

# COLUMBUS, GEORGIA CONSOLIDATED GOVERNMENT



## Fiscal Year 2016 Recommended Budget

*UNAUDITED : For Discussion Purposes Only  
This document is not intended to be used in  
lieu of the Budget Ordinance(s) or the audited  
Financial Statements of CCG.*



**COLUMBUS GEORGIA**  
Consolidated Government



**Columbus Consolidated Government  
Annual Operating Budget  
July 1, 2015 - June 30, 2016**

---

**Mayor and Council**

**Mayor** – Teresa Tomlinson

**Mayor Pro-Tem, Councilor, District 4** - Evelyn Turner Pugh

**Budget Review Chairman, Councilor, At Large** – Berry “Skip” Henderson

**Councilor, District 1** – Jerry “Pop” Barnes

**Councilor, District 2** – Glenn Davis

**Councilor, District 3** – Bruce Huff

**Councilor, District 5** – Mike Baker

**Councilor, District 6** – Gary Allen

**Councilor, District 7** - Evelyn “Mimi” Woodson

**Councilor, District 8** – Tom Buck

**Councilor, At Large** – Judy Thomas

---

Isaiah Hugley  
**City Manager**

Lisa Goodwin  
**Deputy City Manager**

David Arrington  
**Deputy City Manager**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Columbus Consolidated Government  
Georgia**

For the Fiscal Year Beginning

**July 1, 2014**



Executive Director

# TABLE OF CONTENTS

---

| <i>Section Title</i> .....                          | <i>Page</i> |
|---|-------------|
| <b>Table of Contents</b> .....                      | i           |
| <b>Introduction</b>                                 |             |
| Mayor's Budget Message .....                        | 1           |
| City Manager's Budget Message .....                 | 26          |
| <b>Budgetary</b>                                    |             |
| Policies and Procedures .....                       | 37          |
| Budget Preparation Schedule .....                   | 43          |
| <b>Financial Summaries</b>                          |             |
| The Big Picture .....                               | 44          |
| General Fund .....                                  | 53          |
| LOST Fund .....                                     | 65          |
| Stormwater (Sewer) .....                            | 68          |
| Paving .....  | 70          |
| Medical Center .....                                | 72          |
| Integrated Waste .....                              | 73          |
| Emergency Telephone .....                           | 75          |
| Economic Development Authority Fund .....           | 76          |
| Debt Service .....                                  | 77          |
| Transportation .....                                | 79          |
| Parking Management .....                            | 81          |
| Columbus Iron Works Convention & Trade Center ..... | 82          |
| Bull Creek .....                                    | 84          |
| Oxbow Creek .....                                   | 85          |
| Civic Center .....                                  | 86          |
| CDBG .....  | 88          |
| WIA .....   | 89          |
| Employee Health and Life Insurance .....            | 90          |
| Risk Management .....                               | 91          |
| <b>Personnel</b> .....                              | 92          |

## TABLE OF CONTENTS (continued)

---

### **General Fund**

#### **General Administration**

|                        |     |
|------------------------|-----|
| Council .....          | 103 |
| Clerk of Council ..... | 104 |
| Mayor .....            | 105 |
| Internal Auditor ..... | 106 |
| City Attorney .....    | 107 |
| City Manager .....     | 108 |

|                      |            |
|----------------------|------------|
| <b>Finance .....</b> | <b>109</b> |
|----------------------|------------|

|                                     |            |
|-------------------------------------|------------|
| <b>Information Technology .....</b> | <b>110</b> |
|-------------------------------------|------------|

|                              |            |
|------------------------------|------------|
| <b>Human Resources .....</b> | <b>111</b> |
|------------------------------|------------|

|                                    |            |
|------------------------------------|------------|
| <b>Inspections and Codes .....</b> | <b>113</b> |
|------------------------------------|------------|

|                       |            |
|-----------------------|------------|
| <b>Planning .....</b> | <b>115</b> |
|-----------------------|------------|

|                                     |            |
|-------------------------------------|------------|
| <b>Community Reinvestment .....</b> | <b>116</b> |
|-------------------------------------|------------|

|                          |            |
|--------------------------|------------|
| <b>Engineering .....</b> | <b>117</b> |
|--------------------------|------------|

|                           |            |
|---------------------------|------------|
| <b>Public Works .....</b> | <b>118</b> |
|---------------------------|------------|

|                                   |            |
|-----------------------------------|------------|
| <b>Parks and Recreation .....</b> | <b>119</b> |
|-----------------------------------|------------|

|  |            |
|--|------------|
| <b>Cooperative Extension Service .....</b> | <b>120</b> |
|--|------------|

#### **Boards and Commissioners**

|  |     |
|--|-----|
| Board of Tax Assessors .....               | 121 |
| Board of Elections and Registrations ..... | 122 |

|                     |            |
|---------------------|------------|
| <b>Police .....</b> | <b>123</b> |
|---------------------|------------|

|                   |            |
|-------------------|------------|
| <b>Fire .....</b> | <b>124</b> |
|-------------------|------------|

|                                     |            |
|-------------------------------------|------------|
| <b>Muscogee County Prison .....</b> | <b>125</b> |
|-------------------------------------|------------|

## TABLE OF CONTENTS (continued)

---

### **Judicial and Statutory**

#### **Superior Court**

|  |     |
|--|-----|
| Judges .....                           | 126 |
| District Attorney.....                 | 127 |
| Adult Probation Office.....            | 128 |
| Juvenile Court .....                   | 129 |
| Juvenile Court Clerk .....             | 130 |
| Circuit Wide Juvenile Court .....      | 131 |
| Jury Manager.....                      | 132 |
| Victim/Witness Assistance Program..... | 133 |
| Clerk of Superior Court.....           | 134 |

#### **State Court**

|                 |     |
|-----------------|-----|
| Judges .....    | 136 |
| Solicitor ..... | 137 |

#### **Public Defender**

|                                       |     |
|---------------------------------------|-----|
| Public Defender.....                  | 138 |
| Muscogee County Public Defender ..... | 138 |

#### **Municipal Court**

|              |     |
|--------------|-----|
| Judge.....   | 139 |
| Clerk .....  | 140 |
| Marshal..... | 141 |

|                               |            |
|-------------------------------|------------|
| <b>Judge of Probate .....</b> | <b>142</b> |
|-------------------------------|------------|

|                     |            |
|---------------------|------------|
| <b>Sheriff.....</b> | <b>143</b> |
|---------------------|------------|

|                               |            |
|-------------------------------|------------|
| <b>Tax Commissioner .....</b> | <b>144</b> |
|-------------------------------|------------|

|                      |            |
|----------------------|------------|
| <b>Coroner .....</b> | <b>145</b> |
|----------------------|------------|

|                               |            |
|-------------------------------|------------|
| <b>Recorder's Court .....</b> | <b>146</b> |
|-------------------------------|------------|

|                              |            |
|------------------------------|------------|
| <b>Non Departmental.....</b> | <b>147</b> |
|------------------------------|------------|

## TABLE OF CONTENTS (continued)

---

### **LOST Fund**

#### **Public Safety**

|                                     |     |
|-------------------------------------|-----|
| Crime Prevention/Intervention ..... | 149 |
| Civic Center.....                   | 150 |
| Public Works .....                  | 151 |
| Parks & Recreation.....             | 152 |
| Police .....                        | 153 |
| E911 .....                          | 154 |
| Fire/EMS .....                      | 155 |
| MCP .....                           | 156 |
| District Attorney.....              | 157 |
| State Court Solicitor .....         | 158 |
| Public Defender .....               | 159 |
| Marshal .....                       | 160 |
| Clerk of Municipal Court .....      | 161 |
| Probate Court .....                 | 162 |
| Sheriff .....                       | 163 |
| Coroner .....                       | 164 |
| Recorder's Court .....              | 165 |
| Non Departmental .....              | 166 |
| METRA .....                         | 167 |

#### **Infrastructure**

|                             |     |
|-----------------------------|-----|
| Information Technology..... | 168 |
| Engineering.....            | 169 |
| Public Works .....          | 170 |
| Non Departmental .....      | 171 |

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

|                        |     |
|------------------------|-----|
| Engineering .....      | 172 |
| Public Works .....     | 173 |
| Non Departmental ..... | 174 |

#### **Paving Fund**

|                        |     |
|------------------------|-----|
| Engineering.....       | 175 |
| Public Works .....     | 176 |
| Non Departmental ..... | 177 |

|   |     |
|---|-----|
| <b><u>Medical Center Fund</u></b> ..... | 178 |
|---|-----|

## TABLE OF CONTENTS (continued)

---

### **Integrated Waste Fund**

|                            |     |
|----------------------------|-----|
| Public Works .....         | 179 |
| Parks and Recreation ..... | 180 |
| Non Departmental .....     | 181 |

|  |     |
|--|-----|
| <b><u>Emergency Telephone Fund</u></b> ..... | 182 |
|--|-----|

|                               |     |
|-------------------------------|-----|
| <b><u>CDBG Fund</u></b> ..... | 183 |
|-------------------------------|-----|

|                              |     |
|------------------------------|-----|
| <b><u>WIA Fund</u></b> ..... | 184 |
|------------------------------|-----|

|   |     |
|---|-----|
| <b><u>Economic Development Authority Fund</u></b> ..... | 185 |
|---|-----|

|                                  |     |
|----------------------------------|-----|
| <b><u>Debt Service</u></b> ..... | 186 |
|----------------------------------|-----|

|   |     |
|---|-----|
| <b><u>Transportation Fund</u></b> ..... | 187 |
|---|-----|

|   |     |
|---|-----|
| <b><u>Parking Management Fund</u></b> ..... | 188 |
|---|-----|

|  |     |
|--|-----|
| <b><u>Columbus Ironworks Convention and Trade Center</u></b> ..... | 189 |
|--|-----|

|   |     |
|---|-----|
| <b><u>Bull Creek Golf Course Fund</u></b> ..... | 190 |
|---|-----|

|  |     |
|--|-----|
| <b><u>Oxbow Creek Golf Course Fund</u></b> ..... | 191 |
|--|-----|

|                                       |     |
|---------------------------------------|-----|
| <b><u>Civic Center Fund</u></b> ..... | 192 |
|---------------------------------------|-----|

|  |     |
|--|-----|
| <b><u>Employee Health Care &amp; Life Insurance Fund</u></b> ..... | 193 |
|--|-----|

|  |     |
|--|-----|
| <b><u>Risk Management Fund</u></b> ..... | 194 |
|--|-----|

|  |     |
|--|-----|
| <b><u>Capital Improvement Projects</u></b> ..... | 195 |
|--|-----|

|   |     |
|---|-----|
| <b><u>Non-Operating Funds</u></b> ..... | 198 |
|---|-----|

### **Appendix**

|                               |     |
|-------------------------------|-----|
| Glossary .....                | 200 |
| Capital Outlay Requests ..... | 208 |
| Acknowledgements .....        | 211 |



# COLUMBUS CONSOLIDATED GOVERNMENT

*Georgia's First Consolidated Government*

TERESA TOMLINSON  
Mayor

Post Office Box 1340  
Columbus, Georgia 31902-1340

Telephone (706) 653-4712  
Cell (706) 905-9570  
FAX (706) 653-4970  
TDD (706) 653-4494

March 31, 2015

RE: Mayor's Fiscal Year 2016 Recommended Budget

Dear Citizens of Columbus, Georgia and City Councilors:

This Mayor's Recommended Budget is the culmination of many months of data/information collection and fiscal policy assessment. The process that leads up to the Mayor's Fiscal Year (FY) 2016 Recommended Budget takes place over many months. It involves numerous meetings with department heads, office holders, and Columbus Councilors and is led by executive management staff to include the City Manager, Finance Director, both Deputy City Managers, Human Resource Director and Budget Analysts. The submission of this recommended budget to our Councilors is expressly recognized in Georgia as the "initial budgetary policy-making function" of the elected chief executive official of the Columbus, Georgia Consolidated Government (CCG). The Mayor's Recommended Budget is required to be accompanied by a budget message from the mayor containing explanations of general fiscal policies, explanations of major changes recommended for the next fiscal year, a general summary of the capital and operation budgets, and other information deemed appropriate for Council's consideration.

The Mayor's Recommended Budget incorporates, synthesizes and balances all revenues, budgetary requests, data and information necessary to set the fiscal policy of CCG and proposes a budget for all departments, divisions, elected offices, authorities and commissions funded by the taxpayers of this jurisdiction. The Mayor's Recommended Budget, in and of itself, has no force or effect; it must be reviewed, debated, deliberated upon, modified, amended, and/or adopted by a majority vote of the CCG legislative body - the Columbus Council. Rather, the Mayor's Recommended Budget is a proposed policy path forward given the expected revenues of this jurisdiction and the often competing governmental needs of our community. Based upon these principles of our local government, it is my honor and privilege to submit this FY 2016 Recommended Budget for Council's consideration.

## **I. Laying a Firm Budgetary Foundation:**

Over the past several years, CCG has done the hard work of getting our financial house in order. We have had to face persistent reductions in our local revenue and reserves due to state mandates and revenue exemptions, the years-long recession and the unexpected \$11.3 million budget

overruns in the Sheriff's Office. Those realities have required us to change the way we do business, to recalibrate the services we provide our citizens and to address certain systemic inefficiencies within the CCG government because we simply could no longer afford to avoid the reform. Those realities also have resulted in a General Fund revenue crisis, while other dedicated or restricted funds of CCG are fairly stable. In Columbus/Muscogee County, our General Fund revenues are made up of unrestricted funds, including our property tax revenues, our Local Option Sales Tax (LOST) revenues, our Other Local Option Sales Tax (OLOST) revenues and other unrestricted license fees, fines, etc. Even though our OLOST revenue is a General Fund revenue, indistinguishable under the law or accounting principles from other General Fund revenue, our local government tabulates our OLOST monies separately for purposes of the transparency promised in the OLOST referendum. These funds were promised to be spent 70% for Public Safety and 30% for infrastructure, and this promise has been strictly kept.

Pursuant to Resolution No. 224-11, CCG is required to maintain enough unrestricted revenue in our General Fund Reserve to run the city/county for 60 days. Below is a summary of the impact the foregoing budget factors have had on our General Fund Reserve days:

| GENERAL FUND RESERVE DAYS              |                |                |                |                |                    |                    |
|--|----------------|----------------|----------------|----------------|--------------------|--------------------|
|  | FY11<br>Actual | FY12<br>Actual | FY13<br>Actual | FY14<br>Actual | FY15<br>Projection | FY16<br>Projection |
| <b>Traditional Funds</b>               | 79.84          | 71.57          | 68.73          | 38.33          | 28.32              | 27.60              |
| <b>OLOST Funds</b>                     | 6.30           | 5.25           | 5.35           | 16.88          | 32.94              | 32.77              |
| <b>Total General Fund Reserve Days</b> | 86.14          | 76.82          | 74.08          | 55.21          | 61.26              | 60.37              |
| <b>Value of 1 Day</b>                  | \$414,861      | \$428,774      | \$420,001      | \$408,126      | \$413,407          | \$415,672          |

Here are some of the difficult decisions we have made to reverse this course:

- We unanimously passed comprehensive Pension Reform, which has thus far saved taxpayers \$2.7 million;
- We implemented comprehensive employee healthcare reform saving the taxpayers \$4.5 million a year, while still providing value to employees;
- We renegotiated a decades old contract with our partners at the Medical Center to save hundreds of thousands of dollars a year;
- We reduced city subsidies to third-party affiliates by over \$800,000 a year since FY2011;
- We have increased user fees throughout the CCG government where appropriate;
- We have launched a recycling effort that has returned approximately \$60,000 per month to CCG and has postponed the impending cost of closing our landfill; and

- We have thus far avoided broad scale layoffs or furloughs of city employees, though we have reduced through attrition and defunding some \$1.34 million in city employee positions and benefits costs over a three year period.

These efforts to reform city finances have had a positive effect on the financial viability of this city, though it has placed increased burden on our employees to maintain our current level of city services with less. We also deferred tens of millions of dollars in maintenance and capital expenditures for equipment, primarily garbage trucks, lawn mowers, fire trucks, ambulances, police cruisers and undercover vehicles.<sup>1</sup>

Just last year we faced the prospect of laying off 100 to 120 employees with severe impact on our city services. Because of the leadership and teamwork of our legislative and executive officials, those 100-plus jobs were saved and nearly 12 days, or some \$5 million, were added back to our dwindling General Fund Reserve, only to have the goalpost moved by the new application of a municipal accounting principle. This change in accounting application and the resulting reduction in our Reserve brings us back down perilously close to our required 60-day threshold necessary to fund CCG and meet our obligations. Had we not made the significant financial changes we did over the last four years and this new principle been applied, the effect would have been devastating for our city, our employees and our citizens.

However disheartening this move of the financial goalpost, it gets us closer to a truer number of where we actually are and what monies are available for our use and benefit. Regardless of the new playing field, our recent history tells us: 1) that we have the necessary leadership to steer Columbus through this fiscally challenging time; 2) that our tough decisions have worked; 3) that we can solve these issues; and 4) that we have another tough year ahead of us.

## **II. Budgetary Path Forward:**

### **A. Revenue Expectations**

The FY 2016 Recommended Budget is based on revenue expectations of \$264 million. We predict a 1.5% increase in the CCG property tax digest putting gross property tax revenue at \$77 million. Local Option Sales Tax (LOST) FY2016 revenue is expected to be \$35 million and Other Local Option Sales Tax (OLOST) revenue is expected to be \$34 million, for a total FY2016 sales tax revenue of \$69 million. Occupancy tax, licensing fees, and other miscellaneous revenues account for the remaining \$118 million of the FY2016 recommended budget.

---

<sup>1</sup> It should be noted, however, when dire circumstances have arisen, we have found a way to cover "must haves" such as the replacement of the Burn Tower for Fire/EMS training; replacement of our Public Safety Motorola Radio System; an upgrade of the fire alarm system and security cameras for the Muscogee County Prison; and investments in a state-of-the art record management system for the Columbus Police Department and a new assessment software for our Tax Assessor/Tax Commissioner.

We are hopeful that our efforts to update our Tax Assessment system will provide a better structure going forward for improved, and more accurate, property tax revenues. We work to protect our sales tax revenues from state legislative bills that attempt to usurp county funds or provide broad, costly exemptions. We also work to make certain that the state sales tax remittance distribution system is fair and reflective of revenues actually collected in Muscogee County. And, we are initiating a referendum ballot effort to “thaw” our residential homestead property valuation freeze in November 2016, which Freeze system denies us the benefit of our growth.

We have not sat idly by and accepted our flat revenues over these past many years. We will continue to work to enhance revenues through growth and other fair, transparent means.

## **B. Addressing Systemic Budget Issues**

### **1. Pension Costs**

This year’s Pension contribution will be \$18,180,671 for both our General Government Pension Plan (\$5,843,267) and our Public Safety Pension Plan (\$12,337,404). Had we not adopted this important reform, our FY2016 contribution would have been approximately \$542,455 more. Thus far we have saved \$2.7 million due to our pension reform and are positioned to save approximately \$28 million over a 15 year period. In addition, our Pension Fund has grown stronger. Our Public Safety Pension is now 80% funded, while our General Government Pension Fund is 87% funded. Our combined pension plan fund stands at \$371 million.

Next year our Pension Board will most likely recommend a shift away from the 1994 mortality table we currently use to a mortality table published later than 2000 in order to calculate our annual pension contribution. Life expectancies are increasing, and our pension must be well-funded to support these increased expectancies. We will need to find several million dollars in our FY2017 budget for the anticipated increased pension contribution. Given our stagnant revenues and other budget demands as set forth herein, we must begin planning now for this significant budget issue.

### **2. Healthcare**

As healthcare costs continue to rise throughout the country, we at CCG have taken pro-active steps to ensure that our self-funded healthcare plan remains a value for both our employees and our taxpayers. We have started a Health and Wellness Clinic Plan, while providing HMO and PPO plans. Though many of the necessary adjustments made in FY2015 to keep our healthcare plans stable only went into effect January 1, 2015, we believe these efforts will moderate healthcare cost increases. We continue, however, to consider other potential efficiencies and opportunities for savings:

- We propose a new Pharmacy Benefits Manager in this recommended budget, saving CCG an estimated \$800,000 per year.
- We are currently speaking with post-65 year old retirees about the possibility of entering into private healthcare exchanges to increase their options and to reduce our costs. This

effort is not expected to be completed prior to the adoption of the FY2016 budget and, therefore, no such recommendation is made in this letter. We do hope to continue this discussion and perhaps bring a proposal forward for Council discussion and a possible effective date of January 1, 2017.

- Last year Council ratified the longstanding policy that CCG share the cost of healthcare with our employees in a 70% (CCG)/ 30% (active employee) split. Given the increase in healthcare cost this year, the 70%/30% split will result in employee healthcare contribution adjustment estimated to be between \$3-\$10 per paycheck depending on the plan the employee has selected. The increase for CCG was adopted last year and those costs have been adopted into the FY2016 Recommended Budget.
- In order to assure the lowest, competitive administrative fees associated with our healthcare plans, CCG has advertised a competitive Request for Proposal. This competitive bid process has resulted in efficiencies and savings, which are passed along in this recommended budget.

Controlling healthcare costs and servicing the healthcare needs of our employees is a major priority for CCG. These efforts are daily and year long. We will continue to look for improvements.

### **3. Renegotiation of Medical Center Contract**

The CCG agreement with the Columbus Regional Medical Center for indigent and prisoner healthcare was entered into in 1992. By its original terms the agreement expires in 2022, and few believed amendment of the agreement was possible. Perseverance and partnership won out in the end and on July 1, 2014 our decades long contract with the Medical Center was amended so that:

- CCG only pays 3 mills on property taxes actually collected as opposed to the value of the entire digest.
- CCG can recoup 50% of any surplus if the discounted cost of the care provided to indigents under the agreement does not exceed CCG's total payments under the contract.
- CCG is now receiving a value of \$1,000,000 of prisoner healthcare for free as opposed to just \$500,000, due to a negotiated 50% discount on the billing rate.

Due to the contract amendment we have saved \$300,000 in FY2015.

### **4. Reduction in Payments to Third-Party Affiliates**

Since FY2011, we have decreased General Fund subsidies to third-party affiliates by \$876,215 per year:

| Discretionary Third-Party Appropriations |                  |                  |                  |                  |                |                |
|--|------------------|------------------|------------------|------------------|----------------|----------------|
|  | <u>FY11</u>      | <u>FY12</u>      | <u>FY13</u>      | <u>FY14</u>      | <u>FY15</u>    | <u>FY16</u>    |
| Health Department Services               | 813,475          | 813,475          | 813,475          | 650,780          | 502,012        | 502,012        |
| DFACS                                    | 90,000           | 90,000           | 80,000           | 62,400           | 48,135         | 48,135         |
| Keep Columbus Beautiful                  | 80,784           | 72,706           | 72,706           | 64,628           | 49,854         | -              |
| New Horizons                             | 234,823          | 234,823          | 234,823          | 187,858          | 144,932        | 144,932        |
| Uptown Columbus                          | 81,000           | 72,900           | 72,900           | 58,320           | 44,988         | 44,988         |
| Literary Alliance                        | 16,200           | 14,580           | 18,822           | -                | -              | -              |
| Naval Museum Subsidy                     | 300,000          | 250,000          | 200,000          | 175,000          | 135,000        | -              |
| <b>TOTAL</b>                             | <b>1,616,282</b> | <b>1,548,484</b> | <b>1,492,726</b> | <b>1,198,986</b> | <b>924,921</b> | <b>740,067</b> |

We transferred the Literacy Alliance to the more appropriate funding source of our Crime Prevention grant program. We have weaned the Naval Museum from the CCG coffers over a four-year period with the help of its Board and our partners at the Columbus Convention and Visitors Bureau. After reducing its subsidy nearly 50% over the past several years, the Recommended Budget proposes moving Keep Columbus Beautiful to our Integrated Waste Fund in order to directly align it with its closest CCG partner.

For FY2016, we keep the remaining affiliates' funding rates at the same level as FY2015, though we suggest working with our partners at Uptown, Inc. to discuss an alternative to it being funded from the strained General Fund.

## 5. Enterprise Funds, Authorities, and Mandates

Each year we are faced with having to subsidize some of our Enterprise Funds, Authorities and Agencies. Some subsidies are directed by law, such as our payments to the Health Department, the River Valley Regional Commission, and Airport Authority. Other subsidies are made as loans or as temporary bridges to get the entity over difficult financial challenges. The FY2016 recommended subsidies for funds, authorities or agencies are:

| <b>FUND/AUTHORITY/AGENCY</b>              | <b>PROPOSED FY2016<br/>SUBSIDY</b> |
|---|------------------------------------|
| <b>Civic Center Enterprise Fund</b>       | \$200,000                          |
| <b>Golf Authority</b>                     | \$300,000                          |
| <b>Parking Management Enterprise Fund</b> | \$135,273                          |
| <b>Airport Authority</b>                  | \$40,000                           |
| <b>Health Dept. Rent</b>                  | \$318,595                          |
| <b>River Valley RDC</b>                   | \$202,824                          |
| <b>TOTAL</b>                              | <b>\$1,196,692</b>                 |

Our management team is working to mitigate these subsidies and to make proposals to Council to alleviate the subsidy burden on our General Fund. For instance, the Civic Center has done a tremendous job of reducing cost overruns and improving revenue, even in the face of the addition of a new ice rink, which we knew from the beginning would be a financial struggle. The Civic Center leadership has worked diligently to mitigate costs, engage in creative partnerships, and re-think the revenue model of the public assets with which they have been charged. Others, however, have struggled either due to a lack of innovation, a lack of community consensus or lack of political will to make the changes necessary to reduce or end the annual subsidies. Some of these subsidies in the aggregate amount to millions of dollars over just the past few years.

In a time when we are struggling to maintain employee positions, pay and benefits, and essential capital investment, subsidies of this magnitude cause citizens and employees to call into question the need for such subsidies. Accordingly, a Mayor's Commission will be established pursuant to CCG Charter Secs. 4-201 (11) and (13) to study the subsidies to Enterprise Funds, Authorities and Agencies to determine whether efficiencies can be had or revenue increased so as to reduce, or eliminate said subsidies. The Commission will report back to Council with its findings and proposals in the coming year.

## 6. Proposed User Fee Adjustments

Attached hereto as **Exhibit A** is a list of \$233,498 in proposed FY2016 User Fee adjustments for Council's consideration.

## 7. Garbage Collection

CCG's Integrated Waste program collects waste four times a week from each house: two trips per week for household garbage; one trip per week for recycling; and one trip per week for yard waste. There is an additional fifth trip per week throughout CCG for "White Goods," that are placed on the curb by residents. This is a higher level of service than nearly any community in the region or state. Indeed, the only twice-a-week household garbage pick-up programs we could find charge their residents significantly more than what residents in Muscogee County are charged:

| Monthly Fees For Twice Weekly Garbage Pick Up |         |           |           |            |            |            |            |
|---|---------|-----------|-----------|------------|------------|------------|------------|
| No. of 32 Gallon Containers                   | 1       | 2         | 3         | 4          | 5          | 6          | 7          |
| Columbus                                      | \$15.00 | No Charge | No Charge | No Charge  | No Charge  | No Charge  | No Charge  |
| Gainesville                                   | \$32.10 | No Charge | No Charge | No Pick-up | No Pick-up | No Pick-up | No Pick-up |
| Marietta                                      | \$22.75 | \$27.75   | \$33.50   | \$38.50    | \$43.50    | \$48.50    | \$53.50    |
| Moultrie                                      | \$28.00 | \$39.40   | \$50.80   | \$62.20    | \$73.60    | \$85.00    | No Pick-up |

The cost of such a high level of waste collection service is many fold, but is particularly onerous as it relates to the wear and tear on our garbage trucks. We currently need to replace 56

garbage/recycling trucks at \$225,000 apiece for a capital cost of \$12.6 million. Forty-four of these trucks are considered urgent/critical replacement needs. Our waste collection fee has not supported, and cannot support, the actual cost of the capital demand of the service we provide; and, the General Fund Reserve that we depended on for so many years to subsidize these types of capital demands can no longer provide that revenue.

Neither our Integrated Waste Fund nor our General Fund can support the cost of our impending landfill closure, which is estimated to be \$22.4 million and is unfunded. Our two day-a-week household garbage pick-up increases waste directed to the landfill and discourages recycling. A strong recycling program is an essential part of our cost management strategy for closing the landfill.

Over the years, staff has provided numerous presentations on the costs and effects of our current waste collection service. Many alternatives have been presented. In the spring of 2011, the Mayor's FY2012 Recommended Budget proposed that CCG reduce its household garbage collection service to one-time per week. That proposal was not accepted.

On May 18, 2012, the Public Works Director proposed that CCG begin one day per week household garbage pick-up in January 2014. After discussion and public input, it was decided that we would revisit the issue of changing to once-a-week household garbage pick-up after our new \$8 million recycle center had opened. A target date for switching to once-a-week pick-up was then proposed for September 2014, a date which has come and gone.

Our Recycle Center has opened, and it is successful. We have had a 108% increase in recycling, resulting in an additional four years added to the life of our landfill. We are receiving \$60,000 a month in the sale of recycled material and have additional capacity for growth. The time is now to convert our Integrated Waste System to a once-a-week household garbage pick-up service. Because we cannot adequately provide for the system we currently have, this conversion will provide not a budgetary savings, but a valuable cost avoidance of \$495,000 per year. This change also will increase recycling and prolong the life of our landfill.

This recommended budget also proposes a cost avoidance of an additional \$521,400 per year due to prohibiting the use of plastic bags for yard waste. This prohibition has been discussed at Council meetings and work sessions. Public input was received and information collected. Notably, this prohibition still allows for citizens to use containers, brown bags, and other biodegradable bags. This is a best practices policy and will save CCG the cost of three trucks and three drivers. The community is well informed of the merits of this proposal, it can be implemented with little impact to our citizens, and it provides significant cost avoidance to CCG. See Staff Report, Exhibit B.

## **8. Capital Replacement**

These years of budget woes have resulted in an inability to follow our capital re-investment plan. As a few examples of our critical needs, we note the \$12.6 million needed to purchase the 56 garbage/recycle trucks mentioned above. We note \$225,000 is needed to purchase 28

lawnmowers Parks and Recreation has had to scrap over the past few years while trying to make do through cannibalizing aged mowers. Recently, we had to cut a 90+ acre CCG park with weed-eaters. We also have learned from our new Information Technology Director that there are costly immediate needs which must be funded in order to ensure the stable functioning of CCG.

We have a critical need for 4 ambulances, 3 fire trucks, and 1 quint. We also need dozens of replacement pursuit and undercover vehicles for CPD, among other needs. We have explored lease options and have assigned out the OLOST capital funds as evenly as possible to meet the most urgent Public Safety need. See Exhibit C (List of Proposed Public Safety Capital funded in FY2016 from OLOST).

This lack of funding for our comprehensive capital investment plan cannot continue indefinitely.

## **9. Budget Requests of Departments and Offices**

As part of the FY2016 initial budget process, we received \$25 million in budget requests from our departments and offices over and above the FY2015 Adopted Budget levels. Though there are worthy, necessary and even critical requests among them, our expected revenues and General Fund Reserve cannot sustain those requests. As our Charter states, the budgeting process is an incorporation and balancing of the desires, needs and mandates of the jurisdiction and the revenues that can sustain them. Accordingly, we have prioritized the various requests in order of urgency, critical impact, legal mandate and magnitude. We recommend that Council appropriate \$5 million across various funds to fill the highest priority funding needs. The recommended budget additions by department and office are identified in the FY2016 Recommend Budget Book, which is submitted herewith and incorporated herein.

### **C. Elimination of Duplicative Law Enforcement Services**

During our FY2015 budget sessions, members of the Columbus Council requested that staff investigate issues of potential duplicative law enforcement services among the following: 1) Columbus Police Department; 2) Muscogee County Sheriff's Office; and 3) Municipal Court Marshal's Office. In assessing this referral from Council and inquiries from citizens, the administration has reviewed:

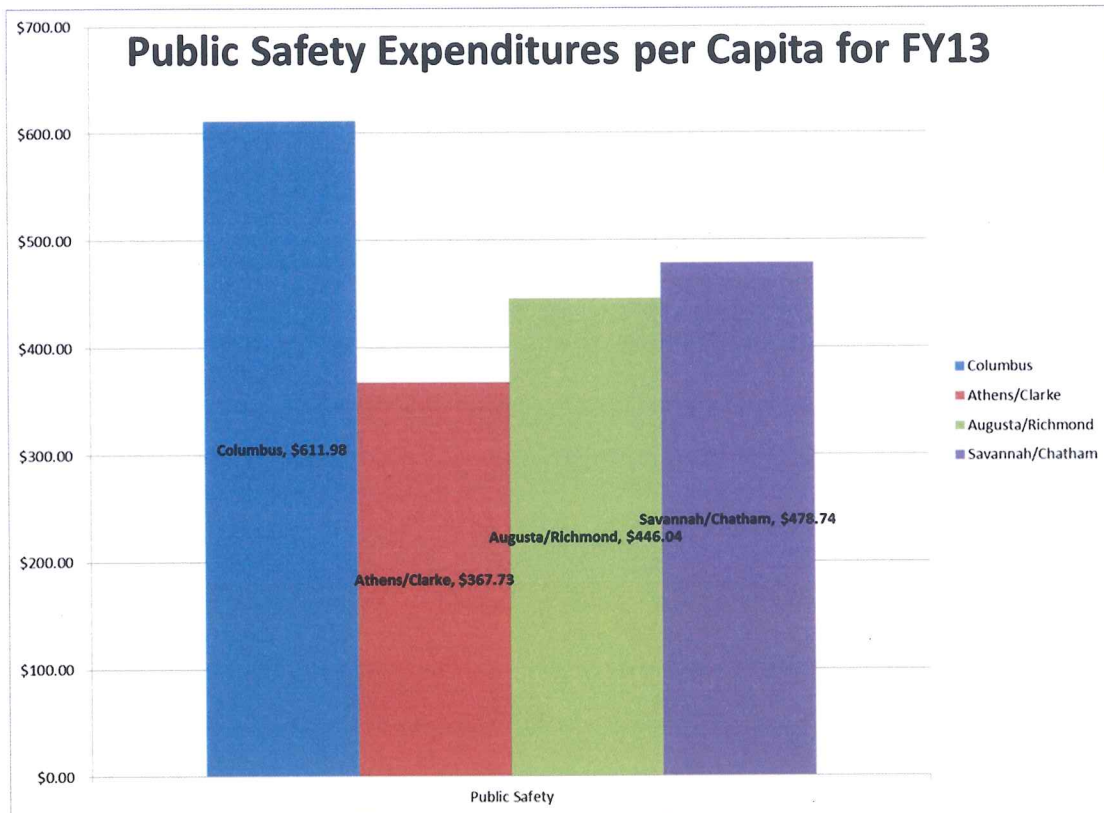
- Service Line Resource Allocation ("Service Allocation") reports of the Departments/Offices;
- Accounting Records for the past decade;
- Internal and Third-party Comparative Cost Analyses for law enforcement departments/offices in comparable jurisdictions;
- Interviews with subject matter experts and law enforcement service providers;<sup>2</sup>

---

<sup>2</sup> Both the Sheriff and Marshal were invited on several occasions to participate in these discussions. While the Marshal responded in part and in writing to Council's inquiry during the FY 2015 budget process, neither elected officer has thus far participated in staff's review of information related to Council's referral for this FY2016 Recommended Budget.

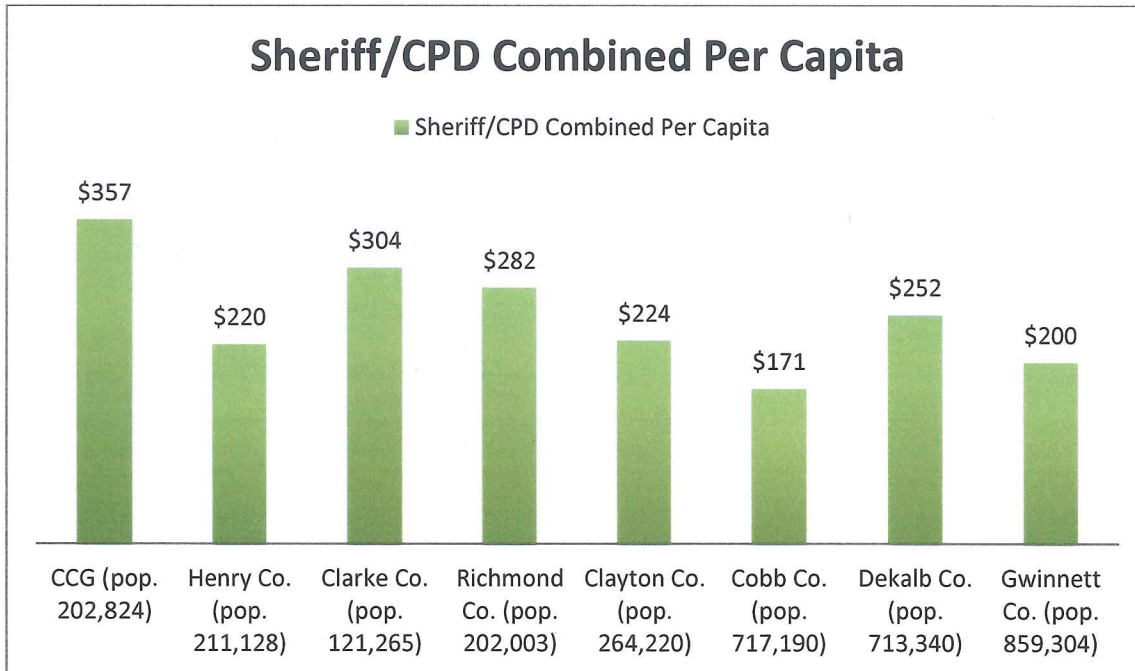
- Other materials and information available to CCG to include, but not limited to, media reports, verified anecdotal information and publicly filed or submitted documents.

In Columbus/Muscogee County, we spend \$612 per person per year on Public Safety.<sup>3</sup> That is the highest per capita expenditure for Public Safety for any comparable city/county in the State of Georgia. The next highest per capita expenditure is Savannah, Georgia at \$479 per person, per year.



When we compare the operating and capital budgets of Columbus Police Department (CPD) and our Sheriff's Office to those of other comparable communities, the discrepancy in investment remains:

<sup>3</sup> Public Safety comparison includes monies for the Police Department, E911, Fire/EMS Department, Muscogee County Prison, Sheriff's Office, Marshal's Office and Homeland Security.



As shown above, CCG invests significantly more dollars per citizen on Public Safety, and law enforcement in particular, than other large counties in the State of Georgia.<sup>4</sup> When the cost of the Marshal's office is added to the per capita law enforcement chart above, the difference in CCG's higher expenditures remains. The comparisons of law enforcement expenditures regarding the Marshal's Office in other communities is difficult, though, as so few other Municipal Court Marshals engage in law enforcement activities outside the confines of the Municipal Court they serve.

Despite our greater level of investment, our citizens say to us repeatedly that they wish to have more resources expended for law enforcement "on the streets." Citizens have been clamoring for years for efficiencies in our use of and investment in law enforcement services on the streets. Before simply appropriating more funds to "law enforcement," we must first responsibly address whether we are spending our sizable funds in an efficient and effective manner to effectuate the desired impact on the street and our crime rate, or whether we have wasteful or unnecessary duplication in our law enforcement agencies.

<sup>4</sup> Note that Augusta/Richmond County is a consolidated government like CCG and Athens/Clarke County; however, Augusta/Richmond County has a single combined law enforcement office that provides all the duties of a Sheriff's Office and a County Police Department. Athens/Clarke County is consolidated, but maintains a separate Sheriff's Office and County Police Department. Our inquiry revealed that the Athens/Clarke County Sheriff's Office concentrates its resources on its required mission of maintaining a jail, protecting the courts, serving civil process and providing "some" law enforcement or peacekeeping services.

In order to make this assessment, the Columbus Council must look to the mission and jurisdiction of each said department or office and reduce or eliminate duplicative resources that do not directly appertain to the respective missions or prescribed jurisdictions of the Columbus Police Department, Sheriff's Office and Marshal' Office.

#### **D. Separate Agencies Participating In Law Enforcement**

##### **1. Columbus Police Department**

In Columbus/Muscogee County, the chief law enforcement agency is the Columbus Police Department (CPD), which has the maximum law enforcement authority allowed by law within the county. In our consolidated city/county government, there is no other municipal jurisdiction within the county limits with a separate law enforcement agency. The Columbus Police Department is the only law enforcement agency within this jurisdiction which receives and responds to 911 calls.

In 2014, CPD received 170,112 calls for emergency response, filed 57,035 reports, assigned 10,716 cases for investigation, wrote 43,225 citations and made 10,467 arrests. CPD is comprised of 488 POST-certified, sworn officers and 61 civilian workers. It is a highly effective office that could have an even greater impact on crime with well-placed, targeted additional resources.

##### **a. Additional Personnel Resources**

Intelligence-Based Policing has enhanced law enforcement practices by using state-of-the-art technologies. These practices and technologies have emphasized the need for analysts to sift through data and make important connections of related crime fighting and crime solving information. In addition to the some 75 additional police officers that we have put on the streets since our OLOST passed in 2008, it is evident that we need additional investigators particularly in the Robbery/Assault/Homicide Division to make certain we are closing the maximum number of cases possible and making the strongest cases possible against suspects resulting in convictions and appropriately long sentences. Currently, we have 86 sworn investigators spread over the 7 divisions of the CPD Investigations Bureau to field 10,716 new case each year. That is an **additional** criminal investigation caseload of 124 per investigator each year. In that vein, this recommended budget provides for 7 new sworn investigator positions and a new non-sworn analyst position.

| CPD BUREAU                                   | TITLE     | GRADE | SALARY                       |
|--|-----------|-------|------------------------------|
| Investigative Services                       | Sergeant  | 18    | \$44,062                     |
| Investigative Services                       | Corporal  | 16    | \$40,211                     |
| Investigative Services                       | Corporal  | 16    | \$40,211                     |
| Investigative Services                       | Corporal  | 16    | \$40,211                     |
| Investigative Services                       | Corporal  | 16    | \$40,211                     |
| Investigative Services                       | Corporal  | 16    | \$40,211                     |
| Investigative Services                       | Corporal  | 16    | \$40,211                     |
| Administrative Services                      | Non-Sworn | 16    | \$37,091                     |
| <b>Sub-Total (includes OLOST supplement)</b> |           |       | <b>\$322,419</b>             |
| Benefits Cost                                |           |       | \$136,294                    |
| <b>TOTAL</b>                                 |           |       | <b>\$458,713<sup>5</sup></b> |

The addition of these positions will have a direct effect on decreasing investigator caseload, increasing closed cases, lengthening sentences for those convicted, reducing crime, reducing costly overtime pay and reducing unsustainable workloads for our current investigators. The addition of these positions will be budget neutral as they can be largely funded through the reallocation of duplicative law enforcement resources currently allocated to non-911 responder agencies, which have only ancillary law enforcement duties.

#### **b. Reform and Restructure of Police Pay**

In years past, CCG has had a variety of pay plans for General Government and Public Safety employees. Those plans have not been funded regularly with incremental raises or even cost of living adjustments; though, the University of Georgia shows our current CCG pay plan is set at 100% of comparable market pay and we have provided 6% across the board pay adjustments for our employees over the last four years. The erratic funding of varying pay plans over several decades has resulted in pay compression throughout CCG. CCG is in need of a pay plan that is mandated to be followed and, accordingly, any such plan must be prudently and responsibly devised so that mandate can be met without hardship or dramatic effect to the normal functioning of CCG. Accordingly, a Mayor's Commission to Reform the CCG Pay Plan will be established for the purpose of providing recommendations to Council of methods to resolve compression and other salary and benefits issues regarding all of our hardworking employees.

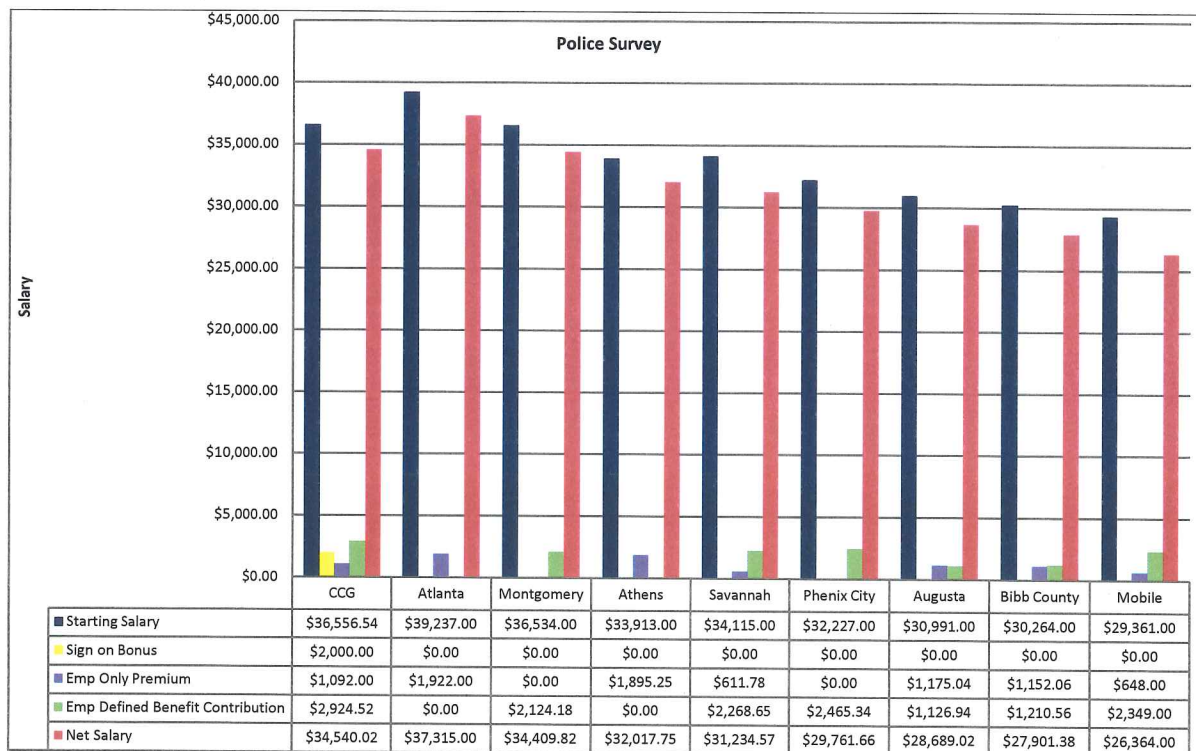
In the meantime, we have an opportunity to apply a pilot project of sorts within the CPD using mostly existing monies already appropriated to that department for compensation purposes. This proposal addresses an immediate challenge our community faces, better uses our CPD existing funding, and may well serve as an exemplar of how we might structure a solution to salary compression throughout CCG.

---

<sup>5</sup> Some \$34,300 in uniforms and equipment will be required for these new positions.

Pay compression has been particularly impactful in the Columbus Police Department where the work schedule, promotion process and the application of a confused and inefficient payment system known as “Straight Time” or “Gap Time” have resulted in compensation resources being used in a manner that allows newly hired officers to be compensated at the same or similar pay scale as more senior officers. This has resulted in more than a decade of morale and retention issues.

In 2008, the citizens passed a penny sales tax known as the OLOST in part to address entry-level pay issues and to increase pay across the board for law enforcement officers. The entry pay for police officers at CPD is relatively competitive:



However, the pay supplement provided for officers' was a flat amount of \$3,000, which exacerbated compression.<sup>6</sup> In addition to the foregoing, officers in Columbus/Muscogee County have long considered themselves as hourly employees, though they are compensated as salaried employees and though the Fair Labor Standards Act (FLSA) provides all such officers are partially-exempt salaried employees working up to a 171 hour schedule in a 28 -day work cycle for that salary. After said 171 hours worked, officers receive legally mandated time and one-half hourly overtime pay. Because of the years-long confusion over the correct application of officers' salaried pay, many patchwork compensation schemes have developed. One has historically been called

<sup>6</sup> This supplement amount is now \$3,121 due to the 4% pay increase due to Pension Reform. The supplement curiously is not subject to Cost of Living Adjustments. We are working to bring these supplements into the base pay for law enforcement officers in order to stop such anomalies.

“Straight Time” or “Gap Time” through which officers work 160 hours for their salary and then are paid hourly on top of their salary for any time worked up to 171 hours, after which point they earn the legally mandated time and one-half overtime.

This patchwork system works to the officers’ disadvantage in what is called “short weeks”, where officers are scheduled to work less than 160 hours and have their pay docked for this short fall. This utterly contrived payment scheme is inconsistent with federal law, guidelines and best practices. This so-called Straight/Gap Time scheme costs CCG millions of dollars (particularly in the Sheriff’s Office) in extra pay, creates erratic pay rates from year to year and ignores the FLSA provision of officers as partially-exempt employees. Quite simply, officers’ salaries need to be set at a rate that compensates them for up to 171 hours, whether they work all of those hours or not, and, thereafter, they will receive the legally mandated time and one-half overtime. In order to correct this dysfunctional and costly patchwork system and to relieve the damaging effects of compression, the compensation system within the Columbus Police Department must be structurally reformed with management directives and process that eliminates the culture of “Straight Time” or “Gap Time”.

In an attempt to begin to address compression and to end the inefficient pay practices of the Columbus Police Department, the Mayor’s Commission on Officer Retention and Longevity was convened in September of 2014. The Commission was comprised of approximately 30 members of the Columbus Police Department from varying divisions, ranks and seniority. Pertinent CCG staff from our Finance and Human Resource Departments and two Columbus Council members joined the regular meetings. Data and anecdotal information was received and various potential solutions and eight pay “Options” were vetted. The conclusions were not surprising given the complexity of the challenge and the natural resistance to change. Those conclusions are: 1) there is no consensus as to a potential solution because of sharply divergent interests by assignment, rank and seniority; and, 2) the consistent bargaining position of the officers was to correct the pay compression and other pay plan issues now and all at once, which is a cost of \$15 million or more and would require a new comprehensive pay plan.

Despite the lack of consensus on a particular option or proposed solution, there was broad consensus that something needed to be done and could be done. In the end, the Administration believes we can offer a proposed solution that uses the revenue currently spent for police pay to establish a better, fairer pay system which begins to address compression. This FY2016 Recommended Budget submits for Council consideration a reallocation of monies spent inefficiently for Straight/Gap Time and signing bonuses to a graduated interval pay plan.

| Proposed CPD Salary Restructure                   |                          |  |  |                         |                        |
|---|--------------------------|--|--|-------------------------|------------------------|
| Graduated Pay Increases up to 35 Years of Service | Base Pay Is Increased By | Total Cost of Changes 1 <sup>st</sup> Year | Total Cost of Changes 2 <sup>nd</sup> Year | 2-Year Financial Impact |                        |
| After 1 Year Service                              | \$750                    | \$42,750                                   | \$17,250                                   | Remove Sign Bonus       | (\$54,500)             |
| After 3 Years Service                             | \$1,000                  | \$47,000                                   | \$25,000                                   | Remove Gap Time         | (\$514,282)            |
| After 5 Years Service                             | \$1,200                  | \$94,800                                   | \$27,600                                   | Add Increase Year 1     | \$531,050              |
| After 7 Years Service                             | \$1,200                  | \$60,000                                   | \$36,000                                   | Add Increase Year 2     | \$173,350              |
| After 10 Years Service                            | \$1,500                  | \$54,000                                   | \$13,500                                   | Court Pay               | \$115,450 <sup>7</sup> |
| After 15 Years Service                            | \$1,500                  | \$54,000                                   | \$19,500                                   | Net 2 Year Impact       | \$135,618              |
| After 20 Years Service                            | \$1,500                  | \$42,000                                   | \$12,000                                   | Benefits Impact         | <u>\$6,182</u>         |
| After 25 Years Service                            | \$1,500                  | \$67,500                                   | \$7,500                                    | Total 2 Year Impact     | <b>\$141,800</b>       |
| After 30 Years Service                            | \$1,500                  | \$69,000                                   | \$15,000                                   |                         |                        |
|   |                          | <b>\$531,050</b>                           | <b>\$173,350</b>                           |                         |                        |

This proposal, which was known as “Option 2” to the Mayor’s Commission on Officer Retention and Longevity, provides that all officers would receive a graduated pay enhancement in FY2016 according to their years of service and, thereafter, would receive a pay enhancement only upon the anniversary markers provided in the chart. Effective July 1, 2015, every officer would find the last anniversary marker they have reached on the chart and their base salary would be increased by that amount. Thereafter, an officer’s base pay would be enhanced on the next anniversary marker, and not in between. The object of this pay scale is to incentivize longevity, reduce pay compression, and eliminate “Straight Time” or “Gap Time”. In application, this pay schedule begins to correct systemic pay issues within the police department and utilizes city revenue resources efficiently and consistent with FLSA guidance.

<sup>7</sup> This new system creates an opportunity to greatly reduce Court Pay by scheduling court appearances (to the extent possible) within the 171 hours an officer is scheduled to work in a 28-day cycle. This is a management/scheduling issue and may result in as much as a \$100,000 reduction in the Total 2 Year Impact of this proposal, bringing the two-year cost of the proposal to approximately \$40,000.

## **2. Sheriff's Office**

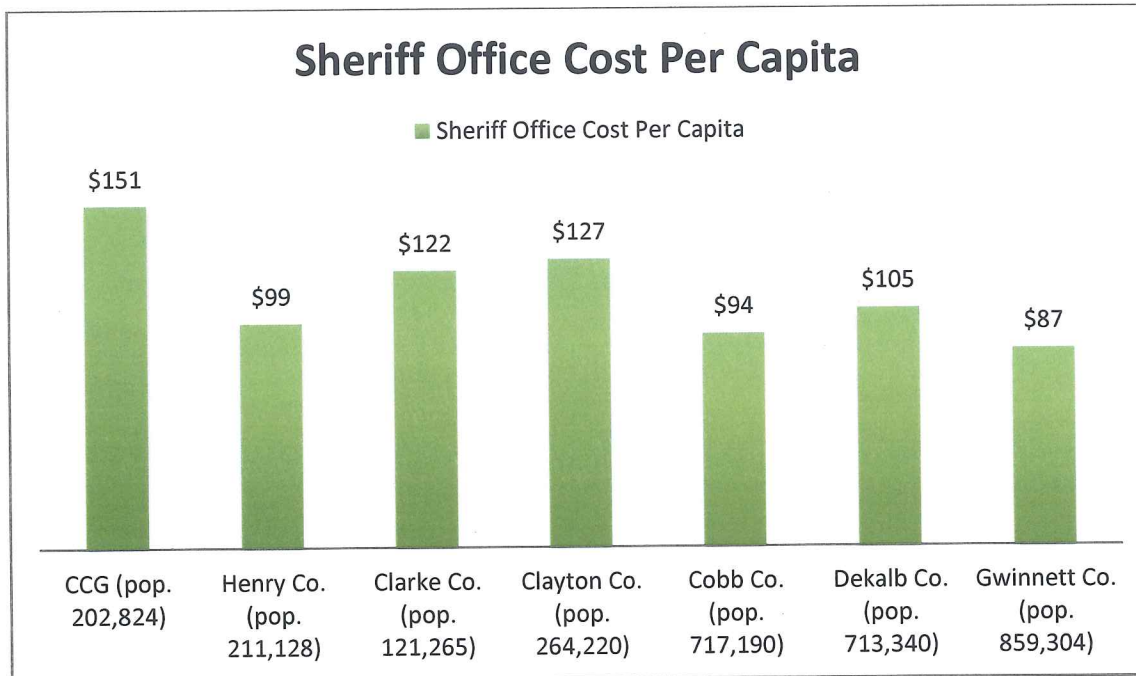
The Muscogee County Sheriff's Office (MCSO) is in charge of civil service of process for the courts, security for the courts, a county jail and such other duties as may be imposed by law or are necessary to the Office. The Sheriff's Office must be funded to perform "some" law enforcement or peacekeeping services, but those services are ancillary to the services provided by the Columbus Police Department and are not required to be duplicative of other law enforcement resources within the county. It is the exclusive role of Council to review law enforcement resources within the county in determining budget appropriations.

In the last six years, the Sheriff's Office has been \$11.3 million over budget and has required CCG to expend some 22 days from our General Fund Reserve monies to cover those overages. These overruns have occurred despite \$24-\$29 million in annual funds allocated to the Sheriff's Office in each of the last six years.<sup>8</sup> Had it not been for these overruns, our current General Fund Reserve would stand at over 83 days, well over the required 60-day Reserve minimum. These annual overruns, together with the stagnant revenues following the Great Recession, have brought CCG perilously close to the edge of financial stability. Often these overruns are not known to CCG because the accounting management practices of MCSO result in hundreds of thousands of dollars in invoices being held and not submitted to CCG until months after the close of the fiscal year in which the expense was incurred.

CCG has reviewed Sheriff Offices in counties around the state where there is both a Sheriff's Office and a County Police Department as in Muscogee County. We have learned that Muscogee County appropriates considerably more revenue per capita for the MCSO than other such jurisdictions:

---

<sup>8</sup> The Sheriff's Office has expended \$173,276,203 in six years, which comprised 11.67% of all CCG expenditures for over 50 departments, elected offices, agencies, boards, and authorities funded by the taxpayers of this jurisdiction



Indeed, this graph demonstrates that Muscogee County spends approximately \$5+ million more in comparable per capita dollars per year for our Sheriff's Office than any other community with the same County Police Department/Sheriff's Office construct. No matter how we look at the numbers, whether by resident population, jail capacity, number of municipal entities within the county or whether the county has a consolidated government, CCG expends more per capita than any other jurisdiction with a Sheriff's Office and a County Police Department.

As a result of: 1) Council's referral to review expenditures and structure for duplicative law enforcement services; 2) years of citizen inquiries regarding duplicative law enforcement services; 3) dramatic financial effects of budget issues within the Sheriff's Office; 4) internal and independent analyses of comparable costs of Sheriff Offices in other communities; and 5) concerted efforts of numerous elected offices to curb inefficiencies affecting court process and jail costs through collaborative action, we hereinafter recommend the realignment of certain law enforcement and other resources for purposes of efficiency and effectiveness. We note that this analysis should not be a one-time consideration. Such an analysis should be undertaken each year during the budget process to ensure that the legal mission of the Sheriff is funded and that duplicative law enforcement resources are minimized, because the existence of three separate agencies with asserted law enforcement capacity will tend toward duplication without budgetary review and oversight.

#### **a. FY2016 Recommended Budget for Sheriff's Office**

Based on the information and data presented in this letter, the attachments hereto and the voluminous additional data and information tendered and made available to Council to include the

MCSO's FY2016 budget request forms, the total recommend FY2016 budget for the Sheriff's Office is \$26,972,433. This recommended budget includes proposed additions to MCSO's FY2015 budget of \$237,200 for capital, such as new jail washers, dryers, kitchen equipment, clinic medical equipment and updated security equipment, among other proposed capital expenditures. The FY2016 recommended budget for MCSO also is increased \$600,000 due to monetary transfers for recently filled positions.

The FY2015 Adopted Budget for the Sheriff's Office was \$27,653,956, an approximate \$410,000 increase over its FY2014 Adopted Budget.

#### **b. Duplicative Investigative Resources**

In assessing duplicative law enforcement resources for purposes of this FY2016 budget, we note that CCG has been funding twelve positions within the Investigation Unit of the Sheriff's Office, though the mission of that office is limited to running a jail, providing court security and service of process, and providing some law enforcement service within the county. Rarely should MCSO investigate crime that is associated with a 911 request or that is not in collaboration with another law enforcement agency. The twelve Investigation Unit positions are comprised of: 1 Lieutenant; 1 Sergeant; and 10 Deputies or Deputy Technicians. The Sheriff's FY2015 Service Allocation demonstrates that the job assignments associated with these positions include activities that are duplicative of many of the efforts of the seven divisions of the CPD Bureau of Investigative Services. The stated tasks of the MCSO Investigation Division include: Criminal Investigations (surveillance, interviews, Computerized Voice Stress Analysis (CVSA), criminal warrants, searches, crime reports); Narcotic Investigations (same); and Internal Investigations (jail investigations, K-9 searches, interviews, CVSA, drug testing, assistance to other law enforcement agencies). Two of the three stated activities of the Division are duplicative of law enforcement services provided by CPD. Attached as **Exhibit D** is a chart showing the overlapping job descriptions and listed duties of investigators in MCSO and in CPD.

If CCG wishes to reduce duplicative law enforcement resources, it is recommended that Council limit its funding of this function and maintain funding only for the Sheriff's Office Lieutenant, Sergeant, and two deputy investigation positions. This allocation maintains in MCSO the deputy position funded by OLOST proceeds. It is recommended that the MCSO budget be reduced by the value of eight positions at a Grade 16 with a salary of \$37,091, plus OLOST supplement of \$3,121 and \$17,356 in benefits for a total recommended budget reduction of \$460,544, so that these monetary resources may be reallocated to CPD in order to fund the needed investigation positions identified above. This budgetary reallocation will increase efficiency and maximize the law enforcement effectiveness on the streets of our community and in the lives of our citizens.

This reallocation leaves the Sheriff with funding for Internal Investigations, assistance with investigations of other law enforcement agencies when needed and some other law enforcement activities. Should the Sheriff wish to maintain these duplicative investigative resources within MCSO, he may have that prerogative and may do so through management and priority judgments by redistributing monetary resources otherwise appropriated for the prescribed mission of the

office. The Sheriff also may reallocate appropriated funds through enacting efficiencies, which create savings to be redirected. Doing so may suggest those funds are not needed for the mission for which they have been appropriated; however, nothing requires that CCG allocate funding simply because the Sheriff or any other elected officer wishes to provide a service; and, certainly, nothing requires CCG to fund services primarily provided elsewhere.

It is not the object of this reallocation to layoff or end the employment of any existing investigator employed with the Sheriff's Office. In addition to the possibility of the Sheriff finding a way to fund the positions through his FY2016 Adopted Budget, the individuals that currently hold the MCSO investigative positions can have the right of first refusal for the CPD positions, for which they should qualify and be otherwise eligible.

### **c. Duplicative SWAT Team Resources**

The MCSO uses paramilitary equipment to include a converted armored tank with turret, which was obtained through a Homeland security grant, and a mobile command unit. This equipment was recently the subject of an Internal Audit by CCG. A report was issued and some equipment reassigned to the appropriate agency for purposes of a coordinated Homeland Security objective. Some equipment was left housed within MCSO by agreement, and it is expressly held for the general and shared use of any CCG Department or Office. Any equipment purchased or maintained with funds of, or by agreement with, the local governing authority, here CCG, and used for the shared benefit of the community, is the property of CCG regardless of where it may be housed on a daily basis.

MCSO regularly conducts SWAT team exercises, including sniper training, crisis negotiation, and tactical team training. See Exhibit E (newspaper article regarding MCSO SWAT team exercise). This equipment and these activities are similar to and duplicative of SWAT and tactical resources provided by CPD. The MCSO Service Allocation ascribes combined full-time equivalent units of approximately 3 positions to these SWAT team and tactical services.<sup>9</sup> Since these services are not mandated by the mission of MCSO, this FY2016 Recommended Budget proposes that Council reduce the Sheriff's Office budget by the salary and benefit value of three deputies, or \$159,186, in order to avoid duplicative or wasteful resources. It is recommended that these resources be allocated to replenish the General Fund Reserve, from which it may be reallocated by Council for non-duplicative law enforcement needs.

Should the Sheriff wish to maintain these duplicative SWAT and tactical resources within MCSO, the Sheriff may have that prerogative. He can do so through management and priority judgments by redistributing monetary resources otherwise budgeted by Council for the prescribed mission of the Sheriff's Office. The Sheriff also may reallocate appropriated funds through enacting efficiencies, which create savings to be redirected. Doing so may suggest those funds are not

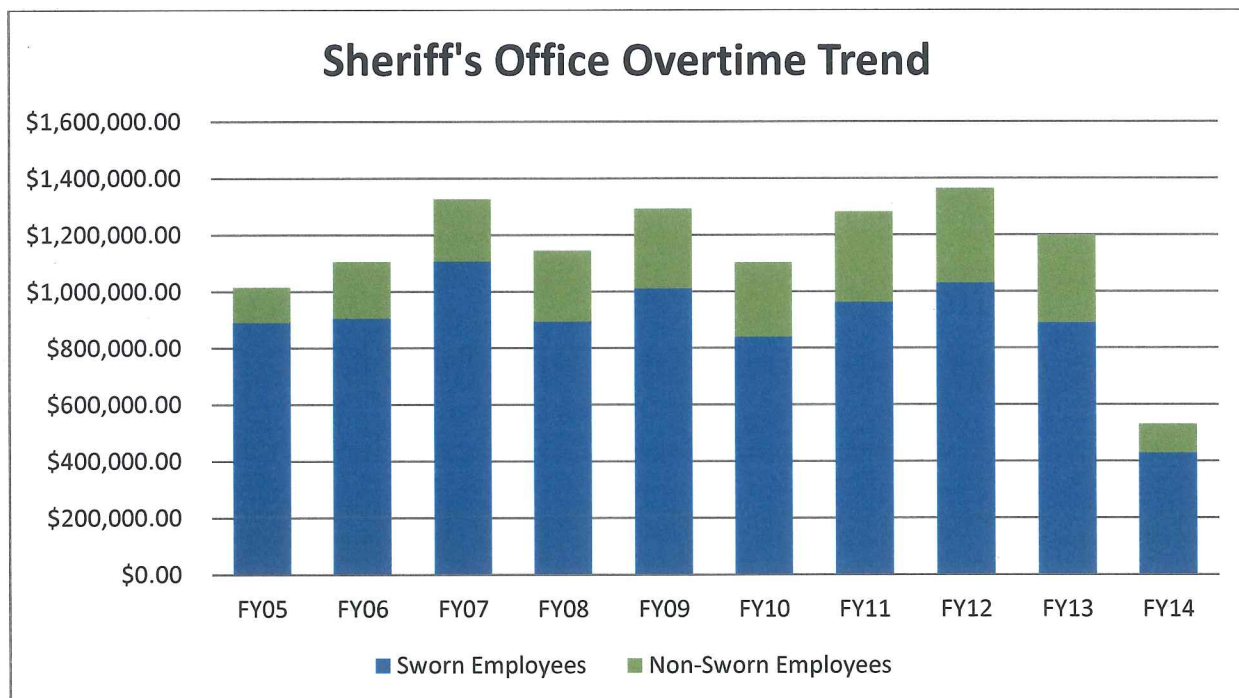
---

<sup>9</sup> A Full-Time Equivalent (FTE) is a unit that indicates the workload of an employed person and can be comprised of fractions of multiple duties or part-time positions. An FTE of 1.0 equates to a full-time worker.

needed for the mission for which they have been appropriated. However, nothing requires that CCG allocate funding simply because the Sheriff or any other elected officer wishes to provide a service; and, certainly, nothing requires CCG to fund services primarily provided elsewhere.

**d. Duplicative Monetary Resources for “Straight Time” or “Gap Time” Pay**

For years MCSO has used overtime as a compensation enhancement strategy, not as an exception to the normal work schedule. MCSO has expended on average \$1,129,377 in overtime annually over the last six years. The majority of that overtime average, or some \$860,455, is related to the scheduling of sworn officers and the discretionary payment by MCSO of costly Straight/Gap Time.



Though improvement was made in MCSO overtime in FY2014, we have determined that 90% of MCSO overtime pay to sworn officers is due to a managerial scheduling decision, which builds in Straight/Gap Time pay and results in increased payroll and increased benefits costs to CCG.

As noted above, Straight/Gap Time pays sworn employees an hourly rate on top of their salary, or double time. This pay method is not required by law or the mission of the Sheriff’s Office. It is a managerial decision to inflate pay, which is in conflict with FLSA directives and is duplicative of salaried pay provided. The citizens and CCG are not required to, nor should they in the exercise of fiscal prudence, pay for such duplication of compensation.

Based on personnel and payroll records, presentations and public discussion at Council meetings, and other information gathering meetings with city leaders (to include the Sheriff) regarding Straight/Gap, this recommended budget provides for \$50,000 in overtime to MCSO, which we would hope would be dedicated to only that overtime required under federal law by the FLSA.

Should the Sheriff wish to continue the Straight/Gap Time pay supplement, he may redirect savings from efficiencies or other monies Council appropriates to MCSO for its required office mission. The \$300,000 normally budgeted to MCSO for overtime is recommended to be placed in the General Fund Reserve until otherwise appropriated by Council for non-duplicative law enforcement needs.

**e. Expedited Prisoner Disposition Efforts**

Over the past year, Superior Court Chief Judge Gil McBride has led an effort to reduce the time it takes to move criminal defendants through the court system thereby reducing the days spent in the jail and the attendant costs per prisoner per day. The Sheriff, the District Attorney, the Public Defender, and many other stakeholders throughout the community have participated in this process. These elected officials, to include the Sheriff, have proposed an early prisoner release program known as the "Rapid Resolution Initiative" (RRI). The object of RRI is to streamline or expedite less complicated cases, such as first offender cases or cases where the defendant wishes to enter a plea deal. See Exhibit F (information on the proposed RRI program). Currently, due to strained resources and structural inefficiencies in the prosecutorial and court systems, these cases can take as long to process through the courts as much more complex criminal cases. Too often, defendants sit months in the county jail awaiting the adjudication of their case, when under a targeted RRI program, that wait could be reduced to a few weeks, or less. With a \$40 per day per prisoner cost, county jail savings can be realized through the lessened jail stay. It is estimated that with an investment of \$458,093, RRI will return an immediate and conservative FY2016 savings in jail costs of \$540,000.

RRI has the following estimated costs:

| OFFICE                 | NUMBER | POSITION                     | COST WITH BENEFITS |
|------------------------|--------|------------------------------|--------------------|
| Public Defender        | 1      | Assistant Public Defender II | \$73,302           |
| Public Defender        | 1      | Assistant Public Defender II | \$70,046           |
| Public Defender        | N/A    | Equipment/Supplies           | \$65,440           |
| District Attorney      | 2      | Assistant District Attorney  | \$145,266          |
| District Attorney      | 1      | Investigator                 | \$50,772           |
| District Attorney      | 1      | Clerk                        | \$40,900           |
| District Attorney      | N/A    | Equipment/Supplies           | \$12,367           |
| <b>TOTAL RRI COSTS</b> |        |                              | <b>\$458,093</b>   |

Accordingly, it is recommended that Council recoup and reallocate \$458,093 of the expected savings of this RRI program from the Sheriff's Office budget.

#### **f. Pursuit Vehicles and Take-Home Cars**

CCG has funded some 113 vehicles for MCSO. Approximately, 61 of these vehicles are pursuit vehicles and approximately 55 of those are take-home pursuit vehicles. Pursuit vehicles cost roughly \$50,000 each. That increased cost is due to a \$25,000 technology package added to each pursuit vehicle. Take-home cars also are costly because those cars use city fuel to travel to and from home and to serve in off-duty security jobs, which fuel is funded by the taxpayers.

Because the Sheriff's Office is not required to provide traffic enforcement, law enforcement patrol services, or respond to 911 calls as part of its mission, the number of costly pursuit vehicles funded by CCG is duplicative and excessive for the actual mission of that office.

Accordingly, it is recommended that Council fund no more than 26 pursuit vehicles and no more than 26 take-home cars for the Sheriff's Office. According to the MCSO Service Allocation, the Sheriff's Office has approximately 21 positions in its "Patrol" division, which primarily serves civil process and warrants throughout the community. The Sheriff may assign the pursuit/take-home vehicles as he sees fit. This is a policy recommendation that is not expected to have any capital budget impact in FY2016 as the current number of pursuit and take-home vehicles assigned to the Sheriff's Office far exceeds these recommended numbers so that these new thresholds can be achieved over the next several years via attrition. It is expected that this more fiscally prudent change in policy will result in saving \$875,000 in capital expenditures in immediate future years and should be adopted now to enhance the ease of implementation. There will also be a sum saved in fuel cost by reducing the number of take-home vehicles, and it is here recommended that the Sheriff's Budget be reduced by \$20,000 due to fuel savings and said sum be placed in the General Fund Reserve until otherwise appropriated by Council for non-duplicative law enforcement needs.

#### **g. Other Budgetary Resources**

The foregoing proposed reallocations are in no way meant to be a comprehensive assessment of resources that are potentially duplicative or beyond the mission of the Sheriff's Office. This review has indicated that there are other opportunities for better use of fiscal resources, which should be explored by the Sheriff and Council. Should Council wish to have a work session to discuss these additional areas for future budget years or wish to conduct an audit of the Sheriff's Office, as is its right, we may pursue that. At this time, however, it is recommended that the above limited reallocations be adopted by Council.

### **3. Marshal's Office**

The Municipal Court Marshal's Office has similar duties and powers of the sheriff of Muscogee County, but only so far as said duties and powers may be applicable to the Municipal Court of Columbus/Muscogee County and only so far as those duties and powers are not inconsistent with the Local Act which defines the jurisdiction of that Court. Accordingly, any law enforcement or peacekeeping services of the Marshal's Office are limited to the jurisdiction of the Municipal Court and, like the Sheriff's Office, are ancillary to the services provided by the Columbus Police

Department. Said services are not required to be duplicative of other law enforcement resources within the county.

The Municipal Marshal's Office is comprised of 22 full-time positions. Council also provides funding for bailiff positions. In FY2014 the Marshal's Office was \$13,500 over its \$1,589,196 Adopted Budget. In FY2015, the Marshal's Office was appropriated \$1,579,177. This recommended budget proposes the Marshal's Office FY2016 budget at \$1,236,498.

**a. Duplicative Law Enforcement Resources**

Of said full-time positions, the Marshal has 19 deputies for the purposes of court security, service of civil documents, and the execution of evictions associated with the Municipal Court. Regularly, however, these deputies are seen throughout the community conducting traffic enforcement details with nine or ten Marshal's Office pursuit vehicles. See **Exhibit G** (an exemplar media report of a Marshal's Office traffic detail). These traffic details last hours and are not within the mission of the Municipal Court Marshal's Office. Said traffic enforcement efforts are, however, within the purview of CPD. Accordingly, this proposed budget recommends a reduction in Municipal Court Marshal deputies to 13, which results in a savings of \$ 318,384 to be reallocated to the General Fund Reserve until appropriated by Council for non-duplicative law enforcement purposes. Because CPD currently has open/funded patrol positions which engage in traffic enforcement, the individual deputies can have the right of first refusal for those positions, for which they should qualify and be otherwise eligible.

**b. Pursuit Vehicles and Take-Home Cars**

The Marshal's Office has some 25 vehicles purchased by CCG. Approximately, 13 of these vehicles are pursuit vehicles and approximately 18 are take-home vehicles. Pursuit vehicles cost roughly \$50,000 each as discussed above. Because it is not within the mission of the Municipal Court Marshal's Office to provide traffic enforcement, law enforcement patrol services, or take 911 calls, the number of costly pursuit and take-home vehicles is duplicative and unnecessary.

It is recommended that going forward Council fund no pursuit vehicles and no more than 5 take-home cars for the Municipal Court Marshal's Office. This is a policy recommendation that is not expected to have any capital budget impact in FY2016 as the current number of pursuit and take-home vehicles assigned to the Marshal's Office exceeds these recommended numbers so that the new thresholds can be achieved over the next several years via attrition. It is expected that this more fiscally prudent change in policy will result in saving \$325,000 in capital expenditures in immediate future years and should be adopted now to enhance the ease of implementation. There will also be a fuel cost savings due to the reduction in take-home vehicles in FY2016. It is here recommended that the Marshal's Office Budget be reduced by \$3,000 due to fuel savings and that said sum be placed in the General Fund Reserve until otherwise appropriated by Council for non-duplicative law enforcement needs.

As for excess pursuit vehicles due to the reduction of the 6 deputy positions, it is recommended that CCG transfer any idle vehicles to CPD where there is need for such vehicles to fulfill their law enforcement mission.

**c. Duplication of SWAT and Tactical Operations**

The Marshal's Office uses tactical equipment and trains its deputies in SWAT and tactical type operations. See **Exhibit H** (media articles about the Marshal's Office acquiring drones for surveillance purposes and running active shooter response and other tactical scenarios). These acquisitions and activities have a financial impact on CCG. These activities, training courses and equipment are beyond the mission of the Municipal Court Marshal's Office and are duplicative of resources provided by the CPD SWAT and tactical units. Accordingly, this recommended budget proposes a reduction in operating expenses of \$17,000, which is proposed to be moved to the General Fund Reserve until appropriated by Council for non-duplicative law enforcement purposes.

**III. Conclusion:**

This Mayor's FY2016 Recommended Budget Letter is presented together with the City Manager's budget letter and the FY2016 Recommended Budget Book. This FY2016 Recommended Budget has been presented earlier than is typical in order to allow Council ample time to deliberate the important policy issues set forth herein. Through the next two months of budget meetings, I believe Council will find this recommended budget sets a reasonable and balanced way forward. We should be emboldened by the progress we have made over the past few difficult years, and know the decisions we make this year will likewise move us toward greater financial security and community prosperity.

I want to thank our City Manager Isaiah Hugley, Finance Director Pam Hodge, our Department Heads, our elected partners and staff for their tremendous assistance in the effort of composing this Mayor's recommended balanced budget.

To our Council, I thank you in advance for the hard work that will be necessary to complete this budget process. This is the Columbus, Georgia Consolidated Government Mayor's Recommended Fiscal Year 2016 Budget submitted for your consideration and approval.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Teresa Pike Tomlinson', with a stylized, flowing script.

Teresa Pike Tomlinson

Mayor

Consolidated Government of Columbus, Georgia

# EXHIBIT A

| Recommended Fee Increases       |            |             |              |                     |
|---------------------------------|------------|-------------|--------------|---------------------|
| Fee                             | Current    | Proposed    | Increased by | Total Increase      |
| Impoundment Fee                 | \$50       | \$95        | \$45         | \$131,268.00        |
| Board Fee                       | \$5/day    | \$10/day    | \$5/day      | \$7,220.00          |
| Hobby Kennel Permit             | \$25/year  | \$100/year  | \$75/year    | \$200.00            |
| Guard Dog Permit                | \$25       | \$50        | \$25         | \$150.00            |
| Dangerous/Vicious Dog Permit    | \$100/year | \$150/year  | \$50/year    | \$3,000.00          |
| Cardboard Carriers Fee          | \$5        | \$7         | \$2          | \$840.00            |
| Trap Rental User Fee            | \$0        | \$10/renter | \$10/renter  | \$500.00            |
| Owner Surrender Fee             | \$0        | \$20/each   | \$20/each    | \$38,140.00         |
| Owner Requested Euthanasia Fee  | \$0        | \$10/each   | \$10/each    | \$1,340.00          |
| Small Animal Disposal Fee       | \$0        | \$10/each   | \$10/each    | \$4,440.00          |
| Fence Check Fee                 | \$0        | \$25        | \$25         | \$500.00            |
| Lot Clearing Administration Fee | \$0        | \$75        | \$75         | \$45,900.00         |
| <b>TOTAL</b>                    |            |             |              | <b>\$233,498.00</b> |

# EXHIBIT B

### **One Day per Week Trash Pickup**

The shift in schedule to one day per week pickup can be addressed simply. We will be picking up trash on the same day as recycling is picked up at all residences. On weeks with Monday or Tuesday holidays we will do our usual shift in days using Wednesday to accommodate the four day week. For those holidays resulting in two days off, such as Thanksgiving, we will perform all trash pickups on Mondays and Tuesday of that week, reverting to the old schedule. (We will not be able to do a make-up day for yard waste or recycling.)

A change to one day per week trash pickup will accomplish several goals. First and foremost, it will reduce the number of trucks and drivers needed for garbage collection, freeing up those drivers and trucks to help make up the existing shortfall of drivers we are currently experiencing for recycling collection due to increased tonnage. Further, it will encourage an increase in recycling, thereby reducing the volume of trash being taken to the landfill, reducing annual landfill set asides for closure and post closure costs, delay future landfill construction costs and increase revenues from the sale of recyclable materials.

Cost avoidance for three drivers, trucks and fuel reassigned to recycling is \$495,000 annually (assuming lease of trucks and no repair/maintenance costs).

During FY14, the estimated life of the landfill increased by nearly four years, from 28.7 years life expectancy to 32.3 years, rather than being reduced by one year, resulting in five additional years of life. This is the direct result of diversion of material to the recycling plant, as well as improved compaction due to the purchase of a new compactor and hiring of a new operator.

### **Yard Waste Recycling**

The change from the use of plastic bags for yard waste to either containers or biodegradable bags will also result in more efficient collection operations, freeing up three trucks and drivers that can also be moved to recycling with the same operational savings of \$495,000.

In addition, the City would see savings of \$23,400 for bags to put the citizens' bags in, \$1,500 for box cutters to open the bags and \$1,500 for fuel to take the plastic bags to the landfill. Those bags also consume landfill space.

# EXHIBIT C

## OLOST PUBLIC SAFETY CAPITAL RECOMMENDATION

|                 |                  |  |
|-----------------|------------------|--|
| POLICE          | 1,007,300        | (20) Police Pursuit Vehicles with Technology Package |
| POLICE          | 80,835           | (3) Harley Davidson Motorcycles with Radar Unit      |
| POLICE          | 394,380          | (21) Unmarked Police Vehicles                        |
| <b>Subtotal</b> | <b>1,482,515</b> |  |
| FIRE & EMS      | 1,300,000        | Burn Building  |
| FIRE & EMS      | 44,000           | (40) SCBA Cylinders                                  |
| FIRE & EMS      | 156,000          | (120) Protective Clothing for existing personnel     |
| FIRE & EMS      | 510,000          | (2) Ambulances                                       |
| <b>Subtotal</b> | <b>2,010,000</b> |  |
| MCP             | 15,327           | (3) Motorola APX7000 Radios                          |
| MCP             | 1,878            | (4) Radios   |
| MCP             | 22,500           | (15) Motorola PM400 Radio (Emergency Handheld)       |
| MCP             | 1,650            | (15) Motorola XTS 1500 Radios                        |
| MCP             | 28,355           | (1) Pursuit Vehicle with Emergency Package           |
| <b>Subtotal</b> | <b>69,710</b>    |  |
| SHERIFF         | 47,350           | (1) Washer   |
| SHERIFF         | 9,800            | (1) Dryer  |
| SHERIFF         | 16,793           | (1) Tilt Kettle                                      |
| SHERIFF         | 9,370            | (2) Food Warmer                                      |
| SHERIFF         | 39,600           | (12) Motorola Radio & equipment                      |
| SHERIFF         | 7,964            | (4) Ice Machines                                     |
| SHERIFF         | 9,648            | Centurion Panic Alarm System (Retrofit)              |
| SHERIFF         | 58,000           | Fire Alarm System                                    |
| SHERIFF         | 6,200            | EKG  |
| SHERIFF         | 24,000           | (8) AED  |
| SHERIFF         | 2,375            | O2 Concentrator                                      |
| SHERIFF         | 4,400            | (2) Hospital Beds                                    |
| SHERIFF         | 1,700            | Specialized lift for oversize wheelchair patients    |
| <b>Subtotal</b> | <b>237,200</b>   |  |
| CAPITAL RESERVE | <b>90,000</b>    |  |
| <b>TOTAL</b>    | <b>3,889,425</b> |  |

# EXHIBIT D

## Sheriff's Office and Police Department Positions

Major duties for each position; all positions are in exchangeable.

| <b>Sheriff's Office</b>   | <b>Sheriff's Office</b>  | <b>Police Department</b>  |
|---|--|---|
| <b><u>Investigator G-16</u></b>   | <b><u>ID &amp; DS Technician G-16</u></b>  | <b><u>Detective, Technician and Corporal G-16</u></b>   |
| <ul style="list-style-type: none"> <li>• Conducts criminal investigations of incidents within the Sheriff's Department.</li> <li>• Conducts criminal investigations of crimes committed against local businesses.</li> <li>• Investigates a variety of crimes, including assaults, thefts, identity thefts, and sex crimes.</li> <li>• Executes high risk search warrants and high risk arrest warrants.</li> <li>• Conducts special investigations involving mid- to upper-level narcotics dealers.</li> <li>• Conducts interviews using the Computer Voice Stress Analyzer.</li> <li>• Performs special details such as dignitary protection or building security.</li> </ul> | <ul style="list-style-type: none"> <li>• Fingerprints, photographs and identifies inmates.</li> <li>• Classifies fingerprint cards.</li> <li>• Files fingerprint cards, photographs and criminal history records.</li> <li>• Runs checks on the computer for information on individuals.</li> <li>• Locates inmates in the jail for identification purposes.</li> <li>• Records identifying information obtained through interviews with inmates.</li> <li>• Fingerprints, classifies and searches files to obtain an identification of inmates giving false information.</li> <li>• Arrests persons on outstanding warrants, bond surrenders, and criminal offenses with probable cause.</li> <li>• Completes arrests and booking reports.</li> <li>• Attends court sessions and testifies as required for arrested persons, and in cases involving identification sergeant duties.</li> <li>• Assists with the provision of jail security and processing of inmates.</li> <li>• Enters data to the computer system.</li> <li>• Makes photographs from</li> </ul> | <ul style="list-style-type: none"> <li>• Investigates assigned cases. Processes crime scenes; obtain facts and evidence about cases.</li> <li>• Retrieves, process, examine and secures physical evidence; transports evidence to the lab.</li> <li>• Writes reports; records the progress of each case; maintains case files.</li> <li>• Interviews victims and suspects. Interacts with victims and the family members of victims.</li> <li>• Reviews latent fingerprints.</li> <li>• Performs interrogations; conducts polygraph examinations. Determines proper charges; prepares case files for the District Attorney.</li> <li>• Serves as recruiting officer and conducts background investigations</li> <li>• Testifies in court as needed.</li> <li>• Serves arrest and search warrants.</li> <li>• Oversees the processing and maintenance of police reports and records.</li> <li>• Follows up on old open cases.</li> <li>• Performs the duties of a Field Training Officer. Supervises and disciplines assigned personnel.</li> <li>• Issues and orders uniforms and patrol equipment.</li> <li>• Issues and maintains vehicles and radios.</li> </ul> |

|  |  |  |
|--|--|--|
|  | <p>negatives on file.</p> <ul style="list-style-type: none"> <li>• Selects and provides photographs for line-ups as requested.</li> <li>• Maintains and files a variety of computerized and paper records pertaining to the identification of inmates.</li> <li>• Conducts crime scene searches as requested; examines scenes to obtain clues and gather physical evidence.</li> <li>• Identifies, collects, marks, analyzes and preserves physical evidence; photographs crime scenes, lifts and classifies fingerprints, and makes composites.</li> <li>• Develops leads for suspects in cases after analyzing physical evidence collected at crime scenes.</li> </ul> | <ul style="list-style-type: none"> <li>• Attends community relations events.</li> <li>• Supervises crossing guards.</li> </ul> |
|--|--|--|

FTO's in Sheriff's Office, G16, similar to Corporal, G-16, in CPD.

# EXHIBIT E

# LOCAL & REGION

## Online extra

Police say a Pennsylvania man caused more than \$14,000 damage to several other vehicles when he took a dare to do a "doughnut" with his pickup truck in a bar parking lot. Police say 35-year-old Brett Whitmire's truck kicked up damaging stones as it spun in a tight circle in the parking lot of the Beer Garden in Washington Township on Aug. 18. Butler County prosecutors say they're willing to drop a felony criminal mischief charge if Whitmire, of Butler, pays for the damage.

Read the full story at [www.ledger-enquirer.com](http://www.ledger-enquirer.com)



## Online comment of the day

"Beautiful story. These babies are so lucky that they are going to be born to such loving Christian parents who are committed to giving them the best life possible no matter how long or short it may be. May God continue to bless this family." — From "Marge Kekko" on a story we brought you earlier this week about a local woman who is pregnant with conjoined twins.

Add your voice! Story commenting is available on most stories at [www.ledger-enquirer.com](http://www.ledger-enquirer.com)



Dimon Kendrick-Holmes

## Things that go boom

We all shared a big surprise this week. You know, the sonic boom.

More often, we get individual surprises. Sometimes it's bad news, like when your car breaks down at a red light. Sometimes it's good news, like when somebody emails you from a foreign country saying they're about to make you a millionaire.

These individual surprises aren't particularly interesting to the masses, but they're darn interesting to you, and you tell your friends about them, and your friends share your pain or your joy or sometimes they tell you you're a moron.

Which reminds me of a surprise I got this week.

I'd driven to a lunch meeting with two co-workers, and we'd returned and were walking out of a downtown parking garage. They took the handy walkway, which was just wide enough for a couple of people. Instead of waiting and following them, I just walked out the driving entrance, pausing first to allow a car to pass.

That's when I got my surprise.

Something went boom on top of my head.

My first reaction was surprise. My second thought, after realizing that the parking barrier arm had dropped from the sky and bounced off my head, was that I was a moron.

Perhaps it was an even bigger surprise that my companions didn't burst out laughing. But the bar had dropped with such swift violence that they immediately began dispensing the kinds of advice people give to potential concussion victims. You know, like don't take a nap if you suddenly feel sleepy.

They may have even asked me how many fingers they were holding up. I'm not sure.

But I got back to the office and felt fine, which was kind of disappointing because the barrier was heavy, it made a loud noise when it bounced off my head, and it all felt like a big deal, which apparently it wasn't.

That was my surprise. It didn't affect you, but I'm sharing it with you now in the hope that perhaps you will find it mildly amusing — or at least think that I'm a moron, which will make you feel better about yourself and give you the confidence to do something impressive that could benefit society.

On the other hand, the sonic boom was something we all shared. At first you may have

## COURT: WOMAN BURNS CAR WITH MOLOTOV COCKTAIL

By TIFFANY STEVENS  
tstevens@ledger-enquirer.com

A feud between two women led one 19-year-old to torch a Cadillac de Ville in front of a Third Avenue home using a Molotov cocktail, according to court testimony.

Myshonique Maddox, 19, faced destruction with in-



Maddox

ter's Court hearing. Firefighters extinguished

the car around 12:30 a.m. Saturday. Columbus Fire and Emergency Medical Services Fire Investigator Danny Irions told the court the vehicle, worth \$1,900, was totaled from the fire.

The car owner later told Irions she and two other witnesses watched Maddox throw the improvised fire

bomb into the passenger side of the vehicle in front of her 4200 block home, according to court testimony.

"Three people witnessed her hold the bottle, light the rag, and I quote: 'Ha b----!'" Irions said, mimicking Maddox throwing the bottle into the car.

Irions said witnesses tes-

tified that Maddox had been involved in several conflicts with the car owner and an unidentified man she was once acquainted with. Irions did not specify the exact reason for the argument between the three.

Judge Michael Ceilinski set Maddox's bond at \$32,500.

## In brief

### Police seek suspect in August robbery and assault

A 23-year-old Columbus man is being sought in connection with an early August robbery and aggravated assault, as well as two counts of parole violation,



Williams

police said Friday. Marrius Dayquan Williams allegedly robbed someone outside on Pembroke Drive.

Police said that during robbery, Williams assaulted the victim, who has since recovered.

Williams is described as a 5-foot-4 and 145 pound black man, with three tattoos: the words "C town" and "Mookie" on his right arm and the word "Tarsha" on his left.

Anyone with information about Williams' whereabouts should contact Investigative Services at 706-653-3400.

— Adam Carlson

### Robbers pistol whip man on Winston Road

A 25-year-old man suffered a laceration to his cheek after he was pistol whipped Thursday by three robbers on Winston Road, according to a Columbus police report.

The injured man and the 23-year-old victim accompanying him told police the robbers approached them on the 700 block and robbed them of an iPhone around 10:40 p.m.

Anyone with more information should contact In-

## EMERGENCY TRAINING AT COLUMBUS TECHNICAL COLLEGE



Law enforcement officers with the special operations group at the Muscogee County Sheriff's Office prepare Friday morning to enter Carl Patrick Hall at Columbus Technical College as part of an emergency training drill.

Officers in the special operations group at the Muscogee County Sheriff's Office spent part of Friday training on the campus of Columbus Technical College.

The scenario for the exercise was that of an active shooter inside Carl Patrick Hall. Campus police officers acted as first responders during the scenario, securing the inner perimeter until the special operations group arrived. Criminal justice students at the school played various roles inside the building.

The training exercise is required by the Technical College System of Georgia. Officials said they will review and evaluate the training exercise to determine if they need to make adjustments so staff and students can be fully prepared in case of a real emergency.



Members of the Columbus Technical College campus police department Felix Davila, front right, along with, from left, Diwana Patterson, Charles Lucas, Cpt. Grace Black and Cpt. Leatha Cyprian, prepare for the emergency training drill by ensuring there are no live rounds in their weapons or on their persons.

Photos by  
**MIKE HASKEY**  
[mhaskey@ledger-enquirer.com](mailto:mhaskey@ledger-enquirer.com)

# EXHIBIT F



**BEMON G. McBRIDE, III**  
CHIEF JUDGE OF SUPERIOR COURTS

11TH FLOOR, GOVERNMENT CENTER  
P.O. BOX 1340  
COLUMBUS, GEORGIA 31902-1340

TELEPHONE  
706/225-4275  
FACSIMILE  
706/653-4269

March 24, 2015

The Honorable Teresa Pike Tomlinson  
Office of the Mayor  
P.O. Box 1340  
Columbus, GA 31902

Dear Mayor Tomlinson,

Thank you for the time you, the City Manager, Mrs. Hodge and others were able to spend with us a couple of weeks ago concerning the proposed Rapid Resolution Initiative ("RRI").

We are enclosing a summary which outlines this initiative, together with projected cost savings. As we have discussed, RRI is a refinement of a proposal made two years ago to Council.

We continue to believe the need for such a program is present. We believe RRI represents enhanced ability to protect constitutional rights of persons in the Muscogee County Jail with significant financial savings over time to the City of Columbus and its citizens. RRI has been developed in consultation with a number of community leaders and groups, to include the NAACP Columbus Branch, the Interdenominational Ministerial Alliance, Project Rebound, the Southern Anti-Racism Network and Sheriff Darr.

As you know, we appreciate the consideration which you, the City Manager, members of Council and Mrs. Hodge bring to this process. We look forward to addressing your questions.

Sincerely yours,

Bemon G. McBride, III  
Chief Superior Court Judge

Moffett Flournoy  
Chief Circuit Public Defender

Julia Slater  
District Attorney

### Rapid Resolution Initiative ("RRI")

As outlined in more detail in the attached PowerPoint, the RRI stated goal is to reduce the time between arrest and final case disposition.

By addressing and resolving cases early, we achieve the following:

- Ensure protection and guarantee of constitutional rights;
- Protection of and closure for victims;
- Reduce the daily jail population average as follows:
  - First phase from 900 to 800 per day; and
  - Second phase to 700 per day;
- Increase Court availability for more complex cases;
- Improved relations between the city, courts and community; and
- Realize both short and long term cost savings to the city.

### Cost Factors

The program is primarily personnel cost driven as follows:

District Attorney's Office  
Four (4) Positions

\$244,402

Public Defender's Office  
Three (3) Positions

\$142,670

One position is cost neutral and is a result of reclassification in the current budget creating a new position (\$76,000)

Both offices will incur one time capital outlay cost for office space reconfiguration.

### Cost Savings

The program will have both immediate and long term savings. While the average daily cost to house a defendant in pretrial custody is an average of \$40 a day, much of that cost is institution- wide and annualized. A conservative cost savings realized immediately upon release is \$15 a day per inmate.

### Immediate Savings

A decrease from 900 to 800 average daily population yields a cost savings of \$45,000 a month and \$540,000 annually.

### Long Term Savings

A 900 to 700 decrease in average daily population would not only save \$1,080,000 but would also eliminate the need for a \$40 million plus jail capital expansion and the accompanying annual staffing and maintenance cost.

This would result in additional court resources for more complex cases, leading to early completion and reduced jail time in these cases as well.

This is a collaborative effort involving and supported by the Superior Court, the District Attorney, the Public Defender and the Sheriff.

# EXHIBIT G

7-YEAR/100,000 MILE  
LIMITED WARRANTY.



[LEARN MORE >](#)



CERTIFIED  
Pre-Owned

\*Disclaimer



WRBL  
News 3  
on your side

Web

Search WRBL.com

CONNECT:

The World-Renowned Newhouse School  
Earn your M.S. in Communications online.  
[LEARN MORE >](#)

**Newhouse**  
SYRACUSE UNIVERSITY  
COMMUNICATIONS@SYRACUSE

## Deputies target speeders in Columbus traffic detail

Posted: Nov 06, 2014 6:29 PM EST  
Updated: Dec 04, 2014 6:29 PM EST

By Sarah Panko [CONNECT](#)

Several News 3 viewers called our newsroom Thursday, wondering about the increased presence of deputy marshals on Columbus streets.

The Muscogee County Marshal's Office says about half of their 20 deputies patrolled areas where traffic safety is a major concern like the school zone at River Road Elementary and Victory Drive.

"Our primary responsibility is the civil process that's what we do every day, but to and from eviction and civil processes if the deputy sees something that's egregious, then they have a responsibility as a sworn officer to take action," says Captain Curtis Lockette.

The following are the statistics from today's detail via the Marshal's Office:

Speeding- 14  
Speeding (Warning)- 5  
Speeding School Zone- 9  
Speeding School Zone (Warning)- 2  
Driving While License Suspended (DWLS)- 1  
Red Light- 1  
No State Tag- 1  
No Seat Belt- 2  
Suspend Registration- 3  
Failure To Exercise Due Care- 1  
Arrests- 3  
Outstanding Warrants Cleared- 3  
Total Citations: 39

If speeding is a problem in your neighborhood, give the Marshal's Office a call at 706-653-4385.





Can't find something?

Search for it here

# EXHIBIT H

Run your entire business from one place.

Try it for \$  No credit card required.

 Try It For \$0 >



WRBL News 3 on your side

Search WRBL.com

CONNECT: 



## Drones to be used in Columbus for law enforcement

Posted: Nov 13, 2014 10:31 PM EST

Updated: Dec 11, 2014 10:46 PM EST

By David Hurst [CONNECT](#)

COLUMBUS, Ga. - Cameras are just about everywhere these days and law enforcement wants to put them in the air by using drones. One local agency has already started using one and others say they want one too.

Last year, the Muscogee County Marshal's Office purchased a drone after a man threatened deputies over an eviction notice. The Marshal's Office says they could have used the drone to survey the perimeter and find the best way to approach the house.

The Marshal's Office hasn't had an opportunity to use their drone, but they believe just having one -- makes them ahead of the curve.

"It's almost like handguns and ammunition, everything is advancing -- cameras, cell phones and now, of course, drones," said Sgt. Rick Bowers of the Muscogee County Marshal's Office.

Bowers says agencies with a search warrant could use drones to gather evidence. Before, if the Marshal's Office needed an aerial view of a scene, the only option was the Columbus police helicopter. Now, they can use their drone. Bowers says it saves manpower, time and money.

"It helps us get surveillance pictures of the area and what we're looking at to see if there are any other angles of approach we may want to use to try to advance on a house to serve a warrant," said Bowers.

Other government agencies have also expressed interest in using drone technology. Russell County EMA Director Bob Franklin says having a drone would have been beneficial to survey the damage after this year's tornado.

"I think something of this size, you could probably purchase one of these for what it costs to fly that helicopter for an hour," said Franklin. "It would save us a whole lot of money."

However, some have concerns about privacy with having a so-called "eye in the sky." State Senator Josh McKoon proposed a bill last session about drones and privacy after constituents expressed some fears about drones.

"We want to strike a very careful balance, and that is, we want to protect the individual rights of the public at large, but we also want to make sure that this technology continues to be developed and continues to be developed here in Georgia," said McKoon.

McKoon explains the government's use of drones is limited by the 4th Amendment, which prohibits "unreasonable search and seizure." The state senator expects a bill to pass in the next legislative session that sets parameters on law enforcement's use of drones.

"Using drones for law enforcement is something that should be encouraged, we just need to make sure it's done in a lawful way that respects everyone constitutional rights," said McKoon.

Bowers says he understands the privacy concerns and wants you to know they're only using the drone for public safety.

"These days, people think automatically the cops and the government are spying on us," said Bowers. "But we're not using it to spy on anybody. We're not using it to invade any

body's privacy. It will only be used in occasions where law enforcement safety is at stake."

The FAA has set regulations limiting the use of drones for commercial purposes. They just recently gave the green light for several film companies to use drones. The agency has also allowed exemptions in some cases for law enforcement, firefighters and rescue operations.

Columbus Police and Fire & EMS also say they have plans to purchase drones but may wait for the state regulations to be clear about the parameters.

**Continuing Coverage:**

>>>November 10, 2014: [AP Exclusive: Drone sightings up dramatically](#)

>>>December 2, 2013: [Amazon.com sees delivery drones as future](#)



Can't find something?

[Search for it here](#)

1350 13th Avenue  
Columbus, GA 31901

Telephone: 706.323.3333

Fax: 706.327.6655

Email: [news@wrbl.com](mailto:news@wrbl.com)

[Contact Us](#) • [Media General Credit Terms and Conditions](#) •  
[Work With Us](#) •

[FCC Public File](#) • [For problems with the FCC Public File,](#)  
[contact Crystal Johnston](#) • [EEO Public Filings](#) •

[Children's Programming](#) • [Closed Captioning](#) • [Media](#)  
[General Terms and Conditions of Use](#) • [Advertising Terms](#)  
[and Conditions and Credit Policy](#) •

All content © Copyright 2000 - 2015 Media General Communications Holdings, LLC. A [Media General Company](#).

# Columbus Ledger Enquirer

## Sunday Interview with Marshal Greg Countryman: 'This is a ministry to me'

By CHUCK WILLIAMS

chwilliams@ledger-enquirer.com January 24, 2015

- Facebook

- 
- Twitter

- 
- 
- Google Plus

- More

- LinkedIn
- Reddit
- YouTube

- 
- E-mail
- Print

- 
- 



ROBIN TRIMARCHI [rtrimarchi@ledger-enquirer.com](mailto:rtrimarchi@ledger-enquirer.com) Muscogee County Marshal Greg Countryman talked with Ledger-Enquirer senior reporter Chuck Williams for the Sunday Interview.

ROBIN TRIMARCHI — [rtrimarchi@ledger-enquirer.com](mailto:rtrimarchi@ledger-enquirer.com) | [Buy Photo](#)



Muscogee County Marshal Greg Countryman has been controversial and outspoken at times.

He has been in public disagreements with other elected officials, including Columbus Mayor Teresa Tomlinson. The Georgia Bureau of Investigation investigated and did not pursue claims of financial wrongdoing with a federal grant in the Junior Marshal Program. Countryman, along with three other elected officials, is suing the city over budget concerns.

Elected 10 years ago, Countryman speaks his mind and speaks openly about his Christian faith.

Recently, he sat down with Ledger-Enquirer reporter Chuck Williams.

**You are currently in a lawsuit over your budget and your financial resources. You are suing the city, the mayor and city council. Why?**

Well, I'm not going to comment on that presently because it's in active litigation. As you know, I sent a letter to the Ledger because there was a lot of misinformation out there that I wanted to clear up. The case is in the court system. It's in the best place possible. I am going to allow the court system to do what the court system does best.

**So, you don't want to talk about that now. One question on that is the point you made in your letter (about) what your office does, right? That was what you were trying to get across in that letter was the responsibilities your office has and financing those responsibilities, right?**

That is correct.

**What is the primary job of the marshal of Muscogee County?**

Our primary duty is to handle civil process through the Municipal Court. We carry out all the precepts of the Municipal Court. We work in conjunction with the clerk of Municipal Court's office, too. As you may not know, the marshal's office was revamped August 12, 1915. The marshal's duties were changed a lot. In the early stages of the marshal's office, the marshal did everything in the city.

... The marshal's office and the sheriff's office predates the police department and the marshal gave an official proclamation to the Georgia census as 1,152, in 1830. If you go back and look at the history, the marshal and the sheriff have pretty much done the same thing for the past 185 years. If you go back and look at the history of the marshal's office, in the 1840s, if the city levied a fine — which they had aldermen back then, they didn't have city councilmen, they had five aldermen and they had a mayor — but if the aldermen levied a fine against a person for taxes or for anything of that sort, the marshal would go out and deal with that. If it was \$100 or less, the marshal dealt with it. If it was \$100 or more, then the sheriff would deal with it. But the marshal did everything from tax collections, and we have to consider the times in which we're talking about — we're talking about the 1800s.

### **The frontier days?**

Yeah, frontier days, but there were also some things that are very sensitive to talk about now, even, dealing with the African-American community. Because back then, if an African American had his porch light on past a certain time of night, then the marshal or his deputies had to inflict 20 lashes on them. So, the marshal has gone from issuing lashes to really issuing love in the community.

The marshal carried such a great impact in the city until Nov. 29, I believe, 1898. The city had a legislative act done to just take the name marshal away from police and they established the office of chief of police around that time.

### **Modern day marshal's office — the bulk of your work is eviction work, right?**

We do 31 different types of civil process, everything from levy to garnishments, evictions, dispossessory warrants. Evictions is what we handle the most. For the past years, it's been pretty consistent. We've received over 5,300 evictions per year; some years it has gone up to almost 6,000.

### **How many deputies does it take to handle 5,300 evictions in a year?**

Currently we've been doing it now with about 14 in the field, but we have narrowed things down to a science. Before I got here, it took around eight to nine weeks to deal with evictions. Under my administration, it takes between two and three weeks.

### **From the time the landlord walks in and files the initial paperwork?**

No, sir. Once a defendant has filed an answer to an eviction, then they can go into the court and then the Municipal Court judge will deal with from there. If he issues a writ to the plaintiff of the case, then the plaintiff has to pay \$5 to the clerk's office and then they come to the marshal's office to set up an eviction. So, from the time they get the writ from the judge, once the judge deposes of things, it comes to our office.

### **How big is your department now?**

Counting reserve, civilian and full-time, it's probably about 30.

### **How many full-time?**

We have about 20 or 22 on the road.

### **And 14 of those are used ...**

In the field. And then we have deputies here that work in the office. Those are the ones who handle the admin part, answering the phones, answering questions about evictions, entering the documents into the system. Every document that comes into our system from the clerk's office, let's say we get 30,000 documents, those two deputies have to run every name through GCIC (for criminal history of outstanding

warrants).

So, they have to run those names through to make sure that when we get those documents out in the field, those deputies are not going to encounter someone that has a warrant. The deputies have a very, very dangerous job. Marshal deputies do more building clearing than anybody in the city. It's a good training too for "shoot, don't shoot," if you will, because when we go do an eviction, the landlords can't go into the house.

We have to go into that house to render that dwelling safe. So, that means we have to take out our weapons, we have to hold traffic on the radio, we have to go in and clear every room and render that dwelling safe, and then we can let the landlord know it's safe to come in. Because we've done evictions before where we knock on the door and the next thing we know we hear "Hold on a second" — Bam! — and someone has committed suicide.

### **How many times has that happened?**

I can think of maybe twice that has happened. ... So, those things happen; it's not anything pleasant. We get a lot of intel. We walk into evictions, and based on our training, we know that this may be a meth lab or marijuana growth lab, or it may have something in it that may interest another agency. So, we've had other agencies to come in because we look at the mail people leave, so it's a good tool for us to create a database.

### **Of the three law enforcement agencies in the county — marshal, sheriff and police department — you're far and away the smallest, right?**

Yes, correct.

### **You are elected, the sheriff is elected, police chief is appointed by council. As a leader of a law enforcement agency, are you on par with the chief of police and the sheriff?**

Yes. Yes, I am.

### **Why do you say that?**

Because the chief tells me constantly, "If you ever need anything, give me a call." If I ever needed something I could call Chief (Ricky) Boren. He has never said no to anything that I've asked for. And understand, Chuck, we complement each other. With the chief, the sheriff and myself, experience alone is almost 100 years. So, there is an inner genius in everybody. There is a different experience level in everybody. So, sometimes I can pick up the phone and ask the chief about a certain procedure that I'm not familiar with. If I create a different policy for something, I may have to ask him to send me his policy in order to get me his take on things because I trust him for that.

### **You and the chief have had some issues, but y'all are working well together now, right?**

Even if you have an issue, it's sort of like a relationship because you can consider us sort of brothers in this, because this is a family. Even in your family household, the family will go through problems, but you don't cease talking. If we ceased communication, it doesn't affect us, it affects the community. Because if he calls and asks us for help, which that happens from time to time, if there is bad weather and they are tied down with calls, guess what?

The marshal's office will go out and answer 911 calls and assist the police department to get their calls down. Once we get their calls down, then we get what we call "1080," we get back in service.

### **So, you respect Chief Boren.**

A great deal. I think he is a very, very brilliant man, and I've said to my chief deputy a number of times, I respect Ricky Boren and his knowledge and I think he's a good chief.

### **What did you learn at the sheriff's office?**

Well, when you're coming from an agency like the Columbus Housing Authority police, my experience was based on what we had to deal with. We were referred to by some police officers as renegades because we had to have a certain mindset going in to public housing. Public housing is not a bad thing, but we've done research and back then 95 percent of the arrests that we made were of people that didn't even live in public housing. Public housing has a negative image, but it seems to draw a certain kind of people.

### **What kind of people?**

Well, there were a lot of drugs in public housing. And when you have people that have been arrested two or three times for drugs and they know what's going to happen to them, it's normally a fight if you have to arrest them — it's normally a foot chase. So, things can get highly dangerous. When Baker Village was there when I worked evening shifts, they would shoot out the lights.

### **Street lights?**

Street lights. So, if we had a call, we had to hold our flashlight a certain way because we didn't want to get a brick thrown at us. So, our minds were conditioned for a certain type of call or a certain type of fight that we had to go into.

### **How did that concept change when you joined the sheriff's office?**

I finally saw the way that an agency operates, and I had a great lieutenant at the time, Lt. Mike Massey. I give a lot of credit to Maj. Massey now, that I say I proudly respect more than anybody because (he) took up the most time with me. And I'd like to say that he helped to develop me, and he saw something good in me.

### **Was Maj. Massey one of your mentors?**

Yes, big time. He is somebody that I look up to, somebody I can call on, and somebody that I do call on. Lt. Mike Farley, who worked in field services with me, he's here now. He was Deputy Mike Farley and then he was promoted as a sergeant in the sheriff's office and I brought him over here with me when my lieutenant left. The sheriff's office is a great agency. Just like my agency, we are people-oriented and when you work in an elected office you understand the importance of an elected official because you understand that the decisions that you make are the decisions that will affect your boss.

### **As an elected official, who is your boss?**

The citizens of Columbus and the governor of this state.

### **What's the difference in the marshal and the sheriff?**

The marshal was created through a legislative pact. The marshal handles the precepts of the Municipal Court and some Magistrate Court. The marshal has a distinctive duty, as the sheriff has a distinctive duty. When the office was created, it gave the marshal the same authority of Municipal Court that the sheriff would have in Superior Court.

### **Correct me if I'm wrong, the sheriff is a constitutional officer of the state. Are you a constitutional officer of the state?**

No, I am not. I'm a municipal elected official. There are only four constitutional offices other than many elected officials: the probate court, the clerk of Superior Court, the sheriff and the tax commissioner.

### **You were in the sheriff's office and you had to resign your position to run for marshal, and you ran against Ken Suddeth, correct?**

That is correct.

### **First of all, that was a leap of faith to resign from that job of how many years at the time?**

I think it was a little over six years, maybe going on seven.

### **Did you have any kind of safety net when you did that?**

I'm glad that you asked that question because my faith is what sustains me. Even before this interview, I had to fast just to get my mind cleared because when I communicate with God, I don't want there to be any type of blockage. It was not a full fast, but I did fast from certain things because I want to give up something in order to get something in order to give you a great interview.

My faith is what drives me. Every morning I get up and I do my daily devotional. I send out right at 80 messages each morning to other fellow citizens in the community. So, when I decided to run for the office, it's funny because I can remember me sitting in my living room on the couch and I had just gotten off of the phone and it just came out of my mouth, "I'm going to run for marshal." I don't know where it came from, and as I did that, I saw doors just opening. At the time the marshal said that I was campaigning on the job, and that was not true. So, what I did, because the sheriff had talked with me about it and said he got a call about it and he said it wasn't true because if it were true, he would know.

### **Sheriff Ralph Johnson?**

Sheriff Johnson. And I can appreciate him because even at the time he called the sheriff in Harris County, and the sheriff in Harris County hired me, but I never took the job because my wife worked out of town and we had a 5-year-old at the time and we had a newborn. So, with her working out of town, I was not going to work in another county and something happen to my children and I couldn't get back to them.

So, yeah, it did take a leap of faith. However, I know my wife and I came together and prayed over it and I moved forward with it. So, I wasn't worried about what was going to happen because I had the assurance within. And when God communicates with you, you know when He communicates with you. So, I knew I had to go through the motions. I knew there were going to be some tough times because there was some tough times going 20 months without having a full-time job. You learn how to live off of ramen noodles. It's sad because I didn't have a safety net. We had just bought another home. We had refinanced our house to a 15-year mortgage, so things got a little bit tough. I had two car notes. We had children that were in day care. So, Chuck, it got to the point that we didn't have money for my children to get their hair cut. As a man, wanting to provide for your family, just to watch your wife cut your kids' hair because you can't afford to take them to the barbershop is not a good feeling. But I can assure you of this: we never missed a mortgage payment. We never missed a car note. We would make sure our kids ate well, if my wife and I didn't eat anything but a peanut butter and jelly sandwich or ramen noodles or anything we could, because we were in this together. It was not just me, we stepped out on faith.

### **Where does your faith come from?**

Faith is something that grows on you. Faith is something based on your experience and that's why I never look down on a person because you never know who that person is. You never know where your wisdom is going to come from. My mother was a Christian. She was a Jehovah's Witness and that's how she raised us. Faith has always been in my life and even when I have strayed, I knew how to come back because I knew my mother raised me to have a Christian conscience.

I can remember her telling me things such as "If I'm here you know God is watching you." So, even though she told us not to do something, not to go into the cookie jar, and even if I opened up the cookie jar and put my hand in it, I knew to put the cookie back because I was trained to feel that God is watching you no matter if your mother is there. And I still tell my kids that today.

### **Where is your church home now?**

Kingdom Metropolitan Worship Center on Airport Thruway. My faith is what drives me because every day I come here I have to ask for daily discernment for me to run this office before this office has grown. You know what this office was before I got here. We had one taser, didn't have any carpet on the floor, had the same floors from when the building was built. It was very, very gritty and grimy.

I got with the city manager at the time, Carmen Cavezza, and said, "Look, I can't work in a mess." I'm not saying that the other marshals could, but I wanted to raise this office to have a standard. I wanted to raise this office to have a professional image. ... I wanted to create a spiritual atmosphere for me to allow God to come in to work through me, to work through this office.

### **So, you believe your job as marshal is a mission and a calling?**

Right, this is a ministry to me. That is one reason I formed the Junior Marshal's Program. I made a covenant with God that if you get me here, I'll use my authority for the good, and I wanted to reach back to kids that were just like me. A lot of people may not know this but when I graduated from ... Baker High School in 1984, I graduated as a special ed student. I had a learning disability. I had a very bad stuttering problem. I had problems trying to comprehend.

### **You don't stutter now.**

I do stutter. You just don't pick up on it. I've learned to say words that are easy to say. That's why I don't use a lot of big fancy words because I will fumble over them. I couldn't enter college because I couldn't pass an entrance exam. I had problems reading, I had problems writing. I could not write a structured sentence. People knew that I stuttered because they use to make fun of me.

### **Do you remember some of the names they use to call you?**

They used to say I sounded like a car trying to crank up. Even my grandmother would make jokes from time to time, but she knew I was a very sensitive person about that. Even when I get with kids now I try to look at the best in every child that I see to give them the opportunity that I had, because even though I had those challenges, I had a mentor in my life, and I would hate to know where I would be if I didn't have a young man by the name of Tony Alexander. Tony Alexander was older than me. His mother was not my grandmother but we called her grandmother; she was the neighborhood grandmother. He was a very mature person for his age.

### **What neighborhood did you live in?**

Willis Plaza, off of Cusseta Road. I grew up on Swan Street. My neighbors were Judge Albert Thompson and A.J. McClung. But even with that I couldn't enter college, but now I teach on a college level. So, I understand how far God has brought me because every step I move I can look back and I can look at how far he's brought me. ... But where we are today, I'm grateful because I could not have done this on my own. There's no way, because even when I was supposed to fall, when people tried to make me fall, I couldn't fall because I would never abandon God because I never want Him to abandon me. A lot of people may say, "You're this guy that talks all of this..." Well, guess what? I have a right to do that because I understand where I am, I understand who I am, and I understand more importantly whose I am, because this office has been a ministry to me. I have had people ask me to do different things, but I am going to stay here until God speaks to me.

### **What verse is your Bible open to?**

It should be Ephesians and I have my devotional here, which is written by Jack Countryman, no relationship.

### **You contend that it is on par with the other agencies, and you have asked for the equipment to make it such. Why do you need police cruisers for your deputies?**

The question would be why don't we need them. If you say that we are equal — and to which I say that we are equal, we go through the same training, we get the same pay, we get the same retirement... — marshals should have the same thing because although we have a prominent duty to be civil processors, we also have a secondary duty to protect and serve.

The police can't be everywhere. The sheriff can't be everywhere. That's a mindset, and as an elected official I have a budget, and as an elected official, I get to utilize my budget to buy the type of cars that my

deputies need to fulfill their duties, because if a police officer has to have a certain car for their purpose and the sheriff outfits his people with a certain car, what is the difference in the marshal doing the same thing? If we are the three law enforcement agencies, then we should be able to drive the same car.

**(Councilor Gary Allen's) Ford Fusion remark still bothers you, right?**

It was very degrading,

**Did you tell Councilman Allen that?**

I did. I told him it was very, very degrading. This is it: I have three boys and my oldest son is not of my loins, but he has never heard me call him stepson. I have three boys. I've raised them all, they are my sons. When you start to imply certain things, it creates a certain prejudice, it creates a certain mindset, it puts misinformation out there. You can't say we have a public safety and you say one agency is the primary public safety agency. We have three law enforcement agencies. You don't hear the President of the United States say we have a great Marine Corps or we have a great Coast Guard. He says we have a great military. Because we are military, that although we have a distinct mission, we all train the same way, we have to meet the same requirements, we have to meet the same requirements to maintain our arrest powers.

**Do we need three law enforcement agencies in Columbus?**

We do need three law enforcement agencies. We've had two where we had the marshal and the sheriff, but we need a police department, we need a marshal's office and we need a sheriff's office. We all complement each other. What would you think would happen if we had two agencies that did the same thing and thought the same way, and nobody could check the other agency — it's checks and balances. The marshal's office is a crucial part of public safety.

**Do we have a crime problem in Columbus?**

If you have one house broken into, that's a crime problem. Do we have a crime problem? I think we can do better when we come together and work together for one common cause, and that is for the citizens. That is why from where I sit, my deputies have to go out and have to communicate with three citizens every day, list their names and bring that back to this office, because that is part of community policing.

Before I took office I met with Jim Wetherington because I wanted to pattern my leadership after him. One thing that I watched and have seen over the past 20 years is community policing is necessary to reduce crime. Traffic enforcement is necessary to reduce crime. A lot of people may not know what the studies say, but when you can involve the community and build that trust with the community, because in the wake of things happening in Ferguson and New York, public safety law enforcement is going to be forced to do things in a certain way anyway.

**I'm going to ask you the same question I asked Chief Boren: Are you a cop or are you a politician?**

I'm a public servant that happens to be a law enforcement official. I believe that everybody that commits a crime should not have to be arrested. I believe that. Once upon a time I had a problem drinking. I knew I did; I'm not a perfect person, but I can appreciate where I am now. But even then, my conscience would bother me because I knew I had drank and drove. If I went to the club in my single days to drink and made it home but I was never pulled over, but I was never to the point where I couldn't drive, I made a bad decision.

Sometimes people make bad decisions and that officer has the discretion to arrest or not to arrest. Some people's philosophy may be different because of the agency they work with, and they may feel like everybody needs to go to jail.

**So, does that make you a cop or a politician?**

I'm a public servant. Every law enforcement officer, whether you're Columbus State (University) Police, sheriff's office, everybody is a cop. Because if you wear that gun and that badge and you have arrest

authority, you are a cop. It's a mindset. So, I'm a law enforcement officer who happens to be elected and a public servant.

**I'd like to talk to you about your relationship with Mayor Tomlinson. When she was elected four years ago you worked very hard for her, right?**

I did.

**In the most recent election, you were very vocal and very high profile against her. You were sitting on the front row...**

Sitting on the front row does not make you vocal, and if you ask anyone, my concern — and even my comments were in your paper — is public safety. And my concern now is still public safety. My concern will always be public safety. I absolutely have no disdain in my heart for Mayor Teresa Tomlinson. I have no ill will in my heart for Teresa Tomlinson or anybody in city government. I believe I had the right to my opinion and as a public safety agency here, I worry about how public safety is being handled. In 2008-2009, as you know, we had a 1-percent sales tax, and don't think that all of this was a sudden change. I'm the type of person, Chuck, that likes to communicate behind closed doors before I have to take anything public. I don't believe in being a radical person, although I think sometimes you have to take radical actions to make your point known. Even as a child, I never saw my mother and father argue.

**They never argued?**

Yes, but not in front of us out of respect. My kids can never say they heard my wife and me argue even if there is a fundamental difference. We wait until there is a time and place for us to communicate. With the Mayor, you never saw me publicly go out and argue about something she has done. We've communicated via email, and I've told her, and I will tell you because we're doing this interview, that this should be a partnership and not a dictatorship.

**Do you think it's a partnership right now?**

Well, I think that time will tell. There is always time to heal. Certain things have to happen, but that's why you have some marriages that will break up and some marriages that will get back together; you see people remarrying.

**So, do you plan to remarry the mayor?**

I'm already married and I'm happily married. (Laughter)

**Do you plan to politically remarry the mayor?**

I have no problem working with Mayor Teresa Tomlinson on any project that she needs my help on. I absolutely have no problem with that, but understand this, Chuck, public safety is my heart. I watched Mayor Wetherington and I sat in the room with him, Fire Chief Jeff Myers, Sheriff Ralph Johnson, City Attorney Clifton Fay, and the city manager, and when (they) came up with the concept of a percent sales tax, I remember the city manager say "dream big." I'm thinking we can't even hope big. So, "dream big," we would have x-number of dollars coming in that we can fund these different functions of public safety. And initially it was for the police department, the sheriff's department and the marshal's office. ... But, we haven't been able to dream because now the Civic Center is getting part of the LOST, METRA, Parks and Recreation is getting it. So, the number of people that receive the LOST who benefit from it has spread. That means that the money is drying up.

**Do you think Mayor Tomlinson has protected the sales tax that was primarily for law enforcement?**

I'll give you an example. If I had to maintain \$6,000 in my checking account, no matter what in order for me to have a good credit rating, the bank has to see \$6,000. If I for some reason don't have \$6,000 and I all of a sudden have \$3,000, but in my savings account which is for maintenance for my vehicles, if I could move that to over here, technically you have \$6,000. But you have exhausted \$3,000 over here so you can no longer perform maintenance on what his money was originally for.

## **Money is just being shifted?**

Councilman (Mike) Baker, who has just been sworn in, has said one of the things he wants to do is to build back the city's reserves. We don't have a true reserve, because any time you have to combine money to make one then the money is not being used properly. I have asked and I have communicated and I will not call the councilman's name, but I have asked several councilors to explain how the money is being used, because it's talked about quietly amongst public safety. Even now, the police department wants cameras. The marshal's office is looking at different types of cameras. The sheriff's office is looking at cameras. There should not be an alternative funding for the needs of public safety. The money should be there to where we can purchase those types of things because that's what the taxpayers voted for. I think that's what we should give them.

## **Do you think Mayor Tomlinson has acted in the best interest of public safety? Yes or no?**

No. If you ask me point-blank, no, because the money should be there and I think that the taxpayers deserve to know where the money is. I think the taxpayers need to know how they've spent the money. I think it would be good to not just to hide it into a system where you can go in and look for it. There should be a quarterly report that goes out to the public on a web site where they can see expenditures, because if you can look at an elective office and cast judgement on an elected officer and say that the sheriff misuses his budget, that's a stretch if you've never worn the uniform. That's a stretch because I can't tell you what the mayor does in her office. I don't know anything about the mayor's office.

## **But she's the public safety director?**

She's the public safety director for the police department and the fire department and the Muscogee County Prison. I've worked in the jail. I've worked in the sheriff's office. That's not an easy task. Even myself as marshal, I know how difficult the job of a sheriff is, because you can't please everybody. And he has to have a budget, everybody has to have a budget that is going to be efficient. You can do great things when you have a great budget, but look at the agencies like the marshal's office that doesn't have a large budget.

## **So, money solves problems?**

Well, just let me tell you this: When I got married I had a guy tell me that love is love but money makes it easier to love. I think that money allows you the ability to run your office or your department in a way that it should be run. We go to conferences each year and we see new technology that may come out and if we need to purchase something we can't. Those things benefit our agencies because if you don't have a camera now, and cameras could have been purchased... Say there is an incident. There is no independent witness. That camera system is an independent witness that will not lie, that you cannot alter. That's why I tell the truth because often times it's one person's work against another. Once the public can see those kinds of things, believe me, Chuck. ...

## **As the NFL has taught us, sometimes it's inconclusive.**

Well, even if that happens, the level of transparency should be there, because you have to have transparency. Do I like transparency? I've learned to love it because this office is open to traffic. I can't tell you the number of times that I've gotten open record requests for things I know I'm going to have to do all of this work.

## **I've sent a few to you.**

Oh, yeah, you have. But, transparency needs to be there because it promotes integrity and promotes public trust. And if we are going to try and build a bridge from one side to the other, the most important part of building a bridge is you have to build them in sequence from left to right. But what's most important is what is in the middle. You have to be able to build those.

You've got public trust and you've got public safety here; you have to be able to work in conjunction. So, once you get to that middle part, it can withstand the harshest weather. It can withstand the traffic that

comes in the door because once the public trusts public safety... Even if you make a mistake. own up to that mistake.

Solicitor (Ben) Richardson taught me three things when I took office. He said, "Greg, let me sit down and talk with you." He said, "If you ever encounter something in your office, first recognize there is a problem, whether you want to recognize it or not. Secondly, you have to have a solution .....

**You called for an investigation of your own department.**

I did, because that was integrity. That's integrity.

**You've called for investigations twice, right?**

Right, twice. Because the first time for the Junior Marshal's program there were some who were saying we had a ghost employee. And at the time I was seeking a job to be the United States Marshal for the Georgia Middle District, which I felt I had a great opportunity for that.

**Did that investigation cost you that job?**

I was asked to come off of that list. I was asked to be removed off of the list, and after it was cleared and I was cleared of no wrong doing, I was told I could go back. I didn't want to go through that because integrity matters to me, Chuck. As I told you when I left the sheriff's office, someone was putting out false information. My integrity means something to me. I resigned and I left and I sought this office and I got the reward. There were rumors of certain things. I called the GBI on myself and I can remember that call clearly, because they said, "You're calling us to look into you?" They said, "You know, we have the resources to turn over every rock." I said, "I want you to." So, I called the state-level FBI agency to come in and look into the Junior Marshal's program. There was no wrongdoing. I called the GBI to come in and look into another personnel issue that I caught a lot of flak for by some people.

**Which one was that?**

The one with Alicia Davenport.

**She's no longer in your office, right?**

She is technically an employee in this office. She is on admin leave without pay. So, the GBI looked into that because when things happen in your office, one thing that I have learned is you have to act swiftly. You can't sit back on things because I call that leading from behind. You can't lead from behind. You have to set a standard, you have to believe in that standard, and you have to move forward based on that philosophy.

**Are you considering a run for sheriff?**

Chuck, I've had people ask me to run for sheriff since I've been marshal.

**Are you going to do it?**

I have no plans at this time to run for sheriff. I am going to be obedient. I've told the Sheriff to his face that I can sit here in this office and retire if God wants me here.

**So, if John Darr runs, you wouldn't run against him?**

I consider John Darr a friend. I consider Ralph Johnson a friend because he hired me. When I ran for office I ran on three things: honesty, integrity and loyalty. Those things mean something to me. John is a great friend of mine, but he knows that if God puts it on my heart, then I am going to be obedient to God rather than the man. Do I want to run? I have no intentions.

**But if the Lord tells you to run?**

If it is placed on my heart, I'm going to be obedient, but I have no plans in my heart. In my heart of hearts, I consider John a friend. This office doesn't belong to me. Neither office belongs to either of us. It belongs to the people. I have no intentions of having the headache of being sheriff.

### **You've already got a headache, the marshal's office.**

But, I love this headache. I can deal with this headache. I enjoy being marshal. I enjoy serving the citizens of this great community, and I like where we are as an office now, because I have kept up with all of the data, the history, the photos, and you can go out and look at the monitor and it shows where we were when I first got here and where we are today. We went over to the west wing — we didn't have the west wing. When I first started we have 14 people in 670 square feet of office space. Imagine if you had 15 children in your house and how chaotic it would be.

### **Based on your faith tradition, you believe judgment day is coming, right?**

Yeah.

### **... What do you think the judgment is going to be of you?**

Well, Chuck, if I die tomorrow, I feel good about where I am, because one thing about it, the Bible tells you when you know right and you do wrong that you sin.

So, I have always tried to do right because I know at the end of the day when I go shower and brush my teeth, when I look into the mirror, I'm happy. I pray when I lay down. I pray when I get up and I thank God for being where I am. Do I think we're living in the end of time? You can look at where we are as a world, you can look at where we are as a nation. I try not to get caught up in foolish things. I got a call from a good friend this morning. He has had a stroke and he called me to say, "Hey, I love you." We don't have time for foolish games and we don't have time to hate on each other, and we need to learn to celebrate each other.

I've been preaching that and saying that for the longest. Do I feel like I need to pick up what I do in a spiritual sense? I'm just not going to be misled or led by foolishness. And I think judgment day is near. It will come as a thief in the night, so we have to always condition ourselves, condition our minds to be where we need to be spiritually.

So, that day is going to come whether I see it or whether it is beyond me and my children see it. I'm always going to prepare for it because I just never know. If I lay down tonight and don't awake tomorrow, I can't say, "I'm going to get myself right." My preacher preached last Sunday on the time is now for all of us to get ourselves together, not be consumed by foolish things, because the things we quarrel over are nothing. I think we're all going through the motions.

Everybody's fate is pretty much decided because if God can tell you every number of hair that's on your head, if he can create earth and within a fraction you either burn or you freeze. We serve an awesome God and we have to get ourselves conditioned for the race. I believe in judgment day and I believe everyone will have to answer. That's why I try to utilize this office in every decision that I make that is key. I imagine the citizens being outside of this door, and once I make my decision, I can go outside this door and justify my actions because it's not your actions that will get you into trouble, it's your inactions.

Bio Name: Greg Countryman Age: 48 Job: Marshal, Muscogee County; part-time assistant professor, Georgia Military College. He worked previously as deputy for the Muscogee County Sheriff's Office and officer for the Columbus Housing Authority Police. Education: Baker High School, 1984; Georgia Military College, associate degree in criminal justice, 1997; Troy University, bachelor's degree in criminal justice, 2003; Columbus State University, master's in public administration, 2007. Wife: Angela, married 15 years; sons Christopher, 21, Greg Jr., 14, and William, 7.

- Facebook

- 
- [Twitter](#)
- 
- 
- [Google Plus](#)
- [More](#)
  - [Linkedin](#)
  - [Reddit](#)
  - [YouTube](#)
  - 
  - [E-mail](#)
  - [Print](#)
  - 
  -

## Join The Conversation

Ledger-Enquirer is pleased to provide this opportunity to share information, experiences and observations about what's in the news. Some of the comments may be reprinted elsewhere in the site or in the newspaper. We encourage lively, open debate on the issues of the day, and ask that you refrain from profanity, hate speech, personal comments and remarks that are off point. Thank you for taking the time to offer your thoughts.

[Commenting FAQs](#) | [Terms of Service](#)

[Email Newsletters >](#)  
[Manage newsletter subscriptions](#)  
[Tablets >](#)  
[Apps and services for tablet devices](#)  
[Mobile >](#)  
[Apps and services for your mobile phone](#)  
[Social Media >](#)  
[Get updates via Facebook and Twitter](#)  
[e-Edition >](#)  
[Your daily paper delivered to your computer](#)  
[Home Delivery >](#)  
[Manage your home delivery account](#)



# Columbus, Georgia

## Georgia's First Consolidated Government

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

ISAIAH HUGLEY  
City Manager

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

March 31, 2015

Dear Ladies and Gentlemen:

As in recent years, 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 straining its long term reserves. We struggle with meeting the increased demands of the citizens, with limited revenue growth potential and the expected modest increase in the tax digest, little or no change in select major revenue sources, and minimal increases in the sales tax collections. As the nation continues to cope with the consequences of rising costs of necessities such as healthcare, federal budget constraints and imposed sequestration measures, and unprecedented times in the housing and financial markets, Columbus, Georgia has not been untouched. The Columbus Consolidated Government is committed to providing services to meet the demands of our citizens as we continue to stand for Performance, Accountability, Service, and Trust.

In preparing this FY16 Recommended Budget, the needs and demands of the citizens we serve were at the root of our concerns. This budget cycle has presented similar challenges to those we have faced in the past few years. The goal for the FY16 Operating Budget was to live within our means while meeting the service needs of our citizens without undue depletion of our long term reserves, which are vital to the sustainability of our city's economic infrastructure. We continue to adapt to the added operational requirements for some of our facilities that are relatively new- such as the Aquatics Center, the City Services Center, a new parking facility structure, and the Recycling/Sustainability Center. While local, regional and national economic conditions remain uncertain in both consumer spending and in the housing market, the digest is anticipated to increase only nominally as other revenues remain relatively unchanged. The FY16 Operating Budget is balanced at \$265,676,956. In order to balance the budget, \$1,407,523 of fund balance across all operating funds was used, \$1,235,273 from the General Fund and \$172,250 from the Debt Service Fund. Fund Balance of \$135,273 is proposed as a subsidy for the Parking Management Fund, \$300,000 subsidies for the Bull Creek and Oxbow Creek Golf Courses, \$200,000 subsidy for the Civic Center Fund, and \$600,000 subsidy for the excess charges for prisoner health care. The expected increase in the City's digest is projected at 1.5%, other major revenue sources remaining unchanged or modest increases, and \$233,498 proposed in service fees adjustments. Capital requests and infrastructure repair and replacement were delayed in the General Fund except for \$76,042 for equipment.

The total millage rate remained the same in FY16 as adopted in FY15. The millage rate is 17.88 for USD #1, 11.90 mills for USD #2 and 11.00 mills for USD #4. The total General and Urban district subject to the 9 mill cap is 9.00 mills in USD #1, 6.95 mills in USD #2, and 6.80 mills in USD #4.

### Challenges

We continue to struggle for 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. As in the FY15 Adopted Budget, this FY16 Budget also postponed funding for the

Capital Replacement Program in the General Fund. We were able to fund minimal capital requests in other operating funds, 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**

In order to ensure sustainability of the pension plan, significant pension reform occurred in FY13. The benefits of implementing pension plan reform are already proving to be successful and significant in terms of savings to the City. The UGA pay plan study has now been fully implemented and operational for several years as well. In 2010, the City began paying emergency responders a supplemental pay in addition to their base pay, funded by the Other LOST. Once implemented, the City has expanded the pay supplement to all public safety officers, including those who are not emergency responders. As in the previous seven budget years, in FY16 the Public Safety employees will continue to receive an annual \$3,121 supplement to their annual compensation. It has been debated whether the public safety officers felt this pay supplement was subject to discontinuation, when in fact and in practice the intent has always been for the pay supplement to be considered the same way all pay is considered: permanent but subject to change along with budgetary constraints and funding source availability.

Several cost containment measures were continued in the FY16 budget. All positions that were unfunded during FY15 will continue to remain unfunded during FY16. An “unfunded” vacancy position is one that cannot be refilled during the budget year due to lack of funding for the position, but the position remains an authorized position that may or may not be funded in subsequent budget years. These unfunded vacancies are in general government, as opposed to public safety, positions. This measure results in an annual savings of \$1.34 million in the General Fund.

In addition to continuing unfunded vacancies, the City has also made the decision to continue to defer major maintenance to its facilities and to delay any significant capital investment in its facilities or infrastructure indefinitely. The aging and deteriorating condition of some of the City’s buildings and other facilities is of grave concern; however, the austere budget circumstances in which we find ourselves year after year simply do not allow the City to invest in its own facilities at this time.

### **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 capital and infrastructure purchases, reducing subsidies to other funds and agencies, revising healthcare plan design and contribution levels, preserving General Fund-Fund Balance, implementing fee adjustments for select services, and utilizing one-time revenues allowed us to balance the budget during this economic time. An increase of 1.5% in the tax digest for FY16 is estimated and a 96% collection rate is projected. The departments in the General Fund maintained the same operating budget as FY15, with a few exceptions. With departments essentially operating at the same level as FY15, 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 un-funded 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 in order to remain within their allocated budgets.

The following chart details the Recommended Operating Budget for FY16. 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 FY15. The Fund Balance column identifies those funds, which requires fund balance to balance their appropriations: General Fund and the Debt Service Fund.

| FISCAL YEAR 2016<br>SUMMARY OF FUNDS AND APPROPRIATION |                      |                    |                      |                      |                      |              |
|--|----------------------|--------------------|----------------------|----------------------|----------------------|--------------|
| TOTAL FUNDING  |                      |                    |                      | TOTAL APPROPRIATION  |                      |              |
| FUNDS  | FY16<br>REVENUE      | FUND<br>BALANCE    | TOTAL                | FY16<br>BUDGET       | FY15<br>ADOPTED      | %<br>CHANGE  |
| General  | \$149,642,111        | \$1,235,273        | \$150,877,384        | \$150,877,384        | \$151,070,116        | -0.13%       |
| Stormwater   | 5,366,111            | 0                  | 5,366,111            | 5,366,111            | 5,254,260            | 2.13%        |
| Paving   | 15,280,919           | 0                  | 15,280,919           | 15,280,919           | 14,969,902           | 2.08%        |
| Medical Center   | 13,959,759           | 0                  | 13,959,759           | 13,959,759           | 14,052,622           | -0.66%       |
| Integrated Waste                                       | 11,375,000           | 0                  | 11,375,000           | 11,375,000           | 11,146,049           | 2.05%        |
| E911   | 3,958,789            | 0                  | 3,958,789            | 3,958,789            | 3,851,138            | 2.80%        |
| Debt Service   | 11,564,505           | 172,250            | 11,736,755           | 11,736,755           | 11,108,808           | 5.65%        |
| Transportation   | 6,685,248            | 0                  | 6,685,248            | 6,685,248            | 6,430,424            | 3.96%        |
| Parking Mgmt   | 393,273              | 0                  | 393,273              | 393,273              | 398,500              | -1.31%       |
| Trade Center   | 2,649,791            | 0                  | 2,649,791            | 2,649,791            | 2,644,850            | 0.19%        |
| Bull Creek   | 1,248,800            | 0                  | 1,248,800            | 1,248,800            | 1,482,050            | -15.74%      |
| Oxbow Creek  | 490,500              | 0                  | 490,500              | 490,500              | 532,000              | -7.80%       |
| Civic Center   | 5,428,000            | 0                  | 5,428,000            | 5,428,000            | 5,553,500            | -2.26%       |
| Econ Dev Auth  | 2,226,627            | 0                  | 2,226,627            | 2,226,627            | 2,152,420            | 3.45%        |
| <b>Sub-TOTAL</b>                                       | <b>230,269,433</b>   | <b>\$1,407,523</b> | <b>231,676,956</b>   | <b>231,676,956</b>   | <b>\$230,646,639</b> | <b>0.45%</b> |
| 2009 Other LOST  | 34,000,000           | 0                  | 34,000,000           | 34,000,000           | 33,000,000           | 3.03%        |
| <b>TOTAL</b>   | <b>\$264,269,433</b> | <b>\$1,407,523</b> | <b>\$265,676,956</b> | <b>\$265,676,956</b> | <b>\$263,646,639</b> | <b>0.77%</b> |
| Health   | 21,632,650           | 0                  | 21,632,650           | 21,632,650           | 27,000,000           | -19.88%      |
| Risk Management  | 5,486,983            | 0                  | 5,486,983            | 5,486,983            | 5,691,316            | -3.59%       |
| CDBG   | 1,311,557            | 0                  | 1,311,557            | 1,311,557            | 1,416,583            | -7.41%       |
| WIA  | 3,609,420            | 0                  | 3,609,420            | 3,609,420            | 3,583,594            | 0.72%        |

The total operating budget is \$265,676,956 excluding WIA, Community Development Block Grant, Risk Management and Health Insurance Fund. WIA 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, Medical Center appropriation, 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.

**Medical Center Tax** - A three-mill levy is assessed with revenue paid to the Hospital Authority for medical care of county residents who cannot afford medical treatment.

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

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

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

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

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

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

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

| TAX MILLAGE COMPARISON<br>FY15 ADOPTED TO FY16 RECOMMENDED |                           |             |        |                           |             |        |                           |             |        |
|--|---------------------------|-------------|--------|---------------------------|-------------|--------|---------------------------|-------------|--------|
|  | URBAN SERVICE DISTRICT #1 |             |        | URBAN SERVICE DISTRICT #2 |             |        | URBAN SERVICE DISTRICT #4 |             |        |
|  | FY15<br>Adopted           | FY16<br>REC | Change | FY15<br>Adopted           | FY16<br>REC | Change | FY15<br>Adopted           | FY16<br>REC | Change |
| Total General and Urban                                    | 8.18                      | 8.18        | 0.00   | 6.13                      | 6.13        | 0.00   | 5.98                      | 5.98        | 0.00   |
| METRA  | 0.82                      | 0.82        | 0.00   | 0.82                      | 0.82        | 0.00   | 0.82                      | 0.82        | 0.00   |
| Total Subject to Cap                                       | 9.00                      | 9.00        | 0.00   | 6.95                      | 6.95        | 0.00   | 6.80                      | 6.80        | 0.00   |
| Stormwater (Sewer)   | 1.24                      | 1.24        | 0.00   | 0.20                      | 0.20        | 0.00   | N/A                       | N/A         | N/A    |
| Paving   | 3.44                      | 3.44        | 0.00   | 0.55                      | 0.55        | 0.00   | N/A                       | N/A         | N/A    |
| Medical Center   | 3.00                      | 3.00        | 0.00   | 3.00                      | 3.00        | 0.00   | 3.00                      | 3.00        | 0.00   |
| Economic Development                                       | 0.50                      | 0.50        | 0.00   | 0.50                      | 0.50        | 0.00   | 0.50                      | 0.50        | 0.00   |
| Total M & O  | 17.18                     | 17.18       | 0.00   | 11.20                     | 11.20       | 0.00   | 10.30                     | 10.30       | 0.00   |
| Debt Service   | 0.70                      | 0.70        | 0.00   | 0.70                      | 0.70        | 0.00   | 0.70                      | 0.70        | 0.00   |
| Total Tax Rate   | 17.88                     | 17.88       | 0.00   | 11.90                     | 11.90       | 0.00   | 11.00                     | 11.00       | 0.00   |

In Urban Service District #1, which encompasses most of the community's land area, the millage rate will be 17.88 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 11.90 mills. In Urban Service District #4, which is presently limited to some small parcels near the Fort Benning reservation, tax rate will be 11.00 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 FY16, that percentage will reach almost 57%. The city's annual contribution of \$5,650 per full time budgeted position for health care and the employee's premium will reflect a shared contribution strategy of 70% employer contribution of the Health and Wellness Center Plan applied across all plans as well as plan adjustments to provide a premier health insurance plan for employees and their qualified dependents. Employee's spouses that have access to an employer sponsored health insurance plan will be excluded from the city's self funded 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 development of "tools" to help our employees make better health choices based on education and cost cutting strategies. The pay of certain elected officials who were re-elected to their positions in 2015 have been changed to reflect the higher longevity, and all elected officials whose pay is tied directly to the City's population saw an increase in their pay beginning January 1, 2015. All other elected officials, general government employees, and public safety employees will have no incremental increase to their pay in this budget. The only concession made in this budget was a minimal cost of living adjustment for General Government and Public Safety employees of 0.50% effective January 2, 2016, and retired employees of 0.25% effective January 1, 2016. The Public Safety employees continue to receive an annual \$3,121 supplement. Other personnel adjustments are outlined in the Personnel Section of this document.

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

The FY16 budget includes \$8,421,422 in capital improvements projects and \$4,465,267 for capital outlay. Funding has been included for road resurfacing, and pipe rehabilitation and replacement. Details of the capital improvement projects are found in 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 the required contribution for pension, some departmental budgets have decreases in personnel costs and an overall budget reduction. This does not reflect a staffing or operational reduction. Major changes beyond personnel are identified with additional details contained in the Departmental Summaries Section of the document.

- ◆ The Legislatives' FY16 funding level is \$528,881, a 1.57% decrease from the FY15 adopted budget. This department includes the Council and the Clerk of Council divisions.
- ◆ The Executive's FY16 funding level is \$1,333,953, a 0.58% decrease from the FY15 adopted budget of \$1,341,801.
  - ◆ The Mayor's Office decreased by 0.66% from \$298,373 to \$296,399.
  - ◆ The funding level for the Internal Auditor's Office is \$195,968, a 2.06% decrease from the FY15 adopted budget of \$200,092.

- ◆ The Crime Prevention/Intervention program will also receive funding from the Other Local Option Sales Tax in the amount of \$841,586, a 0.21% decrease over FY15.
- ◆ The City Attorney's Office FY16 funding level is \$708,226, a 1.11% decrease from the FY15 adopted budget.
- ◆ The City Manager's FY16 funding level is \$1,296,819, a 9.85% decrease from the FY15 adopted budget. This department includes the City Manager's Office, Mail Room, Public Information, and Citizen Service Center. This decrease is due to the transfer of Criminal Justice Coordination (Court Appearance compensation) to the appropriate Public Safety agency.
- ◆ Finance's FY16 funding level is \$2,266,994, a 3.36% decrease from the FY15 adopted budget. This department includes the Director's Office, Accounting, Revenue, Financial Planning, Cash Management and the Purchasing divisions.
- ◆ Information Technology's FY16 funding level is \$3,816,530, a 2.88% increase from the FY15 adopted budget. The Information Technology Department will also receive funding from the Other Local Option Sales Tax (Infrastructure) in the amount of \$600,000, up by 380% from FY15 due to the necessity of critical technology infrastructure.
- ◆ Human Resources' FY16 funding level is \$1,964,714, a 5.08% decrease from the FY15 adopted budget. This department includes the Administration and Employee Benefits divisions.
- ◆ Inspections and Code Enforcement's FY16 funding level is \$1,692,094, a 3.43% decrease from the FY15 adopted budget. This includes the Inspections and Code Enforcement Department and Print Shop.
- ◆ The Planning Department's FY16 funding level is \$266,300, a 11.10% decrease from the FY15 adopted budget.
- ◆ The Community Reinvestment funding level is \$139,369, a 71.88% increase from the FY15 adopted budget amount. This increase is due to funding a vacant position that was unfunded in FY15 and Legacy Terrace maintenance that is offset by revenue.
- ◆ Engineering Department's FY16 funding level is \$1,812,257, a 13.15% decrease from the FY15 adopted budget. This department includes Traffic Engineering, Geographic Information Systems and Radio Communications divisions. This decrease is due to the maintenance agreement with Motorola was included in the 800 MHz Radio upgrade through the Motorola Migration Assurance Plan (MAP). 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. Engineering Department's Drainage Division will operate with \$719,573, a 0.76% decrease from FY15's adopted budget, and the Highways & Roads Division will operate with \$1,025,128, a 3.59% increase from FY15's adopted budget. Engineering also receives an allocation of \$2,052,964 from the Other Local Option Sales Tax, a 41.66% increase from the amount allocated in FY15.
- ◆ Public Works' FY16 funding level is \$8,321,233, a 0.77% increase from the FY15 adopted budget. This department includes the Director's Office, Fleet Management, Special Enforcement, Cemeteries, Facilities Maintenance, and Other Maintenance & Repairs divisions. Besides managing the aforementioned divisions, which are funded in the General Fund, the department manages divisions in other Operating Funds that are listed below: Two divisions, Stormwater Maintenance and Other Maintenance & Repairs, operate with \$3,300,649 in the Stormwater Fund. This allocation is a 0.83% decrease from the FY15 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 \$695,000 for Facility Improvements and \$132,500 for OLOST supplements for correctional officers.

- ◆ Four divisions; Streets, Urban Forestry & Beautification, ROWM Community Services, and Other Maintenance & Repairs, operate with \$10,866,483 in the Paving Fund. This allocation is a 1.02% decrease over the FY15's adopted budget for Public Works' paving and maintenance activities.
- ◆ Six divisions; Solid Waste Collection, Recycling, Granite Bluff Inert Landfill, Oxbow Meadow Inert Landfill, Pine Grove Landfill, Recycling, and Other Maintenance & Repairs, operate with \$10,184,323 in the Integrated Waste Management Fund. This allocation is a 1.83% increase from the FY15 adopted budget for Public Works' waste management program and maintenance activities.
- ◆ Other Maintenance & Repairs is budgeted in the Transportation (METRA) Fund for \$15,000 and in the Civic Center Fund for \$100,000, representing no changes from the FY15 Adopted budget amounts.
- ◆ Parks & Recreation's FY16 total funding level is \$10,911,522, a 3.30% decrease from the FY15 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, Pottery Shop, Lake Oliver Marina and Senior Citizen's Center divisions). 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 \$84,509 in the Integrated Waste Management Fund. This allocation is a 1.51% 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 \$52,197 for OLOST supplements for correctional officers, a decrease of 1.01%.
- ◆ Cooperative Extension Services' FY16 funding level is \$137,865, no change from the FY15's adopted budget. The staff members are state employees, but the Consolidated Government supplements seven salaries.
- ◆ Boards & Commissions' FY16 funding level is \$3,143,150, a 40.79% increase from the FY15 adopted budget due to the property reappraisal contract. This department includes the Board of Tax Assessors and the Board of Elections and Registration.
- ◆ Police Services' FY16 funding level is \$28,322,967, a 6.12% increase from the FY15 adopted budget. This department includes the Chief of Police, Intelligence/Vice, Support Services, Field Operations, Office of Professional Standards, Administrative Services, and Investigative Services divisions. Besides managing the aforementioned divisions, which are funded by the General Fund, the department manages the emergency call center (E911).
  - ◆ The Police Department will also receive funding from the Other Local Option Sales Tax in the amount of \$9,799,637, a 16.97% increase from FY15.

- ◆ The Emergency Call Center (E911) operates with \$3,744,486 in the Emergency Telephone Fund. This allocation is 2.75% more than last year's budget for E-911 activities. Operational costs continue to grow more rapidly than funding appropriated from the \$1.50 surcharge on land-based telephone lines. Additionally, the \$1.00 surcharge on cellular telephones, effective November 1, 1998, helped offset the expenditures needed to keep pace with operational costs. The transfer from the Other Local Option Sales Tax Fund in FY16 is \$1,128,789. The E911 operations will also receive funding from the Other Local Option Sales Tax in the amount of \$704,178 for personnel and a lease agreement for the upgrade of the E911 system.
- ◆ Fire and Emergency Services' FY16 funding level is \$24,847,952, reflects a 1.56% increase from the FY15 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 \$3,373,634, a 25.58% increase from the FY15 Adopted Budget.
- ◆ The Muscogee County Prison's FY16 funding level is \$7,908,766, a 0.17% increase from the FY15 adopted budget. The Muscogee County Prison will also receive funding from the Other Local Option Sales Tax in the amount of \$669,738 for personnel and capital, a 10.65% increase.
- ◆ The Superior Court Judges' FY16 funding level is \$1,286,183, a 0.52% decrease from the FY15 adopted budget.
- ◆ The District Attorney's FY16 funding level is \$2,242,848, reflects a 11.92% increase from the FY15 adopted budget. The increase is due to the Rapid Resolution Initiative to protect constitutional rights of persons in the Muscogee County Jail and reduce the cost and requirements of the jail. The District Attorney's Office manages the Victim/Witness Assistance Program, which is partially funded by the Crime Victim Surcharge. The Victim Witness Program's FY16 funding level is \$166,563. This allocation reflects a 2.03% decrease from FY15's adopted budget. The remaining balance of the 5% surcharge will be carried forward at the end of the fiscal year. A portion of this budget is funded by proceeds of a 5% surcharge assessed on all court fines levied in the Chattahoochee Judicial Circuit. The District Attorney will also receive funding from the Other Local Option Sales Tax in the amount of \$132,664 for personnel.
- ◆ Adult Probation's FY16 funding level is \$134,258. This allocation reflects a 1.93% decrease from the FY15 adopted budget.
- ◆ The Jury Manager's FY16 funding level is \$410,714. This allocation reflects a 0.34% decrease from the FY15's adopted budget.
- ◆ The Juvenile Court's FY16 funding level is \$548,047, a 0.94% decrease from the FY15 adopted budget.
- ◆ The Circuit wide Juvenile Court's FY16 funding level is \$288,715, a 7.42% increase from the FY15 adopted budget.
- ◆ The Clerk of Superior Court's FY16 funding level is \$2,173,451 with includes the Juvenile Court Clerk budget, a 0.93% increase from the FY15 adopted budget. The Clerk of Superior Court became responsible for the Board of Equalization effective January 1, 2011 with a FY16 funding level of \$64,933.

- ◆ State Courts' FY16 funding level is \$1,675,902, a 1.13% decrease from the FY15 adopted budget. This department includes State Court Judges and the State Court Solicitor's Office. The State Court Solicitor's Office will also receive funding from the Other Local Option Sales Tax in the amount of \$210,382 for personnel.
- ◆ The Public Defender's FY16 funding level is \$1,643,749, a 17.16% increase from the FY15 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 \$144,846 for contractual services. The increase is due to the Rapid Resolution Initiative as outlined previously.
- ◆ Municipal Court's FY16 funding level is \$2,028,205, a 14.86% decrease from the FY15's adopted budget. This department includes Municipal Court Judge, Clerk of Municipal Court and the Municipal Court Marshal. Their budgets are detailed below:
  - ◆ The Clerk of Municipal Court's FY16 appropriation is \$738,424, a 2.31% decrease from the FY15 adopted budget. The Clerk of Municipal Court will also receive funding from the Other Local Option Sales Tax in the amount of \$94,040 for personnel, a 2.31% decrease over FY15 Adopted Budget.
  - ◆ The Municipal Court Marshal's FY16 appropriation is \$928,112, a 26.07% decrease from the FY15's adopted budget due to the elimination of positions. The Marshal will also receive funding from the Other Local Option Sales Tax in the amount of \$308,386 for personnel, a 4.74% decrease over FY15 Adopted Budget.
  - ◆ The Municipal Court Judge's budget is \$361,669, a 2.46% decrease from the current adopted budget.
- ◆ The Probate Court's FY16 funding level is \$438,508, a 1.11% increase from the current adopted budget. The Probate Court will also receive funding from the Other Local Option Sales Tax in the amount of \$46,325 for personnel.
- ◆ The Muscogee County Sheriff's Office's FY16 funding level is \$24,126,643, a 2.82% decrease from the FY15 adopted budget. This department includes the Sheriff Administration, Operations, Detention, and Motor Transport divisions. The Sheriff's Office will also receive funding from the 2009 Other Local Option Sales Tax in the amount of \$2,825,790, a 0.03% decrease over the FY15 Adopted Budget amount.
- ◆ The Tax Commissioner's Office's FY16 funding level is \$1,608,417, a 0.40% increase from the current adopted budget.
- ◆ The Coroner's Office's FY115 funding level is \$289,029, a 0.22% increase from the FY15 adopted budget. The Coroner's Office will also receive funding from the Other Local Option Sales Tax in the amount of \$8,031 for personnel.
- ◆ The Recorders' Court has an FY16 funding level of \$876,287. This reflects a 0.92% decrease from the FY15 adopted budget amount. The Recorders' Court also receives funding of \$78,400 from the Other Local Option Sales Tax, an increase of 1.98% under the prior year allocation.

- ◆ The Consolidated Government provides funding to diverse community organizations. The Agency's FY16 funding level is \$1,301,486, 3.17% lower than the total amount provided for in the FY15 adopted budget.
- ◆ The Medical Center's FY16 funding level is \$13,959,759. This appropriation reflects a 0.66% decrease under the FY15 adopted budget. The Consolidated Government provides this funding to account for inpatient hospital and outpatient healthcare to its indigent citizens and inpatient and outpatient healthcare for its prisoners. The agreement was renegotiated and the city remits only what is collected of the 3 mills levied.
- ◆ Debt Services' FY16 funding level is \$11,736,755, a 5.65% increase from the FY15 adopted budget. This appropriation is scheduled to fund general bond obligations, lease contracts with the Columbus Building Authority, and other debt obligations.
- ◆ Transportation Services' FY16 funding level is \$6,685,248, a 3.96% increase from FY15's Adopted Budget. 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 \$4,016.
- ◆ Parking Management's FY16 funding level is \$393,273, a 1.31% decrease from the FY15 adopted budget. This fund was balanced using \$135,273 transfer from the General Fund. This division is responsible for the Parking Garage and Parking Enforcement. This division has taken on the management responsibility of the Front Avenue Parking Garage, Bay Street Parking Garage, and the new Citizen Services Center Parking Garage in May 2013.
- ◆ The Columbus Ironworks Convention and Trade Center's FY16 funding level is \$2,649,791, a 0.19% increase from the FY15's adopted budget. This department is budgeted as an enterprise fund, where \$770,000 and \$610,000 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 FY16 funding level is \$1,739,300, a 13.64% decrease from the FY15 adopted budget. The reduction is due to the decline in revenues generated at each facility. The authority includes Bull Creek and Oxbow Creek Golf Courses. This budget includes an operational subsidy to Oxbow Creek of \$250,000 and to Bull Creek of \$50,000 from the General Fund.
- ◆ The Civic Center's FY16 funding level is \$5,428,000, a 2.26% decrease from FY15's adopted budget. The Civic Center receives a percentage of the Hotel/Motel Tax collected, totaling \$1,220,000. This fund was balanced using \$200,000 transfer from the General Fund.
- ◆ Employee Health Insurance Fund's FY16 funding level is \$21,632,650, reflecting a 19.88% decrease from the FY15 adopted budget. The City's contribution will be \$5,650 per employee in FY16, the same as in FY15. This fund only includes the City's plan. Effective January 1, 2015, employees of Muscogee Manor are no longer members of the City's plan.
- ◆ Risk Management's FY16 funding level is \$5,486,983, down 3.59% under the FY15 adopted budget. The Risk Management fund includes allocations for risk management as well as workers' compensation.
- ◆ Economic Development' budget increased to \$2,226,627, an increase of 3.45% over the FY15 adopted budget amount. The amount is determined by an estimate of 0.50 mills. The total of 0.50 mills

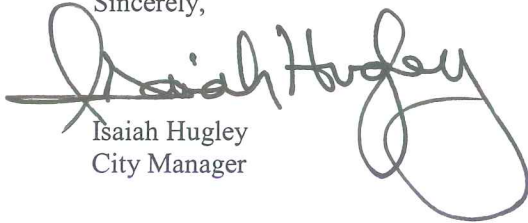
includes 0.25 mills dedicated to the Development Authority for new and ongoing economic development activities, Year 1 of 10 annual payment of \$800,000 for the NCR and BC/BS projects and a reserve of \$313,313. Annual appropriation and allocation of the Economic Development Fund is at the discretion of Council.

- ◆ Workforce Investment Act (WIA), also formerly known as the Job Training Partnership Act (JTPA) will have a budget of \$3,609,420, an increase of 0.72% over FY15. 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 FY16 funding level will be \$1,311,557, a reduction of 7.41% from the FY15 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. 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. As we strive to find more creative ways to deliver services, we will also 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 in these lean times is commendable.

Sincerely,

A handwritten signature in dark ink, appearing to read "Isaiah Hugley", with a large, stylized loop at the end.

Isaiah Hugley  
City Manager

## **POLICIES AND PROCEDURES**

---

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

### **Budget Preparation**

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

### **Budget Adoption**

- Step 1: Beginning in October and November, Financial Planning prepares the budget database (which includes all personnel costs) and reports showing prior years' actual expenditures and adopted budgets. Any anomalies are reviewed and adjusted for the upcoming budget year. Upcoming and long-range challenges/opportunities are evaluated. Operating trends, as well as, economic indicators are taken into consideration when reviewing 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: During January and February, departments develop performance and expenditure requests for the next fiscal year.
- Step 3: During the months of February and March, the Mayor and City Manager review all departmental operations and budget requests in order to propose a recommended balanced budget.
- Step 4: Not later 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 budget work sessions and public hearings are held by Council before making final changes to the Mayor's recommended budget.
- Step 6: The Annual Budget is formally adopted by Council before July 1.

### **Expenditure Control**

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

### **Budget Control**

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

## **POLICIES AND PROCEDURES**

---

### **Budget Amendments**

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

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

### **Policy Guidelines**

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

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

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

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

### **Revenue Policies**

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

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

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

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

### **Financial Structure**

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

## **POLICIES AND PROCEDURES**

---

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**

---

## **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 interfund 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. 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.
- Medical Center (0204)*** The City has a long term contract with the Medical Center Hospital Authority to provide primary and acute care services to the City's indigent population as well as to jail inmates and prison inmates in the custody of the City/County. This fund is directly funded by a portion of the millage and is the repository for payment of those services under the contract.
- 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**

---

- WIA (0220)** The Workforce Investment Act fund is a repository for grants from the Department of Labor 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.
- Parking Mgmt (0752)** This fund supports the operation of the City's parking management and enforcement. It is funded by parking fees and fines.
- Trade Center Fund (0753)** The Columbus IronWorks Convention and Trade Center is owned and operated by the City. This fund supports all operations of the Trade Center and is funded by Trade Center revenues as well as Selective Sales and Use Taxes.
- Bull Creek/Oxbow (0755/6)** The operations of both City-owned public golf courses are supported by these two funds. Golf course revenues provide the primary source of funding.
- Civic Center (0757)** The Civic Center is owned and operated by the City and this fund supports those operations. Funding comes from event revenues, service fees, and the Hotel/Motel Tax.
- Employee Health (0850)** This fund is a repository for the City's self-funded employee health care program and the employee life insurance program.
- Risk Management (0860)** This fund is a repository for the City's self-insured Workers Compensation program and vehicle claims management program.

### **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.

## **POLICIES AND PROCEDURES**

---

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

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

### **Budgetary Basis**

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

## **POLICIES AND PROCEDURES**

---

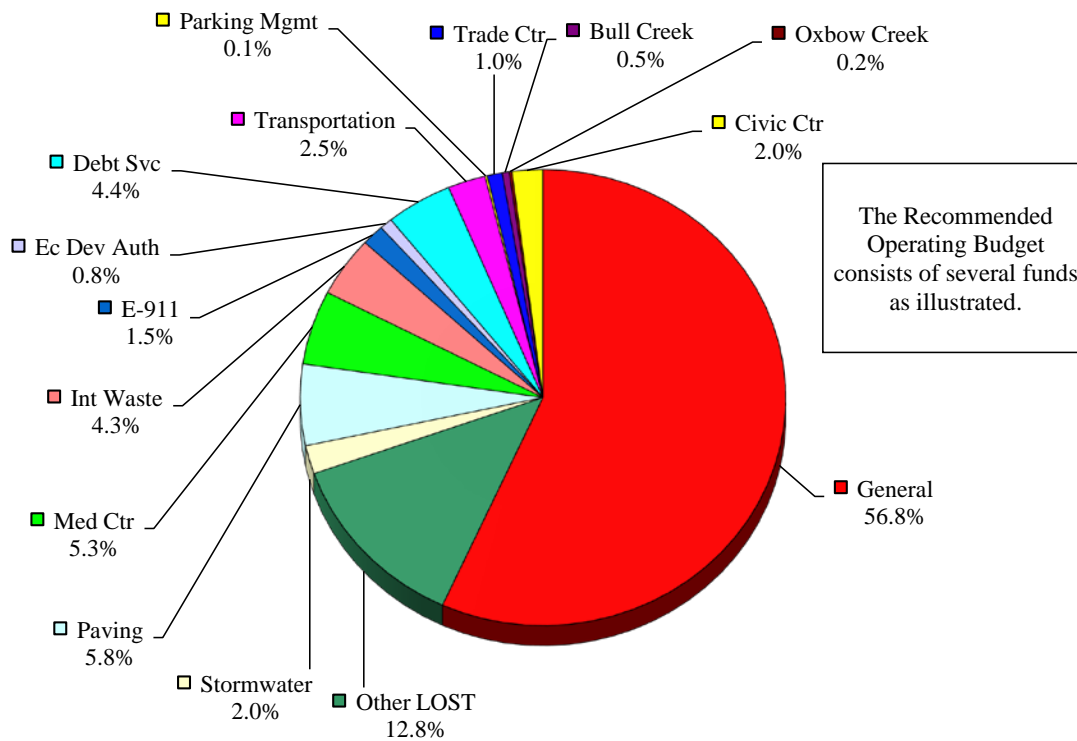
### **BUDGET PREPARATION SCHEDULE: FY2016 Budget<sup>1</sup>**



---

<sup>1</sup> Beginning with the FY15 budget, the budget preparation timeline was changed to allow Council more time to review, consider and deliberate the budget document. The official budget adoption process has not changed.

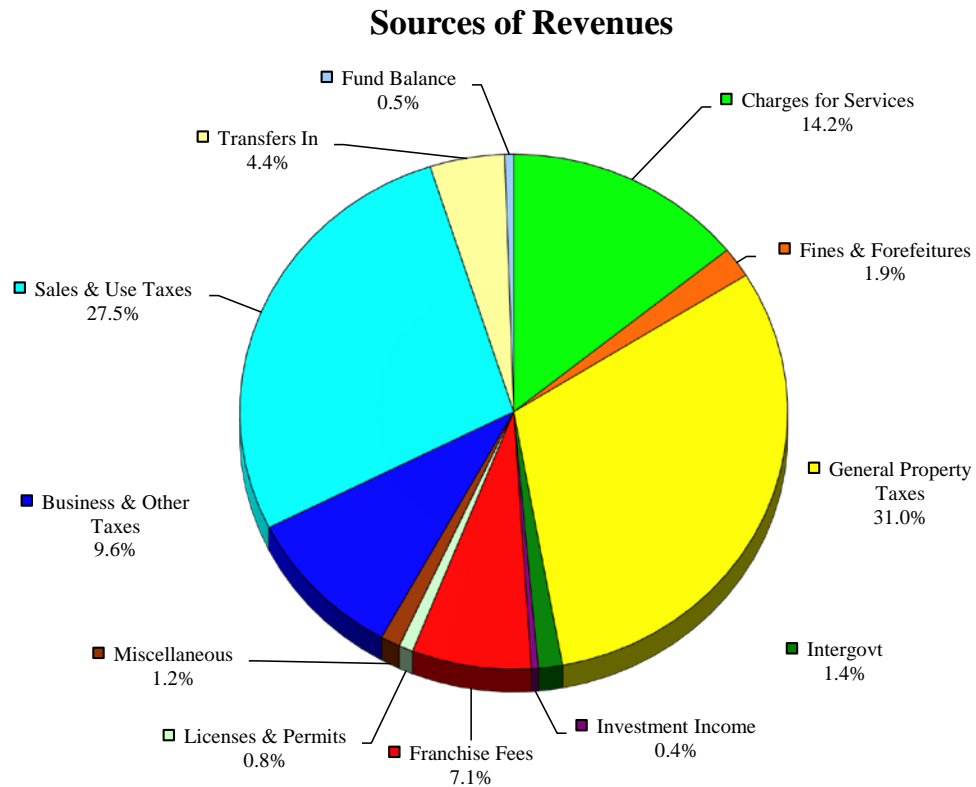
## FY16 Recommended Operating Budget



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

| Operating Funds                     | FY16                 | %             |
|-------------------------------------|----------------------|---------------|
| General Fund                        | \$150,877,384        | 56.8%         |
| Other Local Option Sales Tax Fund   | 34,000,000           | 12.8%         |
| Stormwater (Sewer) Fund             | 5,366,111            | 2.0%          |
| Paving Fund                         | 15,280,919           | 5.8%          |
| Medical Center Fund                 | 13,959,759           | 5.3%          |
| Integrated Waste Fund               | 11,375,000           | 4.3%          |
| E-911 Fund                          | 3,958,789            | 1.5%          |
| Economic Development Authority Fund | 2,226,627            | 0.8%          |
| Debt Service Fund                   | 11,736,755           | 4.4%          |
| Transportation Fund                 | 6,685,248            | 2.5%          |
| Parking Management Fund             | 393,273              | 0.1%          |
| Trade Center Fund                   | 2,649,791            | 1.0%          |
| Bull Creek Golf Course Fund         | 1,248,800            | 0.5%          |
| Oxbow Creek Golf Course Fund        | 490,500              | 0.2%          |
| Civic Center Fund                   | 5,428,000            | 2.0%          |
| <b>Subtotal Operating Funds</b>     | <b>\$265,676,956</b> | <b>100.0%</b> |
| <b>Additional Budgeted Funds</b>    |                      |               |
| CDBG Fund                           | \$1,311,557          |               |
| WIA Fund                            | 3,609,420            |               |
| Health Management Fund              | 21,632,650           |               |
| Risk Management Fund                | 5,486,983            |               |

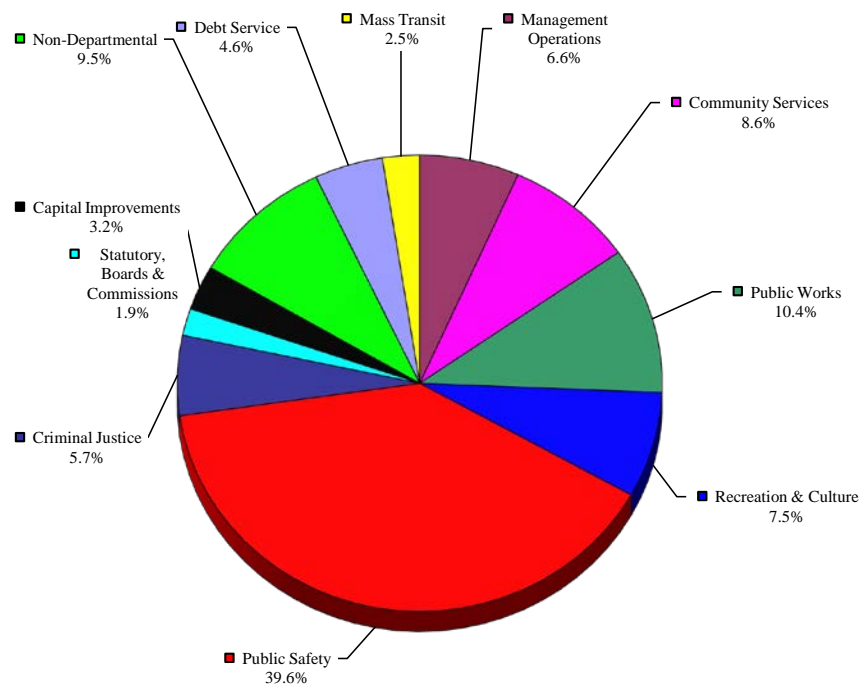
## Where does the Money Come From?



| Revenue Sources              | FY16                 | %             |
|------------------------------|----------------------|---------------|
| Charges for Services         | \$37,727,690         | 14.2%         |
| Fines & Forefeitures         | 5,061,500            | 1.9%          |
| General Property Taxes       | 82,450,230           | 31.0%         |
| Intergovernmental            | 3,789,175            | 1.4%          |
| Investment Income            | 1,084,630            | 0.4%          |
| Franchise Fees               | 18,731,075           | 7.1%          |
| Licenses & Permits           | 2,213,100            | 0.8%          |
| Miscellaneous                | 3,062,964            | 1.2%          |
| Business & Other Taxes       | 25,418,819           | 9.6%          |
| Sales & Use Taxes            | 73,005,000           | 27.5%         |
| Transfers In                 | 11,725,250           | 4.4%          |
| Fund Balance                 | 1,407,523            | 0.5%          |
| <b>Total Revenue Sources</b> | <b>\$265,676,956</b> | <b>100.0%</b> |

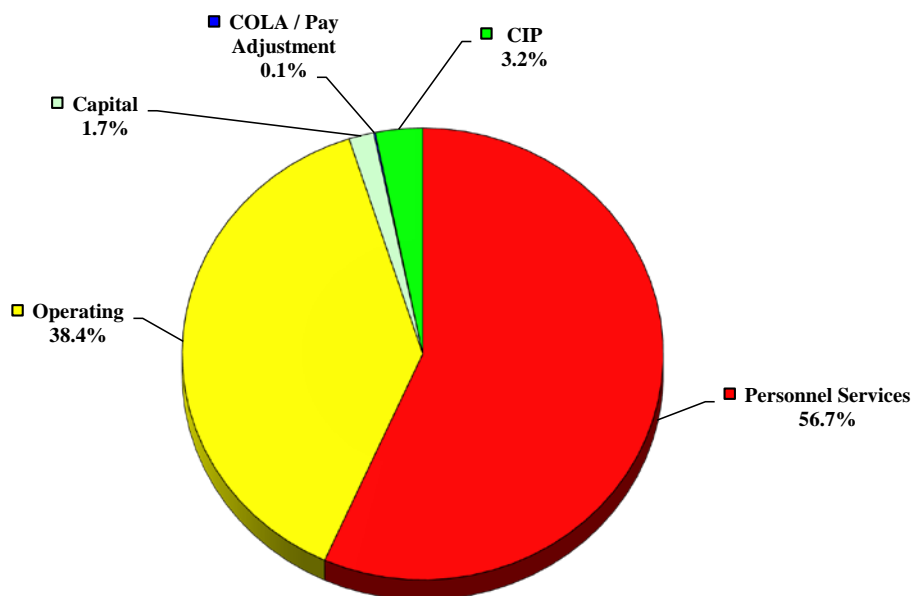
## Where does the Money Go?

### Sources of Expenditures



| Expenditures                              | FY16                 | %             |
|---|----------------------|---------------|
| Management Operations                     | \$17,652,568         | 6.6%          |
| Community Services                        | 22,940,998           | 8.6%          |
| Public Works                              | 27,523,197           | 10.4%         |
| Recreation & Culture                      | 19,941,958           | 7.5%          |
| Public Safety                             | 105,147,773          | 39.6%         |
| Criminal Justice                          | 15,037,116           | 5.7%          |
| Statutory, Boards & Commissions           | 5,048,627            | 1.9%          |
| Capital Improvements                      | 8,421,422            | 3.2%          |
| Non-Departmental                          | 25,258,131           | 9.5%          |
| Debt Service                              | 12,128,245           | 4.6%          |
| Mass Transit                              | 6,576,921            | 2.5%          |
| <b>Total Expenditures By Service Area</b> | <b>\$265,676,956</b> | <b>100.0%</b> |

### FY16 Operating Budget By Expenditure Type



| <u>Expenditure Types</u>          | <u>FY16</u>          | <u>%</u>       |
|-----------------------------------|----------------------|----------------|
| Personnel Services                | \$150,581,728        | 56.7%          |
| Operating                         | 101,927,410          | 38.4%          |
| Capital                           | 4,465,267            | 1.7%           |
| COLA / Pay Adjustment             | 281,129              | 0.1%           |
| CIP                               | 8,421,422            | 3.2%           |
| <b>Total Expenditures By Type</b> | <b>\$265,676,956</b> | <b>100.00%</b> |

### The Big Picture

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

### Expenditures

**Service Areas Total:** **\$265,676,956**

**Management Operations:** **\$17,652,568    6.6%**

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

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

**Community Services:** **\$22,940,998    8.6%**

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 cooperation with the University of System of Georgia.

In addition, the City's Medical Center Appropriations are budgeted at a 96% collection for a value of three (3) mills to reimburse the Medical Center for indigent care and a quarter of a mill (0.50) is provided for Economic Development. Funds for other services are provided to various organizations in the community through Special Appropriations.

**Public Works:** **\$27,523,197    10.4%**

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) maintenance such as ditch cleaning, road patching, etc. is managed by this function. Environmental activities are coordinated through divisions grouped here.

**Statutory, Boards & Commissions:** **\$5,048,627    1.9%**

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 included here.

**Recreation & Culture:** **\$19,941,958    7.5%**

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

---

**Public Safety:** **\$105,147,773 39.6%**

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:** **\$15,037,116 5.7%**

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

**Non-Departmental Expense:** **\$25,258,131 9.5%**

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:** **\$12,128,245 4.6%**

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 Oxbow Creek and the Trade Center.

**Mass Transit/Parking Management:** **\$6,576,921 2.5%**

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 FY00, the Parking Management Fund was added to accommodate the parking garage and downtown parking.

**Capital Improvement Projects (CIP):** **\$8,421,422 3.2%**

The capital improvement program has been in operation since 1971 with the City consolidation. FY16 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.

Capital Improvement Projects project budgets 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, and Paving Fund. For FY16 CIP appropriated funds include \$5,147,964 in the Other Local Option Sales Tax Fund, \$1,013,711 in the Stormwater (Sewer) Fund, \$2,259,747 in the Paving Fund.

### Revenues

**Sources Total:** **\$265,676,956**

**General Property Taxes** **\$82,450,230 31.0%**

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 1% increase is estimated with a 96% 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 is proposed to be increased by 0.09 mills to 0.25 mills for a total millage rate of 0.50 mills. Each year during budget deliberations, Council will decide whether to continue to appropriate monies for this fund.

**Franchise Fees** **\$18,731,075 7.1%**

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 remained constant and are projected equal to the FY15 projections.

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

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

**Sales and Use Taxes:** **\$73,005,000 27.5%**

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 and down 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 decrease based on current trends and until a visible rebound from the recent economic slowdown is realized.

---

|                                  |                     |             |
|----------------------------------|---------------------|-------------|
| <b>Business and Other Taxes:</b> | <b>\$25,418,819</b> | <b>9.6%</b> |
|----------------------------------|---------------------|-------------|

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

|                                |                    |             |
|--------------------------------|--------------------|-------------|
| <b>Licenses &amp; Permits:</b> | <b>\$2,213,100</b> | <b>0.8%</b> |
|--------------------------------|--------------------|-------------|

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

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

|                              |                     |              |
|------------------------------|---------------------|--------------|
| <b>Charges for Services:</b> | <b>\$37,727,690</b> | <b>14.2%</b> |
|------------------------------|---------------------|--------------|

Service Charges include collections for government services, such as solid waste management fees, fees for use of public recreational facilities, emergency medical service fees and fees for the operation of the E-911 system, Court Fees, and commissions. Projections are based on rates set by Council, historical trends, and economic indicators. Overall, current projections are based on fee adjustments proposed in the FY16 budget.

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 increased nominally although for the current fiscal year we budgeted a decrease to encompass decreasing pay telephone and state commissions.

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

|                                 |                    |             |
|---------------------------------|--------------------|-------------|
| <b>Fines &amp; Forfeitures:</b> | <b>\$5,061,500</b> | <b>1.9%</b> |
|---------------------------------|--------------------|-------------|

This category consists primarily of fines and charges imposed by the various courts of Muscogee County. Council sets some of these charges while others are mandated by State. These are projected to increase nominally for FY16.

|                           |                    |             |
|---------------------------|--------------------|-------------|
| <b>Intergovernmental:</b> | <b>\$3,789,175</b> | <b>1.4%</b> |
|---------------------------|--------------------|-------------|

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

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 Investment Act (WIA) are separate grant programs that have different budget cycles because of federal regulations. An estimated budget is incorporated during the budget process, but will be adjusted through Council in the fall.

|                          |                    |             |
|--------------------------|--------------------|-------------|
| <b>Investment Income</b> | <b>\$1,084,630</b> | <b>0.4%</b> |
|--------------------------|--------------------|-------------|

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

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

|                      |                    |             |
|----------------------|--------------------|-------------|
| <b>Miscellaneous</b> | <b>\$3,062,964</b> | <b>1.2%</b> |
|----------------------|--------------------|-------------|

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

|                                   |                     |             |
|-----------------------------------|---------------------|-------------|
| <b>Transfer-in/ Fund Balance:</b> | <b>\$13,132,773</b> | <b>4.9%</b> |
|-----------------------------------|---------------------|-------------|

|                     |                     |             |
|---------------------|---------------------|-------------|
| <b>Transfer-in:</b> | <b>\$11,725,250</b> | <b>4.4%</b> |
|---------------------|---------------------|-------------|

Transfers-in account for operating interfund transfers between the various funds to provide funding assistance and matching funds for Federal and State grants. Also accounts for the transfers of funds allocated to the Capital Improvement Program and Hotel/Motel tax transfers. For FY16, 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 for Hotel-Motel Tax proceeds.

|                      |                    |             |
|----------------------|--------------------|-------------|
| <b>Fund Balance:</b> | <b>\$1,407,523</b> | <b>0.5%</b> |
|----------------------|--------------------|-------------|

To balance the General Fund and the Debt Service Fund, the use of fund balance has been designated. The programmed usage of fund balance was based on anticipated fund balance for year-end FY15. In the General Fund, fund balance was programmed to cover agencies subsidies.

## Schedule of Revenues: General Fund

|              |                                      | FY14<br>Actual       | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change  |
|--------------|--------------------------------------|----------------------|------------------------|-------------------------------|--------------|
| <b>Taxes</b> |                                      |                      |                        |                               |              |
|              | <b>General Property Taxes</b>        |                      |                        |                               |              |
| 4001         | Real Property                        | \$ 27,841,917        | \$ 31,577,819          | \$ 32,636,388                 | 3.35%        |
| 4002         | Public Utility                       | \$ -                 | \$ -                   | \$ -                          | N/A          |
| 4003         | Timber                               | \$ -                 | \$ -                   | \$ -                          | N/A          |
| 4005         | Personal Property                    | \$ 4,458,479         | \$ -                   | \$ -                          | N/A          |
| 4006         | Motor Vehicle                        | \$ 3,137,852         | \$ 2,873,613           | \$ 2,912,986                  | 1.37%        |
| 4007         | Mobile Homes                         | \$ 40,124            | \$ -                   | \$ -                          | N/A          |
| 4009         | Title Ad Valorem Tax                 | \$ 4,041,897         | \$ 3,800,000           | \$ 2,926,565                  | -22.99%      |
| 4012         | Property Not on Digest               | \$ 128,470           | \$ 100,000             | \$ 55,000                     | -45.00%      |
| 4015         | Recording Intangibles                | \$ 655,789           | \$ 600,000             | \$ 620,000                    | 3.33%        |
| 4016         | Railroad Equipment Car Taxes         | \$ 49,792            | \$ -                   | \$ -                          | N/A          |
|              | <b>Subtotal</b>                      | <b>\$ 40,354,319</b> | <b>\$ 38,951,432</b>   | <b>\$ 39,150,939</b>          | <b>0.51%</b> |
|              | <b>Franchise Fees</b>                |                      |                        |                               |              |
| 4020         | Georgia Power                        | \$ 9,848,173         | \$ 10,150,000          | \$ 10,708,749                 | 5.50%        |
| 4021         | Liberty Utilities/Atmos Energy       | \$ 1,859,266         | \$ 1,526,000           | \$ 1,700,000                  | 11.40%       |
| 4022         | AT&T/Bell South Telephone            | \$ 526,536           | \$ 570,000             | \$ 475,000                    | -16.67%      |
| 4023         | Charter Communications               | \$ 452,941           | \$ 400,000             | \$ 450,000                    | 12.50%       |
| 4024         | TCI/MediaCom Cable Services          | \$ 817,962           | \$ 850,000             | \$ 800,000                    | -5.88%       |
| 4025         | Knology/WOW Cable Services           | \$ 1,060,855         | \$ 1,076,000           | \$ 1,050,000                  | -2.42%       |
| 4026         | Diverse Power (Troup Electric)       | \$ 191,307           | \$ 180,000             | \$ 190,000                    | 5.56%        |
| 4027         | Flint Electric                       | \$ 88,446            | \$ 80,000              | \$ 90,000                     | 12.50%       |
| 4028         | Columbus Water Works - 6%            | \$ 3,150,643         | \$ 3,150,000           | \$ 3,250,000                  | 3.17%        |
| 4029         | AT&T Communication Rights            | \$ 6,226             | \$ 6,226               | \$ 6,226                      | 0.00%        |
| 4030         | Public Service Telephone             | \$ 104               | \$ 100                 | \$ 100                        | 0.00%        |
| 4032         | Telephone Franchise Taxes            | \$ 2,129             | \$ -                   | \$ 5,000                      | N/A          |
| 4114         | American Communication Svcs          | \$ 7,034             | \$ 10,000              | \$ 6,000                      | -40.00%      |
|              | <b>Subtotal</b>                      | <b>\$ 18,011,621</b> | <b>\$ 17,998,326</b>   | <b>\$ 18,731,075</b>          | <b>4.07%</b> |
|              | <b>General Sales &amp; Use Taxes</b> |                      |                        |                               |              |
| 4040         | Local Option Sales Tax               | \$ 34,172,170        | \$ 34,000,000          | \$ 35,000,000                 | 2.94%        |
|              | <b>Subtotal</b>                      | <b>\$ 34,172,170</b> | <b>\$ 34,000,000</b>   | <b>\$ 35,000,000</b>          | <b>2.94%</b> |
|              | <b>Selective Sales and Use Taxes</b> |                      |                        |                               |              |
| 4052         | Beer Tax                             | \$ 1,790,795         | \$ 1,760,000           | \$ 1,760,000                  | 0.00%        |
| 4053         | Wine Tax                             | \$ 314,634           | \$ 300,000             | \$ 310,000                    | 3.33%        |
| 4054         | Liquor Tax                           | \$ 355,165           | \$ 340,000             | \$ 350,000                    | 2.94%        |
| 4058         | Auto Rental Tax                      | \$ 480,201           | \$ 440,000             | \$ 480,000                    | 9.09%        |
| 4059         | 3% Alcohol Excise Tax                | \$ 335,021           | \$ 340,000             | \$ 335,000                    | -1.47%       |
|              | <b>Subtotal</b>                      | <b>\$ 3,275,817</b>  | <b>\$ 3,180,000</b>    | <b>\$ 3,235,000</b>           | <b>1.73%</b> |
|              | <b>Business Taxes</b>                |                      |                        |                               |              |
| 4100         | Occupation Tax                       | \$ 15,068,650        | \$ 14,400,000          | \$ 15,000,000                 | 4.17%        |
| 4110         | Insurance Premium Tax                | \$ 9,795,023         | \$ 9,795,000           | \$ 10,343,819                 | 5.60%        |
| 4114         | American Communication Service       | \$ -                 | \$ -                   | \$ -                          | N/A          |
|              | <b>Subtotal</b>                      | <b>\$ 24,863,672</b> | <b>\$ 24,195,000</b>   | <b>\$ 25,343,819</b>          | <b>4.75%</b> |

## General Fund

## Financial Summary

|      |  | FY14<br>Actual        | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change    |
|------|--|-----------------------|------------------------|-------------------------------|----------------|
|      | <b>Other Taxes</b>   |                       |                        |                               |                |
| 4140 | Other Taxes  | \$ 87,949             | \$ 68,000              | \$ 75,000                     | 10.29%         |
|      | <b>Subtotal</b>  | <b>\$ 87,949</b>      | <b>\$ 68,000</b>       | <b>\$ 75,000</b>              | <b>10.29%</b>  |
|      | <b>Penalties and Interest on Delinquent Taxes</b>                |                       |                        |                               |                |
| 4150 | Penalties & Interest - Ad Valorem                                | \$ 957,132            | \$ 700,000             | \$ 500,000                    | -28.57%        |
| 4151 | Penalties & Interest - Autos                                     | \$ 129,941            | \$ 120,000             | \$ 90,000                     | -25.00%        |
| 4154 | FIFA's   | \$ 29,599             | \$ 30,000              | \$ 20,000                     | -33.33%        |
|      | <b>Subtotal</b>  | <b>\$ 1,116,672</b>   | <b>\$ 850,000</b>      | <b>\$ 610,000</b>             | <b>-28.24%</b> |
|      | <b>Subtotal Taxes</b>  | <b>\$ 121,882,221</b> | <b>\$ 119,242,758</b>  | <b>\$ 122,145,833</b>         | <b>2.43%</b>   |
|      |  |                       |                        |                               |                |
|      | <b>Licenses &amp; Permits</b>                                    |                       |                        |                               |                |
|      | <b>Regulatory Fees</b>   |                       |                        |                               |                |
| 4200 | Beer License   | \$ 101,980            | \$ 103,000             | \$ 103,000                    | 0.00%          |
| 4201 | Wine License   | \$ 44,210             | \$ 48,000              | \$ 45,000                     | -6.25%         |
| 4202 | Liquor License   | \$ 585,487            | \$ 570,000             | \$ 570,000                    | 0.00%          |
| 4204 | Alcohol Application ID Permits                                   | \$ 28,360             | \$ 32,000              | \$ 30,000                     | -6.25%         |
| 4210 | Insurance License  | \$ 99,895             | \$ 95,000              | \$ 100,000                    | 5.26%          |
|      | <b>Subtotal</b>  | <b>\$ 859,933</b>     | <b>\$ 848,000</b>      | <b>\$ 848,000</b>             | <b>0.00%</b>   |
|      | <b>Non-Business Licenses &amp; Permits</b>                       |                       |                        |                               |                |
| 4250 | Animal Permits   | \$ 109,167            | \$ 196,515             | \$ 150,000                    | -23.67%        |
| 4251 | Building Permits/ Construction                                   | \$ 1,298,808          | \$ 1,100,000           | \$ 900,000                    | -18.18%        |
| 4252 | Certificates of Occupancy  | \$ 43,980             | \$ 40,000              | \$ 40,000                     | 0.00%          |
| 4253 | Zoning Permission Permits  | \$ (1,150)            | \$ 100                 | \$ 100                        | 0.00%          |
| 4255 | Judge of Probate - Licenses                                      | \$ 133,758            | \$ 115,000             | \$ 115,000                    | 0.00%          |
| 4256 | Burial Permits   | \$ 27,150             | \$ 20,000              | \$ 20,000                     | 0.00%          |
| 4257 | Mobile Home Registration Permits                                 | \$ 6,654              | \$ 5,000               | \$ 6,000                      | 20.00%         |
| 4259 | Hazardous Material Permits                                       | \$ 14,650             | \$ 14,000              | \$ 14,000                     | 0.00%          |
|      | <b>Subtotal</b>  | <b>\$ 1,633,017</b>   | <b>\$ 1,490,615</b>    | <b>\$ 1,245,100</b>           | <b>-16.47%</b> |
|      | <b>Penalties and Interest on Delinquent Licenses and Permits</b> |                       |                        |                               |                |
| 4271 | Penalties - Tag Fees   | \$ 119,802            | \$ 120,000             | \$ 120,000                    | 0.00%          |
|      | <b>Subtotal</b>  | <b>\$ 119,802</b>     | <b>\$ 120,000</b>      | <b>\$ 120,000</b>             | <b>0.00%</b>   |
|      | <b>Subtotal Licenses and Permits</b>                             | <b>\$ 2,612,751</b>   | <b>\$ 2,458,615</b>    | <b>\$ 2,213,100</b>           | <b>-9.99%</b>  |
|      |  |                       |                        |                               |                |
|      | <b>Charges for Services</b>                                      |                       |                        |                               |                |
|      | <b>Court Fees</b>  |                       |                        |                               |                |
| 4430 | Municipal Ct. Fees   | \$ 33,757             | \$ 25,000              | \$ 20,000                     | -20.00%        |
| 4431 | Recorder's Ct. Fees  | \$ 225                | \$ -                   | \$ -                          | N/A            |
| 4432 | Magistrate Ct. Fees  | \$ 105,376            | \$ 80,000              | \$ 100,000                    | 25.00%         |
| 4433 | Superior Ct. Fees  | \$ 385,066            | \$ 450,000             | \$ 350,000                    | -22.22%        |
| 4434 | Superior Ct. Fees  | \$ 60,751             | \$ 40,000              | \$ 40,000                     | 0.00%          |
| 4435 | Probate Ct. Misc. fees   | \$ 64,620             | \$ 45,000              | \$ 60,000                     | 33.33%         |

## General Fund

## Financial Summary

|      |                                   | <b>FY14</b>         | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>      |
|------|-----------------------------------|---------------------|-----------------------|---------------------------|---------------|
|      |                                   | <b>Actual</b>       | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
| 4436 | Probate Court Estates             | \$ 203,463          | \$ 185,000            | \$ 160,000                | -13.51%       |
| 4437 | Adult Probation Service Charges   | \$ 14,478           | \$ 15,000             | \$ 10,000                 | -33.33%       |
| 4438 | Recorder's Ct Administrative Fees | \$ 129,246          | \$ 130,000            | \$ 120,000                | -7.69%        |
| 4439 | Juvenile Court - Fees             | \$ 85               | \$ -                  | \$ -                      | N/A           |
| 4448 | Recordings                        | \$ 409,747          | \$ 400,000            | \$ 400,000                | 0.00%         |
| 4449 | Real Estate Transfer Fees         | \$ 569,350          | \$ 400,000            | \$ 400,000                | 0.00%         |
| 4466 | Circuitwide Public Juvenile Court |                     | \$ -                  | \$ -                      | N/A           |
| 4467 | Non-compliance Fees-Juv Drug Ct   | \$ 3,636            | \$ 4,200              | \$ -                      | -100.00%      |
| 4471 | Verification Fees                 | \$ 7,040            | \$ 4,000              | \$ 5,000                  | 25.00%        |
| 4472 | Council Variance Fees             | \$ 400              | \$ -                  | \$ -                      | N/A           |
| 4473 | Subdivision Plat Fees             | \$ 18,868           | \$ 20,000             | \$ 15,000                 | -25.00%       |
| 4474 | Zoning Fees                       | \$ 28,080           | \$ 20,000             | \$ 20,000                 | 0.00%         |
| 4496 | Indigent Defense Fee              | \$ 39,356           | \$ 35,000             | \$ 35,000                 | 0.00%         |
| 4497 | BHAR Review Fees                  | \$ 1,402            | \$ -                  | \$ -                      | N/A           |
| 4537 | Juvenile Court Supervisory Fees   | \$ 14,770           | \$ 8,000              | \$ 15,000                 | 87.50%        |
|      | <b>Subtotal</b>                   | <b>\$ 2,089,715</b> | <b>\$ 1,861,200</b>   | <b>\$ 1,750,000</b>       | <b>-5.97%</b> |
|      | <b>Cost Allocation</b>            |                     |                       |                           |               |
| 4461 | Cost Allocation                   | \$ 2,482,323        | \$ 2,673,434          | \$ 2,765,946              | 3.46%         |
|      | <b>Subtotal</b>                   | <b>\$ 2,482,323</b> | <b>\$ 2,673,434</b>   | <b>\$ 2,765,946</b>       | <b>3.46%</b>  |
|      | <b>Other Charges for Services</b> |                     |                       |                           |               |
| 4450 | Auto Tag Fees                     | \$ 194,505          | \$ 190,000            | \$ 180,000                | -5.26%        |
| 4452 | Auto Tag Postage Fees             | \$ 48,345           | \$ 50,000             | \$ 40,000                 | -20.00%       |
| 4455 | Damage to City Property           | \$ 587              | \$ -                  | \$ -                      | N/A           |
| 4459 | Data Processing Services          | \$ 1,370            | \$ 2,000              | \$ -                      | -100.00%      |
| 4465 | Insurance Fee                     | \$ 62,164           | \$ 70,000             | \$ 60,000                 | -14.29%       |
| 4501 | Police False Alarm Fees           | \$ 4,275            | \$ 7,500              | \$ 4,000                  | -46.67%       |
| 4502 | Fire False Alarm Fees             | \$ -                | \$ -                  | \$ -                      | N/A           |
| 4505 | HazMat Clean up Fees              | \$ -                | \$ -                  | \$ -                      | N/A           |
| 4506 | Emergency Ambulance Svc           | \$ 2,008,219        | \$ 2,200,000          | \$ 2,100,000              | -4.55%        |
| 4512 | Jail Fees                         | \$ 232,375          | \$ 250,000            | \$ 180,000                | -28.00%       |
| 4513 | Alarm Registration                | \$ 1,290            | \$ 1,620              | \$ 1,600                  | -1.23%        |
| 4515 | MCP Inmate Subsidy                | \$ 3,735,200        | \$ 3,780,000          | \$ 3,750,000              | -0.79%        |
| 4516 | MCP Inmate Release                | \$ 18,064           | \$ 15,000             | \$ 15,000                 | 0.00%         |
| 4517 | Jail Medical Reimbursement        | \$ 66,601           | \$ 15,000             | \$ 5,000                  | -66.67%       |
| 4518 | Coroner's Transport               | \$ 1,350            | \$ 1,000              | \$ -                      | -100.00%      |
| 4530 | Sheriff Fees                      | \$ 923,740          | \$ 900,000            | \$ 900,000                | 0.00%         |
| 4531 | Qualifying Fee                    | \$ 16,058           | \$ -                  | \$ -                      | N/A           |
| 4570 | Spay/Neuter Voucher Fees          | \$ 6,410            | \$ 19,351             | \$ 7,000                  | -63.83%       |
| 4571 | Pound Fees                        | \$ 55,616           | \$ 80,000             | \$ 200,000                | 150.00%       |
| 4572 | Animal-biomed                     | \$ 381              | \$ -                  | \$ -                      | N/A           |
| 4582 | Sale of Merchandise               | \$ 6,880            | \$ -                  | \$ -                      | N/A           |
|      | <b>Subtotal</b>                   | <b>\$ 7,383,430</b> | <b>\$ 7,581,471</b>   | <b>\$ 7,442,600</b>       | <b>-1.83%</b> |

## General Fund

## Financial Summary

|      |                                      | FY14<br>Actual      | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change    |
|------|--------------------------------------|---------------------|------------------------|-------------------------------|----------------|
|      | <b>Operations</b>                    |                     |                        |                               |                |
| 4558 | Recycling Fees                       | \$ 25,288           | \$ 20,000              | \$ 25,000                     | 25.00%         |
| 4559 | Sale of Recycled materials           | \$ -                | \$ 4,000               | \$ -                          | -100.00%       |
| 4591 | Lot Cleaning/ Maintenance Fees       | \$ 76,950           | \$ 75,000              | \$ 115,000                    | 53.33%         |
| 4594 | Ordained Bldg Demolition             | \$ 164,160          | \$ 40,000              | \$ 40,000                     | 0.00%          |
| 4595 | Street Assessmt/Demolition Interest  | \$ 53,131           | \$ 20,000              | \$ 20,000                     | 0.00%          |
| 4610 | Bad Check Fees                       | \$ 4,265            | \$ 5,000               | \$ 4,000                      | -20.00%        |
| 4611 | Credit Card Service Fees             | \$ 3,750            | \$ 3,000               | \$ 3,000                      | 0.00%          |
| 4620 | Fuel Surcharge                       | \$ 71,356           | \$ 70,000              | \$ 50,000                     | -28.57%        |
|      | <b>Subtotal</b>                      | <b>\$ 398,900</b>   | <b>\$ 237,000</b>      | <b>\$ 257,000</b>             | <b>8.44%</b>   |
|      | <b>Culture and Recreation</b>        |                     |                        |                               |                |
| 4654 | Memorial Stadium                     | \$ 8,272            | \$ 5,000               | \$ 8,000                      | 60.00%         |
| 4655 | Golden Park                          | \$ 11,350           | \$ 15,600              | \$ 10,000                     | -35.90%        |
| 4658 | Tennis Fees                          | \$ 169,397          | \$ 203,000             | \$ 180,000                    | -11.33%        |
| 4659 | Swimming Pools                       | \$ 83,620           | \$ 100,000             | \$ 80,000                     | -20.00%        |
| 4660 | Concessions                          | \$ 24,835           | \$ 25,000              | \$ 22,000                     | -12.00%        |
| 4661 | Concessions - Memorial Stadium       | \$ 5,408            | \$ 7,000               | \$ 12,000                     | 71.43%         |
| 4664 | Pool Concessions                     | \$ 35,987           | \$ 45,000              | \$ 35,000                     | -22.22%        |
| 4665 | Facilities Rental                    | \$ 3,525            | \$ 10,000              | \$ 1,000                      | -90.00%        |
| 4666 | Facilities Rental Promenade          | \$ 18,269           | \$ 18,000              | \$ 10,000                     | -44.44%        |
| 4667 | Facilities Rental - Community Center | \$ 41,941           | \$ 44,000              | \$ 30,000                     | -31.82%        |
| 4668 | Facilities Rental - Rugby            | \$ 400              | \$ 400                 | \$ 400                        | 0.00%          |
| 4669 | Facilities Rental-Lk Oliver Marina   |                     | \$ -                   | \$ -                          | N/A            |
| 4671 | After School Program                 | \$ 1,277,363        | \$ 1,600,000           | \$ 1,200,000                  | -25.00%        |
| 4674 | Youth Program Fees                   | \$ 4,325            | \$ 17,800              | \$ 1,000                      | -94.38%        |
| 4675 | Therapeutics                         | \$ 3,111            | \$ -                   | \$ 4,000                      | N/A            |
| 4676 | Cultural Arts                        | \$ 47,067           | \$ 53,000              | \$ 40,000                     | -24.53%        |
| 4677 | Senior Citizens                      | \$ 7,952            | \$ 7,000               | \$ 6,000                      | -14.29%        |
| 4678 | Athletic Program Fees                | \$ 65,060           | \$ 77,000              | \$ 70,000                     | -9.09%         |
| 4680 | South Commons Softball Complex       | \$ 18,900           | \$ 15,000              | \$ 25,000                     | 66.67%         |
| 4681 | Fee Based Program                    | \$ 6,180            | \$ 15,000              | \$ 5,000                      | -66.67%        |
| 4682 | Marina Concessions                   | \$ 76,080           | \$ 80,000              | \$ 75,000                     | -6.25%         |
| 4683 | Marina Fees                          | \$ 21,480           | \$ 18,000              | \$ 20,000                     | 11.11%         |
| 4684 | South Commons Concessions            | \$ 10,111           | \$ 8,000               | \$ 25,000                     | 212.50%        |
| 4685 | Vending Machines                     | \$ 5,232            | \$ -                   | \$ 5,000                      | N/A            |
| 4686 | Aquatics Center- Gate                | \$ 79,756           | \$ 48,000              | \$ 75,000                     | 56.25%         |
| 4687 | Aquatics Center- Concessions         | \$ 12,083           | \$ 6,000               | \$ 6,000                      | 0.00%          |
| 4688 | Aquatics Center- Rentals             | \$ 58,939           | \$ 30,000              | \$ 60,000                     | 100.00%        |
| 4689 | Aquatics Center- Program Fees        | \$ 40,985           | \$ 13,000              | \$ 25,000                     | 92.31%         |
| 4690 | Aquatics Center- Sale of Merchandise | \$ 4,757            | \$ 4,000               | \$ 4,000                      | 0.00%          |
| 4691 | White Water                          | \$ 25,850           | \$ 36,000              | \$ 35,000                     | -2.78%         |
|      | <b>Subtotal</b>                      | <b>\$ 2,168,236</b> | <b>\$ 2,500,800</b>    | <b>\$ 2,069,400</b>           | <b>-17.25%</b> |

## General Fund

## Financial Summary

|      |                                       | FY14<br>Actual       | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change   |
|------|---------------------------------------|----------------------|------------------------|-------------------------------|---------------|
|      | <b>Commissions</b>                    |                      |                        |                               |               |
| 4532 | Tax Commissions                       | \$ 2,473,739         | \$ 2,350,000           | \$ 2,350,000                  | 0.00%         |
| 4533 | School Tax - Auto Commissions         | \$ 281,311           | \$ 225,000             | \$ 250,000                    | 11.11%        |
| 4534 | State (Georgia) Commissions           | \$ 35,401            | \$ 45,000              | \$ 10,000                     | -77.78%       |
| 4536 | BID Commissions                       | \$ 15,271            | \$ 13,000              | \$ 15,000                     | 15.38%        |
| 4538 | Title Ad Valorem Tax Fees             | \$ 134,718           | \$ 120,000             | \$ 130,000                    | 8.33%         |
| 4815 | Pay Phone - Jail                      | \$ 263,588           | \$ 240,000             | \$ 200,000                    | -16.67%       |
| 4816 | Pay Phone - MCP                       | \$ 96,093            | \$ 65,000              | \$ 100,000                    | 53.85%        |
|      | <b>Subtotal</b>                       | <b>\$ 3,300,122</b>  | <b>\$ 3,058,000</b>    | <b>\$ 3,055,000</b>           | <b>-0.10%</b> |
|      | <b>Subtotal Charges for Services</b>  | <b>\$ 17,822,726</b> | <b>\$ 17,911,905</b>   | <b>\$ 17,339,946</b>          | <b>-3.19%</b> |
|      |                                       |                      |                        |                               |               |
|      | <b>Fines &amp; Forfeitures</b>        |                      |                        |                               |               |
| 4740 | Recorders Court                       | \$ 3,711,502         | \$ 3,900,000           | \$ 3,500,000                  | -10.26%       |
| 4741 | Juvenile Court - Fines                | \$ 7,723             | \$ 3,000               | \$ 3,000                      | 0.00%         |
| 4743 | Environmental Court Fines             | \$ 81,515            | \$ 50,000              | \$ 80,000                     | 60.00%        |
| 4753 | Recorder's Ct Musc Co Surcharge       | \$ 150,544           | \$ 160,000             | \$ 150,000                    | -6.25%        |
| 4754 | Superior Ct Musc Co Surcharge         | \$ 2,775             | \$ 5,000               | \$ 2,500                      | -50.00%       |
| 4755 | State Ct Muscogee Co Surcharge        | \$ 43,591            | \$ 30,000              | \$ 30,000                     | 0.00%         |
| 4756 | Municipal Ct Musc Co Surcharge        | \$ 7,036             | \$ 7,000               | \$ 5,000                      | -28.57%       |
| 4757 | Harris County Surcharge               | \$ 33,077            | \$ 35,000              | \$ 30,000                     | -14.29%       |
| 4758 | Talbot County Surcharge               | \$ 6,525             | \$ 6,000               | \$ 7,000                      | 16.67%        |
| 4759 | Marion County Surcharge               | \$ 8,672             | \$ 4,500               | \$ 8,000                      | 77.78%        |
| 4760 | Chattahoochee County Surcharge        | \$ 7,356             | \$ 8,500               | \$ 6,000                      | -29.41%       |
| 4761 | Taylor County Surcharge               | \$ 14,205            | \$ 10,000              | \$ 10,000                     | 0.00%         |
| 4762 | Superior Ct-Fines & Forfeitures       | \$ 113,963           | \$ 150,000             | \$ 110,000                    | -26.67%       |
| 4763 | Municipal Ct - Fines & Forfeitures    | \$ 413,324           | \$ 400,000             | \$ 300,000                    | -25.00%       |
| 4764 | State Ct - Fines & Forfeitures        | \$ 838,535           | \$ 550,000             | \$ 600,000                    | 9.09%         |
| 4767 | Crime Victims/Adult Probation         | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4769 | Magistrate Court-Fines                | \$ 24,555            | \$ 500                 | \$ -                          | -100.00%      |
|      | <b>Subtotal Fines and Forfeitures</b> | <b>\$ 5,464,896</b>  | <b>\$ 5,319,500</b>    | <b>\$ 4,841,500</b>           | <b>-8.99%</b> |
|      |                                       |                      |                        |                               |               |
|      | <b>Intergovernmental</b>              |                      |                        |                               |               |
|      | <b>Federal Government</b>             |                      |                        |                               |               |
| 4315 | Dept of Justice                       | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 4313 | Federal Revenue SWAT                  | \$ 35,000            | \$ -                   | \$ -                          | N/A           |
| 4314 | Social Security Administration Fee    | \$ 19,402            | \$ -                   | \$ 50,000                     | N/A           |
| 4343 | Emergency Management Assistance       | \$ 56,966            | \$ 56,966              | \$ 56,966                     | 0.00%         |
|      | <b>Subtotal</b>                       | <b>\$ 111,368</b>    | <b>\$ 56,966</b>       | <b>\$ 106,966</b>             | <b>87.77%</b> |
|      | <b>State Government</b>               |                      |                        |                               |               |
| 4359 | Misc. State Revenue                   | \$ -                 |                        | \$ -                          | N/A           |
|      | <b>Subtotal</b>                       | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
|      | <b>Local Governments</b>              |                      |                        |                               |               |
| 4400 | Payment in Lieu of Taxes              | \$ 67,259            | \$ 49,000              | \$ 35,000                     | -28.57%       |
| 4402 | Administration Off. Court             | \$ 140,926           | \$ 132,651             | \$ 148,750                    | 12.14%        |
| 4414 | Harris County                         | \$ 108,882           | \$ 100,506             | \$ 100,506                    | 0.00%         |

## General Fund

## Financial Summary

|      |  | FY14<br>Actual    | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change   |
|------|--|-------------------|------------------------|-------------------------------|---------------|
| 4424 | Misc Intergovernmental Revenue                   | \$ 10,615         | \$ -                   | \$ -                          | N/A           |
| 4426 | Talbot County                                    | \$ 11,922         | \$ 11,922              | \$ 11,922                     | 0.00%         |
| 4427 | Marion County                                    | \$ 11,896         | \$ 11,896              | \$ 11,896                     | 0.00%         |
| 4428 | Chattahoochee County                             | \$ 5,000          | \$ 5,000               | \$ 5,000                      | 0.00%         |
| 4429 | Taylor County                                    | \$ 15,568         | \$ 15,568              | \$ 15,568                     | 0.00%         |
|      | <b>Subtotal</b>                                  | <b>\$ 372,067</b> | <b>\$ 326,543</b>      | <b>\$ 328,642</b>             | <b>0.64%</b>  |
|      | <b>Subtotal Intergovernmental Revenues</b>       | <b>\$ 483,436</b> | <b>\$ 383,509</b>      | <b>\$ 435,608</b>             | <b>13.58%</b> |
|      |  |                   |                        |                               |               |
|      | <b>Miscellaneous</b>                             |                   |                        |                               |               |
|      | <b>Other Miscellaneous Revenues</b>              |                   |                        |                               |               |
| 4821 | DETOX - Major Building Repairs                   | \$ 17,795         | \$ 16,427              | \$ 16,427                     | 0.00%         |
| 4822 | DETOX - Insurance                                | \$ 726            | \$ 670                 | \$ 670                        | 0.00%         |
| 4824 | Restitution                                      | \$ 464            | \$ -                   | \$ -                          | N/A           |
| 4837 | Miscellaneous Revenue                            | \$ 254,401        | \$ 75,000              | \$ 75,000                     | 0.00%         |
| 4842 | Vendors Comp Sales Tax                           | \$ 1,920          | \$ -                   | \$ -                          | N/A           |
| 4843 | Naval Museum Reimb                               | \$ 57,380         | \$ 101,582             | \$ 231,396                    | 127.79%       |
| 4844 | Refund Building Maintenance - Retardation Center | \$ 25,600         | \$ 23,631              | \$ 23,631                     | 0.00%         |
| 4848 | Fuel   | \$ 28,805         | \$ 20,000              | \$ 20,000                     | 0.00%         |
|      | <b>Subtotal</b>                                  | <b>\$ 387,092</b> | <b>\$ 237,310</b>      | <b>\$ 367,124</b>             | <b>54.70%</b> |
|      | <b>Reimbursement for Damaged Property</b>        |                   |                        |                               |               |
| 4744 | Tree Replacement Fines                           | \$ 7,000          | \$ -                   | \$ -                          | N/A           |
| 4852 | Repairs to City Vehicles                         | \$ 398            | \$ -                   | \$ -                          | N/A           |
| 4853 | Claims/Settlements                               | \$ 49,830         | \$ -                   | \$ -                          | N/A           |
| 4854 | Damage/Lost Equipment                            | \$ -              | \$ -                   | \$ -                          | N/A           |
|      | <b>Subtotal</b>                                  | <b>\$ 57,229</b>  | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
|      | <b>Rents and Royalties</b>                       |                   |                        |                               |               |
| 4861 | Police/Unclaimed Property                        | \$ -              | \$ -                   | \$ -                          | N/A           |
| 4862 | Salvage - Sales                                  | \$ 3,784          | \$ -                   | \$ -                          | N/A           |
| 4867 | Engineering Docs - Sales                         | \$ 7,850          | \$ 1,200               | \$ 4,000                      | 233.33%       |
| 4869 | Police Reports - Sales                           | \$ 196,319        | \$ 175,000             | \$ 200,000                    | 14.29%        |
| 4870 | Fire Department Reports - Sales                  | \$ 33,065         | \$ 30,000              | \$ 30,000                     | 0.00%         |
| 4871 | Voter Lists                                      | \$ -              | \$ -                   | \$ -                          | N/A           |
| 4873 | Legacy Terrrace Rent                             | \$ 89,082         | \$ 85,000              | \$ 80,000                     | -5.88%        |
| 4877 | City Property - Rentals                          | \$ 15,700         | \$ 10,000              | \$ 10,000                     | 0.00%         |
| 4878 | Rental/Lease                                     | \$ 121,289        | \$ 120,000             | \$ 120,000                    | 0.00%         |
| 4879 | Planning & Dev. Documents - Sales                | \$ 13,172         | \$ 8,000               | \$ 5,000                      | -37.50%       |
| 4881 | Coroner Reports - Sales                          | \$ 1,187          | \$ -                   | \$ -                          | N/A           |
| 4884 | Signage Sale                                     | \$ 11,975         | \$ -                   | \$ -                          | N/A           |
| 4885 | Sale of Tax Comm Reports                         | \$ 10,500         | \$ -                   | \$ -                          | N/A           |
|      | <b>Subtotal</b>                                  | <b>\$ 503,921</b> | <b>\$ 429,200</b>      | <b>\$ 449,000</b>             | <b>4.61%</b>  |
|      | <b>Subtotal Miscellaneous</b>                    | <b>\$ 948,242</b> | <b>\$ 666,510</b>      | <b>\$ 816,124</b>             | <b>22.45%</b> |

## General Fund

## Financial Summary

|   |                                    | FY14<br>Actual        | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change    |
|---|------------------------------------|-----------------------|------------------------|-------------------------------|----------------|
| <b>Contributions</b>                                |                                    |                       |                        |                               | N/A            |
| 4802  | Donations                          | \$ 76,477             | \$ -                   | \$ -                          | N/A            |
| <b>Subtotal Contributions</b>                       |                                    | <b>\$ 76,477</b>      | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>     |
|   |                                    |                       |                        |                               |                |
| <b>Investment Income</b>                            |                                    |                       |                        |                               |                |
| 4772  | Gain/Loss on Investment            | \$ (185,189)          | \$ -                   | \$ -                          | N/A            |
| 4780  | Investment Interest                | \$ 809,112            | \$ 750,000             | \$ 450,000                    | -40.00%        |
| <b>Subtotal Investment Income</b>                   |                                    | <b>\$ 623,923</b>     | <b>\$ 750,000</b>      | <b>\$ 450,000</b>             | <b>-40.00%</b> |
|   |                                    |                       |                        |                               |                |
| <b>Other Financing Sources</b>                      |                                    |                       |                        |                               |                |
| <b>Proceeds of General Fixed Asset Dispositions</b> |                                    |                       |                        |                               |                |
| 4907  | Sale of General Fixed Assets       | \$ 155,810            | \$ -                   | \$ -                          | N/A            |
| <b>Subtotal</b>                                     |                                    | <b>\$ 155,810</b>     | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>     |
| <b>Transfer In</b>                                  |                                    |                       |                        |                               |                |
| 4947  | Transfer In Penalty Assessment Act | \$ -                  | \$ 400,000             | \$ 1,400,000                  | 250.00%        |
| 4950  | Transfer In General Fund CIP       | \$ -                  | \$ -                   | \$ -                          | N/A            |
| 4998  | Transfer In Other LOST             | \$ 1,792,847          | \$ -                   | \$ -                          | N/A            |
| <b>Subtotal</b>                                     |                                    | <b>\$ 1,792,847</b>   | <b>\$ 400,000</b>      | <b>\$ 1,400,000</b>           | <b>250.00%</b> |
| <b>Subtotal Other Financing Sources</b>             |                                    | <b>\$ 1,948,657</b>   | <b>\$ 400,000</b>      | <b>\$ 1,400,000</b>           | <b>250.00%</b> |
|   |                                    |                       |                        |                               |                |
|   | Use of Fund Balance                | \$ -                  | \$ 3,937,319           | \$ 1,235,273                  | -68.63%        |
|   |                                    |                       |                        |                               |                |
| <b>Total Revenues</b>                               |                                    | <b>\$ 151,863,329</b> | <b>\$ 151,070,116</b>  | <b>\$ 150,877,384</b>         | <b>-0.13%</b>  |

| Schedule of Expenditures: General Fund |                               |                     |                        |                               |               |
|--|-------------------------------|---------------------|------------------------|-------------------------------|---------------|
|  |                               | FY14<br>Actual      | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change   |
| <b>100</b>                             | <b>City Council</b>           |                     |                        |                               |               |
| 1000                                   | City Council                  | \$ 301,360          | \$ 310,950             | \$ 312,476                    | 0.49%         |
| 2000                                   | Clerk Of Council              | \$ 228,429          | \$ 226,340             | \$ 216,405                    | -4.39%        |
|  | <b>Subtotal</b>               | <b>\$ 529,789</b>   | <b>\$ 537,290</b>      | <b>\$ 528,881</b>             | <b>-1.57%</b> |
|  |                               |                     |                        |                               |               |
| <b>110</b>                             | <b>Mayor</b>                  |                     |                        |                               |               |
| 1000                                   | Mayor's Office                | \$ 347,363          | \$ 298,373             | \$ 296,399                    | -0.66%        |
| 2600                                   | Internal Auditor              | \$ 173,513          | \$ 200,092             | \$ 195,968                    | -2.06%        |
|  | <b>Subtotal</b>               | <b>\$ 520,876</b>   | <b>\$ 498,465</b>      | <b>\$ 492,367</b>             | <b>-1.22%</b> |
|  |                               |                     |                        |                               |               |
| <b>120</b>                             | <b>City Attorney</b>          |                     |                        |                               |               |
| 1000                                   | City Attorney                 | \$ 1,352,747        | \$ 397,205             | \$ 389,243                    | -2.00%        |
| 2100                                   | Litigation                    | \$ -                | \$ 318,983             | \$ 318,983                    | 0.00%         |
|  | <b>Subtotal</b>               | <b>\$ 1,352,747</b> | <b>\$ 716,188</b>      | <b>\$ 708,226</b>             | <b>-1.11%</b> |
|  |                               |                     |                        |                               |               |
| <b>130</b>                             | <b>City Manager</b>           |                     |                        |                               |               |
| 1000                                   | City Manager                  | \$ 726,633          | \$ 704,235             | \$ 687,603                    | -2.36%        |
| 2500                                   | Mail Room                     | \$ 58,545           | \$ 71,678              | \$ 70,508                     | -1.63%        |
| 2600                                   | Public Information Agency     | \$ 92,218           | \$ 89,552              | \$ 88,079                     | -1.64%        |
| 2700                                   | Criminal Justice Coordination | \$ 138,933          | \$ 172,240             | \$ -                          | -100.00%      |
| 2850                                   | Citizen's Service Center      | \$ 418,409          | \$ 400,764             | \$ 450,629                    | 12.44%        |
|  | <b>Subtotal</b>               | <b>\$ 1,434,738</b> | <b>\$ 1,438,469</b>    | <b>\$ 1,296,819</b>           | <b>-9.85%</b> |
|  |                               |                     |                        |                               |               |
| <b>200</b>                             | <b>Finance</b>                |                     |                        |                               |               |
| 1000                                   | Finance Director              | \$ 311,069          | \$ 312,122             | \$ 303,136                    | -2.88%        |
| 2100                                   | Accounting                    | \$ 480,735          | \$ 481,861             | \$ 471,993                    | -2.05%        |
| 2200                                   | Occ Tax/Revenue Collections   | \$ 699,317          | \$ 683,878             | \$ 651,822                    | -4.69%        |
| 2900                                   | Financial Planning            | \$ 241,907          | \$ 243,239             | \$ 226,329                    | -6.95%        |
| 2950                                   | Purchasing Division           | \$ 422,062          | \$ 410,772             | \$ 402,243                    | -2.08%        |
| 2980                                   | Cash Management               | \$ 218,848          | \$ 214,012             | \$ 211,471                    | -1.19%        |
|  | <b>Subtotal</b>               | <b>\$ 2,373,938</b> | <b>\$ 2,345,884</b>    | <b>\$ 2,266,994</b>           | <b>-3.36%</b> |
|  |                               |                     |                        |                               |               |
| <b>210</b>                             | <b>Information Technology</b> |                     |                        |                               |               |
| 1000                                   | Information Technology        | \$ 3,804,936        | \$ 3,709,781           | \$ 3,816,530                  | 2.88%         |
|  | <b>Subtotal</b>               | <b>\$ 3,804,936</b> | <b>\$ 3,709,781</b>    | <b>\$ 3,816,530</b>           | <b>2.88%</b>  |
|  |                               |                     |                        |                               |               |
| <b>220</b>                             | <b>Human Resources</b>        |                     |                        |                               |               |
| 1000                                   | Human Resources               | \$ 862,739          | \$ 854,681             | \$ 825,773                    | -3.38%        |
| 2100                                   | Employee Benefits             | \$ 937,424          | \$ 1,215,244           | \$ 1,138,941                  | -6.28%        |
|  | <b>Subtotal</b>               | <b>\$ 1,800,163</b> | <b>\$ 2,069,925</b>    | <b>\$ 1,964,714</b>           | <b>-5.08%</b> |

## General Fund

## Financial Summary

|            |   | FY14<br>Actual       | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change    |
|------------|---|----------------------|------------------------|-------------------------------|----------------|
| <b>240</b> | <b>Inspections &amp; Code Enforcement</b> |                      |                        |                               |                |
| 2200       | Inspections & Code Enforcement            | \$ 1,811,227         | \$ 1,548,044           | \$ 1,492,003                  | -3.62%         |
| 2900       | Print Shop                                | \$ 206,842           | \$ 204,091             | \$ 200,091                    | -1.96%         |
|            | <b>Subtotal</b>                           | <b>\$ 2,018,069</b>  | <b>\$ 1,752,135</b>    | <b>\$ 1,692,094</b>           | <b>-3.43%</b>  |
|            |   |                      |                        |                               |                |
| <b>242</b> | <b>Planning</b>                           |                      |                        |                               |                |
| 2100       | Planning                                  | \$ 293,509           | \$ 299,537             | \$ 266,300                    | -11.10%        |
|            | <b>Subtotal</b>                           | <b>\$ 293,509</b>    | <b>\$ 299,537</b>      | <b>\$ 266,300</b>             | <b>-11.10%</b> |
|            |   |                      |                        |                               |                |
| <b>245</b> | <b>Community Reinvestment</b>             |                      |                        |                               |                |
| 2400       | Real Estate                               | \$ 88,834            | \$ 81,087              | \$ 139,369                    | 71.88%         |
|            | <b>Subtotal</b>                           | <b>\$ 88,834</b>     | <b>\$ 81,087</b>       | <b>\$ 139,369</b>             | <b>71.88%</b>  |
|            |   |                      |                        |                               |                |
| <b>250</b> | <b>Engineering</b>                        |                      |                        |                               |                |
| 2100       | Traffic Engineering                       | \$ 1,400,308         | \$ 1,415,342           | \$ 1,316,181                  | -7.01%         |
| 2400       | Geographic Information Systems            | \$ 256,408           | \$ 260,625             | \$ 253,663                    | -2.67%         |
| 3110       | Radio Communications                      | \$ 388,691           | \$ 410,682             | \$ 242,413                    | -40.97%        |
|            | <b>Subtotal</b>                           | <b>\$ 2,045,407</b>  | <b>\$ 2,086,649</b>    | <b>\$ 1,812,257</b>           | <b>-13.15%</b> |
|            |   |                      |                        |                               |                |
| <b>260</b> | <b>Public Works</b>                       |                      |                        |                               |                |
| 1000       | Public Works                              | \$ 323,305           | \$ 314,751             | \$ 308,721                    | -1.92%         |
| 2300       | Fleet Management                          | \$ 2,170,509         | \$ 2,159,902           | \$ 2,100,260                  | -2.76%         |
| 2400       | Special Enforcement                       | \$ 1,623,629         | \$ 1,413,613           | \$ 1,410,047                  | -0.25%         |
| 2600       | Cemeteries                                | \$ 326,225           | \$ 285,234             | \$ 268,707                    | -5.79%         |
| 2700       | Facilities Maintenance                    | \$ 3,554,840         | \$ 3,014,969           | \$ 3,164,231                  | 4.95%          |
| 3710       | Other Maintenance/Repairs                 | \$ 1,120,662         | \$ 1,069,267           | \$ 1,069,267                  | 0.00%          |
|            | <b>Subtotal</b>                           | <b>\$ 9,119,170</b>  | <b>\$ 8,257,736</b>    | <b>\$ 8,321,233</b>           | <b>0.77%</b>   |
|            |   |                      |                        |                               |                |
| <b>270</b> | <b>Parks &amp; Recreation</b>             |                      |                        |                               |                |
| 1000       | Parks And Recreation                      | \$ 437,120           | \$ 446,161             | \$ 436,732                    | -2.11%         |
| 2100       | Parks Services                            | \$ 4,998,518         | \$ 4,585,692           | \$ 4,583,926                  | -0.04%         |
| 2400       | Recreation Services                       | \$ 1,275,241         | \$ 1,344,592           | \$ 1,375,991                  | 2.34%          |
| 3220       | Golden Park                               | \$ 70,161            | \$ 109,800             | \$ 92,800                     | -15.48%        |
| 3230       | Memorial Stadium                          | \$ 52,489            | \$ 64,488              | \$ 59,933                     | -7.06%         |
| 3410       | Athletics                                 | \$ 235,049           | \$ 287,714             | \$ 287,517                    | -0.07%         |
| 3505       | Community Schools Operations              | \$ 1,585,739         | \$ 1,714,023           | \$ 1,513,868                  | -11.68%        |
| 4048       | Cooper Creek Tennis Center                | \$ 258,175           | \$ 263,277             | \$ 262,131                    | -0.44%         |
| 4049       | Lake Oliver Marina                        | \$ 161,074           | \$ 169,750             | \$ 175,001                    | 3.09%          |
| 4413       | Aquatics                                  | \$ 1,417,445         | \$ 1,660,815           | \$ 1,491,558                  | -10.19%        |
| 4433       | Therapeutics                              | \$ 122,254           | \$ 124,315             | \$ 122,398                    | -1.54%         |
| 4434       | Pottery Shop                              | \$ 159,997           | \$ 166,642             | \$ 163,664                    | -1.79%         |
| 4435       | Senior Citizen's Center                   | \$ 328,252           | \$ 346,501             | \$ 346,003                    | -0.14%         |
|            | <b>Subtotal</b>                           | <b>\$ 11,101,514</b> | <b>\$ 11,283,770</b>   | <b>\$ 10,911,522</b>          | <b>-3.30%</b>  |

## General Fund

## Financial Summary

|            |                                  | FY14<br>Actual       | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change   |
|------------|----------------------------------|----------------------|------------------------|-------------------------------|---------------|
| <b>280</b> | <b>Cooperative Extension</b>     |                      |                        |                               |               |
| 1000       | Cooperative Extension            | \$ 138,168           | \$ 137,865             | \$ 137,865                    | 0.00%         |
|            | <b>Subtotal</b>                  | <b>\$ 138,168</b>    | <b>\$ 137,865</b>      | <b>\$ 137,865</b>             | <b>0.00%</b>  |
| <b>290</b> | <b>Boards and Commissions</b>    |                      |                        |                               |               |
| 1000       | Tax Assessor                     | \$ 1,425,875         | \$ 1,424,677           | \$ 2,557,464                  | 79.51%        |
| 2000       | Elections & Registration         | \$ 599,512           | \$ 807,763             | \$ 585,686                    | -27.49%       |
|            | <b>Subtotal</b>                  | <b>\$ 2,025,387</b>  | <b>\$ 2,232,440</b>    | <b>\$ 3,143,150</b>           | <b>40.79%</b> |
| <b>400</b> | <b>Police</b>                    |                      |                        |                               |               |
| 1000       | Chief Of Police                  | \$ 813,968           | \$ 880,607             | \$ 1,039,945                  | 18.09%        |
| 2100       | Intelligence/Vice                | \$ 1,381,759         | \$ 1,345,075           | \$ 1,439,061                  | 6.99%         |
| 2200       | Support Services                 | \$ 2,652,238         | \$ 2,627,073           | \$ 2,771,452                  | 5.50%         |
| 2300       | Field Operations                 | \$ 12,367,474        | \$ 11,569,138          | \$ 12,304,463                 | 6.36%         |
| 2400       | Office Of Professional Standards | \$ 392,470           | \$ 320,173             | \$ 399,575                    | 24.80%        |
| 2500       | Metro Drug Task Force            | \$ 247,698           | \$ 225,491             | \$ 203,825                    | -9.61%        |
| 2700       | Special Operations Account       | \$ 51,995            | \$ 33,500              | \$ 33,500                     | 0.00%         |
| 2800       | Administrative Services          | \$ 1,402,725         | \$ 1,364,079           | \$ 1,388,291                  | 1.77%         |
| 3230       | Motor Transport                  | \$ 1,608,237         | \$ 1,650,184           | \$ 1,650,184                  | 0.00%         |
| 3230       | Investigative Services           | \$ 6,951,024         | \$ 6,675,142           | \$ 7,092,671                  | 6.25%         |
|            | <b>Subtotal</b>                  | <b>\$ 27,869,588</b> | <b>\$ 26,690,462</b>   | <b>\$ 28,322,967</b>          | <b>6.12%</b>  |
| <b>410</b> | <b>Fire &amp; EMS</b>            |                      |                        |                               |               |
| 1000       | Chief Of Fire & EMS              | \$ 457,083           | \$ 447,559             | \$ 443,279                    | -0.96%        |
| 2100       | Operations                       | \$ 21,840,011        | \$ 21,068,229          | \$ 21,887,545                 | 3.89%         |
| 2600       | Special Operations               | \$ 958,502           | \$ 1,100,395           | \$ 1,095,274                  | -0.47%        |
| 2800       | Administrative Services          | \$ 846,887           | \$ 827,510             | \$ 823,043                    | -0.54%        |
| 2900       | Emergency Management             | \$ 185,325           | \$ 183,052             | \$ 179,021                    | -2.20%        |
| 3610       | Logistics/Support                | \$ 1,044,458         | \$ 838,523             | \$ 419,790                    | -49.94%       |
|            | <b>Subtotal</b>                  | <b>\$ 25,332,266</b> | <b>\$ 24,465,268</b>   | <b>\$ 24,847,952</b>          | <b>1.56%</b>  |
| <b>420</b> | <b>Muscogee County Prison</b>    |                      |                        |                               |               |
| 1000       | Muscogee County Prison           | \$ 7,786,364         | \$ 7,894,980           | \$ 7,908,766                  | 0.17%         |
|            | <b>Subtotal</b>                  | <b>\$ 7,786,364</b>  | <b>\$ 7,894,980</b>    | <b>\$ 7,908,766</b>           | <b>0.17%</b>  |
| <b>450</b> | <b>Homeland Security</b>         |                      |                        |                               |               |
| 1000       | Homeland Security                | \$ 38,781            | \$ 18,322              | \$ 18,322                     | 0.00%         |
|            | <b>Subtotal</b>                  | <b>\$ 38,781</b>     | <b>\$ 18,322</b>       | <b>\$ 18,322</b>              | <b>0.00%</b>  |
| <b>500</b> | <b>Superior Court</b>            |                      |                        |                               |               |
| 1000       | Chief Judge - Superior Court     | \$ 302,187           | \$ 300,589             | \$ 297,351                    | -1.08%        |
| 2000       | District Attorney                | \$ 1,977,683         | \$ 2,004,030           | \$ 2,242,848                  | 11.92%        |
| 2100       | Adult Probation                  | \$ 147,409           | \$ 136,903             | \$ 134,258                    | -1.93%        |

## General Fund

## Financial Summary

|            |                                 | FY14<br>Actual       | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change    |
|------------|---------------------------------|----------------------|------------------------|-------------------------------|----------------|
| 2110       | Juvenile Court                  | \$ 590,592           | \$ 553,223             | \$ 548,047                    | -0.94%         |
| 2115       | Juvenile Court Clerk            | \$ 172,316           | \$ 162,946             | \$ 163,544                    | 0.37%          |
| 2125       | Circuit Wide Juvenile Court     | \$ 270,780           | \$ 268,774             | \$ 288,715                    | 7.42%          |
| 2140       | Jury Manager                    | \$ 381,585           | \$ 412,098             | \$ 410,714                    | -0.34%         |
| 2150       | Judge Mullins                   | \$ 214,389           | \$ 211,094             | \$ 207,102                    | -1.89%         |
| 2160       | Judge Rumer                     | \$ 165,014           | \$ 150,463             | \$ 147,737                    | -1.81%         |
| 2170       | Judge Smith                     | \$ 162,488           | \$ 147,595             | \$ 144,869                    | -1.85%         |
| 2180       | Judge Peters                    | \$ 147,553           | \$ 147,956             | \$ 145,266                    | -1.82%         |
| 2190       | Judge Jordan                    | \$ 203,390           | \$ 202,229             | \$ 198,436                    | -1.88%         |
| 2195       | Judge Gottfried                 | \$ 73,445            | \$ 132,969             | \$ 145,422                    | 9.37%          |
| 2200       | Victim Witness Program          | \$ 176,013           | \$ 170,018             | \$ 166,563                    | -2.03%         |
| 3000       | Clerk Of Superior Court         | \$ 2,113,663         | \$ 1,926,245           | \$ 1,944,974                  | 0.97%          |
| 3310       | Board of Equalization           | \$ 63,558            | \$ 66,978              | \$ 64,933                     | -3.05%         |
|            | <b>Subtotal</b>                 | <b>\$ 7,162,065</b>  | <b>\$ 6,994,110</b>    | <b>\$ 7,250,779</b>           | <b>3.67%</b>   |
|            |                                 |                      |                        |                               |                |
| <b>510</b> | <b>State Court</b>              |                      |                        |                               |                |
| 1000       | State Court Judges              | \$ 636,911           | \$ 597,074             | \$ 590,961                    | -1.02%         |
| 2000       | State Court Solicitor           | \$ 1,076,933         | \$ 1,097,959           | \$ 1,084,941                  | -1.19%         |
|            | <b>Subtotal</b>                 | <b>\$ 1,713,844</b>  | <b>\$ 1,695,033</b>    | <b>\$ 1,675,902</b>           | <b>-1.13%</b>  |
|            |                                 |                      |                        |                               |                |
| <b>520</b> | <b>Public Defender</b>          |                      |                        |                               |                |
| 1000       | Public Defender                 | \$ 1,200,957         | \$ 1,165,931           | \$ 1,403,000                  | 20.33%         |
| 2000       | Muscogee County Public Defender | \$ 213,433           | \$ 237,050             | \$ 240,749                    | 1.56%          |
|            | <b>Subtotal</b>                 | <b>\$ 1,414,390</b>  | <b>\$ 1,402,981</b>    | <b>\$ 1,643,749</b>           | <b>17.16%</b>  |
|            |                                 |                      |                        |                               |                |
| <b>530</b> | <b>Municipal Court</b>          |                      |                        |                               |                |
| 1000       | Municipal Court Judge           | \$ 388,468           | \$ 370,781             | \$ 361,669                    | -2.46%         |
| 2000       | Clerk Of Municipal Court        | \$ 773,629           | \$ 755,857             | \$ 738,424                    | -2.31%         |
| 3000       | Marshal                         | \$ 1,323,055         | \$ 1,255,444           | \$ 928,112                    | -26.07%        |
|            | <b>Subtotal</b>                 | <b>\$ 2,485,152</b>  | <b>\$ 2,382,082</b>    | <b>\$ 2,028,205</b>           | <b>-14.86%</b> |
|            |                                 |                      |                        |                               |                |
| <b>540</b> | <b>Judge Of Probate</b>         |                      |                        |                               |                |
| 1000       | Judge Of Probate                | \$ 433,548           | \$ 433,674             | \$ 438,508                    | 1.11%          |
|            | <b>Subtotal</b>                 | <b>\$ 433,548</b>    | <b>\$ 433,674</b>      | <b>\$ 438,508</b>             | <b>1.11%</b>   |
|            |                                 |                      |                        |                               |                |
| <b>550</b> | <b>Sheriff</b>                  |                      |                        |                               |                |
| 1000       | Administration                  | \$ 2,415,904         | \$ 2,158,564           | \$ 2,131,879                  | -1.24%         |
| 2100       | Uniform Division                | \$ 4,159,480         | \$ 3,647,062           | \$ 3,256,111                  | -10.72%        |
| 2400       | Motor Transport                 | \$ 377,020           | \$ 275,000             | \$ 255,000                    | -7.27%         |
| 2500       | Records Court                   | \$ 110,991           | \$ 109,168             | \$ 108,643                    | -0.48%         |
| 2600       | Jail                            | \$ 15,345,264        | \$ 14,480,980          | \$ 14,216,984                 | -1.82%         |
| 2650       | Medical Director                | \$ 4,285,810         | \$ 4,156,569           | \$ 4,158,026                  | 0.04%          |
|            | <b>Subtotal</b>                 | <b>\$ 26,694,469</b> | <b>\$ 24,827,343</b>   | <b>\$ 24,126,643</b>          | <b>-2.82%</b>  |

## General Fund

## Financial Summary

|            |                                   | FY14<br>Actual        | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change    |
|------------|-----------------------------------|-----------------------|------------------------|-------------------------------|----------------|
| <b>560</b> | <b>Tax Commissioner</b>           |                       |                        |                               |                |
| 1000       | Tax Commissioner                  | \$ 1,658,685          | \$ 1,602,021           | \$ 1,608,417                  | 0.40%          |
|            | <b>Subtotal</b>                   | <b>\$ 1,658,685</b>   | <b>\$ 1,602,021</b>    | <b>\$ 1,608,417</b>           | <b>0.40%</b>   |
|            |                                   |                       |                        |                               |                |
| <b>570</b> | <b>Coroner</b>                    |                       |                        |                               |                |
| 1000       | Coroner                           | \$ 308,176            | \$ 288,386             | \$ 289,029                    | 0.22%          |
|            | <b>Subtotal</b>                   | <b>\$ 308,176</b>     | <b>\$ 288,386</b>      | <b>\$ 289,029</b>             | <b>0.22%</b>   |
|            |                                   |                       |                        |                               |                |
| <b>580</b> | <b>Recorder's Court</b>           |                       |                        |                               |                |
| 1000       | Recorder's Court                  | \$ 934,327            | \$ 884,463             | \$ 876,287                    | -0.92%         |
|            | <b>Subtotal</b>                   | <b>\$ 934,327</b>     | <b>\$ 884,463</b>      | <b>\$ 876,287</b>             | <b>-0.92%</b>  |
|            |                                   |                       |                        |                               |                |
| <b>590</b> | <b>Non-Departmental</b>           |                       |                        |                               |                |
| 1000       | Agency Appropriations             | \$ 1,567,476          | \$ 1,344,047           | \$ 1,301,486                  | -3.17%         |
| 2000       | Contingency                       | \$ 163,242            | \$ 2,364,939           | \$ 892,585                    | -62.26%        |
| 3000       | Non-Categorical                   | \$ 10,241,534         | \$ 8,499,311           | \$ 8,332,797                  | -1.96%         |
| 4000       | Transfer to CIP                   | \$ 1,500,000          | \$ -                   | \$ -                          | N/A            |
| 4000       | Transfer to Multi Governmental    | \$ 229,960            | \$ 350,000             | \$ 350,000                    | 0.00%          |
| 4000       | Transfer to Health Insurance Fund | \$ -                  | \$ -                   | \$ -                          | N/A            |
| 4000       | Transfer to Civic Center          | \$ 255,008            | \$ 200,000             | \$ 200,000                    | 0.00%          |
| 4000       | Transfer to Oxbow                 | \$ 316,957            | \$ 250,000             | \$ 250,000                    | 0.00%          |
| 4000       | Transfer to Parking Management    | \$ 154,096            | \$ 150,000             | \$ 135,273                    | -9.82%         |
| 4000       | Transfer to Bull Creek            | \$ 221,740            | \$ 50,000              | \$ 50,000                     | 0.00%          |
| 4000       | Transfer to Medical Center Fund   | \$ 600,000            | \$ 600,000             | \$ 600,000                    | 0.00%          |
| 6500       | Naval Museum                      | \$ 231,011            | \$ 235,473             | \$ 231,396                    | -1.73%         |
|            | <b>Subtotal</b>                   | <b>\$ 15,481,024</b>  | <b>\$ 14,043,770</b>   | <b>\$ 12,343,537</b>          | <b>-12.11%</b> |
|            |                                   |                       |                        |                               |                |
|            | <b>Total Expenditures</b>         | <b>\$ 157,959,924</b> | <b>\$ 151,070,116</b>  | <b>\$ 150,877,384</b>         | <b>-0.13%</b>  |

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

|                               |                                    | <b>FY14<br/>Actual</b> | <b>FY15<br/>Adopted Budget</b> | <b>FY16<br/>Recommended<br/>Budget</b> | <b>%<br/>Change</b> |
|-------------------------------|------------------------------------|------------------------|--------------------------------|--|---------------------|
| <b>General Property Taxes</b> |                                    |                        |                                |  |                     |
|                               | <b>General Sales and Use Tax</b>   |                        |                                |  |                     |
| 0102-4042                     | Other Local Option Sales Tax-PS    | \$ 23,789,962          | \$ 23,100,000                  | \$ 23,800,000                          | 3.03%               |
| 0109-4042                     | Other Local Option Sales Tax-INFRA | \$ 10,195,698          | \$ 9,900,000                   | \$ 10,200,000                          | 3.03%               |
|                               | <b>Subtotal</b>                    | <b>\$ 33,985,660</b>   | <b>\$ 33,000,000</b>           | <b>\$ 34,000,000</b>                   | <b>3.03%</b>        |
| <b>Investment Income</b>      |                                    |                        |                                |  |                     |
| 0102-4772                     | Gains/Losses on Investments-PS     | \$ (28,207)            | \$ -                           | \$ -                                   | N/A                 |
| 0109-4772                     | Gains/Losses on Investments-INFRA  | \$ (3,242)             | \$ -                           | \$ -                                   | N/A                 |
| 0102-4780                     | Investment Interest-PS             | \$ 96,007              | \$ -                           | \$ -                                   | N/A                 |
| 0109-4780                     | Investment Interest-INFRA          | \$ 44,272              | \$ -                           | \$ -                                   | N/A                 |
|                               | <b>Subtotal Investment Income</b>  | <b>\$ 108,830</b>      | <b>\$ -</b>                    | <b>\$ -</b>                            | <b>N/A</b>          |
| <b>Miscellaneous</b>          |                                    |                        |                                |  |                     |
| 4837                          | Miscellaneous-PS and INFRA         | \$ 627                 | \$ -                           | \$ -                                   | N/A                 |
|                               | <b>Subtotal Miscellaneous</b>      | <b>\$ 627</b>          | <b>\$ -</b>                    | <b>\$ -</b>                            | <b>N/A</b>          |
|                               | Use of Fund Balance                | \$ -                   | \$ -                           | \$ -                                   | N/A                 |
|                               | <b>Total Revenues</b>              | <b>\$ 34,095,117</b>   | <b>\$ 33,000,000</b>           | <b>\$ 34,000,000</b>                   | <b>3.03%</b>        |

**Schedule of Expenditures: OLOST Public Safety**

|            |                                      | <b>FY14<br/>Actual</b> | <b>FY15<br/>Adopted Budget</b> | <b>FY16<br/>Recommended<br/>Budget</b> | <b>%<br/>Change</b> |
|------------|--------------------------------------|------------------------|--------------------------------|--|---------------------|
| <b>110</b> | <b>Crime Prevention/Intervention</b> |                        |                                |  |                     |
| 9900       | Crim Prevention Admin                | \$ 86,309              | \$ 843,336                     | \$ 841,586                             | -0.21%              |
| 9903       | Crime Prevention/Intervention        | \$ 643,797             | \$ -                           | \$ -                                   | N/A                 |
| 9904       | Crime Prevention/Intervention        | \$ 61,107              | \$ -                           | \$ -                                   | N/A                 |
| 9905       | Crime Prevention/Juvenile Drug Ct    | \$ 30,404              | \$ -                           | \$ -                                   | N/A                 |
| 9906       | Crime Prevention/Boxwood Rec Ctr     | \$ 13,510              | \$ -                           | \$ -                                   | N/A                 |
| 9907       | Crime Prevention/Copper Theft        | \$ -                   | \$ -                           | \$ -                                   | N/A                 |
| 9908       | Crime Prevention/Adult Drug Court    | \$ 24,676              | \$ -                           | \$ -                                   | N/A                 |
| 9909       | Jr Marshal Program                   | \$ 20,428              | \$ -                           | \$ -                                   | N/A                 |
| 9910       | Mental Health Court                  | \$ 4,624               | \$ -                           | \$ -                                   | N/A                 |
|            | <b>Subtotal</b>                      | <b>\$ 884,855</b>      | <b>\$ 843,336</b>              | <b>\$ 841,586</b>                      | <b>-0.21%</b>       |
| <b>160</b> | <b>Civic Center</b>                  |                        |                                |  |                     |
| 9900       | Civic Center                         | \$ 4,084               | \$ 4,056                       | \$ -                                   | -100.00%            |
|            | <b>Subtotal</b>                      | <b>\$ 4,084</b>        | <b>\$ 4,056</b>                | <b>\$ -</b>                            | <b>-100.00%</b>     |
| <b>260</b> | <b>Public Works</b>                  |                        |                                |  |                     |
| 9900       | Public Works                         | \$ 124,257             | \$ 129,795                     | \$ 132,500                             | 2.08%               |
|            | <b>Subtotal</b>                      | <b>\$ 124,257</b>      | <b>\$ 129,795</b>              | <b>\$ 132,500</b>                      | <b>2.08%</b>        |

## Other Local Option Sales Tax

## Financial Summary

|            |                               | <b>FY14</b>         | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>      |
|------------|-------------------------------|---------------------|-----------------------|---------------------------|---------------|
|            |                               | <b>Actual</b>       | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
| <b>270</b> | <b>Parks &amp; Recreation</b> |                     |                       |                           |               |
| 9900       | Parks & Recreation            | \$ 51,543           | \$ 52,729             | \$ 52,197                 | -1.01%        |
|            | <b>Subtotal</b>               | <b>\$ 51,543</b>    | <b>\$ 52,729</b>      | <b>\$ 52,197</b>          | <b>-1.01%</b> |
| <b>400</b> | <b>Police</b>                 |                     |                       |                           |               |
| 9900       | Police                        | \$ 8,422,931        | \$ 8,378,055          | \$ 9,799,637              | 16.97%        |
| 9902       | E911                          | \$ 364,312          | \$ 354,855            | \$ 704,178                | 98.44%        |
|            | <b>Subtotal</b>               | <b>\$ 8,787,243</b> | <b>\$ 8,732,910</b>   | <b>\$ 10,503,815</b>      | <b>20.28%</b> |
| <b>410</b> | <b>Fire &amp; EMS</b>         |                     |                       |                           |               |
| 9900       | Fire & EMS                    | \$ 2,877,488        | \$ 2,686,395          | \$ 3,373,634              | 25.58%        |
|            | <b>Subtotal</b>               | <b>\$ 2,877,488</b> | <b>\$ 2,686,395</b>   | <b>\$ 3,373,634</b>       | <b>25.58%</b> |
| <b>420</b> | <b>MCP</b>                    |                     |                       |                           |               |
| 9900       | MCP                           | \$ 846,449          | \$ 605,260            | \$ 669,738                | 10.65%        |
|            | <b>Subtotal</b>               | <b>\$ 846,449</b>   | <b>\$ 605,260</b>     | <b>\$ 669,738</b>         | <b>10.65%</b> |
| <b>500</b> | <b>Superior Court</b>         |                     |                       |                           |               |
| 9900       | District Attorney             | \$ 103,934          | \$ 134,295            | \$ 132,664                | -1.21%        |
| 9904       | Juvenile Court                | \$ -                | \$ -                  | \$ -                      | N/A           |
|            | <b>Subtotal</b>               | <b>\$ 103,934</b>   | <b>\$ 134,295</b>     | <b>\$ 132,664</b>         | <b>-1.21%</b> |
| <b>510</b> | <b>State Court Solicitor</b>  |                     |                       |                           |               |
| 9900       | State Court Solicitor         | \$ 235,544          | \$ 226,815            | \$ 210,382                | -7.25%        |
|            | <b>Subtotal</b>               | <b>\$ 235,544</b>   | <b>\$ 226,815</b>     | <b>\$ 210,382</b>         | <b>-7.25%</b> |
| <b>520</b> | <b>Public Defender</b>        |                     |                       |                           |               |
| 9900       | Public Defender               | \$ 128,712          | \$ 128,712            | \$ 144,846                | 12.53%        |
|            | <b>Subtotal</b>               | <b>\$ 128,712</b>   | <b>\$ 128,712</b>     | <b>\$ 144,846</b>         | <b>12.53%</b> |
| <b>530</b> | <b>Municipal Court</b>        |                     |                       |                           |               |
| 9900       | Marshal                       | \$ 343,242          | \$ 323,733            | \$ 308,386                | -4.74%        |
| 9902       | Clerk of Municipal Court      | \$ 99,898           | \$ 96,262             | \$ 94,040                 | -2.31%        |
|            | <b>Subtotal</b>               | <b>\$ 443,140</b>   | <b>\$ 419,995</b>     | <b>\$ 402,426</b>         | <b>-4.18%</b> |
| <b>540</b> | <b>Probate Court</b>          |                     |                       |                           |               |
| 9900       | Probate Court                 | \$ 49,578           | \$ 47,495             | \$ 46,325                 | -2.46%        |
|            | <b>Subtotal</b>               | <b>\$ 49,578</b>    | <b>\$ 47,495</b>      | <b>\$ 46,325</b>          | <b>-2.46%</b> |
| <b>550</b> | <b>Sheriff</b>                |                     |                       |                           |               |
| 9900       | Sheriff                       | \$ 2,630,404        | \$ 2,826,613          | \$ 2,825,790              | -0.03%        |
|            | <b>Subtotal</b>               | <b>\$ 2,630,404</b> | <b>\$ 2,826,613</b>   | <b>\$ 2,825,790</b>       | <b>-0.03%</b> |
| <b>570</b> | <b>Coroner</b>                |                     |                       |                           |               |
| 9900       | Coroner                       | \$ 34,317           | \$ 8,113              | \$ 8,031                  | -1.01%        |
|            | <b>Subtotal</b>               | <b>\$ 34,317</b>    | <b>\$ 8,113</b>       | <b>\$ 8,031</b>           | <b>-1.01%</b> |

## Other Local Option Sales Tax

## Financial Summary

|            |   | FY14<br>Actual       | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change    |
|------------|---|----------------------|------------------------|-------------------------------|----------------|
| <b>580</b> | <b>Recorder's Court</b>                 |                      |                        |                               |                |
| 9900       | Recorder's Court                        | \$ 83,649            | \$ 79,986              | \$ 78,400                     | -1.98%         |
|            | <b>Subtotal</b>                         | <b>\$ 83,649</b>     | <b>\$ 79,986</b>       | <b>\$ 78,400</b>              | <b>-1.98%</b>  |
| <b>590</b> | <b>Miscellaneous</b>                    |                      |                        |                               |                |
| 2000       | Contingency                             | \$ 3,090             | \$ 4,311,067           | \$ 175,018                    | -95.94%        |
| 3000       | Non-Categorical                         | \$ 716,266           | \$ 786,479             | \$ 1,649,488                  | 109.73%        |
| 4000       | Transfer to General Fund                | \$ 1,792,847         | \$ -                   | \$ -                          | N/A            |
| 4000       | Transfer to CIP                         | \$ 400,000           | \$ -                   | \$ 1,300,000                  | N/A            |
| 4000       | Transfer to E911                        | \$ 731,816           | \$ 951,138             | \$ 1,128,789                  | 18.68%         |
| 4000       | Transfer for Debt Service               | \$ 120,486           | \$ 120,755             | \$ 120,355                    | -0.33%         |
|            | <b>Subtotal</b>                         | <b>\$ 3,764,505</b>  | <b>\$ 6,169,439</b>    | <b>\$ 4,373,650</b>           | <b>-29.11%</b> |
| <b>610</b> | <b>Transportation</b>                   |                      |                        |                               |                |
| 9900       | Transportation                          | \$ 4,065             | \$ 4,056               | \$ 4,016                      | -0.99%         |
|            | <b>Subtotal</b>                         | <b>\$ 4,065</b>      | <b>\$ 4,056</b>        | <b>\$ 4,016</b>               | <b>-0.99%</b>  |
|            |   |                      |                        |                               |                |
|            | <b>Total Expenditures-Public Safety</b> | <b>\$ 21,053,767</b> | <b>\$ 23,100,000</b>   | <b>\$ 23,800,000</b>          | <b>3.03%</b>   |

## Schedule of Expenditures: Infrastructure

|            |  | FY14<br>Actual       | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change    |
|------------|--|----------------------|------------------------|-------------------------------|----------------|
| <b>210</b> | <b>Information Technology</b>            |                      |                        |                               |                |
| 9901       | Information Technology                   | \$ 819,502           | \$ 125,000             | \$ 600,000                    | 380.00%        |
|            | <b>Subtotal</b>                          | <b>\$ 819,502</b>    | <b>\$ 125,000</b>      | <b>\$ 600,000</b>             | <b>380.00%</b> |
|            |  |                      |                        |                               |                |
| <b>250</b> | <b>Engineering</b>                       |                      |                        |                               |                |
| 9901       | Roads & Stormwater                       | \$ 5,302,291         | \$ 1,449,217           | \$ 2,052,964                  | 41.66%         |
|            | <b>Subtotal</b>                          | <b>\$ 5,302,291</b>  | <b>\$ 1,449,217</b>    | <b>\$ 2,052,964</b>           | <b>41.66%</b>  |
|            |  |                      |                        |                               |                |
| <b>260</b> | <b>Public Works</b>                      |                      |                        |                               |                |
| 9901       | Facilities                               | \$ 459,859           | \$ 375,000             | \$ 1,195,000                  | 218.67%        |
|            | <b>Subtotal</b>                          | <b>\$ 459,859</b>    | <b>\$ 375,000</b>      | <b>\$ 1,195,000</b>           | <b>218.67%</b> |
|            |  |                      |                        |                               |                |
| <b>590</b> | <b>Miscellaneous</b>                     |                      |                        |                               |                |
| 2000       | Contingency                              | \$ -                 | \$ 2,448,517           | \$ -                          | -100.00%       |
| 3000       | Non-Categorical                          | \$ 28,741            | \$ 100,981             | \$ 341,203                    | 237.89%        |
| 4000       | Transfer to Debt Service                 | \$ 5,388,888         | \$ 5,401,285           | \$ 6,010,833                  | 11.29%         |
|            | <b>Subtotal</b>                          | <b>\$ 5,417,629</b>  | <b>\$ 7,950,783</b>    | <b>\$ 6,352,036</b>           | <b>-20.11%</b> |
|            |  |                      |                        |                               |                |
|            | <b>Total Expenditures-Infrastructure</b> | <b>\$ 11,999,281</b> | <b>\$ 9,900,000</b>    | <b>\$ 10,200,000</b>          | <b>3.03%</b>   |
|            | <b>GRAND Total OOLOST Expenditures</b>   | <b>\$ 33,053,048</b> | <b>\$ 33,000,000</b>   | <b>\$ 34,000,000</b>          | <b>3.03%</b>   |

## Schedule of Revenues: Stormwater Fund

|                                   |  | FY14<br>Actual      | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change    |
|-----------------------------------|--|---------------------|------------------------|-------------------------------|----------------|
| <b>General Property Taxes</b>     |  |                     |                        |                               |                |
| 4001                              | Real Property                              | \$ 3,999,950        | \$ 4,950,660           | \$ 4,678,387                  | -5.50%         |
| 4002                              | Public Utility                             | \$ -                | \$ -                   | \$ -                          | N/A            |
| 4003                              | Timber                                     | \$ -                | \$ -                   | \$ -                          | N/A            |
| 4005                              | Personal Property                          | \$ 640,561          | \$ -                   | \$ -                          | N/A            |
| 4006                              | Motor Vehicle                              | \$ 452,076          | \$ -                   | \$ 419,724                    | N/A            |
| 4007                              | Mobile Homes                               | \$ 6,082            | \$ -                   | \$ 6,000                      | N/A            |
| 4012                              | Property Not on Digest                     | \$ 18,458           | \$ 15,000              | \$ 10,000                     | -33.33%        |
| 4015                              | Recording Intangibles                      | \$ 94,219           | \$ 75,000              | \$ 75,000                     | 0.00%          |
|                                   | <b>Subtotal</b>                            | <b>\$ 5,211,346</b> | <b>\$ 5,040,660</b>    | <b>\$ 5,189,111</b>           | <b>2.95%</b>   |
|                                   |  |                     |                        |                               |                |
|                                   | <b>Other Taxes</b>                         |                     |                        |                               |                |
| 4150                              | Penalties & Interest - Ad Valorem          | \$ 137,514          | \$ 100,000             | \$ 60,000                     | -40.00%        |
| 4151                              | Penalties & Interest - Autos               | \$ 18,721           | \$ 15,000              | \$ 14,000                     | -6.67%         |
|                                   | <b>Subtotal</b>                            | <b>\$ 156,234</b>   | <b>\$ 115,000</b>      | <b>\$ 74,000</b>              | <b>-35.65%</b> |
|                                   |  |                     |                        |                               |                |
|                                   | <b>Subtotal Taxes</b>                      | <b>\$ 5,367,580</b> | <b>\$ 5,155,660</b>    | <b>\$ 5,263,111</b>           | <b>2.08%</b>   |
|                                   |  |                     |                        |                               |                |
| <b>Intergovernmental Revenues</b> |  |                     |                        |                               |                |
|                                   | <b>Local Governments</b>                   |                     |                        |                               |                |
| 4400                              | Payment in Lieu of Taxes                   | \$ 9,663            | \$ 7,100               | \$ 5,000                      | -29.58%        |
|                                   | <b>Subtotal</b>                            | <b>\$ 9,663</b>     | <b>\$ 7,100</b>        | <b>\$ 5,000</b>               | <b>-29.58%</b> |
|                                   | <b>Subtotal Intergovernmental Revenues</b> | <b>\$ 9,663</b>     | <b>\$ 7,100</b>        | <b>\$ 5,000</b>               | <b>-29.58%</b> |
|                                   |  |                     |                        |                               |                |
| <b>Charges for Services</b>       |  |                     |                        |                               |                |
|                                   | <b>Other Charges for Services</b>          |                     |                        |                               |                |
| 4464                              | Land Disturbance Fee                       | \$ 8,562            | \$ 6,500               | \$ 8,000                      | 23.08%         |
|                                   | <b>Subtotal</b>                            | <b>\$ 8,562</b>     | <b>\$ 6,500</b>        | <b>\$ 8,000</b>               | <b>23.08%</b>  |
|                                   |  |                     |                        |                               |                |
|                                   | <b>Operations</b>                          |                     |                        |                               |                |
| 4593                              | Street Repair Reimbursement                | \$ -                | \$ -                   | \$ -                          | N/A            |
| 4596                              | Erosion Control                            | \$ 32,756           | \$ 25,000              | \$ 30,000                     | 20.00%         |
|                                   | <b>Subtotal</b>                            | <b>\$ 32,756</b>    | <b>\$ 25,000</b>       | <b>\$ 30,000</b>              | <b>20.00%</b>  |
|                                   |  |                     |                        |                               |                |
|                                   | <b>Subtotal Charges for Services</b>       | <b>\$ 41,318</b>    | <b>\$ 31,500</b>       | <b>\$ 38,000</b>              | <b>20.63%</b>  |
|                                   |  |                     |                        |                               |                |
| <b>Investment Income</b>          |  |                     |                        |                               |                |
| 4772                              | Gains/Losses on Investments                | \$ (30,699)         | \$ -                   | \$ -                          | N/A            |
| 4780                              | Investment Interest                        | \$ 63,617           | \$ 60,000              | \$ 60,000                     | 0.00%          |
|                                   | <b>Subtotal Investment Income</b>          | <b>\$ 32,917</b>    | <b>\$ 60,000</b>       | <b>\$ 60,000</b>              | <b>0.00%</b>   |
|                                   |  |                     |                        |                               |                |
| <b>Miscellaneous</b>              |  |                     |                        |                               |                |
| 4837                              | Miscellaneous                              | \$ 539              | \$ -                   | \$ -                          | N/A            |
|                                   | <b>Subtotal Miscellaneous</b>              | <b>\$ 539</b>       | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>     |
|                                   |  |                     |                        |                               |                |
|                                   | <b>Total Revenues</b>                      | <b>\$ 5,452,018</b> | <b>\$ 5,254,260</b>    | <b>\$ 5,366,111</b>           | <b>2.13%</b>   |

## Schedule of Expenditures: Stormwater Fund

|            |                           | FY14<br>Actual      | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change   |
|------------|---------------------------|---------------------|------------------------|-------------------------------|---------------|
| <b>250</b> | <b>Engineering</b>        |                     |                        |                               |               |
| 2300       | Drainage                  | \$ 383,264          | \$ 434,387             | \$ 424,978                    | -2.17%        |
| 2600       | Stormwater                | \$ 258,264          | \$ 290,717             | \$ 294,595                    | 1.33%         |
|            | <b>Subtotal</b>           | <b>\$ 641,528</b>   | <b>\$ 725,104</b>      | <b>\$ 719,573</b>             | <b>-0.76%</b> |
|            |                           |                     |                        |                               |               |
| <b>260</b> | <b>Public Works</b>       |                     |                        |                               |               |
| 3210       | Stormwater Maintenance    | \$ 3,077,416        | \$ 3,323,265           | \$ 3,295,649                  | -0.83%        |
| 3710       | Other Maintenance/Repairs | \$ -                | \$ 5,000               | \$ 5,000                      | 0.00%         |
|            | <b>Subtotal</b>           | <b>\$ 3,077,416</b> | <b>\$ 3,328,265</b>    | <b>\$ 3,300,649</b>           | <b>-0.83%</b> |
|            |                           |                     |                        |                               |               |
| <b>590</b> | <b>Non-Departmental</b>   |                     |                        |                               |               |
| 2000       | Contingency               | \$ -                | \$ 5,710               | \$ 5,668                      | -0.74%        |
| 3000       | Non-Categorical           | \$ 323,504          | \$ 335,969             | \$ 326,510                    | -2.82%        |
| 4000       | Transfer to CIP           | \$ 812,617          | \$ 859,212             | \$ 1,013,711                  | 17.98%        |
|            | <b>Subtotal</b>           | <b>\$ 1,136,121</b> | <b>\$ 1,200,891</b>    | <b>\$ 1,345,889</b>           | <b>12.07%</b> |
|            |                           |                     |                        |                               |               |
|            | <b>Total Expenditures</b> | <b>\$ 4,855,065</b> | <b>\$ 5,254,260</b>    | <b>\$ 5,366,111</b>           | <b>2.13%</b>  |

## Schedule of Revenues: Paving Fund

|                                   |  | FY14<br>Actual       | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change    |
|-----------------------------------|--|----------------------|------------------------|-------------------------------|----------------|
| <b>General Property Taxes</b>     |  |                      |                        |                               |                |
| 4001                              | Real Property                              | \$ 11,095,203        | \$ 13,732,317          | \$ 12,976,998                 | -5.50%         |
| 4002                              | Public Utility                             | \$ -                 | \$ -                   | \$ -                          | N/A            |
| 4003                              | Timber                                     | \$ -                 | \$ -                   | \$ -                          | N/A            |
| 4005                              | Personal Property                          | \$ 1,776,810         | \$ -                   | \$ -                          | N/A            |
| 4006                              | Motor Vehicle                              | \$ 1,253,991         | \$ -                   | \$ 1,164,250                  | N/A            |
| 4007                              | Mobile Homes                               | \$ 16,874            | \$ -                   | \$ 16,000                     | N/A            |
| 4012                              | Property Not on Digest                     | \$ 51,198            | \$ 40,000              | \$ 26,000                     | -35.00%        |
| 4015                              | Recording Intangibles                      | \$ 261,348           | \$ 220,000             | \$ 250,000                    | 13.64%         |
|                                   | <b>Subtotal</b>                            | <b>\$ 14,455,423</b> | <b>\$ 13,992,317</b>   | <b>\$ 14,433,248</b>          | <b>3.15%</b>   |
| <b>Other Taxes</b>                |  |                      |                        |                               |                |
| 4150                              | Penalties & Interest - Ad Valorem          | \$ 381,440           | \$ 275,000             | \$ 190,000                    | -30.91%        |
| 4151                              | Penalties & Interest - Auto                | \$ 51,929            | \$ 70,000              | \$ 40,000                     | -42.86%        |
|                                   | <b>Subtotal</b>                            | <b>\$ 433,369</b>    | <b>\$ 345,000</b>      | <b>\$ 230,000</b>             | <b>-33.33%</b> |
|                                   | <b>Subtotal Taxes</b>                      | <b>\$ 14,888,791</b> | <b>\$ 14,337,317</b>   | <b>\$ 14,663,248</b>          | <b>2.27%</b>   |
| <b>Intergovernmental Revenues</b> |  |                      |                        |                               |                |
|                                   | <b>Local Governments</b>                   |                      |                        |                               |                |
| 4400                              | Payment in Lieu of Taxes                   | \$ 26,804            | \$ 19,690              | \$ 13,646                     | -30.70%        |
|                                   | <b>Subtotal</b>                            | <b>\$ 26,804</b>     | <b>\$ 19,690</b>       | <b>\$ 13,646</b>              | <b>-30.70%</b> |
|                                   | <b>Subtotal Intergovernmental Revenues</b> | <b>\$ 26,804</b>     | <b>\$ 19,690</b>       | <b>\$ 13,646</b>              | <b>-30.70%</b> |
| <b>Charges for Services</b>       |  |                      |                        |                               |                |
|                                   | <b>Operations</b>                          |                      |                        |                               |                |
| 4593                              | Street Repair Reimbursement                | \$ 19,929            | \$ 20,000              | \$ 15,000                     | -25.00%        |
| 4597                              | Maintain State Highways                    | \$ 342,895           | \$ 342,895             | \$ 342,895                    | 0.00%          |
|                                   | <b>Subtotal</b>                            | <b>\$ 362,824</b>    | <b>\$ 362,895</b>      | <b>\$ 357,895</b>             | <b>-1.38%</b>  |
|                                   | <b>Subtotal</b>                            | <b>\$ 362,824</b>    | <b>\$ 362,895</b>      | <b>\$ 357,895</b>             | <b>-1.38%</b>  |
| <b>Investment Income</b>          |  |                      |                        |                               |                |
| 4772                              | Gains/Losses on Investments                | \$ 74,297            | \$ -                   | \$ 6,130                      | N/A            |
| 4780                              | Investment Interest                        | \$ 257,145           | \$ 250,000             | \$ 240,000                    | -4.00%         |
|                                   | <b>Subtotal Investment Income</b>          | <b>\$ 331,442</b>    | <b>\$ 250,000</b>      | <b>\$ 246,130</b>             | <b>-1.55%</b>  |
| <b>Miscellaneous Revenues</b>     |  |                      |                        |                               |                |
|                                   | <b>Other Miscellaneous Revenues</b>        |                      |                        |                               |                |
| 4837                              | Miscellaneous                              | \$ 1,842             | \$ -                   | \$ -                          | N/A            |
| 4853                              | Claims/Settlements                         | \$ 1,350             | \$ -                   | \$ -                          | N/A            |
| 4377                              | Sale of Timber                             | \$ -                 | \$ -                   | \$ -                          | N/A            |
|                                   | <b>Subtotal</b>                            | <b>\$ 3,192</b>      | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>     |
|                                   | <b>Subtotal Miscellaneous</b>              | <b>\$ 3,192</b>      | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>     |
|                                   | <b>Total Revenues</b>                      | <b>\$ 15,613,054</b> | <b>\$ 14,969,902</b>   | <b>\$ 15,280,919</b>          | <b>2.08%</b>   |

## Schedule of Expenditures: Paving Fund

|            |                                    | FY14<br>Actual       | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change   |
|------------|------------------------------------|----------------------|------------------------|-------------------------------|---------------|
| <b>250</b> | <b>Engineering</b>                 |                      |                        |                               |               |
| 2200       | Highways And Roads                 | \$ 962,253           | \$ 989,646             | \$ 1,025,128                  | 3.59%         |
|            | <b>Subtotal</b>                    | <b>\$ 962,253</b>    | <b>\$ 989,646</b>      | <b>\$ 1,025,128</b>           | <b>3.59%</b>  |
|            |                                    |                      |                        |                               |               |
| <b>260</b> | <b>Public Works</b>                |                      |                        |                               |               |
| 2100       | Street Improvements                | \$ -                 | \$ -                   | \$ -                          | N/A           |
| 3110       | Repairs And Maintenance            | \$ 4,789,314         | \$ 4,396,587           | \$ 4,331,316                  | -1.48%        |
| 3120       | Right Of Way Maintenance           | \$ 6,381,992         | \$ 6,325,212           | \$ 6,283,232                  | -0.66%        |
| 3130       | Community Services-Row Maintenance | \$ 244,176           | \$ 251,204             | \$ 246,935                    | -1.70%        |
| 3710       | Other Maintenance/Repairs          | \$ 837               | \$ 5,000               | \$ 5,000                      | 0.00%         |
|            | <b>Subtotal</b>                    | <b>\$ 11,416,319</b> | <b>\$ 10,978,003</b>   | <b>\$ 10,866,483</b>          | <b>-1.02%</b> |
|            |                                    |                      |                        |                               |               |
| <b>590</b> | <b>Non-Departmental</b>            |                      |                        |                               |               |
| 2000       | Contingency                        | \$ -                 | \$ 14,522              | \$ 14,436                     | -0.59%        |
| 3000       | Non-Categorical                    | \$ 998,226           | \$ 987,640             | \$ 1,115,125                  | 12.91%        |
| 4000       | Transfer to CIP                    | \$ 1,297,140         | \$ 2,000,091           | \$ 2,259,747                  | 12.98%        |
|            | <b>Subtotal</b>                    | <b>\$ 2,295,366</b>  | <b>\$ 3,002,253</b>    | <b>\$ 3,389,308</b>           | <b>12.89%</b> |
|            |                                    |                      |                        |                               |               |
|            | <b>Total Expenditures</b>          | <b>\$ 14,673,938</b> | <b>\$ 14,969,902</b>   | <b>\$ 15,280,919</b>          | <b>2.08%</b>  |

**Schedule of Revenues: Medical Center Fund**

|      |                               | <b>FY14</b>          | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>      |
|------|-------------------------------|----------------------|-----------------------|---------------------------|---------------|
|      |                               | <b>Actual</b>        | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
|      | <b>General Property Taxes</b> |                      |                       |                           |               |
| 4001 | Real Property                 | \$ 10,437,794        | \$ 12,331,619         | \$ 12,245,931             | -0.69%        |
| 4003 | Timber                        | \$ -                 | \$ -                  |                           | N/A           |
| 4005 | Personal Property             | \$ 1,671,434         | \$ -                  |                           | N/A           |
| 4006 | Motor Vehicle                 | \$ 1,175,120         | \$ 1,121,003          | \$ 1,113,828              | -0.64%        |
| 4007 | Mobile Homes                  | \$ 14,715            | \$ -                  |                           | N/A           |
|      | <b>Subtotal</b>               | <b>\$ 13,299,064</b> | <b>\$ 13,452,622</b>  | <b>\$ 13,359,759</b>      | <b>-0.69%</b> |
|      |                               |                      |                       |                           |               |
| 4837 | Miscellaneous                 | \$ -                 |                       |                           | N/A           |
|      | <b>Subtotal</b>               | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ -</b>               | <b>N/A</b>    |
|      | <b>Transfers In</b>           |                      |                       |                           |               |
| 4931 | Transfer In-General Fund      | \$ 600,000           | \$ 600,000            | \$ 600,000                | 0.00%         |
|      | <b>Subtotal</b>               | <b>\$ 600,000</b>    | <b>\$ 600,000</b>     | <b>\$ 600,000</b>         | <b>0.00%</b>  |
|      |                               |                      |                       |                           |               |
|      | <b>Revenues Total</b>         | <b>\$ 13,899,064</b> | <b>\$ 14,052,622</b>  | <b>\$ 13,959,759</b>      | <b>-0.66%</b> |

**Schedule of Expenditures: Medical Center Fund**

|            |                           | <b>FY14</b>          | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>      |
|------------|---------------------------|----------------------|-----------------------|---------------------------|---------------|
|            |                           | <b>Actual</b>        | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
| <b>200</b> |                           |                      |                       |                           |               |
| 3000       | Medical Center Authority  | \$ 14,024,526        | \$ 14,052,622         | \$ 13,959,759             | -0.66%        |
|            | <b>Subtotal</b>           | <b>\$ 14,024,526</b> | <b>\$ 14,052,622</b>  | <b>\$ 13,959,759</b>      | <b>-0.66%</b> |
|            |                           |                      |                       |                           |               |
|            | <b>Total Expenditures</b> | <b>\$ 14,024,526</b> | <b>\$ 14,052,622</b>  | <b>\$ 13,959,759</b>      | <b>-0.66%</b> |

## Schedule of Revenues: Integrated Waste Fund

|                                |  | FY14<br>Actual       | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change   |
|--------------------------------|--|----------------------|------------------------|-------------------------------|---------------|
| <b>Charges for Services</b>    |  |                      |                        |                               |               |
|                                | <b>Operations</b>                                  |                      |                        |                               |               |
| 4550                           | Inert Landfill Fees                                | \$ 113,129           | \$ 100,000             | \$ 90,000                     | -10.00%       |
| 4552                           | Commercial Solid Waste Collection Fees             | \$ 86,536            | \$ 90,000              | \$ 100,000                    | 11.11%        |
| 4553                           | Residential Solid Waste Collection Fees            | \$ 9,317,164         | \$ 9,900,000           | \$ 9,900,000                  | 0.00%         |
| 4556                           | Meadow   | \$ -                 | \$ 19,000              | \$ -                          | -100.00%      |
| 4557                           | Pine Grove Landfill                                | \$ 333,431           | \$ 287,000             | \$ 320,000                    | 11.50%        |
| 4558                           | Recycling Fees                                     | \$ 561,417           | \$ 525,049             | \$ 650,000                    | 23.80%        |
| 4588                           | Tree Fee   | \$ 40,500            | \$ 25,000              | \$ 35,000                     | 40.00%        |
|                                | <b>Subtotal</b>                                    | <b>\$ 10,452,177</b> | <b>\$ 10,946,049</b>   | <b>\$ 11,095,000</b>          | <b>1.36%</b>  |
| <b>Investment Income</b>       |  |                      |                        |                               |               |
| 4772                           | Gains/Losses On Investments                        | \$ (1,754)           | \$ -                   |                               | N/A           |
| 4780                           | Investment Interest                                | \$ 326,695           | \$ 200,000             | \$ 280,000                    | 40.00%        |
|                                | <b>Subtotal</b>                                    | <b>\$ 324,941</b>    | <b>\$ 200,000</b>      | <b>\$ 280,000</b>             | <b>40.00%</b> |
| <b>Miscellaneous</b>           |  |                      |                        |                               |               |
| 4837                           | Miscellaneous                                      | \$ 2,483             | \$ -                   |                               | N/A           |
|                                | <b>Subtotal</b>                                    | <b>\$ 2,483</b>      | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
| <b>Other Financing Sources</b> |  |                      |                        |                               |               |
|                                | <b>Proceeds of General Fixed Asset Disposition</b> |                      |                        |                               |               |
| 4908                           | Gain on Sale of Assets                             | \$ 18,680            | \$ -                   | \$ -                          | N/A           |
|                                | <b>Subtotal</b>                                    | <b>\$ 18,680</b>     | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
|                                | <b>Total Revenues</b>                              | <b>\$ 10,798,281</b> | <b>\$ 11,146,049</b>   | <b>\$ 11,375,000</b>          | <b>2.05%</b>  |

## Schedule of Expenditures: Integrated Waste Fund

|            |                               | FY14<br>Actual       | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change  |
|------------|-------------------------------|----------------------|------------------------|-------------------------------|--------------|
| <b>260</b> | <b>Public Works</b>           |                      |                        |                               |              |
| 3510       | Solid Waste Collection        | \$ 6,198,372         | \$ 5,881,967           | \$ 5,649,329                  | -3.96%       |
| 3520       | Recycling                     | \$ 1,320,264         | \$ 1,317,348           | \$ 1,250,493                  | -5.07%       |
| 3540       | Granite Bluff Inert Landfill  | \$ 248,196           | \$ 279,747             | \$ 276,635                    | -1.11%       |
| 3550       | Oxbow Meadow Inert Landfill   | \$ 4,759             | \$ 14,861              | \$ 14,861                     | 0.00%        |
| 3560       | Pine Grove Landfill           | \$ 1,934,691         | \$ 1,702,637           | \$ 1,689,522                  | -0.77%       |
| 3570       | Recycling Center              | \$ 851,299           | \$ 791,093             | \$ 1,154,005                  | 45.87%       |
| 3580       | Recycling - Fort Benning      | \$ -                 | \$ -                   | \$ 135,898                    | N/A          |
| 3710       | Other Maintenance/Repairs     | \$ 5,693             | \$ 13,580              | \$ 13,580                     | 0.00%        |
|            | <b>Subtotal</b>               | <b>\$ 10,563,274</b> | <b>\$ 10,001,233</b>   | <b>\$ 10,184,323</b>          | <b>1.83%</b> |
|            |                               |                      |                        |                               |              |
| <b>270</b> | <b>Parks &amp; Recreation</b> |                      |                        |                               |              |
| 3150       | Refuse Collection - Parks     | \$ 98,977            | \$ 83,254              | \$ 84,509                     | 1.51%        |
|            | <b>Subtotal</b>               | <b>\$ 98,977</b>     | <b>\$ 83,254</b>       | <b>\$ 84,509</b>              | <b>1.51%</b> |
|            |                               |                      |                        |                               |              |
| <b>590</b> | <b>Non-Departmental</b>       |                      |                        |                               |              |
| 2000       | Contingency                   | \$ -                 | \$ 9,395               | \$ 9,843                      | 4.77%        |
| 3000       | Non-Categorical               | \$ 946,004           | \$ 1,052,167           | \$ 1,096,325                  | 4.20%        |
|            | <b>Subtotal</b>               | <b>\$ 946,004</b>    | <b>\$ 1,061,562</b>    | <b>\$ 1,106,168</b>           | <b>4.20%</b> |
|            |                               |                      |                        |                               |              |
| <b>660</b> | <b>Integrated Waste CIP</b>   |                      |                        |                               |              |
| 4000       | Integrated Waste CIP          | \$ 207,535           | \$ -                   | \$ -                          | N/A          |
|            | <b>Subtotal</b>               | <b>\$ 207,535</b>    | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>   |
|            |                               |                      |                        |                               |              |
|            | <b>Total Expenditures</b>     | <b>\$ 11,815,790</b> | <b>\$ 11,146,049</b>   | <b>\$ 11,375,000</b>          | <b>2.05%</b> |

**Schedule of Revenues: Emergency Telephone Fund**

|                                     |                          | <b>FY14</b>         | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>      |
|-------------------------------------|--------------------------|---------------------|-----------------------|---------------------------|---------------|
|                                     |                          | <b>Actual</b>       | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
| <b>Charge for Services</b>          |                          |                     |                       |                           |               |
| 4500                                | E911 Emergency Telephone | \$ 1,240,051        | \$ 1,250,000          | \$ 1,150,000              | -8.00%        |
| 4514                                | Wireless Surcharge       | \$ 1,352,602        | \$ 1,300,000          | \$ 1,350,000              | 3.85%         |
| 4519                                | Prepaid Wireless         | \$ 354,649          | \$ 350,000            | \$ 330,000                | -5.71%        |
| <b>Subtotal Charge for Services</b> |                          | <b>\$ 2,947,302</b> | <b>\$ 2,900,000</b>   | <b>\$ 2,830,000</b>       | <b>-2.41%</b> |
|                                     |                          |                     |                       |                           |               |
| <b>Miscellaneous</b>                |                          |                     |                       |                           |               |
| 4837                                | Miscellaneous            | \$ 10               | \$ -                  | \$ -                      | N/A           |
| 4780                                | Investment Interest      | \$ -                | \$ -                  | \$ -                      | N/A           |
| <b>Subtotal</b>                     |                          | <b>\$ 10</b>        | <b>\$ -</b>           | <b>\$ -</b>               | <b>N/A</b>    |
|                                     |                          |                     |                       |                           |               |
| <b>Transfers In</b>                 |                          |                     |                       |                           |               |
| 4931                                | Transfer In-General Fund | \$ -                | \$ -                  | \$ -                      | N/A           |
| 4998                                | Transfer In-OLOST        | \$ 731,816          | \$ 951,138            | \$ 1,128,789              | 18.68%        |
| <b>Subtotal</b>                     |                          | <b>\$ 731,816</b>   | <b>\$ 951,138</b>     | <b>\$ 1,128,789</b>       | <b>18.68%</b> |
|                                     |                          |                     |                       |                           |               |
| <b>Total Revenues</b>               |                          | <b>\$ 3,679,128</b> | <b>\$ 3,851,138</b>   | <b>\$ 3,958,789</b>       | <b>2.80%</b>  |

**Schedule of Expenditures: Emergency Telephone Fund**

|                           |                         | <b>FY14</b>         | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>      |
|---------------------------|-------------------------|---------------------|-----------------------|---------------------------|---------------|
|                           |                         | <b>Actual</b>       | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
| <b>400</b>                | <b>Police</b>           |                     |                       |                           |               |
| 3220                      | E-911                   | \$ 3,490,729        | \$ 3,644,094          | \$ 3,744,486              | 2.75%         |
| <b>Subtotal</b>           |                         | <b>\$ 3,490,729</b> | <b>\$ 3,644,094</b>   | <b>\$ 3,744,486</b>       | <b>2.75%</b>  |
|                           |                         |                     |                       |                           |               |
| <b>590</b>                | <b>Non-Departmental</b> |                     |                       |                           |               |
| 2000                      | Contingency             | \$ -                | \$ 4,489              | \$ 4,568                  | 1.76%         |
| 3000                      | Non Categorical         | \$ 188,399          | \$ 202,555            | \$ 209,735                | 3.54%         |
| <b>Subtotal</b>           |                         | <b>\$ 188,399</b>   | <b>\$ 207,044</b>     | <b>\$ 214,303</b>         | <b>3.51%</b>  |
|                           |                         |                     |                       |                           |               |
| <b>Total Expenditures</b> |                         | <b>\$ 3,679,128</b> | <b>\$ 3,851,138</b>   | <b>\$ 3,958,789</b>       | <b>2.80%</b>  |

**Schedule of Revenues: Economic Development Fund**

|      |                               | <b>FY14</b>         | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>      |
|------|-------------------------------|---------------------|-----------------------|---------------------------|---------------|
|      |                               | <b>Actual</b>       | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
|      | <b>General Property Taxes</b> |                     |                       |                           |               |
| 4001 | Real Property                 | \$ 1,414,941        | \$ 1,973,059          | \$ 2,040,989              | 3.44%         |
| 4003 | Timber                        | \$ -                | \$ -                  |                           | N/A           |
| 4005 | Personal Property             | \$ 228,429          | \$ -                  |                           | N/A           |
| 4006 | Motor Vehicle                 | \$ 123,621          | \$ 179,361            | \$ 185,638                | 3.50%         |
| 4007 | Mobile Homes                  | \$ 1,924            |                       |                           | N/A           |
|      | <b>Subtotal</b>               | <b>\$ 1,768,915</b> | <b>\$ 2,152,420</b>   | <b>\$ 2,226,627</b>       | <b>3.45%</b>  |
|      |                               |                     |                       |                           |               |
|      | <b>Revenues Total</b>         | <b>\$ 1,768,915</b> | <b>\$ 2,152,420</b>   | <b>\$ 2,226,627</b>       | <b>3.45%</b>  |

**Schedule of Expenditures: Economic Development Fund**

|            |                           | <b>FY14</b>         | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>      |
|------------|---------------------------|---------------------|-----------------------|---------------------------|---------------|
|            |                           | <b>Actual</b>       | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
| <b>590</b> | <b>Non-Departmental</b>   |                     |                       |                           |               |
| 1000       | Agency Appropriations     | \$ 1,115,256        | \$ 1,076,210          | \$ 1,113,314              | 3.45%         |
| 2000       | Contingency               | \$ -                | \$ 128,210            | \$ 313,313                | 144.37%       |
| 3000       | Non-Categorical           | \$ -                | \$ 948,000            | \$ 800,000                | -15.61%       |
|            | <b>Subtotal</b>           | <b>\$ 1,115,256</b> | <b>\$ 2,152,420</b>   | <b>\$ 2,226,627</b>       | <b>3.45%</b>  |
|            |                           |                     |                       |                           |               |
|            | <b>Total Expenditures</b> | <b>\$ 1,115,256</b> | <b>\$ 2,152,420</b>   | <b>\$ 2,226,627</b>       | <b>3.45%</b>  |

## Schedule of Revenues: Debt Service Fund

|                          |                                   | FY14<br>Actual       | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change    |
|--------------------------|-----------------------------------|----------------------|------------------------|-------------------------------|----------------|
| <b>Taxes</b>             |                                   |                      |                        |                               |                |
|                          | <b>General Property Taxes</b>     |                      |                        |                               |                |
| 4001                     | Real Property                     | \$ 3,040,895         | \$ 3,050,531           | \$ 3,145,563                  | 3.12%          |
| 4002                     | Public Utility                    | \$ -                 | \$ -                   | \$ -                          | N/A            |
| 4003                     | Timber                            | \$ -                 | \$ -                   | \$ -                          | N/A            |
| 4005                     | Personal Property                 | \$ 484,935           | \$ -                   | \$ -                          | N/A            |
| 4006                     | Motor Vehicle                     | \$ 346,427           | \$ 251,104             | \$ 259,893                    | 3.50%          |
| 4007                     | Mobile Homes                      | \$ 3,962             | \$ -                   | \$ 2,700                      | N/A            |
| 4012                     | Property Not on Digest            | \$ 13,973            | \$ 12,500              | \$ 8,000                      | -36.00%        |
| 4015                     | Recording Intangibles             | \$ 71,328            | \$ 85,000              | \$ 60,000                     | -29.41%        |
|                          | <b>Subtotal</b>                   | <b>\$ 3,961,521</b>  | <b>\$ 3,399,135</b>    | <b>\$ 3,476,156</b>           | <b>2.27%</b>   |
|                          | <b>Other Taxes</b>                |                      |                        |                               |                |
| 4150                     | Penalties & Interest - Ad Valorem | \$ 104,104           | \$ 90,000              | \$ 45,000                     | -50.00%        |
| 4151                     | Penalties & Interest - Auto       | \$ 14,379            | \$ 30,000              | \$ 10,000                     | -66.67%        |
|                          | <b>Subtotal</b>                   | <b>\$ 118,483</b>    | <b>\$ 120,000</b>      | <b>\$ 55,000</b>              | <b>-54.17%</b> |
| <b>Subtotal Taxes</b>    |                                   | <b>\$ 4,080,004</b>  | <b>\$ 3,519,135</b>    | <b>\$ 3,531,156</b>           | <b>0.34%</b>   |
| <b>Intergovernmental</b> |                                   |                      |                        |                               |                |
|                          | <b>Local Government</b>           |                      |                        |                               |                |
| 4305                     | BABs Subsidy                      | \$ 1,400,968         | \$ 1,386,502           | \$ 1,407,763                  | 1.53%          |
| 4400                     | Payment in Lieu of Taxes          | \$ 7,316             | \$ 6,000               | \$ 3,300                      | -45.00%        |
|                          | <b>Subtotal</b>                   | <b>\$ 1,408,283</b>  | <b>\$ 1,392,502</b>    | <b>\$ 1,411,063</b>           | <b>1.33%</b>   |
| <b>Investment Income</b> |                                   |                      |                        |                               |                |
| 4772                     | Gains/Losses on Investments       | \$ -                 | \$ -                   | \$ -                          | N/A            |
| 4780                     | Investment Interest               | \$ 3,758             | \$ -                   | \$ 3,500                      | N/A            |
|                          | <b>Subtotal</b>                   | <b>\$ 3,758</b>      | <b>\$ -</b>            | <b>\$ 3,500</b>               | <b>N/A</b>     |
| <b>Miscellaneous</b>     |                                   |                      |                        |                               |                |
| 4837                     | Miscellaneous Revenues            | \$ 468,660           | \$ 478,037             | \$ 487,598                    | 2.00%          |
|                          | <b>Subtotal</b>                   | <b>\$ 468,660</b>    | <b>\$ 478,037</b>      | <b>\$ 487,598</b>             | <b>2.00%</b>   |
| <b>Transfers In</b>      |                                   |                      |                        |                               |                |
| 4974                     | Transfer In - 2012A CBA           |                      | \$ -                   | \$ -                          | N/A            |
| 4975                     | Transfer In - 2012B CBA           |                      | \$ -                   | \$ -                          | N/A            |
| 4998                     | Transfer In - Other LOST          | \$ 5,509,374         | \$ 5,522,040           | \$ 6,131,188                  | 11.03%         |
|                          | <b>Subtotal</b>                   | <b>\$ 5,509,374</b>  | <b>\$ 5,522,040</b>    | <b>\$ 6,131,188</b>           | <b>11.03%</b>  |
|                          | Use of Fund Balance               | \$ -                 | \$ 197,094             | \$ 172,250                    | -12.61%        |
|                          | <b>Total Revenues</b>             | <b>\$ 11,470,078</b> | <b>\$ 11,108,808</b>   | <b>\$ 11,736,755</b>          | <b>5.65%</b>   |

## Schedule of Expenditures: Debt Service Fund

|            |                                | <b>FY14<br/>Actual</b> | <b>FY15<br/>Adopted Budget</b> | <b>FY16<br/>Recommended<br/>Budget</b> | <b>%<br/>Change</b> |
|------------|--------------------------------|------------------------|--------------------------------|--|---------------------|
| <b>200</b> |                                |                        |                                |  |                     |
| 3477       | 2010A Lease Rev. Bonds         | \$ 3,164,048           | \$ 3,157,863                   | \$ 3,154,995                           | -0.09%              |
| 3478       | 2010B Taxable Lease Rev. Bonds | \$ 4,177,691           | \$ 4,177,692                   | \$ 4,177,692                           | 0.00%               |
| 3479       | 2010C Lease Rev. Bonds         | \$ 125,400             | \$ 125,400                     | \$ 125,400                             | 0.00%               |
| 3480       | 2012A Lease Revenue Bonds      | \$ 1,696,722           | \$ 1,698,998                   | \$ 1,701,905                           | 0.17%               |
| 3481       | 2012B Taxable Lease Revenue    | \$ 1,360,916           | \$ 1,359,205                   | \$ 1,359,105                           | -0.01%              |
| 3610       | City Lease/Purchase Program    | \$ 589,650             | \$ 589,650                     | \$ 1,217,658                           | 106.51%             |
|            | <b>Subtotal</b>                | <b>\$ 11,114,427</b>   | <b>\$ 11,108,808</b>           | <b>\$ 11,736,755</b>                   | <b>5.65%</b>        |
|            |                                |                        |                                |  |                     |
|            | <b>Total Expenditures</b>      | <b>\$ 11,114,427</b>   | <b>\$ 11,108,808</b>           | <b>\$ 11,736,755</b>                   | <b>5.65%</b>        |

## Schedule of Revenues: Transportation Fund

|  |                                  | FY14<br>Actual      | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change    |
|--|----------------------------------|---------------------|------------------------|-------------------------------|----------------|
| <b>General Property Taxes</b>              |                                  |                     |                        |                               |                |
| 4001                                       | Real Property                    | \$ 2,869,961        | \$ 3,529,979           | \$ 3,347,221                  | -5.18%         |
| 4003                                       | Timber                           | \$ -                | \$ -                   | \$ -                          | N/A            |
| 4005                                       | Personal Property                | \$ 456,859          | \$ -                   | \$ -                          | N/A            |
| 4006                                       | Motor Vehicle                    | \$ 321,200          | \$ -                   | \$ 298,169                    | N/A            |
| 4007                                       | Mobile Homes                     | \$ 4,022            | \$ -                   | \$ -                          | N/A            |
|  | <b>Subtotal</b>                  | <b>\$ 3,652,041</b> | <b>\$ 3,529,979</b>    | <b>\$ 3,645,390</b>           | <b>3.27%</b>   |
| <b>Intergovernmental</b>                   |                                  |                     |                        |                               |                |
|  | <b>Federal Government</b>        |                     |                        |                               |                |
| 4301                                       | FTA UMTA Capital Grant           | \$ 959,263          | \$ 1,400,346           | \$ 1,512,618                  | 8.02%          |
| 4302                                       | FTA Section 9A - Planning (5307) | \$ 139,681          | \$ 141,778             | \$ 194,368                    | 37.09%         |
|  | <b>Subtotal</b>                  | <b>\$ 1,098,944</b> | <b>\$ 1,542,124</b>    | <b>\$ 1,706,986</b>           | <b>10.69%</b>  |
|  | <b>State Government</b>          |                     |                        |                               |                |
| 4330                                       | DOT Capital Grant                | \$ 55,582           | \$ 175,043             | \$ 189,077                    | 8.02%          |
| 4331                                       | DOT Planning                     | \$ 64,326           | \$ 17,722              | \$ 17,535                     | -1.06%         |
| 4337                                       | DOT Section 9 - Planning         | \$ 80,628           | \$ 56,690              | \$ 6,760                      | -88.08%        |
|  | <b>Subtotal</b>                  | <b>\$ 200,536</b>   | <b>\$ 249,455</b>      | <b>\$ 213,372</b>             | <b>-14.46%</b> |
|  | <b>Local Government</b>          |                     |                        |                               |                |
| 4400                                       | Payment in Lieu of Taxes         | \$ 6,892            | \$ 5,066               | \$ 3,500                      | -30.91%        |
|  | <b>Subtotal</b>                  | <b>\$ 6,892</b>     | <b>\$ 5,066</b>        | <b>\$ 3,500</b>               | <b>-30.91%</b> |
|  | <b>TSPLOST Projects</b>          |                     |                        |                               |                |
| 4044                                       | TSPLOST Projects                 | \$ 119,537          | \$ -                   | \$ -                          | N/A            |
|  | <b>Subtotal</b>                  | <b>\$ 119,537</b>   | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>     |
| <b>Subtotal Intergovernmental Revenues</b> |                                  | <b>\$ 1,425,909</b> | <b>\$ 1,796,645</b>    | <b>\$ 1,923,858</b>           | <b>7.08%</b>   |
| <b>Charges for Services</b>                |                                  |                     |                        |                               |                |
|  | <b>Operations</b>                |                     |                        |                               |                |
| 4540                                       | Handicap ID Cards                | \$ 11,012           | \$ 11,000              | \$ 10,000                     | -9.09%         |
| 4558                                       | Recycling Fees                   | \$ 911              | \$ 800                 | \$ 1,000                      | 25.00%         |
| 4560                                       | Subscription Farebox Revenue     | \$ 25,646           | \$ 25,000              | \$ 25,000                     | 0.00%          |
| 4561                                       | Passenger Services               | \$ 982,717          | \$ 975,000             | \$ 1,000,000                  | 2.56%          |
| 4562                                       | Dial-A-Ride Service              | \$ 100,200          | \$ 75,000              | \$ 60,000                     | -20.00%        |
| 4563                                       | Advertising                      | \$ 25,710           | \$ 15,000              | \$ 15,000                     | 0.00%          |
| 4564                                       | Misc. Transportation Revenue     | \$ 963              | \$ -                   | \$ -                          | N/A            |
|  | <b>Subtotal</b>                  | <b>\$ 1,147,159</b> | <b>\$ 1,101,800</b>    | <b>\$ 1,111,000</b>           | <b>0.83%</b>   |
| <b>Subtotal Charges for Services</b>       |                                  | <b>\$ 1,147,159</b> | <b>\$ 1,101,800</b>    | <b>\$ 1,111,000</b>           | <b>0.83%</b>   |
| <b>Investment Income</b>                   |                                  |                     |                        |                               |                |
| 4772                                       | Gain/Losses on Investments       | \$ 1,071            | \$ -                   | \$ -                          | N/A            |
| 4780                                       | Investment Interest              | \$ 8,367            | \$ 2,000               | \$ 5,000                      | 150.00%        |
| <b>Subtotal Investment Income</b>          |                                  | <b>\$ 9,439</b>     | <b>\$ 2,000</b>        | <b>\$ 5,000</b>               | <b>150.00%</b> |
| <b>Miscellaneous</b>                       |                                  |                     |                        |                               |                |
| 4837                                       | Miscellaneous                    | \$ 2,380            | \$ -                   | \$ -                          | N/A            |
|  | <b>Subtotal</b>                  | <b>\$ 2,380</b>     | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>     |

# Transportation Fund

# Financial Summary

|                                |  | FY14<br>Actual      | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change  |
|--------------------------------|--|---------------------|------------------------|-------------------------------|--------------|
| <b>Other Financing Sources</b> |  |                     |                        |                               |              |
|                                | <b>Proceeds of General Fixed Asset Disposition</b> |                     |                        |                               |              |
| 4906                           | Property Sales                                     | \$ 515              | \$ -                   | \$ -                          | N/A          |
| 4907                           | Sale of General Fixed Assets                       | \$ -                | \$ -                   | \$ -                          | N/A          |
| 4908                           | Gain on Sale of Assets                             | \$ (28,574)         | \$ -                   | \$ -                          | N/A          |
|                                | <b>Subtotal</b>                                    | <b>\$ (28,059)</b>  | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>   |
|                                |  |                     |                        |                               |              |
|                                | Use of Fund Balance                                | \$ -                | \$ -                   | \$ -                          | N/A          |
|                                |  |                     |                        |                               |              |
|                                | <b>Total Revenues</b>                              | <b>\$ 6,208,869</b> | <b>\$ 6,430,424</b>    | <b>\$ 6,685,248</b>           | <b>3.96%</b> |

## Schedule of Expenditures: Transportation Fund

|            |                           | FY14<br>Actual      | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change   |
|------------|---------------------------|---------------------|------------------------|-------------------------------|---------------|
| <b>260</b> | <b>Public Works</b>       |                     |                        |                               |               |
| 3710       | Other Maintenance/Repairs | \$ 620              | \$ 15,000              | \$ 15,000                     | 0.00%         |
|            | <b>Subtotal</b>           | <b>\$ 620</b>       | <b>\$ 15,000</b>       | <b>\$ 15,000</b>              | <b>0.00%</b>  |
|            |                           |                     |                        |                               |               |
| <b>590</b> | <b>Non-Departmental</b>   |                     |                        |                               |               |
| 2000       | Contingency               | \$ -                | \$ 6,547               | \$ 178,098                    | 2620.30%      |
| 3000       | Non-Categorical           | \$ 304,332          | \$ 288,938             | \$ 291,120                    | 0.76%         |
|            | <b>Subtotal</b>           | <b>\$ 304,332</b>   | <b>\$ 295,485</b>      | <b>\$ 469,218</b>             | <b>58.80%</b> |
|            |                           |                     |                        |                               |               |
| <b>610</b> | <b>Transportation</b>     |                     |                        |                               |               |
| 1000       | Director                  | \$ 170,569          | \$ 198,976             | \$ 198,007                    | -0.49%        |
| 2100       | Operations                | \$ 2,152,687        | \$ 2,146,895           | \$ 2,105,046                  | -1.95%        |
| 2200       | Maintenance               | \$ 1,651,171        | \$ 1,516,293           | \$ 1,507,567                  | -0.58%        |
| 2300       | Dial-A-Ride               | \$ 289,506          | \$ 241,258             | \$ 238,678                    | -1.07%        |
| 2400       | FTA                       | \$ 888,281          | \$ 1,750,432           | \$ 1,890,772                  | 8.02%         |
| 2900       | Charter Services          | \$ 17,856           | \$ 18,000              | \$ 18,000                     | 0.00%         |
| 3410       | Planning-FTA (5303)       | \$ 70,186           | \$ 70,863              | \$ 67,605                     | -4.60%        |
| 3420       | Planning-FTA (5307)       | \$ 174,601          | \$ 177,222             | \$ 175,355                    | -1.05%        |
|            | <b>Subtotal</b>           | <b>\$ 5,414,857</b> | <b>\$ 6,119,939</b>    | <b>\$ 6,201,030</b>           | <b>1.33%</b>  |
|            |                           |                     |                        |                               |               |
|            | <b>Total Expenditures</b> | <b>\$ 5,719,809</b> | <b>\$ 6,430,424</b>    | <b>\$ 6,685,248</b>           | <b>3.96%</b>  |

## Schedule of Revenues: Parking Management Fund

|                                |                          | FY14<br>Actual    | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change     |
|--------------------------------|--------------------------|-------------------|------------------------|-------------------------------|-----------------|
| <b>Service Charges</b>         |                          |                   |                        |                               |                 |
|                                | <b>Operations</b>        |                   |                        |                               |                 |
| 4568                           | Parking Fee              | \$ 22,172         | \$ 20,000              | \$ 20,000                     | 0.00%           |
| 4569                           | Public Parking           | \$ 17,647         | \$ 18,000              | \$ 18,000                     | 0.00%           |
|                                | <b>Subtotal</b>          | <b>\$ 39,819</b>  | <b>\$ 38,000</b>       | <b>\$ 38,000</b>              | <b>0.00%</b>    |
| <b>Fines &amp; Forfeitures</b> |                          |                   |                        |                               |                 |
| 4752                           | Parking Tickets          | \$ 155,269        | \$ 210,000             | \$ 220,000                    | 4.76%           |
|                                | <b>Subtotal</b>          | <b>\$ 155,269</b> | <b>\$ 210,000</b>      | <b>\$ 220,000</b>             | <b>4.76%</b>    |
| <b>Investment Income</b>       |                          |                   |                        |                               |                 |
| 4878                           | Rental/Lease Income      | \$ 1,800          | \$ -                   | \$ -                          | N/A             |
| 4780                           | Investment Interest      | \$ -              | \$ 500                 | \$ -                          | -100.00%        |
| 4908                           | Gain on Sale             | \$ 5              | \$ -                   | \$ -                          | N/A             |
|                                | <b>Subtotal</b>          | <b>\$ 1,805</b>   | <b>\$ 500</b>          | <b>\$ -</b>                   | <b>-100.00%</b> |
| <b>Transfers In</b>            |                          |                   |                        |                               |                 |
| 4931                           | Transfer In General Fund | \$ 154,097        | \$ 150,000             | \$ 135,273                    | -9.82%          |
|                                | <b>Subtotal</b>          | <b>\$ 154,097</b> | <b>\$ 150,000</b>      | <b>\$ 135,273</b>             | <b>-9.82%</b>   |
|                                | <b>Total Revenues</b>    | <b>\$ 350,990</b> | <b>\$ 398,500</b>      | <b>\$ 393,273</b>             | <b>-1.31%</b>   |

## Schedule of Expenditures: Parking Management Fund

|            |                           | FY14<br>Actual    | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change   |
|------------|---------------------------|-------------------|------------------------|-------------------------------|---------------|
| <b>590</b> |                           |                   |                        |                               |               |
| 2000       | Contingency               | \$ -              | \$ 362                 | \$ 363                        | 0.28%         |
| 3000       | Non-Categorical           | \$ 19,660         | \$ 20,338              | \$ 21,035                     | 3.43%         |
|            | <b>Subtotal</b>           | <b>\$ 19,660</b>  | <b>\$ 20,700</b>       | <b>\$ 21,398</b>              | <b>3.37%</b>  |
| <b>610</b> |                           |                   |                        |                               |               |
| 2800       | Parking Management        | \$ 331,330        | \$ 377,800             | \$ 371,875                    | -1.57%        |
|            | <b>Subtotal</b>           | <b>\$ 331,330</b> | <b>\$ 377,800</b>      | <b>\$ 371,875</b>             | <b>-1.57%</b> |
|            | <b>Total Expenditures</b> | <b>\$ 350,990</b> | <b>\$ 398,500</b>      | <b>\$ 393,273</b>             | <b>-1.31%</b> |

## Schedule of Revenues: Trade Center Fund

|                                |  | FY14<br>Actual      | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change   |
|--------------------------------|--|---------------------|------------------------|-------------------------------|---------------|
| <b>Sales &amp; Use Taxes</b>   |  |                     |                        |                               |               |
| 4052                           | Beer Tax                               | \$ 769,068          | \$ 770,000             | \$ 770,000                    | 0.00%         |
|                                | <b>Subtotal</b>                        | <b>\$ 769,068</b>   | <b>\$ 770,000</b>      | <b>\$ 770,000</b>             | <b>0.00%</b>  |
| <b>Charges for Services</b>    |  |                     |                        |                               |               |
|                                | <b>Operations</b>                      |                     |                        |                               |               |
| 4568                           | Parking Garage                         | \$ 12,578           | \$ 17,000              | \$ 17,000                     | 0.00%         |
| 4579                           | Electrical Usage Fee                   | \$ 24,868           | \$ 16,000              | \$ 34,000                     | 112.50%       |
| 4580                           | Convention Services Revenue            | \$ 10,587           | \$ 8,000               | \$ 12,500                     | 56.25%        |
| 4581                           | Food Service Contract                  | \$ 773,440          | \$ 620,000             | \$ 598,049                    | -3.54%        |
|                                | <b>Subtotal</b>                        | <b>\$ 821,473</b>   | <b>\$ 661,000</b>      | <b>\$ 661,549</b>             | <b>0.08%</b>  |
| <b>Investment Income</b>       |  |                     |                        |                               |               |
| 4772                           | Gains/Losses On Investments            | \$ 29,165           | \$ -                   | \$ -                          | N/A           |
| 4780                           | Investment Interest                    | \$ 60,775           | \$ 40,000              | \$ 40,000                     | 0.00%         |
|                                | <b>Subtotal</b>                        | <b>\$ 89,940</b>    | <b>\$ 40,000</b>       | <b>\$ 40,000</b>              | <b>0.00%</b>  |
| <b>Miscellaneous</b>           |  |                     |                        |                               |               |
|                                | <b>Other Miscellaneous Revenues</b>    |                     |                        |                               |               |
| 4828                           | Copy Work                              | \$ 1,138            | \$ 700                 | \$ 1,000                      | 42.86%        |
| 4837                           | Miscellaneous Revenue                  | \$ 6,148            | \$ 8,000               | \$ 8,000                      | 0.00%         |
| 4842                           | Vendor Compensation - Sales Tax        | \$ 225              | \$ 150                 | \$ 250                        | 66.67%        |
|                                | <b>Subtotal</b>                        | <b>\$ 7,511</b>     | <b>\$ 8,850</b>        | <b>\$ 9,250</b>               | <b>4.52%</b>  |
|                                | <b>Rents and Royalties</b>             |                     |                        |                               |               |
| 4874                           | Equipment Rental                       | \$ 101,662          | \$ 85,000              | \$ 100,592                    | 18.34%        |
| 4875                           | Space Rental                           | \$ 484,944          | \$ 450,000             | \$ 458,400                    | 1.87%         |
|                                | <b>Subtotal</b>                        | <b>\$ 586,606</b>   | <b>\$ 535,000</b>      | <b>\$ 558,992</b>             | <b>4.48%</b>  |
|                                | <b>Subtotal Miscellaneous Revenues</b> | <b>\$ 594,117</b>   | <b>\$ 543,850</b>      | <b>\$ 568,242</b>             | <b>4.49%</b>  |
| <b>Other Financing Sources</b> |  |                     |                        |                               |               |
|                                | <b>Transfers In</b>                    |                     |                        |                               |               |
| 4943                           | Transfer In Hotel/Motel                | \$ 740,384          | \$ 630,000             | \$ 610,000                    | -3.17%        |
|                                | <b>Subtotal</b>                        | <b>\$ 740,384</b>   | <b>\$ 630,000</b>      | <b>\$ 610,000</b>             | <b>-3.17%</b> |
|                                | <b>Use of Fund Balance</b>             | <b>\$ -</b>         | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>    |
|                                | <b>Total Revenues</b>                  | <b>\$ 3,014,982</b> | <b>\$ 2,644,850</b>    | <b>\$ 2,649,791</b>           | <b>0.19%</b>  |

## Schedule of Expenditures: Trade Center Fund

|            |                            | FY14<br>Actual      | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change   |
|------------|----------------------------|---------------------|------------------------|-------------------------------|---------------|
| <b>590</b> | <b>Non-Departmental</b>    |                     |                        |                               |               |
| 2000       | Contingency                | \$ -                | \$ 2,611               | \$ 2,411                      | -7.66%        |
| 3000       | Non-Categorical            | \$ 104,181          | \$ 126,349             | \$ 135,390                    | 7.16%         |
|            | <b>Subtotal</b>            | <b>\$ 104,181</b>   | <b>\$ 128,960</b>      | <b>\$ 137,801</b>             | <b>6.86%</b>  |
|            |                            |                     |                        |                               |               |
| <b>620</b> | <b>Trade Center</b>        |                     |                        |                               |               |
| 1000       | Trade Center               | \$ 602,542          | \$ 618,487             | \$ 593,516                    | -4.04%        |
| 2100       | Sales                      | \$ 207,041          | \$ 258,693             | \$ 218,547                    | -15.52%       |
| 2200       | Operations                 | \$ 521,184          | \$ 501,243             | \$ 499,936                    | -0.26%        |
| 2300       | Building Maintenance       | \$ 805,805          | \$ 849,502             | \$ 911,532                    | 7.30%         |
| 2600       | Trade Center - Bonded Debt | \$ 187,565          | \$ 287,965             | \$ 288,459                    | 0.17%         |
|            | <b>Subtotal</b>            | <b>\$ 2,324,137</b> | <b>\$ 2,515,890</b>    | <b>\$ 2,511,990</b>           | <b>-0.16%</b> |
|            |                            |                     |                        |                               |               |
|            | <b>Total Expenditures</b>  | <b>\$ 2,428,318</b> | <b>\$ 2,644,850</b>    | <b>\$ 2,649,791</b>           | <b>0.19%</b>  |

## Schedule of Revenues: Bull Creek Golf Course

|                                |                                     | FY14<br>Actual      | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change     |
|--------------------------------|-------------------------------------|---------------------|------------------------|-------------------------------|-----------------|
| <b>Charges for Services</b>    |                                     |                     |                        |                               |                 |
|                                | <b>Operations</b>                   |                     |                        |                               |                 |
| 4541                           | Golf Course Handicap Fees           | \$ 976              | \$ 850                 | \$ 800                        | -5.88%          |
| 4542                           | Golf Course Operations              | \$ 931,136          | \$ 1,150,000           | \$ 950,000                    | -17.39%         |
| 4543                           | Range Fees                          | \$ 30,913           | \$ 30,000              | \$ 30,000                     | 0.00%           |
| 4544                           | Snack Bar - Golf Course             | \$ 136,000          | \$ 150,000             | \$ 135,000                    | -10.00%         |
| 4582                           | Sale of Merchandise                 | \$ 66,591           | \$ 70,000              | \$ 70,000                     | 0.00%           |
|                                | <b>Subtotal</b>                     | <b>\$ 1,165,616</b> | <b>\$ 1,400,850</b>    | <b>\$ 1,185,800</b>           | <b>-15.35%</b>  |
| <b>Miscellaneous</b>           |                                     |                     |                        |                               |                 |
|                                | <b>Other Miscellaneous Revenues</b> |                     |                        |                               |                 |
| 4837                           | Miscellaneous                       | \$ 558              | \$ 200                 | \$ -                          | -100.00%        |
| 4842                           | Vendor Comp Sales Tax               | \$ 811              | \$ 1,000               | \$ -                          | -100.00%        |
|                                | <b>Subtotal</b>                     | <b>\$ 1,369</b>     | <b>\$ 1,200</b>        | <b>\$ -</b>                   | <b>-100.00%</b> |
|                                | <b>Rents and Royalties</b>          |                     |                        |                               |                 |
| 4878                           | Rental/Lease                        | \$ 39,688           | \$ 30,000              | \$ 13,000                     | -56.67%         |
|                                | <b>Subtotal</b>                     | <b>\$ 39,688</b>    | <b>\$ 30,000</b>       | <b>\$ 13,000</b>              | <b>-56.67%</b>  |
|                                |                                     |                     |                        |                               |                 |
|                                | <b>Subtotal Miscellaneous</b>       | <b>\$ 41,057</b>    | <b>\$ 31,200</b>       | <b>\$ 13,000</b>              | <b>-58.33%</b>  |
| <b>Other Financing Sources</b> |                                     |                     |                        |                               |                 |
|                                | <b>Transfer In</b>                  |                     |                        |                               |                 |
| 4931                           | Transfer In - General Fund          | \$ 221,742          | \$ 50,000              | \$ 50,000                     | 0.00%           |
|                                | <b>Subtotal</b>                     | <b>\$ 221,742</b>   | <b>\$ 50,000</b>       | <b>\$ 50,000</b>              | <b>0.00%</b>    |
|                                |                                     |                     |                        |                               |                 |
|                                | <b>Total Revenues</b>               | <b>\$ 1,428,415</b> | <b>\$ 1,482,050</b>    | <b>\$ 1,248,800</b>           | <b>-15.74%</b>  |

## Schedule of Expenditures: Bull Creek Golf Course

|            |                                    | FY14<br>Actual      | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change    |
|------------|------------------------------------|---------------------|------------------------|-------------------------------|----------------|
| <b>590</b> | <b>Non-Departmental</b>            |                     |                        |                               |                |
| 2000       | Contingency                        | \$ -                | \$ 1,403               | \$ 1,517                      | 8.13%          |
| 3000       | Non-Categorical                    | \$ 83,668           | \$ 85,560              | \$ 71,454                     | -16.49%        |
|            | <b>Subtotal</b>                    | <b>\$ 83,668</b>    | <b>\$ 86,963</b>       | <b>\$ 72,971</b>              | <b>-16.09%</b> |
|            |                                    |                     |                        |                               |                |
| <b>630</b> | <b>Bull Creek Golf Course</b>      |                     |                        |                               |                |
| 2100       | Bull Creek Golf Course Maintenance | \$ 777,956          | \$ 781,583             | \$ 662,410                    | -15.25%        |
| 2200       | Bull Creek Golf Course Operations  | \$ 566,791          | \$ 613,504             | \$ 513,419                    | -16.31%        |
|            | <b>Subtotal</b>                    | <b>\$ 1,344,747</b> | <b>\$ 1,395,087</b>    | <b>\$ 1,175,829</b>           | <b>-15.72%</b> |
|            |                                    |                     |                        |                               |                |
|            | <b>Total Expenditures</b>          | <b>\$ 1,428,415</b> | <b>\$ 1,482,050</b>    | <b>\$ 1,248,800</b>           | <b>-15.74%</b> |

## Schedule of Revenues: Oxbow Creek Golf Course

|                                |                                     | FY14<br>Actual    | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change    |
|--------------------------------|-------------------------------------|-------------------|------------------------|-------------------------------|----------------|
| <b>Charges for Services</b>    |                                     |                   |                        |                               |                |
|                                | <b>Operations</b>                   |                   |                        |                               |                |
| 4542                           | Golf Course Operations              | \$ 186,751        | \$ 220,000             | \$ 190,000                    | -13.64%        |
| 4543                           | Range Fees                          | \$ 18,398         | \$ 17,000              | \$ 17,000                     | 0.00%          |
| 4544                           | Golf Course Snack Bar               | \$ 23,830         | \$ 35,000              | \$ 25,000                     | -28.57%        |
| 4582                           | Sale of Merchandise                 | \$ 7,653          | \$ 10,000              | \$ 8,500                      | -15.00%        |
|                                | <b>Subtotal</b>                     | <b>\$ 236,632</b> | <b>\$ 282,000</b>      | <b>\$ 240,500</b>             | <b>-14.72%</b> |
| <b>Miscellaneous</b>           |                                     |                   |                        |                               |                |
|                                | <b>Other Miscellaneous Revenues</b> |                   |                        |                               |                |
| 4837                           | Miscellaneous                       | \$ 731            | \$ -                   | \$ -                          | N/A            |
| 4842                           | Vendor Comp Sales Tax               | \$ -              | \$ -                   | \$ -                          | N/A            |
|                                | <b>Subtotal</b>                     | <b>\$ 731</b>     | <b>\$ -</b>            | <b>\$ -</b>                   | <b>N/A</b>     |
| <b>Other Financing Sources</b> |                                     |                   |                        |                               |                |
|                                | <b>Transfer In</b>                  |                   |                        |                               |                |
| 4931                           | Transfer In - General Fund          | \$ 316,958        | \$ 250,000             | \$ 250,000                    | 0.00%          |
|                                | <b>Subtotal</b>                     | <b>\$ 316,958</b> | <b>\$ 250,000</b>      | <b>\$ 250,000</b>             | <b>0.00%</b>   |
|                                | <b>Total Revenues</b>               | <b>\$ 554,322</b> | <b>\$ 532,000</b>      | <b>\$ 490,500</b>             | <b>-7.80%</b>  |

## Schedule of Expenditures: Oxbow Creek Golf Course

|            |                                | FY14<br>Actual    | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change   |
|------------|--------------------------------|-------------------|------------------------|-------------------------------|---------------|
| <b>590</b> | <b>Non-Departmental</b>        |                   |                        |                               |               |
| 2000       | Contingency                    | \$ -              | \$ 464                 | \$ 456                        | -1.72%        |
| 3000       | Non-Categorical                | \$ 26,093         | \$ 29,204              | \$ 28,849                     | -1.22%        |
|            | <b>Subtotal</b>                | <b>\$ 26,093</b>  | <b>\$ 29,668</b>       | <b>\$ 29,305</b>              | <b>-1.22%</b> |
| <b>640</b> | <b>Oxbow Creek Golf Course</b> |                   |                        |                               |               |
| 2100       | Oxbow Creek Pro Shop           | \$ 208,562        | \$ 197,275             | \$ 175,765                    | -10.90%       |
| 2200       | Oxbow Creek Maintenance        | \$ 222,490        | \$ 205,294             | \$ 182,399                    | -11.15%       |
| 2300       | Oxbow Creek Debt Service       | \$ 9,089          | \$ 99,763              | \$ 103,031                    | 3.28%         |
|            | <b>Subtotal</b>                | <b>\$ 440,141</b> | <b>\$ 502,332</b>      | <b>\$ 461,195</b>             | <b>-8.19%</b> |
|            | <b>Total Expenditures</b>      | <b>\$ 466,234</b> | <b>\$ 532,000</b>      | <b>\$ 490,500</b>             | <b>-7.80%</b> |

**Revenue by Division: Civic Center**

|              |            | <b>FY14</b>         | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>      |
|--------------|------------|---------------------|-----------------------|---------------------------|---------------|
|              |            | <b>Actual</b>       | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
| 1999         | Operations | \$ 1,806,373        | \$ 1,531,000          | \$ 1,798,000              | 17.44%        |
| 2100         | Hockey     | \$ 518,691          | \$ 453,500            | \$ 392,500                | -13.45%       |
| 2200         | Football   | \$ 60,394           | \$ 101,500            | \$ 46,500                 | -54.19%       |
| 2500         | Events     | \$ 2,630,140        | \$ 3,115,000          | \$ 2,875,000              | -7.70%        |
| 2700         | Ice Rink   | \$ 283,090          | \$ 352,500            | \$ 316,000                | -10.35%       |
| <b>Total</b> |            | <b>\$ 5,298,688</b> | <b>\$ 5,553,500</b>   | <b>\$ 5,428,000</b>       | <b>-2.26%</b> |

**Schedule of Revenues**

|                                |                                     | <b>FY14</b>         | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>       |
|--------------------------------|-------------------------------------|---------------------|-----------------------|---------------------------|----------------|
|                                |                                     | <b>Actual</b>       | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b>  |
| <b>Charges for Services</b>    |                                     |                     |                       |                           |                |
|                                | <b>Operations</b>                   |                     |                       |                           |                |
| 4568                           | Parking Fee                         | \$ 37,794           | \$ 60,000             | \$ 30,000                 | -50.00%        |
| 4573                           | Ticket Sales                        | \$ 2,148,761        | \$ 2,440,000          | \$ 2,375,000              | -2.66%         |
| 4574                           | Facility Fees                       | \$ 136,177          | \$ 116,500            | \$ 140,000                | 20.17%         |
| 4575                           | Box Office Fees                     | \$ -                | \$ -                  | \$ -                      | N/A            |
| 4576                           | Catering                            | \$ 34,398           | \$ 35,000             | \$ 15,000                 | -57.14%        |
| 4582                           | Sale of Merchandise                 | \$ 4,245            | \$ 15,000             | \$ 205,000                | 1266.67%       |
| 4587                           | Food Service Contract               | \$ 141,210          | \$ 197,500            | \$ 65,000                 | -67.09%        |
|                                | <b>Subtotal</b>                     | <b>\$ 2,502,584</b> | <b>\$ 2,864,000</b>   | <b>\$ 2,830,000</b>       | <b>-1.19%</b>  |
| <b>Miscellaneous</b>           |                                     |                     |                       |                           |                |
|                                | <b>Other Miscellaneous Revenues</b> |                     |                       |                           |                |
| 4801                           | Private Contributions               | \$ 15,000           | \$ -                  |                           | N/A            |
| 4837                           | Miscellaneous Revenue               | \$ 541,831          | \$ 678,500            | \$ 556,500                | -17.98%        |
|                                | <b>Subtotal</b>                     | <b>\$ 556,831</b>   | <b>\$ 678,500</b>     | <b>\$ 556,500</b>         | <b>-17.98%</b> |
| <b>Rents and Royalties</b>     |                                     |                     |                       |                           |                |
| 4842                           | Vendors Comp Sales Tax              | \$ 1,622            | \$ 1,000              | \$ 1,000                  | 0.00%          |
| 4862                           | Sale of Salvage                     | \$ -                | \$ -                  |                           | N/A            |
| 4872                           | Sale of Advertisements              | \$ 39,856           | \$ 60,000             | \$ 60,000                 | 0.00%          |
| 4880                           | Rent Civic Center                   | \$ 462,019          | \$ 490,000            | \$ 560,500                | 14.39%         |
|                                | <b>Subtotal</b>                     | <b>\$ 503,497</b>   | <b>\$ 551,000</b>     | <b>\$ 621,500</b>         | <b>12.79%</b>  |
| <b>Subtotal Miscellaneous</b>  |                                     | <b>\$ 1,060,327</b> | <b>\$ 1,229,500</b>   | <b>\$ 1,178,000</b>       | <b>-4.19%</b>  |
| <b>Other Financing Sources</b> |                                     |                     |                       |                           |                |
| <b>Transfers In</b>            |                                     |                     |                       |                           |                |
| 4931                           | Transfer-in General Fund            | \$ 255,009          | \$ 200,000            | \$ 200,000                | 0.00%          |
| 4943                           | Transfer-in Hotel Motel Tax         | \$ 1,480,767        | \$ 1,260,000          | \$ 1,220,000              | -3.17%         |
|                                | <b>Subtotal</b>                     | <b>\$ 1,735,776</b> | <b>\$ 1,460,000</b>   | <b>\$ 1,420,000</b>       | <b>-2.74%</b>  |
|                                | <b>Total Revenues</b>               | <b>\$ 5,298,688</b> | <b>\$ 5,553,500</b>   | <b>\$ 5,428,000</b>       | <b>-2.26%</b>  |

## Schedule of Expenses: Civic Center

|            |                           | FY14<br>Actual      | FY15<br>Adopted Budget | FY16<br>Recommended<br>Budget | %<br>Change   |
|------------|---------------------------|---------------------|------------------------|-------------------------------|---------------|
| <b>160</b> | <b>Civic Center</b>       |                     |                        |                               |               |
| 1000       | Civic Center Operations   | \$ 1,827,071        | \$ 1,952,763           | \$ 1,717,675                  | -12.04%       |
| 2100       | Hockey                    | \$ 452,457          | \$ 453,500             | \$ 453,500                    | 0.00%         |
| 2200       | Football                  | \$ 59,414           | \$ 101,500             | \$ 96,118                     | -5.30%        |
| 2500       | Other Events              | \$ 2,106,496        | \$ 2,285,091           | \$ 2,226,711                  | -2.55%        |
| 2700       | Civic Ctr Ice Rink OPS    | \$ 362,017          | \$ 379,091             | \$ 413,837                    | 9.17%         |
| 2750       | Civic Ctr Ice Rink Events | \$ 91,317           | \$ 84,973              | \$ 84,973                     | 0.00%         |
| 2800       | Civic Center Concessions  | \$ -                | \$ -                   | \$ 143,392                    | N/A           |
|            | <b>Subtotal</b>           | <b>\$ 4,898,772</b> | <b>\$ 5,256,918</b>    | <b>\$ 5,136,206</b>           | <b>-2.30%</b> |
|            |                           |                     |                        |                               |               |
| <b>260</b> | <b>Public Works</b>       |                     |                        |                               |               |
| 3710       | Other Maintenance/Repairs | \$ 58,624           | \$ 100,000             | \$ 100,000                    | 0.00%         |
|            | <b>Subtotal</b>           | <b>\$ 58,624</b>    | <b>\$ 100,000</b>      | <b>\$ 100,000</b>             | <b>0.00%</b>  |
|            |                           |                     |                        |                               |               |
| <b>590</b> | <b>Non-Departmental</b>   |                     |                        |                               |               |
| 2000       | Contingency               | \$ -                | \$ 3,928               | \$ 3,407                      | -13.26%       |
| 3000       | Non-Categorical           | \$ 189,117          | \$ 192,654             | \$ 188,387                    | -2.21%        |
|            | <b>Subtotal</b>           | <b>\$ 189,117</b>   | <b>\$ 196,582</b>      | <b>\$ 191,794</b>             | <b>-2.44%</b> |
|            |                           |                     |                        |                               |               |
|            | <b>Total Expenditures</b> | <b>\$ 5,146,513</b> | <b>\$ 5,553,500</b>    | <b>\$ 5,428,000</b>           | <b>-2.26%</b> |

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

|     |                       | <b>FY14</b>         | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>      |
|-----|-----------------------|---------------------|-----------------------|---------------------------|---------------|
|     |                       | <b>Actual</b>       | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
|     |                       |                     |                       |                           |               |
| 099 | CDBG                  | \$ 1,472,114        | \$ 1,416,583          | \$ 1,311,557              | -7.41%        |
|     | <b>Subtotal</b>       | <b>\$ 1,472,114</b> | <b>\$ 1,416,583</b>   | <b>\$ 1,311,557</b>       | <b>-7.41%</b> |
|     |                       |                     |                       |                           |               |
|     | <b>Total Revenues</b> | <b>\$ 1,472,114</b> | <b>\$ 1,416,583</b>   | <b>\$ 1,311,557</b>       | <b>-7.41%</b> |

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

|     |                           | <b>FY14</b>         | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>      |
|-----|---------------------------|---------------------|-----------------------|---------------------------|---------------|
|     |                           | <b>Actual</b>       | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
|     |                           |                     |                       |                           |               |
| 245 | CDBG                      | \$ 1,422,565        | \$ 1,416,583          | \$ 1,311,557              | -7.41%        |
|     | <b>Subtotal</b>           | <b>\$ 1,422,565</b> | <b>\$ 1,416,583</b>   | <b>\$ 1,311,557</b>       | <b>-7.41%</b> |
|     |                           |                     |                       |                           |               |
|     | <b>Total Expenditures</b> | <b>\$ 1,422,565</b> | <b>\$ 1,416,583</b>   | <b>\$ 1,311,557</b>       | <b>-7.41%</b> |

**Schedule of Revenues: Workforce Investment Act**

|       |                                | <b>FY14</b>         | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>      |
|-------|--------------------------------|---------------------|-----------------------|---------------------------|---------------|
|       |                                | <b>Actual</b>       | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
| 675 & |                                |                     |                       |                           |               |
| 680   | Workforce Investment Act (WIA) | \$ 1,912,542        | \$ 3,583,594          | \$ 3,609,420              | 0.72%         |
|       | <b>Subtotal</b>                | <b>\$ 1,912,542</b> | <b>\$ 3,583,594</b>   | <b>\$ 3,609,420</b>       | <b>0.72%</b>  |
|       |                                |                     |                       |                           |               |
|       | <b>Total Revenues</b>          | <b>\$ 1,912,542</b> | <b>\$ 3,583,594</b>   | <b>\$ 3,609,420</b>       | <b>0.72%</b>  |

**Schedule of Expenditures: Workforce Investment Act**

|       |                                | <b>FY14</b>         | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>      |
|-------|--------------------------------|---------------------|-----------------------|---------------------------|---------------|
|       |                                | <b>Actual</b>       | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b> |
| 675 & |                                |                     |                       |                           |               |
| 680   | Workforce Investment Act (WIA) | \$ 1,912,542        | \$ 3,583,594          | \$ 3,609,420              | 0.72%         |
|       | <b>Subtotal</b>                | <b>\$ 1,912,542</b> | <b>\$ 3,583,594</b>   | <b>\$ 3,609,420</b>       | <b>0.72%</b>  |
|       |                                |                     |                       |                           |               |
|       | <b>Total Expenditures</b>      | <b>\$ 1,912,542</b> | <b>\$ 3,583,594</b>   | <b>\$ 3,609,420</b>       | <b>0.72%</b>  |

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

|     |                         | <b>FY14</b>          | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>       |
|-----|-------------------------|----------------------|-----------------------|---------------------------|----------------|
|     |                         | <b>Actual</b>        | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b>  |
|     |                         |                      |                       |                           |                |
| 099 | Insurance Contributions | \$ 24,962,175        | \$ 27,000,000         | \$ 21,632,650             | -19.88%        |
|     | <b>Subtotal</b>         | <b>\$ 24,962,175</b> | <b>\$ 27,000,000</b>  | <b>\$ 21,632,650</b>      | <b>-19.88%</b> |
|     |                         |                      |                       |                           |                |
|     | <b>Total Revenues</b>   | <b>\$ 24,962,175</b> | <b>\$ 27,000,000</b>  | <b>\$ 21,632,650</b>      | <b>-19.88%</b> |

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

|     |                           | <b>FY14</b>          | <b>FY15</b>           | <b>FY16</b>               | <b>%</b>       |
|-----|---------------------------|----------------------|-----------------------|---------------------------|----------------|
|     |                           | <b>Actual</b>        | <b>Adopted Budget</b> | <b>Recommended Budget</b> | <b>Change</b>  |
|     |                           |                      |                       |                           |                |
| 220 | Health and Life Insurance | \$ 24,696,105        | \$ 27,000,000         | \$ 21,632,650             | -19.88%        |
|     | <b>Subtotal</b>           | <b>\$ 24,696,105</b> | <b>\$ 27,000,000</b>  | <b>\$ 21,632,650</b>      | <b>-19.88%</b> |
|     |                           |                      |                       |                           |                |
|     | <b>Total Expenditures</b> | <b>\$ 24,696,105</b> | <b>\$ 27,000,000</b>  | <b>\$ 21,632,650</b>      | <b>-19.88%</b> |

**Schedule of Revenues: Risk Management Fund**

|     |                                  | <b>FY14<br/>Actual</b> | <b>FY15<br/>Adopted Budget</b> | <b>FY16<br/>Recommended</b> | <b>%<br/>Change</b> |
|-----|----------------------------------|------------------------|--------------------------------|-----------------------------|---------------------|
|     |                                  |                        |                                |                             |                     |
| 099 | Risk Mgmt/ Worker's Compensation | \$ 5,373,454           | \$ 5,691,316                   | \$ 5,486,983                | -3.59%              |
|     | <b>Subtotal</b>                  | <b>\$ 5,373,454</b>    | <b>\$ 5,691,316</b>            | <b>\$ 5,486,983</b>         | <b>-3.59%</b>       |
|     |                                  |                        |                                |                             |                     |
|     | <b>Total Revenues</b>            | <b>\$ 5,373,454</b>    | <b>\$ 5,691,316</b>            | <b>\$ 5,486,983</b>         | <b>-3.59%</b>       |

**Schedule of Expenditures: Risk Management Fund**

|     |                                  | <b>FY14<br/>Actual</b> | <b>FY15<br/>Adopted Budget</b> | <b>FY16<br/>Recommended</b> | <b>%<br/>Change</b> |
|-----|----------------------------------|------------------------|--------------------------------|-----------------------------|---------------------|
|     |                                  |                        |                                |                             |                     |
| 220 | Risk Mgmt/ Worker's Compensation | \$ 4,810,931           | \$ 5,691,316                   | \$ 5,486,983                | -3.59%              |
|     | <b>Subtotal</b>                  | <b>\$ 4,810,931</b>    | <b>\$ 5,691,316</b>            | <b>\$ 5,486,983</b>         | <b>-3.59%</b>       |
|     |                                  |                        |                                |                             |                     |
|     | <b>Total Expenditures</b>        | <b>\$ 4,810,931</b>    | <b>\$ 5,691,316</b>            | <b>\$ 5,486,983</b>         | <b>-3.59%</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 **2,600** full-time, part-time, and temporary employees, who provide a wide range of services to the community.

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

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

### **Major Medical Health Insurance**

The CCG provides health insurance to all full-time employees. Coverage begins on the first day, coincide with or immediately following completion of 30 days of active employment. The City's annual contribution is \$5,650 per employee.

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

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

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

### **Long-Term Disability**

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

## **PERSONNEL**

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

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

CCG contributes the employer's share of FICA, 7.65% (6.20% Social Security and 1.45% Medicare) of earnings up to a maximum salary of \$118,500. 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 *\$5.8 million* based on employee salaries and *\$12.3 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 ten (10) holidays and one (1) floating holiday. This year the CCG will observe the floating holiday on December 24, 2015. A schedule of holidays is listed below:

| <b>HOLIDAY</b>                   | <b>DATE OBSERVED</b>   | <b>DAY</b>          |
|----------------------------------|------------------------|---------------------|
| Independence Day                 | July 6, 2015           | Monday              |
| Labor Day                        | September 7, 2015      | Monday              |
| Columbus Day                     | October 12, 2015       | Monday              |
| Veteran's Day                    | November 11, 2015      | Wednesday           |
| Thanksgiving Day/Day After       | November 26 & 27, 2015 | Thursday and Friday |
| Floating Holiday                 | December 24, 2015      | Thursday            |
| Christmas                        | December 25, 2015      | Friday              |
| New Year's Day                   | January 1, 2016        | Friday              |
| Martin Luther King, Jr. Birthday | January 18, 2016       | Monday              |
| Memorial Day                     | May 30, 2016           | Monday              |

## **PERSONNEL**

### **Personnel Summary**

The chart below details compensation and benefits discussed in earlier sections. Net personnel expenditures make up 56.8% of the total operating budget. Salaries, wages, and overtime are the largest elements of the compensation and benefits.

| <b>Compensation and Benefits</b>              |                      | <b>%</b>      |
|---|----------------------|---------------|
| <b>Elements</b>                               | <b>Budget</b>        | <b>of Net</b> |
| General Government Salaries, Wages & Overtime | \$ 48,098,638        | 31.9%         |
| Public Safety Salaries, Wages, & Overtime     | 59,772,823           | 39.6%         |
| FICA Contributions                            | 8,339,304            | 5.5%          |
| General Government Retirement                 | 5,870,634            | 3.9%          |
| Public Safety Retirement                      | 12,357,423           | 8.2%          |
| Group Health Care Contribution                | 14,418,800           | 9.6%          |
| Group Life Insurance                          | 487,744              | 0.3%          |
| Other Benefits & Administrative Fees*         | 1,517,491            | 1.0%          |
| <b>Total</b>                                  | <b>\$150,862,857</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. 45, Accounting and Financial reporting by Employers for Postemployment Benefits Other Than Pensions.*

## PERSONNEL

|  | FY15 Adopted |           |                        | FY16 Recommended |           |                        |
|--|--------------|-----------|------------------------|------------------|-----------|------------------------|
|  | General Fund |           |                        |                  |           |                        |
|  | Full-time    | Part-time | Seasonal/<br>Temporary | Full-time        | Part-time | Seasonal/<br>Temporary |
| Council                                    | 10           |           |                        | 10               |           |                        |
| Clerk of Council                           | 3            | 1         |                        | 3                | 1         |                        |
| Mayor                                      | 4            |           |                        | 4                |           |                        |
| Internal Auditor                           | 2            |           |                        | 2                |           |                        |
| City Attorney                              | 4            |           |                        | 4                |           |                        |
| <b>Total Executive/Legal</b>               | <b>23</b>    | <b>1</b>  |                        | <b>23</b>        | <b>1</b>  |                        |
|  |              |           |                        |                  |           |                        |
| City Manager Administration                | 6            |           |                        | 6                |           |                        |
| Mail Room                                  | 1            |           | 1                      | 1                |           | 1                      |
| Public Information & Relations<br>(CCG-TV) | 1            |           | 1                      | 1                |           | 1                      |
| Citizens Service Center                    | 9            |           |                        | 10               |           |                        |
| <b>Total City Manager</b>                  | <b>17</b>    |           | <b>2</b>               | <b>18</b>        |           | <b>2</b>               |
|  |              |           |                        |                  |           |                        |
| Finance Administration                     | 3            |           |                        | 3                |           |                        |
| Accounting                                 | 8            |           |                        | 8                |           |                        |
| Revenue                                    | 12           | 1         |                        | 12               | 1         |                        |
| Financial Planning                         | 4            |           |                        | 4                |           |                        |
| Purchasing                                 | 7            |           |                        | 7                |           |                        |
| Cash Management                            | 2            |           |                        | 2                |           |                        |
| <b>Total Finance</b>                       | <b>36</b>    | <b>1</b>  |                        | <b>36</b>        | <b>1</b>  |                        |
|  |              |           |                        |                  |           |                        |
| <b>Information Technology</b>              | <b>23</b>    |           |                        | <b>24</b>        |           |                        |
|  |              |           |                        |                  |           |                        |
| <b>Human Resources</b>                     | <b>13</b>    | <b>1</b>  |                        | <b>13</b>        | <b>1</b>  |                        |
|  |              |           |                        |                  |           |                        |
| Inspections                                | 26           |           |                        | 26               |           |                        |
| Print Shop                                 | 4            |           |                        | 4                |           |                        |
| <b>Total Codes and Inspections</b>         | <b>30</b>    |           |                        | <b>30</b>        |           |                        |
|  |              |           |                        |                  |           |                        |
| <b>Planning</b>                            | <b>6</b>     |           |                        | <b>6</b>         |           |                        |
|  |              |           |                        |                  |           |                        |
| <b>Community Reinvestment</b>              | <b>1</b>     |           |                        | <b>1</b>         |           |                        |
|  |              |           |                        |                  |           |                        |
| Traffic Engineering                        | 23           |           |                        | 23               |           |                        |
| Geographic Information<br>Systems          | 4            |           |                        | 4                |           |                        |
| Radio Communication                        | 4            |           |                        | 4                |           |                        |
| <b>Total Engineering</b>                   | <b>31</b>    |           |                        | <b>31</b>        |           |                        |
|  |              |           |                        |                  |           |                        |
| Public Works Administration                | 4            |           |                        | 4                |           |                        |
| Fleet Management                           | 39           |           |                        | 39               |           |                        |
| Special Enforcement                        | 25           | 1         |                        | 25               | 1         |                        |

## PERSONNEL

|                                     | FY15 Adopted |           |                        | FY16 Recommended |           |                        |
|-------------------------------------|--------------|-----------|------------------------|------------------|-----------|------------------------|
|                                     | General Fund |           |                        |                  |           |                        |
|                                     | Full-time    | Part-time | Seasonal/<br>Temporary | Full-time        | Part-time | Seasonal/<br>Temporary |
| Cemeteries                          | 5            |           |                        | 5                |           |                        |
| Facility Maintenance                | 30           |           |                        | 30               |           |                        |
| <b>Total Public Works</b>           | <b>103</b>   | <b>1</b>  |                        | <b>103</b>       | <b>1</b>  |                        |
|                                     |              |           |                        |                  |           |                        |
| Parks & Recreation Admin            | 5            | 2         |                        | 5                | 2         |                        |
| Parks Services                      | 72           | 9         |                        | 72               | 9         |                        |
| Recreation Administration           | 10           | 2         | Varies                 | 10               | 2         | Varies                 |
| Athletic                            | 1            | 1         |                        | 1                | 1         |                        |
| Community Schools Operations        | 4            |           | Varies                 | 4                |           | Varies                 |
| Cooper Creek Tennis Center          | 3            | 4         |                        | 3                | 4         |                        |
| Lake Oliver Marina                  | 1            | 3         |                        | 1                | 3         |                        |
| Aquatics                            |              |           | Varies                 |                  |           | Varies                 |
| Therapeutics                        | 2            | 1         |                        | 2                | 1         |                        |
| Cultural Arts Center                | 1            | 6         |                        | 1                | 6         |                        |
| Senior Citizen’s Center             | 5            | 4         |                        | 5                | 4         |                        |
| <b>Total Parks &amp; Recreation</b> | <b>104</b>   | <b>32</b> | <b>Varies</b>          | <b>104</b>       | <b>32</b> | <b>Varies</b>          |
|                                     |              |           |                        |                  |           |                        |
| Tax Assessor                        | 25           |           |                        | 25               |           |                        |
| Elections & Registration            | 7            |           | 1/Varies               | 7                |           | 1/Varies               |
| <b>Total Boards &amp; Elections</b> | <b>32</b>    |           | <b>1/Varies</b>        | <b>32</b>        |           | <b>1/Varies</b>        |
|                                     |              |           |                        |                  |           |                        |
| Chief of Police                     | 10           |           |                        | 10               |           |                        |
| Intelligence/Vice                   | 23           |           |                        | 25               |           |                        |
| Support Services                    | 40           |           |                        | 42               |           |                        |
| Field Operations                    | 231          |           |                        | 217              |           |                        |
| Office of Professional Standards    | 5            |           |                        | 5                |           |                        |
| METRO Drug Task Force               | 3            |           |                        | 3                |           |                        |
| Administrative Services             | 19           |           |                        | 21               |           |                        |
| Investigative Services              | 91           |           |                        | 107              |           |                        |
| <b>Total Police</b>                 | <b>422</b>   |           |                        | <b>430</b>       |           |                        |
|                                     |              |           |                        |                  |           |                        |
| Chief of Fire & EMS                 | 5            |           |                        | 5                |           |                        |
| Operations                          | 332          |           |                        | 332              |           |                        |
| Special Operations                  | 11           |           |                        | 11               |           |                        |
| Administrative Services             | 11           |           |                        | 11               |           |                        |
| Emergency Management                | 2            |           |                        | 2                |           |                        |
| Logistics/Support                   | 3            |           |                        | 3                |           |                        |
| <b>Total Fire &amp; EMS</b>         | <b>364</b>   |           |                        | <b>364</b>       |           |                        |
|                                     |              |           |                        |                  |           |                        |
| <b>Muscogee County Prison</b>       | <b>111</b>   |           |                        | <b>111</b>       |           |                        |
| <b>Superior Court Judges</b>        | <b>17</b>    | <b>5</b>  | <b>1</b>               | <b>17</b>        | <b>5</b>  | <b>1</b>               |
| <b>District Attorney</b>            | <b>27</b>    |           |                        | <b>31</b>        |           |                        |
| <b>Adult Probation</b>              | <b>3</b>     |           |                        | <b>2</b>         | <b>1</b>  |                        |

## PERSONNEL

|  | FY15 Adopted |           |                        | FY16 Recommended |           |                        |
|--|--------------|-----------|------------------------|------------------|-----------|------------------------|
|  | General Fund |           |                        |                  |           |                        |
|  | Full-time    | Part-time | Seasonal/<br>Temporary | Full-time        | Part-time | Seasonal/<br>Temporary |
| Juvenile Court & Circuit Wide Juvenile Court | 11           |           |                        | 11               |           |                        |
| Juvenile Court Clerk                         | 3            |           |                        | 3                |           |                        |
| Jury Manager                                 | 2            | 1         |                        | 2                | 1         |                        |
| Victim Witness – DA                          | 3            |           |                        | 3                |           |                        |
| Superior Court Clerk                         | 36           | 2         | Varies                 | 36               | 2         | Varies                 |
| State Court Judges                           | 6            |           |                        | 6                |           |                        |
| State Court Solicitor                        | 14           |           |                        | 14               |           |                        |
| Public Defender                              | 9            | 1         |                        | 9                | 1         |                        |
| Municipal Court Judge                        | 5            | 1         |                        | 5                | 1         |                        |
| Clerk of Municipal Court                     | 14           |           |                        | 14               |           |                        |
| Municipal Court Marshal                      | 17           |           | Varies                 | 11               |           | Varies                 |
| Judge of Probate                             | 6            |           |                        | 6                |           |                        |
| Sheriff                                      | 327          | 2         | 86                     | 316              | 2         | 86                     |
| Tax Commissioner                             | 28           | 2         |                        | 28               | 2         |                        |
| Coroner                                      | 4            |           | 1                      | 4                |           | 1                      |
| Recorder’s Court                             | 15           | 2         |                        | 15               | 2         |                        |
| Total General Fund                           | 1,863        | 52        | Varies                 | 1,859            | 53        | Varies                 |
|  | OLOST Fund   |           |                        |                  |           |                        |
| Crime Prevention                             | 1            |           |                        | 1                |           |                        |
| Police                                       | 110          |           |                        | 110              |           |                        |
| E911 Communications                          | 9            |           |                        | 9                |           |                        |
| Fire & EMS                                   | 20           |           |                        | 20               |           |                        |
| Muscogee County Prison                       | 3            |           |                        | 3                |           |                        |
| District Attorney                            | 2            |           |                        | 2                |           |                        |
| State Solicitor                              | 3            |           |                        | 3                |           |                        |
| Municipal Court Clerk                        | 2            |           |                        | 2                |           |                        |
| Marshal                                      | 5            |           |                        | 5                |           |                        |
| Probate Court                                | 1            |           |                        | 1                |           |                        |
| Sheriff                                      | 26           |           |                        | 26               |           |                        |
| Recorder’s Court                             | 2            |           |                        | 2                |           |                        |
| Engineering – Infrastructure                 | 1            |           |                        | 0                |           |                        |
| Total LOST Fund <sup>1</sup>                 | 185          |           |                        | 184              |           |                        |

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

## PERSONNEL

|                                       | FY15 Adopted                    |           |                        | FY16 Recommended |           |                        |
|---------------------------------------|---------------------------------|-----------|------------------------|------------------|-----------|------------------------|
|                                       | Full-time                       | Part-time | Seasonal/<br>Temporary | Full-time        | Part-time | Seasonal/<br>Temporary |
|                                       | <b>Stormwater Fund</b>          |           |                        |                  |           |                        |
| Drainage                              | 5                               |           | 1                      | 5                |           | 1                      |
| Stormwater                            | 4                               |           |                        | 4                |           |                        |
| Stormwater Maintenance                | 54                              |           |                        | 54               |           |                        |
| <b>Total Stormwater Fund</b>          | <b>63</b>                       |           | <b>1</b>               | <b>63</b>        |           | <b>1</b>               |
|                                       | <b>Paving Fund</b>              |           |                        |                  |           |                        |
| Highway & Roads                       | 14                              |           |                        | 14               |           |                        |
| Street Repairs & Maintenance          | 70                              |           |                        | 70               |           |                        |
| Urban Forestry & Beautification       | 84                              |           | 2                      | 84               |           | 2                      |
| ROW Community Services                | 3                               | 13        |                        | 3                | 13        |                        |
| <b>Total Paving Fund</b>              | <b>171</b>                      | <b>13</b> | <b>2</b>               | <b>171</b>       | <b>13</b> | <b>2</b>               |
|                                       | <b>Integrated Waste Fund</b>    |           |                        |                  |           |                        |
| Solid Waste Collection                | 71                              |           |                        | 71               |           |                        |
| Recycling                             | 13                              |           |                        | 13               |           |                        |
| Granite Bluff Inert Landfill          | 3                               |           |                        | 3                |           |                        |
| Pine Grove Sanitary Landfill          | 13                              |           |                        | 13               |           |                        |
| Recycling Center                      | 6                               |           |                        | 9                |           |                        |
| Park Services Refuse Collection       | 1                               |           |                        | 1                |           |                        |
| <b>Total Integrated Waste Fund</b>    | <b>107</b>                      |           |                        | <b>110</b>       |           |                        |
|                                       | <b>Emergency Telephone Fund</b> |           |                        |                  |           |                        |
| E911 Communications                   | 53                              | 1         |                        | 53               | 1         |                        |
| <b>Total Emergency Telephone Fund</b> | <b>53</b>                       | <b>1</b>  |                        | <b>53</b>        | <b>1</b>  |                        |
|                                       | <b>CDBG Fund</b>                |           |                        |                  |           |                        |
| Community Reinvestment                | 3                               |           |                        | 3                |           |                        |
| <b>Total CDBG Fund</b>                | <b>3</b>                        |           |                        | <b>3</b>         |           |                        |
|                                       | <b>HOME Program Fund</b>        |           |                        |                  |           |                        |
| HOME-Community Reinvestment           | 1                               |           |                        | 1                |           |                        |
| <b>Total HOME Program Fund</b>        | <b>1</b>                        |           |                        | <b>1</b>         |           |                        |
|                                       | <b>Civic Center Fund</b>        |           |                        |                  |           |                        |
| Civic Center Operations               | 22                              | 6         |                        | 22               | 6         |                        |
| Ice Rink Operations                   | 1                               | 2         |                        | 1                | 2         |                        |
| <b>Total Civic Center Fund</b>        | <b>23</b>                       | <b>8</b>  |                        | <b>23</b>        | <b>8</b>  |                        |
|                                       | <b>Transportation Fund</b>      |           |                        |                  |           |                        |
| Administration                        | 1                               |           |                        | 1                |           |                        |
| Operations                            | 44                              |           |                        | 44               |           |                        |
| Maintenance                           | 15                              |           |                        | 15               |           |                        |
| Dial-A-Ride                           | 6                               |           |                        | 6                |           |                        |
| FTA                                   | 8                               |           |                        | 8                |           |                        |
| <b>Total Transportation Fund</b>      | <b>74</b>                       |           |                        | <b>74</b>        |           |                        |
|                                       | <b>Parking Management Fund</b>  |           |                        |                  |           |                        |
| Parking Garage/Enforcement            | 4                               |           |                        | 4                |           |                        |
| <b>Total Parking Management Fund</b>  | <b>4</b>                        |           |                        | <b>4</b>         |           |                        |
|                                       | <b>JTPA/WIA Fund</b>            |           |                        |                  |           |                        |

## PERSONNEL

|   | FY15 Adopted                                      |               |                        | FY16 Recommended |               |                        |
|---|---|---------------|------------------------|------------------|---------------|------------------------|
|   | Full-time   | Part-time     | Seasonal/<br>Temporary | Full-time        | Part-time     | Seasonal/<br>Temporary |
| Job Training  | 13  |               | Varies                 | 13               |               | Varies                 |
| <b>Total JTPA/WIA Fund</b>                              | <b>13</b>   |               | <b>Varies</b>          | <b>13</b>        |               | <b>Varies</b>          |
|   | <b>Columbus Ironworks &amp; Trade Center Fund</b> |               |                        |                  |               |                        |
| Trade Center Operations                                 | 21  | 7             |                        | 22               | 7             |                        |
| <b>Total Columbus Ironworks &amp; Trade Center Fund</b> | <b>21</b>   | <b>7</b>      |                        | <b>22</b>        | <b>7</b>      |                        |
|   | <b>Bull Creek Golf Course Fund</b>                |               |                        |                  |               |                        |
| Bull Creek Golf Course                                  | 10  | 10            | Varies                 | 10               | 10            | Varies                 |
| <b>Bull Creek Golf Course Fund</b>                      | <b>10</b>   | <b>10</b>     | <b>Varies</b>          | <b>10</b>        | <b>10</b>     | <b>Varies</b>          |
|   | <b>Oxbow Creek Golf Course Fund</b>               |               |                        |                  |               |                        |
| Oxbow Creek Golf Course                                 | 5   | 4             | Varies                 | 5                | 4             | Varies                 |
| <b>Oxbow Creek Golf Course Fund</b>                     | <b>5</b>  | <b>4</b>      | <b>Varies</b>          | <b>5</b>         | <b>4</b>      | <b>Varies</b>          |
|   | <b>Risk Management Fund</b>                       |               |                        |                  |               |                        |
| Risk Management & Workers Compensation                  | 2   | 6             |                        | 2                | 6             |                        |
| <b>Risk Management Fund</b>                             | <b>2</b>  | <b>6</b>      |                        | <b>2</b>         | <b>6</b>      |                        |
|   | <b>Other Funds</b>                                |               |                        |                  |               |                        |
| <b>Total Other Funds<sup>2</sup></b>                    | <b>15</b>   | <b>Varies</b> | <b>Varies</b>          | <b>14</b>        | <b>Varies</b> | <b>Varies</b>          |
|   |   |               |                        |                  |               |                        |
| <b>Total CCG Personnel</b>                              | <b>2,613</b>                                      | <b>101</b>    | <b>Varies</b>          | <b>2,611</b>     | <b>102</b>    | <b>Varies</b>          |

<sup>2</sup> Only employees who are eligible for pension for the City's pension plan are included in the full-time Other Funds total.

## **PERSONNEL**

| <b><u>Agency/Organization</u></b>   | <b><u>Position</u></b>                 | <b><u>Effective Date</u></b> |
|-------------------------------------|--|------------------------------|
| <b><u>NEW POSITIONS</u></b>         |  |                              |
| <b>General Fund 0101</b>            |  |                              |
| Information Technology              | (1) Network Engineer (G19)             | 7/5/2015                     |
| District Attorney                   | (2) Assistant District Attorney (G22)  | 7/5/2015                     |
| District Attorney                   | (1) Investigator (G16)                 | 7/5/2015                     |
| District Attorney                   | (1) Legal Admin Clerk (G11)            | 7/5/2015                     |
| <b>Integrated Waste Fund 0207</b>   |  |                              |
| Public Works                        | (2) Correctional Detail Officer (PS12) | 7/5/2015                     |
| Public Works                        | (1) Keep Columbus Beautiful (G20)      | 7/5/2015                     |
| <b>Trade Center Fund 0753</b>       |  |                              |
| Building Maintenance                | (1) Facilities Engineer (G23)          | 7/5/2015                     |
| <b><u>TRANSFERS - Additions</u></b> |  |                              |
| <b>General Fund 0101</b>            |  |                              |
| City Manager                        | (1) Citizen Service Technician (G10)   | 7/5/2015                     |
| Police                              | (1) Sergeant (PS18)                    | 7/5/2015                     |
| Police                              | (7) Corporal (PS16)                    | 7/5/2015                     |
| Police                              | (1) Crime Analyst (G16)                | 7/5/2015                     |
| <b><u>TRANSFERS - Deletions</u></b> |  |                              |
| <b>General Fund 0101</b>            |  |                              |
| Sheriff                             | (8) Sheriff Positions (G16)            | 7/5/2015                     |
| <b><u>DELETIONS</u></b>             |  |                              |
| <b>General Fund 0101</b>            |  |                              |
| Marshal                             | (6) Marshal Positions (PS14)           | 7/5/2015                     |
| Sheriff                             | (3) Sheriff Positions (PS14)           | 7/5/2015                     |
| <b>LOST Fund 0109</b>               |  |                              |
| Engineering                         | (1) Project Engineer (G22)             | 7/5/2015                     |

## **PERSONNEL**

### **TITLE CHANGE ONLY**

#### **General Fund 0101**

|                        |  |          |
|------------------------|--|----------|
| Information Technology | (1) Host Operations Supervisor (G19) to<br>Telecommunications Supervisor (G19) | 7/5/2015 |
| Engineering            | (1) GIS Supervisor (G17) to<br>GIS Analyst (G17)                               | 7/5/2015 |

### **RECLASSIFICATION**

#### **General Fund 0101**

|                               |  |          |
|-------------------------------|--|----------|
| Mayor's Office                | (1) Executive Assistant (G00) Appointed<br>to (1) Executive Assistant (G00) Appointed<br>\$53,718 to \$38,860              | 7/5/2015 |
|                               | (1) Executive Assistant (G14) to (1) Public<br>Information Officer/Calendar Coordinator<br>(G16B). \$35,303.58 to \$38,018 | 7/5/2015 |
|                               | (1) Administrative Secretary (G10) to<br>(1) Coordinator of Policy and Research<br>(G16B). \$29,699.54 to \$38,018         | 7/5/2015 |
| Adult Probation               | (1) Full Time Accounting Clerk (G10) to<br>Part Time Accounting Clerk (G10)  | 7/5/2015 |
| <b>Civic Center Fund 0757</b> |  |          |
| Civic Center                  | (1) Maintenance Supervisor (G15) to<br>Food and Beverage Coordinator (G15)   | 7/5/2015 |
| <b>Trade Center Fund 0753</b> |  |          |
| Building Maintenance          | (1) Facility Maintenance Supervisor (G15) to<br>Facilities Maintenance Worker I (G11)                                      | 7/5/2015 |

## DEPARTMENTAL SUMMARY

| 100-1000<br>CITY COUNCIL<br>GENERAL FUND |                   |                           |                    |              |
|--|-------------------|---------------------------|--------------------|--------------|
|  | FY14 ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES                        | \$ 253,758        | \$ 266,565                | \$ 261,226         | -2.00%       |
| OPERATING                                | 47,602            | 44,385                    | 51,250             | 15.47%       |
| CAPITAL OUTLAY                           | -                 | -                         | -                  | N/A          |
| <b>TOTAL EXPENDITURES</b>                | <b>\$ 301,360</b> | <b>\$ 310,950</b>         | <b>\$ 312,476</b>  | <b>0.49%</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.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 100-2000<br>CLERK OF COUNCIL<br>GENERAL FUND |                   |                           |                    |               |
|--|-------------------|---------------------------|--------------------|---------------|
|  | FY14 ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                            | \$ 214,951        | \$ 213,308                | \$ 203,373         | -4.66%        |
| OPERATING                                    | 13,478            | 13,032                    | 13,032             | 0.00%         |
| CAPITAL OUTLAY                               | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 228,429</b> | <b>\$ 226,340</b>         | <b>\$ 216,405</b>  | <b>-4.39%</b> |

The Clerk of Council 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 securing permits and fee collections for each interment in the city's four cemeteries.

### **Personal Services:**

♦ No Issues

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

| 110-1000<br>MAYOR<br>GENERAL FUND |                   |                           |                    |               |
|-----------------------------------|-------------------|---------------------------|--------------------|---------------|
|                                   | FY14 ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                 | \$ 286,173        | \$ 276,293                | \$ 274,319         | -0.71%        |
| OPERATING                         | 61,190            | 22,080                    | 22,080             | 0.00%         |
| CAPITAL OUTLAY                    | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 347,363</b> | <b>\$ 298,373</b>         | <b>\$ 296,399</b>  | <b>-0.66%</b> |

The Mayor is the Chief Executive of the Consolidated Columbus, Georgia City Government. 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 specific powers and duties of the office of Mayor are more specifically set forth in the Charter, including Sec. 4-201.

### **Personal Services:**

◆ Reclassification within Mayor's Office

- Executive Assistant (G00) Appointed to Executive Assistant (G00) Appointed \$53,718 to \$38,860
- Executive Assistant (G14) to Public Info. Officer/Calendar Coordinator (G16B) \$35,303.58 to \$38,018
- Administrative Secretary (G14) to Coordinator of Policy and Research (G16B) \$29,699.54 to \$38,018

### **Operations:**

- ◆ No Issues

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

| 110-2600<br>INTERNAL AUDITOR<br>GENERAL FUND |                   |                           |                    |               |
|--|-------------------|---------------------------|--------------------|---------------|
|  | FY14 ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                            | \$ 160,418        | \$ 189,689                | \$ 185,565         | -2.17%        |
| OPERATING                                    | 13,095            | 10,403                    | 10,403             | 0.00%         |
| CAPITAL OUTLAY                               | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 173,513</b> | <b>\$ 200,092</b>         | <b>\$ 195,968</b>  | <b>-2.06%</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

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

| 120<br>CITY ATTORNEY<br>GENERAL FUND |                     |                           |                    |               |
|--------------------------------------|---------------------|---------------------------|--------------------|---------------|
|                                      | FY14 ACTUAL         | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                    | \$ 377,950          | \$ 367,105                | \$ 359,143         | -2.17%        |
| OPERATING                            | 974,797             | 349,083                   | 349,083            | 0.00%         |
| CAPITAL OUTLAY                       | -                   | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 1,352,747</b> | <b>\$ 716,188</b>         | <b>\$ 708,226</b>  | <b>-1.11%</b> |

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

### **Personal Services:**

- ◆ No Issues

### **Operations:**

- ◆ A separate unit was established in FY15 for Litigation Expenditures \$318,983, included above

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

| 130<br>CITY MANAGER<br>GENERAL FUND |                     |                           |                     |               |
|-------------------------------------|---------------------|---------------------------|---------------------|---------------|
|                                     | FY14 ACTUAL         | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                   | \$ 1,370,198        | \$ 1,362,659              | \$ 1,221,001        | -10.40%       |
| OPERATING                           | 64,541              | 75,810                    | 75,818              | 0.01%         |
| CAPITAL OUTLAY                      |                     | -                         | -                   | N/A           |
| <b>TOTAL EXPENDITURES</b>           | <b>\$ 1,434,739</b> | <b>\$ 1,438,469</b>       | <b>\$ 1,296,819</b> | <b>-9.85%</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 the 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, and the Citizen's Service Center.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

### **Budget Notes:**

◆ Court Appearance transferred to Police Department and Sheriff's Office.

## DEPARTMENTAL SUMMARY

| 200<br>FINANCE DEPARTMENT<br>GENERAL FUND |                     |                           |                     |               |
|---|---------------------|---------------------------|---------------------|---------------|
|   | FY14 ACTUAL         | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | %<br>CHANGE   |
| PERSONAL SERVICES                         | \$ 2,027,499        | \$ 1,985,374              | \$ 1,901,484        | -4.23%        |
| OPERATING                                 | 346,437             | 360,510                   | 365,510             | 1.39%         |
| CAPITAL OUTLAY                            | -                   | -                         | -                   | N/A           |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 2,373,936</b> | <b>\$ 2,345,884</b>       | <b>\$ 2,266,994</b> | <b>-3.36%</b> |

The Finance Department is responsible for all financial transactions, financial management and financial reporting of the Consolidated Government. The department 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:**

- ◆ The following vacant positions will remain UNFUNDED in FY16:
  - Administrative Secretary G10
  - Revenue Manager G23
  - Customer Service Rep- Part Time G9
  - Budget Management Analyst G17

### **Operations:**

- ◆ No Issues

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

| 210<br>INFORMATION TECHNOLOGY<br>GENERAL FUND |                     |                           |                     |              |
|---|---------------------|---------------------------|---------------------|--------------|
|   | FY14 ACTUAL         | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                             | \$ 1,612,995        | \$ 1,550,833              | \$ 1,557,582        | 0.44%        |
| OPERATING                                     | 2,071,880           | 2,158,948                 | 2,258,948           | 4.63%        |
| CAPITAL OUTLAY                                | 120,062             | -                         | -                   | N/A          |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$ 3,804,937</b> | <b>\$ 3,709,781</b>       | <b>\$ 3,816,530</b> | <b>2.88%</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:**

- ◆ The following position remains UNFUNDED for FY16:
  - IT Application Developer G19
- ◆ The following position is recommended as an additional position
  - Network Engineer G19 (Salary \$43,014 with benefits \$57,678)
- ◆ The following position is recommended to change title only
  - Host Operating Supervisor G19 to Telecommunications Supervisor G19 (No Cost)

### **Operations:**

- ◆ Operating adjustments net increase of \$100,000
  - Increase of existing or additional software lease to include but not limited to Qpublic, TREENO, PensionGold, etc.

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

| 220-1000<br>HUMAN RESOURCES<br>GENERAL FUND |                   |                           |                    |               |
|---|-------------------|---------------------------|--------------------|---------------|
|   | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                           | \$ 836,772        | \$ 818,205                | \$ 789,297         | -3.53%        |
| OPERATING                                   | 25,967            | 36,476                    | 36,476             | 0.00%         |
| CAPITAL OUTLAY                              | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 862,739</b> | <b>\$ 854,681</b>         | <b>\$ 825,773</b>  | <b>-3.38%</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:**

- ◆ The following position remains UNFUNDED for FY16  
-Administrative Secretary PT G10

### **Operations:**

- ◆ No Issues

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

| 220-2100<br>HUMAN RESOURCES BENEFITS<br>GENERAL FUND |                   |                           |                     |               |
|--|-------------------|---------------------------|---------------------|---------------|
|  | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                                    | \$ 829,352        | \$ 1,123,750              | \$ 1,047,447        | -6.79%        |
| OPERATING  | 108,072           | 91,494                    | 91,494              | 0.00%         |
| CAPITAL OUTLAY                                       | -                 | -                         | -                   | N/A           |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 937,424</b> | <b>\$ 1,215,244</b>       | <b>\$ 1,138,941</b> | <b>-6.28%</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:**

- ◆ Major Disability and Death Benefit Escrow set according to actuarial valuation

### **Operations:**

- ◆ No Issues

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

| 240-2200<br>INSPECTIONS AND CODES<br>GENERAL FUND |                     |                           |                     |               |
|---|---------------------|---------------------------|---------------------|---------------|
|   | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                                 | \$ 1,445,841        | \$ 1,379,389              | \$ 1,323,348        | -4.06%        |
| OPERATING   | 291,910             | 168,655                   | 168,655             | 0.00%         |
| CAPITAL OUTLAY                                    | 73,476              | -                         | -                   | N/A           |
| <b>TOTAL EXPENDITURES</b>                         | <b>\$ 1,811,227</b> | <b>\$ 1,548,044</b>       | <b>\$ 1,492,003</b> | <b>-3.62%</b> |

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

### **Personal Services:**

- ◆ The following positions remain UNFUNDED in FY16:
  - Mechanical Inspector G16
  - Zoning Tech G10

### **Operations:**

- ◆ No Issues

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

| 240-2900<br>INSPECTIONS AND CODES<br>PRINT SHOP<br>GENERAL FUND |                   |                           |                    |               |
|---|-------------------|---------------------------|--------------------|---------------|
|   | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES   | \$ 203,625        | \$ 195,560                | \$ 191,560         | -2.05%        |
| OPERATING   | 3,217             | 8,531                     | 8,531              | 0.00%         |
| CAPITAL OUTLAY  | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                                       | <b>\$ 206,842</b> | <b>\$ 204,091</b>         | <b>\$ 200,091</b>  | <b>-1.96%</b> |

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

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 242<br>PLANNING<br>GENERAL FUND |                   |                           |                    |                |
|---------------------------------|-------------------|---------------------------|--------------------|----------------|
|                                 | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE       |
| PERSONAL SERVICES               | \$ 266,692        | \$ 274,284                | \$ 241,047         | -12.12%        |
| OPERATING                       | 26,817            | 25,253                    | 25,253             | 0.00%          |
| CAPITAL OUTLAY                  | -                 | -                         | -                  | N/A            |
| <b>TOTAL EXPENDITURES</b>       | <b>\$ 293,509</b> | <b>\$ 299,537</b>         | <b>\$ 266,300</b>  | <b>-11.10%</b> |

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

### **Personal Services:**

- ◆ The following positions remain UNFUNDED for FY16:
  - Planner G17
  - Planning Tech G11

### **Operations:**

- ◆ No Issues

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

| 245<br>COMMUNITY REINVESTMENT<br>REAL ESTATE<br>GENERAL FUND |                  |                           |                    |               |
|--|------------------|---------------------------|--------------------|---------------|
|  | FY14<br>ACTUAL   | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES  | \$ 19,583        | \$ 14,269                 | \$ 47,551          | 233.25%       |
| OPERATING  | 69,251           | 66,818                    | 91,818             | 37.42%        |
| CAPITAL OUTLAY   | -                | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                                    | <b>\$ 88,834</b> | <b>\$ 81,087</b>          | <b>\$ 139,369</b>  | <b>71.88%</b> |

Provide a comprehensive real estate management and services in a professional and cost effective manner for the benefit of the citizens of 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:**

◆ Operating increase of \$25,000 for Legacy Terrace Rental Maintenance offset by additional revenue.

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 250<br>ENGINEERING<br>GENERAL FUND |                     |                           |                     |                |
|------------------------------------|---------------------|---------------------------|---------------------|----------------|
|                                    | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE       |
| PERSONAL SERVICES                  | \$ 1,514,667        | \$ 1,496,065              | \$ 1,375,093        | -8.09%         |
| OPERATING                          | 525,959             | 590,584                   | 437,164             | -25.98%        |
| CAPITAL OUTLAY                     | 4,780               | -                         | -                   | N/A            |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 2,045,406</b> | <b>\$ 2,086,649</b>       | <b>\$ 1,812,257</b> | <b>-13.15%</b> |

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

### **Personal Services:**

- ◆ The following vacant positions remain UNFUNDED in FY16:
  - Sr Traffic Sign Tech G14
  - Traffic Control Tech G10
  - Traffic Sign and Mark G16
  - Traffic Signal Tech II G13
  - Radio Tech II G13
- ◆ The following position is recommended to change title only
  - GIS Supervisor G17 to GIS Analyst G17 (No Cost)

### **Operations:**

- ◆ Operating reduced by \$153,420 due to maintenance agreement included in the Motorola MAP program approved by Council

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

| 260<br>PUBLIC WORKS<br>GENERAL FUND |                     |                           |                     |              |
|-------------------------------------|---------------------|---------------------------|---------------------|--------------|
|                                     | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                   | \$ 5,361,118        | \$ 5,199,274              | \$ 5,030,635        | -3.24%       |
| OPERATING                           | 3,227,876           | 3,058,462                 | 3,290,598           | 7.59%        |
| CAPITAL OUTLAY                      | 530,176             | -                         | -                   | N/A          |
| <b>TOTAL EXPENDITURES</b>           | <b>\$ 9,119,170</b> | <b>\$ 8,257,736</b>       | <b>\$ 8,321,233</b> | <b>0.77%</b> |

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

### **Personal Services:**

- ◆ The following vacant positions remain UNFUNDED in FY16:
  - Fleet Mgt Tech II G12
  - Animal Control Officer G10
  - Correctional Detail Officer Cemeteries PS12

### **Operations:**

- ◆ Operating increase of \$232,136
  - Increase for Lot Clearing, Animal food offset by revenues
  - Increase for Utilities

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

| 270<br>PARKS AND RECREATION<br>GENERAL FUND |                      |                           |                      |               |
|---|----------------------|---------------------------|----------------------|---------------|
|   | FY14<br>ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET   | % CHANGE      |
| PERSONAL SERVICES                           | \$ 7,003,901         | \$ 7,116,621              | \$ 6,747,778         | -5.18%        |
| OPERATING                                   | 3,849,291            | 4,167,149                 | 4,163,744            | -0.08%        |
| CAPITAL OUTLAY                              | 248,320              | -                         | -                    | N/A           |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 11,101,512</b> | <b>\$ 11,283,770</b>      | <b>\$ 10,911,522</b> | <b>-3.30%</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:**

♦ The following vacant positions will continue to be UNFUNDED in FY16:

- 5 Park Maintenance Worker G7
- Motor Equipment Operator G11
- Park Crew Supervisor G14
- Admin Clerk-PT G9
- Pottery Specialist PT G05
- Custodian-PT G6

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

| 280<br>COOPERATIVE EXTENSION<br>GENERAL FUND |                   |                           |                    |              |
|--|-------------------|---------------------------|--------------------|--------------|
|  | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES                            | \$ 113,522        | \$ 111,553                | \$ 113,064         | 1.35%        |
| OPERATING                                    | 24,646            | 26,312                    | 24,801             | -5.74%       |
| CAPITAL OUTLAY                               |                   | -                         | -                  | N/A          |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 138,168</b> | <b>\$ 137,865</b>         | <b>\$ 137,865</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<br>TAX ASSESSOR<br>GENERAL FUND |                     |                           |                     |               |
|--|---------------------|---------------------------|---------------------|---------------|
|  | FY14 ACTUAL         | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                        | \$ 1,306,068        | \$ 1,318,526              | \$ 1,301,313        | -1.31%        |
| OPERATING                                | 72,138              | 106,151                   | 1,256,151           | 1083.36%      |
| CAPITAL OUTLAY                           | 47,670              | -                         | -                   | N/A           |
| <b>TOTAL EXPENDITURES</b>                | <b>\$ 1,425,876</b> | <b>\$ 1,424,677</b>       | <b>\$ 2,557,464</b> | <b>79.51%</b> |

The Tax Assessor's office operates under a five-member Board appointed by Council and is responsible for compiling the annual Tax digest, and 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:**

- ◆ Increase reflects full year's funding of Deputy Chief Appraiser (G23) position in FY16
- ◆ The following vacant positions will continue to be UNFUNDED in FY16:
  - Appriaser III G14 (Salary \$33,602 with benefits \$46,527)

### **Operations:**

- ◆ Property Reappraisal contract with Tyler Technologies
    - FY15 Cost (deferred to FY16) \$ 490,000
    - FY16 Cost \$ 660,000
- \$ 1,150,000

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

| 290-2000<br>ELECTIONS & REGISTRATION<br>GENERAL FUND |                   |                           |                    |                |
|--|-------------------|---------------------------|--------------------|----------------|
|  | FY14 ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE       |
| PERSONAL SERVICES                                    | \$ 482,336        | \$ 512,655                | \$ 451,272         | -11.97%        |
| OPERATING  | 117,176           | 295,108                   | 134,414            | -54.45%        |
| CAPITAL OUTLAY                                       | -                 | -                         | -                  | N/A            |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 599,512</b> | <b>\$ 807,763</b>         | <b>\$ 585,686</b>  | <b>-27.49%</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:**

♦ FY16 is not an election year.

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

| <div>400</div> <div>POLICE</div> <div>GENERAL FUND</div> |                      |                           |                      |              |
|--|----------------------|---------------------------|----------------------|--------------|
|  | FY14 ACTUAL          | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET   | % CHANGE     |
| PERSONAL SERVICES  | \$ 25,251,080        | \$ 23,903,280             | \$ 25,478,185        | 6.59%        |
| OPERATING  | 2,594,857            | 2,787,182                 | 2,844,782            | 2.07%        |
| CAPITAL OUTLAY   | 23,650               | -                         | -                    | N/A          |
| <b>TOTAL EXPENDITURES</b>                                | <b>\$ 27,869,587</b> | <b>\$ 26,690,462</b>      | <b>\$ 28,322,967</b> | <b>6.12%</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 communicate 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  
 • Investigative Services • Support Services • Special Operations Account • Field Operations • Administrative Services

---

### **Personal Services:**

- ◆ FY14 - FY16 Ten (10) Police Officers transferred from General Fund to LOST (0102) Fund  
 Salary with benefits is \$534,450
- ◆ Overtime budget is \$200,000
- ◆ Transfer Eight (8) Positions from Sheriff's Office, Salary with benefits is \$430,607
  - 1 Sergeant PS18
  - 6 Corporals PS16
  - 1 Crime Analyst G16
- ◆ Clothing Allowance for Seven (7) Positions transferred from Sheriff Office is \$4,200
- ◆ Police Pay Reform and Restructure is \$531,050 in Year 1 and estimated at \$173,350 in Year 2 with a net 2 year estimated impact of \$141,800 by the elimination of GAP time pay.
- ◆ Portion of Court Appearance fees transferred from the City Manager's Office is \$155,000

### **Operations:**

- ◆ Equipment for Seven (7) Positions transferred from Sheriff Office is \$30,100

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

| 410<br>FIRE/EMS<br>GENERAL FUND |                      |                           |                      |              |
|---------------------------------|----------------------|---------------------------|----------------------|--------------|
|                                 | FY14 ACTUAL          | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET   | % CHANGE     |
| PERSONAL SERVICES               | \$ 23,606,273        | \$ 22,894,822             | \$ 23,127,506        | 1.02%        |
| OPERATING                       | 1,725,994            | 1,570,446                 | 1,720,446            | 9.55%        |
| CAPITAL OUTLAY                  |                      |                           | -                    | N/A          |
| <b>TOTAL EXPENDITURES</b>       | <b>\$ 25,332,267</b> | <b>\$ 24,465,268</b>      | <b>\$ 24,847,952</b> | <b>1.56%</b> |

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

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

### **Personal Services:**

- ◆ FY14 - FY16 Twenty (20) Fire/EMS Personnel transferred from General Fund to LOST (0102) Fund
- Transfer Twenty (20) Positions Salary with benefits is \$1,053,916

### **Operations:**

- ◆ Promotional exams that occur every two years increase in FY16 is \$150,000

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

| 420<br>MUSCOGEE COUNTY PRISON<br>GENERAL FUND |                     |                           |                     |              |
|---|---------------------|---------------------------|---------------------|--------------|
|   | FY14 ACTUAL         | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                             | \$ 5,882,831        | \$ 5,602,495              | \$ 5,645,895        | 0.77%        |
| OPERATING                                     | 1,903,533           | 2,292,485                 | 2,262,871           | -1.29%       |
| CAPITAL OUTLAY                                | -                   | -                         | -                   | N/A          |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$ 7,786,364</b> | <b>\$ 7,894,980</b>       | <b>\$ 7,908,766</b> | <b>0.17%</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:**

- ♦ The following vacant position remains UNFUNDED in FY16:
  - Accounting Tech G12

### **Operations:**

- ♦ No issues

### **Capital Outlay:**

- ♦ No issues

## DEPARTMENTAL SUMMARY

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

|                           | <b>FY14<br/>ACTUAL</b> | <b>FY15<br/>ADOPTED<br/>BUDGET</b> | <b>FY16 REC<br/>BUDGET</b> | <b>% CHANGE</b> |
|---------------------------|------------------------|------------------------------------|----------------------------|-----------------|
| PERSONAL SERVICES         | \$ 1,044,792           | \$ 1,086,706                       | \$ 1,079,994               | -0.62%          |
| OPERATING                 | \$ 218,240             | \$ 206,189                         | \$ 206,189                 | 0.00%           |
| CAPITAL OUTLAY            | \$ 5,432               | \$ -                               | \$ -                       | N/A             |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 1,268,464</b>    | <b>\$ 1,292,895</b>                | <b>\$ 1,286,183</b>        | <b>-0.52%</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:**

◆ No Issues

#### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 500-2000<br>DISTRICT ATTORNEY<br>GENERAL FUND |                     |                           |                     |               |
|---|---------------------|---------------------------|---------------------|---------------|
|   | FY14 ACTUAL         | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                             | \$ 1,906,916        | \$ 1,948,537              | \$ 2,165,488        | 11.13%        |
| OPERATING                                     | 70,767              | 55,493                    | 65,668              | 18.34%        |
| CAPITAL OUTLAY                                |                     | -                         | 11,692              | 100.00%       |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$ 1,977,683</b> | <b>\$ 2,004,030</b>       | <b>\$ 2,242,848</b> | <b>11.92%</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 her 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:**

- ◆ The following positions are recommended as additional positions for the Rapid Response Initiative
  - Two (2) Assistant District Attorneys G22 (Salary \$55,062 with benefits \$72,633 each)
  - Investigator G16 (Salary \$37,091 with benefits \$50,772)
  - Legal Admin Clerk G11 (Salary \$28,976 with benefits \$40,900)

### **Operations:**

- ◆ Operating adjustments net increase of \$10,175
  - Witness Fees and Office Supplies

### **Capital Outlay:**

- ◆ Furniture for Rapid Response Initiative Program = \$6,272
- ◆ Technology for Rapid Response Initiative Program = \$5,420

## DEPARTMENTAL SUMMARY

| 500-2100<br>ADULT PROBATION<br>GENERAL FUND |                   |                           |                    |               |
|---|-------------------|---------------------------|--------------------|---------------|
|   | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                           | \$ 138,658        | \$ 132,964                | \$ 106,410         | -19.97%       |
| OPERATING                                   | 8,751             | 3,939                     | 27,848             | 606.98%       |
| CAPITAL OUTLAY                              | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 147,409</b> | <b>\$ 136,903</b>         | <b>\$ 134,258</b>  | <b>-1.93%</b> |

The Adult Probation Officer, appointed by the Superior Court Judges, is responsible for receiving, recording and disbursing monies received pursuant to court orders from Superior, State and Municipal Courts on child support, alimony, attorney fees and other miscellaneous charges. The division is responsible for computing arrears on court orders and must appear in court to testify on behalf of the state, plaintiff or defendant. Other responsibilities are as follows: initiates and testifies on revocation hearings on abandonments and abandonment of illegitimate children charges, brings citations for contempt charges against respondents in other states, collects restitutions on criminal charges.

### **Personal Services:**

- ♦ One Accounting Clerk position changed from Full Time to Part Time

### **Operations:**

- ♦ Operating increase for Computer Software Program recommended by Internal Audit

### **Capital Outlay:**

- ♦ No Issues

## DEPARTMENTAL SUMMARY

### 500-2110 JUVENILE COURT JUDGE GENERAL FUND

|                           | FY14 ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
|---------------------------|-------------------|---------------------------|--------------------|---------------|
| PERSONAL SERVICES         | \$ 429,332        | \$ 425,000                | \$ 386,076         | -9.16%        |
| OPERATING                 | 161,261           | 128,223                   | 161,971            | 26.32%        |
| CAPITAL OUTLAY            | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 590,593</b> | <b>\$ 553,223</b>         | <b>\$ 548,047</b>  | <b>-0.94%</b> |

The Juvenile Court has jurisdiction over cases involving children under the age of 17 who are alleged to be unruly, delinquent, deprived, in need of treatment (i.e. mentally or emotionally ill and mentally retarded), or who are alleged to have committed a traffic offense.

#### **Personal Services:**

- ♦ The following vacant position remains UNFUNDED in FY16:
  - Juvenile Court Coordinator G16 to provide operating due to HB 242 Juvenile Justice Reform

#### **Operations:**

- ♦ Operating increase of \$33,748
  - Public Defender and Guardian Ad Litem increasedue to HB 242 Juvenile Justice Reform effective January 1, 2015

#### **Capital Outlay:**

- ♦ No Issues

## DEPARTMENTAL SUMMARY

### 500-2115 JUVENILE COURT CLERK GENERAL FUND

|                           | FY14 ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE     |
|---------------------------|-------------------|---------------------------|--------------------|--------------|
| PERSONAL SERVICES         | \$ 166,337        | \$ 157,386                | \$ 157,984         | 0.38%        |
| OPERATING                 | 5,979             | 5,560                     | 5,560              | 0.00%        |
| CAPITAL OUTLAY            | -                 | -                         | -                  | N/A          |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 172,316</b> | <b>\$ 162,946</b>         | <b>\$ 163,544</b>  | <b>0.37%</b> |

The Juvenile Court has jurisdiction over cases involving children under the age of 17 who are alleged to be unruly, delinquent, deprived, in need of treatment (i.e. mentally or emotionally ill and mentally retarded), or who are alleged to have committed a traffic offense.

#### **Personal Services:**

◆ No Issues

#### **Operations:**

◆ No Issues

#### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 500-2125<br>CIRCUIT WIDE JUVENILE COURT<br>GENERAL FUND |                   |                           |                    |              |
|---|-------------------|---------------------------|--------------------|--------------|
|   | FY14 ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES                                       | \$ 257,697        | \$ 254,060                | \$ 274,001         | 7.85%        |
| OPERATING   | 13,083            | 14,714                    | 14,714             | 0.00%        |
| CAPITAL OUTLAY  | -                 | -                         | -                  | N/A          |
| <b>TOTAL EXPENDITURES</b>                               | <b>\$ 270,780</b> | <b>\$ 268,774</b>         | <b>\$ 288,715</b>  | <b>7.42%</b> |

The Circuit Wide Juvenile Court is a division that includes three judges that have responsibility for the juvenile court issues 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<br>JURY MANAGER<br>GENERAL FUND |                   |                           |                    |               |
|--|-------------------|---------------------------|--------------------|---------------|
|  | FY14 ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                        | \$ 130,766        | \$ 126,784                | \$ 124,440         | -1.85%        |
| OPERATING                                | 250,819           | 285,314                   | 286,274            | 0.34%         |
| CAPITAL OUTLAY                           | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                | <b>\$ 381,585</b> | <b>\$ 412,098</b>         | <b>\$ 410,714</b>  | <b>-0.34%</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:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 500-2200<br>DISTRICT ATTORNEY - VICTIM/WITNESS<br>ASSISTANCE PROGRAM<br>GENERAL FUND |                   |                           |                    |               |
|--|-------------------|---------------------------|--------------------|---------------|
|  | FY14 ACTUAL       | FY14<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES  | \$ 163,580        | \$ 157,175                | \$ 153,720         | -2.20%        |
| OPERATING  | 12,434            | 12,843                    | 12,843             | 0.00%         |
| CAPITAL OUTLAY   | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 176,014</b> | <b>\$ 170,018</b>         | <b>\$ 166,563</b>  | <b>-2.03%</b> |

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

### **Personal Services:**

♦ No Issues

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

### **Budget Notes:**

♦ Program funded by Crime Victim Witness Surcharges.

## DEPARTMENTAL SUMMARY

| 500-3000<br>CLERK OF SUPERIOR COURT<br>GENERAL FUND |                     |                           |                     |              |
|---|---------------------|---------------------------|---------------------|--------------|
|   | FY14 ACTUAL         | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                                   | \$ 2,002,523        | \$ 1,859,108              | \$ 1,858,571        | -0.03%       |
| OPERATING   | 111,139             | 67,137                    | 86,403              | 28.70%       |
| CAPITAL OUTLAY                                      | -                   | -                         | -                   | N/A          |
| <b>TOTAL EXPENDITURES</b>                           | <b>\$ 2,113,662</b> | <b>\$ 1,926,245</b>       | <b>\$ 1,944,974</b> | <b>0.97%</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:**

- ◆ Operating increase of \$19,266
  - Increase of Postage, Office Equipment Maintenance and Copier Charges

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

| 500-3310<br>BOARD OF EQUALIZATION<br>GENERAL FUND |                  |                           |                    |               |
|---|------------------|---------------------------|--------------------|---------------|
|   | FY13 ACTUAL      | FY14<br>ADOPTED<br>BUDGET | FY15 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                                 | \$ 49,489        | \$ 48,571                 | \$ 46,526          | -4.21%        |
| OPERATING   | 14,069           | 18,407                    | 18,407             | 0.00%         |
| CAPITAL OUTLAY                                    |                  | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                         | <b>\$ 63,558</b> | <b>\$ 66,978</b>          | <b>\$ 64,933</b>   | <b>-3.05%</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

| 510-1000<br>STATE COURT JUDGES<br>GENERAL FUND |                   |                           |                    |               |
|--|-------------------|---------------------------|--------------------|---------------|
|  | FY14 ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                              | \$ 604,942        | \$ 575,013                | \$ 560,457         | -2.53%        |
| OPERATING                                      | 31,969            | 22,061                    | 30,504             | 38.27%        |
| CAPITAL OUTLAY                                 | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                      | <b>\$ 636,911</b> | <b>\$ 597,074</b>         | <b>\$ 590,961</b>  | <b>-1.02%</b> |

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

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 510-2000<br>STATE COURT SOLICITOR<br>GENERAL FUND |                     |                           |                     |               |
|---|---------------------|---------------------------|---------------------|---------------|
|   | FY14 ACTUAL         | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                                 | \$ 1,044,634        | \$ 1,069,295              | \$ 1,028,554        | -3.81%        |
| OPERATING   | 32,300              | 28,664                    | 56,387              | 96.72%        |
| CAPITAL OUTLAY                                    | -                   | -                         | -                   | N/A           |
| <b>TOTAL EXPENDITURES</b>                         | <b>\$ 1,076,934</b> | <b>\$ 1,097,959</b>       | <b>\$ 1,084,941</b> | <b>-1.19%</b> |

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

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 520<br>PUBLIC DEFENDER<br>GENERAL FUND |                     |                           |                     |               |
|--|---------------------|---------------------------|---------------------|---------------|
|  | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                      | \$ 518,727          | \$ 516,656                | \$ 505,882          | -2.09%        |
| OPERATING                              | 895,662             | 886,325                   | 1,073,517           | 21.12%        |
| CAPITAL OUTLAY                         | -                   | -                         | 64,350              | 100.00%       |
| <b>TOTAL EXPENDITURES</b>              | <b>\$ 1,414,389</b> | <b>\$ 1,402,981</b>       | <b>\$ 1,643,749</b> | <b>17.16%</b> |

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

### **Personal Services:**

♦ No Issues

### **Operations:**

♦ Operating increase of \$146,987

- Two (2) Assistant Public Defender for Rapid Response Initiative Program is \$143,346
- Operating for Assistant Public Defender for Rapid Response Initiative Program is \$3,690

### **Capital Outlay:**

♦ Office Space renovation for Assist. Public Defenders for Rapid Response Initiative Program = \$64,350

## DEPARTMENTAL SUMMARY

| 530-1000<br>MUNICIPAL COURT JUDGE<br>GENERAL FUND |                   |                           |                    |               |
|---|-------------------|---------------------------|--------------------|---------------|
|   | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                                 | \$ 368,985        | \$ 352,227                | \$ 343,115         | -2.59%        |
| OPERATING   | 19,483            | 18,554                    | 18,554             | 0.00%         |
| CAPITAL OUTLAY                                    | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                         | <b>\$ 388,468</b> | <b>\$ 370,781</b>         | <b>\$ 361,669</b>  | <b>-2.46%</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<br>CLERK OF MUNICIPAL COURT<br>GENERAL FUND |                   |                           |                    |               |
|--|-------------------|---------------------------|--------------------|---------------|
|  | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                                    | \$ 748,168        | \$ 726,886                | \$ 709,453         | -2.40%        |
| OPERATING  | 25,461            | 28,971                    | 28,971             | 0.00%         |
| CAPITAL OUTLAY                                       | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 773,629</b> | <b>\$ 755,857</b>         | <b>\$ 738,424</b>  | <b>-2.31%</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

| 530-3000<br>MARSHAL DEPARTMENT<br>GENERAL FUND |                     |                           |                    |                |
|--|---------------------|---------------------------|--------------------|----------------|
|  | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE       |
| PERSONAL SERVICES                              | \$ 1,120,526        | \$ 1,142,487              | \$ 835,155         | -26.90%        |
| OPERATING                                      | 202,529             | 112,957                   | 92,957             | -17.71%        |
| CAPITAL OUTLAY                                 | -                   | -                         | -                  | N/A            |
| <b>TOTAL EXPENDITURES</b>                      | <b>\$ 1,323,055</b> | <b>\$ 1,255,444</b>       | <b>\$ 928,112</b>  | <b>-26.07%</b> |

The Marshal's Department enforces the orders, writs and precepts of the Municipal Court. The department has original jurisdiction to enforce all orders and directives of the Municipal and Magistrate Courts.

### **Personal Services:**

♦ Reduction of Six (6) Deputy Marshal PS14 is \$294,294

### **Operations:**

♦ Reduction in Auto Parts & Supplies and Fuel associated with reduction in personnel by \$20,000

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

| 540<br>PROBATE COURT<br>GENERAL FUND |                   |                           |                    |              |
|--------------------------------------|-------------------|---------------------------|--------------------|--------------|
|                                      | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES                    | \$ 387,271        | \$ 385,884                | \$ 390,718         | 1.25%        |
| OPERATING                            | 46,277            | 47,790                    | 47,790             | 0.00%        |
| CAPITAL OUTLAY                       | -                 | -                         | -                  | N/A          |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 433,548</b> | <b>\$ 433,674</b>         | <b>\$ 438,508</b>  | <b>1.11%</b> |

The Judge of Probate is elected for a four-year term. 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

## DEPARTMENTAL SUMMARY

### 550 SHERIFF GENERAL FUND

|                           | <b>FY14<br/>ACTUAL</b> | <b>FY15<br/>ADOPTED<br/>BUDGET</b> | <b>FY16 REC<br/>BUDGET</b> | <b>% CHANGE</b> |
|---------------------------|------------------------|------------------------------------|----------------------------|-----------------|
| PERSONAL SERVICES         | \$ 19,781,032          | \$ 17,951,624                      | \$ 17,292,910              | -3.67%          |
| OPERATING                 | 6,836,090              | 6,875,719                          | 6,833,733                  | -0.61%          |
| CAPITAL OUTLAY            | 77,346                 | -                                  | -                          | N/A             |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 26,694,468</b>   | <b>\$ 24,827,343</b>               | <b>\$ 24,126,643</b>       | <b>-2.82%</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; staffs County Jail. The Sheriff Department is composed of the following divisions:

|                  |             |             |           |                   |
|------------------|-------------|-------------|-----------|-------------------|
| • Administrative | • Operation | • Detention | • Medical | • Motor Transport |
|------------------|-------------|-------------|-----------|-------------------|

#### **Personal Services:**

- ◆ Personnel adjustments is \$625,564
- Overtime budget is \$50,000
- Transfer Eight (8) Investigative Positions to Police is \$428,423
- Reduced Three (3) SWAT Positions is \$147,141

#### **Operations:**

- ◆ No Issues

#### **Capital Outlay:**

- ◆ No Issues

#### **Budget Note:**

- ◆ Rapid Response Initiative Program results in a transfer of \$458,093

## DEPARTMENTAL SUMMARY

| 560<br>TAX COMMISSIONER<br>GENERAL FUND |                     |                           |                     |              |
|---|---------------------|---------------------------|---------------------|--------------|
|   | FY14 ACTUAL         | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                       | \$ 1,463,563        | \$ 1,429,544              | \$ 1,411,544        | -1.26%       |
| OPERATING                               | 195,123             | 172,477                   | 196,873             | 14.14%       |
| CAPITAL OUTLAY                          | -                   | -                         | -                   | N/A          |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 1,658,686</b> | <b>\$ 1,602,021</b>       | <b>\$ 1,608,417</b> | <b>0.40%</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 Issues

### **Operations:**

◆ Increase for postage

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 570<br>CORONER'S OFFICE<br>GENERAL FUND |                   |                           |                    |              |
|---|-------------------|---------------------------|--------------------|--------------|
|   | FY14 ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE     |
| PERSONAL SERVICES                       | \$ 275,902        | \$ 268,772                | \$ 266,415         | -0.88%       |
| OPERATING                               | 32,274            | 19,614                    | 22,614             | 15.30%       |
| CAPITAL OUTLAY                          | -                 | -                         | -                  | N/A          |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 308,176</b> | <b>\$ 288,386</b>         | <b>\$ 289,029</b>  | <b>0.22%</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

| 580-1000<br>RECORDER'S COURT<br>GENERAL FUND |                   |                           |                    |               |
|--|-------------------|---------------------------|--------------------|---------------|
|  | FY14 ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                            | \$ 752,373        | \$ 720,298                | \$ 712,122         | -1.14%        |
| OPERATING                                    | 181,954           | 164,165                   | 164,165            | 0.00%         |
| CAPITAL OUTLAY                               | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 934,327</b> | <b>\$ 884,463</b>         | <b>\$ 876,287</b>  | <b>-0.92%</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

## DEPARTMENTAL SUMMARY

| <b>590<br/>NON-DEPARTMENTAL<br/>GENERAL FUND</b> |                        |                                    |                            |                     |
|--|------------------------|------------------------------------|----------------------------|---------------------|
|  | <b>FY14<br/>ACTUAL</b> | <b>FY15<br/>ADOPTED<br/>BUDGET</b> | <b>FY16 REC<br/>BUDGET</b> | <b>%<br/>CHANGE</b> |
| PERSONAL SERVICES                                | \$ 283,422             | \$ 2,386,790                       | \$ 435,514                 | -81.75%             |
| OPERATING  | 13,696,098             | 11,656,980                         | 11,908,023                 | 2.15%               |
| CAPITAL OUTLAY                                   | 1,500,000              | -                                  | -                          | N/A                 |
| <b>TOTAL EXPENDITURES</b>                        | <b>\$ 15,479,520</b>   | <b>\$ 14,043,770</b>               | <b>\$ 12,343,537</b>       | <b>-12.11%</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.

♦ A pay adjustment of .5% for General Government employees and Public Safety employees is included in Personal Services in the amount of \$204,118 effective January 2016.

| <b>Agency Appropriations</b>             |                               |                               |   |
|--|-------------------------------|-------------------------------|---|
| <b>Agency</b>                            | <b>FY14<br/>Appropriation</b> | <b>FY15<br/>Appropriation</b> | <b>FY16<br/>Recommended<br/>Appropriation</b> |
| River Valley Regional Planning           | \$ 194,107                    | \$ 198,413                    | \$ 202,824                                    |
| New Horizons Community Service Board     | 187,858                       | 144,932                       | 144,932                                       |
| Health Department Services               | \$650,780                     | \$502,012                     | \$502,012                                     |
| Health Department Rent                   | 309,383                       | 315,713                       | 318,595                                       |
| Department of Family & Children Services | 62,400                        | 48,135                        | 48,135  |
| Keep Columbus Beautiful                  | 64,628                        | 49,854                        | -   |
| Airport Commission                       | 40,000                        | 40,000                        | 40,000  |
| Uptown Columbus                          | 58,320                        | 44,988                        | 44,988  |
| <b>TOTAL</b>                             | <b>\$ 1,567,476</b>           | <b>\$ 1,344,047</b>           | <b>\$ 1,301,486</b>                           |

| <b>Naval Museum</b> |                               |                               |   |
|---------------------|-------------------------------|-------------------------------|---|
|                     | <b>FY14<br/>Appropriation</b> | <b>FY15<br/>Appropriation</b> | <b>FY16<br/>Recommended<br/>Appropriation</b> |
| Personal Services   | \$231,011                     | \$235,473                     | \$231,396                                     |
| Subsidy             | \$175,000                     | \$135,000                     | \$0   |

- ◆ Public Safety Contingency - \$458,467
- ◆ Risk Management and Worker's Compensation - \$3,702,797 (Reduction of \$264,676)
- ◆ The following Capital Improvement Projects (CIP) are recommended in the FY16 Budget:
  - No Capital Improvement Projects recommended - \$0
- ◆ The following amount of capital is recommended in the FY16 Budget:
  - No Capital Replacement Program - \$0

| 110-9900<br>CRIME PREVENTION/INTERVENTION<br>OTHER LOCAL OPTION SALES TAX FUND |                  |                           |                    |               |
|--|------------------|---------------------------|--------------------|---------------|
|  | FY14<br>ACTUAL   | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES  | \$ 84,506        | \$ 81,336                 | \$ 79,586          | -2.15%        |
| OPERATING  | 1,802            | 762,000                   | 762,000            | 0.00%         |
| CAPITAL OUTLAY   | -                | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 86,308</b> | <b>\$ 843,336</b>         | <b>\$ 841,586</b>  | <b>-0.21%</b> |

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ Grant program total is \$750,000

**Capital Outlay:**

♦ No Issues

| 160-9900<br>CIVIC CENTER<br>OTHER LOCAL OPTION SALES TAX FUND |                        |                                    |                            |                 |
|---|------------------------|------------------------------------|----------------------------|-----------------|
|   | <b>FY14<br/>ACTUAL</b> | <b>FY15<br/>ADOPTED<br/>BUDGET</b> | <b>FY16 REC<br/>BUDGET</b> | <b>% CHANGE</b> |
| PERSONAL SERVICES   | \$ 4,084               | \$ 4,056                           | \$ -                       | N/A             |
| OPERATING   | -                      | -                                  | -                          | N/A             |
| CAPITAL OUTLAY  | -                      | -                                  | -                          | N/A             |
| <b>TOTAL EXPENDITURES</b>                                     | <b>\$ 4,084</b>        | <b>\$ 4,056</b>                    | <b>\$ -</b>                | <b>N/A</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 Centers strives to provide events with quality professional services, while progressively managing clean, safe, well maintained and self-supporting facility.

**Personal Services:**

◆ No LOST Supplement due to Correctional Detail Officer. Reclassification to Carpenter I per Ordinance 14-38.

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

| 260-9900<br>PUBLIC WORKS<br>OTHER LOCAL OPTION SALES TAX FUND |                        |                                    |                            |                     |
|---|------------------------|------------------------------------|----------------------------|---------------------|
|   | <b>FY14<br/>ACTUAL</b> | <b>FY15<br/>ADOPTED<br/>BUDGET</b> | <b>FY16 REC<br/>BUDGET</b> | <b>%<br/>CHANGE</b> |
| PERSONAL SERVICES   | \$ 124,257             | \$ 129,795                         | \$ 132,500                 | 2.08%               |
| OPERATING   | -                      | -                                  | -                          | N/A                 |
| CAPITAL OUTLAY  | -                      | -                                  | -                          | N/A                 |
| <b>TOTAL EXPENDITURES</b>                                     | <b>\$ 124,257</b>      | <b>\$ 129,795</b>                  | <b>\$ 132,500</b>          | <b>2.08%</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 \$124,470 (32 officers)
- ◆ Two (2) LOST Supplement with Benefits for Additional Correctional Detail Officers in Integrated Waste Fund is \$8,030

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ No Issues

| 270-9900<br>PARKS & RECREATION<br>OTHER LOCAL OPTION SALES TAX FUND |                        |                                    |                            |                     |
|---|------------------------|------------------------------------|----------------------------|---------------------|
|   | <b>FY14<br/>ACTUAL</b> | <b>FY15<br/>ADOPTED<br/>BUDGET</b> | <b>FY16 REC<br/>BUDGET</b> | <b>%<br/>CHANGE</b> |
| PERSONAL SERVICES   | \$ 51,543              | \$ 52,729                          | \$ 52,197                  | -1.01%              |
| OPERATING   | -                      | -                                  | -                          | N/A                 |
| CAPITAL OUTLAY  | -                      | -                                  | -                          | N/A                 |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 51,543</b>       | <b>\$ 52,729</b>                   | <b>\$ 52,197</b>           | <b>-1.01%</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 \$52,197 (13 officers)

**Operations:**

- ♦ No Issues

**Capital Outlay:**

- ♦ No Issues

| <b>400-9900</b><br><b>POLICE</b><br><b>OTHER LOCAL OPTION SALES TAX FUND</b> |                     |                                    |                            |                 |
|--|---------------------|------------------------------------|----------------------------|-----------------|
|  | <b>FY14 ACTUAL</b>  | <b>FY15<br/>ADOPTED<br/>BUDGET</b> | <b>FY16 REC<br/>BUDGET</b> | <b>% CHANGE</b> |
| PERSONAL SERVICES  | \$ 7,649,092        | \$ 7,917,689                       | \$ 7,856,756               | -0.77%          |
| OPERATING  | 379,851             | 460,366                            | 460,366                    | 0.00%           |
| CAPITAL OUTLAY   | 393,989             | -                                  | 1,482,515                  | 100.00%         |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 8,422,932</b> | <b>\$ 8,378,055</b>                | <b>\$ 9,799,637</b>        | <b>16.97%</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 \$1,959,401 (488 officers)
- ◆ FY14 - FY16 Ten (10) Police Personnel transferred from General Fund to LOST (0102) Fund
  - Transfer Ten (10) Positions Salary with benefits is \$534,450
- ◆ Seven (7) LOST Supplement with Benefits for Transfer from Sheriff Office is \$28,106
- ◆ Overtime budget \$150,000

#### **Operations:**

- ◆ No issues

#### **Capital Outlay:**

- ◆ Twenty (20) Police Pursuit Vehicles with Technology Packages = \$1,007,300
- ◆ Three (3) Harley Davidson Motorcycles with Radar Unit = \$80,835
- ◆ Twenty-One (21) Unmarked Police Vehicles = \$394,840

| 400-9902<br>EMERGENCY TELEPHONE (E-911)<br>OTHER LOCAL OPTION SALES TAX FUND |                   |                           |                    |               |
|--|-------------------|---------------------------|--------------------|---------------|
|  | FY14 ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES  | \$ 364,312        | \$ 354,855                | \$ 351,700         | -0.89%        |
| OPERATING  | -                 | -                         | 352,478            | 100.00%       |
| CAPITAL OUTLAY   | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 364,312</b> | <b>\$ 354,855</b>         | <b>\$ 704,178</b>  | <b>98.44%</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:**

◆ Upgrade of E911 System (Year 2 of 5)

#### **Capital Outlay:**

◆ No Issues

| 410-9900<br>FIRE/EMS<br>OTHER LOCAL OPTION SALES TAX FUND |                     |                           |                     |               |
|---|---------------------|---------------------------|---------------------|---------------|
|   | FY14 ACTUAL         | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES   | \$ 2,664,151        | \$ 2,586,395              | \$ 2,563,634        | -0.88%        |
| OPERATING   | 98,807              | 100,000                   | 100,000             | 0.00%         |
| CAPITAL OUTLAY  | 114,530             | -                         | 710,000             | 100.00%       |
| <b>TOTAL EXPENDITURES</b>                                 | <b>\$ 2,877,488</b> | <b>\$ 2,686,395</b>       | <b>\$ 3,373,634</b> | <b>25.58%</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 \$1,509,702 (376 officers)
- ◆ FY14 - FY16 Twenty (20) Fire/EMS Personnel transferred from General Fund to LOST (0102) Fund
- Transfer Twenty (20) Positions Salary with benefits is \$1,053,916

### **Operations:**

- ◆ Monthly Maintenance for Connections = \$100,000

### **Capital Outlay:**

- ◆ Forty (40) SCBA Cylinders = \$44,000
- ◆ One Hundred Twenty (120) Protective Clothing = \$156,000
- ◆ Two (2) Ambulances = \$510,000

### **Budget Note:**

- ◆ Transfer to CIP for Burn Building budgeted in Non-Categorical = \$1,300,000

| 420-9900<br>MUSCOGEE COUNTY PRISON<br>OTHER LOCAL OPTION SALES TAX FUND |                   |                           |                    |               |
|---|-------------------|---------------------------|--------------------|---------------|
|   | FY14 ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES   | \$ 604,493        | \$ 605,260                | \$ 600,028         | -0.86%        |
| OPERATING   | -                 | -                         | -                  | N/A           |
| CAPITAL OUTLAY  | 241,956           | -                         | 69,710             | 100.00%       |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 846,449</b> | <b>\$ 605,260</b>         | <b>\$ 669,738</b>  | <b>10.65%</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 Supplement with Benefits is \$441,668 (110 officers)

### **Operations:**

- ◆ No Issues

### **Capital Outlay:**

- ◆ Three (3) Motorola APX7000 Radios = \$15,327
- ◆ Four (4) Radios = \$1,878
- ◆ Fifteen (15) Motorola PM400 Radios = \$22,500
- ◆ Fifteen (15) Motorola XTS1500 Radios = \$1,650
- ◆ Pursuit Vehicle = \$24,975
- ◆ Pursuit Package = \$3,380

| 500-9900<br>DISTRICT ATTORNEY<br>OTHER LOCAL OPTION SALES TAX FUND |                   |                           |                    |               |
|--|-------------------|---------------------------|--------------------|---------------|
|  | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES  | \$ 103,934        | \$ 134,295                | \$ 132,664         | -1.21%        |
| OPERATING  | -                 | -                         | -                  | N/A           |
| CAPITAL OUTLAY   | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 103,934</b> | <b>\$ 134,295</b>         | <b>\$ 132,664</b>  | <b>-1.21%</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 oversees the Crime Victim Witness Program.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

| 510-9900<br>STATE COURT SOLICITOR<br>OTHER LOCAL OPTION SALES TAX FUND |                   |                           |                    |               |
|--|-------------------|---------------------------|--------------------|---------------|
|  | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES  | \$ 228,308        | \$ 212,815                | \$ 196,382         | -7.72%        |
| OPERATING  | 7,235             | 14,000                    | 14,000             | 0.00%         |
| CAPITAL OUTLAY   | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 235,543</b> | <b>\$ 226,815</b>         | <b>\$ 210,382</b>  | <b>-7.25%</b> |

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

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

| 520-9900<br>PUBLIC DEFENDER<br>OTHER LOCAL OPTION SALES TAX FUND |                   |                           |                    |               |
|--|-------------------|---------------------------|--------------------|---------------|
|  | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES  | \$ -              | \$ -                      | \$ -               | N/A           |
| OPERATING  | 128,712           | 128,712                   | 144,846            | 12.53%        |
| CAPITAL OUTLAY   | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 128,712</b> | <b>\$ 128,712</b>         | <b>\$ 144,846</b>  | <b>12.53%</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:**

♦ State Benefit increase of \$16,134

**Capital Outlay:**

♦ No Issues

**530-9900  
MARSHAL  
OTHER LOCAL OPTION SALES TAX FUND**

|                           | <b>FY14 ACTUAL</b> | <b>FY15<br/>ADOPTED<br/>BUDGET</b> | <b>FY16 REC<br/>BUDGET</b> | <b>% CHANGE</b> |
|---------------------------|--------------------|------------------------------------|----------------------------|-----------------|
| PERSONAL SERVICES         | \$ 334,406         | \$ 323,733                         | \$ 308,386                 | -4.74%          |
| OPERATING                 | -                  | -                                  | -                          | N/A             |
| CAPITAL OUTLAY            | 8,836              | -                                  | -                          | N/A             |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 343,242</b>  | <b>\$ 323,733</b>                  | <b>\$ 308,386</b>          | <b>-4.74%</b>   |

The Marshal's Department enforces the orders, writs and precepts of the Municipal Court. The department has original jurisdiction to enforce all orders and directives of the Municipal and Magistrate Courts.

**Personal Services:**

- ◆ LOST Supplement with Benefits is \$52,197 (13 officers)
- ◆ Reduction of Six (6) LOST Supplement with Benefits is \$24,091

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ No Issues

| 530-9902<br>CLERK OF MUNICIPAL COURT<br>OTHER LOCAL OPTION SALES TAX FUND |                  |                           |                    |               |
|---|------------------|---------------------------|--------------------|---------------|
|   | FY14 ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES   | \$ 99,898        | \$ 96,262                 | \$ 94,040          | -2.31%        |
| OPERATING   | -                | -                         | -                  | N/A           |
| CAPITAL OUTLAY  | -                | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 99,898</b> | <b>\$ 96,262</b>          | <b>\$ 94,040</b>   | <b>-2.31%</b> |

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

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

| 540<br>PROBATE COURT<br>OTHER LOCAL OPTION SALES TAX FUND |                  |                           |                    |               |
|---|------------------|---------------------------|--------------------|---------------|
|   | FY14<br>ACTUAL   | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES   | \$ 49,578        | \$ 47,495                 | \$ 46,325          | -2.46%        |
| OPERATING   | -                | -                         | -                  | N/A           |
| CAPITAL OUTLAY  | -                | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                                 | <b>\$ 49,578</b> | <b>\$ 47,495</b>          | <b>\$ 46,325</b>   | <b>-2.46%</b> |

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

**Personal Services:**

♦ No Issues

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

| 550-9900<br>SHERIFF<br>OTHER LOCAL OPTION SALES TAX FUND |                     |                           |                     |               |
|--|---------------------|---------------------------|---------------------|---------------|
|  | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES  | \$ 2,630,325        | \$ 2,826,613              | \$ 2,588,590        | -8.42%        |
| OPERATING  | 79                  | -                         | -                   | N/A           |
| CAPITAL OUTLAY   | -                   | -                         | 237,200             | 100.00%       |
| <b>TOTAL EXPENDITURES</b>                                | <b>\$ 2,630,404</b> | <b>\$ 2,826,613</b>       | <b>\$ 2,825,790</b> | <b>-0.03%</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; staffs County Jail.

### **Personal Services:**

- ◆ LOST Supplement with Benefits is \$1,228,640 (306 officers)
- ◆ Eight (8) LOST Supplement with Benefits Transferred from the Sheriff's Office to Police Department
- ◆ Reduced Three (3) LOST Supplement Positions is \$12,045

### **Operations:**

- ◆ No Issues

### **Capital Outlay:**

- ◆ Washer = \$47,350
- ◆ Dryer = \$9,800
- ◆ Tilt Kettle = \$16,793
- ◆ Two (2) Food Warmers = \$9,370
- ◆ Twelve (12) Motorola Radio and Equipment = \$39,600
- ◆ Four (4) Ice Machines = \$7,964
- ◆ Centurion Panic Alarm System (Retrofit) = \$9,648
- ◆ Fire Alarm System = \$58,000
- ◆ EKG = \$6,200
- ◆ Eight (8) AED = \$24,000
- ◆ Oxygen Concentrator = \$2,375
- ◆ Two (2) Hospital Beds = \$4,400
- ◆ Specialized Lift for Oversize Wheelchair Patients = \$1,700

| 570-9900<br>CORONER'S OFFICE<br>OTHER LOCAL OPTION SALES TAX FUND |                  |                           |                    |               |
|---|------------------|---------------------------|--------------------|---------------|
|   | FY14<br>ACTUAL   | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | %<br>CHANGE   |
| PERSONAL SERVICES   | \$ 8,159         | \$ 8,113                  | \$ 8,031           | -1.01%        |
| OPERATING   | -                | -                         | -                  | N/A           |
| CAPITAL OUTLAY  | 26,158           | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 34,317</b> | <b>\$ 8,113</b>           | <b>\$ 8,031</b>    | <b>-1.01%</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

| 580-9900<br>RECORDER'S COURT<br>OTHER LOCAL OPTION SALES TAX FUND |                  |                           |                    |               |
|---|------------------|---------------------------|--------------------|---------------|
|   | FY14 ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES   | \$ 83,649        | \$ 79,986                 | \$ 78,400          | -1.98%        |
| OPERATING   | -                | -                         | -                  | N/A           |
| CAPITAL OUTLAY  | -                | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 83,649</b> | <b>\$ 79,986</b>          | <b>\$ 78,400</b>   | <b>-1.98%</b> |

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

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

| <b>590-9900</b><br><b>NON-DEPARTMENTAL</b><br><b>OTHER LOCAL OPTION SALES TAX FUND</b> |                        |                                    |                            |                     |
|--|------------------------|------------------------------------|----------------------------|---------------------|
|  | <b>FY14<br/>ACTUAL</b> | <b>FY15<br/>ADOPTED<br/>BUDGET</b> | <b>FY16 REC<br/>BUDGET</b> | <b>%<br/>CHANGE</b> |
| PERSONAL SERVICES  |                        | \$ 26,849                          | \$ 27,757                  | 3.38%               |
| OPERATING  | 3,364,506              | 6,142,590                          | 3,045,893                  | -50.41%             |
| CAPITAL OUTLAY   | 400,000                | -                                  | 1,300,000                  | N/A                 |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 3,764,506</b>    | <b>\$ 6,169,439</b>                | <b>\$ 4,373,650</b>        | <b>-29.11%</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:**

♦ A pay adjustment of .5% for General Government employees and Public Safety employees is included in Personal Services in the amount of \$27,757 effective January 2016.

**Operations:**

♦ Debt Service - \$120,355  
 ♦ Cost Allocation/Risk Management/Worker's Compensation - \$806,998  
 ♦ 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP) (Public Safety portion of the agreement - Year 1 of 10) - \$842,490  
 ♦ Transfer to Emergency Telephone Fund \$1,128,789  
 ♦ Transfer to CIP for Burn Building = \$1,300,000

**Capital Outlay:**

♦ No Issues

**Budget Note:**

♦ Reserve of \$147,261

| 610-9900<br>METRA<br>OTHER LOCAL OPTION SALES TAX FUND |                 |                           |                    |               |
|--|-----------------|---------------------------|--------------------|---------------|
|  | FY14<br>ACTUAL  | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES                                      | \$ 4,065        | \$ 4,056                  | \$ 4,016           | -0.99%        |
| OPERATING  | -               | -                         | -                  | N/A           |
| CAPITAL OUTLAY   | -               | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                              | <b>\$ 4,065</b> | <b>\$ 4,056</b>           | <b>\$ 4,016</b>    | <b>-0.99%</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 \$4,016 (1 officer)

#### **Operations:**

- ◆ No Issues

#### **Capital Outlay:**

- ◆ No Issues

| 210-9901<br>INFORMATION TECHNOLOGY<br>OTHER LOCAL OPTION SALES TAX FUND |                   |                           |                    |                |
|---|-------------------|---------------------------|--------------------|----------------|
|   | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | %<br>CHANGE    |
| PERSONAL SERVICES   | \$ -              | \$ -                      | \$ -               | N/A            |
| OPERATING   | -                 | -                         | -                  | N/A            |
| CAPITAL OUTLAY  | 819,502           | 125,000                   | 600,000            | 380.00%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 819,502</b> | <b>\$ 125,000</b>         | <b>\$ 600,000</b>  | <b>380.00%</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:**

- ◆ Technology Improvements - \$250,000
- ◆ Core Switch - \$250,000
- ◆ City Fiber Interconnections - \$100,000

| 250-9901<br>ENGINEERING<br>OTHER LOCAL OPTION SALES TAX FUND |                     |                           |                     |               |
|--|---------------------|---------------------------|---------------------|---------------|
|  | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | %<br>CHANGE   |
| PERSONAL SERVICES  | \$ 76,593           | \$ 74,217                 | \$ -                | N/A           |
| OPERATING  | 187,863             | -                         | -                   | N/A           |
| CAPITAL OUTLAY   | 5,037,836           | 1,375,000                 | 2,052,964           | 49.31%        |
| <b>TOTAL EXPENDITURES</b>                                    | <b>\$ 5,302,292</b> | <b>\$ 1,449,217</b>       | <b>\$ 2,052,964</b> | <b>41.66%</b> |

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

#### **Personal Services:**

- ◆ Delete Project Engineer Position G22

#### **Operations:**

- ◆ No Issues

#### **Capital Outlay:**

- ◆ Flood Abatement/Stormwater = \$500,000
- ◆ Roads/Bridges = \$1,552,964

| 260<br>PUBLIC WORKS<br>OTHER LOCAL OPTION SALES TAX FUND |                   |                           |                     |                |
|--|-------------------|---------------------------|---------------------|----------------|
|  | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE       |
| PERSONAL SERVICES  | \$ -              | \$ -                      | \$ -                | N/A            |
| OPERATING  | 287,785           | -                         | -                   | N/A            |
| CAPITAL OUTLAY   | 172,074           | 375,000                   | 1,195,000           | 218.67%        |
| <b>TOTAL EXPENDITURES</b>                                | <b>\$ 459,859</b> | <b>\$ 375,000</b>         | <b>\$ 1,195,000</b> | <b>218.67%</b> |

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

#### **Personal Services:**

- ◆ No Issues

#### **Operations:**

- ◆ No Issues

#### **Capital Outlay:**

- ◆ Elevators (Government Center) - \$240,000
- ◆ Energy Improvements - \$75,000
- ◆ HVAC Upgrades - \$180,000
- ◆ Roof Replacements - \$200,000
- ◆ Cooper Creek Expansion (MOU with CORTA/CSU) - \$500,000

| 590-9901<br>NON-DEPARTMENTAL<br>OTHER LOCAL OPTION SALES TAX FUND |                     |                           |                     |                |
|---|---------------------|---------------------------|---------------------|----------------|
|   | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE       |
| PERSONAL SERVICES   | \$ -                | \$ 148                    | \$ -                | N/A            |
| OPERATING   | 5,417,629           | 7,950,635                 | 6,352,036           | -20.11%        |
| CAPITAL OUTLAY  | -                   | -                         | -                   | N/A            |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 5,417,629</b> | <b>\$ 7,950,783</b>       | <b>\$ 6,352,036</b> | <b>-20.11%</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 - \$80,723  
♦ Debt Service - \$6,010,833  
♦ 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP)  
(General Government portion of the agreement - Year 1 of 10) - \$260,480

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

| 250<br>ENGINEERING DEPARTMENT<br>STORMWATER (SEWER) FUND |                   |                           |                    |               |
|--|-------------------|---------------------------|--------------------|---------------|
|  | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | % CHANGE      |
| PERSONAL SERVICES  | \$ 537,811        | \$ 620,597                | \$ 581,066         | -6.37%        |
| OPERATING  | 70,605            | 104,507                   | 104,507            | 0.00%         |
| CAPITAL OUTLAY   | 33,112            | -                         | 34,000             | 100.00%       |
| <b>TOTAL EXPENDITURES</b>                                | <b>\$ 641,528</b> | <b>\$ 725,104</b>         | <b>\$ 719,573</b>  | <b>-0.76%</b> |

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

### **Personal Services:**

♦ No Issues

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ Four (4) Computer Stations = \$34,000

## DEPARTMENTAL SUMMARY

| 260<br>PUBLIC WORKS<br>STORMWATER (SEWER) FUND |                     |                           |                     |               |
|--|---------------------|---------------------------|---------------------|---------------|
|  | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE      |
| PERSONAL SERVICES                              | \$ 2,427,190        | \$ 2,461,012              | \$ 2,404,396        | -2.30%        |
| OPERATING                                      | 535,518             | 677,253                   | 677,253             | 0.00%         |
| CAPITAL OUTLAY                                 | 114,709             | 190,000                   | 219,000             | 15.26%        |
| <b>TOTAL EXPENDITURES</b>                      | <b>\$ 3,077,417</b> | <b>\$ 3,328,265</b>       | <b>\$ 3,300,649</b> | <b>-0.83%</b> |

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

### Personal Services:

♦ No Issues

### Operations:

♦ No Issues

### Capital Outlay:

♦ Two (2) 7yd Dump Trucks Replacement = \$180,000

♦ Mini Excavator Replacement = \$39,000

## DEPARTMENTAL SUMMARY

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

|                           | <b>FY14<br/>ACTUAL</b> | <b>FY15<br/>ADOPTED<br/>BUDGET</b> | <b>FY16 REC<br/>BUDGET</b> | <b>%<br/>CHANGE</b> |
|---------------------------|------------------------|------------------------------------|----------------------------|---------------------|
| PERSONAL SERVICES         | \$ -                   | \$ 5,710                           | \$ 5,668                   | -0.74%              |
| OPERATING                 | 1,136,121              | 1,195,181                          | 1,340,221                  | 12.14%              |
| CAPITAL OUTLAY            |                        | -                                  | -                          | N/A                 |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 1,136,121</b>    | <b>\$ 1,200,891</b>                | <b>\$ 1,345,889</b>        | <b>12.07%</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:**

♦ A pay adjustment of .5% for General Government employees and Public Safety employees is included in Personal Services in the amount of \$5,668 effective January 2016.

#### **Operations:**

♦ Cost Allocation/Risk Management/Worker's Compensation -\$326,510 in FY16

♦ The following Capital Improvement Projects (CIP) are recommended in the FY16 Budget:  
- Pipe Rehabilitation/Replacement in the amount of \$1,013,711

## DEPARTMENTAL SUMMARY

| 250<br>ENGINEERING DEPARTMENT<br>PAVING FUND |                   |                           |                     |              |
|--|-------------------|---------------------------|---------------------|--------------|
|  | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES                            | \$ 807,249        | \$ 792,646                | \$ 768,628          | -3.03%       |
| OPERATING                                    | 155,004           | 197,000                   | 197,000             | 0.00%        |
| CAPITAL OUTLAY                               | -                 | -                         | 59,500              | 100.00%      |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$ 962,253</b> | <b>\$ 989,646</b>         | <b>\$ 1,025,128</b> | <b>3.59%</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:**

♦ No Issues

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ Seven (7) Computer Stations = \$59,500

## DEPARTMENTAL SUMMARY

| 260<br>PUBLIC WORKS<br>PAVING FUND |                      |                           |                      |               |
|------------------------------------|----------------------|---------------------------|----------------------|---------------|
|                                    | FY14<br>ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET   | % CHANGE      |
| PERSONAL SERVICES                  | \$ 7,140,787         | \$ 7,085,322              | \$ 6,886,802         | -2.80%        |
| OPERATING                          | 3,064,358            | 3,479,681                 | 3,575,681            | 2.76%         |
| CAPITAL OUTLAY                     | 1,211,173            | 413,000                   | 404,000              | -2.18%        |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 11,416,318</b> | <b>\$ 10,978,003</b>      | <b>\$ 10,866,483</b> | <b>-1.02%</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 Paving fund divisions consist of: Street Improvements, Landscape & Forestry, Street Repairs & Maintenance, Right-of-Way-Environmental Maintenance, Right-of-Way Maintenance – Community Service.

### **Personal Services:**

- ◆ No Issues

### **Operations:**

- ◆ Increased Contractual Services in the amount of \$100,000 for additional Gateway Projects

### **Capital Outlay:**

- ◆ Bucket Loader Replacement = \$258,000
- ◆ Boom Mower Additional = \$85,000
- ◆ Mid Size SUV Replacement = \$28,000
- ◆ Pick Up Truck Replacement = \$33,000

## DEPARTMENTAL SUMMARY

| 590<br>NON-DEPARTMENTAL<br>PAVING FUND |                     |                           |                     |               |
|--|---------------------|---------------------------|---------------------|---------------|
|  | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | %<br>CHANGE   |
| PERSONAL SERVICES                      | \$ -                | \$ 14,522                 | \$ 14,436           | -0.59%        |
| OPERATING                              | 2,295,366           | 2,987,731                 | 3,374,872           | 12.96%        |
| CAPITAL OUTLAY                         | -                   | -                         | -                   | N/A           |
| <b>TOTAL EXPENDITURES</b>              | <b>\$ 2,295,366</b> | <b>\$ 3,002,253</b>       | <b>\$ 3,389,308</b> | <b>12.89%</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:**

♦ A pay adjustment of .5% for General Government employees and Public Safety employees is included in Personal Services in the amount of \$14,436 effective January 2016.

### **Operations:**

♦ Ga Forestry Association - \$4,300

♦ Cost Allocation/Risk Management/Worker's Compensation - \$1,110,825

♦ The following Capital Improvement Projects (CIP) projects are recommended in the FY16 Budget:  
- Road Resurfacing and Improvements in the amount of \$2,259,747

## DEPARTMENTAL SUMMARY

| 0204<br>MEDICAL CENTER<br>MEDICAL CENTER FUND |                      |                           |                         |               |
|---|----------------------|---------------------------|-------------------------|---------------|
|   | FY14<br>ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16<br>RECOM<br>BUDGET | %<br>CHANGE   |
| PERSONAL SERVICES                             | \$ -                 | \$ -                      | \$ -                    | N/A           |
| OPERATING                                     | 14,024,526           | 14,052,622                | 13,959,759              | -0.66%        |
| CAPITAL OUTLAY                                | -                    | -                         | -                       | N/A           |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$ 14,024,526</b> | <b>\$ 14,052,622</b>      | <b>\$ 13,959,759</b>    | <b>-0.66%</b> |

The Columbus Consolidated Government and the Medical Center have a contractual agreement whereby hospital services are provided to indigent Muscogee County residents. The Medical Center receives an amount equal to the revenue produced by 3.00 mills of property tax to cover such services after approval of said patient bills by the Consolidated Government.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

### 260 PUBLIC WORKS INTEGRATED WASTE FUND

|                           | <b>FY14<br/>ACTUAL</b> | <b>FY15<br/>ADOPTED<br/>BUDGET</b> | <b>FY16 REC<br/>BUDGET</b> | <b>%<br/>CHANGE</b> |
|---------------------------|------------------------|------------------------------------|----------------------------|---------------------|
| PERSONAL SERVICES         | \$ 5,731,623           | \$ 5,283,030                       | \$ 5,338,216               | 1.04%               |
| OPERATING                 | 4,329,073              | 4,449,203                          | 4,636,107                  | 4.20%               |
| CAPITAL OUTLAY            | 502,577                | 269,000                            | 210,000                    | -21.93%             |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 10,563,273</b>   | <b>\$ 10,001,233</b>               | <b>\$ 10,184,323</b>       | <b>1.83%</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:**

- ◆ Add Two (2) Correctional Detail Officers (G12, \$98,838 including benefits)
- ◆ Add One (1) Keep Columbus Beautiful (G20, \$62,208 including benefits)

#### **Operations:**

- ◆ Operating budget for Recycling on Ft Benning \$135,898 offset by revenues

#### **Capital Outlay:**

- ◆ Additional Articulated Loader = \$150,000
- ◆ Six (6) Additional Drop Off Trailers = \$60,000

## DEPARTMENTAL SUMMARY

| 270<br>PARKS AND RECREATION<br>INTEGRATED WASTE FUND |                  |                           |                         |              |
|--|------------------|---------------------------|-------------------------|--------------|
|  | FY14<br>ACTUAL   | FY15<br>ADOPTED<br>BUDGET | FY16<br>RECOM<br>BUDGET | %<br>CHANGE  |
| PERSONAL SERVICES                                    | \$ 61,110        | \$ 55,254                 | \$ 56,509               | 2.27%        |
| OPERATING  | 37,867           | 28,000                    | 28,000                  | 0.00%        |
| CAPITAL OUTLAY                                       | -                | -                         | -                       | N/A          |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 98,977</b> | <b>\$ 83,254</b>          | <b>\$ 84,509</b>        | <b>1.51%</b> |

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

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 590<br>NON-DEPARTMENTAL<br>INTEGRATED WASTE FUND |                   |                           |                     |              |
|--|-------------------|---------------------------|---------------------|--------------|
|  | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | %<br>CHANGE  |
| PERSONAL SERVICES                                | \$ 28,147         | \$ 9,395                  | \$ 9,843            | 4.77%        |
| OPERATING  | \$ 917,857        | \$ 1,052,167              | \$ 1,096,325        | 4.20%        |
| CAPITAL OUTLAY                                   | \$ -              | \$ -                      | \$ -                | N/A          |
| <b>TOTAL EXPENDITURES</b>                        | <b>\$ 946,004</b> | <b>\$ 1,061,562</b>       | <b>\$ 1,106,168</b> | <b>4.20%</b> |

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

### **Personal Services:**

♦ A pay adjustment of .5% for General Government employees and Public Safety employees is included in Personal Services in the amount of \$9,843 effective January 2016.

### **Operations:**

♦ Cost Allocation/Risk Management/Worker's Compensation - \$1,096,325

♦ The following Capital Improvement Projects (CIP) projects is recommended in the amount of \$0 in the FY16 Budget:

- Landfill Construction, Closure and Post Closure \$0

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

| 0209<br>EMERGENCY TELEPHONE (E-911)<br>EMERGENCY TELEPHONE FUND |                     |                           |                     |              |
|---|---------------------|---------------------------|---------------------|--------------|
|   | FY14 ACTUAL         | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | % CHANGE     |
| PERSONAL SERVICES   | \$ 2,484,198        | \$ 2,529,168              | \$ 2,506,327        | -0.90%       |
| OPERATING   | 1,186,775           | 1,321,970                 | 1,452,462           | 9.87%        |
| CAPITAL OUTLAY  | 8,156               | -                         | -                   | N/A          |
| <b>TOTAL EXPENDITURES</b>                                       | <b>\$ 3,679,129</b> | <b>\$ 3,851,138</b>       | <b>\$ 3,958,789</b> | <b>2.80%</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:**

♦ A pay adjustment of .5% for General Government employees and Public Safety employees is included in Personal Services in the amount of \$4,568 effective January 2016.

### **Operations:**

- ♦ 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP) (E911 portion of the agreement - Year 1 of 10) - \$932,030
- ♦ Cost Allocation/Workers Comp/Risk Management \$209,735

### **Capital Outlay:**

- ♦ No Issues

## DEPARTMENTAL SUMMARY

| 0210<br>COMMUNITY DEVELOPMENT BLOCK GRANT<br>CDBG FUND |                     |                           |                     |               |
|--|---------------------|---------------------------|---------------------|---------------|
|  | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | %<br>CHANGE   |
| PERSONAL SERVICES                                      | \$ 172,812          | \$ 182,910                | \$ 203,271          | 11.13%        |
| OPERATING  | 1,199,310           | 1,233,673                 | 1,103,286           | -10.57%       |
| CAPITAL OUTLAY   | 50,442              | -                         | 5,000               | 100.00%       |
| <b>TOTAL EXPENDITURES</b>                              | <b>\$ 1,422,564</b> | <b>\$ 1,416,583</b>       | <b>\$ 1,311,557</b> | <b>-7.41%</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:**

♦ A pay adjustment of .5% for General Government employees and Public Safety employees is included in Personal Services in the amount of \$343 effective January 2016.

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ Computer equipment = \$5,000

## DEPARTMENTAL SUMMARY

| 0220<br>WORKFORCE INVESTMENT ACT (WIA)<br>WORKFORCE INVESTMENT ACT (WIA) FUND |                     |                           |                         |              |
|---|---------------------|---------------------------|-------------------------|--------------|
|   | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16<br>RECOM<br>BUDGET | %<br>CHANGE  |
| PERSONAL SERVICES   | \$ -                | \$ -                      | \$ -                    | N/A          |
| OPERATING   | 1,912,543           | 3,583,594                 | 3,609,420               | 0.72%        |
| CAPITAL OUTLAY  | -                   | -                         | -                       | N/A          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 1,912,543</b> | <b>\$ 3,583,594</b>       | <b>\$ 3,609,420</b>     | <b>0.72%</b> |

In accordance with Federal regulations, this program's name has been changed to the Workforce Investment Act (WIA) Program; nonetheless, it still accounts for grant monies received from the 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

## DEPARTMENTAL SUMMARY

| 0230<br>ECONOMIC DEVELOPMENT AUTHORITY<br>ECONOMIC DEVELOPMENT AUTHORITY FUND |                     |                           |                     |              |
|---|---------------------|---------------------------|---------------------|--------------|
|   | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | %<br>CHANGE  |
| PERSONAL SERVICES   | \$ -                | \$ -                      | \$ -                | N/A          |
| OPERATING   | 1,115,256           | 2,152,420                 | 2,226,627           | 3.45%        |
| CAPITAL OUTLAY  | -                   | -                         | -                   | N/A          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 1,115,256</b> | <b>\$ 2,152,420</b>       | <b>\$ 2,226,627</b> | <b>3.45%</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 will be increased to 0.50 mills and the NCR annual investment will be 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:**

- ◆ NCR payment in FY16 - \$800,000 (Year 1 of 10)
- ◆ .25 mills to Development Authority in FY16 - \$1,113,314
- ◆ Economic Development Reserve in FY16 - \$313,313

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

| 0405<br>DEBT SERVICE<br>DEBT SERVICE FUND |                      |                           |                         |              |
|---|----------------------|---------------------------|-------------------------|--------------|
|   | FY14<br>ACTUAL       | FY15<br>ADOPTED<br>BUDGET | FY16<br>RECOM<br>BUDGET | %<br>CHANGE  |
| PERSONAL SERVICES                         | \$ -                 | \$ -                      | \$ -                    | N/A          |
| OPERATING                                 | 11,114,427           | 11,108,808                | 11,736,755              | 5.65%        |
| CAPITAL OUTLAY                            | -                    | -                         | -                       | N/A          |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 11,114,427</b> | <b>\$ 11,108,808</b>      | <b>\$ 11,736,755</b>    | <b>5.65%</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

## DEPARTMENTAL SUMMARY

### 0751 METRA TRANSPORTATION FUND

|                           | <b>FY14<br/>ACTUAL</b> | <b>FY15<br/>ADOPTED<br/>BUDGET</b> | <b>FY16 REC<br/>BUDGET</b> | <b>%<br/>CHANGE</b> |
|---------------------------|------------------------|------------------------------------|----------------------------|---------------------|
| PERSONAL SERVICES         | \$ 3,699,010           | \$ 3,647,524                       | \$ 3,578,253               | -1.90%              |
| OPERATING                 | 1,835,638              | 1,994,600                          | 2,169,295                  | 8.76%               |
| CAPITAL OUTLAY            | 185,162                | 788,300                            | 937,700                    | 18.95%              |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 5,719,810</b>    | <b>\$ 6,430,424</b>                | <b>\$ 6,685,248</b>        | <b>3.96%</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:**

♦ A pay adjustment of .5% for General Government employees and Public Safety employees is included in Personal Services in the amount of \$6,585 effective January 2016.

#### **Operations:**

♦ No Issues

#### **Capital Outlay:**

- ♦ **Total - \$937,700 (Federal Portion - \$750,160; State Portion - \$93,770; CCG Portion \$93,770)**
  - Hybrid Electric Bus = \$535,000 (Federal - \$428,000; State - \$53,500; CCG - \$53,500)
  - Operational Equipment - \$151,200 (Federal - \$120,960; State - \$15,120; CCG - \$15,120)
  - Facilities Equipment - \$82,000 (Federal - \$65,600; State - \$8,200; CCG - \$8,200)
  - Rebuilt Engines - \$50,000 (Federal - \$40,000; State - \$5,000; CCG - \$5,000)
  - Rebuilt Transmissions - \$50,000 (Federal - \$40,000; State - \$5,000; CCG - \$5,000)
  - Supervisory Vehicle Replacement - \$19,500 (Federal - \$15,600; State - \$1,950; CCG - \$1,950)
  - Low Floor Van - \$50,000 (Federal - \$40,000; State - \$5,000; CCG - \$5,000)

## DEPARTMENTAL SUMMARY

| 0752<br>PARKING MANAGEMENT<br>PARKING MANAGEMENT FUND |                   |                           |                    |               |
|---|-------------------|---------------------------|--------------------|---------------|
|   | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | %<br>CHANGE   |
| PERSONAL SERVICES                                     | \$ 200,680        | \$ 197,111                | \$ 191,659         | -2.77%        |
| OPERATING   | 150,309           | 201,389                   | 201,614            | 0.11%         |
| CAPITAL OUTLAY  | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                             | <b>\$ 350,989</b> | <b>\$ 398,500</b>         | <b>\$ 393,273</b>  | <b>-1.31%</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:**

◆ A pay adjustment of .5% for General Government employees and Public Safety employees is included in Personal Services in the amount of \$363 effective January 2016.

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

| 0753<br>TRADE CENTER<br>TRADE CENTER FUND |                     |                           |                     |              |
|---|---------------------|---------------------------|---------------------|--------------|
|   | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | %<br>CHANGE  |
| PERSONAL SERVICES                         | \$ 1,175,270        | \$ 1,244,098              | \$ 1,230,319        | -1.11%       |
| OPERATING                                 | 1,234,027           | 1,390,752                 | 1,393,872           | 0.22%        |
| CAPITAL OUTLAY                            | 19,022              | 10,000                    | 25,600              | 156.00%      |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 2,428,319</b> | <b>\$ 2,644,850</b>       | <b>\$ 2,649,791</b> | <b>0.19%</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:**

- ◆ A pay adjustment of .5% for General Government employees and Public Safety employees is included in Personal Services in the amount of \$2,411 effective January 2016.
- ◆ Addition of (1) Facilities Engineer (G23). Salary with benefits is \$78,587.
- ◆ Reclassification of (1) Facility Maintenance Supervisor (G15) to (1) Facilities Maintenance Worker I (G11)

### **Operations:**

- ◆ No Issues

### **Capital Outlay:**

- ◆ Computer tables \$1,600
- ◆ Escalator cleaner \$17,000
- ◆ Commercial Washer & Dryer \$7,000

## DEPARTMENTAL SUMMARY

| 0755<br>BULL CREEK GOLF COURSE<br>BULL CREEK FUND |                     |                           |                     |                |
|---|---------------------|---------------------------|---------------------|----------------|
|   | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | %<br>CHANGE    |
| PERSONAL SERVICES                                 | \$ 712,401          | \$ 729,597                | \$ 594,674          | -18.49%        |
| OPERATING   | 716,015             | 752,453                   | 654,126             | -13.07%        |
| CAPITAL OUTLAY                                    | -                   | -                         | -                   | N/A            |
| <b>TOTAL EXPENDITURES</b>                         | <b>\$ 1,428,416</b> | <b>\$ 1,482,050</b>       | <b>\$ 1,248,800</b> | <b>-15.74%</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:**

♦ A pay adjustment of .5% for General Government employees and Public Safety employees is included in Personal Services in the amount of \$1,517 effective January 2016.

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

Budget Note: Expenditures based on projected revenues including a \$50,000 subsidy from the General Fund.

## DEPARTMENTAL SUMMARY

| 0756<br>OXBOW CREEK GOLF COURSE<br>OXBOW CREEK FUND |                   |                           |                    |               |
|---|-------------------|---------------------------|--------------------|---------------|
|   | FY14<br>ACTUAL    | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET | %<br>CHANGE   |
| PERSONAL SERVICES                                   | \$ 255,798        | \$ 249,128                | \$ 216,611         | -13.05%       |
| OPERATING   | 210,435           | 282,872                   | 273,889            | -3.18%        |
| CAPITAL OUTLAY                                      | -                 | -                         | -                  | N/A           |
| <b>TOTAL EXPENDITURES</b>                           | <b>\$ 466,233</b> | <b>\$ 532,000</b>         | <b>\$ 490,500</b>  | <b>-7.80%</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:**

♦ A pay adjustment of .5% for General Government employees and Public Safety employees is included in Personal Services in the amount of \$456 effective January 2016.

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

Budget Note: Expenditures based on projected revenues including a \$250,000 subsidy from the General Fund.

## DEPARTMENTAL SUMMARY

### 0757 CIVIC CENTER CIVIC CENTER FUND

|                           | <b>FY14<br/>ACTUAL</b> | <b>FY15<br/>ADOPTED<br/>BUDGET</b> | <b>FY16 REC<br/>BUDGET</b> | <b>%<br/>CHANGE</b> |
|---------------------------|------------------------|------------------------------------|----------------------------|---------------------|
| PERSONAL SERVICES         | \$ 1,705,121           | \$ 1,754,225                       | \$ 1,638,725               | -6.58%              |
| OPERATING                 | 3,441,392              | 3,799,275                          | 3,789,275                  | -0.26%              |
| CAPITAL OUTLAY            | -                      | -                                  | -                          | N/A                 |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 5,146,513</b>    | <b>\$ 5,553,500</b>                | <b>\$ 5,428,000</b>        | <b>-2.26%</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 Centers strives to provide events with quality professional services, while progressively managing clean, safe, well maintained and self-supporting facility.

#### **Personal Services:**

- ◆ A pay adjustment of .5% for General Government employees and Public Safety employees is included in Personal Services in the amount of \$3,407 effective January 2016.
- ◆ The following position is recommended to change title only
  - Maintenance Supervisor G17 to Food and Beverage Coordinator G17 (No Cost)

#### **Operations:**

- ◆ No Issues

#### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

### 0850 HEALTH INSURANCE HEALTH INSURANCE FUND

|                           | <b>FY14<br/>ACTUAL</b> | <b>FY15<br/>ADOPTED<br/>BUDGET</b> | <b>FY16 REC<br/>BUDGET</b> | <b>%<br/>CHANGE</b> |
|---------------------------|------------------------|------------------------------------|----------------------------|---------------------|
| PERSONAL SERVICES         | \$ -                   | \$ -                               | \$ -                       | N/A                 |
| OPERATING                 | 24,696,106             | 27,000,000                         | 21,632,650                 | -19.88%             |
| CAPITAL OUTLAY            | -                      | -                                  | -                          | N/A                 |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 24,696,106</b>   | <b>\$ 27,000,000</b>               | <b>\$ 21,632,650</b>       | <b>-19.88%</b>      |

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

#### **Personal Services:**

♦ No Issues

#### **Operations:**

##### **Budget Notes:**

| <b>Health Insurance Plan Allocation</b> |                     |
|---|---------------------|
| Admin/ACA Fees                          | \$1,453,100         |
| Health and Wellness Center              | \$1,020,000         |
| Claims - Active & Pre-65 retirees       | \$17,559,550        |
| Post-65 retiree fully insured plan      | \$1,600,000         |
| <b>Total</b>                            | <b>\$21,632,650</b> |

Hospital Authority (Muscogee Manor) employees are no longer covered on the city's health plan effective January 1, 2015.

#### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

| 0860<br>RISK MANAGEMENT<br>RISK MANAGEMENT FUND |                     |                           |                     |               |
|---|---------------------|---------------------------|---------------------|---------------|
|   | FY14<br>ACTUAL      | FY15<br>ADOPTED<br>BUDGET | FY16 REC<br>BUDGET  | %<br>CHANGE   |
| PERSONAL SERVICES                               | \$ 3,719,166        | \$ 3,633,674              | \$ 3,630,477        | -0.09%        |
| OPERATING                                       | 1,091,765           | 2,057,642                 | 1,856,506           | -9.78%        |
| CAPITAL OUTLAY                                  | -                   | -                         | -                   | N/A           |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$ 4,810,931</b> | <b>\$ 5,691,316</b>       | <b>\$ 5,486,983</b> | <b>-3.59%</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:**

♦ A pay adjustment of .5% for General Government employees and Public Safety employees is included in Personal Services in the amount of \$261 effective January 2016.

### **Operations:**

♦ Administrative savings with new vendor \$200,000

### **Capital Outlay:**

♦ No Issues

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

---

### **2009 OTHER LOCAL OPTION SALES TAX**

On July 15, 2008, the citizens of Columbus authorized the 2009 1¢ local option sales tax (LOST). This LOST has no expiration date. The core objective of this LOST was funding the primary mission of Public Safety Departments within the Columbus Consolidated Government including Police, Fire/EMS, Sheriff, Marshal, Muscogee County Prison, Coroner, District Attorney, Public Defender, associated court functions, and other Public Safety agencies, programs and functions. The intent is also to be used to provide a funding source for infrastructure to include roads/bridges, stormwater/flood abatement, technology, and capital projects to include construction, maintenance and renovation of buildings and facilities to support quality of life improvements and to house government operations. These funds are earmarked for Public Safety at 70% and Infrastructure at 30% per Resolution #226-08 adopted by council on May 13, 2008.

### **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 Transportation Special Purpose Local Option Sales Tax (TSPLOST) in the summer of 2012. The TSPLOST became effective January 1, 2013 and remains in effect for 10 years. 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 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.

The CIP Committee reviews the funding requests. This Committee is comprised of the department heads associated with the ongoing capital improvement projects. 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.

## CAPITAL IMPROVEMENT PROJECTS (CIP)

Financing sources for FY16 include the following methods (excluding funding from prior fiscal years):

- Operating fund supported (Stormwater (Sewer), Paving)
- 2009 Other Local Option Sales Tax
- Transportation Special Purpose Local Option Sales Tax (TSPLOST)

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

| <b>STORMWATER (SEWER) FUND SUPPORTED</b> |                             |  |
|--|-----------------------------|--|
| <b>Project</b>                           | <b>FY16<br/>Recommended</b> | <b>Description</b>                         |
| Pipe Rehab/Replacement                   | \$1,013,711                 | Repair and replacement of stormwater pipes |
| <b>Total – Stormwater Fund</b>           | <b>\$1,013,711</b>          |  |

| <b>PAVING FUND SUPPORTED</b>  |                             |  |
|-------------------------------|-----------------------------|--|
| <b>Project</b>                | <b>FY16<br/>Recommended</b> | <b>Description</b>                     |
| Resurfacing/Road Improvements | \$2,259,747                 | Resurface and improvements as approved |
| <b>Total – Paving Fund</b>    | <b>\$2,259,747</b>          |  |

| <b>2009 OTHER LOCAL OPTION SALES TAX SUPPORTED</b> |                            |   |
|--|----------------------------|---|
| <b>Project Name</b>                                | <b>FY16<br/>Allocation</b> | <b>Description</b>  |
| Roads/Bridges                                      | \$1,552,964                | Resurfacing, road improvements, bridge repair, traffic signal, right-of-way acquisition |
| Flood Abatement/Stormwater                         | 500,000                    | Drainage improvements   |
| Technology   | 600,000                    | City-wide technology improvements   |
| Facilities   | 695,000                    | Facility improvements/renovations   |
| Cooper Creek Expansion                             | 500,000                    | Match with CORTA/CSU for add'l courts   |
| Fire Burn Building                                 | 1,300,000                  | Replace Fire Department Burn Building   |
| <b>TOTAL 2009 Other LOST</b>                       | <b>\$5,147,964</b>         |   |

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

---

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

| <b>Project Name</b>  | <b>FY16 Allocation</b> | <b>Description</b> |
|----------------------|------------------------|--------------------|
| Discretionary Funds  | \$2,500,000            |                    |
| <b>TOTAL TSPLOST</b> | <b>\$2,500,000</b>     |                    |

## NON-OPERATING FUNDS

The non-operating budgets for FY16 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

| Fund  | FY16<br>Recommended |
|---|---------------------|
| <u>0211 Urban Development Action Grant</u><br>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>0212 Economic Development Program Fund</u><br>Set up to provide funding for 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.  | \$ 15,000           |
| <u>0213 HOME Program Fund</u><br>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.   | \$ 587,589          |
| <u>0215 HUD Section 108 Fund</u><br>To account for proceeds of a loan program guarantied under Section 108 of the Housing and Urban Development Act of 1974 to provide development within the Second Avenue Redevelopment Area.   | \$ 831,600          |
| <u>0216 Multi-Governmental Fund Budget</u><br>Established to account for grant monies from various federal and state agencies.  | \$ 3,289,750        |
| <u>0222 Hotel/Motel Tax Fund</u><br>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.   | \$ 4,880,000        |
| <u>0223 Police Forfeiture Fund</u><br>To account for monies received from federal and state forfeitures designated for police department expenditures.  | \$ 100,000          |
| <u>0224 County Drug Abuse Treatment Fund</u><br>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 \$40,000-Police Dept (DARE Program), \$14,000-Adult Drug Court (Residential drug treatment, Participant medical evaluations), and \$14,000-Juvenile Drug Cout (Participant treatment and programming). | \$ 68,000           |
| <u>0225 METRO Drug Task Force Fund</u><br>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.   | \$ 200,000          |
| <u>0227 Penalty and Assessment Fund</u><br>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.  | \$ 1,400,000        |
| <u>0228 Sheriff Forfeiture Fund</u><br>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 FY16 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

| Fund   | FY16<br>Recommended |
|--|---------------------|
| <u>0232 Marshal Forfeiture Fund</u>  | \$ -                |
| To account for monies received from federal and state forfeitures designated for the Marshal's Office expenditures.  |                     |
| <u>0508 Capital Projects Fund</u>  | \$ 15,273,458       |
| 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. (\$3,273,458 for FY16 allocation and \$12,000,000 carried over from prior fiscal years)  |                     |
| <u>0510 Transportation Special Purpose Local Option Sales Tax (TSPLOST) Projects Fund</u>  | \$ 60,500,000       |
| To account for projects supported by the TSPLOST Discretionary Funds (\$2,500,000 for FY16 and \$6,000,000 carried over from prior fiscal years) and TSPLOST projects (\$52,000,000 carried over from prior fiscal years). TSPLOST projects for Band 1 (CY2013-2015) includes Columbus River Walk, Intercity Express Bus Park-n-Ride Service, South Lumpkin Multi-Use Facility, US27/Custer Road Interchange Reconstruction. |                     |
| <u>0540 1999 Sales Tax Proceeds Account Project Fund</u>   | \$ 18,900,000       |
| To account for projects supported by the 1999 Sales Tax Proceeds Account including Road projects and acquisition, construction and equipping of various Capital projects.  |                     |
| <u>0554 Columbus Building Authority Revenue Bonds, 2003A Series Fund</u>   | \$ 700,000          |
| To account for proceeds of the 2003A lease revenue bonds for construction and equipping of two new fire stations, stormwater enhancements, road and street resurfacing/reconstruction, 800 MhZ Tower, Parking Lot/Deck, Skate Park SuperCenter and expansion of the Columbus Georgia Convention and Trade Center.  |                     |
| <u>0555 Columbus Building Authority Revenue Bonds, 2003B Series Fund</u>   | \$ 4,000,000        |
| To account for proceeds of the 2003B taxable lease revenue bonds for construction and equipping of two parking garages.  |                     |
| <u>0559 Columbus Building Authority Lease Revenue Bonds, 2010B Series Fund</u>   | \$ 15,000,000       |
| To account for proceeds of the 2010B taxable lease revenue bonds for construction and equipping of a new fire station, Natatorium, Citizen's Service Center, Parking Garage, Recycling/Sustainability Center, stormwater enhancements, and road and street resurfacing/reconstruction.   |                     |
| <u>0560 Columbus Building Authority Lease Revenue Bonds, 2010C Series Fund</u>   | \$ 400,000          |
| To account for proceeds of the 2010C lease revenue bonds for construction and equipping of road and street resurfacing/reconstruction.   |                     |
| <u>0985 Family and Youth Coalition Fund</u>  | \$ 45,000           |
| To account for revenues from the State of Georgia Department of Human Resources to provide funding to the Muscogee County 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.

**CAFR:** Comprehensive Annual Financial Report

**CBA:** Columbus Building Authority

**CCG:** Columbus Consolidated Government.

**CDBG:** Community Development Block Grant.

**CIP:** Capital Improvement Program.

**CPI:** Consumer Price Index.

**DFACS:** Department of Family and Children Services.

**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.

**OLOST:** Other Local Option Sales Tax.

**SPLOST:** Special Purpose Local Option Sales Tax.

**TSPLOST:** Transportation Special Purpose Local Option Sales Tax.

**WIA:** 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 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.

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

**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.

**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.

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

**DIVISION:** A major administrative organizational unit of the City that indicates overall management responsibility for one or more activities.

**ELECTED OFFICIAL:** Person who holds an elected position of leadership for the City and/or County government. In Columbus/Muscogee County, these are: Mayor, Sheriff, Marshal, certain Judicial Officials (District Attorney, Judges, Solicitor), Clerk of Superior Court, Coroner, Tax Commissioner and Tax Assessor.

**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 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.

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

**GFOA:** Government Finance Officers Association.

**GIS:** Geographical Information Systems.

**GRANTS:** Contributions or gifts or cash or other assets from another government (usually from state or federal agencies) 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.

**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 which 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

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

"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 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 EXPENSES:** 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.

**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.

**PRO FORMA (PROJECTIONS):** Estimated future budgets which 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.

**RESERVE:** An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

**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:** A revenue bond is backed only by the revenues received from a specific enterprise or project, such as a hospital or toll road.

**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.

**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.

**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.

**PERSONAL SERVICES:** Expenditures for salaries, wages and fringe benefits for personnel.

**PROGRAM:** The collection of services being performed to achieve a desired goal.

**PUBLIC HEARING:** The portions of open meetings held to present evidence and provide information on both sides of an issue.

**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. Any 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.

**TAXES:** Compulsory charges levied by a government for the purpose of 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.

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

**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.

## FY16 RECOMMENDED CAPITAL OUTLAY

| DESCRIPTION  | Unit Price      | Qty<br>REC | FY16<br>RECOMMENDED |
|--|-----------------|------------|---------------------|
| <b>GENERAL FUND</b>                                      |                 |            |                     |
| <b>500-2000 District Attorney</b>                        |                 |            |                     |
| Furniture for Rapid Resolution Initiative                | \$ 1,568        | 4          | \$ 6,272            |
| Equipment for Rapid Resolution Initiative                | \$ 1,355        | 4          | \$ 5,420            |
|  | <b>Subtotal</b> |            | <b>\$ 11,692</b>    |
| <b>520-1000 Public Defender</b>                          |                 |            |                     |
| Office space renovations for Rapid Resolution Initiative | \$ 64,350       | 1          | \$ 64,350           |
|  | <b>Subtotal</b> |            | <b>\$ 64,350</b>    |
| <b>GENERAL FUND</b>                                      | <b>TOTAL</b>    |            | <b>\$ 76,042</b>    |
| <b>OTHER LOCAL OPTION SALES TAX FUND</b>                 |                 |            |                     |
| <b>400 Police</b>  |                 |            |                     |
| Police Pursuit Vehicles with Technology Packages         | \$ 50,365       | 20         | \$ 1,007,300        |
| Harley Davidson Motorcycle with Radar Unit               | \$ 26,945       | 3          | \$ 80,835           |
| Unmarked Police Vehicles                                 | \$ 18,780       | 21         | \$ 394,380          |
|  | <b>Subtotal</b> |            | <b>\$ 1,482,515</b> |
| <b>410 Fire</b>  |                 |            |                     |
| SCBA Cylinders   | \$ 1,100        | 40         | \$ 44,000           |
| Protective Clothing                                      | \$ 1,300        | 120        | \$ 156,000          |
| Ambulance  | \$ 255,000      | 2          | \$ 510,000          |
|  | <b>Subtotal</b> |            | <b>\$ 710,000</b>   |
| <b>420 MCP</b>   |                 |            |                     |
| Motorola APX7000 Radios                                  | \$ 5,109        | 3          | \$ 15,327           |
| Radios   | \$ 470          | 4          | \$ 1,878            |
| Motorola PM400 Radio (Emergency Handheld)                | \$ 1,500        | 15         | \$ 22,500           |
| Motorola XTS1500 Radio                                   | \$ 110          | 15         | \$ 1,650            |
| Pursuit Vehicle with Emergency Package                   | \$ 28,355       | 1          | \$ 28,355           |
|  | <b>Subtotal</b> |            | <b>\$ 69,710</b>    |
| <b>550 Sheriff</b>                                       |                 |            |                     |
| Washer   | \$ 47,350       | 1          | \$ 47,350           |
| Dryer  | \$ 9,800        | 1          | \$ 9,800            |
| Tilt Kettle  | \$ 16,793       | 1          | \$ 16,793           |
| Food Warmer  | \$ 4,685        | 2          | \$ 9,370            |
| Motorola Radio & Equipment                               | \$ 3,300        | 12         | \$ 39,600           |
| Ice Machines   | \$ 1,991        | 4          | \$ 7,964            |
| Centurion Panic Alarm System (Retrofit)                  | \$ 9,648        | 1          | \$ 9,648            |
| Fire Alarm System  | \$ 58,000       | 1          | \$ 58,000           |
| EKG  | \$ 6,200        | 1          | \$ 6,200            |
| AED  | \$ 3,000        | 8          | \$ 24,000           |
| Oxygen Concentrator                                      | \$ 2,375        | 1          | \$ 2,375            |
| Hospital Beds  | \$ 2,200        | 2          | \$ 4,400            |
| Specialized Lift for Oversize Wheelchair Patients        | \$ 1,700        | 1          | \$ 1,700            |
|  | <b>Subtotal</b> |            | <b>\$ 237,200</b>   |
| <b>OTHER LOCAL OPTION SALES TAX</b>                      | <b>TOTAL</b>    |            | <b>\$ 2,499,425</b> |

FY16 RECOMMENDED CAPITAL OUTLAY

| DESCRIPTION   | Unit Price   | Qty<br>REC | FY16<br>RECOMMENDED |
|---|--------------|------------|---------------------|
| <b>STORMWATER FUND</b>                              |              |            |                     |
| <b>250-2300 Drainage</b>                            |              |            |                     |
| Computer Stations                                   | \$ 8,500     | 3          | \$ 25,500           |
|   |              |            |                     |
| <b>250-2600 Stormwater</b>                          |              |            |                     |
| Computer Stations                                   | \$ 8,500     | 1          | \$ 8,500            |
|   |              |            |                     |
| <b>260-3210 Stormwater Maintenance</b>              |              |            |                     |
| 7yd Dump Truck (Replacement)                        | \$ 90,000    | 2          | \$ 180,000          |
| Mini Excavator (Replacement)                        | \$ 39,000    | 1          | \$ 39,000           |
|   |              |            |                     |
| <b>STORMWATER FUND</b>                              | <b>TOTAL</b> |            | <b>\$ 253,000</b>   |
|   |              |            |                     |
| <b>PAVING FUND</b>                                  |              |            |                     |
| <b>250-2200 Highways &amp; Roads</b>                |              |            |                     |
| Computer Stations                                   | \$ 8,500     | 7          | \$ 59,500           |
|   |              |            |                     |
| <b>260-3110 Streets</b>                             |              |            |                     |
| Bucket Loader (Replacement)                         | \$ 258,000   | 1          | \$ 258,000          |
|   |              |            |                     |
| <b>260-3120 Urban Forestry &amp; Beautification</b> |              |            |                     |
| Boom Mower (Additional)                             | \$ 85,000    | 1          | \$ 85,000           |
| Mid Size SUV (Replacement)                          | \$ 28,000    | 1          | \$ 28,000           |
| Pick Up Truck (Replacement)                         | \$ 33,000    | 1          | \$ 33,000           |
|   |              |            |                     |
| <b>PAVING FUND</b>                                  | <b>TOTAL</b> |            | <b>\$ 463,500</b>   |
|   |              |            |                     |
| <b>INTEGRATED WASTE FUND</b>                        |              |            |                     |
| <b>260-3570 Recycling Center</b>                    |              |            |                     |
| Articulated Loader (Additional)                     | \$ 150,000   | 1          | \$ 150,000          |
| Drop Off Trailer (Additional)                       | \$ 10,000    | 6          | \$ 60,000           |
|   |              |            |                     |
| <b>INTEGRATED WASTE FUND</b>                        | <b>TOTAL</b> |            | <b>\$ 210,000</b>   |
|   |              |            |                     |
| <b>TRADE CENTER FUND</b>                            |              |            |                     |
| <b>620-2200 Trade Center Operations</b>             |              |            |                     |
| Computer Tablets                                    | \$ 400       | 4          | \$ 1,600            |
| Escalator Cleaner                                   | \$ 17,000    | 1          | \$ 17,000           |
| Commercial Washer & Dryer                           | \$ 7,000     | 1          | \$ 7,000            |
|   |              |            |                     |
| <b>TRADE CENTER FUND</b>                            | <b>TOTAL</b> |            | <b>\$ 25,600</b>    |
|   |              |            |                     |
| <b>TRANSPORTATION FUND</b>                          |              |            |                     |
| <b>0751 METRA</b>                                   |              |            |                     |
| Hybrid Electric Bus                                 | \$ 535,000   | 1          | \$ 535,000          |
| Operations Equipment                                | \$ 151,200   | 1          | \$ 151,200          |
| Facilities Equipment                                | \$ 82,000    | 1          | \$ 82,000           |

FY16 RECOMMENDED CAPITAL OUTLAY

| DESCRIPTION                         | Unit Price   | Qty<br>REC | FY16<br>RECOMMENDED |
|-------------------------------------|--------------|------------|---------------------|
| Rebuilt Engines                     | \$ 50,000    | 1          | \$ 50,000           |
| Rebuilt Transmissions               | \$ 50,000    | 1          | \$ 50,000           |
| Supervisory Vehicle Replacement     | \$ 19,500    | 1          | \$ 19,500           |
| Low Floor Van                       | \$ 50,000    | 1          | \$ 50,000           |
| <b>TRANSPORTATION FUND</b>          | <b>TOTAL</b> |            | <b>\$ 937,700</b>   |
|                                     |              |            |                     |
|                                     |              |            |                     |
| <b>CDBG Fund</b>                    |              |            |                     |
| <b>245-1000 CDBG Administration</b> |              |            |                     |
| Computer equipment                  | \$ 5,000     | 1          | \$ 5,000            |
|                                     |              |            |                     |
| <b>TRADE CENTER FUND</b>            | <b>TOTAL</b> |            | <b>\$ 5,000</b>     |
|                                     |              |            |                     |
|                                     |              |            |                     |
| <b>ALL CAPITAL OUTLAY</b>           | <b>TOTAL</b> |            | <b>\$ 4,470,267</b> |

## **CITY OF COLUMBUS - ACKNOWLEDGMENTS**

---

We wish to extend a special thank you to the following individuals whose contribution to the completion of this document is greatly appreciated.

### **Budget Preparation:**

Pamela Hodge  
Lionel Haynes, Jr.  
Embry Moore