



COLUMBUS, GEORGIA CONSOLIDATED GOVERNMENT

FISCAL YEAR 2020

RECOMMENDED OPERATING BUDGET

Columbus Consolidated Government

Mayor and Council



B.H. "Skip" Henderson III
Mayor



Jerry "Pops" Barnes
District 1



Glenn Davis
District 2



Bruce Huff
District 3



Charmaine Crabb
District 5



Gary Allen
District 6



Evelyn "Mimi" Woodson
District 7



R. Walker Garrett
District 8



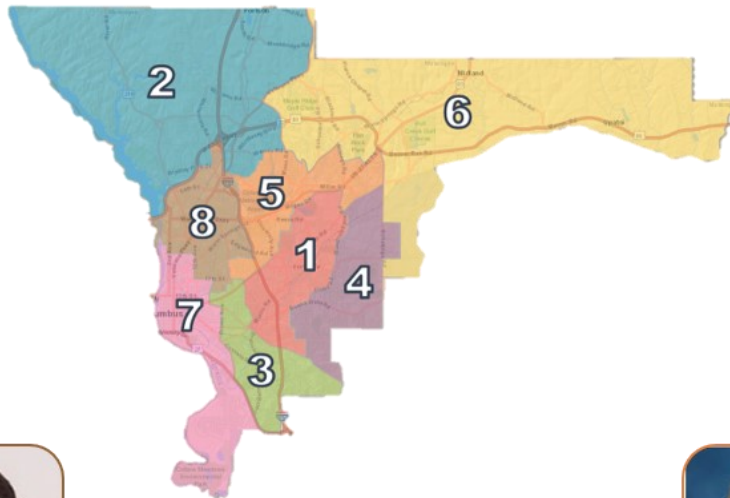
Judy Thomas
District 9/At-Large



Dr. John House
District 10/At-Large



Evelyn Turner-Pugh
Mayor Pro tempore
District 4



Isaiah Hugley
City Manager

Lisa Goodwin
Deputy City Manager

Pam Hodge
Deputy City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Columbus Consolidated Government
Georgia**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrell

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Columbus Consolidated Government, Georgia for its annual budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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INTRODUCTION

This section includes the Mayor's Budget Message and the City Manager's Budget Message.

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COLUMBUS CONSOLIDATED GOVERNMENT

Georgia's First Consolidated Government

B. H. "SKIP" HENDERSON III
Mayor

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Columbus, Georgia 31902-1340

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April 23, 2019

In RE: Fiscal Year 2020 Recommended Budget

Dear Citizens of Columbus, Georgia and Councilors:

I. Introduction

Today we present to you the Fiscal Year (FY) 2020 Recommended Budget for review and examination. The Mayor's Recommended Budget message is provided pursuant to the Columbus Consolidated Government (CCG) Charter, including specifically §7-401, and Georgia statutory law, which provide that the elected Chief Executive of the local governing authority, here the mayor, is to engage in initial budgetary policy making.

This Recommended Budget is a balanced budget and includes an estimate of unencumbered fund balance, an estimate of cash revenues, proposed expenditures by each department, office, board, commission and agency, proposed capital outlays, data justification for expenditures and other such information that was necessary for Council's deliberation.¹

II. FY2020 Budget Assumptions

The FY2020 Recommended Budget is balanced with \$282,597,030 in revenues and expenses. This amount is up 2.64% from our FY2019 Adopted Budget of \$275,340,292.

Our FY2020 revenues are comprised of \$152,826,962 in General Fund revenue, which includes \$34,800,000 in Local Option Sales Tax (LOST) funds, \$34,845,000 in Other Local Option Sales Tax (OLOST) funds, and \$94,925,068 in all other operating fund revenue. While the property tax digest reflected a slight decrease in FY2019, we are projecting a modest increase in the FY2020 property tax digest.

The FY2020 Recommended Budget reflects over \$2 million in new General Fund revenues. Some of the anticipated changes in projected revenue by category are laid out below:

¹ This information was provided simultaneously herewith via jump drive.

ANTICIPATED CHANGES IN FY2020 PROJECTED GENERAL FUND REVENUES

Sales Tax	\$1,200,000
Insurance Premium Taxes	\$1,000,000
Franchise Fees	\$530,000
Court Fines and Forfeitures	\$130,000
Passport Fees	(\$100,000)
Ambulance Fees	(\$300,000)
Inter-Fund Transfers	(\$550,000)
TOTAL FY2020 REVENUE CHANGE	\$2,010,000

Other assumptions that comprise this budget include:

- A 1.0% raise for full-time employees hired on or before June 30, 2018 (effective January, 2020) and a 1.0% Cost of Living Adjustment (COLA) for all employees (effective January, 2020)
- A 0.5% COLA for retirees effective January, 2020
- Budgeted healthcare cost of \$5,825 per position
- No change in the millage rate
- A 9 mill cap
- A 1% increase in the Property Tax Digest
- 97% Ad valorem collection rate
- A \$200,000 subsidy to the Bull Creek and Oxbow Meadows Golf Courses
- No subsidy to the Integrated Waste Fund or the Civic Center Fund
- A \$600,000 payment Medical Center/Piedmont for excess inmate care
- The final Booker T. Washington/Columbus Commons renovation allocation of \$500,000
- No changes to agency appropriations, except for a \$47,784 decrease in the Columbus Health Department's rent
- A General Fund Reserve of \$35 million (69.12 days)
- Value of one reserve day \$507,344
- Value of one mill (Operating) \$5,033,883
- Value of one mill (Bond) \$5,381,964
- An Economic Development millage of 0.50 mill (\$2,457,274), including the Development Authority 0.25 mill and the 0.25 mill remaining with Council to be distributed for previously approved economic development projects, and for \$428,637 to be held in reserve for future economic development opportunities
- A Risk Management vehicle allocation of \$685/vehicle
- A Worker's Compensation allocation of \$1,321/employee

With this budget, we remain above our 60-day minimum in our General Fund Reserve:

GENERAL FUND RESERVE DAYS							
	FY14	FY15	FY16	FY17	FY18	FY19 (est.)	FY20 (est.)
GENERAL OPERATING FUND	38.33	18.70	14.31	21.07	26.52	28.89	28.44
OLOST FUNDS	16.88	37.42	40.23	42.09	41.43	41.34	40.68
TOTAL GENERAL FUND RESERVE DAYS	55.21	56.12	54.54	63.16	67.84	70.23	69.12
VALUE OF 1 DAY	\$408,126	\$413,500	\$419,237	\$418,632	\$487,447	\$499,352	\$507,344

III. General Fiscal Policies and Proposed Changes

A. Employee Raise and Comprehensive Pay Reform

This recommended budget includes a 1.0% raise for full-time employees hired on or before June 30, 2018 and a 1.0% Cost of Living Adjustment (COLA) for all employees effective January, 2020. The cost to implement these pay adjustments is \$1,133,960.

Without a doubt, we are still in need of a comprehensive review of the overall pay structure of this government. Though we've implemented a modicum of pay reform in the Police Department and the Sheriff's Office, we have yet to systemically address pay reform for all CCG employees. Our current University of Georgia (UGA) pay plan was implemented several years ago. A comprehensive pay study (or adequately funding the existing UGA pay Plan) would help alleviate any inequity or disparity when comparing public employee salaries to those paid in the private sector. While it may be cumbersome, we are still faced with the arduous task of identifying funding for a new pay plan before we can move forward with a comprehensive pay study. Nonetheless, we continue to look for creative ways to address this systemic issue in order to begin to improve employee retention and morale throughout the entire government.

B. Policy Changes to Our Pension Funds

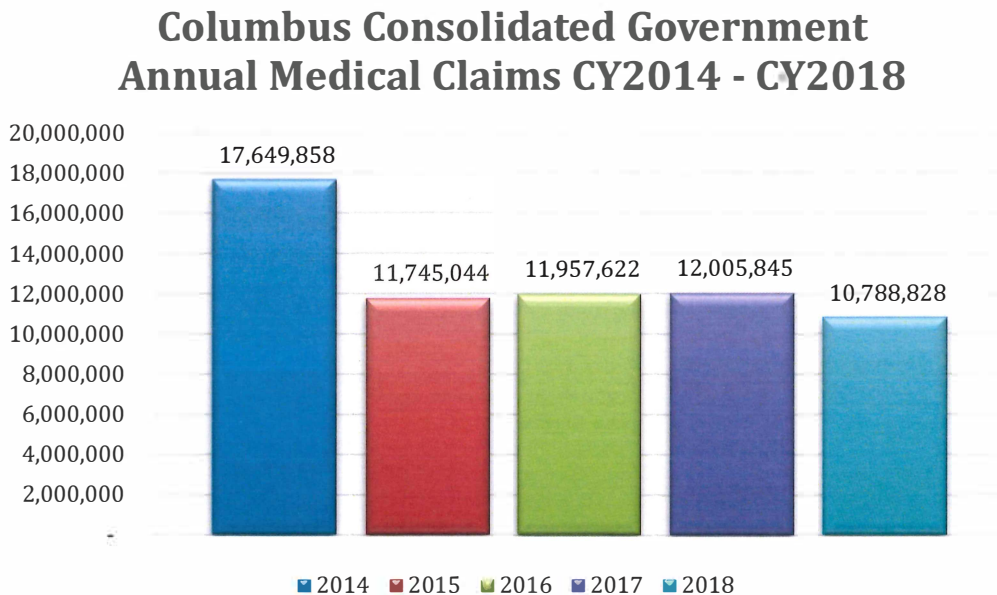
In January 2019, the City's Actuary Consultant discovered that pension calculations for early retirees were being calculated incorrectly. In certain parts of the pension calculation for early retirees, the normal retirement age of 65 was used to calculate each retiree's pension

benefit rather than the actual age of retirement. Although early retirees' benefits were still adjusted for early retirement, this adjustment was not as much as it should have been. This resulted in each early retiree's pension benefit being slightly higher than it otherwise would have been. It was determined that early retirements have been calculated in this erroneous manner since 1999 or soon thereafter. Although this unfortunate pension calculation error went undetected for many years, it was also determined that pension benefits were accurately calculated for members who retired at normal retirement age or older. However, for this reason, our Actuary Consultant recommended that we amend both pension plans to clarify the definition of "Actuarial (or Actuarially) Equivalent" in order to correct the calculations going forward.

While making this necessary update to the Plans, our Actuary Consultant also recommended that the City discontinue the use of an obsolete UP-84 mortality table, which was commonly used in the 1980's and 1990's. The Actuary Consultant's recommendation was to start using the IRS mortality table to calculate the base pension sum. The IRS mortality table is the national standard and it is updated annually. It is commonly used by other public and private entities with defined benefit plans as CCG. Accordingly, the Pension Board adopted both recommendations which were also subsequently approved by the City Council.

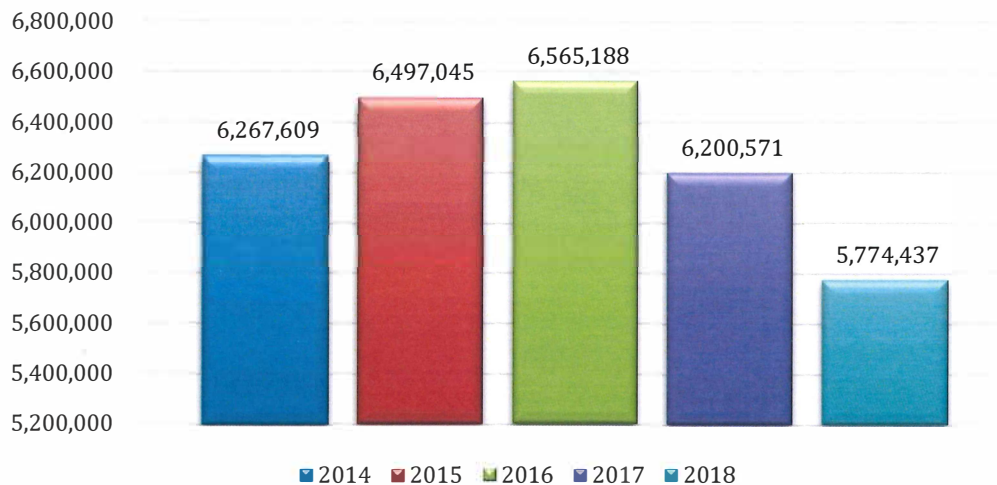
C. Stabilizing Our Healthcare Costs

CCG medical claims over the last three years have been stable with a 0.4% increase from 2016 to 2017 and a 11.28% decrease from 2017 to 2018 and, as is shown below:



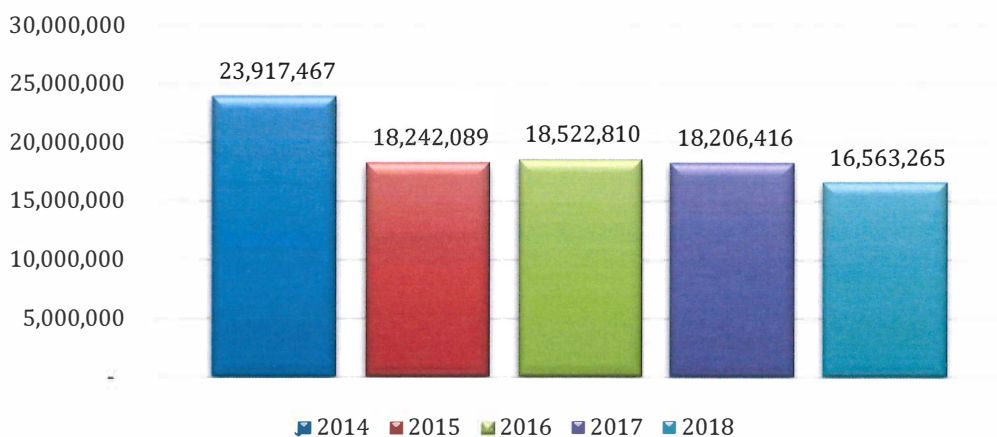
Prescription drug claims has also shown a declining trend. We experienced a 5.8% decrease from 2016 to 2017 and a 7.3% decrease from 2017 to 2018 as depicted below:

Columbus Consolidated Government Annual Rx Claims CY2014 - CY2018



As shown in the chart below, overall healthcare claims have steadily declined over the last three years which has been greatly beneficial for the City and the employees enrolled in the plan.

Columbus Consolidated Government Annual Medical/Rx Claims CY2014 - CY2018



With stabilized costs and the continued success of our wellness program, employees will have the same opportunity to avoid premium increases as in prior years. This year will be the third consecutive year in which employees will experience **no premium increases** if they participate in the wellness program. Participation in the program means that every participating employee (not family members) agrees to: 1) complete a tobacco affidavit and complete tobacco cessation class; 2) participate in a complete biometric screening and an on-line health risk assessment; and 3) *if* deemed a “high risk” patient, participate in health coaching. If the employee successfully completes the aforementioned steps, then they will have **no cost increase** for their current level of healthcare. However, lack of participation in this optional program will result in a 7.3% premium increase.

Improving the health and quality of life of our hardworking employees while at the same time decreasing the cost of healthcare to them is important to us. With that said, as an additional incentive to encourage participation, we will provide gift cards to all employees that complete the biometric screening and an on-line health risk assessment.

D. Investing In Our Integrated Waste System

Our Pine Grove Landfill is in need of additional improvements that will greatly benefit our community for years to come. We are in need of re-designing and/or modifying the side slopes at Pine Grove. This major modification to the design and operational plan will create more usable airspace as well as add an additional 25 years of life to the landfill. Adding life to the landfill ultimately reduces waste disposal costs to the community while also allowing us more time to accumulate closure and post-closure funding. This design and operational change to fill the side slopes is estimated to cost approximately \$300,000.

In this budget, there is no recommended rate increase though our Integrated Waste System remains in dire need of equipment. Garbage trucks and other equipment are consistently in need of costly repairs which not only burdens our funding, but also restricts our effectiveness in providing services to the citizens. Public Works has engaged a consultant to conduct a rate study to help determine the level at which our rates should be to support all of the needs of our Integrated Waste System. The results of this study will be presented to Council for review and discussion. This study will provide us an unbiased assessment of our funding position as we consider any plans for a systematic rate adjustment that may be critical to the continued operation of Integrated Waste System.

E. Budget Neutral and Non-Budget Neutral Employee Positions

Below is a chart of proposed new or re-classified employee positions. This Recommended Budget proposes only those positions that were either: 1) neutral (or very close thereto) to our operating budget; or 2) critical to the effective and efficient running of our local government operations. In the upcoming budget hearings, elected officials and department

heads will present the basis for the positions listed below as well as additional positions that were not originally included in this proposed budget.

Dept/Office	Fund	Request	Position Description	Amount	Budget Impact
Mayor	General	Reclass	Executive Assistant to Mayor G00 from \$60,000 to \$58,000	(\$2,323) Reduction	Budget Neutral
Mayor	General	Reclass	Administrative Secretary G10 to Administrative Assistant G12	\$1,788 Reduction Offset	Budget Neutral
City Manager	General	Reclass	Administrative Secretary G10 to Administrative Assistant G12	\$3,671 Offset by Reduction in PT Wages	Budget Neutral
City Manager	General	Reclass	CSC Coordinator G14 to CSC Technician G10 (Title Change Only)	\$ -	Budget Neutral
Information Technology	General	Reclass	FT Data Control Tech G12 to PT Data Control Tech G12	(\$18,798) Reduction	Budget Neutral
Information Technology	General	Reclass	Network Manager G22E to Network Manager G22F	\$1,854 Reduction Offset	Budget Neutral
Information Technology	General	Reclass	GIS Technician G14 to Program & Development Coordinator G21	\$19,871 Reduction Offset & Salary Savings thru Attrition	Budget Neutral
Information Technology	General	Reclass	Data Control Tech G12 to Officer Manager G14	\$3,077 Reduction Offset	Budget Neutral
Information Technology	General	Reclass	GIS Technician G14 to Asst. Information Technology Director G25	\$48,040 Offset by Salary Savings thru Attrition	Budget Neutral
Inspections & Code	General	Reclass	GIS Technician G14 to GIS Technician G12	(\$3,800) Reduction	Budget Neutral
Inspections & Code	General	Reclass	Office Manager G14C to Office Manager G14E	\$2,181 Reduction Offset	Budget Neutral
Public Works	General	Delete	Maintenance Worker I G7	(\$34,429) Reduction	Budget Neutral

Public Works	General	Reclass	Correctional Detail Officer (G12A) to Asst. Facilities Maintenance Division Manager G19	\$12,913 Reduction Offset	Budget Neutral
Public Works	General	Reclass	PT Volunteer Coordinator G13 to FT Volunteer Coordinator G13	\$20,021 Reduction Offset	Budget Neutral
Parks and Recreation	General	Pay Adjustment	Outdoor Pool Staff Hourly Rate Increase	\$32,812	Net Increase of \$32,812
Tax Assessor	General	Restore	Deputy Chief Appraiser G23	\$78,916	Budget Neutral
Police	General	Un-fund	Police Officer PS14	(\$50,839) Reduction	Budget Neutral
Police	General	New	Computer Forensic Analyst G16	\$50,430 Reduction Offset	Budget Neutral
Fire/EMS	General	Delete	Administrative Secretary G10	(\$38,991) Reduction	Budget Neutral
Fire/EMS	General	Reclass	Firefighter/EMT PS14 to Lt. Fire Inspector PS18	\$13,387 Reduction Offset	Budget Neutral
State Court Judge	General	New	Law Clerk G20	\$62,923	Net Increase of \$62,923
Municipal Court Judge	General	New	Deputy Clerk II G12	\$42,434	Net Increase of \$42,434
Clerk of Municipal Court	General	Delete	Deputy Clerk II G12	(\$42,434) Reduction	Budget Neutral
Clerk of Municipal Court	General	Reclass	Court Coordinator G18 to Chief Deputy Clerk G21	\$8,385 Reduction Offset	Budget Neutral
Clerk of Municipal Court	General	Reclass	Senior Deputy Clerk G14 to Finance Manager G17	\$6,453 Reduction Offset	Budget Neutral

Clerk of Municipal Court	General	Reclass	Deputy Clerk II G12 to Senior Deputy Clerk G14	\$3,800 Reduction Offset	Budget Neutral
Clerk of Municipal Court	General	Reclass	Senior Deputy Clerk G14 to Asst. Chief Deputy Clerk G18	\$8,958 Reduction Offset	Budget Neutral
Sheriff	General	Reclass	Deputy Sheriff Technician PS16 to Sergeant PS18	\$2,553 Offset by Salary Savings thru Attrition	Budget Neutral
Public Works	Paving	Reclass	2 Heavy Equipment Supervisor G15 to Heavy Equipment Supervisor G17	\$6,837	Net Increase of \$6,837
Public Works	Paving	Reclass	2 Crew Supervisors G15 to Heavy Equipment Supervisor G17	\$6,956	Net Increase of \$6,956
Public Works	Paving	Reclass	Chemical Applications Technician G11 to Contract Inspector G14	\$4,775 Reduction in Temp Labor	Budget Neutral
Public Works	Paving	New	2 Maintenance Workers G7	\$68,972	Net Increase of \$68,972
WIOA	Workforce Investment	Reclass	Support Clerk G7 to Administrative Assistant G12	\$8,129	Net Increase of \$8,129
Metra	FTA Operations	New	Transit Compliance Officer G20	\$60,172	Net Increase of \$60,172
Trade Center	Trade Center Operations	Reclass	Event Operations Supervisor G15 to Event Operations Manager G17	\$4,408	Net Increase of \$4,408
Civic Center	Events	Pay Adjustment	Intermittent Staff Hourly Rate Increase	\$41,130 Offset by Revenue	Budget Neutral

F. OLOST Distribution

The OLOST budget is projected to be \$34.8 million in FY2020, with 70% dedicated to Public Safety (\$24.4 million) and 30% dedicated to infrastructure (\$10.4 million).

Out of the \$24.4 million dedicated to Public Safety, \$23.25 million is appropriated (already obligated) for prior, ongoing commitments related to personnel expenses, debt service, and cost allocations. The remaining OLOST funds are appropriated for: 1) FY2020 pay raise and COLA pay adjustments for OLOST positions (\$80,025); 2) the replacement of the Wired Ethernet to Wireless Microwave System (\$696,687); and additional capital outlay allocated among the Public Safety departments and offices (\$531,690).

The additional capital OLOST monies is allocated as follows:

OFFICE	DESCRIPTION	AMOUNT
<i>Police Department</i>	Twenty-Five Pursuit Vehicles via GMA Lease Program	\$248,611
<i>Sheriff's Office</i>	Inmate Video Visitation System (Year 3 of 4), 10 Pursuit Vehicles via GMA Lease Program	\$179,445
<i>Fire/EMS</i>	Staffing Module (Year 2 of 3), 40 Personal Protective Equipment	\$93,690
<i>Marshal's Office</i>	One Pursuit Vehicle via GMA Lease Program	\$9,944
	TOTAL	\$531,690

In coming years, we will have two significant drains on our OLOST monies, which will reduce the sums distributed to individual public safety departments/offices. Those two items are:

1. Court Management System Upgrade

Implementation of the new Court Management System is currently underway. Our existing mainframe system will no longer be supported after July 2021, which is why the need to begin the 24 month implementation process became critical in FY2019. While some of the implementation costs were set aside over the course of time, the remaining implementation costs as well as ongoing annual maintenance costs will need to be covered for several years to come. Implementation and annual maintenance costs total \$8.1 million over the next five years with only annual maintenance thereafter at an annual cost of approximately \$710,000.

2. Motorola Radio System Upgrade

The upgrade of all Public Safety radios is another critical project that is currently underway. Motorola will discontinue providing support for all radios used by Public Safety and General Government departments effective December 31, 2019. The result of this discontinuation warranted the need to replace all Public Safety radios first. The General Government departments will utilize the old Public Safety radios for scrap parts to maintain the General Government radios until funding can be identified to replace the remaining radios. The total

cost of this project is \$4.9 million over the course of three (3) years with equal installment payments being due in FY2020, FY2021, and FY2022.

IV. Conclusion

This Mayor's FY2020 Recommended Budget message is presented together with the City Manager's budget letter and the FY2020 Recommended Budget Book. We should be encouraged 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. We do continue to face systemic limitations caused by our tax structure and state revenue policies. Innovative thinking will need to be employed to determine how our community can continue to thrive in the face of those limitations.

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

To our Council, I thank you in advance for all of the hard work that will be necessary to review, deliberate upon and decide the FY2020 Recommended Budget.

This is the Columbus, Georgia Consolidated Government Fiscal Year 2020 Recommended Budget submitted for your examination and review.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "B.H. 'Skip' Henderson III". The signature is fluid and cursive, with a prominent "H" at the end.

B.H. "Skip" Henderson III

Mayor

Columbus, Georgia Consolidated Government



ISAIAH HUGLEY
City Manager

Columbus, Georgia

Georgia's First Consolidated Government

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

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

April 23, 2019

Dear Ladies and Gentlemen:

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

In preparing this FY20 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 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. While local, regional and national economic conditions remain uncertain in both consumer spending and in the housing market, the digest is projected to increase by 1 percent as other revenues fluctuate based upon user trends. The FY20 Recommended Budget is balanced at \$282,597,030 without the use of fund balance reserves. Subsidies in the amount of \$200,000 is recommended for the Bull Creek and Oxbow Creek Golf Courses and \$600,000 is recommended for the excess charges for prisoner health care. There are no recommended subsidies for the Civic Center Fund and Integrated Waste Fund. There are no service fee adjustments included in this recommended budget. For the second consecutive year, a limited amount of funding for capital outlay in the General Fund is also included in this recommended budget.

There is a no change in the total millage rate in FY20 when compared to FY19. The millage rate is 17.65 for USD #1, 11.67 mills for USD #2 and 10.77 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 with 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. This FY20 Recommended Budget provides a small amount of 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

Several cost containment measures were continued in the FY20 Recommended Budget. All positions that were unfunded during FY19 will continue to remain unfunded during FY20. An “unfunded” position is one that cannot be refilled during the budget year due to lack of available funding for the position, but the position remains an authorized position that may or may not be funded in subsequent budget years. This measure results in substantial annual savings in the General Fund.

In addition to continuing unfunded vacancies, the City has also made the decision to continue to defer major maintenance and significant capital improvements to most of its facilities and infrastructure for the foreseeable future. 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. In the near future, we are hopeful that we can secure the funding needed to facilitate the much needed improvements to our public buildings and infrastructure.

Budget Process

Early in the budget preparation period, we forecasted that revenues would not fully support the operations of the government. The combination of reducing expenditures, unfunding vacancies, delaying most capital and infrastructure purchases, reducing subsidies to other funds and agencies, revising healthcare plan design and maintaining contribution levels, preserving General Fund-Fund Balance, revisiting fee adjustments for select services, and utilizing one-time revenues allowed us to balance the budget during this economic time. An increase of 1% in the tax digest for FY20 is estimated and a 97% collection rate is projected. The departments in the General Fund maintained the same operating budget as FY19, with a few exceptions. With departments/offices essentially operating at the same level as FY19, departments will have the extraordinary challenge of providing more, in most cases, with continued static financial resources and fewer human resources. Some departments will continue to leave positions unfunded and postpone filling any vacant positions, reduce or eliminate part time or overtime hours, make strategic changes to their scheduling and shifts, and evaluate operational priorities in order to remain within their allocated budgets.

The following chart details the Recommended Operating Budget for FY20. 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 FY19. The Fund Balance column identifies those funds that requires fund balance to balance their appropriations. There is no use of fund balance included in this Recommended Budget for FY20.

FISCAL YEAR 2020						
SUMMARY OF FUNDS AND APPROPRIATION						
TOTAL FUNDING				TOTAL APPROPRIATION		
FUNDS	FY20 REVENUE	FUND BALANCE	TOTAL	FY20 REC BUDGET	FY19 ADOPTED	% CHANGE

General	\$152,826,962	\$0	\$152,826,962	\$152,826,962	\$151,549,355	0.84%
Stormwater	\$5,867,210	0	\$5,867,210	\$5,867,210	\$5,832,210	0.60%
Paving	\$16,677,365	0	\$16,677,365	\$16,677,365	\$16,461,875	1.31%
Medical Center	\$15,343,646	0	\$15,343,646	\$15,343,646	\$15,197,669	0.96%
Integrated Waste	\$13,270,000	0	\$13,270,000	\$13,270,000	\$13,277,000	-0.05%
E911	\$3,959,990	0	\$3,959,990	\$3,959,990	\$4,019,886	-1.49%
Debt Service	\$14,403,055	0	\$14,403,055	\$14,403,055	\$12,947,878	11.24%
Transportation	\$12,082,485	0	\$12,082,485	\$12,082,485	\$9,414,073	28.34%
Trade Center	\$3,261,043	0	\$3,261,043	\$3,261,043	\$3,088,227	5.60%
Bull Creek	\$1,207,000	0	\$1,207,000	\$1,207,000	\$1,250,200	-3.46%
Oxbow Creek	\$381,000	0	\$381,000	\$381,000	\$380,000	0.26%
Civic Center	\$6,015,000	0	\$6,015,000	\$6,015,000	\$5,373,143	11.95%
Econ Dev Auth	\$2,457,274	0	\$2,457,274	\$2,457,274	\$2,432,945	1.00%
Sub-TOTAL	\$247,752,030	\$0	\$247,752,030	\$247,752,030	\$241,224,461	2.71%
2009 Other LOST	\$34,845,000	0	\$34,845,000	\$34,845,000	\$34,115,831	2.14%
TOTAL	\$282,597,030	\$0	\$282,597,030	\$282,597,030	\$275,340,292	2.64%
Health	\$23,912,887	0	\$23,912,887	\$23,912,887	\$23,847,283	0.28%
Risk Management	\$4,676,684	0	\$4,676,684	\$4,676,684	\$4,279,299	9.29%
WIOA	\$3,687,670	0	\$3,687,670	\$3,687,670	\$3,691,125	-0.09%
CDBG	\$2,115,024	0	\$2,115,024	\$2,115,024	\$2,066,470	2.35%

The total operating budget is \$282,597,030 excluding Health Insurance, Risk Management, Community Development Block Grant, and WIOA Funds. WIOA and Community Development Block Grant have different budget cycles due to federal regulations; an estimated budget is incorporated in the regular budget process. Budget adjustments for these funds will be forwarded to Council in the Fall.

Assessment

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

Currently, there are three urban service districts (USD1, USD2, and USD4), not including the special districts created for the Business Improvement District. The assessment and millage set for the primary three districts are distinguished by the services provided to each district: general services and urban services. The general services are provided to the total area of Muscogee County as fixed and established on the effective date of the last amendment to the charter. Functions and services provided to the general service district are commonly available and accessible or otherwise provided to all residents throughout the total area of the county. Examples are judicial services, parks and recreation, city administration, certain police services, health facilities and incarceration facilities. Urban service districts provide more comprehensive and intensive levels of governmental duties. Examples are fire protection, police patrol services and street maintenance. The total millage for urban and general service plus transportation services has a nine-mill cap not including debt service, 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 FY19 ADOPTED TO FY20 RECOMMENDED									
	URBAN SERVICE DISTRICT #1			URBAN SERVICE DISTRICT #2			URBAN SERVICE DISTRICT #4		
	FY19 Adopted	FY20 Rec	Change	FY19 Adopted	FY20 Rec	Change	FY19 Adopted	FY20 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	0.47	0.47	0.00	0.47	0.47	0.00	0.47	0.47	0.00
Total Tax Rate	17.65	17.65	0.00	11.67	11.67	0.00	10.77	10.77	0.00

In Urban Service District #1, which encompasses most of the community's land area, the millage rate will be 17.65 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 11.67 mills. In Urban Service District #4, which is presently limited to some small parcels near the Fort Benning reservation, tax rate will be 10.77 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 FY20, that percentage will reach approximately 54%. The City increased its annual health care contribution from \$5,800 to \$5,825 per full time budgeted position. Employee premium contributions will continue to reflect a shared contribution strategy of 70% employer contribution 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 plans must pay a spousal surcharge to be included in the City's health insurance plan. The establishment of the Health and Wellness Center, which opened in May 2013, is expected to continue to assist with controlling the rising costs of healthcare through improved employee health status and improved control over chronic conditions like high blood pressure, diabetes, and high cholesterol. Staff will continue to pursue development of "tools" to help our employees make better health choices based on education and cost cutting strategies. All elected officials whose pay is tied directly to the State of Georgia's Merit System did not receive an increase in their pay effective January 1, 2019. However, all full-time general government and public safety employees (excluding elected officials) hired on or before June 30, 2018 will receive a 1.0% pay increase effective January 2020 in this budget. There is also a cost of living adjustment for all general government and public safety employees of 1.0% effective January 2020 and a cost of living adjustment for retired employees of 0.5% effective January 2020 included in this recommended budget. The Public Safety employees continue to receive an annual \$3,121 supplement. Other personnel adjustments are outlined in the Personnel Section of this budget document.

Capital Projects and Capital Outlay

The FY20 budget includes \$7,837,741 in capital improvements projects and \$6,650,413 for capital outlay across all operating funds. Funding has been included for road resurfacing, and pipe rehabilitation and replacement. Details of the capital improvement projects are found in 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 show an overall budgetary decrease. 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 this budget document.

- ◆ The Legislatives' FY20 funding level is \$564,452, a 0.15% decrease from the FY19 adopted budget of \$565,300. This department includes the Council and the Clerk of Council divisions.
- ◆ The Executive's FY20 funding level is \$1,328,551, a 0.40% decrease from the FY19 adopted budget of \$1,333,908.
 - ◆ The Mayor's Office decreased by 2.82% from \$296,482 to \$288,130.
 - ◆ The funding level for the Internal Auditor's Office is \$200,715, a 1.64% increase from the FY19 adopted budget of \$197,477.
 - ◆ The Crime Prevention/Intervention program will also receive funding from the Other Local Option Sales Tax in the amount of \$839,706, a 0.03% decrease over FY19.
- ◆ The City Attorney's Office FY20 funding level is \$714,980, a 0.16% decrease from the FY19 adopted budget.

- ◆ The City Manager's FY20 funding level is \$1,507,470, a 0.29% decrease from the FY19 adopted budget. This department includes the City Manager's Office, Mail Room, Print Shop, Public Information, and Citizen Service Center.
- ◆ Finance's FY20 funding level is \$2,353,899 a 0.94% increase from the FY19 adopted budget. This department includes the Director's Office, Accounting, Revenue, Financial Planning, Purchasing and the Cash Management divisions.
- ◆ Information Technology's FY20 funding level is \$5,499,081, a 2.08% increase from the FY19 adopted budget. The Information Technology Department will also receive funding from the Other Local Option Sales Tax (Infrastructure) in the amount of \$913,610 for continued investment in critical technology improvements. \$457,356 of FY20's Other Local Option Sales Tax allocation will be used to implement a new Constituent Work Order System that will be used in our Citizens Service Center.
- ◆ Human Resources' FY20 funding level is \$2,107,604, a 1.40% increase from the FY19 adopted budget. This department includes the Administration and Employee Benefits divisions.
- ◆ Inspections and Code Enforcement's FY20 funding level is \$1,945,325, a 0.85% decrease from the FY19 adopted budget. During FY19, Special Enforcement personnel transferred from Public Works to Inspections and Codes.
- ◆ The Planning Department's FY20 funding level is \$276,099, a 0.02% decrease from the FY19 adopted budget.
- ◆ The Community Reinvestment funding level is \$131,712, a 7.12% decrease from the FY19 budget.
- ◆ Engineering Department's FY20 funding level is \$1,664,771, a 5.20% decrease from the FY19 adopted budget. This department includes Traffic Engineering and Radio Communications divisions. The Radio Communications division established a radio maintenance agreement with Motorola through the Motorola Migration Assurance (MAP) Plan in FY17. 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 \$791,862, a 19.34% increase from FY19's adopted budget, and the Highways & Roads Division will operate with \$1,191,897, a 7.21% increase from FY19's adopted budget. Engineering also receives an allocation of \$1,700,000 from the Other Local Option Sales Tax, which is a 5.56% decrease from the amount allocated in FY19.
- ◆ Public Works' FY20 funding level is \$8,282,386, a 2.46% increase from the FY19 adopted budget. This department includes the Director's Office, Fleet Management, Animal Control, 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 \$3,314,409 in the Stormwater Fund. This allocation is a 9.90% decrease from the FY19 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 \$750,000 for Facility Improvements and \$133,985 for OLOST supplements for Correctional Officers.
 - ◆ Four divisions; Streets, Urban Forestry & Beautification, ROWM Community Services, and Other Maintenance & Repairs, operate with \$12,356,580 in the Paving Fund. This allocation is a 1.66% increase over the FY19'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 \$10,318,538 in the Integrated Waste Management Fund. This allocation is a 3.14% increase from the FY19 adopted budget for Public Works' waste management program and maintenance activities. These operating funds includes the purchase of \$1,031,964 in much needed capital through a capital lease program in FY20.
- ◆ Other Maintenance & Repairs is budgeted in the Transportation (METRA) Fund for \$15,000 and in the Civic Center Fund for \$125,000.
- ◆ Parks & Recreation's FY20 total funding level is \$10,980,133, a 3.65% increase from the FY19 adopted budget. This department includes the Director's Office, Park Services, Recreation Services, Community Schools, Athletics, Therapeutics, and Special Facilities (Memorial Stadium, Golden Park, Cooper Creek Tennis Center, Aquatics, Columbus Aquatics Center, Pottery Shop, Lake Oliver Marina and Senior Citizen's Center divisions). In 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 \$84,841 in the Integrated Waste Management Fund. This allocation is a 0.13% decrease over last year's budget for Parks & Recreation waste management program activities.
 - ◆ The Parks & Recreation Department will also receive funding from the Other Local Option Sales Tax in the amount of \$49,766 for OLOST supplements for correctional officers, a decrease of 2.58%.
- ◆ Cooperative Extension Services' FY20 funding level is \$137,865, no change from the FY19's adopted budget. The staff members are state employees, but the Consolidated Government supplements five salaries.
- ◆ Boards & Commissions' FY20 funding level is \$2,300,925, a 6.28% increase from the FY19 adopted budget due to additional election expenses being added to the Board of Elections and Registration. FY20 is a presidential election year. This department includes the Board of Tax Assessors and the Board of Elections and Registration.
- ◆ Police Services' FY20 funding level is \$26,277,626, a 0.86% decrease from the FY19 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 \$8,529,803, a 4.81% decrease from FY19.
 - ◆ The Emergency Call Center (E911) operates with \$3,734,545 in the Emergency Telephone Fund. This allocation is 1.09% less than last year's budget for E-911 activities. Operational costs continue to grow more rapidly than funding appropriated from the \$1.50 surcharge on all land-based, wireless, and pre-paid telephone lines. In FY20, a transfer from the Other Local Option Sales Tax Fund in the amount of \$939,990 was necessary to subsidize operational costs. In addition to the subsidy transfer, E911 operations also receives funding from the Other Local Option Sales Tax in the amount of \$364,856 for personnel.

- ◆ Fire and Emergency Services' FY20 funding level is \$24,215,451, reflects a 0.42% decrease from the FY19 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 \$2,770,526, a 6.02% decrease from the FY19 Adopted Budget.
- ◆ The Muscogee County Prison's FY20 funding level is \$7,887,536, a 0.56% decrease from the FY19 adopted budget. The Muscogee County Prison will also receive funding from the Other Local Option Sales Tax in the amount of \$674,936 for personnel and capital, a 6.72% decrease.
- ◆ The Superior Court Judges' FY20 funding level is \$1,325,146, a 1.47% decrease from the FY19 adopted budget.
- ◆ The District Attorney's FY20 funding level is \$2,338,275, reflects a 1.59% decrease from the FY19 adopted budget. The District Attorney's Office also manages the Victim/Witness Assistance Program, which is partially funded by the Crime Victim Surcharge. The Victim Witness Program's FY20 funding level is \$189,351. This allocation reflects a 0.24% decrease from FY19'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 \$189,546 for personnel.
- ◆ The Jury Manager's FY20 funding level is \$494,767. This allocation reflects a 5.25% increase from the FY19 adopted budget attributable to an increase in petit jury fees.
- ◆ The Juvenile Court's FY20 funding level is \$676,641, a 0.31% decrease from the FY19 adopted budget.
- ◆ The Circuit Wide Juvenile Court's FY20 funding level is \$336,704, a 1.50% decrease from the FY19 adopted budget.
- ◆ The Clerk of Superior Court's FY20 funding level is \$2,003,197 which is a 1.00% decrease from the FY19 adopted budget. The Clerk of Superior Court became responsible for the Board of Equalization effective January 1, 2011 with a FY20 funding level of \$99,633. This allocation reflects a 0.17% decrease from the FY19 adopted budget. This budget also includes a position in the Clerk's office that is funded from Other Local Option Sales Tax funds in the amount of \$42,981.
- ◆ State Courts' FY20 funding level is \$1,788,965, a 4.70% increase from the FY19 adopted budget. This department includes State Court Judges and the State Court Solicitor's Office. This increase is largely due to the addition of a new Law Clerk position for the State Court Judges. The State Court Solicitor's Office will also receive funding from the Other Local Option Sales Tax in the amount of \$220,812 for personnel and operating expenses.
- ◆ The Public Defender's FY20 funding level is \$2,081,767, a 1.99% increase from the FY19 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 \$174,794 for contractual services. The increase is due to salary and benefit increases for the Public Defenders.

- ◆ Municipal Court's FY20 funding level is \$2,272,705, a 3.75% increase from the FY19's adopted budget. This department includes Municipal Court Judge, Clerk of Municipal Court and the Municipal Court Marshal. Their budgets are detailed below:
 - ◆ The Municipal Court Judge's budget is \$404,970, a 10.78% increase from the current adopted budget. This increase is due to an additional Deputy Clerk II position.
 - ◆ The Clerk of Municipal Court's FY20 appropriation is \$755,514, a 0.65% decrease from the FY19 adopted budget. The Clerk of Municipal Court will also receive funding from the Other Local Option Sales Tax in the amount of \$89,897 for personnel, a 5.62% decrease over the FY19 adopted budget.
 - ◆ The Municipal Court Marshal's FY20 appropriation is \$1,112,221, a 4.48% increase from the FY19's adopted budget. The Marshal will also receive funding from the Other Local Option Sales Tax in the amount of \$320,615 for a 4.50% decrease over the FY19 adopted budget.
- ◆ The Probate Court's FY20 funding level is \$519,615, an 0.11% increase from the current adopted budget. Beginning in FY19, Probate Court became a U.S passport processing facility which will generate additional revenue for the City. The Probate Court will also receive funding from the Other Local Option Sales Tax in the amount of \$43,909 for personnel.
- ◆ The Muscogee County Sheriff's Office's FY20 funding level is \$25,990,590, a 0.07% increase from the FY19 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 \$2,742,055, a 5.72% decrease over the FY19 adopted budget amount for the Sheriff's Office.
- ◆ The Tax Commissioner's Office's FY20 funding level is \$1,627,855, a 0.84% decrease from the current adopted budget.
- ◆ The Coroner's Office's FY20 funding level is \$296,884, a 0.95% decrease from the FY19 adopted budget. The Coroner's Office will also receive funding from the Other Local Option Sales Tax in the amount of \$7,656 for personnel.
- ◆ The Records' Court has an FY20 funding level of \$949,633. This reflects a 2.06% decrease from the FY19 adopted budget amount. The Records' Court also receives funding of \$85,962 from the Other Local Option Sales Tax, a 5.01% increase from the current adopted budget.
- ◆ The Consolidated Government provides funding to diverse community organizations. The Agency's FY20 funding level is \$1,744,329, 2.85% lower than the total amount provided for in the FY19 adopted budget.
- ◆ The Medical Center's FY20 funding level is \$15,343,646. This appropriation reflects a 0.96% increase over the FY19 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.

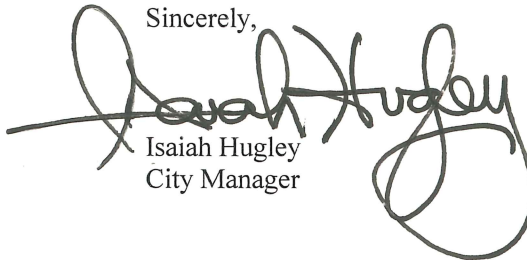
- ◆ Debt Services' FY20 funding level is \$14,403,055, an 11.24% increase from the FY19 adopted budget. This appropriation is scheduled to fund general bond obligations, lease contracts with the Columbus Building Authority, and other debt obligations.
- ◆ Transportation Services' FY20 funding level is \$12,082,485, a 28.34% increase from FY19's Adopted Budget. TSPLOST funding was incorporated in Metra's budget beginning in FY17. This department includes the Director's Office, Operations, Maintenance, Dial-A- Ride, and Grant Management and Planning divisions. Besides managing the aforementioned divisions, which are funded by the Transportation Fund, Metra also manages parking activities. The Transportation Services Department will also receive funding from the Other Local Option Sales Tax in the amount of \$3,828.
 - ◆ The parking management function moved to the General Fund in FY19 due to it no longer meeting the requirements of being a separate enterprise fund. Parking's FY20 funding level in the General Fund is \$177,488. Parking violation fines are currently \$40 per violation and remain unchanged in FY20. 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, Citizen Services Center Parking Garage, and the Government Center Parking Garage.
- ◆ The Columbus Ironworks Convention and Trade Center's FY20 funding level is \$3,261,043, a 5.60% increase from the FY19's adopted budget. This department is budgeted as an enterprise fund, where \$680,000 and \$650,000 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 FY20 funding level is \$1,588,000, a 2.66% decrease from the FY19 adopted budget. The authority includes Bull Creek and Oxbow Creek Golf Courses. This budget includes an operational subsidy to Oxbow Creek of \$150,000 and to Bull Creek of \$50,000 from the General Fund.
- ◆ The Civic Center's FY20 funding level is \$6,015,000, an 11.95% increase from FY19's adopted budget. The Civic Center receives a percentage of the Hotel/Motel Tax collected, totaling \$1,300,000. There is no General Fund subsidy included in this budget for the Civic Center Fund.
- ◆ Employee Health Insurance Fund's FY20 funding level is \$23,912,887 reflecting a 0.28% increase from the FY19 adopted budget. The City's contribution will be \$5,825 per budgeted employee in FY20.
- ◆ Risk Management's FY20 funding level is \$4,674,684, up 9.29% under the FY19 adopted budget. The Risk Management fund usually includes allocations for risk management as well as workers' compensation.
- ◆ Economic Development' budget increased to \$2,457,274, an increase of 1.00% over the FY19 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, an annual payment in the amount of \$800,000 for the NCR and BC/BS projects (Year 5 of 10) and a reserve of \$428,637. Annual appropriation and allocation of the Economic Development Fund is at the discretion of Council.
- ◆ Workforce Innovation & Opportunity Act (WIOA), also formerly known as the Job Training Partnership Act (JTPA) will have a funding level of \$3,687,670 in FY20. 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 FY20 funding level will be \$2,115,024, an increase of 2.35% from the FY19 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 black ink, appearing to read "Isaiah Hugley", written over a horizontal line.

Isaiah Hugley
City Manager



BUDGETARY POLICY

This section includes the policies used to guide the preparation and management of the budget. This section also includes the budget calendar.

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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 30.

Budget Adoption

- Step 1: Beginning in 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 March and April, the Mayor and City Manager review all departmental operations and budget requests in order to propose a recommended balanced budget.
- Step 4: No 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 and residual equities, which

POLICIES AND PROCEDURES

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)

<i>General Fund (0101)</i>	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.
<i>LOST Funds (0102,0109)</i>	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).
<i>Stormwater (0202)</i>	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.
<i>Paving Fund (0203)</i>	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.
<i>Medical Center (0204)</i>	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.
<i>Integrated Waste (0207)</i>	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.
<i>Emergency/E-911(0209)</i>	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.
<i>CDBG (0210)</i>	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.

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<i>WIA (0220)</i>	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.
<i>Econ Development (0230)</i>	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.
<i>Debt Service Fund (0405)</i>	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.
<i>Transport/METRA (0751)</i>	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.
<i>Parking Mgmt (0752)</i>	This fund supports the operation of the City's parking management and enforcement. It is funded by parking fees and fines. In FY19, the Parking Management Fund activities were transferred to the General Fund as it no longer meets the requirements of an enterprise fund.
<i>Trade Center Fund (0753)</i>	The Columbus Iron Works 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.
<i>Bull Creek/Oxbow (0755/6)</i>	The operations of both City-owned public golf courses are supported by these two funds. Golf course revenues provide the primary source of funding.
<i>Civic Center (0757)</i>	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.
<i>Employee Health (0850)</i>	This fund is a repository for the City's self-funded employee health care program and the employee life insurance program.
<i>Risk Management (0860)</i>	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.

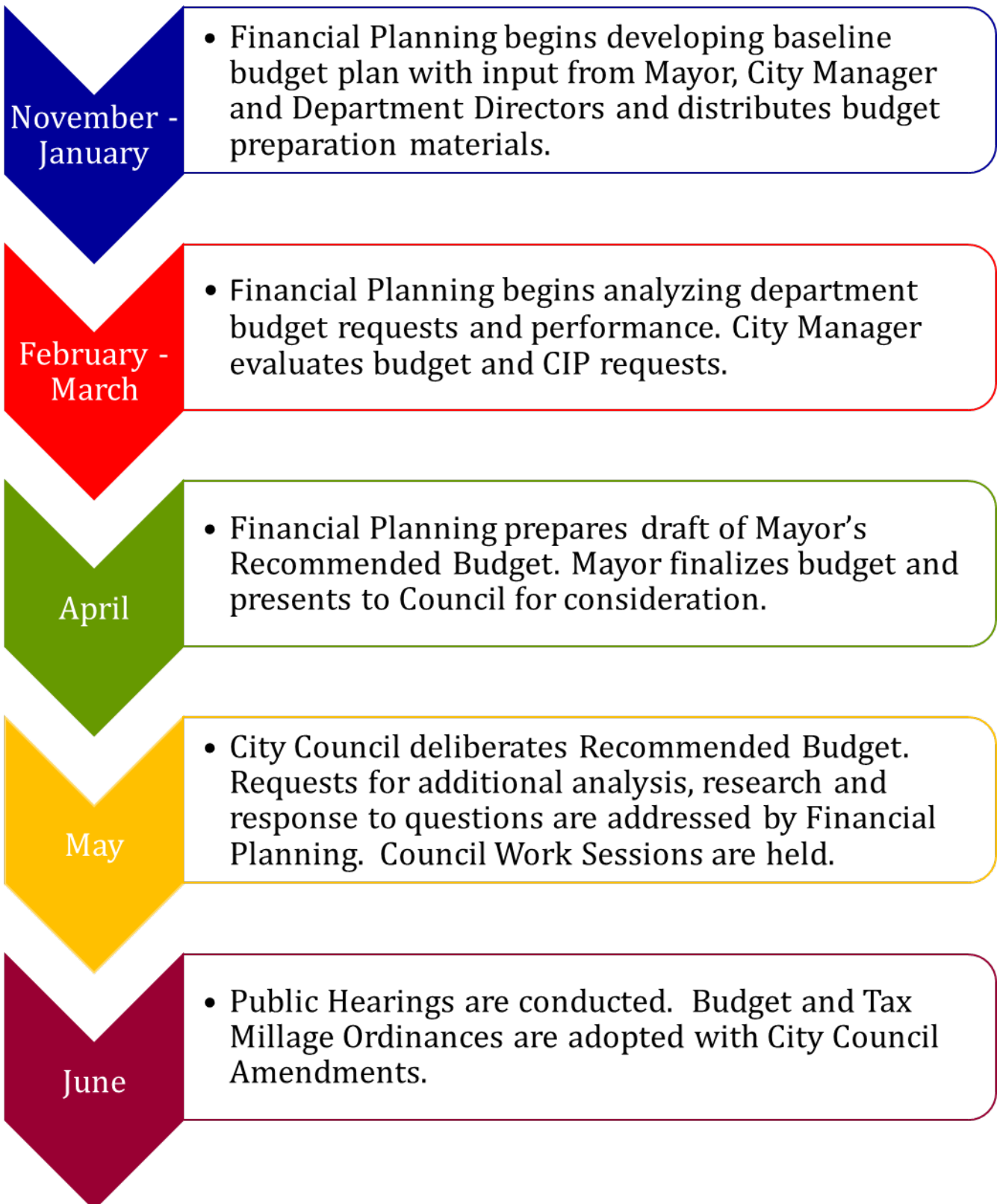
Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within 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

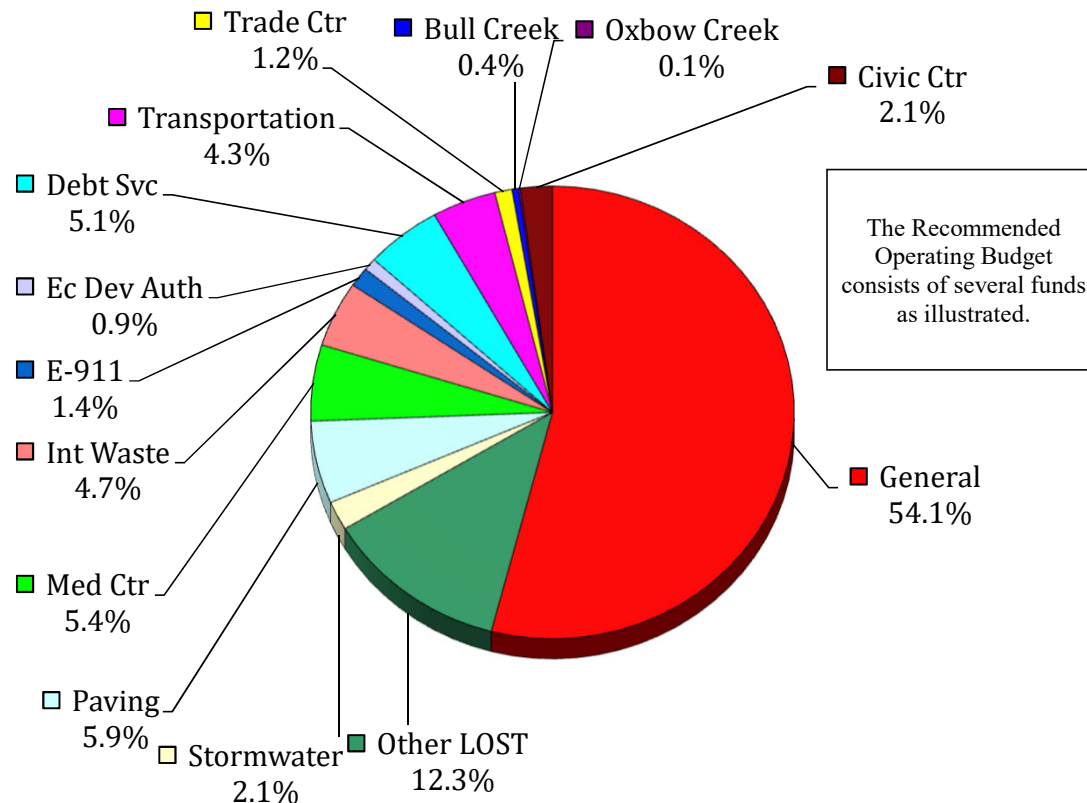


FINANCIAL SUMMARIES

This section includes detailed information on revenues and expenditures by fund. In addition, all funds are summarized in the big picture.

[Return to Table of Contents](#)

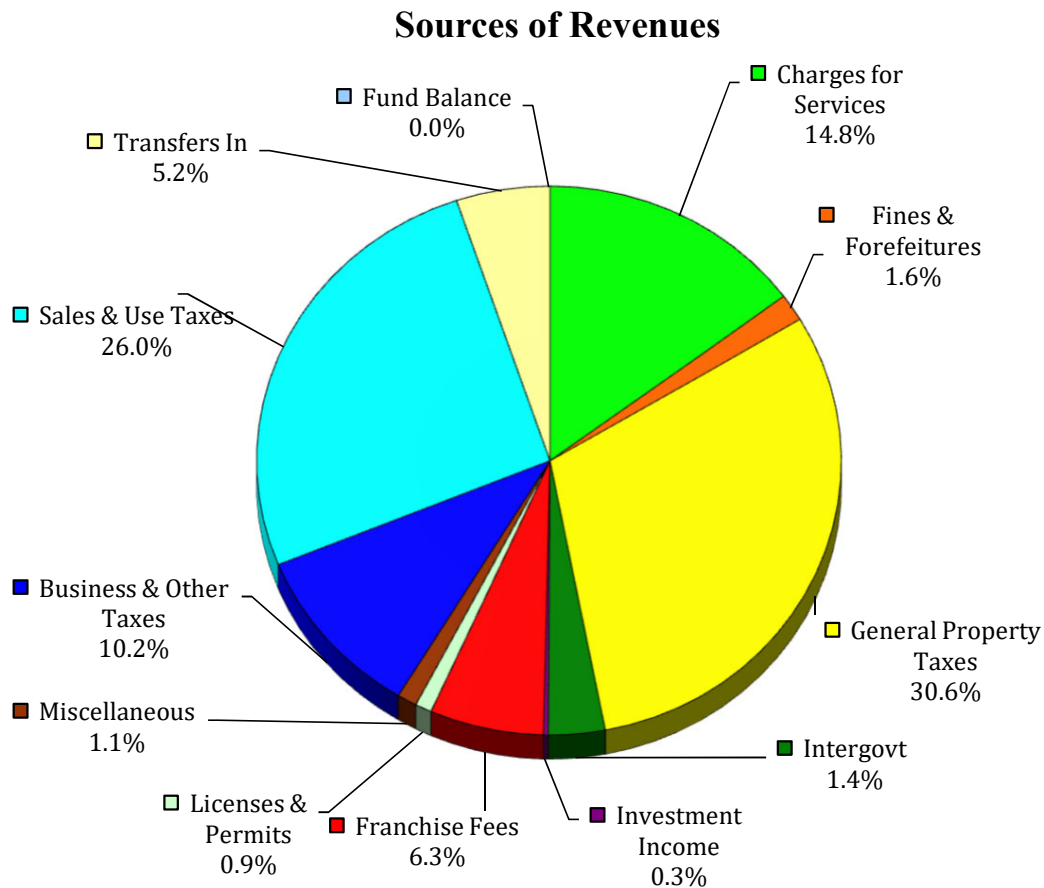
FY20 Recommended Operating Budget



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	FY20	%
General Fund	\$152,826,962	54.1%
Other Local Option Sales Tax Fund	34,845,000	12.3%
Stormwater (Sewer) Fund	5,867,210	2.1%
Paving Fund	16,677,365	5.9%
Medical Center Fund	15,343,646	5.4%
Integrated Waste Fund	13,270,000	4.7%
E-911 Fund	3,959,990	1.4%
Economic Development Authority Fund	2,457,274	0.9%
Debt Service Fund	14,403,055	5.1%
Transportation Fund	12,082,485	4.3%
Trade Center Fund	3,261,043	1.2%
Bull Creek Golf Course Fund	1,207,000	0.4%
Oxbow Creek Golf Course Fund	381,000	0.1%
Civic Center Fund	6,015,000	2.1%
Subtotal Operating Funds	\$282,597,030	100.0%
Additional Budgeted Funds		
CDBG Fund	\$2,115,024	
WIOA Fund	3,687,670	
Health Management Fund	23,912,887	
Risk Management Fund	4,676,684	

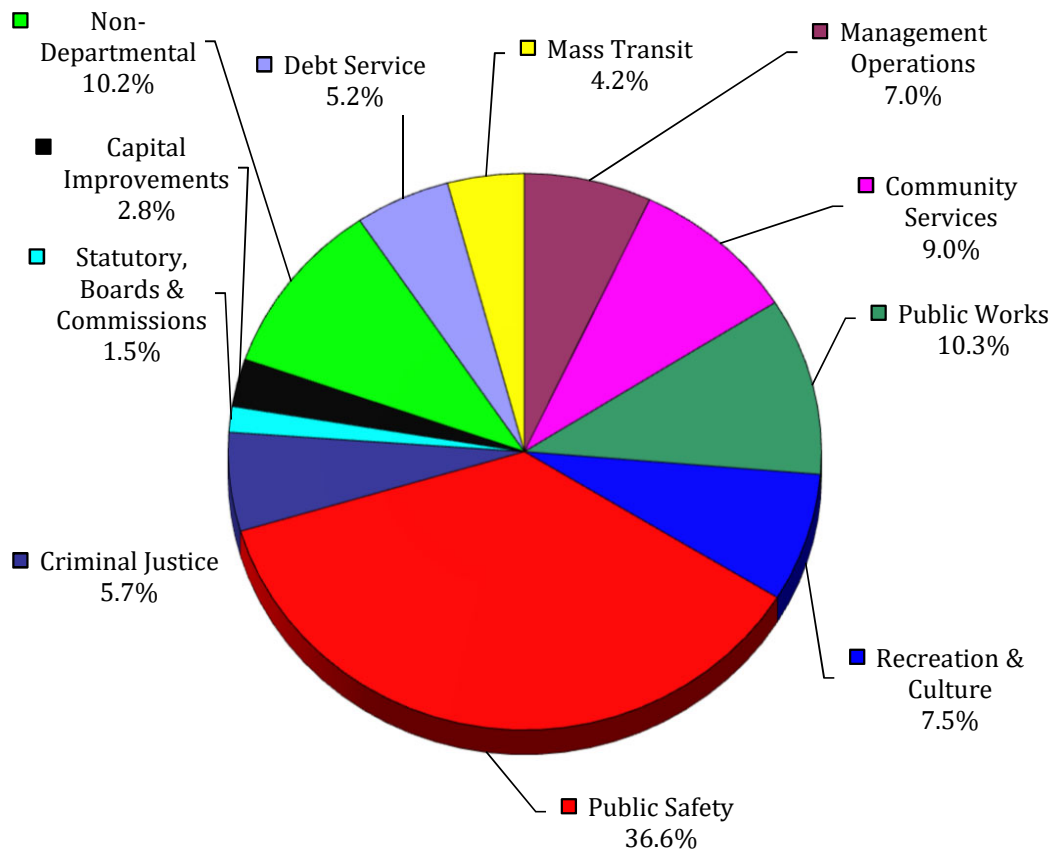
Where does the Money Come From?



Revenue Sources	FY20	%
Charges for Services	\$41,755,135	14.8%
Fines & Forefeitures	4,555,000	1.6%
General Property Taxes	86,444,152	30.6%
Intergovernmental	8,815,611	3.1%
Investment Income	730,000	0.3%
Franchise Fees	17,790,000	6.3%
Licenses & Permits	2,585,000	0.9%
Miscellaneous	3,077,523	1.1%
Business & Other Taxes	28,750,000	10.2%
Sales & Use Taxes	73,485,000	26.0%
Transfers In	14,609,609	5.2%
Fund Balance	-	0.0%
Total Revenue Sources	\$282,597,030	100.0%

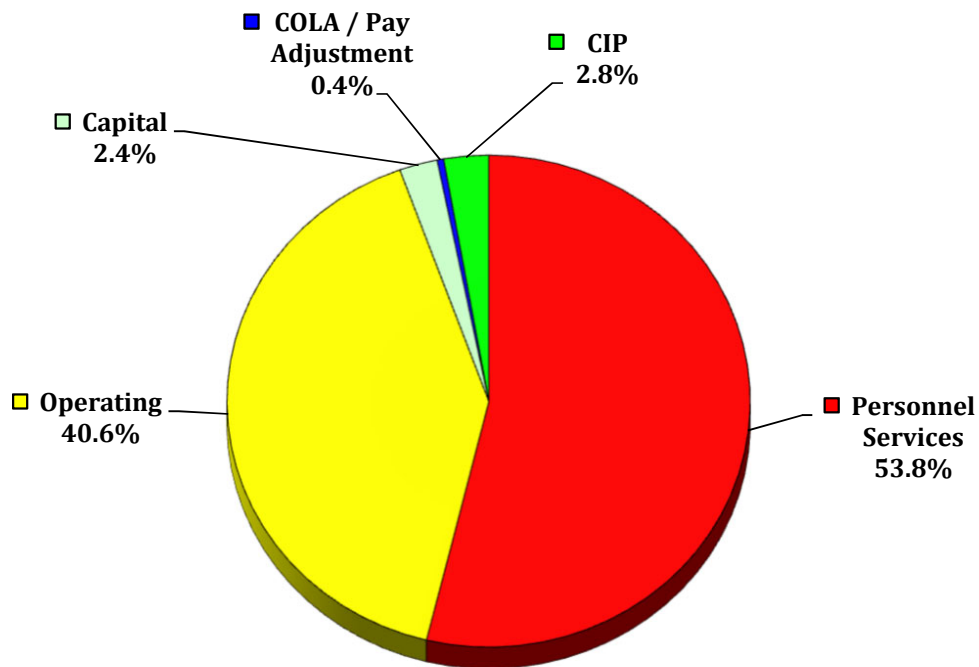
Where does the Money Go?

Sources of Expenditures



Expenditures	FY20	%
Management Operations	\$19,665,880	7.0%
Community Services	25,553,068	9.0%
Public Works	29,123,939	10.3%
Recreation & Culture	21,118,921	7.5%
Public Safety	103,431,691	36.6%
Criminal Justice	16,187,640	5.7%
Statutory, Boards & Commissions	4,233,320	1.5%
Capital Improvements	7,837,741	2.8%
Non-Departmental	28,910,975	10.2%
Debt Service	14,698,184	5.2%
Mass Transit	11,835,671	4.2%
Total Expenditures By Service Area	\$282,597,030	100.0%

FY20 Operating Budget By Expenditure Type



Expenditure Types	FY20	%
Personnel Services	\$152,129,329	53.8%
Operating	114,845,587	40.6%
Capital	6,650,413	2.4%
COLA / Pay Adjustment	1,133,960	0.4%
CIP	7,837,741	2.8%
Total Expenditures By Type	\$282,597,030	100.0%

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: **\$282,597,030**

Management Operations: **\$19,665,880 7.0%**

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: **\$25,553,068 9.0%**

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

In addition, the City's Medical Center Appropriations are budgeted at a 97% 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: **\$29,123,939 10.3%**

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

Statutory, Boards & Commissions: **\$4,233,320 1.5%**

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

Recreation & Culture: **\$21,118,921 7.5%**

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

Public Safety: \$103,431,691 36.6%

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: \$16,187,640 5.7%

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

Non-Departmental Expense: \$28,910,975 10.2%

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: \$14,698,184 5.2%

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

Mass Transit/Parking Management: \$11,835,671 4.2%

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

Capital Improvement Projects (CIP): \$7,837,741 2.8%

The capital improvement program has been in operation since 1971 with the City consolidation. FY20 funding comes from a variety of sources including transfers-in from the Paving and Stormwater (Sewer) funds and 2009 1¢ Other Local Option Sales Taxes. The program has historically been used for infrastructure projects such as road construction, drainage improvements, technology support and advancement, and miscellaneous project fund reserves.

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

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

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

The amount in this service area category for budget reporting purposes is specifically the transfers out from the General Fund, Stormwater (Sewer) Fund, Paving Fund, and Integrated Waste Fund. For FY20, CIP appropriated funds include \$1,000,000 in the General Fund, \$3,363,610 in the Other Local Option Sales Tax Fund, \$1,397,098 in the Stormwater (Sewer) Fund, \$1,777,033 in the Paving Fund, and \$300,000 in the Integrated Waste Fund.

Revenues

Sources Total: **\$282,597,030**

General Property Taxes **\$86,444,152 30.6%**

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 1.0% increase is estimated with a 97% collection rate.

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

Franchise Fees **\$17,790,000 6.3%**

This category also includes franchise fees. These revenues are sensitive to economic conditions and are projected based on historical trends and expected economic growth. Trends for franchise taxes have been trending downward and are projected to decrease from FY19 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: **\$73,485,000 26.0%**

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 increase based on current trends due to a visible rebound from the recent economic downturn.

Business and Other Taxes: \$28,750,000 10.2%

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

Licenses & Permits: \$2,585,000 0.9%

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

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

Charges for Services: \$41,755,135 14.8%

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

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

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

Fines & Forfeitures: \$4,555,000 1.6%

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 FY20.

Intergovernmental: \$8,815,611 3.1%

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

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

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

Investment Income	\$730,000	0.3%
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This category includes revenue from investment of City reserves. Revenues are based on projected rates of return on invested fund equity. Includes rents from City-owned property and sales of land, surplus equipment and various reports and databases. These revenues are projected based on fee schedules and current indicators.

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

Miscellaneous	\$3,077,523	1.1%
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The Miscellaneous category includes one-time and often infrequent revenues not categorized elsewhere. Other revenues are included when they do not fit properly into other categories. These revenues are primarily in the General Fund.

Transfer-in/ Fund Balance:	\$14,609,609	5.2%
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Transfer-in:	\$14,609,609	5.2%
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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 FY20, 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.

Fund Balance:	\$0	0.0%
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There is no use of fund balance included in this recommended budget.

Schedule of Revenues: General Fund

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
Taxes					
	General Property Taxes				
4001	Real Property	\$ 30,383,387	\$ 36,679,658	\$ 36,646,455	-0.09%
4002	Public Utility	\$ -	\$ -	\$ -	N/A
4003	Timber	\$ 299	\$ -	\$ -	N/A
4005	Personal Property	\$ 5,277,209	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 3,374,576	\$ 2,950,549	\$ 2,950,549	0.00%
4007	Mobile Homes	\$ 34,895	\$ -	\$ -	N/A
4009	Title Ad Valorem Tax	\$ -	\$ -	\$ -	N/A
4010	Alternative Ad Valorem Tax	\$ 73,094	\$ -	\$ -	N/A
4012	Property Not on Digest	\$ -	\$ -	\$ -	N/A
4015	Recording Intangibles	\$ 630,010	\$ 625,000	\$ 625,000	0.00%
4016	Railroad Equipment Car Taxes	\$ 54,648	\$ -	\$ -	N/A
	Subtotal	\$ 39,828,118	\$ 40,255,207	\$ 40,222,004	-0.08%
Franchise Fees					
4020	Georgia Power	\$ 9,437,722	\$ 9,000,000	\$ 9,500,000	5.56%
4021	Liberty Utilities/Atmos Energy	\$ 1,905,043	\$ 1,750,000	\$ 1,800,000	2.86%
4022	AT&T/Bell South Telephone	\$ 267,008	\$ 275,000	\$ 250,000	-9.09%
4023	Charter Communications	\$ 459,882	\$ 460,000	\$ 460,000	0.00%
4024	TCI/MediaCom Cable Services	\$ 758,017	\$ 740,000	\$ 740,000	0.00%
4025	Knology/WOW Cable Services	\$ 927,882	\$ 1,000,000	\$ 1,000,000	0.00%
4026	Diverse Power (Troup Electric)	\$ 207,769	\$ 205,000	\$ 205,000	0.00%
4027	Flint Electric	\$ 128,689	\$ 130,000	\$ 135,000	3.85%
4028	Columbus Water Works - 6%	\$ 3,557,703	\$ 3,650,000	\$ 3,650,000	0.00%
4029	AT&T Communication Rights	\$ 12,190	\$ 20,000	\$ 20,000	0.00%
4030	Public Service Telephone	\$ 108	\$ -	\$ -	N/A
4032	Telephone Franchise Taxes	\$ 22,401	\$ 15,000	\$ 15,000	0.00%
4114	American Communication Svcs	\$ 12,030	\$ 15,000	\$ 15,000	0.00%
	Subtotal	\$ 17,696,444	\$ 17,260,000	\$ 17,790,000	3.07%
General Sales & Use Taxes					
4040	Local Option Sales Tax	\$ 34,609,962	\$ 33,600,000	\$ 34,800,000	3.57%
	Subtotal	\$ 34,609,962	\$ 33,600,000	\$ 34,800,000	3.57%
Selective Sales and Use Taxes					
4052	Beer Tax	\$ 1,594,281	\$ 1,700,000	\$ 1,600,000	-5.88%
4053	Wine Tax	\$ 369,141	\$ 340,000	\$ 350,000	2.94%
4054	Liquor Tax	\$ 371,282	\$ 370,000	\$ 370,000	0.00%
4058	Auto Rental Tax	\$ 461,811	\$ 460,000	\$ 460,000	0.00%
4059	3% Alcohol Excise Tax	\$ 404,157	\$ 360,000	\$ 380,000	5.56%
	Subtotal	\$ 3,200,672	\$ 3,230,000	\$ 3,160,000	-2.17%
Business Taxes					
4100	Occupation Tax	\$ 14,940,806	\$ 14,900,000	\$ 14,900,000	0.00%
4110	Insurance Premium Tax	\$ 12,663,806	\$ 12,600,000	\$ 13,600,000	7.94%
4117	Firework Excise Tax	\$ 271	\$ -	\$ -	N/A
	Subtotal	\$ 27,604,883	\$ 27,500,000	\$ 28,500,000	3.64%

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
	Other Taxes				
4140	Other Taxes	\$ 432,447	\$ 150,000	\$ 250,000	66.67%
	Subtotal	\$ 432,447	\$ 150,000	\$ 250,000	66.67%
	Penalties and Interest on Delinquent Taxes				
4150	Penalties & Interest - Ad Valorem	\$ 616,920	\$ 450,000	\$ 500,000	11.11%
4151	Penalties & Interest - Autos	\$ 44,397	\$ 50,000	\$ 50,000	0.00%
4153	Breach of Covenant	\$ -	\$ -	\$ -	N/A
4154	FIFA's	\$ 51,827	\$ 32,000	\$ 32,000	0.00%
	Subtotal	\$ 713,144	\$ 532,000	\$ 582,000	9.40%
	Subtotal Taxes	\$ 124,085,670	\$ 122,527,207	\$ 125,304,004	2.27%
	Licenses & Permits				
	Regulatory Fees				
4200	Beer License	\$ 111,400	\$ 110,000	\$ 110,000	0.00%
4201	Wine License	\$ 53,920	\$ 50,000	\$ 50,000	0.00%
4202	Liquor License	\$ 621,555	\$ 600,000	\$ 600,000	0.00%
4204	Alcohol Application ID Permits	\$ 32,195	\$ 40,000	\$ 35,000	-12.50%
4210	Insurance License	\$ 90,878	\$ 92,000	\$ 90,000	-2.17%
	Subtotal	\$ 909,948	\$ 892,000	\$ 885,000	-0.78%
	Non-Business Licenses & Permits				
4250	Animal Permits	\$ 138,292	\$ 140,000	\$ 140,000	0.00%
4251	Building Permits/ Construction	\$ 1,695,238	\$ 1,200,000	\$ 1,200,000	0.00%
4252	Certificates of Occupancy	\$ 45,444	\$ 55,000	\$ 55,000	0.00%
4253	Zoning Permission Permits	\$ 120	\$ -	\$ -	N/A
4255	Judge of Probate - Licenses	\$ 141,806	\$ 140,000	\$ 140,000	0.00%
4256	Burial Permits	\$ 71,160	\$ 50,000	\$ 50,000	0.00%
4257	Mobile Home Registration Permits	\$ 5,075	\$ 5,000	\$ 5,000	0.00%
4259	Hazardous Material Permits	\$ 13,400	\$ 10,000	\$ 10,000	0.00%
	Subtotal	\$ 2,110,535	\$ 1,600,000	\$ 1,600,000	0.00%
	Penalties and Interest on Delinquent Licenses and Permits				
4271	Penalties - Tag Fees	\$ 137,492	\$ 100,000	\$ 100,000	0.00%
	Subtotal	\$ 137,492	\$ 100,000	\$ 100,000	0.00%
	Subtotal Licenses and Permits	\$ 3,157,975	\$ 2,592,000	\$ 2,585,000	-0.27%
	Charges for Services				
	Court Fees				
4430	Municipal Ct. Fees	\$ 4,112	\$ 2,500	\$ 2,500	0.00%
4431	Recorder's Ct. Fees	\$ 1,330	\$ -	\$ -	N/A
4432	Magistrate Ct. Fees	\$ 143,235	\$ 120,000	\$ 130,000	8.33%
4433	Superior Ct. Fees	\$ 283,659	\$ 255,000	\$ 260,000	1.96%
4434	Superior Ct. Fees	\$ 60,517	\$ 45,000	\$ 45,000	0.00%
4435	Probate Ct. Misc. fees	\$ 65,590	\$ 60,000	\$ 70,000	16.67%

The Big Picture

Financial Summary

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
4436	Probate Court Estates	\$ 190,063	\$ 190,000	\$ 190,000	0.00%
4437	Adult Probation Service Charges	\$ -	\$ -	\$ -	N/A
4438	Recorder's Ct Administrative Fees	\$ 105,810	\$ 100,000	\$ 100,000	0.00%
4443	Public Defenders Recovery	\$ 300	\$ -	\$ -	N/A
4448	Recordings	\$ 313,523	\$ 350,000	\$ 325,000	-7.14%
4449	Real Estate Transfer Fees	\$ 622,397	\$ 525,000	\$ 600,000	14.29%
4467	Non-compliance Fees - Juv Drug Ct	\$ 3,384	\$ 2,000	\$ 2,000	0.00%
4471	Verification Fees	\$ 6,985	\$ 7,000	\$ 7,000	0.00%
4472	Council Variance Fees	\$ -	\$ -	\$ -	N/A
4473	Subdivision Plat Fees	\$ 14,924	\$ 15,000	\$ 15,000	0.00%
4474	Zoning Fees	\$ 33,100	\$ 30,000	\$ 30,000	0.00%
4478	Crime Victim Assistance Surcharge	\$ 75,000	\$ -	\$ 75,000	N/A
4483	Traffic Fines	\$ 23,080	\$ -	\$ -	N/A
4493	Drug Court Lab Fees	\$ 19,472	\$ 12,000	\$ 12,000	0.00%
4494	Adult Drug Court Admin Fees	\$ 4,186	\$ -	\$ -	N/A
4496	Indigent Defense Fee	\$ 13,852	\$ 10,000	\$ 10,000	0.00%
4497	BHAR Review Fees	\$ 2,190	\$ 2,000	\$ 2,000	0.00%
4498	Probate Court - Passport Fees	\$ -	\$ 105,000	\$ 5,000	-95.24%
4537	Juvenile Court Supervisory Fees	\$ 10,124	\$ 15,000	\$ 15,000	0.00%
	Subtotal	\$ 1,996,833	\$ 1,845,500	\$ 1,895,500	2.71%
	Cost Allocation				
4461	Cost Allocation	\$ 2,978,811	\$ 2,808,792	\$ 2,844,097	1.26%
	Subtotal	\$ 2,978,811	\$ 2,808,792	\$ 2,844,097	1.26%
	Other Charges for Services				
4450	Auto Tag Fees	\$ 200,240	\$ 180,000	\$ 180,000	0.00%
4452	Auto Tag Postage Fees	\$ 62,810	\$ 40,000	\$ 50,000	25.00%
4455	Damage to City Property	\$ 3,001	\$ -	\$ -	N/A
4459	Data Processing Services	\$ 1,665	\$ -	\$ -	N/A
4465	Insurance Fee	\$ 74,250	\$ 60,000	\$ 60,000	0.00%
4501	Police False Alarm Fees	\$ 5,650	\$ 4,500	\$ 4,500	0.00%
4502	Fire False Alarm Fees	\$ 20,850	\$ 10,000	\$ 10,000	0.00%
4520	Paramedic Program	\$ 35,009	\$ -	\$ -	N/A
4505	HazMat Clean up Fees	\$ 4,099	\$ -	\$ -	N/A
4506	Emergency Ambulance Svc	\$ 2,715,886	\$ 2,700,000	\$ 2,400,000	-11.11%
4512	Jail Fees	\$ 144,210	\$ 10,000	\$ 10,000	0.00%
4513	Alarm Registration	\$ 1,890	\$ 1,500	\$ 1,500	0.00%
4515	MCP Inmate Subsidy	\$ 3,796,440	\$ 3,750,000	\$ 3,750,000	0.00%
4516	MCP Inmate Release	\$ 20,470	\$ 15,000	\$ 15,000	0.00%
4517	Jail Medical Reimbursement	\$ 8,359	\$ -	\$ -	N/A
4518	Coroner's Transport	\$ 150	\$ -	\$ -	N/A
4530	Sheriff Fees	\$ 930,441	\$ 850,000	\$ 900,000	5.88%
4531	Qualifying Fee	\$ 28,470	\$ -	\$ -	N/A
4569	Public Parking	\$ -	\$ 10,000	\$ 2,000	-80.00%
4570	Spay/Neuter Voucher Fees	\$ 3,945	\$ 3,500	\$ 3,500	0.00%
4571	Pound Fees	\$ 60,404	\$ 50,000	\$ 50,000	0.00%
4572	Animal - biomed	\$ -	\$ -	\$ -	N/A
4582	Sale of Merchandise	\$ 12,009	\$ 10,000	\$ 10,000	0.00%
	Subtotal	\$ 8,130,248	\$ 7,694,500	\$ 7,446,500	-3.22%

		FY18	FY19	FY20	%
		Actual	Adopted Budget	Recommended Budget	Change
	Operations				
4558	Recycling Fees	\$ 2,603	\$ 5,000	\$ 5,000	0.00%
4559	Sale of Recycled Materials	\$ -	\$ -	\$ -	N/A
4591	Lot Cleaning/Maintenance Fees	\$ 34,799	\$ 80,000	\$ 80,000	0.00%
4594	Ordained Bldg Demolition	\$ -	\$ -	\$ -	N/A
4595	Street Assessmt/Demolition Interest	\$ 4,003	\$ -	\$ -	N/A
4610	Bad Check Fees	\$ 812	\$ 2,000	\$ 2,000	0.00%
4611	Credit Card Service Fees	\$ 2,973	\$ 3,000	\$ 3,000	0.00%
4620	Fuel Surcharge	\$ 51,834	\$ 30,000	\$ 40,000	33.33%
	Subtotal	\$ 97,024	\$ 120,000	\$ 130,000	8.33%
	Culture and Recreation				
4654	Memorial Stadium	\$ 6,250	\$ 6,000	\$ 6,000	0.00%
4655	Golden Park	\$ 10,950	\$ 5,000	\$ 5,000	0.00%
4658	Tennis Fees	\$ 151,963	\$ 150,000	\$ 150,000	0.00%
4659	Swimming Pools	\$ 50,406	\$ 60,000	\$ 30,000	-50.00%
4660	Concessions	\$ 14,686	\$ 18,000	\$ 18,000	0.00%
4661	Concessions - Memorial Stadium	\$ 7,037	\$ 5,000	\$ 5,000	0.00%
4664	Pool Concessions	\$ 26,315	\$ 30,000	\$ 30,000	0.00%
4665	Facilities Rental	\$ 3,091	\$ -	\$ -	N/A
4666	Facilities Rental Promenade	\$ 24,261	\$ 15,000	\$ 15,000	0.00%
4667	Facilities Rental - Community Center	\$ 35,358	\$ 35,000	\$ 35,000	0.00%
4668	Facilities Rental - Rugby	\$ 100	\$ 400	\$ 400	0.00%
4669	Facilities Rental - Lk Oliver Marina	\$ -	\$ -	\$ -	N/A
4671	After School Program	\$ 1,320,445	\$ 1,400,000	\$ 1,400,000	0.00%
4674	Youth Program Fees	\$ 8,341	\$ 6,000	\$ 8,000	33.33%
4675	Therapeutics	\$ 5,019	\$ 4,000	\$ 4,000	0.00%
4676	Cultural Arts	\$ 38,475	\$ 40,000	\$ 40,000	0.00%
4677	Senior Citizens	\$ 4,773	\$ 6,000	\$ 6,000	0.00%
4678	Athletic Program Fees	\$ 89,220	\$ 80,000	\$ 80,000	0.00%
4680	South Commons Softball Complex	\$ 30,400	\$ 5,000	\$ 5,000	0.00%
4681	Fee Based Program	\$ 5,737	\$ -	\$ -	N/A
4682	Marina Concessions	\$ 86,103	\$ 85,000	\$ 85,000	0.00%
4683	Marina Fees	\$ 26,047	\$ 25,000	\$ 25,000	0.00%
4684	South Commons Concessions	\$ 10,751	\$ 10,000	\$ 10,000	0.00%
4685	Vending Machines	\$ 6,354	\$ 7,000	\$ 7,000	0.00%
4686	Aquatics Center - Gate	\$ 85,518	\$ 80,000	\$ 80,000	0.00%
4687	Aquatics Center - Concessions	\$ 12,751	\$ 9,000	\$ 9,000	0.00%
4688	Aquatics Center - Rentals	\$ 103,011	\$ 75,000	\$ 75,000	0.00%
4689	Aquatics Center - Program Fees	\$ 21,732	\$ 15,000	\$ 15,000	0.00%
4690	Aquatics Center - Sale of Merchandise	\$ 2,362	\$ 1,500	\$ 1,500	0.00%
4691	White Water	\$ 41,744	\$ 40,000	\$ 40,000	0.00%
	Subtotal	\$ 2,229,200	\$ 2,212,900	\$ 2,184,900	-1.27%

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
	Commissions				
4532	Tax Commissions	\$ 2,650,163	\$ 2,500,000	\$ 2,600,000	4.00%
4533	School Tax - Auto Commissions	\$ 272,499	\$ 240,000	\$ 250,000	4.17%
4534	State (Georgia) Commissions	\$ 242	\$ -	\$ -	N/A
4536	BID Commissions	\$ 14,124	\$ 14,000	\$ 14,000	0.00%
4538	Title Ad Valorem Tax Fees	\$ 143,554	\$ 150,000	\$ 150,000	0.00%
4815	Pay Phone - Jail	\$ 291,892	\$ 200,000	\$ 250,000	25.00%
4816	Pay Phone - MCP	\$ 226,375	\$ 175,000	\$ 175,000	0.00%
	Subtotal	\$ 3,598,849	\$ 3,279,000	\$ 3,439,000	4.88%
	Subtotal Charges for Services	\$ 19,030,965	\$ 17,960,692	\$ 17,939,997	-0.12%
	Fines & Forfeitures				
4740	Recorders Court	\$ 3,055,148	\$ 3,000,000	\$ 3,100,000	3.33%
4741	Juvenile Court - Fines	\$ -	\$ -	\$ -	N/A
4743	Environmental Court Fines	\$ 24,435	\$ 35,000	\$ 25,000	-28.57%
4746	Other Fines/Forfeitures	\$ -	\$ -	\$ -	N/A
4752	Parking Tickets	\$ -	\$ 250,000	\$ 275,000	10.00%
4753	Recorder's Ct Musc Co Surcharge	\$ 119,856	\$ 120,000	\$ 135,000	12.50%
4754	Superior Ct Musc Co Surcharge	\$ 2,123	\$ 1,000	\$ 1,000	0.00%
4755	State Ct Muscogee Co Surcharge	\$ 19,221	\$ 20,000	\$ 20,000	0.00%
4756	Municipal Ct Musc Co Surcharge	\$ 1,420	\$ 1,000	\$ 1,000	0.00%
4757	Harris County Surcharge	\$ 40,380	\$ 35,000	\$ 35,000	0.00%
4758	Talbot County Surcharge	\$ 8,569	\$ 7,000	\$ 7,000	0.00%
4759	Marion County Surcharge	\$ 9,876	\$ 6,000	\$ 6,000	0.00%
4760	Chattahoochee County Surcharge	\$ 5,427	\$ 5,000	\$ 5,000	0.00%
4761	Taylor County Surcharge	\$ 16,784	\$ 20,000	\$ 20,000	0.00%
4762	Superior Ct - Fines & Forfeitures	\$ 222,863	\$ 130,000	\$ 130,000	0.00%
4763	Municipal Ct - Fines & Forfeitures	\$ 248,890	\$ 245,000	\$ 245,000	0.00%
4764	State Ct - Fines & Forfeitures	\$ 600,794	\$ 550,000	\$ 550,000	0.00%
4767	Crime Victims/Adult Probation	\$ -	\$ -	\$ -	N/A
4769	Magistrate Court - Fines	\$ -	\$ -	\$ -	N/A
	Subtotal Fines and Forfeitures	\$ 4,375,786	\$ 4,425,000	\$ 4,555,000	2.94%
	Intergovernmental				
	Federal Government				
4315	Dept of Justice	\$ 2,886	\$ -	\$ -	N/A
4313	Federal Revenue SWAT	\$ -	\$ -	\$ -	N/A
4314	Social Security Administration Fee	\$ 20,000	\$ 50,000	\$ 25,000	-50.00%
4343	Emergency Management Assistance	\$ 32,171	\$ 32,171	\$ 32,171	0.00%
	Subtotal	\$ 55,057	\$ 82,171	\$ 57,171	-30.42%
	State Government				
4359	Misc. State Revenue	\$ 1,627	\$ -	\$ -	N/A
	Subtotal	\$ 1,627	\$ -	\$ -	N/A
	Local Governments				
4400	Payment in Lieu of Taxes	\$ 44,954	\$ 50,000	\$ 50,000	0.00%
4402	Administration Off. Court	\$ 175,000	\$ 175,000	\$ 175,000	0.00%
4414	Harris County	\$ 142,702	\$ 133,131	\$ 133,131	0.00%

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
4423	Muscogee County School District	\$ -	\$ -	\$ -	N/A
4424	Misc Intergovernmental Revenue	\$ 151,987	\$ -	\$ -	N/A
4426	Talbot County	\$ 15,735	\$ 15,728	\$ 15,728	0.00%
4427	Marion County	\$ 21,831	\$ 17,038	\$ 17,038	0.00%
4428	Chattahoochee County	\$ 36,147	\$ 11,334	\$ 11,334	0.00%
4429	Taylor County	\$ 38,105	\$ 20,628	\$ 20,628	0.00%
	Subtotal	\$ 626,461	\$ 422,859	\$ 422,859	0.00%
	Subtotal Intergovernmental Revenues	\$ 683,145	\$ 505,030	\$ 480,030	-4.95%
	Miscellaneous				
	Other Miscellaneous Revenues				
4821	DETOX - Major Building Repairs	\$ 16,527	\$ 16,000	\$ 16,000	0.00%
4822	DETOX - Insurance	\$ 670	\$ 800	\$ 800	0.00%
4851	Damage to City Property	\$ 144,752	\$ -	\$ -	N/A
4824	Restitution	\$ -	\$ -	\$ -	N/A
4826	Special Event Permits	\$ 4,225	\$ 5,000	\$ 5,000	0.00%
4837	Miscellaneous Revenue	\$ 196,929	\$ 100,000	\$ 100,000	0.00%
4840	Rebates	\$ -	\$ -	\$ -	N/A
4842	Vendors Comp Sales Tax	\$ 2,280	\$ -	\$ -	N/A
4843	Naval Museum Reimb	\$ -	\$ -	\$ -	N/A
4844	Refund Building Maintenance - Retardation Center	\$ 23,754	\$ 23,631	\$ 23,631	0.00%
4848	Fuel	\$ 26,728	\$ 25,000	\$ 25,000	0.00%
	Subtotal	\$ 415,865	\$ 170,431	\$ 170,431	0.00%
	Reimbursement for Damaged Property				
4376	Disaster Relief	\$ -	\$ -	\$ -	N/A
4744	Tree Replacement Fines	\$ 200	\$ -	\$ -	N/A
4852	Repairs to City Vehicles	\$ 138	\$ -	\$ -	N/A
4853	Claims/Settlements	\$ 42,194	\$ -	\$ -	N/A
4854	Damage/Lost Equipment	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 42,532	\$ -	\$ -	N/A

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
	Rents and Royalties				
4861	Police/Unclaimed Property	\$ -	\$ -	\$ -	N/A
4862	Salvage - Sales	\$ 508	\$ -	\$ -	N/A
4867	Engineering Docs - Sales	\$ 625	\$ 3,000	\$ 3,000	0.00%
4869	Police Reports - Sales	\$ 169,247	\$ 218,000	\$ 200,000	-8.26%
4870	Fire Department Reports - Sales	\$ 46,862	\$ 50,000	\$ 50,000	0.00%
4871	Voter Lists	\$ 201	\$ -	\$ -	N/A
4873	Legacy Terrrace Rent	\$ 108,964	\$ 100,000	\$ 100,000	0.00%
4877	City Property - Rentals	\$ 14,328	\$ 10,000	\$ 10,000	0.00%
4878	Rental/Lease	\$ 147,622	\$ 163,400	\$ 175,000	7.10%
4879	Planning & Dev. Documents - Sales	\$ 1,220	\$ 1,500	\$ 1,500	0.00%
4881	Coroner Reports - Sales	\$ 50	\$ -	\$ -	N/A
4884	Signage Sale	\$ 5,125	\$ 3,000	\$ 3,000	0.00%
4885	Sale of Tax Comm Reports	\$ -	\$ -	\$ -	N/A
4888	Sale of Electricity - Charging Stations	\$ 415	\$ -	\$ -	N/A
	Subtotal	\$ 495,167	\$ 548,900	\$ 542,500	-1.17%
	Subtotal Miscellaneous	\$ 953,564	\$ 719,331	\$ 712,931	-0.89%
	Contributions				
4802	Donations	\$ 76,018	\$ -	\$ -	N/A
	Subtotal Contributions	\$ 76,018	\$ -	\$ -	N/A
	Investment Income				
4772	Gain/Loss on Investment	\$ (351,414)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 469,144	\$ 250,000	\$ 250,000	0.00%
	Subtotal Investment Income	\$ 117,730	\$ 250,000	\$ 250,000	0.00%
	Other Financing Sources				
	Proceeds of General Fixed Asset Dispositions				
4906	Property Sales	\$ -	\$ -	\$ -	N/A
4907	Sale of General Fixed Assets	\$ 162,941	\$ -	\$ -	N/A
	Subtotal	\$ 162,941	\$ -	\$ -	N/A
	Transfer In				
4947	Transfer In Penalty Assessment Act	\$ -	\$ 1,200,000	\$ 1,000,000	-16.67%
4950	Transfer In General Fund CIP	\$ -	\$ 350,000	\$ -	-100.00%
4963	Transfer In Pension Fund	\$ -	\$ 75,000	\$ -	-100.00%
4998	Transfer In Other LOST	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ -	\$ 1,625,000	\$ 1,000,000	-38.46%
	Subtotal Other Financing Sources	\$ 162,941	\$ 1,625,000	\$ 1,000,000	-38.46%
	Use of Fund Balance	\$ -	\$ 945,095	\$ -	-100.00%
	Total Revenues	\$ 152,643,794	\$ 151,549,355	\$ 152,826,962	0.84%

Schedule of Expenditures: General Fund					
		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
100	City Council				
1000	City Council	\$ 310,237	\$ 331,382	\$ 336,923	1.67%
2000	Clerk of Council	\$ 219,157	\$ 233,918	\$ 227,529	-2.73%
	Subtotal	\$ 529,394	\$ 565,300	\$ 564,452	-0.15%
110	Mayor				
1000	Mayor's Office	\$ 305,434	\$ 296,482	\$ 288,130	-2.82%
2600	Internal Auditor	\$ 196,033	\$ 197,477	\$ 200,715	1.64%
	Subtotal	\$ 501,467	\$ 493,959	\$ 488,845	-1.04%
120	City Attorney				
1000	City Attorney	\$ 380,678	\$ 391,094	\$ 389,980	-0.28%
2100	Litigation	\$ 1,022,819	\$ 325,000	\$ 325,000	0.00%
	Subtotal	\$ 1,403,497	\$ 716,094	\$ 714,980	-0.16%
130	City Manager				
1000	City Manager	\$ 747,112	\$ 750,874	\$ 794,105	5.76%
2500	Mail Room	\$ 70,863	\$ 71,143	\$ 71,021	-0.17%
2550	Print Shop	\$ 196,197	\$ 201,763	\$ 201,251	-0.25%
2600	Public Information Agency	\$ 124,551	\$ 121,041	\$ 120,719	-0.27%
2850	Citizen's Service Center	\$ 349,278	\$ 367,105	\$ 320,374	-12.73%
	Subtotal	\$ 1,488,001	\$ 1,511,926	\$ 1,507,470	-0.29%
200	Finance				
1000	Finance Director	\$ 284,083	\$ 311,636	\$ 335,105	7.53%
2100	Accounting	\$ 478,414	\$ 489,165	\$ 484,974	-0.86%
2200	Occ Tax/Revenue Collections	\$ 618,456	\$ 651,619	\$ 652,269	0.10%
2900	Financial Planning	\$ 242,245	\$ 268,990	\$ 275,861	2.55%
2950	Purchasing Division	\$ 371,662	\$ 391,944	\$ 388,050	-0.99%
2980	Cash Management	\$ 213,459	\$ 218,532	\$ 217,640	-0.41%
	Subtotal	\$ 2,208,319	\$ 2,331,886	\$ 2,353,899	0.94%
210	Information Technology				
1000	Information Technology	\$ 5,033,782	\$ 5,387,029	\$ 5,499,081	2.08%
2000	Information Technology - GIS	\$ 187,392	\$ -	\$ -	N/A
	Subtotal	\$ 5,221,174	\$ 5,387,029	\$ 5,499,081	2.08%
220	Human Resources				
1000	Human Resources	\$ 779,034	\$ 864,439	\$ 899,693	4.08%
2100	Employee Benefits	\$ 1,288,890	\$ 1,214,144	\$ 1,207,911	-0.51%
	Subtotal	\$ 2,067,924	\$ 2,078,583	\$ 2,107,604	1.40%

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
240	Inspections & Code Enforcement				
2200	Inspections & Code Enforcement	\$ 1,449,407	\$ 1,471,274	\$ 1,477,759	0.44%
2400	Special Enforcement	\$ -	\$ 490,737	\$ 467,566	-4.72%
	Subtotal	\$ 1,449,407	\$ 1,962,011	\$ 1,945,325	-0.85%
242	Planning				
1000	Planning	\$ 275,373	\$ 276,153	\$ 276,099	-0.02%
	Subtotal	\$ 275,373	\$ 276,153	\$ 276,099	-0.02%
245	Community Reinvestment				
2400	Real Estate	\$ 169,576	\$ 141,802	\$ 131,712	-7.12%
	Subtotal	\$ 169,576	\$ 141,802	\$ 131,712	-7.12%
250	Engineering				
2100	Traffic Engineering	\$ 1,156,275	\$ 1,390,917	\$ 1,299,611	-6.56%
3110	Radio Communications	\$ 350,596	\$ 365,160	\$ 365,160	0.00%
	Subtotal	\$ 1,506,871	\$ 1,756,077	\$ 1,664,771	-5.20%
260	Public Works				
1000	Public Works	\$ 332,642	\$ 312,264	\$ 311,488	-0.25%
2300	Fleet Management	\$ 1,936,486	\$ 2,046,245	\$ 2,111,645	3.20%
2400	Animal Control	\$ 1,319,061	\$ 1,062,086	\$ 1,291,784	21.63%
2600	Cemeteries	\$ 287,448	\$ 337,353	\$ 221,873	-34.23%
2700	Facilities Maintenance	\$ 3,066,844	\$ 3,155,934	\$ 3,216,329	1.91%
3710	Other Maintenance/Repairs	\$ 1,083,230	\$ 1,169,267	\$ 1,169,267	0.00%
	Subtotal	\$ 8,025,711	\$ 8,083,149	\$ 8,322,386	2.96%
270	Parks & Recreation				
1000	Parks And Recreation	\$ 452,136	\$ 448,822	\$ 451,806	0.66%
2100	Parks Services	\$ 4,344,755	\$ 4,314,399	\$ 4,638,323	7.51%
2400	Recreation Services	\$ 1,305,289	\$ 1,253,311	\$ 1,286,951	2.68%
3220	Golden Park	\$ 50,958	\$ 92,800	\$ 92,800	0.00%
3230	Memorial Stadium	\$ 85,806	\$ 68,033	\$ 68,033	0.00%
3410	Athletics	\$ 384,795	\$ 346,107	\$ 345,897	-0.06%
3505	Community Schools Operations	\$ 1,506,132	\$ 1,366,745	\$ 1,370,490	0.27%
4048	Cooper Creek Tennis Center	\$ 395,756	\$ 383,664	\$ 381,725	-0.51%
4049	Lake Oliver Marina	\$ 187,311	\$ 186,651	\$ 186,524	-0.07%
4413	Aquatics	\$ 622,455	\$ 545,040	\$ 578,327	6.11%
4414	Aquatics Center	\$ 760,695	\$ 985,964	\$ 975,006	-1.11%
4433	Therapeutics	\$ 90,605	\$ 103,954	\$ 103,711	-0.23%
4434	Pottery Shop	\$ 129,241	\$ 152,388	\$ 156,485	2.69%
4435	Senior Citizen's Center	\$ 318,946	\$ 345,237	\$ 344,055	-0.34%
	Subtotal	\$ 10,634,880	\$ 10,593,115	\$ 10,980,133	3.65%

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
280	Cooperative Extension				
1000	Cooperative Extension	\$ 139,293	\$ 137,865	\$ 137,865	0.00%
	Subtotal	\$ 139,293	\$ 137,865	\$ 137,865	0.00%
290	Boards and Commissions				
1000	Tax Assessor	\$ 1,571,279	\$ 1,473,632	\$ 1,470,363	-0.22%
2000	Elections & Registration	\$ 600,430	\$ 691,258	\$ 830,562	20.15%
	Subtotal	\$ 2,171,709	\$ 2,164,890	\$ 2,300,925	6.28%
400	Police				
1000	Chief of Police	\$ 1,032,446	\$ 1,049,219	\$ 1,015,701	-3.19%
2100	Intelligence/Vice	\$ 1,214,777	\$ 1,448,446	\$ 1,450,943	0.17%
2200	Support Services	\$ 2,599,812	\$ 2,745,106	\$ 2,656,065	-3.24%
2300	Field Operations	\$ 10,978,762	\$ 11,288,584	\$ 11,049,016	-2.12%
2400	Office of Professional Standards	\$ 522,796	\$ 545,382	\$ 542,022	-0.62%
2500	Metro Drug Task Force	\$ 147,652	\$ 192,018	\$ 195,071	1.59%
2700	Special Operations Account	\$ 7,987	\$ 33,500	\$ 33,500	0.00%
2800	Administrative Services	\$ 1,543,897	\$ 1,495,939	\$ 1,058,580	-29.24%
2900	CPD Training	\$ -	\$ -	\$ 583,118	N/A
3230	Motor Transport	\$ 1,334,887	\$ 1,349,500	\$ 1,349,500	0.00%
3320	Investigative Services	\$ 6,275,205	\$ 6,357,518	\$ 6,344,110	-0.21%
	Subtotal	\$ 25,658,221	\$ 26,505,212	\$ 26,277,626	-0.86%
410	Fire & EMS				
1000	Chief of Fire & EMS	\$ 423,295	\$ 423,369	\$ 420,945	-0.57%
2100	Operations	\$ 21,501,616	\$ 21,176,215	\$ 21,122,900	-0.25%
2600	Special Operations	\$ 1,107,635	\$ 1,085,442	\$ 1,035,049	-4.64%
2800	Administrative Services	\$ 825,264	\$ 823,593	\$ 848,063	2.97%
2900	Emergency Management	\$ 192,422	\$ 185,838	\$ 185,040	-0.43%
3610	Logistics/Support	\$ 614,306	\$ 623,208	\$ 603,454	-3.17%
	Subtotal	\$ 24,664,538	\$ 24,317,665	\$ 24,215,451	-0.42%
420	Muscogee County Prison				
1000	Muscogee County Prison	\$ 7,711,851	\$ 7,931,926	\$ 7,887,536	-0.56%
	Subtotal	\$ 7,711,851	\$ 7,931,926	\$ 7,887,536	-0.56%
450	Homeland Security				
1000	Homeland Security	\$ 8,368	\$ 18,322	\$ 18,322	0.00%
	Subtotal	\$ 8,368	\$ 18,322	\$ 18,322	0.00%
500	Superior Court				
1000	Chief Judge - Superior Court	\$ 298,962	\$ 307,537	\$ 307,551	0.00%
2000	District Attorney	\$ 2,135,110	\$ 2,376,156	\$ 2,338,275	-1.59%
2100	Adult Probation	\$ 117,058	\$ -	\$ -	N/A

The Big Picture

Financial Summary

		FY18	FY19	FY20	%
		Actual	Adopted Budget	Recommended Budget	Change
2110	Juvenile Court	\$ 629,266	\$ 678,775	\$ 676,641	-0.31%
2125	Circuit Wide Juvenile Court	\$ 326,078	\$ 341,842	\$ 336,704	-1.50%
2140	Jury Manager	\$ 474,187	\$ 470,074	\$ 494,767	5.25%
2150	Judge Mullins	\$ 195,996	\$ 212,466	\$ 209,561	-1.37%
2160	Judge Rumer	\$ 148,104	\$ 152,814	\$ 152,445	-0.24%
2170	Judge Smith	\$ 146,668	\$ 149,946	\$ 149,577	-0.25%
2180	Judge Peters	\$ 144,904	\$ 155,380	\$ 155,033	-0.22%
2190	Judge Land	\$ 206,916	\$ 153,172	\$ 137,674	-10.12%
2195	Judge Gottfried	\$ 123,657	\$ 213,563	\$ 213,305	-0.12%
2200	Victim Witness Program	\$ 180,439	\$ 189,812	\$ 189,351	-0.24%
3000	Clerk of Superior Court	\$ 1,908,669	\$ 2,023,414	\$ 1,984,222	-1.94%
3310	Board of Equalization	\$ 98,266	\$ 99,807	\$ 99,633	-0.17%
	Subtotal	\$ 7,134,280	\$ 7,524,758	\$ 7,444,739	-1.06%
510	State Court				
1000	State Court Judges	\$ 574,422	\$ 602,440	\$ 656,674	9.00%
2000	State Court Solicitor	\$ 1,117,496	\$ 1,106,284	\$ 1,092,291	-1.26%
	Subtotal	\$ 1,691,918	\$ 1,708,724	\$ 1,748,965	2.36%
520	Public Defender				
1000	Public Defender	\$ 1,765,588	\$ 1,871,609	\$ 1,884,476	0.69%
2000	Muscogee County Public Defender	\$ 190,834	\$ 169,520	\$ 197,291	16.38%
	Subtotal	\$ 1,956,422	\$ 2,041,129	\$ 2,081,767	1.99%
530	Municipal Court				
1000	Municipal Court Judge	\$ 371,132	\$ 365,547	\$ 404,970	10.78%
2000	Clerk of Municipal Court	\$ 706,912	\$ 760,464	\$ 755,514	-0.65%
3000	Marshal	\$ 1,043,458	\$ 1,064,519	\$ 1,112,221	4.48%
	Subtotal	\$ 2,121,502	\$ 2,190,530	\$ 2,272,705	3.75%
540	Judge of Probate				
1000	Judge of Probate	\$ 433,215	\$ 519,038	\$ 519,615	0.11%
	Subtotal	\$ 433,215	\$ 519,038	\$ 519,615	0.11%
550	Sheriff				
1000	Administration	\$ 2,166,144	\$ 1,917,533	\$ 1,906,038	-0.60%
2100	Uniform Division	\$ 4,310,661	\$ 4,057,316	\$ 4,312,855	6.30%
2300	Training	\$ -	\$ 362,790	\$ 367,935	1.42%
2400	Motor Transport	\$ 381,639	\$ 280,000	\$ 280,000	0.00%
2500	Recorders Court	\$ 15,329	\$ -	\$ -	N/A
2600	Jail	\$ 13,629,073	\$ 14,873,337	\$ 14,463,607	-2.75%
2650	Medical Director	\$ 4,194,619	\$ 4,481,968	\$ 4,660,155	3.98%
	Subtotal	\$ 24,697,465	\$ 25,972,944	\$ 25,990,590	0.07%

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
560	Tax Commissioner				
1000	Tax Commissioner	\$ 1,502,949	\$ 1,641,656	\$ 1,627,855	-0.84%
	Subtotal	\$ 1,502,949	\$ 1,641,656	\$ 1,627,855	-0.84%
570	Coroner				
1000	Coroner	\$ 308,855	\$ 299,731	\$ 296,884	-0.95%
	Subtotal	\$ 308,855	\$ 299,731	\$ 296,884	-0.95%
580	Recorder's Court				
1000	Recorder's Court	\$ 883,052	\$ 969,631	\$ 951,333	-1.89%
	Subtotal	\$ 883,052	\$ 969,631	\$ 951,333	-1.89%
590	Non-Departmental				
1000	Agency Appropriations	\$ 1,291,387	\$ 1,795,540	\$ 1,744,329	-2.85%
2000	Contingency	\$ 73,502	\$ 1,737,252	\$ 1,171,396	-32.57%
3000	Non-Categorical	\$ 8,055,373	\$ 6,900,868	\$ 8,304,814	20.34%
4000	Transfer to CIP	\$ 395,121	\$ -	\$ -	N/A
4000	Transfer to Multi Governmental	\$ 260,469	\$ 300,000	\$ 300,000	0.00%
4000	Transfer to Health Insurance Fund	\$ -	\$ -	\$ -	N/A
4000	Transfer to Civic Center	\$ 201,552	\$ -	\$ -	N/A
4000	Transfer to Oxbow	\$ 113,317	\$ 150,000	\$ 150,000	0.00%
4000	Transfer to Parking Management	\$ -	\$ -	\$ -	N/A
4000	Transfer to Bull Creek	\$ 25,928	\$ 50,000	\$ 50,000	0.00%
4000	Transfer to Medical Center Fund	\$ 637,789	\$ 600,000	\$ 600,000	0.00%
4000	Transfer to Family Connection Fund	\$ 615	\$ -	\$ -	N/A
4000	Interfund Transfers	\$ -	\$ -	\$ -	N/A
6500	Naval Museum	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 11,055,053	\$ 11,533,660	\$ 12,320,539	6.82%
610	Transportation/METRA				
3000	Parking Management	\$ -	\$ 174,590	\$ 177,488	1.66%
	Subtotal	\$ -	\$ 174,590	\$ 177,488	1.66%
	Total Expenditures	\$ 147,620,285	\$ 151,549,355	\$ 152,826,962	0.84%

Schedule of Revenues: OLOST Public Safety and Infrastructure

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
General Property Taxes					
	General Sales and Use Tax				
0102-4042	Other Local Option Sales Tax - PS	\$ 24,174,945	\$ 23,566,667	\$ 24,391,500	3.50%
0109-4042	Other Local Option Sales Tax - INFRA	\$ 10,360,691	\$ 10,100,000	\$ 10,453,500	3.50%
	Subtotal	\$ 34,535,636	\$ 33,666,667	\$ 34,845,000	3.50%
Investment Income					
0102-4772	Gains/Losses on Investments - PS	\$ (330,598)	\$ -	\$ -	N/A
0109-4772	Gains/Losses on Investments - INFRA	\$ (36,280)	\$ -	\$ -	N/A
0102-4780	Investment Interest - PS	\$ 392,780	\$ -	\$ -	N/A
0109-4780	Investment Interest - INFRA	\$ 76,478	\$ -	\$ -	N/A
	Subtotal Investment Income	\$ 102,380	\$ -	\$ -	N/A
Miscellaneous					
4837	Miscellaneous - PS and INFRA	\$ 292	\$ -	\$ -	N/A
	Subtotal Miscellaneous	\$ 292	\$ -	\$ -	N/A
	Use of Fund Balance	\$ -	\$ 449,164	\$ -	-100.00%
	Total Revenues	\$ 34,638,308	\$ 34,115,831	\$ 34,845,000	2.14%

Schedule of Expenditures: OLOST Public Safety

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
110	Crime Prevention/Intervention				
9900	Crime Prevention Admin	\$ 81,337	\$ 839,949	\$ 839,706	-0.03%
9903	Crime Prevention/Intervention	\$ 618,600	\$ -	\$ -	N/A
9904	Crime Prevention/Intervention	\$ 14,536	\$ -	\$ -	N/A
9905	Crime Prevention/Juvenile Drug Ct	\$ -	\$ -	\$ -	N/A
9906	Crime Prevention/Boxwood Rec Ctr	\$ -	\$ -	\$ -	N/A
9907	Crime Prevention/Copper Theft	\$ -	\$ -	\$ -	N/A
9908	Crime Prevention/Adult Drug Court	\$ -	\$ -	\$ -	N/A
9909	Jr Marshal Program	\$ 7,482	\$ -	\$ -	N/A
9910	Mental Health Court	\$ -	\$ -	\$ -	N/A
9911	Legitimation Station	\$ 18,000	\$ -	\$ -	N/A
	Subtotal	\$ 739,955	\$ 839,949	\$ 839,706	-0.03%
260	Public Works				
9900	Public Works	\$ 112,448	\$ 137,529	\$ 130,157	-5.36%
	Subtotal	\$ 112,448	\$ 137,529	\$ 130,157	-5.36%

The Big Picture

Financial Summary

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
270	Parks & Recreation				
9900	Parks & Recreation	\$ 41,253	\$ 51,085	\$ 49,766	-2.58%
	Subtotal	\$ 41,253	\$ 51,085	\$ 49,766	-2.58%
400	Police				
9900	Police	\$ 8,652,230	\$ 8,960,751	\$ 8,529,803	-4.81%
9902	E911	\$ 681,762	\$ 728,408	\$ 364,856	-49.91%
	Subtotal	\$ 9,333,992	\$ 9,689,159	\$ 8,894,659	-8.20%
410	Fire & EMS				
9900	Fire & EMS	\$ 2,870,404	\$ 2,947,890	\$ 2,770,526	-6.02%
	Subtotal	\$ 2,870,404	\$ 2,947,890	\$ 2,770,526	-6.02%
420	MCP				
9900	MCP	\$ 724,596	\$ 723,581	\$ 674,936	-6.72%
	Subtotal	\$ 724,596	\$ 723,581	\$ 674,936	-6.72%
500	Superior Court				
9900	District Attorney	\$ 188,599	\$ 190,137	\$ 189,546	-0.31%
9902	Clerk of Superior Court	\$ 39,059	\$ 43,089	\$ 42,981	-0.25%
	Subtotal	\$ 227,658	\$ 233,226	\$ 232,527	-0.30%
510	State Court Solicitor				
9900	State Court Solicitor	\$ 219,406	\$ 223,253	\$ 220,812	-1.09%
	Subtotal	\$ 219,406	\$ 223,253	\$ 220,812	-1.09%
520	Public Defender				
9900	Public Defender	\$ 157,653	\$ 173,864	\$ 174,794	0.53%
	Subtotal	\$ 157,653	\$ 173,864	\$ 174,794	0.53%
530	Municipal Court				
9900	Marshal	\$ 368,761	\$ 335,739	\$ 320,615	-4.50%
9902	Clerk of Municipal Court	\$ 96,017	\$ 94,889	\$ 89,897	-5.26%
	Subtotal	\$ 464,778	\$ 430,628	\$ 410,512	-4.67%
540	Probate Court				
9900	Probate Court	\$ 43,484	\$ 44,022	\$ 43,909	-0.26%
	Subtotal	\$ 43,484	\$ 44,022	\$ 43,909	-0.26%
550	Sheriff				
9900	Sheriff	\$ 3,407,269	\$ 2,908,327	\$ 2,742,055	-5.72%
	Subtotal	\$ 3,407,269	\$ 2,908,327	\$ 2,742,055	-5.72%
570	Coroner				
9900	Coroner	\$ 7,760	\$ 7,859	\$ 7,656	-2.58%
	Subtotal	\$ 7,760	\$ 7,859	\$ 7,656	-2.58%

The Big Picture

Financial Summary

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
580	Recorder's Court				
9900	Recorder's Court	\$ 113,979	\$ 81,857	\$ 85,962	5.01%
	Subtotal	\$ 113,979	\$ 81,857	\$ 85,962	5.01%
590	Miscellaneous				
2000	Contingency	\$ -	\$ 138,412	\$ 80,025	-42.18%
3000	Non-Categorical	\$ 1,804,513	\$ 2,380,580	\$ 4,725,443	98.50%
4000	Transfer to General Fund	\$ -	\$ -	\$ -	N/A
4000	Transfer to CIP	\$ 527,390	\$ 750,000	\$ -	-100.00%
4000	Transfer to E911	\$ 866,523	\$ 1,149,886	\$ 939,990	-18.25%
4000	Transfer for Debt Service	\$ 1,081,819	\$ 1,100,794	\$ 1,364,237	23.93%
	Subtotal	\$ 4,280,245	\$ 5,519,672	\$ 7,109,695	28.81%
610	Transportation				
9900	Transportation	\$ 4,169	\$ 3,930	\$ 3,828	-2.60%
	Subtotal	\$ 4,169	\$ 3,930	\$ 3,828	-2.60%
	Total Expenditures - Public Safety	\$ 22,749,049	\$ 24,015,831	\$ 24,391,500	1.56%

Schedule of Expenditures: Infrastructure

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
210	Information Technology				
9901	Information Technology	\$ 949,547	\$ 1,520,321	\$ 913,610	-39.91%
	Subtotal	\$ 949,547	\$ 1,520,321	\$ 913,610	-39.91%
250	Engineering				
9901	Roads & Stormwater	\$ 1,016,978	\$ 1,800,000	\$ 1,700,000	-5.56%
	Subtotal	\$ 1,016,978	\$ 1,800,000	\$ 1,700,000	-5.56%
260	Public Works				
9901	Facilities	\$ 1,026,035	\$ 500,400	\$ 750,000	49.88%
	Subtotal	\$ 1,026,035	\$ 500,400	\$ 750,000	49.88%
590	Miscellaneous				
2000	Contingency	\$ -	\$ -	\$ -	N/A
3000	Non-Categorical	\$ 299,440	\$ 265,706	\$ 264,535	-0.44%
4000	Transfer to Debt Service	\$ 6,000,098	\$ 6,013,573	\$ 6,825,355	13.50%
	Subtotal	\$ 6,299,538	\$ 6,279,279	\$ 7,089,890	12.91%
	Total Expenditures - Infrastructure	\$ 9,292,098	\$ 10,100,000	\$ 10,453,500	3.50%
	Total OLOST Expenditures	\$ 32,041,147	\$ 34,115,831	\$ 34,845,000	2.14%

Schedule of Revenues: Stormwater Fund

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
General Property Taxes					
4001	Real Property	\$ 4,335,659	\$ 5,136,999	\$ 5,136,999	0.00%
4002	Public Utility	\$ -	\$ -	\$ -	N/A
4003	Timber	\$ 10	\$ -	\$ -	N/A
4005	Personal Property	\$ 755,653	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 486,180	\$ 420,711	\$ 420,711	0.00%
4007	Mobile Homes	\$ 5,290	\$ -	\$ -	N/A
4012	Property Not on Digest	\$ -	\$ 2,000	\$ 2,000	0.00%
4015	Recording Intangibles	\$ 90,212	\$ 80,000	\$ 80,000	0.00%
	Subtotal	\$ 5,673,004	\$ 5,639,710	\$ 5,639,710	0.00%
Other Taxes					
4150	Penalties & Interest - Ad Valorem	\$ 88,338	\$ 40,000	\$ 75,000	87.50%
4151	Penalties & Interest - Autos	\$ 6,396	\$ 7,500	\$ 7,500	0.00%
	Subtotal	\$ 94,734	\$ 47,500	\$ 82,500	73.68%
	Subtotal Taxes	\$ 5,767,738	\$ 5,687,210	\$ 5,722,210	0.62%
Intergovernmental Revenues					
	Local Governments				
4400	Payment in Lieu of Taxes	\$ 6,437	\$ 7,000	\$ 7,000	0.00%
	Subtotal	\$ 6,437	\$ 7,000	\$ 7,000	0.00%
	Subtotal Intergovernmental Revenues	\$ 6,437	\$ 7,000	\$ 7,000	0.00%
Charges for Services					
	Other Charges for Services				
4464	Land Disturbance Fee	\$ 13,800	\$ 8,000	\$ 8,000	0.00%
	Subtotal	\$ 13,800	\$ 8,000	\$ 8,000	0.00%
	Operations				
4593	Street Repair Reimbursement	\$ -	\$ -	\$ -	N/A
4596	Erosion Control	\$ 167,509	\$ 80,000	\$ 80,000	0.00%
	Subtotal	\$ 167,509	\$ 80,000	\$ 80,000	0.00%
	Subtotal Charges for Services	\$ 181,309	\$ 88,000	\$ 88,000	0.00%
Investment Income					
4772	Gains/Losses on Investments	\$ (88,986)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 132,009	\$ 50,000	\$ 50,000	0.00%
	Subtotal Investment Income	\$ 43,023	\$ 50,000	\$ 50,000	0.00%
Miscellaneous					
4837	Miscellaneous	\$ 93	\$ -	\$ -	N/A
	Subtotal Miscellaneous	\$ 93	\$ -	\$ -	N/A
	Total Revenues	\$ 5,998,600	\$ 5,832,210	\$ 5,867,210	0.60%

Schedule of Expenditures: Stormwater Fund

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
250	Engineering				
2300	Drainage	\$ 317,159	\$ 334,725	\$ 420,348	25.58%
2600	Stormwater	\$ 320,797	\$ 328,796	\$ 371,514	12.99%
	Subtotal	\$ 637,956	\$ 663,521	\$ 791,862	19.34%
260	Public Works				
3210	Stormwater Maintenance	\$ 3,102,629	\$ 3,673,426	\$ 3,309,409	-9.91%
3710	Other Maintenance/Repairs	\$ -	\$ 5,000	\$ 5,000	0.00%
	Subtotal	\$ 3,102,629	\$ 3,678,426	\$ 3,314,409	-9.90%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 42,133	\$ 23,608	-43.97%
3000	Non-Categorical	\$ 375,300	\$ 302,528	\$ 340,233	12.46%
4000	Transfer to CIP	\$ 4,087,642	\$ 1,145,602	\$ 1,397,098	21.95%
	Subtotal	\$ 4,462,942	\$ 1,490,263	\$ 1,760,939	18.16%
	Total Expenditures	\$ 8,203,527	\$ 5,832,210	\$ 5,867,210	0.60%

Schedule of Revenues: Paving Fund

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
General Property Taxes					
4001	Real Property	\$ 12,026,640	\$ 14,248,993	\$ 14,391,483	1.00%
4002	Public Utility	\$ -	\$ -	\$ -	N/A
4003	Timber	\$ 27	\$ -	\$ -	N/A
4005	Personal Property	\$ 2,096,039	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 1,348,589	\$ 1,166,987	\$ 1,261,987	8.14%
4007	Mobile Homes	\$ 14,675	\$ -	\$ -	N/A
4012	Property Not on Digest	\$ -	\$ 12,000	\$ -	-100.00%
4015	Recording Intangibles	\$ 250,232	\$ 250,000	\$ 250,000	0.00%
	Subtotal	\$ 15,736,202	\$ 15,677,980	\$ 15,903,470	1.44%
Other Taxes					
4150	Penalties & Interest - Ad Valorem	\$ 245,033	\$ 200,000	\$ 200,000	0.00%
4151	Penalties & Interest - Auto	\$ 17,742	\$ 20,000	\$ 20,000	0.00%
	Subtotal	\$ 262,775	\$ 220,000	\$ 220,000	0.00%
	Subtotal Taxes	\$ 15,998,977	\$ 15,897,980	\$ 16,123,470	1.42%
Intergovernmental Revenues					
	Local Governments				
4394	Georgia Emergency Management Agency	\$ -	\$ -	\$ -	N/A
4400	Payment in Lieu of Taxes	\$ 17,855	\$ 30,000	\$ 20,000	-33.33%
	Subtotal	\$ 17,855	\$ 30,000	\$ 20,000	-33.33%
	Federal Government				
4376	Disaster Reimbursement	\$ 139,121	\$ -	\$ -	N/A
	Subtotal	\$ 139,121	\$ -	\$ -	N/A
	Subtotal Intergovernmental Revenues	\$ 156,976	\$ 30,000	\$ 20,000	-33.33%
Charges for Services					
	Operations				
4593	Street Repair Reimbursement	\$ 23,640	\$ 16,000	\$ 16,000	0.00%
4597	Maintain State Highways	\$ 342,895	\$ 342,895	\$ 342,895	0.00%
4599	Sale of Planning & Devel Doc	\$ 792	\$ -	\$ -	N/A
	Subtotal	\$ 367,327	\$ 358,895	\$ 358,895	0.00%
	Subtotal	\$ 367,327	\$ 358,895	\$ 358,895	0.00%
Investment Income					
4772	Gains/Losses on Investments	\$ (205,451)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 228,454	\$ 175,000	\$ 175,000	0.00%
	Subtotal Investment Income	\$ 23,003	\$ 175,000	\$ 175,000	0.00%
Miscellaneous Revenues					
	Other Miscellaneous Revenues				
4837	Miscellaneous	\$ 808	\$ -	\$ -	N/A
4377	Sale of Timber	\$ 426	\$ -	\$ -	N/A
	Subtotal	\$ 1,234	\$ -	\$ -	N/A
	Subtotal Miscellaneous	\$ 1,234	\$ -	\$ -	N/A
	Total Revenues	\$ 16,547,517	\$ 16,461,875	\$ 16,677,365	1.31%

Schedule of Expenditures: Paving Fund

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
250	Engineering				
2200	Highways And Roads	\$ 1,092,605	\$ 1,111,730	\$ 1,191,897	7.21%
	Subtotal	\$ 1,092,605	\$ 1,111,730	\$ 1,191,897	7.21%
260	Public Works				
3110	Repairs And Maintenance	\$ 3,866,975	\$ 4,580,425	\$ 4,115,562	-10.15%
3120	Right Of Way Maintenance	\$ 6,709,129	\$ 7,283,953	\$ 7,891,981	8.35%
3130	Community Services-Row Maintenance	\$ 214,687	\$ 285,429	\$ 344,037	20.53%
3710	Other Maintenance/Repairs	\$ 211	\$ 5,000	\$ 5,000	0.00%
	Subtotal	\$ 10,791,002	\$ 12,154,807	\$ 12,356,580	1.66%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 125,974	\$ 60,396	-52.06%
3000	Non-Categorical	\$ 1,203,360	\$ 954,219	\$ 1,035,516	8.52%
4000	Transfer to CIP	\$ 4,525,596	\$ 1,969,470	\$ 1,777,033	-9.77%
4000	Transfer to Debt Service	\$ 143,973	\$ 145,675	\$ 255,943	75.69%
4000	Interfund Transfers	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 5,872,929	\$ 3,195,338	\$ 3,128,888	-2.08%
	Total Expenditures	\$ 17,756,536	\$ 16,461,875	\$ 16,677,365	1.31%

Schedule of Revenues: Medical Center Fund

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
	General Property Taxes				
4001	Real Property	\$ 11,412,885	\$ 13,504,086	\$ 13,650,063	1.08%
4003	Timber	\$ 146	\$ -	\$ -	N/A
4005	Personal Property	\$ 1,980,984	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 1,263,775	\$ 1,093,583	\$ 1,093,583	0.00%
4007	Mobile Homes	\$ 12,798	\$ -	\$ -	N/A
	Subtotal	\$ 14,670,588	\$ 14,597,669	\$ 14,743,646	1.00%
4837	Miscellaneous	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ -	\$ -	\$ -	N/A
	Transfers In				
4931	Transfer In - General Fund	\$ 637,789	\$ 600,000	\$ 600,000	0.00%
	Subtotal	\$ 637,789	\$ 600,000	\$ 600,000	0.00%
	Revenues Total	\$ 15,308,377	\$ 15,197,669	\$ 15,343,646	0.96%

Schedule of Expenditures: Medical Center Fund

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
200					
3000	Medical Center Authority	\$ 14,921,954	\$ 15,197,669	\$ 15,343,646	0.96%
	Subtotal	\$ 14,921,954	\$ 15,197,669	\$ 15,343,646	0.96%
	Total Expenditures	\$ 14,921,954	\$ 15,197,669	\$ 15,343,646	0.96%

Schedule of Revenues: Integrated Waste Fund

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
Intergovernmental Revenues					
	Federal Government				
4376	Disaster Reimbursement	\$ 149,496	\$ -	\$ -	N/A
	Subtotal	\$ 149,496	\$ -	\$ -	N/A
Charges for Services					
	Operations				
4550	Inert Landfill Fees	\$ 84,863	\$ 70,000	\$ 75,000	7.14%
4552	Commercial Solid Waste Collection Fees	\$ 69,240	\$ 82,000	\$ 60,000	-26.83%
4553	Residential Solid Waste Collection Fees	\$ 11,246,011	\$ 11,880,000	\$ 11,880,000	0.00%
4556	Inert Landfill Fees - Oxbow Meadow	\$ -	\$ -	\$ -	N/A
4557	Pine Grove Landfill	\$ 425,190	\$ 405,000	\$ 450,000	11.11%
4558	Recycling Fees	\$ 673,528	\$ 650,000	\$ 615,000	-5.38%
4588	Tree Fee	\$ 60,157	\$ 30,000	\$ 30,000	0.00%
	Subtotal	\$ 12,558,989	\$ 13,117,000	\$ 13,110,000	-0.05%
Investment Income					
4772	Gains/Losses On Investments	\$ (207,903)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 274,226	\$ 160,000	\$ 160,000	0.00%
	Subtotal	\$ 66,323	\$ 160,000	\$ 160,000	0.00%
Miscellaneous					
4837	Miscellaneous	\$ 318	\$ -	\$ -	N/A
4853	Claims/Settlements	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 318	\$ -	\$ -	N/A
Other Financing Sources					
	Proceeds of General Fixed Asset Disposition				
4906	Property Sales	\$ (4,000)	\$ -	\$ -	N/A
4908	Gain on Sale of Assets	\$ 59,700	\$ -	\$ -	N/A
	Subtotal	\$ 55,700	\$ -	\$ -	N/A
	Total Revenues	\$ 12,830,826	\$ 13,277,000	\$ 13,270,000	-0.05%

Schedule of Expenditures: Integrated Waste Fund					
		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
260	Public Works				
3510	Solid Waste Collection	\$ 5,549,369	\$ 5,797,179	\$ 5,885,662	1.53%
3520	Recycling	\$ 1,131,313	\$ 1,199,883	\$ 1,246,658	3.90%
3540	Granite Bluff Inert Landfill	\$ 313,384	\$ 264,484	\$ 317,298	19.97%
3550	Oxbow Meadow Inert Landfill	\$ -	\$ -	\$ -	N/A
3560	Pine Grove Landfill	\$ 5,880,016	\$ 1,666,423	\$ 2,011,292	20.70%
3570	Recycling Center	\$ 1,040,172	\$ 1,062,967	\$ 844,048	-20.60%
3580	Recycling - Fort Benning	\$ -	\$ -	\$ -	N/A
3710	Other Maintenance/Repairs	\$ 12,135	\$ 13,580	\$ 13,580	0.00%
	Subtotal	\$ 13,926,389	\$ 10,004,516	\$ 10,318,538	3.14%
270	Parks & Recreation				
3150	Refuse Collection - Parks	\$ 111,737	\$ 84,953	\$ 84,841	-0.13%
	Subtotal	\$ 111,737	\$ 84,953	\$ 84,841	-0.13%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 203,651	\$ 41,741	-79.50%
3000	Non-Categorical	\$ 178,538	\$ 916,073	\$ 1,050,797	14.71%
4000	Transfer to Debt Service	\$ 1,195,027	\$ 1,211,807	\$ 1,474,083	21.64%
4000	Transfer to CIP	\$ -	\$ 856,000	\$ 300,000	-64.95%
	Subtotal	\$ 1,373,565	\$ 3,187,531	\$ 2,866,621	-10.07%
660	Integrated Waste CIP				
4000	Integrated Waste CIP	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ -	\$ -	\$ -	N/A
	Total Expenditures	\$ 15,411,691	\$ 13,277,000	\$ 13,270,000	-0.05%

Schedule of Revenues: Emergency Telephone Fund

		FY18	FY19	FY20	%
		Actual	Adopted Budget	Recommended Budget	Change
Charge for Services					
4500	E911 Emergency Telephone	\$ 1,162,636	\$ 1,215,000	\$ 1,120,000	-7.82%
4514	Wireless Surcharge	\$ 1,399,941	\$ 1,370,000	\$ 1,500,000	9.49%
4519	Prepaid Wireless	\$ 288,508	\$ 285,000	\$ 400,000	40.35%
Subtotal Charge for Services		\$ 2,851,085	\$ 2,870,000	\$ 3,020,000	5.23%
Miscellaneous					
4837	Miscellaneous	\$ 44	\$ -	\$ -	N/A
4780	Investment Interest	\$ -	\$ -	\$ -	N/A
Subtotal		\$ 44	\$ -	\$ -	N/A
Transfers In					
4931	Transfer In-General Fund	\$ -	\$ -	\$ -	N/A
4998	Transfer In-OLOST	\$ 866,523	\$ 1,149,886	\$ 939,990	-18.25%
Subtotal		\$ 866,523	\$ 1,149,886	\$ 939,990	-18.25%
Total Revenues		\$ 3,717,652	\$ 4,019,886	\$ 3,959,990	-1.49%

Schedule of Expenditures: Emergency Telephone Fund

		FY18	FY19	FY20	%
		Actual	Adopted Budget	Recommended Budget	Change
400	Police				
3220	E-911	\$ 3,506,378	\$ 3,775,827	\$ 3,734,545	-1.09%
Subtotal		\$ 3,506,378	\$ 3,775,827	\$ 3,734,545	-1.09%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 32,511	\$ 18,500	-43.10%
3000	Non Categorical	\$ 211,277	\$ 211,548	\$ 206,945	-2.18%
Subtotal		\$ 211,277	\$ 244,059	\$ 225,445	-7.63%
Total Expenditures		\$ 3,717,655	\$ 4,019,886	\$ 3,959,990	-1.49%

Schedule of Revenues: Economic Development Fund

		FY18	FY19	FY20	%
		Actual	Adopted Budget	Recommended Budget	Change
	General Property Taxes				
4001	Real Property	\$ 1,918,626	\$ 2,250,681	\$ 2,273,187	1.00%
4003	Timber	\$ 24	\$ -	\$ -	N/A
4005	Personal Property	\$ 330,164	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 210,629	\$ 182,264	\$ 184,087	1.00%
4007	Mobile Homes	\$ 2,133	\$ -	\$ -	N/A
	Subtotal	\$ 2,461,576	\$ 2,432,945	\$ 2,457,274	1.00%
	Revenues Total	\$ 2,461,576	\$ 2,432,945	\$ 2,457,274	1.00%

Schedule of Expenditures: Economic Development Fund

		FY18	FY19	FY20	%
		Actual	Adopted Budget	Recommended Budget	Change
590	Non-Departmental				
1000	Agency Appropriations	\$ 1,203,501	\$ 1,216,473	\$ 1,228,637	1.00%
2000	Contingency	\$ -	\$ 266,472	\$ 428,637	60.86%
3000	Non-Categorical	\$ 800,000	\$ 950,000	\$ 800,000	-15.79%
	Subtotal	\$ 2,003,501	\$ 2,432,945	\$ 2,457,274	1.00%
	Total Expenditures	\$ 2,003,501	\$ 2,432,945	\$ 2,457,274	1.00%

Schedule of Revenues: Debt Service Fund					
		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
Taxes					
	General Property Taxes				
4001	Real Property	\$ 2,425,702	\$ 2,274,334	\$ 2,252,742	-0.95%
4002	Public Utility	\$ -	\$ -	\$ -	N/A
4003	Timber	\$ 34	\$ -	\$ -	N/A
4005	Personal Property	\$ 504,090	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 294,881	\$ 171,328	\$ 184,817	7.87%
4007	Mobile Homes	\$ 2,986	\$ -	\$ -	N/A
4012	Property Not on Digest	\$ -	\$ 2,000	\$ -	-100.00%
4015	Recording Intangibles	\$ 60,180	\$ 60,000	\$ 60,000	0.00%
	Subtotal	\$ 3,287,873	\$ 2,507,662	\$ 2,497,559	-0.40%
	Other Taxes				
4150	Penalties & Interest - Ad Valorem	\$ 58,929	\$ 31,525	\$ 28,688	-9.00%
4151	Penalties & Interest - Auto	\$ 3,880	\$ 4,500	\$ 4,500	0.00%
	Subtotal	\$ 62,809	\$ 36,025	\$ 33,188	-7.88%
Subtotal Taxes		\$ 3,350,682	\$ 2,543,687	\$ 2,530,747	-0.51%
Intergovernmental					
	Local Government				
4305	BABs Subsidy	\$ 1,416,115	\$ 1,405,397	\$ 1,405,397	0.00%
4400	Payment in Lieu of Taxes	\$ 4,294	\$ 4,500	\$ 4,500	0.00%
	Subtotal	\$ 1,420,409	\$ 1,409,897	\$ 1,409,897	0.00%
Investment Income					
4772	Gains/Losses on Investments	\$ -	\$ -	\$ -	N/A
4779	Other Interest Income	\$ 44	\$ -	\$ -	N/A
4780	Investment Interest	\$ 41,990	\$ 5,000	\$ 15,000	200.00%
	Subtotal	\$ 42,034	\$ 5,000	\$ 15,000	200.00%
Miscellaneous					
4837	Miscellaneous Revenues	\$ 514,300	\$ 517,443	\$ 527,792	2.00%
	Subtotal	\$ 514,300	\$ 517,443	\$ 527,792	2.00%
Transfers In					
4932	Transfer In-Paving Fund	\$ 143,973	\$ 145,675	\$ 255,943	75.69%
4936	Transfer In- Integrated Waste Fund	\$ 1,195,027	\$ 1,211,807	\$ 1,474,083	21.64%
4974	Transfer In - 2012A CBA	\$ -	\$ -	\$ -	N/A
4975	Transfer In - 2012B CBA	\$ -	\$ -	\$ -	N/A
4998	Transfer In - Other LOST	\$ 7,081,917	\$ 7,114,369	\$ 8,189,593	15.11%
	Subtotal	\$ 8,420,917	\$ 8,471,851	\$ 9,919,619	17.09%
	Use of Fund Balance	\$ -	\$ -	\$ -	N/A
	Total Revenues	\$ 13,748,342	\$ 12,947,878	\$ 14,403,055	11.24%

Schedule of Expenditures: Debt Service Fund

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
200					
2000	Debt Service	\$ -	\$ -	\$ -	N/A
3477	2010A Lease Rev. Bonds	\$ 2,604,200	\$ 2,606,600	\$ 2,605,200	-0.05%
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	\$ 1,694,593	\$ 1,697,160	\$ 1,706,567	0.55%
3481	2012B Taxable Lease Revenue Bonds	\$ 1,362,505	\$ 1,371,106	\$ 1,369,106	-0.15%
3482	2018 Lease Revenue Bond	\$ -	\$ -	\$ 839,224	N/A
3610	City Lease/Purchase Program	\$ 3,519,390	\$ 2,969,920	\$ 3,579,866	20.54%
	Subtotal	\$ 13,483,779	\$ 12,947,878	\$ 14,403,055	11.24%
	Total Expenditures	\$ 13,483,779	\$ 12,947,878	\$ 14,403,055	11.24%

Schedule of Revenues: Transportation Fund

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
General Property Taxes					
4001	Real Property	\$ 3,146,546	\$ 3,691,117	\$ 3,728,028	1.00%
4003	Timber	\$ 40	\$ -	\$ -	N/A
4005	Personal Property	\$ 541,469	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 345,432	\$ 298,913	\$ 334,773	12.00%
4007	Mobile Homes	\$ 3,498	\$ -	\$ -	N/A
	Subtotal	\$ 4,036,985	\$ 3,990,030	\$ 4,062,801	1.82%
Intergovernmental					
Federal Government					
4301	FTA UMTA Capital Grant	\$ 1,182,677	\$ 2,760,958	\$ 2,223,838	-19.45%
4302	FTA Section 9A - Planning (5307)	\$ 126,632	\$ 208,238	\$ 203,418	-2.31%
	Subtotal	\$ 1,309,309	\$ 2,969,196	\$ 2,427,256	-18.25%
State Government					
4330	DOT Capital Grant	\$ -	\$ -	\$ -	N/A
4331	DOT Planning	\$ -	\$ -	\$ -	N/A
4337	DOT Section 9 - Planning	\$ 68,306	\$ 7,857	\$ 7,832	-0.32%
	Subtotal	\$ 68,306	\$ 7,857	\$ 7,832	-0.32%
Local Government					
4400	Payment in Lieu of Taxes	\$ 4,612	\$ 7,000	\$ 7,000	0.00%
	Subtotal	\$ 4,612	\$ 7,000	\$ 7,000	0.00%
TSPLOST Projects					
4044	TSPLOST Projects	\$ 940,659	\$ 1,276,469	\$ 4,456,596	249.13%
	Subtotal	\$ 940,659	\$ 1,276,469	\$ 4,456,596	249.13%
Subtotal Intergovernmental Revenues		\$ 2,322,886	\$ 4,260,522	\$ 6,898,684	61.92%
Charges for Services					
Operations					
4540	Handicap ID Cards	\$ 8,277	\$ 8,000	\$ 8,000	0.00%
4558	Recycling Fees	\$ -	\$ 1,000	\$ 1,000	0.00%
4560	Subscription Farebox Revenue	\$ 13,272	\$ 15,000	\$ 7,000	-53.33%
4561	Passenger Services	\$ 953,218	\$ 971,223	\$ 950,000	-2.19%
4562	Dial-A-Ride Service	\$ 106,318	\$ 70,000	\$ 100,000	42.86%
4563	Advertising	\$ 25,280	\$ 15,000	\$ 25,000	66.67%
4564	Misc. Transportation Revenue	\$ 313	\$ -	\$ -	N/A
	Subtotal	\$ 1,106,678	\$ 1,080,223	\$ 1,091,000	1.00%
Subtotal Charges for Services		\$ 1,106,678	\$ 1,080,223	\$ 1,091,000	1.00%
Investment Income					
4772	Gain/Losses on Investments	\$ (31,932)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 65,089	\$ 22,000	\$ 30,000	36.36%
Subtotal Investment Income		\$ 33,157	\$ 22,000	\$ 30,000	36.36%
Miscellaneous					
4837	Miscellaneous	\$ 159	\$ -	\$ -	N/A
	Subtotal	\$ 159	\$ -	\$ -	N/A

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
	Other Financing Sources				
	Proceeds of General Fixed Asset Disposition				
4906	Property Sales	\$ -	\$ -	\$ -	N/A
4907	Sale of General Fixed Assets	\$ -	\$ -	\$ -	N/A
4908	Gain on Sale of Assets	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ -	\$ -	\$ -	N/A
	Use of Fund Balance	\$ -	\$ 61,298	\$ -	-100.00%
	Total Revenues	\$ 7,499,865	\$ 9,414,073	\$ 12,082,485	28.34%

Schedule of Expenditures: Transportation Fund

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
260	Public Works				
3710	Other Maintenance/Repairs	\$ 3,112	\$ 15,000	\$ 15,000	0.00%
	Subtotal	\$ 3,112	\$ 15,000	\$ 15,000	0.00%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 57,875	\$ 35,794	-38.15%
3000	Non-Categorical	\$ 374,224	\$ 310,787	\$ 377,336	21.41%
	Subtotal	\$ 374,224	\$ 368,662	\$ 413,130	12.06%
610	Transportation				
1000	Director	\$ 173,877	\$ 198,012	\$ 239,299	20.85%
2100	Operations	\$ 2,012,729	\$ 2,119,492	\$ 2,160,689	1.94%
2200	Maintenance	\$ 1,413,869	\$ 1,511,552	\$ 1,506,432	-0.34%
2300	Dial-A-Ride	\$ 217,427	\$ 240,833	\$ 239,368	-0.61%
2400	FTA	\$ 988,162	\$ 3,451,198	\$ 2,779,798	-19.45%
2900	Charter Services	\$ 7,418	\$ 18,000	\$ 18,000	0.00%
3410	Planning-FTA (5303)	\$ 78,544	\$ 78,567	\$ 78,315	-0.32%
3420	Planning-FTA (5307)	\$ 158,289	\$ 181,730	\$ 175,958	-3.18%
	Subtotal	\$ 5,050,315	\$ 7,799,384	\$ 7,197,859	-7.71%
	TSPLOST Projects				
2500	TSPLOST Capital	\$ 12,829	\$ -	\$ 2,212,000	N/A
2510	TSPLOST Administration	\$ 58,865	\$ 69,559	\$ 69,374	-0.27%
2520	TSPLOST Operations	\$ 640,852	\$ 776,697	\$ 806,767	3.87%
2530	TSPLOST Maintenance	\$ 153,723	\$ 212,674	\$ 1,197,136	462.90%
2540	TSPLOST Dial-A-Ride	\$ 149,628	\$ 172,097	\$ 171,219	-0.51%
	Subtotal	\$ 1,015,897	\$ 1,231,027	\$ 4,456,496	262.01%
	Total Expenditures	\$ 6,443,548	\$ 9,414,073	\$ 12,082,485	28.34%

Schedule of Revenues: Parking Management Fund

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
Service Charges					
	Operations				
4254	PTV Permits	\$ 125	\$ -	\$ -	N/A
4568	Parking Fee	\$ 1,675	\$ -	\$ -	N/A
4569	Public Parking	\$ 11,856	\$ -	\$ -	N/A
	Subtotal	\$ 13,656	\$ -	\$ -	N/A
Fines & Forfeitures					
4752	Parking Tickets	\$ 228,434	\$ -	\$ -	N/A
	Subtotal	\$ 228,434	\$ -	\$ -	N/A
Miscellaneous Income					
4878	Rental/Lease Income	\$ 23,400	\$ -	\$ -	N/A
	Subtotal	\$ 23,400	\$ -	\$ -	N/A
Investment Income					
4780	Investment Interest	\$ -	\$ -	\$ -	N/A
4908	Gain on Sale	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ -	\$ -	\$ -	N/A
Transfers In					
4931	Transfer In General Fund	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ -	\$ -	\$ -	N/A
	Total Revenues	\$ 265,490	\$ -	\$ -	N/A

Schedule of Expenditures: Parking Management Fund

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
590					
2000	Contingency	\$ -	\$ -	\$ -	N/A
3000	Non-Categorical	\$ (32,192)	\$ -	\$ -	N/A
	Subtotal	\$ (32,192)	\$ -	\$ -	N/A
610					
2800	Parking Management	\$ 271,908	\$ -	\$ -	N/A
	Subtotal	\$ 271,908	\$ -	\$ -	N/A
	Total Expenditures	\$ 239,716	\$ -	\$ -	N/A

Schedule of Revenues: Trade Center Fund

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
Sales & Use Taxes					
4052	Beer Tax	\$ 683,237	\$ 731,500	\$ 680,000	-7.04%
	Subtotal	\$ 683,237	\$ 731,500	\$ 680,000	-7.04%
Charges for Services					
	Operations				
4568	Parking Garage	\$ 12,748	\$ 18,350	\$ 14,476	-21.11%
4573	Ticket Sales	\$ 2,006	\$ 10,000	\$ 10,000	0.00%
4579	Electrical Usage Fee	\$ 34,488	\$ 40,000	\$ 30,000	-25.00%
4580	Convention Services Revenue	\$ 14,259	\$ 15,000	\$ 15,000	0.00%
4581	Food Service Contract	\$ 1,142,296	\$ 850,000	\$ 1,099,417	29.34%
4582	Sale of Merchandise	\$ -	\$ 850	\$ 850	0.00%
	Subtotal	\$ 1,205,797	\$ 934,200	\$ 1,169,743	25.21%
Investment Income					
4772	Gains/Losses On Investments	\$ -	\$ -	\$ -	N/A
4780	Investment Interest	\$ 67,780	\$ 40,000	\$ 50,000	25.00%
	Subtotal	\$ 67,780	\$ 40,000	\$ 50,000	25.00%
Miscellaneous					
	Other Miscellaneous Revenues				
4828	Copy Work	\$ 365	\$ 1,000	\$ 1,000	0.00%
4837	Miscellaneous Revenue	\$ 3,491	\$ 5,000	\$ 5,000	0.00%
4842	Vendor Compensation - Sales Tax	\$ 298	\$ 300	\$ 300	0.00%
	Subtotal	\$ 4,154	\$ 6,300	\$ 6,300	0.00%
	Rents and Royalties				
4874	Equipment Rental	\$ 135,237	\$ 120,000	\$ 130,000	8.33%
4875	Space Rental	\$ 603,490	\$ 600,000	\$ 575,000	-4.17%
	Subtotal	\$ 738,727	\$ 720,000	\$ 705,000	-2.08%
	Subtotal Miscellaneous Revenues	\$ 742,881	\$ 726,300	\$ 711,300	-2.07%
Other Financing Sources					
	Transfers In				
4943	Transfer In Hotel/Motel	\$ 611,654	\$ 610,000	\$ 650,000	6.56%
	Subtotal	\$ 611,654	\$ 610,000	\$ 650,000	6.56%
	Use of Fund Balance	\$ -	\$ 46,227	\$ -	-100.00%
	Total Revenues	\$ 3,311,349	\$ 3,088,227	\$ 3,261,043	5.60%

Schedule of Expenditures: Trade Center Fund

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
590	Non-Departmental				
2000	Contingency	\$ -	\$ 16,273	\$ 11,576	-28.86%
3000	Non-Categorical	\$ (73,363)	\$ 160,975	\$ 138,530	-13.94%
	Subtotal	\$ (73,363)	\$ 177,248	\$ 150,106	-15.31%
620	Trade Center				
1000	Trade Center	\$ 466,028	\$ 570,934	\$ 493,964	-13.48%
2100	Sales	\$ 278,933	\$ 330,625	\$ 400,106	21.02%
2200	Operations	\$ 630,688	\$ 603,665	\$ 598,963	-0.78%
2300	Building Maintenance	\$ 837,945	\$ 1,118,100	\$ 1,322,775	18.31%
2600	Trade Center - Bonded Debt	\$ 177,869	\$ 287,655	\$ 295,129	2.60%
	Subtotal	\$ 2,391,463	\$ 2,910,979	\$ 3,110,937	6.87%
	Total Expenditures	\$ 2,318,100	\$ 3,088,227	\$ 3,261,043	5.60%

Schedule of Revenues: Bull Creek Golf Course

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
Charges for Services					
	Operations				
4541	Golf Course Handicap Fees	\$ 585	\$ 500	\$ 500	0.00%
4542	Golf Course Operations	\$ 822,588	\$ 915,000	\$ 850,000	-7.10%
4543	Range Fees	\$ 27,586	\$ 20,000	\$ 25,000	25.00%
4544	Snack Bar - Golf Course	\$ 109,790	\$ 120,000	\$ 105,000	-12.50%
4582	Sale of Merchandise	\$ 115,710	\$ 80,000	\$ 90,000	12.50%
	Subtotal	\$ 1,076,259	\$ 1,135,500	\$ 1,070,500	-5.72%
Miscellaneous					
	Other Miscellaneous Revenues				
4837	Miscellaneous	\$ -	\$ -	\$ -	N/A
4842	Vendor Comp Sales Tax	\$ 1,341	\$ 1,500	\$ 1,500	0.00%
	Subtotal	\$ 1,341	\$ 1,500	\$ 1,500	0.00%
	Rents and Royalties				
4878	Rental/Lease	\$ 95,329	\$ 63,200	\$ 85,000	34.49%
	Subtotal	\$ 95,329	\$ 63,200	\$ 85,000	34.49%
	Subtotal Miscellaneous	\$ 96,670	\$ 64,700	\$ 86,500	33.69%
Other Financing Sources					
	Transfer In				
4909	Capital Contributions	\$ 98,380	\$ -	\$ -	
4931	Transfer In - General Fund	\$ 25,928	\$ 50,000	\$ 50,000	0.00%
	Subtotal	\$ 124,308	\$ 50,000	\$ 50,000	0.00%
	Total Revenues	\$ 1,297,237	\$ 1,250,200	\$ 1,207,000	-3.46%

Schedule of Expenditures: Bull Creek Golf Course

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
590	Non-Departmental				
2000	Contingency	\$ -	\$ 10,114	\$ 5,921	-41.46%
3000	Non - Categorical	\$ (75,740)	\$ 63,163	\$ 53,595	-15.15%
	Subtotal	\$ (75,740)	\$ 73,277	\$ 59,516	-18.78%
630	Bull Creek Golf Course				
2100	Bull Creek Golf Course Maintenance	\$ 715,798	\$ 678,079	\$ 670,568	-1.11%
2200	Bull Creek Golf Course Operations	\$ 434,743	\$ 498,844	\$ 476,916	-4.40%
	Subtotal	\$ 1,150,541	\$ 1,176,923	\$ 1,147,484	-2.50%
	Total Expenditures	\$ 1,074,801	\$ 1,250,200	\$ 1,207,000	-3.46%

Schedule of Revenues: Oxbow Creek Golf Course

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
Charges for Services					
	Operations				
4542	Golf Course Operations	\$ 198,145	\$ 185,000	\$ 185,000	0.00%
4543	Range Fees	\$ 20,800	\$ 15,000	\$ 20,000	33.33%
4544	Golf Course Snack Bar	\$ 18,670	\$ 22,000	\$ 18,000	-18.18%
4582	Sale of Merchandise	\$ 9,051	\$ 8,000	\$ 8,000	0.00%
	Subtotal	\$ 246,666	\$ 230,000	\$ 231,000	0.43%
Miscellaneous					
	Other Miscellaneous Revenues				
4837	Miscellaneous	\$ 18	\$ -	\$ -	N/A
4842	Vendor Comp Sales Tax	\$ 569	\$ -	\$ -	N/A
	Subtotal	\$ 587	\$ -	\$ -	N/A
Other Financing Sources					
	Transfer In				
4931	Transfer In - General Fund	\$ 113,317	\$ 150,000	\$ 150,000	0.00%
	Subtotal	\$ 113,317	\$ 150,000	\$ 150,000	0.00%
	Total Revenues	\$ 360,570	\$ 380,000	\$ 381,000	0.26%

Schedule of Expenditures: Oxbow Creek Golf Course

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
590	Non-Departmental				
2000	Contingency	\$ -	\$ 6,169	\$ 2,146	-65.21%
3000	Non - Categorical	\$ (14,324)	\$ 25,482	\$ 23,012	-9.69%
	Subtotal	\$ (14,324)	\$ 31,651	\$ 25,158	-20.51%
640	Oxbow Creek Golf Course				
2100	Oxbow Creek Pro Shop	\$ 160,557	\$ 159,998	\$ 194,739	21.71%
2200	Oxbow Creek Maintenance	\$ 177,935	\$ 188,351	\$ 161,103	-14.47%
2300	Oxbow Creek Debt Service	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 338,492	\$ 348,349	\$ 355,842	2.15%
	Total Expenditures	\$ 324,168	\$ 380,000	\$ 381,000	0.26%

Revenue by Division: Civic Center

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
1000	Operations	\$ 33,000	\$ 1,454,643	\$ -	-100.00%
2100	Hockey	\$ -	\$ -	\$ -	N/A
2200	Football	\$ 67,861	\$ 38,500	\$ 70,000	81.82%
2500	Events	\$ 4,042,693	\$ 3,320,000	\$ 3,985,000	20.03%
2700	Ice Rink	\$ 12,049	\$ 250,000	\$ 3,000	-98.80%
2800	Concessions	\$ 360,043	\$ 310,000	\$ 344,500	11.13%
Total		\$ 4,515,646	\$ 5,373,143	\$ 4,402,500	-18.06%

Schedule of Revenues

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
Charges for Services					
	Operations				
4568	Parking Fee	\$ 123,894	\$ 75,000	\$ 125,000	66.67%
4573	Ticket Sales	\$ 3,028,420	\$ 2,495,000	\$ 3,026,000	21.28%
4574	Facility Fees	\$ 168,126	\$ 171,500	\$ 170,000	-0.87%
4576	Catering	\$ 40,332	\$ 25,000	\$ 35,000	40.00%
4582	Sale of Merchandise	\$ 186,634	\$ 155,000	\$ 180,000	16.13%
4587	Food Service Contract	\$ 152,312	\$ 120,000	\$ 140,000	16.67%
	Subtotal	\$ 3,699,718	\$ 3,041,500	\$ 3,676,000	20.86%
Miscellaneous					
	Other Miscellaneous Revenues				
4801	Private Contributions	\$ 20,000	\$ -	\$ -	N/A
4802	Donations	\$ 196,807	\$ 203,143	\$ -	-100.00%
4837	Miscellaneous Revenue	\$ 633,855	\$ 512,000	\$ 575,000	12.30%
	Subtotal	\$ 850,662	\$ 715,143	\$ 575,000	-19.60%
	Rents and Royalties				
4842	Vendors Comp Sales Tax	\$ 2,160	\$ 1,500	\$ 1,500	0.00%
4862	Sale of Salvage	\$ -	\$ -	\$ -	N/A
4872	Sale of Advertisements	\$ 24,595	\$ 30,000	\$ 23,000	-23.33%
4880	Rent Civic Center	\$ 448,537	\$ 365,000	\$ 439,500	20.41%
	Subtotal	\$ 475,292	\$ 396,500	\$ 464,000	17.02%
	Subtotal Miscellaneous	\$ 1,325,954	\$ 1,111,643	\$ 1,039,000	-6.53%
Other Financing Sources					
Transfers In					
4931	Transfer - in General Fund	\$ 201,552	\$ -	\$ -	N/A
4943	Transfer - in Hotel Motel Tax	\$ 1,223,308	\$ 1,220,000	\$ 1,300,000	6.56%
	Subtotal	\$ 1,424,860	\$ 1,220,000	\$ 1,300,000	6.56%
	Total Revenues	\$ 6,450,532	\$ 5,373,143	\$ 6,015,000	11.95%

Schedule of Expenses: Civic Center

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
160	Civic Center				
1000	Civic Center Operations	\$ 2,003,244	\$ 2,227,833	\$ 2,118,188	-4.92%
2100	Hockey	\$ -	\$ -	\$ -	N/A
2200	Football	\$ 75,583	\$ 77,795	\$ 77,795	0.00%
2500	Other Events	\$ 3,480,602	\$ 2,340,356	\$ 3,047,450	30.21%
2700	Civic Ctr Ice Rink OPS	\$ 168,099	\$ 168,532	\$ 164,388	-2.46%
2750	Civic Ctr Ice Rink Events	\$ 123,840	\$ 69,973	\$ 108,000	54.35%
2800	Civic Center Concessions	\$ 176,498	\$ 166,575	\$ 169,226	1.59%
	Subtotal	\$ 6,027,866	\$ 5,051,064	\$ 5,685,047	12.55%
260	Public Works				
3710	Other Maintenance/Repairs	\$ 202,372	\$ 125,000	\$ 125,000	0.00%
	Subtotal	\$ 202,372	\$ 125,000	\$ 125,000	0.00%
590	Non-Departmental				
2000	Contingency	\$ -	\$ 16,287	\$ 9,243	-43.25%
3000	Non - Categorical	\$ (19,062)	\$ 180,792	\$ 195,710	8.25%
	Subtotal	\$ (19,062)	\$ 197,079	\$ 204,953	4.00%
	Total Expenditures	\$ 6,211,176	\$ 5,373,143	\$ 6,015,000	11.95%

Schedule of Revenues: Community Development Block Grant

		FY18	FY19	FY20	%
		Actual	Adopted Budget	Recommended Budget	Change
099	CDBG	\$ 1,168,267	\$ 2,066,470	\$ 2,115,024	2.35%
	Subtotal	\$ 1,168,267	\$ 2,066,470	\$ 2,115,024	2.35%
	Total Revenues	\$ 1,168,267	\$ 2,066,470	\$ 2,115,024	2.35%

Schedule of Expenditures: Community Development Block Grant

		FY18	FY19	FY20	%
		Actual	Adopted Budget	Recommended Budget	Change
245	CDBG	\$ 1,336,484	\$ 2,066,470	\$ 2,115,024	2.35%
	Subtotal	\$ 1,336,484	\$ 2,066,470	\$ 2,115,024	2.35%
	Total Expenditures	\$ 1,336,484	\$ 2,066,470	\$ 2,115,024	2.35%

Schedule of Revenues: Workforce Innovation & Opportunity Act

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
675 & 680	Workforce Innovation Act (WIOA)	\$ 2,158,069	\$ 3,691,125	\$ 3,687,670	-0.09%
	Subtotal	\$ 2,158,069	\$ 3,691,125	\$ 3,687,670	-0.09%
	Total Revenues	\$ 2,158,069	\$ 3,691,125	\$ 3,687,670	-0.09%

Schedule of Expenditures: Workforce Innovation & Opportunity Act

		FY18 Actual	FY19 Adopted Budget	FY20 Recommended Budget	% Change
675 & 680	Workforce Innovation Act (WIOA)	\$ 2,158,066	\$ 3,691,125	\$ 3,687,670	-0.09%
	Subtotal	\$ 2,158,066	\$ 3,691,125	\$ 3,687,670	-0.09%
	Total Expenditures	\$ 2,158,066	\$ 3,691,125	\$ 3,687,670	-0.09%

Schedule of Revenues: Employee Health Insurance Fund

		FY18	FY19	FY20	%
		Actual	Adopted Budget	Recommended Budget	Change
099	Insurance Contributions	\$ 21,369,723	\$ 23,847,283	\$ 23,912,887	0.28%
	Subtotal	\$ 21,369,723	\$ 23,847,283	\$ 23,912,887	0.28%
	Total Revenues	\$ 21,369,723	\$ 23,847,283	\$ 23,912,887	0.28%

Schedule of Expenditures: Employee Health Insurance Fund

		FY18	FY19	FY20	%
		Actual	Adopted Budget	Recommended Budget	Change
220	Health and Life Insurance	\$ 21,702,639	\$ 23,847,283	\$ 23,912,887	0.28%
	Subtotal	\$ 21,702,639	\$ 23,847,283	\$ 23,912,887	0.28%
	Total Expenditures	\$ 21,702,639	\$ 23,847,283	\$ 23,912,887	0.28%

Schedule of Revenues: Risk Management Fund

		FY18	FY19	FY20	%
		Actual	Adopted Budget	Recommended Budget	Change
099	Risk Mgmt/Worker's Compensation	\$ 4,886,483	\$ 4,279,299	\$ 4,676,684	9.29%
	Subtotal	\$ 4,886,483	\$ 4,279,299	\$ 4,676,684	9.29%
	Total Revenues	\$ 4,886,483	\$ 4,279,299	\$ 4,676,684	9.29%

Schedule of Expenditures: Risk Management Fund

		FY18	FY19	FY20	%
		Actual	Adopted Budget	Recommended Budget	Change
220	Risk Mgmt/Worker's Compensation	\$ 3,873,997	\$ 4,279,299	\$ 4,676,684	9.29%
	Subtotal	\$ 3,873,997	\$ 4,279,299	\$ 4,676,684	9.29%
	Total Expenditures	\$ 3,873,997	\$ 4,279,299	\$ 4,676,684	9.29%



PERSONNEL

**This section includes
information on staffing,
benefits and changes for the
Fiscal Year.**

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PERSONNEL

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

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

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

Major Medical Health Insurance

The CCG provides health insurance to all full-time employees. Coverage begins on the first day, coincide with or immediately following completion of 30 days of active employment. The City's annual contribution is \$5,825 per employee.

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

Life Insurance (Accidental Death & Dismemberment)

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

Long-Term Disability

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

PERSONNEL

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

Social Security (FICA)

CCG contributes the employer's share of FICA, 7.65% (6.20% Social Security and 1.45% Medicare) of earnings up to a maximum salary of \$132,900. 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 \$3.6 *million* based on employee salaries and \$9.2 *million* for public safety employees' salaries.

Vacation

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

Service	Earned	Accumulate
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 Council 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.

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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 26, 2019. A schedule of holidays is listed below:

HOLIDAY	DATE OBSERVED	DAY
Independence Day	July 4, 2019	Thursday
Labor Day	September 2, 2019	Monday
Columbus Day	October 14, 2019	Monday
Veteran's Day	November 11, 2019	Monday
Thanksgiving Day/Day After	November 28 & 29, 2019	Thursday and Friday
Christmas	December 25, 2019	Wednesday
Floating Holiday	December 26, 2019	Thursday
New Year's Day	January 1, 2020	Wednesday
Martin Luther King, Jr. Birthday	January 20, 2020	Monday
Memorial Day	May 25, 2020	Monday

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Personnel Summary

The chart below details compensation and benefits discussed in earlier sections. Net personnel expenditures make up 54.22% of the total operating budget. Salaries, wages, and overtime are the largest elements of the compensation and benefits.

Compensation and Benefits			%
Elements	Budget	of Net	
General Government Salaries, Wages & Overtime	\$52,129,442	34.0%	
Public Safety Salaries, Wages, & Overtime	61,136,567	39.9%	
FICA Contributions	8,841,882	5.8%	
General Government Retirement	3,723,990	2.4%	
Public Safety Retirement	9,248,578	6.0%	
Group Health Care Contribution	15,172,196	9.9%	
Group Life Insurance	520,233	0.3%	
Other Benefits & Administrative Fees*	2,445,736	1.6%	
Total	\$153,218,624	100.0%	

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

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

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	FY19 Adopted			FY20 Recommended		
	General Fund					
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
Council	10			10		
Clerk of Council	3	1		3	1	
Mayor	4			4		
Internal Auditor	2			2		
City Attorney	4			4		
Total Executive/Legal	23	1		23	1	
City Manager Administration	7			7		
Mail Room	1		1	1		1
Print Shop	4			4		
Public Information & Relations (CCG-TV)	2		1	2		1
Citizens Service Center	8			8		
Total City Manager	22		2	22		2
Finance Administration	3			3		
Accounting	8			8		
Revenue	12	1		12	1	
Financial Planning	4			4		
Purchasing	7			7		
Cash Management	2			2		
Total Finance	36	1		36	1	
Information Technology	28			28		
GIS	0			0		
Total Information Technology	28			28		
Human Resources	14	1		14	1	
Inspections	25			25		
Special Enforcement	7			7		
Total Codes and Inspections	32			32		
Planning	6			6		
Community Reinvestment	1			1		
Traffic Engineering	22			22		
Total Engineering	22			22		
Public Works Administration	4			4		
Fleet Management	39		Varies	39		Varies
Animal Control	19	1		20		

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	FY19 Adopted			FY20 Recommended		
	General Fund					
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
Cemeteries	5			4		
Facilities Maintenance	30		Varies	30		Varies
Total Public Works	97	1	Varies	97	0	Varies
Parks & Recreation Admin	5	3		5	3	
Parks Services	72	8	Varies	72	5	
Recreation Administration	10	3	Varies	10	3	Varies
Athletic	2	2		2	2	
Community Schools Operations	3		Varies	3		Varies
Cooper Creek Tennis Center	4	7		4	7	
Lake Oliver Marina	1	3		1	3	
Aquatics	1		Varies	1		Varies
Columbus Aquatic Center	4	7	Varies	4	7	Varies
Therapeutics	1	1		2		
Cultural Arts Center	1	6		1	6	
Senior Citizen’s Center	5	4		5	4	
Total Parks & Recreation	110	43	Varies	110	43	Varies
Tax Assessor	27			27		
Elections & Registration	6	8	Varies	6	8	Varies
Total Boards & Elections	33	8	Varies	33	8	Varies
Chief of Police	10			10		
Intelligence/Vice	25			25		
Support Services	42			42		
Field Operations	217			217		
Office of Professional Standards	8			8		
METRO Drug Task Force	3			3		
Administrative Services	21			21		
Investigative Services	99			99		
Total Police	425			425		
Chief of Fire & EMS	5			5		
Operations	332			332		
Special Operations	11			10		
Administrative Services	11			11		
Emergency Management	2			2		
Logistics/Support	3			3		
Total Fire & EMS	364			363		
Muscogee County Prison	112		Varies	112		Varies
Superior Court Judges	17	4	2	17	4	2
District Attorney	34			34		
Adult Probation	0	0		0	0	

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	FY19 Adopted			FY20 Recommended		
	General Fund					
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
Juvenile Court & Circuit Wide Juvenile Court	14			14		
Jury Manager	2	1		2	1	
Victim Witness – DA	3			3		
Superior Court Clerk	37	2	Varies	37	2	Varies
Board of Equalization	1			1		
State Court Judges	6			7		
State Court Solicitor	14			14		
Public Defender	9		Varies	9		Varies
Municipal Court Judge	5	1		6	1	
Clerk of Municipal Court	14			13		
Municipal Court Marshal	14		Varies	14		1/Varies
Judge of Probate	7			7		
Sheriff	327	2	86	327	2	86
Tax Commissioner	28	2		28	2	
Coroner	4		1	4		1
Recorder’s Court	15	2		14	5	
Parking Management	1	13		1	13	Varies
Total General Fund	1,877	82	Varies	1,876	84	1/Varies
	OLOST Fund					
Crime Prevention	1			1		
Police	110			110		
E911 Communications	9			9		
Fire & EMS	20			20		
Muscogee County Prison	5			5		
District Attorney	2			2		
Clerk of Superior Court	1			1		
State Solicitor	3			3		
Municipal Court Clerk	2			2		
Marshal	5			5		
Probate Court	1			1		
Sheriff	26			26		
Recorder’s Court	2			2		
Total LOST Fund ¹	187			187		

¹ Public Defender has 2 contractual Public Defenders paid out of OLOST Public Safety operating.

PERSONNEL

	FY19 Adopted			FY20 Recommended		
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
	Stormwater Fund					
Drainage	5			5		
Stormwater	5			5		
Stormwater Maintenance	55			55		
Total Stormwater Fund	65			65		
	Paving Fund					
Highway & Roads	15			15		
Street Repairs & Maintenance	70			70		
Urban Forestry & Beautification	84		2	84		2
ROW Community Services	3	13		5	13	
Total Paving Fund	172	13	2	174	13	2
	Integrated Waste Fund					
Solid Waste Collection	71			71		
Recycling	14			14		
Granite Bluff Inert Landfill	3			4		
Pine Grove Sanitary Landfill	12			12		
Recycling Center	11			11		
Park Services Refuse Collection	1			1		
Total Integrated Waste Fund	113			113		
	Emergency Telephone Fund					
E911 Communications	53	1		53	1	
Total Emergency Telephone Fund	53	1		53	1	
	CDBG Fund					
Community Reinvestment	5	1		5	1	
Total CDBG Fund	5	1		5	1	
	HOME Program Fund					
HOME-Community Reinvestment	1			1		
Total HOME Program Fund	1			1		
	Civic Center Fund					
Civic Center Operations	20			20		
Ice Rink Operations	2			2		
Civic Center Concessions	1			1		
Total Civic Center Fund	23			23		
	Transportation Fund					
Administration	1			1		
Operations	44			45		
Maintenance	13			13		
Dial-A-Ride	5			5		
FTA	11			11		
TSPLOST Administration	1			1		
TSPLOST Operations	17			17		
TSPLOST Maintenance	2			2		
TSPLOST Dial-A-Ride	4			4		
Total Transportation Fund	98			99		

PERSONNEL

	FY19 Adopted			FY20 Recommended		
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
	Parking Management Fund					
Parking Garage/Enforcement	0			0		
Total Parking Management Fund	0			0		
	JTPA/WIA Fund					
Job Training	13		Varies	13		Varies
Total JTPA/WIA Fund	13		Varies	13		Varies
	Columbus Ironworks & Trade Center Fund					
Trade Center Operations	26	8		26	8	
Total Columbus Ironworks & Trade Center Fund	26	8		26	8	
	Bull Creek Golf Course Fund					
Bull Creek Golf Course	10	9	Varies	10	9	Varies
Bull Creek Golf Course Fund	10	9	Varies	10	9	Varies
	Oxbow Creek Golf Course Fund					
Oxbow Creek Golf Course	5	4	Varies	5	4	Varies
Oxbow Creek Golf Course Fund	5	4	Varies	5	4	Varies
	Risk Management Fund					
Risk Management & Workers Compensation	3	6		3	6	
Risk Management Fund	3	6		3	6	
	Other Funds					
Total Other Funds²	14	Varies	Varies	14	Varies	Varies
Total CCG Personnel	2,665	124	Varies	2,667	128	Varies

² Only employees who are eligible for pension benefits under the City's pension plan are included in the full-time Other Funds total to include certain Naval Museum employees and certain grant funded employees.

PERSONNEL

<u>Agency/Organization</u>	<u>Position</u>	<u>Effective Date</u>
<u>NEW POSITIONS</u>		
General Fund 0101		
Police	(1) Computer Forensic Analyst (G16)	7/1/2019
State Court Judge	(1) Law Clerk (G20)	7/1/2019
Municipal Court Judge	(1) Deputy Clerk II (G12)	7/1/2019
Paving Fund 0203		
Public Works	(2) Maintenance Worker I (G7)	7/1/2019
Transportation Fund 0751		
METRA	(1) Transit Compliance Officer (G20)	7/1/2019
<u>TRANSFERS - Additions</u>		
General Fund 0101		
Clerk of Municipal Court	(1) Senior Deputy Clerk (G14)	7/1/2019
LOST Fund 0102		
Clerk of Municipal Court	(1) Deputy Clerk II (G12)	7/1/2019
<u>TRANSFERS - Deletions</u>		
General Fund 0101		
Clerk of Municipal Court	(1) Deputy Clerk II (G12)	7/1/2019
LOST Fund 0102		
Clerk of Municipal Court	(1) Senior Deputy Clerk (G14)	7/1/2019
<u>DELETIONS</u>		
General Fund 0101		
Public Works	(1) Maintenance Worker I (G7)	7/1/2019
Fire/EMS	(1) Administrative Secretary (G10)	7/1/2019
Clerk of Municipal Court	(1) Deputy Clerk II (G12)	7/1/2019
<u>RECLASSIFICATION</u>		
General Fund 0101		
Mayor	(1) Mayor (X00) to (1) Mayor (X00) Salary change only	7/1/2019
Mayor	(1) Administrative Secretary (G10) to (1) Administrative Assistant (G12)	7/1/2019

PERSONNEL

City Manager	(1) Administrative Secretary (G10) to (1) Administrative Assistant (G12)	7/1/2019
City Manager	(1) Citizen Service Center Coordinator (G14) to (1) Citizen Service Center Technician (G10) title only	7/1/2019
Information Technology	(1) FT Data Control Technician (G12) to (1) PT Data Control Technician (G12)	7/1/2019
Information Technology	(1) Network Manager (G22E) to (1) Network Manager (G22F)	7/1/2019
Information Technology	(1) GIS Technician (G14) to (1) Program & Development Coordinator (G21)	7/1/2019
Information Technology	(1) Data Control Tech (G12) to (1) Officer Manager (G14)	7/1/2019
Information Technology	(1) GIS Technician (G14) to (1) Assistant Information Technology Director (G25)	7/1/2019
Inspections & Code	(1) GIS Technician (G14) to (1) GIS Technician (G12)	7/1/2019
Inspections & Code	(1) Office Manager (G14C) to (G14E)	7/1/2019
Public Works	(1) Correctional Detail Officer (P12) to (1) Assistant Facilities Maintenance Division Manager (G19)	7/1/2019
Fire/EMS	(1) Firefighter/EMT (PS14) to (1) Lt. Fire Inspector (PS18)	7/1/2019
Clerk of Municipal Court	(1) Court Coordinator (G18) to (1) Chief Deputy Clerk (G21)	7/1/2019
Clerk of Municipal Court	(1) Senior Deputy Clerk (G14) to (1) Finance Manager (G17)	7/1/2019
Clerk of Municipal Court	(1) Deputy Clerk II (G12) to (1) Senior Deputy Clerk (G14)	7/1/2019
Clerk of Municipal Court	(1) Senior Deputy Clerk (G14) to (1) Assistant Chief Deputy Clerk (G18)	7/1/2019
Sheriff	(1) Deputy Sheriff Technician (PS16) to (1) Sergeant (PS18)	7/1/2019

PERSONNEL

Paving Fund 0203

Public Works	(2) Heavy Equipment Supervisor (G15) to (2) Heavy Equipment Supervisor (G17)	7/1/2019
Public Works	(2) Crew Supervisor (G15) to (2) Heavy Equipment Supervisor (G17)	7/1/2019
Public Works	(1) Chemical Applications Technician II (G11) to (1) Contract Inspector (G14)	7/1/2019

WIOA Fund 0220

WIOA	(1) Support Clerk (G7) to (1) Administrative Assistant (G12)	7/1/2019
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Trade Center Fund 0753

Trade Center	(1) Event Operation Supervisor (G15) to (1) Event Operations Manager (G17)	7/1/2019
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Restore

General Fund 0101

Tax Assessor	Deputy Chief Appraiser (G23)	7/1/2019
Marshal	Deputy Marshal (PS14) (Temporary Position)(FY19 Mid-Year)	2/26/2019

ADDITIONAL COMPENSATION:

This Recommended Budget includes the following pay adjustments and incentives:

- ◆ Effective January 2020, a 1.0% pay raise will be provided to all active full-time employees hired on or before June 30, 2018, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees, and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees.
- ◆ Effective July 2019, the Civic Center Intermittent Staff hourly rate will be increased by \$1.50/hour. This increase will be passed on to the promoter/building user through existing fees.

Civic Center Intermittent Staff	Existing Starting Wage Per Hour	New Starting Wage Per Hour
Ticket Seller, Ticket Takers, Ushers, Concessionaires	\$7.50	\$9.00
Janitorial	\$8.25	\$9.75
Security, Skate Monitor	\$8.64	\$10.14
Usher Supervisor, Concessionaire Supervisor	\$9.41	\$10.91
Ticket Seller Supervisor, Janitorial Supervisor	\$10.25	\$11.75
Security Supervisor, Change over Crew	\$10.64	\$12.14
Events Attendants	\$11.89	\$13.39
AV Technician	\$12.00	\$13.50
Electrician	\$15.25	\$16.75

PERSONNEL

- ◆ Effective July 2019, the Outdoor Pool Staff hourly rate will be increased, adjusting the hourly pay rate to equal the Aquatic Center hourly pay rate.

Outdoor Pool Staff	Existing Starting Wage Per Hour	New Starting Wage Per Hour
Outdoor Pool Concessionaires	\$7.25	\$8.00
Outdoor Lifeguards	\$7.55	\$9.18
Outdoor Head Lifeguards	\$7.75	\$10.00
Outdoor Asst. Manager	\$7.95	\$11.00
Outdoor Pool Manager	\$8.15	\$12.00



DEPARTMENT/ OFFICE SUMMARIES

This section includes detailed information on Department/Office budgets by appropriation as well as by fund.

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GENERAL FUND

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

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DEPARTMENTAL SUMMARY

100-1000 CITY COUNCIL GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 257,660	\$ 271,782	\$ 265,573	-2.28%
OPERATING	\$ 52,577	\$ 59,600	\$ 71,350	19.71%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 310,237	\$ 331,382	\$ 336,923	1.67%

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 \$10,000 or multi-year contracts of any dollar amount.

Personal Services:

◆ No Issues

Operations:

◆ Operational adjustments of \$11,750 consists of:

- Travel, Schools, and Conferences increase of \$7,000
- Copier Charges increase of \$2,000
- Membership Dues and Fees increase of \$2,750

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

100-2000 CLERK OF COUNCIL GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 202,597	\$ 215,246	\$ 198,929	-7.58%
OPERATING	\$ 16,560	\$ 18,672	\$ 28,600	53.17%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 219,157	\$ 233,918	\$ 227,529	-2.73%

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

Personal Services:

◆ No Issues

Operations:

◆ Operational adjustment of \$9,928 consist of:

- Software Lease increase of \$8,350 - Agenda Management Software
- Education and Training decrease of (\$545)
- Copier Charges increase of \$104
- Travel, Schools, and Conferences increase of \$500
- Office Supplies increase of \$521
- Records and Documents increase of \$1,000
- Membership, Dues, and Fees decrease of (\$2)

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

110-1000 MAYOR GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 267,991	\$ 274,402	\$ 263,550	-3.95%
OPERATING	\$ 37,443	\$ 22,080	\$ 24,580	11.32%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 305,434	\$ 296,482	\$ 288,130	-2.82%

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

Personal Services:

◆ Personnel adjustments of (\$535) consists of:

- Reclass one (1) Executive Assistant to the Mayor (G00) salary only - (\$2,323) (salary with benefits) (budget neutral)
- Reclass one (1) Administrative Secretary (G10C) to Administrative Assistant (G12A) - \$1,788 (salary with benefits) (budget neutral)

Operations:

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

- Education and Training increase of \$1,500
- Mobile Phone decrease of (\$780)
- Travel, School, and Conferences increase of \$1,500
- Other Purchased Services increase of \$280

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

110-2600 INTERNAL AUDITOR GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 185,607	\$ 187,074	\$ 186,492	-0.31%
OPERATING	\$ 10,426	\$ 10,403	\$ 10,403	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ 3,820	N/A
TOTAL EXPENDITURES	\$ 196,033	\$ 197,477	\$ 200,715	1.64%

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:

◆ Total - \$3,820

- One (1) Audimation IDEA Data Analysis Software - \$3,820

DEPARTMENTAL SUMMARY

120 CITY ATTORNEY GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 356,884	\$ 360,994	\$ 359,880	-0.31%
OPERATING	\$ 1,046,613	\$ 355,100	\$ 355,100	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,403,497	\$ 716,094	\$ 714,980	-0.16%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

130 CITY MANAGER GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,409,073	\$ 1,427,677	\$ 1,423,221	-0.31%
OPERATING	\$ 78,928	\$ 84,249	\$ 84,249	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,488,001	\$ 1,511,926	\$ 1,507,470	-0.29%

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

Personal Services:

◆ **Personnel adjustments consist of:**

- Reclass one (1) Administrative Secretary (G10) to Administrative Assistant (G12) \$3,671 (salary with benefits) (budget neutral)
- Reduction in PT Wages (\$3,671) (wages with benefits) (budget neutral)
- Reclass one (1) Citizen Service Center Coordinator (G14B) to Citizen Service Center Technician (G10J) (Title Change Only)

Operations:

◆ **No Issues**

Capital Outlay:

◆ **No Issues**

DEPARTMENTAL SUMMARY

200 FINANCE DEPARTMENT GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,828,873	\$ 1,941,306	\$ 1,952,319	0.57%
OPERATING	\$ 379,446	\$ 390,580	\$ 401,580	2.82%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 2,208,319	\$ 2,331,886	\$ 2,353,899	0.94%

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 position remain unfunded in FY20:

- Financial Analyst G17

Operations:

◆ Operational adjustments of \$11,000 consists of:

- Auditing Services increase of \$11,000 (Due to auditing contract increases)

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

<div>210</div> <div>INFORMATION TECHNOLOGY</div> <div>GENERAL FUND</div>				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,731,082	\$ 1,790,197	\$ 1,760,249	-1.67%
OPERATING	\$ 3,275,579	\$ 3,596,832	\$ 3,738,832	3.95%
CAPITAL OUTLAY	\$ 214,513	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 5,221,174	\$ 5,387,029	\$ 5,499,081	2.08%

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 vacant positions remain UNFUNDED in FY20:

- Application Developer (G19A)

◆ Personnel adjustments of (\$1,066) consist of:

- Reclass one (1) Network Manager (G22E) to (G22F) - \$1,854 (salary with benefits)(budget neutral)
- Reclass one (1) GIS Technician (G14) to one (1) Assistant Information Technology Director (G25) \$48,040 (salary with benefits) (budget neutral)
- Reclass one (1) GIS Technician (G14) to one (1) Programming and Development Coordinator (G21) \$19,871 (salary with benefits) (budget neutral)
- Reclass one (1) Data Control Technician (G12) to one (1) Office Manager (G14) - \$3,077 (salary with benefits) (budget neutral)
- Reclass one (1) FT Data Control Technician (G12I) to one (1) PT Data Control Technician (G12A) (\$18,798) (salary with benefits) (budget neutral)
- Salary savings through attrition (\$55,110)

Operations:

◆ Operational adjustments of \$142,000 consists of:

- Computer Software increase of \$142,000 Due to Energov Upgrade/SaaS and Adobe License Fees

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

220-1000 HUMAN RESOURCES GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 746,974	\$ 827,963	\$ 816,331	-1.40%
OPERATING	\$ 32,060	\$ 36,476	\$ 83,362	128.54%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 779,034	\$ 864,439	\$ 899,693	4.08%

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 vacant position remains UNFUNDED for FY20:**

- PT Administrative Secretary (G10A)

Operations:

◆ **Operational adjustments of \$46,886 consists of:**

- Contractual services increase of \$39,570 (Multiple Instructors Leadership Development and Customer Service Specialist Certificate)
- Travel, Schools, and Conferences increase of \$5,095 (Southern Regional Conference and Training Conferences)
- Catering Services increase of \$2,416
- Education/Training increase of \$1,000
- Printing Service increases of \$1,000
- Publications/Subscriptions decrease of (\$2,195)

Capital Outlay:

◆ **No Issues**

DEPARTMENTAL SUMMARY

220-2100 HUMAN RESOURCES BENEFITS GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,131,243	\$ 1,070,793	\$ 1,064,560	-0.58%
OPERATING	\$ 157,647	\$ 143,351	\$ 143,351	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,288,890	\$ 1,214,144	\$ 1,207,911	-0.51%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

240 INSPECTIONS AND CODES GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,302,575	\$ 1,698,092	\$ 1,616,406	-4.81%
OPERATING	\$ 118,942	\$ 263,919	\$ 263,919	0.00%
CAPITAL OUTLAY	\$ 27,890	\$ -	\$ 65,000	N/A
TOTAL EXPENDITURES	\$ 1,449,407	\$ 1,962,011	\$ 1,945,325	-0.85%

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

Personal Services:

◆ Personnel adjustments of (\$1,619) consists of:

- Reclass one (1) GIS Tech (G14A) to (G12A) - (\$3,800) (salary with benefits) (budget neutral)
- Reclass one (1) Office Manager (G14C) to Office Manager (G14E) - \$2,181 (salary with benefits) (budget neutral)

Operations:

◆ No Issues

Capital Outlay:

◆ Total - \$65,000

- Two (2) Mid-size SUV 4WD (Explorer) - \$65,000 (replacement)

DEPARTMENTAL SUMMARY

242 PLANNING GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 248,548	\$ 250,900	\$ 250,846	-0.02%
OPERATING	\$ 26,825	\$ 25,253	\$ 25,253	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 275,373	\$ 276,153	\$ 276,099	-0.02%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

245 COMMUNITY REINVESTMENT - REAL ESTATE GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 51,029	\$ 50,584	\$ 40,244	-20.44%
OPERATING	\$ 118,547	\$ 91,218	\$ 91,468	0.27%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 169,576	\$ 141,802	\$ 131,712	-7.12%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

250 ENGINEERING GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 895,379	\$ 965,080	\$ 932,541	-3.37%
OPERATING	\$ 611,492	\$ 671,032	\$ 671,032	0.00%
CAPITAL OUTLAY	\$ -	\$ 119,965	\$ 61,198	-48.99%
TOTAL EXPENDITURES	\$ 1,506,871	\$ 1,756,077	\$ 1,664,771	-5.20%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ Total - \$61,198

- One (1) Ford F-250 Crew Cab with Tommy Lift Gate - \$29,870 (replacement)
- One (1) 1/2 Ton Cargo Van and Buildout - \$31,328 (replacement)

DEPARTMENTAL SUMMARY

<div>260</div> <div>PUBLIC WORKS</div> <div>GENERAL FUND</div>				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 4,753,915	\$ 4,588,139	\$ 4,692,306	2.27%
OPERATING	\$ 3,169,372	\$ 3,345,350	\$ 3,345,350	0.00%
CAPITAL OUTLAY	\$ 102,424	\$ 149,660	\$ 284,730	90.25%
TOTAL EXPENDITURES	\$ 8,025,711	\$ 8,083,149	\$ 8,322,386	2.96%

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:

- Includes Salary Savings of (\$50,000)

◆ Personnel adjustments of (\$1,495) consists of:

Animal Control Division

- Reclass one (1) Volunteer Coordinator (G13A) Part time to one (1) Volunteer Coordinator (G13A) Full time - \$20,021 (salary with benefits) (budget neutral)

Cemeteries Division

- Delete one (1) Maintenance Worker 1 (G7) - (\$34,429) (salary with benefits) (budget neutral)

Facilities Division

- Reclass one (1) Correctional Detail Officer (G12) to one (1) Facilities Maintenance Assistant Division Manager (G19) - \$12,913 (salary with benefits) (budget neutral)

Operations:

◆ No Issues

Capital Outlay:

◆ Total - \$284,730

Fleet Division

- One (1) Small Engine Service Truck - \$34,730 (replacement)
- One (1) Doosan Forklift - \$40,000 (replacement)

Animal Control Division

- Three (3) Animal Control Trucks with equipment - \$210,000 (replacement)

DEPARTMENTAL SUMMARY

270 PARKS AND RECREATION GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 6,801,864	\$ 6,920,337	\$ 6,837,355	-1.20%
OPERATING	\$ 3,669,218	\$ 3,627,778	\$ 3,692,778	1.79%
CAPITAL OUTLAY	\$ 163,798	\$ 45,000	\$ 450,000	900.00%
TOTAL EXPENDITURES	\$ 10,634,880	\$ 10,593,115	\$ 10,980,133	3.65%

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:

- Includes Salary Savings of (\$250,000)

◆ The following eleven positions remain unfunded in FY20:

- Three (3) FT Park Maintenance Workers (G7A)
- Two (2) PT Park Maintenance Worker (G7A)
- One (1) Park Crew Supervisor (G14A)
- One (1) Motor Equipment Operator II (G12A)
- One (1) Admin Clerk I PT (G9A)
- One (1) Custodian PT (G6A)
- One (1) Pottery Specialist PT (G5A)
- One (1) Gatekeeper PT (G2A)

◆ Personnel adjustments of \$32,812 consists of:

- Pay adjustment for the Outdoor Pool Staff - \$32,812 (salary with benefits) (increase in hourly pay rate to equal Aquatic Center hourly pay rate)

Operations:

◆ Operational adjustments of \$65,000 consists of:

- Contractual Services increase - \$65,000 (Offset by reduction in wages in Athletics)

Capital Outlay:

◆ Total - \$450,000

Park Services Division

- Ten (10) Inmate Vans - \$450,000 (replacement)

DEPARTMENTAL SUMMARY

280 COOPERATIVE EXTENSION GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 112,307	\$ 111,674	\$ 119,436	6.95%
OPERATING	\$ 26,986	\$ 26,191	\$ 18,429	-29.64%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 139,293	\$ 137,865	\$ 137,865	0.00%

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:

◆ Personnel adjustments of \$7,762 consists of:

- Employee Remuneration increase of \$7,762 (salary with benefits)

Operations:

◆ Operational adjustments of (\$7,762) consists of:

- Education/Training decrease of (\$2,000)
- Copier Charges decrease of (\$1,000)
- Travel, Schools and Conferences decrease of (\$1,062)
- Local Mileage Reimbursement decrease of (\$2,600)
- Membership Dues and Fees decrease of (\$100)
- Office Supplies decrease of (\$1,000)

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

290-1000 TAX ASSESSOR GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,258,462	\$ 1,363,768	\$ 1,360,499	-0.24%
OPERATING	\$ 312,817	\$ 109,864	\$ 109,864	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,571,279	\$ 1,473,632	\$ 1,470,363	-0.22%

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

Personal Services:

◆ Personnel adjustments of \$78,916 consist of:

- Restore one (1) Deputy Chief Appraiser (G23A) - \$78,916 (salary with benefits)

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

290-2000 ELECTIONS & REGISTRATION GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 511,674	\$ 531,294	\$ 536,975	1.07%
OPERATING	\$ 88,756	\$ 159,964	\$ 293,587	83.53%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 600,430	\$ 691,258	\$ 830,562	20.15%

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

Personal Services:

◆ Personnel adjustments of \$17,220 consist of:

- Temporary Labor increase of \$17,220 (wages with benefits)

Operations:

◆ Operational adjustments of \$133,623 consists of:

- Election expenses increase of \$129,000
- Education/Training increase of \$928
- Mobile Phone increase of \$75
- Postage increase of \$945
- Travel, Schools & Conferences increase of \$550
- Office Supplies increase of \$625
- Operating Materials increase of \$1,500

Capital Outlay:

◆ No Issues

Budget Note:

- FY20 is a Presidential Primary election year.

DEPARTMENTAL SUMMARY

400 POLICE GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 23,134,285	\$ 23,980,604	\$ 23,733,018	-1.03%
OPERATING	\$ 2,448,148	\$ 2,524,608	\$ 2,544,608	0.79%
CAPITAL OUTLAY	\$ 75,788	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 25,658,221	\$ 26,505,212	\$ 26,277,626	-0.86%

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

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

Personal Services:

- Includes Salary Savings of (\$1,700,000)

◆ FY14 - FY20 ten (10) Police Officers transferred from General Fund to LOST (0102) Fund, a decrease of (\$550,349) (salary with benefits)

◆ **Personnel adjustments of (\$409) consists of:**

- Add one (1) Computer Forensic Analyst (G16A) - \$50,430 (salary with benefits)(budget neutral)
- Unfund one (1) Police Officer (G14C) - (\$50,839) (salary with benefits)(budget neutral)

Operations:

◆ **Operational adjustments of \$20,000 consists of:**

- Confidential Sources of Information - \$20,000

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

410 FIRE/EMS GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 22,738,384	\$ 22,597,219	\$ 22,475,505	-0.54%
OPERATING	\$ 1,926,154	\$ 1,720,446	\$ 1,720,446	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ 19,500	N/A
TOTAL EXPENDITURES	\$ 24,664,538	\$ 24,317,665	\$ 24,215,451	-0.42%

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:

- Includes Salary Savings of (\$150,000)

◆ FY14 - FY20 fourteen (14) positions transferred from General Fund to LOST (0102) Fund, a decrease of (\$732,674) (salary with benefits)

◆ **Personnel adjustments of (\$3,524) consist of:**

- Delete one (1) Administrative Secretary (G10) - (\$38,486) (salary with benefits) (budget neutral)
- Overtime (Sworn) increase of \$25,604 (salary with benefits) (budget neutral)
- Reclass one (1) Firefighter/EMT (PS14) to Lt. Fire Inspector (PS18) - \$9,358 (salary with benefits) (budget neutral)

Operations:

◆ **No Issues**

Capital Outlay:

◆ **Total - \$19,500**

- One (1) Ford Fusion for Lt. Fire Inspector - \$19,500 (new)

DEPARTMENTAL SUMMARY

420 MUSCOGEE COUNTY PRISON GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 5,563,049	\$ 5,610,781	\$ 5,566,391	-0.79%
OPERATING	\$ 2,148,802	\$ 2,321,145	\$ 2,321,145	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 7,711,851	\$ 7,931,926	\$ 7,887,536	-0.56%

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:

- Includes Salary Savings of (\$100,000)

◆ Personnel adjustments of \$48,443 consist of:

- Overtime (Sworn) increase of \$48,443 (salary with benefits)

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

450-1000 DEPARTMENT OF HOMELAND SECURITY GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 8,368	\$ 18,322	\$ 18,322	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 8,368	\$ 18,322	\$ 18,322	0.00%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

500-1000, 2150, 2160, 2170, 2180, 2190, 2195 SUPERIOR COURT JUDGES GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,050,684	\$ 1,115,238	\$ 1,095,506	-1.77%
OPERATING	\$ 214,523	\$ 229,640	\$ 229,640	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,265,207	\$ 1,344,878	\$ 1,325,146	-1.47%

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 DISTRICT ATTORNEY GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,062,772	\$ 2,310,488	\$ 2,272,607	-1.64%
OPERATING	\$ 72,338	\$ 65,668	\$ 65,668	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 2,135,110	\$ 2,376,156	\$ 2,338,275	-1.59%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

500-2100 ADULT PROBATION GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 104,727	\$ -	\$ -	N/A
OPERATING	\$ 12,331	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 117,058	\$ -	\$ -	N/A

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, and collects restitutions on criminal charges.

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

Budget Note:

◆ Adult Probation merged with Clerk of Superior Court in FY19.

DEPARTMENTAL SUMMARY

500-2110 JUVENILE COURT JUDGE GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 489,505	\$ 518,826	\$ 516,692	-0.41%
OPERATING	\$ 139,761	\$ 159,949	\$ 159,949	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 629,266	\$ 678,775	\$ 676,641	-0.31%

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 will remain UNFUNDED in FY20:

- Juvenile Court Coordinator (G16)

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

500-2125 CIRCUIT WIDE JUVENILE COURT GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 317,375	\$ 327,128	\$ 321,990	-1.57%
OPERATING	\$ 8,703	\$ 14,714	\$ 14,714	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 326,078	\$ 341,842	\$ 336,704	-1.50%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

500-2140 JURY MANAGER GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 124,419	\$ 126,759	\$ 126,452	-0.24%
OPERATING	\$ 349,768	\$ 343,315	\$ 368,315	7.28%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 474,187	\$ 470,074	\$ 494,767	5.25%

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:

◆ Operational adjustments of \$25,000 consist of:

- Petit Jury Fees increase of \$25,000

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

500-2200 DISTRICT ATTORNEY - VICTIM/WITNESS ASSISTANCE PROGRAM GENERAL FUND				
	FY18 ACTUAL	FY18 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 165,098	\$ 166,827	\$ 166,366	-0.28%
OPERATING	\$ 15,341	\$ 22,985	\$ 22,985	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 180,439	\$ 189,812	\$ 189,351	-0.24%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

500-3000 CLERK OF SUPERIOR COURT GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,810,979	\$ 1,925,698	\$ 1,886,506	-2.04%
OPERATING	\$ 97,690	\$ 97,716	\$ 97,716	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,908,669	\$ 2,023,414	\$ 1,984,222	-1.94%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

500-3310 BOARD OF EQUALIZATION GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 71,032	\$ 61,157	\$ 60,983	-0.28%
OPERATING	\$ 27,234	\$ 38,650	\$ 38,650	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 98,266	\$ 99,807	\$ 99,633	-0.17%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

510-1000 STATE COURT JUDGES GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 553,656	\$ 571,936	\$ 626,170	9.48%
OPERATING	\$ 20,766	\$ 30,504	\$ 30,504	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 574,422	\$ 602,440	\$ 656,674	9.00%

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:

◆ Personnel adjustments of \$62,924 consists of:

- One (1) Law Clerk (G20C)- \$62,924 (salary with benefits)

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

510-2000 STATE COURT SOLICITOR GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,073,831	\$ 1,061,975	\$ 1,047,982	-1.32%
OPERATING	\$ 43,665	\$ 44,309	\$ 44,309	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,117,496	\$ 1,106,284	\$ 1,092,291	-1.26%

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 PUBLIC DEFENDER GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 459,296	\$ 463,668	\$ 454,033	-2.08%
OPERATING	\$ 1,497,126	\$ 1,577,461	\$ 1,622,234	2.84%
CAPITAL OUTLAY	\$ -	\$ -	\$ 5,500	N/A
TOTAL EXPENDITURES	\$ 1,956,422	\$ 2,041,129	\$ 2,081,767	1.99%

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

Personal Services:

◆ No Issues

Operations:

◆ Operational adjustments of \$44,773 consist of:

- Public Defender increase of \$49,102 (Due to Public Defender contract increases and conflict attorneys in Recorder's Court)
- Equipment Rental decrease of (\$5,500)
- Contractual Services increase of \$1,171 (Due to Public Defender contract increases)

Capital Outlay:

◆ Total - \$5,500

- Computer Equipment - \$5,500

DEPARTMENTAL SUMMARY

530-1000 MUNICIPAL COURT JUDGE GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 354,590	\$ 345,997	\$ 385,420	11.39%
OPERATING	\$ 16,542	\$ 19,550	\$ 19,550	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 371,132	\$ 365,547	\$ 404,970	10.78%

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 of hearings in conjunction with those hearings set for Municipal Court.

Personal Services:

◆ Personnel adjustments of \$42,435 consist of:

-One (1) Deputy Clerk II (G12A) - \$42,435 (salary with benefits)

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

530-2000 CLERK OF MUNICIPAL COURT GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 679,039	\$ 731,493	\$ 722,714	-1.20%
OPERATING	\$ 27,873	\$ 28,971	\$ 32,800	13.22%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 706,912	\$ 760,464	\$ 755,514	-0.65%

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

Personal Services:

◆ Personnel adjustments of (\$4,222) consist of:

- Delete one (1) Deputy Clerk II (G12A) - (\$42,434) (salary with benefits) (budget neutral)
- Increase in Overtime - \$6,212 (salary with benefits)
- Reclass one (1) Court Coordinator (G18C) to Chief Deputy Clerk (G21A) - \$8,385 (salary with benefits) (budget neutral)
- Reclass one (1) Senior Deputy Clerk (G14A) to Finance Manager (G17A) - \$6,453 (salary with benefits) (budget neutral)
- Reclass one (1) Deputy Clerk II (G12A) to Senior Deputy Clerk (G14A) - \$3,800 (salary with benefits) (budget neutral)
- Transfer one (1) Deputy Clerk II (G12A) to the LOST Fund - (\$42,434) (salary with benefits)
- Transfer of one (1) Senior Deputy Clerk (G14A) from the LOST Fund - \$46,838
- Reclass one (1) Senior Deputy Clerk (G14A) to Asst. Chief Deputy Clerk (G18A) - \$8,958 (salary with benefits) (budget neutral)

Operations:

◆ Operational adjustments of \$3,829 consist of:

- Travel, School, & Conferences increase of \$2,654
 - Office Equipment Maintenance increase of \$300
 - Mobile Phone increase of \$200
 - Printing Services increase of \$500
 - Copier Charges increase of \$300
 - Membership Dues & Fees increase of \$200
 - Education & Training decrease of (\$325)
- (All Operating adjustments offset by Position Deletion)**

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

530-3000 MARSHAL DEPARTMENT GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 952,867	\$ 973,562	\$ 1,021,264	4.90%
OPERATING	\$ 90,591	\$ 90,957	\$ 90,957	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,043,458	\$ 1,064,519	\$ 1,112,221	4.48%

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:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

Budget Note: Funding for temporary Deputy Marshal (PS14) position included until a permanent position becomes vacant.

DEPARTMENTAL SUMMARY

540 PROBATE COURT GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 380,594	\$ 469,098	\$ 469,675	0.12%
OPERATING	\$ 52,621	\$ 49,940	\$ 49,940	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 433,215	\$ 519,038	\$ 519,615	0.11%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

550 SHERIFF GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 17,514,139	\$ 18,547,667	\$ 18,387,126	-0.87%
OPERATING	\$ 7,183,326	\$ 7,425,277	\$ 7,603,464	2.40%
CAPITAL OUTLAY	\$ -	\$ -		N/A
TOTAL EXPENDITURES	\$ 24,697,465	\$ 25,972,944	\$ 25,990,590	0.07%

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

• Administrative	• Operations	• Detention	• Medical	• Motor Transport	• Training
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Personal Services:

- Includes Salary Savings of (\$150,000)

◆ Personnel adjustments consists of:

- Reclassification of one (1) Deputy Sheriff Technician (P16C) to one (1) Sergeant (P18A) - \$2,553 (salary with benefits) (budget neutral)
- Savings through attrition - (\$2,553)

Operations:

◆ Operational adjustments of \$178,187 consists of:

- Consulting Services increase of \$178,187 (Due inmate medical contract increase)

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

560 TAX COMMISSIONER GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,296,739	\$ 1,433,986	\$ 1,420,185	-0.96%
OPERATING	\$ 206,210	\$ 207,670	\$ 207,670	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,502,949	\$ 1,641,656	\$ 1,627,855	-0.84%

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:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

570 CORONER'S OFFICE GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 271,731	\$ 277,117	\$ 274,270	-1.03%
OPERATING	\$ 37,124	\$ 22,614	\$ 22,614	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 308,855	\$ 299,731	\$ 296,884	-0.95%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

580 RECORDER'S COURT GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 706,921	\$ 809,466	\$ 785,468	-2.96%
OPERATING	\$ 176,131	\$ 160,165	\$ 165,865	3.56%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 883,052	\$ 969,631	\$ 951,333	-1.89%

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

Personal Services:

◆ Personnel adjustments of \$8,565 consists of:

- Increase in PT Judges' wages - \$8,565 (wages with FICA)

Operations:

◆ Operational adjustments of \$5,700 consists of:

(increases due to additional PT Judges)

- Travel, Schools & Conferences increase of \$4,000
- Education/Training increase of \$1,300
- Membership, Dues & Fees increase of \$400

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 1,445,698	\$ 845,012	-41.55%
OPERATING	\$ 11,055,053	\$ 10,087,962	\$ 11,475,527	13.75%
CAPITAL OUTLAY	\$ -	\$ -	\$ 1,000,000	N/A
TOTAL EXPENDITURES	\$ 11,055,053	\$ 11,533,660	\$ 13,320,539	15.49%

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

Personal Services:

- ◆ Effective January 2020, a 1.0% pay raise will be provided to all active full-time employees hired on or before June 30, 2018, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees, and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$845,012.

Agency Appropriations			
Agency	FY18 Appropriation	FY19 Appropriation	FY20 Recommended Appropriation
River Valley Regional Planning Commission	\$ 198,413	\$ 197,485	\$ 194,058
New Horizons Community Service	\$ 144,932	\$ 144,932	\$ 144,932
Health Department Services	\$ 502,012	\$ 502,012	\$ 502,012
Health Department Rent	\$ 363,364	\$ 369,611	\$ 321,827
Department of Family & Children	\$ 41,500	\$ 41,500	\$ 41,500
Airport Commission	\$ 40,000	\$ 40,000	\$ 40,000
Housing Authority-BTW Commitment	\$ -	\$ 500,000	\$ 500,000
TOTAL	\$ 1,290,221	\$ 1,795,540	\$ 1,744,329

Operations:

- ◆ Risk Management/Worker's Compensation - \$2,962,574
- ◆ The following Capital Improvement Projects (CIP) is recommended in the FY20 Budget:
 - Demolition Services in the amount of - \$1,000,000

DEPARTMENTAL SUMMARY

610 PARKING MANAGEMENT GENERAL FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 154,440	\$ 157,338	1.88%
OPERATING	\$ -	\$ 20,150	\$ 20,150	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ -	\$ 174,590	\$ 177,488	1.66%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

Budget Note:

◆ In FY19 Parking Management Fund activities moved into the General Fund as it no longer met the requirements of an enterprise fund.

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

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

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110-9900 CRIME PREVENTION/INTERVENTION OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 80,439	\$ 80,249	\$ 80,006	-0.30%
OPERATING	\$ 898	\$ 759,700	\$ 759,700	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 81,337	\$ 839,949	\$ 839,706	-0.03%

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

Personal Services:

◆ No Issues

Operations:

◆ Crime Prevention Grants - \$750,000

Capital Outlay:

◆ No Issues

260-9900 PUBLIC WORKS OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 112,448	\$ 137,529	\$ 130,157	-5.36%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 112,448	\$ 137,529	\$ 130,157	-5.36%

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 \$130,157 (34 officers)

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

270-9900 PARKS & RECREATION OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 41,253	\$ 51,085	\$ 49,766	-2.58%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 41,253	\$ 51,085	\$ 49,766	-2.58%

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

Personal Services:

◆ LOST Supplement with benefits is \$49,766 (13 officers)

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

400-9900 POLICE OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 7,292,210	\$ 8,126,571	\$ 8,093,937	-0.40%
OPERATING	\$ 299,745	\$ 435,866	\$ 435,866	0.00%
CAPITAL OUTLAY	\$ 1,060,275	\$ 398,314	\$ -	N/A
TOTAL EXPENDITURES	\$ 8,652,230	\$ 8,960,751	\$ 8,529,803	-4.81%

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:

- ◆ FY14 - FY20 ten (10) Police Officers transferred from General Fund to LOST (0102) an increase of \$550,349 (salary with benefits)

- ◆ **LOST Supplement with benefits is \$1,868,138 (488 officers)**

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ Twenty-Five (25) Pursuit Vehicles via GMA Lease Program

400-9902 EMERGENCY TELEPHONE (E-911) OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 329,285	\$ 375,930	\$ 364,856	-2.95%
OPERATING	\$ 352,477	\$ 352,478	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 681,762	\$ 728,408	\$ 364,856	-49.91%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

410-9900 FIRE/EMS OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,550,851	\$ 2,576,809	\$ 2,578,086	0.05%
OPERATING	\$ 62,300	\$ 100,000	\$ 98,750	-1.25%
CAPITAL OUTLAY	\$ 257,253	\$ 271,081	\$ 93,690	-65.44%
TOTAL EXPENDITURES	\$ 2,870,404	\$ 2,947,890	\$ 2,770,526	-6.02%

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 \$1,439,385 (376 officers)
- ◆ FY14 - FY20 fourteen (14) positions transferred from General Fund to LOST (0102) Funds an increase of \$718,969 (salary with benefits)

Operations:

- ◆ No Issues:

Capital Outlay:

- ◆ Total - \$93,690
 - 40 Sets of Personal Protective Equipment - \$67,440
 - Aladtec Staffing Module for Emergency Reporting (Year 2 of 3) - \$26,250

420-9900 MUSCOGEE COUNTY PRISON OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 667,791	\$ 691,855	\$ 674,936	-2.45%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ 56,805	\$ 31,726	\$ -	N/A
TOTAL EXPENDITURES	\$ 724,596	\$ 723,581	\$ 674,936	-6.72%

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 \$437,299 (114 officers)

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

500-9900 DISTRICT ATTORNEY OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 188,599	\$ 190,137	\$ 189,546	-0.31%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 188,599	\$ 190,137	\$ 189,546	-0.31%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

500-9902 CLERK OF SUPERIOR COURT OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 39,059	\$ 43,089	\$ 42,981	-0.25%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 39,059	\$ 43,089	\$ 42,981	-0.25%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

510-9900 STATE COURT SOLICITOR OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 207,757	\$ 209,253	\$ 206,812	-1.17%
OPERATING	\$ 11,649	\$ 14,000	\$ 14,000	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 219,406	\$ 223,253	\$ 220,812	-1.09%

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 PUBLIC DEFENDER OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 157,653	\$ 173,864	\$ 174,794	0.53%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 157,653	\$ 173,864	\$ 174,794	0.53%

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:

◆ Operational adjustments of \$930 consist of:

- Contractual Services increase of \$930

Capital Outlay:

◆ No Issues

530-9900 MARSHAL OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 319,324	\$ 331,959	\$ 320,615	-3.42%
OPERATING	\$ 2,175	\$ 2,200	\$ -	N/A
CAPITAL OUTLAY	\$ 47,262	\$ 1,580	\$ -	N/A
TOTAL EXPENDITURES	\$ 368,761	\$ 335,739	\$ 320,615	-4.50%

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 \$65,079 (17) officers
(16 supplements plus 1 supplement for temporary position)

Operations:

◆ No Issues

Capital Outlay:

◆ One (1) Pursuit Vehicle via GMA Lease Program

530-9902 CLERK OF MUNICIPAL COURT OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 96,017	\$ 94,889	\$ 89,897	-5.26%
OPERATING	\$ -	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 96,017	\$ 94,889	\$ 89,897	-5.26%

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 dispossession proceedings, attachment levies, distress warrants, suits for damages, breach of contracts, garnishments, deposit account frauds, peace warrants, and good behavior warrants are processed in the Municipal Court. The Clerk of Municipal Court is responsible for supervising the recordings and maintenance of pleadings in the court and collection and distribution of monies and cost to litigants. The Clerk of Municipal Court is also responsible for the deliverance of and the record keeping of all criminal warrants delivered to the Muscogee County Sheriff's Office and the forwarding of all civil actions to the Muscogee County Marshal's Office. The Clerk of Municipal Court is responsible for signing of warrants after normal office hours and for the forwarding of traffic violations to the office of the Georgia State Patrol.

Personal Services:

◆ Personnel adjustments of (\$4,404) consist of:

- Transfer of one (1) Senior Deputy Clerk (G14A) to the General Fund - (\$46,838)
- Transfer of one (1) Deputy Clerk II (G12A) from the General Fund - \$42,434

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

540 PROBATE COURT OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 43,484	\$ 44,022	\$ 43,909	-0.26%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 43,484	\$ 44,022	\$ 43,909	-0.26%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

550-9900 SHERIFF OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,942,002	\$ 2,828,327	\$ 2,662,055	-5.88%
OPERATING	\$ 201,622	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ 263,645	\$ 80,000	\$ 80,000	N/A
TOTAL EXPENDITURES	\$ 3,407,269	\$ 2,908,327	\$ 2,742,055	-5.72%

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

Personal Services:

- ◆ **LOST Supplement with benefits is \$1,247,977 (326 officers)**
(salary with benefits)

Operations:

- ◆ **No Issues**

Capital Outlay:

- ◆ **Total - \$80,000**
 - Capital Lease for Inmate Video Visitation System - \$80,000 (Year 3 of 4)
 - Ten (10) Pursuit Vehicle via GMA Lease Program

570-9900 CORONER'S OFFICE OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 7,760	\$ 7,859	\$ 7,656	-2.58%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 7,760	\$ 7,859	\$ 7,656	-2.58%

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

Personal Services:

◆ LOST supplemental with benefits is \$7,656 (2 sworn officers)

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

580-9900 RECORDER'S COURT OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 113,979	\$ 81,857	\$ 85,962	5.01%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 113,979	\$ 81,857	\$ 85,962	5.01%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

590-9900 NON-DEPARTMENTAL OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 138,412	\$ 80,025	-42.18%
OPERATING	\$ 4,280,245	\$ 4,501,873	\$ 7,029,670	56.15%
CAPITAL OUTLAY	\$ -	\$ 879,387	\$ -	-100.00%
TOTAL EXPENDITURES	\$ 4,280,245	\$ 5,519,672	\$ 7,109,695	28.81%

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

Personal Services:

- ◆ Effective January 2020, a 1.0% pay raise will be provided to all active full-time employees hired on or before June 30, 2018, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees, and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$80,025.

Operations:

- ◆ Debt Service - \$1,364,237

<u>Debt</u>	<u>Amount</u>	<u>Description</u>
2010 Series A Bonds	\$57,742	CI and Refunding Lease Revenue Bonds
2010 Series B Bonds	\$62,553	CI Lease Revenue Bonds Taxable BAB
GMA Lease #4	\$52,989	1 Fire Truck (Fire/EMS)
GMA Lease #5	\$179,977	4 Ambulances (Fire/EMS)
GMA Lease #6/10	\$283,252	4 Fire Trucks (Fire/EMS)
GMA Lease #9	\$346,897	5 Fire Trucks (Fire/EMS)
GMA Lease #11	\$117,352	2 Ambulances (Fire/EMS)
GMA Lease #15	\$263,475	30 Pursuit Vehicles (Police)

- ◆ Cost Allocation/Risk Management/Worker's Compensation - \$944,003
- ◆ 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP) (Public Safety portion of the agreement - Year 5 of 10) - \$842,490
- ◆ Motorola Siren Maintenance (Year 4 of 9) - \$104,376
- ◆ Motorola Radio Upgrade - \$1,646,969
- ◆ Court Management System - Implementation Phase I - \$132,918
- ◆ Wired Ethernet to Wireless Microwave System Replacement - \$696,687
- ◆ 36 Public Safety Pursuit Vehicles - \$358,000 (via GMA Capital Lease Program for Police, Sheriff, & Marshal)
- ◆ Transfer to Emergency Telephone Fund - \$939,990

610-9900 METRA OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 4,169	\$ 3,930	\$ 3,828	-2.60%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 4,169	\$ 3,930	\$ 3,828	-2.60%

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

Personal Services:

◆ LOST Supplement with benefits is \$3,828 (1 officer)

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

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

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

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210-9901 INFORMATION TECHNOLOGY OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 604,144	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ 345,403	\$ 1,520,321	\$ 913,610	-39.91%
TOTAL EXPENDITURES	\$ 949,547	\$ 1,520,321	\$ 913,610	-39.91%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ Total - \$913,610

- Computer Equipment New and to Replace Outdated Equipment - \$250,000
- Bank of America Public Corp or an affiliate (DATA Center) - \$206,254
- Constituent Relationship Management System (311 Work Order System) - \$457,356

250-9901 ENGINEERING OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 376,506	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ 640,472	\$ 1,800,000	\$ 1,700,000	-5.56%
TOTAL EXPENDITURES	\$ 1,016,978	\$ 1,800,000	\$ 1,700,000	-5.56%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ **Total - \$1,700,000**

- Road Improvements - \$1,400,000
- Stormwater Improvements - \$300,000

260 PUBLIC WORKS OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 633,276	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ 392,759	\$ 500,400	\$ 750,000	49.88%
TOTAL EXPENDITURES	\$ 1,026,035	\$ 500,400	\$ 750,000	49.88%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ Total - \$750,000

- Facilities Improvements - \$750,000

590-9901 NON-DEPARTMENTAL OTHER LOCAL OPTION SALES TAX FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 6,299,538	\$ 6,279,279	\$ 7,089,890	12.91%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 6,299,538	\$ 6,279,279	\$ 7,089,890	12.91%

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 - \$4,055

◆ Debt Service - \$6,825,355

<u>Debt</u>	<u>Amount</u>	<u>Description</u>
2010 Series A Bonds	\$2,547,458	CI and Refunding Lease Revenue Bonds
2010 Series B Bonds	\$2,759,686	CI Lease Revenue Bonds Taxable BAB
2010 Series C Bonds	\$73,089	CI Lease Revenue Bonds Taxable Recovery Zone
2018 Series Bond	\$839,224	CI Lease Revenue Bond
GMA Lease #3	\$561,889	Tax Assessor Software Upgrade
GMA Lease #7	\$44,009	Computer Equipment for Tax Assessor Upgrade
	<u>\$6,825,355</u>	

◆ 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP)
(General Government portion of the agreement - Year 5 of 10) - \$260,480

Capital Outlay:

◆ No Issues



STORMWATER (SEWER) FUND

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

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DEPARTMENTAL SUMMARY

250 ENGINEERING DEPARTMENT STORMWATER (SEWER) FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 504,659	\$ 573,605	\$ 566,261	-1.28%
OPERATING	\$ 58,403	\$ 88,230	\$ 88,230	0.00%
CAPITAL OUTLAY	\$ 74,894	\$ 1,686	\$ 137,371	8047.75%
TOTAL EXPENDITURES	\$ 637,956	\$ 663,521	\$ 791,862	19.34%

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:

◆ Total - \$137,371

- One (1) Full Size F150 Crew Cab 4WD - \$33,982 (replacement)
- Two (2) GS18t Rover Packages - \$51,820 (replacement)
- One (1) OZII Pan Tilt & Optical Zoom Camera and Transporter - \$51,569 (new)

DEPARTMENTAL SUMMARY

260 PUBLIC WORKS STORMWATER (SEWER) FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,076,891	\$ 2,435,731	\$ 2,415,703	-0.82%
OPERATING	\$ 493,373	\$ 548,335	\$ 596,433	8.77%
CAPITAL OUTLAY	\$ 532,365	\$ 694,360	\$ 302,273	-56.47%
TOTAL EXPENDITURES	\$ 3,102,629	\$ 3,678,426	\$ 3,314,409	-9.90%

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

Personal Services:

◆ No Issues

Operations:

◆ Operational adjustments of \$48,098 consists of:

- Contractual Services increase of \$40,000
- Auto Parts and Supplies increase of \$6,000
- Electricity increases of \$1,794
- Various operational increases/decreases of \$304

Capital Outlay:

◆ Total - \$302,273

- One (1) Mini-Hydraulic Excavator - \$52,000 (replacement)
- Two (2) Zero Turn Mower - \$18,000 (replacement)
- One (1) 8x12 Utility Service Barge w/trailer - \$12,000 (new)
- One (1) Tracked Skid Steer Loader w/attachments - \$83,000 (new)
- One (1) Portable Pipe Inspection Camera - \$15,000 (new)
- One (1) 7 Yd Dump Truck - \$97,273 (replacement)
- Two (2) Zero Turn Mower - \$18,000 (new)
- One (1) Dual Axle Utility Trailer - \$7,000 (new)

DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL STORMWATER (SEWER) FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 42,133	\$ 23,608	-43.97%
OPERATING	\$ 4,462,942	\$ 1,448,130	\$ 1,737,331	19.97%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 4,462,942	\$ 1,490,263	\$ 1,760,939	18.16%

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

Personal Services:

- ◆ Effective January 2020, a 1.0% pay raise will be provided to all active full-time employees hired on or before June 30, 2018, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees, and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$23,608.

Operations:

- ◆ Cost Allocation/Risk Management/Worker's Compensation - \$340,233
- ◆ The following Capital Improvement Projects (CIP) are recommended in the FY20 Budget:
 - Pipe Rehabilitation Replacement in the amount of \$1,397,098



PAVING FUND

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

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DEPARTMENTAL SUMMARY

250 ENGINEERING DEPARTMENT PAVING FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 827,515	\$ 853,132	\$ 849,103	-0.47%
OPERATING	\$ 119,110	\$ 190,838	\$ 190,838	0.00%
CAPITAL OUTLAY	\$ 145,980	\$ 67,760	\$ 151,956	124.26%
TOTAL EXPENDITURES	\$ 1,092,605	\$ 1,111,730	\$ 1,191,897	7.21%

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:

◆ Total - \$151,956

- One (1) Small Bucket Truck 35-37 Foot - \$127,956 (replacement)
- Twenty (20) MetroCount Traffic Counters and Tubing - \$24,000 (replacement)

DEPARTMENTAL SUMMARY

260 PUBLIC WORKS PAVING FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 6,583,494	\$ 6,921,949	\$ 6,949,607	0.40%
OPERATING	\$ 3,576,240	\$ 4,324,831	\$ 4,665,973	7.89%
CAPITAL OUTLAY	\$ 631,268	\$ 908,027	\$ 741,000	-18.39%
TOTAL EXPENDITURES	\$ 10,791,002	\$ 12,154,807	\$ 12,356,580	1.66%

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

Personal Services:

♦ **Personnel adjustments of \$85,540 consists of:**

Repairs and Maintenance Division

- Reclassification of one (1) Heavy Equipment Supervisor (G15D) to (G17B) - \$2,354 (salary with benefits)
- Reclassification of one (1) Heavy Equipment Supervisor (G15A) to (G17A) - \$4,483 (salary with benefits)
- Reclassification of one (1) Public Works Crew Supervisor (G15F) to Heavy Equipment Supervisor (G17D) - \$2,473 (salary with benefits)
- Reclassification of one (1) Public Works Crew Supervisor (G15A) to Heavy Equipment Supervisor (G17A) - \$4,483 (salary with benefits)

Right of Way Maintenance Division

- Reclassification of one (1) Chemical Applications Technician (G11B) to Contract Inspector (G14A) - \$4,775 (salary with benefits) (Budget Neutral-Offset by reduction in Temporary Labor)

Community Service-ROW Maintenance

- Request for two (2) Maintenance Workers I (G7) - \$68,972 (salary with benefits)

Operations:

♦ **Operational adjustments of \$441,585 consists of:**

- Contractual Services increase of \$357,800
- Motor Fuel increase of \$83,000

- Water increases of \$3,362
- Temporary Labor decrease of (\$4,775) (Offset for Reclassification)
- Education/Training increase of \$1,050
- Travel, Schools & Conferences increases of \$1,050
- Natural Gas increases of \$98

Capital Outlay:

◆ **Total - \$741,000**

Community Service-ROW Maintenance

- One (1) Flatbed Dump with 12' Body, Crew Cab - \$46,000 (new)

Repairs and Maintenance Division

- Two (2) Flat Bed Dump with 10' body, Crew Cab - \$92,000 (replacement)
- One (1) John Deere Zero Turn Mower - \$9,000 (replacement)
- One (1) Asphalt Hotbox/Infrared Asphalt Recycler - \$45,000 (new)
- One (1) Dual Axle Utility Trailer - \$7,000 (new)

Right of Way Maintenance Division

- Five (5) Scag Zero Turn Mowers - \$40,000 (replacement)
- Two (2) Grasshopper Zero Turn Mowers - \$16,000 (replacement)
- Two (2) Scag Zero Turn Mowers w/bags - \$38,000 (replacement)
- One (1) Forestry Grab-All - \$250,000 (new)
- Three (3) Flatbed Dump with 12' Body, Crew Cab - \$138,000 (replacement)
- One (1) Electronic Message Board - \$18,000 (new)
- One (1) Trailer Mounted Attenuator - \$18,000 (new)
- Two (2) Hustle Dual Axle Trailer - \$14,000 (replacement)
- One (1) Gapple Attachment for Komatsu Loader - \$10,000 (new)

DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL PAVING FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 106,365	\$ 60,396	-43.22%
OPERATING	\$ 5,872,929	\$ 3,088,973	\$ 3,068,492	-0.66%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 5,872,929	\$ 3,195,338	\$ 3,128,888	-2.08%

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

Personal Services:

- ◆ Effective January 2020, a 1.0% pay raise will be provided to all active full-time employees hired on or before June 30, 2018, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees, and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$60,396.

Operations:

- ◆ Ga Forestry Association - \$4,300
- ◆ Cost Allocation/Risk Management/Worker's Compensation - \$1,031,216
- ◆ Transfer to Debt Service Fund - \$255,943
- ◆ The following Capital Improvement Projects (CIP) are recommended in the FY20 Budget:
 - Road Resurfacing and Improvements Projects in the amount of \$1,777,033



MEDICAL CENTER FUND

**The Medical Center Fund
accounts for funding indigent
hospital care for the residents
of Columbus.**

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DEPARTMENTAL SUMMARY

0204 MEDICAL CENTER MEDICAL CENTER FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 14,921,954	\$ 15,197,669	\$ 15,343,646	0.96%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 14,921,954	\$ 15,197,669	\$ 15,343,646	0.96%

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



INTEGRATED WASTE FUND

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

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DEPARTMENTAL SUMMARY

260 PUBLIC WORKS INTEGRATED WASTE FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 5,645,597	\$ 5,730,633	\$ 5,778,485	0.84%
OPERATING	\$ 3,858,004	\$ 4,243,883	\$ 4,526,053	6.65%
CAPITAL OUTLAY	\$ 4,422,788	\$ 30,000	\$ 14,000	-53.33%
TOTAL EXPENDITURES	\$ 13,926,389	\$ 10,004,516	\$ 10,318,538	3.14%

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

Personal Services:

◆ Personnel adjustments of \$79,661 consists of:

- Overtime increase of \$79,661 (salary and benefits)

Operations:

◆ Operational adjustments of \$390,291 consists of:

- Motor Fuel increase of \$433,289
- Auto Parts and Supplies increase of \$128,725
- Contractual Services increase of \$49,615
- Operating Materials increase of \$17,580
- Electricity increase of \$13,601
- Education/Training increase of \$3,090
- Travel, Schools, & Conferences increase of \$2,394
- Uniforms increase of \$1,400
- Membership, Dues and Fees increase of \$1,400
- Office Supplies increase of \$1,000
- Various operational increases/decreases of \$2,597
- Equipment Rental/Lease decrease of (\$264,400)

Capital Outlay:

◆ Total - \$14,000

Pine Grove Landfill Division

- One (1) John Deere Side by Side 4WD Utility Vehicle - \$14,000 (new)
- Two (2) Cat 730 Haul Trucks via GMA Lease Program
- One (1) Cat D4 Dozer via GMA Lease Program
- Two (2) Full Size F150 Crew Cab 4 WD via GMA Lease Program

DEPARTMENTAL SUMMARY

270 PARKS AND RECREATION INTEGRATED WASTE FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 50,374	\$ 56,953	\$ 56,841	-0.20%
OPERATING	\$ 61,363	\$ 28,000	\$ 28,000	0.00%
CAPITAL OUTLAY	\$ -	\$ -		N/A
TOTAL EXPENDITURES	\$ 111,737	\$ 84,953	\$ 84,841	-0.13%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues

DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL INTEGRATED WASTE FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ (993,510)	\$ 72,493	\$ 41,741	-42.42%
OPERATING	\$ 2,367,075	\$ 3,115,038	\$ 2,824,880	-9.31%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,373,565	\$ 3,187,531	\$ 2,866,621	-10.07%

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

Personal Services:

- ◆ Effective January 2020, a 1.0% pay raise will be provided to all active full-time employees hired on or before June 30, 2018, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees, and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$41,741.

Operations:

- ◆ Cost Allocation/Risk Management/Worker's Compensation - \$1,050,797
- ◆ Debt Service for capital leases - \$1,474,083
- ◆ The following Capital Improvement Projects (CIP) are recommended in the FY20 Budget:
 - Landfill Improvements in the amount of \$300,000

EMERGENCY TELEPHONE FUND

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

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DEPARTMENTAL SUMMARY

0209 EMERGENCY TELEPHONE (E-911) EMERGENCY TELEPHONE FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,303,021	\$ 2,514,684	\$ 2,463,634	-2.03%
OPERATING	\$ 1,409,485	\$ 1,505,202	\$ 1,496,356	-0.59%
CAPITAL OUTLAY	\$ 5,149	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 3,717,655	\$ 4,019,886	\$ 3,959,990	-1.49%

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

Personal Services:

- ◆ Effective January 2020, a 1.0% pay raise will be provided to all active full-time employees hired on or before June 30, 2018, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees, and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$18,500.

Operations:

◆ Operational adjustment of (\$4,243) consists of:

- E911 Wireless Surcharge decrease of (\$4,243)
- 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP) (E911 portion of the agreement - Year 5 of 10) - \$932,030

Capital Outlay:

- ◆ No Issues

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

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

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DEPARTMENTAL SUMMARY

0210 COMMUNITY DEVELOPMENT BLOCK GRANT CDBG FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 258,027	\$ 294,802	\$ 355,927	20.73%
OPERATING	\$ 491,796	\$ 1,083,249	\$ 1,212,100	11.89%
CAPITAL OUTLAY	\$ 586,661	\$ 688,419	\$ 546,997	-20.54%
TOTAL EXPENDITURES	\$ 1,336,484	\$ 2,066,470	\$ 2,115,024	2.35%

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

Personal Services:

- ◆ Effective January 2020, a 1.0% pay raise will be provided to all active full-time employees hired on or before June 30, 2018, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees, and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$2,917.

Operations:

◆ Operational adjustments of \$124,155 consist of:

- Land Bank Activities increase of \$425,600
- Aid to Other Agencies decrease of (\$388,427) (CDBG prior year funding)
- Building Maintenance & Repair decrease of (\$10,934)
- Contractual Services increase of \$75,000 (Testing and Skill Training)
- Education/Training increase of \$5,050 (Registration for training)
- Legal Services increase of \$8,000
- Membership, Dues and Fees increase of \$2,000
- Promotion/Advertising increase of \$5,000
- Mobile Phone decrease of (\$1,000)
- Copier Charges decrease of (\$200)
- Travel, Schools, & Conferences increase of \$4,450 (NCDA Conference, HUD Training)
- Professional Services decrease of (\$3,225)
- Appraisals decrease of (\$9,934)
- Demolition Services increase of \$11,000
- Newspaper/Periodical Advertising increase of \$1,300
- Various increase/decreases of \$475

Capital Outlay:

◆ Total - \$546,997

- Site Improvement - \$300,000
- General Construction - \$194,997
- Site Improvement - \$50,000
- Furniture - \$1,000 (replacement)
- Computer Equipment - \$1,000 (replacement)

Budget Note:

- Transfer-in from Neighborhood Stabilization Program of \$550,678 for Land Bank Activities



WORKFORCE INNOVATION & OPPORTUNITY FUND

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

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DEPARTMENTAL SUMMARY

0220 WORKFORCE INNOVATION & OPPORTUNITY (WIOA) WORKFORCE INNOVATION & OPPORTUNITY (WIOA) FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 2,158,066	\$ 3,691,125	\$ 3,687,670	-0.09%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 2,158,066	\$ 3,691,125	\$ 3,687,670	-0.09%

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

Personal Services:

♦ No Issues

Operations:

♦ Operational adjustments of \$13,629 consists of:

- One (1) Support Clerk (G7A) to Administrative Assistant (G12A) - \$8,129 (salary with benefits)
- Computer Equipment - \$5,500

Capital Outlay:

♦ No Issues



ECONOMIC DEVELOPMENT AUTHORITY FUND

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

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DEPARTMENTAL SUMMARY

0230 ECONOMIC DEVELOPMENT AUTHORITY ECONOMIC DEVELOPMENT AUTHORITY FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 2,003,501	\$ 2,432,945	\$ 2,457,274	1.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 2,003,501	\$ 2,432,945	\$ 2,457,274	1.00%

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

Personal Services:

◆ No Issues

Operations:

◆ Operational adjustments of \$2,457,274 consist of:

- BCBS/NCR payment in FY20 - \$800,000 (Year 5 of 10)
- .25 mills to Development Authority in FY20 - \$1,228,637
- Economic Development Reserve in FY20 - \$428,637

Capital Outlay:

◆ No Issues



DEBT SERVICE FUND

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

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DEPARTMENTAL SUMMARY

0405 DEBT SERVICE DEBT SERVICE FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 13,483,779	\$ 12,947,878	\$ 14,403,055	11.24%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 13,483,779	\$ 12,947,878	\$ 14,403,055	11.24%

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

Personal Services:

◆ No Issues

Operations:

◆ No Issues

Capital Outlay:

◆ No Issues



TRANSPORTATION FUND

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

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DEPARTMENTAL SUMMARY

0751 METRA TRANSPORTATION FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 4,379,100	\$ 4,740,131	\$ 4,823,939	1.77%
OPERATING	\$ 2,023,731	\$ 2,251,554	\$ 3,925,496	74.35%
CAPITAL OUTLAY	\$ 40,717	\$ 2,422,388	\$ 3,333,050	37.59%
TOTAL EXPENDITURES	\$ 6,443,548	\$ 9,414,073	\$ 12,082,485	28.34%

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

Personal Services:

- ◆ Effective January 2020, a 1.0% pay raise will be provided to all active full-time employees hired on or before June 30, 2018, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees, and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$35,794.
- ◆ **Personnel adjustments of \$99,222 consists of:**
 - One (1) Transit Compliance Officer (G20A) - \$60,172 (salary with benefits)
 - Implement Incentive Pay Program - \$39,050 (salary with benefits)

◆ **TSPLOST Personnel**

- No issues

Operations:

- ◆ **Operational adjustments of \$79,800 consists of:**
 - Vehicle Operation & Maintenance increase of \$50,000
 - Software Lease increase of \$15,000
 - Contractual Services increase of \$13,800
 - Computer Software increase of \$1,000
- ◆ **TSPLOST Operational adjustments of \$976,323 consists of:**
 - Contractual Services increase of \$823,823 (Bus Maintenance, Wifi AVL)
 - Vehicle Operations and Maintenance increase of \$150,000
 - Travel, School & Conferences increase of \$2,500

Capital Outlay:

- ◆ **Total (FTA) - \$1,121,050**
 - One (1) 35' Bus - \$430,000 (Replacement)
 - Rebuilt Engines - \$70,000 (Replacement)

- Rebuilt Transmissions - \$50,000 (Replacement)
- Fifty (50) Bus Camera Systems - \$250,000 (Replacement)
- One (1) Farebox - \$16,500 (New)
- One (1) Announcement System - \$28,000 (New)
- Five (5) Parking Handhelds - \$45,000 (Replacement)
- Two (2) Hamilton Gate Units - \$85,000 (Replacement)
- One (1) Mid-Size (Fusion V6) Sedan - \$19,252 (Replacement)
- One (1) 15 Passenger Van - \$31,198 (New)
- One (1) Genfare VIP - \$10,100 (New)
- Transit Enhancement Equipment - \$66,000
- Bus Shelter Enhancements - \$20,000

◆ **Total (TSPLOST) - \$2,212,000**

- Four (4) 35' Low Floor Diesel Buses - \$2,000,000 (Replacement)
- Four (4) Fareboxes - \$60,000 (Replacement)
- Four (4) Announcement Systems - \$100,000 (Replacement)
- Four (4) Digital Radios - \$20,000 (Replacement)
- Four (4) Bike Racks - \$4,000 (Replacement)
- Four (4) Security Camera FR - \$28,000 (Replacement)



PARKING MANAGEMENT FUND

The Parking Management Fund accounts for all expenses related to Columbus' Uptown Parking District, including enforcement and operation.

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DEPARTMENTAL SUMMARY

0752 PARKING MANAGEMENT PARKING MANAGEMENT FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 161,182	\$ -	\$ -	N/A
OPERATING	\$ 110,725	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 271,907	\$ -	\$ -	N/A

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.

Budget Note:

- ◆ In FY19 Parking Management Fund activities moved into the General Fund as it no longer met the requirements of an enterprise fund.

Personal Services:

- ◆ No Issues

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues



COLUMBUS IRONWORKS CONVENTION & TRADE CENTER FUND

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

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DEPARTMENTAL SUMMARY

0753 TRADE CENTER TRADE CENTER FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,012,248	\$ 1,438,062	\$ 1,434,506	-0.25%
OPERATING	\$ 1,190,513	\$ 1,373,570	\$ 1,369,657	-0.28%
CAPITAL OUTLAY	\$ 115,339	\$ 276,595	\$ 456,880	65.18%
TOTAL EXPENDITURES	\$ 2,318,100	\$ 3,088,227	\$ 3,261,043	5.60%

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

Personal Services:

◆ Effective January 2020, a 1.0% pay raise will be provided to all active full-time employees hired on or before June 30, 2018, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees, and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$11,576.

◆ Personnel adjustments of \$21,641 consists of:

- Request to reclass Event Operations Supervisor (G15A) to Event Operations Manager (G17A) - \$4,417 (salary with benefits)
- Overtime increase - \$17,224 (salary with benefits)

Operations:

◆ Operational adjustments of \$23,032 consists of:

- Electricity increase of \$9,500
- Bonds (Principal) increase of \$8,695
- Bonds (Interest) decrease of (\$1,221)
- Building Maintenance and Repair increase of \$5,000
- Custodial increase of \$4,500
- Temporary Labor decrease of (\$4,000)
- Credit Card Fee increase of \$3,750
- Contractual Services decrease of (\$2,190)
- Copier Charges increase of \$1,050
- Various operational increases/decreases of (\$2,052)

Capital Outlay:

◆ **Total - \$456,880**

- Thirty (30) 72" Round Tables - \$10,500 (new)
- Twenty (20) 18" x 18" Classroom Tables - \$3,900 (new)
- Ten (10) 18" x 16' Classroom Tables - \$1,750 (new)
- Three (3) 72" Round Table Dollies - \$1,275 (new)
- One (1) 18" x 8' Classroom Table Dolly - \$265 (new)
- One (1) 18" x 6' Classroom Table Dolly - \$265 (new)
- Five (5) NEC Projectors - \$2,875 (new)
- Four (4) Projector Screen Kits - \$4,300 (new)
- Two (2) Lecterns - \$1,700 (new)
- Six (6) Mixers - \$1,500 (new)
- Six (6) 6' Platform Trucks - \$1,800 (new)
- Ten (10) Cocktail 36" Diameter - \$2,650 (new)
- Two (2) Cocktail Dollies - \$600 (new)
- One (1) Meeting Room Signage - \$43,500 (replacement)
- One (1) Boiler with Labor - \$100,000 (replacement)
- One (1) Six Chill Water & Circulating Pump - \$75,000 (replacement)
- One (1) Fountain Water System Conversion - \$75,000 (replacement)
- One (1) Elevator Rennovation - \$70,000 (upgrade)
- One (1) Elevator Hydraulic System - \$60,000 (replacement)



BULL CREEK GOLF COURSE FUND

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

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DEPARTMENTAL SUMMARY

0755 BULL CREEK GOLF COURSE BULL CREEK FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 498,020	\$ 580,390	\$ 642,313	10.67%
OPERATING	\$ 575,597	\$ 614,810	\$ 564,687	-8.15%
CAPITAL OUTLAY	\$ 1,184	\$ 55,000	\$ -	N/A
TOTAL EXPENDITURES	\$ 1,074,801	\$ 1,250,200	\$ 1,207,000	-3.46%

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

Personal Services:

- ◆ Effective January 2020, a 1.0% pay raise will be provided to all active full-time employees hired on or before June 30, 2018, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees, and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$5,921.

◆ **Personnel adjustments of \$23,683 consists of:**

- Overtime increase of \$23,683 (salary with benefits)

Operations:

◆ **Operational adjustments of (\$29,948) consists of:**

- Equipment Rental/Lease increase of \$60,920
- Building Maintenance & Repair decrease of (\$3,000)
- State Inmate Wages decrease of (\$2,000)
- Horticulture/Landscaping Supplies decrease of (\$10,000)
- Electricity decrease of (\$7,000)
- Merchandise for Resale decrease of (\$48,000)
- Food decrease of (\$20,000)
- Various operational increases/decreases of (\$868)

Capital Outlay:

- ◆ **No Issues**

Budget Note:

- ◆ Expenditures based on projected revenues including a \$50,000 subsidy from the General Fund.



OXBOW CREEK GOLF COURSE FUND

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

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DEPARTMENTAL SUMMARY

0756 OXBOW CREEK GOLF COURSE OXBOW CREEK FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 165,267	\$ 225,016	\$ 228,486	1.54%
OPERATING	\$ 158,901	\$ 154,984	\$ 152,514	-1.59%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 324,168	\$ 380,000	\$ 381,000	0.26%

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

Personal Services:

- ◆ Effective January 2020, a 1.0% pay raise will be provided to all active full-time employees hired on or before June 30, 2018, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees, and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$2,146.

Operations:

- ◆ No Issues

Capital Outlay:

- ◆ No Issues

Budget Note:

- ◆ Expenditures based on projected revenues including a \$50,000 subsidy from the General Fund.



CIVIC CENTER FUND

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

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DEPARTMENTAL SUMMARY

0757 CIVIC CENTER CIVIC CENTER FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,499,638	\$ 1,612,113	\$ 1,682,586	4.37%
OPERATING	\$ 4,514,731	\$ 3,557,887	\$ 4,199,969	18.05%
CAPITAL OUTLAY	\$ 196,807	\$ 203,143	\$ 132,445	-34.80%
TOTAL EXPENDITURES	\$ 6,211,176	\$ 5,373,143	\$ 6,015,000	11.95%

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

Personal Services:

◆ Effective January 2020, a 1.0% pay raise will be provided to all active full-time employees hired on or before June 30, 2018, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees, and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$9,243.

◆ Personnel adjustments of \$41,130 consists of:

- Pay adjustment for Event Staff wages - \$41,130 (wages with benefits) \$1.50/hr increase (passthrough to promoters/building users)

Operations:

◆ Operational adjustments of \$627,164 consist of:

- Contractual Services increase of \$540,464 (payment to promoter)
- Printing Services increase of \$500
- Operating Materials increase of \$125,000 (Global Personnel & Care ATC)
- Natural Gas increase of \$1,000
- Water increase of \$200
- Electricity decrease of (\$40,000)

Capital Outlay:

◆ Total - \$132,445

- One (1) Sprinkler System Corrections (replacement) - \$6,914
- Twenty-eight (28) portal drapes (replacement) - \$114,744
- One (1) floor scrubber (new) - \$10,787



EMPLOYEE HEALTH CARE FUND

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

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DEPARTMENTAL SUMMARY

0850 HEALTH INSURANCE HEALTH INSURANCE FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 21,702,639	\$ 23,847,283	\$ 23,912,887	0.28%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 21,702,639	\$ 23,847,283	\$ 23,912,887	0.28%

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

Personal Services:

◆ No Issues

Operations:

Budget Notes:

Health Insurance Plan Allocation	
Admin/ACA Fees	\$1,493,000
Health and Wellness Center	\$2,300,000
Claims - Active & Pre-65 retirees	\$18,319,887
Post-65 retiree fully insured plan	\$1,800,000
Total	\$23,912,887

Capital Outlay:

◆ No Issues



RISK MANAGEMENT FUND

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

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DEPARTMENTAL SUMMARY

0860 RISK MANAGEMENT RISK MANAGEMENT FUND				
	FY18 ACTUAL	FY19 ADOPTED BUDGET	FY20 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,077,692	\$ 2,191,805	\$ 2,193,690	0.09%
OPERATING	\$ 1,796,305	\$ 2,087,494	\$ 2,482,994	18.95%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
TOTAL EXPENDITURES	\$ 3,873,997	\$ 4,279,299	\$ 4,676,684	9.29%

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:

- ◆ Effective January 2020, a 1.0% pay raise will be provided to all active full-time employees hired on or before June 30, 2018, a 1.0% Cost of Living Adjustment (COLA) will be provided to all employees, and a .5% Cost of Living Adjustment (COLA) will be provided to all retirees in the amount of \$1,618.

Operations:

◆ **Operational adjustments of \$395,500 consists of:**

- Property and Casualty Insurance increase of \$135,000
- Uninsured Losses increase of \$158,382
- Legal Services increase of \$60,000
- Contractual Services increase of \$39,000
- Travel, Schools, & Conference increase of \$1,000
- Auto Parts and Supplies increase of \$150
- Motor Fuel increase of \$350
- Education/Training increase of \$1,618

Capital Outlay:

- ◆ **No Issues**

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a multi-year planning instrument used to identify capital projects and coordinate the timing and financing of these projects.

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CAPITAL IMPROVEMENT PROJECTS (CIP)

2009 OTHER LOCAL OPTION SALES TAX

On July 15, 2008, the citizens of Columbus authorized the 2009 1¢ local option sales tax (LOST). This LOST has no expiration date. The core objective of this LOST was funding the primary mission of Public Safety Departments within the Columbus Consolidated Government including Police, Fire/EMS, Sheriff, Marshal, Muscogee County Prison, Coroner, District Attorney, Public Defender, associated court functions, and other Public Safety agencies, programs and functions. The intent is also to be used to provide a funding source for infrastructure to include roads/bridges, stormwater/flood abatement, technology, and capital projects to include construction, maintenance and renovation of buildings and facilities to support quality of life improvements and to house government operations. These funds are earmarked for Public Safety at 70% and Infrastructure at 30% per Resolution #226-08 adopted by council on May 13, 2008.

1999 SPLOST

In 1999, the citizens of Columbus renewed the 1993 1¢ special local option sales tax (SPLOST). This SPLOST originally provided funding for approximately \$235,000,000 of capital projects to be used for public safety; economic development; recreation; transportation; the government service center; stormwater drainage improvements and flood abatement; road improvements, bridge constructions/repairs; a county library; and, governmental, proprietary, and administrative purposes of the SPLOST. The projects were financed with equally distributed revenues and constructed as SPLOST cash flows allowed over an approximate nine-year period. Although sufficient revenues were collected to satisfy the approved referendum in September 2008, projects originally funded by this SPLOST are still on-going.

TSPLOST

The Transportation Investment Act of 2010 provides a legal mechanism in which regions throughout the state have the ability to impose a 1% sales tax to fund needed transportation improvements within their region. Muscogee County is part of the River Valley Region. The voters of the River Valley Region successfully passed the 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.

CAPITAL IMPROVEMENT PROJECTS (CIP)

These funding requests are ranked by importance and need to the community and are then forwarded to the City Manager with funding recommendations to be included in the overall Operating Budget.

All funding sources are approved by the City Council. Projects financed by the operating funds are presented in the Recommended Annual Operating Budget in either transfers-out or within specific departmental budgets. After the approval of the Operating Budget, appropriations are transferred to the relevant CIP funds. Projects may be financed with a myriad of sources and unlike the operating funds; CIP appropriations do not lapse at year-end.

Financing sources for FY20 include the following methods (excluding funding from prior fiscal years):

- Operating fund supported (Stormwater (Sewer), Paving, and Integrated Waste)
- 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

STORMWATER (SEWER) FUND SUPPORTED

Project	FY20 Recommended	Description
Pipe Rehab/Replacement	\$1,397,098	Repair and replacement of stormwater pipes
Total – Stormwater Fund	\$1,397,098	

PAVING FUND SUPPORTED

Project	FY20 Recommended	Description
Resurfacing/Road Improvements	\$1,777,033	Resurface and improvements as approved
Total – Paving Fund	\$1,777,033	

CAPITAL IMPROVEMENT PROJECTS (CIP)

2009 OTHER LOCAL OPTION SALES TAX SUPPORTED		
Project Name	FY20 Recommended	Description
Roads/Bridges	\$1,400,000	Resurfacing, road improvements, bridge repair, traffic signal, right-of-way acquisition
Flood Abatement/Stormwater	300,000	Drainage improvements
Technology	913,610	City-wide technology improvements
Facilities	750,000	Facility improvements/renovations
Total 2009 Other LOST	\$3,363,610	

TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST) SUPPORTED		
Project Name	FY20 Recommended	Description
Discretionary Funds	\$2,500,000	
Total TSPLOST	\$2,500,000	

1999 SPECIAL PURPOSE LOCAL OPTION SALES TAX SUPPORTED		
Project Name	FY20 Recommended	Description
Enterprise Zone	\$1,310,000	Acquisition of land for commercial/industrial areas, infrastructure improvements, relocation assistance, and demolition and site preparation.
Liberty District	1,350,000	Redevelopment projects centered around the Liberty Theater area for the development of commercial, entertainment, and residential district.
Need For Land (NFL)	1,400,000	Construction of necessary infrastructure including roads and utilities to provide locations for new and expanding industries.
Walking Trails	500,000	Development of the Walking Trail
Stormwater	2,520,000	Drainage improvements
Roads	180,000	Resurfacing, road improvements, traffic signal, right-of-way acquisition
Recreation	30,000	Infrastructure improvements to parks and greenspaces to include Oxbow Meadows and Bull Creek Golf Course
Total 1999 SPLOST	\$7,290,000	

CAPITAL IMPROVEMENT PROJECTS (CIP)

INTEGRATED WASTE SUPPORTED		
Project Name	FY20 Recommended	Description
Landfill Improvements	\$300,000	Pine Grove Landfill Slope Design/Modifications
Total Integrated Waste Fund	\$300,000	

NON-OPERATING FUNDS

Non-Operating Funds account for all financial resources not related to any other specific purpose fund.

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NON-OPERATING FUNDS

The non-operating budgets for FY20 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

Fund	FY20 Recommended
<u>0211 Urban Development Action Grant</u> To account for loans and program income received from the Department of Housing and Development under the Urban Development Action Grant Program.	\$ 15,000
<u>0213 HOME Program Fund</u> During a prior year, the Columbus Consolidated Government established the HOME Program Fund to administer HOME Program Grants and loan payments. These programs are used to provide mortgage loans to qualifying lower income applicants for first-time purchases of houses.	\$ 931,546
<u>0216 Multi-Governmental Fund Budget</u> Established to account for grant monies from various federal and state agencies.	\$ 4,199,180
<u>0222 Hotel/Motel Tax Fund</u> To account for hotel/motel tax revenue designated for the funding of the Columbus Convention and Visitors Bureau, River Center for the Performing Arts, Columbus Sports Council, Columbus Trade and Convention Center and the Civic Center.	\$ 5,200,000
<u>0223 Police Forfeiture Fund</u> 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> 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 Court (Participant treatment and programming).	\$ 68,000
<u>0225 METRO Drug Task Force Fund</u> To account for monies forfeited under the Controlled Substances Act designated for the joint law enforcement activities of the Columbus Police Department and the Muscogee County Sheriff's Department.	\$ 150,000
<u>0227 Penalty and Assessment Fund</u> To account for monies collected under the Jail Construction and Staffing Act (Ga.L1989 p.1753) to provide for constructing, operating, and staffing jails, correctional institutions and detention facilities of the Consolidated Government.	\$ 1,200,000
<u>0228 Sheriff Forfeiture Fund</u> To account for monies received from federal and state forfeitures designated for sheriff department expenditures.	\$ 50,000
<u>0231 Neighborhood Stabilization Program Fund</u> To account for grant monies received from the Department of Housing and Urban Development under the Housing and Economic Recovery Act (HERA) of 2008.	\$ 550,678

NON-OPERATING FUNDS

The non-operating budgets for FY20 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

Fund	FY20 Recommended
<u>0236 TAD#1 - Benning Technology Park TAD Fund</u> To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the Benning Technology Park Tax Allocation District whose designated boundaries includes 51 tax parcels and 299 acres located within the confines of the Southeast Columbus Redevelopment Area.	\$ 7,000
<u>0237 TAD#2 - 6th Avenue/Liberty District TAD Fund</u> To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the 6th Avenue/Liberty District Tax Allocation District whose designated boundaries includes 599 tax parcels and 296 acres located within the boundaries of the River District Redevelopment Area.	\$ 30,000
<u>0238 TAD#3 - Uptown District TAD Fund</u> To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the Uptown Tax Allocation District whose designated boundaries includes 389 tax parcels and 194 acres located within the boundaries of the River District Redevelopment Area.	\$ 250,000
<u>0239 TAD#4 - 2nd Avenue/City Village TAD Fund</u> To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the 2nd Avenue/City Village Tax Allocation District whose designated boundaries includes 990 tax parcels and 371 acres located within the boundaries of the River District Redevelopment Area.	\$ 90,000
<u>0240 TAD#5 - MidTown West TAD Fund</u> To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the MidTown West Tax Allocation District whose designated boundaries includes 942 tax parcels and 325.1 acres located within the boundaries of the MidTown Redevelopment Area.	\$ 190,000
<u>0241 TAD#6 - MidTown East TAD Fund</u> To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the MidTown East Tax Allocation District whose designated boundaries includes 61 tax parcels and 92.9 acres located within the boundaries of the MidTown Redevelopment Area.	\$ 1,000
<u>0242 TAD#7 - Midland Commons TAD Fund</u> To account for tax allocation increments received from the levy and collection of real and personal property taxes within the boundaries of the MidTown East Tax Allocation District whose designated boundaries includes five (5) tax parcels and approximately 289 acres located within the boundaries of the Midland Commons Redevelopment Area.	\$ 1,000

NON-OPERATING FUNDS

The non-operating budgets for FY20 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

Fund	FY20 Recommended
<u>0508 Capital Projects Fund</u>	\$ 26,674,131
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. (\$3,174,131 for FY20 allocation and \$23,500,000 carried over from prior fiscal years)	
<u>0510 Transportation Special Purpose Local Option Sales Tax (TSPLOST) Projects Fund</u>	\$ 59,100,000
To account for projects supported by the TSPLOST Discretionary Funds (\$2,500,000 for FY20 and \$5,500,000 carried over from prior fiscal years) and TSPLOST projects (\$51,100,000 carried over from prior fiscal years). TSPLOST projects for Band 1 (CY2013-2015) includes Columbus River Walk, Buena Vista Rd Improvements, South Lumpkin Multi-Use Facility, US27/Custer Road Interchange Reconstruction.	
<u>0540 1999 Sales Tax Proceeds Account Project Fund</u>	\$ 7,290,000
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>0542 Lease Purchase Program Fund</u>	\$ 593,115
To account for projects supported by a Lease Purchase Program thru GMA.	
<u>0554 Columbus Building Authority Revenue Bonds, 2003A Series Fund</u>	\$ 650,000
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>	\$ 4,300,000
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>	\$ 40,000
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>	\$ 40,000
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>	\$ 50,000
To account for revenues from the State of Georgia Department of Human Resources to provide funding to the Muscogee County Family Connection.	



APPENDIX

This section includes information not otherwise located in the Budget including a glossary and a capital outlay.

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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.

D.O.T. – Department of Transportation.

EMS: Emergency Medical Service.

GASB: Governmental Accounting Standards Board.

G. O. Bond: General Obligation Bond.

GFOA: Government Finance Officers Association.

GIS: Geographical Information Systems.

HAZMAT: Hazardous Materials.

LOST: Local Option Sales Tax.

MCP: Muscogee County Prison.

OLOST: Other Local Option Sales Tax.

SPLOST: Special Purpose Local Option Sales Tax.

TSPLOST: Transportation Special Purpose Local Option Sales Tax.

WIOA: Workforce Innovation & Opportunity 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.

ACCOUNTING STANDARDS: The Generally Accepted Accounting Principles (GAAP) promulgated by the Government Accounting Standards Board (GASB), which guide the recording and reporting of financial information by state and local governments. When transactions are recognized, the types and purposes of funds, and the content and organization of the annual financial reports are just some examples of the guidelines these standards establish.

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.

ACTIVITY: An element used to assign accounting entries to a core business process. Budgets are prepared at the Activity level. Performance data is reported at the Department's Unit level and not at the Department level.

AD VALOREM TAX: A tax based on the assessed value of real estate or personal property.

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.

ASSET: Resources owned or held which have monetary value.

AUDIT: A review of the City's accounts by an independent auditing firm to substantiate year-end fund balances, reserves, and cash on hand. The independent auditing firm also test the City's internal controls.

AUTHORIZED POSITIONS: Employee positions, which are authorize in the adopted budget, to be filled during the year.

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.

BASIS OF ACCOUNTING: The timing of when accounting transactions are recognized.

GLOSSARY

SEE ALSO: ACRONYMS

BEGINNING/ENDING FUND BALANCE: Unencumbered resources available in a fund from the prior/current year after payment of the prior/current year's expenses. This is not necessarily cash on hand.

BENCHMARK POSITION: Positions to be used as points of reference; here, when measuring our employees' pay with pay levels in our labor market.

BOND DEFEASANCE OR BOND REFINANCING: The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

BOND PROCEEDS: Debt issuances derived from the sale of bonds for constructing major capital facilities.

BOND RATING: An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full.

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.

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.

BUDGET CALENDAR: The schedule of key dates, which a government follows in the preparation and adoption of the budget.

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 CYCLE: The recurring annual process in which the City prepares, adopts, and implements a spending plan. The budget cycle consists of:

1. Departments evaluate and update goals and objectives and relevant performance indicators.
2. Financial Planning prepares a draft of the Operating Budget.
3. Executive management prepares the recommended budget for council's consideration.
4. A series of public hearings are held before council makes final changes to the Mayor's Recommended Budget.
5. The Adopted Budget is formally adopted by Council before July 1.

BUDGET MESSAGE: A general discussion of the proposed budget as presented in writing to the legislative body.

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

GLOSSARY

SEE ALSO: ACRONYMS

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 IMPROVEMENTS: Building, infrastructure, and other attachments or annexations to land and facilities which are intended to remain so attached or annexed.

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.

CCG: Columbus Consolidated Government.

CHARGES FOR SERVICES: charges of a voluntary nature paid by the party receiving the service in exchange for the fee.

CODE: A group of numbers that may identify a fund, department/division, line item or project.

COMMODITIES: Expendable items used by operating or construction activities. Examples include office supplies, repair and replacement parts for equipment, fuels and lubricants, etc.

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.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): Usually referred to by its abbreviation, this report summarizes financial data for the previous fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information:

1. A balance sheet that compares assets with liabilities and fund balance, and
2. An operating statement that compares revenues with expenditures.

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.

CONTINUING APPROPRIATION: Resources appropriated for a specific expenditure that is carried over from the prior fiscal year.

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.

COST-OF-LIVING ADJUSTMENTS (COLA): An increase in salaries to offset the adverse effect of inflation on compensation.

D.O.T. – Department of Transportation.

DEBT RATIO: Total debt divided by total assets. Used by Finance Department to assess fiscal health, internal controls, etc.

GLOSSARY

SEE ALSO: ACRONYMS

DEBT SERVICE REQUIREMENTS: The amount of money required to pay principal and interest on outstanding debt or to accumulate monies for future retirement of term bonds.

DEBT SERVICE: Payment of interest and repayment of principal on city debt.

DEPARTMENT: A major administrative organizational unit of the City that indicates overall management responsibility for one or more divisions.

DEPRECIATION: (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset other than a wasting asset that is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DIVISION: A major administrative organizational unit of the City that indicates overall management responsibility for one or more activities.

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, and Solicitor General), Clerk of Superior Court, Coroner, and Tax Commissioner.

ENCUMBRANCES: Obligations in the form of purchase orders or contracts, for which the budget is reserved. The obligations cease to be encumbrances when they are paid or otherwise liquidated.

ENTERPRISE FUND – A fund established to account for operations financed and operated in a manner similar to private business enterprises.

EXPENDITURES: Disbursements or outlays of cash which decrease the City's net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service and capital outlays.

EXPENSES: Decreases in net total assets. Expenses represent the total cost of operations during period regardless of the timing of related expenditures.

FIDUCIARY FUNDS: Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the City's own programs.

FISCAL POLICY: The City's policies with respect to revenues, spending, investments, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR: A twelve-month period of which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations.

FIXED ASSETS: Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FRANCHISE FEE: A fee paid by public service utilities for use of public property in providing their

GLOSSARY

SEE ALSO: ACRONYMS

services to the citizens of the community.

FULL-TIME EQUIVALENT (FTE) POSITIONS: A position converted to a decimal equivalent of a full-time position based on 2,080 hours per year. The full-time equivalent of a part-time position is calculated by dividing the number of hours budgeted by 2,080 hours.

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.

GASB: Governmental Accounting Standards Board is the current standards setting board for governmental GAAP.

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.

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.

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.

GFOA: Government Finance Officers Association.

GIS: Geographical Information Systems.

GOAL: A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.

GOVERNMENTAL FUND: A fund used to account for the City's expendable financial resources and related current liabilities, except for those accounted for in proprietary funds.

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.

GLOSSARY

SEE ALSO: ACRONYMS

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.

INVESTMENT POLICY: A written, Council-adopted policy delineating permitted investments of the City’s idle cash. The Columbus Consolidated Government’s Investment Policy is typically reviewed and updated during the annual audit.

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.

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.

LONG TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MANDATE: A requirement from a higher level of government that a lower level of government perform a task in a particular way, or perform a task to meet a particular standard, often without compensation from the higher level of government.

MCP: Muscogee County Prison.

MILLAGE RATE: The ad valorem property tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

MISSION: A clear and concise statement that focuses on the purpose of the department and sets department goals to align practices with values. A mission statement is an actionable plan for a department’s future, which includes the objectives, and how these objectives will be measure.

GLOSSARY

SEE ALSO: ACRONYMS

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and 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.

MUNICIPAL CODE: A book that contains City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, business licensing, etc.

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.

NON-DEPARTMENTAL: 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.

OBJECT CODE: A Chart of Accounts element that describes tangible items purchased or a service obtained. Also referred to as a line item.

OBLIGATIONS: Amounts, which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OPERATING BUDGET – Planned expenditures and revenues for the continued regular operations and maintenance of basic governmental functions and services. Includes personnel, supplies, services and capital items. All funds lapse at the fiscal year end. The operating budget for CCG includes the following funds: General, Sewer, Paving, Integrated Waste Management, Emergency Telephone, Medical Center, Debt Service, Economic Development, METRA, Parking Management, Trade Center, Bull Creek Golf Courses, Oxbow Creek Golf Course, and Civic Center.

OPERATING EXPENDITURES: The cost for personnel, materials and equipment required for the City to provide services to its citizens or for a department to fulfill its mission.

ORDINANCE – A formal legislative enactment by the governing body of a municipality which has the full force and effect of law within the boundaries of the City. Enactment of an ordinance by the CCG requires two weeks for final approval.

OTHER LOCAL OPTION SALES TAX: (also referred to as "Other LOST") The Local Option Sales Tax which followed the original LOST. As with the original LOST, use of these funds is unrestricted, however, City Council has made an administrative decision to utilize 70% of Other LOST proceeds for Public Safety and the remaining 30% for Infrastructure investment and refurbishment.

PER CAPITA: Applies to a unit of population or a person if a commodity/expense will be divided equally.

GLOSSARY

SEE ALSO: ACRONYMS

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: A budget category used to account for employee compensation including wages and salaries and fringe benefits, such as health, life, and disability insurance, and retirement.

PERSONAL SERVICES: Expenditures for salaries, wages and fringe benefits for personnel.

PHASE: A department-specific element representing the various steps of a program.

POST-EMPLOYMENT BENEFITS: Post-employment benefits are benefits that an employee receives at the start of retirement. This does not include pension benefits paid to the retired employee through the retirement system. Other post-employment benefits that a retired employee can receive are life insurance premiums, healthcare premiums, and deferred-compensation arrangements.

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.

PROPERTY TAX FREEZE (Exemption): Freezes the assessment of a residential property based on its value at the time of purchase. The exemption applies to the maintenance and operation portion of the mill rate levy. It does not apply to the portion of the mill rate levied to retire bonded indebtedness.

PROPRIETARY FUNDS: Funds that focus on business-like activities, including the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows.

PUBLIC HEARING: An open meeting regarding proposed operating or capital budget allocations, which provides citizens with an opportunity to voice their views on the merits of the proposals.

REALLOCATION – Project budgets in excess of project expenditures may be transferred to finance or assist in financing other projects.

RESERVE: An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

RESOLUTION – A special order of a legislative body requiring less legal formality than an ordinance. Approval of a resolution by the CCG requires one week for approval.

REVENUE: Money or income received by the Consolidated Government from external sources such as taxes collected or an amount received for performing a service.

REVENUE BOND: A revenue bond is backed only by the revenues received from a specific enterprise or project, such as a hospital or toll road.

GLOSSARY

SEE ALSO: ACRONYMS

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. 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.

STATE SHARED REVENUE: Revenues levied and collected by the state but shared with local governments each year as determined by state law.

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.

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.

TAXABLE VALUE: This is calculated as 40% of the assessed value.

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.

TEMPORARY POSITIONS: An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Temporary employees are on a per-hour basis, and receive limited or no benefits.

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.

FY20 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY20 RECOMMENDED
GENERAL FUND			
110-2600 Internal Auditor			
Audimation IDEA Data Analysis Software (new)	\$ 3,820	1	\$ 3,820
	Subtotal		\$ 3,820
240-2200 Inspections & Codes			
Mid-size SUV 4WD (Explorer) (replacement)	\$ 32,500	2	\$ 65,000
	Subtotal		\$ 65,000
250-2100 Traffic Engineering			
Full size F250 Crew Cab w/Tommy Lift Gate (replacement)	\$ 29,870	1	\$ 29,870
1/2 Ton Cargo Van and Buildout (replacement)	\$ 31,328	1	\$ 31,328
	Subtotal		\$ 61,198
260-2300 Fleet			
Small Engine Service Truck (replacement)	\$ 34,730	1	\$ 34,730
Doosan Forklift	\$ 40,000	1	\$ 40,000
	Subtotal		\$ 74,730
260-2400 Public Works-Animal Control			
Animal Control Truck w/equipment (replacement)	\$ 70,000	3	\$ 210,000
	Subtotal		\$ 210,000
270-2100 Parks & Recreation-Park Services			
Inmate Van (replacement)	\$ 45,000	10	\$ 450,000
	Subtotal		\$ 450,000
410-2800 Fire-Administrative Services			
Mid-Size Car (Ford Fusion) (new)	\$ 19,500	1	\$ 19,500
	Subtotal		\$ 19,500
520-1000 Public Defender			
Computer Equipment (replacement)	\$ 5,500	1	\$ 5,500
	Subtotal		\$ 5,500
GENERAL FUND	TOTAL		\$ 889,748
OTHER LOCAL OPTION SALES TAX FUND			
400 Police			
Pursuit cars with equipment installation (capital lease)		25	\$ 248,611
	Subtotal		\$ 248,611
410 Fire			
Personal Protective Equipment (new)	\$ 1,686	40	\$ 67,440
Staffing Module for Emergency Reporting (year 2 of 3)	\$ 26,250	1	\$ 26,250
	Subtotal		\$ 93,690
530-3000 Marshal			
Pursuit cars with equipment installation (capital lease)		1	\$ 9,944
	Subtotal		\$ 9,944
550-Sheriff			
Inmate Video Visitation System (year 3 of 5)	\$ 80,000	1	\$ 80,000
Pursuit cars with equipment installation (capital lease)		10	\$ 99,445
	Subtotal		\$ 179,445
OTHER LOCAL OPTION SALES TAX FUND	TOTAL		\$ 531,690

FY20 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY20 RECOMMENDED
STORMWATER FUND			
250-2300 Drainage			
Full Size F150 Crew Cab (4-WD) (replacement)	\$ 33,982	1	\$ 33,982
GS18t Rover Packages (replacement)	\$ 25,910	2	\$ 51,820
	Subtotal		\$ 85,802
250-2600 Stormwater			
OZII Pan Tilt & Optical Zoom Camera and Transporter (new)	\$ 51,569	1	\$ 51,569
	Subtotal		\$ 51,569
260-3210 Stormwater Maintenance			
Mini-Hydraulic Excavator (replacement)	\$ 52,000	1	\$ 52,000
Zero Turn Mower (replacement)	\$ 9,000	2	\$ 18,000
8x12 Utility Service Barge w/trailer (new)	\$ 12,000	1	\$ 12,000
Tracked Skid Steer Loader w/attachments (new)	\$ 83,000	1	\$ 83,000
Portable Pipe Inspection Camera (new)	\$ 15,000	1	\$ 15,000
7 Yard Dump Truck (replacement)	\$ 97,273	1	\$ 97,273
Zero Turn Mower (new)	\$ 9,000	2	\$ 18,000
Dual Axle Utility Trailer (new)	\$ 7,000	1	\$ 7,000
	Subtotal		\$ 302,273
STORMWATER FUND	TOTAL		\$ 439,644
PAVING FUND			
250-2200 Highways & Roads			
Small Bucket Truck 35-37 Foot (replacement)	\$ 127,956	1	\$ 127,956
MetroCount Traffic Counters and Tubing (replacement)	\$ 1,200	20	\$ 24,000
	Subtotal		\$ 151,956
260-3110 Repairs and Maintenance			
Flat Bed Dump with 10' body, crew cab (replacement)	\$ 46,000	2	\$ 92,000
John Deere Zero Turn Mower (replacement)	\$ 9,000	1	\$ 9,000
Asphalt Hotbox/Infrared Asphalt Recycler (new)	\$ 45,000	1	\$ 45,000
Dual Axle Utility Trailer (new)	\$ 7,000	1	\$ 7,000
	Subtotal		\$ 153,000
260-3120 Urban Forestry & Beautification			
Scag/Grasshopper Zero Turn Mower (replacement)	\$ 8,000	7	\$ 56,000
Scag Zero Turn Mower with Bagger (replacement)	\$ 19,000	2	\$ 38,000
Forestry Grab-All	\$ 250,000	1	\$ 250,000
Flat Bed Dump with 12' body DL, crew cab (replacement)	\$ 46,000	3	\$ 138,000
Electronic Message Boards (new)	\$ 18,000	1	\$ 18,000
Trailer Mounted Attenuator (new)	\$ 18,000	1	\$ 18,000
Hustler Dual Axle Utility Trailer (replacement)	\$ 7,000	2	\$ 14,000
Gapple Attachment for Komatsu Loader (replacement)	\$ 10,000	1	\$ 10,000
	Subtotal		\$ 542,000
260-3130 Urban Forestry & Beautification			
Flat bed Dump with 12' Body DL (new)	\$ 46,000	1	\$ 46,000
	Subtotal		\$ 46,000
PAVING FUND	TOTAL		\$ 892,956

FY20 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY20 RECOMMENDED
INTEGRATED WASTE FUND			
260-3560 Pine Grove Landfill			
Cat 730 Haul Truck (replacement) (capital lease)		2	\$ 184,773
Cat D-4 Dozer (replacement) (capital lease)		1	\$ 34,645
Full Size F150 Crew Cab 4WD (replacement)(capital lease)		2	\$ 15,697
John Deer Side x Side (Gator) w/equipment package (new)	\$ 14,000	1	\$ 14,000
	Subtotal		\$ 249,115
INTEGRATED WASTE FUND	TOTAL		\$ 249,115
CDBG Fund			
245-1000 CDBG Administration			
Furniture (replacement)	\$ 1,000	1	\$ 1,000
Computer Equipment (replacement)	\$ 1,000	1	\$ 1,000
	Subtotal		\$ 2,000
CDBG FUND	TOTAL		\$ 2,000
TRANSPORTATION FUND			
0751 METRA			
35' Bus (replacement)	\$ 430,000	1	\$ 430,000
Rebuilt Engines (replacement)	\$ 70,000		\$ 70,000
Rebuilt Transmissions (replacement)	\$ 50,000		\$ 50,000
Bus Camera Systems (replacement)	\$ 5,000	50	\$ 250,000
Farebox (new)	\$ 16,500	1	\$ 16,500
Announcement system (new)	\$ 28,000	1	\$ 28,000
Parking Handhelds (replacement)	\$ 9,000	5	\$ 45,000
Hamilton gate units-9th Street (replacement)	\$ 42,500	2	\$ 85,000
Mid-Size (Fusion V6) sedan (replacement)	\$ 19,252	1	\$ 19,252
15 Passenger Van (new)	\$ 31,198	1	\$ 31,198
Genfare VIP (new)	\$ 10,100	1	\$ 10,100
Transit Enhancement Equipment (replacement)	\$ 66,000	1	\$ 66,000
Bus Shelter Enhancements (replacement)	\$ 20,000	1	\$ 20,000
	Subtotal		\$ 1,121,050
0751 TSPLOST Funded			
35' Low Floor Diesel Bus (replacement)	\$ 500,000	4	\$ 2,000,000
Farebox (replacement)	\$ 15,000	4	\$ 60,000
Announcement System (replacement)	\$ 25,000	4	\$ 100,000
Digital Radios (replacement)	\$ 5,000	4	\$ 20,000
Bike Racks (replacement)	\$ 1,000	4	\$ 4,000
Security Cameras FR (replacement)	\$ 7,000	4	\$ 28,000
	Subtotal		\$ 2,212,000
TRANSPORTATION FUND	TOTAL		\$ 3,333,050

FY20 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty REC	FY20 RECOMMENDED
TRADE CENTER FUND			
620-2200 Trade Center Operations			
Table (72" Round) (new)	\$ 350	30	\$ 10,500
Table (18" x 18' Classroom) (new)	\$ 195	20	\$ 3,900
Table (18" x 6' Classroom) (new)	\$ 175	10	\$ 1,750
Table Dollies (72" Round) (new)	\$ 425	3	\$ 1,275
Table Dollies (18" x 8' Classroom) (new)	\$ 265	1	\$ 265
Table Dollies (18" x 6' Classroom) (new)	\$ 265	1	\$ 265
NEC Projectors (new)	\$ 575	5	\$ 2,875
Projector Screen Kit (new)	\$ 1,075	4	\$ 4,300
Lecterns (new)	\$ 850	2	\$ 1,700
Mixers (new)	\$ 250	6	\$ 1,500
6' Platform Truck (new)	\$ 300	6	\$ 1,800
Cocktail 36" Diameter (new)	\$ 265	10	\$ 2,650
Cocktail Dolly (new)	\$ 300	2	\$ 600
	Subtotal		\$ 33,380
620-2300 Trade Center Maintenance			
Meeting Room Signage (replacement)	\$ 43,500	1	\$ 43,500
Boilers with Labor (replacement)	\$ 100,000	1	\$ 100,000
Six Chill Water & Circulating Pumps (replacement)	\$ 75,000	1	\$ 75,000
Fountain Water System Conversion (replacement)	\$ 75,000	1	\$ 75,000
Renovate Elevators (upgrade)	\$ 70,000	1	\$ 70,000
Elevator Hydraulic System (replacement)	\$ 60,000	1	\$ 60,000
	Subtotal		\$ 423,500
TRADE CENTER FUND	TOTAL		\$ 456,880
CIVIC CENTER FUND			
Sprinkler System Corrections (replacement)	\$ 6,914	1	\$ 6,914
Portal drapes (replacement)	\$ 4,098	28	\$ 114,744
Floor scrubber (new)	\$ 10,787	1	\$ 10,787
	Subtotal		\$ 132,445
CIVIC CENTER FUND	TOTAL		\$ 132,445
ALL CAPITAL OUTLAY	TOTAL		\$ 6,927,528

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