affairs - Liberty Theater	\$ -	\$ -	\$ -	\$ -	\$ 154,168	N/A
3220	Golden Park	\$ 84,531	\$ 76,334	\$ 4,490	\$ 102,500	\$ 102,500	0.00%
3230	Memorial Stadium	\$ 46,723	\$ 60,030	\$ 69,394	\$ 73,376	\$ 73,376	0.00%
3410	Athletics	\$ 342,947	\$ 308,553	\$ 440,042	\$ 517,912	\$ 525,058	1.38%
3505	Community Schools Operations	\$ 760,974	\$ 887,873	\$ 1,100,203	\$ 1,141,215	\$ 1,210,402	6.06%
4048	Cooper Creek Tennis Center	\$ 359,727	\$ 474,668	\$ 450,258	\$ 621,459	\$ 636,770	2.46%
4049	Lake Oliver Marina	\$ 309,761	\$ 315,888	\$ 332,530	\$ 234,876	\$ 238,527	1.55%
4413	Aquatics	\$ 428,607	\$ 447,557	\$ 1,480,298	\$ 2,995,836	\$ 2,996,391	0.02%
4414	Aquatics Center	\$ 927,941	\$ 844,426	\$ 1,023,757	\$ 1,491,913	\$ 1,731,415	16.05%
4433	Therapeutics	\$ 106,061	\$ 99,941	\$ 139,975	\$ 174,152	\$ 184,018	5.67%
4434	Pottery Shop	\$ 151,191	\$ 156,373	\$ 151,543	\$ 165,136	\$ 241,521	46.26%
4435	Senior Citizen's Center	\$ 324,445	\$ 415,992	\$ 416,602	\$ 388,435	\$ 443,577	14.20%
	<b>Subtotal</b>	<b>\$ 10,939,557</b>	<b>\$ 12,739,529</b>	<b>\$ 14,587,155</b>	<b>\$ 16,021,012</b>	<b>\$ 16,758,838</b>	<b>4.61%</b>
<b>280</b>	<b>Cooperative Extension</b>						
1000	Cooperative Extension	\$ 116,336	\$ 62,169	\$ 132,411	\$ 138,621	\$ 138,621	0.00%
	<b>Subtotal</b>	<b>\$ 116,336</b>	<b>\$ 62,169</b>	<b>\$ 132,411</b>	<b>\$ 138,621</b>	<b>\$ 138,621</b>	<b>0.00%</b>
<b>290</b>	<b>Boards and Commissions</b>						
1000	Tax Assessor	\$ 1,719,954	\$ 1,852,578	\$ 1,878,636	\$ 2,403,812	\$ 2,713,452	12.88%
2000	Elections & Registration	\$ 1,233,859	\$ 1,536,907	\$ 1,502,867	\$ 1,447,853	\$ 1,545,116	6.72%
	<b>Subtotal</b>	<b>\$ 2,953,813</b>	<b>\$ 3,389,485</b>	<b>\$ 3,381,503</b>	<b>\$ 3,851,665</b>	<b>\$ 4,258,568</b>	<b>10.56%</b>

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>400</b>	<b>Police</b>						
1000	Chief of Police	\$ 1,581,196	\$ 1,457,964	\$ 1,348,408	\$ 1,548,774	\$ 1,557,642	0.57%
2100	Intelligence/Vice	\$ 1,345,831	\$ 1,736,840	\$ 1,992,991	\$ 2,143,352	\$ 2,201,892	2.73%
2200	Support Services	\$ 2,910,044	\$ 3,155,094	\$ 3,214,138	\$ 3,643,120	\$ 3,735,752	2.54%
2300	Field Operations	\$ 10,478,780	\$ 9,746,060	\$ 10,340,020	\$ 9,746,992	\$ 8,954,687	-8.13%
2400	Office of Professional Standards	\$ 595,733	\$ 737,466	\$ 807,672	\$ 811,597	\$ 839,372	3.42%
2700	Special Operations Account	\$ 16,569	\$ 1,908	\$ 5,186	\$ 33,500	\$ 33,500	0.00%
2800	Administrative Services	\$ 1,333,408	\$ 1,445,735	\$ 1,497,633	\$ 1,223,310	\$ 1,213,682	-0.79%
2900	CPD Training	\$ 855,696	\$ 649,623	\$ 760,802	\$ 805,805	\$ 794,206	-1.44%
3230	Motor Transport	\$ 1,787,250	\$ 1,836,417	\$ 2,146,144	\$ 1,698,490	\$ 1,698,490	0.00%
3320	Investigative Services	\$ 6,381,081	\$ 8,249,495	\$ 9,081,333	\$ 9,180,507	\$ 9,588,089	4.44%
	<b>Subtotal</b>	<b>\$ 27,285,588</b>	<b>\$ 29,016,602</b>	<b>\$ 31,194,328</b>	<b>\$ 30,835,447</b>	<b>\$ 30,617,312</b>	<b>-0.71%</b>
<b>410</b>	<b>Fire &amp; EMS</b>						
1000	Chief of Fire & EMS	\$ 502,957	\$ 542,193	\$ 592,528	\$ 593,030	\$ 607,775	2.49%
2100	Operations	\$ 26,792,084	\$ 29,051,891	\$ 32,717,060	\$ 33,110,310	\$ 34,061,327	2.87%
2600	Special Operations	\$ 1,859,893	\$ 1,442,854	\$ 1,489,436	\$ 1,631,425	\$ 1,779,510	9.08%
2800	Administrative Services	\$ 959,181	\$ 1,045,866	\$ 1,139,333	\$ 1,226,815	\$ 1,239,490	1.03%
2900	Emergency Management	\$ 223	\$ -	\$ -	\$ -	\$ -	N/A
3610	Logistics/Support	\$ 828,712	\$ 935,255	\$ 979,525	\$ 989,000	\$ 1,147,621	16.04%
	<b>Subtotal</b>	<b>\$ 30,943,050</b>	<b>\$ 33,018,059</b>	<b>\$ 36,917,881</b>	<b>\$ 37,550,580</b>	<b>\$ 38,835,723</b>	<b>3.42%</b>
<b>420</b>	<b>Muscogee County Prison</b>						
1000	Muscogee County Prison	\$ 10,071,699	\$ 10,366,158	\$ 12,321,125	\$ 11,483,854	\$ 11,525,258	0.36%
	<b>Subtotal</b>	<b>\$ 10,071,699</b>	<b>\$ 10,366,158</b>	<b>\$ 12,321,125</b>	<b>\$ 11,483,854</b>	<b>\$ 11,525,258</b>	<b>0.36%</b>
<b>450</b>	<b>Homeland Security</b>						
1000	Homeland Security	\$ 328,945	\$ 343,757	\$ 417,039	\$ 465,519	\$ 508,960	9.33%
	<b>Subtotal</b>	<b>\$ 328,945</b>	<b>\$ 343,757</b>	<b>\$ 417,039</b>	<b>\$ 465,519</b>	<b>\$ 508,960</b>	<b>9.33%</b>
<b>500</b>	<b>Superior Court</b>						
1000	Chief Judge - Superior Court	\$ 313,662	\$ 317,999	\$ 329,095	\$ 452,462	\$ 395,013	-12.70%
2000	District Attorney	\$ 2,475,683	\$ 2,646,037	\$ 2,919,204	\$ 3,344,727	\$ 3,597,871	7.57%
2110	Juvenile Court	\$ 830,283	\$ 1,000,060	\$ 1,115,056	\$ 1,089,268	\$ 1,096,200	0.64%
2125	Circuit Wide Juvenile Court	\$ 365,698	\$ 389,393	\$ 410,328	\$ 442,227	\$ 437,749	-1.01%
2140	Jury Manager	\$ 451,557	\$ 494,241	\$ 473,256	\$ 508,264	\$ 586,492	15.39%
2150	Judge Burch	\$ 235,215	\$ 208,601	\$ 224,848	\$ 267,647	\$ 295,146	10.27%
2160	Judge Martin	\$ 177,399	\$ 170,658	\$ 188,348	\$ 255,575	\$ 243,213	-4.84%
2170	Judge Smith	\$ 181,775	\$ 186,050	\$ 185,938	\$ 197,813	\$ 184,251	-6.86%
2180	Judge Peters	\$ 167,844	\$ 176,530	\$ 175,478	\$ 199,558	\$ 187,198	-6.19%
2190	Judge Richardson	\$ 143,971	\$ 148,342	\$ 160,378	\$ 178,644	\$ 166,105	-7.02%
2195	Judge Gottfried	\$ 219,923	\$ 314,298	\$ 345,835	\$ 377,334	\$ 367,845	-2.51%
2200	Victim Witness Program	\$ 195,467	\$ 191,170	\$ 205,481	\$ 224,453	\$ 327,373	45.85%
3000	Clerk of Superior Court	\$ 2,054,399	\$ 2,303,604	\$ 2,568,735	\$ 2,917,356	\$ 2,950,428	1.13%
3310	Board of Equalization	\$ 192,399	\$ 115,976	\$ 102,614	\$ 207,207	\$ 208,405	0.58%
	<b>Subtotal</b>	<b>\$ 8,005,275</b>	<b>\$ 8,662,959</b>	<b>\$ 9,404,594</b>	<b>\$ 10,662,535</b>	<b>\$ 11,043,289</b>	<b>3.57%</b>
<b>510</b>	<b>State Court</b>						
1000	State Court Judges	\$ 680,130	\$ 686,845	\$ 710,128	\$ 728,544	\$ 722,886	-0.78%
2000	State Court Solicitor	\$ 1,211,243	\$ 1,271,417	\$ 1,326,176	\$ 1,573,102	\$ 2,156,945	37.11%
	<b>Subtotal</b>	<b>\$ 1,891,373</b>	<b>\$ 1,958,262</b>	<b>\$ 2,036,304</b>	<b>\$ 2,301,646</b>	<b>\$ 2,879,831</b>	<b>25.12%</b>

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>520</b>	<b>Public Defender</b>						
1000	Public Defender	\$ 1,973,176	\$ 2,102,769	\$ 2,385,191	\$ 2,421,650	\$ 2,402,883	-0.77%
2000	Muscogee County Public Defender	\$ 217,856	\$ 222,332	\$ 251,725	\$ 255,979	\$ 246,820	-3.58%
	<b>Subtotal</b>	<b>\$ 2,191,032</b>	<b>\$ 2,325,101</b>	<b>\$ 2,636,915</b>	<b>\$ 2,677,629</b>	<b>\$ 2,649,703</b>	<b>-1.04%</b>
<b>530</b>	<b>Municipal Court</b>						
1000	Municipal Court Judge	\$ 444,962	\$ 488,415	\$ 518,824	\$ 729,307	\$ 698,930	-4.17%
2000	Clerk of Municipal Court	\$ 711,253	\$ 752,062	\$ 795,542	\$ 903,610	\$ 910,617	0.78%
	<b>Subtotal</b>	<b>\$ 1,156,215</b>	<b>\$ 1,240,477</b>	<b>\$ 1,314,366</b>	<b>\$ 1,632,917</b>	<b>\$ 1,609,547</b>	<b>-1.43%</b>
<b>540</b>	<b>Judge of Probate</b>						
1000	Judge of Probate	\$ 596,459	\$ 658,198	\$ 707,052	\$ 766,349	\$ 838,665	9.44%
	<b>Subtotal</b>	<b>\$ 596,459</b>	<b>\$ 658,198</b>	<b>\$ 707,052</b>	<b>\$ 766,349</b>	<b>\$ 838,665</b>	<b>9.44%</b>
<b>550</b>	<b>Sheriff</b>						
1000	Administration	\$ 2,078,346	\$ 2,278,262	\$ 2,622,873	\$ 2,730,388	\$ 2,786,369	2.05%
2100	Uniform Division	\$ 5,320,973	\$ 5,531,941	\$ 6,203,344	\$ 5,657,106	\$ 6,382,465	12.82%
2200	Special Operations/Investigations	\$ 2,007,516	\$ 2,875,418	\$ 3,529,854	\$ 3,168,749	\$ 3,122,665	-1.45%
2300	Training	\$ 672,905	\$ 709,979	\$ 901,935	\$ 678,538	\$ 661,423	-2.52%
2400	Motor Transport	\$ 839,791	\$ 821,030	\$ 902,304	\$ 686,470	\$ 686,470	0.00%
2600	Jail	\$ 16,686,082	\$ 16,613,394	\$ 19,629,277	\$ 16,741,109	\$ 18,071,876	7.95%
2650	Medical Director	\$ 5,341,049	\$ 7,883,742	\$ 8,007,229	\$ 11,717,910	\$ 2,429,713	-79.26%
3510	Park Patrol	\$ -	\$ -	\$ -	\$ 939,440	\$ 952,349	1.37%
3800	School Zone/Public Safety Initiative	\$ -	\$ -	\$ 580,551	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 32,946,662</b>	<b>\$ 36,713,766</b>	<b>\$ 42,377,367</b>	<b>\$ 42,319,710</b>	<b>\$ 35,093,330</b>	<b>-17.08%</b>
<b>560</b>	<b>Tax Commissioner</b>						
1000	Tax Commissioner	\$ 1,782,949	\$ 1,957,795	\$ 2,038,106	\$ 2,393,039	\$ 2,443,729	2.12%
	<b>Subtotal</b>	<b>\$ 1,782,949</b>	<b>\$ 1,957,795</b>	<b>\$ 2,038,106</b>	<b>\$ 2,393,039</b>	<b>\$ 2,443,729</b>	<b>2.12%</b>
<b>570</b>	<b>Coroner</b>						
1000	Coroner	\$ 426,321	\$ 457,191	\$ 516,325	\$ 519,099	\$ 526,924	1.51%
	<b>Subtotal</b>	<b>\$ 426,321</b>	<b>\$ 457,191</b>	<b>\$ 516,325</b>	<b>\$ 519,099</b>	<b>\$ 526,924</b>	<b>1.51%</b>
<b>580</b>	<b>Recorder's Court</b>						
1000	Recorder's Court	\$ 1,172,671	\$ 1,553,243	\$ 1,706,983	\$ 1,990,471	\$ 2,111,724	6.09%
	<b>Subtotal</b>	<b>\$ 1,172,671</b>	<b>\$ 1,553,243</b>	<b>\$ 1,706,983</b>	<b>\$ 1,990,471</b>	<b>\$ 2,111,724</b>	<b>6.09%</b>
<b>590</b>	<b>Non-Departmental</b>						
1000	Agency Appropriations	\$ 1,476,849	\$ 934,061	\$ 1,181,061	\$ 1,370,904	\$ 1,370,857	0.00%
2000	Contingency	\$ 120,278	\$ 65,666	\$ 30,359	\$ 2,352,807	\$ 2,423,964	3.02%
3000	Non-Categorical	\$ 11,339,397	\$ 9,502,971	\$ 10,269,192	\$ 9,251,434	\$ 8,700,800	-5.95%
4000	Transfer to CIP	\$ 8,700,000	\$ 6,588,660	\$ 19,363,941	\$ 268,000	\$ -	-100.00%
4000	Transfer to Multi Governmental	\$ 176,620	\$ 429,099	\$ 336,490	\$ 300,000	\$ 350,000	16.67%
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	\$ 261,334	\$ -	\$ -	\$ -	\$ -	N/A
4000	Transfer to Paving Fund	\$ 774,740	\$ -	\$ -	\$ -	\$ -	N/A
4000	Transfer to Integrated Waste	\$ 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

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
4000	Transfer to Workforce Innovation & Opportunity Fund	\$ -	\$ -	\$ 95,998	\$ -	\$ -	N/A
4000	Transfer to Trade Center	\$ 54,560	\$ -	\$ -	\$ -	\$ -	N/A
4000	Transfer to Transportation	\$ 358,013	\$ -	\$ -	\$ -	\$ -	N/A
4000	Transfer to Civic Center	\$ 47,076	\$ -	\$ -	\$ -	\$ -	N/A
4000	Transfer to Oxbow	\$ 32,856	\$ 78,959	\$ -	\$ 100,000	\$ 50,000	-50.00%
4000	Transfer to Parking Management	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4000	Transfer to Bull Creek	\$ 78,139	\$ 166,000	\$ -	\$ -	\$ -	N/A
4000	Transfer to Community Care 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>\$ 24,102,902</b>	<b>\$ 20,315,616</b>	<b>\$ 31,277,041</b>	<b>\$ 13,643,145</b>	<b>\$ 12,895,621</b>	<b>-5.48%</b>
<b>610</b>	<b>Transportation/METRA</b>						
3000	Parking Management	\$ 155,754	\$ 150,128	\$ 108,652	\$ 192,444	\$ 193,776	0.69%
	<b>Subtotal</b>	<b>\$ 155,754</b>	<b>\$ 150,128</b>	<b>\$ 108,652</b>	<b>\$ 192,444</b>	<b>\$ 193,776</b>	<b>0.69%</b>
	<b>Total Expenditures</b>	<b>\$ 189,331,690</b>	<b>\$ 203,067,289</b>	<b>\$ 236,369,981</b>	<b>\$ 221,670,697</b>	<b>\$ 220,776,071</b>	<b>-0.40%</b>

**Schedule of Revenues: OLOST Public Safety and Infrastructure**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>General Property Taxes</b>							
	<b>General Sales and Use Tax</b>						
0102-4042	Other Local Option Sales Tax - PS	\$ 33,154,092	\$ 33,399,412	\$ 34,689,295	\$ 34,300,000	\$ 35,157,500	2.50%
0109-4042	Other Local Option Sales Tax - INFRA	\$ 14,208,896	\$ 14,314,034	\$ 14,866,841	\$ 14,700,000	\$ 15,067,500	2.50%
	<b>Subtotal</b>	<b>\$ 47,362,988</b>	<b>\$ 47,713,446</b>	<b>\$ 49,556,136</b>	<b>\$ 49,000,000</b>	<b>\$ 50,225,000</b>	<b>2.50%</b>
<b>Investment Income</b>							
0102-4772	Gains/Losses on Investments - PS	\$ (556,281)	\$ (177,853)	\$ 69,123	\$ -		N/A
0109-4772	Gains/Losses on Investments - INFRA	\$ (155,388)	\$ (48,672)	\$ 49,776	\$ -		N/A
0102-4780	Investment Interest - PS	\$ 1,241,148	\$ 1,937,594	\$ 1,632,538	\$ -		N/A
0109-4780	Investment Interest - INFRA	\$ 662,577	\$ 1,084,960	\$ 921,694	\$ -		N/A
	<b>Subtotal Investment Income</b>	<b>\$ 1,192,056</b>	<b>\$ 2,796,028</b>	<b>\$ 2,673,131</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Miscellaneous</b>							
4837	Miscellaneous - PS and INFRA	\$ 136	\$ 139	\$ 153	\$ -	\$ -	N/A
	<b>Subtotal Miscellaneous</b>	<b>\$ 136</b>	<b>\$ 139</b>	<b>\$ 153</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	Use of Fund Balance	\$ -	\$ -	\$ -	\$ 245,117	\$ 1,301,616	431.02%
	<b>Total Revenues</b>	<b>\$ 48,555,180</b>	<b>\$ 50,509,613</b>	<b>\$ 52,229,420</b>	<b>\$ 49,245,117</b>	<b>\$ 51,526,616</b>	<b>4.63%</b>

**Schedule of Expenditures: OLOST Public Safety**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>110</b>	<b>Crime Prevention/Intervention</b>						
9900	Crime Prevention Admin	\$ 95,063	\$ 102,027	\$ 106,809	\$ 114,932	\$ 166,245	44.65%
9903	Crime Prevention/Intervention	\$ 709,584	\$ 735,000	\$ 973,333	\$ 1,000,000	\$ 1,000,000	0.00%
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	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 804,647</b>	<b>\$ 837,027</b>	<b>\$ 1,080,142</b>	<b>\$ 1,114,932</b>	<b>\$ 1,166,245</b>	<b>4.60%</b>
<b>260</b>	<b>Public Works</b>						
9900	Public Works	\$ 91,827	\$ 86,992	\$ 60,475	\$ 127,593	\$ 118,423	-7.19%
	<b>Subtotal</b>	<b>\$ 91,827</b>	<b>\$ 86,992</b>	<b>\$ 60,475</b>	<b>\$ 127,593</b>	<b>\$ 118,423</b>	<b>-7.19%</b>

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>270</b>	<b>Parks &amp; Recreation</b>						
9900	Parks & Recreation	\$ 31,788	\$ 46,935	\$ 51,769	\$ 50,270	\$ 49,662	-1.21%
	<b>Subtotal</b>	<b>\$ 31,788</b>	<b>\$ 46,935</b>	<b>\$ 51,769</b>	<b>\$ 50,270</b>	<b>\$ 49,662</b>	<b>-1.21%</b>
<b>400</b>	<b>Police</b>						
9900	Police	\$ 8,369,935	\$ 10,747,640	\$ 13,069,609	\$ 12,989,702	\$ 13,691,655	5.40%
9902	E911	\$ 314,758	\$ 396,830	\$ 605,476	\$ 525,771	\$ 544,396	3.54%
	<b>Subtotal</b>	<b>\$ 8,684,693</b>	<b>\$ 11,144,470</b>	<b>\$ 13,675,085</b>	<b>\$ 13,515,473</b>	<b>\$ 14,236,051</b>	<b>-1.17%</b>
<b>410</b>	<b>Fire &amp; EMS</b>						
9900	Fire & EMS	\$ 4,286,661	\$ 6,280,698	\$ 3,678,934	\$ 3,577,364	\$ 3,301,372	-7.71%
	<b>Subtotal</b>	<b>\$ 4,286,661</b>	<b>\$ 6,280,698</b>	<b>\$ 3,678,934</b>	<b>\$ 3,577,364</b>	<b>\$ 3,301,372</b>	<b>-7.71%</b>
<b>420</b>	<b>MCP</b>						
9900	MCP	\$ 801,597	\$ 898,553	\$ 1,309,201	\$ 1,229,544	\$ 2,134,915	73.63%
	<b>Subtotal</b>	<b>\$ 801,597</b>	<b>\$ 898,553</b>	<b>\$ 1,309,201</b>	<b>\$ 1,229,544</b>	<b>\$ 2,134,915</b>	<b>73.63%</b>
<b>450</b>	<b>Homeland Security</b>						
9900	Public Safety - OLOST	\$ 239,937	\$ 45,718	\$ 892,981	\$ 30,734	\$ 50,240	63.47%
	<b>Subtotal</b>	<b>\$ 239,937</b>	<b>\$ 45,718</b>	<b>\$ 892,981</b>	<b>\$ 30,734</b>	<b>\$ 50,240</b>	<b>63.47%</b>
<b>500</b>	<b>Superior Court</b>						
9900	District Attorney	\$ 168,379	\$ 180,585	\$ 178,732	\$ 188,678	\$ 225,842	19.70%
9902	Clerk of Superior Court	\$ 48,970	\$ 49,479	\$ 51,322	\$ 52,283	\$ 57,221	9.44%
9904	Juvenile Court	\$ -	\$ -	\$ 36,910	\$ 48,462	\$ 48,808	0.71%
	<b>Subtotal</b>	<b>\$ 217,349</b>	<b>\$ 230,064</b>	<b>\$ 266,964</b>	<b>\$ 289,423</b>	<b>\$ 331,871</b>	<b>14.67%</b>
<b>510</b>	<b>State Court Solicitor</b>						
9900	State Court Solicitor	\$ 235,164	\$ 168,081	\$ 247,461	\$ 260,937	\$ 265,831	1.88%
	<b>Subtotal</b>	<b>\$ 235,164</b>	<b>\$ 168,081</b>	<b>\$ 247,461</b>	<b>\$ 260,937</b>	<b>\$ 265,831</b>	<b>1.88%</b>
<b>520</b>	<b>Public Defender</b>						
9900	Public Defender	\$ 187,252	\$ 187,252	\$ 244,306	\$ 244,306	\$ 220,994	-9.54%
	<b>Subtotal</b>	<b>\$ 187,252</b>	<b>\$ 187,252</b>	<b>\$ 244,306</b>	<b>\$ 244,306</b>	<b>\$ 220,994</b>	<b>-9.54%</b>
<b>530</b>	<b>Municipal Court</b>						
9902	Clerk of Municipal Court	\$ 82,068	\$ 86,695	\$ 172,252	\$ 201,589	\$ 203,316	0.86%
	<b>Subtotal</b>	<b>\$ 82,068</b>	<b>\$ 86,695</b>	<b>\$ 172,252</b>	<b>\$ 201,589</b>	<b>\$ 203,316</b>	<b>0.86%</b>
<b>540</b>	<b>Probate Court</b>						
9900	Probate Court	\$ 52,765	\$ 35,877	\$ 53,293	\$ 54,042	\$ 55,242	2.22%
	<b>Subtotal</b>	<b>\$ 52,765</b>	<b>\$ 35,877</b>	<b>\$ 53,293</b>	<b>\$ 54,042</b>	<b>\$ 55,242</b>	<b>2.22%</b>
<b>550</b>	<b>Sheriff</b>						
9900	Sheriff	\$ 4,867,318	\$ 4,159,103	\$ 6,011,017	\$ 4,839,036	\$ 5,351,126	10.58%
	<b>Subtotal</b>	<b>\$ 4,867,318</b>	<b>\$ 4,159,103</b>	<b>\$ 6,011,017</b>	<b>\$ 4,839,036</b>	<b>\$ 5,351,126</b>	<b>10.58%</b>
<b>570</b>	<b>Coroner</b>						
9900	Coroner	\$ 177,732	\$ 59,425	\$ 11,825	\$ 11,647	\$ 267,711	2198.54%
	<b>Subtotal</b>	<b>\$ 177,732</b>	<b>\$ 59,425</b>	<b>\$ 11,825</b>	<b>\$ 11,647</b>	<b>\$ 267,711</b>	<b>2198.54%</b>

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>580</b>	<b>Recorder's Court</b>						
9900	Recorder's Court	\$ 85,766	\$ 95,060	\$ 69,317	\$ 99,005	\$ 102,161	3.19%
	<b>Subtotal</b>	<b>\$ 85,766</b>	<b>\$ 95,060</b>	<b>\$ 69,317</b>	<b>\$ 99,005</b>	<b>\$ 102,161</b>	<b>3.19%</b>
<b>590</b>	<b>Miscellaneous</b>						
2000	Contingency	\$ -	\$ -	\$ -	\$ 232,245	\$ 234,871	1.13%
3000	Non-Categorical	\$ 7,143,149	\$ 4,587,628	\$ 8,993,354	\$ 4,583,397	\$ 5,112,758	11.55%
4000	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4000	Transfer to CIP	\$ -	\$ 6,090,759	\$ 6,236,981	\$ 1,850,000	\$ -	-100.00%
4000	Transfer to E911	\$ -	\$ -	\$ -	\$ 299,257	\$ 385,513	28.82%
4000	Transfer for Debt Service	\$ 1,889,235	\$ -	\$ -	\$ 1,930,440	\$ 2,866,994	48.52%
	<b>Subtotal</b>	<b>\$ 9,032,384</b>	<b>\$ 10,678,387</b>	<b>\$ 15,230,335</b>	<b>\$ 8,895,339</b>	<b>\$ 8,600,136</b>	<b>-3.32%</b>
<b>610</b>	<b>Transportation</b>						
9900	Transportation	\$ 2,303	\$ 3,875	\$ 3,892	\$ 3,883	\$ 3,820	-1.62%
	<b>Subtotal</b>	<b>\$ 2,303</b>	<b>\$ 3,875</b>	<b>\$ 3,892</b>	<b>\$ 3,883</b>	<b>\$ 3,820</b>	<b>-1.62%</b>
	<b>Total Expenditures - Public Safety</b>	<b>\$ 29,881,251</b>	<b>\$ 35,044,212</b>	<b>\$ 43,059,249</b>	<b>\$ 34,545,117</b>	<b>\$ 36,459,116</b>	<b>5.54%</b>

**Schedule of Expenditures: Infrastructure**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>210</b>	<b>Information Technology</b>						
9901	Information Technology	\$ 526,329	\$ 918,164	\$ 1,419,134	\$ 325,000	\$ 1,550,000	376.92%
	<b>Subtotal</b>	<b>\$ 526,329</b>	<b>\$ 918,164</b>	<b>\$ 1,419,134</b>	<b>\$ 325,000</b>	<b>\$ 1,550,000</b>	<b>376.92%</b>
<b>250</b>	<b>Engineering</b>						
9901	Roads & Stormwater	\$ 306,191	\$ 4,106,906	\$ 807,464	\$ 2,400,000	\$ 2,200,000	-8.33%
	<b>Subtotal</b>	<b>\$ 306,191</b>	<b>\$ 4,106,906</b>	<b>\$ 807,464</b>	<b>\$ 2,400,000</b>	<b>\$ 2,200,000</b>	<b>-8.33%</b>
<b>260</b>	<b>Public Works</b>						
9901	Facilities	\$ 1,129,869	\$ 3,168,125	\$ 755,267	\$ 2,620,485	\$ 1,971,787	-24.75%
	<b>Subtotal</b>	<b>\$ 1,129,869</b>	<b>\$ 3,168,125</b>	<b>\$ 755,267</b>	<b>\$ 2,620,485</b>	<b>\$ 1,971,787</b>	<b>-24.75%</b>
<b>590</b>	<b>Miscellaneous</b>						
2000	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
3000	Non-Categorical	\$ 1,104,227	\$ 1,068,453	\$ 273,214	\$ 263,129	\$ 263,800	0.26%
4000	Infrastructure - OLOST (Trf-GF)	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4000	Transfer to Debt Service	\$ 5,808,726	\$ 9,327,973	\$ 7,640,858	\$ 9,091,386	\$ 9,081,913	-0.10%
4000	Transfer to CIP	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 6,912,953</b>	<b>\$ 10,396,426</b>	<b>\$ 7,914,072</b>	<b>\$ 9,354,515</b>	<b>\$ 9,345,713</b>	<b>-0.09%</b>
	<b>Total Expenditures - Infrastructure</b>	<b>\$ 8,875,342</b>	<b>\$ 18,589,621</b>	<b>\$ 10,895,937</b>	<b>\$ 14,700,000</b>	<b>\$ 15,067,500</b>	<b>2.50%</b>
	<b>Total OLOST Expenditures</b>	<b>\$ 38,756,593</b>	<b>\$ 53,633,833</b>	<b>\$ 53,955,186</b>	<b>\$ 49,245,117</b>	<b>\$ 51,526,616</b>	<b>4.63%</b>

Schedule of Revenues: Stormwater Fund

		FY23	FY24	FY25	FY26	FY27	%
		Actuals	Actuals	Actuals	Adopted Budget	Recommended Budget	Change
<b>General Property Taxes</b>							
4001	Real Property	\$ 4,875,624	\$ 5,566,303	\$ 5,544,314	\$ 6,633,313	\$ 6,633,313	0.00%
4005	Personal Property	\$ 755,968	\$ 816,708	\$ 864,586	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 44,725	\$ 39,305	\$ 33,223	\$ 24,728	\$ 21,125	-14.57%
4007	Mobile Homes	\$ 4,089	\$ 6,012	\$ 13,504	\$ -	\$ -	N/A
4015	Recording Intangibles	\$ 122,594	\$ 116,881	\$ 138,111	\$ 115,000	\$ 115,000	0.00%
	<b>Subtotal</b>	<b>\$ 5,803,000</b>	<b>\$ 6,545,209</b>	<b>\$ 6,593,738</b>	<b>\$ 6,773,041</b>	<b>\$ 6,769,438</b>	<b>-0.05%</b>
<b>Other Taxes</b>							
4150	Penalties & Interest - Ad Valorem	\$ 93,331	\$ 211,798	\$ 191,017	\$ 100,000	\$ 150,000	50.00%
4151	Penalties & Interest - Autos	\$ 420	\$ 2,856	\$ 2,671	\$ 5,000	\$ 5,000	0.00%
	<b>Subtotal</b>	<b>\$ 93,751</b>	<b>\$ 214,654</b>	<b>\$ 193,688</b>	<b>\$ 105,000</b>	<b>\$ 155,000</b>	<b>47.62%</b>
	<b>Subtotal Taxes</b>	<b>\$ 5,896,751</b>	<b>\$ 6,759,863</b>	<b>\$ 6,787,426</b>	<b>\$ 6,878,041</b>	<b>\$ 6,924,438</b>	<b>0.67%</b>
<b>Intergovernmental Revenues</b>							
<b>Local Governments</b>							
4400	Payment in Lieu of Taxes	\$ 10,193	\$ 10,941	\$ 13,769	\$ 10,000	\$ 10,000	0.00%
	<b>Subtotal</b>	<b>\$ 10,193</b>	<b>\$ 10,941</b>	<b>\$ 13,769</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>0.00%</b>
	<b>Subtotal Intergovernmental Revenues</b>	<b>\$ 10,193</b>	<b>\$ 10,941</b>	<b>\$ 13,769</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	\$ 12,749	\$ 10,961	\$ 10,769	\$ 10,000	\$ 10,000	0.00%
	<b>Subtotal</b>	<b>\$ 12,749</b>	<b>\$ 10,961</b>	<b>\$ 10,769</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>0.00%</b>
<b>Operations</b>							
4596	Erosion Control	\$ 179,709	\$ 136,665	\$ 128,352	\$ 130,000	\$ 130,000	0.00%
	<b>Subtotal</b>	<b>\$ 179,709</b>	<b>\$ 136,665</b>	<b>\$ 128,352</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>0.00%</b>
	<b>Subtotal Charges for Services</b>	<b>\$ 192,458</b>	<b>\$ 147,626</b>	<b>\$ 139,121</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>0.00%</b>
<b>Investment Income</b>							
4772	Gains/Losses on Investments	\$ (33,072)	\$ (1,871)	\$ 770	\$ -	\$ -	N/A
4780	Investment Interest	\$ 137,852	\$ 212,413	\$ 252,406	\$ 63,464	\$ 205,878	224.40%
	<b>Subtotal Investment Income</b>	<b>\$ 104,780</b>	<b>\$ 210,542</b>	<b>\$ 253,176</b>	<b>\$ 63,464</b>	<b>\$ 205,878</b>	<b>224.40%</b>
<b>Miscellaneous</b>							
4837	Miscellaneous	\$ 75	\$ 72	\$ 107	\$ -	\$ -	N/A
	<b>Subtotal Miscellaneous</b>	<b>\$ 75</b>	<b>\$ 72</b>	<b>\$ 107</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
4931	Transfer In-General Fund	\$ 261,334	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 261,334</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	<b>Subtotal Transfer</b>						
	Use of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
							N/A
	<b>Total Revenues</b>	<b>\$ 6,465,590</b>	<b>\$ 7,129,044</b>	<b>\$ 7,193,598</b>	<b>\$ 7,091,505</b>	<b>\$ 7,280,316</b>	<b>2.66%</b>

**Schedule of Expenditures: Stormwater Fund**

		<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>%</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted Budget</b>	<b>Recommended Budget</b>	<b>Change</b>
<b>250</b>	<b>Engineering</b>						
2300	Drainage	\$ 353,262	\$ 379,199	\$ 491,012	\$ 410,821	\$ 466,912	13.65%
2600	Stormwater	\$ 385,207	\$ 659,048	\$ 446,520	\$ 416,046	\$ 423,765	1.86%
	<b>Subtotal</b>	<b>\$ 738,469</b>	<b>\$ 1,038,247</b>	<b>\$ 937,532</b>	<b>\$ 826,867</b>	<b>\$ 890,677</b>	<b>7.72%</b>
<b>260</b>	<b>Public Works</b>						
3210	Stormwater Maintenance	\$ 3,501,580	\$ 3,663,835	\$ 3,255,540	\$ 4,617,582	\$ 4,693,017	1.63%
3710	Other Maintenance/Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 3,501,580</b>	<b>\$ 3,663,835</b>	<b>\$ 3,255,540</b>	<b>\$ 4,617,582</b>	<b>\$ 4,693,017</b>	<b>1.63%</b>
<b>265</b>	<b>Facilities Maintenance</b>						
3000	Other Maintenance/Repairs	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	0.00%
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>0.00%</b>
<b>590</b>	<b>Non-Departmental</b>						
2000	Contingency	\$ -	\$ -	\$ -	\$ 62,808	\$ 64,369	2.49%
3000	Non-Categorical	\$ 371,088	\$ 383,677	\$ 376,862	\$ 492,789	\$ 523,494	6.23%
4000	Transfer to CIP	\$ 1,375,163	\$ 1,045,705	\$ 432,880	\$ 1,086,459	\$ 517,652	-52.35%
4000	Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 586,107	N/A
	<b>Subtotal</b>	<b>\$ 1,746,251</b>	<b>\$ 1,429,382</b>	<b>\$ 809,742</b>	<b>\$ 1,642,056</b>	<b>\$ 1,691,622</b>	<b>3.02%</b>
	<b>Total Expenditures</b>	<b>\$ 5,986,300</b>	<b>\$ 6,131,464</b>	<b>\$ 5,002,814</b>	<b>\$ 7,091,505</b>	<b>\$ 7,280,316</b>	<b>2.66%</b>

Schedule of Revenues: Paving Fund

		FY23	FY24	FY25	FY26	FY27	%
		Actuals	Actuals	Actuals	Adopted Budget	Recommended Budget	Change
<b>General Property Taxes</b>							
4001	Real Property	\$ 13,272,612	\$ 15,442,802	\$ 15,841,672	\$ 18,180,696	\$ 18,180,696	0.00%
4005	Personal Property	\$ 2,096,867	\$ -	\$ 2,398,126	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 124,057	\$ -	\$ 92,154	\$ 125,340	\$ 125,340	0.00%
4007	Mobile Homes	\$ 11,343	\$ -	\$ 37,463	\$ -	\$ -	N/A
4015	Recording Intangibles	\$ 340,044	\$ -	\$ 383,082	\$ 350,000	\$ 350,000	0.00%
	<b>Subtotal</b>	<b>\$ 15,844,923</b>	<b>\$ 15,442,802</b>	<b>\$ 18,752,497</b>	<b>\$ 18,656,036</b>	<b>\$ 18,656,036</b>	<b>0.00%</b>
<b>Other Taxes</b>							
4150	Penalties & Interest - Ad Valorem	\$ 258,877	\$ -	\$ 529,829	\$ 250,000	\$ 450,000	80.00%
4151	Penalties & Interest - Auto	\$ 1,164	\$ -	\$ 7,409	\$ 10,000	\$ 10,000	0.00%
	<b>Subtotal</b>	<b>\$ 260,041</b>	<b>\$ -</b>	<b>\$ 537,238</b>	<b>\$ 260,000</b>	<b>\$ 460,000</b>	<b>76.92%</b>
	<b>Subtotal Taxes</b>	<b>\$ 16,104,964</b>	<b>\$ 15,442,802</b>	<b>\$ 19,289,735</b>	<b>\$ 18,916,036</b>	<b>\$ 19,116,036</b>	<b>1.06%</b>
<b>Intergovernmental Revenues</b>							
<b>Local Governments</b>							
4394	Georgia Emergency Management Agency	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4400	Payment in Lieu of Taxes	\$ 28,274	\$ -	\$ 38,193	\$ 25,000	\$ 25,000	0.00%
	<b>Subtotal</b>	<b>\$ 28,274</b>	<b>\$ -</b>	<b>\$ 38,193</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>\$ 28,274</b>	<b>\$ -</b>	<b>\$ 38,193</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	\$ 30,564	\$ -	\$ 39,900	\$ 25,000	\$ 25,000	0.00%
4597	Maintain State Highways	\$ 400,044	\$ -	\$ 314,321	\$ 342,895	\$ 342,895	0.00%
4879	Sale of Planning & Devel Doc	\$ 121	\$ -	\$ 70	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 430,729</b>	<b>\$ -</b>	<b>\$ 354,291</b>	<b>\$ 367,895</b>	<b>\$ 367,895</b>	<b>0.00%</b>
	<b>Subtotal</b>	<b>\$ 430,729</b>	<b>\$ -</b>	<b>\$ 354,291</b>	<b>\$ 367,895</b>	<b>\$ 367,895</b>	<b>0.00%</b>
<b>Investment Income</b>							
4772	Gains/Losses on Investments	\$ (120,714)	\$ -	\$ (10,795)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 335,935	\$ -	\$ 613,692	\$ 192,079	\$ 400,000	108.25%
	<b>Subtotal Investment Income</b>	<b>\$ 215,221</b>	<b>\$ -</b>	<b>\$ 602,897</b>	<b>\$ 192,079</b>	<b>\$ 400,000</b>	<b>108.25%</b>
<b>Miscellaneous Revenues</b>							
<b>Other Miscellaneous Revenues</b>							
4837	Miscellaneous	\$ 553	\$ -	\$ 581	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 553</b>	<b>\$ -</b>	<b>\$ 581</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	<b>Subtotal Miscellaneous</b>	<b>\$ 553</b>	<b>\$ -</b>	<b>\$ 581</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.00%</b>
	Use of Fund Balance	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 2,426,906	142.69%
4931	Transfer In-General Fund	\$ 774,740	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 774,740</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 2,426,906</b>	<b>142.69%</b>
	<b>Subtotal Transfer</b>	<b>\$ 17,554,481</b>	<b>\$ 15,442,802</b>	<b>\$ 20,285,697</b>	<b>\$ 20,501,010</b>	<b>\$ 22,335,837</b>	<b>8.95%</b>
	<b>Total Revenues</b>	<b>\$ 17,554,481</b>	<b>\$ 15,442,802</b>	<b>\$ 20,285,697</b>	<b>\$ 20,501,010</b>	<b>\$ 22,335,837</b>	<b>8.95%</b>

**Schedule of Expenditures: Paving Fund**

		<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>%</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted Budget</b>	<b>Recommended Budget</b>	<b>Change</b>
<b>250</b>	<b>Engineering</b>						
2200	Highways And Roads	\$ 1,159,260	\$ 1,183,578	\$ 1,199,573	\$ 1,440,238	\$ 1,879,212	30.48%
	<b>Subtotal</b>	<b>\$ 1,159,260</b>	<b>\$ 1,183,578</b>	<b>\$ 1,199,573</b>	<b>\$ 1,440,238</b>	<b>\$ 1,879,212</b>	<b>30.48%</b>
<b>260</b>	<b>Public Works</b>						
3110	Repairs And Maintenance	\$ 4,695,632	\$ 4,735,433	\$ 5,074,933	\$ 6,018,688	\$ 6,237,389	3.63%
3120	Right Of Way Maintenance	\$ 8,007,003	\$ 7,729,878	\$ 8,184,431	\$ 9,809,986	\$ 10,558,666	7.63%
3130	Community Services-Row Maintenance	\$ 366,945	\$ 419,391	\$ 603,609	\$ 575,472	\$ 960,229	66.86%
3710	Other Maintenance/Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 13,069,580</b>	<b>\$ 12,884,702</b>	<b>\$ 13,862,973</b>	<b>\$ 16,404,146</b>	<b>\$ 17,756,284</b>	<b>8.24%</b>
<b>265</b>	<b>Facilities Maintenance</b>						
3000	Other Maintenance/Repairs	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	0.00%
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>0.00%</b>
<b>590</b>	<b>Non-Departmental</b>						
2000	Contingency	\$ -	\$ -	\$ -	\$ 174,090	\$ 189,229	8.70%
3000	Non-Categorical	\$ 1,145,841	\$ 1,272,512	\$ 1,114,418	\$ 1,477,536	\$ 1,506,112	1.93%
4000	Transfer to CIP	\$ 1,031,765	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	0.00%
4000	Transfer to Debt Service	\$ 110,268	\$ 110,268	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 2,287,874</b>	<b>\$ 1,382,780</b>	<b>\$ 1,114,418</b>	<b>\$ 2,651,626</b>	<b>\$ 2,695,341</b>	<b>1.65%</b>
	<b>Total Expenditures</b>	<b>\$ 16,516,714</b>	<b>\$ 15,451,060</b>	<b>\$ 16,176,964</b>	<b>\$ 20,501,010</b>	<b>\$ 22,335,837</b>	<b>8.95%</b>

**Schedule of Revenues: Community Care Fund**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
	<b>General Property Taxes</b>						
4001	Real Property	\$ 10,750,112	\$ 10,376,828	\$ 10,600,299	\$ 5,823,072	\$ 5,823,072	0.00%
4005	Personal Property	\$ 1,671,490	\$ 1,507,911	\$ 1,605,149	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 108,655	\$ 88,085	\$ 61,305	\$ 31,828	\$ 31,828	0.00%
4007	Mobile Homes	\$ 8,341	\$ 10,055	\$ 22,761	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 12,538,598</b>	<b>\$ 11,982,879</b>	<b>\$ 12,289,514</b>	<b>\$ 5,854,900</b>	<b>\$ 5,854,900</b>	<b>0.00%</b>
4780	Investment Income	\$ 207,413	\$ 827,309	\$ 1,129,535	\$ 200,000	\$ 600,000	200.00%
4840	Rebates	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 207,413</b>	<b>\$ 827,309</b>	<b>\$ 1,129,535</b>	<b>\$ 200,000</b>	<b>\$ 600,000</b>	<b>200.00%</b>
	<b>Transfers In</b>						N/A
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	\$ -	\$ -	\$ -	\$ 6,677,067	\$ 11,361,171	70.15%
	<b>Revenues Total</b>	<b>\$ 12,746,011</b>	<b>\$ 12,810,188</b>	<b>\$ 13,419,049</b>	<b>\$ 12,731,967</b>	<b>\$ 17,816,071</b>	<b>39.93%</b>

**Schedule of Expenditures: Community Care Fund**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>200</b>							
3000	Community Care Program	\$ -	\$ 3,588,512	\$ 286,251	\$ 9,900,000	\$ 6,500,000	-34.34%
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 3,588,512</b>	<b>\$ 286,251</b>	<b>\$ 9,900,000</b>	<b>\$ 6,500,000</b>	<b>-34.34%</b>
<b>410</b>							
3000	Fire/EMS Columbus Correct Care	\$ -	\$ -	\$ -	\$ 346,691	\$ 756,647	118.25%
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 346,691</b>	<b>\$ 756,647</b>	<b>118.25%</b>
<b>590</b>							
2000	Contingency	\$ -	\$ -	\$ -	\$ -	\$ 7,533	N/A
3000	Community Care Administration	\$ -	\$ -	\$ -	\$ 85,276	\$ 703,544	725.02%
3000	Inmate Medical Care	\$ 831,559	\$ 669,865	\$ 568,988	\$ 2,400,000	\$ 9,848,347	310.35%
	<b>Subtotal</b>	<b>\$ 831,559</b>	<b>\$ 669,865</b>	<b>\$ 568,988</b>	<b>\$ 2,485,276</b>	<b>\$ 10,559,424</b>	<b>324.88%</b>
	<b>Total Expenditures</b>	<b>\$ 831,559</b>	<b>\$ 4,258,377</b>	<b>\$ 855,239</b>	<b>\$ 12,731,967</b>	<b>\$ 17,816,071</b>	<b>39.93%</b>

Schedule of Revenues: Integrated Waste Fund							
		FY23	FY24	FY25	FY26	FY27	%
		Actuals	Actuals	Actuals	Adopted Budget	Recommended Budget	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	\$ 10,334	\$ 8,535	\$ 26,466	\$ 13,000	\$ 13,000	0.00%
4552	Commercial Solid Waste Collection Fees	\$ 50,414	\$ 56,170	\$ 70,096	\$ 50,000	\$ 50,000	0.00%
4553	Residential Solid Waste Collection Fees	\$ 12,318,791	\$ 12,319,169	\$ 14,307,542	\$ 16,243,200	\$ 17,596,800	8.33%
4557	Pine Grove Landfill	\$ 1,115,146	\$ 1,360,526	\$ 1,614,908	\$ 2,200,000	\$ 1,200,000	-45.45%
4558	Recycling Fees	\$ 551,304	\$ 176,099	\$ 22,557	\$ -	\$ -	N/A
4588	Tree Fee	\$ 20,397	\$ 23,996	\$ 33,658	\$ 31,247	\$ 31,247	0.00%
	<b>Subtotal</b>	<b>\$ 14,066,386</b>	<b>\$ 13,944,495</b>	<b>\$ 16,075,227</b>	<b>\$ 18,537,447</b>	<b>\$ 18,891,047</b>	<b>1.91%</b>
							N/A
<b>Investment Income</b>							
4772	Gains/Losses On Investments	\$ (139,148)	\$ (24,415)	\$ (18,349)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 282,678	\$ 172,404	\$ 111,631	\$ 100,000	\$ 100,000	0.00%
	<b>Subtotal</b>	<b>\$ 143,530</b>	<b>\$ 147,989</b>	<b>\$ 93,282</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>0.00%</b>
							N/A
<b>Miscellaneous</b>							
4837	Miscellaneous	\$ 767	\$ 275	\$ 214	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 767</b>	<b>\$ 275</b>	<b>\$ 214</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
							N/A
<b>Other Financing Sources</b>							
	<b>Proceeds of General Fixed Asset Disposition</b>						N/A
4906	Property Sales	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4908	Gain on Sale of Assets	\$ 100,896	\$ 6,000	\$ (792,132)	\$ -	\$ -	N/A
4931	Transfer In-General Fund	\$ 537,890	\$ 2,550,200	\$ 1,327,768	\$ -	\$ -	N/A
	Use of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 638,786</b>	<b>\$ 2,556,200</b>	<b>\$ 535,636</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
							N/A
	<b>Total Revenues</b>	<b>\$ 14,849,469</b>	<b>\$ 16,648,959</b>	<b>\$ 16,704,359</b>	<b>\$ 18,637,447</b>	<b>\$ 18,991,047</b>	<b>1.90%</b>

Schedule of Expenditures: Integrated Waste Fund							
		FY23	FY24	FY25	FY26	FY27	%
		Actuals	Actuals	Actuals	Adopted Budget	Recommended Budget	Change
<b>260</b>	<b>Public Works</b>						
3510	Solid Waste Collection	\$ 4,960,465	\$ 5,338,936	\$ 5,619,320	\$ 5,150,345	\$ 5,205,202	1.07%
3520	Recycling	\$ 1,367,067	\$ 1,935,159	\$ 3,120,361	\$ 3,257,358	\$ 3,266,916	0.29%
3540	Granite Bluff Inert Landfill	\$ 65,570	\$ 78,812	\$ 69,724	\$ 90,688	\$ 87,964	-3.00%
3560	Pine Grove Landfill	\$ 1,520,540	\$ 3,816,440	\$ 4,677,589	\$ 2,575,842	\$ 3,116,136	20.98%
3570	Recycling Center	\$ 986,459	\$ 510,698	\$ 255,203	\$ 1,068,854	\$ 1,000,236	-6.42%
3580	Yard Waste	\$ 7,320,407	\$ 4,353,192	\$ 2,219,051	\$ 2,522,437	\$ 2,535,915	0.53%
3710	Other Maintenance/Repairs	\$ 11,700	\$ 2,577	\$ -	\$ 13,580	\$ -	-100.00%
	<b>Subtotal</b>	<b>\$ 16,232,208</b>	<b>\$ 16,035,815</b>	<b>\$ 15,961,248</b>	<b>\$ 14,679,104</b>	<b>\$ 15,212,369</b>	<b>3.63%</b>
<b>265</b>	<b>Facilities Maintenance</b>						
3000	Other Maintenance/Repairs	\$ -	\$ -	\$ -	\$ 13,580	\$ 13,580	0.00%
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,580</b>	<b>\$ 13,580</b>	<b>0.00%</b>
<b>270</b>	<b>Parks &amp; Recreation</b>						
3150	Refuse Collection - Parks	\$ 67,947	\$ 65,327	\$ 149,294	\$ 236,026	\$ 240,836	2.04%
	<b>Subtotal</b>	<b>\$ 67,947</b>	<b>\$ 65,327</b>	<b>\$ 149,294</b>	<b>\$ 236,026</b>	<b>\$ 240,836</b>	<b>2.04%</b>
<b>590</b>	<b>Non-Departmental</b>						
2000	Contingency	\$ -	\$ -	\$ -	\$ 117,505	\$ 123,325	4.95%
3000	Non-Categorical	\$ 1,222,273	\$ 1,174,738	\$ 1,260,244	\$ 1,633,503	\$ 1,715,878	5.04%
4000	Transfer to Debt Service	\$ 2,149,453	\$ 2,149,453	\$ 937,646	\$ 1,971,309	\$ 1,685,059	-14.52%
	<b>Subtotal</b>	<b>\$ 3,371,726</b>	<b>\$ 3,324,190</b>	<b>\$ 2,197,889</b>	<b>\$ 3,722,317</b>	<b>\$ 3,524,262</b>	<b>-5.32%</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>\$ 19,671,881</b>	<b>\$ 19,425,332</b>	<b>\$ 18,308,431</b>	<b>\$ 18,637,447</b>	<b>\$ 18,991,047</b>	<b>1.90%</b>

**Schedule of Revenues: Emergency Telephone Fund**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>Charge for Services</b>							
4500	E911 Emergency Telephone	\$ 1,636,371	\$ 3,276,555	\$ 3,240,010	\$ 3,260,000	\$ 3,260,000	0.00%
4514	Wireless Surcharge	\$ 1,630,189	\$ -	\$ -	\$ -	\$ -	N/A
4519	Prepaid Wireless	\$ 826,095	\$ 827,209	\$ 798,938	\$ 820,000	\$ 820,000	0.00%
<b>Subtotal Charge for Services</b>		<b>\$ 4,092,655</b>	<b>\$ 4,103,764</b>	<b>\$ 4,038,948</b>	<b>\$ 4,080,000</b>	<b>\$ 4,080,000</b>	<b>0.00%</b>
<b>Miscellaneous</b>							
4837	Miscellaneous	\$ -	\$ -	\$ 72	\$ -	\$ -	N/A
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Transfers In</b>							
4931	Transfer In-General Fund	\$ 132,748	\$ -	\$ 604,478			N/A
4998	Transfer In-OLOST	\$ -	\$ -	\$ -	\$ 245,167	\$ 385,513	57.25%
<b>Subtotal</b>		<b>\$ 132,748</b>	<b>\$ -</b>	<b>\$ 604,478</b>	<b>\$ 245,167</b>	<b>\$ 385,513</b>	<b>57.25%</b>
<b>Total Revenues</b>		<b>\$ 4,225,403</b>	<b>\$ 4,103,764</b>	<b>\$ 4,643,498</b>	<b>\$ 4,325,167</b>	<b>\$ 4,465,513</b>	<b>3.24%</b>

**Schedule of Expenditures: Emergency Telephone Fund**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>400 Police</b>							
3220	E-911	\$ 3,866,225	\$ 4,277,294	\$ 4,950,752	\$ 4,042,867	\$ 4,190,651	3.66%
<b>Subtotal</b>		<b>\$ 3,866,225</b>	<b>\$ 4,277,294</b>	<b>\$ 4,950,752</b>	<b>\$ 4,042,867</b>	<b>\$ 4,190,651</b>	<b>3.66%</b>
<b>590 Non-Departmental</b>							
2000	Contingency	\$ -	\$ -	\$ -	\$ 54,091	\$ 77,712	43.67%
3000	Non Categorical	\$ 220,369	\$ 222,028	\$ 156,587	\$ 228,209	\$ 197,150	-13.61%
<b>Subtotal</b>		<b>\$ 220,369</b>	<b>\$ 222,028</b>	<b>\$ 156,587</b>	<b>\$ 282,300</b>	<b>\$ 274,862</b>	<b>-2.63%</b>
<b>Total Expenditures</b>		<b>\$ 4,086,594</b>	<b>\$ 4,499,322</b>	<b>\$ 5,107,339</b>	<b>\$ 4,325,167</b>	<b>\$ 4,465,513</b>	<b>3.24%</b>

**Schedule of Revenues: Economic Development Fund**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
	<b>General Property Taxes</b>						
4001	Real Property	\$ 2,162,396	\$ 2,447,671	\$ 2,462,515	\$ 2,915,170	\$ 2,879,726	-1.22%
4005	Personal Property	\$ 334,298	\$ 360,744	\$ 384,007	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 19,629	\$ 17,310	\$ 14,666	\$ 14,600	\$ 12,200	-16.44%
4007	Mobile Homes	\$ 1,649	\$ 2,424	\$ 5,445	\$ -	\$ -	N/A
4982	Trans In-ARP Fiscal Recovery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 2,517,971</b>	<b>\$ 2,828,149</b>	<b>\$ 2,866,633</b>	<b>\$ 2,929,770</b>	<b>\$ 2,891,926</b>	<b>-1.29%</b>
	<b>Investment Income</b>						
4780	Investment Interest	\$ 18,740	\$ 139,971	\$ 90,966	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 18,740</b>	<b>\$ 139,971</b>	<b>\$ 90,966</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	Use of Fund Balance	\$ -	\$ -	\$ -	\$ 185,115	\$ -	-100.00%
	<b>Revenues Total</b>	<b>\$ 2,536,712</b>	<b>\$ 2,968,120</b>	<b>\$ 2,957,600</b>	<b>\$ 3,114,885</b>	<b>\$ 2,891,926</b>	<b>-7.16%</b>

**Schedule of Expenditures: Economic Development Fund**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>590</b>	<b>Non-Departmental</b>						
1000	Agency Appropriations	\$ -	\$ 1,302,293	\$ 1,472,353	\$ 1,464,885	\$ 1,445,963	-1.29%
2000	Contingency	\$ -	\$ -	\$ -	\$ -	\$ 1,445,963	N/A
3000	Non-Categorical	\$ 800,000	\$ 1,590,167	\$ 2,801,117	\$ 1,650,000	\$ -	-100.00%
	<b>Subtotal</b>	<b>\$ 800,000</b>	<b>\$ 2,892,460</b>	<b>\$ 4,273,470</b>	<b>\$ 3,114,885</b>	<b>\$ 2,891,926</b>	<b>-7.16%</b>
	<b>Total Expenditures</b>	<b>\$ 800,000</b>	<b>\$ 2,892,460</b>	<b>\$ 4,273,470</b>	<b>\$ 3,114,885</b>	<b>\$ 2,891,926</b>	<b>-7.16%</b>

**Schedule of Revenues: Debt Service Fund**

		FY23	FY24	FY25	FY26	FY27	%
		Actuals	Actuals	Actuals	Adopted Budget	Recommended Budget	Change
<b>Taxes</b>							
	<b>General Property Taxes</b>						
4001	Real Property	\$ 3,739,841	\$ 3,966,244	\$ 4,467,647	\$ 5,677,140	\$ 5,735,464	1.03%
4005	Personal Property	\$ 595,087	\$ 636,355	\$ 677,363	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 22,074	\$ 20,092	\$ 24,346	\$ 12,534	\$ 24,534	95.74%
4007	Mobile Homes	\$ 2,639	\$ 4,067	\$ 9,039	\$ -	\$ -	N/A
4015	Recording Intangibles	\$ 96,504	\$ 91,070	\$ 108,204	\$ 60,000	\$ 47,602	-20.66%
	<b>Subtotal</b>	<b>\$ 4,456,145</b>	<b>\$ 4,717,828</b>	<b>\$ 5,286,599</b>	<b>\$ 5,749,674</b>	<b>\$ 5,807,600</b>	<b>1.01%</b>
	<b>Other Taxes</b>						
4150	Penalties & Interest - Ad Valorem	\$ 73,469	\$ 165,027	\$ 149,653	\$ 34,827	\$ 20,000	-42.57%
4151	Penalties & Interest - Auto	\$ (104)	\$ 1,553	\$ 1,957	\$ 3,044	\$ 3,044	0.00%
	<b>Subtotal</b>	<b>\$ 73,365</b>	<b>\$ 166,580</b>	<b>\$ 151,610</b>	<b>\$ 37,871</b>	<b>\$ 23,044</b>	<b>-39.15%</b>
	<b>Subtotal Taxes</b>	<b>\$ 4,529,510</b>	<b>\$ 4,884,408</b>	<b>\$ 5,438,209</b>	<b>\$ 5,787,545</b>	<b>\$ 5,830,644</b>	<b>0.74%</b>
<b>Intergovernmental</b>							
	<b>Local Government</b>						
4400	Payment in Lieu of Taxes	\$ 8,024	\$ 8,525	\$ 10,788	\$ 4,500	\$ 4,500	0.00%
	<b>Subtotal</b>	<b>\$ 8,024</b>	<b>\$ 8,525</b>	<b>\$ 10,788</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	\$ 129,418	\$ 199,778	\$ 212,616	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 129,418</b>	<b>\$ 199,778</b>	<b>\$ 212,616</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Miscellaneous</b>							
4837	Miscellaneous Revenues	\$ 560,100	\$ 571,296	\$ 499,177	\$ 502,226	\$ 504,162	0.39%
	<b>Subtotal</b>	<b>\$ 560,100</b>	<b>\$ 571,296</b>	<b>\$ 499,177</b>	<b>\$ 502,226</b>	<b>\$ 504,162</b>	<b>0.39%</b>
<b>Transfers In</b>							
4932	Transfer In-Paving Fund	\$ 110,268	\$ 110,268	\$ -	\$ -	\$ -	N/A
4933	Transfer In-Stormwater Fund	\$ -	\$ -	\$ -	\$ 586,459	\$ 586,107	-0.06%
4936	Transfer In- Integrated Waste Fu	\$ 2,149,453	\$ 2,149,452	\$ 937,646	\$ 1,971,309	\$ 1,685,059	-14.52%
4998	Transfer In - Other LOST	\$ 7,697,961	\$ 8,699,448	\$ 10,273,362	\$ 10,489,821	\$ 11,416,908	8.84%
	<b>Subtotal</b>	<b>\$ 9,957,682</b>	<b>\$ 10,959,168</b>	<b>\$ 11,211,008</b>	<b>\$ 13,047,589</b>	<b>\$ 13,688,074</b>	<b>4.91%</b>
	Use of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Total Revenues</b>	<b>\$ 15,184,734</b>	<b>\$ 16,623,175</b>	<b>\$ 17,371,798</b>	<b>\$ 19,341,860</b>	<b>\$ 20,027,380</b>	<b>3.54%</b>

**Schedule of Expenditures: Debt Service Fund**

		<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>%</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted Budget</b>	<b>Recommended Budget</b>	<b>Change</b>
<b>200</b>							
3480	2012A Lease Revenue Bonds	\$ 1,718,536	\$ 1,724,179	\$ 1,732,089	\$ 1,738,587	\$ 1,747,950	0.54%
3481	2012B Taxable Lease Revenue Bonds	\$ 625,905	\$ 627,855	\$ 635,705	\$ 636,605	\$ 642,055	0.86%
3483	2019 Lease Revenue Bonds	\$ 5,623,456	\$ 5,619,481	\$ 5,623,206	\$ 5,618,957	\$ 5,611,708	-0.13%
3484	2019A Lease Revenue Bonds	\$ 309,909	\$ 310,459	\$ 305,905	\$ 306,351	\$ 306,694	0.11%
3485	2022A Lease Revenue Bonds	\$ 1,230,952	\$ 1,434,119	\$ 1,434,119	\$ 1,434,119	\$ 1,619,119	12.90%
3486	2022B Taxable Lease Revenue Bonds	\$ 1,366,990	\$ 1,152,700	\$ 1,141,800	\$ 1,130,300	\$ 968,200	-14.34%
3487	2022C Taxable Lease Revenue Bonds	\$ -	\$ 1,004,938	\$ 1,006,750	\$ 1,001,750	\$ 1,006,000	0.42%
3488	2024 Taxable Lease Revenue Bonds	\$ -	\$ -	\$ 1,836,382	\$ 4,113,273	\$ 4,117,874	0.11%
3610	City Lease/Purchase Program	\$ 4,024,316	\$ 4,024,316	\$ 2,438,764	\$ 3,361,918	\$ 4,007,780	19.21%
	<b>Subtotal</b>	<b>\$ 14,900,064</b>	<b>\$ 15,898,047</b>	<b>\$ 16,154,720</b>	<b>\$ 19,341,860</b>	<b>\$ 20,027,380</b>	<b>3.54%</b>
	<b>Total Expenditures</b>	<b>\$ 14,900,064</b>	<b>\$ 15,898,047</b>	<b>\$ 16,154,720</b>	<b>\$ 19,341,860</b>	<b>\$ 20,027,380</b>	<b>3.54%</b>

Schedule of Revenues: Transportation Fund							
		FY23	FY24	FY25	FY26	FY27	%
		Actuals	Actuals	Actuals	Adopted Budget	Recommended Budget	Change
<b>General Property Taxes</b>							
4001	Real Property	\$ 3,594,890	\$ 4,162,099	\$ 4,263,362	\$ 4,842,985	\$ 4,653,142	-3.92%
4005	Personal Property	\$ 548,249	\$ 591,621	\$ 629,772	\$ -		N/A
4006	Motor Vehicle	\$ 32,192	\$ 28,388	\$ 24,053	\$ 21,402	\$ 19,874	-7.14%
4007	Mobile Homes	\$ 2,704	\$ 3,975	\$ 8,930	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 4,178,035</b>	<b>\$ 4,786,083</b>	<b>\$ 4,926,117</b>	<b>\$ 4,864,387</b>	<b>\$ 4,673,016</b>	<b>-3.93%</b>
<b>Intergovernmental</b>							
<b>Federal Government</b>							
4301	FTA UMTA Capital Grant	\$ 1,085,458	\$ 1,410,705	\$ 2,125,092	\$ 3,315,558	\$ 8,263,598	149.24%
4302	FTA Section 9A - Planning (5307)	\$ 175,715	\$ 364,912	\$ 185,218	\$ 187,814	\$ 193,468	3.01%
4313	Misc. Federal Revenue	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	-100.00%
	<b>Subtotal</b>	<b>\$ 1,261,173</b>	<b>\$ 1,775,617</b>	<b>\$ 2,310,310</b>	<b>\$ 8,503,372</b>	<b>\$ 8,457,066</b>	<b>-0.54%</b>
<b>State Government</b>							
4330	DOT Capital Grant	\$ -	\$ -	\$ -	\$ 99,000	\$ -	-100.00%
4331	DOT Planning	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4337	DOT Section 9 - Planning	\$ 105,959	\$ 154,913	\$ 101,872	\$ 92,133	\$ 98,292	6.68%
4347	FTA Cares Act Reimbursements	\$ 304,649	\$ 103,405	\$ -	\$ 5,067	\$ 5,067	0.00%
4391	GDOT - Transit Trust Fund	\$ -	\$ 277,958	\$ (266,638)	\$ 1,311,356	\$ 298,215	-77.26%
	<b>Subtotal</b>	<b>\$ 410,608</b>	<b>\$ 536,276</b>	<b>\$ (164,766)</b>	<b>\$ 1,507,556</b>	<b>\$ 401,574</b>	<b>-73.36%</b>
<b>Local Government</b>							
4400	Payment in Lieu of Taxes	\$ 7,392	\$ 7,926	\$ 10,030	\$ 7,000	\$ 10,000	42.86%
	<b>Subtotal</b>	<b>\$ 7,392</b>	<b>\$ 7,926</b>	<b>\$ 10,030</b>	<b>\$ 7,000</b>	<b>\$ 10,000</b>	<b>42.86%</b>
<b>TSPLOST Projects</b>							
4044	TSPLOST Projects	\$ 2,733,964	\$ 2,338,821	\$ 3,884,466	\$ 7,710,803	\$ 6,792,758	-11.91%
	<b>Subtotal</b>	<b>\$ 2,733,964</b>	<b>\$ 2,338,821</b>	<b>\$ 3,884,466</b>	<b>\$ 7,710,803</b>	<b>\$ 6,792,758</b>	<b>-11.91%</b>
	<b>Subtotal Intergovernmental Revenues</b>	<b>\$ 4,413,137</b>	<b>\$ 4,658,640</b>	<b>\$ 6,040,040</b>	<b>\$ 17,728,731</b>	<b>\$ 15,661,398</b>	<b>-11.66%</b>
<b>Charges for Services</b>							
<b>Operations</b>							
4540	Handicap ID Cards	\$ 3,309	\$ 3,799	\$ 5,225	\$ 7,000	\$ 7,000	0.00%
4560	Subscription Farebox Revenue	\$ -	\$ -	\$ -	\$ 2,800	\$ 2,800	0.00%
4561	Passenger Services	\$ 578,481	\$ 683,307	\$ 730,236	\$ 700,000	\$ 700,000	0.00%
4562	Dial-A-Ride Service	\$ 75,506	\$ 86,937	\$ 95,482	\$ 75,000	\$ 80,000	6.67%
4563	Advertising	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	0.00%
4564	Misc. Transportation Revenue	\$ 23,918	\$ 4,103	\$ 12,923	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 681,214</b>	<b>\$ 778,146</b>	<b>\$ 843,866</b>	<b>\$ 791,800</b>	<b>\$ 796,800</b>	<b>0.63%</b>
	<b>Subtotal Charges for Services</b>	<b>\$ 681,214</b>	<b>\$ 778,146</b>	<b>\$ 843,866</b>	<b>\$ 791,800</b>	<b>\$ 796,800</b>	<b>0.63%</b>
<b>Investment Income</b>							
4772	Gain/Losses on Investments	\$ (6,748)	\$ 5,499	\$ 1,753	\$ -	\$ -	N/A
4780	Investment Interest	\$ 194,950	\$ 305,242	\$ 280,144	\$ 200,000	\$ 270,000	35.00%
	<b>Subtotal Investment Income</b>	<b>\$ 188,202</b>	<b>\$ 310,741</b>	<b>\$ 281,897</b>	<b>\$ 200,000</b>	<b>\$ 270,000</b>	<b>35.00%</b>

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>Miscellaneous</b>							
4802	Donations	\$ 6,820	\$ -	\$ -	\$ -	\$ -	N/A
4837	Miscellaneous	\$ 168	\$ -	\$ 162	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 6,988</b>	<b>\$ -</b>	<b>\$ 162</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	\$ (16,400)	\$ (4,000)	\$ (500)	\$ -	\$ -	N/A
4907	Sale of General Fixed Assets	\$ 14,900	\$ -	\$ -	\$ -	\$ -	N/A
4908	Gain on Sale of Assets	\$ (95,733)	\$ 4,000	\$ 500	\$ -	\$ -	N/A
4931	Transfer In-General Fund	\$ 358,013	\$-	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 260,780</b>	<b>\$ -</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>\$ 9,728,356</b>	<b>\$ 10,533,610</b>	<b>\$ 12,092,082</b>	<b>\$ 23,584,918</b>	<b>\$ 21,401,214</b>	<b>-9.26%</b>

Schedule of Expenditures: Transportation Fund							
		FY23	FY24	FY25	FY26	FY27	%
		Actuals	Actuals	Actuals	Adopted Budget	Recommended Budget	Change
<b>260</b>	<b>Public Works</b>						
3710	Other Maintenance/Repairs	\$ 107	\$ 7,458	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 107</b>	<b>\$ 7,458</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>265</b>	<b>Facilities Maintenance</b>						
3000	Other Maintenance/Repairs	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	0.00%
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>0.00%</b>
<b>590</b>	<b>Non-Departmental</b>						
2000	Contingency	\$ -	\$ -	\$ -	\$ 105,793	\$ 112,217	6.07%
3000	Non-Categorical	\$ 454,899	\$ 462,147	\$ 496,896	\$ 602,774	\$ 646,976	7.33%
	<b>Subtotal</b>	<b>\$ 454,899</b>	<b>\$ 462,147</b>	<b>\$ 496,896</b>	<b>\$ 708,567</b>	<b>\$ 759,193</b>	<b>7.14%</b>
<b>610</b>	<b>Transportation</b>						
1000	Director	\$ 252,716	\$ 259,537	\$ 294,912	\$ 336,926	\$ 338,374	0.43%
2100	Operations	\$ 1,897,497	\$ 2,348,865	\$ 2,412,472	\$ 2,965,293	\$ 2,997,303	1.08%
2200	Maintenance	\$ 1,164,832	\$ 1,357,821	\$ 1,211,495	\$ 1,637,585	\$ 1,580,687	-3.47%
2300	Dial-A-Ride	\$ 278,975	\$ 300,455	\$ 474,384	\$ 770,899	\$ 739,522	-4.07%
2400	FTA	\$ 1,077,175	\$ 1,176,244	\$ 1,628,254	\$ 4,144,448	\$ 10,329,497	149.24%
2450	TSPLOST Capital	\$ -	\$ 1,446	\$ 9,875	\$ 1,311,356	\$ 298,215	-77.26%
2600	CARES Act Stimulus	\$ 296,984	\$ 116,108	\$ -	\$ 5,067	\$ 5,067	0.00%
3410	Planning-FTA (5303)	\$ 105,364	\$ 101,003	\$ 113,169	\$ 115,166	\$ 122,865	6.69%
3420	Planning-FTA (5307)	\$ 222,288	\$ 220,428	\$ 170,692	\$ 234,768	\$ 241,835	3.01%
3425	ARPA FTA	\$ -	\$ 198,472	\$ 208,314	\$ 99,000	\$ -	-100.00%
3430	ARRA Section 5340	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
3440	Clean Fuels Grant Program	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	-100.00%
	<b>Subtotal</b>	<b>\$ 5,295,831</b>	<b>\$ 6,080,379</b>	<b>\$ 6,523,567</b>	<b>\$ 16,620,508</b>	<b>\$ 16,653,365</b>	<b>0.20%</b>
	<b>TSPLOST Projects</b>						
2500	TSPLOST Capital	\$ 1,633,968	\$ 681,783	\$ 870,249	\$ 4,317,000	\$ 1,922,002	-55.48%
2510	TSPLOST Administration	\$ 106,504	\$ 107,369	\$ 143,396	\$ 230,138	\$ 172,431	-25.07%
2520	TSPLOST Operations	\$ 610,391	\$ 659,216	\$ 684,895	\$ 948,161	\$ 1,146,917	20.96%
2530	TSPLOST Maintenance	\$ 289,171	\$ 347,349	\$ 386,856	\$ 505,044	\$ 487,846	-3.41%
2540	TSPLOST Dial-A-Ride	\$ 221,106	\$ 236,798	\$ 197,099	\$ 240,500	\$ 244,460	1.65%
	<b>Subtotal</b>	<b>\$ 2,861,140</b>	<b>\$ 2,032,515</b>	<b>\$ 2,282,495</b>	<b>\$ 6,240,843</b>	<b>\$ 3,973,656</b>	<b>-36.33%</b>
	<b>Total Expenditures</b>	<b>\$ 8,611,977</b>	<b>\$ 8,582,499</b>	<b>\$ 9,302,958</b>	<b>\$ 23,584,918</b>	<b>\$ 21,401,214</b>	<b>-9.26%</b>

Schedule of Revenues: Trade Center Fund

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>Sales &amp; Use Taxes</b>							
4052	Beer Tax	\$ 631,703	\$ 603,024	\$ 583,279	\$ 650,000	\$ 650,000	0.00%
	<b>Subtotal</b>	<b>\$ 631,703</b>	<b>\$ 603,024</b>	<b>\$ 583,279</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>0.00%</b>
<b>Charges for Services</b>							
<b>Operations</b>							
4568	Parking Fees	\$ 19,783	\$ 19,497	\$ 11,054	\$ 10,000	\$ 10,000	0.00%
4573	Ticket Sales	\$ 25,188	\$ 21,521	\$ 19,496	\$ 13,000	\$ 13,000	0.00%
4579	Electrical Usage Fee	\$ 108,754	\$ 94,458	\$ 102,427	\$ 80,000	\$ 80,000	0.00%
4580	Convention Services Revenue	\$ 37,796	\$ 18,632	\$ 24,862	\$ 20,000	\$ 20,000	0.00%
4581	Food Service Contract	\$ 794,291	\$ 843,831	\$ 772,799	\$ 850,000	\$ 850,000	0.00%
4582	Sale of Merchandise	\$ 1,497	\$ 300	\$ 3,101	\$ 850	\$ 850	0.00%
	<b>Subtotal</b>	<b>\$ 987,309</b>	<b>\$ 998,239</b>	<b>\$ 933,739</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	\$ 139,553	\$ 243,789	\$ 292,367	\$ 152,190	\$ 203,252	33.55%
	<b>Subtotal</b>	<b>\$ 139,553</b>	<b>\$ 243,789</b>	<b>\$ 292,367</b>	<b>\$ 152,190</b>	<b>\$ 203,252</b>	<b>33.55%</b>
<b>Miscellaneous</b>							
<b>Other Miscellaneous Revenues</b>							
4828	Copy Work	\$ 610	\$ 149	\$ 98	\$ 1,000	\$ 1,000	0.00%
4837	Miscellaneous Revenue	\$ 18,266	\$ 18,916	\$ 19,049	\$ 5,000	\$ 5,000	0.00%
4842	Vendor Compensation - Sales Tax	\$ 611	\$ 594	\$ 620	\$ 300	\$ 300	0.00%
	<b>Subtotal</b>	<b>\$ 19,487</b>	<b>\$ 19,659</b>	<b>\$ 19,767</b>	<b>\$ 6,300</b>	<b>\$ 6,300</b>	<b>0.00%</b>
<b>Rents and Royalties</b>							
4874	Equipment Rental	\$ 219,964	\$ 214,604	\$ 241,194	\$ 200,000	\$ 240,000	20.00%
4875	Space Rental	\$ 1,760,822	\$ 1,817,027	\$ 1,972,981	\$ 1,901,314	\$ 1,988,765	4.60%
	<b>Subtotal</b>	<b>\$ 1,980,786</b>	<b>\$ 2,031,631</b>	<b>\$ 2,214,175</b>	<b>\$ 2,101,314</b>	<b>\$ 2,228,765</b>	<b>6.07%</b>
	<b>Subtotal Miscellaneous Revenues</b>	<b>\$ 2,000,273</b>	<b>\$ 2,051,290</b>	<b>\$ 2,233,942</b>	<b>\$ 2,107,614</b>	<b>\$ 2,235,065</b>	<b>6.05%</b>
<b>Other Financing Sources</b>							
<b>Transfers In</b>							
4943	Transfer In Hotel/Motel	\$ 881,644	\$ 917,751	\$ 970,957	\$ 837,500	\$ 962,500	14.93%
4931	Transfer In General Fund	\$ 54,560	\$ -	\$ -	\$ -	\$ -	N/A
4982	Transfer In ARP Fiscal Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 936,204</b>	<b>\$ 917,751</b>	<b>\$ 970,957</b>	<b>\$ 837,500</b>	<b>\$ 962,500</b>	<b>14.93%</b>
	Use of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Total Revenues</b>	<b>\$ 4,695,042</b>	<b>\$ 4,814,093</b>	<b>\$ 5,014,284</b>	<b>\$ 4,721,154</b>	<b>\$ 5,024,667</b>	<b>6.43%</b>

**Schedule of Expenditures: Trade Center Fund**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>265</b>	<b>Facilities Maintenance</b>						
3000	Other Maintenance/Repairs	\$ -	\$ -	\$ -	\$ -	\$ 125,000	N/A
	<b>Subtotal</b>	\$ -	\$ -	\$ -	\$ -	\$ 125,000	N/A
<b>590</b>	<b>Non-Departmental</b>						
2000	Contingency	\$ -	\$ -	\$ -	\$ 35,910	\$ 35,719	-0.53%
3000	Non-Categorical	\$ 157,329	\$ 184,598	\$ 168,003	\$ 166,350	\$ 148,600	-10.67%
	<b>Subtotal</b>	\$ 157,329	\$ 184,598	\$ 168,003	\$ 202,260	\$ 184,319	-8.87%
<b>620</b>	<b>Trade Center</b>						
1000	Trade Center	\$ 387,868	\$ 522,817	\$ 523,357	\$ 649,627	\$ 504,029	-22.41%
2100	Sales	\$ 573,188	\$ 499,323	\$ 496,072	\$ 693,925	\$ 695,210	0.19%
2200	Operations	\$ 573,178	\$ 848,371	\$ 796,630	\$ 1,216,326	\$ 1,366,077	12.31%
2300	Building Maintenance	\$ 1,000,418	\$ 997,155	\$ 1,727,078	\$ 1,665,441	\$ 1,853,769	11.31%
2600	Trade Center - Bonded Debt	\$ 81,524	\$ 67,904	\$ 61,154	\$ 293,575	\$ 296,263	0.92%
	<b>Subtotal</b>	\$ 2,616,176	\$ 2,935,570	\$ 3,604,291	\$ 4,518,894	\$ 4,715,348	4.35%
	<b>Total Expenditures</b>	\$ 2,773,505	\$ 3,120,168	\$ 3,772,294	\$ 4,721,154	\$ 5,024,667	6.43%

**Schedule of Revenues: Bull Creek Golf Course**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>Charges for Services</b>							
	<b>Operations</b>						
4541	Golf Course Handicap Fees	\$ 4,451	\$ -	\$ -	\$ 500	\$ 500	0.00%
4542	Golf Course Operations	\$ 1,596,780	\$ 1,821,835	\$ 1,794,892	\$ 1,801,041	\$ 1,801,041	0.00%
4543	Range Fees	\$ 50,749	\$ 49,790	\$ 55,106	\$ 60,000	\$ 90,000	50.00%
4544	Snack Bar - Golf Course	\$ 227,934	\$ 312,469	\$ 335,461	\$ 305,000	\$ 325,000	6.56%
4582	Sale of Merchandise	\$ 212,463	\$ 234,931	\$ 296,859	\$ 225,000	\$ 295,000	31.11%
4681	Fee Based Program Fees	\$ 2,715	\$ 1,575	\$ 110	\$ 5,000	\$ 5,000	0.00%
	<b>Subtotal</b>	<b>\$ 2,095,092</b>	<b>\$ 2,420,600</b>	<b>\$ 2,482,428</b>	<b>\$ 2,396,541</b>	<b>\$ 2,516,541</b>	<b>5.01%</b>
<b>Miscellaneous</b>							
	<b>Other Miscellaneous Revenues</b>						
4802	Donations	\$ 13,207	\$ 31,535	\$ 33,719	\$ -	\$ -	N/A
4837	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4840	Rebates	\$ 10,439	\$ -	\$ -	\$ 12,000	\$ 12,000	0.00%
4842	Vendor Comp Sales Tax	\$ 1,781	\$ 1,710	\$ 1,405	\$ 1,500	\$ 1,500	0.00%
4832	Special Event Sponsors	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 25,427</b>	<b>\$ 33,245</b>	<b>\$ 35,124</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>0.00%</b>
	<b>Rents and Royalties</b>						
	<b>Subtotal Miscellaneous</b>	<b>\$ 25,427</b>	<b>\$ 33,245</b>	<b>\$ 35,124</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	\$ 78,139	\$ 166,000	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 78,139</b>	<b>\$ 166,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	<b>Total Revenues</b>	<b>\$ 2,198,658</b>	<b>\$ 2,619,845</b>	<b>\$ 2,517,552</b>	<b>\$ 2,410,041</b>	<b>\$ 2,530,041</b>	<b>4.98%</b>

**Schedule of Expenditures: Bull Creek Golf Course**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>590</b>	<b>Non-Departmental</b>						
2000	Contingency	\$ -	\$ -	\$ -	\$ 15,708	\$ 16,274	3.60%
3000	Non - Categorical	\$ 47,422	\$ 50,444	\$ 61,258	\$ 62,790	\$ 55,449	-11.69%
	<b>Subtotal</b>	<b>\$ 47,422</b>	<b>\$ 50,444</b>	<b>\$ 61,258</b>	<b>\$ 78,498</b>	<b>\$ 71,723</b>	<b>-8.63%</b>
<b>630</b>	<b>Bull Creek Golf Course</b>						
2100	Bull Creek Golf Course Maintenance	\$ 1,019,748	\$ 1,168,091	\$ 1,470,920	\$ 1,237,987	\$ 1,319,330	6.57%
2200	Bull Creek Golf Course Operations	\$ 924,955	\$ 1,070,955	\$ 1,141,353	\$ 925,170	\$ 979,597	5.88%
2300	Godwin Creek	\$ -	\$ 32,911	\$ 96,437	\$ 168,386	\$ 159,391	-5.34%
	<b>Subtotal</b>	<b>\$ 1,944,703</b>	<b>\$ 2,271,957</b>	<b>\$ 2,708,710</b>	<b>\$ 2,331,543</b>	<b>\$ 2,458,318</b>	<b>5.44%</b>
	<b>Total Expenditures</b>	<b>\$ 1,992,125</b>	<b>\$ 2,322,401</b>	<b>\$ 2,769,968</b>	<b>\$ 2,410,041</b>	<b>\$ 2,530,041</b>	<b>4.98%</b>

**Schedule of Revenues: Oxbow Creek Golf Course**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>Charges for Services</b>							
	<b>Operations</b>						
4541	Golf Course Handicap Fees	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4542	Golf Course Operations	\$ 441,344	\$ 436,944	\$ 496,429	\$ 430,000	\$ 485,000	12.79%
4543	Range Fees	\$ 43,813	\$ 55,254	\$ 48,756	\$ 55,000	\$ 55,000	0.00%
4544	Golf Course Snack Bar	\$ 53,488	\$ 66,596	\$ 63,632	\$ 66,000	\$ 66,000	0.00%
4582	Sale of Merchandise	\$ 69,088	\$ 73,588	\$ 88,534	\$ 70,000	\$ 82,693	18.13%
	<b>Subtotal</b>	<b>\$ 607,733</b>	<b>\$ 632,382</b>	<b>\$ 697,351</b>	<b>\$ 621,000</b>	<b>\$ 688,693</b>	<b>10.90%</b>
<b>Miscellaneous</b>							
	<b>Other Miscellaneous Revenues</b>						
4802	Donations	\$ 1,200	\$ -	\$ 1,500	\$ -	\$ -	N/A
4842	Vendor Comp Sales Tax	\$ 1,174	\$ 1,134	\$ 999	\$ -	\$ -	N/A
4832	Special Event Sponsors	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4837	Miscellaneous	\$ -	\$ -	\$ 21	\$ -	\$ -	
	<b>Subtotal</b>	<b>\$ 2,374</b>	<b>\$ 1,134</b>	<b>\$ 2,520</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	\$ 32,856	\$ 78,959	\$ -	\$ 100,000	\$ 50,000	-50.00%
	<b>Subtotal</b>	<b>\$ 32,856</b>	<b>\$ 80,309</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 50,000</b>	<b>-50.00%</b>
	<b>Total Revenues</b>	<b>\$ 642,963</b>	<b>\$ 713,825</b>	<b>\$ 699,871</b>	<b>\$ 721,000</b>	<b>\$ 738,693</b>	<b>2.45%</b>

**Schedule of Expenditures: Oxbow Creek Golf Course**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>590 Non-Departmental</b>							
2000	Contingency	\$ -	\$ -	\$ -	\$ 5,176	\$ 5,419	4.69%
3000	Non - Categorical	\$ 23,579	\$ 20,609	\$ 17,490	\$ 19,155	\$ 15,767	-17.69%
	<b>Subtotal</b>	<b>\$ 23,579</b>	<b>\$ 20,609</b>	<b>\$ 17,490</b>	<b>\$ 24,331</b>	<b>\$ 21,186</b>	<b>-12.93%</b>
<b>640 Oxbow Creek Golf Course</b>							
2100	Oxbow Creek Pro Shop	\$ 354,564	\$ 433,464	\$ 385,702	\$ 383,395	\$ 391,428	2.10%
2200	Oxbow Creek Maintenance	\$ 244,860	\$ 263,130	\$ 263,107	\$ 313,274	\$ 326,079	4.09%
2300	Oxbow Creek Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 599,424</b>	<b>\$ 696,594</b>	<b>\$ 648,809</b>	<b>\$ 696,669</b>	<b>\$ 717,507</b>	<b>2.99%</b>
	<b>Total Expenditures</b>	<b>\$ 623,003</b>	<b>\$ 717,203</b>	<b>\$ 666,299</b>	<b>\$ 721,000</b>	<b>\$ 738,693</b>	<b>2.45%</b>

**Revenue by Division: Civic Center/Sports Authority**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
1999	Operations	\$ 1,856,548	\$ 1,888,679	\$ 5,581,912	\$ 1,717,000	\$ 1,961,407	14.23%
2000	Cultural Affairs - Liberty Theatre	\$ -	\$ -	\$ 87,471	\$ -	\$ -	N/A
2100	Hockey	\$ 565,088	\$ 698,358	\$ 623,287	\$ 540,000	\$ 540,000	0.00%
2200	Football	\$ 66,936	\$ 136,129	\$ 44,972	\$ 45,750	\$ 45,750	0.00%
2500	Events	\$ 2,772,679	\$ 2,857,522	\$ 3,519,741	\$ 3,347,886	\$ 3,347,886	0.00%
2700	Ice Rink Operations	\$ 747	\$ 1,747	\$ 7,973	\$ 1,500	\$ 1,500	0.00%
2750	Ice Rink Events	\$ 338,470	\$ 322,175	\$ 351,845	\$ 345,000	\$ 345,000	0.00%
2800	Concessions	\$ 492,848	\$ 478,170	\$ 527,083	\$ 524,377	\$ 524,377	0.00%
<b>Total</b>		<b>\$ 6,093,316</b>	<b>\$ 6,382,780</b>	<b>\$ 10,744,284</b>	<b>\$ 6,521,513</b>	<b>\$ 6,765,920</b>	<b>3.75%</b>

**Schedule of Revenues**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
<b>Charges for Services</b>							
	<b>Operations</b>						
4568	Parking Fee	\$ 47,374	\$ 38,057	\$ -	\$ 40,000	\$ 40,000	0.00%
4573	Ticket Sales	\$ 2,298,802	\$ 2,419,581	\$ 2,989,320	\$ 2,870,886	\$ 2,870,886	0.00%
4574	Facility Fees	\$ 101,978	\$ 157,021	\$ 158,158	\$ 80,000	\$ 80,000	0.00%
4576	Catering	\$ 6,136	\$ 3,803	\$ 3,345	\$ 25,000	\$ 25,000	0.00%
4582	Sale of Merchandise	\$ 260,450	\$ 199,829	\$ 242,565	\$ 282,000	\$ 282,000	0.00%
4587	Food Service Contract	\$ 234,304	\$ 255,639	\$ 248,979	\$ 229,377	\$ 229,377	0.00%
	<b>Subtotal</b>	<b>\$ 2,949,044</b>	<b>\$ 3,073,930</b>	<b>\$ 3,642,367</b>	<b>\$ 3,527,263</b>	<b>\$ 3,527,263</b>	<b>0.00%</b>
<b>Miscellaneous</b>							
	<b>Other Miscellaneous Revenues</b>						
4313	Misc. Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4801	Private Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
4802	Donations	\$ -	\$ 5,000	\$ 3,615,943	\$ -	\$ -	N/A
4837	Miscellaneous Revenue	\$ 741,758	\$ 822,425	\$ 838,404	\$ 775,000	\$ 775,000	0.00%
	<b>Subtotal</b>	<b>\$ 741,758</b>	<b>\$ 827,425</b>	<b>\$ 4,454,347</b>	<b>\$ 775,000</b>	<b>\$ 775,000</b>	<b>0.00%</b>
<b>Rents and Royalties</b>							
4842	Vendors Comp Sales Tax	\$ 1,866	\$ 2,204	\$ 2,302	\$ 2,000	\$ 2,000	0.00%
4872	Sale of Advertisements	\$ 29,700	\$ 25,500	\$ 55,171	\$ 21,500	\$ 15,907	-26.01%
4880	Rent Civic Center	\$ 560,585	\$ 618,219	\$ 648,184	\$ 520,750	\$ 520,750	0.00%
	<b>Subtotal</b>	<b>\$ 592,151</b>	<b>\$ 645,923</b>	<b>\$ 705,657</b>	<b>\$ 544,250</b>	<b>\$ 538,657</b>	<b>-1.03%</b>
	<b>Subtotal Miscellaneous</b>	<b>\$ 1,333,909</b>	<b>\$ 1,473,348</b>	<b>\$ 5,160,004</b>	<b>\$ 1,319,250</b>	<b>\$ 1,313,657</b>	<b>-0.42%</b>
<b>Other Financing Sources</b>							
	<b>Transfers In</b>						
4931	Transfer - in General Fund	\$ 47,076	\$ -	\$ -	\$ -	\$ -	N/A
4943	Transfer - in Hotel Motel Tax	\$ 1,763,287	\$ 1,835,502	\$ 1,941,913	\$ 1,675,000	\$ 1,925,000	14.93%
4982	Transfer In - ARP Fiscal Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 1,810,363</b>	<b>\$ 1,835,502</b>	<b>\$ 1,941,913</b>	<b>\$ 1,675,000</b>	<b>\$ 1,925,000</b>	<b>14.93%</b>
	<b>Total Revenues</b>	<b>\$ 6,093,316</b>	<b>\$ 6,382,780</b>	<b>\$ 10,744,284</b>	<b>\$ 6,521,513</b>	<b>\$ 6,765,920</b>	<b>3.75%</b>

**Schedule of Expenditures: Civic Center/Sports Authority**

		FY23	FY24	FY25	FY26	FY27	%
		Actuals	Actuals	Actuals	Adopted Budget	Recommended Budget	Change
<b>160</b>	<b>Civic Center</b>						
1000	Civic Center Operations	\$ 2,017,179	\$ 2,650,550	\$ 3,938,662	\$ 2,230,611	\$ 2,596,853	16.42%
2000	Cultural Affairs - Liberty Theatre	\$ 51	\$ 45,145	\$ 139,646	\$ 137,811	\$ -	-100.00%
2100	Hockey	\$ 862,710	\$ 665,041	\$ 642,331	\$ 373,885	\$ 373,885	0.00%
2200	Football	\$ 72,533	\$ 87,517	\$ 51,345	\$ 62,795	\$ 62,795	0.00%
2500	Other Events	\$ 2,870,094	\$ 3,015,539	\$ 3,816,507	\$ 2,647,600	\$ 2,669,130	0.81%
2600	Temporary Labor Pool	\$ -	\$ 25,420	\$ -	\$ -	\$ -	N/A
2700	Civic Ctr Ice Rink OPS	\$ 165,182	\$ 257,072	\$ 219,659	\$ 228,201	\$ 230,528	1.02%
2750	Civic Ctr Ice Rink Events	\$ 233,711	\$ 196,923	\$ 304,585	\$ 134,563	\$ 134,563	0.00%
2800	Civic Center Concessions	\$ 170,183	\$ 130,571	\$ 146,993	\$ 280,530	\$ 259,000	-7.67%
	<b>Subtotal</b>	<b>\$ 6,391,643</b>	<b>\$ 7,073,778</b>	<b>\$ 9,259,728</b>	<b>\$ 6,095,996</b>	<b>\$ 6,326,754</b>	<b>3.79%</b>
<b>260</b>	<b>Public Works</b>						
3710	Other Maintenance/Repairs	\$ 241,145	\$ 214,338	\$ 131,780	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 241,145</b>	<b>\$ 214,338</b>	<b>\$ 131,780</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>265</b>	<b>Facilities Maintenance</b>						
3000	Other Maintenance/Repairs	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	0.00%
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>0.00%</b>
<b>590</b>	<b>Non-Departmental</b>						
2000	Contingency	\$ -	\$ -	\$ -	\$ 22,550	\$ 23,170	2.75%
3000	Non - Categorical	\$ 164,013	\$ 224,330	\$ 235,163	\$ 277,967	\$ 290,996	4.69%
4000	Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 164,013</b>	<b>\$ 224,330</b>	<b>\$ 235,163</b>	<b>\$ 300,517</b>	<b>\$ 314,166</b>	<b>4.54%</b>
	<b>Total Expenditures</b>	<b>\$ 6,796,801</b>	<b>\$ 7,512,446</b>	<b>\$ 9,626,671</b>	<b>\$ 6,521,513</b>	<b>\$ 6,765,920</b>	<b>3.75%</b>

**Schedule of Revenues: Community Development Block Grant**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
099	CDBG	\$ 1,472,629	\$ 3,482,059	\$ 115	\$ -	\$ -	N/A
	<b>Miscellaneous</b>						
	<b>Other Miscellaneous Revenues</b>						
4311	HUD Entitlement	\$ 318,535	\$ 86,287	\$ 1,705,005	\$ 1,812,296	\$ 1,708,493	-5.73%
	<b>Subtotal</b>	<b>\$ 318,535</b>	<b>\$ 86,287</b>	<b>\$ 1,705,005</b>	<b>\$ 1,812,296</b>	<b>\$ 1,708,493</b>	<b>-5.73%</b>
	<b>Total Revenues</b>	<b>\$ 1,791,164</b>	<b>\$ 3,568,346</b>	<b>\$ 1,705,120</b>	<b>\$ 1,812,296</b>	<b>\$ 1,708,493</b>	<b>-5.73%</b>

**Schedule of Expenditures: Community Development Block Grant**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
245	CDBG	\$ 1,577,174	\$ 3,693,851	\$ 1,982,589	\$ 1,812,296	\$ 1,708,493	-5.73%
	<b>Subtotal</b>	<b>\$ 1,577,174</b>	<b>\$ 3,693,851</b>	<b>\$ 1,982,589</b>	<b>\$ 1,812,296</b>	<b>\$ 1,708,493</b>	<b>-5.73%</b>
	<b>Total Expenditures</b>	<b>\$ 1,577,174</b>	<b>\$ 3,693,851</b>	<b>\$ 1,982,589</b>	<b>\$ 1,812,296</b>	<b>\$ 1,708,493</b>	<b>-5.73%</b>

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

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
675 & 680	Workforce Innovation Act (WIOA)	\$ 2,090,341	\$ 2,061,298	\$ 1,583,474	\$ 3,143,712	\$ 2,395,470	-23.80%
	<b>Subtotal</b>	<b>\$ 2,090,341</b>	<b>\$ 2,061,298</b>	<b>\$ 1,583,474</b>	<b>\$ 3,143,712</b>	<b>\$ 2,395,470</b>	<b>-23.80%</b>
	<b>Total Revenues</b>	<b>\$ 2,090,341</b>	<b>\$ 2,061,298</b>	<b>\$ 1,583,474</b>	<b>\$ 3,143,712</b>	<b>\$ 2,395,470</b>	<b>98.53%</b>

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

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
675 & 680	Workforce Innovation Act (WIOA)	\$ 2,090,376	\$ 2,061,297	\$ 1,583,474	\$ 3,143,712	\$ 2,395,470	-23.80%
	<b>Subtotal</b>	<b>\$ 2,090,376</b>	<b>\$ 2,061,297</b>	<b>\$ 1,583,474</b>	<b>\$ 3,143,712</b>	<b>\$ 2,395,470</b>	<b>-23.80%</b>
	<b>Total Expenditures</b>	<b>\$ 2,090,376</b>	<b>\$ 2,061,297</b>	<b>\$ 1,583,474</b>	<b>\$ 3,143,712</b>	<b>\$ 2,395,470</b>	<b>-23.80%</b>

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

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
099	Insurance Contributions	\$ 22,303,467	\$ 24,530,961	\$ 29,192,219	\$ 28,642,856	\$ 31,719,099	10.74%
	<b>Subtotal</b>	<b>\$ 22,303,467</b>	<b>\$ 24,530,961</b>	<b>\$ 29,192,219</b>	<b>\$ 28,642,856</b>	<b>\$ 31,719,099</b>	<b>10.74%</b>
	<b>Total Revenues</b>	<b>\$ 22,303,467</b>	<b>\$ 24,530,961</b>	<b>\$ 29,192,219</b>	<b>\$ 28,642,856</b>	<b>\$ 31,719,099</b>	<b>10.74%</b>

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

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
220	Health and Life Insuranc	\$ 23,724,441	\$ 21,402,813	\$ 24,190,212	\$ 28,642,856	\$ 31,719,099	10.74%
	<b>Subtotal</b>	<b>\$ 23,724,441</b>	<b>\$ 21,402,813</b>	<b>\$ 24,190,212</b>	<b>\$ 28,642,856</b>	<b>\$ 31,719,099</b>	<b>10.74%</b>
	<b>Total Expenditures</b>	<b>\$ 21,402,813</b>	<b>\$ 24,662,746</b>	<b>\$ 24,190,212</b>	<b>\$ 28,642,856</b>	<b>\$ 31,719,099</b>	<b>10.74%</b>

**Schedule of Revenues: Risk Management Fund**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
099	Risk Mgmt/Worker's Compensation	\$ 5,934,528	\$ 6,659,156	\$ 3,549,489	\$ 8,189,571	\$ 8,230,472	0.50%
	<b>Subtotal</b>	<b>\$ 5,934,528</b>	<b>\$ 6,659,156</b>	<b>\$ 3,549,489</b>	<b>\$ 8,189,571</b>	<b>\$ 8,230,472</b>	<b>0.50%</b>
	<b>Total Revenues</b>	<b>\$ 5,934,528</b>	<b>\$ 6,659,156</b>	<b>\$ 3,549,489</b>	<b>\$ 8,189,571</b>	<b>\$ 8,230,472</b>	<b>0.50%</b>

**Schedule of Expenditures: Risk Management Fund**

		FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY27 Recommended Budget	% Change
220	Risk Mgmt/Worker's Compensation	\$ 4,199,162	\$ 6,635,789	\$ 6,675,049	\$ 8,189,571	\$ 8,230,472	0.50%
	<b>Subtotal</b>	<b>\$ 4,199,162</b>	<b>\$ 6,635,789</b>	<b>\$ 6,675,049</b>	<b>\$ 8,189,571</b>	<b>\$ 8,230,472</b>	<b>0.50%</b>
	<b>Total Expenditures</b>	<b>\$ 4,199,162</b>	<b>\$ 6,635,789</b>	<b>\$ 6,675,049</b>	<b>\$ 8,189,571</b>	<b>\$ 8,230,472</b>	<b>0.50%</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, coincides with or immediately following completion of 30 days of active employment. The City's FY2027 contribution for healthcare coverage is \$8,500 per budgeted position.

During 2013, the City opened its own Health and Wellness Center. The Health and Wellness Center is operated by a third party healthcare provider who is specifically focused on providing routine primary healthcare for employees and their covered dependents. Employees must elect to participate in the City's health insurance plan to utilize the facility. However, when employees utilize the Health and Wellness Center, they do not experience any co-payments for office visits or routine pharmaceuticals. By more closely managing the mhealth and wellbeing of its employees, CCG anticipates significant wellness and productivity benefits for its workforce. In addition, the City hopes its long term healthcare costs will remain relatively low by improving the overall 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 disabled employee to collect 60% of their monthly salary (offset by Social Security, Worker's Compensation and certain other pensions and disability plans).

## PERSONNEL

### **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 \$184,500. 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 \$4.9 million based on employee salaries and \$11.7 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 24, 2026. A schedule of holidays is listed below:

<b>HOLIDAY</b>	<b>DATE OBSERVED</b>	<b>DAY</b>
Independence Day	July 3, 2026	Friday
Labor Day	September 7, 2026	Monday
Columbus Day	October 12, 2026	Monday
Veteran's Day	November 11, 2026	Wednesday
Thanksgiving Day	November 26 & 27, 2026	Thursday and Friday
Floating Holiday	December 24, 2026	Thursday
Christmas Holiday	December 25, 2026	Friday
New Year's Day	January 1, 2027	Friday
Martin Luther King Jr. Birthday	January 18, 2027	Monday
Memorial Day	May 31, 2027	Monday
Juneteenth	June 18, 2027	Friday

## PERSONNEL

### Personnel Summary

The chart below details compensation and benefits discussed in earlier sections. Net personnel expenditures make up 55% of the total operating budget. Salaries, wages, and overtime are the largest elements of compensation and benefits.

	Compensation and Benefits	
Elements	Budget	% of Net
General Government Salaries, Wages & Overtime	\$80,758,093	36.3%
Public Safety Salaries, Wages, & Overtime	\$84,187,162	37.9%
FICA Contributions	\$12,640,708	5.7%
General Government Retirement	\$4,028,350	1.8%
Public Safety Retirement	\$11,946,616	5.4%
Group Health Care Contribution	\$23,568,973	10.6%
Group Life Insurance	\$752,528	0.3%
Other Benefits & Administrative Fees*	\$4,363,451	2.0%
<b>Total</b>	<b>\$222,245,881</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

	FY25 Adopted			FY26 Adopted			FY27 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		5			5		
Mayor	4			4			4		
Internal Auditor	4			4			4		
City Attorney	5			5			5		
<b>Total Executive/Legal</b>	<b>27</b>	<b>1</b>		<b>28</b>			<b>28</b>		
City Manager Administration	9			9			9		
Mail Room	2			2			2		
Print Shop	4			4			4		
Public Information & Relations (CCG-TV)	2	1		2	1		2	1	
Citizens Service Center	8			8			8		
Quality Control	1			1			1		
Family Connection	1			1			1		
<b>Total City Manager</b>	<b>27</b>	<b>1</b>		<b>27</b>	<b>1</b>		<b>27</b>	<b>1</b>	
Finance Administration	2			2			2		
Accounting	9			9			9		
Revenue	15			15			15		
Financial Planning	4			4			5		
Purchasing	8			8			8		
Cash Management	3			3			3		
<b>Total Finance</b>	<b>41</b>			<b>41</b>			<b>42</b>		
Information Technology	31			31			35		
Radio Communications	1			1			1		
<b>Total Information Technology</b>	<b>32</b>			<b>32</b>			<b>36</b>		
<b>Human Resources</b>	<b>18</b>			<b>18</b>			<b>19</b>		
Inspections	22			22			19		
Special Enforcement	10			10			13		
<b>Total Codes and Inspections</b>	<b>32</b>			<b>32</b>			<b>32</b>		
<b>Planning</b>	<b>4</b>			<b>5</b>			<b>5</b>		
<b>Real Estate</b>	<b>1</b>			<b>1</b>			<b>1</b>		
Traffic Engineering	18			18			17		
<b>Total Engineering</b>	<b>18</b>			<b>18</b>			<b>17</b>		
Public Works Administration	4			4			4		
Fleet Management	39		Varies	39		Varies	39		Varies
Animal Control	25			0			0		
Cemeteries	5			5			5		

## PERSONNEL

	FY25 Adopted			FY26 Adopted			FY27 Recommended		
	General Fund								
	Full-time	Part-time	Seasonal/Temporary	Full-time	Part-time	Seasonal/Temporary	Full-time	Part-time	Seasonal/Temporary
Facilities Maintenance	45			0			0		
<b>Total Public Works</b>	<b>118</b>		<b>Varies</b>	<b>48</b>		<b>Varies</b>	<b>48</b>		<b>Varies</b>
Facilities Maintenance	0			46			46		
<b>Total Facilities Maintenance</b>	<b>0</b>			<b>46</b>			<b>46</b>		
Parks & Recreation Admin	6	1		7	1		7	1	
Parks Services	71	4		71	4		71	4	
Recreation Administration	13	2	Varies	13	2	Varies	14	2	Varies
Liberty Theater	0			1			1		
Athletic	4	2		4	2		4	2	
Community Schools Operations	3		Varies	3		Varies	3		Varies
Cooper Creek Tennis Center	4	7		6	9		6	9	
Lake Oliver Marina	2	3		2	3		2	3	
Aquatics	3		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		4	3	
<b>Total Parks &amp; Recreation</b>	<b>118</b>	<b>37</b>	<b>Varies</b>	<b>122</b>	<b>39</b>	<b>Varies</b>	<b>122</b>	<b>39</b>	<b>Varies</b>
Tax Assessor	27			35			35		
Elections & Registration	6	3	5/Varies	6	3	5/Varies	6	3	5/Varies
<b>Total Boards &amp; Elections</b>	<b>33</b>	<b>3</b>	<b>5/Varies</b>	<b>41</b>	<b>3</b>	<b>5/Varies</b>	<b>41</b>	<b>3</b>	<b>5/Varies</b>
Chief of Police	13			13			13		
Intelligence/Vice	25			25			25		
Support Services	47			47			47		
Field Operations	119			119			119		
Office of Professional Standards	10			10			10		
Administrative Services	14			14			14		
CPD Training	7			7			7		
Investigative Services	105			105			109		
<b>Total Police</b>	<b>340</b>			<b>340</b>			<b>344</b>		
Chief of Fire & EMS	5			5			5		
Operations	378			379			379		
Special Operations	10			10			10		
Administrative Services	12			12			12		
Logistics/Support	3			3			3		
<b>Total Fire &amp; EMS</b>	<b>408</b>			<b>409</b>			<b>409</b>		
<b>Muscogee County Prison</b>	<b>117</b>			<b>117</b>			<b>118</b>		
<b>Homeland Security</b>	<b>3</b>			<b>3</b>			<b>3</b>		
<b>Superior Court Judges</b>	<b>19</b>	<b>8</b>	<b>3</b>	<b>19</b>	<b>8</b>	<b>3</b>	<b>19</b>	<b>8</b>	<b>3</b>

## PERSONNEL

	FY25 Adopted			FY26 Adopted			FY27 Recommended		
	General Fund								
	Full-time	Part-time	Seasonal/Temporary	Full-time	Part-time	Seasonal/Temporary	Full-time	Part-time	Seasonal/Temporary
<b>District Attorney</b>	<b>42</b>	<b>2</b>		<b>44</b>	<b>2</b>		<b>44</b>	<b>2</b>	
<b>Juvenile Court &amp; Circuit Wide Juvenile Court</b>	13			14			14		
<b>Jury Manager</b>	2	1		2	1		4	0	
<b>Victim Witness – DA</b>	3			3			5		
<b>Clerk of Superior Court</b>	49	2		51	2		51	2	
<b>Board of Equalization</b>	1			1			1		
<b>State Court Judges</b>	7			7			7		
<b>State Court Solicitor</b>	16			19			23		
<b>Public Defender</b>	11			11			13		
<b>Municipal Court Judge</b>	8	1		8	5		8	5	
<b>Clerk of Municipal Court</b>	13			13			13		
<b>Judge of Probate</b>	8			9			9		
<b>Sheriff</b>	321		Varies	321		Varies	320		Varies
<b>Tax Commissioner</b>	30	2		33	2		33	2	
<b>Coroner</b>	6		Varies	6		Varies	6		Varies
<b>Recorder’s Court</b>	23	6		27	6		27	6	
<b>Parking Management</b>	1	13		1	13		1	13	
<b>Total General Fund</b>	<b>1,910</b>	<b>77</b>	<b>Varies</b>	<b>1,917</b>	<b>82</b>	<b>Varies</b>	<b>1,936</b>	<b>81</b>	<b>Varies</b>
	<b>OLOST Fund</b>								
Crime Prevention	1			1			2		
Police	121			121			121		
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	1			1			1		
Clerk of Municipal Court	4			4			2		
Probate Court	1			1			1		
Sheriff	40			40			45		
Recorder’s Court	2			2			2		
<b>Total LOST Fund <sup>1</sup></b>	<b>208</b>			<b>208</b>			<b>214</b>		

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

## PERSONNEL

	FY25 Adopted			FY26 Adopted			FY27 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	77		15	77		15	77		15
Right of Way	87		2	87		2	87		2
ROW Community Services	7	13		7	13		8	11	
<b>Total Paving Fund</b>	<b>188</b>	<b>13</b>	<b>17</b>	<b>188</b>	<b>13</b>	<b>17</b>	<b>189</b>	<b>11</b>	<b>17</b>
<b>Community Care Fund</b>									
<b>Community/Correct Care Program</b>	1			6			8		
<b>Total Community Care Fund</b>	<b>1</b>			<b>6</b>			<b>8</b>		
<b>Integrated Waste Fund</b>									
Solid Waste Collection	46		20	52		20	52		20
Recycling	12			12			12		
Granite Bluff Inert Landfill	1			1			1		
Pine Grove Sanitary Landfill	16			16			16		
Recycling Center	11		4	11		4	11		4
Yard Waste Collection	27			27			27		
Park Services Refuse Collection	3			3			3		
<b>Total Integrated Waste Fund</b>	<b>116</b>		<b>24</b>	<b>122</b>		<b>24</b>	<b>122</b>		<b>24</b>
<b>Emergency Telephone Fund</b>									
E911 Communications	54	1		54	1		54	1	
<b>Total Emergency Telephone Fund</b>	<b>54</b>	<b>1</b>		<b>54</b>	<b>1</b>		<b>54</b>	<b>1</b>	
<b>CDBG Fund</b>									
Community Reinvestment	5			5			5		
<b>Total CDBG Fund</b>	<b>5</b>			<b>5</b>			<b>5</b>		
<b>HOME Program Fund</b>									
HOME-Community Reinvestment	1			1			1		
<b>Total HOME Program Fund</b>	<b>1</b>			<b>1</b>			<b>1</b>		
<b>Transportation Fund</b>									
Administration	2			2			2		
Operations	44			44			44		
Maintenance	14			14			14		
Dial-A-Ride	13			13			13		
FTA (Capital)	7			7			7		
TSPLOST Administration	2	2		2	2		2	2	
TSPLOST Operations	18			18			18		
TSPLOST Maintenance	2			2			2		
TSPLOST Dial-A-Ride	4			4			4		
FTA (5303)	2			2			2		
FTA (5307)	2			2			2		
<b>Total Transportation Fund</b>	<b>110</b>	<b>2</b>		<b>110</b>	<b>2</b>		<b>110</b>	<b>2</b>	

## PERSONNEL

	FY25 Adopted			FY26 Adopted			FY27 Recommended		
	Full-time	Part-time	Seasonal/Temporary	Full-time	Part-time	Seasonal/Temporary	Full-time	Part-time	Seasonal/Temporary
<b>JTPA/WIOA Fund</b>									
Job Training	13		Varies	13		Varies	13		Varies
<b>Total JTPA/WIOA Fund</b>	<b>13</b>		<b>Varies</b>	<b>13</b>		<b>Varies</b>	<b>13</b>		<b>Varies</b>
<b>Columbus Ironworks &amp; Trade Center Fund</b>									
Trade Center Administration	5	1		5	1		4	1	
Sales	7	0		6	0		6	0	
Operations	17	3		17	3		17	3	
Maintenance	4	1		4	1		5	0	
<b>Total Columbus Ironworks &amp; Trade Center Fund</b>	<b>33</b>	<b>5</b>		<b>32</b>	<b>5</b>		<b>32</b>	<b>4</b>	
<b>Bull Creek Golf Course Fund</b>									
Bull Creek Maintenance	8		Varies	8		Varies	8	1	Varies
Operations	4		Varies	4		Varies	4	1	Varies
Godwin Creek	1			1			1		
<b>Bull Creek Golf Course Fund</b>	<b>13</b>		<b>Varies</b>	<b>13</b>		<b>Varies</b>	<b>13</b>	<b>2</b>	<b>Varies</b>
<b>Oxbow Creek Golf Course Fund</b>									
Oxbow Creek Pro Shop	3		Varies	3		Varies	3		Varies
Oxbow Creek Maintenance	2			2			2		
<b>Oxbow Creek Golf Course Fund</b>	<b>5</b>		<b>Varies</b>	<b>5</b>		<b>Varies</b>	<b>5</b>		<b>Varies</b>
<b>Civic Center/Sports Authority Fund</b>									
Civic Center Operations	19			19			20		
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>22</b>			<b>22</b>			<b>23</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<sup>3</sup></b>	<b>2,760</b>	<b>104</b>	<b>Varies</b>	<b>2,777</b>	<b>109</b>	<b>Varies</b>	<b>2,806</b>	<b>107</b>	<b>Varies</b>

<sup>2</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.

<sup>3</sup> Personnel total does not include unfunded positions. Departmental summary section shows detailed position information for both funded and unfunded positions.

## PERSONNEL

<u>Agency/Organization</u>	<u>Position</u>	<u>Effective Date</u>
<b><u>NEW POSITIONS</u></b>		
<b>General Fund 0101</b>		
Internal Auditor	(1) Compliance Officer (G129)	8/1/2026
Finance	(1) Financial Planner Manager (G129)	7/1/2026
Information Technology	(2) Systems Analyst Enterprise Apps (G126)	7/1/2026
Information Technology	(1) Cybersecurity Engineer (G126)	7/1/2026
Information Technology	(1) AV Specialist (G116)	7/1/2026
Human Resources	(1) Administrative Assistant (G115)	7/1/2026
Parks and Recreation	(1) Recreation Program Specialist III (G118)	7/1/2026
Police Department	(1) Police Corporal (PD2)	7/1/2026
Police Department	(2) Crime Scene Investigator (G119)	7/1/2026
Police Department	(1) Real Time Crime Center Technician (G118)	7/1/2026
MCP	(1) Corrections Sergeant (C4)	7/1/2026
Jury Manager	(1) Administrative Support Specialist I (G112)	7/1/2026
District Attorney – Victim Witness	(2) Victim Advocate (G117)	7/1/2026
State Court Solicitor	(1) Assistant Solicitor General (G127)	7/1/2026
State Court Solicitor	(1) Paralegal (G119)	7/1/2026
State Court Solicitor	(1) Investigator (G120)	7/1/2026
State Court Solicitor	(1) Victim Advocate (G117)	7/1/2026
Public Defender	(2) Investigator (G120)	7/1/2026
<b>LOST Fund 0102</b>		
Crime Prevention	(1) Administrative Assistant (G115)	7/1/2026
Sheriff	(5) Deputy Sheriff (PS0)	7/1/2026

## PERSONNEL

### **Community Care Fund 0204**

Columbus Correct Care	(1) FF/Medic (F2)	7/1/2026
Columbus Correct Care	(1) Licensed Clinical Social Worker (G124)	7/1/2026

### **Bull Creek 0755**

Bull Creek - Maintenance	(1) PT Spray Technician (105G)	7/1/2026
Bull Creek - Operations	(1) PT Ambassador Captain (103G)	7/1/2026

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

Civic Center - Operations	(1) Custodian (G111)	7/1/2026
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### **TRANSFERS - ADDITIONS**

#### **General Fund 0101**

Inspections and Codes	(1) Inspection Services Technician (G115-8)	7/1/2026
Inspections and Codes	(1) Sign and License Inspector (G116)	7/1/2026
Inspections and Codes	(1) Sign and License Inspector (G116-6)	7/1/2026
Parks and Recreation	(1) Recreation Program Specialist III (G118)	7/1/2026

### **TRANSFERS - DELETIONS**

#### **General Fund 0101**

Inspections and Codes	(1) Inspection Services Technician (G115-8)	7/1/2026
Inspections and Codes	(1) Sign and License Inspector (G116)	7/1/2026
Inspections and Codes	(1) Sign and License Inspector (G116-6)	7/1/2026
Parks and Recreation	(1) Recreation Program Specialist III (G118)	7/1/2026

## PERSONNEL

### DELETIONS

#### **General Fund 0101**

Internal Auditor	(1) Forensic Auditor (G126)	8/1/2026
Engineering	(1) Traffic Signal Construction Specialist (G115)	7/1/2026
Sheriff	(1) Investigator (PS2)	7/1/2026

#### **Trade Center Fund 0753**

Trade Center	(1) Administrative Coordinator (G118-29)	7/1/2026
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### RECLASSIFICATION

#### **General Fund 0101**

City Attorney	(1) Assistant City Attorney (G135-31) to (1) Senior Assistant City Attorney (G136-30) (Career Ladder Advancement)	7/1/2026
Finance	(1) Purchasing Technician I (G115-8) to (1) Purchasing Technician II (G117-6) (Career Ladder Advancement)	7/1/2026
Finance	(1) Buyer II (G120-16) to (1) Senior Buyer (G121-17) (Career Ladder Advancement)	7/1/2026
Information Technology	(4) Application Developer (G124) to (4) Systems Analyst Enterprise Apps (G126)	7/1/2026
Information Technology	(2) Application Developer (G124) to (2) Software Development Analyst (G126)	7/1/2026
Finance	(1) Collections Technician I (G115) to (1) Administrative Assistant (G115) (Title Change Only)	7/1/2026
Human Resources	(1) Human Resources Technician I (G117-6) to (1) Human Resources Technician II (G119-4)	7/1/2026
Inspections and Codes	(1) Assistant Director (G131-13) to (1) Assistant Director (G132-13)	7/1/2026

## **PERSONNEL**

Inspections and Codes	(1) Building Inspector III (G122-10) to (1) Chief Inspector (G123-11)	7/1/2026
Inspections and Codes	(1) Chief Inspector (G128) to (1) Systems Analyst (G124)	7/1/2026
Inspections and Codes	(3) Electrical Inspector I, II, III (G120, G121, G122) to (3) Inspector I, II, III (G120, G121, G122) (Title Change Only)	7/1/2026
Inspections and Codes	(3) Plumbing Mechanical Inspector I, II, III (G120, G121, G122) to (3) Inspector I, II, III (G120, G121, G122) (Title Change Only)	7/1/2026
Inspections and Codes	(3) Building Inspector I, II, III (G120, G121, G122) to (3) Inspector I, II, III (G120, G121, G122) (Title Change Only)	7/1/2026
Planning	(1) Planner (G121-6) to (1) Senior Planner (G122-8) (Career Ladder Advancement)	7/1/2026
Engineering	(1) Traffic Operations Technician (G121-3) to (1) Traffic Signal Supervisor (G122-2)	7/1/2026
Engineering	(1) Traffic Operations Supervisor (G123-7) to (1) Traffic Operations Manager (G124-7)	7/1/2026
Engineering	(1) Traffic Control Technician (G113-3) to (1) Traffic Sign & Marking Technician (G116-2)	7/1/2026
Engineering	(1) Traffic Control Technician (G113-8) to (1) Traffic Sign & marking Technician (G116-3)	
Engineering	(1) Traffic Control Technician (G113-8) to (1) Traffic Sign & Marking Technician (G116-5)	7/1/2026
Engineering	(1) Traffic Signal Construction Specialist (G115-6) to (1) Traffic Sign & Marking Technician (G116-5)	7/1/2026
Engineering	(1) Traffic Signal Technician I (G115-3) to (1) Traffic Signal Jr. Technician (G118)	7/1/2026
Engineering	(1) Traffic Signal Technician (G115-3) to (1) Traffic Signal Jr. Technician (G118-3)	7/1/2026
Engineering	(1) Traffic Signal Tech II (G117) to (1) Traffic Signal Technician (G120)	7/1/2026

## PERSONNEL

Public Works	(2) Fleet Maintenance Technician II (G118-6) to (2) Fleet Service Advisor (G118-6) (Title Change Only)	7/1/2026
Facilities Maintenance	(1) Facilities Maintenance Manager (G130-3) to (1) Facilities Maintenance Assistant Director (G132)	7/1/2026
Facilities Maintenance	(1) Assistant Facilities Maintenance Manager (G127) to (1) Office Manager (G118)	7/1/2026
Facilities Maintenance	(1) Custodial Services Supervisor (G120-8) To (1) Facilities Maintenance Supervisor (G122)	7/1/2026
Facilities Maintenance	(1) Correctional Detail Officer (CO2) to (1) Facilities Maintenance Supervisor (G122)	7/1/2026
Facilities Maintenance	(1) HVAC Technician II (G120) to (1) Facilities Maintenance Specialist II (G120) (Title Change Only)	7/1/2026
Facilities Maintenance	(1) Facilities Maintenance Supervisor (CSC) (G122) to (1) Facilities Maintenance Supervisor (City Hall) (G122) (Title Change Only)	7/1/2026
Facilities Maintenance	(1) Electrician II (G120) to (1) Facilities Maintenance Specialist II (G120) (Title Change Only)	7/1/2026
Facilities Maintenance	(3) Facilities Maintenance Supervisor (G122) (3) Facilities Maintenance Specialist Supervisor (G122) (Title Change Only)	7/1/2026
Facilities Maintenance	(3) Plumber I (G119) to (3) Facilities Maintenance Specialist I (G119) (Title Change Only)	7/1/2026
Facilities Maintenance	(2) Carpenter II (G120) to (2) Facilities Maintenance Specialist II (G120) (Title Change Only)	7/1/2026
Facilities Maintenance	(1) Electrician II (G120) to (1) Facilities Maintenance Specialist II (G120) (Title Change Only)	7/1/2026
Facilities Maintenance	(1) HVAC Technician II (G120) to (1) Facilities Maintenance Specialist II (G120) (Title Change Only)	7/1/2026
Facilities Maintenance	(2) HVAC Technician I (G119) to (2)	7/1/2026

## **PERSONNEL**

	Facilities Maintenance Specialist I (G119) (Title Change Only)	
Facilities Maintenance	(3) Carpenter I (G119) to (3) Facilities Maintenance Specialist I (G119) (Title Change Only)	7/1/2026
Parks and Recreation	(1) Recreation Program Specialist III (G115-12) (1) Recreation Program Supervisor (G120-18)	7/1/2026
Tax Assessor	(1) Appraiser III (G121-3) to Appraiser IV (G122-5) (Career Ladder Advancement)	7/1/2026
Police Department	(1) Criminal Record Technician (G113) to (1) Record's Supervisor (G117)	7/1/2026
Fire/EMS	(3) Sergeant Investigator (F3) to (3) Lieutenant Investigator (F4)	7/1/2026
Fire/EMS	(1) Business Analyst (G130-3) to (1) Business Analyst (G126-30) (Grade Correction)	7/1/2026
Jury Manager	(1) Administrative Support Specialist I – PT (G112) to Deputy clerk II (G115)	7/1/2026
Sheriff	(1) Executive Assistant – Sheriff (G124-19) to Executive Assistant – Sheriff (G124-31)	7/1/2026
Sheriff	(1) Correctional Officer (SC1-4) to (1) Correctional Officer (SC1-18)	7/1/2026
Sheriff	(1) Deputy Clerk II (G115-8) to (1) Deputy (G115-19)	7/1/2026
Sheriff	(1) Administrative Assistant (G115-31) to (1) Administrative Assistant (G115-41)	7/1/2026
Sheriff	(1) Deputy Clerk II (G115-13) to (1) Deputy Clerk II (G115-28)	7/1/2026
Sheriff	(1) Administrative Operations Manager (1) (G122-5) Administrative Operations Manager (G122-13)	7/1/2026
Sheriff	(1) Deputy Clerk II (G115-3) to (1) Deputy Clerk II (G115-16)	7/1/2026
Sheriff	(1) Deputy Clerk II (G115-6) to (1) Deputy Clerk II (G115-17)	7/1/2026
Sheriff	(1) Senior Deputy Clerk (G117-5) to (1)	7/1/2026

## PERSONNEL

	Senior Deputy Clerk (G117-17)	
Sheriff	(1) Accounting Clerk (G113-5) to (1) Accounting Clerk (G113-11)	7/1/2026
<b>LOST Fund 0102</b>		
Clerk of Superior Court	(1) Deputy Clerk II (G115-12) to (1) Senior Deputy Clerk (G117-11)	7/1/2026
Sheriff	(1) Correctional Officer (SC1-7) to (1) Correctional Officer (SC1-17)	7/1/2026
<b>Stormwater Fund 0202</b>		
Public Works – Sewer Maintenance	(1) Correctional Detail Officer (C01) to (1) Stormwater Crew Leader (G122)	7/1/2026
Public Works – Sewer Maintenance	(1) Equipment Operator II (G120-6) to (1) Equipment Operator III (G121-7) (Career Ladder Advancement)	7/1/2026
Public Works – Sewer Maintenance	(1) Maintenance Worker I (G114-5) to (1) Maintenance Worker II (G115-1) (Career Ladder Advancement)	7/1/2026
<b>Paving Fund 0203</b>		
Engineering – Highways & Roads	(1) Project Engineer (G127-26) to (1) Project Engineer (G127-33)	7/1/2026
Public Works – Community Service	(1) PT Maintenance Worker (G114) to (1) PT Environmental Compliance Officer (G120)	7/1/2026
Public Works – Community Service	(2) PT Maintenance Worker (G114) to (1) Environmental Compliance Officer (G120)	7/1/2026
Public Works – Repairs & Maint.	(1) Equipment Operator II (G120-3) to (1) (1) Equipment Operator III (G121-5) (Career Ladder Advancement)	7/1/2026
Public Works – Right of Way	(1) Equipment Operator II (G120-5) to (1) (1) Equipment Operator III (G121-7) (Career Ladder Advancement)	7/1/2026
Public Works – Right of Way	(2) Equipment Operator II (G120-6) to (2) Equipment Operator III (G121-8) (Career Ladder Advancement)	7/1/2026

### **Community Care Fund 0204**

## PERSONNEL

Columbus Correct Care (1) Data Analyst (G128-3) to (1) Data Analyst (G126-16) (Grade Correction) 7/1/2026

### **Emergency Telephone Fund 0209**

E911 (1) 911 Center Supervisor (G120) to (1) Business Analyst (G126) 7/1/2026

### **Trade Center Fund 0753**

Trade Center (1) Event Operations Manager (G121-36) to (1) Director of Facilities & Operations (G127-3) (Grade Correction Only) 7/1/2026

Trade Center (1) PT Facilities Maintenance Worker I (G115) to (1) Facilities Maintenance Worker I (G115) 7/1/2026

### **Bull Creek Fund 0755**

Bull Creek - Maintenance (1) Assistant Superintendent (110G) to (1) Superintendent (114G) 7/1/2026

### **ADDITIONAL COMPENSATION:**

This Adopted Budget includes the following pay adjustments and incentives:

- ◆ Effective July 1, 2026, a 2.0% Cost of Living Adjustment (COLA) will be provided to all classified full-time employees, and a 1.% Cost of Living Adjustment (COLA) will be provided to all retirees.
- ◆ Effective July 1, 2026, a 5.0% increase in Tie-In Salary Percentage will be provided for Solicitor General, Chief Assistant Solicitor General, and Senior Assistant Solicitor General.
- ◆ Effective July 1, 2026, Sworn Deputy Reserve hourly rate will increase from \$25 per hour to \$30 per hour.
- ◆ Effective July 1, 2026, there will be an increase in the Fire Medic cap from 50 positions to 60 positions.
- ◆ Effective July 1, 2026, the rate paid to Athletic Chief Officials will increase from \$13.50 per hour to \$18.50 per hour.
- ◆ Effective July 1, 2026, the rate paid to Athletic Officials will increase from \$12.50 per hour to \$17.50 per hour.

## 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.**

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## DEPARTMENTAL SUMMARY

100-1000 CITY COUNCIL GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 351,772	\$ 372,045	\$ 371,320	-0.19%
OPERATING	\$ 100,168	\$ 103,200	\$ 118,200	14.53%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 451,940</b>	<b>\$ 475,245</b>	<b>\$ 489,520</b>	<b>3.00%</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:

◆ Operational adjustments of \$15,000 consists of:

- Membership Dues and Fees increase of \$11,200
- Travel, Schools & Conferences increase of \$2,000
- Education/Training increase of \$1,000
- Special Event Supplies increase of \$800

### Capital Outlay:

◆ No Issues

## DEPARTMENTAL SUMMARY

100-2000 CLERK OF COUNCIL GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 288,110	\$ 328,585	\$ 328,283	-0.09%
OPERATING	\$ 30,476	\$ 84,597	\$ 86,182	1.87%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 318,586</b>	<b>\$ 413,182</b>	<b>\$ 414,465</b>	<b>0.31%</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:

◆ No issues

### Operations:

◆ Operational adjustments of \$1,585 consists of:

- Travel, Schools & Conferences increase of \$1,300
- Membership Dues and Fees increase of \$285

### Capital Outlay:

◆ No Issues

## DEPARTMENTAL SUMMARY

100-3000 INTERNAL AUDITOR GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 372,445	\$ 388,977	4.44%
OPERATING	\$ -	\$ 25,652	\$ 25,652	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 398,097</b>	<b>\$ 414,629</b>	<b>4.15%</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:**

#### ◆ Personnel adjustments of \$9,925 consists of:

- Add One (1) Compliance Officer (G129) - \$86,866 (salary with benefits) effective 8/1/26
- Delete One (1) Forensic Auditor (G126) - (\$76,941) (salary with benefits) effective 8/1/26

### **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 decrease of (\$675)
- Travel, Schools, & Conferences increase of \$675

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

110-1000 MAYOR GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 298,642	\$ 306,646	\$ 310,999	1.42%
OPERATING	\$ 45,964	\$ 28,080	\$ 28,080	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 344,606</b>	<b>\$ 334,726</b>	<b>\$ 339,079</b>	<b>1.30%</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 INTERNAL AUDITOR GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 368,846	\$ -	\$ -	N/A
OPERATING	\$ 19,091	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 387,937</b>	<b>\$ -</b>	<b>\$ -</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:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

120 CITY ATTORNEY GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 516,499	\$ 601,262	\$ 620,367	3.18%
OPERATING	\$ 2,378,115	\$ 1,333,600	\$ 1,334,212	0.05%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,894,614</b>	<b>\$ 1,934,862</b>	<b>\$ 1,954,579</b>	<b>1.02%</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:**

#### ◆ Personnel adjustments of : \$10,782 consists of:

- Career Ladder Implementation for One (1) Assistant City Attorney (G135-31) to Senior Assistant City Attorney (G136-30) - \$10,782 (salary with benefits)

### **Operations:**

#### ◆ Operational adjustments of \$612 consists of:

- Contractual Services increase of \$4,612
- Education/Training increase of \$1,000
- Office Supplies increase of \$1,000
- Publications/subscriptions decrease of (\$6,000)

### **Capital Outlay:**

#### ◆ No Issues

## DEPARTMENTAL SUMMARY

<b>130 CITY MANAGER GENERAL FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 2,298,788	\$ 2,187,150	\$ 2,249,130	2.83%
OPERATING	\$ 145,637	\$ 133,981	\$ 140,092	4.56%
CAPITAL OUTLAY	\$ 640,255	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,084,680</b>	<b>\$ 2,321,131</b>	<b>\$ 2,389,222</b>	<b>2.93%</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:**

◆ Operational adjustments of \$6,111 consists of:

- Equipment Rental/Lease increase of \$11,483
- Miscellaneous Equipment Maintenance decrease of (\$5,372)

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

200 FINANCE DEPARTMENT GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,341,673	\$ 2,857,340	\$ 2,995,473	4.83%
OPERATING	\$ 420,471	\$ 584,744	\$ 612,744	4.79%
CAPITAL OUTLAY		\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,762,144</b>	<b>\$ 3,442,084</b>	<b>\$ 3,608,217</b>	<b>4.83%</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 \$114,675 consists of:**

- Add One (1) Financial Planning Manager (G129-21) - \$108,626 (salary with benefits)
- Reclass One (1) Collections Technician I (G115) to One (1) Administrative Assistant (G115) (Title Change Only)
- Career Ladder Implementation for One (1) Purchasing Technician I (G115-8) to Purchasing Technician II (G117-6) - \$2,605 (salary with benefits)
- Career Ladder Advancement for One (1) Buyer II (G120-16) to Senior Buyer (G121-17) - \$3,444 (salary with benefits)

### **Operations:**

#### ◆ **Operational adjustments of \$28,000 consists of:**

- Contractual Services increase of \$25,000 (For CCG Transparency Center)
- Auditing Services increase of \$3,000

### **Capital Outlay:**

#### ◆ **No Issues**

## DEPARTMENTAL SUMMARY

210 INFORMATION TECHNOLOGY GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,295,603	\$ 2,544,467	\$ 2,967,211	16.61%
OPERATING	\$ 5,841,339	\$ 7,357,705	\$ 8,700,146	18.25%
CAPITAL OUTLAY	\$ 251,259	\$ -	\$ 49,000	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,388,201</b>	<b>\$ 9,902,172</b>	<b>\$ 11,716,357</b>	<b>18.32%</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:**

#### **◆ Personnel adjustments of \$315,082 consists of:**

- Add Two (2) Systems Analyst Enterprise Apps (G126) - \$152,231 (salary with benefits)
- Add One (1) Cybersecurity Engineer (G126) - \$76,115 (salary with benefits)
- Add One (1) AV Specialist (G116) - \$50,521 (salary with benefits)
- Reclass Four (4) Application Developers (G124) to Four (4) Systems Analyst Enterprise Apps (G126) - 23,635 (salary with benefits)
- Reclass Two (2) Application Developer (G124) to Two (2) Software Development Analyst (G126) - \$12,580 (salary with benefits)

### **Operations:**

#### **◆ Operational adjustments of \$1,342,441 consists of:**

- Software Lease increase of \$1,164,041 due to annual software maintenance agreements
- Computer Software increase of \$168,000
- Uniforms increase of \$6,400
- Copier Charges increase of \$4,000

### **Capital Outlay:**

#### **◆ Capital adjustments of \$49,000 consists of:**

- One (1) Ford Explorer- \$49,000

## DEPARTMENTAL SUMMARY

220-1000 HUMAN RESOURCES GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,227,023	\$ 1,295,319	\$ 1,376,217	6.25%
OPERATING	\$ 75,893	\$ 105,862	\$ 109,478	3.42%
CAPITAL OUTLAY	\$ 12,449	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,315,365</b>	<b>\$ 1,401,181</b>	<b>\$ 1,485,695</b>	<b>6.03%</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:**

#### ◆ Personal adjustments of \$53,516 consists of:

- Reclass One (1) Human Resources Technician I (G117-6) to One (1) Human Resources Technician II (G119-4) - \$3,821 (salary with benefits)
- Add One (1) Administrative Assistant (G115) - \$49,695 (salary with benefits)

### **Operations:**

#### ◆ Operational adjustments of \$3,616 consists of:

- Travel, schools, and confrences increase of \$2,116
- Local mileage reimbursement increase of \$1,000
- Newspaper/periodical advertising increase of \$500

### **Capital Outlay:**

#### ◆ No Issues

## DEPARTMENTAL SUMMARY

220-2100 HUMAN RESOURCES BENEFITS GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 904,205	\$ 930,147	\$ 916,341	-1.48%
OPERATING	\$ 223,780	\$ 200,200	\$ 226,700	13.24%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,127,985</b>	<b>\$ 1,130,347</b>	<b>\$ 1,143,041</b>	<b>1.12%</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:

◆ Operating adjustments of \$26,500 consists of:

- Pre-Employment Physical increase of \$10,000
- Special Event Supplies increase of \$10,000
- Drug Testing increase of \$5,000
- Other Purchased Services increase of \$1,500

### Capital Outlay:

◆ No Issues

## DEPARTMENTAL SUMMARY

<b>240</b> <b>INSPECTIONS AND CODES</b> <b>GENERAL FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 1,880,030	\$ 2,131,451	\$ 2,167,281	1.68%
OPERATING	\$ 958,693	\$ 1,176,461	\$ 1,176,461	0.00%
CAPITAL OUTLAY	\$ 198,267	\$ -	\$ 133,000	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,036,990</b>	<b>\$ 3,307,912</b>	<b>\$ 3,476,742</b>	<b>5.10%</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 (\$6,563) consists of:**

#### **240-2200 Inspection and Codes**

- Reclass One (1) Assistant Director (G131-13) to One (1) Assistant Director (G132-13)  
- \$6,656 (salary with benefits) (budget neutral)
- Reclass One (1) Building Inspector III (G122-10) to One (1) Chief Inspector (G123-11)  
- \$3,656 (salary with benefits) (budget neutral)
- Reclass One (1) Chief Inspector (G128) to One (1) Systems Analyst (G124) - (\$16,875)  
(salary with benefits) (budget neutral)
- Reclass Three (3) Electrical Inspector I, II, III (G120, G121, G122) to Three (3)  
Inspector I, II, III (G120, G121, G122) - (Title Change Only)
- Reclass Three (3) Plumbing Mechanical Inspector I, II, III (G120, G121, G122) to  
Three (3) Inspector I, II, III (G120, G121, G122) - (Title Change Only)
- Reclass Three (3) Building Inspector I, II, III (G120, G121, G122) to Three (3)  
Inspector I, II, III (G120, G121, G122) - (Title Change Only)
- Transfer Out One (1) Inspection Services Technician (G115-8) - (\$51,842)  
(salary with benefits) (budget neutral)
- Transfer Out One (1) Sign and License Inspector (G116) - (\$53,153)  
(salary with benefits) (budget neutral)
- Transfer Out One (1) Sign and License Inspector (G116-6) - (\$52,703)  
(salary with benefits) (budget neutral)

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

- Transfer In One (1) Inspection Services Technician (G115-8) - \$51,842 (salary with benefits) (budget neutral)
- Transfer In One (1) Sign and License Inspector (G116) - \$53,153 (salary with benefits) (budget neutral)
- Transfer In One (1) Sign and License Inspector (G116-6) - \$52,703 (salary with benefits) (budget neutral)

### **Operations:**

◆ **No Issues**

### **Capital Outlay:**

◆ **Total - \$133,000**

#### **240-2200 Inspection and Codes**

- One (1) Mid Size SUV 2-WD (Explorer) - \$43,000 (replacement)

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

- Three (3) Mid-Size Truck (Ford Maverick) - \$90,000 (replacement)

## DEPARTMENTAL SUMMARY

242 PLANNING GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 328,841	\$ 361,283	\$ 370,237	2.48%
OPERATING	\$ 43,432	\$ 37,265	\$ 412,265	1006.31%
CAPITAL OUTLAY	\$ 24,867	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 397,140</b>	<b>\$ 398,548</b>	<b>\$ 782,502</b>	<b>96.34%</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 adjustments of \$3,848 consist of:**

- Career Ladder Advancement of One (1) Planner (G121-6) to One (1) Senior Planner (G122-8)
- \$3,848 (salary with benefits)

### **Operations:**

#### **◆ Operational adjustments of \$375,000 consists of:**

- Contractual Services increase of \$375,000 due to 2048 Comprehensive Plan and New Historic District Design Guidelines.

### **Capital Outlay:**

#### **◆ No Issues**

## DEPARTMENTAL SUMMARY

245 COMMUNITY REINVESTMENT - REAL ESTATE GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 67,082	\$ 135,643	\$ 136,679	0.76%
OPERATING	\$ 197,461	\$ 123,688	\$ 126,188	2.02%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 264,543</b>	<b>\$ 259,331</b>	<b>\$ 262,867</b>	<b>1.36%</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:

◆ Operations adjustments of \$2,500 consist of:

- Land lease increase of \$2,500

### Capital Outlay:

◆ No Issues

## DEPARTMENTAL SUMMARY

250 ENGINEERING GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 715,529	\$ 1,036,905	\$ 1,058,952	2.13%
OPERATING	\$ 761,438	\$ 565,383	\$ 615,383	8.84%
CAPITAL OUTLAY	\$ 358,909	\$ -	\$ 96,253	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,835,876</b>	<b>\$ 1,602,288</b>	<b>\$ 1,770,588</b>	<b>10.50%</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:**

#### **◆ Personnel adjustments of (\$18,556) consists of:**

- Reclass One Traffic Operations Technician (G121-3) to One (1) Traffic Signal Supervisor (G122-2) - \$2,080 (salary with benefits) (budget neutral)
- Reclass One (1) Traffic Operations Supervisor (G123-7) to One (1) Traffic Operations Manager (G124-7) - \$3,616 (salary with benefits) (budget neutral)
- Reclass Three (3) Traffic Control Technician (G113) to Three (3) Traffic Sign & Marking Technician (G116) - \$8,498 (salary with benefits) (budget neutral)
- Reclass One (1) Traffic Signal Construction Specialist (G115-6) to One (1) Traffic Sign & Marking Technician (G116-5) - \$1,258 (salary with benefits) (budget neutral)
- Reclass Two (2) Traffic Signal Technician I (G115) to Two (2) Traffic Signal Jr. Technician (G118) - \$9,357 (salary with benefits) (budget neutral)
- Reclass One (1) Traffic Signal Technician II (G117) to One (1) Traffic Signal Technician I (G120) - \$5,444 (salary with benefits) (budget neutral)
- Delete One (1) Traffic Signal Construction Specialist (G115) - (\$49,695) (salary with benefits) (budget neutral)
- Overtime increase of \$2,691 (FICA included)

**Operations:**

**◆ Operational adjustments of \$50,000 consists of:**

- Operating Materials increase of \$50,000

**Capital Outlay:**

**◆ Total: \$96,253**

- One (1) Asphalt Grinder - \$9,000
- One (1) Cameras for Exterior Main Building - \$31,560
- One (1) Cameras for Exterior Storage Building - \$30,432
- One (1) Cameras for Interior Main Building - \$8,987
- One (1) Video Intercom and Access Control to front - \$16,274

## DEPARTMENTAL SUMMARY

260 PUBLIC WORKS GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 5,567,866	\$ 3,200,008	\$ 3,297,988	3.06%
OPERATING	\$ 10,871,100	\$ 3,640,188	\$ 3,657,263	0.47%
CAPITAL OUTLAY	\$ 251,629	\$ -	\$ 338,350	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,690,595</b>	<b>\$ 6,840,196</b>	<b>\$ 7,293,601</b>	<b>6.63%</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 \$28,353 consists of:**

#### **260-2300 Fleet Management Division**

- Overtime increase of \$28,353 (FICA included)

Reclass Two (2) Fleet Maintenance Technician II (G118-6) to Fleet Service Advisor (G118-6)  
(Title Change Only)

### **Operations:**

◆ **Operating adjustments of \$17,075 consists of:**

#### **260-2600 Cemeteries**

- Travel, Schools, and Conferences increase of \$5,000
- Operating Materials increase of \$4,557
- Education/Training increase of \$3,000
- Motor Fuel increase of \$1,669
- Electricity increase of \$1,290
- Office Supplies increase of \$700
- Mobile Phone/Services increase of \$523
- Water increase of \$246

- Natural Gas increase of \$90

**Capital Outlay:**

◆ **Total: \$338,350**

**260-2300 Fleet Management Division**

- One (1) Privacy Screen for Fleet Maintenance Facility - \$40,000

**260-2600 Cemeteries Division**

- One (1) Hyundai Mini Excavator - \$50,350
- One (1) MT100 Mini Skid Steer Loader with attachments - \$43,000
- One (1) 40k Trailer - \$38,000
- One (1) Inmate Van - \$105,000
- Two (2) Zero Turn Mower Z930 - \$26,000
- One (1) Gator Ranger 500 - \$10,000
- One (1) Ground Penetrating Radar Leica DS 2000 Series - \$16,000
- One (1) Kauffman 14k lbs GVWR 20ft Trailer - \$10,000

## DEPARTMENTAL SUMMARY

<b>265</b> <b>FACILITIES MAINTENANCE</b> <b>GENERAL FUND</b>				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 2,864,011	\$ 2,870,473	0.23%
OPERATING	\$ -	\$ 5,199,702	\$ 5,371,575	3.31%
CAPITAL OUTLAY	\$ -	\$ -	\$ 63,500	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 8,063,713</b>	<b>\$ 8,305,548</b>	<b>3.00%</b>

The Facilities Maintenance Department serves the community by providing maintenance of city-owned properties safely, efficient and sensitive to the environment. The General fund divisions consist of: Administration and Facilities Maintenance.

### **Personal Services:**

◆ **Personnel adjustments of (\$16,208) consists of:**

#### **Facilities Division 265-2000**

- Reclass One (1) Facilities Maintenance Manager (G130-3) to One (1) Facilities Maintenance Assistant Director (G132) - \$10,958 (salary with benefits)
- Reclass One (1) Assistant Facilities Maintenance Manager (G127) to One (1) Office Manager (G118) - (\$26,331) (salary with benefits) (budget neutral)
- Reclass One (1) Custodial Services Supervisor (G120-8) to One (1) Facilities Maintenance Supervisor - (G122) - \$954 (salary with benefits) (budget neutral)
- Reclass One (1) Correctional Detail Officer (CO2) to One (1) Facilities Maintenance Supervisor (Plumbing) (G122) - (\$1,789)
- Reclass One (1) HVAC Technician II (G120) to One (1) Facilities Maintenance Specialist II (G120) (Title Change Only)
- Reclass One (1) Facilities Maintenance Supervisor (CSC) (G122) to One (1) Facilities Maintenance Supervisor (City Hall) (G122) (Title Change Only)
- Reclass One (1) Electrician II (G120) to One (1) Facilities Maintenance Specialist II (G120) (Title Change Only)
- Reclass Three (3) Facilities Maintenance Supervisor (G122) to Three (3) Facilities Maintenance Specialist Supervisor (G122) (Title Change Only)
- Reclass Three (3) Plumber I (G119) to Three (3) Facilities Maintenance Specialist I (G119) (Title Change Only)
- Reclass Two (2) Carpenter II (G120) to Two (2) Facilities Maintenance Specialist II (G120) (Title Change Only)
- Reclass One (1) Electrician II (G120) to One (1) Facilities Maintenance Specialist II (G120) (Title Change Only)

- Reclass One (1) HVAC Technician II (G120) to One (1) Facilities Maintenance Specialist II (G120) (Title Change Only)
- Reclass Two (2) HVAC Technician I (G119) to Two (2) Facilities Maintenance Specialist I (G119) (Title Change Only)
- Reclass Three (3) Carpenter I (G119) to Three (3) Facilities Maintenance Specialist I (G119) (Title Change Only)

### **Operations:**

◆ **Operating adjustments of \$171,873 consists of:**

#### **Facilities Maintenance 265-2000**

- Water increase of \$5,631
- Electricity increase of \$166,242

### **Capital Outlay:**

◆ **Total - \$63,500**

#### **Facilities Maintenance 265-2000**

- Plumbing Jetter - \$15,500
- One (1) Utility Vehicle - \$15,000 (new)
- One (1) Utility Trailer - \$3,000 (new)
- Two (2) Scissor Lift - \$30,000

## DEPARTMENTAL SUMMARY

270 PARKS AND RECREATION GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 8,710,667	\$ 10,409,563	\$ 10,478,239	0.66%
OPERATING	\$ 5,043,985	\$ 5,611,449	\$ 5,647,799	0.65%
CAPITAL OUTLAY	\$ 832,503		\$ 632,800	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,587,155</b>	<b>\$ 16,021,012</b>	<b>\$ 16,758,838</b>	<b>4.61%</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 \$48,648 consists of:**

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

- Transfer In One (1) Recreation Program Specialist III (G118) position from Senior Citizens Center to Recreation Services - \$55,770 (budget neutral)

#### **270-3505 Community Schools Personnel**

- Add One (1) Recreation Program Specialist III (G118) (salary with benefits) - \$43,989  
 - Reclass One (1) Recreation Program Specialist III (G115-12) to One (1) Recreation Program Supervisor (G120-18) (salary with benefits) - \$7,659

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

- Transfer Out One (1) Recreation Program Specialist III (G118) position from Senior Citizens Center to Recreation Services - (\$55,770) (budget neutral)

### Operations:

◆ **No Issues**

**Capital Outlay:**

**◆ Total - \$632,800**

**270-4414 Aquatics Center**

- One (1) Timing System (replacement) - \$150,000
- Twenty-Two (22) Dive Block - \$71,500
- Four (4) BAF Air Circulation - \$120,000
- Three (3) Diving Board - \$210,000
- Backstroke Flags and Post - \$7,500

**270-4434 Pottery Shop**

- Three (3) Digital Potter Kiln - \$21,000
- Ceramic Clay - \$10,000
- Ceramic Glaze - \$5,000

**270-4435 Senior Citizens Center**

- Three (3) Elliptical Machine - \$10,500
- Three (3) Dumbbell and Storage Rack - \$7,500
- Three (3) Exercise Ball - \$6,000
- Three (3) Step Bench, Riser and Rack - \$12,000
- Three (3) Two-Tier Folding Chair Dolly - \$1,800

## DEPARTMENTAL SUMMARY

<b>280 COOPERATIVE EXTENSION GENERAL FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 114,927	\$ 121,347	\$ 122,802	1.20%
OPERATING	\$ 17,877	\$ 17,274	\$ 15,819	-8.42%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 132,804</b>	<b>\$ 138,621</b>	<b>\$ 138,621</b>	<b>0.00%</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 TAX ASSESSOR GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,648,307	\$ 2,174,015	\$ 2,219,098	2.07%
OPERATING	\$ 169,248	\$ 229,797	\$ 325,004	41.43%
CAPITAL OUTLAY	\$ 61,080	\$ -	\$ 169,350	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,878,635</b>	<b>\$ 2,403,812</b>	<b>\$ 2,713,452</b>	<b>12.88%</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:

- Increase Overtime Pay \$731 (FICA included)
- Career Ladder Advancement for One (1) Appraiser III (G121-3) to Appraiser IV (G122-5)
- \$3,735 (salary with benefits)

### **Operations:**

#### ◆ Operational adjustments of \$95,207 consists of:

- Contractual Services increase of \$85,558
- Education/Training increase of \$4,878
- Postage increase of \$1,993
- Travel, Schools & Conferences increase of \$1,884
- Copier Charges increase of \$894

### **Capital Outlay:**

#### ◆ Total: \$169,350

- Three (3) Ford Escapes - \$99,000 (New)
- Two (2) Ford Escapes- \$66,000 (Replacements)
- Three (3) Mobile Assesor iPads- \$4,350

## DEPARTMENTAL SUMMARY

290-2000 ELECTIONS & REGISTRATION GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,017,363	\$ 849,883	\$ 947,146	11.44%
OPERATING	\$ 488,823	\$ 597,970	\$ 597,970	0.00%
CAPITAL OUTLAY		\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,506,186</b>	<b>\$ 1,447,853</b>	<b>\$ 1,545,116</b>	<b>6.72%</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:

◆ **Personnel adjustments of \$68,896 consists of:**

- Increase Overtime - \$68,896 (FICA included)

### Operations:

- ◆ **No Issues**

### Capital Outlay:

- ◆ **No Issues**

## DEPARTMENTAL SUMMARY

400 POLICE GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 27,497,050	\$ 27,121,614	\$ 26,810,197	-1.15%
OPERATING	\$ 3,657,828	\$ 3,713,833	\$ 3,807,115	2.51%
CAPITAL OUTLAY	\$ 39,450	\$ -		N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,194,328</b>	<b>\$ 30,835,447</b>	<b>\$ 30,617,312</b>	<b>-0.71%</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:

#### **400-2200 Support Services**

- Reclass One (1) Criminal Record Technician (G113) to One (1) Records Supervisor (G117) (salary with benefits) - \$5,726

#### **400-2300 Field Operations**

- Add Specialty Certification Pay - \$165,974 (benefits included)

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

- Add One (1) Police Corporal (PD2) (salary with benefits) - \$77,604
- Add two (2) Crime Scene Investigator (G119) (salary with benefits) - \$111,309
- Add One (1) Real Time Crime Center Technician (G118) (salary with benefits) - \$53,841

#### ◆ Budget Note

- ◆ FY24 - FY27 Forty-Five (55) positions transferred from General Fund to LOST (0102) Funds a decrease of (\$2,946,922) (salary with benefits)

## **Operations:**

### **◆ Operational adjustments of \$93,282 consist of:**

#### **Support Services**

- Operating Materials increase of \$13,760

#### **Field Operations**

- Office Supplies increase of \$500
- Membership Dues and Fees increase of \$150

#### **Office of Professional Standards**

- Service Contracts increase of \$3,520
- Office Supplies increase of \$545
- Membership Dues and Fees increase of \$100

#### **Administrative Services**

- Other Purchase Services increase of \$8,084
- Office Supplies increase of \$1,384
- Membership Dues and Fees increase of \$960
- Professional Services decrease of (\$500)
- Computer Supplies decrease of (\$1,384)
- Newspaper/Periodical Advertising decrease of (\$2,000)
- Promotion/Advertising Services decrease of (\$3,124)
- Operating Materials decrease of (\$3,420)

#### **CPD Training**

- Publications/Subscriptions increase of \$240
- Operating Materials decrease of (\$240)

#### **Investigative Services**

- Other Purchased Services increase of \$39,387
- Travel, Schools & Conferences increase of \$23,000
- Operating Materials increase - of \$11,500
- Office Supplies increase of \$500
- Membership Dues and Fees increase of \$320

## **Capital Outlay:**

### **◆ No Issues**

## DEPARTMENTAL SUMMARY

410 FIRE/EMS GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 33,761,284	\$ 34,453,760	\$ 35,202,661	2.17%
OPERATING	\$ 3,117,002	\$ 3,096,820	\$ 3,633,062	17.32%
CAPITAL OUTLAY	\$ 39,595	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 36,917,881</b>	<b>\$ 37,550,580</b>	<b>\$ 38,835,723</b>	<b>3.42%</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
  - Fire Prevention
  - Special Operations
  - Logistics/Support
  - Operations
- 

### **Personal Services:**

◆ **Personnel adjustments of \$127,965 consists of:**

#### **410-2100 Fire/EMS Operations**

- Increase Administrative Fire Medic Cap from Fifty (50) to Sixty (60) - \$106,488

#### **410-2800 Fire/EMS Admin Services**

- Reclass One (1) Sergeant Investigators (F3) to One (1) Lieutenant Investigators (F4) \$6,745 with benefits
- Reclass One (1) Sergeant Investigators (F3) to One (1) Lieutenant Investigators (F4) \$5,309 with benefits
- Reclass One (1) Sergeant Investigators (F3) to One (1) Lieutenant Investigators (F4) \$9,423 with benefits
- Correct One (1) Business Analyst (G130-3) to One (1) Business Analyst (G126-30) (Grade Correction Only) (Budget Neutral)

### **Operations:**

◆ **Operating adjustments of \$536,242 consists of:**

#### **410-2100 Fire/EMS**

- Auto Parts and Supplies increase of \$142,108
- Motor Fuel increase of \$105,689
- Operating Material increase of \$7,500
- Natural Gas increase of \$5,037

**410-2600 Fire/EMS Special Operations**

- Pre-Employment Physical increase of \$75,000
- Other Purchased Services increase of \$25,000
- Travel, Schools, and Conferences increase of \$8,678
- Operating Materials increase of \$8,500
- Education/Training increase of \$2,875

**410-2800 Fire/EMS Administrative Services**

- Operating Materials increase of \$2,700

**410-3610 Logistics/Support**

- Medical Supplies increase of \$85,000
- Uniforms increase of \$20,820
- Miscellaneous Equipment increase of \$15,200
- Pharmacy Services increase of \$15,000
- Operating Materials increase of \$12,500
- Travel, Schools, and Conferences increase of \$3,435
- Education/Training increase of \$1,200

**Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

420 MUSCOGEE COUNTY PRISON GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 7,920,786	\$ 8,262,256	\$ 7,802,645	-5.56%
OPERATING	\$ 4,400,339	\$ 3,221,598	\$ 3,722,613	15.55%
CAPITAL OUTLAY	\$ -	\$ -		N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,321,125</b>	<b>\$ 11,483,854</b>	<b>\$ 11,525,258</b>	<b>0.36%</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:**

#### ◆ Personnel adjustments of \$82,977 consist of:

- Add One (1) Corrections Sergeant (C4) - \$82,977

### **Budget Note**

- ◆ FY27 - Fifteen (15) positions transferred from General Fund to LOST (0102) Fund a decrease of (\$980,805) (salary with benefits)

### **Operations:**

#### ◆ Operational adjustments of \$501,015 consist of:

- Food increase of \$183,226
- Consulting increase of \$177,801
- Pharmacy Services increase of \$50,000
- Electricity increase of \$33,041
- Operating Materials increase of \$30,000
- Prison Clothing increase of \$8,000
- Motor Fuel increase of \$5,750
- Water increase of \$5,649
- Natural Gas increase of \$3,548
- Mobile Phone/Service increase of \$2,000
- Auto Parts and Supplies increase of \$2,000

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

**450-1000**  
**DEPARTMENT OF HOMELAND SECURITY**  
**GENERAL FUND**

	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 293,052	\$ 347,488	\$ 373,746	7.56%
OPERATING	\$ 123,987	\$ 118,031	\$ 135,214	14.56%
CAPITAL OUTLAY		\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 417,039</b>	<b>\$ 465,519</b>	<b>\$ 508,960</b>	<b>9.33%</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:**

◆ Operating adjustments of \$17,183 consists of:

- Software Lease increase of \$11,583
- Auto Parts and Supplies increase of \$3,500
- Travel, Schools & Conferences increase of \$2,000
- Membership Dues and Fees increase of \$100

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

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

	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,340,381	\$ 1,566,618	\$ 1,485,606	-5.17%
OPERATING	\$ 269,577	\$ 362,415	\$ 349,290	-3.62%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,609,958</b>	<b>\$ 1,929,033</b>	<b>\$ 1,834,896</b>	<b>-4.88%</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:

◆ No Issues

#### Operations:

◆ Operating adjustments of (\$12,125) consists of:

##### **500-1000 Chief Judge - Superior Court**

- Office Supplies increase of \$1,000
- Public Defender increase of \$872
- Litigation/Court Costs increase of \$3,003
- Contractual Services decrease of (\$24,000)

##### **500-1000 Chief Judge - Superior Court**

- Office Supplies increase of \$1,000

##### **500-2150 Judge Burch - Superior Court**

- Office Supplies increase of \$1,000

##### **500-2160 Judge Martin - Superior Court**

- Office Supplies increase of \$1,000

##### **500-2170 Judge McBride - Superior Court**

- Office Supplies increase of \$1,000

##### **500-2180 Judge Peters - Superior Court**

- Office Supplies increase of \$1,000

**500-2190 Judge Richardson - Superior Court**

- Office Supplies increase of \$1,000

**500-2195 Judge Gottfried - Superior Court**

- Office Supplies increase of \$1,000

**Capital Outlay:**

◆ **No Issues**

## DEPARTMENTAL SUMMARY

500-2000 DISTRICT ATTORNEY GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,822,182	\$ 3,241,311	\$ 3,494,455	7.81%
OPERATING	\$ 97,022	\$ 103,416	\$ 103,416	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,919,204</b>	<b>\$ 3,344,727</b>	<b>\$ 3,597,871</b>	<b>7.57%</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:

◆ No Issues

### Operations:

◆ No Issues

### Capital Outlay:

◆ No Issues

## DEPARTMENTAL SUMMARY

### 500-2110 JUVENILE COURT JUDGE GENERAL FUND

	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 584,169	\$ 698,451	\$ 705,383	0.99%
OPERATING	\$ 500,796	\$ 390,817	\$ 390,817	0.00%
CAPITAL OUTLAY	\$ 29,975	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,114,940</b>	<b>\$ 1,089,268</b>	<b>\$ 1,096,200</b>	<b>0.64%</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

	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 399,572	\$ 427,513	\$ 423,035	-1.05%
OPERATING	\$ 10,756	\$ 14,714	\$ 14,714	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 410,328</b>	<b>\$ 442,227</b>	<b>\$ 437,749</b>	<b>-1.01%</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:

◆ No Issues

#### Operations:

◆ No Issues

#### Capital Outlay:

◆ No Issues

## DEPARTMENTAL SUMMARY

500-2140 JURY MANAGER GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 115,480	\$ 138,949	\$ 217,177	56.30%
OPERATING	\$ 357,777	\$ 369,315	\$ 369,315	0.00%
CAPITAL OUTLAY			\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 473,257</b>	<b>\$ 508,264</b>	<b>\$ 586,492</b>	<b>15.39%</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 \$75,722 consists of:**

- Add one (1) Administrative Support Specialist I (G112) \$46,199 (salary with benefits)
- Reclass One (1) P/T Administrative Support Specialist I (G112) to One (1) F/T Deputy Clerk II (G115) \$29,524 (salary with benefits)

### **Operations:**

#### **◆ No Issues**

### **Capital Outlay:**

#### **◆ No Issues**

## DEPARTMENTAL SUMMARY

**500-2200**  
**DISTRICT ATTORNEY - VICTIM/WITNESS**  
**ASSISTANCE PROGRAM**  
**GENERAL FUND**

	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 177,751	\$ 193,631	\$ 290,000	49.77%
OPERATING	\$ 27,729	\$ 30,822	\$ 37,373	21.25%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 205,480</b>	<b>\$ 224,453</b>	<b>\$ 327,373</b>	<b>45.85%</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:**

#### **◆ Personnel adjustments of \$104,521 consists of:**

-Add Two (2) Victim Advocates (G117) - \$104,521 (salary with benefits)

### **Operations:**

#### **◆ Operating adjustments of \$6,551 consists of:**

- Travel, Schools, and Conferences increase of \$3,612
- Education/Training increase of \$1,650
- Office Supplies increase of \$1,000
- Food increase of \$289

### **Capital Outlay:**

#### **◆ No Issues**

## DEPARTMENTAL SUMMARY

### 500-3000 CLERK OF SUPERIOR COURT GENERAL FUND

	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 2,465,373	\$ 2,819,640	\$ 2,852,712	1.17%
OPERATING	\$ 103,362	\$ 97,716	\$ 97,716	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,568,735</b>	<b>\$ 2,917,356</b>	<b>\$ 2,950,428</b>	<b>1.13%</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

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**500-3310**  
**BOARD OF EQUALIZATION**  
**GENERAL FUND**

	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 50,840	\$ 53,582	\$ 54,780	2.24%
OPERATING	\$ 51,773	\$ 153,625	\$ 153,625	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 102,613</b>	<b>\$ 207,207</b>	<b>\$ 208,405</b>	<b>0.58%</b>

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

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

<b>510-1000 STATE COURT JUDGES GENERAL FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 672,295	\$ 697,200	\$ 691,542	-0.81%
OPERATING	\$ 37,834	\$ 31,344	\$ 31,344	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 710,129</b>	<b>\$ 728,544</b>	<b>\$ 722,886</b>	<b>-0.78%</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 STATE COURT SOLICITOR GENERAL FUND

	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,286,749	\$ 1,528,793	\$ 1,936,486	26.67%
OPERATING	\$ 39,426	\$ 44,309	\$ 91,459	106.41%
CAPITAL OUTLAY	\$ -	\$ -	\$ 129,000	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,326,175</b>	<b>\$ 1,573,102</b>	<b>\$ 2,156,945</b>	<b>37.11%</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:**

##### **◆ Personnel adjustments of \$381,924 consists of:**

- Add one (1) Assistant Solicitor General (G127) - \$115,447 (salary with benefits)
- Add one (1) Paralegal (G119) - \$56,692 (salary with benefits)
- Add one (1) Investigator (G120) - \$58,608 (salary with benefits)
- Add one (1) Victim Advocate (G117) - \$53,056 (salary with benefits)
- Increase Tie-In Salary Percentage by 5% for Solicitor General - \$8,488
- Increase Tie-In Salary Percentage by 5% for Chief Asst Solicitor General - \$14,005
- Increase Tie-In Salary Percentage by 5% for Senior Asst Solicitor Generals - \$25,933

#### **Operations:**

##### **◆ Operating adjustments of \$47,150 consists of:**

- Travel, Schools, and Confernces increase of \$8,000
- Office Supplies increase of \$7,500
- Copier Charges increase of \$5,000
- Auto Parts and Supplies increase of \$5,000
- Membership Dues and Fees increase of \$4,000
- Printing Services increase of \$2750
- Education/Training increase of \$2500

- Promotion/Advertising Services \$2,150
- Publications/Subscriptions increase of \$2,100
- Contractual Services increase of \$2,000
- Postage increase of \$1,800
- Mobile Phone/Service increase of \$1,750
- Motor Fuel increase of \$1,250
- Special Event Supplies increase of \$1,000
- Local Mileage Reimbursement increase of \$350

**Capital Outlay:**

**◆ Capital adjustments of \$129,000 consists of:**

- Three (3) Mid-Size SUV (Explorer) (new) - \$129,000

## DEPARTMENTAL SUMMARY

520 PUBLIC DEFENDER GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 666,046	\$ 686,955	\$ 828,066	20.54%
OPERATING	\$ 1,968,597	\$ 1,990,674	\$ 1,821,637	-8.49%
CAPITAL OUTLAY	\$ 2,272	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,636,915</b>	<b>\$ 2,677,629</b>	<b>\$ 2,649,703</b>	<b>-1.04%</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:**

#### **◆ Personal Services adjustments of \$115,082 consist of:**

- Add Two (2) Investigator (G120) - \$115,082 (salary with benefits)

### **Operations:**

#### **◆ Operating adjustments of (\$169,037) consists of:**

- Public Defender decrease of (\$159,878) due to state employee fringe benefit reduction
- Contractual Services decrease of (\$9,159) due to contract administrative fee reduction

### **Capital Outlay:**

#### **◆ No Issues**

## DEPARTMENTAL SUMMARY

<b>530-1000 MUNICIPAL COURT JUDGE GENERAL FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 487,094	\$ 692,653	\$ 662,276	-4.39%
OPERATING	\$ 31,730	\$ 36,654	\$ 36,654	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 518,824</b>	<b>\$ 729,307</b>	<b>\$ 698,930</b>	<b>-4.17%</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:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

530-2000 CLERK OF MUNICIPAL COURT GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 777,215	\$ 870,810	\$ 877,818	0.80%
OPERATING	\$ 18,327	\$ 32,800	\$ 32,800	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 795,542</b>	<b>\$ 903,610</b>	<b>\$ 910,618</b>	<b>0.78%</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

## DEPARTMENTAL SUMMARY

540 PROBATE COURT GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 623,675	\$ 705,004	\$ 763,529	8.30%
OPERATING	\$ 83,378	\$ 61,345	\$ 75,136	22.48%
CAPITAL OUTLAY			\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 707,053</b>	<b>\$ 766,349</b>	<b>\$ 838,665</b>	<b>9.44%</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:**

◆ Operating adjustments of \$13,791 consists of:

- Guardian Ad Litem increase of \$4,500
- Legal Services increase of \$3,500
- Education/Training increase of \$2,561
- Travel, Schools, and conferences increase of \$1,410
- Office Supplies increase of \$835
- Membership Dues and Fees increase of \$720
- Publications/Subscriptions increase of \$195
- Prining Services increase of \$70

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

550 SHERIFF GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 28,005,995	\$ 26,324,410	\$ 27,579,042	4.77%
OPERATING	\$ 13,999,024	\$ 15,995,300	\$ 7,514,288	-53.02%
CAPITAL OUTLAY	\$ 372,348	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 42,377,367</b>	<b>\$ 42,319,710</b>	<b>\$ 35,093,330</b>	<b>-17.08%</b>

executes and returns processes and orders of Probate Court, Municipal Court (criminal cases), Juvenile Court, Magistrate Court, and coroner's inquests. The Sheriff's Office also publishes sales, citations and other proceedings, and staffs the County Jail. The Sheriff's Office is composed of the following divisions:

• Administrative • Operations • Detention • Medical • Motor Transport • Training • Special Ops/Investigations • Park Patrol

### **Personal Services:**

#### **◆ Personnel adjustments of \$714,524 consists of:**

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

- Reclass one (1) Executive Assistant - Sheriff (G124-19) to one (1) Executive Assistant - Sheriff (G124-31) - \$9,130 (salary with benefits) (budget neutral due to deletion)
- Reclass one (1) Correctional Officer (SC1-4) to one (1) Correctional Officer (SC1-18) - \$9,080 (salary with benefits) (budget neutral due to deletion)
- Reclass one (1) Deputy Clerk II (G115-8) to one (1) Deputy Clerk II (G115-19) - \$4,999 (salary with benefits) (budget neutral due to deletion)
- Reclass one (1) Administrative Assistant (G115-31) to one (1) Administrative Assistant (G115-41) - \$5,685 (salary with benefits) (budget neutral due to deletion)
- Reclass one (1) Deputy Clerk II (G115-13) to one (1) Deputy Clerk II (G115-28) - \$7,311 (salary with benefits) (budget neutral due to deletion)
- Reclass one (1) Administrative Operations Manager (G122-5) to one (1) Administrative Operations Manager (G122-13) - \$4,662 (salary with benefits) (budget neutral due to deletion)

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

- Add 10 Bailiff slots & increase to pay line item - \$215,300 (FICA included)
- Add 15 Sworn Reserve Deputy slots & increase hourly rate from \$25 to \$30 - \$258,360 (FICA included)

#### **550-2200 Special Operations/Investigations**

- Delete one (1) Investigator (PS2) (\$76,771) (salary with benefits) (reduction offset for reclasses)

**550-2600 Detention**

- Reclass one (1) Deputy Clerk II (G115-3) to one (1) Deputy Clerk II (G115-16) - \$5,678 (salary with benefits) (budget neutral due to deletion)
- Reclass one (1) Deputy Clerk II (G115-6) to one (1) Deputy Clerk II (G115-17) - \$4,901 (salary with benefits) (budget neutral due to deletion)
- Reclass one (1) Senior Deputy Clerk (G117-5) to one (1) Senior Deputy Clerk (G117-17) - \$5,753 (salary with benefits) (budget neutral due to deletion)
- Reclass one (1) Accounting Clerk (G113-5) to one (1) Accounting Clerk (G113-11) - \$2,436 (salary with benefits) (budget neutral due to deletion)
- Increase Overtime Pay - Sworn Officers by \$258,000 (FICA included)

**Budget Note:**

- ◆ FY24-FY27 nine (9) positions transferred from General Fund to LOST (0102) Funds a decrease of (\$635,081) (salary with benefits)

**Operations:**

- ◆ **Operational adjustments of (\$8,481,012) consists of:**

**550-2600 Detention**

- Food increase of \$600,000
- Operating Materials increase of \$150,000
- Contractual Services increase of \$56,305
- Travel, Schools and Conferences increase of \$880

**550-2650 Medical**

- Consulting decrease of (\$9,076,065) (transfer of inmate medical services contract to Community Care Fund)
- Inmate Medical Services decrease of \$258,000 (due to transfer of inmate medical services contract)
- Contractual Services increase of \$45,868 (due to inmate mental health services provider contract)

**Capital Outlay:**

- ◆ **No Issues**

## DEPARTMENTAL SUMMARY

<b>560 TAX COMMISSIONER GENERAL FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 1,708,861	\$ 2,104,219	\$ 2,125,709	1.02%
OPERATING	\$ 329,245	\$ 288,820	\$ 318,020	10.11%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,038,106</b>	<b>\$ 2,393,039</b>	<b>\$ 2,443,729</b>	<b>2.12%</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:**

◆ No issue

### **Operations:**

◆ Operational adjustments of \$29,200 consist of:

- Postage increase - \$25,000
- Professional Services increase - \$2,000
- Promotion/Advertising increase - \$2,000
- Contractual Services increase - \$2,000
- Special Event Supplies increase - \$200
- Printing Services decrease - (\$2000)

### **Capital Outlay:**

◆ No Issue

## DEPARTMENTAL SUMMARY

570 CORONER'S OFFICE GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 489,304	\$ 485,405	\$ 493,230	1.61%
OPERATING	\$ 27,021	\$ 33,694	\$ 33,694	0.00%
CAPITAL OUTLAY	\$ -	\$ -		N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 516,325</b>	<b>\$ 519,099</b>	<b>\$ 526,924</b>	<b>1.51%</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 RECORDER'S COURT GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,508,791	\$ 1,817,106	\$ 1,888,424	3.92%
OPERATING	\$ 195,323	\$ 173,365	\$ 197,300	13.81%
CAPITAL OUTLAY	\$ 2,869	\$ -	\$ 26,000	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,706,983</b>	<b>\$ 1,990,471</b>	<b>\$ 2,111,724</b>	<b>6.09%</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 \$48,433 consists of:**

- Pro Tem Judge Court Session \$48,443 (FICA included)

### **Operations:**

#### **◆ Operating adjustments of \$23,935 consists of:**

- Professional Services increase of \$18,800
- Operating Materials increase of \$2,000
- Contractual Services decrease of \$1,800
- Copier Charges increase of \$1,500
- Postage increase of \$1,500
- Printing Services increase of \$800
- Food increase of \$500
- Office Supplies increase of \$500
- Education/training increase of \$300
- Mobile Phone/Service increase of \$35
- Uniforms decrease of (\$200)

### **Capital Outlay:**

#### **◆ Total: \$26,000**

- Courtroom 1 Carpet - \$14,000
- Courtroom 2 Carpet - \$12,000

## DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL GENERAL FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 2,252,807	\$ 2,323,964	3.16%
OPERATING	\$ 31,160,788	\$ 11,390,338	\$ 10,571,657	-7.19%
CAPITAL OUTLAY	\$ 65,322	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,226,110</b>	<b>\$ 13,643,145</b>	<b>\$ 12,895,621</b>	<b>-5.48%</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.

Agency Appropriations			
Agency	FY25 Appropriation	FY26 Appropriation	FY27 Recommended Appropriation
River Valley Regional Planning Commission	\$ 206,998	\$ 201,877	\$ 201,830
New Horizons Community Service Board	\$ 144,932	\$ 156,156	\$ 156,156
Health Department Services	\$ 502,012	\$ 922,871	\$ 922,871
Department of Family &	\$ 41,500	\$ 50,000	\$ 50,000
Airport Commission	\$ 40,000	\$ 40,000	\$ 40,000
<b>TOTAL</b>	<b>\$ 935,442</b>	<b>\$ 1,370,904</b>	<b>\$ 1,370,857</b>

### **Personal Services:**

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

◆ Effective July 2027, a 2.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1.0% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$2,323,964

### **Operations:**

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

- Allocated Workers Compensation Allocation of \$1,903,245
- Allocated Risk Management Allocation of \$1,910,815

## DEPARTMENTAL SUMMARY

<b>610 PARKING MANAGEMENT GENERAL FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 107,842	\$ 172,294	\$ 173,626	0.77%
OPERATING	\$ 810	\$ 20,150	\$ 20,150	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 108,652</b>	<b>\$ 192,444</b>	<b>\$ 193,776</b>	<b>0.69%</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.**

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110-9900 CRIME PREVENTION/INTERVENTION OTHER LOCAL OPTION SALES TAX FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 105,076	\$ 105,232	\$ 156,545	48.76%
OPERATING	\$ 975,066	\$ 1,009,700	\$ 1,009,700	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,080,142</b>	<b>\$ 1,114,932</b>	<b>\$ 1,166,245</b>	<b>4.60%</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:**

#### **◆ Personnel adjustments of \$49,695 consists of:**

- Add One (1) Administrative Assistant (G115) - \$49,695 (salary with benefits)

### **Operations:**

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

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

- Operating Materials increase of \$4,250
- Postage decrease of (\$50)
- Local Mileage Reimbursement decrease of (\$500)
- Copier Charges decrease of (\$500)
- Education/Training decrease of (\$700)
- Travel, Schools & Conferences decrease of (\$2,500)

### **Capital Outlay:**

#### **◆ No Issues**

260-9900 PUBLIC WORKS OTHER LOCAL OPTION SALES TAX FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 60,475	\$ 127,593	\$ 118,423	-7.19%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 60,475</b>	<b>\$ 127,593</b>	<b>\$ 118,423</b>	<b>-7.19%</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 \$122,243 (32 officers)**

- Delete One (1) LOST Supplement due to reclass in Fund 0202 - (\$3,820) (benefits included)

**Operations:**

◆ **No Issues**

**Capital Outlay:**

◆ **No Issues**

<b>270-9900 PARKS &amp; RECREATION OTHER LOCAL OPTION SALES TAX FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 51,769	\$ 50,270	\$ 49,662	-1.21%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 51,769</b>	<b>\$ 50,270</b>	<b>\$ 49,662</b>	<b>-1.21%</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 \$49,662 (13 officers)

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

<b>400-9900 POLICE OTHER LOCAL OPTION SALES TAX FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 10,233,082	\$ 11,208,562	\$ 12,263,335	9.41%
OPERATING	\$ 434,477	\$ 435,866	\$ 514,866	18.12%
CAPITAL OUTLAY	\$ 2,402,050	\$ 1,345,274	\$ 913,454	-32.10%
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,069,609</b>	<b>\$ 12,989,702</b>	<b>\$ 13,691,655</b>	<b>5.40%</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 \$2,438,292 (389 officers)**

- Add One (1) LOST Supplement due to new position - \$6,345

**Budget Note**

◆ FY24 - FY27 Forty-Five (55) positions transferred from General Fund to LOST (0102) Funds an increase of \$2,946,922 (salary with benefits)

**Operations:**

◆ **Operational adjustments of \$79,000 consists of:**

- Mobile Phone/Service increase of \$79,000 due to increase in officers on payroll

**Capital Outlay:**

◆ **Total: \$913,454**

- GETAC Prologic Body Worn Cameras - \$194,809 Resolution# 277-24

- Axon Taser 7 Package - \$ 118,645 Resolution# 110-22

- Drones - \$600,000 (Year 2 of 3) Resolution# 407-25

- Thirty-Eight (38) Pursuit Vehicles via GMA Lease Program

400-9902 EMERGENCY TELEPHONE (E-911) OTHER LOCAL OPTION SALES TAX FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 605,476	\$ 525,771	\$ 544,396	3.54%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 605,476</b>	<b>\$ 525,771</b>	<b>\$ 544,396</b>	<b>3.54%</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

<b>410-9900 FIRE/EMS OTHER LOCAL OPTION SALES TAX FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 2,884,108	\$ 3,118,614	\$ 3,176,372	1.85%
OPERATING	\$ 155,810	\$ 125,000	\$ 125,000	0.00%
CAPITAL OUTLAY	\$ 639,016	\$ 333,750	\$ -	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,678,934</b>	<b>\$ 3,577,364</b>	<b>\$ 3,301,372</b>	<b>-7.71%</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 \$1,619,724 (424 officers)**

**Budget Note**

◆ FY14 - FY27 Fourteen (14) positions transferred from General Fund to LOST (0102) Funds an increase of \$907,811 (salary with benefits)

**Operations:**

◆ **No Issues**

**Capital Outlay:**

◆ **Three (3) Fire Engines via GMA Lease Program**

420-9900 MUSCOGEE COUNTY PRISON OTHER LOCAL OPTION SALES TAX FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 715,859	\$ 783,686	\$ 1,787,313	128.06%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ 593,342	\$ 445,858	\$ 347,602	-22.04%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,309,201</b>	<b>\$ 1,229,544</b>	<b>\$ 2,134,915</b>	<b>73.63%</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)**

- Add One (1) LOST supplement for new position - \$3,820 (salary with benefits)

**Budget Note**

◆ FY27 - Fifteen (15) positions transferred from General Fund to LOST (0102) Funds an increase of \$980,805 (salary with benefits)

**Operations:**

◆ **No Issues**

**Capital Outlay:**

◆ **Total - \$347,602**

- One (1) Full Size SUV (Expedition) - \$72,000 (new)

- One (1) Cargo Van 3/4 ton - \$62,000 (new)

- One (1) Mid-Size SUV (Explorer) - \$49,000 (new)

- Intake/Search Area Fence - \$39,602

- Weapons/Training Equipment- \$45,000

- One (1) Flat Bed Dump Truck - \$80,000 (new)

## DEPARTMENTAL SUMMARY

<b>450-9900</b>				
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
<b>OTHER LOCAL OPTION SALES TAX FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 25,510	\$ 7,734	\$ 7,641	-1.20%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ 867,471	\$ 23,000	\$ 42,599	85.21%
<b>TOTAL EXPENDITURES</b>	<b>\$ 892,981</b>	<b>\$ 30,734</b>	<b>\$ 50,240</b>	<b>63.47%</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 \$7,641 (2 officers)**

### **Operations:**

◆ **No Issues**

### **Capital Outlay:**

◆ **Total: \$42,599**

- One (1) X-Ray Unit (Bomb Squad) - \$37,599

- Generator and AC (Bomb Squad Vehicle) - \$5,000

<b>500-9900 DISTRICT ATTORNEY OTHER LOCAL OPTION SALES TAX FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 178,733	\$ 188,678	\$ 225,842	19.70%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 178,733</b>	<b>\$ 188,678</b>	<b>\$ 225,842</b>	<b>19.70%</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

<b>500-9902                      CLERK OF SUPERIOR COURT                      OTHER LOCAL OPTION SALES TAX FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 51,322	\$ 52,283	\$ 57,221	9.44%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 51,322</b>	<b>\$ 52,283</b>	<b>\$ 57,221</b>	<b>9.44%</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:**

◆ **Personnel adjustments of \$3,750 consists of:**

- Reclass One (1) Deputy Clerk II (G115-12) to One (1) Senior Deputy Clerk (G117-11) - \$3,750 (salary with benefits)

**Operations:**

◆ **No Issues**

**Capital Outlay:**

◆ **No Issues**

**500-9904  
JUVENILE COURT  
OTHER LOCAL OPTION SALES TAX FUND**

	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 36,910	\$ 48,462	\$ 48,808	0.71%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 36,910</b>	<b>\$ 48,462</b>	<b>\$ 48,808</b>	<b>0.71%</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

<b>510-9900 STATE COURT SOLICITOR OTHER LOCAL OPTION SALES TAX FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 245,466	\$ 246,937	\$ 251,831	1.98%
OPERATING	\$ 1,995	\$ 14,000	\$ 14,000	0.00%
CAPITAL OUTLAY		\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 247,461</b>	<b>\$ 260,937</b>	<b>\$ 265,831</b>	<b>1.88%</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

<b>520-9900 PUBLIC DEFENDER OTHER LOCAL OPTION SALES TAX FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 244,306	\$ 244,306	\$ 220,994	-9.54%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 244,306</b>	<b>\$ 244,306</b>	<b>\$ 220,994</b>	<b>-9.54%</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> <b>CLERK OF MUNICIPAL COURT</b> <b>OTHER LOCAL OPTION SALES TAX FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 172,252	\$ 201,589	\$ 203,316	0.86%
OPERATING	\$ -	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 172,252</b>	<b>\$ 201,589</b>	<b>\$ 203,316</b>	<b>0.86%</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

<b>540</b> <b>PROBATE COURT</b> <b>OTHER LOCAL OPTION SALES TAX FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 53,293	\$ 54,042	\$ 55,242	2.22%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 53,293</b>	<b>\$ 54,042</b>	<b>\$ 55,242</b>	<b>2.22%</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

<b>550-9900 SHERIFF OTHER LOCAL OPTION SALES TAX FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 4,138,209	\$ 4,353,384	\$ 4,698,159	7.92%
OPERATING		\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ 1,872,808	\$ 485,652	\$ 652,967	34.45%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,011,017</b>	<b>\$ 4,839,036</b>	<b>\$ 5,351,126</b>	<b>10.58%</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 \$1,272,095 (333 officers)**

◆ FY24-FY27 Nine (9) positions transferred from General Fund to LOST (0102) Fund an increase of \$635,081 (salary with benefits)

◆ **Personnel adjustments of \$343,618 consists of:**

- Add Five (5) Deputy Sheriff (PS0) - \$321,790 (salary with benefits) due to new Judicial Center
- Add Five (5) LOST Supplements for new positions - \$19,100 (salary with benefits)
- Delete One (1) LOST Supplement due to deletion of Investigator position - (\$3,820)
- Reclass One (1) Correctional Officer (SC1-7) to One (1) Correctional Officer (SC1-17) - \$6,548 (salary with benefits)

**Operations:**

◆ **No Issues**

**Capital Outlay:**

◆ **Total - \$652,967**

- Axon Body Worn Cameras, Tasers, and In-Car Cameras Package (Year 1 of 5) - \$652,967

<b>570-9900 CORONER'S OFFICE OTHER LOCAL OPTION SALES TAX FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 11,825	\$ 11,647	\$ 11,460	-1.61%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ 256,251	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,825</b>	<b>\$ 11,647</b>	<b>\$ 267,711</b>	<b>2198.54%</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 \$11,460 (3 sworn officers)

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ Total - \$256,251

- Morgue Cooler Replacement with Renovations - \$256,251

**580-9900**  
**RECORDER'S COURT**  
**OTHER LOCAL OPTION SALES TAX FUND**

	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 69,317	\$ 99,005	\$ 102,161	3.19%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 69,317</b>	<b>\$ 99,005</b>	<b>\$ 102,161</b>	<b>3.19%</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

590-9900 NON-DEPARTMENTAL OTHER LOCAL OPTION SALES TAX FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 232,245	\$ 234,871	1.13%
OPERATING	\$ 11,249,052	\$ 8,663,094	\$ 8,365,265	-3.44%
CAPITAL OUTLAY	\$ 3,981,283	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,230,335</b>	<b>\$ 8,895,339</b>	<b>\$ 8,600,136</b>	<b>-3.32%</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 July 2027, a 2.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1.0% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$234,871.

**Operations:**

◆ Debt Service - \$1,598,289

<u>Debt</u>	<u>Amount</u>	<u>Description</u>
2019 Bonds	\$124,380	CI and Refunding Lease Revenue Bonds
2022C Series Bonds	\$1,006,000	2022C Lease Revenue Bonds
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 - \$2,757,007

◆ Motorola Migration Assurance Plan (MAP)

(Public Safety portion of the agreement - Year 2 of 7) - \$892,817

◆ Tyler CAD & RMS Annual SaaS/Maint Fees (Year 2 of 5) - \$146,033

◆ Court Management System Annual SaaS/Maintenance Fees - \$1,117,701

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

◆ New Debt Service for Public Safety Vehicles - \$1,268,705 via GMA Lease Program for Fire/EMS and Police

◆ Transfer to Emergency Telephone Fund - \$385,513

610-9900 METRA OTHER LOCAL OPTION SALES TAX FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 3,892	\$ 3,883	\$ 3,820	-1.62%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,892</b>	<b>\$ 3,883</b>	<b>\$ 3,820</b>	<b>-1.62%</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 \$3,820 (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.**

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<b>210-9901</b> <b>INFORMATION TECHNOLOGY</b> <b>OTHER LOCAL OPTION SALES TAX FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ 325,000	\$ 1,550,000	376.92%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 325,000</b>	<b>\$ 1,550,000</b>	<b>376.92%</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 - \$1,550,000

- Computer Equipment - \$500,000
- City Fiber - \$250,000
- Motorola Radio Refresh - \$500,000
- Superior Court Electronic Records - \$300,000

<b>250-9901 ENGINEERING OTHER LOCAL OPTION SALES TAX FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ 2,400,000	\$ 2,200,000	-8.33%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 2,400,000</b>	<b>\$ 2,200,000</b>	<b>-8.33%</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 date, construction, and communication support to other City Departments.

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ Total - \$2,200,000

- Road Improvements - \$1,000,000

- Stormwater/Drainage Improvements - \$1,200,000

260 PUBLIC WORKS OTHER LOCAL OPTION SALES TAX FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ 2,620,485	\$ 1,971,787	-24.75%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 2,620,485</b>	<b>\$ 1,971,787</b>	<b>-24.75%</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 \$1,971,787

- Facility Improvements - \$1,971,787

<b>590-9901 NON-DEPARTMENTAL OTHER LOCAL OPTION SALES TAX FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 7,914,072	\$ 9,354,515	\$ 9,345,713	-0.09%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,914,072</b>	<b>\$ 9,354,515</b>	<b>\$ 9,345,713</b>	<b>-0.09%</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 - \$2,937
- ◆ Debt Service - \$9,081,913

<u>Debt</u>	<u>Amount</u>	<u>Description</u>
2019 Bonds	\$5,487,327	CI and Refunding Lease Revenue Bonds
2019 Series A Bond	\$306,694	CI Lease Revenue Bond
2024 Bonds	\$3,287,893	2024 Taxable Lease Revenue Bonds
	\$9,081,913	

- ◆ Motorola Migration Assurance Plan (MAP) Upgrade  
(General Government portion of the agreement - Year 2 of 7) - \$260,863

**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**

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## DEPARTMENTAL SUMMARY

250 ENGINEERING DEPARTMENT STORMWATER (SEWER) FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 712,783	\$ 719,467	\$ 730,010	1.47%
OPERATING	\$ 70,210	\$ 107,400	\$ 115,645	7.68%
CAPITAL OUTLAY	\$ 154,540	\$ -	\$ 45,022	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 937,533</b>	<b>\$ 826,867</b>	<b>\$ 890,677</b>	<b>7.72%</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 date, 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 \$8,245 consists of:

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

- Software Lease increase of \$5,475
- Auto Parts and Supplies increase of \$2,500
- Mobile Phone/Service decrease of (\$1,735)

#### **250-2600 Stormwater**

- Uniforms increase of \$1,250
- Auto Parts and Supplies increase of \$1,100
- Mobile Phone/Service increase of \$1,100
- Education/Training decrease of (\$470)
- Travel, Schools & Conferences decrease of (\$975)

### Capital Outlay:

◆ Total - \$45,022

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

- Two (2) Apple iPad Pro M5 11" - \$2,522
- One (1) Carlson GPS Units - \$42,000

#### **250-2600 Stormwater**

- One (1) Pole Camera - \$50

## DEPARTMENTAL SUMMARY

260 PUBLIC WORKS STORMWATER (SEWER) FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,586,789	\$ 3,209,172	\$ 3,287,478	2.44%
OPERATING	\$ 594,721	\$ 691,410	\$ 912,039	31.91%
CAPITAL OUTLAY	\$ 74,030	\$ 717,000	\$ 493,500	-31.17%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,255,540</b>	<b>\$ 4,617,582</b>	<b>\$ 4,693,017</b>	<b>1.63%</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:**

#### **◆ Personnel adjustments of \$17,847 consists of:**

- Career Ladder Advancement for One (1) Equipment Operator II (G120-6) to Equipment Operator III (G121-8) \$3,187 (salary with benefits)
- Career Ladder Advancement of One (1) Maintenance Worker I (G114-5) to Maintenance Worker II (G115-9) - \$8,501 (salary with benefits)
- Reclass One (1) Correctional Detail Officer (CO1) to One (1) Stormwater Crew Leader (G122) - \$6,159 (salary with benefits)

### **Operations:**

#### **◆ Operational adjustments of \$220,629 consists of:**

- Operating Materials increase of \$95,982
- Auto Parts and Supplies increase - \$77,028
- Motor Fuel increase of \$30,550
- Mobile Phone/Services increase of \$7,000
- Uniforms increase of \$5,830
- Travel, Schools, and Confrences increase of \$3,000
- Education/Training increase of \$1,000
- Water increase of \$149
- Natural Gas increase of \$90

**Capital Outlay:**

**◆ Total - \$493,500**

- One (1) Flat Bed Dump with 12' Body DL - \$99,000
- One (1) Gator ATV - \$28,000
- Two (2) Closed Cab Tractor - \$120,000
- One (1) 7-yard Dump Truck (replacement) - \$143,000
- One (1) Trench Roller/Compactor - \$42,000
- One (1) Mini Skid Steer - \$46,500
- One (1) Zero-Turn Mower - \$15,000

## DEPARTMENTAL SUMMARY

### 265 FACILITIES MAINTENANCE STORMWATER (SEWER) FUND

	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ -	\$ 5,000	\$ 5,000	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>0.00%</b>

The Facilities Maintenance Department serves the community by providing maintenance of city-owned properties safely, efficient and sensitive to the environment. The General fund divisions consist of: Administration and Facilities Maintenance.

#### **Personal Services:**

◆ No Issues

#### **Operations:**

◆ No Issues

#### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

### 590 NON-DEPARTMENTAL STORMWATER (SEWER) FUND

	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 62,808	\$ 64,369	2.49%
OPERATING	\$ 816,881	\$ 1,579,248	\$ 1,627,253	3.04%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 816,881</b>	<b>\$ 1,642,056</b>	<b>\$ 1,691,622</b>	<b>3.02%</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 July 2026, a 2.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1.0% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$64,369

#### **Operations:**

◆ Cost Allocation/Risk Management/Worker's Compensation - \$523,494

◆ The following Capital Improvement Projects (CIP) are recommended in the FY27 Budget:

- Pipe Rehabilitation Replacement in the amount of \$517,652

◆ Transfer to Debt Service for Capital Leases - \$586,107

## PAVING FUND

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

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## DEPARTMENTAL SUMMARY

250 ENGINEERING DEPARTMENT PAVING FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,006,349	\$ 1,212,276	\$ 1,284,604	5.97%
OPERATING	\$ 114,627	\$ 227,962	\$ 583,795	156.09%
CAPITAL OUTLAY	\$ 78,597		\$ 10,813	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,199,573</b>	<b>\$ 1,440,238</b>	<b>\$ 1,879,212</b>	<b>30.48%</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 \$6,630 consists of:

- Reclass One (1) Project Engineer (G127-26) to One (1) Project Engineer (G127-33) - \$6,630 (salary with benefits)

### **Operations:**

#### ◆ Operational adjustments of \$355,833 consist of:

- Utility Relocation increase of \$275,000
- Road Maintenance Materials increase of \$70,000
- Auto Parts and Supplies increase of \$4,200
- Uniforms increase of \$2,455
- Software Lease increase of \$1,800
- Travel, Schools & Conferences increase of \$1,600
- Copier Charges increase of \$1,583
- Education/Training increase of \$695
- Mobile Phone/Service decrease of (\$1,500)

### **Capital Outlay:**

#### ◆ Total: \$10,813

- Four (4) Apple iPad Pro M5 11" - \$4,764
- One (1) HP Laptop - \$2,50
- One (1) DJI Mavic 4 Pro Drone - \$3,54

## DEPARTMENTAL SUMMARY

260 PUBLIC WORKS PAVING FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 8,405,562	\$ 10,340,630	\$ 10,559,767	2.12%
OPERATING	\$ 5,046,094	\$ 5,418,516	\$ 5,778,517	6.64%
CAPITAL OUTLAY	\$ 411,317	\$ 645,000	\$ 1,418,000	119.84%
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,862,973</b>	<b>\$ 16,404,146</b>	<b>\$ 17,756,284</b>	<b>8.24%</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 \$52,276 consists of:**

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

- Career Ladder Advancement of One (1) Equipment Operator II (G120-3) to One (1) Equipment Operator III (G121-5) \$3,093 (salary with benefits)

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

- Career Ladder Advancement of One (1) Equipment Operator II (G120-5) to One (1) Equipment Operator III (G121-7) - \$3,155 (salary with benefits)

- Career Ladder Advancement of Two (2) Equipment Operator II (G120-6) to Two (2) Equipment Operator III (G121-8) \$6,374 (salary with benefits)

#### **Community Service Division**

- Reclass One (1) PT Maintenance worker (G114) to PT Environmental Compliance Officer (G120) - \$9,535 (Salary with benefits)

- Reclass Two (2) Part Time Maintenance Worker I (G114) to One (1) Full Time Environmental Compliance Officer (G120) \$31,119 (salary with benefits)

### **Operations:**

◆ **Operational adjustments of \$360,001 consists of:**

#### **Street Maintenance Division**

- Auto Parts and Supplies increase of \$360,001

**Capital Outlay:**

**◆Total - 1,418,000**

**Right of Way Maintenance Division**

- Four (4) 4X4 Farm Tractors with Flexwing - \$360,000 (replacement)
- Fifteen (15) John Deere Zero Turn Mowers - \$225,000 (replacement)
- One (1) Large Bucket Truck - \$268,000 (replacement)
- One (1) Small Bucket Truck - \$150,000 (replacement)

**Community Service Division**

- One(1) Refuse Truck 16' - \$225,000
- Ten (10) Mobile Solar Powered Cameras - \$190,000

## DEPARTMENTAL SUMMARY

265 FACILITIES MAINTENANCE PAVING FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ -	\$ 5,000	\$ 5,000	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>0.00%</b>

The Facilities Maintenance Department serves the community by providing maintenance of city-owned properties safely, efficient and sensitive to the environment. The General fund divisions consist of: Administration and Facilities Maintenance.

### Personal Services:

◆ No Issues

### Operations:

◆ No Issues

### Capital Outlay:

◆ No Issues

## DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL PAVING FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 174,090	\$ 189,229	8.70%
OPERATING	\$ 1,114,418	\$ 2,477,536	\$ 2,506,112	1.15%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,114,418</b>	<b>\$ 2,651,626</b>	<b>\$ 2,695,341</b>	<b>1.65%</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 July 2026, a 2.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$189,229

### **Operations:**

◆ GA Forestry Association - \$4,300

◆ Cost Allocation/Risk Management/Worker's Compensation - \$1,501,812

◆ The following Capital Improvement Projects (CIP) are recommended in the FY27 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.**

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## DEPARTMENTAL SUMMARY

0204 COMMUNITY CARE COMMUNITY CARE FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 431,967	\$ 611,509	N/A
OPERATING	\$ 846,085	\$ 12,300,000	\$ 17,204,562	39.87%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 846,085</b>	<b>\$ 12,731,967</b>	<b>\$ 17,816,071</b>	<b>39.93%</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:**

◆ Effective July 2026, a 2.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1.0% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$7,533.

### **◆ Personnel adjustments of \$124,272 consists of:**

- Add One (1) FF/Medic (F2) - \$71,322 (salary with benefits)
- Add One (1) Licensed Clinical Social Worker (G124) - \$52,950 (salary with benefits)
- Correct One (1) Data Analyst (G128-3) to One (1) Data Analyst (G126-16)  
(Grade Correction Only) (Budget Neutral)

### **Operations:**

### **◆ Operational adjustments of \$4,904,562 consists of:**

- Consulting increase of \$7,848,347
- Contractual Services increase of \$844,215 (MercyMed and Valley Healthcare)
- Office Supplies increase of \$4,000
- Copier Charges increase of \$3,000
- Printing Services increase of \$3,000
- Mobile Phone/Services increase of \$2,000
- Indigent Care Payments decrease of (\$1,900,000)
- Medical Services Inmates decrease of (\$1,900,000)

### **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.**

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## DEPARTMENTAL SUMMARY

### 260 PUBLIC WORKS INTEGRATED WASTE FUND

	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 6,577,900	\$ 7,951,463	\$ 7,972,010	0.26%
OPERATING	\$ 8,444,245	\$ 6,714,061	\$ 6,696,359	-0.26%
CAPITAL OUTLAY	\$ 939,103	\$ -	\$ 544,000	100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,961,248</b>	<b>\$ 14,665,524</b>	<b>\$ 15,212,369</b>	<b>3.73%</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:**

◆ No Issues

#### **Operations:**

◆ Operational adjustment of (\$17,702) consists of:

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

- Operating Materials decrease of (\$17,702)

#### **Capital Outlay:**

◆ Total: \$544,000

##### **Pine Grove Division**

- One (1) Water Truck - \$200,000 (replacement)
- One (1) D3 Bulldozer - \$200,000
- Two (2) Tractors w/ Batwing - \$80,000 (new)
- Two (2) Bush Hogs w/ Attachments - \$34,000
- One (1) Gator Utility Vehicle w/ Magnet Bar - \$30,000

## DEPARTMENTAL SUMMARY

### 265 FACILITIES MAINTENANCE INTEGRATED WASTE FUND

	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ -	\$ 13,580	\$ 13,580	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 13,580</b>	<b>\$ 13,580</b>	<b>0.00%</b>

The Facilities Maintenance Department serves the community by providing maintenance of city-owned properties safely, efficient and sensitive to the environment. The General fund divisions consist of: Administration and Facilities Maintenance.

#### **Personal Services:**

◆ No Issues

#### **Operations:**

◆ No Issues

#### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

<b>270</b>				
<b>PARKS AND RECREATION</b>				
<b>INTEGRATED WASTE FUND</b>				
	<b>FY25 ACTUAL</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 124,917	\$ 193,304	\$ 198,114	2.49%
OPERATING	\$ 24,377	\$ 42,722	\$ 42,722	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 149,294</b>	<b>\$ 236,026</b>	<b>\$ 240,836</b>	<b>2.04%</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 NON-DEPARTMENTAL INTEGRATED WASTE FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 195,050	\$ 117,505	\$ 123,325	4.95%
OPERATING	\$ 2,186,289	\$ 3,604,812	\$ 3,400,937	-5.66%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,381,339</b>	<b>\$ 3,722,317</b>	<b>\$ 3,524,262</b>	<b>-5.32%</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 July 2026, a 2.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1.0% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$123,325

### **Operations:**

◆ Cost Allocation/Risk Management/Worker's Compensation - \$1,715,878  
 ◆ Transfer to Debt Service for Capital Leases - \$1,685,059  
 (Debt Service for existing leases - \$1,075,398, Debt Service for new lease - \$609,661)

# 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.**

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## DEPARTMENTAL SUMMARY

0209 EMERGENCY TELEPHONE (E-911) EMERGENCY TELEPHONE FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 3,754,830	\$ 3,557,120	\$ 3,728,525	4.82%
OPERATING	\$ 1,352,509	\$ 768,047	\$ 736,988	-4.04%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,107,339</b>	<b>\$ 4,325,167</b>	<b>\$ 4,465,513</b>	<b>3.24%</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 July 2026, a 2.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1.0% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$77,712

### **◆ Personnel adjustments of : \$18,574 consists of:**

- Reclass One (1) 911 Center Supervisor (G120) to One (1) Business Analyst (G126) - \$18,574 (salary with benefits)

### **Operations:**

◆No Issues

### **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.**

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## DEPARTMENTAL SUMMARY

0210 COMMUNITY DEVELOPMENT BLOCK GRANT CDBG FUND				
	FY24 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 285,157	\$ 329,982	\$ 331,243	0.38%
OPERATING	\$ 351,924	\$ 722,314	\$ 420,398	-41.80%
CAPITAL OUTLAY	\$ 1,345,508	\$ 760,000	\$ 956,852	25.90%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,982,589</b>	<b>\$ 1,812,296</b>	<b>\$ 1,708,493</b>	<b>-5.73%</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 July 2026 a 2.0% pay raise will be provided to all active full-time employees and a 1.0% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$5,338.

### **Operations:**

- ◆ **Operational adjustments of (\$301,916) consists of:**

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

- Copier Charges decrease of (\$2,500)
- Travel, Schools & Conferences decrease of (\$14,222)

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

- Demolition Services decrease of (\$246,165)

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

- Contractual Services decrease of (\$39,029)

### **Capital Outlay:**

- ◆ **Total - \$956,852**

#### **245-2100 Neighborhood Redevelopment**

- Site Improvements - \$455,049
- Building Acquisition - \$501,803

## DEPARTMENTAL SUMMARY

0213 COMMUNITY REINVESTMENT HOME FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 163,541	\$ 160,051	\$ 160,580	0.33%
OPERATING	\$ 714,567	\$ 870,229	\$ 794,579	-8.69%
CAPITAL OUTLAY	\$ -	\$ 2,987,947	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 878,108</b>	<b>\$ 4,018,227</b>	<b>\$ 955,159</b>	<b>-76.23%</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 July 2026 a 2.0% pay raise will be provided to all active full-time employees and a 1.0% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$2,662
- ◆ **No issues**

### **Operations:**

#### ◆ **Operational adjustments of (\$75,650) consists of:**

- Mobile Phone increase of \$4,506
- Copier Charges increase of \$3,000
- Education/Training decrease of (\$500)
- Office Supplies decrease of (\$500)
- Printing Services decrease of (\$2,832)
- Travel, Schools & Conferences decrease of (\$3,674)
- Owner OCC Rehab decrease of (\$60,580)

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

- Contractual Services increase of \$2,007
- Aid to Other Agencies decrease of (\$17,077)

### **Capital Outlay:**

- ◆ **No Issues**

# 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.**

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## DEPARTMENTAL SUMMARY

0220				
WORKFORCE INNOVATION & OPPORTUNITY (WIOA)				
WORKFORCE INNOVATION & OPPORTUNITY (WIOA) FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -		N/A
OPERATING	\$ 1,583,474	\$ 3,143,712	\$ 2,763,605	-12.09%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,583,474</b>	<b>\$ 3,143,712</b>	<b>\$ 2,763,605</b>	<b>-12.09%</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.**

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## DEPARTMENTAL SUMMARY

0230 ECONOMIC DEVELOPMENT AUTHORITY ECONOMIC DEVELOPMENT AUTHORITY FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 4,276,657	\$ 3,114,885	\$ 2,891,926	-7.16%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,276,657</b>	<b>\$ 3,114,885</b>	<b>\$ 2,891,926</b>	<b>-7.16%</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 FY27 - \$1,445,963
- Economic Development Reserve in FY27 - \$1,445,963

### **Capital Outlay:**

◆ No Issues

# DEBT SERVICE FUND

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

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## DEPARTMENTAL SUMMARY

0405 DEBT SERVICE DEBT SERVICE FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 16,154,720	\$ 19,341,860	\$ 20,027,380	3.54%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,154,720</b>	<b>\$ 19,341,860</b>	<b>\$ 20,027,380</b>	<b>3.54%</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.**

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## DEPARTMENTAL SUMMARY

0751 METRA TRANSPORTATION FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 5,659,826	\$ 7,212,492	\$ 7,463,727	3.48%
OPERATING	\$ 2,261,227	\$ 2,912,228	\$ 2,758,690	-5.27%
CAPITAL OUTLAY	\$ 1,381,446	\$ 13,460,198	\$ 11,178,797	-16.95%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,302,499</b>	<b>\$ 23,584,918</b>	<b>\$ 21,401,214</b>	<b>-9.26%</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 July 2026, a 2.0% Cost of Living Adjustment (COLA) will be provided to all employees and a 1.0% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$112,217

### **◆ Personnel adjustments of \$4,306 consists of:**

- Overtime increase of \$4,306 (FICA included)

### **Operations:**

### **◆ Operational adjustments of \$63,466 consists of:**

- Motor Fuel increase of \$69,549
- Electricity increase of \$18,000
- Operating Materials increase of \$13,741
- Uniforms increase of \$8,166
- Contractual Services increase of \$6,000
- Mobile Phone/Service increase of \$4,750
- Copier Charges increase of \$3,000
- Promotion/Advertising increase of \$2,000
- Cable increase of \$700
- Postage decrease of (\$240)
- Drug Testing decrease of (\$1,000)
- Office Supplies decrease of (\$1,200)
- Software Lease decrease of (\$60,000)

### **◆ TSPLOST Operational adjustments of \$50,500 consists of:**

- Motor Fuel increase of \$50,000
- Miscellaneous Equipment Maintenance increase of \$500
- Operating Materials increase of \$200
- Office Supplies decrease of (\$200)

## **Capital Outlay:**

### **◆ Total (FTA) - \$8,958,580**

- One (1) Rebuilt Engine - \$80,000
- One (1) Rebuilt Transmission - \$60,000
- One (1) Integrated Transit System - \$450,000
- One (1) Supervisor Van (replacement) - \$175,000
- One (1) Dually Truck (new) - \$100,000
- Two (2) F-150 Pick-Up Truck (replacement) - \$100,000
- Three (3) Security Gate - \$60,000
- One (1) Key Management Security Box - \$17,000
- One (1) Ticket Vending Machine - \$150,000
- One (1) Inground Lift - \$600,000
- Operational Equipment - \$250,000
- Transfer Center Construction Project - \$6,567,788
- Thirty-Two (32) Bus Security Monitor Screen (5339) - \$300,000
- Eight (8) Bus Radio's (5339) - \$48,792

### **◆ Total (TTFP) - \$298,215**

- Forty-Eight (48) 5G Router for Bus - \$232,608
- Forty-Eight (48) Mounted 5G Antenna - \$65,607

### **◆ Total (TSPLOST) - \$1,922,002**

- One (1) Pressure Washing - \$100,000
- One (1) Employee Parking Lot - \$1,200,000
- Six (6) Employee Restroom Renovation - \$400,002
- Operational Equipment - \$222,000

# COLUMBUS IRONWORKS CONVENTION & TRADE CENTER FUND

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

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## DEPARTMENTAL SUMMARY

0753 TRADE CENTER TRADE CENTER FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,804,417	\$ 2,270,651	\$ 2,184,501	-3.79%
OPERATING	\$ 1,880,780	\$ 1,904,875	\$ 2,116,868	11.13%
CAPITAL OUTLAY	\$ 87,097	\$ 545,628	\$ 723,298	32.56%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,772,294</b>	<b>\$ 4,721,154</b>	<b>\$ 5,024,667</b>	<b>6.43%</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 July 2026 a 2.0% pay raise will be provided to all active full-time employees and a 1.0% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$35,719

### **◆ Personnel adjustments of (\$49,457) consists of:**

- Overtime decrease of (\$431) (FICA included)
- Delete One (1) Administrative Coordinator (G118-29) - (\$68,409) (salary with benefits) (budget neutral)
- Reclass One (1) Event Operations Manager (G121-36) to One (1) Director of Facilities & Operations (G127-3) (Grade Correction Only) (budget neutral)
- Reclass One (1) P/T Facilities Maintenance Worker (G115) to One (1) F/T Facilities Maintenance Worker (G115) - \$19,383 (salary with benefits) (budget neutral)

### **Operations:**

### **◆ Operational adjustments of \$102,055 consists of:**

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

- Contractual Services increase of \$8,000
- Computer Software increase of \$6,000

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

- Education/Training increase of \$3,500
- Travel, Schools & Conference increase of \$3,000
- Contractual Services decrease of (\$8,000)

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

- Electricity increase of \$60,000
- Water increase of \$15,000
- Natural Gas increase of \$10,000
- Contractual Services increase of \$4,555

## **Capital Outlay:**

◆ **Total - \$723,298**

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

- Eight (8) Chairs/Tables for Sycamore Registration - \$1,600
- Six (6) Chairs for Fountain Registration - \$1,500
- Ten (10) Chairs for Riverside Registration - \$2,000
- Client Seating - \$2,000
- Twenty (20) Chairs for Board Room - \$13,000
- Fifteen (15) Chairs for Office Conference Room - \$3,750
- One (1) Conference Room Table - \$5,000
- Ten (10) Seating in South Hall Manager Office - \$3,000
- Twelve (12) 24/32 Tri-Height Staging - \$81,000
- One (1) SICO Stage Ramp/Wheelchair Ramp - \$25,000
- Five (5) Tennant Industrial Wide Area Vacuum - \$23,750
- One (1) Magnatech Magnetic Dance Floor - \$75,000
- Twenty (20) 8'x30 Tables - \$11,000
- Twenty (20) 6'x30 Tables - \$11,000
- Ten (10) Table Carts - \$7,000
- Fifty-Five (55) Tall Black Drapes and Pipes - \$22,000
- 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

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

- One (1) Bathroom Wallpaper Replacement - \$75,000
- Two (2) Client Elevator Renovations - \$44,000
- Four (4) Air Handler Controls - \$48,000
- One (1) Roof Repair - \$100,000
- One (1) Lift - \$20,000 (replacement)
- One (1) Enclosed Trailer - \$10,000
- One (1) Storage and Organization Solution - \$10,000
- One (1) Motorized Pallet Jack - \$5,000
- Two (2) Fountain Repairs - \$40,000
- One (1) Lighting Solutions - \$10,000
- One (1) String Light - \$5,000 (replacement)

# BULL CREEK GOLF COURSE FUND

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

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## DEPARTMENTAL SUMMARY

0755 BULL CREEK GOLF COURSE BULL CREEK FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,079,878	\$ 1,024,223	\$ 1,068,334	4.31%
OPERATING	\$ 1,690,090	\$ 1,385,818	\$ 1,461,707	5.48%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,769,968</b>	<b>\$ 2,410,041</b>	<b>\$ 2,530,041</b>	<b>4.98%</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 July 2026 a 2.0% pay raise will be provided to all active full-time employees and a 1.0% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$16,274.

◆ **Personnel adjustments of \$57,650 consists of:**

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

- Add One (1) P/T Spray Technician (105G) - \$27,989 (FICA included)
- Reclass One (1) Assistant Superintendent (110G) to One (1) Superintendent (114G) - \$8,131 (salary

#### **Bull Creek Operations**

- Add One (1) P/T Ambassador Captain (103G) - \$21,530 (FICA included)

### **Operations:**

◆ **Operational adjustments of \$83,230 consists of:**

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

- Operating Materials increase of \$29,614
- Horticulture/Landscaping Supplies increase of \$4,916

#### **630-2200 Bull Creek Operations**

- Merchandise increase of \$20,000
- Contractual Services increase of \$10,000
- Food increase of \$10,000
- Operating Materials increase of \$5,000
- Membership Dues & Fees increase of \$3,000
- Travel, Schools, & Conference increase of \$1,000
- Copier Charges increase of \$900

- Office Supplies increase of \$500
- Mobile Phone increase of \$300
- Telephone decrease of (\$2,000)

**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.**

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## DEPARTMENTAL SUMMARY

0756 OXBOW CREEK GOLF COURSE OXBOW CREEK FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 344,319	\$ 375,126	\$ 373,726	-0.37%
OPERATING	\$ 321,980	\$ 345,874	\$ 364,967	5.52%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 666,299</b>	<b>\$ 721,000</b>	<b>\$ 738,693</b>	<b>2.45%</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 July 2026 a 2.0% pay raise will be provided to all active full-time employees and a 1.0% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$5,419

### **◆ No Issues**

### **Operations:**

- ◆ **Operational adjustments of \$22,481 consists of:**

#### **640-2100 Oxbow Creek Pro Shop**

- Food increase of \$5,000
- Operating Materials increase of \$2,500
- Contractual Services increase of \$137

#### **640-2200 Oxbow Creek Maintenance**

- Equipment Rental increase of \$8,000
- Parks Maintenance increase of \$4,000
- Operating Materials increase of \$2,000
- Electricity increase of \$844

### **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.**

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## DEPARTMENTAL SUMMARY

0757 CIVIC CENTER CIVIC CENTER/SPORT AUTHORITY FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,485,248	\$ 2,188,046	\$ 2,157,129	-1.41%
OPERATING	\$ 5,966,624	\$ 4,333,467	\$ 4,608,791	6.35%
CAPITAL OUTLAY	\$ 1,174,799		-	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,626,671</b>	<b>\$ 6,521,513</b>	<b>\$ 6,765,920</b>	<b>3.75%</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 strives to provide events with quality professional services, while progressively managing clean, safe, well maintained, and a self-supporting facility.

### **Personal Services:**

◆ Effective July 2026, a 2.0% pay raise will be provided to all active full-time employees and a 1.0% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$23,170.

### ◆ **Personnel adjustments of \$45,101 consists of:**

- Add One (1) Custodian (G111) - \$45,101 (salary with benefits)

### **Operations:**

#### ◆ **Operational adjustments of \$275,324 consists of:**

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

- Operating Materials increase of \$175,295
- Electricity increase of \$100,000
- Water increase of \$30,000
- Travel, Schools & Training increase of \$11,100
- Education/Training decrease of (\$17,750)

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

- Transferred operations of Liberty Theatre to the General Fund (\$36,350)

#### **590-3000 Non-departmental**

- Allocated Workers Compensation/Risk Management/Cost Allocation increase of \$13,029

### **Capital Outlay:**

◆ No Issues

# EMPLOYEE HEALTH CARE FUND

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

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## DEPARTMENTAL SUMMARY

0850 HEALTH INSURANCE HEALTH INSURANCE FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 28,050,415	\$ 28,642,856	\$ 28,642,856	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,050,415</b>	<b>\$ 28,642,856</b>	<b>\$ 28,642,856</b>	<b>0.00%</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.**

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## DEPARTMENTAL SUMMARY

0860 RISK MANAGEMENT RISK MANAGEMENT FUND				
	FY25 ACTUAL	FY26 ADOPTED BUDGET	FY27 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,600,105	\$ 2,280,294	\$ 2,277,301	-0.13%
OPERATING	\$ 3,836,613	\$ 5,909,277	\$ 5,953,171	0.74%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,436,718</b>	<b>\$ 8,189,571</b>	<b>\$ 8,230,472</b>	<b>0.50%</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:

◆ No Issues

### Operations:

◆ Operational adjustments of \$42,331 consists of:

- Education/Training increase of \$42,331

### 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.**

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## **CAPITAL IMPROVEMENT PROJECTS (CIP)**

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### **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)**

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### **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 FY27 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)**

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### **STORMWATER (SEWER) FUND SUPPORTED**

<b>Project</b>	<b>FY27 Recommended</b>	<b>Description</b>
Pipe Rehab/Replacement	\$517,652	Repair and replacement of stormwater pipes
<b>Total – Stormwater Fund</b>	<b>\$517,652</b>	

### **PAVING FUND SUPPORTED**

<b>Project</b>	<b>FY27 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>FY27 Recommended</b>	<b>Description</b>
Roads/Bridges	\$1,000,000	Resurfacing, road improvements, bridge repair, traffic signal, right-of-way acquisition
Flood Abatement/Stormwater	\$1,200,000	Drainage improvements
Technology	\$1,550,000	City-wide technology improvements
Facilities	\$1,971,787	Facility improvements/renovations
<b>Total 2009 Other LOST</b>	<b>\$5,721,787</b>	

### **TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST) SUPPORTED**

<b>Project Name</b>	<b>FY27 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>FY27 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	\$401,247	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	\$68,773	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>\$470,020</b>	

## **2021 SPECIAL PURPOSE LOCAL OPTION SALES TAX SUPPORTED**

Project Name	FY27 Recommended	Description
Roads	\$ 3,400,000	Resurfacing, road improvements, traffic signal, right-of-way acquisition.
Trails/Sidewalks	\$3,000,000	Development of the Walking Trails and sidewalk improvements
Stormwater	-	Drainage improvements
Recreation	\$6,835,000	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	\$9,200,000	Facility improvements/renovations at public safety facilities as well as equipment/vehicles for various public safety agencies.
Infrastructure	\$3,435,086	City-wide technology improvements as well as heavy equipment/vehicles for general government departments.
Economic Development	\$1,000,000	Facility improvements/renovations at various facilities to promote economic development.
<b>Total 2021 SPLOST</b>	<b>\$26,870,086</b>	

## NON-OPERATING FUNDS

The non-operating budgets for FY27 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

	FY27 Recommended
<u>0211 Urban Development Action Grant</u> To account for loans and program income received from the Department of Housing and Development under the Urban Development Action Grant Program.	\$ 15,000
<u>0213 HOME Program Fund</u> 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.	\$ 955,159
<u>0216 Multi-Governmental Fund</u> Established to account for grant monies from various federal and state agencies.	\$ 6,569,742
<u>0218 American Rescue Plan Fiscal Recovery Fund</u> Established to account for American Rescue Plan funds received from the Federal and State government.	\$ 3,708,825
<u>0222 Hotel/Motel Tax Fund</u> 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.	\$ 7,700,000
<u>0223 Police Forfeiture Fund</u> To account for monies received from federal and state forfeitures designated for police department expenditures.	\$ 175,000
<u>0224 County Drug Abuse Treatment Fund</u> 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 \$100,000-Police Dept (DARE Program), \$50,000-Adult Drug Court (Residential drug treatment, Participant medical evaluations), and \$50,000-Juvenile Drug Court (Participant treatment and programming).	\$ 200,000
<u>0225 VICE/Special Operations Forfeiture Fund</u> 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.	\$ 300,000
<u>0227 Penalty and Assessment Fund</u> 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.	\$ 1,500,000
<u>0228 Sheriff Forfeiture Fund</u> To account for monies received from federal and state forfeitures designated for sheriff department expenditures.	\$ 100,000

## NON-OPERATING FUNDS

The non-operating budgets for FY27 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

	FY27 Recommended
<u>0236 TAD#1 - Benning Technology Park TAD Fund</u> 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.	\$ 50,000
<u>0237 TAD#2 - 6th Avenue/Liberty District TAD Fund</u> 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.	\$ 700,000
<u>0238 TAD#3 - Uptown District TAD Fund</u> 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.	\$ 2,500,000
<u>0239 TAD#4 - 2nd Avenue/City Village TAD Fund</u> 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.	\$ 1,100,000
<u>0240 TAD#5 - MidTown West TAD Fund</u> 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.	\$ 1,000,000
<u>0241 TAD#6 - MidTown East TAD Fund</u> 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.	\$ 70,000
<u>0242 TAD#7 - Midland Commons TAD Fund</u> 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.	\$ 650,000
<u>0243 TAD#8 - South Columbus River District TAD Fund</u> 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.	\$ 90,000

## NON-OPERATING FUNDS

The non-operating budgets for FY27 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

	FY27 Recommended
<u>0250 Law Library Fund</u> 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.	\$ 300,000
<u>0251 Local Government's Share of Opioid Settlement Payments Fund</u> To account for programs, services, and equipment used towards the prevention and treatment of opioid addiction and related disorders; providing resources to law enforcement agencies to address the opioid crisis; increasing the number of professionals who provide treatment for opioid addiction; educating medical professionals regarding the safe and effective prescribing of, and then tapering off of, opioids; and treatment and prevention of opioid use disorder in incarcerated populations.	\$ 1,800,000
<u>0440 2021 Sales Tax Proceeds Fund</u> 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.	\$ 50,200,000
<u>0508 Capital Projects Fund</u> 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. (\$1,512,652 for FY27 allocation and \$18,638,845 carried over from prior fiscal years)	\$ 20,151,497
<u>0510 Transportation Special Purpose Local Option Sales Tax (TSPLOST) Projects Fund</u> To account for projects supported by the TSPLOST Discretionary Funds (\$3,800,000 for FY27 and \$13,600,000 carried over from prior fiscal years) and TSPLOST projects (\$21,700,000 for FY27 carried over from prior fiscal years for 2012 TSPLOST and \$92,200,000 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.	\$ 131,300,000
<u>0540 1999 Sales Tax Proceeds Project Fund</u> To account for projects supported by the 1999 Sales Tax Proceeds Account including Road projects and acquisition, construction and equipping of various Capital projects.	\$ 470,000
<u>0555 Columbus Building Authority Revenue Bonds, 2003B Series Fund</u> To account for proceeds of the 2003B taxable lease revenue bonds for construction and equipping of two parking garages.	\$ 5,265,000
<u>0563 Columbus Building Authority Lease Revenue Bond, 2018 Series Fund</u> 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.	\$ 130,000
<u>0565 Columbus Building Authority Lease Revenue Bonds, 2022A Series Fund</u> 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.	\$ 276,000

## NON-OPERATING FUNDS

The non-operating budgets for FY27 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

	FY27 Recommended
<u>0567 2021 Sales Tax Proceeds Project Fund</u>	\$ 94,831,991
To account for projects supported by the 2021 Sales Tax Proceeds Account including Road projects and acquisition, construction and equipping of various Capital projects (26,870,086 from FY27 and \$67,961,905 from prior fiscal years).	
<u>0568 G.O. Sales Tax Bonds, Series 2022 Fund</u>	\$ 15,837,000
To account for proceeds from the 2022 G.O. sales tax bonds for acquiring, constructing, and equipping of new judicial facilities.	
<u>0570 Columbus Building Authority Taxable Lease Revenue Bonds, 2024 Series Fund</u>	\$ 1,189,000
To account for proceeds of the 2024 lease revenue bonds to pay the costs of the acquisition, renovation, improving, and equipping of Golden Park, a historic baseball stadium, and other improvements to the South Commons area of Columbus, Georgia.	
<u>0571 G.O. Sales Tax Bonds, Series 2025 Fund</u>	\$ 49,948,000
To account for proceeds from the 2025 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.

**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.

FY27 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY27 RECOMMENDED
<b>GENERAL FUND</b>			
<b>210-1000 Information Technology</b>			
Ford Explorer (new)	\$ 49,000	1	\$ 49,000
	<b>Subtotal</b>		<b>\$ 49,000</b>
<b>240-2200 Inspections &amp; Codes</b>			
Mid-Size SUV 2-WD Explorer (replacement)	\$ 43,000	1	\$ 43,000
	<b>Subtotal</b>		<b>\$ 43,000</b>
<b>240-2400 Inspections &amp; Codes Special Enforcement</b>			
Mid-Size Truck Ford Maverick (replacement)	\$ 30,000	3	\$ 90,000
	<b>Subtotal</b>		<b>\$ 90,000</b>
<b>250-2100 Traffic Engineering</b>			
Asphalt Grinder	\$ 9,000	1	\$ 9,000
Cameras Exterior Main Building	\$ 31,560	1	\$ 31,560
Cameras Exterior Storage Building	\$ 30,432	1	\$ 30,432
Cameras Interior Main Building	\$ 8,987	1	\$ 8,987
Video Intercom and access control to front	\$ 16,274	1	\$ 16,274
	<b>Subtotal</b>		<b>\$ 96,253</b>
<b>260-2300 Public Works-Fleet</b>			
Privacy Screen for Fleet Maintenance Facility	\$ 40,000	1	\$ 40,000
	<b>Subtotal</b>		<b>\$ 40,000</b>
<b>260-2600 Cemeteries</b>			
Hyundai Mini Excavator	\$ 50,350	1	\$ 50,350
MT100 Mini Skid Steer Loader with attachments	\$ 43,000	1	\$ 43,000
40k Trailer	\$ 38,000	1	\$ 38,000
Inmate Van	\$ 105,000	1	\$ 105,000
Zero Turn Mower Z930	\$ 26,000	1	\$ 26,000
Gator Ranger 500	\$ 10,000	1	\$ 10,000
Ground Penetrating Radar Leica DS 2000 Series	\$ 16,000	1	\$ 16,000
Kauffman 14k lbs GVWR 20ft Trailer	\$ 10,000	1	\$ 10,000
	<b>Subtotal</b>		<b>\$ 298,350</b>
<b>265-2000 Facilities Maintenance</b>			
Plumbing Jetter	\$ 15,500	1	\$ 15,500
Utility Vehicle (new)	\$ 15,000	1	\$ 15,000
Utility Trailer (new)	\$ 3,000	1	\$ 3,000
Scissor Lift	\$ 15,000	2	\$ 30,000
	<b>Subtotal</b>		<b>\$ 63,500</b>
<b>270-4414 Aquatic Center</b>			
Timing System (replacement)	\$ 150,000	1	\$ 150,000
Dive Block	\$ 3,250	22	\$ 71,500
BAF- Air Circulation	\$ 30,000	4	\$ 120,000
Diving Board	\$ 70,000	3	\$ 210,000
Backstroke Flags and Post	\$ 7,500	1	\$ 7,500
	<b>Subtotal</b>		<b>\$ 559,000</b>
<b>270-4434 Pottery Shop</b>			
Digital Potter Kiln	\$ 7,000	3	\$ 21,000
Ceramic Clay	\$ 10,000	1	\$ 10,000
Ceramic Glaze	\$ 5,000	1	\$ 5,000
	<b>Subtotal</b>		<b>\$ 36,000</b>
<b>270-4435 Senior Citizens' Center</b>			
Elliptical Machine	\$ 3,500	3	\$ 10,500
Dumbell and Storage Rack	\$ 2,500	3	\$ 7,500
Exercise Ball	\$ 2,000	3	\$ 6,000
Step Bench, Riser and Rack	\$ 4,000	3	\$ 12,000

FY27 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY27 RECOMMENDED
Two-Tier Folding Chair Dolly	\$ 600	3	\$ 1,800
	<b>Subtotal</b>		<b>\$ 37,800</b>
<b>290-1000 Tax Assessor</b>			
Ford Escape (replacement)	\$ 33,000	2	\$ 66,000
Ford Escape (new)	\$ 33,000	3	\$ 99,000
iPads for New Assessors	\$ 1,450	3	\$ 4,350
	<b>Subtotal</b>		<b>\$ 169,350</b>
<b>510-2000 State Court Solicitor</b>			
Mid-Size SUV Explorer (replacement)	\$ 43,000	3	\$ 129,000
	<b>Subtotal</b>		<b>\$ 129,000</b>
<b>580-1000 Recorder's Court</b>			
Carpet in Courtroom 1	\$ 14,000	1	\$ 14,000
Carpet in Courtroom 2	\$ 12,000	1	\$ 12,000
	<b>Subtotal</b>		<b>\$ 26,000</b>
<b>GENERAL FUND</b>	<b>TOTAL</b>		<b>\$ 1,637,253</b>
<b>OTHER LOCAL OPTION SALES TAX FUND</b>			
<b>400-9900 Police</b>			
GTAC Prologic Body Worn Camera	\$ 194,809	1	\$ 194,809
Axon Taser	\$ 118,645	1	\$ 118,645
Drones per Resolution: 407-25 (Year 2 of 3)	\$ 600,000	1	\$ 600,000
	<b>Subtotal</b>		<b>\$ 913,454</b>
<b>420-9900 MCP</b>			
Full Size SUV Expedition (new)	\$ 72,000	1	\$ 72,000
Cargo Van 3/4 ton (new)	\$ 62,000	1	\$ 62,000
Mid-Size SUV Explorer (new)	\$ 49,000	1	\$ 49,000
Intake/Search Area Fence	\$ 39,602	1	\$ 39,602
Weapons/Training Equipment	\$ 45,000	1	\$ 45,000
Flat Bed Dump Truck	\$ 80,000	1	\$ 80,000
	<b>Subtotal</b>		<b>\$ 347,602</b>
<b>450-9900 Homeland Security</b>			
X-Ray Unit (Bomb Squad)	\$ 37,599	1	\$ 37,599
Generator and AC (Bomb Squad Vehicle)	\$ 5,000	1	\$ 5,000
	<b>Subtotal</b>		<b>\$ 42,599</b>
<b>550-9900 Sheriff</b>			
Axon Body Cameras, Tasers, and In-Car Cameras (Year 1 of 5)	\$ 652,967	1	\$ 652,967
	<b>Subtotal</b>		<b>\$ 652,967</b>
<b>570-9900 Coroner</b>			
Morgue Cooler Replacement and Renovations	\$ 256,251	1	\$ 256,251
	<b>Subtotal</b>		<b>\$ 256,251</b>
<b>OTHER LOCAL OPTION SALES TAX FUND</b>	<b>TOTAL</b>		<b>\$ 2,212,873</b>
<b>STORMWATER FUND</b>			
<b>250-2300 Drainage</b>			
Carlson GPS Unit	\$ 42,000	1	\$ 42,000
Apple iPad Pro M5 11"	\$ 1,261	2	\$ 2,522
	<b>Subtotal</b>		<b>\$ 44,522</b>
<b>250-2600 Stormwater</b>			
Pole Camera	\$ 500	1	\$ 500
	<b>Subtotal</b>		<b>\$ 500</b>
<b>260-3210 Stormwater Maintenance</b>			
Flat Bed Dump with 12' Body DL	\$ 99,000	1	\$ 99,000
Gator ATV	\$ 28,000	1	\$ 28,000

FY27 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY27 RECOMMENDED
Closed Cab Tractor	\$ 60,000	2	\$ 120,000
7-yard Dump Truck (replacement)	\$ 143,000	1	\$ 143,000
Trench Roller/Compactor	\$ 42,000	1	\$ 42,000
Mini Skid Steer	\$ 46,500	1	\$ 46,500
Zero-Turn Mower	\$ 15,000	1	\$ 15,000
	<b>Subtotal</b>		<b>\$ 493,500</b>
<b>STORMWATER FUND</b>	<b>TOTAL</b>		<b>\$ 538,522</b>
<b>PAVING FUND</b>			
<b>250-2200 Highways and Roads</b>			
Apple iPad Pro M5 11"	\$ 1,191	4	\$ 4,764
HP Laptop	\$ 2,500	1	\$ 2,500
DJI Mavic 4 Pro Drone	\$ 3,549	1	\$ 3,549
	<b>Subtotal</b>		<b>\$ 10,813</b>
<b>260-3120 Right of Way Maintenance</b>			
4X4 Farm Tractors with Flexwing	\$ 90,000	4	\$ 360,000
John Deere Zero Turn Mowers	\$ 15,000	15	\$ 225,000
Large Bucket Truck	\$ 268,000	1	\$ 268,000
Small Bucket Truck	\$ 150,000	1	\$ 150,000
	<b>Subtotal</b>		<b>\$ 1,003,000</b>
<b>260-3130 Community Service Right of Way Maintenance</b>			
One Refuse Truck 16'	\$ 225,000	1	\$ 225,000
Mobile Solar Powered Cameras	\$ 19,000	10	\$ 190,000
	<b>Subtotal</b>		<b>\$ 415,000</b>
<b>PAVING FUND</b>	<b>TOTAL</b>		<b>\$ 1,428,813</b>
<b>INTEGRATED WASTE FUND</b>			
<b>260-3560 Pine Grove Landfill</b>			
Water Truck (replacement)	\$ 200,000	1	\$ 200,000
D3 Bulldozer	\$ 200,000	1	\$ 200,000
Tractors w/ Batwing	\$ 40,000	2	\$ 80,000
Bush Hogs w/ Attachments	\$ 17,000	2	\$ 34,000
Gator Utility Vehicle w/ Magnet Bar	\$ 30,000	1	\$ 30,000
	<b>Subtotal</b>		<b>\$ 544,000</b>
<b>INTEGRATED WASTE FUND</b>	<b>TOTAL</b>		<b>\$ 544,000</b>
<b>2021 SALES TAX PROJECT FUND (0567)</b>			
<b>696-3111 Police</b>			
Pursuit Explorers w/ Buildout	\$ 90,950	12	\$ 1,091,400
Midsize SUV 2WD (Explorer)	\$ 43,000	15	\$ 645,000
Tasers	\$ 4,000	45	\$ 180,000
Body Worn Cameras/Recorders	\$ 2,200	38	\$ 83,600
	<b>Subtotal</b>		<b>\$ 2,000,000</b>
<b>696-3111 Fire/EMS</b>			
Fire Engine w/ Equipment	\$ 1,100,000	1	\$ 1,100,000
Ambulance Type 3 w/ Equipment	\$ 371,500	2	\$ 743,000
Bomb Robot Sprinter Van Buildout	\$ 157,000	1	\$ 157,000
	<b>Subtotal</b>		<b>\$ 2,000,000</b>
<b>696-3111 Sheriff</b>			
Pursuit Explorers w/ Buildout	\$ 90,989	20	\$ 1,819,780
Dataworks LiveScan Fingerprint System	\$ 25,870	1	\$ 25,870
Laptop Computers	\$ 2,214	25	\$ 55,350

FY27 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY27 RECOMMENDED
Motorola Hand-Held Radios APX-N70	\$ 4,500	22	\$ 99,000
	<b>Subtotal</b>		<b>\$ 2,000,000</b>
<b>696-3115 Public Works</b>			
Service Trucks (Facilities Maintenance)	\$ 70,000	3	\$ 210,000
Crew Cab 4X4 Flatbed with 10' Body	\$ 80,000	4	\$ 320,000
Ford F-150 4X4 Crew Cab	\$ 54,543	1	\$ 54,543
Zero Turn Mowers	\$ 15,500	6	\$ 93,000
Inmate Detail Van	\$ 115,000	6	\$ 690,000
	<b>Subtotal</b>		<b>\$ 1,367,543</b>
<b>696-3115 Parks and Recreation</b>			
Flat Bed Dump Body	\$ 118,800	6	\$ 712,800
Full Size F-250 4WD	\$ 59,400	5	\$ 297,000
Inmate Detail Van	\$ 115,000	2	\$ 230,000
Ford F150 Crew Cab 2WD	\$ 56,220	2	\$ 112,440
John Deere Zero Turn Mower	\$ 15,303	1	\$ 15,303
	<b>Subtotal</b>		<b>\$ 1,367,543</b>
<b>2021 SALES TAX PROJECT FUND (0567)</b>	<b>TOTAL</b>		<b>\$ 8,735,086</b>
<b>TRANSPORTATION FUND</b>			
<b>610-2400 FTA</b>			
Rebuilt Engine	\$ 80,000	1	\$ 80,000
Rebuilt Transmission	\$ 60,000	1	\$ 60,000
Integrated Transit System (ITS)	\$ 450,000	1	\$ 450,000
Supervisor Van (replacement)	\$ 175,000	1	\$ 175,000
Dually Truck (new)	\$ 100,000	1	\$ 100,000
F-150 Pick-Up Truck	\$ 50,000	2	\$ 100,000
Security Gate	\$ 20,000	3	\$ 60,000
Key Management Security Box	\$ 17,000	1	\$ 17,000
Ticket Vending Machine	\$ 150,000	1	\$ 150,000
Inground Lift	\$ 600,000	1	\$ 600,000
Transfer Center Construction Project	\$ 6,567,788	1	\$ 6,567,788
Bus Security Monitor Screen	\$ 9,375	32	\$ 300,000
Bus Radios	\$ 6,099	8	\$ 48,792
Operational Equipment	\$ 250,000	1	\$ 250,000
	<b>Subtotal</b>		<b>\$ 8,958,580</b>
<b>610-2450 Transit Trust Fund</b>			
5G Router for Bus	\$ 4,846	48	\$ 232,608
Mounted 5G Antenna	\$ 65,607	1	\$ 65,607
	<b>Subtotal</b>		<b>\$ 298,215</b>
<b>610-2500 TSPLOST</b>			
Pressure Washing	\$ 100,000	1	\$ 100,000
Employee Parking Lot	\$ 1,200,000	1	\$ 1,200,000
Employee Restroom Renovation	\$ 66,667	6	\$ 400,002
Operational Equipment	\$ 222,000	1	\$ 222,000
	<b>Subtotal</b>		<b>\$ 1,922,002</b>
<b>TRANSPORTATION FUND</b>	<b>TOTAL</b>		<b>\$ 11,178,797</b>
<b>TRADE CENTER FUND</b>			
<b>620-2200 Trade Center Operations</b>			
Chairs/Tables for Sycamore Registration	\$ 200	8	\$ 1,600
Chairs for Fountain Registration	\$ 250	6	\$ 1,500
Chairs for Riverside Registration	\$ 200	10	\$ 2,000
Client Seating	\$ 2,000	1	\$ 2,000

FY27 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY27 RECOMMENDED
Chairs for Board Room	\$ 650	20	\$ 13,000
Chairs for Office Conference Room	\$ 250	15	\$ 3,750
Conference Room Table	\$ 5,000	1	\$ 5,000
Seating in South Hall Manager Office	\$ 300	10	\$ 3,000
24/32" Tri-Height Staging	\$ 6,750	12	\$ 81,000
SICO Stage Ramp/Wheelchair Ramp	\$ 25,000	1	\$ 25,000
Tennant Industrial Wide Are Vacuum	\$ 4,750	5	\$ 23,750
Magnatech Magnetic Dance Floor	\$ 75,000	1	\$ 75,000
8'x30" Tables	\$ 550	20	\$ 11,000
6'x30" Tables	\$ 550	20	\$ 11,000
Table Carts	\$ 700	10	\$ 7,000
Tall Black Drape and Pipe	\$ 400	55	\$ 22,000
Highboy Table	\$ 9,798	1	\$ 9,798
72' Round Table	\$ 650	20	\$ 13,000
Metal Storage Racks	\$ 675	10	\$ 6,750
Scent Machine	\$ 150	15	\$ 2,250
Cord Covering Solutions	\$ 100	30	\$ 3,000
Ceiling Drape Panel Replacements	\$ 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
	<b>Subtotal</b>		<b>\$ 356,298</b>
<b>620-2300 Trade Center Maintenance</b>			
Bathroom Wallpaper Replacement	\$ 75,000	1	\$ 75,000
Client Elevator Renovations	\$ 22,000	2	\$ 44,000
Air Handler Controls	\$ 12,000	4	\$ 48,000
Roof Repair	\$ 100,000	1	\$ 100,000
Lift (replacement)	\$ 20,000	1	\$ 20,000
Enclosed Trailer	\$ 10,000	1	\$ 10,000
Storage and Organization Solution	\$ 10,000	1	\$ 10,000
Motorized Pallet Jack	\$ 5,000	1	\$ 5,000
Fountain Repairs	\$ 20,000	2	\$ 40,000
Lighting Solutions	\$ 10,000	1	\$ 10,000
String Light (replacement)	\$ 5,000	1	\$ 5,000
	<b>Subtotal</b>		<b>\$ 367,000</b>
<b>TRADE CENTER FUND</b>	<b>TOTAL</b>		<b>\$ 723,298</b>
<b>ALL CAPITAL OUTLAY</b>	<b>TOTAL</b>		<b>\$ 26,998,642</b>

## **CITY OF COLUMBUS - ACKNOWLEDGMENTS**

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### **Budget Preparation:**

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